

City of Little Rock, Arkansas
Monthly Financial Report
General Fund
For the Period Ended January 31, 2026
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jan 31, 2025 Unaudited</u>
REVENUES:					
1 General property taxes	\$41,701,839	\$3,475,153	\$431,000	(\$3,044,153)	\$1,165,500
2 Sales taxes	146,935,516	12,244,626	10,850,940	(1,393,686)	10,754,259
3 Licenses and permits	14,258,620	1,188,218	6,698,752	5,510,534	6,590,490
4 Intergovernmental	12,699,831	1,058,319	-	(1,058,319)	0
5 Charges for services	12,782,623	1,065,219	805,370	(259,849)	741,287
6 Fines and fees	2,256,020	188,002	120,547	(67,455)	305,679
7 Utility franchise fees	36,457,651	3,038,138	2,997,770	(40,368)	2,857,972
8 Investment income	625,100	52,092	101,679	49,587	5,186
9 Miscellaneous	1,177,100	98,092	113,110	15,018	75,070
10 TOTAL REVENUES	<u>268,894,300</u>	<u>22,407,858</u>	<u>22,119,168</u>	<u>(288,690)</u>	<u>22,495,443</u>
EXPENDITURES:					
GENERAL GOVERNMENT:					
11 Executive Administration	33,166,320	2,763,860	2,889,347	(125,487)	1,802,571
12 Board of Directors	410,199	34,183	41,036	(6,853)	39,000
13 Community Programs	289,104	24,092	4,472	19,620	5
14 City Attorney	3,056,638	254,720	234,609	20,111	298,400
15 District Court - First Division (Criminal)	1,532,664	127,722	121,793	5,929	124,454
16 District Court - Third Division (Environmental)	638,313	53,193	50,510	2,683	51,746
17 District Court - Second Division (Traffic)	1,456,944	121,412	157,954	(36,542)	141,572
18 Finance	5,483,081	456,923	650,991	(194,068)	523,586
19 Human Resources	3,233,704	269,475	282,311	(12,836)	229,512
20 Information Technology	6,996,474	583,040	550,115	32,925	1,598,441
21 Planning and Development	3,660,588	305,049	336,994	(31,945)	285,742
22 TOTAL GENERAL GOVERNMENT	<u>59,924,029</u>	<u>4,993,669</u>	<u>5,320,132</u>	<u>(326,463)</u>	<u>5,095,029</u>
23 PUBLIC WORKS	1,112,436	92,703	87,515	5,188	153,846
24 PARKS & RECREATION	11,795,626	982,969	1,003,306	(20,337)	1,207,821
25 RIVERMARKET	1,164,852	97,071	79,064	18,007	78,581
26 GOLF	1,805,000	150,417	123,635	26,782	98,403
27 JIM DAILEY FITNESS & AQUATICS	931,189	77,599	78,290	(691)	80,145
28 ZOO	7,705,031	642,086	566,733	75,353	681,670
29 FIRE	68,507,179	5,708,932	5,645,400	63,532	5,166,209
30 POLICE	97,917,325	8,159,777	9,553,906	(1,394,129)	8,667,562
31 911 OPERATIONS	5,124,990	427,083	490,131	(63,049)	487,126
32 HOUSING & NEIGHBORHOOD PROGRAMS	8,894,477	741,206	706,817	34,389	676,661
33 DEBT SERVICE:					
34 Principal	5,065,451	422,121	1,478,162	(1,056,041)	1,424,832
35 Fiscal Charges on Long Term Debt	485,193	40,433	170,222	(129,789)	223,551
36 CAPITAL OUTLAY	63,325	5,277	0	5,277	0
37 VACANCY SAVINGS	(11,405,219)	(950,435)	0	(950,435)	0
38 TOTAL EXPENDITURES	<u>259,090,884</u>	<u>21,590,907</u>	<u>25,303,313</u>	<u>(3,712,406)</u>	<u>24,041,436</u>
39 REVENUES OVER (UNDER) EXPENDITURES	9,803,416	816,951	(3,184,145)	(4,001,096)	(1,545,993)
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	3,297,675	274,806	3,161,004	2,886,198	3,038,349
44 TRANSFERS OUT	(12,908,220)	(1,075,685)	(12,908,220)	(11,832,535)	(12,621,307)
REVENUES AND OTHER FINANCING SOURCES OVER (UNDER)					
45 EXPENDITURES AND OTHER FINANCING USES	192,871	16,073	(12,931,361)	(12,947,434)	(11,128,951)
46 BEGINNING FUND BALANCE	\$38,187,429	\$38,187,429	\$38,187,429	0	\$40,796,901
47 ENDING FUND BALANCE (Notes 1 and 2)	<u>\$38,380,300</u>	<u>\$38,203,502</u>	<u>\$25,256,068</u>	<u>(\$12,947,434)</u>	<u>\$29,667,950</u>

Note 1: Total encumbrances included in the reported expenditures are \$3,270,715.

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 January 31, 2026 fund balance in Fund 108 is \$39,143,864.
The January 31, 2026 fund balance in Fund 110 is -\$61.

City of Little Rock, Arkansas
Monthly Financial Report
General Fund Special Projects Fund
For the Period Ended January 31, 2026
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>1/31/2025 Unaudited</u>
REVENUES:					
1 Charges for services	\$0	\$0	2,090	2,090	2,171
2 Fines and fees	0	0	3,924	3,924	10,635
3 Intergovernmental	0	0	-	-	-
4 Interest income	0	0	-	-	-
5 Miscellaneous	0	0	313,085	313,085	20,813
6 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>319,099</u>	<u>319,099</u>	<u>33,619</u>
EXPENDITURES:					
7 Executive Administration	0	0	1,096,197	(1,096,197)	1,587,247
8 City Attorney	0	0	-	-	-
9 Finance	0	0	20,505	(20,505)	30,016
10 Information Technology	0	0	931,743	(931,743)	48,627
12 Human Resources	0	0	38,425	(38,425)	95,170
13 Planning	0	0	66,344	(66,344)	94,842
14 Community Programs	0	0	704,338	(704,338)	2,136,734
15 Public Works	0	0	182,833	(182,833)	22,164
16 Parks and Recreation	0	0	30,460	(30,460)	11,356
17 Jim Dailey Fitness and Aquatics	0	0	-	-	-
18 Fire	0	0	306,189	(306,189)	6,538
19 Police	0	0	62,911	(62,911)	152,379
20 Housing	0	0	492,859	(492,859)	463,094
21 Fleet	0	0	-	-	-
22 Zoo	0	0	16,839	(16,839)	107,267
23 Debt Service:					
24 Principal	0	0	-	-	-
25 Fiscal Charges on Long Term Debt	0	0	-	-	-
26 Capital Outlay	0	0	8,335,941	(8,335,941)	2,030,711
27 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>12,285,584</u>	<u>(12,285,584)</u>	<u>6,786,145</u>
28 REVENUES OVER (UNDER) EXPENDITURES	0	0	(11,966,485)	12,604,683	(6,752,526)
OTHER FINANCING SOURCES (USES):					
29 Leases	0	0	0	0	
30 Transfers In	0	0	12,701,136	12,701,136	12,465,879
31 Transfers Out	0	0	-	-	
32 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	734,651	734,651	5,713,353
33 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>38,409,213</u>	<u>38,409,213</u>	<u>43,777,216</u>
34 ENDING FUND BALANCE (Note 1)	<u>\$0</u>	<u>\$0</u>	<u>39,143,864</u>	<u>39,143,864</u>	<u>49,490,569</u>

Note 1: As of January 31, 2026, fund balance is comprised of 231 special projects.

