

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>May 31, 2024 Unaudited</u>
<b>REVENUES:</b>					
1 General property taxes	\$39,748,000	\$16,561,667	\$15,841,667	(\$720,000)	\$15,929,791
2 Sales taxes	143,172,400	59,655,167	58,094,579	(1,560,588)	57,710,450
3 Licenses and permits	14,195,900	5,914,958	9,559,541	3,644,583	9,754,940
4 Intergovernmental	12,272,100	5,113,375	-	(5,113,375)	0
5 Charges for services	12,169,700	5,070,708	5,416,743	346,035	5,051,339
6 Fines and fees	1,902,500	792,708	949,494	156,786	552,598
7 Utility franchise fees	35,313,950	14,714,146	13,551,640	(1,162,506)	12,850,271
8 Investment income	174,000	72,500	1,290,663	1,218,163	49,626
9 Miscellaneous	1,121,200	467,167	345,497	(121,670)	373,176
10 <b>TOTAL REVENUES</b>	<u>260,069,750</u>	<u>108,362,396</u>	<u>105,049,824</u>	<u>(3,312,572)</u>	<u>102,272,191</u>
<b>EXPENDITURES:</b>					
GENERAL GOVERNMENT:					
11 Executive Administration	31,047,700	12,936,542	11,183,840	1,752,702	10,241,731
12 Board of Directors	412,772	171,988	196,663	(24,675)	171,022
13 Community Programs	236,896	98,707	7,624	91,083	76,005
14 City Attorney	2,960,344	1,233,477	1,343,524	(110,047)	1,018,255
15 District Court - First Division (Criminal)	1,583,659	659,858	636,858	23,000	600,285
16 District Court - Third Division (Environmental)	650,688	271,120	271,333	(213)	256,692
17 District Court - Second Division (Traffic)	1,393,981	580,825	595,146	(14,321)	582,791
18 Finance	5,447,797	2,269,915	2,268,875	1,040	1,852,605
19 Human Resources	3,074,971	1,281,238	1,299,149	(17,911)	1,228,515
20 Information Technology	7,833,380	3,263,908	4,288,832	(1,024,924)	3,451,680
21 Planning and Development	3,568,546	1,486,894	1,574,850	(87,956)	1,456,938
22 <b>TOTAL GENERAL GOVERNMENT</b>	<u>58,210,734</u>	<u>24,254,473</u>	<u>23,666,694</u>	<u>587,779</u>	<u>20,936,519</u>
23 PUBLIC WORKS	1,131,299	471,375	525,839	(54,464)	446,395
24 PARKS & RECREATION	11,386,570	4,744,404	4,757,971	(13,567)	4,557,697
25 RIVERMARKET	1,055,200	439,667	678,438	(238,771)	445,823
26 GOLF	1,817,447	757,270	758,723	(1,453)	902,375
27 JIM DAILEY FITNESS & AQUATICS	888,445	370,185	431,607	(61,422)	400,303
28 ZOO	7,736,423	3,223,510	3,413,403	(189,893)	3,292,642
29 FIRE	64,029,593	26,678,997	25,556,091	1,122,906	24,169,378
30 POLICE	91,890,206	38,287,586	38,061,670	225,916	35,239,526
31 911 OPERATIONS	4,867,387	2,028,078	2,450,053	(421,975)	2,105,013
32 HOUSING & NEIGHBORHOOD PROGRAMS	8,694,194	3,622,581	3,301,727	320,854	3,023,185
33 DEBT SERVICE:					
34 Principal	2,619,726	1,091,553	1,424,832	(333,280)	1,374,583
35 Fiscal Charges on Long Term Debt	243,689	101,537	223,551	(122,014)	273,800
36 CAPITAL OUTLAY	63,325	26,385	51,879	(25,494)	24,577
37 VACANCY SAVINGS	(4,148,518)	(1,728,549)	0	(1,728,549)	0
38 <b>TOTAL EXPENDITURES</b>	<u>250,485,720</u>	<u>104,369,050</u>	<u>105,302,478</u>	<u>(933,428)</u>	<u>97,191,816</u>
39 <b>REVENUES OVER (UNDER) EXPENDITURES</b>	<u>9,584,030</u>	<u>3,993,346</u>	<u>(252,654)</u>	<u>(4,246,000)</u>	<u>5,080,375</u>
<b>OTHER FINANCING SOURCES/(USES):</b>					
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	1,265,979	3,038,349	1,772,370	1,462,307
44 TRANSFERS OUT	(12,622,379)	(5,259,325)	(12,622,379)	(7,363,054)	(12,579,662)
<b>REVENUES AND OTHER FINANCING SOURCES OVER (UNDER)</b>					
45 <b>EXPENDITURES AND OTHER FINANCING USES</b>	0	0	(9,836,684)	(9,836,684)	(6,036,980)
46 <b>BEGINNING FUND BALANCE</b>	<u>\$38,061,472</u>	<u>38,061,472</u>	<u>38,061,472</u>	<u>0</u>	<u>41,624,778</u>
47 <b>ENDING FUND BALANCE (Notes 1 and 2)</b>	<u>\$38,061,472</u>	<u>\$38,061,472</u>	<u>\$28,224,788</u>	<u>(\$9,836,684)</u>	<u>\$35,587,798</u>

Note 1: Total encumbrances included in the reported expenditures are \$6,291,982.

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 May 31, 2025 fund balance in Fund 108 is \$46,461,359.  
The May 31, 2025 fund balance in Fund 110 is \$66,653.

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>5/31/2024 Unaudited</u>
<b>REVENUES:</b>					
1 Charges for services	\$0	\$0	8,340	8,340	8,473
2 Fines and fees	0	0	50,877	50,877	40,100
3 Intergovernmental	0	0	-	-	-
4 Interest income	0	0	-	-	-
5 Miscellaneous	0	0	71,198	71,198	56,680
6 <b>TOTAL REVENUES</b>	<u>0</u>	<u>0</u>	<u>130,415</u>	<u>130,415</u>	<u>105,253</u>
<b>EXPENDITURES:</b>					
7 Executive Administration	0	0	2,055,058	(2,055,058)	3,468,824
8 City Attorney	0	0	-	-	-
9 Finance	0	0	116,629	(116,629)	(72,149)
10 Information Technology	0	0	48,627	(48,627)	223,838
12 Human Resources	0	0	92,138	(92,138)	239,136
13 Planning	0	0	158,749	(158,749)	122,624
14 Community Programs	0	0	3,219,572	(3,219,572)	4,482,082
15 Public Works	0	0	135,221	(135,221)	707,269
16 Parks and Recreation	0	0	26,071	(26,071)	90,049
17 Jim Dailey Fitness and Aquatics	0	0	-	-	600,000
18 Fire	0	0	18,713	(18,713)	39,877
19 Police	0	0	241,897	(241,897)	428,187
20 Housing	0	0	1,461,974	(1,461,974)	882,905
21 Fleet	0	0	-	-	(1)
22 Zoo	0	0	37,683	(37,683)	647,535
23 Debt Service:					
24   Principal	0	0	-	-	-
25   Fiscal Charges on Long Term Debt	0	0	-	-	-
26 Capital Outlay	0	0	3,100,949	(3,100,949)	2,661,813
27 <b>TOTAL EXPENDITURES</b>	<u>0</u>	<u>0</u>	<u>10,713,281</u>	<u>(10,713,281)</u>	<u>14,521,989</u>
28 <b>REVENUES OVER (UNDER) EXPENDITURES</b>	0	0	(10,582,866)	10,843,696	(14,416,736)
<b>OTHER FINANCING SOURCES (USES):</b>					
29 Transfers In	0	0	12,046,073	12,046,073	12,422,562
30 Transfers Out	0	0	-	-	-
<b>REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>					
31	0	0	1,463,207	1,463,207	(1,994,174)
32 <b>BEGINNING FUND BALANCE</b>	<u>0</u>	<u>0</u>	<u>44,998,152</u>	<u>44,998,152</u>	<u>49,376,226</u>
33 <b>ENDING FUND BALANCE (Note 1)</b>	<u>\$0</u>	<u>\$0</u>	<u>46,461,359</u>	<u>46,461,359</u>	<u>47,382,052</u>

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>May 31, 2024 Unaudited</u>
<b>REVENUES:</b>					
1 Charges for services	\$0	\$0	\$0	\$0	\$0
2 Interest income	0	0	6,103	6,103	5,897
3 Miscellaneous	0	0	32,832	32,832	43,413
4 <b>TOTAL REVENUES</b>	<u>0</u>	<u>0</u>	<u>38,935</u>	<u>38,935</u>	<u>49,310</u>
<b>EXPENDITURES:</b>					
5 Police	0	0	330,321	(330,321)	12,972
6 <b>TOTAL EXPENDITURES</b>	<u>0</u>	<u>0</u>	<u>330,321</u>	<u>(330,321)</u>	<u>12,972</u>
7 <b>REVENUES OVER (UNDER) EXPENDITURES</b>	0	0	(291,386)	(291,386)	36,338
<b>OTHER FINANCING SOURCES (USES):</b>					
8 Transfers In	0	0	0	0	0
9 Transfers Out	0	0	0	0	0
10 <b>REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	0	0	(291,386)	(291,386)	36,338
11 <b>BEGINNING FUND BALANCE</b>	<u>0</u>	<u>0</u>	<u>358,039</u>	<u>358,039</u>	<u>268,313</u>
12 <b>ENDING FUND BALANCE</b>	<u>\$0</u>	<u>\$0</u>	<u>\$66,653</u>	<u>\$66,653</u>	<u>\$304,651</u>

