

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jun 30, 2024 Unaudited</u>
REVENUES:					
1 General property taxes	\$39,748,000	\$19,874,000	\$17,007,449	(\$2,866,551)	\$16,630,413
2 Sales taxes	143,172,400	71,586,200	70,467,873	(1,118,327)	69,403,994
3 Licenses and permits	14,195,900	7,097,950	10,649,185	3,551,235	10,741,270
4 Intergovernmental	12,272,100	6,136,050	-	(6,136,050)	0
5 Charges for services	12,169,700	6,084,850	6,680,808	595,958	6,389,843
6 Fines and fees	1,902,500	951,250	1,106,125	154,875	635,837
7 Utility franchise fees	35,313,950	17,656,975	16,182,201	(1,474,774)	15,725,597
8 Investment income	174,000	87,000	1,469,675	1,382,675	2,922,703
9 Miscellaneous	1,121,200	560,600	522,989	(37,611)	443,449
10 TOTAL REVENUES	<u>260,069,750</u>	<u>130,034,875</u>	<u>124,086,305</u>	<u>(5,948,570)</u>	<u>122,893,106</u>
EXPENDITURES:					
GENERAL GOVERNMENT:					
11 Executive Administration	30,974,936	15,487,468	13,232,887	2,254,581	12,318,706
12 Board of Directors	412,772	206,386	241,225	(34,839)	208,293
13 Community Programs	236,896	118,448	7,910	110,538	76,750
14 City Attorney	2,941,283	1,470,642	1,571,907	(101,266)	1,245,252
15 District Court - First Division (Criminal)	1,571,510	785,755	765,463	20,292	718,951
16 District Court - Third Division (Environmental)	650,688	325,344	323,153	2,191	305,820
17 District Court - Second Division (Traffic)	1,388,253	694,127	702,450	(8,324)	689,003
18 Finance	5,435,372	2,717,686	2,705,594	12,092	2,234,467
19 Human Resources	3,059,394	1,529,697	1,556,009	(26,312)	1,570,255
20 Information Technology	7,763,348	3,881,674	4,775,434	(893,760)	4,130,761
21 Planning and Development	3,522,523	1,761,262	1,880,746	(119,485)	1,737,291
22 TOTAL GENERAL GOVERNMENT	<u>57,956,975</u>	<u>28,978,488</u>	<u>27,762,778</u>	<u>1,215,710</u>	<u>25,235,549</u>
23 PUBLIC WORKS	1,106,157	553,079	647,756	(94,678)	539,316
24 PARKS & RECREATION	11,260,821	5,630,411	5,770,494	(140,084)	5,411,731
25 RIVERMARKET	1,055,200	527,600	760,995	(233,395)	524,672
26 GOLF	1,813,966	906,983	945,252	(38,269)	1,102,238
27 JIM DAILEY FITNESS & AQUATICS	877,004	438,502	564,479	(125,977)	569,612
28 ZOO	7,704,364	3,852,182	4,055,645	(203,463)	3,994,327
29 FIRE	63,962,898	31,981,449	30,806,431	1,175,018	29,357,768
30 POLICE	90,821,378	45,410,689	45,406,432	4,257	42,001,009
31 911 OPERATIONS	4,787,157	2,393,579	2,944,686	(551,108)	2,545,483
32 HOUSING & NEIGHBORHOOD PROGRAMS	8,604,543	4,302,272	3,966,172	336,100	3,642,681
33 DEBT SERVICE:					
34 Principal	2,619,726	1,309,863	1,424,832	(114,969)	1,374,583
35 Fiscal Charges on Long Term Debt	243,689	121,845	772,222	(650,378)	273,800
36 CAPITAL OUTLAY	63,325	31,663	51,879	(20,217)	26,459
37 VACANCY SAVINGS	(2,391,483)	(1,195,742)	0	(1,195,742)	0
38 TOTAL EXPENDITURES	<u>250,485,720</u>	<u>125,242,860</u>	<u>125,880,053</u>	<u>(637,193)</u>	<u>116,599,228</u>
39 REVENUES OVER (UNDER) EXPENDITURES	<u>9,584,030</u>	<u>4,792,015</u>	<u>(1,793,748)</u>	<u>(6,585,763)</u>	<u>6,293,878</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	1,519,175	3,038,349	1,519,175	1,462,307
44 TRANSFERS OUT	(12,622,379)	(6,311,190)	(12,622,379)	(6,311,190)	(19,179,662)
REVENUES AND OTHER FINANCING SOURCES OVER (UNDER)					
45 EXPENDITURES AND OTHER FINANCING USES	0	0	(11,377,778)	(11,377,778)	(11,423,477)
46 BEGINNING FUND BALANCE	<u>\$38,061,472</u>	<u>38,061,472</u>	<u>38,061,472</u>	<u>0</u>	<u>42,317,955</u>
47 ENDING FUND BALANCE (Notes 1 and 2)	<u>\$38,061,472</u>	<u>\$38,061,472</u>	<u>\$26,683,694</u>	<u>(\$11,377,778)</u>	<u>\$30,894,478</u>

Note 1: Total encumbrances included in the reported expenditures are \$5,463,897.

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 June 30, 2025 fund balance in Fund 108 is \$43,443,629.
The June 30, 2025 fund balance in Fund 110 is \$67,918.

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>6/30/2024 Unaudited</u>
REVENUES:					
1 Charges for services	\$0	\$0	9,686	9,686	11,308
2 Fines and fees	0	0	58,012	58,012	44,908
3 Intergovernmental	0	0	-	-	-
4 Interest income	0	0	-	-	-
5 Miscellaneous	0	0	95,868	95,868	74,704
6 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>163,566</u>	<u>163,566</u>	<u>130,920</u>
EXPENDITURES:					
7 Executive Administration	0	0	2,092,056	(2,092,056)	3,850,871
8 City Attorney	0	0	-	-	-
9 Finance	0	0	125,169	(125,169)	(72,149)
10 Information Technology	0	0	48,627	(48,627)	223,838
12 Human Resources	0	0	167,201	(167,201)	330,786
13 Planning	0	0	158,748	(158,748)	126,164
14 Community Programs	0	0	3,930,349	(3,930,349)	5,619,717
15 Public Works	0	0	143,211	(143,211)	794,904
16 Parks and Recreation	0	0	63,858	(63,858)	754,952
17 Jim Dailey Fitness and Aquatics	0	0	-	-	600,000
18 Fire	0	0	19,578	(19,578)	34,882
19 Police	0	0	235,558	(235,558)	578,187
20 Housing	0	0	2,827,707	(2,827,707)	989,738
21 Fleet	0	0	-	-	-
22 Zoo	0	0	43,354	(43,354)	648,731
23 Debt Service:					
24 Principal	0	0	-	-	-
25 Fiscal Charges on Long Term Debt	0	0	-	-	-
26 Capital Outlay	0	0	3,845,586	(3,845,586)	2,910,656
27 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>13,701,002</u>	<u>(13,701,002)</u>	<u>17,391,277</u>
28 REVENUES OVER (UNDER) EXPENDITURES	0	0	(13,537,436)	13,864,568	(17,260,357)
OTHER FINANCING SOURCES (USES):					
29 Transfers In	0	0	11,982,913	11,982,913	19,020,958
30 Transfers Out	0	0	-	-	-
REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES					
31	0	0	(1,554,523)	(1,554,523)	1,760,601
32 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>44,998,152</u>	<u>44,998,152</u>	<u>49,376,225</u>
33 ENDING FUND BALANCE (Note 1)	<u>\$0</u>	<u>\$0</u>	<u>43,443,629</u>	<u>43,443,629</u>	<u>51,136,826</u>

Note 1: As of June 30, 2025, fund balance is comprised of 502 special projects.

