

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Mar 31, 2024 Unaudited</u>
REVENUES:					
1 General property taxes	\$39,748,000	\$9,937,000	\$13,291,370	\$3,354,370	\$9,341,756
2 Sales taxes	143,172,400	35,793,100	33,983,424	(1,809,676)	33,793,406
3 Licenses and permits	14,195,900	3,548,975	8,006,610	4,457,635	8,116,494
4 Intergovernmental	12,272,100	3,068,025	-	(3,068,025)	0
5 Charges for services	12,169,700	3,042,425	2,887,191	(155,234)	2,898,842
6 Fines and fees	1,902,500	475,625	637,654	162,029	399,479
7 Utility franchise fees	35,313,950	8,828,488	8,729,693	(98,795)	8,774,084
8 Investment income	174,000	43,500	173,254	129,754	52,661
9 Miscellaneous	1,121,200	280,300	246,354	(33,946)	168,430
10 TOTAL REVENUES	<u>260,069,750</u>	<u>65,017,438</u>	<u>67,955,550</u>	<u>2,938,113</u>	<u>63,545,152</u>
EXPENDITURES:					
GENERAL GOVERNMENT:					
11 Executive Administration	31,147,550	7,786,888	7,945,556	(158,669)	6,412,161
12 Board of Directors	412,772	103,193	108,633	(5,440)	87,736
13 Community Programs	236,896	59,224	2,290	56,934	66,280
14 City Attorney	3,001,054	750,264	778,442	(28,179)	601,293
15 District Court - First Division (Criminal)	1,583,659	395,915	364,801	31,114	349,409
16 District Court - Third Division (Environmental)	650,688	162,672	148,127	14,545	149,716
17 District Court - Second Division (Traffic)	1,399,485	349,871	357,139	(7,268)	349,738
18 Finance	5,507,520	1,376,880	1,569,311	(192,431)	1,141,949
19 Human Resources	3,088,111	772,028	710,731	61,297	668,617
20 Information Technology	7,920,416	1,980,104	2,416,555	(436,451)	2,561,330
21 Planning and Development	3,615,404	903,851	806,217	97,634	879,018
22 TOTAL GENERAL GOVERNMENT	<u>58,563,555</u>	<u>14,640,889</u>	<u>15,207,802</u>	<u>(566,913)</u>	<u>13,267,247</u>
23 PUBLIC WORKS	1,176,089	294,022	300,150	(6,128)	250,587
24 PARKS & RECREATION	11,573,441	2,893,360	2,954,751	(61,391)	2,695,982
25 RIVERMARKET	1,055,200	263,800	424,800	(161,000)	25,174
26 GOLF	1,827,420	456,855	426,801	30,054	504,989
27 JIM DAILEY FITNESS & AQUATICS	906,575	226,644	240,323	(13,679)	219,905
28 ZOO	7,792,510	1,948,128	2,008,327	(60,200)	1,844,914
29 FIRE	64,235,520	16,058,880	15,253,413	805,467	14,328,158
30 POLICE	93,286,069	23,321,517	23,118,219	203,298	21,313,092
31 911 OPERATIONS	4,989,948	1,247,487	1,439,152	(191,665)	1,219,480
32 HOUSING & NEIGHBORHOOD PROGRAMS	8,842,481	2,210,620	1,947,837	262,783	1,721,173
33 DEBT SERVICE:					
34 Principal	2,619,726	654,932	1,424,832	(769,901)	1,374,583
35 Fiscal Charges on Long Term Debt	243,689	60,922	223,551	(162,629)	273,800
36 CAPITAL OUTLAY	63,325	15,831	12,619	3,212	112,177
37 VACANCY SAVINGS	(6,689,828)	(1,672,457)	0	(1,672,457)	0
38 TOTAL EXPENDITURES	<u>250,485,720</u>	<u>62,621,430</u>	<u>64,982,577</u>	<u>(2,361,147)</u>	<u>59,151,261</u>
39 REVENUES OVER (UNDER) EXPENDITURES	<u>9,584,030</u>	<u>2,396,008</u>	<u>2,972,973</u>	<u>576,966</u>	<u>4,393,891</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	759,587	3,038,349	2,278,762	1,462,307
44 TRANSFERS OUT	(12,622,379)	(3,155,595)	(12,622,379)	(9,466,784)	(12,579,662)
REVENUES AND OTHER FINANCING SOURCES OVER (UNDER)					
45 EXPENDITURES AND OTHER FINANCING USES	<u>0</u>	<u>0</u>	<u>(6,611,057)</u>	<u>(6,611,057)</u>	<u>(6,723,464)</u>
46 BEGINNING FUND BALANCE	<u>\$38,022,273</u>	<u>38,022,273</u>	<u>38,022,273</u>	<u>0</u>	<u>37,689,080</u>
47 ENDING FUND BALANCE (Notes 1 and 2)	<u>\$38,022,273</u>	<u>\$38,022,273</u>	<u>\$31,411,216</u>	<u>(\$6,611,057)</u>	<u>\$30,965,616</u>

Note 1: Total encumbrances included in the reported expenditures are \$4,603,668.

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 March 31, 2025 fund balance in Fund 108 is \$49,467,842.
The March 31, 2025 fund balance in Fund 110 is \$231,951.

263,108,099

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>3/31/2024 Unaudited</u>
REVENUES:					
1 Charges for services	\$0	\$0	4,616	4,616	5,408
2 Fines and fees	0	0	31,586	31,586	10,824
3 Intergovernmental	0	0	-	-	-
4 Interest income	0	0	-	-	-
5 Miscellaneous	0	0	47,572	47,572	22,273
6 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>83,774</u>	<u>83,774</u>	<u>38,505</u>
EXPENDITURES:					
7 Executive Administration	0	0	1,651,424	(1,651,424)	2,276,659
8 City Attorney	0	0	-	-	-
9 Finance	0	0	73,592	(73,592)	15,996
10 Information Technology	0	0	48,627	(48,627)	224,310
12 Human Resources	0	0	66,756	(66,756)	217,564
13 Planning	0	0	77,100	(77,100)	93,351
14 Community Programs	0	0	1,867,445	(1,867,445)	2,436,528
15 Public Works	0	0	75,095	(75,095)	392,529
16 Parks and Recreation	0	0	17,916	(17,916)	68,012
17 Jim Dailey Fitness and Aquatics	0	0	-	-	600,000
18 Fire	0	0	11,241	(11,241)	31,255
19 Police	0	0	104,864	(104,864)	341,498
20 Housing	0	0	783,975	(783,975)	692,349
21 Fleet	0	0	-	-	-
22 Zoo	0	0	71,659	(71,659)	700,242
23 Debt Service:					
24 Principal	0	0	-	-	-
25 Fiscal Charges on Long Term Debt	0	0	-	-	-
26 Capital Outlay	0	0	3,042,640	(3,042,640)	2,318,301
27 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>7,892,334</u>	<u>(7,892,334)</u>	<u>10,408,594</u>
28 REVENUES OVER (UNDER) EXPENDITURES	0	0	(7,808,560)	7,976,108	(10,370,089)
OTHER FINANCING SOURCES (USES):					
29 Transfers In	0	0	12,278,250	12,278,250	12,422,529
30 Transfers Out	0	0	-	-	-
REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES					
31	0	0	4,469,690	4,469,690	2,052,440
32 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>44,998,152</u>	<u>44,998,152</u>	<u>49,485,848</u>
33 ENDING FUND BALANCE (Note 1)	<u>\$0</u>	<u>\$0</u>	<u>49,467,842</u>	<u>49,467,842</u>	<u>51,538,288</u>

Note 1: As of March 31, 2025, fund balance is comprised of 376 special projects.

