

City of Little Rock, Arkansas
Preliminary Monthly Financial Report
General Fund
For the Period Ended December 31, 2022
(Unaudited)

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Dec 31, 2021 Unaudited
REVENUES:					
1 General property taxes	\$32,929,177	\$32,929,177	\$32,929,177	(\$0)	\$33,294,257
2 Sales taxes	133,056,877	133,056,876	133,056,877	0	126,233,418
3 Licenses and permits	12,772,093	12,772,093	12,772,093	0	12,343,819
4 Intergovernmental	13,394,777	13,394,777	13,394,777	(1)	11,120,576
5 Charges for services	11,212,483	11,212,483	11,223,066	10,583	11,140,363
6 Fines and fees	1,639,956	1,639,956	1,639,956	(0)	1,650,744
7 Utility franchise fees	32,466,612	32,466,612	32,466,612	0	29,924,273
8 Investment income	346,500	346,500	949,118	602,618	(192,199)
9 Miscellaneous	912,856	912,856	912,856	(0)	1,097,056
10 TOTAL REVENUES	<u>238,731,331</u>	<u>238,731,330</u>	<u>239,344,531</u>	<u>613,201</u>	<u>226,612,308</u>
EXPENDITURES:					
GENERAL GOVERNMENT:					
11 Executive Administration	28,733,920	28,733,920	28,506,485	227,435	27,593,517
12 Board of Directors	344,674	344,674	332,885	11,789	332,297
13 Community Programs	303,273	303,273	285,631	17,642	415,416
14 City Attorney	1,894,643	1,894,643	1,892,025	2,618	1,577,145
15 District Court - First Division (Criminal)	1,283,575	1,283,575	1,263,768	19,807	1,171,465
16 District Court - Third Division (Environmental)	572,087	572,087	552,668	19,419	515,094
17 District Court - Second Division (Traffic)	1,258,973	1,258,973	1,240,159	18,814	1,209,136
18 Finance	4,193,297	4,193,297	4,115,975	77,322	3,666,640
19 Human Resources	2,129,277	2,129,277	2,108,276	21,001	2,093,631
20 Information Technology	5,763,734	5,763,734	5,704,678	59,056	5,498,310
21 Planning and Development	2,948,401	2,948,401	2,923,424	24,977	2,365,991
22 TOTAL GENERAL GOVERNMENT	<u>49,425,854</u>	<u>49,425,854</u>	<u>48,925,974</u>	<u>499,880</u>	<u>46,438,642</u>
23 PUBLIC WORKS	1,140,674	1,140,674	1,106,044	34,630	1,047,697
24 PARKS & RECREATION	10,006,404	10,006,404	9,752,623	253,782	9,213,608
25 RIVERMARKET	1,065,618	1,065,618	1,005,519	60,099	985,407
26 GOLF	1,750,759	1,750,759	1,718,190	32,569	1,779,527
27 JIM DAILEY FITNESS & AQUATICS	861,322	861,322	836,037	25,285	708,770
28 ZOO	7,712,693	7,712,693	7,638,258	74,435	5,125,125
29 FIRE	57,168,398	57,168,398	57,061,650	106,748	56,729,916
30 POLICE	76,990,654	76,990,654	76,536,938	453,716	76,477,395
31 911 OPERATIONS	4,038,096	4,038,096	3,821,270	216,826	0
32 HOUSING & NEIGHBORHOOD PROGRAMS	5,623,278	5,623,278	5,549,317	73,961	4,873,343
33 DEBT SERVICE:					
34 Principal	3,382,819	3,382,819	3,382,818	1	4,060,750
35 Fiscal Charges on Long Term Debt	147,433	147,433	147,433	(0)	174,839
36 CAPITAL OUTLAY	76,522	76,522	76,522	0	116,333
37 VACANCY SAVINGS	0	0	0	0	0
38 TOTAL EXPENDITURES	<u>219,390,524</u>	<u>219,390,524</u>	<u>217,558,593</u>	<u>1,831,931</u>	<u>207,731,352</u>
39 REVENUES OVER (UNDER) EXPENDITURES	<u>19,340,807</u>	<u>19,340,806</u>	<u>21,785,938</u>	<u>2,445,132</u>	<u>18,880,956</u>
OTHER FINANCING SOURCES/(USES):					
40 CARRYOVER - PRIOR YEAR	0	0	0	0	1,825,982
41 TRANSFERS IN	2,174,761	2,174,761	2,174,761	0	3,027,421
42 TRANSFERS OUT	(28,030,927)	(28,030,927)	(26,930,927)	1,100,000	(14,172,512)
REVENUES AND OTHER FINANCING SOURCES OVER (UNDER)					
43 EXPENDITURES AND OTHER FINANCING USES	<u>(6,515,359)</u>	<u>(6,515,360)</u>	<u>(2,970,228)</u>	<u>3,545,132</u>	<u>9,561,847</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><u>\$30,076,527</u></u>	<u><u>\$30,076,526</u></u>	<u><u>\$33,621,658</u></u>	<u><u>\$3,545,132</u></u>	<u><u>\$36,591,886</u></u>

Note 1: Total encumbrances included in the reported expenditures are \$.

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, 2022 fund balance in Fund 108 is \$53,520,673.
The December 31, 2022 fund balance in Fund 110 is \$352,702.

City of Little Rock, Arkansas
Preliminary Monthly Financial Report
General Fund Special Projects Fund
For the Period Ended December 31, 2022
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Dec 31, 2021 Unaudited</u>
REVENUES:					
1 Charges for services	\$0	\$0	\$141,998	\$141,998	\$125,266
2 Fines and fees	0	0	54,445	54,445	41,111
3 Intergovernmental	0	0	0	0	333
4 Interest income	0	0	0	0	0
5 Miscellaneous	0	0	242,509	242,509	575,600
6 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>438,951</u>	<u>438,951</u>	<u>742,310</u>
EXPENDITURES:					
7 Executive Administration	0	0	1,101,950	(1,101,950)	1,479,937
8 City Attorney	0	0	1,329	(1,329)	8,573
9 Finance	0	0	105,489	(105,489)	9,957
10 Information Technology	0	0	0	0	39,970
12 Human Resources	0	0	65,183	(65,183)	61,863
13 Planning	0	0	109,169	(109,169)	20,000
14 Community Programs	0	0	3,495,976	(3,495,976)	1,904,869
15 Public Works	0	0	712,737	(712,737)	1,034,657
16 Parks and Recreation	0	0	439,334	(439,334)	397,802
17 Jim Dailey Fitness and Aquatics	0	0	0	0	0
18 Fire	0	0	608,020	(608,020)	19,338
19 Police	0	0	3,462	(3,462)	47,641
20 Housing	0	0	987,402	(987,402)	944,484
21 Fleet	0	0	78,345	(78,345)	97,415
22 Zoo	0	0	291,383	(291,383)	54,481
23 Debt Service:					
24 Principal	0	0	1,041,624	(1,041,624)	761,991
25 Fiscal Charges on Long Term Debt	0	0	164,134	(164,134)	158,295
26 Capital Outlay	0	0	2,000,862	(2,000,862)	2,470,421
27 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>11,206,399</u>	<u>(11,206,399)</u>	<u>9,511,694</u>
28 REVENUES OVER (UNDER) EXPENDITURES	0	0	(10,767,448)	10,767,448	(8,769,384)
OTHER FINANCING SOURCES (USES):					
29 Transfers In	0	0	42,600,653	42,600,653	14,904,012
30 Transfers Out	0	0	(3,468,538)	(3,468,538)	(1,969,921)
31 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	28,364,667	28,364,667	4,164,707
32 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>25,156,006</u>	<u>25,156,006</u>	<u>20,991,299</u>
33 ENDING FUND BALANCE (Note 1)	<u>\$0</u>	<u>\$0</u>	<u>\$53,520,673</u>	<u>\$53,520,673</u>	<u>\$25,156,006</u>

Note 1: As of December 31, 2022, fund balance is comprised of 319 special projects.

