

City of Little Rock, Arkansas  
Preliminary Monthly Financial Report  
General Fund  
For the Period Ended December 31, 2023  
(Unaudited)

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Dec 31, 2022 Unaudited
<b>REVENUES:</b>					
1 General property taxes	\$35,614,315	\$35,614,315	\$36,110,953	\$496,638	\$32,929,187
2 Sales taxes	139,771,120	139,771,120	140,410,279	639,159	133,056,877
3 Licenses and permits	13,326,605	13,326,605	13,529,550	202,945	12,776,243
4 Intergovernmental	10,020,799	10,020,799	10,679,833	659,034	13,394,777
5 Charges for services	11,631,529	11,631,529	12,075,277	443,748	11,601,087
6 Fines and fees	1,594,600	1,594,600	1,880,740	286,140	1,791,701
7 Utility franchise fees	32,404,050	32,404,050	32,227,025	(177,025)	32,466,612
8 Investment income	785,612	785,612	729,376	(56,236)	(3,542,279)
9 Miscellaneous	975,696	975,696	1,095,855	120,159	912,293
10 <b>TOTAL REVENUES</b>	<u>246,124,326</u>	<u>246,124,326</u>	<u>248,738,888</u>	<u>2,614,562</u>	<u>235,386,496</u>
<b>EXPENDITURES:</b>					
<b>GENERAL GOVERNMENT:</b>					
11 Executive Administration	26,445,120	26,445,120	25,711,797	733,323	28,065,465
12 Board of Directors	348,179	348,179	372,659	(24,480)	332,885
13 Community Programs	281,990	281,990	249,452	32,538	285,643
14 City Attorney	2,433,541	2,433,541	2,254,151	179,390	1,892,159
15 District Court - First Division (Criminal)	1,370,470	1,370,470	1,339,705	30,765	1,264,170
16 District Court - Third Division (Environmental)	570,671	570,671	586,218	(15,547)	552,841
17 District Court - Second Division (Traffic)	1,343,018	1,343,018	1,288,791	54,227	1,240,916
18 Finance	4,701,991	4,701,991	4,653,580	48,411	4,100,547
19 Human Resources	2,474,738	2,474,738	2,509,154	(34,416)	2,160,046
20 Information Technology	7,801,843	7,801,843	6,840,345	961,498	5,519,998
21 Planning and Development	3,293,692	3,293,692	3,375,848	(82,156)	2,924,539
22 <b>TOTAL GENERAL GOVERNMENT</b>	<u>51,065,253</u>	<u>51,065,253</u>	<u>49,181,700</u>	<u>1,883,553</u>	<u>48,339,210</u>
23 PUBLIC WORKS	1,140,917	1,140,917	1,119,917	21,000	1,106,044
24 PARKS & RECREATION	10,751,798	10,751,798	10,309,702	442,096	9,761,117
25 RIVERMARKET	1,071,692	1,071,692	852,027	219,665	1,005,519
26 GOLF	1,752,297	1,752,297	1,955,327	(203,030)	1,718,622
27 JIM DAILEY FITNESS & AQUATICS	848,772	848,772	991,086	(142,314)	849,641
28 ZOO	7,314,325	7,314,325	7,940,793	(626,468)	7,645,490
29 FIRE	59,050,048	59,050,048	58,181,204	868,844	57,061,722
30 POLICE	82,430,428	82,430,428	81,278,068	1,152,360	76,334,924
31 911 OPERATIONS	4,203,170	4,203,170	4,348,604	(145,434)	3,973,181
32 HOUSING & NEIGHBORHOOD PROGRAMS	6,508,434	6,508,434	6,126,954	381,480	5,571,406
33 DEBT SERVICE:					
34 Principal	2,329,987	2,329,987	2,329,986	1	3,969,183
35 Fiscal Charges on Long Term Debt	92,537	92,537	92,537	0	239,947
36 CAPITAL OUTLAY	206,325	206,325	53,741	152,584	134,334
37 VACANCY SAVINGS	0	0	0	0	0
38 <b>TOTAL EXPENDITURES</b>	<u>228,765,983</u>	<u>228,765,983</u>	<u>224,761,646</u>	<u>4,004,337</u>	<u>217,710,341</u>
39 <b>REVENUES OVER (UNDER) EXPENDITURES</b>	<u>17,358,343</u>	<u>17,358,343</u>	<u>23,977,242</u>	<u>(1,389,775)</u>	<u>17,676,156</u>
<b>OTHER FINANCING SOURCES/(USES):</b>					
40 LEASES	0	0	0	0	57,812
41 CARRYOVER - PRIOR YEAR		0	0	0	0
42 TRANSFERS IN	1,564,826	1,564,826	1,564,826	0	3,274,761
43 TRANSFERS OUT	(15,461,650)	(15,461,650)	(15,461,650)	0	(28,030,927)
<b>REVENUES AND OTHER FINANCING SOURCES OVER (UNDER)</b>					
44 <b>EXPENDITURES AND OTHER FINANCING USES</b>	3,461,519	3,461,519	10,080,418	(1,389,775)	(7,022,198)
45 <b>BEGINNING FUND BALANCE</b>	<u>29,569,688</u>	<u>29,569,688</u>	<u>29,569,688</u>	<u>0</u>	<u>36,591,886</u>
46 <b>ENDING FUND BALANCE (Notes 1 and 2)</b>	<u>\$33,031,207</u>	<u>\$33,031,207</u>	<u>\$39,650,106</u>	<u>(\$1,389,775)</u>	<u>\$29,569,688</u>

Note 1: Total encumbrances included in the reported expenditures are \$2,098,123.

Note 2: This presentation includes Fund 100A restricted reserves of \$13,100,000.

Note 3: Fund 108, General Fund Special Projects and Fund 110, Seized Money Fund, are considered part of the General Fund.  
The December 31, 2023 fund balance in Fund 108 is \$45,567,870.  
The December 31, 2023 fund balance in Fund 110 is \$388,883.

City of Little Rock, Arkansas  
Preliminary Monthly Financial Report  
General Fund Special Projects Fund  
For the Period Ended December 31, 2023  
(Unaudited)

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Dec 31, 2022 Unaudited
<b>REVENUES:</b>					
1 Charges for services	\$0	\$0	\$138,000	\$138,000	\$143,003
2 Fines and fees	0	0	66,565	66,565	54,410
3 Intergovernmental	0	0	0	0	0
4 Interest income	0	0	0	0	0
5 Miscellaneous	0	0	274,173	274,173	385,845
6 <b>TOTAL REVENUES</b>	<u>0</u>	<u>0</u>	<u>478,738</u>	<u>478,738</u>	<u>583,259</u>
<b>EXPENDITURES:</b>					
7 Executive Administration	0	0	4,573,446	(4,573,446)	1,177,870
8 City Attorney	0	0	0	0	1,329
9 Finance	0	0	39,403	(39,403)	105,489
10 Information Technology	0	0	510,199	(510,199)	0
12 Human Resources	0	0	533,096	(533,096)	65,183
13 Planning	0	0	226,595	(226,595)	109,169
14 Community Programs	0	0	6,024,714	(6,024,714)	3,510,603
15 Public Works	0	0	524,137	(524,137)	712,737
16 Parks and Recreation	0	0	540,326	(540,326)	439,334
17 Jim Dailey Fitness and Aquatics	0	0	0	0	0
18 Fire	0	0	207,252	(207,252)	638,770
19 Police	0	0	1,354,983	(1,354,983)	232,891
20 Housing	0	0	1,423,278	(1,423,278)	987,402
21 Fleet	0	0	0	0	78,345
22 Zoo	0	0	1,041,560	(1,041,560)	360,462
23 Debt Service:					
24 Principal	0	0	0	0	1,094,180
25 Fiscal Charges on Long Term Debt	0	0	0	0	111,571
26 Capital Outlay	0	0	6,866,326	(6,866,326)	2,020,393
27 <b>TOTAL EXPENDITURES</b>	<u>0</u>	<u>0</u>	<u>23,865,315</u>	<u>(23,865,315)</u>	<u>11,645,730</u>
28 <b>REVENUES OVER (UNDER) EXPENDITURES</b>	0	0	(23,386,577)	23,386,577	(11,062,471)
<b>OTHER FINANCING SOURCES (USES):</b>					
29 Transfers In	0	0	15,728,797	15,728,797	42,635,653
30 Transfers Out	0	0	0	0	(3,503,538)
31 <b>REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	0	0	(7,657,780)	(7,657,780)	28,069,644
32 <b>BEGINNING FUND BALANCE</b>	<u>0</u>	<u>0</u>	<u>53,225,650</u>	<u>53,225,650</u>	<u>25,156,006</u>
33 <b>ENDING FUND BALANCE (Note 1)</b>	<u>\$0</u>	<u>\$0</u>	<u>\$45,567,870</u>	<u>\$45,567,870</u>	<u>\$53,225,650</u>

Note 1: As of December 31, 2023, fund balance is comprised of 319 special projects.

City of Little Rock, Arkansas  
Preliminary Monthly Financial Report  
Seized Money Fund  
For the Period Ended December 31, 2023  
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Dec 31, 2022 Unaudited</u>
<b>REVENUES:</b>					
1 Charges for services	\$0	\$0	\$0	\$0	\$0
2 Interest income	0	0	10,763	10,763	5,319
3 Miscellaneous	0	0	125,223	125,223	171,328
4 <b>TOTAL REVENUES</b>	<u>0</u>	<u>0</u>	<u>135,986</u>	<u>135,986</u>	<u>176,647</u>
<b>EXPENDITURES:</b>					
5 Police	0	0	59,246	(59,246)	5,306
6 <b>TOTAL EXPENDITURES</b>	<u>0</u>	<u>0</u>	<u>59,246</u>	<u>(59,246)</u>	<u>5,306</u>
7 <b>REVENUES OVER (UNDER) EXPENDITURES</b>	0	0	76,740	76,740	171,341
<b>OTHER FINANCING SOURCES (USES):</b>					
8 Transfers In	0	0	0	0	0
9 Transfers Out	0	0	0	0	0
10 <b>REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	0	0	76,740	76,740	171,341
11 <b>BEGINNING FUND BALANCE</b>	<u>0</u>	<u>0</u>	<u>312,143</u>	<u>312,143</u>	<u>140,802</u>
12 <b>ENDING FUND BALANCE</b>	<u>\$0</u>	<u>\$0</u>	<u>\$388,883</u>	<u>\$388,883</u>	<u>\$312,143</u>

This Monthly Financial Report was distributed to the Little Rock Board of Directors on March 11, 2024.

City of Little Rock, Arkansas  
Preliminary Monthly Financial Report  
Franchise Fee Collection Fund  
For the Period Ended December 31, 2023  
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Dec 31, 2022 Unaudited</u>
<b>REVENUES:</b>					
1 Utility franchise fees	\$0	\$0	579,349	\$579,349	\$0
2 Interest income	0	0	0	0	0
3 Miscellaneous	0	0	0	0	0
4 <b>TOTAL REVENUES</b>	<u>0</u>	<u>0</u>	<u>579,349</u>	<u>579,349</u>	<u>0</u>
<b>EXPENDITURES:</b>					
5 General Government	0	0	0	0	0
6 <b>TOTAL EXPENDITURES</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
7 <b>REVENUES OVER (UNDER) EXPENDITURES</b>	0	0	579,349	579,349	0
<b>OTHER FINANCING SOURCES (USES):</b>					
8 Transfers In	0	0	0	0	0
9 Transfers Out	0	0	0	0	0
10 <b>REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	0	0	579,349	579,349	0
11 <b>BEGINNING FUND BALANCE</b>	<u>0</u>	<u>0</u>	<u>(1)</u>	<u>(1)</u>	<u>(1)</u>
12 <b>ENDING FUND BALANCE</b>	<u>\$0</u>	<u>\$0</u>	<u>\$579,348</u>	<u>\$579,348</u>	<u>(\$1)</u>

NOTE: Franchise revenues pledged to the 2017 Capital Improvement Revenue Refunding Bonds are initially deposited into the Franchise Fee Collection Fund. The debt service requirement is transferred on a monthly basis to the Trustee for deposit in the 2017 Capital Improvement Revenue Refunding Bond Debt Service Fund. After the monthly debt service requirement is met, franchise revenues are transferred into the General Fund.