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>May 31, 2024 Unaudited</u>
<b>REVENUES:</b>					
1 Utility franchise fees	\$0	\$0	80,550	\$80,550	\$392,707
2 Interest income	0	0	0	0	0
3 Miscellaneous	0	0	0	0	0
4 <b>TOTAL REVENUES</b>	<u>0</u>	<u>0</u>	<u>80,550</u>	<u>80,550</u>	<u>392,707</u>
<b>EXPENDITURES:</b>					
5 General Government	0	0	0	0	0
6 <b>TOTAL EXPENDITURES</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
7 <b>REVENUES OVER (UNDER) EXPENDITURES</b>	0	0	80,550	80,550	392,707
<b>OTHER FINANCING SOURCES (USES):</b>					
8 Transfers In	0	0	0	0	0
9 Transfers Out	0	0	0	0	0
10 <b>REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	0	0	80,550	80,550	392,707
11 <b>BEGINNING FUND BALANCE</b>	<u>0</u>	<u>0</u>	<u>568,380</u>	<u>568,380</u>	<u>609,481</u>
12 <b>ENDING FUND BALANCE</b>	<u>\$0</u>	<u>\$0</u>	<u>\$648,930</u>	<u>\$648,930</u>	<u>\$1,002,188</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 May 31, 2025  
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>May 31, 2024 Unaudited</u>
<b>REVENUES:</b>					
1 General property taxes	\$8,164,300	\$3,401,792	\$3,277,955	(\$123,837)	\$3,297,646
2 Licenses and permits	17,300	7,208	0	(7,208)	18,090
3 Intergovernmental	16,964,200	7,068,417	6,941,933	(126,484)	6,992,464
4 Charges for services	34,300	14,292	11,674	(2,618)	20,100
5 Investment income	910,500	379,375	1,162,943	783,568	339,614
6 Miscellaneous	68,600	28,583	20,323	(8,260)	26,588
7 <b>TOTAL REVENUES</b>	<u>26,159,200</u>	<u>10,899,667</u>	<u>11,414,828</u>	<u>515,161</u>	<u>10,694,502</u>
<b>EXPENDITURES:</b>					
Public Works:					
8 General Administration	3,207,910	1,336,629	1,266,303	70,326	1,259,276
9 Operations Administration	656,546	273,561	304,597	(31,036)	230,427
10 Street & Drainage Maintenance	9,030,876	3,762,865	3,870,464	(107,599)	3,567,158
11 Storm Drainage Maintenance	1,356,894	565,373	440,209	125,164	426,178
12 Work Pool	138,591	57,746	24,310	33,436	24,088
13 Resource Control & Scheduling	419,427	174,761	226,013	(51,252)	156,311
14 Control Devices	1,127,427	469,761	382,817	86,944	517,796
15 Signals	1,046,407	436,003	536,667	(100,664)	553,533
16 Parking Meters	139,143	57,976	69,809	(11,833)	49,910
17 Civil Engineering	1,851,867	771,611	525,669	245,942	601,168
18 Traffic Engineering	3,805,657	1,585,690	1,523,636	62,054	1,350,670
19 Parking Enforcement	371,499	154,791	115,941	38,850	107,463
20 Capital Outlay	0	0	0	0	2,583
21 Debt Service	0	0	15,698	(15,698)	0
22 <b>TOTAL EXPENDITURES</b>	<u>23,152,244</u>	<u>9,646,768</u>	<u>9,302,133</u>	<u>344,635</u>	<u>8,846,561</u>
23 <b>REVENUES OVER (UNDER) EXPENDITURES</b>	3,006,956	1,252,898	2,112,695	859,797	1,847,941
<b>OTHER FINANCING SOURCES (USES):</b>					
24 Leases	0	0	0	0	0
25 Transfers In	284,000	118,333	284,000	165,667	284,000
26 Transfers Out	(3,290,956)	(1,371,232)	(6,090,956)	(4,719,724)	(2,874,217)
<b>REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>					
27	-	0	(3,694,259)	(3,694,261)	(742,276)
28 <b>BEGINNING FUND BALANCE</b>	<u>20,946,825</u>	<u>20,946,825</u>	<u>20,946,825</u>	<u>0</u>	<u>27,754,950</u>
29 <b>ENDING FUND BALANCE (Note 1)</b>	<u>\$20,946,825</u>	<u>\$20,946,825</u>	<u>\$17,252,566</u>	<u>(\$3,694,261)</u>	<u>\$27,012,674</u>

Note 1: Fund 205, Street Special Projects Fund, is considered part of the Street Fund.  
The May 31, 2025 fund balance in Fund 205 is \$11,982,993.

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>May 31, 2024 Unaudited</u>
<b>REVENUES:</b>					
1 Charges for services	\$0	\$0	\$0	\$0	\$0
2 Interest income	0	0	0	0	0
3 Miscellaneous	0	0	9,831	9,831	13,270
4 <b>TOTAL REVENUES</b>	<u>0</u>	<u>0</u>	<u>9,831</u>	<u>9,831</u>	<u>13,270</u>
<b>EXPENDITURES:</b>					
5 Public Works	0	0	985,467	(985,467)	837,113
6 Capital Outlay			5,521,591	(5,521,591)	2,766,182
7 <b>TOTAL EXPENDITURES</b>	<u>0</u>	<u>0</u>	<u>6,507,058</u>	<u>(6,507,058)</u>	<u>3,603,295</u>
8 <b>REVENUES OVER (UNDER) EXPENDITURES</b>	0	0	(6,497,227)	(6,497,227)	(3,590,025)
<b>OTHER FINANCING SOURCES (USES):</b>					
9 Transfers In	0	0	5,116,581	5,116,581	2,290,000
10 Transfers Out	0	0	0	0	0
<b>REVENUES AND OTHER FINANCING SOURCES OVER (UNDER)</b>					
11 <b>EXPENDITURES AND OTHER FINANCING USES</b>	0	0	(1,380,646)	(1,380,646)	(1,300,025)
12 <b>BEGINNING FUND BALANCE</b>	<u>0</u>	<u>0</u>	<u>13,363,639</u>	<u>13,363,639</u>	<u>5,311,871</u>
13 <b>ENDING FUND BALANCE (Note 1)</b>	<u>\$0</u>	<u>\$0</u>	<u>\$11,982,993</u>	<u>\$11,982,993</u>	<u>\$4,011,846</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 May 31, 2025  
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>May 31, 2024 Unaudited</u>
<b>REVENUES:</b>					
1 Licenses and permits	\$0	\$0	\$55,202	\$55,202	\$35,114
2 Intergovernmental	0	0	116,229	116,229	114,400
3 Charges for services	0	0	517,796	517,796	414,355
4 Fines and fees	0	0	321,326	321,326	216,151
5 Interest income	0	0	297,908	297,908	5,758
6 Miscellaneous	0	0	613,966	613,966	717,458
7 <b>TOTAL REVENUES</b>	<u>0</u>	<u>0</u>	<u>1,922,427</u>	<u>1,922,427</u>	<u>1,503,236</u>
<b>EXPENDITURES:</b>					
8 Executive Administration	0	0	70,723	(70,723)	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	162,653	(162,653)	40,469
15 Human Resources	0	0	(7,751)	7,751	58,659
16 Information Technology	0	0	0	0	0
17 Planning	0	0	6,582	(6,582)	29,760
18 Fleet	0	0	2,625	(2,625)	168,969
19 Public Works	0	0	3,148	(3,148)	89,877
20 Parks and Recreation	0	0	615,007	(615,007)	396,946
21 Jim Dailey Fitness & Aquatics	0	0	0	0	0
22 Fire	0	0	268,546	(268,546)	441,790
23 Police	0	0	196,217	(196,217)	37,117
24 Housing	0	0	237,467	(237,467)	213,860
25 Zoo	0	0	76,454	(76,454)	(37,450)
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	1,078,567	(1,078,567)	289,855
30 <b>TOTAL EXPENDITURES</b>	<u>0</u>	<u>0</u>	<u>2,714,141</u>	<u>(2,714,141)</u>	<u>1,817,038</u>
31 <b>REVENUES OVER (UNDER) EXPENDITURES</b>	0	0	(791,714)	(791,714)	(313,802)
<b>OTHER FINANCING SOURCES (USES):</b>					
32 Transfers In	0	0	0	0	0
33 Transfers Out	0	0	0	0	0
<b>REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>					
34	0	0	(791,714)	(791,714)	(313,802)
35 <b>BEGINNING FUND BALANCE</b>	<u>0</u>	<u>0</u>	<u>13,573,143</u>	<u>13,573,143</u>	<u>12,020,299</u>
36 <b>ENDING FUND BALANCE (Note 1)</b>	<u>\$0</u>	<u>\$0</u>	<u>\$12,781,429</u>	<u>\$12,781,429</u>	<u>\$11,706,497</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 May 31, 2025  
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>May 31, 2024 Unaudited</u>
<b>REVENUES:</b>					
1 Charges for services	\$0	\$0	(\$129,679)	(\$129,679)	\$204,758
2 Interest income	0	0	243,365	243,365	60,501
3 Miscellaneous	0	0	0	0	0
4 <b>TOTAL REVENUES</b>	<u>0</u>	<u>0</u>	<u>113,686</u>	<u>113,686</u>	<u>265,259</u>
<b>EXPENDITURES:</b>					
5 Police	0	0	179,439	(179,439)	103,115
6 Debt Service					
7 Capital Outlay			<u>0</u>	<u>0</u>	<u>0</u>
8 <b>TOTAL EXPENDITURES</b>	<u>0</u>	<u>0</u>	<u>179,439</u>	<u>(179,439)</u>	<u>103,115</u>
9 <b>REVENUES OVER (UNDER) EXPENDITURES</b>	0	0	(65,753)	(65,753)	162,144
<b>OTHER FINANCING SOURCES (USES):</b>					
10 Transfers In	0	0	0	0	0
11 Transfers Out	0	0	0	0	0
<b>REVENUES AND OTHER FINANCING SOURCES OVER (UNDER)</b>					
12 <b>EXPENDITURES AND OTHER FINANCING USES</b>	0	0	(65,753)	(65,753)	162,144
13 <b>BEGINNING FUND BALANCE</b>	<u>0</u>	<u>0</u>	<u>6,310,212</u>	<u>6,310,212</u>	<u>4,854,626</u>
14 <b>ENDING FUND BALANCE</b>	<u>\$0</u>	<u>\$0</u>	<u>\$6,244,459</u>	<u>\$6,244,459</u>	<u>\$5,016,770</u>