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jun 30, 2024 Unaudited</u>
REVENUES:					
1 Charges for services	\$0	\$0	\$0	\$0	\$0
2 Interest income	0	0	7,368	7,368	7,016
3 Miscellaneous	0	0	32,832	32,832	43,413
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>40,200</u>	<u>40,200</u>	<u>50,429</u>
EXPENDITURES:					
5 Police	0	0	330,321	(330,321)	61,491
6 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>330,321</u>	<u>(330,321)</u>	<u>61,491</u>
7 REVENUES OVER (UNDER) EXPENDITURES	0	0	(290,121)	(290,121)	(11,062)
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	(290,121)	(290,121)	(11,062)
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>\$67,918</u>	<u>\$67,918</u>	<u>\$257,251</u>

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jun 30, 2024 Unaudited</u>
REVENUES:					
1 Utility franchise fees	\$0	\$0	54,795	\$54,795	\$24,946
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>54,795</u>	<u>54,795</u>	<u>24,946</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	54,795	54,795	24,946
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	54,795	54,795	24,946
11 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>568,380</u>	<u>568,380</u>	<u>609,481</u>
12 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$623,175</u>	<u>\$623,175</u>	<u>\$634,427</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 June 30, 2025
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jun 30, 2024 Unaudited</u>
REVENUES:					
1 General property taxes	\$8,164,300	\$4,082,150	\$3,518,144	(\$564,006)	\$3,438,928
2 Licenses and permits	17,300	8,650	17,290	8,640	17,290
3 Intergovernmental	16,964,200	8,482,100	8,410,107	(71,993)	8,424,579
4 Charges for services	34,300	17,150	19,072	1,922	22,000
5 Investment income	910,500	455,250	1,097,105	641,855	1,659,424
6 Miscellaneous	68,600	34,300	24,368	(9,932)	26,588
7 TOTAL REVENUES	<u>26,159,200</u>	<u>13,079,600</u>	<u>13,086,086</u>	<u>6,486</u>	<u>13,588,809</u>
EXPENDITURES:					
Public Works:					
8 General Administration	3,207,910	1,603,955	1,528,975	74,980	1,499,093
9 Operations Administration	656,546	328,273	366,291	(38,018)	272,782
10 Street & Drainage Maintenance	9,030,876	4,515,438	4,588,092	(72,654)	4,218,936
11 Storm Drainage Maintenance	1,356,894	678,447	509,561	168,886	502,392
12 Work Pool	138,591	69,296	28,587	40,709	27,939
13 Resource Control & Scheduling	419,427	209,714	255,742	(46,029)	189,344
14 Control Devices	1,127,427	563,714	503,116	60,598	603,251
15 Signals	1,046,407	523,204	618,045	(94,842)	655,176
16 Parking Meters	139,143	69,572	81,308	(11,737)	55,202
17 Civil Engineering	1,851,867	925,934	626,497	299,437	681,026
18 Traffic Engineering	3,805,657	1,902,829	1,835,217	67,612	1,864,010
19 Parking Enforcement	371,499	185,750	135,384	50,366	126,880
20 Capital Outlay	0	0	0	0	2,583
21 Debt Service	0	0	15,698	(15,698)	0
22 TOTAL EXPENDITURES	<u>23,152,244</u>	<u>11,576,122</u>	<u>11,092,513</u>	<u>483,609</u>	<u>10,698,614</u>
23 REVENUES OVER (UNDER) EXPENDITURES	3,006,956	1,503,478	1,993,573	490,095	2,890,195
OTHER FINANCING SOURCES (USES):					
24 Leases	0	0	0	0	0
25 Transfers In	284,000	142,000	284,000	142,000	284,000
26 Transfers Out	(3,290,956)	(1,645,478)	(6,090,956)	(4,445,478)	(2,874,217)
REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES					
27	-	-	(3,813,381)	(3,813,383)	299,978
28 BEGINNING FUND BALANCE	<u>20,946,825</u>	<u>20,946,825</u>	<u>20,946,825</u>	<u>0</u>	<u>27,773,048</u>
29 ENDING FUND BALANCE (Note 1)	<u>\$20,946,825</u>	<u>\$20,946,825</u>	<u>\$17,133,444</u>	<u>(\$3,813,383)</u>	<u>\$28,073,026</u>

Note 1: Fund 205, Street Special Projects Fund, is considered part of the Street Fund.
The June 30, 2025 fund balance in Fund 205 is \$11,635,531.

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jun 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	10,195	10,195	15,222
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>10,195</u>	<u>10,195</u>	<u>15,222</u>
EXPENDITURES:					
5 Public Works	0	0	1,325,587	(1,325,587)	947,043
6 Capital Outlay			5,529,297	(5,529,297)	2,972,174
7 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>6,854,884</u>	<u>(6,854,884)</u>	<u>3,919,217</u>
8 REVENUES OVER (UNDER) EXPENDITURES	0	0	(6,844,689)	(6,844,689)	(3,903,995)
OTHER FINANCING SOURCES (USES):					
9 Transfers In	0	0	5,116,581	5,116,581	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	(1,728,108)	(1,728,108)	(1,613,995)
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>\$11,635,531</u>	<u>\$11,635,531</u>	<u>\$3,697,876</u>

Note 1: Fund balance is comprised of 49 special projects.

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jun 30, 2024 Unaudited</u>
REVENUES:					
1 Licenses and permits	\$0	\$0	\$58,170	\$58,170	\$36,654
2 Intergovernmental	0	0	116,741	116,741	124,061
3 Charges for services	0	0	522,570	522,570	416,116
4 Fines and fees	0	0	376,865	376,865	243,491
5 Interest income	0	0	297,908	297,908	513,725
6 Miscellaneous	0	0	1,050,315	1,050,315	805,514
7 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>2,422,569</u>	<u>2,422,569</u>	<u>2,139,561</u>
EXPENDITURES:					
8 Executive Administration	0	0	72,835	(72,835)	82,302
9 Community Programs	0	0	0	0	0
10 City Attorney	0	0	0	0	0
11 District Court - First Division (Criminal)	0	0	188	(188)	12,135
12 District Court - Second Division (Traffic)	0	0	3,903	(3,903)	4,796
13 District Court - Third Division (Environmental)	0	0	0	0	0
14 Finance	0	0	163,475	(163,475)	49,434
15 Human Resources	0	0	(2,351)	2,351	63,306
16 Information Technology	0	0	0	0	0
17 Planning	0	0	6,582	(6,582)	35,893
18 Fleet	0	0	3,286	(3,286)	205,453
19 Public Works	0	0	3,148	(3,148)	92,831
20 Parks and Recreation	0	0	675,185	(675,185)	585,352
21 Jim Dailey Fitness & Aquatics	0	0	0	0	0
22 Fire	0	0	279,568	(279,568)	448,227
23 Police	0	0	233,302	(233,302)	38,450
24 Housing	0	0	271,277	(271,277)	81,509
25 Zoo	0	0	78,826	(78,826)	(201,195)
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	1,537,552	(1,537,552)	476,303
30 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>3,326,776</u>	<u>(3,326,776)</u>	<u>1,974,796</u>
31 REVENUES OVER (UNDER) EXPENDITURES	0	0	(904,207)	(904,207)	164,765
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	(904,207)	(904,207)	164,765
35 BEGINNING FUND BALANCE	0	0	13,573,143	13,573,143	12,020,299
36 ENDING FUND BALANCE (Note 1)	<u>\$0</u>	<u>\$0</u>	<u>\$12,668,936</u>	<u>\$12,668,936</u>	<u>\$12,185,064</u>

Note 1: Fund balance is comprised of 128 special projects.