City of Little Rock, Arkansas  
Preliminary Monthly Financial Report  
Street Fund  
For the Period Ended December 31, 2023  
(Unaudited)

	<u>Budget</u>	YTD <u>Budget</u>	YTD Revenues and <u>Expenditures</u>	Variance Favorable (Unfavorable)	Dec 31, 2022 <u>Unaudited</u>
<b>REVENUES:</b>					
1 General property taxes	\$7,227,897	\$7,227,897	\$7,465,459	\$237,562	\$6,811,006
2 Licenses and permits	19,800	19,800	14,690	(5,110)	19,790
3 Intergovernmental	17,465,712	17,465,712	17,031,397	(434,315)	17,535,684
4 Charges for services	24,000	24,000	40,970	16,970	28,317
5 Investment income	361,492	361,492	714,528	353,036	(1,347,052)
6 Miscellaneous	52,300	52,300	52,058	(242)	54,005
7 <b>TOTAL REVENUES</b>	<u>25,151,201</u>	<u>25,151,201</u>	<u>25,319,102</u>	<u>167,901</u>	<u>23,101,751</u>
<b>EXPENDITURES:</b>					
Public Works:					
8 General Administration	3,135,618	3,135,618	3,020,137	115,481	2,679,460
9 Operations Administration	655,943	655,943	584,877	71,066	613,408
10 Street & Drainage Maintenance	8,329,339	8,329,339	7,075,304	1,254,035	6,833,156
11 Storm Drainage Maintenance	1,282,183	1,282,183	1,036,782	245,401	973,797
12 Work Pool	157,349	157,349	78,865	78,484	83,764
13 Resource Control & Scheduling	382,750	382,750	400,065	(17,315)	373,809
14 Control Devices	1,021,181	1,021,181	1,003,187	17,994	876,453
15 Signals	1,017,132	1,017,132	943,378	73,754	807,970
16 Parking Meters	126,979	126,979	136,635	(9,656)	119,695
17 Civil Engineering	1,665,455	1,665,455	1,391,116	274,339	1,241,737
18 Traffic Engineering	3,739,692	3,739,692	3,388,710	350,982	3,226,308
19 Parking Enforcement	339,846	339,846	259,924	79,922	216,598
20 Capital Outlay	0	0	2,583	(2,583)	2,838
21 <b>TOTAL EXPENDITURES</b>	<u>21,853,467</u>	<u>21,853,467</u>	<u>19,321,563</u>	<u>2,531,904</u>	<u>18,048,993</u>
22 <b>REVENUES OVER (UNDER) EXPENDITURES</b>	3,297,734	3,297,734	5,997,539	2,699,805	5,052,758
<b>OTHER FINANCING SOURCES (USES):</b>					
23 Carryover-Prior Year	0	0	0	0	0
24 Transfers In	284,000	284,000	284,000	0	284,000
25 Transfers Out	(2,827,217)	(2,827,217)	(2,827,217)	0	(3,080,677)
26 <b>REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	754,517	754,517	3,454,322	2,699,805	2,256,081
27 <b>BEGINNING FUND BALANCE</b>	<u>23,750,207</u>	<u>23,750,207</u>	<u>23,750,207</u>	<u>0</u>	<u>21,694,126</u>
28 <b>ENDING FUND BALANCE (Note 1)</b>	<u>\$24,504,724</u>	<u>\$24,504,724</u>	<u>\$27,204,529</u>	<u>\$2,699,805</u>	<u>\$23,950,207</u>

Note 1: Fund 205, Street Special Projects Fund, is considered part of the Street Fund.  
The December 31, 2023 fund balance in Fund 205 is \$3,283,800.

City of Little Rock, Arkansas  
Preliminary Monthly Financial Report  
Street Fund Special Projects Fund  
For the Period Ended December 31, 2023  
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Dec 31, 2022 Unaudited</u>
<b>REVENUES:</b>					
1 Charges for services	\$0	\$0	\$0	\$0	\$0
2 Interest income	0	0	0	0	0
3 Miscellaneous	0	0	87,160	87,160	185,600
4 <b>TOTAL REVENUES</b>	<u>0</u>	<u>0</u>	<u>87,160</u>	<u>87,160</u>	<u>185,600</u>
<b>EXPENDITURES:</b>					
5 Public Works	0	0	1,233,675	(1,233,675)	513,107
6 Capital Outlay	0	0	2,929,508	(2,929,508)	1,711,469
7 <b>TOTAL EXPENDITURES</b>	<u>0</u>	<u>0</u>	<u>4,163,183</u>	<u>(4,163,183)</u>	<u>2,224,576</u>
8 <b>REVENUES OVER (UNDER) EXPENDITURES</b>	0	0	(4,076,023)	(4,076,023)	(2,038,976)
<b>OTHER FINANCING SOURCES (USES):</b>					
9 Transfers In	0	0	2,290,000	2,290,000	2,675,960
10 Transfers Out	0	0	0	0	0
11 <b>REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	0	0	(1,786,023)	(1,786,023)	636,984
12 <b>BEGINNING FUND BALANCE</b>	<u>0</u>	<u>0</u>	<u>5,069,823</u>	<u>5,069,823</u>	<u>4,432,839</u>
13 <b>ENDING FUND BALANCE (Note 1)</b>	<u>\$0</u>	<u>\$0</u>	<u>\$3,283,800</u>	<u>\$3,283,800</u>	<u>\$5,069,823</u>

Note 1: Fund balance is comprised of 42 special projects.

City of Little Rock, Arkansas  
Preliminary Monthly Financial Report  
Special Projects Fund  
For the Period Ended December 31, 2023  
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Dec 31, 2022 Unaudited</u>
<b>REVENUES:</b>					
1 Licenses and permits	\$0	\$0	\$82,952	\$82,952	\$77,068
2 Intergovernmental	0	0	221,257	221,257	368,590
3 Charges for services	0	0	775,956	775,956	1,039,899
4 Fines and fees	0	0	714,233	714,233	583,867
5 Interest income	0	0	19,417	19,417	(423,006)
6 Miscellaneous	0	0	7,364,612	7,364,612	2,026,000
7 <b>TOTAL REVENUES</b>	<u>0</u>	<u>0</u>	<u>9,178,427</u>	<u>9,178,427</u>	<u>3,672,419</u>
<b>EXPENDITURES:</b>					
8 Executive Administration	0	0	862,718	(862,718)	163,733
9 Community Programs	0	0	0	0	0
10 City Attorney	0	0	0	0	0
11 District Court - First Division (Criminal)	0	0	4,702	(4,702)	14,205
12 District Court - Second Division (Traffic)	0	0	12,251	(12,251)	6,072
13 District Court - Third Division (Environmental)	0	0	327	(327)	0
14 Finance	0	0	190,136	(190,136)	285,895
15 Human Resources	0	0	62,070	(62,070)	160,903
16 Information Technology	0	0	0	0	0
17 Planning	0	0	128,346	(128,346)	41,914
18 Fleet	0	0	896,856	(896,856)	6,600
19 Public Works	0	0	17,791	(17,791)	33,834
20 Parks and Recreation	0	0	766,865	(766,865)	887,572
21 Jim Dailey Fitness & Aquatics	0	0	0	0	0
22 Fire	0	0	824,567	(824,567)	645,204
23 Police	0	0	21,816	(21,816)	80,709
24 Housing	0	0	135,708	(135,708)	313,055
25 Zoo	0	0	(889,803)	889,803	0
26 Debt Service:					
27 Principal	0	0	0	0	0
28 Fiscal Charges on Long Term Debt	0	0	0	0	0
29 Capital Outlay	0	0	1,300,047	(1,300,047)	704,623
30 <b>TOTAL EXPENDITURES</b>	<u>0</u>	<u>0</u>	<u>4,334,397</u>	<u>(4,334,397)</u>	<u>3,344,318</u>
31 <b>REVENUES OVER (UNDER) EXPENDITURES</b>	0	0	4,844,030	4,844,030	328,100
<b>OTHER FINANCING SOURCES (USES):</b>					
32 Transfers In	0	0	0	0	2,328,538
33 Transfers Out	0	0	0	0	(5,250)
34 <b>REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	0	0	4,844,030	4,844,030	2,651,388
35 <b>BEGINNING FUND BALANCE</b>	<u>0</u>	<u>0</u>	<u>6,685,480</u>	<u>6,685,480</u>	<u>4,034,092</u>
36 <b>ENDING FUND BALANCE (Note 1)</b>	<u>\$0</u>	<u>\$0</u>	<u>\$11,529,510</u>	<u>\$11,529,510</u>	<u>\$6,685,480</u>

Note 1: Fund balance is comprised of 112 special projects.

City of Little Rock, Arkansas  
Preliminary Monthly Financial Report  
Emergency 911 Fund  
For the Period Ended December 31, 2023  
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Dec 31, 2022 Unaudited</u>
<b>REVENUES:</b>					
1 Charges for services	\$0	\$0	\$1,349,247	\$1,349,247	\$1,260,262
2 Interest income	0	0	113,398	113,398	(222,957)
3 Miscellaneous	0	0	0	0	6,222
4 <b>TOTAL REVENUES</b>	<u>0</u>	<u>0</u>	<u>1,462,645</u>	<u>1,462,645</u>	<u>1,043,527</u>
<b>EXPENDITURES:</b>					
5 Police	0	0	511,002	(511,002)	611,753
6 Debt Service					46,218
7 Capital Outlay			0	0	0
8 <b>TOTAL EXPENDITURES</b>	<u>0</u>	<u>0</u>	<u>511,002</u>	<u>(511,002)</u>	<u>657,971</u>
9 <b>REVENUES OVER (UNDER) EXPENDITURES</b>	0	0	951,643	951,643	385,556
<b>OTHER FINANCING SOURCES (USES):</b>					
10 Transfers In	0	0	0	0	0
11 Transfers Out	0	0	0	0	0
12 <b>REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	0	0	951,643	951,643	385,556
13 <b>BEGINNING FUND BALANCE</b>	<u>0</u>	<u>0</u>	<u>3,878,867</u>	<u>3,878,867</u>	<u>3,493,311</u>
14 <b>ENDING FUND BALANCE</b>	<u>\$0</u>	<u>\$0</u>	<u>\$4,830,510</u>	<u>\$4,830,510</u>	<u>\$3,878,867</u>



City of Little Rock, Arkansas  
Preliminary Monthly Financial Report  
Grant Fund  
For the Period Ended December 31, 2023  
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Dec 31, 2022 Unaudited</u>
<b>REVENUES:</b>					
1 Intergovernmental	\$0	\$0	\$13,784,936	\$13,784,936	\$4,710,571
2 Charges for Services	0	0	0	0	0
3 Interest income	0	0	12,514	12,514	22,055
4 Program income	0	0	0	0	0
5 Miscellaneous	0	0	266,452	266,452	226,886
<b>TOTAL REVENUES</b>	<u>0</u>	<u>0</u>	<u>14,063,902</u>	<u>14,063,902</u>	<u>4,959,512</u>
<b>EXPENDITURES:</b>					
6 General Government	0	0	5,351,250	(5,351,250)	649,688
7 Public Works	0	0	10,999,157	(10,999,157)	552
8 Parks & Recreation	0	0	562,756	(562,756)	443,013
9 Fleet	0	0	0	0	0
10 Zoo	0	0	0	0	0
11 Fire	0	0	580,915	(580,915)	83,235
12 Police	0	0	1,499,677	(1,499,677)	1,939,473
13 Housing	0	0	220,099	(220,099)	78,141
14 Capital Outlay	0	0	4,843,270	(4,843,270)	1,760,212
<b>TOTAL EXPENDITURES</b>	<u>0</u>	<u>0</u>	<u>24,057,124</u>	<u>(24,057,124)</u>	<u>4,954,314</u>
<b>15 REVENUES OVER (UNDER) EXPENDITURES</b>	0	0	(9,993,222)	(9,993,222)	5,198
<b>OTHER FINANCING SOURCES (USES):</b>					
16 Transfers In	0	0	0	0	0
17 Transfers Out	0	0	0	0	0
<b>18 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	0	0	(9,993,222)	(9,993,222)	5,198
<b>19 BEGINNING FUND BALANCE</b>	<u>0</u>	<u>0</u>	<u>22,973</u>	<u>17,775</u>	<u>17,775</u>
<b>20 ENDING FUND BALANCE</b>	<u>\$0</u>	<u>\$0</u>	<u>(\$9,970,249)</u>	<u>(\$9,970,249)</u>	<u>\$22,973</u>

