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

		Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Aug 31, 2024 Unaudited
	REVENUES:					
1	General property taxes	$39,748,000	$26,498,667	$22,529,193	($3,969,474)	$21,922,323
2	Sales taxes	143,172,400	95,448,267	94,173,898	(1,274,369)	92,950,240
3	Licenses and permits	14,195,900	9,463,933	12,143,030	2,679,097	12,049,750
4	Intergovernmental	12,272,100	8,181,400	12,699,818	4,518,418	12,271,898
5	Charges for services	12,169,700	8,113,133	8,766,543	653,410	8,415,705
6	Fines and fees	1,902,500	1,268,333	1,385,221	116,888	1,445,849
7	Utility franchise fees	35,313,950	23,542,633	23,016,317	(526,316)	21,548,202
8	Investment income	174,000	116,000	1,641,541	1,525,541	3,075,282
9	Miscellaneous	1,121,200	747,467	936,777	189,310	631,318
10	**TOTAL REVENUES**	260,069,750	173,379,833	177,292,338	3,912,505	174,310,567
	EXPENDITURES:					
	GENERAL GOVERNMENT:					
11	Executive Administration	30,878,227	20,585,485	19,148,751	1,436,734	17,449,333
12	Board of Directors	412,772	275,181	323,435	(48,254)	281,174
13	Community Programs	236,896	157,931	9,491	148,440	80,482
14	City Attorney	2,904,380	1,936,253	2,036,329	(100,076)	1,700,015
15	District Court - First Division (Criminal)	1,551,336	1,034,224	987,372	46,852	955,235
16	District Court - Third Division (Environmental)	650,688	433,792	419,886	13,906	409,474
17	District Court - Second Division (Traffic)	1,372,557	915,038	907,811	7,227	908,299
18	Finance	5,394,985	3,596,657	3,778,040	(181,383)	3,032,123
19	Human Resources	3,044,712	2,029,808	2,038,380	(8,572)	2,048,592
20	Information Technology	7,648,680	5,099,120	5,569,873	(470,753)	5,055,519
21	Planning and Development	3,456,383	2,304,255	2,468,761	(164,506)	2,396,139
22	TOTAL GENERAL GOVERNMENT	57,551,616	38,367,744	37,688,129	679,615	34,316,385
23	PUBLIC WORKS	1,092,351	728,234	877,446	(149,212)	737,877
24	PARKS & RECREATION	11,054,077	7,369,385	7,789,688	(420,303)	7,407,505
25	RIVERMARKET	1,055,200	703,467	1,045,418	(341,951)	718,266
26	GOLF	1,789,188	1,192,792	1,331,827	(139,035)	1,527,949
27	JIM DAILEY FITNESS & AQUATICS	865,042	576,695	806,944	(230,249)	776,332
28	ZOO	7,668,843	5,112,562	5,363,536	(250,974)	5,499,220
29	FIRE	63,840,487	42,560,325	45,168,204	(2,607,879)	36,582,221
30	POLICE	89,491,857	59,661,238	63,073,420	(3,412,182)	59,670,110
31	911 OPERATIONS	4,650,323	3,100,215	3,935,517	(835,302)	3,361,564
32	HOUSING & NEIGHBORHOOD PROGRAMS	8,499,996	5,666,664	5,342,613	324,051	5,004,881
33	DEBT SERVICE:					
34	Principal	2,619,726	1,746,484	1,424,832	321,652	3,740,739
35	Fiscal Charges on Long Term Debt	243,689	162,459	772,222	(609,763)	330,792
36	CAPITAL OUTLAY	63,325	42,217	55,357	(13,140)	64,184
37	VACANCY SAVINGS	0	0	0	0	0
38	**TOTAL EXPENDITURES**	250,485,720	166,990,480	174,675,153	(7,684,673)	159,738,025
39	**REVENUES OVER (UNDER) EXPENDITURES**	9,584,030	6,389,353	2,617,185	(3,772,168)	14,572,542
	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	2,025,566	3,038,349	1,012,783	1,462,307
44	TRANSFERS OUT	(12,622,379)	(8,414,919)	(12,622,379)	(4,207,460)	(19,179,662)
45	**REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES**	0	(0)	(6,966,845)	(6,966,845)	(3,144,813)
46	**BEGINNING FUND BALANCE**	$38,061,472	38,061,472	38,061,472	0	42,317,955
47	**ENDING FUND BALANCE (Notes 1 and 2)**	$38,061,472	$38,061,472	$31,094,627	($6,966,845)	$39,173,142

Note 1: Total encumbrances included in the reported expenditures are $4,910,494.

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 August 31, 2025 fund balance in Fund 108 is $41,344,295.
The August 31, 2025 fund balance in Fund 110 is $74,183.

This Monthly Financial Report was distributed to the Little Rock Board of Directors on October 10, 2025.

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

		Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	8/31/2024 Unaudited
	REVENUES:					
1	Charges for services	$0	$0	12,798	12,798	12,914
2	Fines and fees	0	0	62,126	62,126	54,490
3	Intergovernmental	0	0	-	-	-
4	Interest income	0	0	-	-	-
5	Miscellaneous	0	0	140,544	140,544	115,491
6	**TOTAL REVENUES**	0	0	215,468	215,468	182,895
	EXPENDITURES:					
7	Executive Administration	0	0	2,374,876	(2,374,876)	6,671,210
8	City Attorney	0	0	-	-	-
9	Finance	0	0	142,223	(142,223)	(61,333)
10	Information Technology	0	0	48,627	(48,627)	223,838
12	Human Resources	0	0	184,142	(184,142)	351,348
13	Planning	0	0	119,415	(119,415)	183,012
14	Community Programs	0	0	4,338,471	(4,338,471)	8,181,015
15	Public Works	0	0	204,930	(204,930)	1,263,845
16	Parks and Recreation	0	0	104,679	(104,679)	788,722
17	Jim Dailey Fitness and Aquatics	0	0	-	-	600,000
18	Fire	0	0	21,950	(21,950)	(324,096)
19	Police	0	0	306,875	(306,875)	692,275
20	Housing	0	0	1,596,764	(1,596,764)	1,207,169
21	Fleet	0	0	-	-	-
22	Zoo	0	0	93,731	(93,731)	(215,615)
23	Debt Service:					
24	Principal	0	0	-	-	-
25	Fiscal Charges on Long Term Debt	0	0	-	-	-
26	Capital Outlay	0	0	6,218,503	(6,218,503)	2,933,280
27	**TOTAL EXPENDITURES**	0	0	15,755,186	(15,755,186)	22,494,670
28	**REVENUES OVER (UNDER) EXPENDITURES**	0	0	(15,539,718)	15,970,654	(22,311,775)
	OTHER FINANCING SOURCES (USES):					
29	Transfers In	0	0	11,885,861	11,885,861	19,020,958
30	Transfers Out	0	0	-	-	-
31	**REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES**	0	0	(3,653,857)	(3,653,857)	(3,290,817)
32	**BEGINNING FUND BALANCE**	0	0	44,998,152	44,998,152	49,376,225
33	**ENDING FUND BALANCE (Note 1)**	$0	$0	41,344,295	41,344,295	46,085,408

Note 1: As of August 31, 2025, fund balance is comprised of 340 special projects.