City of Little Rock, Arkansas
Monthly Financial Report
Emergency 911 Fund
For the Period Ended June 30, 2025
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jun 30, 2024 Unaudited</u>
REVENUES:					
1 Charges for services	\$0	\$0	\$603,698	\$603,698	\$701,334
2 Interest income	0	0	229,669	229,669	285,860
3 Miscellaneous	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>833,367</u>	<u>833,367</u>	<u>987,194</u>
EXPENDITURES:					
5 Police	0	0	203,518	(203,518)	87,738
6 Debt Service					
7 Capital Outlay			0	0	0
8 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>203,518</u>	<u>(203,518)</u>	<u>87,738</u>
9 REVENUES OVER (UNDER) EXPENDITURES	0	0	629,849	629,849	899,456
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	629,849	629,849	899,456
13 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>6,310,212</u>	<u>6,310,212</u>	<u>5,069,802</u>
14 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$6,940,061</u>	<u>\$6,940,061</u>	<u>\$5,969,258</u>

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jun 30, 2024 Unaudited</u>
REVENUES:					
1 Intergovernmental	\$0	\$0	\$2,279,027	\$2,279,027	\$1,260,909
2 Charges for Services	0	0	0	0	30
3 Interest income	0	0	20,077	20,077	7,166
4 Program income	0	0	0	0	0
5 Miscellaneous	0	0	0	0	180,355
TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>2,299,104</u>	<u>2,299,104</u>	<u>1,448,460</u>
EXPENDITURES:					
6 General Government	0	0	806,911	(806,911)	847,708
7 Public Works	0	0	4,293,308	(4,293,308)	4,237,557
8 Parks & Recreation	0	0	300,656	(300,656)	1,230,854
9 Fleet	0	0	0	0	0
10 Zoo	0	0	0	0	0
11 Fire	0	0	5,871,717	(5,871,717)	425,991
12 Police	0	0	1,116,018	(1,116,018)	898,566
13 Housing	0	0	125	(125)	40,496
14 Capital Outlay	0	0	2,767,806	(2,767,806)	4,378,239
TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>15,156,541</u>	<u>(15,156,541)</u>	<u>12,059,411</u>
15 REVENUES OVER (UNDER) EXPENDITURES	<u>0</u>	<u>0</u>	<u>(12,857,437)</u>	<u>(12,857,437)</u>	<u>(10,610,951)</u>
OTHER FINANCING SOURCES (USES):					
16 Transfers In	0	0	0	0	0
17 Transfers Out	0	0	0	0	0
18 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	<u>0</u>	<u>0</u>	<u>(12,857,437)</u>	<u>(12,857,437)</u>	<u>(10,610,951)</u>
19 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>(6,207,747)</u>	<u>17,775</u>	<u>(10,274,857)</u>
20 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>(\$19,065,184)</u>	<u>(\$19,065,184)</u>	<u>(\$20,885,808)</u>
Expenditures include:					
Expended		\$4,810,791			
Encumbered		10,345,750			
		<u>\$15,156,541</u>			

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jun 30, 2024 Unaudited</u>
REVENUES:					
1 Intergovernmental	\$0	\$0	4,887,213	\$4,887,213	\$1,160,197
2 Charges for Services	0	0	0	0	0
3 Interest income	0	0	140,424	140,424	513,181
4 Program income	0	0	0	0	0
5 Miscellaneous	0	0	0	0	0
TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>5,027,637</u>	<u>5,027,637</u>	<u>1,673,378</u>
EXPENDITURES:					
6 General Government	0	0	325,003	(325,003)	2,323,479
7 Public Works	0	0	0	0	27,937
8 Parks & Recreation	0	0	1,044,607	(1,044,607)	11,400
9 Fleet	0	0	0	0	0
10 Fire	0	0	303,414	(303,414)	186,628
11 Police	0	0	27,805	(27,805)	317,165
12 Housing	0	0	9,636	(9,636)	138,733
13 Capital Outlay	0	0	3,692,227	(3,692,227)	3,574,967
TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>5,402,692</u>	<u>(5,402,692)</u>	<u>6,580,309</u>
14 REVENUES OVER (UNDER) EXPENDITURES	<u>0</u>	<u>0</u>	<u>(375,055)</u>	<u>(375,055)</u>	<u>(4,906,931)</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>(375,055)</u>	<u>(375,055)</u>	<u>(4,906,931)</u>
18 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>1,821,983</u>	<u>1,821,983</u>	<u>1,287,434</u>
19 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$1,446,928</u>	<u>\$1,446,928</u>	<u>(\$3,619,497)</u>
Expenditures include:					
Expended	\$2,007,925				
Encumbered	3,394,766				
	<u>\$5,402,691</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 June 30, 2025
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jun 30, 2024 Unaudited</u>
REVENUES:					
1 Intergovernmental	\$0	\$0	\$767,999	\$767,999	\$612,016
2 Charges for Services	0	0	5,000	5,000	0
3 Miscellaneous	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>772,999</u>	<u>772,999</u>	<u>612,016</u>
EXPENDITURES:					
5 General Government	0	0	0	0	0
6 Housing	0	0	605,715	(605,715)	809,544
7 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>605,715</u>	<u>(605,715)</u>	<u>809,544</u>
8 REVENUES OVER (UNDER) EXPENDITURES	0	0	167,284	167,284	(197,528)
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	167,284	167,284	(197,528)
11 EXPENDITURES AND OTHER FINANCING USES	0	0	167,284	167,284	(197,528)
12 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>912,222</u>	<u>912,222</u>	<u>1,083,727</u>
13 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$1,079,506</u>	<u>\$1,079,506</u>	<u>\$886,199</u>

Expenditures include:	
Expended	\$497,469
Encumbered	<u>108,246</u>
	<u>\$605,715</u>

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jun 30, 2024 Unaudited</u>
REVENUES:					
1 Intergovernmental	\$0	\$0	\$764,685	\$764,685	\$700,189
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>764,685</u>	<u>764,685</u>	<u>700,189</u>
EXPENDITURES:					
5 General Government	0	0	0	0	0
6 Housing	0	0	2,499,859	(2,499,859)	1,209,319
7 Capital Outlay	0	0	0	0	0
8 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>2,499,859</u>	<u>(2,499,859)</u>	<u>1,209,319</u>
9 REVENUES OVER (UNDER) EXPENDITURES	0	0	(1,735,174)	(1,735,174)	(509,130)
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	(1,735,174)	(1,735,174)	(509,130)
13 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>849,358</u>	<u>849,358</u>	<u>1,082,582</u>
14 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>(\$885,816)</u>	<u>(\$885,816)</u>	<u>\$573,452</u>

Expenditures include:

