

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Oct 31, 2024 Unaudited</u>
<b>REVENUES:</b>					
1 General property taxes	\$39,748,000	\$33,123,333	\$35,994,849	\$2,871,516	\$36,856,713
2 Sales taxes	143,172,400	119,310,333	119,314,699	4,366	116,467,542
3 Licenses and permits	14,195,900	11,829,917	13,738,082	1,908,165	13,083,821
4 Intergovernmental	12,272,100	10,226,750	12,699,818	2,473,068	12,271,898
5 Charges for services	12,169,700	10,141,417	10,575,967	434,550	10,369,308
6 Fines and fees	1,902,500	1,585,417	1,419,722	(165,695)	1,740,628
7 Utility franchise fees	35,313,950	29,428,292	29,099,419	(328,873)	27,055,801
8 Investment income	174,000	145,000	1,802,187	1,657,187	3,145,378
9 Miscellaneous	1,121,200	934,333	1,229,937	295,604	777,244
10 <b>TOTAL REVENUES</b>	<u>260,069,750</u>	<u>216,724,792</u>	<u>225,874,680</u>	<u>9,149,888</u>	<u>221,768,333</u>
<b>EXPENDITURES:</b>					
GENERAL GOVERNMENT:					
11 Executive Administration	30,878,227	25,731,856	22,639,793	3,092,063	25,831,213
12 Board of Directors	412,772	343,977	395,816	(51,839)	356,004
13 Community Programs	236,896	197,413	10,937	186,476	81,672
14 City Attorney	2,904,380	2,420,317	2,532,514	(112,197)	2,247,663
15 District Court - First Division (Criminal)	1,551,336	1,292,780	1,221,895	70,885	1,203,572
16 District Court - Third Division (Environmental)	650,688	542,240	518,419	23,821	513,564
17 District Court - Second Division (Traffic)	1,372,557	1,143,798	1,111,820	31,978	1,131,948
18 Finance	5,394,985	4,495,821	4,507,750	(11,929)	3,964,631
19 Human Resources	3,044,712	2,537,260	2,602,807	(65,547)	2,531,586
20 Information Technology	7,648,680	6,373,900	6,383,651	(9,751)	5,934,387
21 Planning and Development	3,456,383	2,880,319	3,061,154	(180,835)	2,974,415
22 <b>TOTAL GENERAL GOVERNMENT</b>	<u>57,551,616</u>	<u>47,959,680</u>	<u>44,986,556</u>	<u>2,973,124</u>	<u>46,770,655</u>
23 PUBLIC WORKS	1,092,351	910,293	1,083,645	(173,353)	940,724
24 PARKS & RECREATION	11,054,077	9,211,731	9,618,113	(406,382)	9,315,180
25 RIVERMARKET	1,055,200	879,333	1,273,465	(394,132)	941,959
26 GOLF	1,789,188	1,490,990	1,700,353	(209,363)	1,878,804
27 JIM DAILEY FITNESS & AQUATICS	865,042	720,868	1,002,939	(282,071)	962,495
28 ZOO	7,668,843	6,390,703	6,560,893	(170,191)	6,777,440
29 FIRE	63,840,487	53,200,406	56,028,731	(2,828,325)	47,092,239
30 POLICE	89,491,857	74,576,548	78,180,623	(3,604,076)	74,312,311
31 911 OPERATIONS	4,650,323	3,875,269	4,842,201	(966,932)	4,175,787
32 HOUSING & NEIGHBORHOOD PROGRAMS	8,499,996	7,083,330	6,736,658	346,672	6,177,278
33 DEBT SERVICE:					
34 Principal	2,619,726	2,183,105	2,619,725	(436,620)	0
35 Fiscal Charges on Long Term Debt	243,689	203,074	792,360	(589,286)	0
36 CAPITAL OUTLAY	63,325	52,771	55,357	(2,586)	64,184
37 VACANCY SAVINGS	0	0	0	0	0
38 <b>TOTAL EXPENDITURES</b>	<u>250,485,720</u>	<u>208,738,100</u>	<u>215,481,619</u>	<u>(6,743,519)</u>	<u>199,409,056</u>
39 <b>REVENUES OVER (UNDER) EXPENDITURES</b>	<u>9,584,030</u>	<u>7,986,692</u>	<u>10,393,061</u>	<u>2,406,369</u>	<u>22,359,277</u>
<b>OTHER FINANCING SOURCES/(USES):</b>					
40 LEASES	0	0	0	0	0
41 SBITA	0	0	0	0	0
42 CARRYOVER - PRIOR YEAR	0	0	0	0	0
43 TRANSFERS IN	3,038,349	2,531,958	3,038,349	506,392	1,462,307
44 TRANSFERS OUT	(12,622,379)	(10,518,649)	(12,622,379)	(2,103,730)	(19,179,662)
<b>REVENUES AND OTHER FINANCING SOURCES OVER (UNDER)</b>					
45 <b>EXPENDITURES AND OTHER FINANCING USES</b>	0	0	809,031	809,031	4,641,922
46 <b>BEGINNING FUND BALANCE</b>	<u>\$38,061,472</u>	<u>38,061,472</u>	<u>38,061,472</u>	<u>0</u>	<u>42,317,955</u>
47 <b>ENDING FUND BALANCE (Notes 1 and 2)</b>	<u>\$38,061,472</u>	<u>\$38,061,472</u>	<u>\$38,870,503</u>	<u>\$809,031</u>	<u>\$46,959,877</u>

Note 1: Total encumbrances included in the reported expenditures are \$3,640,949.

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 October 31, 2025 fund balance in Fund 108 is \$36,038,772.  
The October 31, 2025 fund balance in Fund 110 is -\$13,152.

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Oct. 31, 2024 Unaudited</u>
<b>REVENUES:</b>					
1 Charges for services	\$0	\$0	14,444	14,444	27,380
2 Fines and fees	0	0	72,465	72,465	59,970
3 Intergovernmental	0	0	-	-	-
4 Interest income	0	0	-	-	-
5 Miscellaneous	0	0	218,307	218,307	138,792
6 <b>TOTAL REVENUES</b>	<u>0</u>	<u>0</u>	<u>305,216</u>	<u>305,216</u>	<u>226,142</u>
<b>EXPENDITURES:</b>					
7 Executive Administration	0	0	2,462,286	(2,462,286)	9,147,784
8 City Attorney	0	0	-	-	-
9 Finance	0	0	160,635	(160,635)	(61,164)
10 Information Technology	0	0	48,627	(48,627)	223,838
12 Human Resources	0	0	200,975	(200,975)	358,633
13 Planning	0	0	149,615	(149,615)	206,805
14 Community Programs	0	0	4,721,175	(4,721,175)	8,912,199
15 Public Works	0	0	356,334	(356,334)	1,630,245
16 Parks and Recreation	0	0	127,350	(127,350)	835,388
17 Jim Dailey Fitness and Aquatics	0	0	-	-	600,000
18 Fire	0	0	81,951	(81,951)	(322,177)
19 Police	0	0	601,370	(601,370)	968,410
20 Housing	0	0	1,777,631	(1,777,631)	1,446,241
21 Fleet	0	0	-	-	-
22 Zoo	0	0	114,643	(114,643)	(184,888)
23 Debt Service:					
24   Principal	0	0	-	-	-
25   Fiscal Charges on Long Term Debt	0	0	-	-	-
26 Capital Outlay	0	0	10,233,861	(10,233,861)	4,802,000
27 <b>TOTAL EXPENDITURES</b>	<u>0</u>	<u>0</u>	<u>21,036,453</u>	<u>(21,036,453)</u>	<u>28,563,314</u>
28 <b>REVENUES OVER (UNDER) EXPENDITURES</b>	0	0	(20,731,237)	21,341,669	(28,337,172)
<b>OTHER FINANCING SOURCES (USES):</b>					
29 Transfers In	0	0	11,771,857	11,771,857	18,904,368
30 Transfers Out	0	0	-	-	-
<b>REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>					
31	0	0	(8,959,380)	(8,959,380)	(9,432,804)
32 <b>BEGINNING FUND BALANCE</b>	<u>0</u>	<u>0</u>	<u>44,998,152</u>	<u>44,998,152</u>	<u>49,376,225</u>
33 <b>ENDING FUND BALANCE (Note 1)</b>	<u>\$0</u>	<u>\$0</u>	<u>36,038,772</u>	<u>36,038,772</u>	<u>39,943,421</u>

Note 1: As of October 31, 2025, fund balance is comprised of 234 special projects.

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Oct 31, 2024 Unaudited</u>
<b>REVENUES:</b>					
1 Charges for services	\$0	\$0	\$0	\$0	\$0
2 Interest income	0	0	12,211	12,211	10,325
3 Miscellaneous	0	0	50,916	50,916	95,034
4 <b>TOTAL REVENUES</b>	<u>0</u>	<u>0</u>	<u>63,127</u>	<u>63,127</u>	<u>105,359</u>
<b>EXPENDITURES:</b>					
5 Police	0	0	434,318	(434,318)	223,015
6 <b>TOTAL EXPENDITURES</b>	<u>0</u>	<u>0</u>	<u>434,318</u>	<u>(434,318)</u>	<u>223,015</u>
7 <b>REVENUES OVER (UNDER) EXPENDITURES</b>	0	0	(371,191)	(371,191)	(117,656)
<b>OTHER FINANCING SOURCES (USES):</b>					
8 Transfers In	0	0	0	0	0
9 Transfers Out	0	0	0	0	0
10 <b>REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	0	0	(371,191)	(371,191)	(117,656)
11 <b>BEGINNING FUND BALANCE</b>	<u>0</u>	<u>0</u>	<u>358,039</u>	<u>358,039</u>	<u>268,313</u>
12 <b>ENDING FUND BALANCE</b>	<u>\$0</u>	<u>\$0</u>	<u>(\$13,152)</u>	<u>(\$13,152)</u>	<u>\$150,657</u>