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

		Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Aug 31, 2024 Unaudited
	REVENUES:					
1	Charges for services	$0	$0	$0	$0	$0
2	Interest income	0	0	9,754	9,754	9,561
3	Miscellaneous	0	0	36,710	36,710	95,034
4	**TOTAL REVENUES**	0	0	46,464	46,464	104,595
	EXPENDITURES:					
5	Police	0	0	330,320	(330,320)	61,491
6	**TOTAL EXPENDITURES**	0	0	330,320	(330,320)	61,491
7	**REVENUES OVER (UNDER) EXPENDITURES**	0	0	(283,856)	(283,856)	43,104
	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	(283,856)	(283,856)	43,104
11	**BEGINNING FUND BALANCE**	0	0	358,039	358,039	268,313
12	**ENDING FUND BALANCE**	$0	$0	$74,183	$74,183	$311,417

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

		Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Aug 31, 2024 Unaudited
	REVENUES:					
1	Utility franchise fees	$0	$0	(430,889)	($430,889)	$453,523
2	Interest income	0	0	0	0	0
3	Miscellaneous	0	0	0	0	0
4	**TOTAL REVENUES**	0	0	(430,889)	(430,889)	453,523
	EXPENDITURES:					
5	General Government	0	0	0	0	0
6	**TOTAL EXPENDITURES**	0	0	0	0	0
7	**REVENUES OVER (UNDER) EXPENDITURES**	0	0	(430,889)	(430,889)	453,523
	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	(430,889)	(430,889)	453,523
11	**BEGINNING FUND BALANCE**	0	0	568,380	568,380	609,481
12	**ENDING FUND BALANCE**	$0	$0	$137,491	$137,491	$1,063,004

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 August 31, 2025
(Unaudited)

		Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Aug 31, 2024 Unaudited
	REVENUES:					
1	General property taxes	$8,164,300	$5,442,867	$4,354,639	($1,088,228)	$4,222,491
2	Licenses and permits	17,300	11,533	17,290	5,757	17,290
3	Intergovernmental	16,964,200	11,309,467	11,370,855	61,388	11,299,282
4	Charges for services	34,300	22,867	38,663	15,796	30,245
5	Investment income	910,500	607,000	1,227,071	620,071	1,742,271
6	Miscellaneous	68,600	45,733	32,377	(13,356)	34,334
7	**TOTAL REVENUES**	26,159,200	17,439,467	17,040,895	(398,572)	17,345,913
	EXPENDITURES:					
	Public Works:					
8	General Administration	3,207,910	2,138,607	2,111,920	26,687	2,009,515
9	Operations Administration	656,546	437,697	467,124	(29,427)	386,926
10	Street & Drainage Maintenance	9,030,876	6,020,584	6,088,147	(67,563)	5,761,839
11	Storm Drainage Maintenance	1,356,894	904,596	660,183	244,413	660,789
12	Work Pool	138,591	92,394	41,193	51,201	49,064
13	Resource Control & Scheduling	419,427	279,618	318,313	(38,695)	257,954
14	Control Devices	1,127,427	751,618	729,838	21,780	751,203
15	Signals	1,046,407	697,605	880,551	(182,946)	855,030
16	Parking Meters	139,143	92,762	105,650	(12,888)	71,799
17	Civil Engineering	1,851,867	1,234,578	843,994	390,584	908,396
18	Traffic Engineering	3,805,657	2,537,105	2,463,324	73,781	2,469,461
19	Parking Enforcement	371,499	247,666	162,588	85,078	178,424
20	Capital Outlay	0	0	0	0	2,583
21	Debt Service	0	0	15,698	(15,698)	0
22	**TOTAL EXPENDITURES**	23,152,244	15,434,829	14,888,523	546,306	14,362,983
23	**REVENUES OVER (UNDER) EXPENDITURES**	3,006,956	2,004,637	2,152,372	147,735	2,982,930
	OTHER FINANCING SOURCES (USES):					
24	Leases	0	0	0	0	0
25	Transfers In	284,000	189,333	284,000	94,667	284,000
26	Transfers Out	(3,290,956)	(2,193,971)	(6,090,956)	(3,896,985)	(2,874,217)
27	**REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES**	-	(0)	(3,654,582)	(3,654,584)	392,713
28	**BEGINNING FUND BALANCE**	20,946,825	20,946,825	20,946,825	0	27,773,048
29	**ENDING FUND BALANCE (Note 1)**	$20,946,825	$20,946,825	$17,292,243	($3,654,584)	$28,165,761

Note 1: Fund 205, Street Special Projects Fund, is considered part of the Street Fund.
The August 31, 2025 fund balance in Fund 205 is $11,832,344.

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

		Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Aug 31, 2024 Unaudited
	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	15,810
4	**TOTAL REVENUES**	0	0	10,195	10,195	15,810
	EXPENDITURES:					
5	Public Works	0	0	1,158,820	(1,158,820)	1,356,001
6	Capital Outlay			5,499,251	(5,499,251)	3,285,683
7	**TOTAL EXPENDITURES**	0	0	6,658,071	(6,658,071)	4,641,684
8	**REVENUES OVER (UNDER) EXPENDITURES**	0	0	(6,647,876)	(6,647,876)	(4,625,874)
	OTHER FINANCING SOURCES (USES):					
9	Transfers In	0	0	5,116,581	5,116,581	2,282,950
10	Transfers Out	0	0	0	0	0
11	**REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES**	0	0	(1,531,295)	(1,531,295)	(2,342,924)
12	**BEGINNING FUND BALANCE**	0	0	13,363,639	13,363,639	5,311,871
13	**ENDING FUND BALANCE (Note 1)**	$0	$0	$11,832,344	$11,832,344	$2,968,947

Note 1: Fund balance is comprised of 46 special projects.

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

		Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Aug 31, 2024 Unaudited
	REVENUES:					
1	Licenses and permits	$0	$0	$62,289	$62,289	$39,104
2	Intergovernmental	0	0	133,353	133,353	126,666
3	Charges for services	0	0	637,770	637,770	508,814
4	Fines and fees	0	0	489,567	489,567	515,173
5	Interest income	0	0	304,107	304,107	523,373
6	Miscellaneous	0	0	1,446,938	1,446,938	1,425,423
7	**TOTAL REVENUES**	0	0	3,074,024	3,074,024	3,138,553
	EXPENDITURES:					
8	Executive Administration	0	0	76,488	(76,488)	188,801
9	Community Programs	0	0	0	0	0
10	City Attorney	0	0	0	0	0
11	District Court - First Division (Criminal)	0	0	(358)	358	12,326
12	District Court - Second Division (Traffic)	0	0	10,753	(10,753)	7,782
13	District Court - Third Division (Environmental)	0	0	0	0	0
14	Finance	0	0	134,289	(134,289)	91,959
15	Human Resources	0	0	(11,473)	11,473	71,521
16	Information Technology	0	0	0	0	0
17	Planning	0	0	10,006	(10,006)	39,865
18	Fleet	0	0	6,707	(6,707)	434,476
19	Public Works	0	0	3,148	(3,148)	81,752
20	Parks and Recreation	0	0	710,342	(710,342)	652,951
21	Jim Dailey Fitness & Aquatics	0	0	0	0	0
22	Fire	0	0	288,967	(288,967)	506,743
23	Police	0	0	215,312	(215,312)	85,195
24	Housing	0	0	293,601	(293,601)	158,847
25	Zoo	0	0	179,975	(179,975)	(428,316)
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	1,804,375	(1,804,375)	704,905
30	**TOTAL EXPENDITURES**	0	0	3,722,132	(3,722,132)	2,608,807
31	**REVENUES OVER (UNDER) EXPENDITURES**	0	0	(648,108)	(648,108)	529,746
	OTHER FINANCING SOURCES (USES):					
32	Transfers In	0	0	0	0	0
33	Transfers Out	0	0	(130,000)	(130,000)	0
34	**REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES**	0	0	(778,108)	(778,108)	529,746
35	**BEGINNING FUND BALANCE**	0	0	13,573,143	13,573,143	12,019,805
36	**ENDING FUND BALANCE (Note 1)**	$0	$0	$12,795,035	$12,795,035	$12,549,551

Note 1: Fund balance is comprised of 127 special projects.