Expenditures include:	
Expended	\$14,633,999
Encumbered	<u>9,423,125</u>
	<u>\$24,057,124</u>

City of Little Rock, Arkansas  
Preliminary Monthly Financial Report  
American Rescue Plan Act Fund  
For the Period Ended December 31, 2023  
(Unaudited)

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Dec 31, 2022 Unaudited
<b>REVENUES:</b>					
1 Intergovernmental	\$0	\$0	\$7,010,020	\$7,010,020	\$4,619,171
2 Charges for Services	0	0	0	0	0
3 Interest income	0	0	77,937	77,937	298,564
4 Program income	0	0	0	0	0
5 Miscellaneous	0	0	0	0	0
<b>TOTAL REVENUES</b>	<u>0</u>	<u>0</u>	<u>7,087,957</u>	<u>7,087,957</u>	<u>4,917,735</u>
<b>EXPENDITURES:</b>					
6 General Government	0	0	3,579,945	(3,579,945)	2,958,808
7 Public Works	0	0	50,424	(50,424)	0
8 Parks & Recreation	0	0	12,264	(12,264)	0
9 Fleet	0	0	0	0	0
10 Fire	0	0	1,290,027	(1,290,027)	0
11 Police	0	0	659,541	(659,541)	24,870
12 Housing	0	0	431,661	(431,661)	9,900
13 Capital Outlay	0	0	7,201,922	(7,201,922)	1,625,711
<b>TOTAL EXPENDITURES</b>	<u>0</u>	<u>0</u>	<u>13,225,784</u>	<u>(13,225,784)</u>	<u>4,619,289</u>
<b>14 REVENUES OVER (UNDER) EXPENDITURES</b>	0	0	(6,137,827)	(6,137,827)	298,446
<b>OTHER FINANCING SOURCES (USES):</b>					
15 Transfers In	0	0	0	0	0
16 Transfers Out	0	0	0	0	0
<b>17 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	0	0	(6,137,827)	(6,137,827)	298,446
<b>18 BEGINNING FUND BALANCE</b>	<u>0</u>	<u>0</u>	<u>355,660</u>	<u>355,660</u>	<u>57,214</u>
<b>19 ENDING FUND BALANCE</b>	<u>\$0</u>	<u>\$0</u>	<u>(\$5,782,167)</u>	<u>(\$5,782,167)</u>	<u>\$355,660</u>

Expenditures include:	
Expended	\$7,232,682
Encumbered	<u>5,993,102</u>
	<u>\$13,225,784</u>

Note 1: The City received the first tranche of funds from the U.S. Treasury in May 2021 the amount of \$18,856,700.50. The second tranche of funds was received in June 2022. Revenues are deferred until expended on eligible projects.

City of Little Rock, Arkansas  
Preliminary Monthly Financial Report  
Community Development Block Grant Fund  
For the Period Ended December 31, 2023  
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Dec 31, 2022 Unaudited</u>
<b>REVENUES:</b>					
1 Intergovernmental	\$0	\$0	\$2,282,427	\$2,282,427	\$2,132,775
2 Charges for Services	0	0	0	0	0
3 Miscellaneous	0	0	0	0	142,145
4 <b>TOTAL REVENUES</b>	<u>0</u>	<u>0</u>	<u>2,282,427</u>	<u>2,282,427</u>	<u>2,274,919</u>
<b>EXPENDITURES:</b>					
5 General Government	0	0	0	0	0
6 Housing	0	0	2,307,597	(2,307,597)	2,029,174
7 <b>TOTAL EXPENDITURES</b>	<u>0</u>	<u>0</u>	<u>2,307,597</u>	<u>(2,307,597)</u>	<u>2,029,174</u>
8 <b>REVENUES OVER (UNDER) EXPENDITURES</b>	0	0	(25,170)	(25,170)	245,745
<b>OTHER FINANCING SOURCES (USES):</b>					
9 Transfers In	0	0	0	0	0
10 Transfers Out	0	0	0	0	0
11 <b>REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	0	0	(25,170)	(25,170)	245,745
12 <b>BEGINNING FUND BALANCE</b>	<u>0</u>	<u>0</u>	<u>1,124,051</u>	<u>1,124,051</u>	<u>878,306</u>
13 <b>ENDING FUND BALANCE</b>	<u>\$0</u>	<u>\$0</u>	<u>\$1,098,881</u>	<u>\$1,098,881</u>	<u>\$1,124,051</u>

Expenditures include:	
Expended	\$2,078,666
Encumbered	<u>228,931</u>
	<u>\$2,307,597</u>

City of Little Rock, Arkansas  
Preliminary Monthly Financial Report  
HIPP Fund  
For the Period Ended December 31, 2023  
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Dec 31, 2022 Unaudited</u>
<b>REVENUES:</b>					
1 Intergovernmental	\$0	\$0	\$1,188,542	\$1,188,542	\$972,314
2 Charges for Services	0	0	0	0	0
3 Miscellaneous	0	0	0	0	646,483
4 <b>TOTAL REVENUES</b>	<u>0</u>	<u>0</u>	<u>1,188,542</u>	<u>1,188,542</u>	<u>1,618,797</u>
<b>EXPENDITURES:</b>					
5 General Government	0	0	0	0	0
6 Housing	0	0	2,263,949	(2,263,949)	1,654,033
7 Capital Outlay	0	0	0	0	0
8 <b>TOTAL EXPENDITURES</b>	<u>0</u>	<u>0</u>	<u>2,263,949</u>	<u>(2,263,949)</u>	<u>1,654,033</u>
9 <b>REVENUES OVER (UNDER) EXPENDITURES</b>	0	0	(1,075,407)	(1,075,407)	(35,236)
<b>OTHER FINANCING SOURCES (USES):</b>					
10 Transfers In	0	0	0	0	0
11 Transfers Out	0	0	0	0	0
12 <b>REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	0	0	(1,075,407)	(1,075,407)	(35,236)
13 <b>BEGINNING FUND BALANCE</b>	<u>0</u>	<u>0</u>	<u>1,623,769</u>	<u>1,623,769</u>	<u>1,659,005</u>
14 <b>ENDING FUND BALANCE</b>	<u>\$0</u>	<u>\$0</u>	<u>\$548,362</u>	<u>\$548,362</u>	<u>\$1,623,769</u>

Expenditures include:	
Expended	\$1,394,611
Encumbered	869,338
	<u>\$2,263,949</u>

City of Little Rock, Arkansas  
Preliminary Monthly Financial Report  
NHSP Fund  
For the Period Ended December 31, 2023  
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Dec 31, 2022 Unaudited</u>
<b>REVENUES:</b>					
1 Intergovernmental	\$0	\$0	\$100,961	\$100,961	\$0
2 Charges for Services	0	0	0	0	0
3 Miscellaneous	0	0	0	0	33,394
4 <b>TOTAL REVENUES</b>	<u>0</u>	<u>0</u>	<u>100,961</u>	<u>100,961</u>	<u>33,394</u>
<b>EXPENDITURES:</b>					
5 General Government	0	0	0	0	0
6 Housing	0	0	111,709	(111,709)	32,927
7 <b>TOTAL EXPENDITURES</b>	<u>0</u>	<u>0</u>	<u>111,709</u>	<u>(111,709)</u>	<u>32,927</u>
8 <b>REVENUES OVER (UNDER) EXPENDITURES</b>	0	0	(10,748)	(10,748)	467
<b>OTHER FINANCING SOURCES (USES):</b>					
9 Loan Proceeds	0	0	0	0	0
10 Transfers In	0	0	0	0	0
11 Transfers Out	0	0	0	0	0
12 <b>REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	0	0	(10,748)	(10,748)	467
13 <b>BEGINNING FUND BALANCE</b>	<u>0</u>	<u>0</u>	<u>18,246</u>	<u>18,246</u>	<u>17,779</u>
14 <b>ENDING FUND BALANCE</b>	<u>\$0</u>	<u>\$0</u>	<u>\$7,498</u>	<u>\$7,498</u>	<u>\$18,246</u>

Expenditures include:	
Expended	\$104,309
Encumbered	<u>7,400</u>
	<u>\$111,709</u>

City of Little Rock, Arkansas  
Preliminary Monthly Financial Report  
Short Term Capital Fund  
For the Period Ended December 31, 2023  
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Dec 31, 2022 Unaudited</u>
<b>REVENUES:</b>					
1 Charges for Services	\$0	\$0	\$0	\$0	\$0
2 Interest income	0	0	134,186	134,186	(88,275)
3 Donations	0	0	0	0	0
4 <b>TOTAL REVENUES</b>	<u>0</u>	<u>0</u>	<u>134,186</u>	<u>134,186</u>	<u>(88,275)</u>
<b>EXPENDITURES:</b>					
5 General Government	0	0	49	(49)	700
6 Public Works	0	0	0	0	0
7 Parks and Recreation	0	0	0	0	74,082
8 Fire	0	0	98,815	(98,815)	169,905
9 Police	0	0	1	(1)	8,015
10 Fleet	0	0	0	0	0
11 Capital Outlay	0	0	8,919,921	(8,919,921)	776,213
12 <b>TOTAL EXPENDITURES</b>	<u>0</u>	<u>0</u>	<u>9,018,786</u>	<u>(9,018,786)</u>	<u>1,028,915</u>
13 <b>REVENUES OVER (UNDER) EXPENDITURES</b>	0	0	(8,884,600)	(8,884,600)	(1,117,190)
<b>OTHER FINANCING SOURCES (USES):</b>					
14 Temporary Note Proceeds	0	0	7,400,000	7,400,000	0
15 Capital Lease	0	0	0	0	0
16 Transfers Out	0	0	0	0	0
17 <b>REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	0	0	(1,484,600)	(1,484,600)	(1,117,190)
18 <b>BEGINNING FUND BALANCE</b>	<u>0</u>	<u>0</u>	<u>1,955,601</u>	<u>1,955,601</u>	<u>3,072,791</u>
19 <b>ENDING FUND BALANCE</b>	<u>\$0</u>	<u>\$0</u>	<u>\$471,001</u>	<u>\$471,001</u>	<u>\$1,955,601</u>

City of Little Rock, Arkansas  
Preliminary Monthly Financial Report  
2012-2021 Capital Project Fund  
For the Period Ended December 31, 2023  
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Dec 31, 2022 Unaudited</u>
<b>REVENUES:</b>					
1 3/8 Cent Sales Tax	\$0	\$0	\$0	\$0	\$0
2 Interest income	0	0	746,808	746,808	(1,649,760)
3 Miscellaneous Income	0	0	0	0	0
4 <b>TOTAL REVENUES</b>	<u>0</u>	<u>0</u>	<u>746,808</u>	<u>746,808</u>	<u>(1,649,760)</u>
<b>EXPENDITURES:</b>					
5 General Government	0	0	313,291	(313,291)	987,079
6 Housing	0	0	0	0	0
7 Public Works	0	0	118,590	(118,590)	39,181
8 Parks and Recreation	0	0	294,050	(294,050)	645,091
9 Fire	0	0	0	0	0
10 Police	0	0	30,078	(30,078)	0
11 Fleet	0	0	0	0	0
12 Zoo	0	0	168,272	(168,272)	84,329
13 Capital Outlay	0	0	16,027,559	(16,027,559)	6,167,091
14 <b>TOTAL EXPENDITURES</b>	<u>0</u>	<u>0</u>	<u>16,951,840</u>	<u>(16,951,840)</u>	<u>7,922,771</u>
15 <b>REVENUES OVER (UNDER) EXPENDITURES</b>	0	0	(16,205,032)	(16,205,032)	(9,572,531)
<b>OTHER FINANCING SOURCES (USES):</b>					
16 Temporary Note Proceeds	0	0	0	0	0
17 Transfers In	0	0	0	0	0
18 Transfers Out	0	0	0	0	0
19 <b>REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	0	0	(16,205,032)	(16,205,032)	(9,572,531)
20 <b>BEGINNING FUND BALANCE</b>	<u>0</u>	<u>0</u>	<u>32,705,542</u>	<u>32,705,542</u>	<u>42,278,073</u>
21 <b>ENDING FUND BALANCE</b>	<u>\$0</u>	<u>\$0</u>	<u>\$16,500,510</u>	<u>\$16,500,510</u>	<u>\$32,705,542</u>