City of Little Rock, Arkansas
Preliminary Monthly Financial Report
Franchise Fee Collection Fund
For the Period Ended December 31, 2022
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Dec 31, 2021 Unaudited</u>
REVENUES:					
1 Utility franchise fees	\$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 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	0	0	0
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	0	0	0
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>(\$1)</u>	<u>(\$1)</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
Seized Money Fund
For the Period Ended December 31, 2022
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Dec 31, 2021 Unaudited</u>
REVENUES:					
1 Charges for services	\$0	\$0	\$0	\$0	\$0
2 Interest income	0	0	1,036	1,036	2,779
3 Miscellaneous	0	0	216,170	216,170	108,733
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>217,206</u>	<u>217,206</u>	<u>111,512</u>
EXPENDITURES:					
5 Police	0	0	5,306	(5,306)	8,157
6 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>5,306</u>	<u>(5,306)</u>	<u>8,157</u>
7 REVENUES OVER (UNDER) EXPENDITURES	0	0	211,900	211,900	103,355
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	211,900	211,900	103,355
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>\$352,702</u>	<u>\$352,702</u>	<u>\$140,802</u>

City of Little Rock, Arkansas
Preliminary Monthly Financial Report
Street Fund
For the Period Ended December 31, 2022
(Unaudited)

	<u>Budget</u>	YTD <u>Budget</u>	YTD Revenues and <u>Expenditures</u>	Variance Favorable <u>(Unfavorable)</u>	Dec 31, 2021 <u>Unaudited</u>
REVENUES:					
1 General property taxes	\$6,811,007	\$6,811,007	\$6,811,007	(\$0)	\$6,882,182
2 Licenses and permits	19,790	19,790	19,790	0	18,990
3 Intergovernmental	17,535,684	17,535,684	17,535,684	(0)	16,438,731
4 Charges for services	28,317	28,317	28,317	0	24,426
5 Investment income	155,500	155,500	487,247	331,747	(134,670)
6 Miscellaneous	53,237	53,237	54,005	768	247,484
7 TOTAL REVENUES	<u>24,603,535</u>	<u>24,603,535</u>	<u>24,936,049</u>	<u>332,514</u>	<u>23,477,142</u>
EXPENDITURES:					
Public Works:					
8 General Administration	2,923,799	2,923,799	2,666,624	257,175	2,486,457
9 Operations Administration	653,383	653,383	613,222	40,161	533,089
10 Street & Drainage Maintenance	7,818,138	7,818,138	6,833,156	984,982	6,176,029
11 Storm Drainage Maintenance	1,273,501	1,273,501	973,797	299,704	872,661
12 Work Pool	131,077	131,077	83,764	47,313	82,044
13 Resource Control & Scheduling	479,223	479,223	373,809	105,414	430,920
14 Control Devices	928,402	928,402	876,453	51,949	861,741
15 Signals	1,052,395	1,052,395	807,970	244,425	965,752
16 Parking Meters	134,555	134,555	119,695	14,860	116,457
17 Civil Engineering	1,556,495	1,556,495	1,240,938	315,557	1,420,666
18 Traffic Engineering	3,435,997	3,435,997	3,226,305	209,692	3,166,351
19 Parking Enforcement	345,462	345,462	215,756	129,706	203,469
20 Capital Outlay	0	0	2,838	(2,838)	0
21 TOTAL EXPENDITURES	<u>20,732,427</u>	<u>20,732,427</u>	<u>18,034,326</u>	<u>2,698,101</u>	<u>17,315,636</u>
22 REVENUES OVER (UNDER) EXPENDITURES	3,871,108	3,871,108	6,901,723	3,030,615	6,161,506
OTHER FINANCING SOURCES (USES):					
23 Carryover-Prior Year	0	0	0	0	82,456
24 Transfers In	284,000	284,000	284,000	0	467,700
25 Transfers Out	(3,280,677)	(3,280,677)	(3,280,677)	0	(2,765,467)
26 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	874,431	874,431	3,905,046	3,030,615	3,946,195
27 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>
28 ENDING FUND BALANCE (Note 1)	<u>\$22,568,557</u>	<u>\$22,568,557</u>	<u>\$25,599,172</u>	<u>\$3,030,615</u>	<u>\$21,694,126</u>

Note 1: Fund 205, Street Special Projects Fund, is considered part of the Street Fund.
The December 31, 2022 fund balance in Fund 205 is \$5,069,814.

City of Little Rock, Arkansas
Preliminary Monthly Financial Report
Street Fund Special Projects Fund
For the Period Ended December 31, 2022
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Dec 31, 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	513,117	(513,117)	307,533
6 Capital Outlay	0	0	1,711,469	(1,711,469)	565,440
7 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>2,224,585</u>	<u>(2,224,585)</u>	<u>872,973</u>
8 REVENUES OVER (UNDER) EXPENDITURES	0	0	(2,038,985)	(2,038,985)	(779,760)
OTHER FINANCING SOURCES (USES):					
9 Transfers In	0	0	2,675,960	2,675,960	2,287,750
10 Transfers Out	0	0	0	0	0
11 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	636,975	636,975	1,507,990
12 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>4,432,839</u>	<u>4,432,839</u>	<u>2,924,849</u>
13 ENDING FUND BALANCE (Note 1)	<u>\$0</u>	<u>\$0</u>	<u>\$5,069,814</u>	<u>\$5,069,814</u>	<u>\$4,432,839</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, 2022
(Unaudited)

	<u>Budget</u>	YTD <u>Budget</u>	YTD Revenues and <u>Expenditures</u>	Variance Favorable (Unfavorable)	Dec 31, 2021 <u>Unaudited</u>
REVENUES:					
1 Licenses and permits	\$0	\$0	\$76,975	76,975	\$49,381
2 Intergovernmental	0	0	368,590	368,590	488,756
3 Charges for services	0	0	1,033,039	1,033,039	729,570
4 Fines and fees	0	0	583,292	583,292	507,913
5 Interest income	0	0	29,777	29,777	(41,761)
6 Miscellaneous	0	0	2,023,600	2,023,600	1,609,979
7 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>4,115,272</u>	<u>4,115,272</u>	<u>3,343,838</u>
EXPENDITURES:					
8 Executive Administration	0	0	163,734	(163,734)	117,459
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)	19,109
12 District Court - Second Division (Traffic)	0	0	6,072	(6,072)	53,866
13 District Court - Third Division (Environmental)	0	0	0	0	327
14 Finance	0	0	285,895	(285,895)	298,366
15 Human Resources	0	0	160,903	(160,903)	205,830
16 Information Technology	0	0	0	0	0
17 Planning	0	0	50,538	(50,538)	51,547
18 Fleet	0	0	6,600	(6,600)	17,156
19 Public Works	0	0	33,834	(33,834)	67,691
20 Parks and Recreation	0	0	886,994	(886,994)	747,620
21 Jim Dailey Fitness & Aquatics	0	0	0	0	0
22 Fire	0	0	645,204	(645,204)	311,927
23 Police	0	0	80,709	(80,709)	241,983
24 Housing	0	0	313,055	(313,055)	112,542
25 Zoo	0	0	0	0	14,713
26 Debt Service:					
27 Principal	0	0	0	0	50,334
28 Fiscal Charges on Long Term Debt	0	0	0	0	12,758
29 Capital Outlay	0	0	672,771	(672,771)	997,792
30 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>3,320,513</u>	<u>(3,320,513)</u>	<u>3,321,020</u>
31 REVENUES OVER (UNDER) EXPENDITURES	0	0	794,759	794,759	22,818
OTHER FINANCING SOURCES (USES):					
32 Transfers In	0	0	2,328,538	2,328,538	0
33 Transfers Out	0	0	(5,250)	(5,250)	(50,000)
REVENUES AND OTHER FINANCING SOURCES OVER (UNDER)					
34 EXPENDITURES AND OTHER FINANCING USES	0	0	3,118,047	3,118,047	(27,182)
35 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>4,034,092</u>	<u>4,034,092</u>	<u>4,061,274</u>
36 ENDING FUND BALANCE (Note 1)	<u>\$0</u>	<u>\$0</u>	<u>\$7,152,139</u>	<u>\$7,152,139</u>	<u>\$4,034,092</u>

