

City of Little Rock, Arkansas
Monthly Financial Report
General Fund
For the Period Ended February 28, 2025
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Feb 28, 2024 Unaudited</u>
REVENUES:					
1 General property taxes	\$39,748,000	\$6,624,667	\$3,030,299	(\$3,594,368)	\$2,126,232
2 Sales taxes	143,172,400	23,862,067	21,823,523	(2,038,544)	21,733,068
3 Licenses and permits	14,195,900	2,365,983	7,386,406	5,020,423	6,533,391
4 Intergovernmental	12,272,100	2,045,350	-	(2,045,350)	0
5 Charges for services	12,169,700	2,028,283	1,545,773	(482,510)	1,608,331
6 Fines and fees	1,902,500	317,083	386,386	69,303	318,793
7 Utility franchise fees	35,313,950	5,885,658	5,978,026	92,368	6,071,748
8 Investment income	174,000	29,000	44,037	15,037	49,367
9 Miscellaneous	1,121,200	186,867	240,023	53,156	66,000
10 TOTAL REVENUES	<u>260,069,750</u>	<u>43,344,958</u>	<u>40,434,473</u>	<u>(2,910,485)</u>	<u>38,506,930</u>
EXPENDITURES:					
GENERAL GOVERNMENT:					
11 Executive Administration	31,196,283	5,199,381	4,782,139	417,242	4,173,724
12 Board of Directors	412,772	68,795	70,347	(1,552)	48,906
13 Community Programs	236,896	39,483	589	38,894	46,206
14 City Attorney	3,019,877	503,313	512,998	(9,685)	364,740
15 District Court - First Division (Criminal)	1,583,659	263,943	238,059	25,884	232,558
16 District Court - Third Division (Environmental)	650,688	108,448	96,902	11,546	99,742
17 District Court - Second Division (Traffic)	1,401,339	233,557	238,533	(4,977)	255,009
18 Finance	5,537,331	922,889	1,176,852	(253,964)	747,675
19 Human Resources	3,093,051	515,509	446,051	69,458	508,702
20 Information Technology	7,973,658	1,328,943	1,882,790	(553,847)	1,916,808
21 Planning and Development	3,652,554	608,759	547,729	61,030	595,986
22 TOTAL GENERAL GOVERNMENT	<u>58,758,108</u>	<u>9,793,018</u>	<u>9,992,989</u>	<u>(199,971)</u>	<u>8,990,056</u>
23 PUBLIC WORKS	1,198,050	199,675	228,030	(28,355)	168,123
24 PARKS & RECREATION	11,666,908	1,944,485	2,033,106	(88,621)	1,729,914
25 RIVERMARKET	1,055,200	175,867	246,629	(70,762)	16,783
26 GOLF	1,834,568	305,761	233,163	72,598	299,332
27 JIM DAILEY FITNESS & AQUATICS	915,641	152,607	140,559	12,048	177,563
28 ZOO	7,817,817	1,302,970	1,283,423	19,547	1,251,462
29 FIRE	64,346,612	10,724,435	9,982,584	741,851	9,487,141
30 POLICE	94,026,902	15,671,150	15,728,271	(57,121)	14,450,450
31 911 OPERATIONS	5,074,981	845,830	951,781	(105,951)	822,207
32 HOUSING & NEIGHBORHOOD PROGRAMS	8,890,644	1,481,774	1,269,758	212,016	1,165,361
33 DEBT SERVICE:					
34 Principal	2,619,726	436,621	1,424,832	(988,211)	1,374,583
35 Fiscal Charges on Long Term Debt	243,689	40,615	223,551	(182,936)	273,800
36 CAPITAL OUTLAY	63,325	10,554	12,619	(2,065)	5,399
37 VACANCY SAVINGS	(8,026,451)	(1,337,742)	0	(1,337,742)	0
38 TOTAL EXPENDITURES	<u>250,485,720</u>	<u>41,747,620</u>	<u>43,751,295</u>	<u>(2,003,675)</u>	<u>40,212,174</u>
39 REVENUES OVER (UNDER) EXPENDITURES	<u>9,584,030</u>	<u>1,597,338</u>	<u>(3,316,822)</u>	<u>(4,914,160)</u>	<u>(1,705,244)</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	506,392	3,038,349	2,531,958	1,462,307
44 TRANSFERS OUT	(12,622,379)	(2,103,730)	(12,622,379)	(10,518,649)	(12,579,662)
REVENUES AND OTHER FINANCING SOURCES OVER (UNDER)	<u>0</u>	<u>0</u>	<u>(12,900,852)</u>	<u>(12,900,852)</u>	<u>(12,822,599)</u>
45 EXPENDITURES AND OTHER FINANCING USES	<u>\$41,393,450</u>	<u>41,393,450</u>	<u>41,393,450</u>	<u>0</u>	<u>37,593,562</u>
46 BEGINNING FUND BALANCE	<u>\$41,393,450</u>	<u>\$41,393,450</u>	<u>\$28,492,598</u>	<u>(\$12,900,852)</u>	<u>\$24,770,963</u>
47 ENDING FUND BALANCE (Notes 1 and 2)	<u>\$41,393,450</u>	<u>\$41,393,450</u>	<u>\$28,492,598</u>	<u>(\$12,900,852)</u>	<u>\$24,770,963</u>

Note 1: Total encumbrances included in the reported expenditures are \$4,140,577.

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 February 28, 2025 fund balance in Fund 108 is \$48,900,673.
The February 28, 2025 fund balance in Fund 110 is \$201,944.

263,108,099

City of Little Rock, Arkansas
Monthly Financial Report
General Fund Special Projects Fund
For the Period Ended February 28, 2025
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>2/28/2024 Unaudited</u>
REVENUES:					
1 Charges for services	\$0	\$0	2,388	2,388	2,785
2 Fines and fees	0	0	20,536	20,536	9,985
3 Intergovernmental	0	0	-	-	-
4 Interest income	0	0	-	-	-
5 Miscellaneous	0	0	36,204	36,204	14,991
6 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>59,128</u>	<u>59,128</u>	<u>27,761</u>
EXPENDITURES:					
7 Executive Administration	0	0	1,577,569	(1,577,569)	1,239,746
8 City Attorney	0	0	-	-	-
9 Finance	0	0	51,093	(51,093)	15,911
10 Information Technology	0	0	48,627	(48,627)	224,310
12 Human Resources	0	0	86,403	(86,403)	208,728
13 Planning	0	0	99,710	(99,710)	71,706
14 Community Programs	0	0	2,304,856	(2,304,856)	2,297,925
15 Public Works	0	0	62,928	(62,928)	212,528
16 Parks and Recreation	0	0	16,183	(16,183)	59,899
17 Jim Dailey Fitness and Aquatics	0	0	-	-	600,000
18 Fire	0	0	8,317	(8,317)	20,303
19 Police	0	0	102,964	(102,964)	338,309
20 Housing	0	0	677,128	(677,128)	601,507
21 Fleet	0	0	-	-	-
22 Zoo	0	0	89,330	(89,330)	674,683
23 Debt Service:					
24 Principal	0	0	-	-	-
25 Fiscal Charges on Long Term Debt	0	0	-	-	-
26 Capital Outlay	0	0	2,450,383	(2,450,383)	2,212,198
27 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>7,575,491</u>	<u>(7,575,491)</u>	<u>8,777,753</u>
28 REVENUES OVER (UNDER) EXPENDITURES	0	0	(7,516,363)	7,634,619	(8,749,992)
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	4,949,516	4,949,516	3,673,170
32 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>43,951,157</u>	<u>43,951,157</u>	<u>49,485,848</u>
33 ENDING FUND BALANCE (Note 1)	<u>\$0</u>	<u>\$0</u>	<u>48,900,673</u>	<u>48,900,673</u>	<u>53,159,018</u>

Note 1: As of February 28, 2025, fund balance is comprised of 376 special projects.