Expenditures include:	
Expended	\$9,214,038
Encumbered	<u>7,737,802</u>
Total	<u>\$16,951,840</u>

City of Little Rock, Arkansas  
Preliminary Monthly Financial Report  
2015 Library Improvement Bond  
For the Period Ended December 31, 2023  
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Dec 31, 2022 Unaudited</u>
<b>REVENUES:</b>					
1 Interest income	\$0	\$0	\$1,344	\$1,344	(\$12,617)
2 Miscellaneous	0	0	0	0	0
3 <b>TOTAL REVENUES</b>	<u>0</u>	<u>0</u>	<u>1,344</u>	<u>1,344</u>	<u>(12,617)</u>
<b>EXPENDITURES:</b>					
4 General Government	0	0	0	0	2,931,276
5 <b>TOTAL EXPENDITURES</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,931,276</u>
6 <b>REVENUES OVER (UNDER) EXPENDITURES</b>	0	0	1,344	1,344	(2,943,893)
<b>OTHER FINANCING SOURCES (USES):</b>					
7 Bond Proceeds	0	0	0	0	0
8 Discount on Bonds Issued	0	0	0	0	0
9 Bond Reoffering Premium	0	0	0	0	0
10 Other, net	0	0	0	0	0
11 Transfers In	0	0	0	0	2,931,275
12 Transfers Out	0	0	0	0	0
13 <b>REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	0	0	1,344	1,344	(12,618)
14 <b>BEGINNING FUND BALANCE</b>	<u>0</u>	<u>0</u>	<u>270,809</u>	<u>283,427</u>	<u>283,427</u>
15 <b>ENDING FUND BALANCE</b>	<u>\$0</u>	<u>\$0</u>	<u>\$272,153</u>	<u>\$272,153</u>	<u>\$270,809</u>

Note 1: This fund reflects bond proceeds and interest earnings dedicated to Library improvements.



City of Little Rock, Arkansas  
Preliminary Monthly Financial Report  
2018 Capital Improvement Bonds  
For the Period Ended December 31, 2023  
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Dec 31, 2022 Unaudited</u>
<b>REVENUES:</b>					
1 Interest income	\$0	\$0	\$150,444	\$150,444	\$82,871
2 Miscellaneous	0	0	0	0	0
3 <b>TOTAL REVENUES</b>	<u>0</u>	<u>0</u>	<u>150,444</u>	<u>150,444</u>	<u>82,871</u>
<b>EXPENDITURES:</b>					
4 Public Works Capital Outlay	0	0	3,607,752	(3,607,752)	6,843,631
5 <b>TOTAL EXPENDITURES</b>	<u>0</u>	<u>0</u>	<u>3,607,752</u>	<u>(3,607,752)</u>	<u>6,843,631</u>
6 <b>REVENUES OVER (UNDER) EXPENDITURES</b>	0	0	(3,457,308)	(3,457,308)	(6,760,760)
<b>OTHER FINANCING SOURCES (USES):</b>					
7 Bond Proceeds	0	0	0	0	0
8 Bond Reoffering Premium	0	0	0	0	0
9 Discount on Bonds Issued	0	0	0	0	0
10 Cost of Issuance	0	0	0	0	0
11 Transfers In	0	0	0	0	0
12 Transfers Out	0	0	0	0	0
13 <b>REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	<u>0</u>	<u>0</u>	<u>(3,457,308)</u>	<u>(3,457,308)</u>	<u>(6,760,760)</u>
14 <b>BEGINNING FUND BALANCE</b>	<u>0</u>	<u>0</u>	<u>4,338,978</u>	<u>4,338,978</u>	<u>11,099,738</u>
15 <b>ENDING FUND BALANCE</b>	<u>\$0</u>	<u>\$0</u>	<u>\$881,670</u>	<u>\$881,670</u>	<u>\$4,338,978</u>
Expenditures include:					
Expended					
Encumbered					
Total					

Note 1: As of December 31, 2023, the fund balance has been allocated to 21 special projects.

City of Little Rock, Arkansas  
Preliminary Monthly Financial Report  
TIF - Port Authority Fund  
For the Period Ended December 31, 2023  
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Dec 31, 2022 Unaudited</u>
<b>REVENUES:</b>					
1 General Property Taxes	\$0	\$0	\$205,538	\$205,538	\$190,686
2 Interest income	0	0	3,876	3,876	(10,834)
3 Miscellaneous	0	0	0	0	0
4 <b>TOTAL REVENUES</b>	<u>0</u>	<u>0</u>	<u>209,414</u>	<u>209,414</u>	<u>179,852</u>
<b>EXPENDITURES:</b>					
5 Street & Drainage	0	0	265,000	(265,000)	200,000
6 <b>TOTAL EXPENDITURES</b>	<u>0</u>	<u>0</u>	<u>265,000</u>	<u>(265,000)</u>	<u>200,000</u>
7 <b>REVENUES OVER (UNDER) EXPENDITURES</b>	0	0	(55,586)	(55,586)	(20,148)
<b>OTHER FINANCING SOURCES (USES):</b>					
8 Bond Proceeds	0	0	0	0	0
9 Transfers In	0	0	0	0	0
10 Transfers Out	0	0	0	0	0
11 <b>REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	0	0	(55,586)	(55,586)	(20,148)
12 <b>BEGINNING FUND BALANCE</b>	0	0	216,788	216,788	236,936
13 <b>ENDING FUND BALANCE</b>	<u>\$0</u>	<u>\$0</u>	<u>\$161,202</u>	<u>\$161,202</u>	<u>\$216,788</u>

This Monthly Financial Report was distributed to the Little Rock Board of Directors on March 11, 2024.

City of Little Rock, Arkansas  
Preliminary Monthly Financial Report  
Library Construction Bonds, Series 2022  
For the Period Ended December 31, 2023  
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Dec 31, 2022 Actual</u>
<b>REVENUES:</b>					
1 Interest income	\$0	\$0	\$1,181,687	\$1,181,687	\$2,373
2 Miscellaneous	0	0	0	0	0
3 <b>TOTAL REVENUES</b>	<u>0</u>	<u>0</u>	<u>1,181,687</u>	<u>1,181,687</u>	<u>2,373</u>
<b>EXPENDITURES:</b>					
4 General Government	0	0	1,133,137	(1,133,137)	74,499
5 <b>TOTAL EXPENDITURES</b>	<u>0</u>	<u>0</u>	<u>1,133,137</u>	<u>(1,133,137)</u>	<u>74,499</u>
6 <b>REVENUES OVER (UNDER) EXPENDITURES</b>	0	0	48,550	48,550	(72,126)
<b>OTHER FINANCING SOURCES (USES):</b>					
7 Bond Proceeds	0	0	0	0	24,820,628
8 Discount on Bonds Issued	0	0	0	0	0
9 Bond Reoffering Premium	0	0	0	0	1,226,223
10 Cost of Issuance	0	0	0	0	(423,156)
11 Other, net	0	0	0	0	0
12 Transfers In	0	0	0	0	0
13 Transfers Out	0	0	0	0	0
14 <b>REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	0	0	48,550	48,550	25,551,569
15 <b>BEGINNING FUND BALANCE</b>	<u>0</u>	<u>0</u>	<u>25,551,569</u>	<u>25,551,569</u>	<u>0</u>
16 <b>ENDING FUND BALANCE</b>	<u>\$0</u>	<u>\$0</u>	<u>\$25,600,119</u>	<u>\$25,600,119</u>	<u>\$25,551,569</u>

Note 1: This fund reflects bond proceeds and interest earnings dedicated to Library improvements.

City of Little Rock, Arkansas  
Preliminary Monthly Financial Report  
2022 Capital Improvement Bonds  
For the Period Ended December 31, 2023  
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Dec 31, 2022 Unaudited</u>
<b>REVENUES:</b>					
1 Interest income	\$0	\$0	\$2,645,774	\$2,645,774	\$0
2 Miscellaneous	0	0	0	0	0
3 <b>TOTAL REVENUES</b>	<u>0</u>	<u>0</u>	<u>2,645,774</u>	<u>2,645,774</u>	<u>0</u>
<b>EXPENDITURES:</b>					
4 General Administration Capital Outlay	0	0	2,188,222	(2,188,222)	0
5 District Courts Capital Outlay	0	0	0	0	0
6 Public Works Capital Outlay	0	0	5,598,711	(5,598,711)	0
7 Parks Capital Outlay	0	0	1,017,461	(1,017,461)	0
8 Zoo Capital Outlay	0	0	796,207	(796,207)	0
9 Fire Capital Outlay	0	0	18,138,268	(18,138,268)	0
5 <b>TOTAL EXPENDITURES</b>	<u>0</u>	<u>0</u>	<u>27,738,869</u>	<u>(27,738,869)</u>	<u>0</u>
6 <b>REVENUES OVER (UNDER) EXPENDITURES</b>	0	0	(25,093,095)	(25,093,095)	0
<b>OTHER FINANCING SOURCES (USES):</b>					
7 Bond Proceeds	0	0	0	0	58,565,000
8 Bond Reoffering Premium	0	0	0	0	282,462
9 Discount on Bonds Issued	0	0	0	0	0
10 Cost of Issuance	0	0	0	0	(607,069)
11 Transfers In	0	0	0	0	0
12 Transfers Out	0	0	0	0	0
13 <b>REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	<u>0</u>	<u>0</u>	<u>(25,093,095)</u>	<u>(25,093,095)</u>	<u>58,240,393</u>
14 <b>BEGINNING FUND BALANCE</b>	<u>0</u>	<u>0</u>	<u>58,240,393</u>	<u>58,240,393</u>	<u>0</u>
15 <b>ENDING FUND BALANCE</b>	<u>\$0</u>	<u>\$0</u>	<u>\$33,147,298</u>	<u>\$33,147,298</u>	<u>\$58,240,393</u>

Expenditures include:	
Expended	\$5,299,004
Encumbered	<u>22,439,865</u>
<b>Total</b>	<u>\$27,738,869</u>

Note 1: This fund reflects bond proceeds and interest earnings dedicated to capital improvements.

