

City of Little Rock, Arkansas  
Monthly Financial Report  
General Fund  
For the Period Ended December 31, 2024  
(Unaudited)

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Dec 31, 2023 Unaudited
<b>REVENUES:</b>					
1 General property taxes	\$38,265,638	\$38,265,638	\$39,091,658	\$826,020	\$36,110,954
2 Sales taxes	141,513,161	141,513,161	142,284,445	771,284	142,611,135
3 Licenses and permits	14,012,300	14,012,300	14,028,177	15,877	13,615,339
4 Intergovernmental	12,272,066	12,272,066	12,282,469	10,403	10,679,833
5 Charges for services	12,142,790	12,142,790	12,483,807	341,017	12,223,382
6 Fines and fees	1,920,350	1,920,350	2,177,126	256,776	1,909,430
7 Utility franchise fees	33,641,950	33,641,950	31,977,236	(1,664,714)	32,227,202
8 Investment income	183,300	183,300	3,311,563	3,128,263	2,448,434
9 Miscellaneous	1,027,700	1,027,700	1,047,021	19,321	1,166,618
10 <b>TOTAL REVENUES</b>	<u>254,979,255</u>	<u>254,979,255</u>	<u>258,683,502</u>	<u>3,704,247</u>	<u>252,992,327</u>
<b>EXPENDITURES:</b>					
<b>GENERAL GOVERNMENT:</b>					
11 Executive Administration	30,744,614	30,744,614	28,142,834	2,601,780	26,163,912
12 Board of Directors	395,993	395,993	435,755	(39,762)	374,726
13 Community Programs	241,193	241,193	85,434	155,759	249,452
14 City Attorney	2,611,393	2,611,393	2,953,374	(341,981)	2,265,540
15 District Court - First Division (Criminal)	1,465,571	1,465,571	1,461,552	4,019	1,341,708
16 District Court - Third Division (Environmental)	632,681	632,681	628,858	3,823	588,905
17 District Court - Second Division (Traffic)	1,348,404	1,348,404	1,364,333	(15,929)	1,291,258
18 Finance	5,125,685	5,125,685	4,933,630	192,055	4,433,797
19 Human Resources	2,705,153	2,705,153	3,100,244	(395,091)	2,698,084
20 Information Technology	7,989,940	7,989,940	8,358,806	(368,866)	7,015,724
21 Planning and Development	3,544,010	3,544,010	3,642,043	(98,033)	3,385,689
22 <b>TOTAL GENERAL GOVERNMENT</b>	<u>56,804,637</u>	<u>56,804,637</u>	<u>55,106,863</u>	<u>1,697,774</u>	<u>49,808,795</u>
23 PUBLIC WORKS	1,150,794	1,150,794	1,165,422	(14,628)	1,128,048
24 PARKS & RECREATION	11,191,463	11,191,463	11,320,387	(128,924)	10,487,191
25 RIVERMARKET	1,119,224	1,119,224	1,199,802	(80,578)	998,408
26 GOLF	1,719,443	1,719,443	2,275,695	(556,252)	2,015,809
27 JIM DAILEY FITNESS & AQUATICS	884,198	884,198	1,150,341	(266,143)	1,023,902
28 ZOO	7,168,336	7,168,336	8,075,008	(906,672)	8,177,124
29 FIRE	54,743,951	54,743,951	58,005,205	(3,261,254)	58,286,738
30 POLICE	84,150,251	84,150,251	88,614,733	(4,464,482)	81,313,421
31 911 OPERATIONS	4,596,904	4,596,904	5,095,202	(498,298)	4,356,692
32 HOUSING & NEIGHBORHOOD PROGRAMS	7,028,074	7,028,074	7,560,459	(532,385)	6,218,836
33 DEBT SERVICE:					
34 Principal	3,740,323	3,740,323	3,740,739	(416)	4,368,097
35 Fiscal Charges on Long Term Debt	330,584	330,584	330,792	(208)	208,557
36 CAPITAL OUTLAY	63,325	63,325	138,492	(75,167)	3,787,240
37 VACANCY SAVINGS	0	0	0	0	0
38 <b>TOTAL EXPENDITURES</b>	<u>234,691,507</u>	<u>234,691,507</u>	<u>243,779,140</u>	<u>(9,087,633)</u>	<u>232,178,858</u>
39 <b>REVENUES OVER (UNDER) EXPENDITURES</b>	<u>20,287,748</u>	<u>20,287,748</u>	<u>14,904,362</u>	<u>(5,383,386)</u>	<u>20,813,469</u>
<b>OTHER FINANCING SOURCES/(USES):</b>					
40 LEASES	0	0	0	0	215,125
41 SBITA	0	0	0	0	3,518,375
42 CARRYOVER - PRIOR YEAR	0	0	0	0	0
43 TRANSFERS IN	2,669,807	2,669,807	1,462,307	(1,207,500)	1,564,826
44 TRANSFERS OUT	(21,917,650)	(21,917,650)	(21,682,914)	234,736	(15,461,650)
<b>REVENUES AND OTHER FINANCING SOURCES OVER (UNDER)</b>					
45 <b>EXPENDITURES AND OTHER FINANCING USES</b>	1,039,905	1,039,905	(5,316,245)	(6,356,150)	10,650,145
46 <b>BEGINNING FUND BALANCE</b>	\$42,317,956	42,317,956	42,317,956	0	29,569,688
47 <b>ENDING FUND BALANCE (Notes 1 and 2)</b>	<u>\$43,357,861</u>	<u>\$43,357,861</u>	<u>\$37,001,711</u>	<u>(\$6,356,150)</u>	<u>\$40,219,833</u>

Note 1: Total encumbrances included in the reported expenditures are \$3,804,677.

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 December 31, 2024 fund balance in Fund 108 is \$38,657,613.  
The December 31, 2024 fund balance in Fund 110 is \$196,064.

City of Little Rock, Arkansas  
Monthly Financial Report  
General Fund Special Projects Fund  
For the Period Ended December 31, 2024  
(Unaudited)

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	45,291 Unaudited
<b>REVENUES:</b>					
1 Charges for services	\$0	\$0	83,048	83,048	198,537
2 Fines and fees	0	0	75,414	75,414	66,565
3 Intergovernmental	0	0	-	-	-
4 Interest income	0	0	-	-	-
5 Miscellaneous	0	0	286,478	286,478	279,830
6 <b>TOTAL REVENUES</b>	<u>0</u>	<u>0</u>	<u>444,940</u>	<u>444,940</u>	<u>544,932</u>
<b>EXPENDITURES:</b>					
7 Executive Administration	0	0	10,605,040	(10,605,040)	4,753,718
8 City Attorney	0	0	-	-	-
9 Finance	0	0	84,326	(84,326)	41,541
10 Information Technology	0	0	223,838	(223,838)	510,199
12 Human Resources	0	0	491,148	(491,148)	547,752
13 Planning	0	0	297,647	(297,647)	226,595
14 Community Programs	0	0	9,320,032	(9,320,032)	6,309,867
15 Public Works	0	0	1,923,932	(1,923,932)	603,244
16 Parks and Recreation	0	0	1,230,824	(1,230,824)	546,670
17 Jim Dailey Fitness and Aquatics	0	0	600,000	(600,000)	-
18 Fire	0	0	42,535	(42,535)	210,583
19 Police	0	0	1,028,212	(1,028,212)	1,358,564
20 Housing	0	0	1,762,267	(1,762,267)	1,455,739
21 Fleet	0	0	127,849	(127,849)	(4,673)
22 Zoo	0	0	908,042	(908,042)	1,178,760
23 Debt Service:					
24 Principal	0	0	-	-	1,133,053
25 Fiscal Charges on Long Term Debt	0	0	-	-	72,704
26 Capital Outlay	0	0	4,812,387	(4,812,387)	6,166,601
27 <b>TOTAL EXPENDITURES</b>	<u>0</u>	<u>0</u>	<u>33,458,079</u>	<u>(33,458,079)</u>	<u>25,110,917</u>
28 <b>REVENUES OVER (UNDER) EXPENDITURES</b>	0	0	(33,013,139)	33,903,019	(24,565,985)
<b>OTHER FINANCING SOURCES (USES):</b>					
29 Transfers In	0	0	22,530,136	22,530,136	15,772,044
30 Transfers Out	0	0	(235,610)	(235,610)	(4,500)
<b>REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>					
31	0	0	(10,718,613)	(10,718,613)	(8,798,441)
32 <b>BEGINNING FUND BALANCE</b>	<u>0</u>	<u>0</u>	<u>49,376,226</u>	<u>49,376,226</u>	<u>53,225,661</u>
33 <b>ENDING FUND BALANCE (Note 1)</b>	<u>\$0</u>	<u>\$0</u>	<u>38,657,613</u>	<u>38,657,613</u>	<u>44,427,220</u>

Note 1: As of December 31, 2024, fund balance is comprised of 319 special projects.

City of Little Rock, Arkansas  
Monthly Financial Report  
Seized Money Fund  
For the Period Ended December 31, 2024  
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Dec 31, 2023 Unaudited</u>
<b>REVENUES:</b>					
1 Charges for services	\$0	\$0	\$0	\$0	\$0
2 Interest income	0	0	13,941	13,941	10,763
3 Miscellaneous	0	0	137,744	137,744	125,223
4 <b>TOTAL REVENUES</b>	<u>0</u>	<u>0</u>	<u>151,685</u>	<u>151,685</u>	<u>135,986</u>
<b>EXPENDITURES:</b>					
5 Police	0	0	223,934	(223,934)	180,268
6 <b>TOTAL EXPENDITURES</b>	<u>0</u>	<u>0</u>	<u>223,934</u>	<u>(223,934)</u>	<u>180,268</u>
7 <b>REVENUES OVER (UNDER) EXPENDITURES</b>	0	0	(72,249)	(72,249)	(44,282)
<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	(72,249)	(72,249)	(44,282)
11 <b>BEGINNING FUND BALANCE</b>	<u>0</u>	<u>0</u>	<u>268,313</u>	<u>268,313</u>	<u>312,142</u>
12 <b>ENDING FUND BALANCE</b>	<u>\$0</u>	<u>\$0</u>	<u>\$196,064</u>	<u>\$196,064</u>	<u>\$267,860</u>