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

City of Little Rock, Arkansas
Preliminary Monthly Financial Report
Grant Fund
For the Period Ended December 31, 2022
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Dec 31, 2021 Unaudited</u>
REVENUES:					
1 Intergovernmental	\$0	\$0	\$4,602,322	\$4,602,322	\$9,015,212
2 Charges for Services	0	0	0	0	0
3 Interest income	0	0	22,055	22,055	7,258
4 Program income	0	0	0	0	0
5 Miscellaneous	0	0	220,884	220,884	162,664
TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>4,845,260</u>	<u>4,845,260</u>	<u>9,185,134</u>
EXPENDITURES:					
6 General Government	0	0	649,439	(649,439)	449,824
7 Public Works	0	0	552	(552)	0
8 Parks & Recreation	0	0	443,013	(443,013)	391,730
9 Fleet	0	0	0	0	0
10 Zoo	0	0	0	0	1,520,683
11 Fire	0	0	83,235	(83,235)	520
12 Police	0	0	1,819,719	(1,819,719)	1,288,346
13 Housing	0	0	78,141	(78,141)	70,442
14 Capital Outlay	0	0	1,760,212	(1,760,212)	5,461,956
TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>4,834,311</u>	<u>(4,834,311)</u>	<u>9,183,501</u>
15 REVENUES OVER (UNDER) EXPENDITURES	0	0	10,949	10,949	1,633
OTHER FINANCING SOURCES (USES):					
16 Transfers In	0	0	0	0	0
17 Transfers Out	0	0	0	0	0
18 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	10,949	10,949	1,633
19 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>17,775</u>	<u>17,775</u>	<u>16,142</u>
20 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$28,724</u>	<u>\$28,724</u>	<u>\$17,775</u>

Expenditures include:	
Expended	\$4,834,311
Encumbered	<u>0</u>
	<u>\$4,834,311</u>

City of Little Rock, Arkansas
Preliminary Monthly Financial Report
American Rescue Plan Act Fund
For the Period Ended December 31, 2022
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Dec 31, 2021 Unaudited</u>
REVENUES:					
1 Intergovernmental	\$0	\$0	\$4,551,294	\$4,551,294	\$3,961,882
2 Charges for Services	0	0	0	0	0
3 Interest income	0	0	298,564	298,564	57,214
4 Program income	0	0	0	0	0
5 Miscellaneous	0	0	0	0	0
TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>4,849,858</u>	<u>4,849,858</u>	<u>4,019,096</u>
EXPENDITURES:					
6 General Government	0	0	2,908,933	(2,908,933)	3,920,010
7 Public Works	0	0	0	0	0
8 Parks & Recreation	0	0	0	0	0
9 Fleet	0	0	0	0	0
10 Fire	0	0	0	0	0
11 Police	0	0	24,870	(24,870)	0
12 Housing	0	0	9,900	(9,900)	0
Capital Outlay	0	0	1,625,711	(1,625,711)	41,872
TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>4,569,414</u>	<u>(4,569,414)</u>	<u>3,961,882</u>
13 REVENUES OVER (UNDER) EXPENDITURES	0	0	280,444	280,444	57,214
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	280,444	280,444	57,214
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>\$337,658</u>	<u>\$337,658</u>	<u>\$57,214</u>

Expenditures include:	
Expended	\$4,569,414
Encumbered	<u>0</u>
	<u>\$4,569,414</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
Emergency 911 Fund
For the Period Ended December 31, 2022
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Dec 31, 2021 Unaudited</u>
REVENUES:					
1 Charges for services	\$0	\$0	\$1,260,262	\$1,260,262	\$1,362,302
2 Interest income	0	0	87,393	87,393	(27,161)
3 Miscellaneous	0	0	6,222	6,222	9,553
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>1,353,877</u>	<u>1,353,877</u>	<u>1,344,694</u>
EXPENDITURES:					
5 Police	0	0	653,356	(653,356)	228,323
6	0	0	0	0	700,000
7 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>653,356</u>	<u>(653,356)</u>	<u>928,323</u>
8 REVENUES OVER (UNDER) EXPENDITURES	0	0	700,521	700,521	416,371
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	700,521	700,521	416,371
12 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>3,493,311</u>	<u>3,493,311</u>	<u>3,076,940</u>
13 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$4,193,832</u>	<u>\$4,193,832</u>	<u>\$3,493,311</u>

City of Little Rock, Arkansas
Preliminary Monthly Financial Report
Community Development Block Grant Fund
For the Period Ended December 31, 2022
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Dec 31, 2021 Unaudited</u>
REVENUES:					
1 Intergovernmental	\$0	\$0	\$1,932,775	\$1,932,775	\$3,498,999
2 Charges for Services	0	0	0	0	0
3 Miscellaneous	0	0	142,145	142,145	21,999
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>2,074,919</u>	<u>2,074,919</u>	<u>3,520,998</u>
EXPENDITURES:					
5 General Government	0	0	0	0	0
6 Housing	0	0	1,833,256	(1,833,256)	3,499,576
7 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>1,833,256</u>	<u>(1,833,256)</u>	<u>3,499,576</u>
8 REVENUES OVER (UNDER) EXPENDITURES	0	0	241,664	241,664	21,422
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	241,664	241,664	21,422
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>\$1,119,970</u>	<u>\$1,119,970</u>	<u>\$878,306</u>

Expenditures include:	
Expended	\$1,833,256
Encumbered	<u>0</u>
	<u>\$1,833,256</u>

City of Little Rock, Arkansas
Preliminary Monthly Financial Report
HIPP Fund
For the Period Ended December 31, 2022
(Unaudited)

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Dec 31, 2021 Unaudited
REVENUES:					
1 Intergovernmental	\$0	\$0	\$972,314	\$972,314	\$964,571
2 Charges for Services	0	0	0	0	0
3 Miscellaneous	0	0	646,483	646,483	307,165
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>1,618,797</u>	<u>1,618,797</u>	<u>1,271,736</u>
EXPENDITURES:					
5 General Government	0	0	0	0	0
6 Housing	0	0	1,654,033	(1,654,033)	1,092,251
7 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>1,654,033</u>	<u>(1,654,033)</u>	<u>1,092,251</u>
8 REVENUES OVER (UNDER) EXPENDITURES	0	0	(35,236)	(35,236)	179,485
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	(35,236)	(35,236)	179,485
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>\$1,623,769</u>	<u>\$1,623,769</u>	<u>\$1,659,005</u>