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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>May 31, 2024 Unaudited</u>
<b>REVENUES:</b>					
1 Intergovernmental	\$0	\$0	\$2,074,244	\$2,074,244	\$500,641
2 Charges for Services	0	0	0	0	30
3 Interest income	0	0	16,290	16,290	5,977
4 Program income	0	0	0	0	0
5 Miscellaneous	0	0	0	0	131,716
<b>TOTAL REVENUES</b>	<u>0</u>	<u>0</u>	<u>2,090,534</u>	<u>2,090,534</u>	<u>638,364</u>
<b>EXPENDITURES:</b>					
6 General Government	0	0	787,911	(787,911)	687,528
7 Public Works	0	0	2,918,828	(2,918,828)	4,578,734
8 Parks & Recreation	0	0	303,115	(303,115)	877,248
9 Fleet	0	0	0	0	0
10 Zoo	0	0	0	0	0
11 Fire	0	0	5,869,599	(5,869,599)	360,350
12 Police	0	0	818,220	(818,220)	323,504
13 Housing	0	0	38	(38)	32,261
14 Capital Outlay	0	0	2,372,990	(2,372,990)	4,506,021
<b>TOTAL EXPENDITURES</b>	<u>0</u>	<u>0</u>	<u>13,070,701</u>	<u>(13,070,701)</u>	<u>11,365,646</u>
<b>15 REVENUES OVER (UNDER) EXPENDITURES</b>	<u>0</u>	<u>0</u>	<u>(10,980,167)</u>	<u>(10,980,167)</u>	<u>(10,727,282)</u>
<b>OTHER FINANCING SOURCES (USES):</b>					
16 Transfers In	0	0	0	0	0
17 Transfers Out	0	0	0	0	0
<b>18 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	<u>0</u>	<u>0</u>	<u>(10,980,167)</u>	<u>(10,980,167)</u>	<u>(10,727,282)</u>
<b>19 BEGINNING FUND BALANCE</b>	<u>0</u>	<u>0</u>	<u>(6,207,747)</u>	<u>17,775</u>	<u>(1,179,328)</u>
<b>20 ENDING FUND BALANCE</b>	<u>\$0</u>	<u>\$0</u>	<u>(\$17,187,914)</u>	<u>(\$17,187,914)</u>	<u>(\$11,906,610)</u>
Expenditures include:					
Expended	\$2,573,610				
Encumbered	10,497,091				
	<u>\$13,070,701</u>				

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>May 31, 2024 Unaudited</u>
<b>REVENUES:</b>					
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	124,499	124,499	17,080
4 Program income	0	0	0	0	0
5 Miscellaneous	0	0	0	0	0
<b>TOTAL REVENUES</b>	<u>0</u>	<u>0</u>	<u>1,611,805</u>	<u>1,611,805</u>	<u>1,177,277</u>
<b>EXPENDITURES:</b>					
6 General Government	0	0	324,579	(324,579)	2,311,612
7 Public Works	0	0	(937,237)	937,237	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	303,415	(303,415)	186,628
11 Police	0	0	27,805	(27,805)	305,517
12 Housing	0	0	9,635	(9,635)	138,733
13 Capital Outlay	0	0	4,153,673	(4,153,673)	3,382,726
<b>TOTAL EXPENDITURES</b>	<u>0</u>	<u>0</u>	<u>5,376,775</u>	<u>(5,376,775)</u>	<u>6,364,554</u>
<b>14 REVENUES OVER (UNDER) EXPENDITURES</b>	<u>0</u>	<u>0</u>	<u>(3,764,970)</u>	<u>(3,764,970)</u>	<u>(5,187,277)</u>
<b>OTHER FINANCING SOURCES (USES):</b>					
15 Transfers In	0	0	0	0	0
16 Transfers Out	0	0	0	0	0
<b>17 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	<u>0</u>	<u>0</u>	<u>(3,764,970)</u>	<u>(3,764,970)</u>	<u>(5,187,277)</u>
<b>18 BEGINNING FUND BALANCE</b>	<u>0</u>	<u>0</u>	<u>1,821,983</u>	<u>1,821,983</u>	<u>(1,271,446)</u>
<b>19 ENDING FUND BALANCE</b>	<u>\$0</u>	<u>\$0</u>	<u>(\$1,942,987)</u>	<u>(\$1,942,987)</u>	<u>(\$6,458,723)</u>
Expenditures include:					
Expended	\$1,576,204				
Encumbered	3,800,570				
	<u>\$5,376,774</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 May 31, 2025  
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>May 31, 2024 Unaudited</u>
<b>REVENUES:</b>					
1 Intergovernmental	\$0	\$0	\$671,795	\$671,795	\$562,133
2 Charges for Services	0	0	5,000	5,000	0
3 Miscellaneous	0	0	0	0	0
4 <b>TOTAL REVENUES</b>	<u>0</u>	<u>0</u>	<u>676,795</u>	<u>676,795</u>	<u>562,133</u>
<b>EXPENDITURES:</b>					
5 General Government	0	0	0	0	0
6 Housing	0	0	542,681	(542,681)	701,241
7 <b>TOTAL EXPENDITURES</b>	<u>0</u>	<u>0</u>	<u>542,681</u>	<u>(542,681)</u>	<u>701,241</u>
8 <b>REVENUES OVER (UNDER) EXPENDITURES</b>	0	0	134,114	134,114	(139,108)
<b>OTHER FINANCING SOURCES (USES):</b>					
9 Transfers In	0	0	0	0	0
10 Transfers Out	0	0	0	0	0
<b>REVENUES AND OTHER FINANCING SOURCES OVER (UNDER)</b>	0	0	134,114	134,114	(139,108)
11 <b>EXPENDITURES AND OTHER FINANCING USES</b>	0	0	134,114	134,114	(139,108)
12 <b>BEGINNING FUND BALANCE</b>	<u>0</u>	<u>0</u>	<u>912,222</u>	<u>912,222</u>	<u>1,083,727</u>
13 <b>ENDING FUND BALANCE</b>	<u>\$0</u>	<u>\$0</u>	<u>\$1,046,336</u>	<u>\$1,046,336</u>	<u>\$944,619</u>

  

Expenditures include:	
Expended	\$408,152
Encumbered	<u>134,529</u>
	<u>\$542,681</u>

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>May 31, 2024 Unaudited</u>
<b>REVENUES:</b>					
1 Intergovernmental	\$0	\$0	\$670,418	\$670,418	\$655,960
2 Charges for Services	0	0	0	0	0
3 Miscellaneous	0	0	0	0	0
4 <b>TOTAL REVENUES</b>	<u>0</u>	<u>0</u>	<u>670,418</u>	<u>670,418</u>	<u>655,960</u>
<b>EXPENDITURES:</b>					
5 General Government	0	0	0	0	0
6 Housing	0	0	2,193,486	(2,193,486)	1,198,565
7 Capital Outlay	0	0	0	0	0
8 <b>TOTAL EXPENDITURES</b>	<u>0</u>	<u>0</u>	<u>2,193,486</u>	<u>(2,193,486)</u>	<u>1,198,565</u>
9 <b>REVENUES OVER (UNDER) EXPENDITURES</b>	0	0	(1,523,068)	(1,523,068)	(542,605)
<b>OTHER FINANCING SOURCES (USES):</b>					
10 Transfers In	0	0	0	0	0
11 Transfers Out	0	0	0	0	0
12 <b>REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	0	0	(1,523,068)	(1,523,068)	(542,605)
13 <b>BEGINNING FUND BALANCE</b>	<u>0</u>	<u>0</u>	<u>849,358</u>	<u>849,358</u>	<u>1,082,582</u>
14 <b>ENDING FUND BALANCE</b>	<u>\$0</u>	<u>\$0</u>	<u>(\$673,710)</u>	<u>(\$673,710)</u>	<u>\$539,977</u>

Expenditures include:

Expended	\$1,011,162
Encumbered	<u>1,182,324</u>
	<u>\$2,193,486</u>

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>May 31, 2024 Unaudited</u>
<b>REVENUES:</b>					
1 Intergovernmental	\$0	\$0	\$50,380	\$50,380	\$25,261
2 Charges for Services	0	0	0	0	0
3 Miscellaneous	0	0	0	0	0
4 <b>TOTAL REVENUES</b>	<u>0</u>	<u>0</u>	<u>50,380</u>	<u>50,380</u>	<u>25,261</u>
<b>EXPENDITURES:</b>					
5 General Government	0	0	0	0	0
6 Housing	0	0	50,000	(50,000)	32,400
7 <b>TOTAL EXPENDITURES</b>	<u>0</u>	<u>0</u>	<u>50,000</u>	<u>(50,000)</u>	<u>32,400</u>
8 <b>REVENUES OVER (UNDER) EXPENDITURES</b>	0	0	380	380	(7,139)
<b>OTHER FINANCING SOURCES (USES):</b>					
9 Loan Proceeds	0	0	0	0	0
10 Transfers In	0	0	0	0	0
11 Transfers Out	0	0	0	0	0
<b>REVENUES AND OTHER FINANCING SOURCES OVER (UNDER)</b>	0	0	380	380	(7,139)
12 <b>EXPENDITURES AND OTHER FINANCING USES</b>	0	0	380	380	(7,139)
13 <b>BEGINNING FUND BALANCE</b>	<u>0</u>	<u>0</u>	<u>12,201</u>	<u>12,201</u>	<u>14,899</u>
14 <b>ENDING FUND BALANCE</b>	<u>\$0</u>	<u>\$0</u>	<u>\$12,581</u>	<u>\$12,581</u>	<u>\$7,760</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 May 31, 2025  
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>May 31, 2024 Unaudited</u>
<b>REVENUES:</b>					
1 Charges for Services	\$0	\$0	\$0	\$0	\$0
2 Interest income	0	0	13,320	13,320	16,847
3 Donations	0	0	0	0	0
4 <b>TOTAL REVENUES</b>	<u>0</u>	<u>0</u>	<u>13,320</u>	<u>13,320</u>	<u>16,847</u>
<b>EXPENDITURES:</b>					
5 General Government	0	0	0	0	0
6 Public Works	0	0	0	0	0
7 Parks and Recreation	0	0	139,544	(139,544)	0
8 Fire	0	0	(43,302)	43,302	0
9 Police	0	0	34,123	(34,123)	10,986
10 Fleet	0	0	0	0	0
11 Capital Outlay	0	0	4,335,134	(4,335,134)	1,104,923
12 <b>TOTAL EXPENDITURES</b>	<u>0</u>	<u>0</u>	<u>4,465,499</u>	<u>(4,465,499)</u>	<u>1,115,909</u>
13 <b>REVENUES OVER (UNDER) EXPENDITURES</b>	0	0	(4,452,179)	(4,452,179)	(1,099,062)
<b>OTHER FINANCING SOURCES (USES):</b>					
14 Temporary Note Proceeds	0	0	0	0	1,056,800
15 Capital Lease	0	0	0	0	0
16 Transfers Out	0	0	0	0	0
<b>REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>					
17	0	0	(4,452,179)	(4,452,179)	(42,262)
18 <b>BEGINNING FUND BALANCE</b>	<u>0</u>	<u>0</u>	<u>252,058</u>	<u>252,058</u>	<u>1,415,179</u>
19 <b>ENDING FUND BALANCE</b>	<u>\$0</u>	<u>\$0</u>	<u>(\$4,200,121)</u>	<u>(\$4,200,121)</u>	<u>\$1,372,917</u>

