

City of Little Rock, Arkansas
Monthly Financial Report
General Fund
For the Period Ended April 30, 2025
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Apr 30, 2024 Unaudited</u>
REVENUES:					
1 General property taxes	\$39,748,000	\$13,249,333	\$15,062,442	\$1,813,109	\$14,879,791
2 Sales taxes	143,172,400	47,724,133	45,839,940	(1,884,193)	45,553,027
3 Licenses and permits	14,195,900	4,731,967	8,834,203	4,102,236	9,036,164
4 Intergovernmental	12,272,100	4,090,700	-	(4,090,700)	0
5 Charges for services	12,169,700	4,056,567	4,067,750	11,183	3,994,475
6 Fines and fees	1,902,500	634,167	790,590	156,423	482,613
7 Utility franchise fees	35,313,950	11,771,317	11,290,371	(480,946)	10,808,249
8 Investment income	174,000	58,000	283,626	225,626	49,626
9 Miscellaneous	1,121,200	373,733	275,577	(98,156)	320,431
10 TOTAL REVENUES	<u>260,069,750</u>	<u>86,689,917</u>	<u>86,444,499</u>	<u>(245,418)</u>	<u>85,124,376</u>
EXPENDITURES:					
GENERAL GOVERNMENT:					
11 Executive Administration	31,096,433	10,365,478	8,830,277	1,535,201	8,519,246
12 Board of Directors	412,772	137,591	153,042	(15,451)	129,279
13 Community Programs	236,896	78,965	5,922	73,043	73,911
14 City Attorney	2,979,015	993,005	1,042,623	(49,618)	812,885
15 District Court - First Division (Criminal)	1,583,659	527,886	502,617	25,269	461,355
16 District Court - Third Division (Environmental)	650,688	216,896	213,636	3,260	203,323
17 District Court - Second Division (Traffic)	1,397,650	465,883	476,598	(10,715)	463,857
18 Finance	5,475,798	1,825,266	1,988,413	(163,147)	1,492,196
19 Human Resources	3,083,172	1,027,724	1,028,739	(1,015)	1,003,579
20 Information Technology	7,873,215	2,624,405	3,923,325	(1,298,920)	3,010,864
21 Planning and Development	3,585,593	1,195,198	1,158,306	36,892	1,170,212
22 TOTAL GENERAL GOVERNMENT	<u>58,374,891</u>	<u>19,458,297</u>	<u>19,323,498</u>	<u>134,799</u>	<u>17,340,707</u>
23 PUBLIC WORKS	1,154,128	384,709	395,665	(10,956)	341,716
24 PARKS & RECREATION	11,475,293	3,825,098	3,845,577	(20,479)	3,735,547
25 RIVERMARKET	1,055,200	351,733	584,043	(232,310)	303,067
26 GOLF	1,822,266	607,422	600,642	6,780	689,912
27 JIM DAILEY FITNESS & AQUATICS	897,510	299,170	328,419	(29,249)	316,330
28 ZOO	7,764,498	2,588,166	2,694,074	(105,908)	2,593,564
29 FIRE	64,118,286	21,372,762	20,269,185	1,103,577	19,193,998
30 POLICE	92,577,813	30,859,271	30,138,102	721,169	27,970,885
31 911 OPERATIONS	4,921,398	1,640,466	1,926,669	(286,203)	1,647,924
32 HOUSING & NEIGHBORHOOD PROGRAMS	8,759,583	2,919,861	2,640,500	279,361	2,382,996
33 DEBT SERVICE:					
34 Principal	2,619,726	873,242	1,424,832	(551,590)	1,374,583
35 Fiscal Charges on Long Term Debt	243,689	81,230	223,551	(142,321)	273,800
36 CAPITAL OUTLAY	63,325	21,108	12,619	8,489	13,840
37 VACANCY SAVINGS	(5,361,886)	(1,787,295)	0	(1,787,295)	0
38 TOTAL EXPENDITURES	<u>250,485,720</u>	<u>83,495,240</u>	<u>84,407,376</u>	<u>(912,136)</u>	<u>78,178,869</u>
39 REVENUES OVER (UNDER) EXPENDITURES	<u>9,584,030</u>	<u>3,194,677</u>	<u>2,037,123</u>	<u>(1,157,554)</u>	<u>6,945,507</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	1,012,783	3,038,349	2,025,566	1,462,307
44 TRANSFERS OUT	(12,622,379)	(4,207,460)	(12,622,379)	(8,414,919)	(12,579,662)
REVENUES AND OTHER FINANCING SOURCES OVER (UNDER)	<u>0</u>	<u>(0)</u>	<u>(7,546,907)</u>	<u>(7,546,907)</u>	<u>(4,171,848)</u>
45 EXPENDITURES AND OTHER FINANCING USES	<u>0</u>	<u>(0)</u>	<u>(7,546,907)</u>	<u>(7,546,907)</u>	<u>(4,171,848)</u>
46 BEGINNING FUND BALANCE	<u>\$38,061,472</u>	<u>\$38,061,472</u>	<u>\$38,061,472</u>	<u>0</u>	<u>37,689,080</u>
47 ENDING FUND BALANCE (Notes 1 and 2)	<u>\$38,061,472</u>	<u>\$38,061,472</u>	<u>\$30,514,565</u>	<u>(\$7,546,907)</u>	<u>\$33,517,232</u>

Note 1: Total encumbrances included in the reported expenditures are \$6,006,665.

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 April 30, 2025 fund balance in Fund 108 is \$47,299,169.
The April 30, 2025 fund balance in Fund 110 is \$233,215.

City of Little Rock, Arkansas
Monthly Financial Report
General Fund Special Projects Fund
For the Period Ended April 30, 2025
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>4/30/2024 Unaudited</u>
REVENUES:					
1 Charges for services	\$0	\$0	6,577	6,577	7,246
2 Fines and fees	0	0	44,408	44,408	34,674
3 Intergovernmental	0	0	-	-	-
4 Interest income	0	0	-	-	-
5 Miscellaneous	0	0	60,765	60,765	40,087
6 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>111,750</u>	<u>111,750</u>	<u>82,007</u>
EXPENDITURES:					
7 Executive Administration	0	0	1,995,373	(1,995,373)	3,395,370
8 City Attorney	0	0	-	-	-
9 Finance	0	0	96,121	(96,121)	15,996
10 Information Technology	0	0	48,627	(48,627)	224,310
12 Human Resources	0	0	82,441	(82,441)	231,883
13 Planning	0	0	123,951	(123,951)	93,352
14 Community Programs	0	0	2,961,067	(2,961,067)	2,917,445
15 Public Works	0	0	127,992	(127,992)	573,399
16 Parks and Recreation	0	0	23,732	(23,732)	72,373
17 Jim Dailey Fitness and Aquatics	0	0	-	-	600,000
18 Fire	0	0	14,924	(14,924)	34,440
19 Police	0	0	122,579	(122,579)	407,157
20 Housing	0	0	1,342,456	(1,342,456)	794,429
21 Fleet	0	0	-	-	-
22 Zoo	0	0	45,765	(45,765)	708,525
23 Debt Service:					
24 Principal	0	0	-	-	-
25 Fiscal Charges on Long Term Debt	0	0	-	-	-
26 Capital Outlay	0	0	3,089,193	(3,089,193)	2,550,602
27 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>10,074,221</u>	<u>(10,074,221)</u>	<u>12,619,281</u>
28 REVENUES OVER (UNDER) EXPENDITURES	0	0	(9,962,471)	10,185,971	(12,537,274)
OTHER FINANCING SOURCES (USES):					
29 Transfers In	0	0	12,263,488	12,263,488	12,422,529
30 Transfers Out	0	0	-	-	-
REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES					
31	0	0	2,301,017	2,301,017	(114,745)
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>47,299,169</u>	<u>47,299,169</u>	<u>49,371,103</u>

Note 1: As of April 30, 2025, fund balance is comprised of 376 special projects.