City of Little Rock, Arkansas
Monthly Financial Report
Seized Money Fund
For the Period Ended January 31, 2026
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jan 31, 2025 Unaudited</u>
REVENUES:					
1 Charges for services	\$0	\$0	\$0	\$0	\$0
2 Interest income	0	0	1,170	1,170	1,202
3 Miscellaneous	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>1,170</u>	<u>1,170</u>	<u>1,202</u>
EXPENDITURES:					
5 Police	0	0	103,997	(103,997)	158,400
6 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>103,997</u>	<u>(103,997)</u>	<u>158,400</u>
7 REVENUES OVER (UNDER) EXPENDITURES	0	0	(102,827)	(102,827)	(157,198)
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	(102,827)	(102,827)	(157,198)
11 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>102,766</u>	<u>102,766</u>	<u>354,464</u>
12 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>(\$61)</u>	<u>(\$61)</u>	<u>\$197,266</u>

City of Little Rock, Arkansas
Monthly Financial Report
Franchise Fee Collection Fund
For the Period Ended January 31, 2026
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jan 31, 2025 Unaudited</u>
REVENUES:					
1 Utility franchise fees	\$0	\$0	335,137	\$335,137	\$150,992
2 Interest income	0	0	0	0	0
3 Miscellaneous	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>335,137</u>	<u>335,137</u>	<u>150,992</u>
EXPENDITURES:					
5 General Government	0	0	0	0	0
6 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
7 REVENUES OVER (UNDER) EXPENDITURES	0	0	335,137	335,137	150,992
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	335,137	335,137	150,992
11 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>495,762</u>	<u>495,762</u>	<u>568,380</u>
12 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$830,899</u>	<u>\$830,899</u>	<u>\$719,372</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 January 31, 2026
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jan 31, 2025 Unaudited</u>
REVENUES:					
1 General property taxes	\$8,534,900	\$711,242	\$88,000	(\$623,242)	\$240,450
2 Licenses and permits	17,300	1,442	0	(1,442)	0
3 Intergovernmental	16,761,100	1,396,758	1,484,559	87,801	1,218,303
4 Charges for services	36,400	3,033	4,197	1,164	921
5 Investment income	1,422,100	118,508	53,144	(65,364)	53,381
6 Miscellaneous	50,900	4,242	5,370	1,128	3,844
7 TOTAL REVENUES	<u>26,822,700</u>	<u>2,235,225</u>	<u>1,635,270</u>	<u>(599,955)</u>	<u>1,516,899</u>
EXPENDITURES:					
Public Works:					
8 General Administration	3,333,775	277,815	273,240	4,575	253,545
9 Operations Administration	666,310	55,526	47,807	7,719	65,866
10 Street & Drainage Maintenance	9,530,650	794,221	940,250	(146,029)	870,623
11 Storm Drainage Maintenance	1,313,439	109,453	101,639	7,814	93,859
12 Work Pool	142,899	11,908	4,790	7,118	5,793
13 Resource Control & Scheduling	415,492	34,624	37,675	(3,051)	36,393
14 Control Devices	1,123,429	93,619	80,942	12,677	79,873
15 Signals	1,045,690	87,141	101,442	(14,301)	109,180
16 Parking Meters	134,129	11,177	10,011	1,166	18,564
17 Civil Engineering	1,701,281	141,773	101,937	39,836	121,374
18 Traffic Engineering	4,084,608	340,384	595,501	(255,117)	303,994
19 Parking Enforcement	315,671	26,306	22,807	3,499	22,819
20 Capital Outlay	0	0	0	0	0
21 Debt Service	0	0	2,520	(2,520)	0
22 TOTAL EXPENDITURES	<u>23,807,373</u>	<u>1,983,948</u>	<u>2,320,561</u>	<u>(336,613)</u>	<u>1,981,883</u>
23 REVENUES OVER (UNDER) EXPENDITURES	3,015,327	251,277	(685,291)	(936,568)	(464,984)
OTHER FINANCING SOURCES (USES):					
24 Leases	0	0	0	0	0
25 Transfers In	284,000	23,667	284,000	260,333	284,000
26 Transfers Out	(3,299,327)	(274,944)	(3,299,327)	(3,024,383)	(3,290,956)
27 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-	0	(3,700,616)	(3,700,618)	(3,471,938)
28 BEGINNING FUND BALANCE	<u>16,651,346</u>	<u>16,651,346</u>	<u>16,651,346</u>	<u>0</u>	<u>30,714,087</u>
29 ENDING FUND BALANCE (Note 1)	<u>\$16,651,346</u>	<u>\$16,651,346</u>	<u>\$12,950,730</u>	<u>(\$3,700,618)</u>	<u>\$27,242,149</u>

Note 1: Fund 205, Street Special Projects Fund, is considered part of the Street Fund.
The January 31, 2026 fund balance in Fund 205 is \$14,062,030.

City of Little Rock, Arkansas
Monthly Financial Report
Street Fund Special Projects Fund
For the Period Ended January 31, 2026
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jan 31, 2025 Unaudited</u>
REVENUES:					
1 Charges for services	\$0	\$0	\$0	\$0	\$0
2 Interest income	0	0	0	0	0
3 Miscellaneous	0	0	0	0	2,531
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,531</u>
EXPENDITURES:					
5 Public Works	0	0	504,109	(504,109)	429,597
6 Capital Outlay	0	0	2,381,634	(2,381,634)	931,332
7 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>2,885,743</u>	<u>(2,885,743)</u>	<u>1,360,929</u>
8 REVENUES OVER (UNDER) EXPENDITURES	0	0	(2,885,743)	(2,885,743)	(1,358,398)
OTHER FINANCING SOURCES (USES):					
9 Transfers In	0	0	2,324,000	2,324,000	2,316,581
10 Transfers Out	0	0	0	0	0
11 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	(561,743)	(561,743)	958,183
12 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>14,623,773</u>	<u>14,623,773</u>	<u>4,197,223</u>
13 ENDING FUND BALANCE (Note 1)	<u>\$0</u>	<u>\$0</u>	<u>\$14,062,030</u>	<u>\$14,062,030</u>	<u>\$5,155,406</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 January 31, 2026
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jan 31, 2025 Unaudited</u>
REVENUES:					
1 Licenses and permits	\$0	\$0	\$51,772	\$51,772	\$2,057
2 Intergovernmental	0	0	3,150	3,150	4,697
3 Charges for services	0	0	135,062	135,062	213,592
4 Fines and fees	0	0	44,481	44,481	114,896
5 Interest income	0	0	(765)	(765)	0
6 Miscellaneous	0	0	22,836	22,836	268,424
7 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>256,536</u>	<u>256,536</u>	<u>603,666</u>
EXPENDITURES:					
8 Executive Administration	0	0	16,000	(16,000)	65,020
9 Community Programs	0	0	0	0	0
10 City Attorney	0	0	0	0	0
11 District Court - First Division (Criminal)	0	0	6,709	(6,709)	0
12 District Court - Second Division (Traffic)	0	0	1,689	(1,689)	1,220
13 District Court - Third Division (Environmental)	0	0	0	0	0
14 Finance	0	0	169,948	(169,948)	155,000
15 Human Resources	0	0	23,109	(23,109)	12,843
16 Information Technology	0	0	0	0	0
17 Planning	0	0	5,100	(5,100)	5,100
18 Fleet	0	0	445	(445)	107
19 Public Works	0	0	0	0	0
20 Parks and Recreation	0	0	104,586	(104,586)	172,617
21 Jim Dailey Fitness & Aquatics	0	0	0	0	0
22 Fire	0	0	407,152	(407,152)	65,445
23 Police	0	0	10,605	(10,605)	88,948
24 Housing	0	0	76,040	(76,040)	28,324
25 Zoo	0	0	0	0	0
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	107,819	(107,819)	1,144,487
30 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>929,202</u>	<u>(929,202)</u>	<u>1,739,111</u>
31 REVENUES OVER (UNDER) EXPENDITURES	0	0	(672,666)	(672,666)	(1,135,445)
OTHER FINANCING SOURCES (USES):					
32 Transfers In	0	0	740	740	0
33 Transfers Out	0	0	0	0	0
34 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	(671,926)	(671,926)	(1,135,445)
35 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>12,369,990</u>	<u>12,369,990</u>	<u>13,839,593</u>
36 ENDING FUND BALANCE (Note 1)	<u>\$0</u>	<u>\$0</u>	<u>\$11,698,064</u>	<u>\$11,698,064</u>	<u>\$12,704,148</u>

Note 1: Fund balance is comprised of 122 special projects.