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Mar 31, 2024 Unaudited</u>
REVENUES:					
1 Charges for services	\$0	\$0	\$0	\$0	\$0
2 Interest income	0	0	3,578	3,578	3,445
3 Miscellaneous	0	0	28,734	28,734	14,920
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>32,312</u>	<u>32,312</u>	<u>18,365</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	(126,088)	(126,088)	5,393
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	(126,088)	(126,088)	5,393
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>\$231,951</u>	<u>\$231,951</u>	<u>\$273,706</u>

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Mar 31, 2024 Unaudited</u>
REVENUES:					
1 Utility franchise fees	\$0	\$0	(2,927)	(2,927)	(\$102,894)
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>(2,927)</u>	<u>(2,927)</u>	<u>(102,894)</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	(2,927)	(2,927)	(102,894)
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	(2,927)	(2,927)	(102,894)
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>\$565,453</u>	<u>\$565,453</u>	<u>\$476,454</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 March 31, 2025
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Mar 31, 2024 Unaudited</u>
REVENUES:					
1 General property taxes	\$8,164,300	\$2,041,075	\$2,755,060	\$713,985	\$1,916,870
2 Licenses and permits	17,300	4,325	0	(4,325)	0
3 Intergovernmental	16,964,200	4,241,050	3,986,353	(254,697)	4,052,985
4 Charges for services	34,300	8,575	7,872	(703)	8,200
5 Investment income	910,500	227,625	197,576	(30,049)	219,564
6 Miscellaneous	68,600	17,150	12,430	(4,720)	17,257
7 TOTAL REVENUES	<u>26,159,200</u>	<u>6,539,800</u>	<u>6,959,291</u>	<u>419,491</u>	<u>6,214,876</u>
EXPENDITURES:					
Public Works:					
8 General Administration	3,207,910	801,978	770,456	31,522	757,763
9 Operations Administration	656,546	164,137	206,023	(41,887)	137,728
10 Street & Drainage Maintenance	9,030,876	2,257,719	2,302,529	(44,810)	2,270,617
11 Storm Drainage Maintenance	1,356,894	339,224	260,877	78,347	267,635
12 Work Pool	138,591	34,648	14,165	20,483	13,643
13 Resource Control & Scheduling	419,427	104,857	151,991	(47,134)	96,225
14 Control Devices	1,127,427	281,857	250,052	31,805	302,967
15 Signals	1,046,407	261,602	340,527	(78,925)	305,796
16 Parking Meters	139,143	34,786	49,292	(14,506)	35,906
17 Civil Engineering	1,851,867	462,967	331,171	131,796	376,148
18 Traffic Engineering	3,805,657	951,414	889,495	61,919	978,967
19 Parking Enforcement	371,499	92,875	69,520	23,355	70,879
20 Capital Outlay	0	0	0	0	2,583
21 Debt Service	0	0	10,946	(10,946)	0
22 TOTAL EXPENDITURES	<u>23,152,244</u>	<u>5,788,061</u>	<u>5,647,044</u>	<u>141,017</u>	<u>5,616,857</u>
23 REVENUES OVER (UNDER) EXPENDITURES	3,006,956	751,739	1,312,247	560,508	598,019
OTHER FINANCING SOURCES (USES):					
24 Leases	0	0	0	0	0
25 Transfers In	284,000	71,000	284,000	213,000	284,000
26 Transfers Out	(3,290,956)	(822,739)	(3,290,956)	(2,468,217)	(2,874,217)
REVENUES AND OTHER FINANCING SOURCES OVER (UNDER)					
27 EXPENDITURES AND OTHER FINANCING USES	-	-	(1,694,707)	(1,694,709)	(1,992,198)
28 BEGINNING FUND BALANCE	<u>20,943,841</u>	<u>20,943,841</u>	<u>20,943,841</u>	<u>0</u>	<u>27,217,670</u>
29 ENDING FUND BALANCE (Note 1)	<u>\$20,943,841</u>	<u>\$20,943,841</u>	<u>\$19,249,134</u>	<u>(\$1,694,709)</u>	<u>\$25,225,472</u>

Note 1: Fund 205, Street Special Projects Fund, is considered part of the Street Fund.
The March 31, 2025 fund balance in Fund 205 is \$13,445,613.