City of Little Rock, Arkansas
Monthly Financial Report
Seized Money Fund
For the Period Ended April 30, 2025
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Apr 30, 2024 Unaudited</u>
REVENUES:					
1 Charges for services	\$0	\$0	\$0	\$0	\$0
2 Interest income	0	0	4,842	4,842	3,445
3 Miscellaneous	0	0	28,734	28,734	14,920
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>33,576</u>	<u>33,576</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	(124,824)	(124,824)	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	(124,824)	(124,824)	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>\$233,215</u>	<u>\$233,215</u>	<u>\$273,706</u>

City of Little Rock, Arkansas
Monthly Financial Report
Franchise Fee Collection Fund
For the Period Ended April 30, 2025
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Apr 30, 2024 Unaudited</u>
REVENUES:					
1 Utility franchise fees	\$0	\$0	141,177	\$141,177	\$407,845
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>141,177</u>	<u>141,177</u>	<u>407,845</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	141,177	141,177	407,845
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	141,177	141,177	407,845
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>\$709,557</u>	<u>\$709,557</u>	<u>\$987,193</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 April 30, 2025
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Apr 30, 2024 Unaudited</u>
REVENUES:					
1 General property taxes	\$8,164,300	\$2,721,433	\$3,117,770	\$396,337	\$3,076,896
2 Licenses and permits	17,300	5,767	0	(5,767)	0
3 Intergovernmental	16,964,200	5,654,733	5,433,522	(221,211)	5,537,859
4 Charges for services	34,300	11,433	8,334	(3,099)	18,700
5 Investment income	910,500	303,500	342,675	39,175	339,614
6 Miscellaneous	68,600	22,867	16,277	(6,590)	22,680
7 TOTAL REVENUES	<u>26,159,200</u>	<u>8,719,733</u>	<u>8,918,578</u>	<u>198,845</u>	<u>8,995,749</u>
EXPENDITURES:					
Public Works:					
8 General Administration	3,207,910	1,069,303	1,015,693	53,610	1,010,524
9 Operations Administration	656,546	218,849	254,157	(35,308)	184,537
10 Street & Drainage Maintenance	9,030,876	3,010,292	3,202,534	(192,242)	2,941,906
11 Storm Drainage Maintenance	1,356,894	452,298	363,455	88,843	344,304
12 Work Pool	138,591	46,197	19,479	26,718	20,206
13 Resource Control & Scheduling	419,427	139,809	199,514	(59,705)	125,142
14 Control Devices	1,127,427	375,809	323,686	52,123	367,828
15 Signals	1,046,407	348,802	422,423	(73,621)	432,842
16 Parking Meters	139,143	46,381	59,343	(12,962)	44,231
17 Civil Engineering	1,851,867	617,289	430,162	187,127	495,974
18 Traffic Engineering	3,805,657	1,268,552	977,252	291,300	1,045,607
19 Parking Enforcement	371,499	123,833	92,618	31,215	90,383
20 Capital Outlay	0	0	0	0	2,583
21 Debt Service	0	0	14,582	(14,582)	0
22 TOTAL EXPENDITURES	<u>23,152,244</u>	<u>7,717,415</u>	<u>7,374,898</u>	<u>342,517</u>	<u>7,106,067</u>
23 REVENUES OVER (UNDER) EXPENDITURES	3,006,956	1,002,319	1,543,680	541,361	1,889,682
OTHER FINANCING SOURCES (USES):					
24 Leases	0	0	0	0	0
25 Transfers In	284,000	94,667	284,000	189,333	284,000
26 Transfers Out	(3,290,956)	(1,096,985)	(3,290,956)	(2,193,971)	(2,874,217)
REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES					
27	-	(0)	(1,463,274)	(1,463,276)	(700,535)
28 BEGINNING FUND BALANCE	<u>20,946,825</u>	<u>20,946,825</u>	<u>20,946,825</u>	<u>0</u>	<u>27,217,670</u>
29 ENDING FUND BALANCE (Note 1)	<u>\$20,946,825</u>	<u>\$20,946,825</u>	<u>\$19,483,551</u>	<u>(\$1,463,276)</u>	<u>\$26,517,135</u>

Note 1: Fund 205, Street Special Projects Fund, is considered part of the Street Fund.
The April 30, 2025 fund balance in Fund 205 is \$12,947,129.

City of Little Rock, Arkansas
Monthly Financial Report
Street Fund Special Projects Fund
For the Period Ended April 30, 2025
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Apr 30, 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	13,105
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>9,517</u>	<u>9,517</u>	<u>13,105</u>
EXPENDITURES:					
5 Public Works	0	0	720,638	(720,638)	539,670
6 Capital Outlay			2,021,970	(2,021,970)	2,656,501
7 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>2,742,608</u>	<u>(2,742,608)</u>	<u>3,196,171</u>
8 REVENUES OVER (UNDER) EXPENDITURES	0	0	(2,733,091)	(2,733,091)	(3,183,066)
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	(416,510)	(416,510)	(893,066)
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>\$12,947,129</u>	<u>\$12,947,129</u>	<u>\$4,418,805</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 April 30, 2025
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Apr 30, 2024 Unaudited</u>
REVENUES:					
1 Licenses and permits	\$0	\$0	\$54,405	\$54,405	\$33,704
2 Intergovernmental	0	0	113,748	113,748	103,724
3 Charges for services	0	0	498,877	498,877	364,928
4 Fines and fees	0	0	278,098	278,098	192,462
5 Interest income	0	0	7,797	7,797	5,758
6 Miscellaneous	0	0	496,330	496,330	509,891
7 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>1,449,255</u>	<u>1,449,255</u>	<u>1,210,467</u>
EXPENDITURES:					
8 Executive Administration	0	0	53,143	(53,143)	79,303
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)	4,306
13 District Court - Third Division (Environmental)	0	0	0	0	0
14 Finance	0	0	153,757	(153,757)	37,698
15 Human Resources	0	0	11,374	(11,374)	58,659
16 Information Technology	0	0	0	0	0
17 Planning	0	0	5,485	(5,485)	18,353
18 Fleet	0	0	2,166	(2,166)	134,575
19 Public Works	0	0	3,148	(3,148)	88
20 Parks and Recreation	0	0	581,168	(581,168)	365,516
21 Jim Dailey Fitness & Aquatics	0	0	0	0	0
22 Fire	0	0	269,733	(269,733)	410,725
23 Police	0	0	165,862	(165,862)	3,118
24 Housing	0	0	179,755	(179,755)	210,206
25 Zoo	0	0	68,120	(68,120)	(19,415)
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	1,096,347	(1,096,347)	271,820
30 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>2,593,961</u>	<u>(2,593,961)</u>	<u>1,578,529</u>
31 REVENUES OVER (UNDER) EXPENDITURES	0	0	(1,144,706)	(1,144,706)	(368,062)
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	(1,144,706)	(1,144,706)	(368,062)
35 BEGINNING FUND BALANCE	0	0	13,573,143	13,573,143	12,399,018
36 ENDING FUND BALANCE (Note 1)	<u>\$0</u>	<u>\$0</u>	<u>\$12,428,437</u>	<u>\$12,428,437</u>	<u>\$12,030,956</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 April 30, 2025
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Apr 30, 2024 Unaudited</u>
REVENUES:					
1 Charges for services	\$0	\$0	\$13,952	\$13,952	\$339,813
2 Interest income	0	0	73,457	73,457	60,501
3 Miscellaneous	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>87,409</u>	<u>87,409</u>	<u>400,314</u>
EXPENDITURES:					
5 Police	0	0	176,399	(176,399)	98,865
6 Debt Service					
7 Capital Outlay			0	0	0
8 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>176,399</u>	<u>(176,399)</u>	<u>98,865</u>
9 REVENUES OVER (UNDER) EXPENDITURES	0	0	(88,990)	(88,990)	301,449
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)					
12 EXPENDITURES AND OTHER FINANCING USES	0	0	(88,990)	(88,990)	301,449
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>\$6,221,222</u>	<u>\$6,221,222</u>	<u>\$5,066,895</u>