City of Little Rock, Arkansas
Monthly Financial Report
Seized Money Fund
For the Period Ended February 28, 2025
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Feb 28, 2024 Unaudited</u>
REVENUES:					
1 Charges for services	\$0	\$0	\$0	\$0	\$0
2 Interest income	0	0	2,305	2,305	2,335
3 Miscellaneous	0	0	0	0	14,920
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>2,305</u>	<u>2,305</u>	<u>17,255</u>
EXPENDITURES:					
5 Police	0	0	158,400	(158,400)	12,972
6 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>158,400</u>	<u>(158,400)</u>	<u>12,972</u>
7 REVENUES OVER (UNDER) EXPENDITURES	0	0	(156,095)	(156,095)	4,283
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	(156,095)	(156,095)	4,283
11 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>358,039</u>	<u>358,039</u>	<u>268,313</u>
12 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$201,944</u>	<u>\$201,944</u>	<u>\$272,596</u>

City of Little Rock, Arkansas
Monthly Financial Report
Franchise Fee Collection Fund
For the Period Ended February 28, 2025
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Feb 28, 2024 Unaudited</u>
REVENUES:					
1 Utility franchise fees	\$0	\$0	107,881	\$107,881	(\$100,519)
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>107,881</u>	<u>107,881</u>	<u>(100,519)</u>
EXPENDITURES:					
5 General Government	<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	107,881	107,881	(100,519)
OTHER FINANCING SOURCES (USES):					
8 Transfers In	0	0	0	0	0
9 Transfers Out	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
10 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	107,881	107,881	(100,519)
11 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>568,380</u>	<u>568,380</u>	<u>579,348</u>
12 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$676,261</u>	<u>\$676,261</u>	<u>\$478,829</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 February 28, 2025
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Feb 28, 2024 Unaudited</u>
REVENUES:					
1 General property taxes	\$8,164,300	\$1,360,717	\$624,271	(\$736,446)	\$438,471
2 Licenses and permits	17,300	2,883	0	(2,883)	0
3 Intergovernmental	16,964,200	2,827,367	2,568,303	(259,064)	2,675,608
4 Charges for services	34,300	5,717	3,217	(2,500)	4,600
5 Investment income	910,500	151,750	79,200	(72,550)	134,332
6 Miscellaneous	68,600	11,433	8,601	(2,832)	12,403
7 TOTAL REVENUES	<u>26,159,200</u>	<u>4,359,867</u>	<u>3,283,592</u>	<u>(1,076,275)</u>	<u>3,265,414</u>
EXPENDITURES:					
Public Works:					
8 General Administration	3,207,910	534,652	516,699	17,953	520,133
9 Operations Administration	656,546	109,424	120,212	(10,788)	95,220
10 Street & Drainage Maintenance	9,030,876	1,505,146	1,578,947	(73,801)	1,594,967
11 Storm Drainage Maintenance	1,356,894	226,149	177,467	48,682	195,844
12 Work Pool	138,591	23,099	9,821	13,278	6,731
13 Resource Control & Scheduling	419,427	69,905	72,691	(2,787)	68,270
14 Control Devices	1,127,427	187,905	182,431	5,474	217,114
15 Signals	1,046,407	174,401	186,016	(11,615)	209,844
16 Parking Meters	139,143	23,191	38,701	(15,511)	25,919
17 Civil Engineering	1,851,867	308,645	220,871	87,774	265,952
18 Traffic Engineering	3,805,657	634,276	585,051	49,225	667,621
19 Parking Enforcement	371,499	61,917	44,828	17,089	49,666
20 Capital Outlay	0	0	0	0	2,583
21 Debt Service	0	0	3,655	(3,655)	0
22 TOTAL EXPENDITURES	<u>23,152,244</u>	<u>3,858,707</u>	<u>3,737,390</u>	<u>121,317</u>	<u>3,919,864</u>
23 REVENUES OVER (UNDER) EXPENDITURES	3,006,956	501,159	(453,798)	(954,957)	(654,450)
OTHER FINANCING SOURCES (USES):					
24 Leases	0	0	0	0	0
25 Transfers In	284,000	47,333	284,000	236,667	284,000
26 Transfers Out	(3,290,956)	(548,493)	(3,290,956)	(2,742,463)	(2,874,217)
REVENUES AND OTHER FINANCING SOURCES OVER (UNDER)					
27 EXPENDITURES AND OTHER FINANCING USES	-	(0)	(3,460,752)	(3,460,754)	(3,244,667)
28 BEGINNING FUND BALANCE	<u>30,732,460</u>	<u>30,732,460</u>	<u>30,732,460</u>	<u>0</u>	<u>27,217,670</u>
29 ENDING FUND BALANCE (Note 1)	<u>\$30,732,460</u>	<u>\$30,732,460</u>	<u>\$27,271,708</u>	<u>(\$3,460,754)</u>	<u>\$23,973,003</u>

Note 1: Fund 205, Street Special Projects Fund, is considered part of the Street Fund.
The February 28, 2025 fund balance in Fund 205 is \$5,078,142.

City of Little Rock, Arkansas
Monthly Financial Report
Street Fund Special Projects Fund
For the Period Ended February 28, 2025
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Feb 28, 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	436,732	(436,732)	317,697
6 Capital Outlay			1,005,877	(1,005,877)	1,929,465
7 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>1,442,609</u>	<u>(1,442,609)</u>	<u>2,247,162</u>
8 REVENUES OVER (UNDER) EXPENDITURES	0	0	(1,440,078)	(1,440,078)	(2,247,162)
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	876,503	876,503	42,838
12 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>4,201,639</u>	<u>4,201,639</u>	<u>5,311,871</u>
13 ENDING FUND BALANCE (Note 1)	<u>\$0</u>	<u>\$0</u>	<u>\$5,078,142</u>	<u>\$5,078,142</u>	<u>\$5,354,709</u>

Note 1: Fund balance is comprised of 40 special projects.

City of Little Rock, Arkansas
Monthly Financial Report
Special Projects Fund
For the Period Ended February 28, 2025
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Feb 28, 2024 Unaudited</u>
REVENUES:					
1 Licenses and permits	\$0	\$0	\$28,996	\$28,996	\$28,610
2 Intergovernmental	0	0	113,479	113,479	79,553
3 Charges for services	0	0	413,132	413,132	248,694
4 Fines and fees	0	0	140,291	140,291	140,215
5 Interest income	0	0	2,184	2,184	3,380
6 Miscellaneous	0	0	325,070	325,070	105,620
7 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>1,023,152</u>	<u>1,023,152</u>	<u>606,072</u>
EXPENDITURES:					
8 Executive Administration	0	0	49,020	(49,020)	78,584
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	3,577
12 District Court - Second Division (Traffic)	0	0	1,221	(1,221)	59
13 District Court - Third Division (Environmental)	0	0	0	0	0
14 Finance	0	0	155,000	(155,000)	14,488
15 Human Resources	0	0	11,274	(11,274)	284
16 Information Technology	0	0	0	0	0
17 Planning	0	0	5,421	(5,421)	17,831
18 Fleet	0	0	204	(204)	77,801
19 Public Works	0	0	0	0	88
20 Parks and Recreation	0	0	455,695	(455,695)	313,137
21 Jim Dailey Fitness & Aquatics	0	0	0	0	0
22 Fire	0	0	304,965	(304,965)	313,352
23 Police	0	0	101,691	(101,691)	3,118
24 Housing	0	0	118,919	(118,919)	46,816
25 Zoo	0	0	27,464	(27,464)	(75,142)
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	268,308	(268,308)	251,556
30 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>1,499,182</u>	<u>(1,499,182)</u>	<u>1,045,549</u>
31 REVENUES OVER (UNDER) EXPENDITURES	0	0	(476,030)	(476,030)	(439,477)
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)					
34 EXPENDITURES AND OTHER FINANCING USES	0	0	(476,030)	(476,030)	(439,477)
35 BEGINNING FUND BALANCE	0	0	13,943,642	13,943,642	12,399,018
36 ENDING FUND BALANCE (Note 1)	<u>\$0</u>	<u>\$0</u>	<u>\$13,467,612</u>	<u>\$13,467,612</u>	<u>\$11,959,541</u>

Note 1: Fund balance is comprised of 122 special projects.