City of Little Rock, Arkansas  
Monthly Financial Report  
Franchise Fee Collection Fund  
For the Period Ended December 31, 2024  
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Dec 31, 2023 Unaudited</u>
<b>REVENUES:</b>					
1 Utility franchise fees	\$0	\$0	(41,101)	(\$41,101)	\$609,482
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>(41,101)</u>	<u>(41,101)</u>	<u>609,482</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	(41,101)	(41,101)	609,482
<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	(41,101)	(41,101)	609,482
11 <b>BEGINNING FUND BALANCE</b>	<u>0</u>	<u>0</u>	<u>609,481</u>	<u>609,481</u>	<u>(1)</u>
12 <b>ENDING FUND BALANCE</b>	<u>\$0</u>	<u>\$0</u>	<u>\$568,380</u>	<u>\$568,380</u>	<u>\$609,481</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 December 31, 2024  
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Dec 31, 2023 Unaudited</u>
<b>REVENUES:</b>					
1 General property taxes	\$7,850,897	\$7,850,897	\$8,081,011	\$230,114	\$7,465,459
2 Licenses and permits	18,100	18,100	17,290	(810)	14,690
3 Intergovernmental	16,491,100	16,491,100	16,677,301	186,201	17,031,397
4 Charges for services	36,900	36,900	34,131	(2,769)	40,970
5 Investment income	1,011,600	1,011,600	1,895,725	884,125	1,251,808
6 Miscellaneous	37,000	37,000	58,734	21,734	52,058
7 <b>TOTAL REVENUES</b>	<u>25,445,597</u>	<u>25,445,597</u>	<u>26,764,192</u>	<u>1,318,595</u>	<u>25,856,382</u>
<b>EXPENDITURES:</b>					
Public Works:					
8 General Administration	3,056,301	3,056,301	3,124,747	(68,446)	2,970,081
9 Operations Administration	617,397	617,397	623,088	(5,691)	585,154
10 Street & Drainage Maintenance	8,713,707	8,713,707	8,338,761	374,946	7,100,447
11 Storm Drainage Maintenance	1,298,796	1,298,796	974,105	324,691	1,038,474
12 Work Pool	140,769	140,769	89,357	51,412	79,129
13 Resource Control & Scheduling	405,362	405,362	405,609	(247)	400,070
14 Control Devices	1,076,427	1,076,427	1,001,682	74,745	1,003,211
15 Signals	961,667	961,667	1,276,113	(314,446)	963,962
16 Parking Meters	143,994	143,994	121,555	22,439	136,795
17 Civil Engineering	1,699,085	1,699,085	1,326,651	372,434	1,387,305
18 Traffic Engineering	3,800,347	3,800,347	3,781,072	19,275	3,425,010
19 Parking Enforcement	340,296	340,296	299,852	40,444	261,559
20 Capital Outlay	0	0	0	0	17,860
21 Debt Service	0	0	2,583	(2,583)	2,494
22 <b>TOTAL EXPENDITURES</b>	<u>22,254,148</u>	<u>22,254,148</u>	<u>21,365,175</u>	<u>888,973</u>	<u>19,371,551</u>
23 <b>REVENUES OVER (UNDER) EXPENDITURES</b>	3,191,449	3,191,449	5,399,017	2,207,568	6,484,831
<b>OTHER FINANCING SOURCES (USES):</b>					
24 Leases	0	0	0	0	15,277
25 Transfers In	284,000	284,000	284,000	0	284,000
26 Transfers Out	(12,036,217)	(12,036,217)	(2,874,217)	9,162,000	(2,827,217)
27 <b>REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	(8,560,768)	(8,560,768)	2,808,802	11,369,568	3,956,891
28 <b>BEGINNING FUND BALANCE</b>	<u>27,773,048</u>	<u>27,773,048</u>	<u>27,773,048</u>	<u>0</u>	<u>23,750,205</u>
29 <b>ENDING FUND BALANCE (Note 1)</b>	<u>\$19,212,280</u>	<u>\$19,212,280</u>	<u>\$30,581,850</u>	<u>\$11,369,568</u>	<u>\$27,707,096</u>

Note 1: Fund 205, Street Special Projects Fund, is considered part of the Street Fund.  
The December 31, 2024 fund balance in Fund 205 is \$2,483,790.

City of Little Rock, Arkansas  
Monthly Financial Report  
Street Fund Special Projects Fund  
For the Period Ended December 31, 2024  
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Dec 31, 2023 Unaudited</u>
<b>REVENUES:</b>					
1 Charges for services	\$0	\$0	\$232,475	\$232,475	\$0
2 Interest income	0	0	0	0	0
3 Miscellaneous	0	0	18,468	18,468	87,160
4 <b>TOTAL REVENUES</b>	<u>0</u>	<u>0</u>	<u>250,943</u>	<u>250,943</u>	<u>87,160</u>
<b>EXPENDITURES:</b>					
5 Public Works	0	0	2,944,771	(2,944,771)	1,233,674
6 Capital Outlay	0	0	2,402,664	(2,402,664)	3,121,160
7 <b>TOTAL EXPENDITURES</b>	<u>0</u>	<u>0</u>	<u>5,347,435</u>	<u>(5,347,435)</u>	<u>4,354,834</u>
8 <b>REVENUES OVER (UNDER) EXPENDITURES</b>	0	0	(5,096,492)	(5,096,492)	(4,267,674)
<b>OTHER FINANCING SOURCES (USES):</b>					
9 Transfers In	0	0	2,268,411	2,268,411	2,290,000
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	(2,828,081)	(2,828,081)	(1,977,674)
12 <b>BEGINNING FUND BALANCE</b>	<u>0</u>	<u>0</u>	<u>5,311,871</u>	<u>5,311,871</u>	<u>5,069,821</u>
13 <b>ENDING FUND BALANCE (Note 1)</b>	<u>\$0</u>	<u>\$0</u>	<u>\$2,483,790</u>	<u>\$2,483,790</u>	<u>\$3,092,147</u>

Note 1: Fund balance is comprised of 38 special projects.

City of Little Rock, Arkansas  
Monthly Financial Report  
Emergency 911 Fund  
For the Period Ended December 31, 2024  
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Dec 31, 2023 Unaudited</u>
<b>REVENUES:</b>					
1 Charges for services	\$0	\$0	\$1,195,091	\$1,195,091	\$1,349,247
2 Interest income	0	0	343,675	343,675	202,578
3 Miscellaneous	0	0	0	0	0
4 <b>TOTAL REVENUES</b>	<u>0</u>	<u>0</u>	<u>1,538,766</u>	<u>1,538,766</u>	<u>1,551,825</u>
<b>EXPENDITURES:</b>					
5 Police	0	0	366,486	(366,486)	360,891
6 Debt Service					
7 Capital Outlay			0	0	0
8 <b>TOTAL EXPENDITURES</b>	<u>0</u>	<u>0</u>	<u>366,486</u>	<u>(366,486)</u>	<u>360,891</u>
9 <b>REVENUES OVER (UNDER) EXPENDITURES</b>	0	0	1,172,280	1,172,280	1,190,934
<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	1,172,280	1,172,280	1,190,934
13 <b>BEGINNING FUND BALANCE</b>	<u>0</u>	<u>0</u>	<u>5,069,802</u>	<u>5,069,802</u>	<u>3,878,868</u>
14 <b>ENDING FUND BALANCE</b>	<u>\$0</u>	<u>\$0</u>	<u>\$6,242,082</u>	<u>\$6,242,082</u>	<u>\$5,069,802</u>

City of Little Rock, Arkansas  
Monthly Financial Report  
Special Projects Fund  
For the Period Ended December 31, 2024  
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Dec 31, 2023 Unaudited</u>
<b>REVENUES:</b>					
1 Licenses and permits	\$0	\$0	\$61,472	\$61,472	\$83,421
2 Intergovernmental	0	0	160,862	160,862	221,257
3 Charges for services	0	0	774,346	774,346	775,956
4 Fines and fees	0	0	729,813	729,813	710,438
5 Interest income	0	0	530,315	530,315	(34,174)
6 Miscellaneous	0	0	2,908,559	2,908,559	7,359,980
7 <b>TOTAL REVENUES</b>	<u>0</u>	<u>0</u>	<u>5,165,367</u>	<u>5,165,367</u>	<u>9,116,878</u>
<b>EXPENDITURES:</b>					
8 Executive Administration	0	0	183,991	(183,991)	865,142
9 Community Programs	0	0	0	0	0
10 City Attorney	0	0	0	0	0
11 District Court - First Division (Criminal)	0	0	12,544	(12,544)	5,034
12 District Court - Second Division (Traffic)	0	0	18,114	(18,114)	13,090
13 District Court - Third Division (Environmental)	0	0	0	0	657
14 Finance	0	0	205,212	(205,212)	202,562
15 Human Resources	0	0	74,441	(74,441)	72,409
16 Information Technology	0	0	0	0	0
17 Planning	0	0	43,918	(43,918)	136,539
18 Fleet	0	0	782,931	(782,931)	6,596
19 Public Works	0	0	(42,716)	42,716	17,791
20 Parks and Recreation	0	0	974,618	(974,618)	786,075
21 Jim Dailey Fitness & Aquatics	0	0	0	0	0
22 Fire	0	0	854,278	(854,278)	1,016,247
23 Police	0	0	129,831	(129,831)	27,029
24 Housing	0	0	237,353	(237,353)	153,278
25 Zoo	0	0	180	(180)	458
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	1,026,757	(1,026,757)	1,320,508
30 <b>TOTAL EXPENDITURES</b>	<u>0</u>	<u>0</u>	<u>4,501,452</u>	<u>(4,501,452)</u>	<u>4,623,415</u>
31 <b>REVENUES OVER (UNDER) EXPENDITURES</b>	0	0	663,915	663,915	4,493,463
<b>OTHER FINANCING SOURCES (USES):</b>					
32 Transfers In	0	0	(286)	(286)	0
33 Transfers Out	0	0	0	0	0
<b>REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>					
34	0	0	663,629	663,629	4,493,463
35 <b>BEGINNING FUND BALANCE</b>	<u>0</u>	<u>0</u>	<u>12,019,805</u>	<u>12,019,805</u>	<u>6,685,482</u>
36 <b>ENDING FUND BALANCE (Note 1)</b>	<u>\$0</u>	<u>\$0</u>	<u>\$12,683,434</u>	<u>\$12,683,434</u>	<u>\$11,178,945</u>

Note 1: Fund balance is comprised of 113 special projects.