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Oct 31, 2024 Unaudited</u>
<b>REVENUES:</b>					
1 Utility franchise fees	\$0	\$0	(391,142)	(\$391,142)	\$425,403
2 Interest income	0	0	0	0	0
3 Miscellaneous	0	0	0	0	0
4 <b>TOTAL REVENUES</b>	<u>0</u>	<u>0</u>	<u>(391,142)</u>	<u>(391,142)</u>	<u>425,403</u>
<b>EXPENDITURES:</b>					
5 General Government	0	0	0	0	0
6 <b>TOTAL EXPENDITURES</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
7 <b>REVENUES OVER (UNDER) EXPENDITURES</b>	0	0	(391,142)	(391,142)	425,403
<b>OTHER FINANCING SOURCES (USES):</b>					
8 Transfers In	0	0	0	0	0
9 Transfers Out	0	0	0	0	0
10 <b>REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	0	0	(391,142)	(391,142)	425,403
11 <b>BEGINNING FUND BALANCE</b>	<u>0</u>	<u>0</u>	<u>568,380</u>	<u>568,380</u>	<u>609,481</u>
12 <b>ENDING FUND BALANCE</b>	<u>\$0</u>	<u>\$0</u>	<u>\$177,238</u>	<u>\$177,238</u>	<u>\$1,034,884</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 October 31, 2025  
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Oct 31, 2024 Unaudited</u>
<b>REVENUES:</b>					
1 General property taxes	\$8,164,300	\$6,803,583	\$7,443,182	\$639,599	\$7,312,628
2 Licenses and permits	17,300	14,417	17,290	2,873	17,290
3 Intergovernmental	16,964,200	14,136,833	14,170,954	34,121	13,834,730
4 Charges for services	34,300	28,583	50,579	21,996	32,665
5 Investment income	910,500	758,750	1,322,242	563,492	1,822,007
6 Miscellaneous	68,600	57,167	38,747	(18,420)	41,992
7 <b>TOTAL REVENUES</b>	<u>26,159,200</u>	<u>21,799,333</u>	<u>23,042,994</u>	<u>1,243,661</u>	<u>23,061,312</u>
<b>EXPENDITURES:</b>					
Public Works:					
8 General Administration	3,207,910	2,673,258	2,673,592	(334)	2,525,132
9 Operations Administration	656,546	547,122	576,156	(29,034)	510,417
10 Street & Drainage Maintenance	9,030,876	7,525,730	7,524,790	940	6,918,380
11 Storm Drainage Maintenance	1,356,894	1,130,745	823,793	306,952	796,095
12 Work Pool	138,591	115,493	59,642	55,851	64,432
13 Resource Control & Scheduling	419,427	349,523	388,144	(38,622)	329,705
14 Control Devices	1,127,427	939,523	904,327	35,196	873,881
15 Signals	1,046,407	872,006	1,130,889	(258,883)	1,071,419
16 Parking Meters	139,143	115,953	129,422	(13,470)	92,731
17 Civil Engineering	1,851,867	1,543,223	1,045,226	497,997	1,124,255
18 Traffic Engineering	3,805,657	3,171,381	3,081,151	90,230	2,704,537
19 Parking Enforcement	371,499	309,583	205,033	104,550	216,766
20 Capital Outlay	0	0	0	0	5,086
21 Debt Service	0	0	15,698	(15,698)	0
22 <b>TOTAL EXPENDITURES</b>	<u>23,152,244</u>	<u>19,293,537</u>	<u>18,557,863</u>	<u>735,674</u>	<u>17,232,836</u>
23 <b>REVENUES OVER (UNDER) EXPENDITURES</b>	3,006,956	2,505,797	4,485,131	1,979,334	5,828,476
<b>OTHER FINANCING SOURCES (USES):</b>					
24 Leases	0	0	0	0	0
25 Transfers In	284,000	236,667	284,000	47,333	284,000
26 Transfers Out	(3,290,956)	(2,742,463)	(6,090,956)	(3,348,493)	(2,874,217)
<b>REVENUES AND OTHER FINANCING SOURCES OVER (UNDER)</b>					
27 <b>EXPENDITURES AND OTHER FINANCING USES</b>	-	0	(1,321,823)	(1,321,825)	3,238,259
28 <b>BEGINNING FUND BALANCE</b>	<u>20,946,825</u>	<u>20,946,825</u>	<u>20,946,825</u>	<u>0</u>	<u>27,773,048</u>
29 <b>ENDING FUND BALANCE (Note 1)</b>	<u>\$20,946,825</u>	<u>\$20,946,825</u>	<u>\$19,625,002</u>	<u>(\$1,321,825)</u>	<u>\$31,011,307</u>

Note 1: Fund 205, Street Special Projects Fund, is considered part of the Street Fund.  
The October 31, 2025 fund balance in Fund 205 is \$11,077,940.

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Oct 31, 2024 Unaudited</u>
<b>REVENUES:</b>					
1 Charges for services	\$0	\$0	\$0	\$0	\$0
2 Interest income	0	0	0	0	0
3 Miscellaneous	0	0	28,449	28,449	15,810
4 <b>TOTAL REVENUES</b>	<u>0</u>	<u>0</u>	<u>28,449</u>	<u>28,449</u>	<u>15,810</u>
<b>EXPENDITURES:</b>					
5 Public Works	0	0	1,429,950	(1,429,950)	1,424,801
6 Capital Outlay			6,000,779	(6,000,779)	3,317,874
7 <b>TOTAL EXPENDITURES</b>	<u>0</u>	<u>0</u>	<u>7,430,729</u>	<u>(7,430,729)</u>	<u>4,742,675</u>
8 <b>REVENUES OVER (UNDER) EXPENDITURES</b>	0	0	(7,402,280)	(7,402,280)	(4,726,865)
<b>OTHER FINANCING SOURCES (USES):</b>					
9 Transfers In	0	0	5,116,581	5,116,581	2,268,411
10 Transfers Out	0	0	0	0	0
<b>REVENUES AND OTHER FINANCING SOURCES OVER (UNDER)</b>					
11 <b>EXPENDITURES AND OTHER FINANCING USES</b>	0	0	(2,285,699)	(2,285,699)	(2,458,454)
12 <b>BEGINNING FUND BALANCE</b>	<u>0</u>	<u>0</u>	<u>13,363,639</u>	<u>13,363,639</u>	<u>5,311,871</u>
13 <b>ENDING FUND BALANCE (Note 1)</b>	<u>\$0</u>	<u>\$0</u>	<u>\$11,077,940</u>	<u>\$11,077,940</u>	<u>\$2,853,417</u>

Note 1: Fund balance is comprised of 36 special projects.

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Oct 31, 2024 Unaudited</u>
<b>REVENUES:</b>					
1 Licenses and permits	\$0	\$0	\$64,128	\$64,128	\$41,500
2 Intergovernmental	0	0	145,405	145,405	143,495
3 Charges for services	0	0	767,633	767,633	616,732
4 Fines and fees	0	0	608,552	608,552	645,308
5 Interest income	0	0	310,825	310,825	523,373
6 Miscellaneous	0	0	1,961,956	1,961,956	2,374,516
7 <b>TOTAL REVENUES</b>	<u>0</u>	<u>0</u>	<u>3,858,499</u>	<u>3,858,499</u>	<u>4,344,924</u>
<b>EXPENDITURES:</b>					
8 Executive Administration	0	0	76,540	(76,540)	85,733
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	4,781
12 District Court - Second Division (Traffic)	0	0	14,888	(14,888)	9,146
13 District Court - Third Division (Environmental)	0	0	0	0	0
14 Finance	0	0	133,906	(133,906)	142,172
15 Human Resources	0	0	39,959	(39,959)	76,392
16 Information Technology	0	0	0	0	0
17 Planning	0	0	9,300	(9,300)	41,085
18 Fleet	0	0	8,761	(8,761)	1,439,253
19 Public Works	0	0	3,148	(3,148)	81,752
20 Parks and Recreation	0	0	840,231	(840,231)	789,183
21 Jim Dailey Fitness & Aquatics	0	0	0	0	0
22 Fire	0	0	361,593	(361,593)	639,756
23 Police	0	0	237,288	(237,288)	121,608
24 Housing	0	0	417,915	(417,915)	210,125
25 Zoo	0	0	120,695	(120,695)	(1,431,363)
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	1,930,028	(1,930,028)	1,707,823
30 <b>TOTAL EXPENDITURES</b>	<u>0</u>	<u>0</u>	<u>4,193,894</u>	<u>(4,193,894)</u>	<u>3,917,446</u>
31 <b>REVENUES OVER (UNDER) EXPENDITURES</b>	0	0	(335,395)	(335,395)	427,478
<b>OTHER FINANCING SOURCES (USES):</b>					
32 Transfers In	0	0	332	332	(286)
33 Transfers Out	0	0	(130,000)	(130,000)	0
<b>REVENUES AND OTHER FINANCING SOURCES OVER (UNDER)</b>					
34 <b>EXPENDITURES AND OTHER FINANCING USES</b>	0	0	(465,063)	(465,063)	427,192
35 <b>BEGINNING FUND BALANCE</b>	0	0	13,573,143	13,573,143	12,019,805
36 <b>ENDING FUND BALANCE (Note 1)</b>	<u>\$0</u>	<u>\$0</u>	<u>\$13,108,080</u>	<u>\$13,108,080</u>	<u>\$12,446,997</u>

Note 1: Fund balance is comprised of 121 special projects.

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Oct 31, 2024 Unaudited</u>
<b>REVENUES:</b>					
1 Charges for services	\$0	\$0	\$799,332	\$799,332	\$795,805
2 Interest income	0	0	284,900	284,900	316,435
3 Miscellaneous	0	0	0	0	0
4 <b>TOTAL REVENUES</b>	<u>0</u>	<u>0</u>	<u>1,084,232</u>	<u>1,084,232</u>	<u>1,112,240</u>
<b>EXPENDITURES:</b>					
5 Police	0	0	787,617	(787,617)	233,987
6 Debt Service					
7 Capital Outlay			0	0	0
8 <b>TOTAL EXPENDITURES</b>	<u>0</u>	<u>0</u>	<u>787,617</u>	<u>(787,617)</u>	<u>233,987</u>
9 <b>REVENUES OVER (UNDER) EXPENDITURES</b>	0	0	296,615	296,615	878,253
<b>OTHER FINANCING SOURCES (USES):</b>					
10 Transfers In	0	0	0	0	0
11 Transfers Out	0	0	0	0	0
<b>REVENUES AND OTHER FINANCING SOURCES OVER (UNDER)</b>					
12 <b>EXPENDITURES AND OTHER FINANCING USES</b>	0	0	296,615	296,615	878,253
13 <b>BEGINNING FUND BALANCE</b>	<u>0</u>	<u>0</u>	<u>6,310,212</u>	<u>6,310,212</u>	<u>5,069,802</u>
14 <b>ENDING FUND BALANCE</b>	<u>\$0</u>	<u>\$0</u>	<u>\$6,606,827</u>	<u>\$6,606,827</u>	<u>\$5,948,055</u>



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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Oct 31, 2024 Unaudited</u>
<b>REVENUES:</b>					
1 Intergovernmental	\$0	\$0	\$4,500,358	\$4,500,358	\$8,065,251
2 Charges for Services	0	0	0	0	30
3 Interest income	0	0	31,012	31,012	14,203
4 Program income	0	0	0	0	0
5 Miscellaneous	0	0	384,600	384,600	471,189
<b>TOTAL REVENUES</b>	<u>0</u>	<u>0</u>	<u>4,915,970</u>	<u>4,915,970</u>	<u>8,550,673</u>
<b>EXPENDITURES:</b>					
6 General Government	0	0	785,210	(785,210)	738,863
7 Public Works	0	0	2,956,209	(2,956,209)	3,741,855
8 Parks & Recreation	0	0	300,504	(300,504)	1,266,100
9 Fleet	0	0	0	0	0
10 Zoo	0	0	0	0	0
11 Fire	0	0	5,903,708	(5,903,708)	1,459,961
12 Police	0	0	1,338,887	(1,338,887)	1,091,779
13 Housing	0	0	(1,335)	1,335	69,657
14 Capital Outlay	0	0	4,899,445	(4,899,445)	5,595,397
<b>TOTAL EXPENDITURES</b>	<u>0</u>	<u>0</u>	<u>16,182,628</u>	<u>(16,182,628)</u>	<u>13,963,612</u>
<b>15 REVENUES OVER (UNDER) EXPENDITURES</b>	0	0	(11,266,658)	(11,266,658)	(5,412,939)
<b>OTHER FINANCING SOURCES (USES):</b>					
16 Transfers In	0	0	30,000	30,000	0
17 Transfers Out	0	0	(1,374,479)	(1,374,479)	0
<b>18 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	0	0	(12,611,137)	(12,611,137)	(5,412,939)
<b>19 BEGINNING FUND BALANCE</b>	0	0	(6,207,747)	17,775	(10,274,857)
<b>20 ENDING FUND BALANCE</b>	<u>\$0</u>	<u>\$0</u>	<u>(\$18,818,884)</u>	<u>(\$18,818,884)</u>	<u>(\$15,687,796)</u>
Expenditures include:					
Expended	\$6,817,664				
Encumbered	10,739,443				
	<u>\$17,557,107</u>				