City of Little Rock, Arkansas
Monthly Financial Report
Emergency 911 Fund
For the Period Ended August 31, 2025
(Unaudited)

		Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Aug 31, 2024 Unaudited
	REVENUES:					
1	Charges for services	$0	$0	$405,636	$405,636	$404,277
2	Interest income	0	0	260,165	260,165	301,641
3	Miscellaneous	0	0	0	0	0
4	**TOTAL REVENUES**	0	0	665,801	665,801	705,918
	EXPENDITURES:					
5	Police	0	0	358,963	(358,963)	231,198
6	Debt Service					
7	Capital Outlay			0	0	0
8	**TOTAL EXPENDITURES**	0	0	358,963	(358,963)	231,198
9	**REVENUES OVER (UNDER) EXPENDITURES**	0	0	306,838	306,838	474,720
	OTHER FINANCING SOURCES (USES):					
10	Transfers 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	306,838	306,838	474,720
13	**BEGINNING FUND BALANCE**	0	0	6,310,212	6,310,212	5,069,802
14	**ENDING FUND BALANCE**	$0	$0	$6,617,050	$6,617,050	$5,544,522

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

		Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Aug 31, 2024 Unaudited
	REVENUES:					
1	Intergovernmental	$0	$0	$9,561,949	$9,561,949	$7,051,444
2	Charges for Services	0	0	0	0	30
3	Interest income	0	0	26,401	26,401	11,227
4	Program income	0	0	0	0	0
5	Miscellaneous	0	0	439,226	439,226	333,689
	TOTAL REVENUES	0	0	10,027,576	10,027,576	7,396,390
	EXPENDITURES:					
6	General Government	0	0	761,590	(761,590)	667,928
7	Public Works	0	0	2,918,829	(2,918,829)	3,741,855
8	Parks & Recreation	0	0	300,504	(300,504)	1,247,365
9	Fleet	0	0	0	0	0
10	Zoo	0	0	0	0	0
11	Fire	0	0	5,893,089	(5,893,089)	476,691
12	Police	0	0	1,208,633	(1,208,633)	1,076,868
13	Housing	0	0	4,629	(4,629)	58,507
14	Capital Outlay	0	0	2,926,470	(2,926,470)	5,187,642
	TOTAL EXPENDITURES	0	0	14,013,744	(14,013,744)	12,456,856
15	**REVENUES OVER (UNDER) EXPENDITURES**	0	0	(3,986,168)	(3,986,168)	(5,060,466)
	OTHER FINANCING SOURCES (USES):					
16	Transfers In	0	0	30,000	30,000	0
17	Transfers Out	0	0	(1,374,479)	(1,374,479)	0
18	**REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES**	0	0	(5,330,647)	(5,330,647)	(5,060,466)
19	**BEGINNING FUND BALANCE**	0	0	(6,207,747)	17,775	(10,274,857)
20	**ENDING FUND BALANCE**	$0	$0	($11,538,394)	($11,538,394)	($15,335,323)

Expenditures include:	
Expended	$6,094,230
Encumbered	9,293,993
	$15,388,223

This Monthly Financial Report was distributed to the Little Rock Board of Directors on October 10, 2025.

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

		Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Aug 31, 2024 Unaudited
	REVENUES:					
1	Intergovernmental	$0	$0	5,678,417	$5,678,417	$10,995,337
2	Charges for Services	0	0	0	0	0
3	Interest income	0	0	173,458	173,458	688,794
4	Program income	0	0	0	0	0
5	Miscellaneous	0	0	0	0	0
	TOTAL REVENUES	0	0	5,851,875	5,851,875	11,684,131
	EXPENDITURES:					
6	General Government	0	0	235,690	(235,690)	2,477,124
7	Public Works	0	0	0	0	549,526
8	Parks & Recreation	0	0	50,976	(50,976)	62,376
9	Fleet	0	0	0	0	0
10	Fire	0	0	297,905	(297,905)	7,235,381
11	Police	0	0	27,262	(27,262)	368,388
12	Housing	0	0	9,635	(9,635)	179,868
13	Capital Outlay	0	0	6,387,226	(6,387,226)	5,308,555
	TOTAL EXPENDITURES	0	0	7,008,694	(7,008,694)	16,181,218
14	**REVENUES OVER (UNDER) EXPENDITURES**	0	0	(1,156,819)	(1,156,819)	(4,497,087)
	OTHER FINANCING SOURCES (USES):					
15	Transfers In	0	0	0	0	0
16	Transfers Out	0	0	0	0	0
17	**REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES**	0	0	(1,156,819)	(1,156,819)	(4,497,087)
18	**BEGINNING FUND BALANCE**	0	0	1,821,983	1,821,983	1,287,434
19	**ENDING FUND BALANCE**	$0	$0	$665,164	$665,164	($3,209,653)

Expenditures include:	
Expended	$4,596,989
Encumbered	2,411,704
	$7,008,693

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 August 31, 2025
(Unaudited)

		Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Aug 31, 2024 Unaudited
	REVENUES:					
1	Intergovernmental	$0	$0	$841,590	$841,590	$676,250
2	Charges for Services	0	0	0	0	0
3	Miscellaneous	0	0	0	0	0
4	**TOTAL REVENUES**	0	0	841,590	841,590	676,250
	EXPENDITURES:					
5	General Government	0	0	0	0	0
6	Housing	0	0	824,002	(824,002)	998,945
7	**TOTAL EXPENDITURES**	0	0	824,002	(824,002)	998,945
8	**REVENUES OVER (UNDER) EXPENDITURES**	0	0	17,588	17,588	(322,695)
	OTHER FINANCING SOURCES (USES):					
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	17,588	17,588	(322,695)
12	**BEGINNING FUND BALANCE**	0	0	912,222	912,222	1,083,727
13	**ENDING FUND BALANCE**	$0	$0	$929,810	$929,810	$761,032

Expenditures include:	
Expended	$739,308
Encumbered	84,694
	$824,002

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

		Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Aug 31, 2024 Unaudited
	REVENUES:					
1	Intergovernmental	$0	$0	$1,744,657	$1,744,657	$1,184,800
2	Charges for Services	0	0	0	0	0
3	Miscellaneous	0	0	0	0	0
4	**TOTAL REVENUES**	0	0	1,744,657	1,744,657	1,184,800
	EXPENDITURES:					
5	General Government	0	0	0	0	0
6	Housing	0	0	2,303,219	(2,303,219)	1,556,482
7	Capital Outlay	0	0	28,910	(28,910)	0
8	**TOTAL EXPENDITURES**	0	0	2,332,129	(2,332,129)	1,556,482
9	**REVENUES OVER (UNDER) EXPENDITURES**	0	0	(587,472)	(587,472)	(371,682)
	OTHER FINANCING SOURCES (USES):					
10	Transfers 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	(587,472)	(587,472)	(371,682)
13	**BEGINNING FUND BALANCE**	0	0	849,358	849,358	1,082,582
14	**ENDING FUND BALANCE**	$0	$0	$261,886	$261,886	$710,900

Expenditures include:	
Expended	$1,613,962
Encumbered	718,167
	$2,332,129

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

		Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Aug 31, 2024 Unaudited
	REVENUES:					
1	Intergovernmental	$0	$0	$100,656	$100,656	$75,518
2	Charges for Services	0	0	0	0	0
3	Miscellaneous	0	0	0	0	0
4	**TOTAL REVENUES**	0	0	100,656	100,656	75,518
	EXPENDITURES:					
5	General Government	0	0	0	0	0
6	Housing	0	0	92,464	(92,464)	90,972
7	**TOTAL EXPENDITURES**	0	0	92,464	(92,464)	90,972
8	**REVENUES OVER (UNDER) EXPENDITURES**	0	0	8,192	8,192	(15,454)
	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
12	**REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES**	0	0	8,192	8,192	(15,454)
13	**BEGINNING FUND BALANCE**	0	0	12,201	12,201	14,899
14	**ENDING FUND BALANCE**	$0	$0	$20,393	$20,393	($555)

Expenditures include:	
Expended	$85,464
Encumbered	7,000
	$92,464

This Monthly Financial Report was distributed to the Little Rock Board of Directors on October 10, 2025.

