

City of Little Rock, Arkansas
Monthly Financial Report
General Fund
For the Period Ended November 30, 2022
(Unaudited)

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Nov 30, 2021 Unaudited
REVENUES:					
1 General property taxes	\$32,755,075	\$30,025,485	\$31,422,051	\$1,396,565	\$31,925,100
2 Sales taxes	127,616,490	116,981,783	119,707,974	2,726,192	113,434,045
3 Licenses and permits	12,823,300	11,754,692	12,394,106	639,415	11,924,793
4 Intergovernmental	13,349,849	12,237,362	13,394,777	1,157,415	11,120,576
5 Charges for services	11,298,254	10,356,733	10,563,026	206,293	10,344,984
6 Fines and fees	1,549,700	1,420,558	1,477,373	56,814	1,487,309
7 Utility franchise fees	31,765,617	29,118,482	28,723,511	(394,972)	26,926,865
8 Investment income	346,500	317,625	868,454	550,829	185,694
9 Miscellaneous	918,925	842,348	970,296	127,949	883,738
10 TOTAL REVENUES	<u>232,423,710</u>	<u>213,055,068</u>	<u>219,521,568</u>	<u>6,466,500</u>	<u>208,233,103</u>
EXPENDITURES:					
GENERAL GOVERNMENT:					
11 Executive Administration	29,643,770	27,173,456	26,408,635	764,820	25,164,965
12 Board of Directors	344,674	315,951	297,948	18,004	281,739
13 Community Programs	303,273	278,000	266,616	11,384	383,286
14 City Attorney	1,954,643	1,791,756	1,780,549	11,207	1,422,546
15 District Court - First Division (Criminal)	1,381,775	1,266,627	1,158,324	108,303	1,073,007
16 District Court - Third Division (Environmental)	572,087	524,413	505,644	18,769	469,450
17 District Court - Second Division (Traffic)	1,288,973	1,181,559	1,128,948	52,611	1,108,384
18 Finance	4,193,297	3,843,856	3,751,016	92,840	3,312,606
19 Human Resources	2,129,277	1,951,837	1,910,085	41,752	1,837,211
20 Information Technology	6,263,734	5,741,756	4,839,864	901,892	4,848,769
21 Planning and Development	3,048,401	2,794,368	2,673,201	121,166	2,148,005
22 TOTAL GENERAL GOVERNMENT	<u>51,123,904</u>	<u>46,863,579</u>	<u>44,720,830</u>	<u>2,142,749</u>	<u>42,049,969</u>
23 PUBLIC WORKS	1,140,674	1,045,618	985,189	60,429	897,260
24 PARKS & RECREATION	10,206,404	9,355,870	9,046,182	309,688	8,567,494
25 RIVERMARKET	1,157,413	1,060,962	941,784	119,177	868,442
26 GOLF	1,620,259	1,485,237	1,581,114	(95,877)	1,653,420
27 JIM DAILEY FITNESS & AQUATICS	818,822	750,587	754,880	(4,293)	655,685
28 ZOO	6,857,693	6,286,219	7,221,928	(935,709)	4,572,060
29 FIRE	56,341,325	51,646,215	51,985,642	(339,427)	52,002,554
30 POLICE	78,440,807	71,904,073	70,635,321	1,268,752	70,226,961
31 911 OPERATIONS	4,269,096	3,913,338	3,517,188	396,150	0
32 HOUSING & NEIGHBORHOOD PROGRAMS	5,773,278	5,292,172	5,088,262	203,910	4,521,355
33 DEBT SERVICE:					
34 Principal	3,382,819	3,100,917	3,382,818	(281,901)	3,106,093
35 Interest	147,433	135,147	147,433	(12,286)	156,235
36 Agent Fees	0	0	0	0	0
37 VACANCY SAVINGS	0	0	0	0	0
38 TOTAL EXPENDITURES	<u>221,279,927</u>	<u>202,839,933</u>	<u>200,008,570</u>	<u>2,831,363</u>	<u>189,277,527</u>
39 REVENUES OVER (UNDER) EXPENDITURES	<u>11,143,783</u>	<u>10,215,134</u>	<u>19,512,997</u>	<u>9,297,863</u>	<u>18,955,576</u>
OTHER FINANCING SOURCES/(USES):					
40 CARRYOVER - PRIOR YEAR	0	0	0	0	1,825,982
41 TRANSFERS IN	2,174,761	1,993,531	2,174,761	181,230	2,947,866
42 TRANSFERS OUT	(19,833,903)	(18,181,078)	(19,833,903)	(1,652,825)	(9,125,012)
REVENUES AND OTHER FINANCING SOURCES OVER (UNDER)					
43 EXPENDITURES AND OTHER FINANCING USES	<u>(6,515,359)</u>	<u>(5,972,412)</u>	<u>1,853,855</u>	<u>7,826,268</u>	<u>14,604,411</u>
44 BEGINNING FUND BALANCE	<u>36,591,886</u>	<u>36,591,886</u>	<u>36,591,886</u>	<u>0</u>	<u>27,030,039</u>
45 ENDING FUND BALANCE (Notes 1 and 2)	<u>\$30,076,527</u>	<u>\$30,619,474</u>	<u>\$38,445,741</u>	<u>\$7,826,268</u>	<u>\$41,634,450</u>

Note 1: Total encumbrances included in the reported expenditures are \$2,016,051

Note 2: This presentation includes Fund 100A restricted reserves of \$12,000,000

Note 3: Fund 108, General Fund Special Projects and Fund 110, Seized Money Fund, are considered part of the General Fund
The November 30, 2022 fund balance in Fund 108 is \$30,725,558.
The November 30, 2022 fund balance in Fund 110 is \$352,249.

City of Little Rock, Arkansas
Monthly Financial Report
General Fund Special Projects Fund
For the Period Ended November 30, 2022
(Unaudited)

	<u>Budget</u>	YTD <u>Budget</u>	YTD Revenues and <u>Expenditures</u>	Variance Favorable (Unfavorable)	Nov 30, 2021 <u>Unaudited</u>
REVENUES:					
1 Charges for services	\$0	\$0	\$89,472	\$89,472	\$111,564
2 Fines and fees	0	0	48,933	48,933	36,869
3 Intergovernmental	0	0	0	0	333
4 Interest income	0	0	0	0	0
5 Miscellaneous	0	0	210,392	210,392	509,332
6 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>348,796</u>	<u>348,796</u>	<u>658,099</u>
EXPENDITURES:					
7 Executive Administration	0	0	1,881,368	(1,881,368)	2,708,937
8 City Attorney	0	0	1,329	(1,329)	5,094
9 Finance	0	0	174,640	(174,640)	28,236
10 Information Technology	0	0	399,435	(399,435)	157,126
12 Human Resources	0	0	40,533	(40,533)	42,547
13 Planning	0	0	144,118	(144,118)	20,000
14 Community Programs	0	0	3,833,209	(3,833,209)	2,325,626
15 Public Works	0	0	701,388	(701,388)	969,785
16 Parks and Recreation	0	0	372,981	(372,981)	756,749
17 Jim Dailey Fitness and Aquatics	0	0	0	0	0
18 Fire	0	0	786,094	(786,094)	236,341
19 Police	0	0	1,656,315	(1,656,315)	47,641
20 Housing	0	0	1,018,109	(1,018,109)	912,116
21 Fleet	0	0	1,174,144	(1,174,144)	2,150,267
22 Zoo	0	0	74,696	(74,696)	73,251
23 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>12,258,360</u>	<u>(12,258,360)</u>	<u>10,433,714</u>
24 REVENUES OVER (UNDER) EXPENDITURES	0	0	(11,909,563)	11,909,563	(9,775,615)
OTHER FINANCING SOURCES (USES):					
25 Transfers In	0	0	19,847,653	19,847,653	9,806,512
26 Transfers Out	0	0	(2,368,538)	(2,368,538)	(1,969,921)
27 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	5,569,552	5,569,552	(1,939,024)
28 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>25,156,006</u>	<u>25,156,006</u>	<u>20,991,299</u>
29 ENDING FUND BALANCE (Note 1)	<u>\$0</u>	<u>\$0</u>	<u>\$30,725,558</u>	<u>\$30,725,558</u>	<u>\$19,052,275</u>

Note 1: As of November 30, 2022, fund balance is composed of 272 projects utilizing full fund balance.

City of Little Rock, Arkansas
Monthly Financial Report
Franchise Fee Collection Fund
For the Period Ended November 30, 2022
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Nov 30, 2021 Unaudited</u>
REVENUES:					
1 Utility franchise fees	\$0	\$0	\$812,439	\$812,439	\$370,000
2 Interest income	0	0	0	0	0
3 Miscellaneous	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>812,439</u>	<u>812,439</u>	<u>370,000</u>
EXPENDITURES:					
5 General Government	0	0	0	0	0
6 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
7 REVENUES OVER (UNDER) EXPENDITURES	0	0	812,439	812,439	370,000
OTHER FINANCING SOURCES (USES):					
8 Transfers In	0	0	0	0	0
9 Transfers Out	0	0	0	0	0
10 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	812,439	812,439	370,000
11 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>(1)</u>	<u>(1)</u>	<u>(1)</u>
12 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$812,438</u>	<u>\$812,438</u>	<u>\$369,999</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
Monthly Financial Report
Seized Money Fund
For the Period Ended November 30, 2022
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Nov 30, 2021 Unaudited</u>
REVENUES:					
1 Charges for services	\$0	\$0	\$0	\$0	\$0
2 Interest income	0	0	1,036	1,036	1,918
3 Miscellaneous	0	0	216,170	216,170	97,059
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>217,206</u>	<u>217,206</u>	<u>98,978</u>
EXPENDITURES:					
5 Police	0	0	5,758	(5,758)	10,080
6 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>5,758</u>	<u>(5,758)</u>	<u>10,080</u>
7 REVENUES OVER (UNDER) EXPENDITURES	0	0	211,447	211,447	88,898
OTHER FINANCING SOURCES (USES):					
8 Transfers In	0	0	0	0	0
9 Transfers Out	0	0	0	0	0
10 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	211,447	211,447	88,898
11 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>140,802</u>	<u>140,802</u>	<u>37,447</u>
12 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$352,249</u>	<u>\$352,249</u>	<u>\$126,345</u>

