

City of Little Rock, Arkansas
Monthly Financial Report
General Fund
For the Period Ended January 31, 2025
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jan 31, 2024 Unaudited</u>
REVENUES:					
1 General property taxes	\$39,748,000	\$3,312,333	\$1,165,500	(\$2,146,833)	\$582,650
2 Sales taxes	143,172,400	11,931,033	10,754,259	(1,176,774)	10,754,282
3 Licenses and permits	14,195,900	1,182,992	6,590,490	5,407,498	5,729,502
4 Intergovernmental	12,272,100	1,022,675	-	(1,022,675)	0
5 Charges for services	12,169,700	1,014,142	741,287	(272,855)	690,790
6 Fines and fees	1,902,500	158,542	305,679	147,137	225,623
7 Utility franchise fees	35,313,950	2,942,829	2,857,972	(84,857)	3,067,479
8 Investment income	174,000	14,500	5,186	(9,314)	32,495
9 Miscellaneous	1,121,200	93,433	75,070	(18,363)	32,214
10 TOTAL REVENUES	<u>260,069,750</u>	<u>21,672,479</u>	<u>22,495,443</u>	<u>822,964</u>	<u>21,115,035</u>
EXPENDITURES:					
GENERAL GOVERNMENT:					
11 Executive Administration	31,242,634	2,603,553	1,802,571	800,982	1,946,074
12 Board of Directors	412,772	34,398	39,000	(4,602)	11,638
13 Community Programs	236,896	19,741	5	19,736	24,706
14 City Attorney	3,044,686	253,724	298,400	(44,676)	194,449
15 District Court - First Division (Criminal)	1,585,891	132,158	124,454	7,704	120,699
16 District Court - Third Division (Environmental)	650,688	54,224	51,746	2,478	49,225
17 District Court - Second Division (Traffic)	1,406,883	117,240	141,572	(24,332)	103,160
18 Finance	5,569,796	464,150	523,586	(59,436)	373,965
19 Human Resources	3,097,990	258,166	229,512	28,654	261,309
20 Information Technology	8,019,645	668,304	1,598,441	(930,137)	570,836
21 Planning and Development	3,693,199	307,767	285,742	22,025	314,312
22 TOTAL GENERAL GOVERNMENT	<u>58,961,080</u>	<u>4,913,423</u>	<u>5,095,029</u>	<u>(181,606)</u>	<u>3,970,373</u>
23 PUBLIC WORKS	1,213,648	101,137	153,846	(52,709)	83,372
24 PARKS & RECREATION	11,755,604	979,634	1,207,821	(228,187)	901,712
25 RIVERMARKET	1,055,200	87,933	78,581	9,352	8,391
26 GOLF	1,843,793	153,649	98,403	55,246	129,806
27 JIM DAILEY FITNESS & AQUATICS	924,706	77,059	80,145	(3,086)	82,538
28 ZOO	7,839,342	653,279	681,670	(28,392)	591,071
29 FIRE	64,443,501	5,370,292	5,166,209	204,083	4,989,278
30 POLICE	94,746,715	7,895,560	8,667,562	(772,002)	7,922,039
31 911 OPERATIONS	5,147,798	428,983	487,126	(58,143)	410,812
32 HOUSING & NEIGHBORHOOD PROGRAMS	8,933,408	744,451	676,661	67,790	593,139
33 DEBT SERVICE:					
34 Principal	2,619,726	218,311	1,424,832	(1,206,522)	1,374,583
35 Fiscal Charges on Long Term Debt	243,689	20,307	223,551	(203,244)	273,800
36 CAPITAL OUTLAY	63,325	5,277	0	5,277	5,399
37 VACANCY SAVINGS	(9,305,815)	(775,485)	0	(775,485)	0
38 TOTAL EXPENDITURES	<u>250,485,720</u>	<u>20,873,810</u>	<u>24,041,436</u>	<u>(3,167,626)</u>	<u>21,336,313</u>
39 REVENUES OVER (UNDER) EXPENDITURES	<u>9,584,030</u>	<u>798,669</u>	<u>(1,545,993)</u>	<u>(2,344,662)</u>	<u>(221,278)</u>
OTHER FINANCING SOURCES/(USES):					
40 LEASES	0	0	0	0	0
41 SBITA	0	0	0	0	0
42 CARRYOVER - PRIOR YEAR	0	0	0	0	0
43 TRANSFERS IN	3,038,349	253,196	3,038,349	2,785,153	1,462,307
44 TRANSFERS OUT	(12,622,379)	(1,051,865)	(12,621,307)	(11,569,442)	(12,579,662)
REVENUES AND OTHER FINANCING SOURCES OVER (UNDER)					
45 EXPENDITURES AND OTHER FINANCING USES	0	(0)	(11,128,951)	(11,128,951)	(11,338,633)
46 BEGINNING FUND BALANCE	<u>\$40,796,901</u>	<u>40,796,901</u>	<u>40,796,901</u>	<u>0</u>	<u>26,182,053</u>
47 ENDING FUND BALANCE (Notes 1 and 2)	<u>\$40,796,901</u>	<u>\$40,796,901</u>	<u>\$29,667,950</u>	<u>(\$11,128,951)</u>	<u>\$14,843,420</u>

Note 1: Total encumbrances included in the reported expenditures are \$3,947,604.

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 January 31, 2025 fund balance in Fund 108 is \$49,490,569.
The January 31, 2025 fund balance in Fund 110 is \$197,266.

City of Little Rock, Arkansas
Monthly Financial Report
General Fund Special Projects Fund
For the Period Ended January 31, 2025
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>1/31/2024 Unaudited</u>
REVENUES:					
1 Charges for services	\$0	\$0	2,171	2,171	801
2 Fines and fees	0	0	10,635	10,635	3,317
3 Intergovernmental	0	0	-	-	-
4 Interest income	0	0	-	-	-
5 Miscellaneous	0	0	20,813	20,813	8,075
6 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>33,619</u>	<u>33,619</u>	<u>12,193</u>
EXPENDITURES:					
7 Executive Administration	0	0	1,587,247	(1,587,247)	674,544
8 City Attorney	0	0	-	-	-
9 Finance	0	0	30,016	(30,016)	13,365
10 Information Technology	0	0	48,627	(48,627)	224,310
12 Human Resources	0	0	95,170	(95,170)	259,324
13 Planning	0	0	94,842	(94,842)	44,522
14 Community Programs	0	0	2,136,734	(2,136,734)	1,918,550
15 Public Works	0	0	22,164	(22,164)	81,314
16 Parks and Recreation	0	0	11,356	(11,356)	36,188
17 Jim Dailey Fitness and Aquatics	0	0	-	-	600,000
18 Fire	0	0	6,538	(6,538)	12,331
19 Police	0	0	152,379	(152,379)	337,982
20 Housing	0	0	463,094	(463,094)	530,444
21 Fleet	0	0	-	-	-
22 Zoo	0	0	107,267	(107,267)	687,687
23 Debt Service:					
24 Principal	0	0	-	-	-
25 Fiscal Charges on Long Term Debt	0	0	-	-	-
26 Capital Outlay	0	0	2,030,711	(2,030,711)	847,037
27 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>6,786,145</u>	<u>(6,786,145)</u>	<u>6,267,598</u>
28 REVENUES OVER (UNDER) EXPENDITURES	0	0	(6,752,526)	6,819,764	(6,255,405)
OTHER FINANCING SOURCES (USES):					
29 Transfers In	0	0	12,465,879	12,465,879	12,423,162
30 Transfers Out	0	0	-	-	-
REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES					
31	0	0	5,713,353	5,713,353	6,167,757
32 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>43,777,216</u>	<u>43,777,216</u>	<u>50,518,090</u>
33 ENDING FUND BALANCE (Note 1)	<u>\$0</u>	<u>\$0</u>	<u>49,490,569</u>	<u>49,490,569</u>	<u>56,685,847</u>

Note 1: As of January 31, 2025, fund balance is comprised of 319 special projects.