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

		Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Aug 31, 2024 Unaudited
	REVENUES:					
1	Charges for Services	$0	$0	$0	$0	$0
2	Interest income	0	0	18,879	18,879	107,191
3	Donations	0	0	0	0	0
4	**TOTAL REVENUES**	0	0	18,879	18,879	107,191
	EXPENDITURES:					
5	General Government	0	0	0	0	0
6	Public Works	0	0	0	0	0
7	Parks and Recreation	0	0	11,955	(11,955)	(1)
8	Fire	0	0	(43,302)	43,302	(248,159)
9	Police	0	0	34,153	(34,153)	10,985
10	Fleet	0	0	0	0	0
11	Capital Outlay	0	0	4,554,260	(4,554,260)	10,593,281
12	**TOTAL EXPENDITURES**	0	0	4,557,066	(4,557,066)	10,356,106
13	**REVENUES OVER (UNDER) EXPENDITURES**	0	0	(4,538,187)	(4,538,187)	(10,248,915)
	OTHER FINANCING SOURCES (USES):					
14	Solar STF Advance	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
17	**REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES**	0	0	(3,492,587)	(3,492,587)	(9,192,115)
18	**BEGINNING FUND BALANCE**	0	0	252,058	252,058	1,415,178
19	**ENDING FUND BALANCE**	$0	$0	($3,240,529)	($3,240,529)	($7,776,937)

This Monthly Financial Report was distributed to the Little Rock Board of Directors on October 10, 2025.

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

		Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Aug 31, 2024 Unaudited
	REVENUES:					
1	3/8 Cent Sales Tax	$0	$0	$0	$0	$0
2	Interest income	0	0	694,535	694,535	1,492,882
3	Miscellaneous Income	0	0	0	0	0
4	**TOTAL REVENUES**	0	0	694,535	694,535	1,492,882
	EXPENDITURES:					
5	General Government	0	0	(1)	1	1
6	Housing	0	0	0	0	0
7	Public Works	0	0	22,597	(22,597)	40,630
8	Parks and Recreation	0	0	74,208	(74,208)	154,298
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	507,322	(507,322)	1,160,767
13	Capital Outlay	0	0	2,423,813	(2,423,813)	10,534,177
14	**TOTAL EXPENDITURES**	0	0	3,027,939	(3,027,939)	11,889,873
15	**REVENUES OVER (UNDER) EXPENDITURES**	0	0	(2,333,404)	(2,333,404)	(10,396,991)
	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
19	**REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES**	0	0	(2,333,404)	(2,333,404)	(10,396,991)
20	**BEGINNING FUND BALANCE**	0	0	15,460,408	15,460,408	24,445,354
21	**ENDING FUND BALANCE**	$0	$0	$13,127,004	$13,127,004	$14,048,363

Expenditures include:	
Expended	$592,985
Encumbered	2,434,954
Total	$3,027,939

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

		Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Aug 31, 2024 Unaudited
	REVENUES:					
1	Interest income	$0	$0	$9,783	$9,783	$14,143
2	Miscellaneous	0	0	0	0	0
3	**TOTAL REVENUES**	0	0	9,783	9,783	14,143
	EXPENDITURES:					
4	General Government	0	0	0	0	0
5	**TOTAL EXPENDITURES**	0	0	0	0	0
6	**REVENUES OVER (UNDER) EXPENDITURES**	0	0	9,783	9,783	14,143
	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
13	**REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES**	0	0	9,783	9,783	14,143
14	**BEGINNING FUND BALANCE**	0	0	275,852	275,852	278,522
15	**ENDING FUND BALANCE**	$0	$0	$285,635	$285,635	$292,665

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 August 31, 2025
(Unaudited)

		Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Aug 31, 2024 Unaudited
	REVENUES:					
1	Interest income	$0	$0	$18,150	$18,150	$51,286
2	Miscellaneous	0	0	0	0	0
3	**TOTAL REVENUES**	0	0	18,150	18,150	51,286
	EXPENDITURES:					
4	Public Works Capital Outlay	0	0	711,483	(711,483)	1,531,380
5	**TOTAL EXPENDITURES**	0	0	711,483	(711,483)	1,531,380
6	**REVENUES OVER (UNDER) EXPENDITURES**	0	0	(693,333)	(693,333)	(1,480,094)
	OTHER FINANCING SOURCES (USES):					
7	Bond Proceeds	0	0	0	0	0
8	Bond Reoffering Premium	0	0	0	0	0
9	Discount on Bonds Issued	0	0	0	0	0
10	Cost of Issuance	0	0	0	0	0
11	Transfers In	0	0	0	0	0
12	Transfers Out	0	0	0	0	0
13	**REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES**	0	0	(693,333)	(693,333)	(1,480,094)
14	**BEGINNING FUND BALANCE**	0	0	1,458,786	1,458,786	2,228,813
15	**ENDING FUND BALANCE**	$0	$0	$765,453	$765,453	$748,719

Expenditures include:	
Expended	$436,263
Encumbered	275,220
Total	$711,483

Note 1: As of August 31, 2025, the fund balance has been allocated to 98 special projects.

City of Little Rock, Arkansas
Monthly Financial Report
TIF - Port Authority Fund
For the Period Ended August 31, 2025
(Unaudited)

		Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Aug 31, 2024 Unaudited
	REVENUES:					
1	General Property Taxes	$0	$0	$45,779	$45,779	$0
2	Interest income	0	0	7,842	7,842	10,659
3	Miscellaneous	0	0	0	0	0
4	**TOTAL REVENUES**	0	0	53,621	53,621	10,659
	EXPENDITURES:					
5	Street & Drainage	0	0	0	0	0
6	**TOTAL EXPENDITURES**	0	0	0	0	0
7	**REVENUES OVER (UNDER) EXPENDITURES**	0	0	53,621	53,621	10,659
	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	53,621	53,621	10,659
12	**BEGINNING FUND BALANCE**	0	0	173,472	173,472	182,929
13	**ENDING FUND BALANCE**	$0	$0	$227,093	$227,093	$193,588

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

		Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Aug 31, 2024 Actual
	REVENUES:					
1	Interest income	$0	$0	$188,034	$188,034	$784,968
2	Miscellaneous	0	0	0	0	0
3	**TOTAL REVENUES**	0	0	188,034	188,034	784,968
	EXPENDITURES:					
4	General Government	0	0	12,523,869	(12,523,869)	7,485,999
5	**TOTAL EXPENDITURES**	0	0	12,523,869	(12,523,869)	7,485,999
6	**REVENUES OVER (UNDER) EXPENDITURES**	0	0	(12,335,835)	(12,335,835)	(6,701,031)
	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	(12,335,835)	(12,335,835)	(6,701,031)
15	**BEGINNING FUND BALANCE**	0	0	13,074,592	13,074,592	25,600,119
16	**ENDING FUND BALANCE**	$0	$0	$738,757	$738,757	$18,899,088

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 August 31, 2025
(Unaudited)

		Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Aug 31, 2024 Unaudited
	REVENUES:					
1	Intergovernmental	$0	$0	$750,000	$750,000	$1,973,177
2	Interest income	0	0	1,791,446	1,791,446	0
3	**TOTAL REVENUES**	0	0	2,541,446	2,541,446	1,973,177
	EXPENDITURES:					
4	General Administration Capital Outlay	0	0	10,984,320	(10,984,320)	2,838,438
5	District Courts Capital Outlay	0	0	73,800	(73,800)	0
6	Public Works Capital Outlay	0	0	19,241,860	(19,241,860)	9,186,983
7	Parks Capital Outlay	0	0	933,569	(933,569)	2,826,568
8	Zoo Capital Outlay	0	0	11,715,775	(11,715,775)	769,581
9	Fire Capital Outlay	0	0	14,251,932	(14,251,932)	15,279,970
5	**TOTAL EXPENDITURES**	0	0	57,201,256	(57,201,256)	30,901,540
6	**REVENUES OVER (UNDER) EXPENDITURES**	0	0	(54,659,810)	(54,659,810)	(28,928,363)
	OTHER FINANCING SOURCES (USES):					
7	Bond Proceeds	0	0	0	0	0
8	Bond Premium	0	0	0	0	0
9	Discount on Bonds Issued	0	0	0	0	0
10	Cost of Issuance	0	0	0	0	0
11	Transfers In	0	0	0	0	0
12	Transfers Out	0	0	0	0	0
13	**REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES**	0	0	(54,659,810)	(54,659,810)	(28,928,363)
14	**BEGINNING FUND BALANCE**	0	0	75,689,838	75,689,838	55,232,952
15	**ENDING FUND BALANCE**	$0	$0	$21,030,028	$21,030,028	$26,304,589