City of Little Rock, Arkansas
Monthly Financial Report
Grant Fund
For the Period Ended April 30, 2025
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Apr 30, 2024 Unaudited</u>
REVENUES:					
1 Intergovernmental	\$0	\$0	(\$3,717,997)	(\$3,717,997)	\$363,762
2 Charges for Services	0	0	0	0	0
3 Interest income	0	0	12,656	12,656	3,721
4 Program income	0	0	0	0	0
5 Miscellaneous	0	0	292,505	292,505	131,716
TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>(3,412,836)</u>	<u>(3,412,836)</u>	<u>499,199</u>
EXPENDITURES:					
6 General Government	0	0	765,881	(765,881)	678,221
7 Public Works	0	0	2,918,829	(2,918,829)	5,425,034
8 Parks & Recreation	0	0	303,115	(303,115)	(30,147)
9 Fleet	0	0	0	0	0
10 Zoo	0	0	0	0	0
11 Fire	0	0	5,841,033	(5,841,033)	348,319
12 Police	0	0	706,233	(706,233)	228,118
13 Housing	0	0	38	(38)	26,661
14 Capital Outlay	0	0	2,373,194	(2,373,194)	4,489,174
TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>12,908,323</u>	<u>(12,908,323)</u>	<u>11,165,380</u>
15 REVENUES OVER (UNDER) EXPENDITURES	0	0	(16,321,159)	(16,321,159)	(10,666,181)
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	(16,321,159)	(16,321,159)	(10,666,181)
19 BEGINNING FUND BALANCE	0	0	(749,539)	17,775	(1,182,909)
20 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>(\$17,070,698)</u>	<u>(\$17,070,698)</u>	<u>(\$11,849,090)</u>
Expenditures include:					
Expended	\$1,723,233				
Encumbered	<u>11,185,090</u>				
	<u>\$12,908,323</u>				

City of Little Rock, Arkansas
Monthly Financial Report
American Rescue Plan Act Fund
For the Period Ended April 30, 2025
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Apr 30, 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	107,299	107,299	14,640
4 Program income	0	0	0	0	0
5 Miscellaneous	0	0	0	0	0
TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>1,594,605</u>	<u>1,594,605</u>	<u>1,174,837</u>
EXPENDITURES:					
6 General Government	0	0	329,365	(329,365)	1,680,595
7 Public Works	0	0	(483,749)	483,749	27,938
8 Parks & Recreation	0	0	1,494,905	(1,494,905)	11,400
9 Fleet	0	0	0	0	0
10 Fire	0	0	299,145	(299,145)	190,146
11 Police	0	0	27,805	(27,805)	345,220
12 Housing	0	0	9,635	(9,635)	138,734
13 Capital Outlay	0	0	4,272,698	(4,272,698)	3,361,269
TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>5,949,804</u>	<u>(5,949,804)</u>	<u>5,755,302</u>
14 REVENUES OVER (UNDER) EXPENDITURES	<u>0</u>	<u>0</u>	<u>(4,355,199)</u>	<u>(4,355,199)</u>	<u>(4,580,465)</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>(4,355,199)</u>	<u>(4,355,199)</u>	<u>(4,580,465)</u>
18 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>1,821,983</u>	<u>1,821,983</u>	<u>331,379</u>
19 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>(\$2,533,216)</u>	<u>(\$2,533,216)</u>	<u>(\$4,249,086)</u>
Expenditures include:					
Expended	\$1,594,548				
Encumbered	4,355,255				
	<u>\$5,949,803</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
HIPP Fund
For the Period Ended April 30, 2025
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Apr 30, 2024 Unaudited</u>
REVENUES:					
1 Intergovernmental	\$0	\$0	\$670,268	\$670,268	\$460,615
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>670,268</u>	<u>670,268</u>	<u>460,615</u>
EXPENDITURES:					
5 General Government	0	0	0	0	0
6 Housing	0	0	1,650,083	(1,650,083)	1,078,140
7 Capital Outlay	0	0	0	0	0
8 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>1,650,083</u>	<u>(1,650,083)</u>	<u>1,078,140</u>
9 REVENUES OVER (UNDER) EXPENDITURES	0	0	(979,815)	(979,815)	(617,525)
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	(979,815)	(979,815)	(617,525)
13 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>849,358</u>	<u>849,358</u>	<u>1,186,971</u>
14 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>(\$130,457)</u>	<u>(\$130,457)</u>	<u>\$569,446</u>

Expenditures include:

Expended	\$779,368
Encumbered	<u>870,715</u>
	<u>\$1,650,083</u>

City of Little Rock, Arkansas
Monthly Financial Report
Community Development Block Grant Fund
For the Period Ended April 30, 2025
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Apr 30, 2024 Unaudited</u>
REVENUES:					
1 Intergovernmental	\$0	\$0	\$671,795	\$671,795	\$549,809
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>674,295</u>	<u>674,295</u>	<u>549,809</u>
EXPENDITURES:					
5 General Government	0	0	0	0	0
6 Housing	0	0	406,764	(406,764)	563,136
7 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>406,764</u>	<u>(406,764)</u>	<u>563,136</u>
8 REVENUES OVER (UNDER) EXPENDITURES	0	0	267,531	267,531	(13,327)
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	267,531	267,531	(13,327)
11 EXPENDITURES AND OTHER FINANCING USES	0	0	267,531	267,531	(13,327)
12 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>912,222</u>	<u>912,222</u>	<u>1,232,337</u>
13 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$1,179,753</u>	<u>\$1,179,753</u>	<u>\$1,219,010</u>

Expenditures include:	
Expended	\$303,294
Encumbered	<u>103,470</u>
	<u>\$406,764</u>