City of Little Rock, Arkansas
Monthly Financial Report
Seized Money Fund
For the Period Ended January 31, 2025
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jan 31, 2024 Unaudited</u>
REVENUES:					
1 Charges for services	\$0	\$0	\$0	\$0	\$0
2 Interest income	0	0	1,202	1,202	1,241
3 Miscellaneous	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>1,202</u>	<u>1,202</u>	<u>1,241</u>
EXPENDITURES:					
5 Police	0	0	158,400	(158,400)	17,624
6 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>158,400</u>	<u>(158,400)</u>	<u>17,624</u>
7 REVENUES OVER (UNDER) EXPENDITURES	0	0	(157,198)	(157,198)	(16,383)
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	(157,198)	(157,198)	(16,383)
11 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>354,464</u>	<u>354,464</u>	<u>390,536</u>
12 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$197,266</u>	<u>\$197,266</u>	<u>\$374,153</u>

City of Little Rock, Arkansas
Monthly Financial Report
Franchise Fee Collection Fund
For the Period Ended January 31, 2025
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jan 31, 2024 Unaudited</u>
REVENUES:					
1 Utility franchise fees	\$0	\$0	150,992	\$150,992	(\$51,397)
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>150,992</u>	<u>150,992</u>	<u>(51,397)</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	150,992	150,992	(51,397)
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	150,992	150,992	(51,397)
11 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>568,380</u>	<u>568,380</u>	<u>584,512</u>
12 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$719,372</u>	<u>\$719,372</u>	<u>\$533,115</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
Street Fund
For the Period Ended January 31, 2025
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jan 31, 2024 Unaudited</u>
REVENUES:					
1 General property taxes	\$8,164,300	\$680,358	\$240,450	(\$439,908)	\$120,000
2 Licenses and permits	17,300	1,442	0	(1,442)	0
3 Intergovernmental	16,964,200	1,413,683	1,218,303	(195,380)	1,215,000
4 Charges for services	34,300	2,858	921	(1,937)	1,000
5 Investment income	910,500	75,875	53,381	(22,494)	82,735
6 Miscellaneous	68,600	5,717	3,844	(1,873)	8,469
7 TOTAL REVENUES	<u>26,159,200</u>	<u>2,179,933</u>	<u>1,516,899</u>	<u>(663,034)</u>	<u>1,427,204</u>
EXPENDITURES:					
Public Works:					
8 General Administration	3,207,910	267,326	253,545	13,781	253,748
9 Operations Administration	656,546	54,712	65,866	(11,154)	49,964
10 Street & Drainage Maintenance	9,030,876	752,573	870,623	(118,050)	881,766
11 Storm Drainage Maintenance	1,356,894	113,075	93,859	19,216	112,797
12 Work Pool	138,591	11,549	5,793	5,756	4,032
13 Resource Control & Scheduling	419,427	34,952	36,393	(1,441)	37,092
14 Control Devices	1,127,427	93,952	79,873	14,079	66,397
15 Signals	1,046,407	87,201	109,180	(21,979)	105,785
16 Parking Meters	139,143	11,595	18,564	(6,969)	15,830
17 Civil Engineering	1,851,867	154,322	121,374	32,948	158,474
18 Traffic Engineering	3,805,657	317,138	303,994	13,144	349,433
19 Parking Enforcement	371,499	30,958	22,819	8,139	23,516
20 Capital Outlay	0	0	0	0	2,583
21 Debt Service	0	0	0	0	0
22 TOTAL EXPENDITURES	<u>23,152,244</u>	<u>1,929,354</u>	<u>1,981,883</u>	<u>(52,529)</u>	<u>2,061,417</u>
23 REVENUES OVER (UNDER) EXPENDITURES	3,006,956	250,580	(464,984)	(715,564)	(634,213)
OTHER FINANCING SOURCES (USES):					
24 Leases	0	0	0	0	0
25 Transfers In	284,000	23,667	284,000	260,333	284,000
26 Transfers Out	(3,290,956)	(274,246)	(3,290,956)	(3,016,710)	(2,874,217)
REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES					
27	-	(0)	(3,471,938)	(3,471,940)	(3,224,430)
28 BEGINNING FUND BALANCE	<u>30,714,087</u>	<u>30,714,087</u>	<u>30,714,087</u>	<u>0</u>	<u>27,253,565</u>
29 ENDING FUND BALANCE (Note 1)	<u>\$30,714,087</u>	<u>\$30,714,087</u>	<u>\$27,242,149</u>	<u>(\$3,471,940)</u>	<u>\$24,029,135</u>

Note 1: Fund 205, Street Special Projects Fund, is considered part of the Street Fund.
The January 31, 2025 fund balance in Fund 205 is \$5,155,406.

City of Little Rock, Arkansas
Monthly Financial Report
Street Fund Special Projects Fund
For the Period Ended January 31, 2025
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jan 31, 2024 Unaudited</u>
REVENUES:					
1 Charges for services	\$0	\$0	\$0	\$0	\$0
2 Interest income	0	0	0	0	0
3 Miscellaneous	0	0	2,531	2,531	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>2,531</u>	<u>2,531</u>	<u>0</u>
EXPENDITURES:					
5 Public Works	0	0	429,597	(429,597)	280,249
6 Capital Outlay			931,332	(931,332)	1,828,285
7 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>1,360,929</u>	<u>(1,360,929)</u>	<u>2,108,534</u>
8 REVENUES OVER (UNDER) EXPENDITURES	0	0	(1,358,398)	(1,358,398)	(2,108,534)
OTHER FINANCING SOURCES (USES):					
9 Transfers In	0	0	2,316,581	2,316,581	2,290,000
10 Transfers Out	0	0	0	0	0
REVENUES AND OTHER FINANCING SOURCES OVER (UNDER)					
11 EXPENDITURES AND OTHER FINANCING USES	0	0	958,183	958,183	181,466
12 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>4,197,223</u>	<u>4,197,223</u>	<u>5,503,523</u>
13 ENDING FUND BALANCE (Note 1)	<u>\$0</u>	<u>\$0</u>	<u>\$5,155,406</u>	<u>\$5,155,406</u>	<u>\$5,684,989</u>

Note 1: Fund balance is comprised of 38 special projects.

City of Little Rock, Arkansas
Monthly Financial Report
Special Projects Fund
For the Period Ended January 31, 2025
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jan 31, 2024 Unaudited</u>
REVENUES:					
1 Licenses and permits	\$0	\$0	\$2,057	\$2,057	\$23,560
2 Intergovernmental	0	0	4,697	4,697	9,882
3 Charges for services	0	0	213,592	213,592	101,481
4 Fines and fees	0	0	114,896	114,896	105,141
5 Interest income	0	0	0	0	7,005
6 Miscellaneous	0	0	268,424	268,424	21,183
7 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>603,666</u>	<u>603,666</u>	<u>268,252</u>
EXPENDITURES:					
8 Executive Administration	0	0	65,020	(65,020)	78,234
9 Community Programs	0	0	0	0	0
10 City Attorney	0	0	0	0	0
11 District Court - First Division (Criminal)	0	0	0	0	3,900
12 District Court - Second Division (Traffic)	0	0	1,220	(1,220)	59
13 District Court - Third Division (Environmental)	0	0	0	0	0
14 Finance	0	0	155,000	(155,000)	1,861
15 Human Resources	0	0	12,843	(12,843)	1,074
16 Information Technology	0	0	0	0	0
17 Planning	0	0	5,100	(5,100)	12,625
18 Fleet	0	0	107	(107)	42,726
19 Public Works	0	0	0	0	0
20 Parks and Recreation	0	0	172,617	(172,617)	149,865
21 Jim Dailey Fitness & Aquatics	0	0	0	0	0
22 Fire	0	0	65,445	(65,445)	279,167
23 Police	0	0	88,948	(88,948)	0
24 Housing	0	0	28,324	(28,324)	39,493
25 Zoo	0	0	0	0	(40,495)
26 Debt Service:					
27 Principal	0	0	0	0	0
28 Fiscal Charges on Long Term Debt	0	0	0	0	0
29 Capital Outlay	0	0	1,144,487	(1,144,487)	199,899
30 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>1,739,111</u>	<u>(1,739,111)</u>	<u>768,408</u>
31 REVENUES OVER (UNDER) EXPENDITURES	0	0	(1,135,445)	(1,135,445)	(500,156)
OTHER FINANCING SOURCES (USES):					
32 Transfers In	0	0	0	0	0
33 Transfers Out	0	0	0	0	0
REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES					
34	0	0	(1,135,445)	(1,135,445)	(500,156)
35 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>13,839,593</u>	<u>13,839,593</u>	<u>12,335,409</u>
36 ENDING FUND BALANCE (Note 1)	<u>\$0</u>	<u>\$0</u>	<u>\$12,704,148</u>	<u>\$12,704,148</u>	<u>\$11,835,253</u>

Note 1: Fund balance is comprised of 113 special projects.