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>May 31, 2024 Unaudited</u>
<b>REVENUES:</b>					
1 3/8 Cent Sales Tax	\$0	\$0	\$0	\$0	\$0
2 Interest income	0	0	652,805	652,805	268,238
3 Miscellaneous Income	0	0	0	0	0
4 <b>TOTAL REVENUES</b>	<u>0</u>	<u>0</u>	<u>652,805</u>	<u>652,805</u>	<u>268,238</u>
<b>EXPENDITURES:</b>					
5 General Government	0	0	(1)	1	900,000
6 Housing	0	0	0	0	0
7 Public Works	0	0	18,870	(18,870)	40,629
8 Parks and Recreation	0	0	157,922	(157,922)	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	508,153	(508,153)	1,163,792
13 Capital Outlay	0	0	2,338,360	(2,338,360)	9,287,712
14 <b>TOTAL EXPENDITURES</b>	<u>0</u>	<u>0</u>	<u>3,023,304</u>	<u>(3,023,304)</u>	<u>11,505,154</u>
15 <b>REVENUES OVER (UNDER) EXPENDITURES</b>	0	0	(2,370,499)	(2,370,499)	(11,236,916)
<b>OTHER FINANCING SOURCES (USES):</b>					
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
<b>REVENUES AND OTHER FINANCING SOURCES OVER (UNDER)</b>					
19 <b>EXPENDITURES AND OTHER FINANCING USES</b>	0	0	(2,370,499)	(2,370,499)	(11,236,916)
20 <b>BEGINNING FUND BALANCE</b>	<u>0</u>	<u>0</u>	<u>15,460,408</u>	<u>15,460,408</u>	<u>24,445,355</u>
21 <b>ENDING FUND BALANCE</b>	<u>\$0</u>	<u>\$0</u>	<u>\$13,089,909</u>	<u>\$13,089,909</u>	<u>\$13,208,439</u>
Expenditures include:					
Expended		\$279,638			
Encumbered		<u>2,743,666</u>			
Total		<u>\$3,023,304</u>			

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>May 31, 2024 Unaudited</u>
<b>REVENUES:</b>					
1 Interest income	\$0	\$0	\$9,219	\$9,219	\$2,783
2 Miscellaneous	0	0	0	0	0
3 <b>TOTAL REVENUES</b>	<u>0</u>	<u>0</u>	<u>9,219</u>	<u>9,219</u>	<u>2,783</u>
<b>EXPENDITURES:</b>					
4 General Government	0	0	0	0	0
5 <b>TOTAL EXPENDITURES</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
6 <b>REVENUES OVER (UNDER) EXPENDITURES</b>	0	0	9,219	9,219	2,783
<b>OTHER FINANCING SOURCES (USES):</b>					
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
<b>REVENUES AND OTHER FINANCING SOURCES OVER (UNDER)</b>	0	0	9,219	9,219	2,783
13 <b>EXPENDITURES AND OTHER FINANCING USES</b>	0	0	9,219	9,219	2,783
14 <b>BEGINNING FUND BALANCE</b>	<u>0</u>	<u>0</u>	<u>275,852</u>	<u>275,852</u>	<u>278,522</u>
15 <b>ENDING FUND BALANCE</b>	<u>\$0</u>	<u>\$0</u>	<u>\$285,071</u>	<u>\$285,071</u>	<u>\$281,305</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 May 31, 2025  
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>May 31, 2024 Unaudited</u>
<b>REVENUES:</b>					
1 Interest income	\$0	\$0	\$12,050	\$12,050	\$35,962
2 Miscellaneous	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
3 <b>TOTAL REVENUES</b>	<u>0</u>	<u>0</u>	<u>12,050</u>	<u>12,050</u>	<u>35,962</u>
<b>EXPENDITURES:</b>					
4 Public Works Capital Outlay	<u>0</u>	<u>0</u>	<u>770,469</u>	<u>(770,469)</u>	<u>1,520,361</u>
5 <b>TOTAL EXPENDITURES</b>	<u>0</u>	<u>0</u>	<u>770,469</u>	<u>(770,469)</u>	<u>1,520,361</u>
6 <b>REVENUES OVER (UNDER) EXPENDITURES</b>	0	0	(758,419)	(758,419)	(1,484,399)
<b>OTHER FINANCING SOURCES (USES):</b>					
7 Bond Proceeds	0	0	0	0	0
8 Bond Reoffering Premium	0	0	0	0	0
9 Discount on Bonds Issued	0	0	0	0	0
10 Cost of Issuance	0	0	0	0	0
11 Transfers In	0	0	0	0	0
12 Transfers Out	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
13 <b>REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	0	0	(758,419)	(758,419)	(1,484,399)
14 <b>BEGINNING FUND BALANCE</b>	<u>0</u>	<u>0</u>	<u>1,458,786</u>	<u>1,458,786</u>	<u>2,228,813</u>
15 <b>ENDING FUND BALANCE</b>	<u>\$0</u>	<u>\$0</u>	<u>\$700,367</u>	<u>\$700,367</u>	<u>\$744,414</u>
Expenditures include:					
Expended	\$161,853				
Encumbered	<u>608,616</u>				
Total	<u>\$770,469</u>				

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>May 31, 2024 Unaudited</u>
<b>REVENUES:</b>					
1 General Property Taxes	\$0	\$0	\$45,779	\$45,779	\$0
2 Interest income	0	0	7,373	7,373	2,040
3 Miscellaneous	0	0	0	0	0
4 <b>TOTAL REVENUES</b>	<u>0</u>	<u>0</u>	<u>53,152</u>	<u>53,152</u>	<u>2,040</u>
<b>EXPENDITURES:</b>					
5 Street & Drainage	0	0	0	0	0
6 <b>TOTAL EXPENDITURES</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
7 <b>REVENUES OVER (UNDER) EXPENDITURES</b>	0	0	53,152	53,152	2,040
<b>OTHER FINANCING SOURCES (USES):</b>					
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 <b>REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	0	0	53,152	53,152	2,040
12 <b>BEGINNING FUND BALANCE</b>	0	0	173,472	173,472	182,929
13 <b>ENDING FUND BALANCE</b>	<u>\$0</u>	<u>\$0</u>	<u>\$226,624</u>	<u>\$226,624</u>	<u>\$184,969</u>