City of Little Rock, Arkansas
Monthly Financial Report
Emergency 911 Fund
For the Period Ended January 31, 2026
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jan 31, 2025 Unaudited</u>
REVENUES:					
1 Charges for services	\$0	\$0	(\$155,906)	(\$155,906)	(\$146,608)
2 Interest income	0	0	12,518	12,518	9,608
3 Miscellaneous	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>(143,388)</u>	<u>(143,388)</u>	<u>(137,000)</u>
EXPENDITURES:					
5 Police	0	0	68,313	(68,313)	164,201
6 Debt Service					
7 Capital Outlay			0	0	0
8 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>68,313</u>	<u>(68,313)</u>	<u>164,201</u>
9 REVENUES OVER (UNDER) EXPENDITURES	0	0	(211,701)	(211,701)	(301,201)
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	(211,701)	(211,701)	(301,201)
13 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>6,620,475</u>	<u>6,620,475</u>	<u>6,406,282</u>
14 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$6,408,774</u>	<u>\$6,408,774</u>	<u>\$6,105,081</u>

City of Little Rock, Arkansas
Monthly Financial Report
Grant Fund
For the Period Ended January 31, 2026
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jan 31, 2025 Unaudited</u>
REVENUES:					
1 Intergovernmental	\$0	\$0	(\$3,748,927)	(\$3,748,927)	\$429,370
2 Charges for Services	0	0	0	0	0
3 Interest income	0	0	2,314	2,314	3,072
4 Program income	0	0	0	0	0
5 Miscellaneous	0	0	508,717	508,717	0
TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>(3,237,896)</u>	<u>(3,237,896)</u>	<u>432,442</u>
EXPENDITURES:					
6 General Government	0	0	329,309	(329,309)	320,638
7 Public Works	0	0	3,120,818	(3,120,818)	4,237,557
8 Parks & Recreation	0	0	256,025	(256,025)	448,656
9 Fleet	0	0	0	0	0
10 Zoo	0	0	0	0	0
11 Fire	0	0	3,228,815	(3,228,815)	249,854
12 Police	0	0	99,166	(99,166)	222,343
13 Housing	0	0	14,268	(14,268)	123
14 Capital Outlay	0	0	2,235,074	(2,235,074)	1,651,564
TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>9,283,475</u>	<u>(9,283,475)</u>	<u>7,130,735</u>
15 REVENUES OVER (UNDER) EXPENDITURES	0	0	(12,521,371)	(12,521,371)	(6,698,293)
OTHER FINANCING SOURCES (USES):					
16 Transfers In	0	0	0	0	0
17 Transfers Out	0	0	0	0	0
18 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	(12,521,371)	(12,521,371)	(6,698,293)
19 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>(6,866,463)</u>	<u>17,775</u>	<u>(5,752,882)</u>
20 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>(\$19,387,834)</u>	<u>(\$19,387,834)</u>	<u>(\$12,451,175)</u>

Expenditures include:	
Expended	(\$65,144)
Encumbered	<u>9,348,619</u>
	<u>\$9,283,475</u>

City of Little Rock, Arkansas
Monthly Financial Report
American Rescue Plan Act Fund
For the Period Ended January 31, 2026
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jan 31, 2025 Unaudited</u>
REVENUES:					
1 Intergovernmental	\$0	\$0	-	\$0	\$707,052
2 Charges for Services	0	0	0	0	0
3 Interest income	0	0	4,888	4,888	42,660
4 Program income	0	0	0	0	0
5 Miscellaneous	0	0	0	0	0
TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>4,888</u>	<u>4,888</u>	<u>749,712</u>
EXPENDITURES:					
6 General Government	0	0	118,628	(118,628)	311,577
7 Public Works	0	0	0	0	0
8 Parks & Recreation	0	0	50,976	(50,976)	1,494,907
9 Fleet	0	0	0	0	0
10 Fire	0	0	125,800	(125,800)	299,145
11 Police	0	0	0	0	27,805
12 Housing	0	0	0	0	0
13 Capital Outlay	0	0	(76,067)	76,067	4,159,577
TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>219,337</u>	<u>(219,337)</u>	<u>6,293,011</u>
14 REVENUES OVER (UNDER) EXPENDITURES	0	0	(214,449)	(214,449)	(5,543,299)
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	(214,449)	(214,449)	(5,543,299)
18 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>1,154,910</u>	<u>1,154,910</u>	<u>1,160,153</u>
19 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$940,461</u>	<u>\$940,461</u>	<u>(\$4,383,146)</u>

Expenditures include:	
Expended	\$32,459
Encumbered	186,877
	<u>\$219,336</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 January 31, 2026
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jan 31, 2025 Unaudited</u>
REVENUES:					
1 Intergovernmental	\$0	\$0	\$203,462	\$203,462	\$628,931
2 Charges for Services	0	0	0	0	0
3 Miscellaneous	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>203,462</u>	<u>203,462</u>	<u>628,931</u>
EXPENDITURES:					
5 General Government	0	0	0	0	0
6 Housing	0	0	385,945	(385,945)	335,726
7 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>385,945</u>	<u>(385,945)</u>	<u>335,726</u>
8 REVENUES OVER (UNDER) EXPENDITURES	0	0	(182,483)	(182,483)	293,205
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	(182,483)	(182,483)	293,205
12 BEGINNING FUND BALANCE	0	0	615,618	615,618	583,356
13 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$433,135</u>	<u>\$433,135</u>	<u>\$876,561</u>

Expenditures include:	
Expended	\$191,986
Encumbered	193,959
	<u>\$385,945</u>

City of Little Rock, Arkansas
Monthly Financial Report
HIPP Fund
For the Period Ended January 31, 2026
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jan 31, 2025 Unaudited</u>
REVENUES:					
1 Intergovernmental	\$0	\$0	\$2,469	\$2,469	\$347,284
2 Charges for Services	0	0	0	0	0
3 Miscellaneous	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>2,469</u>	<u>2,469</u>	<u>347,284</u>
EXPENDITURES:					
5 General Government	0	0	0	0	0
6 Housing	0	0	903,283	(903,283)	202,152
7 Capital Outlay	0	0	0	0	0
8 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>903,283</u>	<u>(903,283)</u>	<u>202,152</u>
9 REVENUES OVER (UNDER) EXPENDITURES	0	0	(900,814)	(900,814)	145,132
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	(900,814)	(900,814)	145,132
13 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>1,445,864</u>	<u>1,445,864</u>	<u>680,223</u>
14 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$545,050</u>	<u>\$545,050</u>	<u>\$825,355</u>

Expenditures include:

Expended	\$169,154
Encumbered	<u>734,129</u>
	<u>\$903,283</u>

City of Little Rock, Arkansas
 Monthly Financial Report
 NHSP Fund
 For the Period Ended January 31, 2026
 (Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jan 31, 2025 Unaudited</u>
REVENUES:					
1 Intergovernmental	\$0	\$0	\$45	\$45	\$95
2 Charges for Services	0	0	0	0	0
3 Miscellaneous	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>45</u>	<u>45</u>	<u>95</u>
EXPENDITURES:					
5 General Government	0	0	0	0	0
6 Housing	0	0	0	0	0
7 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
8 REVENUES OVER (UNDER) EXPENDITURES	0	0	45	45	95
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	45	45	95
13 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>16,393</u>	<u>16,393</u>	<u>12,201</u>
14 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$16,438</u>	<u>\$16,438</u>	<u>\$12,296</u>

Expenditures include:

Expended	\$0
Encumbered	<u>0</u>
	<u>\$0</u>

City of Little Rock, Arkansas
 Monthly Financial Report
 2012-2021 Capital Project Fund
 For the Period Ended January 31, 2026
 (Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jan 31, 2025 Unaudited</u>
REVENUES:					
1 3/8 Cent Sales Tax	\$0	\$0	\$0	\$0	\$0
2 Interest income	0	0	23,300	23,300	38,157
3 Miscellaneous Income	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>23,300</u>	<u>23,300</u>	<u>38,157</u>
EXPENDITURES:					
5 General Government	0	0	0	0	0
6 Housing	0	0	0	0	0
7 Public Works	0	0	340,576	(340,576)	(2,000)
8 Parks and Recreation	0	0	0	0	65,120
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	14,776	(14,776)	486,376
13 Capital Outlay	0	0	1,132,122	(1,132,122)	2,940,070
14 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>1,487,474</u>	<u>(1,487,474)</u>	<u>3,489,566</u>
15 REVENUES OVER (UNDER) EXPENDITURES	0	0	(1,464,174)	(1,464,174)	(3,451,409)
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	(1,464,174)	(1,464,174)	(3,451,409)
20 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>12,526,389</u>	<u>12,526,389</u>	<u>16,355,404</u>
21 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$11,062,215</u>	<u>\$11,062,215</u>	<u>\$12,903,995</u>

Expenditures include:	
Expended	\$335,523
Encumbered	<u>1,151,951</u>
Total	<u>\$1,487,474</u>