City of Little Rock, Arkansas
Monthly Financial Report
Emergency 911 Fund
For the Period Ended January 31, 2025
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jan 31, 2024 Unaudited</u>
REVENUES:					
1 Charges for services	\$0	\$0	(\$146,608)	(\$146,608)	(\$143,889)
2 Interest income	0	0	9,608	9,608	14,118
3 Miscellaneous	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>(137,000)</u>	<u>(137,000)</u>	<u>(129,771)</u>
EXPENDITURES:					
5 Police	0	0	164,201	(164,201)	19,845
6 Debt Service					
7 Capital Outlay			<u>0</u>	<u>0</u>	<u>0</u>
8 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>164,201</u>	<u>(164,201)</u>	<u>19,845</u>
9 REVENUES OVER (UNDER) EXPENDITURES	0	0	(301,201)	(301,201)	(149,616)
OTHER FINANCING SOURCES (USES):					
10 Transfers In	0	0	0	0	0
11 Transfers Out	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
REVENUES AND OTHER FINANCING SOURCES OVER (UNDER)					
12 EXPENDITURES AND OTHER FINANCING USES	0	0	(301,201)	(301,201)	(149,616)
13 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>6,406,282</u>	<u>6,406,282</u>	<u>4,837,101</u>
14 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$6,105,081</u>	<u>\$6,105,081</u>	<u>\$4,687,485</u>

City of Little Rock, Arkansas
Monthly Financial Report
Grant Fund
For the Period Ended January 31, 2025
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jan 31, 2024 Unaudited</u>
REVENUES:					
1 Intergovernmental	\$0	\$0	\$429,370	\$429,370	\$122,421
2 Charges for Services	0	0	0	0	0
3 Interest income	0	0	3,072	3,072	1,408
4 Program income	0	0	0	0	0
5 Miscellaneous	0	0	0	0	0
TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>432,442</u>	<u>432,442</u>	<u>123,829</u>
EXPENDITURES:					
6 General Government	0	0	320,638	(320,638)	607,943
7 Public Works	0	0	4,237,557	(4,237,557)	5,210,397
8 Parks & Recreation	0	0	448,656	(448,656)	33,631
9 Fleet	0	0	0	0	0
10 Zoo	0	0	0	0	0
11 Fire	0	0	249,854	(249,854)	208,633
12 Police	0	0	222,343	(222,343)	110,967
13 Housing	0	0	123	(123)	5,815
14 Capital Outlay	0	0	1,651,564	(1,651,564)	3,906,003
TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>7,130,735</u>	<u>(7,130,735)</u>	<u>10,083,389</u>
15 REVENUES OVER (UNDER) EXPENDITURES	<u>0</u>	<u>0</u>	<u>(6,698,293)</u>	<u>(6,698,293)</u>	<u>(9,959,560)</u>
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	<u>0</u>	<u>0</u>	<u>(6,698,293)</u>	<u>(6,698,293)</u>	<u>(9,959,560)</u>
19 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>(5,752,882)</u>	<u>17,775</u>	<u>60,254</u>
20 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>(\$12,451,175)</u>	<u>(\$12,451,175)</u>	<u>(\$9,899,306)</u>

Expenditures include:

Expended	\$162,330
Encumbered	<u>6,968,405</u>
	<u>\$7,130,735</u>

City of Little Rock, Arkansas
Monthly Financial Report
American Rescue Plan Act Fund
For the Period Ended January 31, 2025
(Unaudited)

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Jan 31, 2024 Unaudited
REVENUES:					
1 Intergovernmental	\$0	\$0	707,052	\$707,052	\$1,160,197
2 Charges for Services	0	0	0	0	0
3 Interest income	0	0	42,660	42,660	4,595
4 Program income	0	0	0	0	0
5 Miscellaneous	0	0	0	0	0
TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>749,712</u>	<u>749,712</u>	<u>1,164,792</u>
EXPENDITURES:					
6 General Government	0	0	311,577	(311,577)	1,734,917
7 Public Works	0	0	0	0	0
8 Parks & Recreation	0	0	1,494,907	(1,494,907)	11,400
9 Fleet	0	0	0	0	0
10 Fire	0	0	299,145	(299,145)	181,337
11 Police	0	0	27,805	(27,805)	103,180
12 Housing	0	0	0	0	128,789
13 Capital Outlay	0	0	4,159,577	(4,159,577)	2,895,327
TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>6,293,011</u>	<u>(6,293,011)</u>	<u>5,054,950</u>
14 REVENUES OVER (UNDER) EXPENDITURES	0	0	(5,543,299)	(5,543,299)	(3,890,158)
OTHER FINANCING SOURCES (USES):					
15 Transfers In	0	0	0	0	0
16 Transfers Out	0	0	0	0	0
17 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	(5,543,299)	(5,543,299)	(3,890,158)
18 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>1,160,153</u>	<u>1,160,153</u>	<u>211,329</u>
19 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>(\$4,383,146)</u>	<u>(\$4,383,146)</u>	<u>(\$3,678,829)</u>
Expenditures include:					
Expended	\$398,667				
Encumbered	<u>5,894,343</u>				
	\$6,293,010				

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.

This Monthly Financial Report was distributed to the Little Rock Board of Directors on March 31, 2025.

City of Little Rock, Arkansas
Monthly Financial Report
Community Development Block Grant Fund
For the Period Ended January 31, 2025
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jan 31, 2024 Unaudited</u>
REVENUES:					
1 Intergovernmental	\$0	\$0	\$628,931	\$628,931	\$247,241
2 Charges for Services	0	0	0	0	0
3 Miscellaneous	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>628,931</u>	<u>628,931</u>	<u>247,241</u>
EXPENDITURES:					
5 General Government	0	0	0	0	0
6 Housing	0	0	335,726	(335,726)	236,352
7 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>335,726</u>	<u>(335,726)</u>	<u>236,352</u>
8 REVENUES OVER (UNDER) EXPENDITURES	0	0	293,205	293,205	10,889
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	293,205	293,205	10,889
12 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>583,356</u>	<u>583,356</u>	<u>1,327,808</u>
13 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$876,561</u>	<u>\$876,561</u>	<u>\$1,338,697</u>

Expenditures include:	
Expended	\$135,850
Encumbered	199,876
	<u>\$335,726</u>

City of Little Rock, Arkansas
Monthly Financial Report
HIPP Fund
For the Period Ended January 31, 2025
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jan 31, 2024 Unaudited</u>
REVENUES:					
1 Intergovernmental	\$0	\$0	\$347,284	\$347,284	\$227,776
2 Charges for Services	0	0	0	0	0
3 Miscellaneous	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>347,284</u>	<u>347,284</u>	<u>227,776</u>
EXPENDITURES:					
5 General Government	0	0	0	0	0
6 Housing	0	0	202,152	(202,152)	845,678
7 Capital Outlay	0	0	0	0	0
8 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>202,152</u>	<u>(202,152)</u>	<u>845,678</u>
9 REVENUES OVER (UNDER) EXPENDITURES	0	0	145,132	145,132	(617,902)
OTHER FINANCING SOURCES (USES):					
10 Transfers In	0	0	0	0	0
11 Transfers Out	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
12 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	145,132	145,132	(617,902)
13 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>680,223</u>	<u>680,223</u>	<u>1,417,691</u>
14 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$825,355</u>	<u>\$825,355</u>	<u>\$799,789</u>

Expenditures include:

Expended	\$81,654
Encumbered	<u>120,498</u>
	<u>\$202,152</u>

City of Little Rock, Arkansas
Monthly Financial Report
NHSP Fund
For the Period Ended January 31, 2025
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jan 31, 2024 Unaudited</u>
REVENUES:					
1 Intergovernmental	\$0	\$0	\$95	\$95	\$46
2 Charges for Services	0	0	0	0	0
3 Miscellaneous	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>95</u>	<u>95</u>	<u>46</u>
EXPENDITURES:					
5 General Government	0	0	0	0	0
6 Housing	0	0	0	0	7,400
7 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>7,400</u>
8 REVENUES OVER (UNDER) EXPENDITURES	0	0	95	95	(7,354)
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
REVENUES AND OTHER FINANCING SOURCES OVER (UNDER)	0	0	95	95	(7,354)
12 EXPENDITURES AND OTHER FINANCING USES	0	0	95	95	(7,354)
13 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>12,201</u>	<u>12,201</u>	<u>14,899</u>
14 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$12,296</u>	<u>\$12,296</u>	<u>\$7,545</u>
Expenditures include:					
Expended	\$0				
Encumbered	<u>0</u>				
	<u>\$0</u>				

City of Little Rock, Arkansas
Monthly Financial Report
Short Term Capital Fund
For the Period Ended January 31, 2025
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jan 31, 2024 Unaudited</u>
REVENUES:					
1 Charges for Services	\$0	\$0	\$0	\$0	\$0
2 Interest income	0	0	2,513	2,513	5,146
3 Donations	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>2,513</u>	<u>2,513</u>	<u>5,146</u>
EXPENDITURES:					
5 General Government	0	0	0	0	49
6 Public Works	0	0	0	0	0
7 Parks and Recreation	0	0	187,730	(187,730)	0
8 Fire	0	0	(43,302)	43,302	0
9 Police	0	0	1,150	(1,150)	0
10 Fleet	0	0	0	0	0
11 Capital Outlay	0	0	4,335,134	(4,335,134)	1,076,345
12 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>4,480,712</u>	<u>(4,480,712)</u>	<u>1,076,394</u>
13 REVENUES OVER (UNDER) EXPENDITURES	0	0	(4,478,199)	(4,478,199)	(1,071,248)
OTHER FINANCING SOURCES (USES):					
14 Temporary Note Proceeds	0	0	0	0	0
15 Capital Lease	0	0	0	0	0
16 Transfers Out	0	0	0	0	0
REVENUES AND OTHER FINANCING SOURCES OVER (UNDER)	0	0	(4,478,199)	(4,478,199)	(1,071,248)
17 EXPENDITURES AND OTHER FINANCING USES	0	0	(4,478,199)	(4,478,199)	(1,071,248)
18 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>212,613</u>	<u>212,613</u>	<u>2,038,322</u>
19 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>(\$4,265,586)</u>	<u>(\$4,265,586)</u>	<u>\$967,074</u>