Expended	\$1,198,986
Encumbered	<u>1,300,873</u>
	<u>\$2,499,859</u>

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jun 30, 2024 Unaudited</u>
REVENUES:					
1 Intergovernmental	\$0	\$0	\$50,446	\$50,446	\$25,310
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>50,446</u>	<u>50,446</u>	<u>25,310</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	446	446	(7,090)
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	446	446	(7,090)
12 EXPENDITURES AND OTHER FINANCING USES	0	0	446	446	(7,090)
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>\$12,647</u>	<u>\$12,647</u>	<u>\$7,809</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 June 30, 2025
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jun 30, 2024 Unaudited</u>
REVENUES:					
1 Charges for Services	\$0	\$0	\$0	\$0	\$0
2 Interest income	0	0	12,640	12,640	104,772
3 Donations	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>12,640</u>	<u>12,640</u>	<u>104,772</u>
EXPENDITURES:					
5 General Government	0	0	0	0	0
6 Public Works	0	0	0	0	0
7 Parks and Recreation	0	0	139,543	(139,543)	0
8 Fire	0	0	(43,302)	43,302	43,400
9 Police	0	0	34,153	(34,153)	10,986
10 Fleet	0	0	0	0	0
11 Capital Outlay	0	0	4,337,229	(4,337,229)	11,672,671
12 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>4,467,623</u>	<u>(4,467,623)</u>	<u>11,727,057</u>
13 REVENUES OVER (UNDER) EXPENDITURES	0	0	(4,454,983)	(4,454,983)	(11,622,285)
OTHER FINANCING SOURCES (USES):					
14 Temporary Note Proceeds	0	0	1,045,600	1,045,600	1,056,800
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	(3,409,383)	(3,409,383)	(10,565,485)
18 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>252,058</u>	<u>252,058</u>	<u>1,415,178</u>
19 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>(\$3,157,325)</u>	<u>(\$3,157,325)</u>	<u>(\$9,150,307)</u>

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jun 30, 2024 Unaudited</u>
REVENUES:					
1 3/8 Cent Sales Tax	\$0	\$0	\$0	\$0	\$0
2 Interest income	0	0	616,703	616,703	1,396,370
3 Miscellaneous Income	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>616,703</u>	<u>616,703</u>	<u>1,396,370</u>
EXPENDITURES:					
5 General Government	0	0	(1)	1	0
6 Housing	0	0	0	0	0
7 Public Works	0	0	19,088	(19,088)	40,630
8 Parks and Recreation	0	0	74,207	(74,207)	115,035
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)	1,164,577
13 Capital Outlay	0	0	2,334,204	(2,334,204)	10,086,891
14 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>2,935,651</u>	<u>(2,935,651)</u>	<u>11,407,133</u>
15 REVENUES OVER (UNDER) EXPENDITURES	0	0	(2,318,948)	(2,318,948)	(10,010,763)
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	(2,318,948)	(2,318,948)	(10,010,763)
20 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>15,460,408</u>	<u>15,460,408</u>	<u>24,445,354</u>
21 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$13,141,460</u>	<u>\$13,141,460</u>	<u>\$14,434,591</u>
Expenditures include:					
Expended		\$390,222			
Encumbered		<u>2,545,429</u>			
Total		<u>\$2,935,651</u>			

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jun 30, 2024 Unaudited</u>
REVENUES:					
1 Interest income	\$0	\$0	\$8,651	\$8,651	\$13,455
2 Miscellaneous	0	0	0	0	0
3 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>8,651</u>	<u>8,651</u>	<u>13,455</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	8,651	8,651	13,455
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	8,651	8,651	13,455
13 EXPENDITURES AND OTHER FINANCING USES	0	0	0	0	0
14 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>275,852</u>	<u>275,852</u>	<u>278,522</u>
15 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$284,503</u>	<u>\$284,503</u>	<u>\$291,977</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 June 30, 2025
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jun 30, 2024 Unaudited</u>
REVENUES:					
1 Interest income	\$0	\$0	\$14,266	\$14,266	\$41,100
2 Miscellaneous	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
3 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>14,266</u>	<u>14,266</u>	<u>41,100</u>
EXPENDITURES:					
4 Public Works Capital Outlay	<u>0</u>	<u>0</u>	<u>770,686</u>	<u>(770,686)</u>	<u>1,521,110</u>
5 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>770,686</u>	<u>(770,686)</u>	<u>1,521,110</u>
6 REVENUES OVER (UNDER) EXPENDITURES	<u>0</u>	<u>0</u>	<u>(756,420)</u>	<u>(756,420)</u>	<u>(1,480,010)</u>
OTHER FINANCING SOURCES (USES):					
7 Bond Proceeds	0	0	0	0	0
8 Bond Reoffering Premium	0	0	0	0	0
9 Discount on Bonds Issued	0	0	0	0	0
10 Cost of Issuance	0	0	0	0	0
11 Transfers In	0	0	0	0	0
12 Transfers Out	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
13 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	<u>0</u>	<u>0</u>	<u>(756,420)</u>	<u>(756,420)</u>	<u>(1,480,010)</u>
14 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>1,458,786</u>	<u>1,458,786</u>	<u>2,228,813</u>
15 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$702,366</u>	<u>\$702,366</u>	<u>\$748,803</u>
Expenditures include:					
Expend	\$162,070				
Encumbered	<u>608,616</u>				
Total	<u>\$770,686</u>				

Note 1: As of June 30, 2025, the fund balance has been allocated to 34 special projects.

City of Little Rock, Arkansas
Monthly Financial Report
TIF - Port Authority Fund
For the Period Ended June 30, 2025
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jun 30, 2024 Unaudited</u>
REVENUES:					
1 General Property Taxes	\$0	\$0	\$45,779	\$45,779	\$0
2 Interest income	0	0	6,848	6,848	10,137
3 Miscellaneous	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>52,627</u>	<u>52,627</u>	<u>10,137</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	52,627	52,627	10,137
OTHER FINANCING SOURCES (USES):					
8 Bond Proceeds	0	0	0	0	0
9 Transfers In	0	0	0	0	0
10 Transfers Out	0	0	0	0	0
REVENUES AND OTHER FINANCING SOURCES OVER (UNDER)					
11 EXPENDITURES AND OTHER FINANCING USES	0	0	52,627	52,627	10,137
12 BEGINNING FUND BALANCE	0	0	173,472	173,472	182,929
13 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$226,099</u>	<u>\$226,099</u>	<u>\$193,066</u>