City of Little Rock, Arkansas
Monthly Financial Report
NHSP Fund
For the Period Ended April 30, 2025
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Apr 30, 2024 Unaudited</u>
REVENUES:					
1 Intergovernmental	\$0	\$0	\$50,316	\$50,316	\$25,207
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>50,316</u>	<u>50,316</u>	<u>25,207</u>
EXPENDITURES:					
5 General Government	0	0	0	0	0
6 Housing	0	0	50,000	(50,000)	32,400
7 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>50,000</u>	<u>(50,000)</u>	<u>32,400</u>
8 REVENUES OVER (UNDER) EXPENDITURES	0	0	316	316	(7,193)
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	316	316	(7,193)
12 EXPENDITURES AND OTHER FINANCING USES	0	0	316	316	(7,193)
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>\$12,517</u>	<u>\$12,517</u>	<u>\$7,706</u>

Expenditures include:

Expended	\$50,000
Encumbered	<u>0</u>
	<u>\$50,000</u>

City of Little Rock, Arkansas
Monthly Financial Report
Short Term Capital Fund
For the Period Ended April 30, 2025
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Apr 30, 2024 Unaudited</u>
REVENUES:					
1 Charges for Services	\$0	\$0	\$0	\$0	\$0
2 Interest income	0	0	5,394	5,394	16,847
3 Donations	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>5,394</u>	<u>5,394</u>	<u>16,847</u>
EXPENDITURES:					
5 General Government	0	0	0	0	0
6 Public Works	0	0	0	0	0
7 Parks and Recreation	0	0	153,706	(153,706)	0
8 Fire	0	0	(43,302)	43,302	0
9 Police	0	0	34,123	(34,123)	10,641
10 Fleet	0	0	0	0	0
11 Capital Outlay	0	0	4,335,134	(4,335,134)	1,104,923
12 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>4,479,661</u>	<u>(4,479,661)</u>	<u>1,115,564</u>
13 REVENUES OVER (UNDER) EXPENDITURES	0	0	(4,474,267)	(4,474,267)	(1,098,717)
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	(4,474,267)	(4,474,267)	(1,098,717)
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>(\$4,222,209)</u>	<u>(\$4,222,209)</u>	<u>\$257,238</u>

City of Little Rock, Arkansas
Monthly Financial Report
2012-2021 Capital Project Fund
For the Period Ended April 30, 2025
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Apr 30, 2024 Unaudited</u>
REVENUES:					
1 3/8 Cent Sales Tax	\$0	\$0	\$0	\$0	\$0
2 Interest income	0	0	190,078	190,078	268,238
3 Miscellaneous Income	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>190,078</u>	<u>190,078</u>	<u>268,238</u>
EXPENDITURES:					
5 General Government	0	0	(1)	1	900,000
6 Housing	0	0	0	0	0
7 Public Works	0	0	18,435	(18,435)	40,629
8 Parks and Recreation	0	0	243,197	(243,197)	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	503,575	(503,575)	115,166
13 Capital Outlay	0	0	2,344,676	(2,344,676)	8,575,965
14 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>3,109,882</u>	<u>(3,109,882)</u>	<u>9,744,781</u>
15 REVENUES OVER (UNDER) EXPENDITURES	0	0	(2,919,804)	(2,919,804)	(9,476,543)
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	(2,919,804)	(2,919,804)	(9,476,543)
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>\$12,540,604</u>	<u>\$12,540,604</u>	<u>\$14,150,137</u>
Expenditures include:					
Expended		\$204,551			
Encumbered		<u>2,905,331</u>			
Total		<u>\$3,109,882</u>			

City of Little Rock, Arkansas
Monthly Financial Report
2015 Library Improvement Bond
For the Period Ended April 30, 2025
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Apr 30, 2024 Unaudited</u>
REVENUES:					
1 Interest income	\$0	\$0	\$2,781	\$2,781	\$2,783
2 Miscellaneous	0	0	0	0	0
3 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>2,781</u>	<u>2,781</u>	<u>2,783</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	2,781	2,781	2,783
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	2,781	2,781	2,783
13 EXPENDITURES AND OTHER FINANCING USES	0	0	2,781	2,781	2,783
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>\$278,633</u>	<u>\$278,633</u>	<u>\$274,937</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 April 30, 2025
(Unaudited)

Expenditures include:	
Expended	\$97,357
Encumbered	<u>661,501</u>
Total	<u>\$758,858</u>

Note 1: As of April 30, 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 April 30, 2025
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Apr 30, 2024 Unaudited</u>
REVENUES:					
1 General Property Taxes	\$0	\$0	\$45,779	\$45,779	\$0
2 Interest income	0	0	2,460	2,460	2,040
3 Miscellaneous	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>48,239</u>	<u>48,239</u>	<u>2,040</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	48,239	48,239	2,040
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	48,239	48,239	2,040
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>\$221,711</u>	<u>\$221,711</u>	<u>\$178,197</u>

City of Little Rock, Arkansas
Monthly Financial Report
Library Construction Bonds, Series 2022
For the Period Ended April 30, 2025
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Apr 30, 2024 Actual</u>
REVENUES:					
1 Interest income	\$0	\$0	\$148,414	\$148,414	\$415,851
2 Miscellaneous	0	0	0	0	0
3 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>148,414</u>	<u>148,414</u>	<u>415,851</u>
EXPENDITURES:					
4 General Government	0	0	8,585,093	(8,585,093)	3,317,986
5 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>8,585,093</u>	<u>(8,585,093)</u>	<u>3,317,986</u>
6 REVENUES OVER (UNDER) EXPENDITURES	0	0	(8,436,679)	(8,436,679)	(2,902,135)
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
REVENUES AND OTHER FINANCING SOURCES OVER (UNDER)	0	0	(8,436,679)	(8,436,679)	(2,902,135)
14 EXPENDITURES AND OTHER FINANCING USES	0	0	(8,436,679)	(8,436,679)	(2,902,135)
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>\$4,637,913</u>	<u>\$4,637,913</u>	<u>\$22,697,984</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 April 30, 2025
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Apr 30, 2024 Unaudited</u>
REVENUES:					
1 Interest income	\$0	\$0	\$924,563	\$924,563	\$977,285
2 Miscellaneous	0	0	0	0	0
3 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>924,563</u>	<u>924,563</u>	<u>977,285</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	11,423,697	(11,423,697)	5,220,078
7 Parks Capital Outlay	0	0	701,682	(701,682)	2,784,594
8 Zoo Capital Outlay	0	0	926,233	(926,233)	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>38,263,415</u>	<u>(38,263,415)</u>	<u>24,190,401</u>
6 REVENUES OVER (UNDER) EXPENDITURES	0	0	(37,338,852)	(37,338,852)	(23,213,116)
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	(37,338,852)	(37,338,852)	(23,213,116)
13 EXPENDITURES AND OTHER FINANCING USES	0	0	(37,338,852)	(37,338,852)	(23,213,116)
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>\$38,350,986</u>	<u>\$38,350,986</u>	<u>\$32,019,836</u>
Expenditures include:					
Expended	\$18,510,531				
Encumbered	<u>19,752,884</u>				
Total	<u>\$38,263,415</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 April 30, 2025
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Apr 30, 2024 Unaudited</u>
REVENUES:					
1 Interest income	\$0	\$0	\$110	\$110	\$109
2 Miscellaneous	0	0	0	0	0
3 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>110</u>	<u>110</u>	<u>109</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	110	110	109
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	110	110	109
14 EXPENDITURES AND OTHER FINANCING USES	0	0	110	110	109
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>\$9,555</u>	<u>\$9,555</u>	<u>\$9,336</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 April 30, 2025
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Apr 30, 2024 Unaudited</u>
REVENUES:					
1 Property Tax	\$0	\$0	\$0	\$0	\$0
2 Interest Income	0	0	3,770	3,770	3,829
3 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>3,770</u>	<u>3,770</u>	<u>3,829</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	3,770	3,770	3,829
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	3,770	3,770	3,829
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>\$334,022</u>	<u>\$334,022</u>	<u>\$326,831</u>