City of Little Rock, Arkansas
Monthly Financial Report
Short Term Capital Fund
For the Period Ended January 31, 2026
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jan 31, 2025 Unaudited</u>
REVENUES:					
1 Charges for Services	\$0	\$0	\$0	\$0	\$0
2 Interest income	0	0	17,922	17,922	2,513
3 Miscellaneous	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>17,922</u>	<u>17,922</u>	<u>2,513</u>
EXPENDITURES:					
5 General Government	0	0	0	0	0
6 Public Works	0	0	389,089	(389,089)	0
7 Parks and Recreation	0	0	0	0	187,730
8 Fire	0	0	0	0	(43,302)
9 Police	0	0	0	0	1,150
10 Fleet	0	0	0	0	0
11 Capital Outlay	0	0	2,113,600	(2,113,600)	4,335,134
12 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>2,502,689</u>	<u>(2,502,689)</u>	<u>4,480,712</u>
13 REVENUES OVER (UNDER) EXPENDITURES	0	0	(2,484,767)	(2,484,767)	(4,478,199)
OTHER FINANCING SOURCES (USES):					
14 Solar STF Advance	0	0	0	0	0
15 Capital Lease	0	0	0	0	0
16 Transfers Out	0	0	0	0	0
REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	(2,484,767)	(2,484,767)	(4,478,199)
18 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>9,757,240</u>	<u>9,757,240</u>	<u>212,613</u>
19 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$7,272,473</u>	<u>\$7,272,473</u>	<u>(\$4,265,586)</u>

City of Little Rock, Arkansas
Monthly Financial Report
2015 Library Improvement Bond
For the Period Ended January 31, 2026
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jan 31, 2025 Unaudited</u>
REVENUES:					
1 Interest income	\$0	\$0	\$454	\$454	\$431
2 Miscellaneous	0	0	0	0	0
3 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>454</u>	<u>454</u>	<u>431</u>
EXPENDITURES:					
4 General Government	0	0	0	0	0
5 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
6 REVENUES OVER (UNDER) EXPENDITURES	0	0	454	454	431
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	<u>0</u>	<u>0</u>	<u>454</u>	<u>454</u>	<u>431</u>
14 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>287,425</u>	<u>287,425</u>	<u>280,644</u>
15 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$287,879</u>	<u>\$287,879</u>	<u>\$281,075</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 January 31, 2026
 (Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jan 31, 2025 Unaudited</u>
REVENUES:					
1 Interest income	\$0	\$0	\$734	\$734	\$2,846
2 Miscellaneous	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
3 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>734</u>	<u>734</u>	<u>2,846</u>
EXPENDITURES:					
4 Public Works Capital Outlay	<u>0</u>	<u>0</u>	<u>204,509</u>	<u>(204,509)</u>	<u>672,765</u>
5 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>204,509</u>	<u>(204,509)</u>	<u>672,765</u>
6 REVENUES OVER (UNDER) EXPENDITURES	0	0	(203,775)	(203,775)	(669,919)
OTHER FINANCING SOURCES (USES):					
7 Bond Proceeds	0	0	0	0	0
8 Bond Reoffering Premium	0	0	0	0	0
9 Discount on Bonds Issued	0	0	0	0	0
10 Cost of Issuance	0	0	0	0	0
11 Transfers In	0	0	0	0	0
12 Transfers Out	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
13 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	(203,775)	(203,775)	(669,919)
14 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>811,652</u>	<u>811,652</u>	<u>1,458,786</u>
15 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$607,877</u>	<u>\$607,877</u>	<u>\$788,867</u>

Expenditures include:	
Expended	\$0
Encumbered	<u>204,509</u>
Total	<u><u>\$204,509</u></u>

Note 1: As of January 31, 2026, 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 January 31, 2026
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jan 31, 2025 Unaudited</u>
REVENUES:					
1 General Property Taxes	\$0	\$0	\$0	\$0	\$6,798
2 Interest income	0	0	873	873	326
3 Miscellaneous	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>873</u>	<u>873</u>	<u>7,124</u>
EXPENDITURES:					
5 Street & Drainage	0	0	0	0	0
6 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
7 REVENUES OVER (UNDER) EXPENDITURES	0	0	873	873	7,124
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	873	873	7,124
12 BEGINNING FUND BALANCE	0	0	496,215	496,215	176,947
13 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$497,088</u>	<u>\$497,088</u>	<u>\$184,071</u>

City of Little Rock, Arkansas
Monthly Financial Report
2022 Capital Improvement Bonds
For the Period Ended January 31, 2026
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jan 31, 2025 Unaudited</u>
REVENUES:					
1 Intergovernmental	\$0	\$0	\$0	\$0	\$0
2 Interest income	0	0	163,187	163,187	177,649
3 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>163,187</u>	<u>163,187</u>	<u>177,649</u>
EXPENDITURES:					
4 General Administration Capital Outlay	0	0	0	0	10,984,321
5 District Courts Capital Outlay	0	0	0	0	0
6 Public Works Capital Outlay	0	0	7,175,841	(7,175,841)	9,520,356
7 Parks Capital Outlay	0	0	1,260,196	(1,260,196)	398,486
8 Zoo Capital Outlay	0	0	6,222,357	(6,222,357)	626,233
9 Fire Capital Outlay	0	0	10,078,878	(10,078,878)	14,227,482
5 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>24,737,272</u>	<u>(24,737,272)</u>	<u>35,756,878</u>
6 REVENUES OVER (UNDER) EXPENDITURES	0	0	(24,574,085)	(24,574,085)	(35,579,229)
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	<u>0</u>	<u>0</u>	<u>(24,574,085)</u>	<u>(24,574,085)</u>	<u>(35,579,229)</u>
14 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>39,550,042</u>	<u>39,550,042</u>	<u>75,750,795</u>
15 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$14,975,957</u>	<u>\$14,975,957</u>	<u>\$40,171,566</u>

Expenditures include:	
Expended	-\$307,292
Encumbered	<u>25,044,564</u>
Total	<u>\$24,737,272</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 January 31, 2026
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jan 31, 2025 Actual</u>
REVENUES:					
1 Interest income	\$0	\$0	\$1,392	\$1,392	\$51,367
2 Miscellaneous	0	0	0	0	0
3 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>1,392</u>	<u>1,392</u>	<u>51,367</u>
EXPENDITURES:					
4 General Government	0	0	131,324	(131,324)	1,971,674
5 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>131,324</u>	<u>(131,324)</u>	<u>1,971,674</u>
6 REVENUES OVER (UNDER) EXPENDITURES	0	0	(129,932)	(129,932)	(1,920,307)
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	(129,932)	(129,932)	(1,920,307)
15 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>444,251</u>	<u>444,251</u>	<u>13,074,592</u>
16 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$314,319</u>	<u>\$314,319</u>	<u>\$11,154,285</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 January 31, 2026
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jan 31, 2025 Unaudited</u>
REVENUES:					
1 Interest income	\$0	\$0	\$18	\$18	\$17
2 Miscellaneous	0	0	0	0	0
3 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>18</u>	<u>18</u>	<u>17</u>
EXPENDITURES:					
4 MacArthur Museum	0	0	0	0	0
5 Art Center Fund	0	0	0	0	0
6 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
7 REVENUES OVER (UNDER) EXPENDITURES	0	0	18	18	17
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	18	18	17
15 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>9,903</u>	<u>9,903</u>	<u>9,635</u>
16 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$9,921</u>	<u>\$9,921</u>	<u>\$9,652</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 January 31, 2026
 (Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jan 31, 2025 Unaudited</u>
REVENUES:					
1 Property Tax	\$0	\$0	\$0	\$0	\$0
2 Interest Income	0	0	615	615	586
3 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>615</u>	<u>615</u>	<u>586</u>
EXPENDITURES:					
4 Debt Service	0	0	0	0	0
5 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
6 REVENUES OVER (UNDER) EXPENDITURES	0	0	615	615	586
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	615	615	586
12 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>338,829</u>	<u>338,829</u>	<u>329,637</u>
13 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$339,444</u>	<u>\$339,444</u>	<u>\$330,223</u>

City of Little Rock, Arkansas
 Monthly Financial Report
 2013 & 2018 Capital Improvement Bonds Debt Service Fund
 For the Period Ended January 31, 2026
 (Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jan 31, 2025 Unaudited</u>
REVENUES:					
1 Property Tax	\$0	\$0	\$0	\$0	\$0
2 Interest Income	0	0	17	17	74
3 Miscellaneous	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>17</u>	<u>17</u>	<u>74</u>
EXPENDITURES:					
5 Debt Service	0	0	0	0	0
6 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
7 REVENUES OVER (UNDER) EXPENDITURES	0	0	17	17	74
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	17	17	74
12 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>9,203</u>	<u>0</u>	<u>8,801</u>
13 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$9,220</u>	<u>\$17</u>	<u>\$8,875</u>