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>May 31, 2024 Actual</u>
<b>REVENUES:</b>					
1 Interest income	\$0	\$0	\$168,568	\$168,568	\$509,316
2 Miscellaneous	0	0	0	0	0
3 <b>TOTAL REVENUES</b>	<u>0</u>	<u>0</u>	<u>168,568</u>	<u>168,568</u>	<u>509,316</u>
<b>EXPENDITURES:</b>					
4 General Government	0	0	11,014,828	(11,014,828)	3,761,771
5 <b>TOTAL EXPENDITURES</b>	<u>0</u>	<u>0</u>	<u>11,014,828</u>	<u>(11,014,828)</u>	<u>3,761,771</u>
6 <b>REVENUES OVER (UNDER) EXPENDITURES</b>	0	0	(10,846,260)	(10,846,260)	(3,252,455)
<b>OTHER FINANCING SOURCES (USES):</b>					
7 Bond Proceeds	0	0	0	0	0
8 Discount on Bonds Issued	0	0	0	0	0
9 Bond Reoffering Premium	0	0	0	0	0
10 Cost of Issuance	0	0	0	0	0
11 Other, net	0	0	0	0	0
12 Transfers In	0	0	0	0	0
13 Transfers Out	0	0	0	0	0
14 <b>REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	0	0	(10,846,260)	(10,846,260)	(3,252,455)
15 <b>BEGINNING FUND BALANCE</b>	<u>0</u>	<u>0</u>	<u>13,074,592</u>	<u>13,074,592</u>	<u>25,600,119</u>
16 <b>ENDING FUND BALANCE</b>	<u>\$0</u>	<u>\$0</u>	<u>\$2,228,332</u>	<u>\$2,228,332</u>	<u>\$22,347,664</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 May 31, 2025  
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>May 31, 2024 Unaudited</u>
<b>REVENUES:</b>					
1 Interest income	\$0	\$0	\$1,146,752	\$1,146,752	\$1,216,035
2 Miscellaneous	0	0	0	0	0
3 <b>TOTAL REVENUES</b>	<u>0</u>	<u>0</u>	<u>1,146,752</u>	<u>1,146,752</u>	<u>1,216,035</u>
<b>EXPENDITURES:</b>					
4 General Administration Capital Outlay	0	0	10,984,321	(10,984,321)	2,838,437
5 District Courts Capital Outlay	0	0	0	0	0
6 Public Works Capital Outlay	0	0	13,511,363	(13,511,363)	6,795,416
7 Parks Capital Outlay	0	0	1,206,565	(1,206,565)	2,803,732
8 Zoo Capital Outlay	0	0	11,715,774	(11,715,774)	769,582
9 Fire Capital Outlay	0	0	14,227,482	(14,227,482)	15,389,522
5 <b>TOTAL EXPENDITURES</b>	<u>0</u>	<u>0</u>	<u>51,645,505</u>	<u>(51,645,505)</u>	<u>28,596,689</u>
6 <b>REVENUES OVER (UNDER) EXPENDITURES</b>	0	0	(50,498,753)	(50,498,753)	(27,380,654)
<b>OTHER FINANCING SOURCES (USES):</b>					
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
<b>REVENUES AND OTHER FINANCING SOURCES OVER (UNDER)</b>	0	0	(50,498,753)	(50,498,753)	(27,380,654)
13 <b>EXPENDITURES AND OTHER FINANCING USES</b>	0	0	(50,498,753)	(50,498,753)	(27,380,654)
14 <b>BEGINNING FUND BALANCE</b>	<u>0</u>	<u>0</u>	<u>75,689,838</u>	<u>75,689,838</u>	<u>55,232,952</u>
15 <b>ENDING FUND BALANCE</b>	<u>\$0</u>	<u>\$0</u>	<u>\$25,191,085</u>	<u>\$25,191,085</u>	<u>\$27,852,298</u>
Expenditures include:					
Expended	\$19,479,356				
Encumbered	<u>32,166,149</u>				
Total	<u>\$51,645,505</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 May 31, 2025  
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>May 31, 2024 Unaudited</u>
<b>REVENUES:</b>					
1 Interest income	\$0	\$0	\$365	\$365	\$109
2 Miscellaneous	0	0	0	0	0
3 <b>TOTAL REVENUES</b>	<u>0</u>	<u>0</u>	<u>365</u>	<u>365</u>	<u>109</u>
<b>EXPENDITURES:</b>					
4 MacArthur Museum	0	0	0	0	0
5 Art Center Fund	0	0	0	0	0
6 <b>TOTAL EXPENDITURES</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
7 <b>REVENUES OVER (UNDER) EXPENDITURES</b>	0	0	365	365	109
<b>OTHER FINANCING SOURCES (USES):</b>					
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
<b>REVENUES AND OTHER FINANCING SOURCES OVER (UNDER)</b>	0	0	365	365	109
14 <b>EXPENDITURES AND OTHER FINANCING USES</b>	0	0	365	365	109
15 <b>BEGINNING FUND BALANCE</b>	<u>0</u>	<u>0</u>	<u>9,445</u>	<u>9,445</u>	<u>9,465</u>
16 <b>ENDING FUND BALANCE</b>	<u>\$0</u>	<u>\$0</u>	<u>\$9,810</u>	<u>\$9,810</u>	<u>\$9,574</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 May 31, 2025  
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>May 31, 2024 Unaudited</u>
<b>REVENUES:</b>					
1 Property Tax	\$0	\$0	\$0	\$0	\$0
2 Interest Income	0	0	5,421	5,421	3,829
3 <b>TOTAL REVENUES</b>	0	0	5,421	5,421	3,829
<b>EXPENDITURES:</b>					
4 Debt Service	0	0	0	0	0
5 <b>TOTAL EXPENDITURES</b>	0	0	0	0	0
6 <b>REVENUES OVER (UNDER) EXPENDITURES</b>	0	0	5,421	5,421	3,829
<b>OTHER FINANCING SOURCES (USES):</b>					
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
<b>REVENUES AND OTHER FINANCING SOURCES OVER (UNDER)</b>	0	0	5,421	5,421	3,829
11 <b>EXPENDITURES AND OTHER FINANCING USES</b>	0	0	5,421	5,421	3,829
12 <b>BEGINNING FUND BALANCE</b>	0	0	330,252	330,252	323,002
13 <b>ENDING FUND BALANCE</b>	\$0	\$0	\$335,673	\$335,673	\$326,831

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>May 31, 2024 Unaudited</u>
<b>REVENUES:</b>					
1 Property Tax	\$0	\$0	\$6,814,969	\$6,814,969	\$6,859,604
2 Interest Income	0	0	162,240	162,240	151,416
3 Miscellaneous	0	0	0	0	0
4 <b>TOTAL REVENUES</b>	<u>0</u>	<u>0</u>	<u>6,977,209</u>	<u>6,977,209</u>	<u>7,011,020</u>
<b>EXPENDITURES:</b>					
5 Debt Service	0	0	15,879,466	(15,879,466)	11,721,881
6 <b>TOTAL EXPENDITURES</b>	<u>0</u>	<u>0</u>	<u>15,879,466</u>	<u>(15,879,466)</u>	<u>11,721,881</u>
7 <b>REVENUES OVER (UNDER) EXPENDITURES</b>	0	0	(8,902,257)	(8,902,257)	(4,710,861)
<b>OTHER FINANCING SOURCES (USES):</b>					
8 Bond Proceeds	0	0	0	0	0
9 Transfers In	0	0	0	0	0
10 Transfers Out	0	0	0	0	0
<b>REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) 11 EXPENDITURES AND OTHER FINANCING USES</b>	0	0	(8,902,257)	(8,902,257)	(4,710,861)
12 <b>BEGINNING FUND BALANCE</b>	<u>0</u>	<u>0</u>	<u>18,776,840</u>	<u>0</u>	<u>14,244,199</u>
13 <b>ENDING FUND BALANCE</b>	<u>\$0</u>	<u>\$0</u>	<u>\$9,874,583</u>	<u>(\$8,902,257)</u>	<u>\$9,533,338</u>

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>May 31, 2024 Unaudited</u>
<b>REVENUES:</b>					
1 Property Tax	\$0	\$0	\$0	\$0	\$0
2 Interest Income	0	0	204	204	852
3 Miscellaneous	0	0	0	0	0
4 <b>TOTAL REVENUES</b>	<u>0</u>	<u>0</u>	<u>204</u>	<u>204</u>	<u>852</u>
<b>EXPENDITURES:</b>					
5 Debt Service	0	0	0	0	0
6 <b>TOTAL EXPENDITURES</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
7 <b>REVENUES OVER (UNDER) EXPENDITURES</b>	0	0	204	204	852
<b>OTHER FINANCING SOURCES (USES):</b>					
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 <b>REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	0	0	204	204	852
12 <b>BEGINNING FUND BALANCE</b>	<u>0</u>	<u>0</u>	<u>8,878</u>	<u>0</u>	<u>8,141</u>
13 <b>ENDING FUND BALANCE</b>	<u>\$0</u>	<u>\$0</u>	<u>\$9,082</u>	<u>\$204</u>	<u>\$8,993</u>



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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>May 31, 2024 Unaudited</u>
<b>REVENUES:</b>					
1 Franchise Fees	\$0	\$0	\$885,122	\$885,122	\$984,819
2 Charges for Services	0	0	0	0	0
3 Interest income	0	0	22,413	22,413	4,942
4 Miscellaneous Revenue	0	0	0	0	0
5 <b>TOTAL REVENUES</b>	<u>0</u>	<u>0</u>	<u>907,535</u>	<u>907,535</u>	<u>989,761</u>
<b>EXPENDITURES:</b>					
6 Issuance Cost	0	0	0	0	0
7 Debt Service	0	0	229,925	(229,925)	250,125
8 <b>TOTAL EXPENDITURES</b>	<u>0</u>	<u>0</u>	<u>229,925</u>	<u>(229,925)</u>	<u>250,125</u>
9 <b>REVENUES OVER (UNDER) EXPENDITURES</b>	0	0	677,610	677,610	739,636
<b>OTHER FINANCING SOURCES (USES):</b>					
10 Bond Proceeds	0	0	0	0	0
11 Bond Roffering Premium	0	0	0	0	0
12 Discount on Bonds Issued	0	0	0	0	0
13 Payment to Refunded Bond Escrow Agent	0	0	0	0	0
14 Transfer In	0	0	0	0	0
15 Transfers Out	0	0	0	0	0
<b>REVENUES AND OTHER FINANCING SOURCES OVER (UNDER)</b>	0	0	677,610	677,610	739,636
16 <b>EXPENDITURES AND OTHER FINANCING USES</b>	0	0	677,610	677,610	739,636
17 <b>BEGINNING FUND BALANCE</b>	<u>0</u>	<u>0</u>	<u>890,750</u>	<u>890,750</u>	<u>853,906</u>
18 <b>ENDING FUND BALANCE</b>	<u>\$0</u>	<u>\$0</u>	<u>\$1,568,360</u>	<u>\$1,568,360</u>	<u>\$1,593,542</u>

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>May 31, 2024 Unaudited</u>
<b>REVENUES:</b>					
1 Property Tax	\$0	\$0	\$16,522	\$16,522	\$0
2 Interest Income	0	0	7,957	7,957	11,954
3 Miscellaneous	0	0	0	0	0
4 <b>TOTAL REVENUES</b>	<u>0</u>	<u>0</u>	<u>24,479</u>	<u>24,479</u>	<u>11,954</u>
<b>EXPENDITURES:</b>					
5 Debt Service	0	0	282,700	(282,700)	477,450
6 <b>TOTAL EXPENDITURES</b>	<u>0</u>	<u>0</u>	<u>282,700</u>	<u>(282,700)</u>	<u>477,450</u>
7 <b>REVENUES OVER (UNDER) EXPENDITURES</b>	0	0	(258,221)	(258,221)	(465,496)
<b>OTHER FINANCING SOURCES (USES):</b>					
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 <b>REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	0	0	(258,221)	(258,221)	(465,496)
12 <b>BEGINNING FUND BALANCE</b>	<u>0</u>	<u>0</u>	<u>561,007</u>	<u>561,007</u>	<u>812,980</u>
13 <b>ENDING FUND BALANCE</b>	<u>\$0</u>	<u>\$0</u>	<u>\$302,786</u>	<u>\$302,786</u>	<u>\$347,484</u>

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>May 31, 2024 Unaudited</u>
<b>REVENUES:</b>					
1 Property Tax	\$0	\$0	\$0	\$0	\$0
2 Interest income	0	0	0	0	0
3 Miscellaneous	0	0	0	0	0
4 <b>TOTAL REVENUES</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>EXPENDITURES:</b>					
5 Issuance Cost	0	0	0	0	0
6 Debt Service	0	0	0	0	0
7 <b>TOTAL EXPENDITURES</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
8 <b>REVENUES OVER (UNDER) EXPENDITURES</b>	0	0	0	0	0
<b>OTHER FINANCING SOURCES (USES):</b>					
9 Transfer In	0	0	0	0	0
10 Transfers to Component Unit	0	0	0	0	0
<b>REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	0	0	0	0	0
12 <b>BEGINNING FUND BALANCE</b>	<u>0</u>	<u>0</u>	<u>256</u>	<u>256</u>	<u>251</u>
13 <b>ENDING FUND BALANCE</b>	<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 July 18, 2025.