City of Little Rock, Arkansas
Monthly Financial Report
2012-2021 Capital Project Fund
For the Period Ended January 31, 2025
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jan 31, 2024 Unaudited</u>
REVENUES:					
1 3/8 Cent Sales Tax	\$0	\$0	\$0	\$0	\$0
2 Interest income	0	0	38,157	38,157	68,954
3 Miscellaneous Income	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>38,157</u>	<u>38,157</u>	<u>68,954</u>
EXPENDITURES:					
5 General Government	0	0	0	0	0
6 Housing	0	0	0	0	0
7 Public Works	0	0	(2,000)	2,000	15,996
8 Parks and Recreation	0	0	65,120	(65,120)	113,007
9 Fire	0	0	0	0	0
10 Police	0	0	0	0	0
11 Fleet	0	0	0	0	0
12 Zoo	0	0	486,376	(486,376)	47,844
13 Capital Outlay	0	0	2,940,070	(2,940,070)	7,789,390
14 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>3,489,566</u>	<u>(3,489,566)</u>	<u>7,966,237</u>
15 REVENUES OVER (UNDER) EXPENDITURES	0	0	(3,451,409)	(3,451,409)	(7,897,283)
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	0
REVENUES AND OTHER FINANCING SOURCES OVER (UNDER)	0	0	(3,451,409)	(3,451,409)	(7,897,283)
19 EXPENDITURES AND OTHER FINANCING USES	0	0	(3,451,409)	(3,451,409)	(7,897,283)
20 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>16,355,404</u>	<u>16,355,404</u>	<u>24,169,290</u>
21 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$12,903,995</u>	<u>\$12,903,995</u>	<u>\$16,272,007</u>
Expenditures include:					
Expended		\$178,896			
Encumbered		<u>3,310,670</u>			
Total		<u>\$3,489,566</u>			

City of Little Rock, Arkansas
Monthly Financial Report
2015 Library Improvement Bond
For the Period Ended January 31, 2025
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jan 31, 2024 Unaudited</u>
REVENUES:					
1 Interest income	\$0	\$0	\$431	\$431	\$673
2 Miscellaneous	0	0	0	0	0
3 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>431</u>	<u>431</u>	<u>673</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	431	431	673
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
REVENUES AND OTHER FINANCING SOURCES OVER (UNDER)	0	0	431	431	673
13 EXPENDITURES AND OTHER FINANCING USES	0	0	431	431	673
14 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>280,644</u>	<u>280,644</u>	<u>271,503</u>
15 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$281,075</u>	<u>\$281,075</u>	<u>\$272,176</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 January 31, 2025
(Unaudited)

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Jan 31, 2024 Unaudited
REVENUES:					
1 Interest income	\$0	\$0	\$2,846	\$2,846	\$8,473
2 Miscellaneous	0	0	0	0	0
3 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>2,846</u>	<u>2,846</u>	<u>8,473</u>
EXPENDITURES:					
4 Public Works Capital Outlay	0	0	672,765	(672,765)	1,332,143
5 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>672,765</u>	<u>(672,765)</u>	<u>1,332,143</u>
6 REVENUES OVER (UNDER) EXPENDITURES	0	0	(669,919)	(669,919)	(1,323,670)
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	0	0	0	0	0
REVENUES AND OTHER FINANCING SOURCES OVER (UNDER)	0	0	(669,919)	(669,919)	(1,323,670)
13 EXPENDITURES AND OTHER FINANCING USES	0	0	(669,919)	(669,919)	(1,323,670)
14 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>1,458,786</u>	<u>1,458,786</u>	<u>2,356,654</u>
15 ENDING FUND BALANCE	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$788,867</u></u>	<u><u>\$788,867</u></u>	<u><u>\$1,032,984</u></u>
Expenditures include:					
Expended	\$11,112				
Encumbered	<u>661,653</u>				
Total	<u><u>\$672,765</u></u>				

Note 1: As of January 31, 2025, the fund balance has been allocated to 21 special projects.

City of Little Rock, Arkansas
Monthly Financial Report
TIF - Port Authority Fund
For the Period Ended January 31, 2025
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jan 31, 2024 Unaudited</u>
REVENUES:					
1 General Property Taxes	\$0	\$0	\$6,798	\$6,798	\$0
2 Interest income	0	0	326	326	484
3 Miscellaneous	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>7,124</u>	<u>7,124</u>	<u>484</u>
EXPENDITURES:					
5 Street & Drainage	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
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	7,124	7,124	484
OTHER FINANCING SOURCES (USES):					
8 Bond Proceeds	0	0	0	0	0
9 Transfers In	0	0	0	0	0
10 Transfers Out	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
11 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	7,124	7,124	484
12 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>176,947</u>	<u>176,947</u>	<u>160,755</u>
13 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$184,071</u>	<u>\$184,071</u>	<u>\$161,239</u>

City of Little Rock, Arkansas
Monthly Financial Report
Library Construction Bonds, Series 2022
For the Period Ended January 31, 2025
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jan 31, 2024 Actual</u>
REVENUES:					
1 Interest income	\$0	\$0	\$51,367	\$51,367	\$109,391
2 Miscellaneous	0	0	0	0	0
3 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>51,367</u>	<u>51,367</u>	<u>109,391</u>
EXPENDITURES:					
4 General Government	0	0	1,971,674	(1,971,674)	570,175
5 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>1,971,674</u>	<u>(1,971,674)</u>	<u>570,175</u>
6 REVENUES OVER (UNDER) EXPENDITURES	0	0	(1,920,307)	(1,920,307)	(460,784)
OTHER FINANCING SOURCES (USES):					
7 Bond Proceeds	0	0	0	0	0
8 Discount on Bonds Issued	0	0	0	0	0
9 Bond Roffering Premium	0	0	0	0	0
10 Cost of Issuance	0	0	0	0	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	(1,920,307)	(1,920,307)	(460,784)
15 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>13,074,592</u>	<u>13,074,592</u>	<u>25,600,119</u>
16 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$11,154,285</u>	<u>\$11,154,285</u>	<u>\$25,139,335</u>

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

City of Little Rock, Arkansas
Monthly Financial Report
2022 Capital Improvement Bonds
For the Period Ended January 31, 2025
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jan 31, 2024 Unaudited</u>
REVENUES:					
1 Interest income	\$0	\$0	\$177,649	\$177,649	\$248,026
2 Miscellaneous	0	0	0	0	0
3 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>177,649</u>	<u>177,649</u>	<u>248,026</u>
EXPENDITURES:					
4 General Administration Capital Outlay	0	0	10,984,321	(10,984,321)	0
5 District Courts Capital Outlay	0	0	0	0	0
6 Public Works Capital Outlay	0	0	9,520,356	(9,520,356)	5,252,448
7 Parks Capital Outlay	0	0	398,486	(398,486)	2,550,141
8 Zoo Capital Outlay	0	0	626,233	(626,233)	796,207
9 Fire Capital Outlay	0	0	14,227,482	(14,227,482)	15,389,522
5 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>35,756,878</u>	<u>(35,756,878)</u>	<u>23,988,318</u>
6 REVENUES OVER (UNDER) EXPENDITURES	0	0	(35,579,229)	(35,579,229)	(23,740,292)
OTHER FINANCING SOURCES (USES):					
7 Bond Proceeds	0	0	0	0	0
8 Bond Premium	0	0	0	0	0
9 Discount on Bonds Issued	0	0	0	0	0
10 Cost of Issuance	0	0	0	0	0
11 Transfers In	0	0	0	0	0
12 Transfers Out	0	0	0	0	0
REVENUES AND OTHER FINANCING SOURCES OVER (UNDER)	0	0	(35,579,229)	(35,579,229)	(23,740,292)
13 EXPENDITURES AND OTHER FINANCING USES	0	0	(35,579,229)	(35,579,229)	(23,740,292)
14 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>75,750,795</u>	<u>75,750,795</u>	<u>55,587,163</u>
15 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$40,171,566</u>	<u>\$40,171,566</u>	<u>\$31,846,871</u>
Expenditures include:					
Expended	\$13,089,499				
Encumbered	<u>22,667,379</u>				
Total	<u>\$35,756,878</u>				