City of Little Rock, Arkansas
Monthly Financial Report
Emergency 911 Fund
For the Period Ended February 28, 2025
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Feb 28, 2024 Unaudited</u>
REVENUES:					
1 Charges for services	\$0	\$0	(\$364,640)	(\$364,640)	(\$274,053)
2 Interest income	0	0	14,853	14,853	22,777
3 Miscellaneous	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>(349,787)</u>	<u>(349,787)</u>	<u>(251,276)</u>
EXPENDITURES:					
5 Police	0	0	162,970	(162,970)	39,537
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>162,970</u>	<u>(162,970)</u>	<u>39,537</u>
9 REVENUES OVER (UNDER) EXPENDITURES	0	0	(512,757)	(512,757)	(290,813)
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	(512,757)	(512,757)	(290,813)
13 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>6,406,282</u>	<u>6,406,282</u>	<u>4,765,446</u>
14 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$5,893,525</u>	<u>\$5,893,525</u>	<u>\$4,474,633</u>

City of Little Rock, Arkansas
Monthly Financial Report
Grant Fund
For the Period Ended February 28, 2025
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Feb 28, 2024 Unaudited</u>
REVENUES:					
1 Intergovernmental	\$0	\$0	\$1,165,696	\$1,165,696	\$266,631
2 Charges for Services	0	0	0	0	0
3 Interest income	0	0	5,899	5,899	2,445
4 Program income	0	0	0	0	0
5 Miscellaneous	0	0	0	0	0
TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>1,171,595</u>	<u>1,171,595</u>	<u>269,076</u>
EXPENDITURES:					
6 General Government	0	0	446,485	(446,485)	635,297
7 Public Works	0	0	2,918,829	(2,918,829)	5,210,396
8 Parks & Recreation	0	0	298,656	(298,656)	71,908
9 Fleet	0	0	0	0	0
10 Zoo	0	0	0	0	0
11 Fire	0	0	(61,797)	61,797	206,133
12 Police	0	0	411,249	(411,249)	124,239
13 Housing	0	0	0	0	10,873
14 Capital Outlay	0	0	2,536,666	(2,536,666)	3,935,783
TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>6,550,088</u>	<u>(6,550,088)</u>	<u>10,194,629</u>
15 REVENUES OVER (UNDER) EXPENDITURES	0	0	(5,378,493)	(5,378,493)	(9,925,553)
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	(5,378,493)	(5,378,493)	(9,925,553)
19 BEGINNING FUND BALANCE	0	0	(5,683,207)	17,775	(1,182,909)
20 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>(\$11,061,700)</u>	<u>(\$11,061,700)</u>	<u>(\$11,108,462)</u>
Expenditures include:					
Expended		\$494,693			
Encumbered		<u>6,055,395</u>			
		<u>\$6,550,088</u>			

City of Little Rock, Arkansas
Monthly Financial Report
American Rescue Plan Act Fund
For the Period Ended February 28, 2025
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Feb 28, 2024 Unaudited</u>
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	72,917	72,917	8,313
4 Program income	0	0	0	0	0
5 Miscellaneous	0	0	0	0	0
TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>779,969</u>	<u>779,969</u>	<u>1,168,510</u>
EXPENDITURES:					
6 General Government	0	0	311,751	(311,751)	1,792,798
7 Public Works	0	0	0	0	27,937
8 Parks & Recreation	0	0	1,494,906	(1,494,906)	11,400
9 Fleet	0	0	0	0	0
10 Fire	0	0	299,145	(299,145)	188,200
11 Police	0	0	27,805	(27,805)	315,044
12 Housing	0	0	0	0	128,788
13 Capital Outlay	0	0	4,225,673	(4,225,673)	2,878,235
TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>6,359,280</u>	<u>(6,359,280)</u>	<u>5,342,402</u>
14 REVENUES OVER (UNDER) EXPENDITURES	<u>0</u>	<u>0</u>	<u>(5,579,311)</u>	<u>(5,579,311)</u>	<u>(4,173,892)</u>
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	<u>0</u>	<u>0</u>	<u>(5,579,311)</u>	<u>(5,579,311)</u>	<u>(4,173,892)</u>
18 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>706,929</u>	<u>706,929</u>	<u>331,379</u>
19 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>(\$4,872,382)</u>	<u>(\$4,872,382)</u>	<u>(\$3,842,513)</u>
Expenditures include:					
Expended		\$778,185			
Encumbered		<u>5,581,094</u>			
		<u>\$6,359,279</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
Monthly Financial Report
Community Development Block Grant Fund
For the Period Ended February 28, 2025
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Feb 28, 2024 Unaudited</u>
REVENUES:					
1 Intergovernmental	\$0	\$0	\$657,760	\$657,760	\$323,880
2 Charges for Services	0	0	2,500	2,500	0
3 Miscellaneous	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>660,260</u>	<u>660,260</u>	<u>323,880</u>
EXPENDITURES:					
5 General Government	0	0	0	0	0
6 Housing	0	0	371,203	(371,203)	362,571
7 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>371,203</u>	<u>(371,203)</u>	<u>362,571</u>
8 REVENUES OVER (UNDER) EXPENDITURES	0	0	289,057	289,057	(38,691)
OTHER FINANCING SOURCES (USES):					
9 Transfers In	0	0	0	0	0
10 Transfers Out	0	0	0	0	0
REVENUES AND OTHER FINANCING SOURCES OVER (UNDER)	0	0	289,057	289,057	(38,691)
11 EXPENDITURES AND OTHER FINANCING USES	0	0	289,057	289,057	(38,691)
12 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>583,356</u>	<u>583,356</u>	<u>1,232,337</u>
13 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$872,413</u>	<u>\$872,413</u>	<u>\$1,193,646</u>
Expenditures include:					
Expended		\$199,065			
Encumbered		<u>172,138</u>			
		<u>\$371,203</u>			

City of Little Rock, Arkansas
Monthly Financial Report
HIPP Fund
For the Period Ended February 28, 2025
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Feb 28, 2024 Unaudited</u>
REVENUES:					
1 Intergovernmental	\$0	\$0	\$526,920	\$526,920	\$329,172
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>526,920</u>	<u>526,920</u>	<u>329,172</u>
EXPENDITURES:					
5 General Government	0	0	0	0	0
6 Housing	0	0	701,958	(701,958)	910,910
7 Capital Outlay	0	0	0	0	0
8 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>701,958</u>	<u>(701,958)</u>	<u>910,910</u>
9 REVENUES OVER (UNDER) EXPENDITURES	0	0	(175,038)	(175,038)	(581,738)
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) EXPENDITURES AND OTHER FINANCING USES	0	0	(175,038)	(175,038)	(581,738)
13 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>680,169</u>	<u>680,169</u>	<u>1,186,971</u>
14 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$505,131</u>	<u>\$505,131</u>	<u>\$605,233</u>

Expenditures include:

Expended	\$172,626
Encumbered	<u>529,332</u>
	<u>\$701,958</u>

City of Little Rock, Arkansas
Monthly Financial Report
NHSP Fund
For the Period Ended February 28, 2025
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Feb 28, 2024 Unaudited</u>
REVENUES:					
1 Intergovernmental	\$0	\$0	\$151	\$151	\$86
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>151</u>	<u>151</u>	<u>86</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	151	151	(7,314)
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	151	151	(7,314)
12 EXPENDITURES AND OTHER FINANCING USES	0	0	151	151	(7,314)
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>\$12,352</u>	<u>\$12,352</u>	<u>\$7,585</u>
Expenditures include:					
Expend	\$0				
Encumbered	0				
	<u>\$0</u>				

City of Little Rock, Arkansas
Monthly Financial Report
Short Term Capital Fund
For the Period Ended February 28, 2025
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Feb 28, 2024 Unaudited</u>
REVENUES:					
1 Charges for Services	\$0	\$0	\$0	\$0	\$0
2 Interest income	0	0	2,727	2,727	7,848
3 Donations	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>2,727</u>	<u>2,727</u>	<u>7,848</u>
EXPENDITURES:					
5 General Government	0	0	0	0	49
6 Public Works	0	0	0	0	0
7 Parks and Recreation	0	0	163,591	(163,591)	8,390
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>4,456,573</u>	<u>(4,456,573)</u>	<u>1,084,784</u>
13 REVENUES OVER (UNDER) EXPENDITURES	0	0	(4,453,846)	(4,453,846)	(1,076,936)
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) EXPENDITURES AND OTHER FINANCING USES					
17	0	0	(4,453,846)	(4,453,846)	(1,076,936)
18 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>255,914</u>	<u>255,914</u>	<u>1,355,955</u>
19 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>(\$4,197,932)</u>	<u>(\$4,197,932)</u>	<u>\$279,019</u>

City of Little Rock, Arkansas
Monthly Financial Report
2012-2021 Capital Project Fund
For the Period Ended February 28, 2025
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Feb 28, 2024 Unaudited</u>
REVENUES:					
1 3/8 Cent Sales Tax	\$0	\$0	\$0	\$0	\$0
2 Interest income	0	0	51,694	51,694	111,137
3 Miscellaneous Income	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>51,694</u>	<u>51,694</u>	<u>111,137</u>
EXPENDITURES:					
5 General Government	0	0	0	0	0
6 Housing	0	0	0	0	0
7 Public Works	0	0	(1,999)	1,999	27,170
8 Parks and Recreation	0	0	65,120	(65,120)	113,020
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	487,480	(487,480)	(10,151)
13 Capital Outlay	0	0	2,904,339	(2,904,339)	7,753,872
14 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>3,454,940</u>	<u>(3,454,940)</u>	<u>7,883,911</u>
15 REVENUES OVER (UNDER) EXPENDITURES	0	0	(3,403,246)	(3,403,246)	(7,772,774)
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)					
19 EXPENDITURES AND OTHER FINANCING USES	0	0	(3,403,246)	(3,403,246)	(7,772,774)
20 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>16,408,621</u>	<u>16,408,621</u>	<u>23,626,680</u>
21 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$13,005,375</u>	<u>\$13,005,375</u>	<u>\$15,853,906</u>
Expenditures include:					
Expended		\$319,361			
Encumbered		<u>3,135,579</u>			
Total		<u>\$3,454,940</u>			

City of Little Rock, Arkansas
Monthly Financial Report
2015 Library Improvement Bond
For the Period Ended February 28, 2025
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Feb 28, 2024 Unaudited</u>
REVENUES:					
1 Interest income	\$0	\$0	\$635	\$635	\$1,098
2 Miscellaneous	0	0	0	0	0
3 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>635</u>	<u>635</u>	<u>1,098</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	635	635	1,098
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	635	635	1,098
13 EXPENDITURES AND OTHER FINANCING USES	0	0	635	635	1,098
14 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>280,644</u>	<u>280,644</u>	<u>272,154</u>
15 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$281,279</u>	<u>\$281,279</u>	<u>\$273,252</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 February 28, 2025
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Feb 28, 2024 Unaudited</u>
REVENUES:					
1 Interest income	\$0	\$0	\$5,351	\$5,351	\$16,872
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>5,351</u>	<u>5,351</u>	<u>16,872</u>
EXPENDITURES:					
4 Public Works Capital Outlay	<u>0</u>	<u>0</u>	<u>704,272</u>	<u>(704,272)</u>	<u>1,352,894</u>
5 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>704,272</u>	<u>(704,272)</u>	<u>1,352,894</u>
6 REVENUES OVER (UNDER) EXPENDITURES	0	0	(698,921)	(698,921)	(1,336,022)
OTHER FINANCING SOURCES (USES):					
7 Bond Proceeds	0	0	0	0	0
8 Bond Reoffering Premium	0	0	0	0	0
9 Discount on Bonds Issued	0	0	0	0	0
10 Cost of Issuance	0	0	0	0	0
11 Transfers In	0	0	0	0	0
12 Transfers Out	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
13 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	(698,921)	(698,921)	(1,336,022)
14 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>1,458,786</u>	<u>1,458,786</u>	<u>2,228,813</u>
15 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$759,865</u>	<u>\$759,865</u>	<u>\$892,791</u>
Expenditures include:					
Expenditures include:					
Expended	\$65,069				
Encumbered	<u>639,203</u>				
Total	<u>\$704,272</u>				

Note 1: As of February 28, 2025, the fund balance has been allocated to 12 special projects.

City of Little Rock, Arkansas
Monthly Financial Report
TIF - Port Authority Fund
For the Period Ended February 28, 2025
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Feb 28, 2024 Unaudited</u>
REVENUES:					
1 General Property Taxes	\$0	\$0	\$45,779	\$45,779	\$0
2 Interest income	0	0	496	496	776
3 Miscellaneous	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>46,275</u>	<u>46,275</u>	<u>776</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	46,275	46,275	776
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	46,275	46,275	776
12 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>176,947</u>	<u>176,947</u>	<u>176,157</u>
13 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$223,222</u>	<u>\$223,222</u>	<u>\$176,933</u>

City of Little Rock, Arkansas
Monthly Financial Report
Library Construction Bonds, Series 2022
For the Period Ended February 28, 2025
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Feb 28, 2024 Actual</u>
REVENUES:					
1 Interest income	\$0	\$0	\$95,774	\$95,774	\$216,460
2 Miscellaneous	0	0	0	0	0
3 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>95,774</u>	<u>95,774</u>	<u>216,460</u>
EXPENDITURES:					
4 General Government	0	0	4,939,570	(4,939,570)	1,416,701
5 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>4,939,570</u>	<u>(4,939,570)</u>	<u>1,416,701</u>
6 REVENUES OVER (UNDER) EXPENDITURES	0	0	(4,843,796)	(4,843,796)	(1,200,241)
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 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	(4,843,796)	(4,843,796)	(1,200,241)
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>\$8,230,796</u>	<u>\$8,230,796</u>	<u>\$24,399,878</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 February 28, 2025
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Feb 28, 2024 Unaudited</u>
REVENUES:					
1 Interest income	\$0	\$0	\$467,523	\$467,523	\$496,826
2 Miscellaneous	0	0	0	0	0
3 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>467,523</u>	<u>467,523</u>	<u>496,826</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	10,494,721	(10,494,721)	5,143,232
7 Parks Capital Outlay	0	0	370,991	(370,991)	2,654,565
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>36,703,748</u>	<u>(36,703,748)</u>	<u>23,983,526</u>
6 REVENUES OVER (UNDER) EXPENDITURES	0	0	(36,236,225)	(36,236,225)	(23,486,700)
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	(36,236,225)	(36,236,225)	(23,486,700)
13 EXPENDITURES AND OTHER FINANCING USES	0	0	(36,236,225)	(36,236,225)	(23,486,700)
14 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>75,808,203</u>	<u>75,808,203</u>	<u>55,232,952</u>
15 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$39,571,978</u>	<u>\$39,571,978</u>	<u>\$31,746,252</u>
Expenditures include:					
Expended	\$13,469,358				
Encumbered	<u>23,234,390</u>				
Total	<u>\$36,703,748</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 February 28, 2025
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Feb 28, 2024 Unaudited</u>
REVENUES:					
1 Interest income	\$0	\$0	\$25	\$25	\$43
2 Miscellaneous	0	0	0	0	0
3 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>25</u>	<u>25</u>	<u>43</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	25	25	43
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	25	25	43
14 EXPENDITURES AND OTHER FINANCING USES	0	0	25	25	43
15 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>9,635</u>	<u>9,635</u>	<u>9,227</u>
16 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$9,660</u>	<u>\$9,660</u>	<u>\$9,270</u>
Expenditures include:					
Expended	\$0				
Encumbered	0				
Total	<u>\$0</u>				