City of Little Rock, Arkansas
Monthly Financial Report
2022A & 2022B Capital Improvement Bonds Debt Service Fund
For the Period Ended January 31, 2026
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jan 31, 2025 Unaudited</u>
REVENUES:					
1 Property Tax	\$0	\$0	\$184,000	\$184,000	\$505,250
2 Interest Income	0	0	54,068	54,068	63,977
3 Miscellaneous	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>238,068</u>	<u>238,068</u>	<u>569,227</u>
EXPENDITURES:					
5 Debt Service	0	0	3,600	(3,600)	43,250
6 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>3,600</u>	<u>(3,600)</u>	<u>43,250</u>
7 REVENUES OVER (UNDER) EXPENDITURES	0	0	234,468	234,468	525,977
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	234,468	234,468	525,977
12 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>18,775,362</u>	<u>0</u>	<u>18,776,840</u>
13 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$19,009,830</u>	<u>\$234,468</u>	<u>\$19,302,817</u>

City of Little Rock, Arkansas
Monthly Financial Report
2017 Capital Improvement Refunding Revenue Bond
For the Period Ended January 31, 2026
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jan 31, 2025 Unaudited</u>
REVENUES:					
1 Franchise Fees	\$0	\$0	\$189,656	\$189,656	\$198,164
2 Charges for Services	0	0	0	0	0
3 Interest income	0	0	54	54	163
4 Miscellaneous Revenue	0	0	0	0	0
5 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>189,710</u>	<u>189,710</u>	<u>198,327</u>
EXPENDITURES:					
6 Issuance Cost	0	0	0	0	0
7 Debt Service	0	0	0	0	0
8 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
9 REVENUES OVER (UNDER) EXPENDITURES	0	0	189,710	189,710	198,327
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	189,710	189,710	198,327
17 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>924,505</u>	<u>924,505</u>	<u>1,763,608</u>
18 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$1,114,215</u>	<u>\$1,114,215</u>	<u>\$1,961,935</u>

This Monthly Financial Report was distributed to the Little Rock Board of Directors on April 10, 2026.

City of Little Rock, Arkansas
 Monthly Financial Report
 2014 TIF #1 Capital Improvement Bonds Debt Service Fund
 For the Period Ended January 31, 2026
 (Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jan 31, 2025 Unaudited</u>
REVENUES:					
1 Property Tax	\$0	\$0	\$0	\$0	\$0
2 Interest Income	0	0	0	0	1,842
3 Miscellaneous	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,842</u>
EXPENDITURES:					
5 Debt Service	0	0	0	0	0
6 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
7 REVENUES OVER (UNDER) EXPENDITURES	0	0	0	0	1,842
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	0	0	1,842
12 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>14,563</u>	<u>14,563</u>	<u>561,885</u>
13 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$14,563</u>	<u>\$14,563</u>	<u>\$563,727</u>

City of Little Rock, Arkansas
Monthly Financial Report
2017 Library Refunding Bond Fund
For the Period Ended January 31, 2026
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jan 31, 2025 Unaudited</u>
REVENUES:					
1 Property Tax	\$0	\$0	\$0	\$0	\$0
2 Interest income	0	0	0	0	0
3 Miscellaneous	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
EXPENDITURES:					
5 Issuance Cost	0	0	0	0	0
6 Debt Service	0	0	0	0	0
7 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
8 REVENUES OVER (UNDER) EXPENDITURES	0	0	0	0	0
OTHER FINANCING SOURCES (USES):					
9 Transfer In	0	0	0	0	0
10 Transfers to Component Unit	0	0	0	0	0
11 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	0	0	0
12 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>263</u>	<u>263</u>	<u>256</u>
13 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$263</u>	<u>\$263</u>	<u>\$256</u>

City of Little Rock, Arkansas
 Monthly Financial Report
 2022 Library Construction and Refunding Bonds - Debt Service Fund
 For the Period Ended January 31, 2026
 (Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jan 31, 2025 Unaudited</u>
REVENUES:					
1 Property Tax	\$0	\$0	\$80,000	\$80,000	\$220,250
2 Interest income	0	0	21,407	21,407	26,489
3 Miscellaneous	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>101,407</u>	<u>101,407</u>	<u>246,739</u>
EXPENDITURES:					
5 Issuance Cost	0	0	0	0	0
6 Debt Service	0	0	0	0	0
7 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
8 REVENUES OVER (UNDER) EXPENDITURES	0	0	101,407	101,407	246,739
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	101,407	101,407	246,739
13 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>7,897,876</u>	<u>7,897,876</u>	<u>8,026,620</u>
14 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$7,999,283</u>	<u>\$7,999,283</u>	<u>\$8,273,359</u>

City of Little Rock, Arkansas
Monthly Financial Report
Hotel Tax Revenue
For the Period Ended January 31, 2026
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jan 31, 2025 Unaudited</u>
REVENUES:					
1 Hotel Gross Receipts Tax	\$0	\$0	\$218,599	\$218,599	\$210,324
2 Interest Income	0	0	704	704	2,284
3 Miscellaneous	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>219,303</u>	<u>219,303</u>	<u>212,608</u>
EXPENDITURES:					
5 Interest Expense	0	0	0	0	0
6 Debt Service	0	0	0	0	0
7 External Agency Support	0	0	0	0	0
8 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
9 REVENUES OVER (UNDER) EXPENDITURES	0	0	219,303	219,303	212,608
OTHER FINANCING SOURCES (USES):					
10 Bond Proceeds	0	0	0	0	0
11 Payment to Refunded Bond Escrow Agent	0	0	0	0	0
12 Transfers In	0	0	0	0	0
13 Transfer to Component Unit	0	0	0	0	0
14 Transfers Out	0	0	0	0	0
15 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	219,303	219,303	212,608
16 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>682,071</u>	<u>682,071</u>	<u>692,582</u>
17 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$901,374</u>	<u>\$901,374</u>	<u>\$905,190</u>

City of Little Rock, Arkansas
Monthly Financial Report
Fleet Services Fund
For the Period Ended January 31, 2026
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jan 31, 2025 Unaudited</u>
OPERATING REVENUES:					
1 Charges for services	\$18,200,453	\$1,516,704	\$1,403,435	(\$113,269)	\$1,469,923
2 Interest Income	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
3 TOTAL OPERATING REVENUES	<u>18,200,453</u>	<u>1,516,704</u>	<u>1,403,435</u>	<u>(113,269)</u>	<u>1,469,923</u>
OPERATING EXPENSES:					
4 Personnel Services	4,804,402	400,367	348,594	51,773	323,576
5 Supplies and materials	7,029,910	585,826	157,827	427,999	267,507
6 Services and other expenses	4,615,901	384,658	324,654	60,004	118,498
7 Repairs and maintenance	1,523,240	126,937	13,086	113,851	(55,695)
8 Depreciation and amortization	<u>247,000</u>	<u>20,583</u>	<u>29,273</u>	<u>(8,690)</u>	<u>(825)</u>
9 TOTAL OPERATING EXPENSES	<u>18,220,453</u>	<u>1,518,371</u>	<u>873,434</u>	<u>644,937</u>	<u>653,061</u>
10 OPERATING INCOME/(LOSS)	<u>(20,000)</u>	<u>(1,667)</u>	<u>530,001</u>	<u>531,668</u>	<u>816,862</u>
NONOPERATING REVENUES/(EXPENSES):					
11 Investment income	20,000	1,667	0	(1,667)	0
12 Debt Service					0
13 Gain (loss) on disposal of fixed assets	0	0	0	0	0
14 Other, net	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
15 INCOME (LOSS) BEFORE OPERATING TRANSFERS	<u>0</u>	<u>0</u>	<u>530,001</u>	<u>530,001</u>	<u>816,862</u>
OPERATING TRANSFERS:					
16 Operating transfers in	0	0	0	0	0
17 Operating transfers out	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
18 NET INCOME/(LOSS)	<u>0</u>	<u>0</u>	<u>530,001</u>	<u>530,001</u>	<u>816,862</u>
19 BEGINNING NET POSITION, AS ORIGINALLY REPORTED	<u>1,587,359</u>	<u>1,587,359</u>	<u>1,587,359</u>	<u>0</u>	<u>2,310,639</u>
20 ENDING NET POSITION	<u>\$1,587,359</u>	<u>\$1,587,359</u>	<u>\$2,117,360</u>	<u>\$530,001</u>	<u>\$3,127,501</u>

Analysis of Net Position

Cash	(\$1,899,400)
Receivable	15,014
Inventory	884,886
Capital Assets, net	3,854,046
Other Assets	1,180,327
Deferred Outflows	480,655
Liabilities	(2,374,002)
Deferred Inflows	<u>(24,166)</u>
 Net Position	 <u>\$2,117,360</u>