City of Little Rock, Arkansas  
Monthly Financial Report  
Grant Fund  
For the Period Ended December 31, 2024  
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Dec 31, 2023 Unaudited</u>
<b>REVENUES:</b>					
1 Intergovernmental	\$0	\$0	\$12,566,530	\$12,566,530	\$4,965,966
2 Charges for Services	0	0	30	30	0
3 Interest income	0	0	21,596	21,596	12,514
4 Program income	0	0	0	0	0
5 Miscellaneous	0	0	666,097	666,097	276,093
<b>TOTAL REVENUES</b>	<u>0</u>	<u>0</u>	<u>13,254,253</u>	<u>13,254,253</u>	<u>5,254,573</u>
<b>EXPENDITURES:</b>					
6 General Government	0	0	1,208,654	(1,208,654)	5,352,417
7 Public Works	0	0	823,026	(823,026)	10,999,943
8 Parks & Recreation	0	0	1,445,711	(1,445,711)	572,818
9 Fleet	0	0	0	0	0
10 Zoo	0	0	0	0	0
11 Fire	0	0	2,243,754	(2,243,754)	773,893
12 Police	0	0	1,479,139	(1,479,139)	1,912,287
13 Housing	0	0	83,148	(83,148)	253,304
14 Capital Outlay	0	0	9,674,430	(9,674,430)	5,110,866
<b>TOTAL EXPENDITURES</b>	<u>0</u>	<u>0</u>	<u>16,957,862</u>	<u>(16,957,862)</u>	<u>24,975,528</u>
<b>15 REVENUES OVER (UNDER) EXPENDITURES</b>	0	0	(3,703,609)	(3,703,609)	(19,720,955)
<b>OTHER FINANCING SOURCES (USES):</b>					
16 Transfers In	0	0	234,736	234,736	0
17 Transfers Out	0	0	0	0	0
<b>18 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	0	0	(3,468,873)	(3,468,873)	(19,720,955)
<b>19 BEGINNING FUND BALANCE</b>	<u>0</u>	<u>0</u>	<u>(10,274,857)</u>	<u>17,775</u>	<u>22,973</u>
<b>20 ENDING FUND BALANCE</b>	<u>\$0</u>	<u>\$0</u>	<u>(\$13,743,730)</u>	<u>(\$13,743,730)</u>	<u>(\$19,697,982)</u>
Expenditures include:					
Expended	\$8,967,014				
Encumbered	7,990,848				
	<u>\$16,957,862</u>				

City of Little Rock, Arkansas  
Monthly Financial Report  
American Rescue Plan Act Fund  
For the Period Ended December 31, 2024  
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Dec 31, 2023 Unaudited</u>
<b>REVENUES:</b>					
1 Intergovernmental	\$0	\$0	14,526,309	\$14,526,309	\$8,521,875
2 Charges for Services	0	0	0	0	0
3 Interest income	0	0	880,889	880,889	1,124,962
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>15,407,198</u>	<u>15,407,198</u>	<u>9,646,837</u>
<b>EXPENDITURES:</b>					
6 General Government	0	0	2,833,049	(2,833,049)	3,725,900
7 Public Works	0	0	1,707,987	(1,707,987)	155,071
8 Parks & Recreation	0	0	2,924,902	(2,924,902)	15,141
9 Fleet	0	0	0	0	0
10 Fire	0	0	7,254,957	(7,254,957)	1,292,863
11 Police	0	0	2,254,365	(2,254,365)	845,720
12 Housing	0	0	662,915	(662,915)	431,661
13 Capital Outlay	0	0	4,753,885	(4,753,885)	8,241,808
<b>TOTAL EXPENDITURES</b>	<u>0</u>	<u>0</u>	<u>22,392,060</u>	<u>(22,392,060)</u>	<u>14,708,164</u>
<b>14 REVENUES OVER (UNDER) EXPENDITURES</b>	0	0	(6,984,862)	(6,984,862)	(5,061,327)
<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>	0	0	(6,984,862)	(6,984,862)	(5,061,327)
<b>18 BEGINNING FUND BALANCE</b>	<u>0</u>	<u>0</u>	<u>1,287,434</u>	<u>1,287,434</u>	<u>355,660</u>
<b>19 ENDING FUND BALANCE</b>	<u>\$0</u>	<u>\$0</u>	<u>(\$5,697,428)</u>	<u>(\$5,697,428)</u>	<u>(\$4,705,667)</u>

Expenditures include:	
Expended	\$15,534,479
Encumbered	6,857,580
	<u>\$22,392,059</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 December 31, 2024  
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Dec 31, 2023 Unaudited</u>
<b>REVENUES:</b>					
1 Intergovernmental	\$0	\$0	\$1,214,740	\$1,214,740	\$2,075,020
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>1,214,740</u>	<u>1,214,740</u>	<u>2,075,020</u>
<b>EXPENDITURES:</b>					
5 General Government	0	0	0	0	0
6 Housing	0	0	1,963,023	(1,963,023)	2,344,275
7 <b>TOTAL EXPENDITURES</b>	<u>0</u>	<u>0</u>	<u>1,963,023</u>	<u>(1,963,023)</u>	<u>2,344,275</u>
8 <b>REVENUES OVER (UNDER) EXPENDITURES</b>	0	0	(748,283)	(748,283)	(269,255)
<b>OTHER FINANCING SOURCES (USES):</b>					
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	(748,283)	(748,283)	(269,255)
12 <b>BEGINNING FUND BALANCE</b>	0	0	1,083,727	1,083,727	1,124,051
13 <b>ENDING FUND BALANCE</b>	<u>\$0</u>	<u>\$0</u>	<u>\$335,444</u>	<u>\$335,444</u>	<u>\$854,796</u>

Expenditures include:	
Expended	\$1,714,889
Encumbered	248,134
	<u>\$1,963,023</u>

City of Little Rock, Arkansas  
Monthly Financial Report  
HIPP Fund  
For the Period Ended December 31, 2024  
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Dec 31, 2023 Unaudited</u>
<b>REVENUES:</b>					
1 Intergovernmental	\$0	\$0	\$1,644,041	\$1,644,041	\$1,017,706
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>1,644,041</u>	<u>1,644,041</u>	<u>1,017,706</u>
<b>EXPENDITURES:</b>					
5 General Government	0	0	0	0	0
6 Housing	0	0	2,192,548	(2,192,548)	2,428,230
7 Capital Outlay	0	0	0	0	0
8 <b>TOTAL EXPENDITURES</b>	<u>0</u>	<u>0</u>	<u>2,192,548</u>	<u>(2,192,548)</u>	<u>2,428,230</u>
9 <b>REVENUES OVER (UNDER) EXPENDITURES</b>	0	0	(548,507)	(548,507)	(1,410,524)
<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	(548,507)	(548,507)	(1,410,524)
13 <b>BEGINNING FUND BALANCE</b>	<u>0</u>	<u>0</u>	<u>1,082,582</u>	<u>1,082,582</u>	<u>1,623,769</u>
14 <b>ENDING FUND BALANCE</b>	<u>\$0</u>	<u>\$0</u>	<u>\$534,075</u>	<u>\$534,075</u>	<u>\$213,245</u>

Expenditures include:	
Expended	\$2,046,400
Encumbered	<u>146,148</u>
	<u>\$2,192,548</u>

City of Little Rock, Arkansas  
 Monthly Financial Report  
 NHSP Fund  
 For the Period Ended December 31, 2024  
 (Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Dec 31, 2023 Unaudited</u>
<b>REVENUES:</b>					
1 Intergovernmental	\$0	\$0	\$75,774	\$75,774	\$100,961
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>75,774</u>	<u>75,774</u>	<u>100,961</u>
<b>EXPENDITURES:</b>					
5 General Government	0	0	0	0	0
6 Housing	0	0	78,472	(78,472)	111,709
7 <b>TOTAL EXPENDITURES</b>	<u>0</u>	<u>0</u>	<u>78,472</u>	<u>(78,472)</u>	<u>111,709</u>
8 <b>REVENUES OVER (UNDER) EXPENDITURES</b>	0	0	(2,698)	(2,698)	(10,748)
<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
12 <b>REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	0	0	(2,698)	(2,698)	(10,748)
13 <b>BEGINNING FUND BALANCE</b>	<u>0</u>	<u>0</u>	<u>14,899</u>	<u>14,899</u>	<u>18,246</u>
14 <b>ENDING FUND BALANCE</b>	<u>\$0</u>	<u>\$0</u>	<u>\$12,201</u>	<u>\$12,201</u>	<u>\$7,498</u>

Expenditures include:	
Expended	\$78,472
Encumbered	<u>0</u>
	<u>\$78,472</u>

City of Little Rock, Arkansas  
Monthly Financial Report  
Short Term Capital Fund  
For the Period Ended December 31, 2024  
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Dec 31, 2023 Unaudited</u>
<b>REVENUES:</b>					
1 Charges for Services	\$0	\$0	\$0	\$0	\$0
2 Interest income	0	0	125,117	125,117	193,410
3 Donations	0	0	0	0	0
4 <b>TOTAL REVENUES</b>	<u>0</u>	<u>0</u>	<u>125,117</u>	<u>125,117</u>	<u>193,410</u>
<b>EXPENDITURES:</b>					
5 General Government	0	0	0	0	49
6 Public Works	0	0	2,113,600	(2,113,600)	0
7 Parks and Recreation	0	0	201,350	(201,350)	0
8 Fire	0	0	86,565	(86,565)	98,815
9 Police	0	0	2,234,212	(2,234,212)	0
10 Fleet	0	0	0	0	0
11 Capital Outlay	0	0	12,183,990	(12,183,990)	9,608,039
12 <b>TOTAL EXPENDITURES</b>	<u>0</u>	<u>0</u>	<u>16,819,717</u>	<u>(16,819,717)</u>	<u>9,706,903</u>
13 <b>REVENUES OVER (UNDER) EXPENDITURES</b>	0	0	(16,694,600)	(16,694,600)	(9,513,493)
<b>OTHER FINANCING SOURCES (USES):</b>					
14 Temporary Note Proceeds	0	0	10,954,400	10,954,400	7,400,000
15 Capital Lease	0	0	0	0	0
16 Transfers Out	0	0	0	0	0
17 <b>REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	0	0	(5,740,200)	(5,740,200)	(2,113,493)
18 <b>BEGINNING FUND BALANCE</b>	<u>0</u>	<u>0</u>	<u>1,415,178</u>	<u>1,415,178</u>	<u>1,955,601</u>
19 <b>ENDING FUND BALANCE</b>	<u>\$0</u>	<u>\$0</u>	<u>(\$4,325,022)</u>	<u>(\$4,325,022)</u>	<u>(\$157,892)</u>

This Monthly Financial Report was distributed to the Little Rock Board of Directors on March 19, 2025.