City of Little Rock, Arkansas
Monthly Financial Report
Street Fund
For the Period Ended November 30, 2022
(Unaudited)

	<u>Budget</u>	YTD <u>Budget</u>	YTD Revenues and <u>Expenditures</u>	Variance Favorable <u>(Unfavorable)</u>	Nov 30, 2021 <u>Unaudited</u>
REVENUES:					
1 General property taxes	\$6,745,860	\$6,183,705	\$6,499,286	\$315,581	\$6,599,045
2 Licenses and permits	19,000	17,417	19,790	2,373	18,990
3 Intergovernmental	16,968,600	15,554,550	16,030,657	476,107	14,985,772
4 Charges for services	34,500	31,625	28,317	(3,308)	24,426
5 Investment income	155,500	142,542	452,580	310,038	96,658
6 Miscellaneous	48,000	44,000	48,350	4,350	243,069
7 TOTAL REVENUES	<u>23,971,460</u>	<u>21,973,838</u>	<u>23,078,979</u>	<u>1,105,141</u>	<u>21,967,959</u>
EXPENDITURES:					
Public Works:					
8 General Administration	2,923,799	2,680,149	2,446,876	233,273	2,286,725
9 Operations Administration	653,383	598,934	578,747	20,188	490,706
10 Street & Drainage Maintenance	7,818,138	7,166,627	6,387,509	779,118	5,673,315
11 Storm Drainage Maintenance	1,273,501	1,167,376	887,911	279,465	802,336
12 Work Pool	131,077	120,154	77,398	42,756	78,680
13 Resource Control & Scheduling	479,223	439,288	339,314	99,973	352,942
14 Control Devices	928,402	851,035	826,438	24,597	783,320
15 Signals	1,052,395	964,695	751,361	213,334	893,757
16 Parking Meters	134,555	123,342	114,501	8,842	106,989
17 Civil Engineering	1,556,495	1,426,787	1,176,526	250,261	1,318,252
18 Traffic Engineering	3,435,997	3,149,664	2,956,863	192,801	2,904,243
19 Parking Enforcement	345,462	316,674	191,719	124,954	184,129
20 TOTAL EXPENDITURES	<u>20,732,427</u>	<u>19,004,725</u>	<u>16,735,163</u>	<u>2,269,562</u>	<u>15,875,394</u>
21 REVENUES OVER (UNDER) EXPENDITURES	3,239,033	2,969,114	6,343,817	3,374,703	6,092,564
OTHER FINANCING SOURCES (USES):					
22 Carryover-Prior Year	0	0	0	0	82,456
23 Transfers In	284,000	260,333	284,000	23,667	467,700
24 Transfers Out	(3,080,677)	(2,823,954)	(3,080,677)	(256,723)	(2,765,467)
25 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	442,356	405,493	3,547,140	3,141,647	3,877,253
26 BEGINNING FUND BALANCE	<u>21,694,126</u>	<u>21,694,126</u>	<u>21,694,126</u>	<u>0</u>	<u>17,747,931</u>
27 ENDING FUND BALANCE (Note 1)	<u>\$22,136,482</u>	<u>\$22,099,619</u>	<u>\$25,241,266</u>	<u>\$3,141,647</u>	<u>\$21,625,184</u>

Note 1: Fund 205, Street Special Projects Fund, is considered part of the Street Fund.
The November 30, 2022 fund balance in Fund 205 is \$4,211,257.

City of Little Rock, Arkansas
Monthly Financial Report
Street Fund Special Projects Fund
For the Period Ended November 30, 2022
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Nov 30, 2021 Unaudited</u>
REVENUES:					
1 Charges for services	\$0	\$0	\$0	\$0	\$0
2 Interest income	0	0	0	0	0
3 Miscellaneous	0	0	185,600	185,600	93,213
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>185,600</u>	<u>185,600</u>	<u>93,213</u>
EXPENDITURES:					
5 Public Works	0	0	2,883,143	(2,883,143)	1,862,349
6 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>2,883,143</u>	<u>(2,883,143)</u>	<u>1,862,349</u>
7 REVENUES OVER (UNDER) EXPENDITURES	0	0	(2,697,542)	(2,697,542)	(1,769,136)
OTHER FINANCING SOURCES (USES):					
8 Transfers In	0	0	2,475,960	2,475,960	2,287,750
9 Transfers Out	0	0	0	0	0
10 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	(221,582)	(221,582)	518,614
11 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>4,432,839</u>	<u>4,432,839</u>	<u>2,924,849</u>
12 ENDING FUND BALANCE (Note 1)	<u>\$0</u>	<u>\$0</u>	<u>\$4,211,257</u>	<u>\$4,211,257</u>	<u>\$3,443,463</u>

Note 1: As of November 30, 2022, special project commitments for 40 projects utilizing full fund balance.

City of Little Rock, Arkansas
Monthly Financial Report
Special Projects Fund
For the Period Ended November 30, 2022
(Unaudited)

	<u>Budget</u>	YTD <u>Budget</u>	YTD Revenues and <u>Expenditures</u>	Variance Favorable (Unfavorable)	Nov 30, 2021 <u>Unaudited</u>
REVENUES:					
1 Licenses and permits	\$0	\$0	\$74,455	74,455	\$46,672
2 Intergovernmental	0	0	360,427	360,427	476,222
3 Charges for services	0	0	969,552	969,552	502,176
4 Fines and fees	0	0	550,261	550,261	478,354
5 Interest income	0	0	26,937	26,937	4,834
6 Miscellaneous	0	0	1,933,578	1,933,578	1,481,233
7 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>3,915,209</u>	<u>3,915,209</u>	<u>2,989,492</u>
EXPENDITURES:					
8 Executive Administration	0	0	215,202	(215,202)	144,064
9 Community Programs	0	0	0	0	0
10 City Attorney	0	0	0	0	0
11 District Court - First Division (Criminal)	0	0	14,205	(14,205)	18,782
12 District Court - Second Division (Traffic)	0	0	17,723	(17,723)	53,464
13 District Court - Third Division (Environmental)	0	0	0	0	0
14 Finance	0	0	112,261	(112,261)	268,375
15 Human Resources	0	0	149,641	(149,641)	178,043
16 Information Technology	0	0	0	0	0
17 Planning	0	0	42,604	(42,604)	55,020
18 Fleet	0	0	646,589	(646,589)	489,801
19 Public Works	0	0	59,497	(59,497)	163,876
20 Parks and Recreation	0	0	918,423	(918,423)	801,635
21 Jim Dailey Fitness & Aquatics	0	0	0	0	0
22 Fire	0	0	707,029	(707,029)	526,079
23 Police	0	0	83,209	(83,209)	285,575
24 Housing	0	0	338,970	(338,970)	78,117
25 Zoo	0	0	24,951	(24,951)	20,043
26 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>3,330,305</u>	<u>(3,330,305)</u>	<u>3,082,874</u>
27 REVENUES OVER (UNDER) EXPENDITURES	0	0	584,904	584,904	(93,383)
OTHER FINANCING SOURCES (USES):					
28 Transfers In	0	0	2,328,538	2,328,538	0
29 Transfers Out	0	0	(5,250)	(5,250)	0
REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) 30 EXPENDITURES AND OTHER FINANCING USES	0	0	2,908,191	2,908,191	(93,383)
31 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>4,034,092</u>	<u>4,034,092</u>	<u>4,061,274</u>
32 ENDING FUND BALANCE (Note 1)	<u>\$0</u>	<u>\$0</u>	<u>\$6,942,283</u>	<u>\$6,942,283</u>	<u>\$3,967,891</u>

Note 1: Fund balance is comprised of 105 special projects with appropriations totaling \$6,971,894 and 4 special projects with negative balances of -\$29,611.

City of Little Rock, Arkansas
 Monthly Financial Report
 Grant Fund
 For the Period Ended November 30, 2022
 (Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Nov 30, 2021 Unaudited</u>
REVENUES:					
1 Intergovernmental	\$0	\$0	\$4,021,720	\$4,021,720	\$8,742,962
2 Charges for Services	0	0	0	0	0
3 Interest income	0	0	19,377	19,377	6,488
4 Program income	0	0	0	0	0
5 Miscellaneous	0	0	457,211	457,211	155,533
TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>4,498,309</u>	<u>4,498,309</u>	<u>8,904,983</u>
EXPENDITURES:					
6 General Government	0	0	472,280	(472,280)	5,966,804
7 Public Works	0	0	5,594,162	(5,594,162)	3,261,719
8 Parks & Recreation	0	0	593,754	(593,754)	409,081
9 Fleet	0	0	0	0	0
10 Fire	0	0	207,890	(207,890)	520
11 Police	0	0	2,170,887	(2,170,887)	1,444,544
12 Housing	0	0	73,377	(73,377)	63,446
TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>9,112,350</u>	<u>(9,112,350)</u>	<u>11,146,114</u>
13 REVENUES OVER (UNDER) EXPENDITURES	0	0	(4,614,041)	(4,614,041)	(2,241,130)
OTHER FINANCING SOURCES (USES):					
14 Transfers In	0	0	0	0	0
15 Transfers Out	0	0	0	0	0
16 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	(4,614,041)	(4,614,041)	(2,241,130)
17 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>17,775</u>	<u>17,775</u>	<u>16,142</u>
18 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>(\$4,596,266)</u>	<u>(\$4,596,266)</u>	<u>(\$2,224,988)</u>