City of Little Rock, Arkansas
Monthly Financial Report
Vehicle Storage Facility Fund
For the Period Ended January 31, 2026
(Unaudited)

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Jan 31, 2025 Unaudited
OPERATING REVENUES:					
1 Licenses and permits	\$6,000	\$500	\$2,600	\$2,100	\$580
2 Charges for services	2,531,000	210,917	204,577	(6,340)	235,714
3 Other	0	0	0	0	0
4 TOTAL OPERATING REVENUES	<u>2,537,000</u>	<u>211,417</u>	<u>207,177</u>	<u>(4,240)</u>	<u>236,294</u>
OPERATING EXPENSES:					
5 Personnel Services	1,157,738	96,478	70,436	26,042	65,619
6 Supplies and materials	120,940	10,078	2,168	7,910	2,241
7 Services and other expenses	790,725	65,894	55,114	10,780	54,621
8 Repairs and maintenance	455,702	37,975	15,218	22,757	2,968
9 Depreciation and amortization	25,000	2,083	9,877	(7,794)	424
10 Refunds	0	0	0	0	0
11 TOTAL OPERATING EXPENSES	<u>2,550,105</u>	<u>212,509</u>	<u>152,813</u>	<u>59,696</u>	<u>125,873</u>
12 OPERATING INCOME/(LOSS)	<u>(13,105)</u>	<u>(1,092)</u>	<u>54,364</u>	<u>55,456</u>	<u>110,421</u>
NONOPERATING REVENUES/(EXPENSES):					
13 Investment income	136,100	11,342	5,599	(5,743)	4,590
14 Gain (loss) on disposal of fixed assets	0	0	0	0	0
15 Other, net	100	8	0	(8)	11
16 INCOME (LOSS) BEFORE OPERATING TRANSFERS	<u>123,095</u>	<u>10,258</u>	<u>59,963</u>	<u>49,705</u>	<u>115,022</u>
OPERATING TRANSFERS:					
17 Carryover- Prior Year	0	0	0	0	0
18 Operating transfers out	0	0	0	0	0
19 NET INCOME/(LOSS)	<u>123,095</u>	<u>10,258</u>	<u>59,963</u>	<u>49,705</u>	<u>115,022</u>
20 BEGINNING NET POSITION	<u>3,034,530</u>	<u>3,034,530</u>	<u>3,034,530</u>	<u>0</u>	<u>2,477,964</u>
21 ENDING NET POSITION	<u>\$3,157,625</u>	<u>\$3,044,788</u>	<u>\$3,094,493</u>	<u>\$49,705</u>	<u>\$2,592,986</u>

Analysis of Net Position	
Cash	\$3,167,339
Receivable	0
Inventory	0
Capital Assets, net	506,763
Other Assets	0
Deferred Outflows	80,109
Liabilities	(655,691)
Deferred Inflows	<u>(4,027)</u>
Net Position	<u>\$3,094,493</u>

City of Little Rock, Arkansas
Monthly Financial Report
Waste Disposal Fund
For the Period Ended January 31, 2026
(Unaudited)

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Jan 31, 2025 Unaudited
OPERATING REVENUES:					
1 Charges for services	\$32,680,633	\$2,723,386	\$2,120,696	(\$602,690)	\$2,076,029
2 Other	0	0	0	0	0
3 TOTAL OPERATING REVENUES	<u>32,680,633</u>	<u>2,723,386</u>	<u>2,120,696</u>	<u>(602,690)</u>	<u>2,076,029</u>
OPERATING EXPENSES:					
4 Personnel Services	9,605,806	800,484	812,006	(11,522)	809,213
5 Supplies and materials	1,729,929	144,161	64,898	79,263	66,687
6 Services and other expenses	7,058,321	588,193	0	588,193	503,269
7 Repairs and maintenance	4,965,793	413,816	352,811	61,005	335,188
8 Closure & Postclosure Costs	952,000	79,333	118,860	(39,527)	55,154
9 Depreciation and amortization	6,675,309	556,276	226,665	329,611	210,824
10 TOTAL OPERATING EXPENSES	<u>30,987,158</u>	<u>2,582,263</u>	<u>1,575,240</u>	<u>1,007,023</u>	<u>1,980,335</u>
11 OPERATING INCOME/(LOSS)	1,693,475	141,123	545,456	404,333	95,694
NONOPERATING REVENUES/(EXPENSES):					
12 Investment income	864,000	72,000	41,120	(30,880)	29,118
13 Interest expense	0	0	0	0	0
14 Gain (loss) on disposal of fixed assets	0	0	0	0	0
15 Other, net	0	0	30	30	0
16 INCOME (LOSS) BEFORE OPERATING TRANSFERS	<u>2,557,475</u>	<u>213,123</u>	<u>586,606</u>	<u>373,483</u>	<u>124,812</u>
OPERATING TRANSFERS:					
17 Operating transfers in	0	0	0	0	0
18 Operating transfers out	(2,449,848)	(204,154)	(2,313,177)	(2,109,023)	(2,198,893)
19 NET INCOME/(LOSS)	<u>107,627</u>	<u>8,969</u>	<u>(1,726,571)</u>	<u>(1,735,540)</u>	<u>(2,074,081)</u>
20 BEGINNING NET POSITION	<u>33,902,656</u>	<u>33,902,656</u>	<u>33,902,656</u>	<u>0</u>	<u>32,654,676</u>
21 ENDING NET POSITION	<u>\$34,010,283</u>	<u>\$33,911,625</u>	<u>\$32,176,085</u>	<u>(\$1,735,540)</u>	<u>\$30,580,595</u>

Analysis of Net Position

Cash	
Operating	\$20,597,126
Debt Reserve	-
Receivable	4,032,975
Inventory	-
Capital Assets, net	20,784,442
Other Assets	-
Deferred Outflows	640,874
Liabilities	(13,847,109)
Deferred Inflows	(32,222)
	<hr/>
Net Position	<u>\$32,176,086</u>

This Monthly Financial Report was distributed to the Little Rock Board of Directors on April 10, 2026.

City of Little Rock, Arkansas
Monthly Financial Report
Rivermarket Garage Fund
For the Period Ended January 31, 2026
(Unaudited)

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Jan 31, 2025 Unaudited
OPERATING REVENUES:					
1 Statehouse Parking	\$648,600	\$54,050	\$62,464	\$8,414	\$60,126
2 RiverMarket Parking	569,200	47,433	51,700	4,267	61,895
3 Business Licenses	346,600	28,883	341,391	312,508	170,604
4 Street Repairs	166,000	13,833	13,893	60	0
5 Parking Meters	473,800	39,483	37,949	(1,534)	43,571
6 Other	0	0		0	
7 TOTAL OPERATING REVENUES	<u>2,204,200</u>	<u>183,683</u>	<u>507,397</u>	<u>323,714</u>	<u>336,196</u>
OPERATING EXPENSES:					
8 Personnel Services	219,760	18,313	13,509	4,804	10,960
9 Supplies and materials	25,000	2,083	130	1,953	4,571
10 Repairs and maintenance	60,000	5,000	16,031	(11,031)	6,311
11 Services and other expenses	684,219	57,018	40,323	16,695	44,935
12 Depreciation and amortization	240,240	20,020	19,850	170	18,349
13 TOTAL OPERATING EXPENSES	<u>1,229,219</u>	<u>102,435</u>	<u>89,843</u>	<u>12,592</u>	<u>85,126</u>
14 OPERATING INCOME/(LOSS)	974,981	81,248	417,554	336,306	251,070
NONOPERATING REVENUES/(EXPENSES):					
15 Investment income	750,616	62,551	16,464	(46,087)	13,811
16 Debt Service	(29,626)	(2,469)	(3,510)	(1,041)	(3,435)
17 Interest expense	(128,485)	(10,707)	(10,643)	64	(13,878)
18 Gain (loss) on disposal of fixed assets	0	0	0	0	0
19 Other, net	0	0	0	0	0
20 INCOME (LOSS) BEFORE OPERATING TRANSFERS	<u>1,567,486</u>	<u>130,624</u>	<u>419,865</u>	<u>289,241</u>	<u>247,568</u>
OPERATING TRANSFERS:					
21 Operating transfers in	0	0	0	0	0
22 Operating transfers out	0	0	0	0	0
23 NET INCOME/(LOSS)	<u>1,567,486</u>	<u>130,624</u>	<u>419,865</u>	<u>289,241</u>	<u>247,568</u>
24 BEGINNING NET POSITION	10,727,196	10,727,196	10,727,196	0	9,314,696
25 ENDING NET POSITION	<u>\$12,294,682</u>	<u>\$10,857,820</u>	<u>\$11,147,061</u>	<u>\$289,241</u>	<u>\$9,562,264</u>

Analysis of Net Position

Cash	
Operating	\$6,554,390
Debt Reserve	1,653,272
Receivable	504,699
Inventory	-
Capital Assets, net	4,714,559
Other Assets	4,418,343
Liabilities	(2,616,668)
Deferred Inflows	(4,081,534)
Net Position	<u>\$11,147,061</u>

This Monthly Financial Report was distributed to the Little Rock Board of Directors on April 10, 2026.