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

City of Little Rock, Arkansas
Monthly Financial Report
2018 Hotel Gross Receipts Tax
For the Period Ended January 31, 2025
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jan 31, 2024 Unaudited</u>
REVENUES:					
1 Interest income	\$0	\$0	\$17	\$17	\$26
2 Miscellaneous	0	0	0	0	0
3 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>17</u>	<u>17</u>	<u>26</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	17	17	26
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
REVENUES AND OTHER FINANCING SOURCES OVER (UNDER)	0	0	17	17	26
14 EXPENDITURES AND OTHER FINANCING USES	0	0	17	17	26
15 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>9,635</u>	<u>9,635</u>	<u>9,202</u>
16 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$9,652</u>	<u>\$9,652</u>	<u>\$9,228</u>
Expenditures include:					
Expenditures	\$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 January 31, 2025
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jan 31, 2024 Unaudited</u>
REVENUES:					
1 Property Tax	\$0	\$0	\$0	\$0	\$0
2 Interest Income	0	0	586	586	926
3 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>586</u>	<u>586</u>	<u>926</u>
EXPENDITURES:					
4 Debt Service	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	586	586	926
OTHER FINANCING SOURCES (USES):					
7 Bond Proceeds	0	0	0	0	0
8 Payment to Refunded Bond Escrow	0	0	0	0	0
9 Transfers In	0	0	0	0	0
10 Transfers to Component Unit	0	0	0	0	0
REVENUES AND OTHER FINANCING SOURCES OVER (UNDER)					
11 EXPENDITURES AND OTHER FINANCING USES	0	0	586	586	926
12 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>329,637</u>	<u>329,637</u>	<u>322,106</u>
13 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$330,223</u>	<u>\$330,223</u>	<u>\$323,032</u>

City of Little Rock, Arkansas
Monthly Financial Report
2022A & 2022B Capital Improvement Bonds Debt Service Fund
For the Period Ended January 31, 2025
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jan 31, 2024 Unaudited</u>
REVENUES:					
1 Property Tax	\$0	\$0	\$505,250	\$505,250	\$250,000
2 Interest Income	0	0	63,977	63,977	57,291
3 Miscellaneous	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>569,227</u>	<u>569,227</u>	<u>307,291</u>
EXPENDITURES:					
5 Debt Service	0	0	43,250	(43,250)	3,600
6 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>43,250</u>	<u>(43,250)</u>	<u>3,600</u>
7 REVENUES OVER (UNDER) EXPENDITURES	0	0	525,977	525,977	303,691
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	525,977	525,977	303,691
12 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>18,776,840</u>	<u>0</u>	<u>14,165,173</u>
13 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$19,302,817</u>	<u>\$525,977</u>	<u>\$14,468,864</u>

City of Little Rock, Arkansas
Monthly Financial Report
2013 & 2018 Capital Improvement Bonds Debt Service Fund
For the Period Ended January 31, 2025
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jan 31, 2024 Unaudited</u>
REVENUES:					
1 Property Tax	\$0	\$0	\$0	\$0	\$0
2 Interest Income	0	0	74	74	204
3 Miscellaneous	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>74</u>	<u>74</u>	<u>204</u>
EXPENDITURES:					
5 Debt Service	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	74	74	204
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	74	74	204
12 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>8,801</u>	<u>0</u>	<u>72,303</u>
13 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$8,875</u>	<u>\$74</u>	<u>\$72,507</u>

City of Little Rock, Arkansas
Monthly Financial Report
2017 Capital Improvement Refunding Revenue Bond
For the Period Ended January 31, 2025
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jan 31, 2024 Unaudited</u>
REVENUES:					
1 Franchise Fees	\$0	\$0	\$198,164	\$198,164	\$198,164
2 Charges for Services	0	0	0	0	0
3 Interest income	0	0	163	163	107
4 Miscellaneous Revenue	0	0	0	0	0
5 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>198,327</u>	<u>198,327</u>	<u>198,271</u>
EXPENDITURES:					
6 Issuance Cost	0	0	0	0	0
7 Debt Service	0	0	0	0	0
8 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
9 REVENUES OVER (UNDER) EXPENDITURES	0	0	198,327	198,327	198,271
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	198,327	198,327	198,271
17 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>1,763,608</u>	<u>1,763,608</u>	<u>692,597</u>
18 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$1,961,935</u>	<u>\$1,961,935</u>	<u>\$890,868</u>

This Monthly Financial Report was distributed to the Little Rock Board of Directors on March 31, 2025.

City of Little Rock, Arkansas
Monthly Financial Report
2014 TIF #1 Capital Improvement Bonds Debt Service Fund
For the Period Ended January 31, 2025
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jan 31, 2024 Unaudited</u>
REVENUES:					
1 Property Tax	\$0	\$0	\$0	\$0	\$0
2 Interest Income	0	0	1,842	1,842	3,199
3 Miscellaneous	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>1,842</u>	<u>1,842</u>	<u>3,199</u>
EXPENDITURES:					
5 Debt Service	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	1,842	1,842	3,199
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	1,842	1,842	3,199
12 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>561,885</u>	<u>561,885</u>	<u>795,258</u>
13 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$563,727</u>	<u>\$563,727</u>	<u>\$798,457</u>

City of Little Rock, Arkansas
Monthly Financial Report
2017 Library Refunding Bond Fund
For the Period Ended January 31, 2025
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jan 31, 2024 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 to Component Unit	0	0	0	0	0
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>256</u>	<u>256</u>	<u>250</u>
13 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$256</u>	<u>\$256</u>	<u>\$250</u>

This Monthly Financial Report was distributed to the Little Rock Board of Directors on March 31, 2025.

City of Little Rock, Arkansas
Monthly Financial Report
2022 Library Construction and Refunding Bonds - Debt Service Fund
For the Period Ended January 31, 2025
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jan 31, 2024 Unaudited</u>
REVENUES:					
1 Property Tax	\$0	\$0	\$220,250	\$220,250	\$116,750
2 Interest income	0	0	26,489	26,489	22,548
3 Miscellaneous	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>246,739</u>	<u>246,739</u>	<u>139,298</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	246,739	246,739	139,298
OTHER FINANCING SOURCES (USES):					
9 Bond Proceeds	0	0	0	0	0
10 Transfer 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	246,739	246,739	139,298
13 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>8,026,620</u>	<u>8,026,620</u>	<u>5,983,229</u>
14 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$8,273,359</u>	<u>\$8,273,359</u>	<u>\$6,122,527</u>

This Monthly Financial Report was distributed to the Little Rock Board of Directors on March 31, 2025.

City of Little Rock, Arkansas
Monthly Financial Report
Hotel Tax Revenue
For the Period Ended January 31, 2025
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jan 31, 2024 Unaudited</u>
REVENUES:					
1 Hotel Gross Receipts Tax	\$0	\$0	\$210,324	\$210,324	\$216,169
2 Interest Income	0	0	2,284	2,284	2,735
3 Miscellaneous	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>212,608</u>	<u>212,608</u>	<u>218,904</u>
EXPENDITURES:					
5 Interest Expense	0	0	0	0	0
6 Contracts	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	212,608	212,608	218,904
OTHER FINANCING SOURCES (USES):					
9 Bond Proceeds	0	0	0	0	0
10 Payment to Refunded Bond Escrow Agent	0	0	0	0	0
11 Transfers In	0	0	0	0	0
12 Transfer to Component Unit	0	0	0	0	0
13 Transfers Out	0	0	0	0	0
REVENUES AND OTHER FINANCING SOURCES OVER (UNDER)	0	0	212,608	212,608	218,904
14 EXPENDITURES AND OTHER FINANCING USES	0	0	212,608	212,608	218,904
15 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>692,582</u>	<u>692,582</u>	<u>1,297,222</u>
16 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$905,190</u>	<u>\$905,190</u>	<u>\$1,516,126</u>