Expenditures include:	
Expended	\$4,342,148
Encumbered	4,770,202
	<u>\$9,112,350</u>

City of Little Rock, Arkansas
Monthly Financial Report
American Rescue Plan Act Fund
For the Period Ended November 30, 2022
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Nov 30, 2021 Unaudited</u>
REVENUES:					
1 Intergovernmental	\$0	\$0	\$3,930,907	\$3,930,907	\$3,108,844
2 Charges for Services	0	0	0	0	0
3 Interest income	0	0	120,220	120,220	50,117
4 Program income	0	0	0	0	0
5 Miscellaneous	0	0	0	0	0
TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>4,051,126</u>	<u>4,051,126</u>	<u>3,158,961</u>
EXPENDITURES:					
6 General Government	0	0	3,826,299	(3,826,299)	6,704,355
7 Public Works	0	0	2,035,475	(2,035,475)	0
8 Parks & Recreation	0	0	138,575	(138,575)	0
9 Fleet	0	0	0	0	0
10 Fire	0	0	2,297,051	(2,297,051)	1,458,011
11 Police	0	0	22,028	(22,028)	0
12 Housing	0	0	44,300	(44,300)	0
TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>8,363,728</u>	<u>(8,363,728)</u>	<u>8,162,366</u>
13 REVENUES OVER (UNDER) EXPENDITURES	0	0	(4,312,602)	(4,312,602)	(5,003,404)
OTHER FINANCING SOURCES (USES):					
14 Transfers In	0	0	0	0	0
15 Transfers Out	0	0	0	0	0
16 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	(4,312,602)	(4,312,602)	(5,003,404)
17 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>57,214</u>	<u>57,214</u>	<u>0</u>
18 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>(\$4,255,388)</u>	<u>(\$4,255,388)</u>	<u>(\$5,003,404)</u>

Expenditures include:	
Expended	\$3,931,005
Encumbered	<u>4,432,723</u>
	<u>\$8,363,728</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. Revenues are deferred until expended on eligible projects.

City of Little Rock, Arkansas
 Monthly Financial Report
 Emergency 911 Fund
 For the Period Ended November 30, 2022
 (Unaudited)

	<u>Budget</u>	YTD <u>Budget</u>	YTD Revenues and <u>Expenditures</u>	Variance Favorable (Unfavorable)	Nov 30, 2021 <u>Unaudited</u>
REVENUES:					
1 Charges for services	\$0	\$0	\$682,000	\$682,000	\$2,419,703
2 Interest income	0	0	81,823	81,823	16,808
3 Miscellaneous	0	0	6,222	6,222	9,553
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>770,044</u>	<u>770,044</u>	<u>2,446,064</u>
EXPENDITURES:					
5 Police	0	0	209,551	(209,551)	1,788,159
6 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>209,551</u>	<u>(209,551)</u>	<u>1,788,159</u>
7 REVENUES OVER (UNDER) EXPENDITURES	0	0	560,494	560,494	657,905
OTHER FINANCING SOURCES (USES):					
8 Transfers In	0	0	0	0	0
9 Transfers Out	0	0	0	0	0
10 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	560,494	560,494	657,905
11 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>3,493,311</u>	<u>3,493,311</u>	<u>3,076,940</u>
12 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$4,053,805</u>	<u>\$4,053,805</u>	<u>\$3,734,845</u>

City of Little Rock, Arkansas
 Monthly Financial Report
 Community Development Block Grant Fund
 For the Period Ended November 30, 2022
 (Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Nov 30, 2021 Unaudited</u>
REVENUES:					
1 Intergovernmental	\$0	\$0	\$1,998,000	\$1,998,000	\$2,990,079
2 Charges for Services	0	0	0	0	0
3 Miscellaneous	0	0	18,916	18,916	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>2,016,916</u>	<u>2,016,916</u>	<u>2,990,079</u>
EXPENDITURES:					
5 General Government	0	0	0	0	0
6 Housing	0	0	1,834,323	(1,834,323)	3,499,252
7 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>1,834,323</u>	<u>(1,834,323)</u>	<u>3,499,252</u>
8 REVENUES OVER (UNDER) EXPENDITURES	0	0	182,593	182,593	(509,173)
OTHER FINANCING SOURCES (USES):					
9 Transfers In	0	0	0	0	0
10 Transfers Out	0	0	0	0	0
11 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	182,593	182,593	(509,173)
12 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>878,306</u>	<u>878,306</u>	<u>856,884</u>
13 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$1,060,899</u>	<u>\$1,060,899</u>	<u>\$347,711</u>

Expenditures include:	
Expended	\$1,636,267
Encumbered	<u>198,056</u>
	<u>\$1,834,323</u>

City of Little Rock, Arkansas
Monthly Financial Report
HIPP Fund
For the Period Ended November 30, 2022
(Unaudited)

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Nov 30, 2021 Unaudited
REVENUES:					
1 Intergovernmental	\$0	\$0	\$804,832	\$804,832	\$970,645
2 Charges for Services	0	0	0	0	0
3 Miscellaneous	0	0	487,639	487,639	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>1,292,471</u>	<u>1,292,471</u>	<u>970,645</u>
EXPENDITURES:					
5 General Government	0	0	0	0	0
6 Housing	0	0	1,643,907	(1,643,907)	848,642
7 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>1,643,907</u>	<u>(1,643,907)</u>	<u>848,642</u>
8 REVENUES OVER (UNDER) EXPENDITURES	0	0	(351,436)	(351,436)	\$ 122,003
OTHER FINANCING SOURCES (USES):					
9 Transfers In	0	0	0	0	0
10 Transfers Out	0	0	0	0	0
11 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	(351,436)	(351,436)	122,003
12 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>1,659,005</u>	<u>1,659,005</u>	<u>1,479,520</u>
13 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$1,307,569</u>	<u>\$1,307,569</u>	<u>\$1,601,523</u>

Expenditures include:	
Expended	\$1,480,298
Encumbered	<u>163,609</u>
	<u>\$1,643,907</u>

City of Little Rock, Arkansas
 Monthly Financial Report
 NHSP Fund
 For the Period Ended November 30, 2022
 (Unaudited)

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Nov 30, 2021 Unaudited
REVENUES:					
1 Intergovernmental	\$0	\$0	\$0	\$0	\$0
2 Charges for Services	0	0	0	0	0
3 Miscellaneous	0	0	33,354	33,354	60,576
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>33,354</u>	<u>33,354</u>	<u>60,576</u>
EXPENDITURES:					
5 General Government	0	0	0	0	0
6 Housing	0	0	39,542	(39,542)	55,379
7 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>39,542</u>	<u>(39,542)</u>	<u>55,379</u>
8 REVENUES OVER (UNDER) EXPENDITURES	0	0	(6,188)	(6,188)	5,197
OTHER FINANCING SOURCES (USES):					
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 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	(6,188)	(6,188)	5,197
13 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>17,779</u>	<u>17,779</u>	<u>17,170</u>
14 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$11,591</u>	<u>\$11,591</u>	<u>\$22,367</u>

Expenditures include:	
Expended	\$32,142
Encumbered	7,400
	<u>\$39,542</u>

City of Little Rock, Arkansas
Monthly Financial Report
Short Term Capital Fund
For the Period Ended November 30, 2022
(Unaudited)

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Nov 30, 2021 Unaudited
REVENUES:					
1 Charges for Services	\$0	\$0	\$0	\$0	\$0
2 Interest income	0	0	55,265	55,265	20,234
3 Donations	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>55,265</u>	<u>55,265</u>	<u>20,234</u>
EXPENDITURES:					
5 General Government	0	0	749	(749)	3,032
6 Public Works	0	0	0	0	0
7 Parks and Recreation	0	0	183,281	(183,281)	4,900
8 Fire	0	0	855,568	(855,568)	1,434,300
9 Police	0	0	490,661	(490,661)	2,846,858
10 Fleet	0	0	0	0	17,100
11 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>1,530,259</u>	<u>(1,530,259)</u>	<u>4,306,189</u>
12 REVENUES OVER (UNDER) EXPENDITURES	0	0	(1,474,993)	(1,474,993)	(4,285,955)
OTHER FINANCING SOURCES (USES):					
13 Temporary Note Proceeds	0	0	0	0	5,925,000
14 Capital Lease	0	0	0	0	0
14 Transfers Out	0	0	0	0	0
15 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	(1,474,993)	(1,474,993)	1,639,045
16 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>3,072,791</u>	<u>3,072,791</u>	<u>2,352,912</u>
17 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$1,597,798</u>	<u>\$1,597,798</u>	<u>\$3,991,957</u>

City of Little Rock, Arkansas
 Monthly Financial Report
 2012-2021 Capital Project Fund
 For the Period Ended November 30, 2022
 (Unaudited)

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Nov 30, 2021 Unaudited
REVENUES:					
1 3/8 Cent Sales Tax	\$0	\$0	\$0	\$0	\$20,799,548
2 Interest income	0	0	740,676	740,676	180,702
3 Miscellaneous Income	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>740,676</u>	<u>740,676</u>	<u>20,980,250</u>
EXPENDITURES:					
5 General Government	0	0	1,481,407	(1,481,407)	4,810,266
6 Housing	0	0	82,638	(82,638)	0
7 Public Works	0	0	12,012,578	(12,012,578)	3,884,292
8 Parks and Recreation	0	0	1,738,020	(1,738,020)	1,957,982
9 Fire	0	0	0	0	199,847
10 Police	0	0	2,065,296	(2,065,296)	7,710,120
11 Fleet	0	0	30,914	(30,914)	1,080,147
12 Zoo	0	0	625,135	(625,135)	719,767
13 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>18,035,988</u>	<u>(18,035,988)</u>	<u>20,362,421</u>
14 REVENUES OVER (UNDER) EXPENDITURES	0	0	(17,295,312)	(17,295,312)	617,829
OTHER FINANCING SOURCES (USES):					
15 Temporary Note Proceeds	0	0	0	0	0
16 Transfers In	0	0	0	0	0
17 Transfers Out	0	0	0	0	(795,550)
18 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	(17,295,312)	(17,295,312)	(177,721)
19 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>42,278,073</u>	<u>42,278,073</u>	<u>36,406,779</u>
20 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$24,982,761</u>	<u>\$24,982,761</u>	<u>\$36,229,058</u>