City of Little Rock, Arkansas
Monthly Financial Report
2022A & 2022B Capital Improvement Bonds Debt Service Fund
For the Period Ended April 30, 2025
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Apr 30, 2024 Unaudited</u>
REVENUES:					
1 Property Tax	\$0	\$0	\$6,474,943	\$6,474,943	\$6,404,604
2 Interest Income	0	0	149,713	149,713	136,504
3 Miscellaneous	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>6,624,656</u>	<u>6,624,656</u>	<u>6,541,108</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	(9,254,810)	(9,254,810)	(5,180,773)
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	(9,254,810)	(9,254,810)	(5,180,773)
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>\$9,522,030</u>	<u>(\$9,254,810)</u>	<u>\$8,999,062</u>

City of Little Rock, Arkansas
Monthly Financial Report
2013 & 2018 Capital Improvement Bonds Debt Service Fund
For the Period Ended April 30, 2025
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Apr 30, 2024 Unaudited</u>
REVENUES:					
1 Property Tax	\$0	\$0	\$0	\$0	\$0
2 Interest Income	0	0	159	159	852
3 Miscellaneous	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>159</u>	<u>159</u>	<u>852</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	159	159	852
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	159	159	852
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>\$9,037</u>	<u>\$159</u>	<u>\$73,357</u>

City of Little Rock, Arkansas
Monthly Financial Report
2017 Capital Improvement Refunding Revenue Bond
For the Period Ended April 30, 2025
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Apr 30, 2024 Unaudited</u>
REVENUES:					
1 Franchise Fees	\$0	\$0	\$730,940	\$730,940	\$788,156
2 Charges for Services	0	0	0	0	0
3 Interest income	0	0	2,365	2,365	3,346
4 Miscellaneous Revenue	0	0	0	0	0
5 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>733,305</u>	<u>733,305</u>	<u>791,502</u>
EXPENDITURES:					
6 Issuance Cost	0	0	0	0	0
7 Debt Service	0	0	229,925	(229,925)	250,125
8 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>229,925</u>	<u>(229,925)</u>	<u>250,125</u>
9 REVENUES OVER (UNDER) EXPENDITURES	0	0	503,380	503,380	541,377
OTHER FINANCING SOURCES (USES):					
10 Bond Proceeds	0	0	0	0	0
11 Bond Reoffering Premium	0	0	0	0	0
12 Discount on Bonds Issued	0	0	0	0	0
13 Payment to Refunded Bond Escrow Agent	0	0	0	0	0
14 Transfer In	0	0	0	0	0
15 Transfers Out	0	0	0	0	0
16 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	503,380	503,380	541,377
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>\$1,394,130</u>	<u>\$1,394,130</u>	<u>\$1,430,638</u>

City of Little Rock, Arkansas
Monthly Financial Report
2014 TIF #1 Capital Improvement Bonds Debt Service Fund
For the Period Ended April 30, 2025
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Apr 30, 2024 Unaudited</u>
REVENUES:					
1 Property Tax	\$0	\$0	\$16,522	\$16,522	\$0
2 Interest Income	0	0	6,200	6,200	10,707
3 Miscellaneous	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>22,722</u>	<u>22,722</u>	<u>10,707</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	(250,228)	(250,228)	(466,743)
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	(250,228)	(250,228)	(466,743)
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>\$310,779</u>	<u>\$310,779</u>	<u>\$345,951</u>

City of Little Rock, Arkansas
Monthly Financial Report
2017 Library Refunding Bond Fund
For the Period Ended April 30, 2025
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Apr 30, 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 June 20, 2025.

City of Little Rock, Arkansas
Monthly Financial Report
2022 Library Construction and Refunding Bonds - Debt Service Fund
For the Period Ended April 30, 2025
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Apr 30, 2024 Unaudited</u>
REVENUES:					
1 Property Tax	\$0	\$0	\$2,808,943	\$2,808,943	\$2,781,032
2 Interest income	0	0	82,584	82,584	74,969
3 Miscellaneous	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>2,891,527</u>	<u>2,891,527</u>	<u>2,856,001</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	(4,098,598)	(4,098,598)	(1,651,999)
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	(4,098,598)	(4,098,598)	(1,651,999)
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>\$3,928,022</u>	<u>\$3,928,022</u>	<u>\$4,245,725</u>

City of Little Rock, Arkansas
Monthly Financial Report
Hotel Tax Revenue
For the Period Ended April 30, 2025
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Apr 30, 2024 Unaudited</u>
REVENUES:					
1 Hotel Gross Receipts Tax	\$0	\$0	\$820,234	\$820,234	\$811,338
2 Interest Income	0	0	7,099	7,099	14,676
3 Miscellaneous	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>827,333</u>	<u>827,333</u>	<u>826,014</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	827,333	827,333	826,014
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	827,333	827,333	826,014
14 EXPENDITURES AND OTHER FINANCING USES	0	0	827,333	827,333	826,014
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>\$1,520,985</u>	<u>\$1,520,985</u>	<u>\$2,124,016</u>

City of Little Rock, Arkansas
Monthly Financial Report
Fleet Services Fund
For the Period Ended April 30, 2025
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Apr 30, 2024 Unaudited</u>
OPERATING REVENUES:					
1 Charges for services	\$18,398,930	\$6,132,977	\$5,571,007	(\$561,970)	\$4,928,981
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>6,132,977</u>	<u>5,571,007</u>	<u>(561,970)</u>	<u>4,928,981</u>
OPERATING EXPENSES:					
4 Personnel Services	4,812,618	1,604,206	1,338,331	265,875	1,339,080
5 Supplies and materials	7,674,536	2,558,179	1,874,522	683,657	2,184,888
6 Services and other expenses	4,409,036	1,469,679	1,164,851	304,828	644,310
7 Repairs and maintenance	1,385,740	461,913	84,675	377,238	261,099
8 Depreciation and amortization	<u>137,000</u>	<u>45,667</u>	<u>360,750</u>	<u>(315,083)</u>	<u>45,099</u>
9 TOTAL OPERATING EXPENSES	<u>18,418,930</u>	<u>6,139,643</u>	<u>4,823,129</u>	<u>1,316,514</u>	<u>4,474,476</u>
10 OPERATING INCOME/(LOSS)	<u>(20,000)</u>	<u>(6,667)</u>	<u>747,878</u>	<u>754,545</u>	<u>454,505</u>
NONOPERATING REVENUES/(EXPENSES):					
11 Investment income	20,000	6,667	0	(6,667)	0
12 Gain (loss) on disposal of fixed assets	0	0	0	0	0
13 Other, net	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
14 INCOME (LOSS) BEFORE OPERATING TRANSFERS	<u>0</u>	<u>(0)</u>	<u>747,878</u>	<u>747,878</u>	<u>454,505</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>747,878</u>	<u>747,878</u>	<u>454,505</u>
18 BEGINNING NET POSITION, AS ORIGINALLY REPORTED	2,436,838	2,436,838	2,436,838	0	3,100,460
19 ENDING NET POSITION	<u>\$2,436,838</u>	<u>\$2,436,838</u>	<u>\$3,184,716</u>	<u>\$747,878</u>	<u>\$3,554,965</u>