City of Little Rock, Arkansas  
Preliminary Monthly Financial Report  
2018 Hotel Gross Receipts Tax  
For the Period Ended December 31, 2023  
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Dec 31, 2022 Unaudited</u>
<b>REVENUES:</b>					
1 Interest income	\$0	\$0	\$239	\$239	(\$454)
2 Miscellaneous	0	0	0	0	0
3 <b>TOTAL REVENUES</b>	<u>0</u>	<u>0</u>	<u>239</u>	<u>239</u>	<u>(454)</u>
<b>EXPENDITURES:</b>					
4 MacArthur Museum	0	0	0	0	0
5 Art Center Fund	0	0	0	0	0
6 <b>TOTAL EXPENDITURES</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
7 <b>REVENUES OVER (UNDER) EXPENDITURES</b>	0	0	239	239	(454)
<b>OTHER FINANCING SOURCES (USES):</b>					
8 Bond Proceeds	0	0	0	0	0
9 Bond Reoffering Premium	0	0	0	0	0
10 Discount on Bonds Issued	0	0	0	0	0
11 Cost of Issuance	0	0	0	0	0
12 Transfers In	0	0	0	0	0
13 Transfers Out	0	0	0	0	(86)
14 <b>REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	0	0	239	239	(540)
15 <b>BEGINNING FUND BALANCE</b>	<u>0</u>	<u>0</u>	<u>8,987</u>	<u>8,987</u>	<u>9,527</u>
16 <b>ENDING FUND BALANCE</b>	<u>\$0</u>	<u>\$0</u>	<u>\$9,226</u>	<u>\$9,226</u>	<u>\$8,987</u>

Expenditures include:	
Expended	\$0
Encumbered	<u>0</u>
Total	<u>\$0</u>

City of Little Rock, Arkansas  
Preliminary Monthly Financial Report  
2015 Library Improvement Bonds Debt Service Fund  
For the Period Ended December 31, 2023  
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Dec 31, 2022 Unaudited</u>
<b>REVENUES:</b>					
1 Property Tax	\$0	\$0	\$0	\$0	\$4,242,406
2 Interest Income	0	0	4,731	4,731	23,083
3 <b>TOTAL REVENUES</b>	<u>0</u>	<u>0</u>	<u>4,731</u>	<u>4,731</u>	<u>4,265,489</u>
<b>EXPENDITURES:</b>					
4 Debt Service	0	0	0	0	4,136,563
5 <b>TOTAL EXPENDITURES</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>4,136,563</u>
6 <b>REVENUES OVER (UNDER) EXPENDITURES</b>	0	0	4,731	4,731	128,926
<b>OTHER FINANCING SOURCES (USES):</b>					
7 Bond Proceeds	0	0	0	0	15,472,633
8 Payment to Refunded Bond Escrow	0	0	0	0	(19,505,462)
9 Transfers In	0	0	0	0	242,631
10 Transfers to Component Unit	0	0	(187,782)	(187,782)	(61,614)
11 <b>REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	0	0	(183,051)	(183,051)	(3,722,886)
12 <b>BEGINNING FUND BALANCE</b>	<u>0</u>	<u>0</u>	<u>506,052</u>	<u>506,052</u>	<u>4,228,938</u>
13 <b>ENDING FUND BALANCE</b>	<u>\$0</u>	<u>\$0</u>	<u>\$323,001</u>	<u>\$323,001</u>	<u>\$506,052</u>

City of Little Rock, Arkansas  
Preliminary Monthly Financial Report  
2013 & 2018 Capital Improvement Bonds Debt Service Fund  
For the Period Ended December 31, 2023  
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Dec 31, 2022 Unaudited</u>
<b>REVENUES:</b>					
1 Property Tax	\$0	\$0	\$64,364	\$64,364	\$14,163,825
2 Interest Income	0	0	8,141	8,141	74,745
3 Miscellaneous	0	0	0	0	0
4 <b>TOTAL REVENUES</b>	<u>0</u>	<u>0</u>	<u>72,505</u>	<u>72,505</u>	<u>14,238,569</u>
<b>EXPENDITURES:</b>					
5 Debt Service	0	0	0	0	14,786,675
6 <b>TOTAL EXPENDITURES</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>14,786,675</u>
7 <b>REVENUES OVER (UNDER) EXPENDITURES</b>	0	0	72,505	72,505	(548,106)
<b>OTHER FINANCING SOURCES (USES):</b>					
8 Bond Proceeds	0	0	0	0	0
9 Transfers In	0	0	0	0	0
10 Transfers Out	0	0	0	0	(14,053,436)
11 <b>REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	0	0	72,505	72,505	(14,601,542)
12 <b>BEGINNING FUND BALANCE</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>14,601,542</u>
13 <b>ENDING FUND BALANCE</b>	<u>\$0</u>	<u>\$0</u>	<u>\$72,505</u>	<u>\$72,505</u>	<u>\$0</u>

City of Little Rock, Arkansas  
Preliminary Monthly Financial Report  
2022A & 2022B Capital Improvement Bonds Debt Service Fund  
For the Period Ended December 31, 2023  
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Dec 31, 2022 Unaudited</u>
<b>REVENUES:</b>					
1 Property Tax	\$0	\$0	\$15,480,050	\$15,480,050	\$0
2 Interest Income	0	0	176,573	176,573	0
3 Miscellaneous	0	0	0	0	0
4 <b>TOTAL REVENUES</b>	<u>0</u>	<u>0</u>	<u>15,656,623</u>	<u>15,656,623</u>	<u>0</u>
<b>EXPENDITURES:</b>					
5 Debt Service	0	0	1,476,788	(1,476,788)	0
6 <b>TOTAL EXPENDITURES</b>	<u>0</u>	<u>0</u>	<u>1,476,788</u>	<u>(1,476,788)</u>	<u>0</u>
7 <b>REVENUES OVER (UNDER) EXPENDITURES</b>	0	0	14,179,835	14,179,835	0
<b>OTHER FINANCING SOURCES (USES):</b>					
8 Bond Proceeds	0	0	0	0	0
9 Transfers In	0	0	0	0	0
10 Transfers Out	0	0	0	0	0
11 <b>REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	0	0	14,179,835	14,179,835	0
12 <b>BEGINNING FUND BALANCE</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
13 <b>ENDING FUND BALANCE</b>	<u>\$0</u>	<u>\$0</u>	<u>\$14,179,835</u>	<u>\$14,179,835</u>	<u>\$0</u>



City of Little Rock, Arkansas  
Preliminary Monthly Financial Report  
2017 Capital Improvement Refunding Revenue Bond  
For the Period Ended December 31, 2023  
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Dec 31, 2022 Unaudited</u>
<b>REVENUES:</b>					
1 Franchise Fees	\$0	\$0	\$2,361,467	\$2,361,467	\$1,505,150
2 Charges for Services	0	0	0	0	0
3 Interest income	0	0	19,578	19,578	4,296
4 Miscellaneous Revenue	0	0	0	0	0
5 <b>TOTAL REVENUES</b>	<u>0</u>	<u>0</u>	<u>2,381,045</u>	<u>2,381,045</u>	<u>1,509,446</u>
<b>EXPENDITURES:</b>					
6 Issuance Cost	0	0	0	0	0
7 Debt Service	0	0	1,509,650	(1,509,650)	1,508,150
8 <b>TOTAL EXPENDITURES</b>	<u>0</u>	<u>0</u>	<u>1,509,650</u>	<u>(1,509,650)</u>	<u>1,508,150</u>
9 <b>REVENUES OVER (UNDER) EXPENDITURES</b>	0	0	871,395	871,395	1,296
<b>OTHER FINANCING SOURCES (USES):</b>					
10 Bond Proceeds	0	0	0	0	0
11 Bond Reoffering Premium	0	0	0	0	0
12 Discount on Bonds Issued	0	0	0	0	0
13 Payment to Refunded Bond Escrow Agent	0	0	0	0	0
14 Transfer In	0	0	0	0	0
15 Transfers Out	0	0	0	0	0
16 <b>REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	0	0	871,395	871,395	1,296
17 <b>BEGINNING FUND BALANCE</b>	<u>0</u>	<u>0</u>	<u>17,866</u>	<u>17,866</u>	<u>16,570</u>
18 <b>ENDING FUND BALANCE</b>	<u>\$0</u>	<u>\$0</u>	<u>\$889,261</u>	<u>\$889,261</u>	<u>\$17,866</u>

This Monthly Financial Report was distributed to the Little Rock Board of Directors on March 11, 2024.

City of Little Rock, Arkansas  
Preliminary Monthly Financial Report  
2014 TIF #1 Capital Improvement Bonds Debt Service Fund  
For the Period Ended December 31, 2023  
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Dec 31, 2022 Unaudited</u>
<b>REVENUES:</b>					
1 Property Tax	\$0	\$0	\$480,937	\$480,937	\$333,658
2 Interest Income	0	0	22,313	22,313	836
3 Miscellaneous	0	0	0	0	0
4 <b>TOTAL REVENUES</b>	<u>0</u>	<u>0</u>	<u>503,250</u>	<u>503,250</u>	<u>334,494</u>
<b>EXPENDITURES:</b>					
5 Debt Service	0	0	288,262	(288,262)	178,163
6 <b>TOTAL EXPENDITURES</b>	<u>0</u>	<u>0</u>	<u>288,262</u>	<u>(288,262)</u>	<u>178,163</u>
7 <b>REVENUES OVER (UNDER) EXPENDITURES</b>	0	0	214,988	214,988	156,331
<b>OTHER FINANCING SOURCES (USES):</b>					
8 Bond Proceeds	0	0	0	0	0
9 Transfers In	0	0	0	0	0
10 Transfers Out	0	0	0	0	0
11 <b>REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	0	0	214,988	214,988	156,331
12 <b>BEGINNING FUND BALANCE</b>	<u>0</u>	<u>0</u>	<u>580,269</u>	<u>580,269</u>	<u>423,938</u>
13 <b>ENDING FUND BALANCE</b>	<u>\$0</u>	<u>\$0</u>	<u>\$795,257</u>	<u>\$795,257</u>	<u>\$580,269</u>

City of Little Rock, Arkansas  
Preliminary Monthly Financial Report  
2017 Library Refunding Bond Fund  
For the Period Ended December 31, 2023  
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Dec 31, 2022 Unaudited</u>
<b>REVENUES:</b>					
1 Property Tax	\$0	\$0	\$0	\$0	\$4,242,406
2 Interest income	0	0	250	250	20,332
3 Miscellaneous	0	0	0	0	0
4 <b>TOTAL REVENUES</b>	<u>0</u>	<u>0</u>	<u>250</u>	<u>250</u>	<u>4,262,738</u>
<b>EXPENDITURES:</b>					
5 Issuance Cost	0	0	0	0	0
6 Debt Service	0	0	0	0	5,320,125
7 <b>TOTAL EXPENDITURES</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>5,320,125</u>
8 <b>REVENUES OVER (UNDER) EXPENDITURES</b>	0	0	250	250	(1,057,387)
<b>OTHER FINANCING SOURCES (USES):</b>					
9 Transfer In	0	0	0	0	0
10 Transfers to Component Unit	0	0	(324,325)	(324,325)	(3,112,290)
11 <b>REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	0	0	(324,075)	(324,075)	(4,169,677)
12 <b>BEGINNING FUND BALANCE</b>	<u>0</u>	<u>0</u>	<u>324,325</u>	<u>324,325</u>	<u>4,494,002</u>
13 <b>ENDING FUND BALANCE</b>	<u>\$0</u>	<u>\$0</u>	<u>\$250</u>	<u>\$250</u>	<u>\$324,325</u>

This Monthly Financial Report was distributed to the Little Rock Board of Directors on March 11, 2024.

City of Little Rock, Arkansas  
 Monthly Financial Report  
 2022 Library Construction and Refunding Bonds - Debt Service Fund  
 For the Period Ended December 31, 2023  
 (Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Dec 31, 2022 Unaudited</u>
<b>REVENUES:</b>					
1 Property Tax	\$0	\$0	\$6,758,465	\$6,758,465	\$0
2 Interest income	0	0	82,215	82,215	44
3 Miscellaneous	0	0	0	0	0
4 <b>TOTAL REVENUES</b>	<u>0</u>	<u>0</u>	<u>6,840,680</u>	<u>6,840,680</u>	<u>44</u>
<b>EXPENDITURES:</b>					
5 Issuance Cost	0	0	0	0	0
6 Debt Service	0	0	1,419,739	(1,419,739)	0
7 <b>TOTAL EXPENDITURES</b>	<u>0</u>	<u>0</u>	<u>1,419,739</u>	<u>(1,419,739)</u>	<u>0</u>
8 <b>REVENUES OVER (UNDER) EXPENDITURES</b>	0	0	5,420,941	5,420,941	44
<b>OTHER FINANCING SOURCES (USES):</b>					
9 Bond Proceeds	0	0	0	0	476,739
10 Transfer In	0	0	0	0	0
11 Transfers Out	0	0	0	0	0
12 <b>REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	<u>0</u>	<u>0</u>	<u>5,420,941</u>	<u>5,420,941</u>	<u>476,783</u>
13 <b>BEGINNING FUND BALANCE</b>	<u>0</u>	<u>0</u>	<u>476,783</u>	<u>476,783</u>	<u>0</u>
14 <b>ENDING FUND BALANCE</b>	<u>\$0</u>	<u>\$0</u>	<u>\$5,897,724</u>	<u>\$5,897,724</u>	<u>\$476,783</u>

This Monthly Financial Report was distributed to the Little Rock Board of Directors on March 11, 2024.