Expenditures include:	
Expended	\$6,444,776
Encumbered	<u>11,591,212</u>
Total	<u>\$18,035,988</u>

City of Little Rock, Arkansas
Monthly Financial Report
2015 Library Improvement Bond
For the Period Ended November 30, 2022
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Nov 30, 2021 Actual</u>
REVENUES:					
1 Interest income	\$0	\$0	\$4,236	\$4,236	\$1,233
2 Miscellaneous	0	0	0	0	0
3 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>4,236</u>	<u>4,236</u>	<u>1,233</u>
EXPENDITURES:					
4 General Government	0	0	0	0	119,835
5 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>119,835</u>
6 REVENUES OVER (UNDER) EXPENDITURES	0	0	4,236	4,236	(118,602)
OTHER FINANCING SOURCES (USES):					
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	0
12 Transfers Out	0	0	0	0	0
13 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	4,236	4,236	(118,602)
14 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>283,427</u>	<u>283,427</u>	<u>404,486</u>
15 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$287,663</u>	<u>\$287,663</u>	<u>\$285,884</u>

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

City of Little Rock, Arkansas
Monthly Financial Report
2018 Capital Improvement Bonds
For the Period Ended November 30, 2022
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Nov 30, 2021 Unaudited</u>
REVENUES:					
1 Interest income	\$0	\$0	\$67,123	\$67,123	\$277,801
2 Miscellaneous	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(226,955)</u>
3 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>67,123</u>	<u>67,123</u>	<u>50,847</u>
EXPENDITURES:					
4 Public Works	<u>0</u>	<u>0</u>	<u>10,629,433</u>	<u>(10,629,433)</u>	<u>20,419,292</u>
5 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>10,629,433</u>	<u>(10,629,433)</u>	<u>20,419,292</u>
6 REVENUES OVER (UNDER) EXPENDITURES	0	0	(10,562,309)	(10,562,309)	(20,368,446)
OTHER FINANCING SOURCES (USES):					
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	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
13 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	(10,562,309)	(10,562,309)	(20,368,446)
14 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>11,099,738</u>	<u>11,099,738</u>	<u>23,819,367</u>
15 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$537,429</u>	<u>\$537,429</u>	<u>\$3,450,921</u>
Expenditures include:					
Expended					
Encumbered					
Total					

Note 1: As of November 30, 2022, the fund balance has been allocated to 29 special projects.

City of Little Rock, Arkansas
 Monthly Financial Report
 TIF - Port Authority Fund
 For the Period Ended November 30, 2022
 (Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Nov 30, 2021 Unaudited</u>
REVENUES:					
1 General Property Taxes	\$0	\$0	\$179,431	\$179,431	\$311,388
2 Interest income	0	0	3,663	3,663	326
3 Miscellaneous	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>183,094</u>	<u>183,094</u>	<u>311,714</u>
EXPENDITURES:					
5 Street & Drainage	0	0	200,000	(200,000)	300,000
6 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>200,000</u>	<u>(200,000)</u>	<u>300,000</u>
7 REVENUES OVER (UNDER) EXPENDITURES	0	0	(16,906)	(16,906)	11,714
OTHER FINANCING SOURCES (USES):					
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 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	(16,906)	(16,906)	11,714
12 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>236,936</u>	<u>236,936</u>	<u>220,217</u>
13 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$220,030</u>	<u>\$220,030</u>	<u>\$231,931</u>

City of Little Rock, Arkansas
Monthly Financial Report
Library Construction Bonds, Series 2022
For the Period Ended November 30, 2022
(Unaudited)

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Nov 30, 2021 Actual
REVENUES:					
1 Interest income	\$0	\$0	\$0	\$0	\$0
2 Miscellaneous	0	0	0	0	0
3 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>-</u>
EXPENDITURES:					
4 General Government	0	0	0	0	0
5 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
6 REVENUES OVER (UNDER) EXPENDITURES	0	0	0	0	0
OTHER FINANCING SOURCES (USES):					
7 Bond Proceeds	0	0	25,297,367	25,297,367	0
8 Discount on Bonds Issued	0	0	(305,775)	(305,775)	0
9 Bond Reoffering Premium	0	0	1,226,223	1,226,223	0
10 Cost of Issuance	0	0	(113,686)	(113,686)	0
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 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	26,104,129	26,104,129	(82,032)
15 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
16 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$26,104,129</u>	<u>\$26,104,129</u>	<u>\$322,454</u>

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

City of Little Rock, Arkansas
 Monthly Financial Report
 2018 Hotel Gross Receipts Tax
 For the Period Ended November 30, 2022
 (Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Nov 30, 2021 Unaudited</u>
REVENUES:					
1 Interest income	\$0	\$0	\$183	\$183	\$46
2 Miscellaneous	0	0	0	0	0
3 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>183</u>	<u>183</u>	<u>46</u>
EXPENDITURES:					
4 MacArthur Museum	0	0	0	0	0
5 Art Center Fund	0	0	0	0	0
6 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
7 REVENUES OVER (UNDER) EXPENDITURES	0	0	183	183	46
OTHER FINANCING SOURCES (USES):					
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	0
14 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	183	183	46
15 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>9,527</u>	<u>9,527</u>	<u>9,577</u>
16 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$9,710</u>	<u>\$9,710</u>	<u>\$9,623</u>

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

City of Little Rock, Arkansas
 Monthly Financial Report
 2015 Library Improvement Bonds Debt Service Fund
 For the Period Ended November 30, 2022
 (Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Nov 30, 2021 Unaudited</u>
REVENUES:					
1 Property Tax	\$0	\$0	\$4,054,624	\$4,054,624	\$4,126,159
2 Interest Income	0	0	12,287	12,287	2,500
3 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>4,066,911</u>	<u>4,066,911</u>	<u>4,128,659</u>
EXPENDITURES:					
4 Debt Service	0	0	4,136,563	(4,136,563)	4,219,156
5 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>4,136,563</u>	<u>(4,136,563)</u>	<u>4,219,156</u>
6 REVENUES OVER (UNDER) EXPENDITURES	0	0	(69,651)	(69,651)	(90,497)
OTHER FINANCING SOURCES (USES):					
7 Bond Proceeds	0	0	15,472,633	15,472,633	0
8 Payment to Refunded Bond Escrow	0	0	(19,505,462)	(19,505,462)	0
9 Transfers In	0	0	0	0	0
10 Transfers Out	0	0	0	0	0
11 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	(4,102,481)	(4,102,481)	(90,497)
12 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>4,228,938</u>	<u>4,228,938</u>	<u>4,210,609</u>
13 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$126,457</u>	<u>\$126,457</u>	<u>\$4,120,112</u>

City of Little Rock, Arkansas
Monthly Financial Report
2013 & 2018 Capital Improvement Bonds Debt Service Fund
For the Period Ended November 30, 2022
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Nov 30, 2021 Unaudited</u>
REVENUES:					
1 Property Tax	\$0	\$0	\$13,515,591	\$13,515,591	\$13,753,950
2 Interest Income	0	0	58,409	58,409	3,893
3 Miscellaneous	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>13,573,999</u>	<u>13,573,999</u>	<u>13,757,842</u>
EXPENDITURES:					
5 Debt Service	0	0	14,786,675	(14,786,675)	14,216,425
6 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>14,786,675</u>	<u>(14,786,675)</u>	<u>14,216,425</u>
7 REVENUES OVER (UNDER) EXPENDITURES	0	0	(1,212,676)	(1,212,676)	(458,583)
OTHER FINANCING SOURCES (USES):					
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 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	(1,212,676)	(1,212,676)	(458,583)
12 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>14,601,542</u>	<u>14,601,542</u>	<u>14,469,750</u>
13 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$13,388,866</u>	<u>\$13,388,866</u>	<u>\$14,011,167</u>

City of Little Rock, Arkansas
Monthly Financial Report
2017 Capital Improvement Refunding Revenue Bond
For the Period Ended November 30, 2022
(Unaudited)

	<u>Budget</u>	YTD <u>Budget</u>	YTD Revenues and <u>Expenditures</u>	Variance Favorable <u>(Unfavorable)</u>	Nov 30, 2021 <u>Unaudited</u>
REVENUES:					
1 Franchise Fees	\$0	\$0	\$1,505,150	\$1,505,150	\$1,507,900
2 Charges for Services	0	0	0	0	0
3 Interest income	0	0	4,996	4,996	344
4 Miscellaneous Revenue	0	0	0	0	0
5 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>1,510,146</u>	<u>1,510,146</u>	<u>1,508,244</u>
EXPENDITURES:					
6 Issuance Cost	0	0	0	0	0
7 Debt Service	0	0	1,506,650	(1,506,650)	1,510,900
8 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>1,506,650</u>	<u>(1,506,650)</u>	<u>1,510,900</u>
9 REVENUES OVER (UNDER) EXPENDITURES	0	0	3,496	3,496	(2,656)
OTHER FINANCING SOURCES (USES):					
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 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	3,496	3,496	(2,656)
17 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>16,570</u>	<u>16,570</u>	<u>19,334</u>
18 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$20,066</u>	<u>\$20,066</u>	<u>\$16,678</u>