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>May 31, 2024 Unaudited</u>
<b>REVENUES:</b>					
1 Property Tax	\$0	\$0	\$2,955,692	\$2,955,692	\$2,981,532
2 Interest income	0	0	87,210	87,210	82,825
3 Miscellaneous	0	0	0	0	0
4 <b>TOTAL REVENUES</b>	<u>0</u>	<u>0</u>	<u>3,042,902</u>	<u>3,042,902</u>	<u>3,064,357</u>
<b>EXPENDITURES:</b>					
5 Issuance Cost	0	0	0	0	0
6 Debt Service	0	0	6,990,125	(6,990,125)	4,508,000
7 <b>TOTAL EXPENDITURES</b>	<u>0</u>	<u>0</u>	<u>6,990,125</u>	<u>(6,990,125)</u>	<u>4,508,000</u>
8 <b>REVENUES OVER (UNDER) EXPENDITURES</b>	0	0	(3,947,223)	(3,947,223)	(1,443,643)
<b>OTHER FINANCING SOURCES (USES):</b>					
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 <b>REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	0	0	(3,947,223)	(3,947,223)	(1,443,643)
13 <b>BEGINNING FUND BALANCE</b>	<u>0</u>	<u>0</u>	<u>8,026,620</u>	<u>8,026,620</u>	<u>5,897,724</u>
14 <b>ENDING FUND BALANCE</b>	<u>\$0</u>	<u>\$0</u>	<u>\$4,079,397</u>	<u>\$4,079,397</u>	<u>\$4,454,081</u>

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>May 31, 2024 Unaudited</u>
<b>REVENUES:</b>					
1 Hotel Gross Receipts Tax	\$0	\$0	\$1,085,742	\$1,085,742	\$1,064,271
2 Interest Income	0	0	10,253	10,253	18,723
3 Miscellaneous	0	0	0	0	0
4 <b>TOTAL REVENUES</b>	<u>0</u>	<u>0</u>	<u>1,095,995</u>	<u>1,095,995</u>	<u>1,082,994</u>
<b>EXPENDITURES:</b>					
5 Interest Expense	0	0	0	0	0
6 Contracts	0	0	0	0	0
7 <b>TOTAL EXPENDITURES</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
8 <b>REVENUES OVER (UNDER) EXPENDITURES</b>	0	0	1,095,995	1,095,995	1,082,994
<b>OTHER FINANCING SOURCES (USES):</b>					
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
<b>REVENUES AND OTHER FINANCING SOURCES OVER (UNDER)</b>	0	0	1,095,995	1,095,995	1,082,994
14 <b>EXPENDITURES AND OTHER FINANCING USES</b>	0	0	1,095,995	1,095,995	1,082,994
15 <b>BEGINNING FUND BALANCE</b>	<u>0</u>	<u>0</u>	<u>693,652</u>	<u>693,652</u>	<u>1,298,002</u>
16 <b>ENDING FUND BALANCE</b>	<u>\$0</u>	<u>\$0</u>	<u>\$1,789,647</u>	<u>\$1,789,647</u>	<u>\$2,380,996</u>

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>May 31, 2024 Unaudited</u>
<b>OPERATING REVENUES:</b>					
1 Charges for services	\$18,398,930	\$7,666,221	\$6,812,957	(\$853,264)	\$6,285,970
2 Interest Income	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
3 <b>TOTAL OPERATING REVENUES</b>	<u>18,398,930</u>	<u>7,666,221</u>	<u>6,812,957</u>	<u>(853,264)</u>	<u>6,285,970</u>
<b>OPERATING EXPENSES:</b>					
4 Personnel Services	4,812,618	2,005,258	1,673,446	331,812	1,676,035
5 Supplies and materials	7,674,536	3,197,723	2,193,424	1,004,299	2,587,529
6 Services and other expenses	4,409,036	1,837,098	1,484,420	352,678	926,565
7 Repairs and maintenance	1,385,740	577,392	139,267	438,125	405,026
8 Depreciation and amortization	<u>137,000</u>	<u>57,083</u>	<u>849,062</u>	<u>(791,979)</u>	<u>172,767</u>
9 <b>TOTAL OPERATING EXPENSES</b>	<u>18,418,930</u>	<u>7,674,554</u>	<u>6,339,619</u>	<u>1,334,935</u>	<u>5,767,922</u>
10 <b>OPERATING INCOME/(LOSS)</b>	<u>(20,000)</u>	<u>(8,333)</u>	<u>473,338</u>	<u>481,671</u>	<u>518,048</u>
<b>NONOPERATING REVENUES/(EXPENSES):</b>					
11 Investment income	20,000	8,333	7,284	(1,049)	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 <b>INCOME (LOSS) BEFORE OPERATING TRANSFERS</b>	<u>0</u>	<u>(0)</u>	<u>480,622</u>	<u>480,622</u>	<u>518,048</u>
<b>OPERATING TRANSFERS:</b>					
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 <b>NET INCOME/(LOSS)</b>	<u>0</u>	<u>0</u>	<u>480,622</u>	<u>480,622</u>	<u>518,048</u>
18 <b>BEGINNING NET POSITION, AS ORIGINALLY REPORTED</b>	2,436,838	2,436,838	2,436,838	0	3,055,527
19 <b>ENDING NET POSITION</b>	<u>\$2,436,838</u>	<u>\$2,436,838</u>	<u>\$2,917,460</u>	<u>\$480,622</u>	<u>\$3,573,575</u>

Analysis of Net Position	
Cash	(\$933,650)
Receivable	8,276
Inventory	807,054
Capital Assets, net	4,248,652
Other Assets	702,404
Deferred Outflows	480,655
Liabilities	(2,371,765)
Deferred Inflows	<u>(24,166)</u>
Net Position	<u>\$2,917,460</u>

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>May 31, 2024 Unaudited</u>
<b>OPERATING REVENUES:</b>					
1 Licenses and permits	\$5,100	\$2,125	\$4,445	\$2,320	\$3,645
2 Charges for services	2,380,000	991,667	1,065,773	74,106	999,709
3 Other	0	0	0	0	0
4 <b>TOTAL OPERATING REVENUES</b>	<u>2,385,100</u>	<u>993,792</u>	<u>1,070,218</u>	<u>76,426</u>	<u>1,003,354</u>
<b>OPERATING EXPENSES:</b>					
5 Personnel Services	930,592	387,747	311,070	76,677	352,756
6 Supplies and materials	119,934	49,973	18,460	31,513	16,748
7 Services and other expenses	783,725	326,552	342,251	(15,699)	306,449
8 Repairs and maintenance	453,944	189,143	28,152	160,991	24,382
9 Depreciation and amortization	4,000	1,667	195,154	(193,487)	196,465
10 Refunds	0	0	0	0	1,064
11 <b>TOTAL OPERATING EXPENSES</b>	<u>2,292,195</u>	<u>955,081</u>	<u>895,087</u>	<u>59,994</u>	<u>897,864</u>
12 <b>OPERATING INCOME/(LOSS)</b>	<u>92,905</u>	<u>38,710</u>	<u>175,131</u>	<u>136,421</u>	<u>105,490</u>
<b>NONOPERATING REVENUES/(EXPENSES):</b>					
13 Investment income	68,100	28,375	106,341	77,966	29,597
14 Gain (loss) on disposal of fixed assets	0	0	0	0	0
15 Other, net	0	0	10	10	0
16 <b>INCOME (LOSS) BEFORE OPERATING TRANSFERS</b>	<u>161,005</u>	<u>67,085</u>	<u>281,482</u>	<u>214,397</u>	<u>135,087</u>
<b>OPERATING TRANSFERS:</b>					
17 Carryover- Prior Year	0	0	0	0	0
18 Operating transfers out	0	0	0	0	0
19 <b>NET INCOME/(LOSS)</b>	<u>161,005</u>	<u>67,085</u>	<u>281,482</u>	<u>214,397</u>	<u>135,087</u>
20 <b>BEGINNING NET POSITION</b>	<u>2,381,825</u>	<u>2,381,825</u>	<u>2,381,825</u>	<u>0</u>	<u>2,100,864</u>
21 <b>ENDING NET POSITION</b>	<u><u>\$2,542,830</u></u>	<u><u>\$2,448,910</u></u>	<u><u>\$2,663,307</u></u>	<u><u>\$214,397</u></u>	<u><u>\$2,235,951</u></u>

Analysis of Net Position	
Cash	\$2,962,120
Receivable	0
Inventory	0
Capital Assets, net	237,087
Other Assets	0
Deferred Outflows	80,109
Liabilities	(611,982)
Deferred Inflows	(4,027)
Net Position	<u><u>\$2,663,307</u></u>