City of Little Rock, Arkansas  
Preliminary Monthly Financial Report  
Hotel Tax Revenue  
For the Period Ended December 31, 2023  
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Dec 31, 2022 Unaudited</u>
<b>REVENUES:</b>					
1 Hotel Gross Receipts Tax	\$0	\$0	\$2,461,444	\$2,461,444	\$2,835,490
2 Interest Income	0	0	60,280	60,280	17,658
3 Miscellaneous	0	0	0	0	0
4 <b>TOTAL REVENUES</b>	<u>0</u>	<u>0</u>	<u>2,521,724</u>	<u>2,521,724</u>	<u>2,853,148</u>
<b>EXPENDITURES:</b>					
5 Interest Expense	0	0	1,924,894	(1,924,894)	1,928,794
6 Contracts	0	0	0	0	502,539
7 <b>TOTAL EXPENDITURES</b>	<u>0</u>	<u>0</u>	<u>1,924,894</u>	<u>(1,924,894)</u>	<u>2,431,333</u>
8 <b>REVENUES OVER (UNDER) EXPENDITURES</b>	0	0	596,830	596,830	421,815
<b>OTHER FINANCING SOURCES (USES):</b>					
9 Bond Proceeds	0	0	0	0	0
10 Payment to Refunded Bond Escrow Agent	0	0	(3,400)	(3,400)	0
11 Transfers In	0	0	0	0	86
12 Transfer to Component Unit	0	0	0	0	0
13 Transfers Out	0	0	0	0	(502,539)
14 <b>REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	0	0	593,430	593,430	(80,638)
15 <b>BEGINNING FUND BALANCE</b>	<u>0</u>	<u>0</u>	<u>704,571</u>	<u>704,571</u>	<u>785,209</u>
16 <b>ENDING FUND BALANCE</b>	<u>\$0</u>	<u>\$0</u>	<u>\$1,298,001</u>	<u>\$1,298,001</u>	<u>\$704,571</u>

City of Little Rock, Arkansas  
Preliminary Monthly Financial Report  
Fleet Services Fund  
For the Period Ended December 31, 2023  
(Unaudited)

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Dec 31, 2022 Unaudited
<b>OPERATING REVENUES:</b>					
1 Charges for services	\$18,689,088	\$18,689,088	\$14,466,917	(\$4,222,171)	\$14,208,865
2 Interest Income	0	0	0	0	0
3 <b>TOTAL OPERATING REVENUES</b>	<u>18,689,088</u>	<u>18,689,088</u>	<u>14,466,917</u>	<u>(4,222,171)</u>	<u>14,208,865</u>
<b>OPERATING EXPENSES:</b>					
4 Personnel Services	4,398,766	4,398,766	3,871,423	527,343	3,758,003
5 Supplies and materials	7,631,321	7,631,321	6,404,903	1,226,418	5,833,016
6 Services and other expenses	4,512,367	4,512,367	3,808,596	703,771	2,977,101
7 Repairs and maintenance	1,526,740	1,526,740	866,880	659,860	589,078
8 Depreciation and amortization	277,500	277,500	223,738	53,762	269,386
9 <b>TOTAL OPERATING EXPENSES</b>	<u>18,346,694</u>	<u>18,346,694</u>	<u>15,175,540</u>	<u>3,171,154</u>	<u>13,426,585</u>
10 <b>OPERATING INCOME/(LOSS)</b>	342,394	342,394	(708,623)	(1,051,017)	782,280
<b>NONOPERATING REVENUES/(EXPENSES):</b>					
11 Investment income	20,000	20,000	32,988	12,988	(184,798)
12 Gain (loss) on disposal of fixed assets	0	0	0	0	292,500
13 Other, net	0	0	0	0	0
14 <b>INCOME (LOSS) BEFORE OPERATING TRANSFERS</b>	<u>362,394</u>	<u>362,394</u>	<u>(675,635)</u>	<u>(1,038,029)</u>	<u>889,982</u>
<b>OPERATING TRANSFERS:</b>					
15 Operating transfers in	0	0	0	0	0
16 Operating transfers out	(362,394)	(362,394)	(362,394)	0	0
17 <b>NET INCOME/(LOSS)</b>	<u>0</u>	<u>0</u>	<u>(1,038,029)</u>	<u>(1,038,029)</u>	<u>889,982</u>
18 <b>BEGINNING NET POSITION, AS ORIGINALLY REPORTED</b>	5,079,571	5,079,571	5,079,571	0	4,349,179
19 <b>CHANGE IN ACCOUNTING PRINCIPAL - GASB 87</b>					(159,590)
20 <b>BEGINNING NET POSITION, RESTATED</b>	<u>5,079,571</u>	<u>5,079,571</u>	<u>5,079,571</u>	<u>0</u>	<u>4,189,589</u>
19 <b>ENDING NET POSITION</b>	<u>\$5,079,571</u>	<u>\$5,079,571</u>	<u>\$4,041,542</u>	<u>(\$1,038,029)</u>	<u>\$5,079,571</u>

Analysis of Net Position

Cash	(\$29,355)
Receivable	27,852
Inventory	603,150
Capital Assets, net	3,050,279
Other Assets	1,147,661
Deferred Outflows	962,912
Liabilities	(1,652,098)
Deferred Inflows	(68,859)
<b>Net Position</b>	<u>\$4,041,542</u>

City of Little Rock, Arkansas  
Preliminary Monthly Financial Report  
Vehicle Storage Facility Fund  
For the Period Ended December 31, 2023  
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Dec 31, 2022 Unaudited</u>
<b>OPERATING REVENUES:</b>					
1 Licenses and permits	\$8,585	\$8,585	\$12,652	\$4,067	\$13,545
2 Charges for services	2,024,238	2,024,238	2,209,681	185,443	2,212,980
3 Other	0	0	0	0	0
4 <b>TOTAL OPERATING REVENUES</b>	<u>2,032,823</u>	<u>2,032,823</u>	<u>2,222,333</u>	<u>189,510</u>	<u>2,226,525</u>
<b>OPERATING EXPENSES:</b>					
5 Personnel Services	910,335	910,335	752,387	157,948	649,239
6 Supplies and materials	56,518	56,518	39,263	17,255	36,632
7 Services and other expenses	777,173	777,173	709,952	67,221	729,900
8 Repairs and maintenance	69,461	69,461	36,993	32,468	25,611
9 Depreciation and amortization	12,500	12,500	1,160	11,340	9,615
10 Refunds	0	0	0	0	0
11 <b>TOTAL OPERATING EXPENSES</b>	<u>1,825,987</u>	<u>1,825,987</u>	<u>1,539,755</u>	<u>286,232</u>	<u>1,450,998</u>
12 <b>OPERATING INCOME/(LOSS)</b>	<u>206,836</u>	<u>206,836</u>	<u>682,578</u>	<u>475,742</u>	<u>775,527</u>
<b>NONOPERATING REVENUES/(EXPENSES):</b>					
13 Investment income	11,000	11,000	57,227	46,227	(104,450)
14 Gain (loss) on disposal of fixed assets	0	0	0	0	(2,187)
15 Other, net	0	0	0	0	0
16 <b>INCOME (LOSS) BEFORE OPERATING TRANSFERS</b>	<u>217,836</u>	<u>217,836</u>	<u>739,805</u>	<u>521,969</u>	<u>668,890</u>
<b>OPERATING TRANSFERS:</b>					
17 Carryover- Prior Year	0	0	0	0	0
18 Operating transfers out	0	0	0	0	0
19 <b>NET INCOME/(LOSS)</b>	<u>217,836</u>	<u>217,836</u>	<u>739,805</u>	<u>521,969</u>	<u>668,890</u>
20 <b>BEGINNING NET POSITION</b>	<u>1,445,337</u>	<u>1,445,337</u>	<u>1,445,337</u>	<u>0</u>	<u>776,447</u>
21 <b>ENDING NET POSITION</b>	<u>\$1,663,173</u>	<u>\$1,663,173</u>	<u>\$2,185,142</u>	<u>\$521,969</u>	<u>\$1,445,337</u>

Analysis of Net Position

Cash	\$2,390,312
Receivable	4,356
Inventory	0
Capital Assets, net	60,886
Other Assets	0
Deferred Outflows	160,485
Liabilities	(419,420)
Deferred Inflows	(11,477)
<b>Net Position</b>	<u>\$2,185,142</u>





City of Little Rock, Arkansas  
Preliminary Monthly Financial Report  
Rivermarket Garage Fund  
For the Period Ended December 31, 2023  
(Unaudited)

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Dec 31, 2022 Unaudited
<b>OPERATING REVENUES:</b>					
1 Statehouse Parking	\$806,952	\$806,952	\$842,050	\$35,098	\$708,454
2 RiverMarket Parking	671,224	671,224	783,431	112,207	601,251
3 Business Licenses	287,000	287,000	344,021	57,021	287,426
4 Street Repairs	400,000	400,000	402,913	2,913	637,988
5 Parking Meters	468,200	468,200	510,127	41,927	483,183
6 Other	0	0	0	0	0
<b>7 TOTAL OPERATING REVENUES</b>	<u>2,633,376</u>	<u>2,633,376</u>	<u>2,882,542</u>	<u>249,166</u>	<u>2,718,302</u>
<b>OPERATING EXPENSES:</b>					
8 Personnel Services	593,000	593,000	422,828	170,172	599,962
9 Supplies and materials	36,000	36,000	16,258	19,742	32,756
10 Repairs and maintenance	60,000	60,000	87,198	(27,198)	118,620
11 Services and other expenses	600,284	600,284	561,577	38,707	547,301
12 Depreciation and amortization	219,800	219,800	220,186	(386)	220,186
<b>13 TOTAL OPERATING EXPENSES</b>	<u>1,509,084</u>	<u>1,509,084</u>	<u>1,308,047</u>	<u>201,037</u>	<u>1,518,825</u>
<b>14 OPERATING INCOME/(LOSS)</b>	<u>1,124,292</u>	<u>1,124,292</u>	<u>1,574,495</u>	<u>450,203</u>	<u>1,199,478</u>
<b>NONOPERATING REVENUES/(EXPENSES):</b>					
15 Investment income	25,100	25,100	161,011	135,911	167,493
16 Debt Service	(29,626)	(29,626)	(29,826)	(200)	(29,626)
17 Interest expense	(221,109)	(221,109)	(223,633)	(2,524)	(254,576)
18 Gain (loss) on disposal of fixed assets	0	0	0	0	0
19 Other, net	0	0	0	0	0
<b>20 INCOME (LOSS) BEFORE OPERATING TRANSFERS</b>	<u>898,657</u>	<u>898,657</u>	<u>1,482,047</u>	<u>583,390</u>	<u>1,082,769</u>
<b>OPERATING TRANSFERS:</b>					
21 Operating transfers in	0	0	0	0	0
22 Operating transfers out	0	0	0	0	0
<b>23 NET INCOME/(LOSS)</b>	<u>898,657</u>	<u>898,657</u>	<u>1,482,047</u>	<u>583,390</u>	<u>1,082,769</u>
<b>24 BEGINNING NET POSITION</b>	<u>5,680,422</u>	<u>5,680,422</u>	<u>5,680,422</u>	<u>0</u>	<u>4,597,654</u>
<b>25 ENDING NET POSITION</b>	<u>\$6,579,079</u>	<u>\$6,579,079</u>	<u>\$7,162,469</u>	<u>\$583,390</u>	<u>\$5,680,423</u>

Analysis of Net Position

Cash	
Operating	\$4,528,197
Debt Reserve	1,516,565
Receivable	432,061
Inventory	-
Capital Assets, net	5,009,953
Other Assets	4,887,232
Liabilities	(4,449,651)
Deferred Inflows	(4,761,888)
<b>Net Position</b>	<u>\$7,162,469</u>