City of Little Rock, Arkansas
 Monthly Financial Report
 2014 TIF #1 Capital Improvement Bonds Debt Service Fund
 For the Period Ended November 30, 2022
 (Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Nov 30, 2021 Unaudited</u>
REVENUES:					
1 Property Tax	\$0	\$0	\$320,977	\$320,977	\$422,694
2 Interest Income	0	0	990	990	206
3 Miscellaneous	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>321,967</u>	<u>321,967</u>	<u>422,900</u>
EXPENDITURES:					
5 Debt Service	0	0	178,163	(178,163)	897,213
6 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>178,163</u>	<u>(178,163)</u>	<u>897,213</u>
7 REVENUES OVER (UNDER) EXPENDITURES	0	0	143,804	143,804	(474,313)
OTHER FINANCING SOURCES (USES):					
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 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	143,804	143,804	(474,313)
12 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>423,938</u>	<u>423,938</u>	<u>881,442</u>
13 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$567,742</u>	<u>\$567,742</u>	<u>\$407,129</u>

City of Little Rock, Arkansas
 Monthly Financial Report
 2017 Library Refunding Bond Fund
 For the Period Ended November 30, 2022
 (Unaudited)

	<u>Budget</u>	YTD <u>Budget</u>	YTD Revenues and <u>Expenditures</u>	Variance Favorable <u>(Unfavorable)</u>	Nov 30, 2021 <u>Unaudited</u>
REVENUES:					
1 Property Tax	\$0	\$0	\$4,054,624	\$4,054,624	\$4,126,159
2 Interest income	0	0	14,505	14,505	1,752
3 Miscellaneous	0	0	0	0	3
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>4,069,129</u>	<u>4,069,129</u>	<u>4,127,914</u>
EXPENDITURES:					
5 Issuance Cost	0	0	0	0	0
6 Debt Service	0	0	5,318,625	(5,318,625)	4,250,144
7 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>5,318,625</u>	<u>(5,318,625)</u>	<u>4,250,144</u>
8 REVENUES OVER (UNDER) EXPENDITURES	0	0	(1,249,496)	(1,249,496)	(122,230)
OTHER FINANCING SOURCES (USES):					
9 Transfer In	0	0	0	0	0
10 Transfers Out	0	0	(907,562)	(907,562)	0
11 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	(2,157,058)	(2,157,058)	(122,230)
12 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>4,494,002</u>	<u>4,494,002</u>	<u>4,511,146</u>
13 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$2,336,944</u>	<u>\$2,336,944</u>	<u>\$4,388,916</u>

City of Little Rock, Arkansas
Monthly Financial Report
2022 Library Construction and Refunding Bonds, Series 2022 - Debt Service Fund
For the Period Ended November 30, 2022
(Unaudited)

	<u>Budget</u>	YTD <u>Budget</u>	YTD Revenues and <u>Expenditures</u>	Variance Favorable (Unfavorable)	Nov 30, 2021 <u>Unaudited</u>
REVENUES:					
1 Property Tax	\$0	\$0	\$0	\$0	\$0
2 Interest income	0	0	0	0	0
3 Miscellaneous	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
EXPENDITURES:					
5 Issuance Cost	0	0	0	0	0
6 Debt Service	0	0	0	0	0
7 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
8 REVENUES OVER (UNDER) EXPENDITURES	0	0	0	0	0
OTHER FINANCING SOURCES (USES):					
9 Transfer In	0	0	0	0	0
10 Transfers Out	0	0	0	0	0
11 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	0	0	0
12 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
13 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

City of Little Rock, Arkansas
Monthly Financial Report
Hotel Tax Revenue
For the Period Ended November 30, 2022
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Nov 30, 2021 Unaudited</u>
REVENUES:					
1 Hotel Gross Receipts Tax	\$0	\$0	\$2,523,785	\$2,523,785	\$1,950,007
2 Interest Income	0	0	12,058	12,058	320
3 Miscellaneous	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>2,535,843</u>	<u>2,535,843</u>	<u>1,950,327</u>
EXPENDITURES:					
5 Interest Expense	0	0	661,097	(661,097)	675,597
6 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>661,097</u>	<u>(661,097)</u>	<u>675,597</u>
7 REVENUES OVER (UNDER) EXPENDITURES	0	0	1,874,747	1,874,747	1,274,730
OTHER FINANCING SOURCES (USES):					
8 Bond Proceeds	0	0	0	0	0
9 Payment to Refunded Bond Escrow Agent	0	0	0	0	0
10 Transfers In	0	0	0	0	0
11 Transfers Out	0	0	0	0	0
11 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	1,874,747	1,874,747	1,274,730
12 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>785,209</u>	<u>785,209</u>	<u>355,187</u>
13 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$2,659,956</u>	<u>\$2,659,956</u>	<u>\$1,629,917</u>

City of Little Rock, Arkansas
Monthly Financial Report
Fleet Services Fund
For the Period Ended November 30, 2022
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Nov 30, 2021 Unaudited</u>
OPERATING REVENUES:					
1 Charges for services	\$15,942,937	\$14,614,359	\$12,686,033	(\$1,928,326)	\$10,869,195
2 Interest Income	7,150	6,554	34,072	27,518	6,937
3 TOTAL OPERATING REVENUES	<u>15,950,087</u>	<u>14,620,913</u>	<u>12,720,105</u>	<u>(1,900,808)</u>	<u>10,876,132</u>
OPERATING EXPENSES:					
4 Personnel Services	4,336,951	3,975,538	3,370,318	605,220	3,172,600
5 Supplies and materials	6,457,760	5,919,613	5,122,338	797,276	3,926,893
6 Services and other expenses	3,588,591	3,289,542	2,369,429	920,113	2,317,990
7 Repairs and maintenance	1,194,585	1,095,036	553,655	541,381	1,035,427
8 Depreciation and amortization	372,200	341,183	241,901	99,282	324,853
9 TOTAL OPERATING EXPENSES	<u>15,950,087</u>	<u>14,620,913</u>	<u>11,657,642</u>	<u>2,963,271</u>	<u>10,777,763</u>
10 OPERATING INCOME/(LOSS)	<u>0</u>	<u>0</u>	<u>1,062,464</u>	<u>1,062,464</u>	<u>98,370</u>
NONOPERATING REVENUES/(EXPENSES):					
11 Investment income	0	0	0	0	0
12 Gain (loss) on disposal of fixed assets	0	0	292,500	292,500	0
13 Other, net	0	0	0	0	0
14 INCOME (LOSS) BEFORE OPERATING TRANSFERS	<u>0</u>	<u>0</u>	<u>1,354,964</u>	<u>1,354,964</u>	<u>98,370</u>
OPERATING TRANSFERS:					
15 Operating transfers in	0	0	0	0	0
16 Operating transfers out	0	0	0	0	(738,000)
17 NET INCOME/(LOSS)	<u>0</u>	<u>0</u>	<u>1,354,964</u>	<u>1,354,964</u>	<u>(639,630)</u>
18 BEGINNING NET POSITION	<u>4,349,179</u>	<u>4,349,179</u>	<u>4,349,179</u>	<u>0</u>	<u>5,732,526</u>
19 ENDING NET POSITION	<u>\$4,349,179</u>	<u>\$4,349,179</u>	<u>\$5,704,143</u>	<u>\$1,354,964</u>	<u>\$5,092,896</u>

Analysis of Net Position

Cash	\$2,793,802
Receivable	18,398
Inventory	485,425
Capital Assets, net	2,987,592
Other Assets	120,221
Deferred Outflows	226,491
Liabilities	(577,254)
Deferred Inflows	(350,532)
Net Position	<u>\$5,704,143</u>

City of Little Rock, Arkansas
Monthly Financial Report
Vehicle Storage Facility Fund
For the Period Ended November 30, 2022
(Unaudited)

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Nov 30, 2021 Unaudited
OPERATING REVENUES:					
1 Licenses and permits	\$10,850	\$9,946	\$13,545	\$3,599	\$10,465
2 Charges for services	2,074,100	1,901,258	2,017,262	116,004	1,879,478
3 Other	0	0	0	0	0
4 TOTAL OPERATING REVENUES	<u>2,084,950</u>	<u>1,911,204</u>	<u>2,030,807</u>	<u>119,603</u>	<u>1,889,943</u>
OPERATING EXPENSES:					
5 Personnel Services	868,960	796,547	582,766	213,781	659,226
6 Supplies and materials	57,756	52,943	31,771	21,172	31,123
7 Services and other expenses	777,173	712,409	634,735	77,674	568,938
8 Repairs and maintenance	68,155	62,475	22,933	39,542	136,408
9 Depreciation and amortization	15,900	14,575	9,519	5,056	14,020
10 Refunds	0	0	253	(253)	0
11 TOTAL OPERATING EXPENSES	<u>1,787,944</u>	<u>1,638,949</u>	<u>1,281,976</u>	<u>357,225</u>	<u>1,409,715</u>
12 OPERATING INCOME/(LOSS)	297,006	272,256	748,831	476,828	480,229
NONOPERATING REVENUES/(EXPENSES):					
13 Investment income	1,200	1,100	24,396	23,296	3,876
14 Gain (loss) on disposal of fixed assets	0	0	(2,187)	(2,187)	0
15 Other, net	0	0	0	0	(9)
16 INCOME (LOSS) BEFORE OPERATING TRANSFERS	<u>298,206</u>	<u>273,356</u>	<u>771,040</u>	<u>497,937</u>	<u>484,096</u>
OPERATING TRANSFERS:					
17 Carryover- Prior Year	0	0	0	0	5,887
18 Operating transfers out	0	0	0	0	0
19 NET INCOME/(LOSS)	<u>298,206</u>	<u>273,356</u>	<u>771,040</u>	<u>497,937</u>	<u>489,983</u>
20 BEGINNING NET POSITION	<u>776,447</u>	<u>776,447</u>	<u>776,447</u>	<u>0</u>	<u>243,907</u>
21 ENDING NET POSITION	<u>\$1,074,653</u>	<u>\$1,049,803</u>	<u>\$1,547,487</u>	<u>\$497,937</u>	<u>\$733,890</u>