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Oct 31, 2024 Unaudited</u>
<b>REVENUES:</b>					
1 Intergovernmental	\$0	\$0	3,678,417	\$3,678,417	\$11,694,995
2 Charges for Services	0	0	0	0	0
3 Interest income	0	0	195,231	195,231	788,624
4 Program income	0	0	0	0	0
5 Miscellaneous	0	0	0	0	0
<b>TOTAL REVENUES</b>	<u>0</u>	<u>0</u>	<u>3,873,648</u>	<u>3,873,648</u>	<u>12,483,619</u>
<b>EXPENDITURES:</b>					
6 General Government	0	0	250,102	(250,102)	2,146,203
7 Public Works	0	0	0	0	645,084
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)	7,235,514
11 Police	0	0	27,262	(27,262)	364,312
12 Housing	0	0	24,334	(24,334)	194,555
13 Capital Outlay	0	0	6,449,806	(6,449,806)	6,331,001
<b>TOTAL EXPENDITURES</b>	<u>0</u>	<u>0</u>	<u>7,100,385</u>	<u>(7,100,385)</u>	<u>16,979,045</u>
<b>14 REVENUES OVER (UNDER) EXPENDITURES</b>	<u>0</u>	<u>0</u>	<u>(3,226,737)</u>	<u>(3,226,737)</u>	<u>(4,495,426)</u>
<b>OTHER FINANCING SOURCES (USES):</b>					
15 Transfers In	0	0	0	0	0
16 Transfers Out	0	0	0	0	0
<b>17 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	<u>0</u>	<u>0</u>	<u>(3,226,737)</u>	<u>(3,226,737)</u>	<u>(4,495,426)</u>
<b>18 BEGINNING FUND BALANCE</b>	<u>0</u>	<u>0</u>	<u>1,821,983</u>	<u>1,821,983</u>	<u>1,287,434</u>
<b>19 ENDING FUND BALANCE</b>	<u>\$0</u>	<u>\$0</u>	<u>(\$1,404,754)</u>	<u>(\$1,404,754)</u>	<u>(\$3,207,992)</u>
Expenditures include:					
Expended	\$5,200,632				
Encumbered	1,899,752				
	<u>\$7,100,384</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 October 31, 2025  
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Oct 31, 2024 Unaudited</u>
<b>REVENUES:</b>					
1 Intergovernmental	\$0	\$0	\$899,937	\$899,937	\$676,250
2 Charges for Services	0	0	0	0	0
3 Miscellaneous	0	0	0	0	0
4 <b>TOTAL REVENUES</b>	<u>0</u>	<u>0</u>	<u>899,937</u>	<u>899,937</u>	<u>676,250</u>
<b>EXPENDITURES:</b>					
5 General Government	0	0	0	0	0
6 Housing	0	0	963,599	(963,599)	1,357,098
7 <b>TOTAL EXPENDITURES</b>	<u>0</u>	<u>0</u>	<u>963,599</u>	<u>(963,599)</u>	<u>1,357,098</u>
8 <b>REVENUES OVER (UNDER) EXPENDITURES</b>	0	0	(63,662)	(63,662)	(680,848)
<b>OTHER FINANCING SOURCES (USES):</b>					
9 Transfers In	0	0	0	0	0
10 Transfers Out	0	0	0	0	0
<b>REVENUES AND OTHER FINANCING SOURCES OVER (UNDER)</b>	0	0	(63,662)	(63,662)	(680,848)
11 <b>EXPENDITURES AND OTHER FINANCING USES</b>	0	0	(63,662)	(63,662)	(680,848)
12 <b>BEGINNING FUND BALANCE</b>	<u>0</u>	<u>0</u>	<u>912,222</u>	<u>912,222</u>	<u>1,083,727</u>
13 <b>ENDING FUND BALANCE</b>	<u>\$0</u>	<u>\$0</u>	<u>\$848,560</u>	<u>\$848,560</u>	<u>\$402,879</u>

  

Expenditures include:	
Expended	\$889,323
Encumbered	<u>74,276</u>
	<u>\$963,599</u>

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Oct 31, 2024 Unaudited</u>
<b>REVENUES:</b>					
1 Intergovernmental	\$0	\$0	\$2,013,710	\$2,013,710	\$1,460,916
2 Charges for Services	0	0	0	0	0
3 Miscellaneous	0	0	0	0	0
4 <b>TOTAL REVENUES</b>	<u>0</u>	<u>0</u>	<u>2,013,710</u>	<u>2,013,710</u>	<u>1,460,916</u>
<b>EXPENDITURES:</b>					
5 General Government	0	0	0	0	0
6 Housing	0	0	3,805,935	(3,805,935)	1,856,384
7 Capital Outlay	0	0	29,042	(29,042)	0
8 <b>TOTAL EXPENDITURES</b>	<u>0</u>	<u>0</u>	<u>3,834,977</u>	<u>(3,834,977)</u>	<u>1,856,384</u>
9 <b>REVENUES OVER (UNDER) EXPENDITURES</b>	0	0	(1,821,267)	(1,821,267)	(395,468)
<b>OTHER FINANCING SOURCES (USES):</b>					
10 Transfers In	0	0	0	0	0
11 Transfers Out	0	0	0	0	0
12 <b>REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	0	0	(1,821,267)	(1,821,267)	(395,468)
13 <b>BEGINNING FUND BALANCE</b>	<u>0</u>	<u>0</u>	<u>849,358</u>	<u>849,358</u>	<u>1,082,582</u>
14 <b>ENDING FUND BALANCE</b>	<u>\$0</u>	<u>\$0</u>	<u>(\$971,909)</u>	<u>(\$971,909)</u>	<u>\$687,114</u>

Expenditures include:

Expended	\$2,229,339
Encumbered	<u>1,605,638</u>
	<u>\$3,834,977</u>

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Oct 31, 2024 Unaudited</u>
<b>REVENUES:</b>					
1 Intergovernmental	\$0	\$0	\$100,800	\$100,800	\$75,592
2 Charges for Services	0	0	0	0	0
3 Miscellaneous	0	0	0	0	0
4 <b>TOTAL REVENUES</b>	<u>0</u>	<u>0</u>	<u>100,800</u>	<u>100,800</u>	<u>75,592</u>
<b>EXPENDITURES:</b>					
5 General Government	0	0	0	0	0
6 Housing	0	0	96,700	(96,700)	85,872
7 <b>TOTAL EXPENDITURES</b>	<u>0</u>	<u>0</u>	<u>96,700</u>	<u>(96,700)</u>	<u>85,872</u>
8 <b>REVENUES OVER (UNDER) EXPENDITURES</b>	0	0	4,100	4,100	(10,280)
<b>OTHER FINANCING SOURCES (USES):</b>					
9 Loan Proceeds	0	0	0	0	0
10 Transfers In	0	0	0	0	0
11 Transfers Out	0	0	0	0	0
<b>REVENUES AND OTHER FINANCING SOURCES OVER (UNDER)</b>	0	0	4,100	4,100	(10,280)
12 <b>EXPENDITURES AND OTHER FINANCING USES</b>	0	0	4,100	4,100	(10,280)
13 <b>BEGINNING FUND BALANCE</b>	<u>0</u>	<u>0</u>	<u>12,201</u>	<u>12,201</u>	<u>14,899</u>
14 <b>ENDING FUND BALANCE</b>	<u>\$0</u>	<u>\$0</u>	<u>\$16,301</u>	<u>\$16,301</u>	<u>\$4,619</u>

Expenditures include:

Expended	\$96,700
Encumbered	<u>0</u>
	<u>\$96,700</u>

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Oct 31, 2024 Unaudited</u>
<b>REVENUES:</b>					
1 3/8 Cent Sales Tax	\$0	\$0	\$0	\$0	\$160,587
2 Interest income	0	0	748,269	748,269	1,549,451
3 Miscellaneous Income	0	0	0	0	0
4 <b>TOTAL REVENUES</b>	<u>0</u>	<u>0</u>	<u>748,269</u>	<u>748,269</u>	<u>1,710,038</u>
<b>EXPENDITURES:</b>					
5 General Government	0	0	50,029	(50,029)	1
6 Housing	0	0	0	0	0
7 Public Works	0	0	1,907,523	(1,907,523)	45,373
8 Parks and Recreation	0	0	74,208	(74,208)	178,086
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	501,063	(501,063)	1,185,688
13 Capital Outlay	0	0	2,676,035	(2,676,035)	9,923,276
14 <b>TOTAL EXPENDITURES</b>	<u>0</u>	<u>0</u>	<u>5,208,858</u>	<u>(5,208,858)</u>	<u>11,332,424</u>
15 <b>REVENUES OVER (UNDER) EXPENDITURES</b>	0	0	(4,460,589)	(4,460,589)	(9,622,386)
<b>OTHER FINANCING SOURCES (USES):</b>					
16 Temporary Note Proceeds	0	0	0	0	0
17 Transfers In	0	0	0	0	0
18 Transfers Out	0	0	0	0	0
<b>REVENUES AND OTHER FINANCING SOURCES OVER (UNDER)</b>					
19 <b>EXPENDITURES AND OTHER FINANCING USES</b>	0	0	(4,460,589)	(4,460,589)	(9,622,386)
20 <b>BEGINNING FUND BALANCE</b>	<u>0</u>	<u>0</u>	<u>15,460,408</u>	<u>15,460,408</u>	<u>24,445,354</u>
21 <b>ENDING FUND BALANCE</b>	<u>\$0</u>	<u>\$0</u>	<u>\$10,999,819</u>	<u>\$10,999,819</u>	<u>\$14,822,968</u>
Expenditures include:					
Expended		\$2,847,275			
Encumbered		<u>2,361,583</u>			
Total		<u>\$5,208,858</u>			