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Mar 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	9,517	9,517	7,905
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>9,517</u>	<u>9,517</u>	<u>7,905</u>
EXPENDITURES:					
5 Public Works	0	0	465,887	(465,887)	389,603
6 Capital Outlay			<u>1,778,237</u>	<u>(1,778,237)</u>	<u>2,133,291</u>
7 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>2,244,124</u>	<u>(2,244,124)</u>	<u>2,522,894</u>
8 REVENUES OVER (UNDER) EXPENDITURES	0	0	(2,234,607)	(2,234,607)	(2,514,989)
OTHER FINANCING SOURCES (USES):					
9 Transfers In	0	0	2,316,581	2,316,581	2,290,000
10 Transfers Out	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
REVENUES AND OTHER FINANCING SOURCES OVER (UNDER)					
11 EXPENDITURES AND OTHER FINANCING USES	0	0	81,974	81,974	(224,989)
12 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>13,363,639</u>	<u>13,363,639</u>	<u>5,311,871</u>
13 ENDING FUND BALANCE (Note 1)	<u>\$0</u>	<u>\$0</u>	<u>\$13,445,613</u>	<u>\$13,445,613</u>	<u>\$5,086,882</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 March 31, 2025
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Mar 31, 2024 Unaudited</u>
REVENUES:					
1 Licenses and permits	\$0	\$0	\$51,756	\$51,756	\$30,693
2 Intergovernmental	0	0	113,479	113,479	89,883
3 Charges for services	0	0	498,974	498,974	364,728
4 Fines and fees	0	0	230,044	230,044	166,452
5 Interest income	0	0	2,184	2,184	4,020
6 Miscellaneous	0	0	434,274	434,274	390,327
7 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>1,330,711</u>	<u>1,330,711</u>	<u>1,046,103</u>
EXPENDITURES:					
8 Executive Administration	0	0	52,743	(52,743)	79,776
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	3,903	(3,903)	59
13 District Court - Third Division (Environmental)	0	0	0	0	0
14 Finance	0	0	153,757	(153,757)	26,305
15 Human Resources	0	0	11,184	(11,184)	284
16 Information Technology	0	0	0	0	0
17 Planning	0	0	5,421	(5,421)	15,394
18 Fleet	0	0	776	(776)	108,045
19 Public Works	0	0	0	0	88
20 Parks and Recreation	0	0	538,712	(538,712)	274,055
21 Jim Dailey Fitness & Aquatics	0	0	0	0	0
22 Fire	0	0	297,063	(297,063)	346,147
23 Police	0	0	101,812	(101,812)	3,118
24 Housing	0	0	146,295	(146,295)	204,541
25 Zoo	0	0	37,875	(37,875)	(17,542)
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	1,073,117	(1,073,117)	193,957
30 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>2,422,658</u>	<u>(2,422,658)</u>	<u>1,237,804</u>
31 REVENUES OVER (UNDER) EXPENDITURES	0	0	(1,091,947)	(1,091,947)	(191,701)
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	(1,091,947)	(1,091,947)	(191,701)
35 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>13,573,143</u>	<u>13,573,143</u>	<u>12,399,018</u>
36 ENDING FUND BALANCE (Note 1)	<u>\$0</u>	<u>\$0</u>	<u>\$12,481,196</u>	<u>\$12,481,196</u>	<u>\$12,207,317</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 March 31, 2025
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Mar 31, 2024 Unaudited</u>
REVENUES:					
1 Charges for services	\$0	\$0	\$159,332	\$159,332	\$482,668
2 Interest income	0	0	41,217	41,217	37,940
3 Miscellaneous	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>200,549</u>	<u>200,549</u>	<u>520,608</u>
EXPENDITURES:					
5 Police	0	0	130,096	(130,096)	78,017
6 Debt Service					
7 Capital Outlay			0	0	0
8 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>130,096</u>	<u>(130,096)</u>	<u>78,017</u>
9 REVENUES OVER (UNDER) EXPENDITURES	0	0	70,453	70,453	442,591
OTHER FINANCING SOURCES (USES):					
10 Transfers In	0	0	0	0	0
11 Transfers Out	0	0	0	0	0
REVENUES AND OTHER FINANCING SOURCES OVER (UNDER)					
12 EXPENDITURES AND OTHER FINANCING USES	0	0	70,453	70,453	442,591
13 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>6,310,212</u>	<u>6,310,212</u>	<u>4,765,446</u>
14 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$6,380,665</u>	<u>\$6,380,665</u>	<u>\$5,208,037</u>

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Mar 31, 2024 Unaudited</u>
REVENUES:					
1 Intergovernmental	\$0	\$0	(\$4,229,009)	(\$4,229,009)	\$279,531
2 Charges for Services	0	0	0	0	0
3 Interest income	0	0	9,055	9,055	3,484
4 Program income	0	0	0	0	0
5 Miscellaneous	0	0	292,505	292,505	0
TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>(3,927,449)</u>	<u>(3,927,449)</u>	<u>283,015</u>
EXPENDITURES:					
6 General Government	0	0	554,963	(554,963)	579,148
7 Public Works	0	0	2,918,829	(2,918,829)	5,385,368
8 Parks & Recreation	0	0	301,165	(301,165)	(44,460)
9 Fleet	0	0	0	0	0
10 Zoo	0	0	0	0	0
11 Fire	0	0	5,841,035	(5,841,035)	264,603
12 Police	0	0	571,064	(571,064)	159,491
13 Housing	0	0	20	(20)	20,883
14 Capital Outlay	0	0	2,399,611	(2,399,611)	4,204,943
TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>12,586,687</u>	<u>(12,586,687)</u>	<u>10,569,976</u>
15 REVENUES OVER (UNDER) EXPENDITURES	0	0	(16,514,136)	(16,514,136)	(10,286,961)
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	(16,514,136)	(16,514,136)	(10,286,961)
19 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>(749,539)</u>	<u>17,775</u>	<u>(1,182,909)</u>
20 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>(\$17,263,675)</u>	<u>(\$17,263,675)</u>	<u>(\$11,469,870)</u>

Expenditures include:	
Expended	\$1,263,590
Encumbered	<u>11,323,097</u>
	<u>\$12,586,687</u>

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Mar 31, 2024 Unaudited</u>
REVENUES:					
1 Intergovernmental	\$0	\$0	1,487,306	\$1,487,306	\$1,160,197
2 Charges for Services	0	0	0	0	0
3 Interest income	0	0	91,252	91,252	11,524
4 Program income	0	0	0	0	0
5 Miscellaneous	0	0	0	0	0
TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>1,578,558</u>	<u>1,578,558</u>	<u>1,171,721</u>
EXPENDITURES:					
6 General Government	0	0	311,922	(311,922)	1,653,037
7 Public Works	0	0	(30,260)	30,260	27,937
8 Parks & Recreation	0	0	1,494,905	(1,494,905)	11,400
9 Fleet	0	0	0	0	0
10 Fire	0	0	299,146	(299,146)	190,155
11 Police	0	0	27,805	(27,805)	320,848
12 Housing	0	0	0	0	128,788
13 Capital Outlay	0	0	4,762,186	(4,762,186)	3,245,998
TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>6,865,704</u>	<u>(6,865,704)</u>	<u>5,578,163</u>
14 REVENUES OVER (UNDER) EXPENDITURES	0	0	(5,287,146)	(5,287,146)	(4,406,442)
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	(5,287,146)	(5,287,146)	(4,406,442)
18 BEGINNING FUND BALANCE	0	0	1,368,494	1,368,494	331,379
19 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>(\$3,918,652)</u>	<u>(\$3,918,652)</u>	<u>(\$4,075,063)</u>
Expenditures include:					
Expended	\$1,188,060				
Encumbered	5,677,643				
	<u>\$6,865,703</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 March 31, 2025
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Mar 31, 2024 Unaudited</u>
REVENUES:					
1 Intergovernmental	\$0	\$0	\$657,760	\$657,760	\$418,390
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>418,390</u>
EXPENDITURES:					
5 General Government	0	0	0	0	0
6 Housing	0	0	370,232	(370,232)	430,298
7 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>370,232</u>	<u>(370,232)</u>	<u>430,298</u>
8 REVENUES OVER (UNDER) EXPENDITURES	0	0	290,028	290,028	(11,908)
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)					
11 EXPENDITURES AND OTHER FINANCING USES	0	0	290,028	290,028	(11,908)
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>\$873,384</u>	<u>\$873,384</u>	<u>\$1,220,429</u>

Expenditures include:

Expended	\$253,543
Encumbered	116,689
	<u>\$370,232</u>

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Mar 31, 2024 Unaudited</u>
REVENUES:					
1 Intergovernmental	\$0	\$0	\$527,219	\$527,219	\$392,771
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>527,219</u>	<u>527,219</u>	<u>392,771</u>
EXPENDITURES:					
5 General Government	0	0	0	0	0
6 Housing	0	0	807,971	(807,971)	963,220
7 Capital Outlay	0	0	0	0	0
8 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>807,971</u>	<u>(807,971)</u>	<u>963,220</u>
9 REVENUES OVER (UNDER) EXPENDITURES	0	0	(280,752)	(280,752)	(570,449)
OTHER FINANCING SOURCES (USES):					
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	(280,752)	(280,752)	(570,449)
12 EXPENDITURES AND OTHER FINANCING USES	0	0	(280,752)	(280,752)	(570,449)
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>\$399,417</u>	<u>\$399,417</u>	<u>\$616,522</u>