Analysis of Net Position	
Cash	(\$700,827)
Receivable	7,696
Inventory	721,151
Capital Assets, net	4,269,225
Other Assets	802,747
Deferred Outflows	480,655
Liabilities	(2,371,765)
Deferred Inflows	<u>(24,166)</u>
Net Position	<u>\$3,184,716</u>

City of Little Rock, Arkansas
Monthly Financial Report
Vehicle Storage Facility Fund
For the Period Ended April 30, 2025
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Apr 30, 2024 Unaudited</u>
OPERATING REVENUES:					
1 Licenses and permits	\$5,100	\$1,700	\$4,195	\$2,495	\$3,465
2 Charges for services	2,380,000	793,333	876,769	83,436	821,545
3 Other	0	0	0	0	0
4 TOTAL OPERATING REVENUES	<u>2,385,100</u>	<u>795,033</u>	<u>880,964</u>	<u>85,931</u>	<u>825,010</u>
OPERATING EXPENSES:					
5 Personnel Services	930,592	310,197	249,013	61,184	279,468
6 Supplies and materials	119,934	39,978	15,741	24,237	11,389
7 Services and other expenses	783,725	261,242	270,154	(8,912)	236,771
8 Repairs and maintenance	453,944	151,315	26,157	125,158	9,389
9 Depreciation and amortization	4,000	1,333	51,063	(49,730)	185,191
10 Refunds	0	0	0	0	0
11 TOTAL OPERATING EXPENSES	<u>2,292,195</u>	<u>764,065</u>	<u>612,128</u>	<u>151,937</u>	<u>722,208</u>
12 OPERATING INCOME/(LOSS)	<u>92,905</u>	<u>30,968</u>	<u>268,836</u>	<u>237,868</u>	<u>102,802</u>
NONOPERATING REVENUES/(EXPENSES):					
13 Investment income	68,100	22,700	33,154	10,454	29,597
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>53,668</u>	<u>302,000</u>	<u>248,332</u>	<u>132,399</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>53,668</u>	<u>302,000</u>	<u>248,332</u>	<u>132,399</u>
20 BEGINNING NET POSITION	<u>2,381,825</u>	<u>2,381,825</u>	<u>2,381,825</u>	<u>0</u>	<u>2,082,614</u>
21 ENDING NET POSITION	<u><u>\$2,542,830</u></u>	<u><u>\$2,435,493</u></u>	<u><u>\$2,683,825</u></u>	<u><u>\$248,332</u></u>	<u><u>\$2,215,013</u></u>

Analysis of Net Position	
Cash	\$2,963,940
Receivable	8,220
Inventory	0
Capital Assets, net	241,178
Other Assets	0
Deferred Outflows	80,109
Liabilities	(605,595)
Deferred Inflows	(4,027)
Net Position	<u><u>\$2,683,825</u></u>

City of Little Rock, Arkansas
Monthly Financial Report
Waste Disposal Fund
For the Period Ended April 30, 2025
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Apr 30, 2024 Unaudited</u>
OPERATING REVENUES:					
1 Charges for services	\$26,046,900	\$8,682,300	\$8,641,683	(\$40,617)	\$8,637,567
2 Other	0	0	0	0	0
3 TOTAL OPERATING REVENUES	<u>26,046,900</u>	<u>8,682,300</u>	<u>8,641,683</u>	<u>(40,617)</u>	<u>8,637,567</u>
OPERATING EXPENSES:					
4 Personnel Services	9,353,382	3,117,794	3,126,574	(8,780)	3,338,223
5 Supplies and materials	1,563,094	521,031	435,268	85,763	397,378
6 Services and other expenses	4,871,257	1,623,752	1,954,200	(330,448)	1,802,251
7 Repairs and maintenance	4,696,346	1,565,449	1,451,980	113,469	1,347,810
8 Closure & Postclosure Costs	824,000	274,667	218,725	55,942	265,410
9 Depreciation and amortization	3,036,428	1,012,143	2,456,551	(1,444,408)	668,870
10 TOTAL OPERATING EXPENSES	<u>24,344,507</u>	<u>8,114,836</u>	<u>9,643,298</u>	<u>(1,528,462)</u>	<u>7,819,942</u>
11 OPERATING INCOME/(LOSS)	<u>1,702,393</u>	<u>567,464</u>	<u>(1,001,615)</u>	<u>(1,569,079)</u>	<u>817,625</u>
NONOPERATING REVENUES/(EXPENSES):					
12 Investment income	493,100	164,367	203,417	39,050	182,813
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	1,133	58	(1,075)	61
16 INCOME (LOSS) BEFORE OPERATING TRANSFERS	<u>2,198,893</u>	<u>732,964</u>	<u>(786,758)</u>	<u>(1,519,722)</u>	<u>1,000,499</u>
OPERATING TRANSFERS:					
17 Carryover- Prior Year	0	0	0	0	0
18 Operating transfers out	(2,198,893)	(732,964)	(2,198,893)	(1,465,929)	(1,005,590)
19 NET INCOME/(LOSS)	<u>0</u>	<u>(0)</u>	<u>(2,985,651)</u>	<u>(2,985,651)</u>	<u>(5,091)</u>
20 BEGINNING NET POSITION	<u>31,108,901</u>	<u>31,108,901</u>	<u>31,108,901</u>	<u>0</u>	<u>28,350,962</u>
21 ENDING NET POSITION	<u>\$31,108,901</u>	<u>\$31,108,901</u>	<u>\$28,123,250</u>	<u>(\$2,985,651)</u>	<u>\$28,345,871</u>

Analysis of Net Position	
Cash	
Operating	\$17,417,292
Debt Reserve	-
Receivable	4,102,136
Inventory	-
Capital Assets, net	18,611,588
Other Assets	-
Deferred Outflows	640,874
Liabilities	(12,616,418)
Deferred Inflows	(32,222)
<hr/>	
Net Position	<u>\$28,123,250</u>