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Oct 31, 2024 Unaudited</u>
<b>REVENUES:</b>					
1 Charges for Services	\$0	\$0	\$0	\$0	\$0
2 Interest income	0	0	38,747	38,747	111,714
3 Miscellaneous	0	0	2,422,449	2,422,449	0
4 <b>TOTAL REVENUES</b>	<u>0</u>	<u>0</u>	<u>2,461,196</u>	<u>2,461,196</u>	<u>111,714</u>
<b>EXPENDITURES:</b>					
5 General Government	0	0	0	0	(254,869)
6 Public Works	0	0	715,451	(715,451)	0
7 Parks and Recreation	0	0	11,955	(11,955)	0
8 Fire	0	0	(43,302)	43,302	(280,730)
9 Police	0	0	34,153	(34,153)	10,985
10 Fleet	0	0	0	0	0
11 Capital Outlay	0	0	2,308,937	(2,308,937)	12,623,809
12 <b>TOTAL EXPENDITURES</b>	<u>0</u>	<u>0</u>	<u>3,027,194</u>	<u>(3,027,194)</u>	<u>12,099,195</u>
13 <b>REVENUES OVER (UNDER) EXPENDITURES</b>	0	0	(565,998)	(565,998)	(11,987,481)
<b>OTHER FINANCING SOURCES (USES):</b>					
14 Solar STF Advance	0	0	7,545,600	7,545,600	10,954,400
15 Capital Lease	0	0	0	0	0
16 Transfers Out	0	0	0	0	0
<b>REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	0	0	6,979,602	6,979,602	(1,033,081)
18 <b>BEGINNING FUND BALANCE</b>	<u>0</u>	<u>0</u>	<u>252,058</u>	<u>252,058</u>	<u>1,415,178</u>
19 <b>ENDING FUND BALANCE</b>	<u>\$0</u>	<u>\$0</u>	<u>\$7,231,660</u>	<u>\$7,231,660</u>	<u>\$382,097</u>

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Oct 31, 2024 Unaudited</u>
<b>REVENUES:</b>					
1 Interest income	\$0	\$0	\$10,643	\$10,643	\$14,796
2 Miscellaneous	0	0	0	0	0
3 <b>TOTAL REVENUES</b>	<u>0</u>	<u>0</u>	<u>10,643</u>	<u>10,643</u>	<u>14,796</u>
<b>EXPENDITURES:</b>					
4 General Government	0	0	0	0	0
5 <b>TOTAL EXPENDITURES</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
6 <b>REVENUES OVER (UNDER) EXPENDITURES</b>	0	0	10,643	10,643	14,796
<b>OTHER FINANCING SOURCES (USES):</b>					
7 Bond Proceeds	0	0	0	0	0
8 Discount on Bonds Issued	0	0	0	0	0
9 Bond Reoffering Premium	0	0	0	0	0
10 Other, net	0	0	0	0	0
11 Transfers In	0	0	0	0	0
12 Transfers Out	0	0	0	0	0
<b>REVENUES AND OTHER FINANCING SOURCES OVER (UNDER)</b>	0	0	10,643	10,643	14,796
13 <b>EXPENDITURES AND OTHER FINANCING USES</b>	0	0	10,643	10,643	14,796
14 <b>BEGINNING FUND BALANCE</b>	<u>0</u>	<u>0</u>	<u>275,852</u>	<u>275,852</u>	<u>278,522</u>
15 <b>ENDING FUND BALANCE</b>	<u>\$0</u>	<u>\$0</u>	<u>\$286,495</u>	<u>\$286,495</u>	<u>\$293,318</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 October 31, 2025  
(Unaudited)

Expenditures include:	
Expended	\$446,065
Encumbered	<u>282,110</u>
Total	<u>\$728,175</u>

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Oct 31, 2024 Unaudited</u>
<b>REVENUES:</b>					
1 General Property Taxes	\$0	\$0	\$45,779	\$45,779	\$0
2 Interest income	0	0	8,629	8,629	11,068
3 Miscellaneous	0	0	0	0	0
4 <b>TOTAL REVENUES</b>	<u>0</u>	<u>0</u>	<u>54,408</u>	<u>54,408</u>	<u>11,068</u>
<b>EXPENDITURES:</b>					
5 Street & Drainage	0	0	0	0	190,000
6 <b>TOTAL EXPENDITURES</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>190,000</u>
7 <b>REVENUES OVER (UNDER) EXPENDITURES</b>	0	0	54,408	54,408	(178,932)
<b>OTHER FINANCING SOURCES (USES):</b>					
8 Bond Proceeds	0	0	0	0	0
9 Transfers In	0	0	0	0	0
10 Transfers Out	0	0	0	0	0
11 <b>REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	0	0	54,408	54,408	(178,932)
12 <b>BEGINNING FUND BALANCE</b>	0	0	173,472	173,472	182,929
13 <b>ENDING FUND BALANCE</b>	<u>\$0</u>	<u>\$0</u>	<u>\$227,880</u>	<u>\$227,880</u>	<u>\$3,997</u>

City of Little Rock, Arkansas  
Monthly Financial Report  
2022 Capital Improvement Bonds  
For the Period Ended October 31, 2025  
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Oct 31, 2024 Unaudited</u>
<b>REVENUES:</b>					
1 Intergovernmental	\$0	\$0	\$750,000	\$750,000	\$2,207,596
2 Interest income	0	0	2,189,284	2,189,284	0
3 <b>TOTAL REVENUES</b>	<u>0</u>	<u>0</u>	<u>2,939,284</u>	<u>2,939,284</u>	<u>2,207,596</u>
<b>EXPENDITURES:</b>					
4 General Administration Capital Outlay	0	0	10,934,295	(10,934,295)	2,838,438
5 District Courts Capital Outlay	0	0	82,000	(82,000)	0
6 Public Works Capital Outlay	0	0	20,745,412	(20,745,412)	11,812,001
7 Parks Capital Outlay	0	0	1,699,794	(1,699,794)	2,876,010
8 Zoo Capital Outlay	0	0	11,102,860	(11,102,860)	1,132,280
9 Fire Capital Outlay	0	0	14,222,064	(14,222,064)	15,279,970
5 <b>TOTAL EXPENDITURES</b>	<u>0</u>	<u>0</u>	<u>58,786,425</u>	<u>(58,786,425)</u>	<u>33,938,699</u>
6 <b>REVENUES OVER (UNDER) EXPENDITURES</b>	0	0	(55,847,141)	(55,847,141)	(31,731,103)
<b>OTHER FINANCING SOURCES (USES):</b>					
7 Bond Proceeds	0	0	0	0	0
8 Bond Premium	0	0	0	0	0
9 Discount on Bonds Issued	0	0	0	0	0
10 Cost of Issuance	0	0	0	0	0
11 Transfers In	0	0	0	0	0
12 Transfers Out	0	0	0	0	0
<b>REVENUES AND OTHER FINANCING SOURCES OVER (UNDER)</b>	0	0	(55,847,141)	(55,847,141)	(31,731,103)
13 <b>EXPENDITURES AND OTHER FINANCING USES</b>	0	0	(55,847,141)	(55,847,141)	(31,731,103)
14 <b>BEGINNING FUND BALANCE</b>	<u>0</u>	<u>0</u>	<u>75,689,838</u>	<u>75,689,838</u>	<u>55,232,952</u>
15 <b>ENDING FUND BALANCE</b>	<u>\$0</u>	<u>\$0</u>	<u>\$19,842,697</u>	<u>\$19,842,697</u>	<u>\$23,501,849</u>
Expenditures include:					
Expended	\$29,955,259				
Encumbered	<u>28,831,166</u>				
Total	<u>\$58,786,425</u>				

Note 1: This fund reflects bond proceeds and interest earnings dedicated to capital improvements.

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Oct 31, 2024 Actual</u>
<b>REVENUES:</b>					
1 Interest income	\$0	\$0	\$193,050	\$193,050	\$867,233
2 Miscellaneous	0	0	0	0	0
3 <b>TOTAL REVENUES</b>	<u>0</u>	<u>0</u>	<u>193,050</u>	<u>193,050</u>	<u>867,233</u>
<b>EXPENDITURES:</b>					
4 General Government	0	0	12,600,114	(12,600,114)	10,615,916
5 <b>TOTAL EXPENDITURES</b>	<u>0</u>	<u>0</u>	<u>12,600,114</u>	<u>(12,600,114)</u>	<u>10,615,916</u>
6 <b>REVENUES OVER (UNDER) EXPENDITURES</b>	0	0	(12,407,064)	(12,407,064)	(9,748,683)
<b>OTHER FINANCING SOURCES (USES):</b>					
7 Bond Proceeds	0	0	0	0	0
8 Discount on Bonds Issued	0	0	0	0	0
9 Bond Reoffering Premium	0	0	0	0	0
10 Cost of Issuance	0	0	0	0	0
11 Other, net	0	0	0	0	0
12 Transfers In	0	0	0	0	0
13 Transfers Out	0	0	0	0	0
14 <b>REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	0	0	(12,407,064)	(12,407,064)	(9,748,683)
15 <b>BEGINNING FUND BALANCE</b>	<u>0</u>	<u>0</u>	<u>13,074,592</u>	<u>13,074,592</u>	<u>25,600,119</u>
16 <b>ENDING FUND BALANCE</b>	<u>\$0</u>	<u>\$0</u>	<u>\$667,528</u>	<u>\$667,528</u>	<u>\$15,851,436</u>

Note 1: This fund reflects bond proceeds and interest earnings dedicated to Library improvements.

City of Little Rock, Arkansas  
Monthly Financial Report  
2018 Hotel Gross Receipts Tax  
For the Period Ended October 31, 2025  
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Oct 31, 2024 Unaudited</u>
<b>REVENUES:</b>					
1 Interest income	\$0	\$0	\$421	\$421	\$572
2 Miscellaneous	0	0	0	0	0
3 <b>TOTAL REVENUES</b>	<u>0</u>	<u>0</u>	<u>421</u>	<u>421</u>	<u>572</u>
<b>EXPENDITURES:</b>					
4 MacArthur Museum	0	0	0	0	0
5 Art Center Fund	0	0	0	0	0
6 <b>TOTAL EXPENDITURES</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
7 <b>REVENUES OVER (UNDER) EXPENDITURES</b>	0	0	421	421	572
<b>OTHER FINANCING SOURCES (USES):</b>					
8 Bond Proceeds	0	0	0	0	0
9 Bond Reoffering Premium	0	0	0	0	0
10 Discount on Bonds Issued	0	0	0	0	0
11 Cost of Issuance	0	0	0	0	0
12 Transfers In	0	0	0	0	0
13 Transfers Out	0	0	0	0	0
<b>REVENUES AND OTHER FINANCING SOURCES OVER (UNDER)</b>	0	0	421	421	572
14 <b>EXPENDITURES AND OTHER FINANCING USES</b>	0	0	421	421	572
15 <b>BEGINNING FUND BALANCE</b>	<u>0</u>	<u>0</u>	<u>9,445</u>	<u>9,445</u>	<u>9,465</u>
16 <b>ENDING FUND BALANCE</b>	<u>\$0</u>	<u>\$0</u>	<u>\$9,866</u>	<u>\$9,866</u>	<u>\$10,037</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 October 31, 2025  
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Oct 31, 2024 Unaudited</u>
<b>REVENUES:</b>					
1 Property Tax	\$0	\$0	\$0	\$0	\$0
2 Interest Income	0	0	7,316	7,316	5,828
3 <b>TOTAL REVENUES</b>	0	0	7,316	7,316	5,828
<b>EXPENDITURES:</b>					
4 Debt Service	0	0	0	0	0
5 <b>TOTAL EXPENDITURES</b>	0	0	0	0	0
6 <b>REVENUES OVER (UNDER) EXPENDITURES</b>	0	0	7,316	7,316	5,828
<b>OTHER FINANCING SOURCES (USES):</b>					
7 Bond Proceeds	0	0	0	0	0
8 Payment to Refunded Bond Escrow	0	0	0	0	0
9 Transfers In	0	0	0	0	0
10 Transfers to Component Unit	0	0	0	0	0
<b>REVENUES AND OTHER FINANCING SOURCES OVER (UNDER)</b>	0	0	7,316	7,316	5,828
11 <b>EXPENDITURES AND OTHER FINANCING USES</b>	0	0	7,316	7,316	5,828
12 <b>BEGINNING FUND BALANCE</b>	0	0	330,252	330,252	323,002
13 <b>ENDING FUND BALANCE</b>	\$0	\$0	\$337,568	\$337,568	\$328,830