Expenditures include:

Expended	\$301,634
Encumbered	<u>506,337</u>
	<u>\$807,971</u>

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Mar 31, 2024 Unaudited</u>
REVENUES:					
1 Intergovernmental	\$0	\$0	\$50,251	\$50,251	\$25,144
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>50,251</u>	<u>50,251</u>	<u>25,144</u>
EXPENDITURES:					
5 General Government	0	0	0	0	0
6 Housing	0	0	49,800	(49,800)	34,285
7 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>49,800</u>	<u>(49,800)</u>	<u>34,285</u>
8 REVENUES OVER (UNDER) EXPENDITURES	0	0	451	451	(9,141)
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) 12 EXPENDITURES AND OTHER FINANCING USES	0	0	451	451	(9,141)
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>\$12,652</u>	<u>\$12,652</u>	<u>\$5,758</u>
Expenditures include:					
Expended	\$49,800				
Encumbered	<u>0</u>				
	<u>\$49,800</u>				

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Mar 31, 2024 Unaudited</u>
REVENUES:					
1 Charges for Services	\$0	\$0	\$0	\$0	\$0
2 Interest income	0	0	3,907	3,907	11,741
3 Donations	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>3,907</u>	<u>3,907</u>	<u>11,741</u>
EXPENDITURES:					
5 General Government	0	0	0	0	49
6 Public Works	0	0	0	0	0
7 Parks and Recreation	0	0	153,706	(153,706)	1,000
8 Fire	0	0	(43,302)	43,302	0
9 Police	0	0	1,150	(1,150)	2,270
10 Fleet	0	0	0	0	0
11 Capital Outlay	0	0	4,335,134	(4,335,134)	1,050,982
12 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>4,446,688</u>	<u>(4,446,688)</u>	<u>1,054,301</u>
13 REVENUES OVER (UNDER) EXPENDITURES	0	0	(4,442,781)	(4,442,781)	(1,042,560)
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	0	0	(4,442,781)	(4,442,781)	(1,042,560)
18 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>252,058</u>	<u>252,058</u>	<u>1,355,955</u>
19 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>(\$4,190,723)</u>	<u>(\$4,190,723)</u>	<u>\$313,395</u>

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Mar 31, 2024 Unaudited</u>
REVENUES:					
1 3/8 Cent Sales Tax	\$0	\$0	\$0	\$0	\$0
2 Interest income	0	0	113,454	113,454	178,615
3 Miscellaneous Income	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>113,454</u>	<u>113,454</u>	<u>178,615</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	38,684
8 Parks and Recreation	0	0	242,232	(242,232)	113,021
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	477,174	(477,174)	104,633
13 Capital Outlay	0	0	2,382,946	(2,382,946)	8,342,678
14 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>3,100,352</u>	<u>(3,100,352)</u>	<u>8,599,016</u>
15 REVENUES OVER (UNDER) EXPENDITURES	0	0	(2,986,898)	(2,986,898)	(8,420,401)
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	(2,986,898)	(2,986,898)	(8,420,401)
20 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>15,460,408</u>	<u>15,460,408</u>	<u>23,626,680</u>
21 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$12,473,510</u>	<u>\$12,473,510</u>	<u>\$15,206,279</u>
Expenditures include:					
Expended		\$36,998			
Encumbered		<u>3,063,354</u>			
Total		<u>\$3,100,352</u>			

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Mar 31, 2024 Unaudited</u>
REVENUES:					
1 Interest income	\$0	\$0	\$1,588	\$1,588	\$1,801
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>1,588</u>	<u>1,588</u>	<u>1,801</u>
EXPENDITURES:					
4 General Government	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
5 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
6 REVENUES OVER (UNDER) EXPENDITURES	0	0	1,588	1,588	1,801
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	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
REVENUES AND OTHER FINANCING SOURCES OVER (UNDER)	0	0	1,588	1,588	1,801
13 EXPENDITURES AND OTHER FINANCING USES	0	0	1,588	1,588	1,801
14 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>275,852</u>	<u>275,852</u>	<u>272,154</u>
15 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$277,440</u>	<u>\$277,440</u>	<u>\$273,955</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 March 31, 2025
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Mar 31, 2024 Unaudited</u>
REVENUES:					
1 Interest income	\$0	\$0	\$7,582	\$7,582	\$23,408
2 Miscellaneous	0	0	0	0	0
3 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>7,582</u>	<u>7,582</u>	<u>23,408</u>
EXPENDITURES:					
4 Public Works Capital Outlay	0	0	758,481	(758,481)	1,511,139
5 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>758,481</u>	<u>(758,481)</u>	<u>1,511,139</u>
6 REVENUES OVER (UNDER) EXPENDITURES	0	0	(750,899)	(750,899)	(1,487,731)
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	(750,899)	(750,899)	(1,487,731)
13 EXPENDITURES AND OTHER FINANCING USES	0	0	(750,899)	(750,899)	(1,487,731)
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>\$707,887</u>	<u>\$707,887</u>	<u>\$741,082</u>

Expenditures include:	
Expended	\$88,861
Encumbered	<u>669,620</u>
Total	<u>\$758,481</u>

Note 1: As of March 31, 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 March 31, 2025
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Mar 31, 2024 Unaudited</u>
REVENUES:					
1 General Property Taxes	\$0	\$0	\$45,779	\$45,779	\$0
2 Interest income	0	0	1,369	1,369	1,304
3 Miscellaneous	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>47,148</u>	<u>47,148</u>	<u>1,304</u>
EXPENDITURES:					
5 Street & Drainage	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	47,148	47,148	1,304
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)					
11 EXPENDITURES AND OTHER FINANCING USES	0	0	47,148	47,148	1,304
12 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>173,472</u>	<u>173,472</u>	<u>176,157</u>
13 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$220,620</u>	<u>\$220,620</u>	<u>\$177,461</u>

