

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Dec 31, 2024 Unaudited</u>
REVENUES:					
1 General property taxes	\$39,456,478	\$39,456,478	\$39,681,870	\$225,392	\$39,091,658
2 Sales taxes	144,738,728	144,738,728	145,321,881	583,153	142,284,445
3 Licenses and permits	14,100,232	14,100,232	14,932,786	832,554	14,101,067
4 Intergovernmental	12,699,818	12,699,818	12,699,818	0	12,282,469
5 Charges for services	12,511,137	12,511,137	12,384,638	(126,499)	12,483,807
6 Fines and fees	2,262,178	2,262,178	1,677,570	(584,608)	2,177,126
7 Utility franchise fees	34,696,403	34,696,403	34,781,845	85,442	32,831,453
8 Investment income	575,969	575,969	1,971,966	1,395,997	2,313,612
9 Miscellaneous	1,129,988	1,129,988	1,964,217	834,229	1,171,867
10 TOTAL REVENUES	<u>262,170,931</u>	<u>262,170,931</u>	<u>265,416,591</u>	<u>3,245,660</u>	<u>258,737,504</u>
EXPENDITURES:					
GENERAL GOVERNMENT:					
11 Executive Administration	30,877,753	30,877,753	28,425,135	2,452,618	27,318,871
12 Board of Directors	412,772	412,772	466,307	(53,535)	435,294
13 Community Programs	236,896	236,896	11,485	225,411	84,164
14 City Attorney	2,904,380	2,904,380	3,023,172	(118,792)	2,965,157
15 District Court - First Division (Criminal)	1,549,472	1,549,472	1,462,461	87,011	1,461,495
16 District Court - Third Division (Environmental)	650,688	650,688	628,715	21,973	629,098
17 District Court - Second Division (Traffic)	1,372,557	1,372,557	1,321,133	51,424	1,363,282
18 Finance	5,394,985	5,394,985	5,321,444	73,541	5,012,496
19 Human Resources	3,044,712	3,044,712	3,169,821	(125,109)	3,162,411
20 Information Technology	7,719,485	7,719,485	7,086,233	633,252	8,332,436
21 Planning and Development	3,456,383	3,456,383	3,678,869	(222,486)	3,593,215
22 TOTAL GENERAL GOVERNMENT	<u>57,620,083</u>	<u>57,620,083</u>	<u>54,594,775</u>	<u>3,025,308</u>	<u>54,357,919</u>
23 PUBLIC WORKS	1,090,242	1,090,242	1,233,051	(142,809)	1,164,692
24 PARKS & RECREATION	11,041,917	11,041,917	11,294,251	(252,334)	11,288,260
25 RIVERMARKET	1,055,200	1,055,200	1,428,410	(373,210)	1,272,354
26 GOLF	1,781,628	1,781,628	2,013,293	(231,665)	2,262,381
27 JIM DAILEY FITNESS & AQUATICS	859,595	859,595	1,157,507	(297,912)	1,139,025
28 ZOO	7,668,843	7,668,843	7,889,459	(220,616)	8,074,676
29 FIRE	64,094,562	64,094,562	67,174,544	(3,079,982)	57,953,205
30 POLICE	89,631,575	89,631,575	95,431,811	(5,800,236)	88,557,904
31 911 OPERATIONS	4,647,157	4,647,157	5,885,897	(1,238,740)	5,094,602
32 HOUSING & NEIGHBORHOOD PROGRAMS	7,995,887	7,995,887	8,050,083	(54,196)	7,564,880
33 DEBT SERVICE:					
34 Principal	2,619,726	2,619,726	2,619,725	1	6,183,189
35 Fiscal Charges on Long Term Debt	792,360	792,360	792,360	0	526,476
36 CAPITAL OUTLAY	63,325	63,325	54,211	9,114	1,676,828
37 VACANCY SAVINGS	0	0	0	0	0
38 TOTAL EXPENDITURES	<u>250,962,100</u>	<u>250,962,100</u>	<u>259,619,377</u>	<u>(8,657,277)</u>	<u>247,116,391</u>
39 REVENUES OVER (UNDER) EXPENDITURES	<u>11,208,831</u>	<u>11,208,831</u>	<u>5,797,214</u>	<u>(5,411,617)</u>	<u>11,621,113</u>
OTHER FINANCING SOURCES/(USES):					
40 LEASES	0	0	0	0	1,017,133
41 SBITA	0	0	0	0	521,200
42 CARRYOVER - PRIOR YEAR	0	0	0	0	0
43 TRANSFERS IN	3,038,349	3,038,349	3,540,657	502,308	1,462,307
44 TRANSFERS OUT	<u>(13,122,379)</u>	<u>(13,122,379)</u>	<u>(13,122,379)</u>	<u>0</u>	<u>(22,682,914)</u>
REVENUES AND OTHER FINANCING SOURCES OVER (UNDER)					
45 EXPENDITURES AND OTHER FINANCING USES	1,124,801	1,124,801	(3,784,508)	(4,909,309)	(8,061,161)
46 BEGINNING FUND BALANCE	<u>\$38,061,472</u>	<u>38,061,472</u>	<u>38,061,472</u>	<u>0</u>	<u>42,317,955</u>
47 ENDING FUND BALANCE (Notes 1 and 2)	<u>\$39,186,273</u>	<u>\$39,186,273</u>	<u>\$34,276,964</u>	<u>(\$4,909,309)</u>	<u>\$34,256,794</u>