City of Little Rock, Arkansas
Monthly Financial Report
Rivermarket Garage Fund
For the Period Ended April 30, 2025
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Apr 30, 2024 Unaudited</u>
OPERATING REVENUES:					
1 Statehouse Parking	\$992,600	\$330,867	\$277,027	(\$53,840)	\$286,200
2 RiverMarket Parking	906,500	302,167	263,648	(38,519)	240,000
3 Business Licenses	231,800	77,267	342,622	265,355	222,459
4 Street Repairs	106,600	35,533	40,352	4,819	48,842
5 Parking Meters	533,500	177,833	168,873	(8,960)	161,870
6 Other	0	0		0	0
7 TOTAL OPERATING REVENUES	<u>2,771,000</u>	<u>923,667</u>	<u>1,092,522</u>	<u>168,855</u>	<u>959,371</u>
OPERATING EXPENSES:					
8 Personnel Services	219,760	73,253	51,483	21,770	220,250
9 Supplies and materials	25,000	8,333	6,477	1,856	8,250
10 Repairs and maintenance	60,000	20,000	27,486	(7,486)	9,000
11 Services and other expenses	684,219	228,073	180,426	47,647	165,730
12 Depreciation and amortization	240,240	80,080	73,395	6,685	18,349
13 TOTAL OPERATING EXPENSES	<u>1,229,219</u>	<u>409,740</u>	<u>339,267</u>	<u>70,473</u>	<u>421,579</u>
14 OPERATING INCOME/(LOSS)	<u>1,541,781</u>	<u>513,927</u>	<u>753,255</u>	<u>239,328</u>	<u>537,792</u>
NONOPERATING REVENUES/(EXPENSES):					
15 Investment income	544,200	181,400	84,207	(97,193)	74,171
16 Debt Service	(29,626)	(9,875)	(10,143)	(268)	(10,142)
17 Interest expense	(166,910)	(55,637)	(55,512)	125	(67,739)
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>629,815</u>	<u>771,807</u>	<u>141,992</u>	<u>534,082</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>629,815</u>	<u>771,807</u>	<u>141,992</u>	<u>534,082</u>
24 BEGINNING NET POSITION	<u>8,880,974</u>	<u>8,880,974</u>	<u>8,880,974</u>	<u>0</u>	<u>6,874,885</u>
25 ENDING NET POSITION	<u>\$10,770,419</u>	<u>\$9,510,789</u>	<u>\$9,652,781</u>	<u>\$141,992</u>	<u>\$7,408,967</u>

Analysis of Net Position	
Cash	
Operating	\$5,846,958
Debt Reserve	1,818,526
Receivable	408,851
Inventory	-
Capital Assets, net	4,716,373
Other Assets	4,638,358
Liabilities	(3,337,974)
Deferred Inflows	(4,438,311)
Net Position	<u>\$9,652,781</u>

This Monthly Financial Report was distributed to the Little Rock Board of Directors on June 20, 2025.

City of Little Rock, Arkansas
Monthly Financial Report
Police Pension and Relief Fund
For the Period Ended April 30, 2025
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Apr 30, 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>614,056</u>	<u>614,056</u>	<u>1,371,028</u>
21 NET POSITION HELD IN TRUST FOR PENSION BENEFITS, ENDING	<u>\$0</u>	<u>\$0</u>	<u>\$614,056</u>	<u>\$614,056</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 April 30, 2025
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Apr 30, 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>625,283</u>	<u>625,283</u>	<u>1,382,255</u>
21 NET POSITION HELD IN TRUST FOR PENSION BENEFITS, ENDING	<u>\$0</u>	<u>\$0</u>	<u>\$625,283</u>	<u>\$625,283</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 April 30, 2025
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Apr 30, 2024 Unaudited</u>
ADDITIONS:					
Contributions:					
1 Employer	\$0	\$0	(\$479,817)	(\$479,817)	\$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>(479,817)</u>	<u>(479,817)</u>	<u>17,559</u>
Investment income (loss):					
6 Net increase (decrease) in fair value of investments	0	0	(948,410)	(948,410)	(102,426)
7 Realized gain (loss) on the sale of investments	0	0	(2,218)	(2,218)	109,171
8 Interest and dividends	0	0	557,831	557,831	120,500
9	<u>0</u>	<u>0</u>	<u>(392,797)</u>	<u>(392,797)</u>	<u>127,245</u>
10 Less investment expense	0	0	(11,574)	(11,574)	(4,659)
11 Net investment income (loss)	<u>0</u>	<u>0</u>	<u>(404,371)</u>	<u>(404,371)</u>	<u>122,586</u>
12 TOTAL ADDITIONS	<u>0</u>	<u>0</u>	<u>(884,188)</u>	<u>(884,188)</u>	<u>140,145</u>
DEDUCTIONS:					
13 Benefits paid directly to participants	0	0	0	0	494,580
14 Administrative expenses	0	0	15,515	(15,515)	21,842
15 TOTAL DEDUCTIONS	<u>0</u>	<u>0</u>	<u>15,515</u>	<u>(15,515)</u>	<u>516,422</u>
16 NET INCREASE (DECREASE)	<u>0</u>	<u>0</u>	<u>(899,703)</u>	<u>(899,703)</u>	<u>(376,277)</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>\$10,472,007</u>	<u>\$10,472,007</u>	<u>\$11,203,750</u>

This Monthly Financial Report was distributed to the Little Rock Board of Directors on June 20, 2025.