City of Little Rock, Arkansas
Monthly Financial Report
2015 Library Improvement Bonds Debt Service Fund
For the Period Ended February 28, 2025
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Feb 28, 2024 Unaudited</u>
REVENUES:					
1 Property Tax	\$0	\$0	\$0	\$0	\$0
2 Interest Income	0	0	862	862	1,510
3 TOTAL REVENUES	0	0	862	862	1,510
EXPENDITURES:					
4 Debt Service	0	0	0	0	0
5 TOTAL EXPENDITURES	0	0	0	0	0
6 REVENUES OVER (UNDER) EXPENDITURES	0	0	862	862	1,510
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	862	862	1,510
12 BEGINNING FUND BALANCE	0	0	329,637	329,637	323,002
13 ENDING FUND BALANCE	\$0	\$0	\$330,499	\$330,499	\$324,512

City of Little Rock, Arkansas
Monthly Financial Report
2022A & 2022B Capital Improvement Bonds Debt Service Fund
For the Period Ended February 28, 2025
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Feb 28, 2024 Unaudited</u>
REVENUES:					
1 Property Tax	\$0	\$0	\$1,309,967	\$1,309,967	\$909,226
2 Interest Income	0	0	126,929	126,929	115,406
3 Miscellaneous	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>1,436,896</u>	<u>1,436,896</u>	<u>1,024,632</u>
EXPENDITURES:					
5 Debt Service	0	0	15,879,466	(15,879,466)	11,721,881
6 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>15,879,466</u>	<u>(15,879,466)</u>	<u>11,721,881</u>
7 REVENUES OVER (UNDER) EXPENDITURES	0	0	(14,442,570)	(14,442,570)	(10,697,249)
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
REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	(14,442,570)	(14,442,570)	(10,697,249)
12 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>18,776,840</u>	<u>0</u>	<u>14,179,835</u>
13 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$4,334,270</u>	<u>(\$14,442,570)</u>	<u>\$3,482,586</u>

City of Little Rock, Arkansas
Monthly Financial Report
2013 & 2018 Capital Improvement Bonds Debt Service Fund
For the Period Ended February 28, 2025
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Feb 28, 2024 Unaudited</u>
REVENUES:					
1 Property Tax	\$0	\$0	\$0	\$0	\$0
2 Interest Income	0	0	81	81	331
3 Miscellaneous	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>81</u>	<u>81</u>	<u>331</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	81	81	331
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	81	81	331
12 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>8,801</u>	<u>0</u>	<u>72,505</u>
13 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$8,882</u>	<u>\$81</u>	<u>\$72,836</u>

City of Little Rock, Arkansas
Monthly Financial Report
2017 Capital Improvement Refunding Revenue Bond
For the Period Ended February 28, 2025
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Feb 28, 2024 Unaudited</u>
REVENUES:					
1 Franchise Fees	\$0	\$0	\$384,505	\$384,505	\$394,828
2 Charges for Services	0	0	0	0	0
3 Interest income	0	0	361	361	219
4 Miscellaneous Revenue	0	0	0	0	0
5 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>384,866</u>	<u>384,866</u>	<u>395,047</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	384,866	384,866	395,047
OTHER FINANCING SOURCES (USES):					
10 Bond Proceeds	0	0	0	0	0
11 Bond Roffering 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	384,866	384,866	395,047
17 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>909,392</u>	<u>909,392</u>	<u>889,261</u>
18 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$1,294,258</u>	<u>\$1,294,258</u>	<u>\$1,284,308</u>

This Monthly Financial Report was distributed to the Little Rock Board of Directors on April 18, 2025.

City of Little Rock, Arkansas
Monthly Financial Report
2014 TIF #1 Capital Improvement Bonds Debt Service Fund
For the Period Ended February 28, 2025
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Feb 28, 2024 Unaudited</u>
REVENUES:					
1 Property Tax	\$0	\$0	\$16,522	\$16,522	\$0
2 Interest Income	0	0	3,623	3,623	6,399
3 Miscellaneous	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>20,145</u>	<u>20,145</u>	<u>6,399</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	20,145	20,145	6,399
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	20,145	20,145	6,399
12 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>561,885</u>	<u>561,885</u>	<u>812,694</u>
13 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$582,030</u>	<u>\$582,030</u>	<u>\$819,093</u>

City of Little Rock, Arkansas
Monthly Financial Report
2017 Library Refunding Bond Fund
For the Period Ended February 28, 2025
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Feb 28, 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>251</u>
13 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$256</u>	<u>\$256</u>	<u>\$251</u>

This Monthly Financial Report was distributed to the Little Rock Board of Directors on April 18, 2025.

City of Little Rock, Arkansas
Monthly Financial Report
2022 Library Construction and Refunding Bonds - Debt Service Fund
For the Period Ended February 28, 2025
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Feb 28, 2024 Unaudited</u>
REVENUES:					
1 Property Tax	\$0	\$0	\$572,919	\$572,919	\$464,226
2 Interest income	0	0	52,505	52,505	45,525
3 Miscellaneous	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>625,424</u>	<u>625,424</u>	<u>509,751</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	625,424	625,424	509,751
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	625,424	625,424	509,751
13 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>8,026,620</u>	<u>8,026,620</u>	<u>5,897,724</u>
14 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$8,652,044</u>	<u>\$8,652,044</u>	<u>\$6,407,475</u>

City of Little Rock, Arkansas
Monthly Financial Report
Hotel Tax Revenue
For the Period Ended February 28, 2025
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Feb 28, 2024 Unaudited</u>
REVENUES:					
1 Hotel Gross Receipts Tax	\$0	\$0	\$407,574	\$407,574	\$405,838
2 Interest Income	0	0	2,994	2,994	5,208
3 Miscellaneous	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>410,568</u>	<u>410,568</u>	<u>411,046</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	410,568	410,568	411,046
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	410,568	410,568	411,046
14 EXPENDITURES AND OTHER FINANCING USES	0	0	410,568	410,568	411,046
15 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>692,582</u>	<u>692,582</u>	<u>1,298,002</u>
16 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$1,103,150</u>	<u>\$1,103,150</u>	<u>\$1,709,048</u>