Expenditures include:	
Expended	\$1,654,033
Encumbered	<u>0</u>
	<u>\$1,654,033</u>

City of Little Rock, Arkansas
Preliminary Monthly Financial Report
NHSP Fund
For the Period Ended December 31, 2022
(Unaudited)

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Dec 31, 2021 Unaudited
REVENUES:					
1 Intergovernmental	\$0	\$0	\$0	\$0	\$0
2 Charges for Services	0	0	0	0	0
3 Miscellaneous	0	0	33,394	33,394	60,588
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>33,394</u>	<u>33,394</u>	<u>60,588</u>
EXPENDITURES:					
5 General Government	0	0	0	0	0
6 Housing	0	0	32,926	(32,926)	59,979
7 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>32,926</u>	<u>(32,926)</u>	<u>59,979</u>
8 REVENUES OVER (UNDER) EXPENDITURES	0	0	468	468	609
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	468	468	609
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>\$18,247</u>	<u>\$18,247</u>	<u>\$17,779</u>

Expenditures include:	
Expended	\$32,926
Encumbered	<u>0</u>
	<u>\$32,926</u>

City of Little Rock, Arkansas
Preliminary Monthly Financial Report
Short Term Capital Fund
For the Period Ended December 31, 2022
(Unaudited)

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Dec 31, 2021 Unaudited
REVENUES:					
1 Charges for Services	\$0	\$0	\$0	\$0	\$0
2 Interest income	0	0	58,044	58,044	(11,809)
3 Donations	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>58,044</u>	<u>58,044</u>	<u>(11,809)</u>
EXPENDITURES:					
5 General Government	0	0	700	(700)	2,983
6 Public Works	0	0	0	0	0
7 Parks and Recreation	0	0	74,083	(74,083)	1,805,535
8 Fire	0	0	169,905	(169,905)	55,410
9 Police	0	0	8,015	(8,015)	1,590,695
10 Fleet	0	0	0	0	0
11	0	0	776,213	(776,213)	3,596,102
12 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>1,028,916</u>	<u>(1,028,916)</u>	<u>7,050,725</u>
13 REVENUES OVER (UNDER) EXPENDITURES	0	0	(970,872)	(970,872)	(7,062,534)
OTHER FINANCING SOURCES (USES):					
14 Temporary Note Proceeds	0	0	0	0	5,925,000
15 Capital Lease	0	0	0	0	1,857,413
16 Transfers Out	0	0	0	0	0
REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	(970,872)	(970,872)	719,879
18 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>3,072,791</u>	<u>3,072,791</u>	<u>2,352,912</u>
19 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$2,101,919</u>	<u>\$2,101,919</u>	<u>\$3,072,791</u>

City of Little Rock, Arkansas
Preliminary Monthly Financial Report
2012-2021 Capital Project Fund
For the Period Ended December 31, 2022
(Unaudited)

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Dec 31, 2021 Unaudited
REVENUES:					
1 3/8 Cent Sales Tax	\$0	\$0	\$0	\$0	\$23,197,548
2 Interest income	0	0	786,768	786,768	(209,603)
3 Miscellaneous Income	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>786,768</u>	<u>786,768</u>	<u>22,987,945</u>
EXPENDITURES:					
5 General Government	0	0	987,079	(987,079)	4,905,675
6 Housing	0	0	0	0	24,984
7 Public Works	0	0	39,181	(39,181)	(29,500)
8 Parks and Recreation	0	0	645,091	(645,091)	304,918
9 Fire	0	0	0	0	198,430
10 Police	0	0	0	0	112,593
11 Fleet	0	0	0	0	0
12 Zoo	0	0	84,329	(84,329)	6,012
13 Capital Outlay	0	0	5,948,573	(5,948,573)	10,638,879
14 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>7,704,253</u>	<u>(7,704,253)</u>	<u>16,161,991</u>
15 REVENUES OVER (UNDER) EXPENDITURES	0	0	(6,917,485)	(6,917,485)	6,825,954
OTHER FINANCING SOURCES (USES):					
16 Temporary Note Proceeds	0	0	0	0	0
17 Transfers In	0	0	0	0	0
18 Transfers Out	0	0	0	0	(954,660)
19 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	(6,917,485)	(6,917,485)	5,871,294
20 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>42,278,073</u>	<u>42,278,073</u>	<u>36,406,779</u>
21 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$35,360,588</u>	<u>\$35,360,588</u>	<u>\$42,278,073</u>

Expenditures include:	
Expended	\$7,704,253
Encumbered	<u>0</u>
Total	<u>\$7,704,253</u>

City of Little Rock, Arkansas
Preliminary Monthly Financial Report
2015 Library Improvement Bond
For the Period Ended December 31, 2022
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Dec 31, 2021 Unaudited</u>
REVENUES:					
1 Interest income	\$0	\$0	\$4,236	\$4,236	(\$1,244)
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>(1,244)</u>
EXPENDITURES:					
4 General Government	0	0	0	0	119,815
5 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>119,815</u>
6 REVENUES OVER (UNDER) EXPENDITURES	0	0	4,236	4,236	(121,059)
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	(121,059)
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>\$283,427</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, 2022
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Dec 31, 2021 Unaudited</u>
REVENUES:					
1 Interest income	\$0	\$0	\$82,871	\$82,871	\$51,006
2 Miscellaneous	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
3 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>82,871</u>	<u>82,871</u>	<u>51,006</u>
EXPENDITURES:					
4 Public Works	<u>0</u>	<u>0</u>	<u>6,777,913</u>	<u>(6,777,913)</u>	<u>12,770,635</u>
5 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>6,777,913</u>	<u>(6,777,913)</u>	<u>12,770,635</u>
6 REVENUES OVER (UNDER) EXPENDITURES	<u>0</u>	<u>0</u>	<u>(6,695,042)</u>	<u>(6,695,042)</u>	<u>(12,719,629)</u>
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>
REVENUES AND OTHER FINANCING SOURCES OVER (UNDER)	<u>0</u>	<u>0</u>	<u>(6,695,042)</u>	<u>(6,695,042)</u>	<u>(12,719,629)</u>
13 EXPENDITURES AND OTHER FINANCING USES	<u>0</u>	<u>0</u>	<u>(6,695,042)</u>	<u>(6,695,042)</u>	<u>(12,719,629)</u>
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>\$4,404,696</u>	<u>\$4,404,696</u>	<u>\$11,099,738</u>
Expenditures include:					
Expended					
	\$6,777,913				
Encumbered					
	<u>0</u>				
Total					
	<u>\$6,777,913</u>				

Note 1: As of December 31, 2022, 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, 2022
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Dec 31, 2021 Unaudited</u>
REVENUES:					
1 General Property Taxes	\$0	\$0	\$190,706	\$190,706	\$318,692
2 Interest income	0	0	3,895	3,895	(1,973)
3 Miscellaneous	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>194,601</u>	<u>194,601</u>	<u>316,719</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	(5,399)	(5,399)	16,719
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	(5,399)	(5,399)	16,719
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>\$231,537</u>	<u>\$231,537</u>	<u>\$236,936</u>