City of Little Rock, Arkansas  
Monthly Financial Report  
2012-2021 Capital Project Fund  
For the Period Ended December 31, 2024  
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Dec 31, 2023 Unaudited</u>
<b>REVENUES:</b>					
1 3/8 Cent Sales Tax	\$0	\$0	\$160,587	\$160,587	x
2 Interest income	0	0	1,617,601	1,617,601	2,071,570
3 Miscellaneous Income	0	0	0	0	0
4 <b>TOTAL REVENUES</b>	<u>0</u>	<u>0</u>	<u>1,778,188</u>	<u>1,778,188</u>	<u>2,071,570</u>
<b>EXPENDITURES:</b>					
5 General Government	0	0	498,981	(498,981)	313,291
6 Housing	0	0	6,341	(6,341)	0
7 Public Works	0	0	3,573,048	(3,573,048)	803,598
8 Parks and Recreation	0	0	229,937	(229,937)	296,984
9 Fire	0	0	0	0	0
10 Police	0	0	11,221	(11,221)	30,078
11 Fleet	0	0	0	0	0
12 Zoo	0	0	1,412,460	(1,412,460)	171,477
13 Capital Outlay	0	0	8,763,478	(8,763,478)	16,454,133
14 <b>TOTAL EXPENDITURES</b>	<u>0</u>	<u>0</u>	<u>14,495,466</u>	<u>(14,495,466)</u>	<u>18,069,561</u>
15 <b>REVENUES OVER (UNDER) EXPENDITURES</b>	0	0	(12,717,278)	(12,717,278)	(15,997,991)
<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
19 <b>REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	0	0	(12,717,278)	(12,717,278)	(15,997,991)
20 <b>BEGINNING FUND BALANCE</b>	<u>0</u>	<u>0</u>	<u>24,445,355</u>	<u>24,445,355</u>	<u>32,705,542</u>
21 <b>ENDING FUND BALANCE</b>	<u>\$0</u>	<u>\$0</u>	<u>\$11,728,077</u>	<u>\$11,728,077</u>	<u>\$16,707,551</u>

Expenditures include:	
Expended	\$9,868,139
Encumbered	<u>4,627,327</u>
Total	<u>\$14,495,466</u>

City of Little Rock, Arkansas  
Monthly Financial Report  
2015 Library Improvement Bond  
For the Period Ended December 31, 2024  
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Dec 31, 2023 Unaudited</u>
<b>REVENUES:</b>					
1 Interest income	\$0	\$0	\$2,122	\$2,122	\$7,712
2 Miscellaneous	0	0	0	0	0
3 <b>TOTAL REVENUES</b>	<u>0</u>	<u>0</u>	<u>2,122</u>	<u>2,122</u>	<u>7,712</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	2,122	2,122	7,712
<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
13 <b>REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	<u>0</u>	<u>0</u>	<u>2,122</u>	<u>2,122</u>	<u>7,712</u>
14 <b>BEGINNING FUND BALANCE</b>	<u>0</u>	<u>0</u>	<u>278,522</u>	<u>278,522</u>	<u>270,809</u>
15 <b>ENDING FUND BALANCE</b>	<u>\$0</u>	<u>\$0</u>	<u>\$280,644</u>	<u>\$280,644</u>	<u>\$278,521</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 December 31, 2024  
 (Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Dec 31, 2023 Unaudited</u>
<b>REVENUES:</b>					
1 Interest income	\$0	\$0	\$65,276	\$65,276	\$150,444
2 Miscellaneous	0	0	0	0	0
3 <b>TOTAL REVENUES</b>	0	0	65,276	65,276	150,444
<b>EXPENDITURES:</b>					
4 Public Works Capital Outlay	0	0	1,550,496	(1,550,496)	3,735,593
5 <b>TOTAL EXPENDITURES</b>	0	0	1,550,496	(1,550,496)	3,735,593
6 <b>REVENUES OVER (UNDER) EXPENDITURES</b>	0	0	(1,485,220)	(1,485,220)	(3,585,149)
<b>OTHER FINANCING SOURCES (USES):</b>					
7 Bond Proceeds	0	0	0	0	0
8 Bond Reoffering Premium	0	0	0	0	0
9 Discount on Bonds Issued	0	0	0	0	0
10 Cost of Issuance	0	0	0	0	0
11 Transfers In	0	0	0	0	0
12 Transfers Out	0	0	0	0	0
13 <b>REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	0	0	(1,485,220)	(1,485,220)	(3,585,149)
14 <b>BEGINNING FUND BALANCE</b>	0	0	2,228,813	2,228,813	4,338,978
15 <b>ENDING FUND BALANCE</b>	\$0	\$0	\$743,593	\$743,593	\$753,829
Expenditures include:					
Expended	\$835,303				
Encumbered	715,193				
<b>Total</b>	\$1,550,496				

Note 1: As of December 31, 2024, the fund balance has been allocated to 21 special projects.

City of Little Rock, Arkansas  
Monthly Financial Report  
TIF - Port Authority Fund  
For the Period Ended December 31, 2024  
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Dec 31, 2023 Unaudited</u>
<b>REVENUES:</b>					
1 General Property Taxes	\$0	\$0	\$220,321	\$220,321	\$220,493
2 Interest income	0	0	(36,303)	(36,303)	10,648
3 Miscellaneous	0	0	0	0	0
4 <b>TOTAL REVENUES</b>	<u>0</u>	<u>0</u>	<u>184,018</u>	<u>184,018</u>	<u>231,141</u>
<b>EXPENDITURES:</b>					
5 Street & Drainage	0	0	190,000	(190,000)	265,000
6 <b>TOTAL EXPENDITURES</b>	<u>0</u>	<u>0</u>	<u>190,000</u>	<u>(190,000)</u>	<u>265,000</u>
7 <b>REVENUES OVER (UNDER) EXPENDITURES</b>	0	0	(5,982)	(5,982)	(33,859)
<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	(5,982)	(5,982)	(33,859)
12 <b>BEGINNING FUND BALANCE</b>	0	0	182,929	182,929	216,788
13 <b>ENDING FUND BALANCE</b>	<u>\$0</u>	<u>\$0</u>	<u>\$176,947</u>	<u>\$176,947</u>	<u>\$182,929</u>

City of Little Rock, Arkansas  
Monthly Financial Report  
Library Construction Bonds, Series 2022  
For the Period Ended December 31, 2024  
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Dec 31, 2023 Actual</u>
<b>REVENUES:</b>					
1 Interest income	\$0	\$0	\$1,059,237	\$1,059,237	\$1,181,687
2 Miscellaneous	0	0	0	0	0
3 <b>TOTAL REVENUES</b>	<u>0</u>	<u>0</u>	<u>1,059,237</u>	<u>1,059,237</u>	<u>1,181,687</u>
<b>EXPENDITURES:</b>					
4 General Government	0	0	13,584,764	(13,584,764)	1,133,137
5 <b>TOTAL EXPENDITURES</b>	<u>0</u>	<u>0</u>	<u>13,584,764</u>	<u>(13,584,764)</u>	<u>1,133,137</u>
6 <b>REVENUES OVER (UNDER) EXPENDITURES</b>	0	0	(12,525,527)	(12,525,527)	48,550
<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	(12,525,527)	(12,525,527)	48,550
15 <b>BEGINNING FUND BALANCE</b>	<u>0</u>	<u>0</u>	<u>25,600,119</u>	<u>25,600,119</u>	<u>25,551,569</u>
16 <b>ENDING FUND BALANCE</b>	<u>\$0</u>	<u>\$0</u>	<u>\$13,074,592</u>	<u>\$13,074,592</u>	<u>\$25,600,119</u>

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

City of Little Rock, Arkansas  
Monthly Financial Report  
2022 Capital Improvement Bonds  
For the Period Ended December 31, 2024  
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Dec 31, 2023 Unaudited</u>
<b>REVENUES:</b>					
1 Interest income	\$0	\$0	\$2,770,785	\$2,770,785	\$2,645,774
2 Miscellaneous	0	0	0	0	0
3 <b>TOTAL REVENUES</b>	<u>0</u>	<u>0</u>	<u>2,770,785</u>	<u>2,770,785</u>	<u>2,645,774</u>
<b>EXPENDITURES:</b>					
4 General Administration Capital Outlay	0	0	2,838,439	(2,838,439)	2,188,222
5 District Courts Capital Outlay	0	0	0	0	0
6 Public Works Capital Outlay	0	0	17,187,910	(17,187,910)	5,952,922
7 Parks Capital Outlay	0	0	3,162,055	(3,162,055)	1,017,461
8 Zoo Capital Outlay	0	0	1,178,906	(1,178,906)	796,207
9 Fire Capital Outlay	0	0	17,447,573	(17,447,573)	18,138,268
5 <b>TOTAL EXPENDITURES</b>	<u>0</u>	<u>0</u>	<u>41,814,883</u>	<u>(41,814,883)</u>	<u>28,093,080</u>
6 <b>REVENUES OVER (UNDER) EXPENDITURES</b>	0	0	(39,044,098)	(39,044,098)	(25,447,306)
<b>OTHER FINANCING SOURCES (USES):</b>					
7 Bond Proceeds	0	0	37,180,519	37,180,519	0
8 Bond Premium	0	0	176,954	176,954	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 <b>REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	<u>0</u>	<u>0</u>	<u>(1,686,625)</u>	<u>(1,686,625)</u>	<u>(25,447,306)</u>
14 <b>BEGINNING FUND BALANCE</b>	<u>0</u>	<u>0</u>	<u>55,232,952</u>	<u>55,232,952</u>	<u>58,240,393</u>
15 <b>ENDING FUND BALANCE</b>	<u>\$0</u>	<u>\$0</u>	<u>\$53,546,327</u>	<u>\$53,546,327</u>	<u>\$32,793,087</u>

Expenditures include:	
Expended	\$19,610,415
Encumbered	<u>22,204,468</u>
<b>Total</b>	<u>\$41,814,883</u>

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

City of Little Rock, Arkansas  
 Monthly Financial Report  
 2018 Hotel Gross Receipts Tax  
 For the Period Ended December 31, 2024  
 (Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Dec 31, 2023 Unaudited</u>
<b>REVENUES:</b>					
1 Interest income	\$0	\$0	\$170	\$170	\$477
2 Miscellaneous	0	0	0	0	0
3 <b>TOTAL REVENUES</b>	<u>0</u>	<u>0</u>	<u>170</u>	<u>170</u>	<u>477</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	170	170	477
<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
14 <b>REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	<u>0</u>	<u>0</u>	<u>170</u>	<u>170</u>	<u>477</u>
15 <b>BEGINNING FUND BALANCE</b>	<u>0</u>	<u>0</u>	<u>9,465</u>	<u>9,465</u>	<u>8,987</u>
16 <b>ENDING FUND BALANCE</b>	<u>\$0</u>	<u>\$0</u>	<u>\$9,635</u>	<u>\$9,635</u>	<u>\$9,464</u>

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

City of Little Rock, Arkansas  
 Monthly Financial Report  
 2015 Library Improvement Bonds Debt Service Fund  
 For the Period Ended December 31, 2024  
 (Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Dec 31, 2023 Unaudited</u>
<b>REVENUES:</b>					
1 Property Tax	\$0	\$0	\$0	\$0	\$0
2 Interest Income	0	0	6,634	6,634	4,731
3 <b>TOTAL REVENUES</b>	<u>0</u>	<u>0</u>	<u>6,634</u>	<u>6,634</u>	<u>4,731</u>
<b>EXPENDITURES:</b>					
4 Debt Service	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	6,634	6,634	4,731
<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	(187,782)
11 <b>REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	0	0	6,634	6,634	(183,051)
12 <b>BEGINNING FUND BALANCE</b>	<u>0</u>	<u>0</u>	<u>323,001</u>	<u>323,001</u>	<u>506,052</u>
13 <b>ENDING FUND BALANCE</b>	<u>\$0</u>	<u>\$0</u>	<u>\$329,635</u>	<u>\$329,635</u>	<u>\$323,001</u>