City of Little Rock, Arkansas
Monthly Financial Report
Police Pension and Relief Fund
For the Period Ended January 31, 2026
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jan 31, 2025 Unaudited</u>
ADDITIONS:					
Contributions:					
1	Employer	\$0	\$0	\$0	\$0
2	Plan members	0	0	0	0
3	State insurance turnback and guarantee fund	0	0	0	0
4	Other	0	0	0	0
5	Total Contributions	<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
7	Realized gain (loss) on the sale of investments	0	0	0	0
8	Interest and dividends	0	0	0	0
9		0	0	0	0
10	Less investment expense	0	0	0	0
11	Net investment income (loss)	0	0	0	0
12	TOTAL ADDITIONS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
DEDUCTIONS:					
13	Benefits paid directly to participants	0	0	0	0
14	Administrative expenses	0	0	0	0
15		0	0	0	0
16	INCOME (LOSS) BEFORE OPERATING TRANSFERS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
OPERATING TRANSFERS:					
17	Operating transfers in	0	0	0	0
18	Operating transfers out	0	0	0	0
19	NET INCOME/(LOSS)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
20	NET POSITION HELD IN TRUST FOR PENSION BENEFITS, BEGINNING	<u>0</u>	<u>0</u>	<u>614,056</u>	<u>614,056</u>
21	NET POSITION HELD IN TRUST FOR PENSION BENEFITS, ENDING	<u>\$0</u>	<u>\$0</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 January 31, 2026
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jan 31, 2025 Unaudited</u>
ADDITIONS:					
Contributions:					
1	Employer	\$0	\$0	\$0	\$0
2	Plan members	0	0	0	0
3	State insurance turnback and guarantee fund	0	0	0	0
4	Other	0	0	0	0
5	Total Contributions	<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
7	Realized gain (loss) on the sale of investments	0	0	0	0
8	Interest and dividends	0	0	0	0
9		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
10	Less investment expense	0	0	0	0
11	Net investment income (loss)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
12	TOTAL ADDITIONS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
DEDUCTIONS:					
13	Benefits paid directly to participants	0	0	0	0
14	Administrative expenses	0	0	0	0
15		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
16	INCOME (LOSS) BEFORE OPERATING TRANSFERS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
OPERATING TRANSFERS:					
17	Operating transfers in	0	0	0	0
18	Operating transfers out	0	0	0	0
19	NET INCOME/(LOSS)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
20	NET POSITION HELD IN TRUST FOR PENSION BENEFITS, BEGINNING	<u>0</u>	<u>0</u>	<u>625,283</u>	<u>625,283</u>
21	NET POSITION HELD IN TRUST FOR PENSION BENEFITS, ENDING	<u>\$0</u>	<u>\$0</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 January 31, 2026
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jan 31, 2025 Unaudited</u>
ADDITIONS:					
Contributions:					
1	\$0	\$0	\$0	\$0	\$0
2	0	0	0	0	0
3	0	0	0	0	0
4	0	0	0	0	0
5	Total Contributions	0	0	0	0
Investment income (loss):					
6	0	0	231,724	231,724	259,797
7	0	0	0	0	34,095
8	0	0	87,597	87,597	11,429
9	0	0	319,321	319,321	305,321
10	0	0	(9,699)	(9,699)	(9,575)
11	0	0	309,622	309,622	295,746
12	TOTAL ADDITIONS	0	309,622	309,622	295,746
DEDUCTIONS:					
13	0	0	123,390	(123,390)	120,539
14	0	0	0	0	0
15	0	0	0	0	4,220
16	TOTAL DEDUCTIONS	0	123,390	(123,390)	124,759
17	NET INCREASE (DECREASE)	0	186,232	186,232	170,987
18	NET POSITION HELD IN TRUST FOR PENSION BENEFITS, BEGINNING	0	11,248,142	11,248,142	11,371,710
19	NET POSITION HELD IN TRUST FOR PENSION BENEFITS, ENDING	\$0	\$11,434,374	\$11,434,374	\$11,542,697

This Monthly Financial Report was distributed to the Little Rock Board of Directors on April 10, 2026.

City of Little Rock, Arkansas
Monthly Financial Report
Non-Uniform Defined Contribution Fund
For the Period Ended January 31, 2026
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jan 31, 2025 Unaudited</u>
ADDITIONS:					
Contributions:					
1					
2	\$0	\$0	\$0	\$0	\$0
3	0	0	0	0	0
4	0	0	0	0	0
5	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Investment income (loss):					
6	0	0	155,436	155,436	184,287
7	0	0	0	0	0
8	0	0	48,828	48,828	2,807
9	<u>0</u>	<u>0</u>	<u>204,264</u>	<u>204,264</u>	<u>187,094</u>
10	0	0	(6,034)	(6,034)	(1,324)
11	<u>0</u>	<u>0</u>	<u>198,230</u>	<u>198,230</u>	<u>185,770</u>
12	<u>0</u>	<u>0</u>	<u>198,230</u>	<u>198,230</u>	<u>185,770</u>
DEDUCTIONS:					
13	0	0	0	0	5,709
14	0	0	0	0	0
15	0	0	0	0	2,500
16	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>8,209</u>
17	<u>0</u>	<u>0</u>	<u>198,230</u>	<u>198,230</u>	<u>177,561</u>
18	<u>0</u>	<u>0</u>	<u>7,057,674</u>	<u>7,057,674</u>	<u>7,614,568</u>
19	<u>\$0</u>	<u>\$0</u>	<u>\$7,255,904</u>	<u>\$7,255,904</u>	<u>\$7,792,129</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 January 31, 2026
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jan 31, 2025 Unaudited</u>
ADDITIONS:					
Contributions:					
1	\$0	\$0	\$0	\$0	\$0
2	0	0	0	0	0
3	0	0	0	0	0
4	0	0	0	0	0
5	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Investment income (loss):					
6	0	0	0	0	0
7	0	0	0	0	0
8	0	0	0	0	0
9	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
10	0	0	0	0	0
11	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
12	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
DEDUCTIONS:					
13	0	0	0	0	0
14	0	0	0	0	0
15	0	0	0	0	0
16	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
17	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
18	<u>0</u>	<u>0</u>	<u>6,995,522</u>	<u>6,995,522</u>	<u>7,934,122</u>
19	<u>\$0</u>	<u>\$0</u>	<u>\$6,995,522</u>	<u>\$6,995,522</u>	<u>\$7,934,122</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 January 31, 2026
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jan 31, 2025 Unaudited</u>	
ADDITIONS:						
Contributions:						
1	Employer	\$0	\$0	\$662,067	\$662,067	\$465,750
2	Plan members	0	0	331,538	331,538	232,993
3	Participant Directed Transfer	0	0	145	145	0
4	State insurance turnback and guarantee fund	0	0	0	0	0
5	Other	0	0	0	0	0
6	Total Contributions	<u>0</u>	<u>0</u>	<u>993,750</u>	<u>993,750</u>	<u>698,743</u>
Investment income (loss):						
7	Net increase (decrease) in fair value of investments	0	0	2,534,229	2,534,229	2,729,594
8	Realized gain (loss) on the sale of investments	0	0	0	0	0
9	Interest and dividends	0	0	1,010,144	1,010,144	147,243
10		<u>0</u>	<u>0</u>	<u>3,544,373</u>	<u>3,544,373</u>	<u>2,876,837</u>
11	Less investment expense	0	0	(142,362)	(142,362)	(123,686)
12	Net investment income (loss)	<u>0</u>	<u>0</u>	<u>3,402,011</u>	<u>3,402,011</u>	<u>2,753,151</u>
13	TOTAL ADDITIONS	<u>0</u>	<u>0</u>	<u>4,395,761</u>	<u>4,395,761</u>	<u>3,451,894</u>
DEDUCTIONS:						
14	Benefits paid directly to participants	0	0	418,705	(418,705)	357,598
15	Administrative expenses	0	0	0	0	36,560
16	TOTAL DEDUCTIONS	<u>0</u>	<u>0</u>	<u>418,705</u>	<u>(418,705)</u>	<u>394,158</u>
17	NET INCREASE (DECREASE)	<u>0</u>	<u>0</u>	<u>3,977,056</u>	<u>3,977,056</u>	<u>3,057,736</u>
18	NET POSITION HELD IN TRUST FOR PENSION BENEFITS, BEGINNING	<u>0</u>	<u>0</u>	<u>135,740,363</u>	<u>135,740,363</u>	<u>118,169,083</u>
19	NET POSITION HELD IN TRUST FOR PENSION BENEFITS, ENDING	<u>\$0</u>	<u>\$0</u>	<u>\$139,717,419</u>	<u>\$139,717,419</u>	<u>\$121,226,819</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 January 31, 2026
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jan 31, 2025 Unaudited</u>
ADDITIONS:					
Contributions:					
1	Employer	\$0	\$0	\$0	\$0
2	Plan members	0	0	0	0
3	State insurance turnback and guarantee fund	0	0	0	0
4	Other	0	0	0	0
5	Total Contributions	<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	295,673	295,673
7	Realized gain (loss) on the sale of investments	0	0	0	0
8	Interest and dividends	0	0	24,234	24,234
9		<u>0</u>	<u>0</u>	<u>319,907</u>	<u>319,907</u>
10	Less investment expense	0	0	39,860	39,860
11	Net investment income (loss)	<u>0</u>	<u>0</u>	<u>280,047</u>	<u>280,047</u>
12	TOTAL ADDITIONS	<u>0</u>	<u>0</u>	<u>280,047</u>	<u>280,047</u>
DEDUCTIONS:					
13	Benefits paid directly to participants	0	0	0	0
14	Administrative expenses	0	0	0	0
15	TOTAL DEDUCTIONS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
16	NET INCREASE (DECREASE)	<u>0</u>	<u>0</u>	<u>280,047</u>	<u>280,047</u>
17	NET POSITION HELD IN TRUST FOR PENSION BENEFITS, BEGINNING	<u>0</u>	<u>0</u>	<u>16,424,328</u>	<u>16,424,328</u>
18	NET POSITION HELD IN TRUST FOR PENSION BENEFITS, ENDING	<u>\$0</u>	<u>\$0</u>	<u>\$16,704,375</u>	<u>\$16,704,375</u>