Analysis of Net Position	
Cash	\$1,905,669
Receivable	0
Inventory	0
Capital Assets, net	26,932
Other Assets	0
Deferred Outflows	37,749
Liabilities	(364,442)
Deferred Inflows	(58,421)
Net Position	<u>\$1,547,487</u>

City of Little Rock, Arkansas
Monthly Financial Report
Waste Disposal Fund
For the Period Ended November 30, 2022
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Nov 30, 2021 Unaudited</u>
OPERATING REVENUES:					
1 Charges for services	\$24,574,000	\$22,526,167	\$22,812,056	\$285,889	\$21,755,188
2 Other	0	0	0	0	0
3 TOTAL OPERATING REVENUES	<u>24,574,000</u>	<u>22,526,167</u>	<u>22,812,056</u>	<u>285,889</u>	<u>21,755,188</u>
OPERATING EXPENSES:					
4 Personnel Services	8,021,847	7,353,360	7,193,572	159,788	6,840,586
5 Supplies and materials	1,577,396	1,445,946	1,690,355	(244,408)	1,057,878
6 Services and other expenses	4,864,291	4,458,933	4,509,347	(50,414)	3,855,128
7 Repairs and maintenance	4,126,969	3,783,055	3,104,969	678,086	3,147,478
8 Closure & Postclosure Costs	474,500	434,958	571,249	(136,291)	468,444
9 Depreciation and amortization	3,214,600	2,946,717	2,752,473	194,244	3,003,027
10 TOTAL OPERATING EXPENSES	<u>22,279,603</u>	<u>20,422,969</u>	<u>19,821,964</u>	<u>601,005</u>	<u>18,372,541</u>
11 OPERATING INCOME/(LOSS)	<u>2,294,397</u>	<u>2,103,197</u>	<u>2,990,092</u>	<u>886,894</u>	<u>3,382,647</u>
NONOPERATING REVENUES/(EXPENSES):					
12 Investment income	59,000	54,083	180,035	125,951	34,497
13 Interest expense	(8,943)	(8,198)	(8,661)	(463)	(25,783)
14 Gain (loss) on disposal of fixed assets	268,700	246,308	82,663	(163,646)	(5,690)
15 Other, net	153,500	140,708	150,973	10,264	307,821
16 INCOME (LOSS) BEFORE OPERATING TRANSFERS	<u>2,766,654</u>	<u>2,536,100</u>	<u>3,395,101</u>	<u>859,002</u>	<u>3,693,492</u>
OPERATING TRANSFERS:					
17 Carryover- Prior Year	0	0	0	0	55,596
18 Operating transfers out	(1,822,544)	(1,670,665)	(1,822,544)	(151,879)	(2,006,244)
19 NET INCOME/(LOSS)	<u>944,110</u>	<u>865,434</u>	<u>1,572,557</u>	<u>707,123</u>	<u>1,742,844</u>
20 BEGINNING NET POSITION	<u>26,365,980</u>	<u>26,365,980</u>	<u>26,365,980</u>	<u>0</u>	<u>24,814,406</u>
21 ENDING NET POSITION	<u>\$27,310,090</u>	<u>\$27,231,414</u>	<u>\$27,938,537</u>	<u>\$707,123</u>	<u>\$26,557,250</u>

Analysis of Net Position

Cash	
Operating	\$10,827,966
Debt Reserve	282
Receivable	3,902,803
Inventory	-
Capital Assets, net	22,114,523
Other Assets	159,033
Deferred Outflows	301,988
Liabilities	(8,900,682)
Deferred Inflows	(467,377)
Net Position	<u>\$27,938,537</u>

City of Little Rock, Arkansas
Monthly Financial Report
Rivermarket Garage Fund
For the Period Ended November 30, 2022
(Unaudited)

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Nov 30, 2021 Unaudited
OPERATING REVENUES:					
1 Statehouse Parking	\$773,733	\$709,255	\$736,918	\$27,663	\$654,604
2 RiverMarket Parking	636,099	583,091	609,055	25,964	609,514
3 Business Licenses	253,000	231,917	287,426	55,509	253,163
4 Street Repairs	400,000	366,667	458,765	92,098	356,737
5 Parking Meters	299,000	274,083	439,858	165,775	282,479
6 Other	0	0	0	0	0
7 TOTAL OPERATING REVENUES	<u>2,361,832</u>	<u>2,165,013</u>	<u>2,532,022</u>	<u>367,009</u>	<u>2,156,497</u>
OPERATING EXPENSES:					
8 Personnel Services	543,000	497,750	539,091	(41,341)	445,164
9 Supplies and materials	33,500	30,708	32,512	(1,804)	18,872
10 Repairs and maintenance	44,000	40,333	88,978	(48,645)	37,647
11 Services and other expenses	502,128	460,284	519,556	(59,272)	493,076
12 Depreciation and amortization	220,200	201,850	201,837	13	206,428
13 TOTAL OPERATING EXPENSES	<u>1,342,828</u>	<u>1,230,926</u>	<u>1,381,974</u>	<u>(151,048)</u>	<u>1,201,187</u>
14 OPERATING INCOME/(LOSS)	<u>1,019,004</u>	<u>934,087</u>	<u>1,150,048</u>	<u>215,961</u>	<u>955,310</u>
NONOPERATING REVENUES/(EXPENSES):					
15 Investment income	9,100	8,342	52,393	44,052	12,039
16 Debt Service	(29,326)	(26,882)	(27,391)	(508)	(27,091)
17 Interest expense	(254,900)	(233,658)	(237,431)	(3,772)	(266,645)
18 Gain (loss) on disposal of fixed assets	0	0	0	0	0
19 Other, net	0	0	0	0	0
20 INCOME (LOSS) BEFORE OPERATING TRANSFERS	<u>743,878</u>	<u>681,888</u>	<u>937,621</u>	<u>255,733</u>	<u>673,613</u>
OPERATING TRANSFERS:					
21 Operating transfers in	0	0	0	0	0
22 Operating transfers out	0	0	0	0	0
23 NET INCOME/(LOSS)	<u>743,878</u>	<u>681,888</u>	<u>937,621</u>	<u>255,733</u>	<u>673,613</u>
24 BEGINNING NET POSITION	<u>4,597,654</u>	<u>4,597,654</u>	<u>4,597,654</u>	<u>0</u>	<u>3,930,478</u>
25 ENDING NET POSITION	<u>\$5,341,532</u>	<u>\$5,279,542</u>	<u>\$5,535,275</u>	<u>\$255,733</u>	<u>\$4,604,091</u>

Analysis of Net Position

Cash	
Operating	\$3,216,549
Debt Reserve	1,373,668
Receivable	597,776
Inventory	
Capital Assets, net	5,248,488
Other Assets	170,311
Liabilities	<u>(5,071,517)</u>
Net Position	<u>\$5,535,275</u>

City of Little Rock, Arkansas
 Monthly Financial Report
 Police Pension and Relief Fund
 For the Period Ended November 30, 2022
 (Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Nov 30, 2021 Unaudited</u>
ADDITIONS:					
Contributions:					
1 Employer	\$0	\$0	\$0	\$0	\$0
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 Total Contributions	<u>0</u>	<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	0	0
7 Realized gain (loss) on the sale of investments	0	0	0	0	0
8 Interest and dividends	0	0	0	0	0
9	0	0	0	0	0
10 Less investment expense	0	0	0	0	0
11 Net investment income (loss)	0	0	0	0	0
12 TOTAL ADDITIONS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
DEDUCTIONS:					
13 Benefits paid directly to participants	0	0	0	0	0
14 Administrative expenses	0	0	0	0	0
15	0	0	0	0	0
16 INCOME (LOSS) BEFORE OPERATING TRANSFERS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
OPERATING TRANSFERS:					
17 Operating transfers in	0	0	0	0	0
18 Operating transfers out	0	0	0	0	0
19 NET INCOME/(LOSS)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
20 NET POSITION HELD IN TRUST FOR PENSION BENEFITS, BEGINNING	<u>0</u>	<u>0</u>	<u>1,196,537</u>	<u>1,196,537</u>	<u>742,107</u>
21 NET POSITION HELD IN TRUST FOR PENSION BENEFITS, ENDING	<u>\$0</u>	<u>\$0</u>	<u>\$1,196,537</u>	<u>\$1,196,537</u>	<u>\$742,107</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
Monthly Financial Report
Fire Relief and Pension Fund
For the Period Ended November 30, 2022
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Nov 30, 2021 Unaudited</u>
ADDITIONS:					
Contributions:					
1 Employer	\$0	\$0	\$0	\$0	\$0
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 Total Contributions	<u>0</u>	<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	0	0
7 Realized gain (loss) on the sale of investments	0	0	0	0	0
8 Interest and dividends	0	0	0	0	0
9	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
10 Less investment expense	0	0	0	0	0
11 Net investment income (loss)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
12 TOTAL ADDITIONS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
DEDUCTIONS:					
13 Benefits paid directly to participants	0	0	0	0	0
14 Administrative expenses	0	0	0	0	0
15	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
16 INCOME (LOSS) BEFORE OPERATING TRANSFERS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
OPERATING TRANSFERS:					
17 Operating transfers in	0	0	0	0	0
18 Operating transfers out	0	0	0	0	0
Transfer of assets to LOPFI	0	0	0	0	0
19 NET INCOME/(LOSS)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
20 NET POSITION HELD IN TRUST FOR PENSION BENEFITS, BEGINNING	<u>0</u>	<u>0</u>	<u>1,207,764</u>	<u>1,207,764</u>	<u>753,334</u>
21 NET POSITION HELD IN TRUST FOR PENSION BENEFITS, ENDING	<u>\$0</u>	<u>\$0</u>	<u>\$1,207,764</u>	<u>\$1,207,764</u>	<u>\$753,334</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
Monthly Financial Report
Non-Uniform Defined Benefit Fund
For the Period Ended November 30, 2022
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Nov 30, 2021 Unaudited</u>
ADDITIONS:					
Contributions:					
1 Employer	\$0	\$0	\$1,087,109	\$1,087,109	\$443,866
2 Plan members	0	0	0	0	480,586
3 State insurance turnback and guarantee fund	0	0	0	0	0
4 Other	0	0	13,434	13,434	0
5 Total Contributions	<u>0</u>	<u>0</u>	<u>1,100,543</u>	<u>1,100,543</u>	<u>924,452</u>
Investment income (loss):					
6 Net increase (decrease) in fair value of investments	0	0	(1,542,758)	(1,542,758)	309,664
7 Realized gain (loss) on the sale of investments	0	0	438,406	438,406	617,618
8 Interest and dividends	0	0	168,535	168,535	151,995
9	0	0	(935,818)	(935,818)	1,079,276
10 Less investment expense	0	0	(22,943)	(22,943)	(15,163)
11 Net investment income (loss)	0	0	(958,760)	(958,760)	1,064,113
12 TOTAL ADDITIONS	<u>0</u>	<u>0</u>	<u>141,783</u>	<u>141,783</u>	<u>1,988,565</u>
DEDUCTIONS:					
13 Benefits paid directly to participants	0	0	1,460,582	(1,460,582)	1,527,303
14 Administrative expenses	0	0	35,886	(35,886)	42,748
15 TOTAL DEDUCTIONS	<u>0</u>	<u>0</u>	<u>1,496,468</u>	<u>(1,496,468)</u>	<u>1,570,051</u>
16 NET INCREASE (DECREASE)	<u>0</u>	<u>0</u>	<u>(1,354,686)</u>	<u>(1,354,686)</u>	<u>418,515</u>
17 NET POSITION HELD IN TRUST FOR PENSION BENEFITS, BEGINNING	<u>0</u>	<u>0</u>	<u>13,280,624</u>	<u>13,280,624</u>	<u>12,503,204</u>
18 NET POSITION HELD IN TRUST FOR PENSION BENEFITS, ENDING	<u>\$0</u>	<u>\$0</u>	<u>\$11,925,938</u>	<u>\$11,925,938</u>	<u>\$12,921,719</u>