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jun 30, 2024 Actual</u>
REVENUES:					
1 Interest income	\$0	\$0	\$179,265	\$179,265	\$604,402
2 Miscellaneous	0	0	0	0	0
3 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>179,265</u>	<u>179,265</u>	<u>604,402</u>
EXPENDITURES:					
4 General Government	0	0	12,326,230	(12,326,230)	3,761,771
5 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>12,326,230</u>	<u>(12,326,230)</u>	<u>3,761,771</u>
6 REVENUES OVER (UNDER) EXPENDITURES	0	0	(12,146,965)	(12,146,965)	(3,157,369)
OTHER FINANCING SOURCES (USES):					
7 Bond Proceeds	0	0	0	0	0
8 Discount on Bonds Issued	0	0	0	0	0
9 Bond Reoffering Premium	0	0	0	0	0
10 Cost of Issuance	0	0	0	0	0
11 Other, net	0	0	0	0	0
12 Transfers In	0	0	0	0	0
13 Transfers Out	0	0	0	0	0
14 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	(12,146,965)	(12,146,965)	(3,157,369)
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>\$927,627</u>	<u>\$927,627</u>	<u>\$22,442,750</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 June 30, 2025
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jun 30, 2024 Unaudited</u>
REVENUES:					
1 Interest income	\$0	\$0	\$1,375,391	\$1,375,391	\$1,462,689
2 Miscellaneous	0	0	0	0	0
3 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>1,375,391</u>	<u>1,375,391</u>	<u>1,462,689</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	16,558,840	(16,558,840)	0
7 Parks Capital Outlay	0	0	1,238,215	(1,238,215)	0
8 Zoo Capital Outlay	0	0	11,394,947	(11,394,947)	0
9 Fire Capital Outlay	0	0	14,232,009	(14,232,009)	0
5 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>54,408,332</u>	<u>(54,408,332)</u>	<u>0</u>
6 REVENUES OVER (UNDER) EXPENDITURES	0	0	(53,032,941)	(53,032,941)	1,462,689
OTHER FINANCING SOURCES (USES):					
7 Bond Proceeds	0	0	750,000	750,000	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	(52,282,941)	(52,282,941)	1,462,689
13 EXPENDITURES AND OTHER FINANCING USES	0	0	(52,282,941)	(52,282,941)	1,462,689
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>\$23,406,897</u>	<u>\$23,406,897</u>	<u>\$56,695,641</u>
Expenditures include:					
Expended	\$20,942,028				
Encumbered	<u>33,466,304</u>				
Total	<u>\$54,408,332</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 June 30, 2025
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jun 30, 2024 Unaudited</u>
REVENUES:					
1 Interest income	\$0	\$0	\$342	\$342	\$528
2 Miscellaneous	0	0	0	0	0
3 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>342</u>	<u>342</u>	<u>528</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	342	342	528
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	342	342	528
14 EXPENDITURES AND OTHER FINANCING USES	0	0	342	342	528
15 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>9,445</u>	<u>9,445</u>	<u>9,465</u>
16 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$9,787</u>	<u>\$9,787</u>	<u>\$9,993</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 June 30, 2025
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jun 30, 2024 Unaudited</u>
REVENUES:					
1 Property Tax	\$0	\$0	\$0	\$0	\$0
2 Interest Income	0	0	4,616	4,616	4,073
3 TOTAL REVENUES	0	0	4,616	4,616	4,073
EXPENDITURES:					
4 Debt Service	0	0	0	0	0
5 TOTAL EXPENDITURES	0	0	0	0	0
6 REVENUES OVER (UNDER) EXPENDITURES	0	0	4,616	4,616	4,073
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)	0	0	4,616	4,616	4,073
11 EXPENDITURES AND OTHER FINANCING USES	0	0	4,616	4,616	4,073
12 BEGINNING FUND BALANCE	0	0	330,252	330,252	323,002
13 ENDING FUND BALANCE	\$0	\$0	\$334,868	\$334,868	\$327,075

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jun 30, 2024 Unaudited</u>
REVENUES:					
1 Property Tax	\$0	\$0	\$7,303,941	\$7,303,941	\$7,160,213
2 Interest Income	0	0	181,455	181,455	177,411
3 Miscellaneous	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>7,485,396</u>	<u>7,485,396</u>	<u>7,337,624</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	(8,394,070)	(8,394,070)	(4,384,257)
OTHER FINANCING SOURCES (USES):					
8 Bond Proceeds	0	0	0	0	0
9 Transfers In	0	0	0	0	0
10 Transfers Out	0	0	0	0	0
REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	(8,394,070)	(8,394,070)	(4,384,257)
12 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>18,776,840</u>	<u>0</u>	<u>14,244,199</u>
13 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$10,382,770</u>	<u>(\$8,394,070)</u>	<u>\$9,859,942</u>

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jun 30, 2024 Unaudited</u>
REVENUES:					
1 Property Tax	\$0	\$0	\$0	\$0	\$0
2 Interest Income	0	0	182	182	852
3 Miscellaneous	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>182</u>	<u>182</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	182	182	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
REVENUES AND OTHER FINANCING SOURCES OVER (UNDER)					
11 EXPENDITURES AND OTHER FINANCING USES	0	0	182	182	852
12 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>8,878</u>	<u>0</u>	<u>8,141</u>
13 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$9,060</u>	<u>\$182</u>	<u>\$8,993</u>

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jun 30, 2024 Unaudited</u>
REVENUES:					
1 Franchise Fees	\$0	\$0	\$1,039,304	\$1,039,304	\$1,181,483
2 Charges for Services	0	0	0	0	0
3 Interest income	0	0	23,961	23,961	43,194
4 Miscellaneous Revenue	0	0	0	0	0
5 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>1,063,265</u>	<u>1,063,265</u>	<u>1,224,677</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	833,340	833,340	974,552
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	833,340	833,340	974,552
17 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>890,750</u>	<u>890,750</u>	<u>853,906</u>
18 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$1,724,090</u>	<u>\$1,724,090</u>	<u>\$1,828,458</u>

This Monthly Financial Report was distributed to the Little Rock Board of Directors on August 08, 2025.

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jun 30, 2024 Unaudited</u>
REVENUES:					
1 Property Tax	\$0	\$0	\$145,203	\$145,203	\$92,883
2 Interest Income	0	0	8,844	8,844	15,676
3 Miscellaneous	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>154,047</u>	<u>154,047</u>	<u>108,559</u>
EXPENDITURES:					
5 Debt Service	0	0	282,700	(282,700)	477,450
6 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>282,700</u>	<u>(282,700)</u>	<u>477,450</u>
7 REVENUES OVER (UNDER) EXPENDITURES	0	0	(128,653)	(128,653)	(368,891)
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	(128,653)	(128,653)	(368,891)
12 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>561,007</u>	<u>561,007</u>	<u>812,980</u>
13 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$432,354</u>	<u>\$432,354</u>	<u>\$444,089</u>

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jun 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 August 08, 2025.

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jun 30, 2024 Unaudited</u>
REVENUES:					
1 Property Tax	\$0	\$0	\$3,171,066	\$3,171,066	\$3,112,748
2 Interest income	0	0	95,334	95,334	95,075
3 Miscellaneous	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>3,266,400</u>	<u>3,266,400</u>	<u>3,207,823</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	(3,723,725)	(3,723,725)	(1,300,177)
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	(3,723,725)	(3,723,725)	(1,300,177)
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>\$4,302,895</u>	<u>\$4,302,895</u>	<u>\$4,597,547</u>

This Monthly Financial Report was distributed to the Little Rock Board of Directors on August 08, 2025.

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jun 30, 2024 Unaudited</u>
REVENUES:					
1 Hotel Gross Receipts Tax	\$0	\$0	\$1,342,379	\$1,342,379	\$1,340,465
2 Interest Income	0	0	14,119	14,119	24,784
3 Miscellaneous	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>1,356,498</u>	<u>1,356,498</u>	<u>1,365,249</u>
EXPENDITURES:					
5 Interest Expense	0	0	609,697	609,697	626,447
6 Contracts	0	0	0	0	0
7 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>609,697</u>	<u>609,697</u>	<u>626,447</u>
8 REVENUES OVER (UNDER) EXPENDITURES	0	0	746,801	746,801	738,802
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	746,801	746,801	738,802
14 EXPENDITURES AND OTHER FINANCING USES	0	0	746,801	746,801	738,802
15 BEGINNING FUND BALANCE	0	0	693,652	693,652	1,269,406
16 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$1,440,453</u>	<u>\$1,440,453</u>	<u>\$2,008,208</u>