City of Little Rock, Arkansas
Monthly Financial Report
Fleet Services Fund
For the Period Ended February 28, 2025
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Feb 28, 2024 Unaudited</u>
OPERATING REVENUES:					
1 Charges for services	\$18,398,930	\$3,066,488	\$2,752,992	(\$313,496)	\$2,353,360
2 Interest Income	0	0	0	0	0
3 TOTAL OPERATING REVENUES	<u>18,398,930</u>	<u>3,066,488</u>	<u>2,752,992</u>	<u>(313,496)</u>	<u>2,353,360</u>
OPERATING EXPENSES:					
4 Personnel Services	4,812,618	802,103	635,658	166,445	695,743
5 Supplies and materials	7,674,536	1,279,089	616,320	662,769	782,230
6 Services and other expenses	4,409,036	734,839	431,591	303,248	246,288
7 Repairs and maintenance	1,385,740	230,957	(37,585)	268,542	73,999
8 Depreciation and amortization	137,000	22,833	11,237	11,596	18,645
9 TOTAL OPERATING EXPENSES	<u>18,418,930</u>	<u>3,069,822</u>	<u>1,657,221</u>	<u>1,412,601</u>	<u>1,816,905</u>
10 OPERATING INCOME/(LOSS)	<u>(20,000)</u>	<u>(3,333)</u>	<u>1,095,771</u>	<u>1,099,104</u>	<u>536,455</u>
NONOPERATING REVENUES/(EXPENSES):					
11 Investment income	20,000	3,333	0	(3,333)	0
12 Gain (loss) on disposal of fixed assets	0	0	0	0	0
13 Other, net	0	0	0	0	0
14 INCOME (LOSS) BEFORE OPERATING TRANSFERS	<u>0</u>	<u>(0)</u>	<u>1,095,771</u>	<u>1,095,771</u>	<u>536,455</u>
OPERATING TRANSFERS:					
15 Operating transfers in	0	0	0	0	0
16 Operating transfers out	0	0	0	0	0
17 NET INCOME/(LOSS)	<u>0</u>	<u>0</u>	<u>1,095,771</u>	<u>1,095,771</u>	<u>536,455</u>
18 BEGINNING NET POSITION, AS ORIGINALLY REPORTED	2,975,579	2,975,579	2,975,579	0	3,100,460
19 ENDING NET POSITION	<u>\$2,975,579</u>	<u>\$2,975,579</u>	<u>\$4,071,350</u>	<u>\$1,095,771</u>	<u>\$3,636,915</u>

Analysis of Net Position	
Cash	(\$430,328)
Receivable	4,168
Inventory	848,409
Capital Assets, net	4,355,707
Other Assets	1,003,434
Deferred Outflows	687,795
Liabilities	(2,353,233)
Deferred Inflows	(44,602)
Net Position	<u>\$4,071,350</u>

City of Little Rock, Arkansas
Monthly Financial Report
Vehicle Storage Facility Fund
For the Period Ended February 28, 2025
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Feb 28, 2024 Unaudited</u>
OPERATING REVENUES:					
1 Licenses and permits	\$5,100	\$850	\$2,320	\$1,470	\$3,130
2 Charges for services	2,380,000	396,667	416,549	19,882	378,011
3 Other	0	0	0	0	0
4 TOTAL OPERATING REVENUES	<u>2,385,100</u>	<u>397,517</u>	<u>418,869</u>	<u>21,352</u>	<u>381,141</u>
OPERATING EXPENSES:					
5 Personnel Services	930,592	155,099	126,147	28,952	135,600
6 Supplies and materials	119,934	19,989	6,820	13,169	5,853
7 Services and other expenses	783,725	130,621	126,650	3,971	74,658
8 Repairs and maintenance	453,944	75,657	12,545	63,112	4,797
9 Depreciation and amortization	4,000	667	39,214	(38,547)	97
10 Refunds	0	0	0	0	0
11 TOTAL OPERATING EXPENSES	<u>2,292,195</u>	<u>382,033</u>	<u>311,376</u>	<u>70,657</u>	<u>221,005</u>
12 OPERATING INCOME/(LOSS)	<u>92,905</u>	<u>15,484</u>	<u>107,493</u>	<u>92,009</u>	<u>160,136</u>
NONOPERATING REVENUES/(EXPENSES):					
13 Investment income	68,100	11,350	6,962	(4,388)	11,302
14 Gain (loss) on disposal of fixed assets	0	0	0	0	0
15 Other, net	0	0	10	10	0
16 INCOME (LOSS) BEFORE OPERATING TRANSFERS	<u>161,005</u>	<u>26,834</u>	<u>114,465</u>	<u>87,631</u>	<u>171,438</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>26,834</u>	<u>114,465</u>	<u>87,631</u>	<u>171,438</u>
20 BEGINNING NET POSITION	<u>2,459,642</u>	<u>2,459,642</u>	<u>2,459,642</u>	<u>0</u>	<u>2,080,186</u>
21 ENDING NET POSITION	<u><u>\$2,620,647</u></u>	<u><u>\$2,486,476</u></u>	<u><u>\$2,574,107</u></u>	<u><u>\$87,631</u></u>	<u><u>\$2,251,624</u></u>

Analysis of Net Position	
Cash	\$2,834,513
Receivable	0
Inventory	0
Capital Assets, net	265,163
Other Assets	0
Deferred Outflows	114,633
Liabilities	(632,769)
Deferred Inflows	(7,433)
Net Position	<u><u>\$2,574,107</u></u>

City of Little Rock, Arkansas
Monthly Financial Report
Waste Disposal Fund
For the Period Ended February 28, 2025
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Feb 28, 2024 Unaudited</u>
OPERATING REVENUES:					
1 Charges for services	\$26,046,900	\$4,341,150	\$4,210,155	(\$130,995)	\$4,255,105
2 Other	0	0	0	0	0
3 TOTAL OPERATING REVENUES	<u>26,046,900</u>	<u>4,341,150</u>	<u>4,210,155</u>	<u>(130,995)</u>	<u>4,255,105</u>
OPERATING EXPENSES:					
4 Personnel Services	9,353,382	1,558,897	1,555,989	2,908	1,877,895
5 Supplies and materials	1,563,094	260,516	144,112	116,404	161,581
6 Services and other expenses	4,871,257	811,876	602,471	209,405	463,834
7 Repairs and maintenance	4,696,346	782,724	668,946	113,778	619,793
8 Closure & Postclosure Costs	824,000	137,333	101,110	36,223	136,834
9 Depreciation and amortization	3,036,428	506,071	1,893,339	(1,387,268)	347,365
10 TOTAL OPERATING EXPENSES	<u>24,344,507</u>	<u>4,057,418</u>	<u>4,965,967</u>	<u>(908,549)</u>	<u>3,607,302</u>
11 OPERATING INCOME/(LOSS)	<u>1,702,393</u>	<u>283,732</u>	<u>(755,812)</u>	<u>(1,039,544)</u>	<u>647,803</u>
NONOPERATING REVENUES/(EXPENSES):					
12 Investment income	493,100	82,183	44,270	(37,913)	70,055
13 Interest expense	0	0	0	0	0
14 Gain (loss) on disposal of fixed assets	0	0	11,382	11,382	0
15 Other, net	3,400	567	0	(567)	0
16 INCOME (LOSS) BEFORE OPERATING TRANSFERS	<u>2,198,893</u>	<u>366,482</u>	<u>(700,160)</u>	<u>(1,066,642)</u>	<u>717,858</u>
OPERATING TRANSFERS:					
17 Carryover- Prior Year	0	0	0	0	0
18 Operating transfers out	(2,198,893)	(366,482)	(2,198,893)	(1,832,411)	(1,005,590)
19 NET INCOME/(LOSS)	<u>0</u>	<u>(0)</u>	<u>(2,899,053)</u>	<u>(2,899,053)</u>	<u>(287,732)</u>
20 BEGINNING NET POSITION	<u>33,087,046</u>	<u>33,087,046</u>	<u>33,087,046</u>	<u>0</u>	<u>28,350,962</u>
21 ENDING NET POSITION	<u>\$33,087,046</u>	<u>\$33,087,046</u>	<u>\$30,187,993</u>	<u>(\$2,899,053)</u>	<u>\$28,063,230</u>

Analysis of Net Position	
Cash	
Operating	\$17,364,969
Debt Reserve	-
Receivable	4,006,383
Inventory	-
Capital Assets, net	20,471,422
Other Assets	-
Deferred Outflows	917,060
Liabilities	(12,512,371)
Deferred Inflows	(59,470)
<hr/>	
Net Position	<u>\$30,187,993</u>

This Monthly Financial Report was distributed to the Little Rock Board of Directors on April 18, 2025.