City of Little Rock, Arkansas  
Monthly Financial Report  
2022A & 2022B Capital Improvement Bonds Debt Service Fund  
For the Period Ended December 31, 2024  
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Dec 31, 2023 Unaudited</u>
<b>REVENUES:</b>					
1 Property Tax	\$0	\$0	\$16,815,439	\$16,815,439	\$15,544,414
2 Interest Income	0	0	415,300	415,300	176,573
3 Miscellaneous	0	0	0	0	0
4 <b>TOTAL REVENUES</b>	<u>0</u>	<u>0</u>	<u>17,230,739</u>	<u>17,230,739</u>	<u>15,720,987</u>
<b>EXPENDITURES:</b>					
5 Debt Service	0	0	13,142,345	(13,142,345)	1,476,788
6 <b>TOTAL EXPENDITURES</b>	<u>0</u>	<u>0</u>	<u>13,142,345</u>	<u>(13,142,345)</u>	<u>1,476,788</u>
7 <b>REVENUES OVER (UNDER) EXPENDITURES</b>	0	0	4,088,394	4,088,394	14,244,199
<b>OTHER FINANCING SOURCES (USES):</b>					
8 Bond Proceeds	0	0	444,248	444,248	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	4,532,642	4,532,642	14,244,199
12 <b>BEGINNING FUND BALANCE</b>	<u>0</u>	<u>0</u>	<u>14,244,199</u>	<u>0</u>	<u>0</u>
13 <b>ENDING FUND BALANCE</b>	<u>\$0</u>	<u>\$0</u>	<u>\$18,776,841</u>	<u>\$4,532,642</u>	<u>\$14,244,199</u>

City of Little Rock, Arkansas  
 Monthly Financial Report  
 2013 & 2018 Capital Improvement Bonds Debt Service Fund  
 For the Period Ended December 31, 2024  
 (Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Dec 31, 2023 Unaudited</u>
<b>REVENUES:</b>					
1 Property Tax	\$0	\$0	\$0	\$0	\$0
2 Interest Income	0	0	660	660	8,141
3 Miscellaneous	0	0	0	0	0
4 <b>TOTAL REVENUES</b>	<u>0</u>	<u>0</u>	<u>660</u>	<u>660</u>	<u>8,141</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	660	660	8,141
<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	660	660	8,141
12 <b>BEGINNING FUND BALANCE</b>	<u>0</u>	<u>0</u>	<u>8,141</u>	<u>0</u>	<u>0</u>
13 <b>ENDING FUND BALANCE</b>	<u>\$0</u>	<u>\$0</u>	<u>\$8,801</u>	<u>\$660</u>	<u>\$8,141</u>



City of Little Rock, Arkansas  
Monthly Financial Report  
2017 Capital Improvement Refunding Revenue Bond  
For the Period Ended December 31, 2024  
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Dec 31, 2023 Unaudited</u>
<b>REVENUES:</b>					
1 Franchise Fees	\$0	\$0	\$2,361,466	\$2,361,466	\$2,361,467
2 Charges for Services	0	0	0	0	0
3 Interest income	0	0	58,486	58,486	(15,777)
4 Miscellaneous Revenue	0	0	0	0	0
5 <b>TOTAL REVENUES</b>	<u>0</u>	<u>0</u>	<u>2,419,952</u>	<u>2,419,952</u>	<u>2,345,690</u>
<b>EXPENDITURES:</b>					
6 Issuance Cost	0	0	0	0	0
7 Debt Service	0	0	1,510,250	(1,510,250)	1,509,650
8 <b>TOTAL EXPENDITURES</b>	<u>0</u>	<u>0</u>	<u>1,510,250</u>	<u>(1,510,250)</u>	<u>1,509,650</u>
9 <b>REVENUES OVER (UNDER) EXPENDITURES</b>	0	0	909,702	909,702	836,040
<b>OTHER FINANCING SOURCES (USES):</b>					
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 <b>REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	0	0	909,702	909,702	836,040
17 <b>BEGINNING FUND BALANCE</b>	<u>0</u>	<u>0</u>	<u>853,906</u>	<u>853,906</u>	<u>17,866</u>
18 <b>ENDING FUND BALANCE</b>	<u>\$0</u>	<u>\$0</u>	<u>\$1,763,608</u>	<u>\$1,763,608</u>	<u>\$853,906</u>

This Monthly Financial Report was distributed to the Little Rock Board of Directors on March 19, 2025.

City of Little Rock, Arkansas  
Monthly Financial Report  
2014 TIF #1 Capital Improvement Bonds Debt Service Fund  
For the Period Ended December 31, 2024  
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Dec 31, 2023 Unaudited</u>
<b>REVENUES:</b>					
1 Property Tax	\$0	\$0	\$417,950	\$417,950	\$498,374
2 Interest Income	0	0	23,967	23,967	22,599
3 Miscellaneous	0	0	0	0	0
4 <b>TOTAL REVENUES</b>	<u>0</u>	<u>0</u>	<u>441,917</u>	<u>441,917</u>	<u>520,973</u>
<b>EXPENDITURES:</b>					
5 Debt Service	0	0	693,012	(693,012)	288,262
6 <b>TOTAL EXPENDITURES</b>	<u>0</u>	<u>0</u>	<u>693,012</u>	<u>(693,012)</u>	<u>288,262</u>
7 <b>REVENUES OVER (UNDER) EXPENDITURES</b>	0	0	(251,095)	(251,095)	232,711
<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	(251,095)	(251,095)	232,711
12 <b>BEGINNING FUND BALANCE</b>	<u>0</u>	<u>0</u>	<u>812,980</u>	<u>812,980</u>	<u>580,269</u>
13 <b>ENDING FUND BALANCE</b>	<u>\$0</u>	<u>\$0</u>	<u>\$561,885</u>	<u>\$561,885</u>	<u>\$812,980</u>

City of Little Rock, Arkansas  
Monthly Financial Report  
2017 Library Refunding Bond Fund  
For the Period Ended December 31, 2024  
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Dec 31, 2023 Unaudited</u>
<b>REVENUES:</b>					
1 Property Tax	\$0	\$0	\$0	\$0	\$0
2 Interest income	0	0	5	5	250
3 Miscellaneous	0	0	0	0	0
4 <b>TOTAL REVENUES</b>	<u>0</u>	<u>0</u>	<u>5</u>	<u>5</u>	<u>250</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	5	5	250
<b>OTHER FINANCING SOURCES (USES):</b>					
9 Transfer In	0	0	0	0	0
10 Transfers to Component Unit	0	0	0	0	(324,325)
11 <b>REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	0	0	5	5	(324,075)
12 <b>BEGINNING FUND BALANCE</b>	<u>0</u>	<u>0</u>	<u>251</u>	<u>251</u>	<u>324,325</u>
13 <b>ENDING FUND BALANCE</b>	<u>\$0</u>	<u>\$0</u>	<u>\$256</u>	<u>\$256</u>	<u>\$250</u>

City of Little Rock, Arkansas  
Monthly Financial Report  
2022 Library Construction and Refunding Bonds - Debt Service Fund  
For the Period Ended December 31, 2024  
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Dec 31, 2023 Unaudited</u>
<b>REVENUES:</b>					
1 Property Tax	\$0	\$0	\$7,296,853	\$7,296,853	\$6,758,465
2 Interest income	0	0	200,168	200,168	82,215
3 Miscellaneous	0	0	0	0	0
4 <b>TOTAL REVENUES</b>	<u>0</u>	<u>0</u>	<u>7,497,021</u>	<u>7,497,021</u>	<u>6,840,680</u>
<b>EXPENDITURES:</b>					
5 Issuance Cost	0	0	0	0	0
6 Debt Service	0	0	5,368,125	(5,368,125)	1,419,739
7 <b>TOTAL EXPENDITURES</b>	<u>0</u>	<u>0</u>	<u>5,368,125</u>	<u>(5,368,125)</u>	<u>1,419,739</u>
8 <b>REVENUES OVER (UNDER) EXPENDITURES</b>	0	0	2,128,896	2,128,896	5,420,941
<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	2,128,896	2,128,896	5,420,941
13 <b>BEGINNING FUND BALANCE</b>	<u>0</u>	<u>0</u>	<u>5,897,724</u>	<u>5,897,724</u>	<u>476,783</u>
14 <b>ENDING FUND BALANCE</b>	<u>\$0</u>	<u>\$0</u>	<u>\$8,026,620</u>	<u>\$8,026,620</u>	<u>\$5,897,724</u>

This Monthly Financial Report was distributed to the Little Rock Board of Directors on March 19, 2025.

City of Little Rock, Arkansas  
Monthly Financial Report  
Hotel Tax Revenue  
For the Period Ended December 31, 2024  
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Dec 31, 2023 Unaudited</u>
<b>REVENUES:</b>					
1 Hotel Gross Receipts Tax	\$0	\$0	\$2,335,676	\$2,335,676	\$2,432,849
2 Interest Income	0	0	69,035	69,035	60,280
3 Miscellaneous	0	0	0	0	0
4 <b>TOTAL REVENUES</b>	<u>0</u>	<u>0</u>	<u>2,404,711</u>	<u>2,404,711</u>	<u>2,493,129</u>
<b>EXPENDITURES:</b>					
5 Interest Expense	0	0	1,922,894	1,922,894	1,924,894
6 Contracts	0	0	0	0	0
7 <b>TOTAL EXPENDITURES</b>	<u>0</u>	<u>0</u>	<u>1,922,894</u>	<u>1,922,894</u>	<u>1,924,894</u>
8 <b>REVENUES OVER (UNDER) EXPENDITURES</b>	0	0	481,817	481,817	568,235
<b>OTHER FINANCING SOURCES (USES):</b>					
9 Bond Proceeds	0	0	0	0	0
10 Payment to Refunded Bond Escrow Agent	0	0	(3,400)	(3,400)	(3,400)
11 Transfers In	0	0	0	0	0
12 Transfer to Component Unit	0	0	0	0	0
13 Transfers Out	0	0	(1,055,241)	(1,055,241)	0
14 <b>REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	0	0	(576,824)	(576,824)	564,835
15 <b>BEGINNING FUND BALANCE</b>	<u>0</u>	<u>0</u>	<u>1,269,406</u>	<u>1,269,406</u>	<u>704,571</u>
16 <b>ENDING FUND BALANCE</b>	<u>\$0</u>	<u>\$0</u>	<u>\$692,582</u>	<u>\$692,582</u>	<u>\$1,269,406</u>

City of Little Rock, Arkansas  
Monthly Financial Report  
Fleet Services Fund  
For the Period Ended December 31, 2024  
(Unaudited)