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Mar 31, 2024 Actual</u>
REVENUES:					
1 Interest income	\$0	\$0	\$122,580	\$122,580	\$315,483
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>122,580</u>	<u>122,580</u>	<u>315,483</u>
EXPENDITURES:					
4 General Government	<u>0</u>	<u>0</u>	<u>6,577,804</u>	<u>(6,577,804)</u>	<u>2,766,696</u>
5 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>6,577,804</u>	<u>(6,577,804)</u>	<u>2,766,696</u>
6 REVENUES OVER (UNDER) EXPENDITURES	0	0	(6,455,224)	(6,455,224)	(2,451,213)
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	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
REVENUES AND OTHER FINANCING SOURCES OVER (UNDER)	0	0	(6,455,224)	(6,455,224)	(2,451,213)
14 EXPENDITURES AND OTHER FINANCING USES	0	0	(6,455,224)	(6,455,224)	(2,451,213)
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>\$6,619,368</u>	<u>\$6,619,368</u>	<u>\$23,148,906</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 March 31, 2025
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Mar 31, 2024 Unaudited</u>
REVENUES:					
1 Interest income	\$0	\$0	\$689,862	\$689,862	\$728,923
2 Miscellaneous	0	0	0	0	0
3 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>689,862</u>	<u>689,862</u>	<u>728,923</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	10,889,384	(10,889,384)	5,194,668
7 Parks Capital Outlay	0	0	390,560	(390,560)	2,829,027
8 Zoo Capital Outlay	0	0	926,233	(926,233)	705,729
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>37,417,980</u>	<u>(37,417,980)</u>	<u>24,118,946</u>
6 REVENUES OVER (UNDER) EXPENDITURES	0	0	(36,728,118)	(36,728,118)	(23,390,023)
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	(36,728,118)	(36,728,118)	(23,390,023)
13 EXPENDITURES AND OTHER FINANCING USES	0	0	(36,728,118)	(36,728,118)	(23,390,023)
14 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>75,689,838</u>	<u>75,689,838</u>	<u>55,232,952</u>
15 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$38,961,720</u>	<u>\$38,961,720</u>	<u>\$31,842,929</u>
Expenditures include:					
Expended	\$14,087,885				
Encumbered	<u>23,330,095</u>				
Total	<u>\$37,417,980</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 March 31, 2025
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Mar 31, 2024 Unaudited</u>
REVENUES:					
1 Interest income	\$0	\$0	\$63	\$63	\$71
2 Miscellaneous	0	0	0	0	0
3 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>63</u>	<u>63</u>	<u>71</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	63	63	71
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	63	63	71
14 EXPENDITURES AND OTHER FINANCING USES	0	0	63	63	71
15 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>9,445</u>	<u>9,445</u>	<u>9,227</u>
16 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$9,508</u>	<u>\$9,508</u>	<u>\$9,298</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 March 31, 2025
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Mar 31, 2024 Unaudited</u>
REVENUES:					
1 Property Tax	\$0	\$0	\$0	\$0	\$0
2 Interest Income	0	0	2,154	2,154	2,478
3 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>2,154</u>	<u>2,154</u>	<u>2,478</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	2,154	2,154	2,478
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	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
REVENUES AND OTHER FINANCING SOURCES OVER (UNDER)	0	0	2,154	2,154	2,478
11 EXPENDITURES AND OTHER FINANCING USES	0	0	2,154	2,154	2,478
12 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>330,252</u>	<u>330,252</u>	<u>323,002</u>
13 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$332,406</u>	<u>\$332,406</u>	<u>\$325,480</u>

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Mar 31, 2024 Unaudited</u>
REVENUES:					
1 Property Tax	\$0	\$0	\$5,686,739	\$5,686,739	\$3,993,503
2 Interest Income	0	0	138,639	138,639	123,972
3 Miscellaneous	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>5,825,378</u>	<u>5,825,378</u>	<u>4,117,475</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	(10,054,088)	(10,054,088)	(7,604,406)
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	(10,054,088)	(10,054,088)	(7,604,406)
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>\$8,722,752</u>	<u>(\$10,054,088)</u>	<u>\$6,575,429</u>

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Mar 31, 2024 Unaudited</u>
REVENUES:					
1 Property Tax	\$0	\$0	\$0	\$0	\$0
2 Interest Income	0	0	116	116	549
3 Miscellaneous	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>116</u>	<u>116</u>	<u>549</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	116	116	549
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	116	116	549
12 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>8,878</u>	<u>0</u>	<u>72,505</u>
13 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$8,994</u>	<u>\$116</u>	<u>\$73,054</u>

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Mar 31, 2024 Unaudited</u>
REVENUES:					
1 Franchise Fees	\$0	\$0	\$576,758	\$576,758	\$591,492
2 Charges for Services	0	0	0	0	0
3 Interest income	0	0	772	772	1,181
4 Miscellaneous Revenue	0	0	0	0	0
5 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>577,530</u>	<u>577,530</u>	<u>592,673</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	577,530	577,530	592,673
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
REVENUES AND OTHER FINANCING SOURCES OVER (UNDER)	0	0	577,530	577,530	592,673
16 EXPENDITURES AND OTHER FINANCING USES	0	0	577,530	577,530	592,673
17 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>890,750</u>	<u>890,750</u>	<u>889,261</u>
18 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$1,468,280</u>	<u>\$1,468,280</u>	<u>\$1,481,934</u>

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Mar 31, 2024 Unaudited</u>
REVENUES:					
1 Property Tax	\$0	\$0	\$16,522	\$16,522	\$0
2 Interest Income	0	0	5,237	5,237	9,421
3 Miscellaneous	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>21,759</u>	<u>21,759</u>	<u>9,421</u>
EXPENDITURES:					
5 Debt Service	0	0	272,950	(272,950)	477,450
6 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>272,950</u>	<u>(272,950)</u>	<u>477,450</u>
7 REVENUES OVER (UNDER) EXPENDITURES	0	0	(251,191)	(251,191)	(468,029)
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	(251,191)	(251,191)	(468,029)
12 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>561,007</u>	<u>561,007</u>	<u>812,694</u>
13 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$309,816</u>	<u>\$309,816</u>	<u>\$344,665</u>

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Mar 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)	0	0	0	0	0
11 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 June 04, 2025.

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Mar 31, 2024 Unaudited</u>
REVENUES:					
1 Property Tax	\$0	\$0	\$2,479,745	\$2,479,745	\$1,764,011
2 Interest income	0	0	76,969	76,969	68,278
3 Miscellaneous	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>2,556,714</u>	<u>2,556,714</u>	<u>1,832,289</u>
EXPENDITURES:					
5 Issuance Cost	0	0	0	0	0
6 Debt Service	0	0	6,990,125	(6,990,125)	4,508,000
7 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>6,990,125</u>	<u>(6,990,125)</u>	<u>4,508,000</u>
8 REVENUES OVER (UNDER) EXPENDITURES	0	0	(4,433,411)	(4,433,411)	(2,675,711)
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
REVENUES AND OTHER FINANCING SOURCES OVER (UNDER)					
12 EXPENDITURES AND OTHER FINANCING USES	0	0	(4,433,411)	(4,433,411)	(2,675,711)
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>\$3,593,209</u>	<u>\$3,593,209</u>	<u>\$3,222,013</u>

This Monthly Financial Report was distributed to the Little Rock Board of Directors on June 04, 2025.