City of Little Rock, Arkansas
Monthly Financial Report
Fleet Services Fund
For the Period Ended January 31, 2025
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jan 31, 2024 Unaudited</u>
OPERATING REVENUES:					
1 Charges for services	\$18,398,930	\$1,533,244	\$1,469,923	(\$63,321)	\$839,241
2 Interest Income	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
3 TOTAL OPERATING REVENUES	<u>18,398,930</u>	<u>1,533,244</u>	<u>1,469,923</u>	<u>(63,321)</u>	<u>839,241</u>
OPERATING EXPENSES:					
4 Personnel Services	4,812,618	401,052	323,576	77,476	383,938
5 Supplies and materials	7,674,536	639,545	267,507	372,038	241,255
6 Services and other expenses	4,409,036	367,420	118,498	248,922	137,320
7 Repairs and maintenance	1,385,740	115,478	(55,695)	171,173	26,421
8 Depreciation and amortization	<u>137,000</u>	<u>11,417</u>	<u>(825)</u>	<u>12,242</u>	<u>18,645</u>
9 TOTAL OPERATING EXPENSES	<u>18,418,930</u>	<u>1,534,911</u>	<u>653,061</u>	<u>881,850</u>	<u>807,579</u>
10 OPERATING INCOME/(LOSS)	<u>(20,000)</u>	<u>(1,667)</u>	<u>816,862</u>	<u>818,529</u>	<u>31,662</u>
NONOPERATING REVENUES/(EXPENSES):					
11 Investment income	20,000	1,667	0	(1,667)	0
12 Gain (loss) on disposal of fixed assets	0	0	0	0	0
13 Other, net	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
14 INCOME (LOSS) BEFORE OPERATING TRANSFERS	<u>0</u>	<u>(0)</u>	<u>816,862</u>	<u>816,862</u>	<u>31,662</u>
OPERATING TRANSFERS:					
15 Operating transfers in	0	0	0	0	0
16 Operating transfers out	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
17 NET INCOME/(LOSS)	<u>0</u>	<u>0</u>	<u>816,862</u>	<u>816,862</u>	<u>31,662</u>
18 BEGINNING NET POSITION, AS ORIGINALLY REPORTED	2,310,639	2,310,639	2,310,639	0	3,689,912
19 ENDING NET POSITION	<u>\$2,310,639</u>	<u>\$2,310,639</u>	<u>\$3,127,501</u>	<u>\$816,862</u>	<u>\$3,721,574</u>

Analysis of Net Position	
Cash	(\$1,021,958)
Receivable	10,869
Inventory	738,809
Capital Assets, net	3,456,874
Other Assets	1,103,777
Deferred Outflows	687,795
Liabilities	(1,804,063)
Deferred Inflows	<u>(44,602)</u>
Net Position	<u>\$3,127,501</u>

City of Little Rock, Arkansas
Monthly Financial Report
Vehicle Storage Facility Fund
For the Period Ended January 31, 2025
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jan 31, 2024 Unaudited</u>
OPERATING REVENUES:					
1 Licenses and permits	\$5,100	\$425	\$580	\$155	\$2,430
2 Charges for services	2,380,000	198,333	235,714	37,381	148,160
3 Other	0	0	0	0	0
4 TOTAL OPERATING REVENUES	<u>2,385,100</u>	<u>198,758</u>	<u>236,294</u>	<u>37,536</u>	<u>150,590</u>
OPERATING EXPENSES:					
5 Personnel Services	930,592	77,549	65,619	11,930	71,204
6 Supplies and materials	119,934	9,995	2,241	7,754	1,429
7 Services and other expenses	783,725	65,310	54,621	10,689	2,743
8 Repairs and maintenance	453,944	37,829	2,968	34,861	2,159
9 Depreciation and amortization	4,000	333	424	(91)	97
10 Refunds	0	0	0	0	0
11 TOTAL OPERATING EXPENSES	<u>2,292,195</u>	<u>191,016</u>	<u>125,873</u>	<u>65,143</u>	<u>77,632</u>
12 OPERATING INCOME/(LOSS)	<u>92,905</u>	<u>7,742</u>	<u>110,421</u>	<u>102,679</u>	<u>72,958</u>
NONOPERATING REVENUES/(EXPENSES):					
13 Investment income	68,100	5,675	4,590	(1,085)	6,871
14 Gain (loss) on disposal of fixed assets	0	0	0	0	0
15 Other, net	0	0	11	11	0
16 INCOME (LOSS) BEFORE OPERATING TRANSFERS	<u>161,005</u>	<u>13,417</u>	<u>115,022</u>	<u>101,605</u>	<u>79,829</u>
OPERATING TRANSFERS:					
17 Carryover- Prior Year	0	0	0	0	0
18 Operating transfers out	0	0	0	0	0
19 NET INCOME/(LOSS)	<u>161,005</u>	<u>13,417</u>	<u>115,022</u>	<u>101,605</u>	<u>79,829</u>
20 BEGINNING NET POSITION	<u>2,477,964</u>	<u>2,477,964</u>	<u>2,477,964</u>	<u>0</u>	<u>2,153,638</u>
21 ENDING NET POSITION	<u>\$2,638,969</u>	<u>\$2,491,381</u>	<u>\$2,592,986</u>	<u>\$101,605</u>	<u>\$2,233,467</u>

Analysis of Net Position	
Cash	\$2,813,527
Receivable	0
Inventory	0
Capital Assets, net	286,225
Other Assets	0
Deferred Outflows	114,633
Liabilities	(613,966)
Deferred Inflows	(7,433)
Net Position	<u>\$2,592,986</u>

City of Little Rock, Arkansas
Monthly Financial Report
Waste Disposal Fund
For the Period Ended January 31, 2025
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jan 31, 2024 Unaudited</u>
OPERATING REVENUES:					
1 Charges for services	\$26,046,900	\$2,170,575	\$2,076,029	(\$94,546)	\$2,069,421
2 Other	0	0	0	0	0
3 TOTAL OPERATING REVENUES	<u>26,046,900</u>	<u>2,170,575</u>	<u>2,076,029</u>	<u>(94,546)</u>	<u>2,069,421</u>
OPERATING EXPENSES:					
4 Personnel Services	9,353,382	779,449	809,213	(29,765)	1,172,907
5 Supplies and materials	1,563,094	130,258	66,687	63,571	61,651
6 Services and other expenses	4,871,257	405,938	503,269	(97,331)	363,654
7 Repairs and maintenance	4,696,346	391,362	335,188	56,174	260,851
8 Closure & Postclosure Costs	824,000	68,667	55,154	13,513	65,730
9 Depreciation and amortization	3,036,428	253,036	210,824	42,212	267,284
10 TOTAL OPERATING EXPENSES	<u>24,344,507</u>	<u>2,028,709</u>	<u>1,980,335</u>	<u>48,374</u>	<u>2,192,077</u>
11 OPERATING INCOME/(LOSS)	<u>1,702,393</u>	<u>141,866</u>	<u>95,694</u>	<u>(46,172)</u>	<u>(122,656)</u>
NONOPERATING REVENUES/(EXPENSES):					
12 Investment income	493,100	41,092	29,118	(11,974)	43,318
13 Interest expense	0	0	0	0	0
14 Gain (loss) on disposal of fixed assets	0	0	0	0	0
15 Other, net	3,400	283	0	(283)	0
16 INCOME (LOSS) BEFORE OPERATING TRANSFERS	<u>2,198,893</u>	<u>183,241</u>	<u>124,812</u>	<u>(58,429)</u>	<u>(79,338)</u>
OPERATING TRANSFERS:					
17 Carryover- Prior Year	0	0	0	0	0
18 Operating transfers out	(2,198,893)	(183,241)	(2,198,893)	(2,015,652)	(1,005,590)
19 NET INCOME/(LOSS)	<u>0</u>	<u>(0)</u>	<u>(2,074,081)</u>	<u>(2,074,081)</u>	<u>(1,084,928)</u>
20 BEGINNING NET POSITION	<u>32,654,676</u>	<u>32,654,676</u>	<u>32,654,676</u>	<u>0</u>	<u>29,551,163</u>
21 ENDING NET POSITION	<u>\$32,654,676</u>	<u>\$32,654,676</u>	<u>\$30,580,595</u>	<u>(\$2,074,081)</u>	<u>\$28,466,235</u>

Analysis of Net Position	
Cash	
Operating	\$18,082,344
Debt Reserve	-
Receivable	3,961,318
Inventory	-
Capital Assets, net	20,031,879
Other Assets	-
Deferred Outflows	917,060
Liabilities	(12,352,536)
Deferred Inflows	(59,470)
<hr/>	
Net Position	<u>\$30,580,595</u>

This Monthly Financial Report was distributed to the Little Rock Board of Directors on March 31, 2025.