City of Little Rock, Arkansas
Monthly Financial Report
Non-Uniform Defined Contribution Fund
For the Period Ended April 30, 2025
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Apr 30, 2024 Unaudited</u>
ADDITIONS:					
Contributions:					
1 Employer	\$0	\$0	\$0	\$0	\$4,575
2 Plan members	0	0	0	0	883
3 State insurance turnback and guarantee fund	0	0	0	0	0
4 Other	0	0	0	0	21,454
5 Total Contributions	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>26,912</u>
Investment income (loss):					
6 Net increase (decrease) in fair value of investments	0	0	(474,758)	(474,758)	(1,911)
7 Realized gain (loss) on the sale of investments	0	0	(203,233)	(203,233)	0
8 Interest and dividends	0	0	600,165	600,165	130,378
9	0	0	(77,826)	(77,826)	128,467
10 Less investment expense	0	0	(11,749)	(11,749)	(11,886)
11 Net investment income (loss)	0	0	(89,575)	(89,575)	116,581
12 TOTAL ADDITIONS	<u>0</u>	<u>0</u>	<u>(89,575)</u>	<u>(89,575)</u>	<u>143,493</u>
DEDUCTIONS:					
13 Benefits paid directly to participants	0	0	546,568	(546,568)	339,422
14 Participant directed transfers			0	0	0
15 Administrative expenses	0	0	7,724	(7,724)	8,939
16 TOTAL DEDUCTIONS	<u>0</u>	<u>0</u>	<u>554,292</u>	<u>(554,292)</u>	<u>348,361</u>
17 NET INCREASE (DECREASE)	<u>0</u>	<u>0</u>	<u>(643,867)</u>	<u>(643,867)</u>	<u>(204,868)</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>\$6,967,923</u>	<u>\$6,967,923</u>	<u>\$8,142,893</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 April 30, 2025
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Apr 30, 2024 Unaudited</u>
ADDITIONS:					
Contributions:					
1 Employer	\$0	\$0	(\$39,908)	(\$39,908)	\$36,674
2 Plan members	0	0	(41,234)	(41,234)	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>(81,142)</u>	<u>(81,142)</u>	<u>66,824</u>
Investment income (loss):					
6 Net increase (decrease) in fair value of investments	0	0	230,183	230,183	533,123
7 Realized gain (loss) on the sale of investments	0	0	0	0	0
8 Interest and dividends	0	0	(366)	(366)	259
9	<u>0</u>	<u>0</u>	<u>229,817</u>	<u>229,817</u>	<u>533,382</u>
10 Less investment expense	0	0	0	0	0
11 Net investment income (loss)	<u>0</u>	<u>0</u>	<u>229,817</u>	<u>229,817</u>	<u>533,382</u>
12 TOTAL ADDITIONS	<u>0</u>	<u>0</u>	<u>148,675</u>	<u>148,675</u>	<u>600,206</u>
DEDUCTIONS:					
13 Benefits paid directly to participants	0	0	(1,341,357)	1,341,357	23,036
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>(1,341,357)</u>	<u>1,341,357</u>	<u>23,036</u>
17 NET INCREASE (DECREASE)	<u>0</u>	<u>0</u>	<u>1,490,032</u>	<u>1,490,032</u>	<u>577,170</u>
18 NET POSITION HELD IN TRUST FOR PENSION BENEFITS, BEGINNING	<u>0</u>	<u>0</u>	<u>7,934,122</u>	<u>7,934,122</u>	<u>7,125,054</u>
19 NET POSITION HELD IN TRUST FOR PENSION BENEFITS, ENDING	<u>\$0</u>	<u>\$0</u>	<u>\$9,424,154</u>	<u>\$9,424,154</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 April 30, 2025
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Apr 30, 2024 Unaudited</u>
ADDITIONS:					
Contributions:					
1 Employer	\$0	\$0	\$1,991,958	\$1,991,958	\$1,925,981
2 Plan members	0	0	1,005,732	1,005,732	973,182
3 Participant Directed Transfer	0	0	1,109	1,109	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>2,998,799</u>	<u>2,998,799</u>	<u>2,859,024</u>
Investment income (loss):					
7 Net increase (decrease) in fair value of investments	0	0	(6,551,800)	(6,551,800)	614,919
8 Realized gain (loss) on the sale of investments	0	0	(24,569)	(24,569)	(273,310)
9 Interest and dividends	0	0	4,745,808	4,745,808	1,064,843
10	<u>0</u>	<u>0</u>	<u>(1,830,561)</u>	<u>(1,830,561)</u>	<u>1,406,452</u>
11 Less investment expense	0	0	(247,635)	(247,635)	(42,401)
12 Net investment income (loss)	<u>0</u>	<u>0</u>	<u>(2,078,196)</u>	<u>(2,078,196)</u>	<u>1,364,051</u>
13 TOTAL ADDITIONS	<u>0</u>	<u>0</u>	<u>920,603</u>	<u>920,603</u>	<u>4,223,075</u>
DEDUCTIONS:					
14 Benefits paid directly to participants	0	0	1,355,687	(1,355,687)	1,193,339
15 Administrative expenses	0	0	73,169	(73,169)	234,606
16 TOTAL DEDUCTIONS	<u>0</u>	<u>0</u>	<u>1,428,856</u>	<u>(1,428,856)</u>	<u>1,427,945</u>
17 NET INCREASE (DECREASE)	<u>0</u>	<u>0</u>	<u>(508,253)</u>	<u>(508,253)</u>	<u>2,795,130</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>\$117,773,382</u>	<u>\$117,773,382</u>	<u>\$105,642,807</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 April 30, 2025
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Apr 30, 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	201,884
7 Realized gain (loss) on the sale of investments	0	0	0	0	6,233
8 Interest and dividends	0	0	21,483	21,483	98,232
9	<u>0</u>	<u>0</u>	<u>179,538</u>	<u>179,538</u>	<u>306,349</u>
10 Less investment expense	0	0	33,747	33,747	(55,354)
11 Net investment income (loss)	<u>0</u>	<u>0</u>	<u>145,791</u>	<u>145,791</u>	<u>250,995</u>
12 TOTAL ADDITIONS	<u>0</u>	<u>0</u>	<u>145,791</u>	<u>145,791</u>	<u>250,995</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>250,995</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>\$11,490,244</u>

This Monthly Financial Report was distributed to the Little Rock Board of Directors on June 20, 2025.

City of Little Rock, Arkansas
Monthly Financial Report
Courts Trust Fund
For the Period Ended April 30, 2025
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Apr 30, 2024 Unaudited</u>
ADDITIONS:					
1 Tax Collections for Other Governments	\$0	\$0	\$1,036,397	\$1,036,397	\$794,875
2 Investment Income	0	0	16,534	16,534	4,425
3 Other	0	0	0	0	0
4 Total Additions	<u>0</u>	<u>0</u>	<u>1,052,931</u>	<u>1,052,931</u>	<u>799,300</u>
DEDUCTIONS:					
5 Distributions to other governments	0	0	1,044,664	(1,044,664)	799,300
6 Other	0	0	0	0	0
7 Total Deductions	<u>0</u>	<u>0</u>	<u>1,044,664</u>	<u>1,044,664</u>	<u>799,300</u>
8 NET INCREASE (DECREASE) in NET POSITION	<u>0</u>	<u>0</u>	<u>8,267</u>	<u>8,267</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>\$34,173</u>	<u>\$34,173</u>	<u>\$0</u>

This Monthly Financial Report was distributed to the Little Rock Board of Directors on June 20, 2025.

Accounts Payable, Bonds Payable and Other Payables
For the Period Ended April 30, 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	\$1,469,893	\$9,142,045	\$2,763,282	\$39,135,651	\$569,465		\$53,080,336	\$6,006,665
108 General - Special Projects				540,262			540,262	5,932,543
110 Seized Money		505,256					505,256	0
140 Franchise Fee Collection							0	0
200 Street				7,285,857			7,285,857	75,790
205 Street - Special Projects							0	2,019,566
210 Special Projects				11,878			11,878	736,287
220 911							0	156,002
230 CDBG							0	103,470
240 HIPP							0	870,715
250 NHSP							0	0
270 Grants	180,816			1,811,474			1,992,290	11,185,090
271 American Rescue Plan Act	(453,489)			5,377,112			4,923,623	4,355,255
324 2015 Library Improvement Bonds							0	0
325 Short Term Financing Capital Improvements							0	4,522,963
326 2012-2021 Capital Project Fund							0	2,905,331
331 2018 Capital Improvement Bond							0	661,501
332 2022 Capital Improvement Bond							0	19,752,884
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			15,200,953			15,240,603	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			6,073,809			6,123,161	0
570 2018 Hotel Gross Receipts Tax Debt Service							0	0
600 Fleet	454,166	1,127,323	790,276		24,166		2,395,931	0
601 Vehicle Storage Facility	138,032	281,949	22,275	163,339	4,027		609,622	0
603 Waste Disposal	373,558	1,936,327	10,306,532		32,222		12,648,639	0
612 Rivermarket Garage Fund	166,360		57,969	3,645	4,438,311	3,110,000	7,776,285	0
800 Police Pension							0	0
801 Fire Pension							0	0
803 Non-Uniform Defined Benefit							0	0
804 Non-Uniform Defined Contribution							0	0
805 401 (a) Pensions							0	0
806 Health Management Trust Fund							0	0
807 2014 DB Plan							0	0
850 Courts	34,419		120,394				154,813	0
940 Accounts Payable Clearing Fund	5,740,750						5,740,750	0
Totals	\$8,193,507	\$12,992,900	\$14,060,728	\$76,646,798	\$5,068,191	\$3,110,000	\$120,072,124	\$59,284,062

SUMMARY OF BOND INDEBTEDNESS
For the Period Ended April 30, 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 4/30/2025	INTEREST PAID IN 2025
2014 Tax Increment Improvement Bonds (Redevelopment District No. 1.)	Regions Bank	\$2,615,000	3/1/2036	6.00%	\$265,000			\$265,000	\$0	\$7,950
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	860,125
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	228,425
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>\$7,554,832</u>	<u>\$15,125,000</u>	<u>\$163,049,787</u>	<u>\$2,378,682</u>

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