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Mar 31, 2024 Unaudited</u>
REVENUES:					
1 Hotel Gross Receipts Tax	\$0	\$0	\$611,791	\$611,791	\$604,011
2 Interest Income	0	0	4,586	4,586	9,078
3 Miscellaneous	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>616,377</u>	<u>616,377</u>	<u>613,089</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	616,377	616,377	613,089
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	616,377	616,377	613,089
14 EXPENDITURES AND OTHER FINANCING USES	0	0	616,377	616,377	613,089
15 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>693,652</u>	<u>693,652</u>	<u>1,298,002</u>
16 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$1,310,029</u>	<u>\$1,310,029</u>	<u>\$1,911,091</u>

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Mar 31, 2024 Unaudited</u>
OPERATING REVENUES:					
1 Charges for services	\$18,398,930	\$4,599,733	\$4,187,510	(\$412,223)	\$3,598,029
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>4,599,733</u>	<u>4,187,510</u>	<u>(412,223)</u>	<u>3,598,029</u>
OPERATING EXPENSES:					
4 Personnel Services	4,812,618	1,203,155	973,416	229,739	1,018,098
5 Supplies and materials	7,674,536	1,918,634	1,210,524	708,110	1,579,641
6 Services and other expenses	4,409,036	1,102,259	803,661	298,598	404,447
7 Repairs and maintenance	1,385,740	346,435	14,652	331,783	175,978
8 Depreciation and amortization	<u>137,000</u>	<u>34,250</u>	<u>80,465</u>	<u>(46,215)</u>	<u>50,022</u>
9 TOTAL OPERATING EXPENSES	<u>18,418,930</u>	<u>4,604,733</u>	<u>3,082,718</u>	<u>1,522,015</u>	<u>3,228,186</u>
10 OPERATING INCOME/(LOSS)	<u>(20,000)</u>	<u>(5,000)</u>	<u>1,104,792</u>	<u>1,109,792</u>	<u>369,843</u>
NONOPERATING REVENUES/(EXPENSES):					
11 Investment income	20,000	5,000	0	(5,000)	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>1,104,792</u>	<u>1,104,792</u>	<u>369,843</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>1,104,792</u>	<u>1,104,792</u>	<u>369,843</u>
18 BEGINNING NET POSITION, AS ORIGINALLY REPORTED	2,504,294	2,504,294	2,504,294	0	3,100,460
19 ENDING NET POSITION	<u>\$2,504,294</u>	<u>\$2,504,294</u>	<u>\$3,609,086</u>	<u>\$1,104,792</u>	<u>\$3,470,303</u>

Analysis of Net Position

Cash	(\$411,271)
Receivable	4,889
Inventory	836,245
Capital Assets, net	4,464,019
Other Assets	903,090
Deferred Outflows	480,655
Liabilities	(2,644,375)
Deferred Inflows	<u>(24,166)</u>
Net Position	<u>\$3,609,086</u>

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Mar 31, 2024 Unaudited</u>
OPERATING REVENUES:					
1 Licenses and permits	\$5,100	\$1,275	\$3,240	\$1,965	\$3,280
2 Charges for services	2,380,000	595,000	667,380	72,380	590,800
3 Other	0	0	0	0	0
4 TOTAL OPERATING REVENUES	<u>2,385,100</u>	<u>596,275</u>	<u>670,620</u>	<u>74,345</u>	<u>594,080</u>
OPERATING EXPENSES:					
5 Personnel Services	930,592	232,648	188,901	43,747	199,741
6 Supplies and materials	119,934	29,984	9,969	20,015	9,093
7 Services and other expenses	783,725	195,931	189,614	6,317	151,937
8 Repairs and maintenance	453,944	113,486	19,620	93,866	6,964
9 Depreciation and amortization	4,000	1,000	43,305	(42,305)	97
10 Refunds	0	0	0	0	0
11 TOTAL OPERATING EXPENSES	<u>2,292,195</u>	<u>573,049</u>	<u>451,409</u>	<u>121,640</u>	<u>367,832</u>
12 OPERATING INCOME/(LOSS)	<u>92,905</u>	<u>23,226</u>	<u>219,211</u>	<u>195,985</u>	<u>226,248</u>
NONOPERATING REVENUES/(EXPENSES):					
13 Investment income	68,100	17,025	18,383	1,358	18,935
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>40,251</u>	<u>237,604</u>	<u>197,353</u>	<u>245,183</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>40,251</u>	<u>237,604</u>	<u>197,353</u>	<u>245,183</u>
20 BEGINNING NET POSITION	<u>2,354,512</u>	<u>2,354,512</u>	<u>2,354,512</u>	<u>0</u>	<u>2,082,614</u>
21 ENDING NET POSITION	<u>\$2,515,517</u>	<u>\$2,394,763</u>	<u>\$2,592,116</u>	<u>\$197,353</u>	<u>\$2,327,797</u>

Analysis of Net Position	
Cash	\$2,877,754
Receivable	8,220
Inventory	0
Capital Assets, net	248,936
Other Assets	0
Deferred Outflows	80,109
Liabilities	(618,876)
Deferred Inflows	(4,027)
Net Position	<u>\$2,592,116</u>

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Mar 31, 2024 Unaudited</u>
OPERATING REVENUES:					
1 Charges for services	\$26,046,900	\$6,511,725	\$6,411,166	(\$100,559)	\$6,467,084
2 Other	0	0	0	0	0
3 TOTAL OPERATING REVENUES	<u>26,046,900</u>	<u>6,511,725</u>	<u>6,411,166</u>	<u>(100,559)</u>	<u>6,467,084</u>
OPERATING EXPENSES:					
4 Personnel Services	9,353,382	2,338,346	2,347,133	(8,788)	2,624,450
5 Supplies and materials	1,563,094	390,774	257,964	132,810	315,854
6 Services and other expenses	4,871,257	1,217,814	1,097,903	119,911	882,863
7 Repairs and maintenance	4,696,346	1,174,087	1,062,471	111,616	928,967
8 Closure & Postclosure Costs	824,000	206,000	157,779	48,221	203,333
9 Depreciation and amortization	3,036,428	759,107	2,239,306	(1,480,199)	627,888
10 TOTAL OPERATING EXPENSES	<u>24,344,507</u>	<u>6,086,127</u>	<u>7,162,556</u>	<u>(1,076,429)</u>	<u>5,583,355</u>
11 OPERATING INCOME/(LOSS)	<u>1,702,393</u>	<u>425,598</u>	<u>(751,390)</u>	<u>(1,176,988)</u>	<u>883,729</u>
NONOPERATING REVENUES/(EXPENSES):					
12 Investment income	493,100	123,275	114,413	(8,862)	116,451
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	850	30	(820)	0
16 INCOME (LOSS) BEFORE OPERATING TRANSFERS	<u>2,198,893</u>	<u>549,723</u>	<u>(625,565)</u>	<u>(1,175,288)</u>	<u>1,000,180</u>
OPERATING TRANSFERS:					
17 Carryover- Prior Year	0	0	0	0	0
18 Operating transfers out	(2,198,893)	(549,723)	(2,198,893)	(1,649,170)	(1,005,590)
19 NET INCOME/(LOSS)	<u>0</u>	<u>0</u>	<u>(2,824,458)</u>	<u>(2,824,458)</u>	<u>(5,410)</u>
20 BEGINNING NET POSITION	<u>31,166,921</u>	<u>31,166,921</u>	<u>31,166,921</u>	<u>0</u>	<u>28,350,962</u>
21 ENDING NET POSITION	<u>\$31,166,921</u>	<u>\$31,166,921</u>	<u>\$28,342,463</u>	<u>(\$2,824,458)</u>	<u>\$28,345,552</u>