City of Little Rock, Arkansas
Monthly Financial Report
Rivermarket Garage Fund
For the Period Ended January 31, 2025
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jan 31, 2024 Unaudited</u>
OPERATING REVENUES:					
1 Statehouse Parking	\$992,600	\$82,717	\$60,126	(\$22,591)	\$84,948
2 RiverMarket Parking	906,500	75,542	61,895	(13,647)	98,205
3 Business Licenses	231,800	19,317	170,604	151,287	272,239
4 Street Repairs	106,600	8,883	0	(8,883)	9,735
5 Parking Meters	533,500	44,458	43,571	(887)	36,979
6 Other	0	0		0	1,705
7 TOTAL OPERATING REVENUES	<u>2,771,000</u>	<u>230,917</u>	<u>336,196</u>	<u>105,279</u>	<u>503,811</u>
OPERATING EXPENSES:					
8 Personnel Services	219,760	18,313	10,960	7,353	42,863
9 Supplies and materials	25,000	2,083	4,571	(2,488)	2,244
10 Repairs and maintenance	60,000	5,000	6,311	(1,311)	27,084
11 Services and other expenses	684,219	57,018	44,935	12,083	83,334
12 Depreciation and amortization	240,240	20,020	18,349	1,671	18,349
13 TOTAL OPERATING EXPENSES	<u>1,229,219</u>	<u>102,435</u>	<u>85,126</u>	<u>17,309</u>	<u>173,874</u>
14 OPERATING INCOME/(LOSS)	<u>1,541,781</u>	<u>128,482</u>	<u>251,070</u>	<u>122,588</u>	<u>329,937</u>
NONOPERATING REVENUES/(EXPENSES):					
15 Investment income	544,200	45,350	13,811	(31,539)	17,978
16 Debt Service	(29,626)	(2,469)	(3,435)	(966)	(3,436)
17 Interest expense	(166,910)	(13,909)	(13,878)	31	(16,935)
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>1,889,445</u>	<u>157,454</u>	<u>247,568</u>	<u>90,114</u>	<u>327,544</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>1,889,445</u>	<u>157,454</u>	<u>247,568</u>	<u>90,114</u>	<u>327,544</u>
24 BEGINNING NET POSITION	<u>9,314,696</u>	<u>9,314,696</u>	<u>9,314,696</u>	<u>0</u>	<u>7,170,028</u>
25 ENDING NET POSITION	<u>\$11,204,141</u>	<u>\$9,472,150</u>	<u>\$9,562,264</u>	<u>\$90,114</u>	<u>\$7,497,572</u>

Analysis of Net Position	
Cash	
Operating	\$5,589,338
Debt Reserve	1,580,650
Receivable	518,734
Inventory	-
Capital Assets, net	4,789,768
Other Assets	4,119,398
Liabilities	(3,444,841)
Deferred Inflows	(3,590,783)
Net Position	<u>\$9,562,264</u>

This Monthly Financial Report was distributed to the Little Rock Board of Directors on March 31, 2025.

City of Little Rock, Arkansas
Monthly Financial Report
Police Pension and Relief Fund
For the Period Ended January 31, 2025
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jan 31, 2024 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)	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	<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
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>1,020,074</u>	<u>1,020,074</u>	<u>1,371,028</u>
21 NET POSITION HELD IN TRUST FOR PENSION BENEFITS, ENDING	<u>\$0</u>	<u>\$0</u>	<u>\$1,020,074</u>	<u>\$1,020,074</u>	<u>\$1,371,028</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 January 31, 2025
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jan 31, 2024 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)	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	<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
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>1,031,301</u>	<u>1,031,301</u>	<u>1,382,255</u>
21 NET POSITION HELD IN TRUST FOR PENSION BENEFITS, ENDING	<u>\$0</u>	<u>\$0</u>	<u>\$1,031,301</u>	<u>\$1,031,301</u>	<u>\$1,382,255</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 January 31, 2025
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jan 31, 2024 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	259,797	259,797	(135,594)
7 Realized gain (loss) on the sale of investments	0	0	34,095	34,095	0
8 Interest and dividends	0	0	11,429	11,429	57,188
9	<u>0</u>	<u>0</u>	<u>305,321</u>	<u>305,321</u>	<u>(78,406)</u>
10 Less investment expense	0	0	(9,575)	(9,575)	(14,054)
11 Net investment income (loss)	<u>0</u>	<u>0</u>	<u>295,746</u>	<u>295,746</u>	<u>(92,460)</u>
12 TOTAL ADDITIONS	<u>0</u>	<u>0</u>	<u>295,746</u>	<u>295,746</u>	<u>(92,460)</u>
DEDUCTIONS:					
13 Benefits paid directly to participants	0	0	120,539	(120,539)	124,657
14 Administrative expenses	0	0	4,220	(4,220)	0
15 TOTAL DEDUCTIONS	<u>0</u>	<u>0</u>	<u>124,759</u>	<u>(124,759)</u>	<u>124,657</u>
16 NET INCREASE (DECREASE)	<u>0</u>	<u>0</u>	<u>170,987</u>	<u>170,987</u>	<u>(217,117)</u>
17 NET POSITION HELD IN TRUST FOR PENSION BENEFITS, BEGINNING	<u>0</u>	<u>0</u>	<u>11,371,710</u>	<u>11,371,710</u>	<u>11,580,027</u>
18 NET POSITION HELD IN TRUST FOR PENSION BENEFITS, ENDING	<u>\$0</u>	<u>\$0</u>	<u>\$11,542,697</u>	<u>\$11,542,697</u>	<u>\$11,362,910</u>

This Monthly Financial Report was distributed to the Little Rock Board of Directors on March 31, 2025.

City of Little Rock, Arkansas
Monthly Financial Report
Non-Uniform Defined Contribution Fund
For the Period Ended January 31, 2025
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jan 31, 2024 Unaudited</u>
ADDITIONS:					
Contributions:					
1 Employer	\$0	\$0	\$0	\$0	\$455
2 Plan members	0	0	0	0	198
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>653</u>
Investment income (loss):					
6 Net increase (decrease) in fair value of investments	0	0	184,287	184,287	(88,242)
7 Realized gain (loss) on the sale of investments	0	0	0	0	0
8 Interest and dividends	0	0	2,807	2,807	95,038
9	<u>0</u>	<u>0</u>	<u>187,094</u>	<u>187,094</u>	<u>6,796</u>
10 Less investment expense	0	0	(1,324)	(1,324)	(10,200)
11 Net investment income (loss)	<u>0</u>	<u>0</u>	<u>185,770</u>	<u>185,770</u>	<u>(3,404)</u>
12 TOTAL ADDITIONS	<u>0</u>	<u>0</u>	<u>185,770</u>	<u>185,770</u>	<u>(2,751)</u>
DEDUCTIONS:					
13 Benefits paid directly to participants	0	0	5,709	(5,709)	0
14 Participant directed transfers	0	0	0	0	0
15 Administrative expenses	<u>0</u>	<u>0</u>	<u>2,500</u>	<u>(2,500)</u>	<u>1,669</u>
16 TOTAL DEDUCTIONS	<u>0</u>	<u>0</u>	<u>8,209</u>	<u>(8,209)</u>	<u>1,669</u>
17 NET INCREASE (DECREASE)	<u>0</u>	<u>0</u>	<u>177,561</u>	<u>177,561</u>	<u>(4,420)</u>
18 NET POSITION HELD IN TRUST FOR PENSION BENEFITS, BEGINNING	<u>0</u>	<u>0</u>	<u>7,614,568</u>	<u>7,614,568</u>	<u>8,347,761</u>
19 NET POSITION HELD IN TRUST FOR PENSION BENEFITS, ENDING	<u>\$0</u>	<u>\$0</u>	<u>\$7,792,129</u>	<u>\$7,792,129</u>	<u>\$8,343,341</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 January 31, 2025
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jan 31, 2024 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)	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 Participant directed transfers	0	0	0	0	0
15 Administrative expenses	0	0	0	0	0
16 TOTAL DEDUCTIONS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</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>7,934,123</u>	<u>7,934,123</u>	<u>6,547,564</u>
19 NET POSITION HELD IN TRUST FOR PENSION BENEFITS, ENDING	<u>\$0</u>	<u>\$0</u>	<u>\$7,934,123</u>	<u>\$7,934,123</u>	<u>\$6,547,564</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 January 31, 2025
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jan 31, 2024 Unaudited</u>
ADDITIONS:					
Contributions:					
1 Employer	\$0	\$0	\$465,750	\$465,750	\$399,256
2 Plan members	0	0	232,993	232,993	202,202
3 Participant Directed Transfer	0	0	0	0	0
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>698,743</u>	<u>698,743</u>	<u>601,458</u>
Investment income (loss):					
7 Net increase (decrease) in fair value of investments	0	0	2,729,594	2,729,594	(896,278)
8 Realized gain (loss) on the sale of investments	0	0	0	0	0
9 Interest and dividends	0	0	147,243	147,243	455,444
10	<u>0</u>	<u>0</u>	<u>2,876,837</u>	<u>2,876,837</u>	<u>(440,834)</u>
11 Less investment expense	0	0	(123,686)	(123,686)	(20,620)
12 Net investment income (loss)	<u>0</u>	<u>0</u>	<u>2,753,151</u>	<u>2,753,151</u>	<u>(461,454)</u>
13 TOTAL ADDITIONS	<u>0</u>	<u>0</u>	<u>3,451,894</u>	<u>3,451,894</u>	<u>140,004</u>
DEDUCTIONS:					
14 Benefits paid directly to participants	0	0	357,598	(357,598)	289,212
15 Administrative expenses	0	0	36,560	(36,560)	120,252
16 TOTAL DEDUCTIONS	<u>0</u>	<u>0</u>	<u>394,158</u>	<u>(394,158)</u>	<u>409,464</u>
17 NET INCREASE (DECREASE)	<u>0</u>	<u>0</u>	<u>3,057,736</u>	<u>3,057,736</u>	<u>(269,460)</u>
18 NET POSITION HELD IN TRUST FOR PENSION BENEFITS, BEGINNING	<u>0</u>	<u>0</u>	<u>118,169,083</u>	<u>118,169,083</u>	<u>103,056,686</u>
19 NET POSITION HELD IN TRUST FOR PENSION BENEFITS, ENDING	<u>\$0</u>	<u>\$0</u>	<u>\$121,226,819</u>	<u>\$121,226,819</u>	<u>\$102,787,226</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 January 31, 2025
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jan 31, 2024 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	336,105	336,105	8,795
7 Realized gain (loss) on the sale of investments	0	0	0	0	0
8 Interest and dividends	0	0	12,819	12,819	30,405
9	<u>0</u>	<u>0</u>	<u>348,924</u>	<u>348,924</u>	<u>39,200</u>
10 Less investment expense	0	0	(33,747)	(33,747)	(26,634)
11 Net investment income (loss)	<u>0</u>	<u>0</u>	<u>315,177</u>	<u>315,177</u>	<u>12,566</u>
12 TOTAL ADDITIONS	<u>0</u>	<u>0</u>	<u>315,177</u>	<u>315,177</u>	<u>12,566</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>315,177</u>	<u>315,177</u>	<u>12,566</u>
17 NET POSITION HELD IN TRUST FOR PENSION BENEFITS, BEGINNING	<u>0</u>	<u>0</u>	<u>13,677,486</u>	<u>13,677,486</u>	<u>11,239,249</u>
18 NET POSITION HELD IN TRUST FOR PENSION BENEFITS, ENDING	<u>\$0</u>	<u>\$0</u>	<u>\$13,992,663</u>	<u>\$13,992,663</u>	<u>\$11,251,815</u>