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Oct 31, 2024 Unaudited</u>
<b>REVENUES:</b>					
1 Property Tax	\$0	\$0	\$0	\$0	\$0
2 Interest Income	0	0	290	290	956
3 Miscellaneous	0	0	0	0	0
4 <b>TOTAL REVENUES</b>	<u>0</u>	<u>0</u>	<u>290</u>	<u>290</u>	<u>956</u>
<b>EXPENDITURES:</b>					
5 Debt Service	0	0	0	0	0
6 <b>TOTAL EXPENDITURES</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
7 <b>REVENUES OVER (UNDER) EXPENDITURES</b>	0	0	290	290	956
<b>OTHER FINANCING SOURCES (USES):</b>					
8 Bond Proceeds	0	0	0	0	0
9 Transfers In	0	0	0	0	0
10 Transfers Out	0	0	0	0	0
11 <b>REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	0	0	290	290	956
12 <b>BEGINNING FUND BALANCE</b>	<u>0</u>	<u>0</u>	<u>8,878</u>	<u>0</u>	<u>8,141</u>
13 <b>ENDING FUND BALANCE</b>	<u>\$0</u>	<u>\$0</u>	<u>\$9,168</u>	<u>\$290</u>	<u>\$9,097</u>

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Oct 31, 2024 Unaudited</u>
<b>REVENUES:</b>					
1 Property Tax	\$0	\$0	\$15,493,493	\$15,493,493	\$15,215,531
2 Interest Income	0	0	308,519	308,519	293,703
3 Miscellaneous	0	0	0	0	0
4 <b>TOTAL REVENUES</b>	<u>0</u>	<u>0</u>	<u>15,802,012</u>	<u>15,802,012</u>	<u>15,509,234</u>
<b>EXPENDITURES:</b>					
5 Debt Service	0	0	17,477,647	(17,477,647)	12,698,096
6 <b>TOTAL EXPENDITURES</b>	<u>0</u>	<u>0</u>	<u>17,477,647</u>	<u>(17,477,647)</u>	<u>12,698,096</u>
7 <b>REVENUES OVER (UNDER) EXPENDITURES</b>	0	0	(1,675,635)	(1,675,635)	2,811,138
<b>OTHER FINANCING SOURCES (USES):</b>					
8 Bond Proceeds	0	0	0	0	0
9 Transfers In	0	0	0	0	0
10 Transfers Out	0	0	0	0	0
11 <b>REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	0	0	(1,675,635)	(1,675,635)	2,811,138
12 <b>BEGINNING FUND BALANCE</b>	<u>0</u>	<u>0</u>	<u>18,776,840</u>	<u>0</u>	<u>14,244,199</u>
13 <b>ENDING FUND BALANCE</b>	<u>\$0</u>	<u>\$0</u>	<u>\$17,101,205</u>	<u>(\$1,675,635)</u>	<u>\$17,055,337</u>



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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Oct 31, 2024 Unaudited</u>
<b>REVENUES:</b>					
1 Franchise Fees	\$0	\$0	\$1,501,849	\$1,501,849	\$1,968,139
2 Charges for Services	0	0	0	0	0
3 Interest income	0	0	36,656	36,656	53,681
4 Miscellaneous Revenue	0	0	0	0	0
5 <b>TOTAL REVENUES</b>	<u>0</u>	<u>0</u>	<u>1,538,505</u>	<u>1,538,505</u>	<u>2,021,820</u>
<b>EXPENDITURES:</b>					
6 Issuance Cost	0	0	0	0	0
7 Debt Service	0	0	1,504,850	(1,504,850)	250,125
8 <b>TOTAL EXPENDITURES</b>	<u>0</u>	<u>0</u>	<u>1,504,850</u>	<u>(1,504,850)</u>	<u>250,125</u>
9 <b>REVENUES OVER (UNDER) EXPENDITURES</b>	0	0	33,655	33,655	1,771,695
<b>OTHER FINANCING SOURCES (USES):</b>					
10 Bond Proceeds	0	0	0	0	0
11 Bond Roffering Premium	0	0	0	0	0
12 Discount on Bonds Issued	0	0	0	0	0
13 Payment to Refunded Bond Escrow Agent	0	0	0	0	0
14 Transfer In	0	0	0	0	0
15 Transfers Out	0	0	0	0	0
16 <b>REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	0	0	33,655	33,655	1,771,695
17 <b>BEGINNING FUND BALANCE</b>	<u>0</u>	<u>0</u>	<u>890,750</u>	<u>890,750</u>	<u>853,906</u>
18 <b>ENDING FUND BALANCE</b>	<u>\$0</u>	<u>\$0</u>	<u>\$924,405</u>	<u>\$924,405</u>	<u>\$2,625,601</u>

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Oct 31, 2024 Unaudited</u>
<b>REVENUES:</b>					
1 Property Tax	\$0	\$0	\$288,922	\$288,922	\$273,412
2 Interest Income	0	0	9,098	9,098	20,492
3 Miscellaneous	0	0	0	0	0
4 <b>TOTAL REVENUES</b>	<u>0</u>	<u>0</u>	<u>298,020</u>	<u>298,020</u>	<u>293,904</u>
<b>EXPENDITURES:</b>					
5 Debt Service	0	0	282,700	(282,700)	693,012
6 <b>TOTAL EXPENDITURES</b>	<u>0</u>	<u>0</u>	<u>282,700</u>	<u>(282,700)</u>	<u>693,012</u>
7 <b>REVENUES OVER (UNDER) EXPENDITURES</b>	0	0	15,320	15,320	(399,108)
<b>OTHER FINANCING SOURCES (USES):</b>					
8 Bond Proceeds	0	0	0	0	0
9 Transfers In	0	0	0	0	0
10 Transfers Out	0	0	0	0	0
11 <b>REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	0	0	15,320	15,320	(399,108)
12 <b>BEGINNING FUND BALANCE</b>	<u>0</u>	<u>0</u>	<u>561,007</u>	<u>561,007</u>	<u>812,980</u>
13 <b>ENDING FUND BALANCE</b>	<u>\$0</u>	<u>\$0</u>	<u>\$576,327</u>	<u>\$576,327</u>	<u>\$413,872</u>

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Oct 31, 2024 Unaudited</u>
<b>REVENUES:</b>					
1 Property Tax	\$0	\$0	\$0	\$0	\$0
2 Interest income	0	0	0	0	0
3 Miscellaneous	0	0	0	0	0
4 <b>TOTAL REVENUES</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>EXPENDITURES:</b>					
5 Issuance Cost	0	0	0	0	0
6 Debt Service	0	0	0	0	0
7 <b>TOTAL EXPENDITURES</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
8 <b>REVENUES OVER (UNDER) EXPENDITURES</b>	0	0	0	0	0
<b>OTHER FINANCING SOURCES (USES):</b>					
9 Transfer In	0	0	0	0	0
10 Transfers to Component Unit	0	0	0	0	0
<b>REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>					
11	0	0	0	0	0
12 <b>BEGINNING FUND BALANCE</b>	<u>0</u>	<u>0</u>	<u>256</u>	<u>256</u>	<u>251</u>
13 <b>ENDING FUND BALANCE</b>	<u>\$0</u>	<u>\$0</u>	<u>\$256</u>	<u>\$256</u>	<u>\$251</u>

This Monthly Financial Report was distributed to the Little Rock Board of Directors on December 15, 2025.

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Oct 31, 2024 Unaudited</u>
<b>REVENUES:</b>					
1 Property Tax	\$0	\$0	\$6,714,914	\$6,714,914	\$6,605,189
2 Interest income	0	0	147,707	147,707	149,631
3 Miscellaneous	0	0	0	0	0
4 <b>TOTAL REVENUES</b>	<u>0</u>	<u>0</u>	<u>6,862,621</u>	<u>6,862,621</u>	<u>6,754,820</u>
<b>EXPENDITURES:</b>					
5 Issuance Cost	0	0	0	0	0
6 Debt Service	0	0	7,715,500	(7,715,500)	5,368,125
7 <b>TOTAL EXPENDITURES</b>	<u>0</u>	<u>0</u>	<u>7,715,500</u>	<u>(7,715,500)</u>	<u>5,368,125</u>
8 <b>REVENUES OVER (UNDER) EXPENDITURES</b>	0	0	(852,879)	(852,879)	1,386,695
<b>OTHER FINANCING SOURCES (USES):</b>					
9 Bond Proceeds	0	0	0	0	0
10 Transfer In	0	0	0	0	0
11 Transfers Out	0	0	0	0	0
12 <b>REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	0	0	(852,879)	(852,879)	1,386,695
13 <b>BEGINNING FUND BALANCE</b>	<u>0</u>	<u>0</u>	<u>8,026,620</u>	<u>8,026,620</u>	<u>5,897,724</u>
14 <b>ENDING FUND BALANCE</b>	<u>\$0</u>	<u>\$0</u>	<u>\$7,173,741</u>	<u>\$7,173,741</u>	<u>\$7,284,419</u>

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Oct 31, 2024 Unaudited</u>
<b>REVENUES:</b>					
1 Hotel Gross Receipts Tax	\$0	\$0	\$2,375,991	\$2,375,991	\$2,108,288
2 Interest Income	0	0	33,956	33,956	43,883
3 Miscellaneous	0	0	0	0	0
4 <b>TOTAL REVENUES</b>	<u>0</u>	<u>0</u>	<u>2,409,947</u>	<u>2,409,947</u>	<u>2,152,171</u>
<b>EXPENDITURES:</b>					
5 Interest Expense	0	0	609,697	609,697	626,447
6 Debt Service	0	0	3,400	(3,400)	0
7 <b>TOTAL EXPENDITURES</b>	<u>0</u>	<u>0</u>	<u>613,097</u>	<u>606,297</u>	<u>626,447</u>
8 <b>REVENUES OVER (UNDER) EXPENDITURES</b>	0	0	1,796,850	1,803,650	1,525,724
<b>OTHER FINANCING SOURCES (USES):</b>					
9 Bond Proceeds	0	0	0	0	0
10 Payment to Refunded Bond Escrow Agent	0	0	0	0	0
11 Transfers In	0	0	0	0	0
12 Transfer to Component Unit	0	0	0	0	0
13 Transfers Out	0	0	0	0	0
<b>REVENUES AND OTHER FINANCING SOURCES OVER (UNDER)</b>	0	0	1,796,850	1,796,850	1,525,724
14 <b>EXPENDITURES AND OTHER FINANCING USES</b>	0	0	1,796,850	1,796,850	1,525,724
15 <b>BEGINNING FUND BALANCE</b>	<u>0</u>	<u>0</u>	<u>693,652</u>	<u>693,652</u>	<u>1,269,406</u>
16 <b>ENDING FUND BALANCE</b>	<u>\$0</u>	<u>\$0</u>	<u>\$2,490,502</u>	<u>\$2,490,502</u>	<u>\$2,795,130</u>