City of Little Rock, Arkansas  
Preliminary Monthly Financial Report  
Police Pension and Relief Fund  
For the Period Ended December 31, 2023  
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Dec 31, 2022 Unaudited</u>
<b>ADDITIONS:</b>					
Contributions:					
1	Employer	\$0	\$0	\$0	\$0
2	Plan members	0	0	0	0
3	State insurance turnback and guarantee fund	0	0	0	0
4	Other	0	0	0	0
5	<b>Total Contributions</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Investment income (loss):					
6	Net increase (decrease) in fair value of investments	0	0	0	174,491
7	Realized gain (loss) on the sale of investments	0	0	0	0
8	Interest and dividends	0	0	0	300,790
9		<u>0</u>	<u>0</u>	<u>0</u>	<u>475,281</u>
10	Less investment expense	0	0	0	0
11	Net investment income (loss)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
12	<b>TOTAL ADDITIONS</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>475,281</u>
<b>DEDUCTIONS:</b>					
13	Benefits paid directly to participants	0	0	0	0
14	Administrative expenses	0	0	0	0
15		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
16	<b>INCOME (LOSS) BEFORE OPERATING TRANSFERS</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>475,281</u>
<b>OPERATING TRANSFERS:</b>					
17	Operating transfers in	0	0	0	0
18	Operating transfers out	0	0	(300,790)	300,790
19	<b>NET INCOME/(LOSS)</b>	<u>0</u>	<u>0</u>	<u>(300,790)</u>	<u>300,790</u>
20	<b>NET POSITION HELD IN TRUST FOR PENSION BENEFITS, BEGINNING</b>	<u>0</u>	<u>0</u>	<u>1,671,818</u>	<u>1,671,818</u>
21	<b>NET POSITION HELD IN TRUST FOR PENSION BENEFITS, ENDING</b>	<u>\$0</u>	<u>\$0</u>	<u>\$1,371,028</u>	<u>\$1,972,608</u>

Note 1: Administration of the Police Pension and Relief Fund was transferred to LOPFI in December 2013. Net position reflects the balance in an investment held for the pension that was not accepted by LOPFI.

City of Little Rock, Arkansas  
Preliminary Monthly Financial Report  
Fire Relief and Pension Fund  
For the Period Ended December 31, 2023  
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Dec 31, 2022 Unaudited</u>
<b>ADDITIONS:</b>					
Contributions:					
1	Employer	\$0	\$0	\$0	\$0
2	Plan members	0	0	0	0
3	State insurance turnback and guarantee fund	0	0	0	0
4	Other	0	0	0	0
5	<b>Total Contributions</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Investment income (loss):					
6	Net increase (decrease) in fair value of investments	0	0	0	174,491
7	Realized gain (loss) on the sale of investments	0	0	0	0
8	Interest and dividends	0	0	0	300,790
9		<u>0</u>	<u>0</u>	<u>0</u>	<u>475,281</u>
10	Less investment expense	0	0	0	0
11	Net investment income (loss)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
12	<b>TOTAL ADDITIONS</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>475,281</u>
<b>DEDUCTIONS:</b>					
13	Benefits paid directly to participants	0	0	0	0
14	Administrative expenses	0	0	0	0
15		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
16	<b>INCOME (LOSS) BEFORE OPERATING TRANSFERS</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>475,281</u>
<b>OPERATING TRANSFERS:</b>					
17	Operating transfers in	0	0	0	0
18	Operating transfers out	0	0	(300,790)	0
19	<b>NET INCOME/(LOSS)</b>	<u>0</u>	<u>0</u>	<u>(300,790)</u>	<u>475,281</u>
20	<b>NET POSITION HELD IN TRUST FOR PENSION BENEFITS, BEGINNING</b>	<u>0</u>	<u>0</u>	<u>1,683,045</u>	<u>1,683,045</u>
21	<b>NET POSITION HELD IN TRUST FOR PENSION BENEFITS, ENDING</b>	<u>\$0</u>	<u>\$0</u>	<u>\$1,382,255</u>	<u>\$1,983,835</u>

Note 1: Administration of the Fire Relief and Pension Fund was transferred to LOPFI in December 2018. Net position reflects the balance of an investment held for the pension that was not accepted by LOPFI.

City of Little Rock, Arkansas  
Preliminary Monthly Financial Report  
Non-Uniform Defined Benefit Fund  
For the Period Ended December 31, 2023  
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Dec 31, 2022 Unaudited</u>
<b>ADDITIONS:</b>					
Contributions:					
1	Employer	\$0	\$0	\$0	\$573,594
2	Plan members	0	0	502,181	513,515
3	State insurance turnback and guarantee fund	0	0	0	0
4	Other	0	0	32,653	0
5	<b>Total Contributions</b>	<u>0</u>	<u>0</u>	<u>534,834</u>	<u>1,087,109</u>
Investment income (loss):					
6	Net increase (decrease) in fair value of investments	0	0	777,322	(2,232,014)
7	Realized gain (loss) on the sale of investments	0	0	(51,692)	698,694
8	Interest and dividends	0	0	348,368	347,620
9		<u>0</u>	<u>0</u>	<u>1,073,998</u>	<u>(1,185,700)</u>
10	Less investment expense	0	0	(19,320)	(44,512)
11	Net investment income (loss)	<u>0</u>	<u>0</u>	<u>1,054,678</u>	<u>(1,230,212)</u>
12	<b>TOTAL ADDITIONS</b>	<u>0</u>	<u>0</u>	<u>1,589,512</u>	<u>(143,103)</u>
<b>DEDUCTIONS:</b>					
13	Benefits paid directly to participants	0	0	1,513,844	1,582,260
14	Administrative expenses	0	0	36,586	14,317
15	<b>TOTAL DEDUCTIONS</b>	<u>0</u>	<u>0</u>	<u>1,550,430</u>	<u>1,596,577</u>
16	<b>NET INCREASE (DECREASE)</b>	<u>0</u>	<u>0</u>	<u>39,082</u>	<u>(1,739,680)</u>
17	<b>NET POSITION HELD IN TRUST FOR PENSION BENEFITS, BEGINNING</b>	<u>0</u>	<u>0</u>	<u>11,540,945</u>	<u>13,280,624</u>
18	<b>NET POSITION HELD IN TRUST FOR PENSION BENEFITS, ENDING</b>	<u>\$0</u>	<u>\$0</u>	<u>\$11,580,027</u>	<u>\$11,540,944</u>

This Monthly Financial Report was distributed to the Little Rock Board of Directors on March 11, 2024.

City of Little Rock, Arkansas  
Preliminary Monthly Financial Report  
Non-Uniform Defined Contribution Fund  
For the Period Ended December 31, 2023  
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Dec 31, 2022 Unaudited</u>	
<b>ADDITIONS:</b>						
Contributions:						
1	Employer	\$0	\$0	\$93,295	\$93,295	\$14,877
2	Plan members	0	0	2,739	2,739	7,472
3	State insurance turnback and guarantee fund	0	0	0	0	0
4	Other	0	0	19,190	19,190	0
5	<b>Total Contributions</b>	<u>0</u>	<u>0</u>	<u>115,224</u>	<u>115,224</u>	<u>22,349</u>
Investment income (loss):						
6	Net increase (decrease) in fair value of investments	0	0	218,787	218,787	(2,548,047)
7	Realized gain (loss) on the sale of investments	0	0	368,104	368,104	1,136,123
8	Interest and dividends	0	0	193,301	193,301	322,478
9		<u>0</u>	<u>0</u>	<u>780,192</u>	<u>780,192</u>	<u>(1,089,446)</u>
10	Less investment expense	0	0	(14,583)	(14,583)	(40,682)
11	Net investment income (loss)	<u>0</u>	<u>0</u>	<u>765,609</u>	<u>765,609</u>	<u>(1,130,128)</u>
12	<b>TOTAL ADDITIONS</b>	<u>0</u>	<u>0</u>	<u>880,833</u>	<u>880,833</u>	<u>(1,107,779)</u>
<b>DEDUCTIONS:</b>						
13	Benefits paid directly to participants	0	0	1,481,312	(1,481,312)	2,056,518
14	Participant directed transfers	0	0	(29,469)	29,469	626,983
15	Administrative expenses	0	0	33,801	(33,801)	18,584
16	<b>TOTAL DEDUCTIONS</b>	<u>0</u>	<u>0</u>	<u>1,485,644</u>	<u>(1,485,644)</u>	<u>2,702,085</u>
17	<b>NET INCREASE (DECREASE)</b>	<u>0</u>	<u>0</u>	<u>(604,811)</u>	<u>(604,811)</u>	<u>(3,809,864)</u>
18	<b>NET POSITION HELD IN TRUST FOR PENSION BENEFITS, BEGINNING</b>	<u>0</u>	<u>0</u>	<u>8,952,572</u>	<u>8,952,572</u>	<u>12,762,436</u>
19	<b>NET POSITION HELD IN TRUST FOR PENSION BENEFITS, ENDING</b>	<u>\$0</u>	<u>\$0</u>	<u>\$8,347,761</u>	<u>\$8,347,761</u>	<u>\$8,952,572</u>

Note: The City implemented a new defined benefit plan for non-uniform employees in 2014. Employees were given the option to purchase prior service credit by rolling over assets from the Non-Uniform Defined Contribution Fund.

City of Little Rock, Arkansas  
Preliminary Monthly Financial Report  
401 (a) Pension Fund  
For the Period Ended December 31, 2023  
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Dec 31, 2022 Unaudited</u>	
<b>ADDITIONS:</b>						
Contributions:						
1	Employer	\$0	\$0	\$317,244	\$317,244	\$171,077
2	Plan members	0	0	130,775	130,775	303,965
3	State insurance turnback and guarantee fund	0	0	0	0	0
4	Other	0	0	0	0	0
5	<b>Total Contributions</b>	<u>0</u>	<u>0</u>	<u>448,019</u>	<u>448,019</u>	<u>475,042</u>
Investment income (loss):						
6	Net increase (decrease) in fair value of investments	0	0	1,239,353	1,239,353	(1,533,387)
7	Realized gain (loss) on the sale of investments	0	0	0	0	0
8	Interest and dividends	0	0	3,910	3,910	2,009
9		<u>0</u>	<u>0</u>	<u>1,243,263</u>	<u>1,243,263</u>	<u>(1,531,378)</u>
10	Less investment expense	0	0	0	0	0
11	Net investment income (loss)	<u>0</u>	<u>0</u>	<u>1,243,263</u>	<u>1,243,263</u>	<u>(1,531,378)</u>
12	<b>TOTAL ADDITIONS</b>	<u>0</u>	<u>0</u>	<u>1,691,282</u>	<u>1,691,282</u>	<u>(1,056,336)</u>
<b>DEDUCTIONS:</b>						
13	Benefits paid directly to participants	0	0	1,491,398	(1,491,398)	1,000,505
14	Participant directed transfers	0	0	0	0	0
15	Administrative expenses	0	0	101	(101)	165
16	<b>TOTAL DEDUCTIONS</b>	<u>0</u>	<u>0</u>	<u>1,491,499</u>	<u>(1,491,499)</u>	<u>1,000,670</u>
17	<b>NET INCREASE (DECREASE)</b>	<u>0</u>	<u>0</u>	<u>199,783</u>	<u>199,783</u>	<u>(2,057,006)</u>
18	<b>NET POSITION HELD IN TRUST FOR PENSION BENEFITS, BEGINNING</b>	<u>0</u>	<u>0</u>	<u>6,925,272</u>	<u>6,925,272</u>	<u>8,982,278</u>
19	<b>NET POSITION HELD IN TRUST FOR PENSION BENEFITS, ENDING</b>	<u>\$0</u>	<u>\$0</u>	<u>\$7,125,055</u>	<u>\$7,125,055</u>	<u>\$6,925,272</u>

Note: The City implemented a new defined benefit plan for non-uniform employees in 2014. Employees were given the option to purchase prior service credit by rolling over assets from the 401 (a) Pension Fund.