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

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Dec 31, 2021 Actual
REVENUES:					
1 Interest income	\$0	\$0	\$2,373	\$2,373	\$0
2 Miscellaneous	0	0	0	0	0
3 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>2,373</u>	<u>2,373</u>	<u>-</u>
EXPENDITURES:					
4 General Government	0	0	74,499	(74,499)	0
5 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>74,499</u>	<u>(74,499)</u>	<u>0</u>
6 REVENUES OVER (UNDER) EXPENDITURES	0	0	(72,126)	(72,126)	0
OTHER FINANCING SOURCES (USES):					
7 Bond Proceeds	0	0	24,820,628	24,820,628	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	(117,381)	(117,381)	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	<u>0</u>	<u>0</u>	<u>25,551,569</u>	<u>25,551,569</u>	<u>-</u>
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>\$25,551,569</u>	<u>\$25,551,569</u>	<u>\$0</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, 2022
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Dec 31, 2021 Unaudited</u>
REVENUES:					
1 Interest income	\$0	\$0	\$0	\$0	\$0
2 Miscellaneous	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
3 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
EXPENDITURES:					
4 Public Works	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
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	58,565,000	58,565,000	0
8 Bond Reoffering Premium	0	0	282,462	282,462	0
9 Discount on Bonds Issued	0	0	(439,238)	(439,238)	0
10 Cost of Issuance	0	0	(167,832)	(167,832)	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	58,240,392	58,240,392	0
14 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
15 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$58,240,392</u>	<u>\$58,240,392</u>	<u>\$0</u>
Expenditures include:					
Expended					
	\$0				
Encumbered					
	<u>0</u>				
Total					
	<u>\$0</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, 2022
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Dec 31, 2021 Unaudited</u>
REVENUES:					
1 Interest income	\$0	\$0	\$196	\$196	(\$50)
2 Miscellaneous	0	0	0	0	0
3 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>196</u>	<u>196</u>	<u>(50)</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	196	196	(50)
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	196	196	(50)
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>\$9,723</u>	<u>\$9,723</u>	<u>\$9,527</u>

Expenditures include:	
Expended	\$0
Encumbered	0
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, 2022
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Dec 31, 2021 Unaudited</u>
REVENUES:					
1 Property Tax	\$0	\$0	\$4,242,406	\$4,242,406	\$4,234,108
2 Interest Income	0	0	23,068	23,068	3,377
3 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>4,265,474</u>	<u>4,265,474</u>	<u>4,237,486</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	128,911	128,911	18,329
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 to Component Unit	0	0	(61,614)	(61,614)	0
11 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	(3,965,532)	(3,965,532)	18,329
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>\$263,406</u>	<u>\$263,406</u>	<u>\$4,228,938</u>

City of Little Rock, Arkansas
Preliminary Monthly Financial Report
2013 & 2018 Capital Improvement Bonds Debt Service Fund
For the Period Ended December 31, 2022
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Dec 31, 2021 Unaudited</u>
REVENUES:					
1 Property Tax	\$0	\$0	\$14,163,825	\$14,163,825	\$14,343,102
2 Interest Income	0	0	74,745	74,745	5,116
3 Miscellaneous	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>14,238,570</u>	<u>14,238,570</u>	<u>14,348,217</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	(548,105)	(548,105)	131,792
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	(14,053,436)	(14,053,436)	0
11 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	(14,601,542)	(14,601,542)	131,792
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>\$0</u>	<u>\$0</u>	<u>\$14,601,542</u>

City of Little Rock, Arkansas
Preliminary Monthly Financial Report
2017 Capital Improvement Refunding Revenue Bond
For the Period Ended December 31, 2022
(Unaudited)

	<u>Budget</u>	YTD <u>Budget</u>	YTD Revenues and <u>Expenditures</u>	Variance Favorable <u>(Unfavorable)</u>	Dec 31, 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	5,032	5,032	236
4 Miscellaneous Revenue	0	0	0	0	0
5 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>1,510,182</u>	<u>1,510,182</u>	<u>1,508,136</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	3,532	3,532	(2,764)
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	3,532	3,532	(2,764)
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>\$20,102</u>	<u>\$20,102</u>	<u>\$16,570</u>

This Monthly Financial Report was distributed to the Little Rock Board of Directors on March 24, 2023.

City of Little Rock, Arkansas
Preliminary Monthly Financial Report
2014 TIF #1 Capital Improvement Bonds Debt Service Fund
For the Period Ended December 31, 2022
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Dec 31, 2021 Unaudited</u>
REVENUES:					
1 Property Tax	\$0	\$0	\$333,658	\$333,658	\$439,706
2 Interest Income	0	0	1,522	1,522	3
3 Miscellaneous	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>335,180</u>	<u>335,180</u>	<u>439,709</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	157,018	157,018	(457,504)
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	157,018	157,018	(457,504)
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>\$580,956</u>	<u>\$580,956</u>	<u>\$423,938</u>

City of Little Rock, Arkansas
Preliminary Monthly Financial Report
2017 Library Refunding Bond Fund
For the Period Ended December 31, 2022
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Dec 31, 2021 Unaudited</u>
REVENUES:					
1 Property Tax	\$0	\$0	\$4,242,406	\$4,242,406	\$4,234,108
2 Interest income	0	0	20,332	20,332	389
3 Miscellaneous	0	0	0	0	3
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>4,262,738</u>	<u>4,262,738</u>	<u>4,234,500</u>
EXPENDITURES:					
5 Issuance Cost	0	0	0	0	0
6 Debt Service	0	0	5,320,125	(5,320,125)	4,251,644
7 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>5,320,125</u>	<u>(5,320,125)</u>	<u>4,251,644</u>
8 REVENUES OVER (UNDER) EXPENDITURES	0	0	(1,057,387)	(1,057,387)	(17,144)
OTHER FINANCING SOURCES (USES):					
9 Transfer In	0	0	0	0	0
10 Transfers to Component Unit	0	0	(2,869,661)	(2,869,661)	0
11 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	(3,927,048)	(3,927,048)	(17,144)
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>\$566,954</u>	<u>\$566,954</u>	<u>\$4,494,002</u>

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Dec 31, 2021 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 Bond Proceeds	0	0	476,739		
10 Transfer In	0	0	0	0	0
11 Transfers Out	0	0	0	0	0
REVENUES AND OTHER FINANCING SOURCES OVER (UNDER)					
12 EXPENDITURES AND OTHER FINANCING USES	0	0	476,739	0	0
13 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
14 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$476,739</u>	<u>\$476,739</u>	<u>\$0</u>

City of Little Rock, Arkansas
Preliminary Monthly Financial Report
Hotel Tax Revenue
For the Period Ended December 31, 2022
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Dec 31, 2021 Unaudited</u>
REVENUES:					
1 Hotel Gross Receipts Tax	\$0	\$0	\$2,835,490	\$2,835,490	\$2,357,444
2 Interest Income	0	0	17,658	17,658	372
3 Miscellaneous	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>2,853,148</u>	<u>2,853,148</u>	<u>2,357,816</u>
EXPENDITURES:					
5 Interest Expense	0	0	1,928,794	(1,928,794)	1,927,794
6 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>1,928,794</u>	<u>(1,928,794)</u>	<u>1,927,794</u>
7 REVENUES OVER (UNDER) EXPENDITURES	0	0	924,354	924,354	430,022
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 Transfer to Component Unit	0	0	(502,539)	(502,539)	0
12 Transfers Out	0	0	(502,539)	(502,539)	0
13 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	(80,724)	(80,724)	430,022
14 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>785,209</u>	<u>785,209</u>	<u>355,187</u>
15 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$704,485</u>	<u>\$704,485</u>	<u>\$785,209</u>