Expenditures include:	
Expended	$25,081,510
Encumbered	32,119,746
Total	$57,201,256

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 August 31, 2025
(Unaudited)

		Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Aug 31, 2024 Unaudited
	REVENUES:					
1	Interest income	$0	$0	$387	$387	$555
2	Miscellaneous	0	0	0	0	0
3	**TOTAL REVENUES**	0	0	387	387	555
	EXPENDITURES:					
4	MacArthur Museum	0	0	0	0	0
5	Art Center Fund	0	0	0	0	0
6	**TOTAL EXPENDITURES**	0	0	0	0	0
7	**REVENUES OVER (UNDER) EXPENDITURES**	0	0	387	387	555
	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
14	**REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES**	0	0	387	387	555
15	**BEGINNING FUND BALANCE**	0	0	9,445	9,445	9,465
16	**ENDING FUND BALANCE**	$0	$0	$9,832	$9,832	$10,020

Expenditures include:	
Expended	$0
Encumbered	0
Total	$0

City of Little Rock, Arkansas
Monthly Financial Report
2015 Library Improvement Bonds Debt Service Fund
For the Period Ended August 31, 2025
(Unaudited)

		Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Aug 31, 2024 Unaudited
	REVENUES:					
1	Property Tax	$0	$0	$0	$0	$0
2	Interest Income	0	0	6,151	6,151	4,957
3	**TOTAL REVENUES**	0	0	6,151	6,151	4,957
	EXPENDITURES:					
4	Debt Service	0	0	0	0	0
5	**TOTAL EXPENDITURES**	0	0	0	0	0
6	**REVENUES OVER (UNDER) EXPENDITURES**	0	0	6,151	6,151	4,957
	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
11	**REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES**	0	0	6,151	6,151	4,957
12	**BEGINNING FUND BALANCE**	0	0	330,252	330,252	323,002
13	**ENDING FUND BALANCE**	$0	$0	$336,403	$336,403	$327,959

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

		Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Aug 31, 2024 Unaudited
	REVENUES:					
1	Property Tax	$0	$0	$9,070,477	$9,070,477	$8,785,843
2	Interest Income	0	0	247,987	247,987	255,079
3	Miscellaneous	0	0	0	0	0
4	**TOTAL REVENUES**	0	0	9,318,464	9,318,464	9,040,922
	EXPENDITURES:					
5	Debt Service	0	0	17,477,647	(17,477,647)	12,698,096
6	**TOTAL EXPENDITURES**	0	0	17,477,647	(17,477,647)	12,698,096
7	**REVENUES OVER (UNDER) EXPENDITURES**	0	0	(8,159,183)	(8,159,183)	(3,657,174)
	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	(8,159,183)	(8,159,183)	(3,657,174)
12	**BEGINNING FUND BALANCE**	0	0	18,776,840	0	14,244,199
13	**ENDING FUND BALANCE**	$0	$0	$10,617,657	($8,159,183)	$10,587,025

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

		Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Aug 31, 2024 Unaudited
	REVENUES:					
1	Property Tax	$0	$0	$0	$0	$0
2	Interest Income	0	0	259	259	883
3	Miscellaneous	0	0	0	0	0
4	**TOTAL REVENUES**	0	0	259	259	883
	EXPENDITURES:					
5	Debt Service	0	0	0	0	0
6	**TOTAL EXPENDITURES**	0	0	0	0	0
7	**REVENUES OVER (UNDER) EXPENDITURES**	0	0	259	259	883
	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	259	259	883
12	**BEGINNING FUND BALANCE**	0	0	8,878	0	8,141
13	**ENDING FUND BALANCE**	$0	$0	$9,137	$259	$9,024

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

		Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Aug 31, 2024 Unaudited
	REVENUES:					
1	Franchise Fees	$0	$0	$1,347,668	$1,347,668	$1,574,811
2	Charges for Services	0	0	0	0	0
3	Interest income	0	0	29,360	29,360	49,287
4	Miscellaneous Revenue	0	0	0	0	0
5	**TOTAL REVENUES**	0	0	1,377,028	1,377,028	1,624,098
	EXPENDITURES:					
6	Issuance Cost	0	0	0	0	0
7	Debt Service	0	0	229,925	(229,925)	250,125
8	**TOTAL EXPENDITURES**	0	0	229,925	(229,925)	250,125
9	**REVENUES OVER (UNDER) EXPENDITURES**	0	0	1,147,103	1,147,103	1,373,973
	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	1,147,103	1,147,103	1,373,973
17	**BEGINNING FUND BALANCE**	0	0	890,750	890,750	853,906
18	**ENDING FUND BALANCE**	$0	$0	$2,037,853	$2,037,853	$2,227,879

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

		Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Aug 31, 2024 Unaudited
	REVENUES:					
1	Property Tax	$0	$0	$203,871	$203,871	$138,174
2	Interest Income	0	0	9,098	9,098	18,651
3	Miscellaneous	0	0	0	0	0
4	**TOTAL REVENUES**	0	0	212,969	212,969	156,825
	EXPENDITURES:					
5	Debt Service	0	0	282,700	(282,700)	477,450
6	**TOTAL EXPENDITURES**	0	0	282,700	(282,700)	477,450
7	**REVENUES OVER (UNDER) EXPENDITURES**	0	0	(69,731)	(69,731)	(320,625)
	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	(69,731)	(69,731)	(320,625)
12	**BEGINNING FUND BALANCE**	0	0	561,007	561,007	812,980
13	**ENDING FUND BALANCE**	$0	$0	$491,276	$491,276	$492,355

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

		Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Aug 31, 2024 Unaudited
	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**	0	0	0	0	0
	EXPENDITURES:					
5	Issuance Cost	0	0	0	0	0
6	Debt Service	0	0	0	0	0
7	**TOTAL EXPENDITURES**	0	0	0	0	0
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
11	**REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES**	0	0	0	0	0
12	**BEGINNING FUND BALANCE**	0	0	256	256	251
13	**ENDING FUND BALANCE**	$0	$0	$256	$256	$251

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

		Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Aug 31, 2024 Unaudited
	REVENUES:					
1	Property Tax	$0	$0	$3,934,050	$3,934,050	$3,817,111
2	Interest income	0	0	121,645	121,645	130,365
3	Miscellaneous	0	0	0	0	0
4	**TOTAL REVENUES**	0	0	4,055,695	4,055,695	3,947,476
	EXPENDITURES:					
5	Issuance Cost	0	0	0	0	0
6	Debt Service	0	0	6,990,126	(6,990,126)	4,508,000
7	**TOTAL EXPENDITURES**	0	0	6,990,126	(6,990,126)	4,508,000
8	**REVENUES OVER (UNDER) EXPENDITURES**	0	0	(2,934,431)	(2,934,431)	(560,524)
	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	(2,934,431)	(2,934,431)	(560,524)
13	**BEGINNING FUND BALANCE**	0	0	8,026,620	8,026,620	5,897,724
14	**ENDING FUND BALANCE**	$0	$0	$5,092,189	$5,092,189	$5,337,200