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Dec 31, 2023 Unaudited
<b>OPERATING REVENUES:</b>					
1 Charges for services	\$18,555,988	\$18,555,988	\$16,325,732	(\$2,230,256)	\$14,466,917
2 Interest Income	0	0	10,765	10,765	0
3 <b>TOTAL OPERATING REVENUES</b>	<u>18,555,988</u>	<u>18,555,988</u>	<u>16,336,497</u>	<u>(2,219,491)</u>	<u>14,466,917</u>
<b>OPERATING EXPENSES:</b>					
4 Personnel Services	4,435,076	4,435,076	3,991,453	443,623	4,026,405
5 Supplies and materials	8,221,280	8,221,280	6,731,201	1,490,079	6,723,375
6 Services and other expenses	4,291,892	4,291,892	5,205,810	(913,918)	4,025,290
7 Repairs and maintenance	1,385,740	1,385,740	749,043	636,697	1,127,513
8 Depreciation and amortization	242,000	242,000	702,848	(460,848)	(369,452)
9 <b>TOTAL OPERATING EXPENSES</b>	<u>18,575,988</u>	<u>18,575,988</u>	<u>17,380,355</u>	<u>1,195,633</u>	<u>15,533,131</u>
10 <b>OPERATING INCOME/(LOSS)</b>	(20,000)	(20,000)	(1,043,858)	(1,023,858)	(1,066,214)
<b>NONOPERATING REVENUES/(EXPENSES):</b>					
11 Investment income	20,000	20,000	0	(20,000)	244,061
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>(1,043,858)</u>	<u>(1,043,858)</u>	<u>(822,153)</u>
<b>OPERATING TRANSFERS:</b>					
15 Operating transfers in	0	0	0	0	0
16 Operating transfers out	0	0	0	0	(362,394)
17 <b>NET INCOME/(LOSS)</b>	<u>0</u>	<u>0</u>	<u>(1,043,858)</u>	<u>(1,043,858)</u>	<u>(1,184,547)</u>
18 <b>BEGINNING NET POSITION, AS ORIGINALLY REPORTED</b>	3,895,024	3,895,024	3,895,024	0	5,079,571
19 <b>ENDING NET POSITION</b>	<u>\$3,895,024</u>	<u>\$3,895,024</u>	<u>\$2,851,166</u>	<u>(\$1,043,858)</u>	<u>\$3,895,024</u>

Analysis of Net Position

Cash	\$519,913
Receivable	9,863
Inventory	704,105
Capital Assets, net	3,470,051
Other Assets	-
Deferred Outflows	687,795
Liabilities	(2,495,959)
Deferred Inflows	(44,602)
<b>Net Position</b>	<u>\$2,851,166</u>

City of Little Rock, Arkansas  
Monthly Financial Report  
Vehicle Storage Facility Fund  
For the Period Ended December 31, 2024  
(Unaudited)

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Dec 31, 2023 Unaudited
<b>OPERATING REVENUES:</b>					
1 Licenses and permits	\$7,400	\$7,400	\$5,545	(\$1,855)	\$12,652
2 Charges for services	2,370,300	2,370,300	2,413,109	42,809	2,212,099
3 Other	0	0	0	0	0
4 <b>TOTAL OPERATING REVENUES</b>	<u>2,377,700</u>	<u>2,377,700</u>	<u>2,418,654</u>	<u>40,954</u>	<u>2,224,751</u>
<b>OPERATING EXPENSES:</b>					
5 Personnel Services	840,220	840,220	865,311	(25,091)	790,869
6 Supplies and materials	120,348	120,348	80,628	39,720	39,660
7 Services and other expenses	783,725	783,725	858,121	(74,396)	768,472
8 Repairs and maintenance	454,546	454,546	317,164	137,382	41,311
9 Depreciation and amortization	9,615	9,615	234,633	(225,018)	5,101
10 Refunds	0	0	4,209	(4,209)	0
11 <b>TOTAL OPERATING EXPENSES</b>	<u>2,208,454</u>	<u>2,208,454</u>	<u>2,360,066</u>	<u>(147,403)</u>	<u>1,645,413</u>
12 <b>OPERATING INCOME/(LOSS)</b>	169,246	169,246	58,588	(106,449)	579,338
<b>NONOPERATING REVENUES/(EXPENSES):</b>					
13 Investment income	37,900	37,900	120,883	82,983	83,582
14 Gain (loss) on disposal of fixed assets	0	0	0	0	0
15 Other, net	0	0	0	0	(382)
16 <b>INCOME (LOSS) BEFORE OPERATING TRANSFERS</b>	<u>207,146</u>	<u>207,146</u>	<u>179,471</u>	<u>(23,466)</u>	<u>662,538</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>207,146</u>	<u>207,146</u>	<u>179,471</u>	<u>(23,466)</u>	<u>662,538</u>
20 <b>BEGINNING NET POSITION</b>	<u>2,107,875</u>	<u>2,107,875</u>	<u>2,107,875</u>	<u>0</u>	<u>1,445,337</u>
21 <b>ENDING NET POSITION</b>	<u>\$2,315,021</u>	<u>\$2,315,021</u>	<u>\$2,287,346</u>	<u>(\$23,466)</u>	<u>\$2,107,875</u>

Analysis of Net Position	
Cash	\$2,711,961
Receivable	0
Inventory	0
Capital Assets, net	96,574
Other Assets	0
Deferred Outflows	114,633
Liabilities	(628,389)
Deferred Inflows	<u>(7,433)</u>
Net Position	<u>\$2,287,346</u>

City of Little Rock, Arkansas  
Monthly Financial Report  
Waste Disposal Fund  
For the Period Ended December 31, 2024  
(Unaudited)

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Dec 31, 2023 Unaudited
<b>OPERATING REVENUES:</b>					
1 Charges for services	\$25,813,500	\$25,813,500	\$26,210,424	\$396,924	\$25,781,862
2 Other	0	0	0	0	0
3 <b>TOTAL OPERATING REVENUES</b>	<u>25,813,500</u>	<u>25,813,500</u>	<u>26,210,424</u>	<u>396,924</u>	<u>25,781,862</u>
<b>OPERATING EXPENSES:</b>					
4 Personnel Services	8,772,029	8,772,029	9,594,098	(822,069)	8,564,542
5 Supplies and materials	1,726,706	1,726,706	1,574,195	152,511	1,439,681
6 Services and other expenses	4,871,257	4,871,257	5,845,241	(973,984)	5,413,657
7 Repairs and maintenance	4,364,792	4,364,792	4,161,699	203,093	4,073,056
8 Closure & Postclosure Costs	924,000	924,000	723,692	200,308	858,764
9 Depreciation and amortization	4,048,426	4,048,426	2,724,146	1,324,280	2,635,583
10 <b>TOTAL OPERATING EXPENSES</b>	<u>24,707,210</u>	<u>24,707,210</u>	<u>24,623,071</u>	<u>84,139</u>	<u>22,985,283</u>
11 <b>OPERATING INCOME/(LOSS)</b>	1,106,290	1,106,290	1,587,353	481,063	2,796,579
<b>NONOPERATING REVENUES/(EXPENSES):</b>					
12 Investment income	548,400	548,400	1,064,478	516,078	399,863
13 Interest expense	0	0	0	0	0
14 Gain (loss) on disposal of fixed assets	0	0	40,043	40,043	8,289
15 Other, net	0	0	2,327,552	2,327,552	186,156
16 <b>INCOME (LOSS) BEFORE OPERATING TRANSFERS</b>	<u>1,654,690</u>	<u>1,654,690</u>	<u>5,019,426</u>	<u>3,364,736</u>	<u>3,390,887</u>
<b>OPERATING TRANSFERS:</b>					
17 Carryover- Prior Year	0	0	0	0	0
18 Operating transfers out	(1,005,590)	(1,005,590)	(1,005,590)	0	(1,255,109)
19 <b>NET INCOME/(LOSS)</b>	<u>649,100</u>	<u>649,100</u>	<u>4,013,836</u>	<u>3,364,736</u>	<u>2,135,778</u>
20 <b>BEGINNING NET POSITION</b>	<u>28,444,998</u>	<u>28,444,998</u>	<u>28,444,998</u>	<u>0</u>	<u>26,309,220</u>
21 <b>ENDING NET POSITION</b>	<u>\$29,094,098</u>	<u>\$29,094,098</u>	<u>\$32,458,834</u>	<u>\$3,364,736</u>	<u>\$28,444,998</u>

Analysis of Net Position

Cash	
Operating	\$20,139,662
Debt Reserve	-
Receivable	3,974,973
Inventory	-
Capital Assets, net	20,242,703
Other Assets	-
Deferred Outflows	917,060
Liabilities	(12,756,094)
Deferred Inflows	(59,470)
	<hr/>
Net Position	<u>\$32,458,834</u>



City of Little Rock, Arkansas  
Monthly Financial Report  
Rivermarket Garage Fund  
For the Period Ended December 31, 2024  
(Unaudited)

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Dec 31, 2023 Unaudited
<b>OPERATING REVENUES:</b>					
1 Statehouse Parking	\$971,795	\$971,795	\$741,699	(\$230,096)	\$634,638
2 RiverMarket Parking	766,000	766,000	791,414	25,414	656,307
3 Business Licenses	340,400	340,400	326,011	(14,389)	344,022
4 Street Repairs	535,500	535,500	158,240	(377,260)	402,913
5 Parking Meters	470,800	470,800	512,783	41,983	510,058
6 Other	0	0		0	0
<b>7 TOTAL OPERATING REVENUES</b>	<u>3,084,495</u>	<u>3,084,495</u>	<u>2,530,147</u>	<u>(554,348)</u>	<u>2,547,938</u>
<b>OPERATING EXPENSES:</b>					
8 Personnel Services	176,800	176,800	171,365	5,435	437,908
9 Supplies and materials	25,000	25,000	5,307	19,693	19,425
10 Repairs and maintenance	60,000	60,000	102,884	(42,884)	98,721
11 Services and other expenses	684,219	684,219	630,430	53,789	648,591
12 Depreciation and amortization	220,200	220,200	269,652	(49,452)	220,186
<b>13 TOTAL OPERATING EXPENSES</b>	<u>1,166,219</u>	<u>1,166,219</u>	<u>1,179,638</u>	<u>(13,419)</u>	<u>1,424,831</u>
<b>14 OPERATING INCOME/(LOSS)</b>	<u>1,918,276</u>	<u>1,918,276</u>	<u>1,350,509</u>	<u>(567,767)</u>	<u>1,123,107</u>
<b>NONOPERATING REVENUES/(EXPENSES):</b>					
15 Investment income	108,820	108,820	642,473	533,653	719,363
16 Debt Service	(29,626)	(29,626)	(29,826)	(200)	(29,826)
17 Interest expense	(185,063)	(185,063)	(188,088)	(3,025)	(220,768)
18 Gain (loss) on disposal of fixed assets	0	0	0	0	0
19 Other, net	0	0	7,892	7,892	0
<b>20 INCOME (LOSS) BEFORE OPERATING TRANSFERS</b>	<u>1,812,407</u>	<u>1,812,407</u>	<u>1,782,960</u>	<u>(29,447)</u>	<u>1,591,876</u>
<b>OPERATING TRANSFERS:</b>					
21 Operating transfers in	0	0	0	0	0
22 Operating transfers out	0	0	0	0	0
<b>23 NET INCOME/(LOSS)</b>	<u>1,812,407</u>	<u>1,812,407</u>	<u>1,782,960</u>	<u>(29,447)</u>	<u>1,591,876</u>
<b>24 BEGINNING NET POSITION</b>	<u>7,377,416</u>	<u>7,377,416</u>	<u>7,377,416</u>	<u>0</u>	<u>5,680,422</u>
<b>25 ENDING NET POSITION</b>	<u>\$9,189,823</u>	<u>\$9,189,823</u>	<u>\$9,160,376</u>	<u>(\$29,447)</u>	<u>\$7,272,298</u>