City of Little Rock, Arkansas
Preliminary Monthly Financial Report
Fleet Services Fund
For the Period Ended December 31, 2022
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Dec 31, 2021 Unaudited</u>
OPERATING REVENUES:					
1 Charges for services	\$15,942,937	\$15,942,937	\$14,208,865	(\$1,734,072)	\$11,762,938
2 Interest Income	7,150	7,150	37,040	29,890	(12,915)
3 TOTAL OPERATING REVENUES	<u>15,950,087</u>	<u>15,950,087</u>	<u>14,245,905</u>	<u>(1,704,182)</u>	<u>11,750,024</u>
OPERATING EXPENSES:					
4 Personnel Services	4,336,951	4,336,951	3,696,771	640,180	3,528,722
5 Supplies and materials	6,457,760	6,457,760	5,807,478	650,282	4,515,019
6 Services and other expenses	3,588,591	3,588,591	2,886,286	702,305	2,619,680
7 Repairs and maintenance	1,194,585	1,194,585	613,583	581,002	1,173,137
8 Depreciation and amortization	372,200	372,200	260,546	111,654	348,611
9 TOTAL OPERATING EXPENSES	<u>15,950,087</u>	<u>15,950,087</u>	<u>13,264,665</u>	<u>2,685,422</u>	<u>12,185,169</u>
10 OPERATING INCOME/(LOSS)	<u>0</u>	<u>0</u>	<u>981,240</u>	<u>981,240</u>	<u>(435,145)</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	(210,201)
13 Other, net	0	0	0	0	0
14 INCOME (LOSS) BEFORE OPERATING TRANSFERS	<u>0</u>	<u>0</u>	<u>1,273,740</u>	<u>1,273,740</u>	<u>(645,347)</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>1,273,740</u>	<u>1,273,740</u>	<u>(1,383,347)</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>\$5,622,919</u>	<u>\$1,273,740</u>	<u>\$4,349,179</u>

Analysis of Net Position

Cash	\$3,303,010
Receivable	17,439
Inventory	536,862
Capital Assets, net	3,068,727
Other Assets	28,214
Deferred Outflows	226,491
Liabilities	(1,207,292)
Deferred Inflows	<u>(350,532)</u>
Net Position	<u>\$5,622,919</u>

City of Little Rock, Arkansas
Preliminary Monthly Financial Report
Vehicle Storage Facility Fund
For the Period Ended December 31, 2022
(Unaudited)

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Dec 31, 2021 Unaudited
OPERATING REVENUES:					
1 Licenses and permits	\$10,850	\$10,850	\$13,545	\$2,695	\$10,525
2 Charges for services	2,074,100	2,074,100	2,195,195	121,095	2,029,523
3 Other	0	0	0	0	0
4 TOTAL OPERATING REVENUES	<u>2,084,950</u>	<u>2,084,950</u>	<u>2,208,740</u>	<u>123,790</u>	<u>2,040,048</u>
OPERATING EXPENSES:					
5 Personnel Services	868,960	868,960	638,043	230,917	683,753
6 Supplies and materials	57,756	57,756	35,718	22,038	38,321
7 Services and other expenses	777,173	777,173	729,900	47,273	631,639
8 Repairs and maintenance	68,155	68,155	25,335	42,820	138,043
9 Depreciation and amortization	15,900	15,900	9,615	6,285	15,056
10 Refunds	0	0	0	0	0
11 TOTAL OPERATING EXPENSES	<u>1,787,944</u>	<u>1,787,944</u>	<u>1,438,611</u>	<u>349,333</u>	<u>1,506,812</u>
12 OPERATING INCOME/(LOSS)	297,006	297,006	770,128	473,122	533,236
NONOPERATING REVENUES/(EXPENSES):					
13 Investment income	1,200	1,200	26,830	25,630	(6,583)
14 Gain (loss) on disposal of fixed assets	0	0	(2,187)	(2,187)	0
15 Other, net	0	0	0	0	0
16 INCOME (LOSS) BEFORE OPERATING TRANSFERS	<u>298,206</u>	<u>298,206</u>	<u>794,771</u>	<u>496,565</u>	<u>526,653</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>298,206</u>	<u>794,771</u>	<u>496,565</u>	<u>532,540</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>\$1,074,653</u>	<u>\$1,571,218</u>	<u>\$496,565</u>	<u>\$776,447</u>

Analysis of Net Position	
Cash	\$1,932,140
Receivable	0
Inventory	0
Capital Assets, net	26,836
Other Assets	0
Deferred Outflows	37,749
Liabilities	(367,086)
Deferred Inflows	<u>(58,421)</u>
Net Position	<u>\$1,571,218</u>

City of Little Rock, Arkansas
Preliminary Monthly Financial Report
Rivermarket Garage Fund
For the Period Ended December 31, 2022
(Unaudited)

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Dec 31, 2021 Unaudited
OPERATING REVENUES:					
1 Statehouse Parking	\$804,222	\$804,222	\$804,222	\$0	\$717,859
2 RiverMarket Parking	660,076	660,076	660,076	0	660,083
3 Business Licenses	287,426	287,426	287,426	0	253,163
4 Street Repairs	637,988	637,988	637,988	(0)	372,919
5 Parking Meters	484,487	484,487	484,487	0	317,043
6 Other	0	0	0	0	0
7 TOTAL OPERATING REVENUES	<u>2,874,199</u>	<u>2,874,199</u>	<u>2,874,199</u>	<u>0</u>	<u>2,321,066</u>
OPERATING EXPENSES:					
8 Personnel Services	599,962	599,962	599,962	0	481,425
9 Supplies and materials	32,756	32,756	32,756	0	19,250
10 Repairs and maintenance	82,844	82,844	82,844	0	80,913
11 Services and other expenses	562,098	562,098	562,099	(1)	517,611
12 Depreciation and amortization	220,186	220,186	220,186	0	224,777
13 TOTAL OPERATING EXPENSES	<u>1,497,846</u>	<u>1,497,846</u>	<u>1,497,846</u>	<u>(0)</u>	<u>1,323,975</u>
14 OPERATING INCOME/(LOSS)	<u>1,376,353</u>	<u>1,376,353</u>	<u>1,376,353</u>	<u>(0)</u>	<u>997,091</u>
NONOPERATING REVENUES/(EXPENSES):					
15 Investment income	9,230	9,230	56,481	47,251	(13,927)
16 Debt Service	(29,626)	(29,626)	(29,626)	0	(29,326)
17 Interest expense	(257,289)	(257,289)	(257,289)	(0)	(286,662)
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>1,098,668</u>	<u>1,098,668</u>	<u>1,145,919</u>	<u>47,251</u>	<u>667,176</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>1,098,668</u>	<u>1,098,668</u>	<u>1,145,919</u>	<u>47,251</u>	<u>667,176</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>\$5,696,322</u>	<u>\$5,696,322</u>	<u>\$5,743,573</u>	<u>\$47,251</u>	<u>\$4,597,654</u>

Analysis of Net Position

Cash	
Operating	\$3,412,971
Debt Reserve	1,579,542
Receivable	601,515
Inventory	-
Capital Assets, net	5,230,139
Other Assets	35,810
Liabilities	<u>(5,116,405)</u>
Net Position	<u>\$5,743,573</u>