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jun 30, 2024 Unaudited</u>
OPERATING REVENUES:					
1 Charges for services	\$18,398,930	\$9,199,465	\$8,218,798	(\$980,667)	\$7,773,123
2 Interest Income	0	0	0	0	10,765
3 TOTAL OPERATING REVENUES	<u>18,398,930</u>	<u>9,199,465</u>	<u>8,218,798</u>	<u>(980,667)</u>	<u>7,783,888</u>
OPERATING EXPENSES:					
4 Personnel Services	4,812,618	2,406,309	1,995,860	410,449	2,005,986
5 Supplies and materials	7,674,536	3,837,268	2,875,061	962,207	3,033,570
6 Services and other expenses	4,409,036	2,204,518	1,940,082	264,436	1,740,980
7 Repairs and maintenance	1,385,740	692,870	264,798	428,072	471,072
8 Depreciation and amortization	137,000	68,500	959,298	(890,798)	273,009
9 TOTAL OPERATING EXPENSES	<u>18,418,930</u>	<u>9,209,465</u>	<u>8,035,099</u>	<u>1,174,366</u>	<u>7,524,617</u>
10 OPERATING INCOME/(LOSS)	<u>(20,000)</u>	<u>(10,000)</u>	<u>183,699</u>	<u>193,699</u>	<u>259,271</u>
NONOPERATING REVENUES/(EXPENSES):					
11 Investment income	20,000	10,000	7,284	(2,716)	0
12 Gain (loss) on disposal of fixed assets	0	0	0	0	0
13 Other, net	0	0	0	0	0
14 INCOME (LOSS) BEFORE OPERATING TRANSFERS	<u>0</u>	<u>0</u>	<u>190,983</u>	<u>190,983</u>	<u>259,271</u>
OPERATING TRANSFERS:					
15 Operating transfers in	0	0	0	0	0
16 Operating transfers out	0	0	0	0	0
17 NET INCOME/(LOSS)	<u>0</u>	<u>0</u>	<u>190,983</u>	<u>190,983</u>	<u>259,271</u>
18 BEGINNING NET POSITION, AS ORIGINALLY REPORTED	2,436,838	2,436,838	2,436,838	0	3,895,023
19 ENDING NET POSITION	<u>\$2,436,838</u>	<u>\$2,436,838</u>	<u>\$2,627,821</u>	<u>\$190,983</u>	<u>\$4,154,294</u>

Analysis of Net Position	
Cash	(\$1,304,445)
Receivable	11,867
Inventory	806,515
Capital Assets, net	4,427,100
Other Assets	602,060
Deferred Outflows	480,655
Liabilities	(2,371,765)
Deferred Inflows	(24,166)
Net Position	<u>\$2,627,821</u>

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jun 30, 2024 Unaudited</u>
OPERATING REVENUES:					
1 Licenses and permits	\$5,100	\$2,550	\$5,215	\$2,665	\$4,555
2 Charges for services	2,380,000	1,190,000	1,259,403	69,403	1,156,853
3 Other	0	0	0	0	0
4 TOTAL OPERATING REVENUES	<u>2,385,100</u>	<u>1,192,550</u>	<u>1,264,618</u>	<u>72,068</u>	<u>1,161,408</u>
OPERATING EXPENSES:					
5 Personnel Services	930,592	465,296	372,933	92,363	425,916
6 Supplies and materials	119,934	59,967	23,871	36,096	26,203
7 Services and other expenses	783,725	391,863	423,095	(31,233)	389,523
8 Repairs and maintenance	453,944	226,972	30,800	196,172	31,788
9 Depreciation and amortization	4,000	2,000	199,245	(197,245)	214,909
10 Refunds	0	0	0	0	1,543
11 TOTAL OPERATING EXPENSES	<u>2,292,195</u>	<u>1,146,098</u>	<u>1,049,944</u>	<u>96,154</u>	<u>1,089,882</u>
12 OPERATING INCOME/(LOSS)	<u>92,905</u>	<u>46,453</u>	<u>214,674</u>	<u>168,222</u>	<u>71,526</u>
NONOPERATING REVENUES/(EXPENSES):					
13 Investment income	68,100	34,050	99,612	65,562	136,474
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>80,503</u>	<u>314,296</u>	<u>233,794</u>	<u>208,000</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>80,503</u>	<u>314,296</u>	<u>233,794</u>	<u>208,000</u>
20 BEGINNING NET POSITION	<u>2,381,825</u>	<u>2,381,825</u>	<u>2,381,825</u>	<u>0</u>	<u>2,107,875</u>
21 ENDING NET POSITION	<u>\$2,542,830</u>	<u>\$2,462,328</u>	<u>\$2,696,121</u>	<u>\$233,794</u>	<u>\$2,315,875</u>

Analysis of Net Position	
Cash	\$3,020,391
Receivable	0
Inventory	0
Capital Assets, net	232,996
Other Assets	0
Deferred Outflows	80,109
Liabilities	(633,348)
Deferred Inflows	(4,027)
Net Position	<u>\$2,696,121</u>

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jun 30, 2024 Unaudited</u>
OPERATING REVENUES:					
1 Charges for services	\$26,046,900	\$13,023,450	\$13,080,472	\$57,022	\$13,040,687
2 Other	0	0	0	0	0
3 TOTAL OPERATING REVENUES	<u>26,046,900</u>	<u>13,023,450</u>	<u>13,080,472</u>	<u>57,022</u>	<u>13,040,687</u>
OPERATING EXPENSES:					
4 Personnel Services	9,353,382	4,676,691	4,781,206	(104,515)	4,824,116
5 Supplies and materials	1,563,094	781,547	666,175	115,372	554,604
6 Services and other expenses	4,871,257	2,435,629	2,698,009	(262,381)	2,406,931
7 Repairs and maintenance	4,696,346	2,348,173	2,230,517	117,656	1,955,228
8 Closure & Postclosure Costs	824,000	412,000	335,846	76,154	377,364
9 Depreciation and amortization	3,036,428	1,518,214	3,208,137	(1,689,923)	1,548,617
10 TOTAL OPERATING EXPENSES	<u>24,344,507</u>	<u>12,172,254</u>	<u>13,919,890</u>	<u>(1,747,637)</u>	<u>11,666,860</u>
11 OPERATING INCOME/(LOSS)	<u>1,702,393</u>	<u>851,197</u>	<u>(839,418)</u>	<u>(1,690,615)</u>	<u>1,373,827</u>
NONOPERATING REVENUES/(EXPENSES):					
12 Investment income	493,100	246,550	692,307	445,757	888,129
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	1,700	1,435,309	1,433,609	379
16 INCOME (LOSS) BEFORE OPERATING TRANSFERS	<u>2,198,893</u>	<u>1,099,447</u>	<u>1,299,580</u>	<u>200,134</u>	<u>2,262,335</u>
OPERATING TRANSFERS:					
17 Operating transfers in	0	0	1,374,479	1,374,479	0
18 Operating transfers out	(2,198,893)	(1,099,447)	(2,198,893)	(1,099,447)	(1,005,590)
19 NET INCOME/(LOSS)	<u>0</u>	<u>0</u>	<u>475,166</u>	<u>475,166</u>	<u>1,256,745</u>
20 BEGINNING NET POSITION	<u>31,108,901</u>	<u>31,108,901</u>	<u>31,108,901</u>	<u>0</u>	<u>28,444,996</u>
21 ENDING NET POSITION	<u>\$31,108,901</u>	<u>\$31,108,901</u>	<u>\$31,584,067</u>	<u>\$475,166</u>	<u>\$29,701,741</u>

Analysis of Net Position	
Cash	
Operating	\$20,199,760
Debt Reserve	-
Receivable	4,070,173
Inventory	-
Capital Assets, net	19,529,005
Other Assets	-
Deferred Outflows	640,874
Liabilities	(12,823,523)
Deferred Inflows	(32,222)
<hr/>	
Net Position	<u>\$31,584,067</u>