Analysis of Net Position

Cash	
Operating	\$5,433,720
Debt Reserve	1,584,803
Receivable	599,157
Inventory	-
Capital Assets, net	4,808,117
Other Assets	4,333,980
Liabilities	(3,684,156)
Deferred Inflows	(3,915,245)
<b>Net Position</b>	<u>\$9,160,376</u>

City of Little Rock, Arkansas  
Monthly Financial Report  
Police Pension and Relief Fund  
For the Period Ended December 31, 2024  
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Dec 31, 2023 Unaudited</u>
<b>ADDITIONS:</b>					
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	<b>Total Contributions</b>	<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	(350,954)
9		<u>0</u>	<u>0</u>	<u>0</u>	<u>(350,954)</u>
10	Less investment expense	0	0	0	0
11	Net investment income (loss)	<u>0</u>	<u>0</u>	<u>0</u>	<u>(350,954)</u>
12	<b>TOTAL ADDITIONS</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(350,954)</u>
<b>DEDUCTIONS:</b>					
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	<b>INCOME (LOSS) BEFORE OPERATING TRANSFERS</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(350,954)</u>
<b>OPERATING TRANSFERS:</b>					
17	Operating transfers in	0	0	0	0
18	Operating transfers out	0	0	0	(300,790)
19	<b>NET INCOME/(LOSS)</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(651,744)</u>
20	<b>NET POSITION HELD IN TRUST FOR PENSION BENEFITS, BEGINNING</b>	<u>0</u>	<u>0</u>	<u>1,020,074</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>\$1,020,074</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 December 31, 2024  
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Dec 31, 2023 Unaudited</u>
<b>ADDITIONS:</b>					
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	<b>Total Contributions</b>	<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	(350,954)
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>(350,954)</u>
10	Less investment expense	0	0	0	0
11	Net investment income (loss)	<u>0</u>	<u>0</u>	<u>0</u>	<u>(350,954)</u>
12	<b>TOTAL ADDITIONS</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(350,954)</u>
<b>DEDUCTIONS:</b>					
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	<b>INCOME (LOSS) BEFORE OPERATING TRANSFERS</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(350,954)</u>
<b>OPERATING TRANSFERS:</b>					
17	Operating transfers in	0	0	0	0
18	Operating transfers out	0	0	0	(300,790)
19	<b>NET INCOME/(LOSS)</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(651,744)</u>
20	<b>NET POSITION HELD IN TRUST FOR PENSION BENEFITS, BEGINNING</b>	<u>0</u>	<u>0</u>	<u>1,031,301</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>\$1,031,301</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 December 31, 2024  
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Dec 31, 2023 Unaudited</u>
<b>ADDITIONS:</b>					
Contributions:					
1	\$0	\$0	\$227,320	\$227,320	\$0
2	0	0	0	0	502,181
3	0	0	0	0	0
4	0	0	17,559	17,559	32,653
5	<u>0</u>	<u>0</u>	<u>244,879</u>	<u>244,879</u>	<u>534,834</u>
Investment income (loss):					
6	0	0	281,469	281,469	777,322
7	0	0	482,501	482,501	(51,692)
8	0	0	299,601	299,601	348,368
9	<u>0</u>	<u>0</u>	<u>1,063,571</u>	<u>1,063,571</u>	<u>1,073,998</u>
10	0	0	(14,609)	(14,609)	(19,320)
11	<u>0</u>	<u>0</u>	<u>1,048,962</u>	<u>1,048,962</u>	<u>1,054,678</u>
12	<u>0</u>	<u>0</u>	<u>1,293,841</u>	<u>1,293,841</u>	<u>1,589,512</u>
<b>DEDUCTIONS:</b>					
13	0	0	1,459,926	(1,459,926)	1,513,844
14	0	0	42,232	(42,232)	36,586
15	<u>0</u>	<u>0</u>	<u>1,502,158</u>	<u>(1,502,158)</u>	<u>1,550,430</u>
16	<u>0</u>	<u>0</u>	<u>(208,317)</u>	<u>(208,317)</u>	<u>39,082</u>
17	<u>0</u>	<u>0</u>	<u>11,580,027</u>	<u>11,580,027</u>	<u>11,540,945</u>
18	<u>\$0</u>	<u>\$0</u>	<u>\$11,371,710</u>	<u>\$11,371,710</u>	<u>\$11,580,027</u>

This Monthly Financial Report was distributed to the Little Rock Board of Directors on March 19, 2025.

City of Little Rock, Arkansas  
Monthly Financial Report  
Non-Uniform Defined Contribution Fund  
For the Period Ended December 31, 2024  
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Dec 31, 2023 Unaudited</u>	
<b>ADDITIONS:</b>						
Contributions:						
1	Employer	\$0	\$0	\$5,123	\$5,123	\$93,295
2	Plan members	0	0	1,391	1,391	2,739
3	State insurance turnback and guarantee fund	0	0	0	0	0
4	Other	0	0	21,455	21,455	19,190
5	<b>Total Contributions</b>	<u>0</u>	<u>0</u>	<u>27,969</u>	<u>27,969</u>	<u>115,224</u>
Investment income (loss):						
6	Net increase (decrease) in fair value of investments	0	0	(33,550)	(33,550)	218,787
7	Realized gain (loss) on the sale of investments	0	0	221,387	221,387	368,104
8	Interest and dividends	0	0	643,802	643,802	193,301
9		<u>0</u>	<u>0</u>	<u>831,639</u>	<u>831,639</u>	<u>780,192</u>
10	Less investment expense	0	0	(18,466)	(18,466)	(14,583)
11	Net investment income (loss)	<u>0</u>	<u>0</u>	<u>813,173</u>	<u>813,173</u>	<u>765,609</u>
12	<b>TOTAL ADDITIONS</b>	<u>0</u>	<u>0</u>	<u>841,142</u>	<u>841,142</u>	<u>880,833</u>
<b>DEDUCTIONS:</b>						
13	Benefits paid directly to participants	0	0	1,547,563	(1,547,563)	1,481,312
14	Participant directed transfers	0	0	0	0	(29,469)
15	Administrative expenses	0	0	26,772	(26,772)	33,801
16	<b>TOTAL DEDUCTIONS</b>	<u>0</u>	<u>0</u>	<u>1,574,335</u>	<u>(1,574,335)</u>	<u>1,485,644</u>
17	<b>NET INCREASE (DECREASE)</b>	<u>0</u>	<u>0</u>	<u>(733,193)</u>	<u>(733,193)</u>	<u>(604,811)</u>
18	<b>NET POSITION HELD IN TRUST FOR PENSION BENEFITS, BEGINNING</b>	<u>0</u>	<u>0</u>	<u>8,347,762</u>	<u>8,347,762</u>	<u>8,952,572</u>
19	<b>NET POSITION HELD IN TRUST FOR PENSION BENEFITS, ENDING</b>	<u>\$0</u>	<u>\$0</u>	<u>\$7,614,569</u>	<u>\$7,614,569</u>	<u>\$8,347,761</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 December 31, 2024  
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Dec 31, 2023 Unaudited</u>
<b>ADDITIONS:</b>					
Contributions:					
1					
2					
3					
4					
5					
	\$0	\$0	\$209,768	\$209,768	\$317,244
	0	0	99,947	99,947	130,775
	0	0	0	0	0
	0	0	0	0	0
	<u>0</u>	<u>0</u>	<u>309,715</u>	<u>309,715</u>	<u>448,019</u>
Investment income (loss):					
6	0	0	712,438	712,438	1,239,353
7	0	0	0	0	0
8	0	0	9,683	9,683	2,115
9	<u>0</u>	<u>0</u>	<u>722,121</u>	<u>722,121</u>	<u>1,241,468</u>
10	0	0	0	0	0
11	<u>0</u>	<u>0</u>	<u>722,121</u>	<u>722,121</u>	<u>1,241,468</u>
12	<u>0</u>	<u>0</u>	<u>1,031,836</u>	<u>1,031,836</u>	<u>1,689,487</u>
<b>DEDUCTIONS:</b>					
13	0	0	220,973	(220,973)	1,491,398
14	0	0	0	0	0
15	0	0	0	0	101
16	<u>0</u>	<u>0</u>	<u>220,973</u>	<u>(220,973)</u>	<u>1,491,499</u>
17	<u>0</u>	<u>0</u>	<u>810,863</u>	<u>810,863</u>	<u>197,988</u>
18	<u>0</u>	<u>0</u>	<u>7,123,260</u>	<u>7,123,260</u>	<u>6,925,272</u>
19	<u>\$0</u>	<u>\$0</u>	<u>\$7,934,123</u>	<u>\$7,934,123</u>	<u>\$7,123,260</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 December 31, 2024  
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Dec 31, 2023 Unaudited</u>	
<b>ADDITIONS:</b>						
Contributions:						
1	Employer	\$0	\$0	\$5,573,362	\$5,573,362	\$5,184,231
2	Plan members	0	0	2,798,926	2,798,926	3,629,533
3	Participant Directed Transfer	0	0	157,603	157,603	0
4	State insurance turnback and guarantee fund	0	0	0	0	0
5	Other	0	0	0	0	0
6	<b>Total Contributions</b>	<u>0</u>	<u>0</u>	<u>8,529,891</u>	<u>8,529,891</u>	<u>8,813,764</u>
Investment income (loss):						
7	Net increase (decrease) in fair value of investments	0	0	8,233,850	8,233,850	6,113,763
8	Realized gain (loss) on the sale of investments	0	0	0	0	(271,681)
9	Interest and dividends	0	0	2,692,505	2,692,505	3,203,177
10		0	0	10,926,355	10,926,355	9,045,259
11	Less investment expense	0	0	(191,520)	(191,520)	(388,523)
12	Net investment income (loss)	0	0	10,734,835	10,734,835	8,656,736
13	<b>TOTAL ADDITIONS</b>	<u>0</u>	<u>0</u>	<u>19,264,726</u>	<u>19,264,726</u>	<u>17,470,500</u>
<b>DEDUCTIONS:</b>						
14	Benefits paid directly to participants	0	0	3,688,888	(3,688,888)	2,788,820
15	Administrative expenses	0	0	453,942	(453,942)	156,506
16	<b>TOTAL DEDUCTIONS</b>	<u>0</u>	<u>0</u>	<u>4,142,830</u>	<u>(4,142,830)</u>	<u>2,945,326</u>
17	<b>NET INCREASE (DECREASE)</b>	<u>0</u>	<u>0</u>	<u>15,121,896</u>	<u>15,121,896</u>	<u>14,525,174</u>
18	<b>NET POSITION HELD IN TRUST FOR PENSION BENEFITS, BEGINNING</b>	<u>0</u>	<u>0</u>	<u>103,047,187</u>	<u>103,047,187</u>	<u>88,295,003</u>
19	<b>NET POSITION HELD IN TRUST FOR PENSION BENEFITS, ENDING</b>	<u>\$0</u>	<u>\$0</u>	<u>\$118,169,083</u>	<u>\$118,169,083</u>	<u>\$102,820,177</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 December 31, 2024  
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Dec 31, 2023 Unaudited</u>
<b>ADDITIONS:</b>					
Contributions:					
1	Employer	\$0	\$0	\$0	\$817,736
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	<b>Total Contributions</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>817,736</u>
Investment income (loss):					
6	Net increase (decrease) in fair value of investments	0	0	1,298,980	1,298,980
7	Realized gain (loss) on the sale of investments	0	0	883,462	883,462
8	Interest and dividends	0	0	340,458	340,458
9		<u>0</u>	<u>0</u>	<u>2,522,900</u>	<u>2,522,900</u>
10	Less investment expense	0	0	(84,663)	(84,663)
11	Net investment income (loss)	<u>0</u>	<u>0</u>	<u>2,438,237</u>	<u>2,438,237</u>
12	<b>TOTAL ADDITIONS</b>	<u>0</u>	<u>0</u>	<u>2,438,237</u>	<u>2,438,237</u>
<b>DEDUCTIONS:</b>					
13	Benefits paid directly to participants	0	0	0	0
14	Administrative expenses	0	0	0	0
15	<b>TOTAL DEDUCTIONS</b>	<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>2,438,237</u>	<u>2,438,237</u>
17	<b>NET POSITION HELD IN TRUST FOR PENSION BENEFITS, BEGINNING</b>	<u>0</u>	<u>0</u>	<u>11,239,250</u>	<u>11,239,250</u>
18	<b>NET POSITION HELD IN TRUST FOR PENSION BENEFITS, ENDING</b>	<u>\$0</u>	<u>\$0</u>	<u>\$13,677,487</u>	<u>\$13,677,487</u>