City of Little Rock, Arkansas
Monthly Financial Report
Rivermarket Garage Fund
For the Period Ended February 28, 2025
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Feb 28, 2024 Unaudited</u>
OPERATING REVENUES:					
1 Statehouse Parking	\$992,600	\$165,433	\$135,112	(\$30,321)	\$161,300
2 RiverMarket Parking	906,500	151,083	122,558	(28,525)	224,531
3 Business Licenses	231,800	38,633	342,160	303,527	272,540
4 Street Repairs	106,600	17,767	15,502	(2,265)	41,517
5 Parking Meters	533,500	88,917	78,763	(10,154)	71,377
6 Other	0	0		0	0
7 TOTAL OPERATING REVENUES	<u>2,771,000</u>	<u>461,833</u>	<u>694,095</u>	<u>232,262</u>	<u>771,265</u>
OPERATING EXPENSES:					
8 Personnel Services	219,760	36,627	22,955	13,672	85,726
9 Supplies and materials	25,000	4,167	4,619	(452)	4,488
10 Repairs and maintenance	60,000	10,000	13,205	(3,205)	54,168
11 Services and other expenses	684,219	114,037	87,689	26,348	166,668
12 Depreciation and amortization	240,240	40,040	36,697	3,343	18,349
13 TOTAL OPERATING EXPENSES	<u>1,229,219</u>	<u>204,870</u>	<u>165,165</u>	<u>39,705</u>	<u>329,399</u>
14 OPERATING INCOME/(LOSS)	<u>1,541,781</u>	<u>256,964</u>	<u>528,930</u>	<u>271,967</u>	<u>441,866</u>
NONOPERATING REVENUES/(EXPENSES):					
15 Investment income	544,200	90,700	24,145	(66,555)	31,720
16 Debt Service	(29,626)	(4,938)	(5,672)	(734)	(5,671)
17 Interest expense	(166,910)	(27,818)	(27,756)	62	(33,869)
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>314,908</u>	<u>519,647</u>	<u>204,740</u>	<u>434,046</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>314,908</u>	<u>519,647</u>	<u>204,740</u>	<u>434,046</u>
24 BEGINNING NET POSITION	<u>9,134,550</u>	<u>9,134,550</u>	<u>9,134,550</u>	<u>0</u>	<u>6,877,083</u>
25 ENDING NET POSITION	<u>\$11,023,995</u>	<u>\$9,449,458</u>	<u>\$9,654,197</u>	<u>\$204,740</u>	<u>\$7,311,129</u>

Analysis of Net Position	
Cash	
Operating	\$5,763,176
Debt Reserve	1,659,876
Receivable	409,025
Inventory	-
Capital Assets, net	4,685,255
Other Assets	4,317,532
Liabilities	(3,265,422)
Deferred Inflows	(3,915,245)
Net Position	<u>\$9,654,197</u>

This Monthly Financial Report was distributed to the Little Rock Board of Directors on April 18, 2025.

City of Little Rock, Arkansas
Monthly Financial Report
Police Pension and Relief Fund
For the Period Ended February 28, 2025
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Feb 28, 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	0	0	0	0	0
10 Less investment expense	0	0	0	0	0
11 Net investment income (loss)	0	0	0	0	0
12 TOTAL ADDITIONS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
DEDUCTIONS:					
13 Benefits paid directly to participants	0	0	0	0	0
14 Administrative expenses	0	0	0	0	0
15	0	0	0	0	0
16 INCOME (LOSS) BEFORE OPERATING TRANSFERS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
OPERATING TRANSFERS:					
17 Operating transfers in	0	0	0	0	0
18 Operating transfers out	0	0	0	0	0
19 NET INCOME/(LOSS)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
20 NET POSITION HELD IN TRUST FOR PENSION BENEFITS, BEGINNING	<u>0</u>	<u>0</u>	<u>1,020,074</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 February 28, 2025
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Feb 28, 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)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
12 TOTAL ADDITIONS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
DEDUCTIONS:					
13 Benefits paid directly to participants	0	0	0	0	0
14 Administrative expenses	0	0	0	0	0
15	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
16 INCOME (LOSS) BEFORE OPERATING TRANSFERS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
OPERATING TRANSFERS:					
17 Operating transfers in	0	0	0	0	0
18 Operating transfers out	0	0	0	0	0
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 February 28, 2025
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Feb 28, 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	(337,210)
5 Total Contributions	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(337,210)</u>
Investment income (loss):					
6 Net increase (decrease) in fair value of investments	0	0	(275,263)	(275,263)	17,643
7 Realized gain (loss) on the sale of investments	0	0	34,095	34,095	132,426
8 Interest and dividends	0	0	509,450	509,450	78,636
9	<u>0</u>	<u>0</u>	<u>268,282</u>	<u>268,282</u>	<u>228,705</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>258,707</u>	<u>258,707</u>	<u>214,651</u>
12 TOTAL ADDITIONS	<u>0</u>	<u>0</u>	<u>258,707</u>	<u>258,707</u>	<u>(122,559)</u>
DEDUCTIONS:					
13 Benefits paid directly to participants	0	0	241,078	(241,078)	247,964
14 Administrative expenses	0	0	4,220	(4,220)	0
15 TOTAL DEDUCTIONS	<u>0</u>	<u>0</u>	<u>245,298</u>	<u>(245,298)</u>	<u>247,964</u>
16 NET INCREASE (DECREASE)	<u>0</u>	<u>0</u>	<u>13,409</u>	<u>13,409</u>	<u>(370,523)</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>\$11,385,119</u>	<u>\$11,385,119</u>	<u>\$11,209,504</u>

This Monthly Financial Report was distributed to the Little Rock Board of Directors on April 18, 2025.