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

		Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Aug 31, 2024 Unaudited
	REVENUES:					
1	Hotel Gross Receipts Tax	$0	$0	$1,901,886	$1,901,886	$1,846,539
2	Interest Income	0	0	22,488	22,488	35,963
3	Miscellaneous	0	0	0	0	0
4	**TOTAL REVENUES**	0	0	1,924,374	1,924,374	1,882,502
	EXPENDITURES:					
5	Interest Expense	0	0	609,697	609,697	626,447
6	Contracts	0	0	0	0	0
7	**TOTAL EXPENDITURES**	0	0	609,697	609,697	626,447
8	**REVENUES OVER (UNDER) EXPENDITURES**	0	0	1,314,677	1,314,677	1,256,055
	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
14	**REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES**	0	0	1,314,677	1,314,677	1,256,055
15	**BEGINNING FUND BALANCE**	0	0	693,652	693,652	1,269,406
16	**ENDING FUND BALANCE**	$0	$0	$2,008,329	$2,008,329	$2,525,461

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

		Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Aug 31, 2024 Unaudited
	OPERATING REVENUES:					
1	Charges for services	$18,398,930	$12,265,953	$11,293,017	($972,936)	$11,437,783
2	Interest Income	0	0	0	0	10,765
3	**TOTAL OPERATING REVENUES**	18,398,930	12,265,953	11,293,017	(972,936)	11,448,548
	OPERATING EXPENSES:					
4	Personnel Services	4,812,618	3,208,412	2,663,933	544,479	2,666,392
5	Supplies and materials	7,674,536	5,116,357	3,851,759	1,264,598	4,355,737
6	Services and other expenses	4,409,036	2,939,357	2,888,181	51,176	2,858,634
7	Repairs and maintenance	1,385,740	923,827	600,859	322,968	821,575
8	Depreciation and amortization	137,000	91,333	1,001,195	(909,862)	349,830
9	**TOTAL OPERATING EXPENSES**	18,418,930	12,279,287	11,005,927	1,273,360	11,052,168
10	**OPERATING INCOME/(LOSS)**	(20,000)	(13,333)	287,090	300,423	396,380
	NONOPERATING REVENUES/(EXPENSES):					
11	Investment income	20,000	13,333	7,284	(6,049)	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**	0	(0)	294,374	294,374	396,380
	OPERATING TRANSFERS:					
15	Operating transfers in	0	0	0	0	0
16	Operating transfers out	0	0	0	0	0
17	**NET INCOME/(LOSS)**	0	0	294,374	294,374	396,380
18	**BEGINNING NET POSITION, AS ORIGINALLY REPORTED**	2,436,838	2,436,838	2,436,838	0	3,895,023
19	**ENDING NET POSITION**	$2,436,838	$2,436,838	$2,731,212	$294,374	$4,291,403

Analysis of Net Position

Cash	($778,010)
Receivable	11,319
Inventory	791,166
Capital Assets, net	4,220,639
Other Assets	401,374
Deferred Outflows	480,655
Liabilities	(2,371,765)
Deferred Inflows	(24,166)
Net Position	$2,731,212

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

		Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Aug 31, 2024 Unaudited
	OPERATING REVENUES:					
1	Licenses and permits	$5,100	$3,400	$5,560	$2,160	$4,745
2	Charges for services	2,380,000	1,586,667	1,732,003	145,336	1,675,615
3	Other	0	0	0	0	0
4	**TOTAL OPERATING REVENUES**	2,385,100	1,590,067	1,737,563	147,496	1,680,360
	OPERATING EXPENSES:					
5	Personnel Services	930,592	620,395	492,672	127,723	578,454
6	Supplies and materials	119,934	79,956	32,831	47,125	44,964
7	Services and other expenses	783,725	522,483	607,765	(85,282)	554,194
8	Repairs and maintenance	453,944	302,629	43,040	259,589	56,969
9	Depreciation and amortization	4,000	2,667	176,556	(173,889)	427,140
10	Refunds	0	0	0	0	1,543
11	**TOTAL OPERATING EXPENSES**	2,292,195	1,528,130	1,352,864	175,266	1,663,264
12	**OPERATING INCOME/(LOSS)**	92,905	61,937	384,699	322,762	17,096
	NONOPERATING REVENUES/(EXPENSES):					
13	Investment income	68,100	45,400	113,226	67,826	143,807
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**	161,005	107,337	497,935	390,598	160,903
	OPERATING TRANSFERS:					
17	Carryover- Prior Year	0	0	0	0	0
18	Operating transfers out	0	0	0	0	0
19	**NET INCOME/(LOSS)**	161,005	107,337	497,935	390,598	160,903
20	**BEGINNING NET POSITION**	2,381,825	2,381,825	2,381,825	0	2,107,875
21	**ENDING NET POSITION**	$2,542,830	$2,489,162	$2,879,760	$390,598	$2,268,778

Analysis of Net Position

Cash	$3,153,416
Receivable	0
Inventory	0
Capital Assets, net	256,058
Other Assets	0
Deferred Outflows	80,109
Liabilities	(605,796)
Deferred Inflows	(4,027)
Net Position	$2,879,760

This Monthly Financial Report was distributed to the Little Rock Board of Directors on October 10, 2025.

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

		Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Aug 31, 2024 Unaudited
	OPERATING REVENUES:					
1	Charges for services	$26,046,900	$17,364,600	$17,422,026	$57,426	$17,382,140
2	Other	0	0	0	0	0
3	**TOTAL OPERATING REVENUES**	26,046,900	17,364,600	17,422,026	57,426	17,382,140
	OPERATING EXPENSES:					
4	Personnel Services	9,353,382	6,235,588	6,389,008	(153,420)	6,326,145
5	Supplies and materials	1,563,094	1,042,063	934,262	107,801	828,588
6	Services and other expenses	4,871,257	3,247,505	4,182,334	(934,829)	3,808,055
7	Repairs and maintenance	4,696,346	3,130,897	3,039,791	91,106	2,836,072
8	Closure & Postclosure Costs	824,000	549,333	447,976	101,357	489,110
9	Depreciation and amortization	3,036,428	2,024,285	2,503,430	(479,145)	1,704,974
10	**TOTAL OPERATING EXPENSES**	24,344,507	16,229,671	17,496,801	(1,267,130)	15,992,944
11	**OPERATING INCOME/(LOSS)**	1,702,393	1,134,929	(74,775)	(1,209,704)	1,389,196
	NONOPERATING REVENUES/(EXPENSES):					
12	Investment income	493,100	328,733	782,132	453,399	936,651
13	Interest expense	0	0	0	0	0
14	Gain (loss) on disposal of fixed assets	0	0	11,382	11,382	40,043
15	Other, net	3,400	2,267	1,438,906	1,436,639	379
16	**INCOME (LOSS) BEFORE OPERATING TRANSFERS**	2,198,893	1,465,929	2,157,645	691,716	2,366,269
	OPERATING TRANSFERS:					
17	Operating transfers in	0	0	1,374,479	1,374,479	0
18	Operating transfers out	(2,198,893)	(1,465,929)	(2,198,893)	(732,964)	(1,005,590)
19	**NET INCOME/(LOSS)**	0	(0)	1,333,231	1,333,231	1,360,679
20	**BEGINNING NET POSITION**	31,108,901	31,108,901	31,108,901	0	28,444,996
21	**ENDING NET POSITION**	$31,108,901	$31,108,901	$32,442,132	$1,333,231	$29,805,675

Analysis of Net Position

Cash	
Operating	$20,396,682
Debt Reserve	-
Receivable	4,052,778
Inventory	-
Capital Assets, net	20,305,552
Other Assets	-
Deferred Outflows	640,874
Liabilities	(12,921,532)
Deferred Inflows	(32,222)
Net Position	$32,442,132

This Monthly Financial Report was distributed to the Little Rock Board of Directors on October 10, 2025.