City of Little Rock, Arkansas
Preliminary Monthly Financial Report
Police Pension and Relief Fund
For the Period Ended December 31, 2022
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Dec 31, 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	223,687	223,687	454,430
7 Realized gain (loss) on the sale of investments	0	0	0	0	0
8 Interest and dividends	0	0	300,790	300,790	0
9	0	0	524,477	524,477	454,430
10 Less investment expense	0	0	0	0	0
11 Net investment income (loss)	0	0	524,477	524,477	454,430
12 TOTAL ADDITIONS	<u>0</u>	<u>0</u>	<u>524,477</u>	<u>524,477</u>	<u>454,430</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>524,477</u>	<u>524,477</u>	<u>454,430</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>524,477</u>	<u>0</u>	<u>454,430</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>\$1,721,014</u>	<u>\$1,721,014</u>	<u>\$1,196,537</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, 2022
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Dec 31, 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	223,687	223,687	454,430
7 Realized gain (loss) on the sale of investments	0	0	0	0	0
8 Interest and dividends	0	0	300,790	300,790	0
9	<u>0</u>	<u>0</u>	<u>524,477</u>	<u>524,477</u>	<u>454,430</u>
10 Less investment expense	0	0	0	0	0
11 Net investment income (loss)	<u>0</u>	<u>0</u>	<u>524,477</u>	<u>524,477</u>	<u>454,430</u>
12 TOTAL ADDITIONS	<u>0</u>	<u>0</u>	<u>524,477</u>	<u>524,477</u>	<u>454,430</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>524,477</u>	<u>524,477</u>	<u>454,430</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>524,477</u>	<u>524,477</u>	<u>454,430</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>\$1,732,241</u>	<u>\$1,732,241</u>	<u>\$1,207,764</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, 2022
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Dec 31, 2021 Unaudited</u>
ADDITIONS:					
Contributions:					
1 Employer	\$0	\$0	\$573,594	\$573,594	\$443,866
2 Plan members	0	0	513,515	513,515	480,586
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>1,087,109</u>	<u>1,087,109</u>	<u>924,452</u>
Investment income (loss):					
6 Net increase (decrease) in fair value of investments	0	0	(2,232,014)	(2,232,014)	704,720
7 Realized gain (loss) on the sale of investments	0	0	698,694	698,694	669,022
8 Interest and dividends	0	0	347,620	347,620	195,551
9	0	0	(1,185,700)	(1,185,700)	1,569,293
10 Less investment expense	0	0	(44,512)	(44,512)	(42,748)
11 Net investment income (loss)	0	0	(1,230,211)	(1,230,211)	1,526,545
12 TOTAL ADDITIONS	<u>0</u>	<u>0</u>	<u>(143,102)</u>	<u>(143,102)</u>	<u>2,450,997</u>
DEDUCTIONS:					
13 Benefits paid directly to participants	0	0	1,582,260	(1,582,260)	1,656,664
14 Administrative expenses	0	0	14,317	(14,317)	16,913
15 TOTAL DEDUCTIONS	<u>0</u>	<u>0</u>	<u>1,596,577</u>	<u>(1,596,577)</u>	<u>1,673,577</u>
16 NET INCREASE (DECREASE)	<u>0</u>	<u>0</u>	<u>(1,739,679)</u>	<u>(1,739,679)</u>	<u>777,420</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>\$11,540,945</u>	<u>\$11,540,945</u>	<u>\$13,280,624</u>

This Monthly Financial Report was distributed to the Little Rock Board of Directors on March 24, 2023.

City of Little Rock, Arkansas
Preliminary Monthly Financial Report
Non-Uniform Defined Contribution Fund
For the Period Ended December 31, 2022
(Unaudited)

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Dec 31, 2021 Unaudited
ADDITIONS:					
Contributions:					
1					
2					
3					
4					
5					
	\$0	\$0	\$14,877	\$14,877	\$25,261
	0	0	7,472	7,472	14,024
	0	0	0	0	0
	0	0	0	0	0
	<u>0</u>	<u>0</u>	<u>22,349</u>	<u>22,349</u>	<u>39,285</u>
Investment income (loss):					
6	0	0	(2,548,047)	(2,548,047)	(29,477)
7	0	0	1,136,123	1,136,123	1,648,236
8	0	0	322,478	322,478	172,018
9	0	0	(1,089,446)	(1,089,446)	1,790,777
10	0	0	(40,682)	(40,682)	(45,529)
11	0	0	(1,130,128)	(1,130,128)	1,745,248
12	<u>0</u>	<u>0</u>	<u>(1,107,779)</u>	<u>(1,107,779)</u>	<u>1,784,533</u>
DEDUCTIONS:					
13	0	0	2,056,519	(2,056,519)	2,111,452
14	0	0	626,983	(626,983)	480,586
15	0	0	18,584	(18,584)	22,557
16	<u>0</u>	<u>0</u>	<u>2,702,085</u>	<u>(2,702,085)</u>	<u>2,614,595</u>
17	0	0	(3,809,864)	(3,809,864)	(830,062)
18	<u>0</u>	<u>0</u>	<u>12,762,436</u>	<u>12,762,436</u>	<u>13,592,498</u>
19	<u>\$0</u>	<u>\$0</u>	<u>\$8,952,572</u>	<u>\$8,952,572</u>	<u>\$12,762,436</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, 2022
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Dec 31, 2021 Unaudited</u>
ADDITIONS:					
Contributions:					
1 Employer	\$0	\$0	\$133,098	\$133,098	\$256,065
2 Plan members	0	0	281,890	281,890	190,486
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>446,551</u>
Investment income (loss):					
6 Net increase (decrease) in fair value of investments	0	0	(1,881,838)	(1,881,838)	1,581,305
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>1,581,305</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>1,581,305</u>
12 TOTAL ADDITIONS	<u>0</u>	<u>0</u>	<u>(1,466,850)</u>	<u>(1,466,850)</u>	<u>2,027,856</u>
DEDUCTIONS:					
13 Benefits paid directly to participants	0	0	964,065	(964,065)	2,615,126
14 Participant directed transfers	0	0	0	0	0
15 Administrative expenses	0	0	125	(125)	192
16 TOTAL DEDUCTIONS	<u>0</u>	<u>0</u>	<u>964,190</u>	<u>(964,190)</u>	<u>2,615,318</u>
17 NET INCREASE (DECREASE)	<u>0</u>	<u>0</u>	<u>(2,431,040)</u>	<u>(2,431,040)</u>	<u>(587,462)</u>
18 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>
19 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>\$8,982,278</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
2014 Defined Benefit Plan
For the Period Ended December 31, 2022
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Dec 31, 2021 Unaudited</u>
ADDITIONS:					
Contributions:					
1 Employer	\$0	\$0	\$4,604,698	\$4,604,698	\$4,267,758
2 Plan members	0	0	2,272,160	2,272,160	2,104,092
3 Participant Directed Transfer	0	0	250,700	250,700	70,987
4 State insurance turnback and guarantee fund	0	0	0	0	0
5 Other	0	0	0	0	0
6 Total Contributions	<u>0</u>	<u>0</u>	<u>7,127,558</u>	<u>7,127,558</u>	<u>6,442,838</u>
Investment income (loss):					
7 Net increase (decrease) in fair value of investments	0	0	(13,807,084)	(13,807,084)	5,642,826
8 Realized gain (loss) on the sale of investments	0	0	1,644,005	1,644,005	1,940,891
9 Interest and dividends	0	0	2,532,681	2,532,681	1,285,834
10	<u>0</u>	<u>0</u>	<u>(9,630,397)</u>	<u>(9,630,397)</u>	<u>8,869,551</u>
11 Less investment expense	0	0	(380,659)	(380,659)	(359,065)
12 Net investment income (loss)	<u>0</u>	<u>0</u>	<u>(10,011,056)</u>	<u>(10,011,056)</u>	<u>8,510,486</u>
13 TOTAL ADDITIONS	<u>0</u>	<u>0</u>	<u>(2,883,498)</u>	<u>(2,883,498)</u>	<u>14,953,324</u>
DEDUCTIONS:					
14 Benefits paid directly to participants	0	0	2,373,346	(2,373,346)	1,865,274
15 Administrative expenses	0	0	108,275	(108,275)	123,393
16 TOTAL DEDUCTIONS	<u>0</u>	<u>0</u>	<u>2,481,621</u>	<u>(2,481,621)</u>	<u>1,988,668</u>
17 NET INCREASE (DECREASE)	<u>0</u>	<u>0</u>	<u>(5,365,119)</u>	<u>(5,365,119)</u>	<u>12,964,656</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>\$88,295,003</u>	<u>\$88,295,003</u>	<u>\$93,660,122</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
Preliminary Monthly Financial Report
Health Management Trust Fund
For the Period Ended December 31, 2022
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Dec 31, 2021 Unaudited</u>	
ADDITIONS:						
Contributions:						
1	Employer	\$0	\$0	\$1,871,166	\$1,871,166	\$1,650,927
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>1,871,166</u>	<u>1,871,166</u>	<u>1,650,927</u>
Investment income (loss):						
6	Net increase (decrease) in fair value of investments	0	0	(1,416,008)	(1,416,008)	499,163
7	Realized gain (loss) on the sale of investments	0	0	86,232	86,232	176,185
8	Interest and dividends	0	0	178,730	178,730	128,148
9		<u>0</u>	<u>0</u>	<u>(1,151,046)</u>	<u>(1,151,046)</u>	<u>803,496</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>(1,240,772)</u>	<u>(1,240,772)</u>	<u>716,935</u>
12	TOTAL ADDITIONS	<u>0</u>	<u>0</u>	<u>630,394</u>	<u>630,394</u>	<u>2,367,862</u>
DEDUCTIONS:						
13	Benefits paid directly to participants	0	0	1,101,127	(1,101,127)	1,050,927
14	Administrative expenses	0	0	0	0	0
15	TOTAL DEDUCTIONS	<u>0</u>	<u>0</u>	<u>1,101,127</u>	<u>(1,101,127)</u>	<u>1,050,927</u>
16	NET INCREASE (DECREASE)	<u>0</u>	<u>0</u>	<u>(470,733)</u>	<u>(470,733)</u>	<u>1,316,935</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>\$9,253,419</u>	<u>\$9,253,419</u>	<u>\$9,724,152</u>