Note 1: Total encumbrances included in the reported expenditures are \$4,249,076.

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, 2025 fund balance in Fund 108 is \$29,428,167.
The December 31, 2025 fund balance in Fund 110 is -\$1,231.

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>12/31/2024 Unaudited</u>
REVENUES:					
1 Charges for services	\$0	\$0	23,717	23,717	83,048
2 Fines and fees	0	0	76,386	76,386	75,414
3 Intergovernmental	0	0	-	-	-
4 Interest income	0	0	-	-	-
5 Miscellaneous	0	0	283,571	283,571	286,509
6 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>383,674</u>	<u>383,674</u>	<u>444,971</u>
EXPENDITURES:					
7 Executive Administration	0	0	2,910,787	(2,910,787)	10,519,770
8 City Attorney	0	0	-	-	-
9 Finance	0	0	179,479	(179,479)	84,602
10 Information Technology	0	0	962,745	(962,745)	223,838
12 Human Resources	0	0	284,721	(284,721)	502,299
13 Planning	0	0	281,615	(281,615)	291,035
14 Community Programs	0	0	5,173,376	(5,173,376)	9,331,748
15 Public Works	0	0	409,028	(409,028)	1,688,759
16 Parks and Recreation	0	0	186,579	(186,579)	1,229,256
17 Jim Dailey Fitness and Aquatics	0	0	-	-	600,000
18 Fire	0	0	319,984	(319,984)	42,458
19 Police	0	0	610,104	(610,104)	958,830
20 Housing	0	0	1,927,560	(1,927,560)	1,733,162
21 Fleet	0	0	-	-	124,759
22 Zoo	0	0	71,961	(71,961)	871,367
23 Debt Service:					
24 Principal	0	0	-	-	1,186,660
25 Fiscal Charges on Long Term Debt	0	0	-	-	53,062
26 Capital Outlay	0	0	14,469,832	(14,469,832)	5,252,569
27 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>27,787,771</u>	<u>(27,787,771)</u>	<u>34,694,174</u>
28 REVENUES OVER (UNDER) EXPENDITURES	0	0	(27,404,097)	28,171,445	(34,249,203)
OTHER FINANCING SOURCES (USES):					
29 Leases	0	0	0	0	1,436,422
30 Transfers In	0	0	12,212,711	12,212,711	23,582,529
31 Transfers Out	0	0	(378,599)	(378,599)	(267,556)
32 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	(15,569,985)	(15,569,985)	(9,497,808)
33 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>44,998,152</u>	<u>44,998,152</u>	<u>49,376,225</u>
34 ENDING FUND BALANCE (Note 1)	<u>\$0</u>	<u>\$0</u>	<u>29,428,167</u>	<u>29,428,167</u>	<u>39,878,417</u>

Note 1: As of December 31, 2025, fund balance is comprised of 231 special projects.

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Dec 31, 2024 Unaudited</u>
REVENUES:					
1 Charges for services	\$0	\$0	\$0	\$0	\$0
2 Interest income	0	0	14,483	14,483	13,941
3 Miscellaneous	0	0	60,565	60,565	137,744
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>75,048</u>	<u>75,048</u>	<u>151,685</u>
EXPENDITURES:					
5 Police	0	0	434,318	(434,318)	220,360
6 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>434,318</u>	<u>(434,318)</u>	<u>220,360</u>
7 REVENUES OVER (UNDER) EXPENDITURES	0	0	(359,270)	(359,270)	(68,675)
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	(359,270)	(359,270)	(68,675)
11 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>358,039</u>	<u>358,039</u>	<u>268,313</u>
12 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>(\$1,231)</u>	<u>(\$1,231)</u>	<u>\$199,638</u>