City of Little Rock, Arkansas
Monthly Financial Report
Non-Uniform Defined Contribution Fund
For the Period Ended February 28, 2025
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Feb 28, 2024 Unaudited</u>
ADDITIONS:					
Contributions:					
1 Employer	\$0	\$0	\$0	\$0	\$855
2 Plan members	0	0	0	0	399
3 State insurance turnback and guarantee fund	0	0	0	0	0
4 Other	0	0	0	0	(473,096)
5 Total Contributions	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(471,842)</u>
Investment income (loss):					
6 Net increase (decrease) in fair value of investments	0	0	89,466	89,466	124,267
7 Realized gain (loss) on the sale of investments	0	0	0	0	0
8 Interest and dividends	0	0	138,583	138,583	104,506
9	<u>0</u>	<u>0</u>	<u>228,049</u>	<u>228,049</u>	<u>228,773</u>
10 Less investment expense	0	0	(1,324)	(1,324)	(10,200)
11 Net investment income (loss)	0	0	226,725	226,725	218,573
12 TOTAL ADDITIONS	<u>0</u>	<u>0</u>	<u>226,725</u>	<u>226,725</u>	<u>(253,269)</u>
DEDUCTIONS:					
13 Benefits paid directly to participants	0	0	5,709	(5,709)	0
14 Participant directed transfers			0	0	0
15 Administrative expenses	0	0	2,500	(2,500)	1,669
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>218,516</u>	<u>218,516</u>	<u>(254,938)</u>
18 NET POSITION HELD IN TRUST FOR PENSION BENEFITS, BEGINNING	<u>0</u>	<u>0</u>	<u>7,611,790</u>	<u>7,611,790</u>	<u>8,347,761</u>
19 NET POSITION HELD IN TRUST FOR PENSION BENEFITS, ENDING	<u>\$0</u>	<u>\$0</u>	<u>\$7,830,306</u>	<u>\$7,830,306</u>	<u>\$8,092,823</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 February 28, 2025
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Feb 28, 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)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
12 TOTAL ADDITIONS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
DEDUCTIONS:					
13 Benefits paid directly to participants	0	0	0	0	0
14 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>7,125,054</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>\$7,125,054</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 February 28, 2025
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Feb 28, 2024 Unaudited</u>
ADDITIONS:					
Contributions:					
1 Employer	\$0	\$0	\$1,110,128	\$1,110,128	\$848,449
2 Plan members	0	0	551,893	551,893	427,212
3 Participant Directed Transfer	0	0	2,273	2,273	0
4 State insurance turnback and guarantee fund	0	0	0	0	0
5 Other	0	0	0	0	(3,083,695)
6 Total Contributions	<u>0</u>	<u>0</u>	<u>1,664,294</u>	<u>1,664,294</u>	<u>(1,808,034)</u>
Investment income (loss):					
7 Net increase (decrease) in fair value of investments	0	0	(1,582,929)	(1,582,929)	2,097,913
8 Realized gain (loss) on the sale of investments	0	0	0	0	(273,310)
9 Interest and dividends	0	0	4,229,587	4,229,587	617,432
10	0	0	2,646,658	2,646,658	2,442,035
11 Less investment expense	0	0	(123,686)	(123,686)	(140,873)
12 Net investment income (loss)	0	0	2,522,972	2,522,972	2,301,162
13 TOTAL ADDITIONS	<u>0</u>	<u>0</u>	<u>4,187,266</u>	<u>4,187,266</u>	<u>493,128</u>
DEDUCTIONS:					
14 Benefits paid directly to participants	0	0	665,650	(665,650)	515,986
15 Administrative expenses	0	0	36,560	(36,560)	0
16 TOTAL DEDUCTIONS	<u>0</u>	<u>0</u>	<u>702,210</u>	<u>(702,210)</u>	<u>515,986</u>
17 NET INCREASE (DECREASE)	<u>0</u>	<u>0</u>	<u>3,485,056</u>	<u>3,485,056</u>	<u>(22,858)</u>
18 NET POSITION HELD IN TRUST FOR PENSION BENEFITS, BEGINNING	<u>0</u>	<u>0</u>	<u>118,281,635</u>	<u>118,281,635</u>	<u>102,847,677</u>
19 NET POSITION HELD IN TRUST FOR PENSION BENEFITS, ENDING	<u>\$0</u>	<u>\$0</u>	<u>\$121,766,691</u>	<u>\$121,766,691</u>	<u>\$102,824,819</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 February 28, 2025
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Feb 28, 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	158,055	158,055	315,817
7 Realized gain (loss) on the sale of investments	0	0	0	0	0
8 Interest and dividends	0	0	21,483	21,483	44,146
9	<u>0</u>	<u>0</u>	<u>179,538</u>	<u>179,538</u>	<u>359,963</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>145,791</u>	<u>145,791</u>	<u>333,329</u>
12 TOTAL ADDITIONS	<u>0</u>	<u>0</u>	<u>145,791</u>	<u>145,791</u>	<u>333,329</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>145,791</u>	<u>145,791</u>	<u>333,329</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>\$13,823,277</u>	<u>\$13,823,277</u>	<u>\$11,572,578</u>

This Monthly Financial Report was distributed to the Little Rock Board of Directors on April 18, 2025.

City of Little Rock, Arkansas
Monthly Financial Report
Courts Trust Fund
For the Period Ended February 28, 2025
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Feb 28, 2024 Unaudited</u>
ADDITIONS:					
1 Tax Collections for Other Governments	\$0	\$0	\$525,208	\$525,208	\$221,976
2 Investment Income	0	0	9,833	9,833	1,484
3 Other	0	0	0	0	0
4 Total Additions	<u>0</u>	<u>0</u>	<u>535,041</u>	<u>535,041</u>	<u>223,460</u>
DEDUCTIONS:					
5 Distributions to other governments	0	0	530,125	(530,125)	223,460
6 Other	0	0	0	0	0
7 Total Deductions	<u>0</u>	<u>0</u>	<u>530,125</u>	<u>530,125</u>	<u>223,460</u>
8 NET INCREASE (DECREASE) in NET POSITION	<u>0</u>	<u>0</u>	<u>4,916</u>	<u>4,916</u>	<u>0</u>
9 NET POSITION, BEGINNING	<u>0</u>	<u>0</u>	<u>25,906</u>	<u>0</u>	<u>0</u>
10 NET POSITION, ENDING	<u>\$0</u>	<u>\$0</u>	<u>\$30,822</u>	<u>\$30,822</u>	<u>\$0</u>

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Accounts Payable, Bonds Payable and Other Payables
For the Period Ended February 28, 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	\$2,641,792	\$6,278,297	\$2,799,665	\$41,503,576	\$687,087		\$53,910,417	\$4,140,577
108 General - Special Projects	185,396			538,812			724,208	5,292,056
110 Seized Money		513,166					513,166	158,400
140 Franchise Fee Collection							0	0
200 Street	(17,560)			7,930,767			7,913,207	95,776
205 Street - Special Projects	0						0	1,342,161
210 Special Projects	(2,095)			11,777			9,682	245,192
220 911	33,020						33,020	157,002
230 CDBG	0						0	172,138
240 HIPP	(55)						(55)	529,332
250 NHSP							0	0
270 Grants	527,785			1,811,474			2,339,259	6,055,395
271 American Rescue Plan Act	1,734			5,377,112			5,378,846	5,581,094
324 2015 Library Improvement Bonds							0	0
325 Short Term Financing Capital Improvements	0						0	4,499,875
326 2012-2021 Capital Project Fund	11,251						11,251	3,135,579
331 2018 Capital Improvement Bond	0						0	639,203
332 2022 Capital Improvement Bond	0						0	23,234,390
352 TIF - Port Authority				125,377			125,377	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			16,537,342			16,576,992	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
561 2022 Library Improvement Bond Fund	49,352			6,653,304			6,702,656	0
570 2018 Hotel Gross Receipts Tax Debt Service							0	0
600 Fleet	2,813	1,552,504	796,627		44,602		2,396,546	0
601 Vehicle Storage Facility	122,918	269,653	34,858	204,198	7,433		639,060	0
603 Waste Disposal	336,063	1,971,181	10,200,111		59,470		12,566,825	0
612 Rivermarket Garage Fund	121,280		30,497	3,645	3,915,245	3,110,000	7,180,667	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			138,700				173,119	0
940 Accounts Payable Clearing Fund	(139,145)						(139,145)	0
Totals	\$3,948,618	\$10,584,801	\$14,000,458	\$81,614,825	\$4,713,837	\$3,110,000	\$117,972,539	\$55,278,170

SUMMARY OF BOND INDEBTEDNESS
For the Period Ended February 28, 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 2/28/2025	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			14,860,000	33,195,000	976,216
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%	2,399,802				2,399,802	
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>\$185,729,619</u>	<u>\$0</u>	<u>\$1,424,832</u>	<u>\$14,860,000</u>	<u>\$169,444,787</u>	<u>\$1,282,182</u>

City of Little Rock, Arkansas
Monthly Financial Report
Definitions
For the Period Ended February 28, 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.