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jun 30, 2024 Unaudited</u>
OPERATING REVENUES:					
1 Statehouse Parking	\$992,600	\$496,300	\$423,275	(\$73,025)	\$446,570
2 RiverMarket Parking	906,500	453,250	418,679	(34,571)	444,913
3 Business Licenses	231,800	115,900	342,622	226,722	222,459
4 Street Repairs	106,600	53,300	64,118	10,818	63,604
5 Parking Meters	533,500	266,750	255,570	(11,180)	251,167
6 Other	0	0		0	
7 TOTAL OPERATING REVENUES	<u>2,771,000</u>	<u>1,385,500</u>	<u>1,504,264</u>	<u>118,764</u>	<u>1,428,713</u>
OPERATING EXPENSES:					
8 Personnel Services	219,760	109,880	80,373	29,507	220,250
9 Supplies and materials	25,000	12,500	8,811	3,689	8,250
10 Repairs and maintenance	60,000	30,000	41,621	(11,621)	9,000
11 Services and other expenses	684,219	342,110	282,820	59,290	165,730
12 Depreciation and amortization	240,240	120,120	29,023	91,097	128,442
13 TOTAL OPERATING EXPENSES	<u>1,229,219</u>	<u>614,610</u>	<u>442,648</u>	<u>171,962</u>	<u>531,672</u>
14 OPERATING INCOME/(LOSS)	<u>1,541,781</u>	<u>770,891</u>	<u>1,061,616</u>	<u>290,726</u>	<u>897,041</u>
NONOPERATING REVENUES/(EXPENSES):					
15 Investment income	544,200	272,100	220,583	(51,517)	268,147
16 Debt Service	(29,626)	(14,813)	(14,613)	200	(14,613)
17 Interest expense	(166,910)	(83,455)	(83,267)	188	(101,607)
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>944,723</u>	<u>1,184,319</u>	<u>239,597</u>	<u>1,048,968</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>944,723</u>	<u>1,184,319</u>	<u>239,597</u>	<u>1,048,968</u>
24 BEGINNING NET POSITION	<u>9,050,246</u>	<u>9,050,246</u>	<u>9,050,246</u>	<u>0</u>	<u>7,272,298</u>
25 ENDING NET POSITION	<u>\$10,939,691</u>	<u>\$9,994,969</u>	<u>\$10,234,565</u>	<u>\$239,597</u>	<u>\$8,321,266</u>

Analysis of Net Position	
Cash	
Operating	\$6,124,197
Debt Reserve	1,978,501
Receivable	452,975
Inventory	-
Capital Assets, net	4,760,745
Other Assets	4,407,178
Liabilities	(3,375,184)
Deferred Inflows	(4,113,847)
Net Position	<u>\$10,234,565</u>

This Monthly Financial Report was distributed to the Little Rock Board of Directors on August 08, 2025.

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jun 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)	0	0	0	0	0
12 TOTAL ADDITIONS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
DEDUCTIONS:					
13 Benefits paid directly to participants	0	0	0	0	0
14 Administrative expenses	0	0	0	0	0
15	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
16 INCOME (LOSS) BEFORE OPERATING TRANSFERS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
OPERATING TRANSFERS:					
17 Operating transfers in	0	0	0	0	0
18 Operating transfers out	0	0	0	0	0
19 NET INCOME/(LOSS)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
20 NET POSITION HELD IN TRUST FOR PENSION BENEFITS, BEGINNING	<u>0</u>	<u>0</u>	<u>614,056</u>	<u>614,056</u>	<u>1,020,074</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>\$1,020,074</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 June 30, 2025
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jun 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>1,031,301</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>\$1,031,301</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 June 30, 2025
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jun 30, 2024 Unaudited</u>
ADDITIONS:					
Contributions:					
1 Employer	\$0	\$0	\$150,283	\$150,283	\$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>150,283</u>	<u>150,283</u>	<u>17,559</u>
Investment income (loss):					
6 Net increase (decrease) in fair value of investments	0	0	(191,206)	(191,206)	44,254
7 Realized gain (loss) on the sale of investments	0	0	139,026	139,026	326,830
8 Interest and dividends	0	0	776,218	776,218	172,118
9	<u>0</u>	<u>0</u>	<u>724,038</u>	<u>724,038</u>	<u>543,202</u>
10 Less investment expense	0	0	(11,574)	(11,574)	(126,231)
11 Net investment income (loss)	<u>0</u>	<u>0</u>	<u>712,464</u>	<u>712,464</u>	<u>416,971</u>
12 TOTAL ADDITIONS	<u>0</u>	<u>0</u>	<u>862,747</u>	<u>862,747</u>	<u>434,530</u>
DEDUCTIONS:					
13 Benefits paid directly to participants	0	0	718,556	(718,556)	616,152
14 Administrative expenses	0	0	15,515	(15,515)	25,842
15 TOTAL DEDUCTIONS	<u>0</u>	<u>0</u>	<u>734,071</u>	<u>(734,071)</u>	<u>641,994</u>
16 NET INCREASE (DECREASE)	<u>0</u>	<u>0</u>	<u>128,676</u>	<u>128,676</u>	<u>(207,464)</u>
17 NET POSITION HELD IN TRUST FOR PENSION BENEFITS, BEGINNING	<u>0</u>	<u>0</u>	<u>11,371,710</u>	<u>11,371,710</u>	<u>11,580,027</u>
18 NET POSITION HELD IN TRUST FOR PENSION BENEFITS, ENDING	<u>\$0</u>	<u>\$0</u>	<u>\$11,500,386</u>	<u>\$11,500,386</u>	<u>\$11,372,563</u>

This Monthly Financial Report was distributed to the Little Rock Board of Directors on August 08, 2025.