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Oct 31, 2024 Unaudited</u>
<b>OPERATING REVENUES:</b>					
1 Charges for services	\$18,398,930	\$15,332,442	\$14,151,958	(\$1,180,484)	\$12,957,128
2 Interest Income	0	0	0	0	10,765
3 <b>TOTAL OPERATING REVENUES</b>	<u>18,398,930</u>	<u>15,332,442</u>	<u>14,151,958</u>	<u>(1,180,484)</u>	<u>12,967,893</u>
<b>OPERATING EXPENSES:</b>					
4 Personnel Services	4,812,618	4,010,515	3,317,405	693,110	3,308,989
5 Supplies and materials	7,674,536	6,395,447	5,057,517	1,337,930	5,531,468
6 Services and other expenses	4,409,036	3,674,197	4,022,814	(348,617)	3,736,379
7 Repairs and maintenance	1,385,740	1,154,783	760,718	394,065	1,336,497
8 Depreciation and amortization	137,000	114,167	1,143,188	(1,029,021)	439,505
9 <b>TOTAL OPERATING EXPENSES</b>	<u>18,418,930</u>	<u>15,349,108</u>	<u>14,301,642</u>	<u>1,047,466</u>	<u>14,352,838</u>
10 <b>OPERATING INCOME/(LOSS)</b>	<u>(20,000)</u>	<u>(16,667)</u>	<u>(149,684)</u>	<u>(133,017)</u>	<u>(1,384,945)</u>
<b>NONOPERATING REVENUES/(EXPENSES):</b>					
11 Investment income	20,000	16,667	7,283	(9,384)	0
12 Gain (loss) on disposal of fixed assets	0	0	0	0	0
13 Other, net	0	0	0	0	0
14 <b>INCOME (LOSS) BEFORE OPERATING TRANSFERS</b>	<u>0</u>	<u>(0)</u>	<u>(142,401)</u>	<u>(142,401)</u>	<u>(1,384,945)</u>
<b>OPERATING TRANSFERS:</b>					
15 Operating transfers in	0	0	0	0	0
16 Operating transfers out	0	0	0	0	0
17 <b>NET INCOME/(LOSS)</b>	<u>0</u>	<u>0</u>	<u>(142,401)</u>	<u>(142,401)</u>	<u>(1,384,945)</u>
18 <b>BEGINNING NET POSITION, AS ORIGINALLY REPORTED</b>	<u>2,436,838</u>	<u>2,436,838</u>	<u>2,436,838</u>	<u>0</u>	<u>3,895,023</u>
19 <b>ENDING NET POSITION</b>	<u>\$2,436,838</u>	<u>\$2,436,838</u>	<u>\$2,294,437</u>	<u>(\$142,401)</u>	<u>\$2,510,078</u>

Analysis of Net Position	
Cash	(\$1,002,432)
Receivable	8,120
Inventory	836,166
Capital Assets, net	4,167,172
Other Assets	200,687
Deferred Outflows	480,655
Liabilities	(2,371,765)
Deferred Inflows	(24,166)
Net Position	<u>\$2,294,437</u>

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Oct 31, 2024 Unaudited</u>
<b>OPERATING REVENUES:</b>					
1 Licenses and permits	\$5,100	\$4,250	\$5,890	\$1,640	\$5,385
2 Charges for services	2,380,000	1,983,333	2,193,907	210,574	2,025,496
3 Other	0	0	0	0	0
4 <b>TOTAL OPERATING REVENUES</b>	<u>2,385,100</u>	<u>1,987,583</u>	<u>2,199,797</u>	<u>212,214</u>	<u>2,030,881</u>
<b>OPERATING EXPENSES:</b>					
5 Personnel Services	930,592	775,493	624,784	150,709	722,833
6 Supplies and materials	119,934	99,945	48,882	51,063	66,886
7 Services and other expenses	783,725	653,104	785,812	(132,708)	714,211
8 Repairs and maintenance	453,944	378,287	64,490	313,797	81,752
9 Depreciation and amortization	4,000	3,333	359,894	(356,561)	427,334
10 Refunds	0	0	0	0	1,543
11 <b>TOTAL OPERATING EXPENSES</b>	<u>2,292,195</u>	<u>1,910,163</u>	<u>1,883,862</u>	<u>26,301</u>	<u>2,014,559</u>
12 <b>OPERATING INCOME/(LOSS)</b>	<u>92,905</u>	<u>77,421</u>	<u>315,935</u>	<u>238,514</u>	<u>16,322</u>
<b>NONOPERATING REVENUES/(EXPENSES):</b>					
13 Investment income	68,100	56,750	123,652	66,902	150,717
14 Gain (loss) on disposal of fixed assets	0	0	0	0	0
15 Other, net	0	0	10	10	0
16 <b>INCOME (LOSS) BEFORE OPERATING TRANSFERS</b>	<u>161,005</u>	<u>134,171</u>	<u>439,597</u>	<u>305,426</u>	<u>167,039</u>
<b>OPERATING TRANSFERS:</b>					
17 Carryover- Prior Year	0	0	0	0	0
18 Operating transfers out	0	0	0	0	0
19 <b>NET INCOME/(LOSS)</b>	<u>161,005</u>	<u>134,171</u>	<u>439,597</u>	<u>305,426</u>	<u>167,039</u>
20 <b>BEGINNING NET POSITION</b>	<u>2,381,825</u>	<u>2,381,825</u>	<u>2,381,825</u>	<u>0</u>	<u>2,107,875</u>
21 <b>ENDING NET POSITION</b>	<u><u>\$2,542,830</u></u>	<u><u>\$2,515,996</u></u>	<u><u>\$2,821,422</u></u>	<u><u>\$305,426</u></u>	<u><u>\$2,274,914</u></u>

Analysis of Net Position	
Cash	\$3,064,590
Receivable	0
Inventory	0
Capital Assets, net	246,720
Other Assets	0
Deferred Outflows	80,109
Liabilities	(565,970)
Deferred Inflows	(4,027)
Net Position	<u><u>\$2,821,422</u></u>

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Oct 31, 2024 Unaudited</u>
<b>OPERATING REVENUES:</b>					
1 Charges for services	\$26,046,900	\$21,705,750	\$21,772,960	\$67,210	\$21,768,081
2 Other	0	0	0	0	0
3 <b>TOTAL OPERATING REVENUES</b>	<u>26,046,900</u>	<u>21,705,750</u>	<u>21,772,960</u>	<u>67,210</u>	<u>21,768,081</u>
<b>OPERATING EXPENSES:</b>					
4 Personnel Services	9,353,382	7,794,485	8,010,463	(215,978)	7,939,773
5 Supplies and materials	1,563,094	1,302,578	1,131,847	170,731	1,008,600
6 Services and other expenses	4,871,257	4,059,381	5,225,333	(1,165,952)	4,431,293
7 Repairs and maintenance	4,696,346	3,913,622	4,031,390	(117,768)	3,205,997
8 Closure & Postclosure Costs	824,000	686,667	557,967	128,700	615,439
9 Depreciation and amortization	3,036,428	2,530,357	2,973,070	(442,713)	2,068,093
10 <b>TOTAL OPERATING EXPENSES</b>	<u>24,344,507</u>	<u>20,287,089</u>	<u>21,930,070</u>	<u>(1,642,981)</u>	<u>19,269,195</u>
11 <b>OPERATING INCOME/(LOSS)</b>	<u>1,702,393</u>	<u>1,418,661</u>	<u>(157,110)</u>	<u>(1,575,771)</u>	<u>2,498,886</u>
<b>NONOPERATING REVENUES/(EXPENSES):</b>					
12 Investment income	493,100	410,917	855,252	444,335	965,398
13 Interest expense	0	0	0	0	0
14 Gain (loss) on disposal of fixed assets	0	0	17,964	17,964	40,043
15 Other, net	3,400	2,833	1,439,086	1,436,253	402
16 <b>INCOME (LOSS) BEFORE OPERATING TRANSFERS</b>	<u>2,198,893</u>	<u>1,832,411</u>	<u>2,155,192</u>	<u>322,781</u>	<u>3,504,729</u>
<b>OPERATING TRANSFERS:</b>					
17 Operating transfers in	0	0	1,374,479	1,374,479	0
18 Operating transfers out	(2,198,893)	(1,832,411)	(2,198,893)	(366,482)	(1,005,590)
19 <b>NET INCOME/(LOSS)</b>	<u>0</u>	<u>(0)</u>	<u>1,330,778</u>	<u>1,330,778</u>	<u>2,499,139</u>
20 <b>BEGINNING NET POSITION</b>	<u>31,108,901</u>	<u>31,108,901</u>	<u>31,108,901</u>	<u>0</u>	<u>28,444,996</u>
21 <b>ENDING NET POSITION</b>	<u>\$31,108,901</u>	<u>\$31,108,901</u>	<u>\$32,439,679</u>	<u>\$1,330,778</u>	<u>\$30,944,135</u>

Analysis of Net Position

Cash	
Operating	\$21,004,157
Debt Reserve	-
Receivable	4,018,330
Inventory	-
Capital Assets, net	19,835,911
Other Assets	-
Deferred Outflows	640,874
Liabilities	(13,027,371)
Deferred Inflows	(32,222)
<hr/>	
Net Position	<u>\$32,439,679</u>

This Monthly Financial Report was distributed to the Little Rock Board of Directors on December 15, 2025.