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>May 31, 2024 Unaudited</u>
<b>OPERATING REVENUES:</b>					
1 Charges for services	\$26,046,900	\$10,852,875	\$10,873,282	\$20,407	\$10,864,688
2 Other	0	0	0	0	0
3 <b>TOTAL OPERATING REVENUES</b>	<u>26,046,900</u>	<u>10,852,875</u>	<u>10,873,282</u>	<u>20,407</u>	<u>10,864,688</u>
<b>OPERATING EXPENSES:</b>					
4 Personnel Services	9,353,382	3,897,243	3,927,515	(30,273)	4,078,897
5 Supplies and materials	1,563,094	651,289	525,049	126,240	479,724
6 Services and other expenses	4,871,257	2,029,690	2,515,664	(485,974)	2,297,917
7 Repairs and maintenance	4,696,346	1,956,811	1,776,603	180,208	1,622,068
8 Closure & Postclosure Costs	824,000	343,333	282,129	61,204	265,410
9 Depreciation and amortization	3,036,428	1,265,178	2,935,805	(1,670,627)	669,736
10 <b>TOTAL OPERATING EXPENSES</b>	<u>24,344,507</u>	<u>10,143,545</u>	<u>11,962,765</u>	<u>(1,819,220)</u>	<u>9,413,752</u>
11 <b>OPERATING INCOME/(LOSS)</b>	<u>1,702,393</u>	<u>709,330</u>	<u>(1,089,483)</u>	<u>(1,798,813)</u>	<u>1,450,936</u>
<b>NONOPERATING REVENUES/(EXPENSES):</b>					
12 Investment income	493,100	205,458	733,510	528,052	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	1,417	692,620	691,203	89
16 <b>INCOME (LOSS) BEFORE OPERATING TRANSFERS</b>	<u>2,198,893</u>	<u>916,205</u>	<u>348,029</u>	<u>(568,176)</u>	<u>1,633,838</u>
<b>OPERATING TRANSFERS:</b>					
17 Carryover- Prior Year	0	0	0	0	0
18 Operating transfers out	(2,198,893)	(916,205)	(2,198,893)	(1,282,688)	(1,005,590)
19 <b>NET INCOME/(LOSS)</b>	<u>0</u>	<u>(0)</u>	<u>(1,850,864)</u>	<u>(1,850,864)</u>	<u>628,248</u>
20 <b>BEGINNING NET POSITION</b>	<u>31,108,901</u>	<u>31,108,901</u>	<u>31,108,901</u>	<u>0</u>	<u>25,992,233</u>
21 <b>ENDING NET POSITION</b>	<u>\$31,108,901</u>	<u>\$31,108,901</u>	<u>\$29,258,037</u>	<u>(\$1,850,864)</u>	<u>\$26,620,481</u>

Analysis of Net Position

Cash	
Operating	\$18,231,460
Debt Reserve	-
Receivable	4,093,785
Inventory	-
Capital Assets, net	19,058,716
Other Assets	-
Deferred Outflows	640,874
Liabilities	(12,734,576)
Deferred Inflows	(32,222)
<hr/>	
Net Position	<u>\$29,258,037</u>



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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>May 31, 2024 Unaudited</u>
<b>OPERATING REVENUES:</b>					
1 Statehouse Parking	\$992,600	\$413,583	\$356,694	(\$56,889)	\$286,200
2 RiverMarket Parking	906,500	377,708	346,236	(31,472)	240,000
3 Business Licenses	231,800	96,583	342,622	246,039	222,459
4 Street Repairs	106,600	44,417	25,363	(19,054)	56,668
5 Parking Meters	533,500	222,292	210,284	(12,008)	232,637
6 Other	0	0		0	0
7 <b>TOTAL OPERATING REVENUES</b>	<u>2,771,000</u>	<u>1,154,583</u>	<u>1,281,199</u>	<u>126,616</u>	<u>1,037,964</u>
<b>OPERATING EXPENSES:</b>					
8 Personnel Services	219,760	91,567	64,827	26,740	220,250
9 Supplies and materials	25,000	10,417	7,681	2,736	8,250
10 Repairs and maintenance	60,000	25,000	34,774	(9,774)	9,000
11 Services and other expenses	684,219	285,091	235,933	49,158	165,730
12 Depreciation and amortization	240,240	100,100	9,173	90,927	18,350
13 <b>TOTAL OPERATING EXPENSES</b>	<u>1,229,219</u>	<u>512,175</u>	<u>352,388</u>	<u>159,787</u>	<u>421,580</u>
14 <b>OPERATING INCOME/(LOSS)</b>	<u>1,541,781</u>	<u>642,409</u>	<u>928,811</u>	<u>286,402</u>	<u>616,384</u>
<b>NONOPERATING REVENUES/(EXPENSES):</b>					
15 Investment income	544,200	226,750	226,169	(581)	80,970
16 Debt Service	(29,626)	(12,344)	(12,377)	(33)	(12,377)
17 Interest expense	(166,910)	(69,546)	(69,390)	156	(84,673)
18 Gain (loss) on disposal of fixed assets	0	0	0	0	0
19 Other, net	0	0	0	0	0
20 <b>INCOME (LOSS) BEFORE OPERATING TRANSFERS</b>	<u>1,889,445</u>	<u>787,269</u>	<u>1,073,213</u>	<u>285,944</u>	<u>600,304</u>
<b>OPERATING TRANSFERS:</b>					
21 Operating transfers in	0	0	0	0	0
22 Operating transfers out	0	0	0	0	0
23 <b>NET INCOME/(LOSS)</b>	<u>1,889,445</u>	<u>787,269</u>	<u>1,073,213</u>	<u>285,944</u>	<u>600,304</u>
24 <b>BEGINNING NET POSITION</b>	<u>9,050,246</u>	<u>9,050,246</u>	<u>9,050,246</u>	<u>0</u>	<u>6,871,864</u>
25 <b>ENDING NET POSITION</b>	<u>\$10,939,691</u>	<u>\$9,837,515</u>	<u>\$10,123,459</u>	<u>\$285,944</u>	<u>\$7,472,168</u>

Analysis of Net Position

Cash	
Operating	\$6,162,049
Debt Reserve	1,898,302
Receivable	432,232
Inventory	-
Capital Assets, net	4,780,595
Other Assets	4,417,898
Liabilities	(3,453,770)
Deferred Inflows	(4,113,847)
Net Position	<u>\$10,123,459</u>

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

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>May 31, 2024 Unaudited</u>
<b>ADDITIONS:</b>					
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 <b>Total Contributions</b>	<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 <b>TOTAL ADDITIONS</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>DEDUCTIONS:</b>					
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 <b>INCOME (LOSS) BEFORE OPERATING TRANSFERS</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>OPERATING TRANSFERS:</b>					
17 Operating transfers in	0	0	0	0	0
18 Operating transfers out	0	0	0	0	0
19 <b>NET INCOME/(LOSS)</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
20 <b>NET POSITION HELD IN TRUST FOR PENSION BENEFITS, BEGINNING</b>	<u>0</u>	<u>0</u>	<u>614,056</u>	<u>614,056</u>	<u>1,020,074</u>
21 <b>NET POSITION HELD IN TRUST FOR PENSION BENEFITS, ENDING</b>	<u>\$0</u>	<u>\$0</u>	<u>\$614,056</u>	<u>\$614,056</u>	<u>\$1,020,074</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 May 31, 2025  
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>May 31, 2024 Unaudited</u>
<b>ADDITIONS:</b>					
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 <b>Total Contributions</b>	<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 <b>TOTAL ADDITIONS</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>DEDUCTIONS:</b>					
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 <b>INCOME (LOSS) BEFORE OPERATING TRANSFERS</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>OPERATING TRANSFERS:</b>					
17 Operating transfers in	0	0	0	0	0
18 Operating transfers out	0	0	0	0	0
19 <b>NET INCOME/(LOSS)</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
20 <b>NET POSITION HELD IN TRUST FOR PENSION BENEFITS, BEGINNING</b>	<u>0</u>	<u>0</u>	<u>625,283</u>	<u>625,283</u>	<u>1,031,301</u>
21 <b>NET POSITION HELD IN TRUST FOR PENSION BENEFITS, ENDING</b>	<u>\$0</u>	<u>\$0</u>	<u>\$625,283</u>	<u>\$625,283</u>	<u>\$1,031,301</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 May 31, 2025  
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>May 31, 2024 Unaudited</u>
<b>ADDITIONS:</b>					
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 <b>Total Contributions</b>	<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	(473,880)	(473,880)	(102,426)
7 Realized gain (loss) on the sale of investments	0	0	104,931	104,931	109,171
8 Interest and dividends	0	0	613,909	613,909	120,500
9	<u>0</u>	<u>0</u>	<u>244,960</u>	<u>244,960</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>233,386</u>	<u>233,386</u>	<u>122,586</u>
12 <b>TOTAL ADDITIONS</b>	<u>0</u>	<u>0</u>	<u>233,386</u>	<u>233,386</u>	<u>140,145</u>
<b>DEDUCTIONS:</b>					
13 Benefits paid directly to participants	0	0	599,187	(599,187)	494,580
14 Administrative expenses	0	0	15,515	(15,515)	21,842
15 <b>TOTAL DEDUCTIONS</b>	<u>0</u>	<u>0</u>	<u>614,702</u>	<u>(614,702)</u>	<u>516,422</u>
16 <b>NET INCREASE (DECREASE)</b>	<u>0</u>	<u>0</u>	<u>(381,316)</u>	<u>(381,316)</u>	<u>(376,277)</u>
17 <b>NET POSITION HELD IN TRUST FOR PENSION BENEFITS, BEGINNING</b>	<u>0</u>	<u>0</u>	<u>11,371,710</u>	<u>11,371,710</u>	<u>11,580,027</u>
18 <b>NET POSITION HELD IN TRUST FOR PENSION BENEFITS, ENDING</b>	<u>\$0</u>	<u>\$0</u>	<u>\$10,990,394</u>	<u>\$10,990,394</u>	<u>\$11,203,750</u>