This Monthly Financial Report was distributed to the Little Rock Board of Directors on March 19, 2025.



City of Little Rock, Arkansas  
Monthly Financial Report  
Courts Trust Fund  
For the Period Ended December 31, 2024  
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Dec 31, 2023 Unaudited</u>
<b>ADDITIONS:</b>					
1 Tax Collections for Other Governments	\$0	\$0	\$2,703,430	\$2,703,430	\$2,858,452
2 Investment Income	0	0	47,801	47,801	7,978
3 Other	0	0	0	0	0
4 <b>Total Additions</b>	<u>0</u>	<u>0</u>	<u>2,751,231</u>	<u>2,751,231</u>	<u>2,866,430</u>
<b>DEDUCTIONS:</b>					
5 Distributions to other governments	0	0	2,725,325	(2,725,325)	2,866,430
6 Other	0	0	0	0	0
7 <b>Total Deductions</b>	<u>0</u>	<u>0</u>	<u>2,725,325</u>	<u>2,725,325</u>	<u>2,866,430</u>
8 <b>NET INCREASE (DECREASE) in NET POSITION</b>	<u>0</u>	<u>0</u>	<u>25,906</u>	<u>25,906</u>	<u>0</u>
9 <b>NET POSITION, BEGINNING</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
10 <b>NET POSITION, ENDING</b>	<u>\$0</u>	<u>\$0</u>	<u>\$25,906</u>	<u>\$25,906</u>	<u>\$0</u>

This Monthly Financial Report was distributed to the Little Rock Board of Directors on March 19, 2025.

Accounts Payable, Bonds Payable and Other Payables  
For the Period Ended December 31, 2024

<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	\$4,236,066			\$49,964,161	\$758,444		\$69,092,421	\$3,804,677
108 General - Special Projects	489,651			540,471			1,030,122	5,119,743
110 Seized Money		474,193					474,193	158,400
140 Franchise Fee Collection							0	0
200 Street	67,437			8,382,619			8,450,056	58,034
205 Street - Special Projects	371,771						371,771	1,713,433
210 Special Projects	293,224			37,423			330,647	1,156,159
220 911	48,976						48,976	164,201
230 CDBG	10,230						10,230	248,134
240 HIPP	52,109						52,109	146,148
250 NHSP							0	0
270 Grants	3,180,125			1,811,474			4,991,599	7,990,848
271 American Rescue Plan Act	866,135			6,084,164			6,950,299	6,857,580
324 2015 Library Improvement Bonds							0	0
325 Short Term Financing Capital Improvements	43,263						43,263	4,537,634
326 2012-2021 Capital Project Fund	1,520,363						1,520,363	4,627,327
331 2018 Capital Improvement Bond	32,010						32,010	715,193
332 2022 Capital Improvement Bond	2,791,758						2,791,758	22,204,468
352 TIF - Port Authority				155,552			155,552	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			17,476,274			17,515,924	0
540 2017 Capital Improvement Refunding Revenue Bond							0	0
551 TIF #1 2014 Cap Improvement Bond Debt Service				917,441			917,441	0
560 2017 Library Refunding Bond Fund							0	0
561 2022 Library Improvement Bond Fund	49,352			7,060,872			7,110,224	0
570 2018 Hotel Gross Receipts Tax Debt Service							0	0
600 Fleet	943,455	1,105,562	446,942		44,602		2,540,561	0
601 Vehicle Storage Facility	153,308	269,653	34,823	170,605	7,433		635,822	0
603 Waste Disposal	823,241	1,971,181	9,961,672		59,470		12,815,564	0
612 Rivermarket Garage Fund	142,240		85,440	345,881	3,915,245	2,385,000	6,873,806	0
800 Police Pension							0	0
801 Fire Pension							0	0
803 Non-Uniform Defined Benefit							0	0
804 Non-Uniform Defined Contribution							0	0
805 401 (a) Pensions							0	0
806 Health Management Trust Fund							0	0
807 2014 DB Plan							0	0
850 Courts	34,419		71,934				106,353	0
940 Accounts Payable Clearing Fund	0						0	0
Totals	<u>\$16,188,783</u>	<u>\$15,914,543</u>	<u>\$12,640,607</u>	<u>\$92,946,937</u>	<u>\$4,785,194</u>	<u>\$2,385,000</u>	<u>\$144,861,064</u>	<u>\$59,501,979</u>

**SUMMARY OF BOND INDEBTEDNESS**  
For the Period Ended December 31, 2024

<u>GENERAL OBLIGATION DEBT</u>	<u>TRUSTEE</u>	<u>ORIGINAL AMOUNT</u>	<u>MATURITY DATE</u>	<u>INTEREST RATE</u>	<u>PRINCIPAL BALANCE AT 12/31/2023</u>	<u>BONDS ISSUED 2024</u>	<u>PRINCIPAL PAID IN 2024</u>	<u>BONDS RETIRED 2024</u>	<u>PRINCIPAL BALANCE AT 12/31/2024</u>	<u>INTEREST PAID IN 2024</u>
2014 Tax Increment Improvement Bonds (Redevelopment District No. 1.)	Regions Bank	\$2,615,000	3/1/2036	6.00%	\$915,000	\$0	\$0	\$650,000	\$265,000	\$41,400
2022 Library Construction and Refunding Bonds	Regions Bank (Paying Agent & Registrar)	40,770,000	3/1/2036	4.10% - 5.00%	40,770,000	0	4,745,000	1,250,000	34,775,000	1,803,125
2022A Limited Tax Capital Improvement Bonds	First Security Bank (Paying Agent & Registrar)	53,510,000	2/1/2043	3.875% - 5.00%	53,510,000	0	14,860,000	5,455,000	33,195,000	2,058,122
2022B Limited Tax Capital Improvement Bonds	First Security Bank (Paying Agent & Registrar)	5,055,000	2/1/2024	5.00%	5,055,000	0	5,055,000	0	0	126,375
2024A Limited Tax Capital Improvement Bonds	First Security Bank (Paying Agent & Registrar)	26,565,000	2/1/1945	3.65% - 5.00%	0	26,565,000	0	0	26,565,000	0
2024B Limited Tax Capital Improvement Bonds	First Security Bank (Paying Agent & Registrar)	10,745,000	2/1/2028	4.50% - 4.52%	0	10,745,000	0	0	10,745,000	0
<b>REVENUE BONDS</b>										
2003 Capital Improvement and Refunding-Parking Projects	U.S. Bank	11,855,000	7/1/2028	1.50% - 5.30%	3,795,000	0	1,410,000	0	2,385,000	201,136
2017 Capital Improvement and Refunding Revenue Bonds	First Security Bank	17,875,000	10/1/2033	2.00% - 5.00%	12,325,000	0	2,055,000	0	10,270,000	497,250
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%	29,760,000	0	1,375,000	0	28,385,000	626,447
<b>TEMPORARY NOTE</b>										
2019 Temporary Note	Centennial Bank	5,650,000	8/20/2024	2.25%	1,181,319	0	1,181,319	0	0	26,798
2021 Temporary Note	Regions Capital Advantage, Inc.	5,925,000	8/17/2026	0.84%	3,584,691	0	2,379,730	0	1,204,961	30,194
2023 Temporary Note	Regions Capital Advantage, Inc.	7,400,000	1/10/2028	3.70%	7,400,000	0	2,799,415	0	4,600,585	273,800
2024 Temporary Note	First Security Bank	12,000,000	5/22/2029	6.93%	0	10,954,400	0	0	10,954,400	0
<b>Grand Total</b>		<u>\$232,535,000</u>			<u>\$158,296,010</u>	<u>\$48,264,400</u>	<u>\$35,860,464</u>	<u>\$7,355,000</u>	<u>\$163,344,946</u>	<u>\$5,684,647</u>

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City of Little Rock, Arkansas  
Monthly Financial Report  
Definitions  
For the Period Ended December 31, 2024  
(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.