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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Oct 31, 2024 Unaudited</u>
<b>OPERATING REVENUES:</b>					
1 Statehouse Parking	\$992,600	\$827,167	\$707,765	(\$119,402)	\$709,127
2 RiverMarket Parking	906,500	755,417	697,059	(58,358)	721,753
3 Business Licenses	231,800	193,167	343,102	149,935	542,596
4 Street Repairs	106,600	88,833	176,004	87,171	115,015
5 Parking Meters	533,500	444,583	417,665	(26,918)	348,508
6 Other	0	0		0	
7 <b>TOTAL OPERATING REVENUES</b>	<u>2,771,000</u>	<u>2,309,167</u>	<u>2,341,595</u>	<u>32,428</u>	<u>2,436,999</u>
<b>OPERATING EXPENSES:</b>					
8 Personnel Services	219,760	183,133	143,832	39,301	147,809
9 Supplies and materials	25,000	20,833	11,914	8,919	5,195
10 Repairs and maintenance	60,000	50,000	86,182	(36,182)	86,066
11 Services and other expenses	684,219	570,183	647,117	(76,935)	545,455
12 Depreciation and amortization	240,240	200,200	180,742	19,458	183,489
13 <b>TOTAL OPERATING EXPENSES</b>	<u>1,229,219</u>	<u>1,024,349</u>	<u>1,069,787</u>	<u>(45,438)</u>	<u>968,014</u>
14 <b>OPERATING INCOME/(LOSS)</b>	<u>1,541,781</u>	<u>1,284,818</u>	<u>1,271,808</u>	<u>(13,010)</u>	<u>1,468,985</u>
<b>NONOPERATING REVENUES/(EXPENSES):</b>					
15 Investment income	544,200	453,500	286,313	(167,187)	318,902
16 Debt Service	(29,626)	(24,688)	(25,480)	(792)	(25,355)
17 Interest expense	(166,910)	(139,092)	(129,173)	9,919	(160,269)
18 Gain (loss) on disposal of fixed assets	0	0	0	0	0
19 Other, net	0	0	0	0	0
20 <b>INCOME (LOSS) BEFORE OPERATING TRANSFERS</b>	<u>1,889,445</u>	<u>1,574,538</u>	<u>1,403,468</u>	<u>(171,070)</u>	<u>1,602,263</u>
<b>OPERATING TRANSFERS:</b>					
21 Operating transfers in	0	0	0	0	0
22 Operating transfers out	0	0	0	0	0
23 <b>NET INCOME/(LOSS)</b>	<u>1,889,445</u>	<u>1,574,538</u>	<u>1,403,468</u>	<u>(171,070)</u>	<u>1,602,263</u>
24 <b>BEGINNING NET POSITION</b>	<u>9,050,246</u>	<u>9,050,246</u>	<u>9,050,246</u>	<u>0</u>	<u>6,890,755</u>
25 <b>ENDING NET POSITION</b>	<u>\$10,939,691</u>	<u>\$10,624,784</u>	<u>\$10,453,714</u>	<u>(\$171,070)</u>	<u>\$8,493,018</u>

Analysis of Net Position	
Cash	
Operating	\$6,313,206
Debt Reserve	1,482,886
Receivable	576,829
Inventory	-
Capital Assets, net	4,676,840
Other Assets	4,447,985
Liabilities	(2,930,185)
Deferred Inflows	(4,113,847)
Net Position	<u>\$10,453,714</u>

This Monthly Financial Report was distributed to the Little Rock Board of Directors on December 15, 2025.

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Oct 31, 2024 Unaudited</u>
<b>ADDITIONS:</b>					
Contributions:					
1 Employer	\$0	\$0	\$0	\$0	\$0
2 Plan members	0	0	0	0	0
3 State insurance turnback and guarantee fund	0	0	0	0	0
4 Other	0	0	0	0	0
5 <b>Total Contributions</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Investment income (loss):					
6 Net increase (decrease) in fair value of investments	0	0	0	0	0
7 Realized gain (loss) on the sale of investments	0	0	0	0	0
8 Interest and dividends	0	0	0	0	0
9	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
10 Less investment expense	0	0	0	0	0
11 Net investment income (loss)	0	0	0	0	0
12 <b>TOTAL ADDITIONS</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>DEDUCTIONS:</b>					
13 Benefits paid directly to participants	0	0	0	0	0
14 Administrative expenses	0	0	0	0	0
15	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
16 <b>INCOME (LOSS) BEFORE OPERATING TRANSFERS</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>OPERATING TRANSFERS:</b>					
17 Operating transfers in	0	0	0	0	0
18 Operating transfers out	0	0	0	0	0
19 <b>NET INCOME/(LOSS)</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
20 <b>NET POSITION HELD IN TRUST FOR PENSION BENEFITS, BEGINNING</b>	<u>0</u>	<u>0</u>	<u>614,056</u>	<u>614,056</u>	<u>1,020,074</u>
21 <b>NET POSITION HELD IN TRUST FOR PENSION BENEFITS, ENDING</b>	<u>\$0</u>	<u>\$0</u>	<u>\$614,056</u>	<u>\$614,056</u>	<u>\$1,020,074</u>

Note 1: Administration of the Police Pension and Relief Fund was transferred to LOPFI in December 2013. Net position reflects the balance in an investment held for the pension that was not accepted by LOPFI.

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Oct 31, 2024 Unaudited</u>
<b>ADDITIONS:</b>					
Contributions:					
1 Employer	\$0	\$0	\$0	\$0	\$0
2 Plan members	0	0	0	0	0
3 State insurance turnback and guarantee fund	0	0	0	0	0
4 Other	0	0	0	0	0
5 <b>Total Contributions</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Investment income (loss):					
6 Net increase (decrease) in fair value of investments	0	0	0	0	0
7 Realized gain (loss) on the sale of investments	0	0	0	0	0
8 Interest and dividends	0	0	0	0	0
9	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
10 Less investment expense	0	0	0	0	0
11 Net investment income (loss)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
12 <b>TOTAL ADDITIONS</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>DEDUCTIONS:</b>					
13 Benefits paid directly to participants	0	0	0	0	0
14 Administrative expenses	0	0	0	0	0
15	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
16 <b>INCOME (LOSS) BEFORE OPERATING TRANSFERS</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>OPERATING TRANSFERS:</b>					
17 Operating transfers in	0	0	0	0	0
18 Operating transfers out	0	0	0	0	0
19 <b>NET INCOME/(LOSS)</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
20 <b>NET POSITION HELD IN TRUST FOR PENSION BENEFITS, BEGINNING</b>	<u>0</u>	<u>0</u>	<u>625,283</u>	<u>625,283</u>	<u>1,031,301</u>
21 <b>NET POSITION HELD IN TRUST FOR PENSION BENEFITS, ENDING</b>	<u>\$0</u>	<u>\$0</u>	<u>\$625,283</u>	<u>\$625,283</u>	<u>\$1,031,301</u>

Note 1: Administration of the Fire Relief and Pension Fund was transferred to LOPFI in December 2018. Net position reflects the balance of an investment held for the pension that was not accepted by LOPFI.

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Oct 31, 2024 Unaudited</u>
<b>ADDITIONS:</b>					
Contributions:					
1 Employer	\$0	\$0	\$0	\$0	\$0
2 Plan members	0	0	0	0	0
3 State insurance turnback and guarantee fund	0	0	0	0	0
4 Other	0	0	0	0	17,559
5 <b>Total Contributions</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>17,559</u>
Investment income (loss):					
6 Net increase (decrease) in fair value of investments	0	0	(338,836)	(338,836)	258,625
7 Realized gain (loss) on the sale of investments	0	0	603,791	603,791	450,259
8 Interest and dividends	0	0	1,086,332	1,086,332	242,370
9	<u>0</u>	<u>0</u>	<u>1,351,287</u>	<u>1,351,287</u>	<u>951,254</u>
10 Less investment expense	0	0	(31,007)	(31,007)	(14,609)
11 Net investment income (loss)	<u>0</u>	<u>0</u>	<u>1,320,280</u>	<u>1,320,280</u>	<u>936,645</u>
12 <b>TOTAL ADDITIONS</b>	<u>0</u>	<u>0</u>	<u>1,320,280</u>	<u>1,320,280</u>	<u>954,204</u>
<b>DEDUCTIONS:</b>					
13 Benefits paid directly to participants	0	0	1,196,479	(1,196,479)	1,218,848
14 Participant directed transfers			0	0	
15 Administrative expenses	0	0	19,725	(19,725)	42,232
16 <b>TOTAL DEDUCTIONS</b>	<u>0</u>	<u>0</u>	<u>1,216,204</u>	<u>(1,216,204)</u>	<u>1,261,080</u>
17 <b>NET INCREASE (DECREASE)</b>	<u>0</u>	<u>0</u>	<u>104,076</u>	<u>104,076</u>	<u>(306,876)</u>
18 <b>NET POSITION HELD IN TRUST FOR PENSION BENEFITS, BEGINNING</b>	<u>0</u>	<u>0</u>	<u>11,371,710</u>	<u>11,371,710</u>	<u>11,580,027</u>
19 <b>NET POSITION HELD IN TRUST FOR PENSION BENEFITS, ENDING</b>	<u>\$0</u>	<u>\$0</u>	<u>\$11,475,786</u>	<u>\$11,475,786</u>	<u>\$11,273,151</u>

This Monthly Financial Report was distributed to the Little Rock Board of Directors on December 15, 2025.