City of Little Rock, Arkansas
Preliminary Monthly Financial Report
Courts Trust Fund
For the Period Ended December 31, 2022
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Dec 31, 2021 Unaudited</u>
ADDITIONS:					
Contributions:					
1 Employer	\$0	\$0	\$0	\$0	\$0
2 Plan members	0	0	0	0	0
3 Other	0	0	2,566,996	2,566,996	2,579,085
4 Total Contributions	<u>0</u>	<u>0</u>	<u>2,566,996</u>	<u>2,566,996</u>	<u>2,579,085</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	3,434	3,434	2,167
8	<u>0</u>	<u>0</u>	<u>3,434</u>	<u>3,434</u>	<u>2,167</u>
9 Less investment expense	0	0	0	0	0
10 Net investment income (loss)	<u>0</u>	<u>0</u>	<u>3,434</u>	<u>3,434</u>	<u>2,167</u>
11 TOTAL ADDITIONS	<u>0</u>	<u>0</u>	<u>2,570,430</u>	<u>2,570,430</u>	<u>2,581,252</u>
DEDUCTIONS:					
12 Benefits paid directly to participants	0	0	0	0	0
13 Distributions to other governments	0	0	2,570,430	(2,570,430)	2,581,252
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>2,570,430</u>	<u>(2,570,430)</u>	<u>2,581,252</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 March 24, 2023.

Accounts Payable, Bonds Payable and Other Payables
For the Period Ended December 31, 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	\$2,141,073	\$11,552,922	\$2,260,476	\$12,471,080			\$28,425,551	0
108 General - Special Projects	874,515			678,371			1,552,886	0
110 Seized Money			424,805				424,805	0
140 Franchise Fee Collection							0	0
200 Street	43,813			609,302			653,114	0
205 Street - Special Projects	79,557						79,557	0
210 Special Projects	169,461			34,762			204,223	0
220 911	414,217						414,217	0
230 CDBG	31,574						31,574	0
240 HIPP	15						15	0
250 NHSP							0	0
270 Grants	354,360			1,303,724			1,658,084	0
271 American Rescue Plan Act	442,250			29,200,225			29,642,475	0
324 2015 Library Improvement Bonds							0	0
325 Short Term Financing Capital Improvements	70,594						70,594	0
326 2012-2021 Capital Project Fund	816,639						816,639	0
331 2018 Capital Improvement Bond	389,659						389,659	0
332 2022 Capital Improvement Bond	91,203						91,203	0
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							0	0
530 2013 Improvement Bonds Debt Service Fund							0	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				(0)			(0)	0
561 2022 Library Improvement Bond Fund							0	0
570 2018 Hotel Gross Receipts Tax Debt Service							0	0
600 Fleet	630,038	577,254			350,532		1,557,824	0
601 Vehicle Storage Facility	48,964	92,103		226,020	58,421		425,507	0
603 Waste Disposal	476,425	689,591	8,276,325		467,377		9,909,718	0
612 Rivermarket Garage Fund	168,251	39,023	120,474	338,657		4,450,000	5,116,405	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							0	0
850 Courts	34,434		79,860				114,295	0
940 Accounts Payable Clearing Fund	16,283						16,283	0
Totals	<u>\$7,293,323</u>	<u>\$12,950,893</u>	<u>\$11,161,941</u>	<u>\$45,707,821</u>	<u>\$876,330</u>	<u>\$4,450,000</u>	<u>\$82,440,308</u>	<u>\$0</u>

SUMMARY OF BOND INDEBTEDNESS
For the Period Ended December 31, 2022

GENERAL OBLIGATION DEBT	TRUSTEE	ORIGINAL AMOUNT	MATURITY DATE	INTEREST RATE	PRINCIPAL BALANCE AT 12/31/2021	BONDS ISSUED 2022	PRINCIPAL PAID IN 2022	BONDS RETIRED 2022	PRINCIPAL BALANCE AT 12/31/2022	INTEREST PAID IN 2022
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 Bonds	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	3/1/2036	4.10% - 5.00%	0	40,770,000	0	0	40,770,000	0
2022A Limited Tax Capital Improvement Bonds	First Security Bank (Paying Agent & Registrar)	53,510,000	2/1/2043	3.875% - 5.00%	0	53,510,000	0	0	53,510,000	0
2022B Limited Tax Capital Improvement Bonds	First Security Bank (Paying Agent & Registrar)	5,055,000	2/1/2024	5.00%	0	5,055,000	0	0	5,055,000	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	610,000	0	30,400,000	1,315,394
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
Grand Total		<u>\$280,495,000</u>			<u>\$104,893,347</u>	<u>\$99,335,000</u>	<u>\$13,302,818</u>	<u>\$35,200,000</u>	<u>\$155,725,529</u>	<u>\$3,595,968</u>

City of Little Rock, Arkansas
Monthly Financial Report
Definitions
For the Period Ended December 31, 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.