This Monthly Financial Report was distributed to the Little Rock Board of Directors on February 01, 2023.

City of Little Rock, Arkansas
Monthly Financial Report
Non-Uniform Defined Contribution Fund
For the Period Ended November 30, 2022
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Nov 30, 2021 Unaudited</u>
ADDITIONS:					
Contributions:					
1	Employer	\$0	\$0	\$14,501	\$23,712
2	Plan members	0	0	6,564	13,183
3	State insurance turnback and guarantee fund	0	0	0	0
4	Other	0	0	11,170	0
5	Total Contributions	<u>0</u>	<u>0</u>	<u>32,235</u>	<u>36,896</u>
Investment income (loss):					
6	Net increase (decrease) in fair value of investments	0	0	(1,425,172)	(492,310)
7	Realized gain (loss) on the sale of investments	0	0	460,563	1,636,109
8	Interest and dividends	0	0	130,609	137,258
9		<u>0</u>	<u>0</u>	<u>(834,000)</u>	<u>1,281,058</u>
10	Less investment expense	0	0	(17,864)	(19,557)
11	Net investment income (loss)	<u>0</u>	<u>0</u>	<u>(851,864)</u>	<u>1,261,500</u>
12	TOTAL ADDITIONS	<u>0</u>	<u>0</u>	<u>(819,630)</u>	<u>1,298,396</u>
DEDUCTIONS:					
13	Benefits paid directly to participants	0	0	2,644,091	2,592,038
14	Administrative expenses	0	0	29,977	45,528
15	TOTAL DEDUCTIONS	<u>0</u>	<u>0</u>	<u>2,674,068</u>	<u>2,637,566</u>
16	NET INCREASE (DECREASE)	<u>0</u>	<u>0</u>	<u>(3,493,697)</u>	<u>(1,339,170)</u>
17	NET POSITION HELD IN TRUST FOR PENSION BENEFITS, BEGINNING	<u>0</u>	<u>0</u>	<u>12,762,436</u>	<u>13,592,499</u>
18	NET POSITION HELD IN TRUST FOR PENSION BENEFITS, ENDING	<u>\$0</u>	<u>\$0</u>	<u>\$9,268,739</u>	<u>\$12,253,329</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
Monthly Financial Report
401 (a) Pension Fund
For the Period Ended November 30, 2022
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Nov 30, 2021 Unaudited</u>
ADDITIONS:					
Contributions:					
1 Employer	\$0	\$0	\$133,098	\$133,098	\$177,533
2 Plan members	0	0	281,890	281,890	115,163
3 State insurance turnback and guarantee fund	0	0	0	0	0
4 Other	0	0	0	0	0
5 Total Contributions	<u>0</u>	<u>0</u>	<u>414,988</u>	<u>414,988</u>	<u>292,696</u>
Investment income (loss):					
6 Net increase (decrease) in fair value of investments	0	0	(1,881,838)	(1,881,838)	949,438
7 Realized gain (loss) on the sale of investments	0	0	0	0	0
8 Interest and dividends	0	0	0	0	0
9	<u>0</u>	<u>0</u>	<u>(1,881,838)</u>	<u>(1,881,838)</u>	<u>949,438</u>
10 Less investment expense	0	0	0	0	0
11 Net investment income (loss)	<u>0</u>	<u>0</u>	<u>(1,881,838)</u>	<u>(1,881,838)</u>	<u>949,438</u>
12 TOTAL ADDITIONS	<u>0</u>	<u>0</u>	<u>(1,466,850)</u>	<u>(1,466,850)</u>	<u>1,242,135</u>
DEDUCTIONS:					
13 Benefits paid directly to participants	0	0	964,065	(964,065)	276,081
14 Administrative expenses	0	0	125	(125)	0
15 TOTAL DEDUCTIONS	<u>0</u>	<u>0</u>	<u>964,190</u>	<u>(964,190)</u>	<u>276,081</u>
16 NET INCREASE (DECREASE)	<u>0</u>	<u>0</u>	<u>(2,431,040)</u>	<u>(2,431,040)</u>	<u>966,053</u>
17 NET POSITION HELD IN TRUST FOR PENSION BENEFITS, BEGINNING	<u>0</u>	<u>0</u>	<u>8,982,278</u>	<u>8,982,278</u>	<u>9,569,740</u>
18 NET POSITION HELD IN TRUST FOR PENSION BENEFITS, ENDING	<u>\$0</u>	<u>\$0</u>	<u>\$6,551,238</u>	<u>\$6,551,238</u>	<u>\$10,535,793</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
Monthly Financial Report
2014 Defined Benefit Plan
For the Period Ended November 30, 2022
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Nov 30, 2021 Unaudited</u>
ADDITIONS:					
Contributions:					
1 Employer	\$0	\$0	\$4,208,999	\$4,208,999	\$3,900,825
2 Plan members	0	0	2,325,621	2,325,621	1,932,983
3 Participant Directed Transfer	0	0	0	0	59,425
4 State insurance turnback and guarantee fund	0	0	0	0	0
5 Other	0	0	75,287	75,287	0
6 Total Contributions	<u>0</u>	<u>0</u>	<u>6,609,906</u>	<u>6,609,906</u>	<u>5,893,233</u>
Investment income (loss):					
7 Net increase (decrease) in fair value of investments	0	0	(11,244,116)	(11,244,116)	3,888,317
8 Realized gain (loss) on the sale of investments	0	0	2,458,131	2,458,131	1,995,557
9 Interest and dividends	0	0	1,147,475	1,147,475	983,345
10	<u>0</u>	<u>0</u>	<u>(7,638,510)</u>	<u>(7,638,510)</u>	<u>6,867,218</u>
11 Less investment expense	0	0	(115,275)	(115,275)	(359,065)
12 Net investment income (loss)	<u>0</u>	<u>0</u>	<u>(7,753,785)</u>	<u>(7,753,785)</u>	<u>6,508,153</u>
13 TOTAL ADDITIONS	<u>0</u>	<u>0</u>	<u>(1,143,879)</u>	<u>(1,143,879)</u>	<u>12,401,386</u>
DEDUCTIONS:					
14 Benefits paid directly to participants	0	0	2,196,386	(2,196,386)	1,724,137
15 Administrative expenses	0	0	380,659	(380,659)	111,393
16 TOTAL DEDUCTIONS	<u>0</u>	<u>0</u>	<u>2,577,045</u>	<u>(2,577,045)</u>	<u>1,835,530</u>
17 NET INCREASE (DECREASE)	<u>0</u>	<u>0</u>	<u>(3,720,924)</u>	<u>(3,720,924)</u>	<u>10,565,856</u>
18 NET POSITION HELD IN TRUST FOR PENSION BENEFITS, BEGINNING	<u>0</u>	<u>0</u>	<u>93,660,122</u>	<u>93,660,122</u>	<u>80,695,466</u>
19 NET POSITION HELD IN TRUST FOR PENSION BENEFITS, ENDING	<u>\$0</u>	<u>\$0</u>	<u>\$89,939,198</u>	<u>\$89,939,198</u>	<u>\$91,261,322</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, the 401(a) Pension Fund, and other available sources.