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Dec 31, 2024 Unaudited</u>
REVENUES:					
1 Utility franchise fees	\$0	\$0	(555,704)	(\$555,704)	(\$41,101)
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>(555,704)</u>	<u>(555,704)</u>	<u>(41,101)</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	(555,704)	(555,704)	(41,101)
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	(555,704)	(555,704)	(41,101)
11 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>568,380</u>	<u>568,380</u>	<u>609,481</u>
12 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$12,676</u>	<u>\$12,676</u>	<u>\$568,380</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, 2025
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Dec 31, 2024 Unaudited</u>
REVENUES:					
1 General property taxes	\$8,210,610	\$8,210,610	\$8,207,294	(\$3,316)	\$8,081,011
2 Licenses and permits	17,290	17,290	17,290	0	17,290
3 Intergovernmental	16,832,764	16,832,764	16,708,407	(124,357)	16,677,301
4 Charges for services	47,919	47,919	52,759	4,840	34,131
5 Investment income	1,403,544	1,403,544	1,428,867	25,323	1,268,550
6 Miscellaneous	47,366	47,366	57,098	9,732	58,734
7 TOTAL REVENUES	<u>26,559,493</u>	<u>26,559,493</u>	<u>26,471,715</u>	<u>(87,778)</u>	<u>26,137,017</u>
EXPENDITURES:					
Public Works:					
8 General Administration	3,207,910	3,207,910	3,218,279	(10,369)	3,119,121
9 Operations Administration	656,546	656,546	663,347	(6,801)	618,263
10 Street & Drainage Maintenance	9,160,876	9,160,876	8,808,937	351,939	8,293,440
11 Storm Drainage Maintenance	1,356,894	1,356,894	982,302	374,592	973,675
12 Work Pool	138,591	138,591	86,665	51,926	89,382
13 Resource Control & Scheduling	419,427	419,427	459,930	(40,503)	404,768
14 Control Devices	1,127,427	1,127,427	1,042,986	84,441	998,484
15 Signals	1,046,407	1,046,407	1,317,134	(270,727)	1,273,519
16 Parking Meters	139,143	139,143	139,349	(206)	122,100
17 Civil Engineering	1,851,867	1,851,867	1,266,021	585,846	1,312,479
18 Traffic Engineering	3,805,657	3,805,657	3,523,644	282,013	3,756,016
19 Parking Enforcement	371,499	371,499	250,085	121,414	300,205
20 Capital Outlay	0	0	0	0	2,583
21 Debt Service	0	0	12,042	(12,042)	5,023
22 TOTAL EXPENDITURES	<u>23,282,244</u>	<u>23,282,244</u>	<u>21,770,721</u>	<u>1,511,523</u>	<u>21,269,058</u>
23 REVENUES OVER (UNDER) EXPENDITURES	3,277,249	3,277,249	4,700,994	1,423,745	4,867,959
OTHER FINANCING SOURCES (USES):					
24 Leases	0	0	0	0	0
25 Transfers In	284,000	284,000	284,000	0	284,000
26 Transfers Out	(6,084,467)	(6,084,467)	(9,270,467)	(3,186,000)	(12,036,217)
27 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	(2,523,218)	(2,523,218)	(4,285,471)	(1,762,255)	(6,884,256)
28 BEGINNING FUND BALANCE	<u>20,946,825</u>	<u>20,946,825</u>	<u>20,946,825</u>	<u>0</u>	<u>27,773,048</u>
29 ENDING FUND BALANCE (Note 1)	<u>\$18,423,607</u>	<u>\$18,423,607</u>	<u>\$16,661,354</u>	<u>(\$1,762,255)</u>	<u>\$20,888,792</u>

Note 1: Fund 205, Street Special Projects Fund, is considered part of the Street Fund.
The December 31, 2025 fund balance in Fund 205 is \$11,539,980.