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Oct 31, 2024 Unaudited</u>
<b>ADDITIONS:</b>					
Contributions:					
1 Employer	\$0	\$0	\$0	\$0	\$5,123
2 Plan members	0	0	0	0	1,391
3 Participant directed transfers	0	0	0	0	0
4 Other	0	0	0	0	21,454
5 <b>Total Contributions</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>27,968</u>
Investment income (loss):					
6 Net increase (decrease) in fair value of investments	0	0	(725,836)	(725,836)	321,626
7 Realized gain (loss) on the sale of investments	0	0	841,387	841,387	221,387
8 Interest and dividends	0	0	680,030	680,030	196,858
9	<u>0</u>	<u>0</u>	<u>795,581</u>	<u>795,581</u>	<u>739,871</u>
10 Less investment expense	0	0	(24,139)	(24,139)	(18,466)
11 Net investment income (loss)	<u>0</u>	<u>0</u>	<u>771,442</u>	<u>771,442</u>	<u>721,405</u>
12 <b>TOTAL ADDITIONS</b>	<u>0</u>	<u>0</u>	<u>771,442</u>	<u>771,442</u>	<u>749,373</u>
<b>DEDUCTIONS:</b>					
13 Benefits paid directly to participants	0	0	1,390,841	(1,390,841)	1,239,885
14 Participant directed transfers			0	0	0
15 Administrative expenses	0	0	11,671	(11,671)	26,772
16 <b>TOTAL DEDUCTIONS</b>	<u>0</u>	<u>0</u>	<u>1,402,512</u>	<u>(1,402,512)</u>	<u>1,266,657</u>
17 <b>NET INCREASE (DECREASE)</b>	<u>0</u>	<u>0</u>	<u>(631,070)</u>	<u>(631,070)</u>	<u>(517,284)</u>
18 <b>NET POSITION HELD IN TRUST FOR PENSION BENEFITS, BEGINNING</b>	<u>0</u>	<u>0</u>	<u>7,614,568</u>	<u>7,614,568</u>	<u>8,347,762</u>
19 <b>NET POSITION HELD IN TRUST FOR PENSION BENEFITS, ENDING</b>	<u>\$0</u>	<u>\$0</u>	<u>\$6,983,498</u>	<u>\$6,983,498</u>	<u>\$7,830,478</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 October 31, 2025  
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Oct 31, 2024 Unaudited</u>
<b>ADDITIONS:</b>					
Contributions:					
1 Employer	\$0	\$0	\$215,298	\$215,298	\$270,270
2 Plan members	0	0	118,106	118,106	94,828
3 State insurance turnback and guarantee fund	0	0	0	0	0
4 Other	0	0	0	0	0
5 <b>Total Contributions</b>	<u>0</u>	<u>0</u>	<u>333,404</u>	<u>333,404</u>	<u>365,098</u>
Investment income (loss):					
6 Net increase (decrease) in fair value of investments	0	0	689,000	689,000	625,813
7 Realized gain (loss) on the sale of investments	0	0	0	0	0
8 Interest and dividends	0	0	6,334	6,334	1,694
9	<u>0</u>	<u>0</u>	<u>695,334</u>	<u>695,334</u>	<u>627,507</u>
10 Less investment expense	0	0	0	0	0
11 Net investment income (loss)	<u>0</u>	<u>0</u>	<u>695,334</u>	<u>695,334</u>	<u>627,507</u>
12 <b>TOTAL ADDITIONS</b>	<u>0</u>	<u>0</u>	<u>1,028,738</u>	<u>1,028,738</u>	<u>992,605</u>
<b>DEDUCTIONS:</b>					
13 Benefits paid directly to participants	0	0	1,967,338	(1,967,338)	1,370,222
14 Participant directed transfers	0	0	0	0	0
15 Administrative expenses	0	0	0	0	90
16 <b>TOTAL DEDUCTIONS</b>	<u>0</u>	<u>0</u>	<u>1,967,338</u>	<u>(1,967,338)</u>	<u>1,370,312</u>
17 <b>NET INCREASE (DECREASE)</b>	<u>0</u>	<u>0</u>	<u>(938,600)</u>	<u>(938,600)</u>	<u>(377,707)</u>
18 <b>NET POSITION HELD IN TRUST FOR PENSION BENEFITS, BEGINNING</b>	<u>0</u>	<u>0</u>	<u>7,934,122</u>	<u>7,934,122</u>	<u>6,925,272</u>
19 <b>NET POSITION HELD IN TRUST FOR PENSION BENEFITS, ENDING</b>	<u>\$0</u>	<u>\$0</u>	<u>\$6,995,522</u>	<u>\$6,995,522</u>	<u>\$6,547,565</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 October 31, 2025  
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Oct 31, 2024 Unaudited</u>
<b>ADDITIONS:</b>					
Contributions:					
1 Employer	\$0	\$0	\$4,899,536	\$4,899,536	\$4,704,156
2 Plan members	0	0	2,460,726	2,460,726	2,364,086
3 Participant Directed Transfer	0	0	49,829	49,829	142,323
4 State insurance turnback and guarantee fund	0	0	0	0	0
5 Other	0	0	0	0	(40,136)
6 <b>Total Contributions</b>	<u>0</u>	<u>0</u>	<u>7,410,091</u>	<u>7,410,091</u>	<u>7,170,429</u>
Investment income (loss):					
7 Net increase (decrease) in fair value of investments	0	0	3,735,423	3,735,423	7,708,858
8 Realized gain (loss) on the sale of investments	0	0	2,891,754	2,891,754	(3,002)
9 Interest and dividends	0	0	6,371,977	6,371,977	2,260,522
10	0	0	12,999,154	12,999,154	9,966,378
11 Less investment expense	0	0	(520,148)	(520,148)	(182,020)
12 Net investment income (loss)	0	0	12,479,006	12,479,006	9,784,358
13 <b>TOTAL ADDITIONS</b>	<u>0</u>	<u>0</u>	<u>19,889,097</u>	<u>19,889,097</u>	<u>16,954,787</u>
<b>DEDUCTIONS:</b>					
14 Benefits paid directly to participants	0	0	3,474,662	(3,474,662)	3,099,351
15 Administrative expenses	0	0	138,876	(138,876)	428,942
16 <b>TOTAL DEDUCTIONS</b>	<u>0</u>	<u>0</u>	<u>3,613,538</u>	<u>(3,613,538)</u>	<u>3,528,293</u>
17 <b>NET INCREASE (DECREASE)</b>	<u>0</u>	<u>0</u>	<u>16,275,559</u>	<u>16,275,559</u>	<u>13,426,494</u>
18 <b>NET POSITION HELD IN TRUST FOR PENSION BENEFITS, BEGINNING</b>	<u>0</u>	<u>0</u>	<u>118,654,388</u>	<u>118,654,388</u>	<u>102,820,177</u>
19 <b>NET POSITION HELD IN TRUST FOR PENSION BENEFITS, ENDING</b>	<u>\$0</u>	<u>\$0</u>	<u>\$134,929,947</u>	<u>\$134,929,947</u>	<u>\$116,246,671</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 October 31, 2025  
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Oct 31, 2024 Unaudited</u>
<b>ADDITIONS:</b>					
Contributions:					
1 Employer	\$0	\$0	\$0	\$0	\$0
2 Plan members	0	0	0	0	0
3 State insurance turnback and guarantee fund	0	0	0	0	0
4 Other	0	0	0	0	0
5 <b>Total Contributions</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Investment income (loss):					
6 Net increase (decrease) in fair value of investments	0	0	1,759,656	1,759,656	1,159,963
7 Realized gain (loss) on the sale of investments	0	0	0	0	(25,089)
8 Interest and dividends	0	0	226,712	226,712	266,106
9	<u>0</u>	<u>0</u>	<u>1,986,368</u>	<u>1,986,368</u>	<u>1,400,980</u>
10 Less investment expense	0	0	139,817	139,817	(84,663)
11 Net investment income (loss)	<u>0</u>	<u>0</u>	<u>1,846,551</u>	<u>1,846,551</u>	<u>1,316,317</u>
12 <b>TOTAL ADDITIONS</b>	<u>0</u>	<u>0</u>	<u>1,846,551</u>	<u>1,846,551</u>	<u>1,316,317</u>
<b>DEDUCTIONS:</b>					
13 Benefits paid directly to participants	0	0	0	0	0
14 Administrative expenses	0	0	0	0	0
15 <b>TOTAL DEDUCTIONS</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
16 <b>NET INCREASE (DECREASE)</b>	<u>0</u>	<u>0</u>	<u>1,846,551</u>	<u>1,846,551</u>	<u>1,316,317</u>
17 <b>NET POSITION HELD IN TRUST FOR PENSION BENEFITS, BEGINNING</b>	<u>0</u>	<u>0</u>	<u>13,677,486</u>	<u>13,677,486</u>	<u>11,239,249</u>
18 <b>NET POSITION HELD IN TRUST FOR PENSION BENEFITS, ENDING</b>	<u>\$0</u>	<u>\$0</u>	<u>\$15,524,037</u>	<u>\$15,524,037</u>	<u>\$12,555,566</u>

This Monthly Financial Report was distributed to the Little Rock Board of Directors on December 15, 2025.



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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Oct 31, 2024 Unaudited</u>
<b>ADDITIONS:</b>					
1 Tax Collections for Other Governments	\$0	\$0	\$2,406,832	\$2,406,832	\$2,689,303
2 Investment Income	0	0	25,404	25,404	21,537
3 Other	0	0	0	0	0
4 <b>Total Additions</b>	<u>0</u>	<u>0</u>	<u>2,432,236</u>	<u>2,432,236</u>	<u>2,710,840</u>
<b>DEDUCTIONS:</b>					
5 Distributions to other governments	0	0	2,418,719	(2,418,719)	2,710,840
6 Other	0	0	0	0	0
7 <b>Total Deductions</b>	<u>0</u>	<u>0</u>	<u>2,418,719</u>	<u>2,418,719</u>	<u>2,710,840</u>
8 <b>NET INCREASE (DECREASE) in NET POSITION</b>	<u>0</u>	<u>0</u>	<u>13,517</u>	<u>13,517</u>	<u>0</u>
9 <b>NET POSITION, BEGINNING</b>	<u>0</u>	<u>0</u>	<u>25,906</u>	<u>0</u>	<u>0</u>
10 <b>NET POSITION, ENDING</b>	<u>\$0</u>	<u>\$0</u>	<u>\$39,423</u>	<u>\$39,423</u>	<u>\$0</u>

This Monthly Financial Report was distributed to the Little Rock Board of Directors on December 15, 2025.

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

<u>Fund</u>	<u>Accounts Payable</u>	<u>Wages and Benefits Payable</u>	<u>Other Payables</u>	<u>Deferred Revenues</u>	<u>Deferred Inflows</u>	<u>Revenue Bonds Payable</u>	<u>Total Payables Total</u>	<u>Encumbrances</u>
100 General	\$3,098,643	\$5,458,885	\$8,293,452	\$24,127,998	\$569,465		\$41,548,443	\$3,640,949
108 General - Special Projects				546,530			546,530	7,709,086
110 Seized Money		389,360					389,360	103,997
140 Franchise Fee Collection							0	0
200 Street				3,490,162			3,490,162	120,475
205 Street - Special Projects							0	2,210,341
210 Special Projects				19,089			19,089	608,853
220 911							0	60,955
230 CDBG							0	74,276
240 HIPP							0	1,605,638
250 NHSP							0	0
270 Grants	180,816			3,983,077			4,163,893	10,739,443
271 American Rescue Plan Act	906,978			1,186,002			2,092,980	1,899,752
324 2015 Library Improvement Bonds							0	0
325 Short Term Financing Capital Improvements							0	2,738,906
326 2012-2021 Capital Project Fund							0	2,361,583
331 2018 Capital Improvement Bond							0	282,110
332 2022 Capital Improvement Bond							0	28,831,166
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			7,262,678			7,302,328	0
540 2017 Capital Improvement Refunding Revenue Bond							0	0
551 TIF #1 2014 Cap Improvement Bond Debt Service				645,041			645,041	0
560 2017 Library Refunding Bond Fund							-	0
561 2022 Library Improvement Bond Fund	49,352			2,633,413			2,682,765	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	166,836	281,949	22,276	94,910	4,027		569,998	0
603 Waste Disposal	446,497	1,917,561	10,663,313		32,222		13,059,593	0
612 Rivermarket Garage Fund	200,145		48,362	3,336	4,113,847	2,385,000	6,750,690	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							104,921	0
940 Accounts Payable Clearing Fund	34,419		70,502				(760,987)	0
	(760,987)						(760,987)	0
Totals	\$4,362,349	\$9,613,545	\$19,903,880	\$44,117,613	\$4,743,727	\$2,385,000	\$85,126,114	\$62,987,530

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

<b>GENERAL OBLIGATION DEBT</b>	<b>TRUSTEE</b>	<b>ORIGINAL AMOUNT</b>	<b>MATURITY DATE</b>	<b>INTEREST RATE</b>	<b>PRINCIPAL BALANCE AT 12/31/2024</b>	<b>BONDS ISSUED 2025</b>	<b>PRINCIPAL PAID IN 2025</b>	<b>BONDS RETIRED 2025</b>	<b>PRINCIPAL BALANCE AT 10/31/2025</b>	<b>INTEREST PAID IN 2025</b>
2014 Tax Increment Improvement Bonds (Redevelopment District No. 1.)	Regions Bank	\$2,615,000	3/1/2036	6.00%	\$265,000			\$265,000	\$0	\$7,950
2022 Library Construction and Refunding Bonds	Regions Bank (Paying Agent & Registrar)	40,770,000	3/1/2036	4.10% - 5.00%	37,205,000		6,130,000		31,075,000	1,585,500
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
<b>REVENUE BONDS</b>										
2003 Capital Improvement and Refunding-Parking Projects	U.S. Bank	11,855,000	7/1/2028	1.50% - 5.30%	3,110,000		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		1,045,000		10,270,000	456,850
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
<b>TEMPORARY NOTE</b>										
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
2025 Temporary Note	Regions Capital Advantage, Inc.	6,500,000	9/23/2030	3.49%	0	6,500,000			6,500,000	
<b>Grand Total</b>		<b><u>\$228,330,000</u></b>			<b><u>\$185,729,619</u></b>	<b><u>\$7,545,600</u></b>	<b><u>\$10,519,725</u></b>	<b><u>\$15,125,000</u></b>	<b><u>\$167,630,494</u></b>	<b><u>\$6,191,585</u></b>

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