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

		Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Aug 31, 2024 Unaudited
	OPERATING REVENUES:					
1	Statehouse Parking	$992,600	$661,733	$557,469	($104,264)	$569,310
2	RiverMarket Parking	906,500	604,333	557,660	(46,673)	580,623
3	Business Licenses	231,800	154,533	343,103	188,570	222,459
4	Street Repairs	106,600	71,067	125,976	54,909	71,576
5	Parking Meters	533,500	355,667	342,593	(13,074)	348,508
6	Other	0	0		0	
7	**TOTAL OPERATING REVENUES**	2,771,000	1,847,333	1,926,801	79,468	1,792,476
	OPERATING EXPENSES:					
8	Personnel Services	219,760	146,507	115,308	31,199	115,322
9	Supplies and materials	25,000	16,667	10,143	6,524	2,570
10	Repairs and maintenance	60,000	40,000	63,602	(23,602)	71,109
11	Services and other expenses	684,219	456,146	375,859	80,287	461,736
12	Depreciation and amortization	240,240	160,160	141,042	19,118	146,790
13	**TOTAL OPERATING EXPENSES**	1,229,219	819,479	705,954	113,525	797,527
14	**OPERATING INCOME/(LOSS)**	1,541,781	1,027,854	1,220,847	192,993	994,949
	NONOPERATING REVENUES/(EXPENSES):					
15	Investment income	544,200	362,800	256,870	(105,930)	294,421
16	Debt Service	(29,626)	(19,751)	(21,009)	(1,258)	(20,884)
17	Interest expense	(166,910)	(111,273)	(107,821)	3,452	(132,451)
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**	1,889,445	1,259,630	1,348,887	89,257	1,136,035
	OPERATING TRANSFERS:					
21	Operating transfers in	0	0	0	0	0
22	Operating transfers out	0	0	0	0	0
23	**NET INCOME/(LOSS)**	1,889,445	1,259,630	1,348,887	89,257	1,136,035
24	**BEGINNING NET POSITION**	9,050,246	9,050,246	9,050,246	0	7,169,769
25	**ENDING NET POSITION**	$10,939,691	$10,309,876	$10,399,133	$89,257	$8,305,804

Analysis of Net Position

Cash	
Operating	$6,118,047
Debt Reserve	1,326,902
Receivable	485,651
Inventory	-
Capital Assets, net	4,716,541
Other Assets	4,470,346
Liabilities	(2,604,507)
Deferred Inflows	(4,113,847)
Net Position	$10,399,133

This Monthly Financial Report was distributed to the Little Rock Board of Directors on October 10, 2025.

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

		Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Aug 31, 2024 Unaudited
	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**	0	0	0	0	0
	Investment income (loss):					
6	Net increase (decrease) in fair value of investments	0	0	0	0	0
7	Realized gain (loss) on the sale of investments	0	0	0	0	0
8	Interest and dividends	0	0	0	0	0
9		0	0	0	0	0
10	Less investment expense	0	0	0	0	0
11	Net investment income (loss)	0	0	0	0	0
12	**TOTAL ADDITIONS**	0	0	0	0	0
	DEDUCTIONS:					
13	Benefits paid directly to participants	0	0	0	0	0
14	Administrative expenses	0	0	0	0	0
15		0	0	0	0	0
16	**INCOME (LOSS) BEFORE OPERATING TRANSFERS**	0	0	0	0	0
	OPERATING TRANSFERS:					
17	Operating transfers in	0	0	0	0	0
18	Operating transfers out	0	0	0	0	0
19	**NET INCOME/(LOSS)**	0	0	0	0	0
20	**NET POSITION HELD IN TRUST FOR PENSION BENEFITS, BEGINNING**	0	0	614,056	614,056	1,020,074
21	**NET POSITION HELD IN TRUST FOR PENSION BENEFITS, ENDING**	$0	$0	$614,056	$614,056	$1,020,074

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 August 31, 2025
(Unaudited)

		Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Aug 31, 2024 Unaudited
	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**	0	0	0	0	0
	Investment income (loss):					
6	Net increase (decrease) in fair value of investments	0	0	0	0	0
7	Realized gain (loss) on the sale of investments	0	0	0	0	0
8	Interest and dividends	0	0	0	0	0
9		0	0	0	0	0
10	Less investment expense	0	0	0	0	0
11	Net investment income (loss)	0	0	0	0	0
12	**TOTAL ADDITIONS**	0	0	0	0	0
	DEDUCTIONS:					
13	Benefits paid directly to participants	0	0	0	0	0
14	Administrative expenses	0	0	0	0	0
15		0	0	0	0	0
16	**INCOME (LOSS) BEFORE OPERATING TRANSFERS**	0	0	0	0	0
	OPERATING TRANSFERS:					
17	Operating transfers in	0	0	0	0	0
18	Operating transfers out	0	0	0	0	0
19	**NET INCOME/(LOSS)**	0	0	0	0	0
20	**NET POSITION HELD IN TRUST FOR PENSION BENEFITS, BEGINNING**	0	0	625,283	625,283	1,031,301
21	**NET POSITION HELD IN TRUST FOR PENSION BENEFITS, ENDING**	$0	$0	$625,283	$625,283	$1,031,301

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 August 31, 2025
(Unaudited)

		Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Aug 31, 2024 Unaudited
	ADDITIONS:					
	Contributions:					
1	Employer	$0	$0	($121,561)	($121,561)	$5,087
2	Plan members	0	0	0	0	1,343
3	State insurance turnback and guarantee fund	0	0	0	0	0
4	Other	0	0	0	0	21,454
5	**Total Contributions**	0	0	(121,561)	(121,561)	27,884
	Investment income (loss):					
6	Net increase (decrease) in fair value of investments	0	0	(653,871)	(653,871)	334,988
7	Realized gain (loss) on the sale of investments	0	0	603,791	603,791	197,188
8	Interest and dividends	0	0	1,160,874	1,160,874	171,371
9		0	0	1,110,794	1,110,794	703,547
10	Less investment expense	0	0	(21,109)	(21,109)	(16,886)
11	Net investment income (loss)	0	0	1,089,685	1,089,685	686,661
12	**TOTAL ADDITIONS**	0	0	968,124	968,124	714,545
	DEDUCTIONS:					
13	Benefits paid directly to participants	0	0	959,486	(959,486)	1,239,885
14	Participant directed transfers					
15	Administrative expenses	0	0	19,725	(19,725)	17,455
16	**TOTAL DEDUCTIONS**	0	0	979,211	(979,211)	1,257,340
	NET INCREASE (DECREASE)	0	0	(11,087)	(11,087)	(542,795)
17	**NET POSITION HELD IN TRUST FOR PENSION BENEFITS, BEGINNING**	0	0	11,371,710	11,371,710	8,347,762
18	**NET POSITION HELD IN TRUST FOR PENSION BENEFITS, ENDING**	$0	$0	$11,360,623	$11,360,623	$7,804,967

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

		Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Aug 31, 2024 Unaudited
	ADDITIONS:					
	Contributions:					
1	Employer	$0	$0	$0	$0	$5,047
2	Plan members	0	0	0	0	1,268
3	State insurance turnback and guarantee fund	0	0	0	0	0
4	Other	0	0	0	0	21,454
5	**Total Contributions**	0	0	0	0	27,769
	Investment income (loss):					
6	Net increase (decrease) in fair value of investments	0	0	(909,136)	(909,136)	443,823
7	Realized gain (loss) on the sale of investments	0	0	841,387	841,387	0
8	Interest and dividends	0	0	653,368	653,368	167,003
9		0	0	585,619	585,619	610,826
10	Less investment expense	0	0	(17,987)	(17,987)	(16,886)
11	Net investment income (loss)	0	0	567,632	567,632	593,940
12	**TOTAL ADDITIONS**	0	0	567,632	567,632	621,709
	DEDUCTIONS:					
13	Benefits paid directly to participants	0	0	922,655	(922,655)	831,410
14	Participant directed transfers			253,857	(253,857)	0
15	Administrative expenses	0	0	11,671	(11,671)	17,455
16	**TOTAL DEDUCTIONS**	0	0	1,188,183	(1,188,183)	848,865
17	**NET INCREASE (DECREASE)**	0	0	(620,551)	(620,551)	(227,156)
18	**NET POSITION HELD IN TRUST FOR PENSION BENEFITS, BEGINNING**	0	0	7,614,568	7,614,568	8,347,762
19	**NET POSITION HELD IN TRUST FOR PENSION BENEFITS, ENDING**	$0	$0	$6,994,017	$6,994,017	$8,120,606