City of Little Rock, Arkansas
Monthly Financial Report
Health Management Trust Fund
For the Period Ended November 30, 2022
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Nov 30, 2021 Unaudited</u>	
ADDITIONS:						
Contributions:						
1	Employer	\$0	\$0	\$770,039	\$770,039	\$600,000
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	Total Contributions	<u>0</u>	<u>0</u>	<u>770,039</u>	<u>770,039</u>	<u>600,000</u>
Investment income (loss):						
6	Net increase (decrease) in fair value of investments	0	0	(1,160,225)	(1,160,225)	312,695
7	Realized gain (loss) on the sale of investments	0	0	86,232	86,232	175,191
8	Interest and dividends	0	0	143,113	143,113	99,488
9		<u>0</u>	<u>0</u>	<u>(930,881)</u>	<u>(930,881)</u>	<u>587,374</u>
10	Less investment expense	0	0	(89,726)	(89,726)	(86,561)
11	Net investment income (loss)	<u>0</u>	<u>0</u>	<u>(1,020,607)</u>	<u>(1,020,607)</u>	<u>500,814</u>
12	TOTAL ADDITIONS	<u>0</u>	<u>0</u>	<u>(250,568)</u>	<u>(250,568)</u>	<u>1,100,814</u>
DEDUCTIONS:						
13	Benefits paid directly to participants	0	0	0	0	0
14	Administrative expenses	0	0	0	0	0
15	TOTAL DEDUCTIONS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
16	NET INCREASE (DECREASE)	<u>0</u>	<u>0</u>	<u>(250,568)</u>	<u>(250,568)</u>	<u>1,100,814</u>
17	NET POSITION HELD IN TRUST FOR PENSION BENEFITS, BEGINNING	<u>0</u>	<u>0</u>	<u>9,724,152</u>	<u>9,724,152</u>	<u>8,407,217</u>
18	NET POSITION HELD IN TRUST FOR PENSION BENEFITS, ENDING	<u>\$0</u>	<u>\$0</u>	<u>\$9,473,584</u>	<u>\$9,473,584</u>	<u>\$9,508,031</u>

City of Little Rock, Arkansas
Monthly Financial Report
Courts Trust Fund
For the Period Ended November 30, 2022
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Nov 30, 2021 Unaudited</u>
ADDITIONS:					
Contributions:					
1 Employer	\$0	\$0	\$0	\$0	\$0
2 Plan members	0	0	0	0	0
3 Other	0	0	1,936,280	1,936,280	2,394,300
4 Total Contributions	<u>0</u>	<u>0</u>	<u>1,936,280</u>	<u>1,936,280</u>	<u>2,394,300</u>
Investment income (loss):					
5 Net increase (decrease) in fair value of investments	0	0	0	0	0
6 Realized gain (loss) on the sale of investments	0	0	0	0	0
7 Interest and dividends	0	0	2,233	2,233	2,057
8	<u>0</u>	<u>0</u>	<u>2,233</u>	<u>2,233</u>	<u>2,057</u>
9 Less investment expense	0	0	0	0	0
10 Net investment income (loss)	<u>0</u>	<u>0</u>	<u>2,233</u>	<u>2,233</u>	<u>2,057</u>
11 TOTAL ADDITIONS	<u>0</u>	<u>0</u>	<u>1,938,513</u>	<u>1,938,513</u>	<u>2,396,357</u>
DEDUCTIONS:					
12 Benefits paid directly to participants	0	0	0	0	0
13 Distributions to other governments	0	0	1,938,513	(1,938,513)	2,396,357
14 Administrative expenses	0	0	0	0	0
15 Other	0	0	0	0	0
16 TOTAL DEDUCTIONS	<u>0</u>	<u>0</u>	<u>1,938,513</u>	<u>(1,938,513)</u>	<u>2,396,357</u>
17 NET INCREASE (DECREASE)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
18 NET POSITION HELD IN TRUST FOR PENSION BENEFITS, BEGINNING	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
19 NET POSITION HELD IN TRUST FOR PENSION BENEFITS, ENDING	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

This Monthly Financial Report was distributed to the Little Rock Board of Directors on February 01, 2023.

Accounts Payable, Bonds Payable and Other Payables
For the Period Ended November 30, 2022

<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	\$605,334	\$7,706,745	\$7,031,267	\$12,536,697			\$27,880,044	\$2,016,051
108 General - Special Projects				678,406			678,406	2,243,056
110 Seized Money			424,805				424,805	453
140 Franchise Fee Collection							0	0
200 Street				609,302			609,302	100,770
205 Street - Special Projects							0	1,076,413
210 Special Projects				34,987			34,987	600,892
220 911							0	3,621
230 CDBG							0	198,056
240 HIPP							0	163,609
250 NHSP							0	7,400
270 Grants	100,105			1,971,655			2,071,760	4,770,202
271 American Rescue Plan Act				10,808,346			10,808,346	4,432,723
324 2015 Library Improvement Bonds							0	0
325 Short Term Financing Capital Improvements							0	607,190
326 2012-2021 Capital Project Fund							0	11,591,212
330 2013 Capital Improvement Bond							0	0
331 2018 Capital Improvement Bond							0	4,528,335
352 TIF - Port Authority				60,922			60,922	0
361 2022 Library Improvement Bonds							0	0
370 2018 Hotel Gross Receipts Tax							0	0
524 2015 Library Improvement Bonds Debt Service				458,123			458,123	0
530 2013 Improvement Bonds Debt Service Fund				1,530,273			1,530,273	0
540 2017 Capital Improvement Refunding Revenue Bond							0	0
551 TIF #1 2014 Cap Improvement Bond Debt Service				784,759			784,759	0
560 2017 Library Refunding Bond Fund				458,123			458,123	0
561 2022 Library Improvement Bond Fund							0	0
570 2018 Hotel Gross Receipts Tax Debt Service							0	0
600 Fleet		577,254			350,532		927,786	0
601 Vehicle Storage Facility	11,882	92,103		260,457	58,421		422,863	0
603 Waste Disposal	31,461	689,591	8,179,630		467,377		9,368,059	0
612 Rivermarket Garage Fund	188,162		94,699	338,657		4,450,000	5,071,517	0
800 Police Pension							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	7,000						7,000	0
850 Courts	34,434		112,722				147,156	0
940 Accounts Payable Clearing Fund	2,433,893						2,433,893	0
Totals	<u>\$3,412,272</u>	<u>\$9,065,694</u>	<u>\$15,843,122</u>	<u>\$30,530,706</u>	<u>\$876,330</u>	<u>\$4,450,000</u>	<u>\$64,178,123</u>	<u>\$32,339,983</u>

SUMMARY OF BOND INDEBTEDNESS
For the Period Ended November 30, 2022

<u>GENERAL OBLIGATION DEBT</u>	<u>TRUSTEE</u>	<u>ORIGINAL AMOUNT</u>	<u>MATURITY DATE</u>	<u>INTEREST RATE</u>	<u>PRINCIPAL BALANCE AT 12/31/2021</u>	<u>BONDS ISSUED 2022</u>	<u>PRINCIPAL PAID IN 2022</u>	<u>BONDS RETIRED 2022</u>	<u>PRINCIPAL BALANCE AT 11/30/2022</u>	<u>INTEREST PAID IN 2022</u>
2014 Tax Increment Improvement Bonds (Redevelopment District No. 1.)	Regions Bank	\$2,615,000	3/1/2036	6.00%	\$1,245,000	\$0	\$0	\$105,000	\$1,140,000	\$71,550
2015 Library Construction and Refunding Bonds	Regions Bank (Paying Agent & Registrar)	36,620,000	3/1/2038	2.05% - 4.00%	22,850,000	0	1,390,000	21,460,000	0	790,525
2017 Library Construction and Refunding Bonds	Regions Bank (Paying Agent & Registrar)	15,925,000	3/1/2027	1.50% - 5.00%	5,200,000	0	1,735,000	3,465,000	0	118,625
2018 Limited Tax Capital Improvement	First Security Bank (Paying Agent & Registrar)	43,475,000	4/1/2028	2.375% - 5.00%	14,460,000	0	4,290,000	10,170,000	0	319,875
2022 Library Construction and Refunding Bonds	Regions Bank (Paying Agent & Registrar)	40,770,000	3/1/2032	3.300% - 3.770%	0	40,770,000	0	0	40,770,000	0
REVENUE BONDS										
2003 Capital Improvement and Refunding-Parking Projects	U.S. Bank	11,855,000	7/1/2028	1.50% - 5.30%	5,070,000	0	620,000	0	4,450,000	268,073
2007 Waste Disposal Revenue Bond	Citizens Bank	3,400,000	5/1/2022	5.30% - 5.87%	325,000	0	325,000	0	0	9,344
2017 Capital Improvement and Refunding Revenue Bonds	First Security Bank	17,875,000	10/1/2033	2.00% - 5.00%	14,255,000	0	950,000	0	13,305,000	555,150
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%	31,010,000	0	0	0	31,010,000	657,697
TEMPORARY NOTE										
2017 Temporary Note	Signature Public Funding	\$5,250,000	8/8/2022	1.81%	1,088,035	0	1,088,035	0	0	19,693
2019 Temporary Note	Centennial Bank	\$5,650,000	8/20/2024	2.25%	3,465,312	0	1,129,523	0	2,335,789	77,970
2021 Temporary Note	Regions Capital Advantage, Inc.	\$5,925,000	8/17/2026	0.84%	5,925,000	0	1,165,261	0	4,759,739	49,770
CAPITAL LEASE OBLIGATIONS										
2019 Vehicle Lease	Enterprise Lease Management	2,924,374			1,963,720	0	409,682	0	1,554,038	71,355
2020 Vehicle Lease	Enterprise Lease Management	1,309,435			968,880	0	178,853	0	790,027	34,127
2021 Vehicle Lease	Enterprise Lease Management	1,857,413			1,661,181	0	364,705	0	1,296,476	46,556
Grand Total		<u>\$228,021,222</u>			<u>\$109,487,128</u>	<u>\$40,770,000</u>	<u>\$13,646,058</u>	<u>\$35,200,000</u>	<u>\$101,411,070</u>	<u>\$3,090,309</u>

City of Little Rock, Arkansas
Monthly Financial Report
Definitions
For the Period Ended November 30, 2022
(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.