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jun 30, 2024 Unaudited</u>
ADDITIONS:					
Contributions:					
1 Employer	\$0	\$0	\$0	\$0	\$5,008
2 Plan members	0	0	0	0	1,190
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>27,652</u>
Investment income (loss):					
6 Net increase (decrease) in fair value of investments	0	0	(669,673)	(669,673)	235,157
7 Realized gain (loss) on the sale of investments	0	0	404,330	404,330	0
8 Interest and dividends	0	0	640,157	640,157	160,419
9	<u>0</u>	<u>0</u>	<u>374,814</u>	<u>374,814</u>	<u>395,576</u>
10 Less investment expense	0	0	(11,749)	(11,749)	(16,886)
11 Net investment income (loss)	0	0	363,065	363,065	378,690
12 TOTAL ADDITIONS	<u>0</u>	<u>0</u>	<u>363,065</u>	<u>363,065</u>	<u>406,342</u>
DEDUCTIONS:					
13 Benefits paid directly to participants	0	0	734,756	(734,756)	729,868
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>742,480</u>	<u>(742,480)</u>	<u>738,807</u>
17 NET INCREASE (DECREASE)	<u>0</u>	<u>0</u>	<u>(379,415)</u>	<u>(379,415)</u>	<u>(332,465)</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>8,347,762</u>
19 NET POSITION HELD IN TRUST FOR PENSION BENEFITS, ENDING	<u>\$0</u>	<u>\$0</u>	<u>\$7,232,375</u>	<u>\$7,232,375</u>	<u>\$8,015,297</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 June 30, 2025
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jun 30, 2024 Unaudited</u>
ADDITIONS:					
Contributions:					
1 Employer	\$0	\$0	(\$171,862)	(\$171,862)	\$244,933
2 Plan members	0	0	(75,946)	(75,946)	135,154
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>(247,808)</u>	<u>(247,808)</u>	<u>380,087</u>
Investment income (loss):					
6 Net increase (decrease) in fair value of investments	0	0	(371,869)	(371,869)	705,392
7 Realized gain (loss) on the sale of investments	0	0	0	0	0
8 Interest and dividends	0	0	(3,334)	(3,334)	1,014
9	<u>0</u>	<u>0</u>	<u>(375,203)</u>	<u>(375,203)</u>	<u>706,406</u>
10 Less investment expense	0	0	0	0	0
11 Net investment income (loss)	0	0	(375,203)	(375,203)	706,406
12 TOTAL ADDITIONS	<u>0</u>	<u>0</u>	<u>(623,011)</u>	<u>(623,011)</u>	<u>1,086,493</u>
DEDUCTIONS:					
13 Benefits paid directly to participants	0	0	(1,361,976)	1,361,976	421,056
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>(1,361,976)</u>	<u>1,361,976</u>	<u>421,056</u>
17 NET INCREASE (DECREASE)	<u>0</u>	<u>0</u>	<u>738,965</u>	<u>738,965</u>	<u>665,437</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>7,123,260</u>
19 NET POSITION HELD IN TRUST FOR PENSION BENEFITS, ENDING	<u>\$0</u>	<u>\$0</u>	<u>\$8,673,087</u>	<u>\$8,673,087</u>	<u>\$7,788,697</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 June 30, 2025
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jun 30, 2024 Unaudited</u>
ADDITIONS:					
Contributions:					
1 Employer	\$0	\$0	\$2,879,325	\$2,879,325	\$2,771,355
2 Plan members	0	0	1,437,742	1,437,742	1,396,746
3 Participant Directed Transfer	0	0	14,448	14,448	24,112
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>4,331,515</u>	<u>4,331,515</u>	<u>4,152,074</u>
Investment income (loss):					
7 Net increase (decrease) in fair value of investments	0	0	244,625	244,625	4,013,061
8 Realized gain (loss) on the sale of investments	0	0	24,569	24,569	(273,310)
9 Interest and dividends	0	0	5,498,616	5,498,616	1,536,410
10	0	0	5,767,810	5,767,810	5,276,161
11 Less investment expense	0	0	(247,635)	(247,635)	(42,401)
12 Net investment income (loss)	0	0	5,520,175	5,520,175	5,233,760
13 TOTAL ADDITIONS	<u>0</u>	<u>0</u>	<u>9,851,690</u>	<u>9,851,690</u>	<u>9,385,834</u>
DEDUCTIONS:					
14 Benefits paid directly to participants	0	0	2,002,456	(2,002,456)	1,698,293
15 Administrative expenses	0	0	100,669	(100,669)	270,107
16 TOTAL DEDUCTIONS	<u>0</u>	<u>0</u>	<u>2,103,125</u>	<u>(2,103,125)</u>	<u>1,968,400</u>
17 NET INCREASE (DECREASE)	<u>0</u>	<u>0</u>	<u>7,748,565</u>	<u>7,748,565</u>	<u>7,417,434</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>102,820,177</u>
19 NET POSITION HELD IN TRUST FOR PENSION BENEFITS, ENDING	<u>\$0</u>	<u>\$0</u>	<u>\$126,030,200</u>	<u>\$126,030,200</u>	<u>\$110,237,611</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 June 30, 2025
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jun 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	680,142	680,142	683,516
7 Realized gain (loss) on the sale of investments	0	0	0	0	(6,233)
8 Interest and dividends	0	0	136,650	136,650	149,613
9	<u>0</u>	<u>0</u>	<u>816,792</u>	<u>816,792</u>	<u>826,896</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>749,241</u>	<u>749,241</u>	<u>771,542</u>
12 TOTAL ADDITIONS	<u>0</u>	<u>0</u>	<u>749,241</u>	<u>749,241</u>	<u>771,542</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>749,241</u>	<u>749,241</u>	<u>771,542</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>\$14,426,727</u>	<u>\$14,426,727</u>	<u>\$12,010,791</u>

This Monthly Financial Report was distributed to the Little Rock Board of Directors on August 08, 2025.

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jun 30, 2024 Unaudited</u>
ADDITIONS:					
1 Tax Collections for Other Governments	\$0	\$0	\$1,495,847	\$1,495,847	\$1,572,911
2 Investment Income	0	0	20,991	20,991	11,366
3 Other	0	0	0	0	0
4 Total Additions	<u>0</u>	<u>0</u>	<u>1,516,838</u>	<u>1,516,838</u>	<u>1,584,277</u>
DEDUCTIONS:					
5 Distributions to other governments	0	0	1,506,343	(1,506,343)	1,584,277
6 Other	0	0	0	0	0
7 Total Deductions	<u>0</u>	<u>0</u>	<u>1,506,343</u>	<u>1,506,343</u>	<u>1,584,277</u>
8 NET INCREASE (DECREASE) in NET POSITION	<u>0</u>	<u>0</u>	<u>10,495</u>	<u>10,495</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>\$36,401</u>	<u>\$36,401</u>	<u>\$0</u>

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Accounts Payable, Bonds Payable and Other Payables
For the Period Ended June 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	\$1,878,369	\$13,325,519	\$2,662,192	\$27,137,825	\$569,465		\$45,573,370	\$5,463,897
108 General - Special Projects				542,128			542,128	6,578,927
110 Seized Money		505,256					505,256	171,921
140 Franchise Fee Collection							0	0
200 Street				4,835,598			4,835,598	104,902
205 Street - Special Projects							0	2,230,037
210 Special Projects				9,734			9,734	1,004,189
220 911							0	155,764
230 CDBG							0	108,246
240 HIPP							0	1,300,873
250 NHSP							0	0
270 Grants	180,816			1,671,111			1,851,927	10,345,750
271 American Rescue Plan Act	(906,978)			1,977,205			1,070,227	3,394,766
324 2015 Library Improvement Bonds							0	0
325 Short Term Financing Capital Improvements							0	4,496,875
326 2012-2021 Capital Project Fund							0	2,545,429
331 2018 Capital Improvement Bond							0	608,616
332 2022 Capital Improvement Bond							0	33,466,304
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			10,103,224			10,142,874	0
540 2017 Capital Improvement Refunding Revenue Bond							0	0
551 TIF #1 2014 Cap Improvement Bond Debt Service				788,760			788,760	0
560 2017 Library Refunding Bond Fund							-	0
561 2022 Library Improvement Bond Fund	49,352			3,864,862			3,914,214	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	142,086	281,949	22,275	187,038	4,027		637,375	0
603 Waste Disposal	390,778	1,917,561	10,515,184		32,222		12,855,745	0
612 Rivermarket Garage Fund	176,099		85,440	3,645	4,113,847	3,110,000	7,489,031	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		156,280				190,699	0
940 Accounts Payable Clearing Fund	1,127,412						1,127,412	0
Totals	\$3,112,003	\$17,596,075	\$14,247,346	\$51,246,507	\$4,743,727	\$3,110,000	\$94,055,658	\$71,976,496

SUMMARY OF BOND INDEBTEDNESS
For the Period Ended June 30, 2025

GENERAL OBLIGATION DEBT	TRUSTEE	ORIGINAL AMOUNT	MATURITY DATE	INTEREST RATE	PRINCIPAL BALANCE AT 12/31/2024	BONDS ISSUED 2025	PRINCIPAL PAID IN 2025	BONDS RETIRED 2025	PRINCIPAL BALANCE AT 6/30/2025	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	609,697
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	1,045,600			12,000,000	548,671
Grand Total		<u>\$221,830,000</u>			<u>\$185,729,619</u>	<u>\$1,045,600</u>	<u>\$7,554,832</u>	<u>\$15,125,000</u>	<u>\$164,095,387</u>	<u>\$3,537,050</u>

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