Analysis of Net Position	
Cash	
Operating	\$17,442,594
Debt Reserve	-
Receivable	4,014,395
Inventory	-
Capital Assets, net	18,956,633
Other Assets	-
Deferred Outflows	640,874
Liabilities	(12,679,811)
Deferred Inflows	(32,222)
<hr/>	
Net Position	<u>\$28,342,463</u>

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Mar 31, 2024 Unaudited</u>
OPERATING REVENUES:					
1 Statehouse Parking	\$992,600	\$248,150	\$213,117	(\$35,033)	\$294,890
2 RiverMarket Parking	906,500	226,625	194,918	(31,707)	281,909
3 Business Licenses	231,800	57,950	342,268	284,318	221,366
4 Street Repairs	106,600	26,650	27,255	605	56,336
5 Parking Meters	533,500	133,375	122,346	(11,029)	112,199
6 Other	0	0		0	0
7 TOTAL OPERATING REVENUES	<u>2,771,000</u>	<u>692,750</u>	<u>899,904</u>	<u>207,154</u>	<u>966,700</u>
OPERATING EXPENSES:					
8 Personnel Services	219,760	54,940	39,899	15,041	128,589
9 Supplies and materials	25,000	6,250	4,628	1,622	6,732
10 Repairs and maintenance	60,000	15,000	20,460	(5,460)	81,252
11 Services and other expenses	684,219	171,055	133,346	37,709	250,002
12 Depreciation and amortization	240,240	60,060	55,046	5,014	18,349
13 TOTAL OPERATING EXPENSES	<u>1,229,219</u>	<u>307,305</u>	<u>253,379</u>	<u>53,926</u>	<u>484,924</u>
14 OPERATING INCOME/(LOSS)	<u>1,541,781</u>	<u>385,445</u>	<u>646,525</u>	<u>261,080</u>	<u>481,776</u>
NONOPERATING REVENUES/(EXPENSES):					
15 Investment income	544,200	136,050	50,971	(85,079)	50,437
16 Debt Service	(29,626)	(7,407)	(7,906)	(500)	(7,906)
17 Interest expense	(166,910)	(41,728)	(41,634)	94	(50,804)
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>472,361</u>	<u>647,956</u>	<u>175,595</u>	<u>473,503</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>472,361</u>	<u>647,956</u>	<u>175,595</u>	<u>473,503</u>
24 BEGINNING NET POSITION	<u>9,101,987</u>	<u>9,101,987</u>	<u>9,101,987</u>	<u>0</u>	<u>6,874,885</u>
25 ENDING NET POSITION	<u>\$10,991,432</u>	<u>\$9,574,348</u>	<u>\$9,749,943</u>	<u>\$175,595</u>	<u>\$7,348,388</u>

Analysis of Net Position

Cash	
Operating	\$5,748,300
Debt Reserve	1,738,789
Receivable	441,255
Inventory	-
Capital Assets, net	4,734,721
Other Assets	4,322,973
Liabilities	(3,320,850)
Deferred Inflows	(3,915,245)
Net Position	<u>\$9,749,943</u>

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Mar 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)	<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>1,020,074</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 March 31, 2025
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Mar 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	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
9	0	0	0	0	0
10 Less investment expense	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
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	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
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	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
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 March 31, 2025
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Mar 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	17,559
5 Total Contributions	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>17,559</u>
Investment income (loss):					
6 Net increase (decrease) in fair value of investments	0	0	(633,648)	(633,648)	262,607
7 Realized gain (loss) on the sale of investments	0	0	228,739	228,739	132,426
8 Interest and dividends	0	0	38,431	38,431	107,439
9	<u>0</u>	<u>0</u>	<u>(366,478)</u>	<u>(366,478)</u>	<u>502,472</u>
10 Less investment expense	0	0	(9,575)	(9,575)	(2,317)
11 Net investment income (loss)	0	0	(376,053)	(376,053)	500,155
12 TOTAL ADDITIONS	<u>0</u>	<u>0</u>	<u>(376,053)</u>	<u>(376,053)</u>	<u>517,714</u>
DEDUCTIONS:					
13 Benefits paid directly to participants	0	0	360,448	(360,448)	371,272
14 Administrative expenses	0	0	4,220	(4,220)	11,737
15 TOTAL DEDUCTIONS	<u>0</u>	<u>0</u>	<u>364,668</u>	<u>(364,668)</u>	<u>383,009</u>
16 NET INCREASE (DECREASE)	<u>0</u>	<u>0</u>	<u>(740,721)</u>	<u>(740,721)</u>	<u>134,705</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>\$10,630,989</u>	<u>\$10,630,989</u>	<u>\$11,714,732</u>