This Monthly Financial Report was distributed to the Little Rock Board of Directors on April 10, 2026.

City of Little Rock, Arkansas
Monthly Financial Report
Courts Trust Fund
For the Period Ended January 31, 2026
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jan 31, 2025 Unaudited</u>
ADDITIONS:					
1	\$0	\$0	\$184,842	\$184,842	\$253,303
2	0	0	314	314	0
3	0	0	0	0	0
4	Total Additions	0	185,156	185,156	253,303
DEDUCTIONS:					
5	0	0	184,842	(184,842)	255,772
6	0	0	0	0	0
7	Total Deductions	0	184,842	184,842	255,772
8	NET INCREASE (DECREASE) in NET POSITION	0	314	314	(2,469)
9	NET POSITION, BEGINNING	0	40,143	0	(25,905)
10	NET POSITION, ENDING	\$0	\$40,457	\$40,457	(\$28,374)

This Monthly Financial Report was distributed to the Little Rock Board of Directors on April 10, 2026.

Accounts Payable, Bonds Payable and Other Payables
For the Period Ended January 31, 2026

<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	\$3,173,251						\$59,061,135	\$3,270,715
108 General - Special Projects	550,335						1,103,788	11,217,287
110 Seized Money		391,045					391,045	103,997
140 Franchise Fee Collection							0	0
200 Street	22,372			8,318,967			8,341,339	86,209
205 Street - Special Projects	48,098						48,098	2,566,546
210 Special Projects	85,705			16,399			102,104	861,027
220 911							0	68,313
230 CDBG	80						80	193,959
240 HIPP	2,865						2,865	734,129
250 NHSP							0	0
270 Grants	302,120			0			302,120	9,348,619
271 American Rescue Plan Act	115,358			597,399			712,757	186,877
324 2015 Library Improvement Bonds							0	0
325 Short Term Financing Capital Improvements	4,392						4,392	2,438,629
326 2012-2021 Capital Project Fund	97,273						97,273	1,151,951
331 2018 Capital Improvement Bond							0	204,509
332 2022 Capital Improvement Bond	258,050						258,050	25,044,564
352 TIF - Port Authority				168,839			168,839	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			17,337,103			17,376,753	0
540 2017 Capital Improvement Refunding Revenue Bond							0	0
551 TIF #1 2014 Cap Improvement Bond Debt Service				889,661			889,661	0
560 2017 Library Refunding Bond Fund							-	0
561 2022 Library Improvement Bond Fund	49,352			7,495,761			7,545,113	0
570 2018 Hotel Gross Receipts Tax Debt Service							0	0
600 Fleet	286,498	1,472,468	615,036		24,166		2,398,168	0
601 Vehicle Storage Facility	180,067	350,621	22,276	102,727	4,027		659,718	0
603 Waste Disposal	1,312,230	1,876,266	10,658,613		32,222		13,879,331	0
612 Rivermarket Garage Fund	208,803		16,761	6,104	4,081,533	2,385,000	6,698,201	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			81,974				116,393	0
940 Accounts Payable Clearing Fund	34,419						669,774	0
Totals	<u>\$7,440,692</u>	<u>\$13,320,584</u>	<u>\$14,487,190</u>	<u>\$78,535,809</u>	<u>\$4,657,722</u>	<u>\$2,385,000</u>	<u>\$120,826,997</u>	<u>\$57,477,331</u>

SUMMARY OF BOND INDEBTEDNESS
For the Period Ended January 31, 2026

<u>GENERAL OBLIGATION DEBT</u>	<u>TRUSTEE</u>	<u>ORIGINAL AMOUNT</u>	<u>MATURITY DATE</u>	<u>INTEREST RATE</u>	<u>PRINCIPAL BALANCE AT 12/31/2025</u>	<u>BONDS ISSUED 2025</u>	<u>PRINCIPAL PAID IN 2025</u>	<u>BONDS RETIRED 2025</u>	<u>PRINCIPAL BALANCE AT 1/31/2026</u>	<u>INTEREST PAID IN 2025</u>
2022 Library Construction and Refunding Bonds	Regions Bank (Paying Agent & Registrar)	40,770,000	3/1/2036	4.10% - 5.00%	31,075,000				31,075,000	
2022A Limited Tax Capital Improvement Bonds	First Security Bank (Paying Agent & Registrar)	53,510,000	2/1/2043	3.875% - 5.00%	33,195,000				33,195,000	
2024A Limited Tax Capital Improvement Bonds	First Security Bank (Paying Agent & Registrar)	26,565,000	2/1/1945	3.65% - 5.00%	26,565,000				26,565,000	
2024B Limited Tax Capital Improvement Bonds	First Security Bank (Paying Agent & Registrar)	10,745,000	2/1/2028	4.50% - 4.52%	10,745,000				10,745,000	
<u>SPECIAL TAX BONDS</u>										
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%	28,385,000		1,478,162		28,906,838	
<u>REVENUE BONDS</u>										
2003 Capital Improvement and Refunding-Parking Projects	U.S. Bank	11,855,000	7/1/2028	1.50% - 5.30%	2,385,000				2,385,000	63,203
2017 Capital Improvement and Refunding Revenue Bonds	First Security Bank	17,875,000	10/1/2033	2.00% - 5.00%	10,270,000				10,270,000	
<u>TEMPORARY NOTE</u>										
2021 Temporary Note	Regions Capital Advantage, Inc.	5,925,000	8/17/2026	0.84%	1,204,909				1,204,909	
2023 Temporary Note	Regions Capital Advantage, Inc.	7,400,000	1/10/2028	3.70%	4,600,585				4,600,585	170,222
2024 Temporary Note	First Security Bank	12,000,000	5/22/2029	6.93%	12,000,000				12,000,000	
2025 Temporary Note	Regions Capital Advantage, Inc.	6,500,000	9/23/2030	3.49%	6,500,000				6,500,000	
Grand Total		<u>\$225,715,000</u>			<u>\$166,925,494</u>	<u>\$0</u>	<u>\$1,478,162</u>	<u>\$0</u>	<u>\$165,447,332</u>	<u>\$233,424</u>

City of Little Rock, Arkansas
Monthly Financial Report
Definitions
For the Period Ended January 31, 2026
(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.