This Monthly Financial Report was distributed to the Little Rock Board of Directors on March 31, 2025.

City of Little Rock, Arkansas
Monthly Financial Report
Courts Trust Fund
For the Period Ended January 31, 2025
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jan 31, 2024 Unaudited</u>
ADDITIONS:					
1 Tax Collections for Other Governments	\$0	\$0	\$253,303	\$253,303	\$221,976
2 Investment Income	0	0	0	0	1,484
3 Other	0	0	0	0	0
4 Total Additions	<u>0</u>	<u>0</u>	<u>253,303</u>	<u>253,303</u>	<u>223,460</u>
DEDUCTIONS:					
5 Distributions to other governments	0	0	255,772	(255,772)	223,460
6 Other	0	0	0	0	0
7 Total Deductions	<u>0</u>	<u>0</u>	<u>255,772</u>	<u>255,772</u>	<u>223,460</u>
8 NET INCREASE (DECREASE) in NET POSITION	<u>0</u>	<u>0</u>	<u>(2,469)</u>	<u>(2,469)</u>	<u>0</u>
9 NET POSITION, BEGINNING	<u>0</u>	<u>0</u>	<u>(25,905)</u>	<u>0</u>	<u>0</u>
10 NET POSITION, ENDING	<u>\$0</u>	<u>\$0</u>	<u>(\$28,374)</u>	<u>(\$28,374)</u>	<u>\$0</u>

This Monthly Financial Report was distributed to the Little Rock Board of Directors on March 31, 2025.

Accounts Payable, Bonds Payable and Other Payables
For the Period Ended January 31, 2025

<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	\$2,711,161	\$7,427,055	\$2,573,502	\$41,922,264	\$687,087		\$55,321,069	\$3,947,604
108 General - Special Projects	336,256			538,492			874,748	5,196,432
110 Seized Money		474,193					474,193	158,400
140 Franchise Fee Collection							0	0
200 Street	10,804			7,979,067			7,989,871	78,190
205 Street - Special Projects	18,718						18,718	1,305,087
210 Special Projects	197,111			37,051			234,162	1,586,809
220 911	33,020						33,020	164,201
230 CDBG	165						165	199,876
240 HIPP	0						0	120,498
250 NHSP							0	0
270 Grants	2,071,084			1,811,474			3,882,558	6,968,405
271 American Rescue Plan Act	319,180			5,377,112			5,696,292	5,894,343
324 2015 Library Improvement Bonds							0	0
325 Short Term Financing Capital Improvements	0						0	4,524,014
326 2012-2021 Capital Project Fund	45,498						45,498	3,310,670
331 2018 Capital Improvement Bond	0						0	661,653
332 2022 Capital Improvement Bond	274,221						274,221	22,667,379
352 TIF - Port Authority				148,753			148,753	0
361 2022 Library Improvement Bonds							0	0
370 2018 Hotel Gross Receipts Tax							0	0
524 2015 Library Improvement Bonds Debt Service							0	0
530 2013 Improvement Bonds Debt Service Fund							0	0
532 2022A/B GO CAP IMP BOND DSR	39,650			16,640,496			16,680,146	0
540 2017 Capital Improvement Refunding Revenue Bond							0	0
551 TIF #1 2014 Cap Improvement Bond Debt Service				917,441			917,441	0
560 2017 Library Refunding Bond Fund							0	0
561 2022 Library Improvement Bond Fund	49,352			6,698,467			6,747,819	0
570 2018 Hotel Gross Receipts Tax Debt Service							0	0
600 Fleet	251,559	1,105,562	446,942		44,602		1,848,665	0
601 Vehicle Storage Facility	119,936	269,653	34,823	189,554	7,433		621,399	0
603 Waste Disposal	434,085	1,971,181	9,947,270		59,470		12,412,006	0
612 Rivermarket Garage Fund	142,976		16,761	175,104	3,590,783	2,385,000	6,310,624	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	34,419		(43,698)				(9,279)	0
940 Accounts Payable Clearing Fund	(1,057,233)						(1,057,233)	0
Totals	\$6,031,962	\$11,247,644	\$12,975,600	\$82,435,275	\$4,389,375	\$2,385,000	\$119,464,856	\$56,783,561

SUMMARY OF BOND INDEBTEDNESS
For the Period Ended January 31, 2025

GENERAL OBLIGATION DEBT	TRUSTEE	ORIGINAL AMOUNT	MATURITY DATE	INTEREST RATE	PRINCIPAL BALANCE AT 12/31/2024	BONDS ISSUED 2024	PRINCIPAL PAID IN 2024	BONDS RETIRED 2024	PRINCIPAL BALANCE AT 1/31/2025	INTEREST PAID IN 2024
2014 Tax Increment Improvement Bonds (Redevelopment District No. 1.)	Regions Bank	\$2,615,000	3/1/2036	6.00%	\$265,000				\$265,000	
2022 Library Construction and Refunding Bonds	Regions Bank (Paying Agent & Registrar)	40,770,000	3/1/2036	4.10% - 5.00%	37,205,000				37,205,000	
2022A Limited Tax Capital Improvement Bonds	First Security Bank (Paying Agent & Registrar)	53,510,000	2/1/2043	3.875% - 5.00%	48,055,000				48,055,000	
2024A Limited Tax Capital Improvement Bonds	First Security Bank (Paying Agent & Registrar)	26,565,000	2/1/1945	3.65% - 5.00%	26,565,000				26,565,000	
2024B Limited Tax Capital Improvement Bonds	First Security Bank (Paying Agent & Registrar)	10,745,000	2/1/2028	4.50% - 4.52%	10,745,000				10,745,000	
REVENUE BONDS										
2003 Capital Improvement and Refunding-Parking Projects	U.S. Bank	11,855,000	7/1/2028	1.50% - 5.30%	3,110,000				3,110,000	82,415
2017 Capital Improvement and Refunding Revenue Bonds	First Security Bank	17,875,000	10/1/2033	2.00% - 5.00%	11,315,000				11,315,000	
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%	29,090,000				29,090,000	
TEMPORARY NOTE										
2021 Temporary Note	Regions Capital Advantage, Inc.	5,925,000	8/17/2026	0.84%	2,399,854				2,399,854	
2023 Temporary Note	Regions Capital Advantage, Inc.	7,400,000	1/10/2028	3.70%	6,025,417		1,424,832		4,600,585	223,551
2024 Temporary Note	First Security Bank	12,000,000	5/22/2029	6.93%	10,954,400				10,954,400	
Grand Total		<u>\$221,830,000</u>			<u>\$185,729,671</u>	<u>\$0</u>	<u>\$1,424,832</u>	<u>\$0</u>	<u>\$184,304,839</u>	<u>\$305,966</u>

City of Little Rock, Arkansas
Monthly Financial Report
Definitions
For the Period Ended January 31, 2025
(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.