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Dec 31, 2024 Unaudited</u>
REVENUES:					
1 Charges for services	\$0	\$0	\$0	\$0	\$232,475
2 Interest income	0	0	0	0	0
3 Miscellaneous	0	0	28,449	28,449	18,468
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>28,449</u>	<u>28,449</u>	<u>250,943</u>
EXPENDITURES:					
5 Public Works	0	0	1,549,815	(1,549,815)	2,951,820
6 Capital Outlay	0	0	8,598,385	(8,598,385)	2,412,788
7 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>10,148,200</u>	<u>(10,148,200)</u>	<u>5,364,608</u>
8 REVENUES OVER (UNDER) EXPENDITURES	0	0	(10,119,751)	(10,119,751)	(5,113,665)
OTHER FINANCING SOURCES (USES):					
9 Transfers In	0	0	8,296,092	8,296,092	11,452,000
10 Transfers Out	0	0	0	0	0
11 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	(1,823,659)	(1,823,659)	6,338,335
12 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>13,363,639</u>	<u>13,363,639</u>	<u>5,311,871</u>
13 ENDING FUND BALANCE (Note 1)	<u>\$0</u>	<u>\$0</u>	<u>\$11,539,980</u>	<u>\$11,539,980</u>	<u>\$11,650,206</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 December 31, 2025
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Dec 31, 2024 Unaudited</u>
REVENUES:					
1 Licenses and permits	\$0	\$0	\$67,362	\$67,362	\$62,119
2 Intergovernmental	0	0	146,962	146,962	160,862
3 Charges for services	0	0	884,318	884,318	774,346
4 Fines and fees	0	0	695,750	695,750	729,813
5 Interest income	0	0	314,601	314,601	238,316
6 Miscellaneous	0	0	2,241,730	2,241,730	2,863,756
7 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>4,350,723</u>	<u>4,350,723</u>	<u>4,829,212</u>
EXPENDITURES:					
8 Executive Administration	0	0	90,479	(90,479)	180,621
9 Community Programs	0	0	0	0	0
10 City Attorney	0	0	0	0	0
11 District Court - First Division (Criminal)	0	0	(358)	358	3,986
12 District Court - Second Division (Traffic)	0	0	17,058	(17,058)	18,114
13 District Court - Third Division (Environmental)	0	0	0	0	0
14 Finance	0	0	134,555	(134,555)	205,212
15 Human Resources	0	0	57,134	(57,134)	74,535
16 Information Technology	0	0	0	0	0
17 Planning	0	0	10,990	(10,990)	43,918
18 Fleet	0	0	11,430	(11,430)	783,039
19 Public Works	0	0	3,148	(3,148)	(31,581)
20 Parks and Recreation	0	0	925,782	(925,782)	965,936
21 Jim Dailey Fitness & Aquatics	0	0	0	0	0
22 Fire	0	0	1,039,255	(1,039,255)	827,367
23 Police	0	0	224,544	(224,544)	129,241
24 Housing	0	0	455,069	(455,069)	240,733
25 Zoo	0	0	120,765	(120,765)	(278)
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	2,065,884	(2,065,884)	1,023,136
30 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>5,155,735</u>	<u>(5,155,735)</u>	<u>4,463,979</u>
31 REVENUES OVER (UNDER) EXPENDITURES	0	0	(805,012)	(805,012)	365,233
OTHER FINANCING SOURCES (USES):					
32 Transfers In	0	0	787,769	787,769	31,946
33 Transfers Out	0	0	(611,610)	(611,610)	0
REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES					
34	0	0	(628,853)	(628,853)	397,179
35 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>13,573,143</u>	<u>13,573,143</u>	<u>12,019,805</u>
36 ENDING FUND BALANCE (Note 1)	<u>\$0</u>	<u>\$0</u>	<u>\$12,944,290</u>	<u>\$12,944,290</u>	<u>\$12,416,984</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 December 31, 2025
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Dec 31, 2024 Unaudited</u>
REVENUES:					
1 Charges for services	\$0	\$0	\$1,211,318	\$1,211,318	\$1,195,091
2 Interest income	0	0	310,263	310,263	214,584
3 Miscellaneous	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>1,521,581</u>	<u>1,521,581</u>	<u>1,409,675</u>
EXPENDITURES:					
5 Police	0	0	853,106	(853,106)	333,466
6 Debt Service					
7 Capital Outlay			0	0	0
8 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>853,106</u>	<u>(853,106)</u>	<u>333,466</u>
9 REVENUES OVER (UNDER) EXPENDITURES	0	0	668,475	668,475	1,076,209
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	668,475	668,475	1,076,209
13 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>6,310,212</u>	<u>6,310,212</u>	<u>5,069,802</u>
14 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$6,978,687</u>	<u>\$6,978,687</u>	<u>\$6,146,011</u>