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

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>May 31, 2024 Unaudited</u>
<b>ADDITIONS:</b>					
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 <b>Total Contributions</b>	<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	(854,429)	(854,429)	(1,911)
7 Realized gain (loss) on the sale of investments	0	0	404,330	404,330	0
8 Interest and dividends	0	0	610,544	610,544	130,378
9	0	0	160,445	160,445	128,467
10 Less investment expense	0	0	(11,749)	(11,749)	(11,886)
11 Net investment income (loss)	0	0	148,696	148,696	116,581
12 <b>TOTAL ADDITIONS</b>	<u>0</u>	<u>0</u>	<u>148,696</u>	<u>148,696</u>	<u>143,493</u>
<b>DEDUCTIONS:</b>					
13 Benefits paid directly to participants	0	0	734,756	(734,756)	339,422
14 Participant directed transfers			0	0	0
15 Administrative expenses	0	0	7,724	(7,724)	8,939
16 <b>TOTAL DEDUCTIONS</b>	<u>0</u>	<u>0</u>	<u>742,480</u>	<u>(742,480)</u>	<u>348,361</u>
17 <b>NET INCREASE (DECREASE)</b>	<u>0</u>	<u>0</u>	<u>(593,784)</u>	<u>(593,784)</u>	<u>(204,868)</u>
18 <b>NET POSITION HELD IN TRUST FOR PENSION BENEFITS, BEGINNING</b>	<u>0</u>	<u>0</u>	<u>7,611,790</u>	<u>7,611,790</u>	<u>8,347,761</u>
19 <b>NET POSITION HELD IN TRUST FOR PENSION BENEFITS, ENDING</b>	<u>\$0</u>	<u>\$0</u>	<u>\$7,018,006</u>	<u>\$7,018,006</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 May 31, 2025  
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>May 31, 2024 Unaudited</u>
<b>ADDITIONS:</b>					
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 <b>Total Contributions</b>	<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 <b>TOTAL ADDITIONS</b>	<u>0</u>	<u>0</u>	<u>148,675</u>	<u>148,675</u>	<u>600,206</u>
<b>DEDUCTIONS:</b>					
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 <b>TOTAL DEDUCTIONS</b>	<u>0</u>	<u>0</u>	<u>(1,341,357)</u>	<u>1,341,357</u>	<u>23,036</u>
17 <b>NET INCREASE (DECREASE)</b>	<u>0</u>	<u>0</u>	<u>1,490,032</u>	<u>1,490,032</u>	<u>577,170</u>
18 <b>NET POSITION HELD IN TRUST FOR PENSION BENEFITS, BEGINNING</b>	<u>0</u>	<u>0</u>	<u>7,934,122</u>	<u>7,934,122</u>	<u>7,123,260</u>
19 <b>NET POSITION HELD IN TRUST FOR PENSION BENEFITS, ENDING</b>	<u>\$0</u>	<u>\$0</u>	<u>\$9,424,154</u>	<u>\$9,424,154</u>	<u>\$7,700,430</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 May 31, 2025  
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>May 31, 2024 Unaudited</u>
<b>ADDITIONS:</b>					
Contributions:					
1 Employer	\$0	\$0	\$1,994,068	\$1,994,068	\$1,925,981
2 Plan members	0	0	1,007,013	1,007,013	973,182
3 Participant Directed Transfer	0	0	(8,212)	(8,212)	0
4 State insurance turnback and guarantee fund	0	0	0	0	0
5 Other	0	0	0	0	(40,139)
6 <b>Total Contributions</b>	<u>0</u>	<u>0</u>	<u>2,992,869</u>	<u>2,992,869</u>	<u>2,859,024</u>
Investment income (loss):					
7 Net increase (decrease) in fair value of investments	0	0	(3,562,853)	(3,562,853)	614,919
8 Realized gain (loss) on the sale of investments	0	0	(49,137)	(49,137)	(273,310)
9 Interest and dividends	0	0	6,517,970	6,517,970	1,064,843
10	0	0	2,905,980	2,905,980	1,406,452
11 Less investment expense	0	0	(371,584)	(371,584)	(51,901)
12 Net investment income (loss)	0	0	2,534,396	2,534,396	1,354,551
13 <b>TOTAL ADDITIONS</b>	<u>0</u>	<u>0</u>	<u>5,527,265</u>	<u>5,527,265</u>	<u>4,213,575</u>
<b>DEDUCTIONS:</b>					
14 Benefits paid directly to participants	0	0	2,049,472	(2,049,472)	1,193,339
15 Administrative expenses	0	0	137,278	(137,278)	234,606
16 <b>TOTAL DEDUCTIONS</b>	<u>0</u>	<u>0</u>	<u>2,186,750</u>	<u>(2,186,750)</u>	<u>1,427,945</u>
17 <b>NET INCREASE (DECREASE)</b>	<u>0</u>	<u>0</u>	<u>3,340,515</u>	<u>3,340,515</u>	<u>2,785,630</u>
18 <b>NET POSITION HELD IN TRUST FOR PENSION BENEFITS, BEGINNING</b>	<u>0</u>	<u>0</u>	<u>118,281,635</u>	<u>118,281,635</u>	<u>102,820,177</u>
19 <b>NET POSITION HELD IN TRUST FOR PENSION BENEFITS, ENDING</b>	<u>\$0</u>	<u>\$0</u>	<u>\$121,622,150</u>	<u>\$121,622,150</u>	<u>\$105,605,807</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 May 31, 2025  
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>May 31, 2024 Unaudited</u>
<b>ADDITIONS:</b>					
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 <b>Total Contributions</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Investment income (loss):					
6 Net increase (decrease) in fair value of investments	0	0	223,022	223,022	201,884
7 Realized gain (loss) on the sale of investments	0	0	0	0	6,233
8 Interest and dividends	0	0	87,559	87,559	98,232
9	<u>0</u>	<u>0</u>	<u>310,581</u>	<u>310,581</u>	<u>306,349</u>
10 Less investment expense	0	0	67,551	67,551	(55,354)
11 Net investment income (loss)	<u>0</u>	<u>0</u>	<u>243,030</u>	<u>243,030</u>	<u>250,995</u>
12 <b>TOTAL ADDITIONS</b>	<u>0</u>	<u>0</u>	<u>243,030</u>	<u>243,030</u>	<u>250,995</u>
<b>DEDUCTIONS:</b>					
13 Benefits paid directly to participants	0	0	0	0	0
14 Administrative expenses	0	0	0	0	0
15 <b>TOTAL DEDUCTIONS</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
16 <b>NET INCREASE (DECREASE)</b>	<u>0</u>	<u>0</u>	<u>243,030</u>	<u>243,030</u>	<u>250,995</u>
17 <b>NET POSITION HELD IN TRUST FOR PENSION BENEFITS, BEGINNING</b>	<u>0</u>	<u>0</u>	<u>13,677,486</u>	<u>13,677,486</u>	<u>11,239,249</u>
18 <b>NET POSITION HELD IN TRUST FOR PENSION BENEFITS, ENDING</b>	<u>\$0</u>	<u>\$0</u>	<u>\$13,920,516</u>	<u>\$13,920,516</u>	<u>\$11,490,244</u>

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



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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>May 31, 2024 Unaudited</u>
<b>ADDITIONS:</b>					
1 Tax Collections for Other Governments	\$0	\$0	\$1,272,823	\$1,272,823	\$1,350,788
2 Investment Income	0	0	18,599	18,599	9,117
3 Other	0	0	0	0	0
4 <b>Total Additions</b>	<u>0</u>	<u>0</u>	<u>1,291,422</u>	<u>1,291,422</u>	<u>1,359,905</u>
<b>DEDUCTIONS:</b>					
5 Distributions to other governments	0	0	1,282,123	(1,282,123)	1,359,905
6 Other	0	0	0	0	0
7 <b>Total Deductions</b>	<u>0</u>	<u>0</u>	<u>1,282,123</u>	<u>1,282,123</u>	<u>1,359,905</u>
8 <b>NET INCREASE (DECREASE) in NET POSITION</b>	<u>0</u>	<u>0</u>	<u>9,299</u>	<u>9,299</u>	<u>0</u>
9 <b>NET POSITION, BEGINNING</b>	<u>0</u>	<u>0</u>	<u>25,906</u>	<u>0</u>	<u>0</u>
10 <b>NET POSITION, ENDING</b>	<u>\$0</u>	<u>\$0</u>	<u>\$35,205</u>	<u>\$35,205</u>	<u>\$0</u>

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

Accounts Payable, Bonds Payable and Other Payables  
For the Period Ended May 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	\$1,743,526	\$10,916,564	\$2,991,356	\$28,212,645	\$569,465		\$44,433,556	\$6,291,982
108 General - Special Projects				541,208			541,208	5,615,010
110 Seized Money		505,256					505,256	171,921
140 Franchise Fee Collection							0	0
200 Street				4,998,873			4,998,873	52,509
205 Street - Special Projects							0	2,267,495
210 Special Projects				10,611			10,611	728,028
220 911							0	149,967
230 CDBG							0	134,529
240 HIPP							0	1,182,324
250 NHSP							0	0
270 Grants	180,816			1,671,111			1,851,927	10,497,091
271 American Rescue Plan Act	(906,978)			5,377,112			4,470,134	3,800,570
324 2015 Library Improvement Bonds							0	0
325 Short Term Financing Capital Improvements							0	4,496,845
326 2012-2021 Capital Project Fund							0	2,743,666
331 2018 Capital Improvement Bond							0	608,616
332 2022 Capital Improvement Bond							0	32,166,149
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			10,438,125			10,477,775	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			4,010,136			4,059,488	0
570 2018 Hotel Gross Receipts Tax Debt Service							0	0
600 Fleet		1,565,790	805,975		24,166		2,395,931	0
601 Vehicle Storage Facility	143,543	281,949	22,275	164,215	4,027		616,009	0
603 Waste Disposal	391,056	1,917,561	10,425,959		32,222		12,766,798	0
612 Rivermarket Garage Fund	268,420		71,705	3,645	4,113,847	3,110,000	7,567,617	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							174,968	0
940 Accounts Payable Clearing Fund	34,419		140,549				730,327	0
Totals	\$2,674,131	\$15,187,120	\$14,457,819	\$56,470,499	\$4,743,727	\$3,110,000	\$96,643,296	\$70,906,702

**SUMMARY OF BOND INDEBTEDNESS**  
**For the Period Ended May 31, 2025**

<b>GENERAL OBLIGATION DEBT</b>	<b>TRUSTEE</b>	<b>ORIGINAL AMOUNT</b>	<b>MATURITY DATE</b>	<b>INTEREST RATE</b>	<b>PRINCIPAL BALANCE AT 12/31/2024</b>	<b>BONDS ISSUED 2024</b>	<b>PRINCIPAL PAID IN 2024</b>	<b>BONDS RETIRED 2024</b>	<b>PRINCIPAL BALANCE AT 5/31/2025</b>	<b>INTEREST PAID IN 2025</b>
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	
<b>REVENUE BONDS</b>										
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	
<b>TEMPORARY NOTE</b>										
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	548,671
<b>Grand Total</b>		<u><b>\$221,830,000</b></u>			<u><b>\$185,729,619</b></u>	<u><b>\$0</b></u>	<u><b>\$7,554,832</b></u>	<u><b>\$15,125,000</b></u>	<u><b>\$163,049,787</b></u>	<u><b>\$2,927,353</b></u>

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