City of Little Rock, Arkansas  
Preliminary Monthly Financial Report  
Health Management Trust Fund  
For the Period Ended December 31, 2023  
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Dec 31, 2022 Unaudited</u>	
<b>ADDITIONS:</b>						
Contributions:						
1	Employer	\$0	\$0	\$817,736	\$817,736	\$1,875,580
2	Plan members	0	0	0	0	0
3	State insurance turnback and guarantee fund	0	0	0	0	0
4	Other	0	0	0	0	0
5	<b>Total Contributions</b>	<u>0</u>	<u>0</u>	<u>817,736</u>	<u>817,736</u>	<u>1,875,580</u>
Investment income (loss):						
6	Net increase (decrease) in fair value of investments	0	0	892,376	892,376	(1,416,007)
7	Realized gain (loss) on the sale of investments	0	0	71,071	71,071	86,232
8	Interest and dividends	0	0	300,139	300,139	178,730
9		<u>0</u>	<u>0</u>	<u>1,263,586</u>	<u>1,263,586</u>	<u>(1,151,045)</u>
10	Less investment expense	0	0	(95,491)	(95,491)	(89,726)
11	Net investment income (loss)	<u>0</u>	<u>0</u>	<u>1,168,095</u>	<u>1,168,095</u>	<u>(1,240,771)</u>
12	<b>TOTAL ADDITIONS</b>	<u>0</u>	<u>0</u>	<u>1,985,831</u>	<u>1,985,831</u>	<u>634,809</u>
<b>DEDUCTIONS:</b>						
13	Benefits paid directly to participants	0	0	0	0	1,105,541
14	Administrative expenses	0	0	0	0	0
15	<b>TOTAL DEDUCTIONS</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,105,541</u>
16	<b>NET INCREASE (DECREASE)</b>	<u>0</u>	<u>0</u>	<u>1,985,831</u>	<u>1,985,831</u>	<u>(470,732)</u>
17	<b>NET POSITION HELD IN TRUST FOR PENSION BENEFITS, BEGINNING</b>	<u>0</u>	<u>0</u>	<u>9,253,419</u>	<u>9,253,419</u>	<u>9,724,152</u>
18	<b>NET POSITION HELD IN TRUST FOR PENSION BENEFITS, ENDING</b>	<u>\$0</u>	<u>\$0</u>	<u>\$11,239,250</u>	<u>\$11,239,250</u>	<u>\$9,253,420</u>

This Monthly Financial Report was distributed to the Little Rock Board of Directors on March 11, 2024.



City of Little Rock, Arkansas  
Preliminary Monthly Financial Report  
Courts Trust Fund  
For the Period Ended December 31, 2023  
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Dec 31, 2022 Unaudited</u>
<b>ADDITIONS:</b>					
1	\$0	\$0	\$2,858,452	\$2,858,452	\$2,566,996
2	0	0	7,978	7,978	3,434
3	0	0	0	0	0
4	<b>Total Additions</b>	<b>0</b>	<b>2,866,430</b>	<b>2,866,430</b>	<b>2,570,430</b>
<b>DEDUCTIONS:</b>					
5	0	0	2,866,430	(2,866,430)	2,570,430
6	0	0	0	0	0
7	<b>Total Deductions</b>	<b>0</b>	<b>2,866,430</b>	<b>2,866,430</b>	<b>2,570,430</b>
8	<b>NET INCREASE (DECREASE) in NET POSITION</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
9	<b>NET POSITION, BEGINNING</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
10	<b>NET POSITION, ENDING</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

This Monthly Financial Report was distributed to the Little Rock Board of Directors on March 11, 2024.

Accounts Payable, Bonds Payable and Other Payables  
For the Period Ended December 31, 2023

<u>Fund</u>	<u>Accounts Payable</u>	<u>Wages and Benefits Payable</u>	<u>Other Payables</u>	<u>Deferred Revenues</u>	<u>Deferred Inflows</u>	<u>Revenue Bonds Payable</u>	<u>Total Payables Total</u>	<u>Encumbrances</u>
100 General	\$1,043,537	\$1,054,802	\$15,294,200	\$14,044,661	\$842,157		\$32,279,357	\$2,098,123
108 General - Special Projects				536,045			536,045	4,949,006
110 Seized Money			457,065				457,065	453
140 Franchise Fee Collection							0	0
200 Street				826,008			826,008	65,952
205 Street - Special Projects							0	2,219,724
210 Special Projects				34,503	13,706		48,209	840,860
220 911							0	0
230 CDBG							0	228,931
240 HIPP							0	869,338
250 NHSP							0	7,400
270 Grants	180,816			1,329,436			1,510,252	9,423,125
271 American Rescue Plan Act				22,122,328			22,122,328	5,993,102
324 2015 Library Improvement Bonds							0	0
325 Short Term Financing Capital Improvements							0	1,573,071
326 2012-2021 Capital Project Fund							0	7,737,802
331 2018 Capital Improvement Bond							0	1,474,984
332 2022 Capital Improvement Bond							0	22,439,865
352 TIF - Port Authority				(69,466)			(69,466)	0
361 2022 Library Improvement Bonds							0	0
370 2018 Hotel Gross Receipts Tax							0	0
524 2015 Library Improvement Bonds Debt Service							0	0
530 2013 Improvement Bonds Debt Service Fund							0	0
532 2022A/B GO CAP IMP BOND DSR				1,802,888			1,802,888	0
540 2017 Capital Improvement Refunding Revenue Bond							0	0
551 TIF #1 2014 Cap Improvement Bond Debt Service				666,980			666,980	0
560 2017 Library Refunding Bond Fund							-	0
561 2022 Library Improvement Bond Fund	(87,191)			859,477			772,286	0
570 2018 Hotel Gross Receipts Tax Debt Service							0	0
600 Fleet		1,652,098			68,859		1,720,957	0
601 Vehicle Storage Facility	69,099	272,979		77,342	11,477		430,897	0
603 Waste Disposal	191,626	2,159,161	9,227,922		91,813		11,670,522	0
612 Rivermarket Garage Fund	210,940		103,434	340,277	4,761,888	3,795,000	9,211,539	0
800 Police Pension		0					0	0
801 Fire Pension		-					0	0
803 Non-Uniform Defined Benefit							0	0
804 Non-Uniform Defined Contribution							0	0
805 401 (a) Pensions							0	0
806 Health Management Trust Fund							0	0
807 2014 DB Plan							0	0
850 Courts	34,419		71,902				106,321	0
940 Accounts Payable Clearing Fund	(25,336)						(25,336)	0
Totals	\$1,617,910	\$5,139,040	\$25,154,523	\$42,570,479	\$5,789,900	\$3,795,000	\$84,066,852	\$59,921,736

**SUMMARY OF BOND INDEBTEDNESS**  
For the Period Ended December 31, 2023

<u>GENERAL OBLIGATION DEBT</u>	<u>TRUSTEE</u>	<u>ORIGINAL AMOUNT</u>	<u>MATURITY DATE</u>	<u>INTEREST RATE</u>	<u>PRINCIPAL BALANCE AT 12/31/2022</u>	<u>BONDS ISSUED 2023</u>	<u>PRINCIPAL PAID IN 2023</u>	<u>BONDS RETIRED 2023</u>	<u>PRINCIPAL BALANCE AT 12/31/2023</u>	<u>INTEREST PAID IN 2023</u>
2014 Tax Increment Improvement Bonds (Redevelopment District No. 1.)	Regions Bank	\$2,615,000	3/1/2036	6.00%	\$1,140,000	\$0	\$0	\$225,000	\$915,000	\$61,650
2022 Library Construction and Refunding Bonds	Regions Bank (Paying Agent & Registrar)	40,770,000	3/1/2036	4.10% - 5.00%	40,770,000	0	0	0	40,770,000	1,419,739
2022A Limited Tax Capital Improvement Bonds	First Security Bank (Paying Agent & Registrar)	53,510,000	2/1/2043	3.875% - 5.00%	53,510,000	0	0	0	53,510,000	1,322,330
2022B Limited Tax Capital Improvement Bonds	First Security Bank (Paying Agent & Registrar)	5,055,000	2/1/2024	5.00%	5,055,000	0	0	0	5,055,000	154,458
<b>REVENUE BONDS</b>										
2003 Capital Improvement and Refunding-Parking Projects	U.S. Bank	11,855,000	7/1/2028	1.50% - 5.30%	4,450,000	0	655,000	0	3,795,000	235,523
2017 Capital Improvement and Refunding Revenue Bonds	First Security Bank	17,875,000	10/1/2033	2.00% - 5.00%	13,305,000	0	980,000	0	12,325,000	526,650
2018 Hotel Gross Receipts Tax Bonds (Arts Center Bonds)	First Security Bank (Paying Agent & Registrar)	32,570,000	12/1/2048	3.00% - 5.00%	30,400,000	0	640,000	0	29,760,000	1,284,894
<b>TEMPORARY NOTE</b>										
2019 Temporary Note	Centennial Bank	5,650,000	8/20/2024	2.25%	2,335,791	0	1,154,938	0	1,180,853	52,555
2021 Temporary Note	Regions Capital Advantage, Inc.	5,925,000	8/17/2026	0.84%	4,759,739	0	1,175,049	0	3,584,691	39,982
2023 Temporary Note	Regions Capital Advantage, Inc.	7,400,000	1/10/2028	3.70%	0	7,400,000	0	0	7,400,000	0
<b>Grand Total</b>		<u>\$183,225,000</u>			<u>\$155,725,530</u>	<u>\$7,400,000</u>	<u>\$4,604,986</u>	<u>\$225,000</u>	<u>\$158,295,544</u>	<u>\$5,097,781</u>

City of Little Rock, Arkansas  
Monthly Financial Report  
Definitions  
For the Period Ended December 31, 2023  
(Unaudited)

The reports included in this document are Fund Financial Statements. The financial reports for all governmental funds are prepared using the modified accrual basis of accounting. Governmental funds include the General Fund, which is the government's primary operating fund; Special Revenue Funds, which account for the proceeds of specific revenue sources, other than expendable trusts or major capital projects, which are legally restricted to expenditures for specified purposes such as various grants and the Street Fund; Capital Projects Funds, which account for the use of bond proceeds, short-term financing, and other revenues restricted for capital projects; and Debt Service Funds which are used to account for the accumulation of resources restricted for, and the payment of, general long-term debt principal, interest and related costs. The financial reports for all proprietary and fiduciary funds are prepared using the accrual basis of accounting. Proprietary funds include the Vehicle Storage Fund, the Waste Disposal Fund, and the RiverMarket Parking Garages Fund. Fiduciary Funds represent funds held in trust for the Police Pension, Fire Pension, Nonuniformed Employees' Defined Contribution Plan, Nonuniformed Employees' Defined Benefit Pension Plan, 2014 Defined Benefit Plan, the 401(a) Money Purchase and Trust Retirement Fund, and the Health Management Trust Fund.

*Accrual Basis of Accounting* means a Basis of Accounting that recognizes the financial effect of transactions, events and interfund activities when they occur, regardless of the timing of related cash flows.

*Modified Accrual Basis of Accounting* is a combination of cash basis and full accrual basis. Revenues are recognized when they are both measurable and available.

Measurable — the cash flow from the revenue can be reasonably estimated

Available — the revenue is available to finance current expenditures to be paid within 60 days  
Expenditures, however, are recorded on a full accrual basis because they are always measurable when they are incurred.

*Revenue(s)* means: (1) Increases in the net current assets of a Governmental Fund Type from other than expenditure refunds and residual equity transfers, but does not include any general long-term debt proceeds and operating transfers in - which are classified as "other financing sources" -- unless these constitute a reservation of fund balances for encumbrances carried forward from the prior year and the expenditure for which the fund balance was created has also been carried forward; or (2) Increases in the net total assets of a Proprietary Fund Type from other than expense refunds, capital contributions and residual equity transfers, but does not include operating transfer in which are classified separately from revenues unless these constitute a reservation of fund balances for encumbrances carried forward from the prior year and the expense for which the fund balance was created has also been carried forward.

*Expenses* mean the cost of doing business in a proprietary organization, and can be either outflows or the using up of assets - cost expiration - such as the depreciation of fixed assets.

Within governmental funds, equity is reported as fund balance; proprietary and fiduciary fund equity is reported as net position. Fund balance and net position are the difference between fund assets plus deferred outflows of resources and liabilities plus deferred inflows of resources reflected on the balance sheet or statement of net position.