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 August 31, 2025
(Unaudited)

		Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Aug 31, 2024 Unaudited
	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**	0	0	(247,808)	(247,808)	380,087
	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		0	0	(375,203)	(375,203)	706,406
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**	0	0	(623,011)	(623,011)	1,086,493
	DEDUCTIONS:					
13	Benefits paid directly to participants	0	0	(1,361,976)	1,361,976	400,826
14	Participant directed transfers	0	0	0	0	0
15	Administrative expenses	0	0	0	0	0
16	**TOTAL DEDUCTIONS**	0	0	(1,361,976)	1,361,976	400,826
17	**NET INCREASE (DECREASE)**	0	0	738,965	738,965	685,667
18	**NET POSITION HELD IN TRUST FOR PENSION BENEFITS, BEGINNING**	0	0	7,934,122	7,934,122	7,123,260
19	**NET POSITION HELD IN TRUST FOR PENSION BENEFITS, ENDING**	$0	$0	$8,673,087	$8,673,087	$7,808,927

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 August 31, 2025
(Unaudited)

		Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Aug 31, 2024 Unaudited
	ADDITIONS:					
	Contributions:					
1	Employer	$0	$0	$3,974,576	$3,974,576	$3,842,339
2	Plan members	0	0	1,997,977	1,997,977	1,932,850
3	Participant Directed Transfer	0	0	49,829	49,829	125,879
4	State insurance turnback and guarantee fund	0	0	0	0	0
5	Other	0	0	0	0	(40,136)
6	**Total Contributions**	0	0	6,022,382	6,022,382	5,860,932
	Investment income (loss):					
7	Net increase (decrease) in fair value of investments	0	0	421,500	421,500	8,046,671
8	Realized gain (loss) on the sale of investments	0	0	2,891,754	2,891,754	(383,907)
9	Interest and dividends	0	0	5,805,918	5,805,918	1,855,957
10		0	0	9,119,172	9,119,172	9,518,721
11	Less investment expense	0	0	(379,966)	(379,966)	(158,453)
12	Net investment income (loss)	0	0	8,739,206	8,739,206	9,360,268
13	**TOTAL ADDITIONS**	0	0	14,761,588	14,761,588	15,221,200
	DEDUCTIONS:					
14	Benefits paid directly to participants	0	0	2,729,264	(2,729,264)	2,366,060
15	Administrative expenses	0	0	138,876	(138,876)	292,212
16	**TOTAL DEDUCTIONS**	0	0	2,868,140	(2,868,140)	2,658,272
17	**NET INCREASE (DECREASE)**	0	0	11,893,448	11,893,448	12,562,928
18	**NET POSITION HELD IN TRUST FOR PENSION BENEFITS, BEGINNING**	0	0	118,654,388	118,654,388	102,820,177
19	**NET POSITION HELD IN TRUST FOR PENSION BENEFITS, ENDING**	$0	$0	$130,547,836	$130,547,836	$115,383,105

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 August 31, 2025
(Unaudited)

		Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Aug 31, 2024 Unaudited
	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**	0	0	0	0	0
	Investment income (loss):					
6	Net increase (decrease) in fair value of investments	0	0	1,159,526	1,159,526	1,098,986
7	Realized gain (loss) on the sale of investments	0	0	0	0	6,233
8	Interest and dividends	0	0	168,101	168,101	196,213
9		0	0	1,327,627	1,327,627	1,301,432
10	Less investment expense	0	0	102,186	102,186	(84,663)
11	Net investment income (loss)	0	0	1,225,441	1,225,441	1,216,769
12	**TOTAL ADDITIONS**	0	0	1,225,441	1,225,441	1,216,769
	DEDUCTIONS:					
13	Benefits paid directly to participants	0	0	0	0	0
14	Administrative expenses	0	0	0	0	0
15	**TOTAL DEDUCTIONS**	0	0	0	0	0
16	**NET INCREASE (DECREASE)**	0	0	1,225,441	1,225,441	1,216,769
17	**NET POSITION HELD IN TRUST FOR PENSION BENEFITS, BEGINNING**	0	0	13,677,486	13,677,486	11,239,249
18	**NET POSITION HELD IN TRUST FOR PENSION BENEFITS, ENDING**	$0	$0	$14,902,927	$14,902,927	$12,456,018

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

		Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Aug 31, 2024 Unaudited
	ADDITIONS:					
1	Tax Collections for Other Governments	$0	$0	$1,906,095	$1,906,095	$2,137,513
2	Investment Income	0	0	23,775	23,775	16,795
3	Other	0	0	0	0	0
4	**Total Additions**	0	0	1,929,870	1,929,870	2,154,308
	DEDUCTIONS:					
5	Distributions to other governments	0	0	1,917,983	(1,917,983)	2,154,308
6	Other	0	0	0	0	0
7	**Total Deductions**	0	0	1,917,983	1,917,983	2,154,308
8	**NET INCREASE (DECREASE) in NET POSITION**	0	0	11,887	11,887	0
9	**NET POSITION, BEGINNING**	0	0	25,906	0	0
10	**NET POSITION, ENDING**	$0	$0	$37,793	$37,793	$0

Accounts Payable, Bonds Payable and Other Payables
For the Period Ended August 31, 2025

Fund	Accounts Payable	Wages and Benefits Payable	Other Payables	Deferred Revenues	Deferred Inflows	Revenue Bonds Payable	Total Payables Total	Encumbrances
100 General	$2,629,703	($59,444)	$7,679,491	$24,722,967	$569,465		$35,542,182	$4,910,494
108 General - Special Projects				543,706			543,706	5,199,598
110 Seized Money		495,286					495,286	0
140 Franchise Fee Collection							0	0
200 Street				4,432,297			4,432,297	146,615
205 Street - Special Projects							0	1,763,590
210 Special Projects				9,176			9,176	1,032,686
220 911							0	223,520
230 CDBG							0	84,694
240 HIPP							0	718,167
250 NHSP							0	7,000
270 Grants	180,816			5,617,070			5,797,886	9,293,993
271 American Rescue Plan Act	906,978			1,186,002			2,092,980	2,411,704
324 2015 Library Improvement Bonds							0	0
325 Short Term Financing Capital Improvements							0	4,381,962
326 2012-2021 Capital Project Fund							0	2,434,954
331 2018 Capital Improvement Bond							0	275,220
332 2022 Capital Improvement Bond							0	32,119,746
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			9,254,821			9,294,471	0
540 2017 Capital Improvement Refunding Revenue Bond							0	0
551 TIF #1 2014 Cap Improvement Bond Debt Service				730,092			730,092	0
560 2017 Library Refunding Bond Fund							-	0
561 2022 Library Improvement Bond Fund	49,352			3,496,974			3,546,326	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	154,518	281,949	22,276	147,053	4,027		609,823	0
603 Waste Disposal	417,794	1,917,561	10,586,177		32,222		12,953,754	0
612 Rivermarket Garage Fund	188,807		27,295	3,405	4,113,847	2,385,000	6,718,354	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		183,101				217,520	0
940 Accounts Payable Clearing Fund	267,715						267,715	0
Totals	$4,869,752	$4,201,142	$19,304,315	$50,268,940	$4,743,727	$2,385,000	$85,772,876	$65,003,943

SUMMARY OF BOND INDEBTEDNESS
For the Period Ended August 31, 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 8/31/2025	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	1,664,519
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	625,641
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	284,238
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		725,000		2,385,000	164,830
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		1,194,893		1,204,909	20,138
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		$221,830,000			$185,729,619	$1,045,600	$9,474,725	$15,125,000	$162,175,494	$5,237,785

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