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Mar 31, 2024 Unaudited</u>
ADDITIONS:					
Contributions:					
1 Employer	\$0	\$0	\$0	\$0	\$4,008
2 Plan members	0	0	0	0	599
3 State insurance turnback and guarantee fund	0	0	0	0	0
4 Other	0	0	0	0	21,452
5 Total Contributions	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>26,059</u>
Investment income (loss):					
6 Net increase (decrease) in fair value of investments	0	0	(642,194)	(642,194)	282,197
7 Realized gain (loss) on the sale of investments	0	0	0	0	0
8 Interest and dividends	0	0	589,422	589,422	123,742
9	0	0	(52,772)	(52,772)	405,939
10 Less investment expense	0	0	(1,324)	(1,324)	(10,200)
11 Net investment income (loss)	0	0	(54,096)	(54,096)	395,739
12 TOTAL ADDITIONS	<u>0</u>	<u>0</u>	<u>(54,096)</u>	<u>(54,096)</u>	<u>421,798</u>
DEDUCTIONS:					
13 Benefits paid directly to participants	0	0	552,277	(552,277)	339,422
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>554,777</u>	<u>(554,777)</u>	<u>341,091</u>
17 NET INCREASE (DECREASE)	<u>0</u>	<u>0</u>	<u>(608,873)</u>	<u>(608,873)</u>	<u>80,707</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>\$7,002,917</u>	<u>\$7,002,917</u>	<u>\$8,428,468</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 March 31, 2025
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Mar 31, 2024 Unaudited</u>
ADDITIONS:					
Contributions:					
1 Employer	\$0	\$0	\$0	\$0	\$36,674
2 Plan members	0	0	0	0	30,150
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>66,824</u>
Investment income (loss):					
6 Net increase (decrease) in fair value of investments	0	0	0	0	533,123
7 Realized gain (loss) on the sale of investments	0	0	0	0	0
8 Interest and dividends	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>259</u>
9	0	0	0	0	533,382
10 Less investment expense	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
11 Net investment income (loss)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>533,382</u>
12 TOTAL ADDITIONS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>600,206</u>
DEDUCTIONS:					
13 Benefits paid directly to participants	0	0	0	0	23,036
14 Participant directed transfers	0	0	0	0	0
15 Administrative expenses	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
16 TOTAL DEDUCTIONS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>23,036</u>
17 NET INCREASE (DECREASE)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>577,170</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>\$7,702,224</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 March 31, 2025
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Mar 31, 2024 Unaudited</u>
ADDITIONS:					
Contributions:					
1 Employer	\$0	\$0	\$439,641	\$439,641	\$1,307,806
2 Plan members	0	0	220,031	220,031	663,184
3 Participant Directed Transfer	0	0	10,272	10,272	0
4 State insurance turnback and guarantee fund	0	0	0	0	0
5 Other	0	0	0	0	(40,139)
6 Total Contributions	<u>0</u>	<u>0</u>	<u>669,944</u>	<u>669,944</u>	<u>1,930,851</u>
Investment income (loss):					
7 Net increase (decrease) in fair value of investments	0	0	(5,934,765)	(5,934,765)	4,139,895
8 Realized gain (loss) on the sale of investments	0	0	0	0	(273,310)
9 Interest and dividends	0	0	6,169,640	6,169,640	898,301
10	<u>0</u>	<u>0</u>	<u>234,875</u>	<u>234,875</u>	<u>4,764,886</u>
11 Less investment expense	0	0	(123,686)	(123,686)	(140,873)
12 Net investment income (loss)	<u>0</u>	<u>0</u>	<u>111,189</u>	<u>111,189</u>	<u>4,624,013</u>
13 TOTAL ADDITIONS	<u>0</u>	<u>0</u>	<u>781,133</u>	<u>781,133</u>	<u>6,554,864</u>
DEDUCTIONS:					
14 Benefits paid directly to participants	0	0	979,595	(979,595)	744,837
15 Administrative expenses	0	0	36,560	(36,560)	0
16 TOTAL DEDUCTIONS	<u>0</u>	<u>0</u>	<u>1,016,155</u>	<u>(1,016,155)</u>	<u>744,837</u>
17 NET INCREASE (DECREASE)	<u>0</u>	<u>0</u>	<u>(235,022)</u>	<u>(235,022)</u>	<u>5,810,027</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>\$118,046,613</u>	<u>\$118,046,613</u>	<u>\$108,657,704</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 March 31, 2025
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Mar 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	158,055	158,055	315,817
7 Realized gain (loss) on the sale of investments	0	0	0	0	0
8 Interest and dividends	<u>0</u>	<u>0</u>	<u>21,483</u>	<u>21,483</u>	<u>44,146</u>
9	0	0	179,538	179,538	359,963
10 Less investment expense	<u>0</u>	<u>0</u>	<u>33,747</u>	<u>33,747</u>	<u>(26,634)</u>
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	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
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 June 04, 2025.

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Mar 31, 2024 Unaudited</u>
ADDITIONS:					
1 Tax Collections for Other Governments	\$0	\$0	\$797,480	\$797,480	\$794,875
2 Investment Income	0	0	14,843	14,843	4,425
3 Other	0	0	0	0	0
4 Total Additions	<u>0</u>	<u>0</u>	<u>812,323</u>	<u>812,323</u>	<u>799,300</u>
DEDUCTIONS:					
5 Distributions to other governments	0	0	804,902	(804,902)	799,300
6 Other	0	0	0	0	0
7 Total Deductions	<u>0</u>	<u>0</u>	<u>804,902</u>	<u>804,902</u>	<u>799,300</u>
8 NET INCREASE (DECREASE) in NET POSITION	<u>0</u>	<u>0</u>	<u>7,421</u>	<u>7,421</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>\$33,327</u>	<u>\$33,327</u>	<u>\$0</u>

This Monthly Financial Report was distributed to the Little Rock Board of Directors on June 04, 2025.

Accounts Payable, Bonds Payable and Other Payables
For the Period Ended March 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	\$2,679,160	\$7,948,852	\$3,219,057	\$41,259,980	\$687,087		\$55,794,136	\$4,603,668
108 General - Special Projects	(78,541)			539,542			461,001	4,836,800
110 Seized Money		513,166					513,166	158,400
140 Franchise Fee Collection							0	0
200 Street				7,841,845			7,841,845	106,832
205 Street - Special Projects							0	1,750,377
210 Special Projects	54,882			11,080			65,962	707,636
220 911	(33,020)						(33,020)	156,002
230 CDBG							0	116,689
240 HIPP							0	506,337
250 NHSP							0	0
270 Grants	398,229			1,811,474			2,209,703	11,323,097
271 American Rescue Plan Act	947,503			5,377,112			6,324,615	5,677,643
324 2015 Library Improvement Bonds							0	0
325 Short Term Financing Capital Improvements							0	4,489,990
326 2012-2021 Capital Project Fund							0	3,063,354
331 2018 Capital Improvement Bond							0	669,620
332 2022 Capital Improvement Bond	62,295						62,295	23,330,095
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			16,352,625			16,392,275	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			6,573,134			6,622,486	0
570 2018 Hotel Gross Receipts Tax Debt Service							0	0
600 Fleet	193,586	1,654,162	796,627		24,166		2,668,541	0
601 Vehicle Storage Facility	129,689	296,678	34,858	157,651	4,027		622,903	0
603 Waste Disposal	355,845	1,901,744	10,422,222		32,222		12,712,033	0
612 Rivermarket Garage Fund	162,972		44,233	3,645	3,915,245	3,110,000	7,236,095	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			69,516				103,935	0
940 Accounts Payable Clearing Fund	885,625						885,625	0
Totals	\$5,881,646	\$12,314,602	\$14,586,513	\$80,970,906	\$4,662,747	\$3,110,000	\$121,526,414	\$61,496,540

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

<u>GENERAL OBLIGATION DEBT</u>	<u>TRUSTEE</u>	<u>ORIGINAL AMOUNT</u>	<u>MATURITY DATE</u>	<u>INTEREST RATE</u>	<u>PRINCIPAL BALANCE AT 12/31/2024</u>	<u>BONDS ISSUED 2024</u>	<u>PRINCIPAL PAID IN 2024</u>	<u>BONDS RETIRED 2024</u>	<u>PRINCIPAL BALANCE AT 3/31/2025</u>	<u>INTEREST PAID IN 2024</u>
2014 Tax Increment Improvement Bonds (Redevelopment District No. 1.)	Regions Bank	\$2,615,000	3/1/2036	6.00%	\$265,000			\$265,000	\$0	
2022 Library Construction and Refunding Bonds	Regions Bank (Paying Agent & Registrar)	40,770,000	3/1/2036	4.10% - 5.00%	37,205,000		6,130,000		31,075,000	
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	
<u>REVENUE BONDS</u>										
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	
<u>TEMPORARY NOTE</u>										
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>\$7,554,832</u>	<u>\$15,125,000</u>	<u>\$163,049,787</u>	<u>\$1,282,182</u>

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