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Dec 31, 2024 Unaudited</u>
REVENUES:					
1 Intergovernmental	\$0	\$0	\$6,190,670	\$6,190,670	\$12,651,391
2 Charges for Services	0	0	0	0	30
3 Interest income	0	0	31,030	31,030	21,596
4 Program income	0	0	0	0	0
5 Miscellaneous	0	0	398,257	398,257	274,109
TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>6,619,957</u>	<u>6,619,957</u>	<u>12,947,126</u>
EXPENDITURES:					
6 General Government	0	0	857,276	(857,276)	1,049,636
7 Public Works	0	0	3,137,708	(3,137,708)	823,026
8 Parks & Recreation	0	0	301,287	(301,287)	1,441,871
9 Fleet	0	0	0	0	0
10 Zoo	0	0	0	0	0
11 Fire	0	0	5,453,268	(5,453,268)	2,243,754
12 Police	0	0	1,285,945	(1,285,945)	1,470,435
13 Housing	0	0	30,255	(30,255)	83,123
14 Capital Outlay	0	0	4,753,371	(4,753,371)	9,993,755
TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>15,819,110</u>	<u>(15,819,110)</u>	<u>17,105,600</u>
15 REVENUES OVER (UNDER) EXPENDITURES	0	0	(9,199,153)	(9,199,153)	(4,158,474)
OTHER FINANCING SOURCES (USES):					
16 Transfers In	0	0	840,402	840,402	234,736
17 Transfers Out	0	0	(2,161,156)	(2,161,156)	0
18 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	(10,519,907)	(10,519,907)	(3,923,738)
19 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>(6,207,747)</u>	<u>17,775</u>	<u>(10,274,857)</u>
20 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>(\$16,727,654)</u>	<u>(\$16,727,654)</u>	<u>(\$14,198,595)</u>

Expenditures include:	
Expended	\$8,054,471
Encumbered	9,925,795
	<u>\$17,980,266</u>

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Dec 31, 2024 Unaudited</u>
REVENUES:					
1 Intergovernmental	\$0	\$0	4,267,020	\$4,267,020	\$15,746,055
2 Charges for Services	0	0	0	0	0
3 Interest income	0	0	206,820	206,820	880,889
4 Program income	0	0	0	0	0
5 Miscellaneous	0	0	0	0	0
TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>4,473,840</u>	<u>4,473,840</u>	<u>16,626,944</u>
EXPENDITURES:					
6 General Government	0	0	250,059	(250,059)	2,833,184
7 Public Works	0	0	0	0	1,586,540
8 Parks & Recreation	0	0	50,976	(50,976)	2,823,791
9 Fleet	0	0	0	0	0
10 Fire	0	0	297,905	(297,905)	7,254,557
11 Police	0	0	27,262	(27,262)	2,254,365
12 Housing	0	0	(11,576)	11,576	662,915
13 Capital Outlay	0	0	5,444,080	(5,444,080)	5,534,624
TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>6,058,706</u>	<u>(6,058,706)</u>	<u>22,949,976</u>
14 REVENUES OVER (UNDER) EXPENDITURES	0	0	(1,584,866)	(1,584,866)	(6,323,032)
OTHER FINANCING SOURCES (USES):					
15 Transfers In	0	0	0	0	0
16 Transfers Out	0	0	0	0	0
17 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	(1,584,866)	(1,584,866)	(6,323,032)
18 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>1,821,983</u>	<u>1,821,983</u>	<u>1,287,434</u>
19 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$237,117</u>	<u>\$237,117</u>	<u>(\$5,035,598)</u>

Expenditures include:	
Expended	\$5,195,690
Encumbered	863,015
	<u>\$6,058,705</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, 2025
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Dec 31, 2024 Unaudited</u>
REVENUES:					
1 Intergovernmental	\$0	\$0	\$927,658	\$927,658	\$1,543,606
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>927,658</u>	<u>927,658</u>	<u>1,543,606</u>
EXPENDITURES:					
5 General Government	0	0	0	0	0
6 Housing	0	0	1,339,566	(1,339,566)	1,963,245
7 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>1,339,566</u>	<u>(1,339,566)</u>	<u>1,963,245</u>
8 REVENUES OVER (UNDER) EXPENDITURES	0	0	(411,908)	(411,908)	(419,639)
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	(411,908)	(411,908)	(419,639)
12 BEGINNING FUND BALANCE	0	0	912,222	912,222	1,083,727
13 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$500,314</u>	<u>\$500,314</u>	<u>\$664,088</u>

Expenditures include:	
Expended	\$1,040,812
Encumbered	298,754
	<u>\$1,339,566</u>

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Dec 31, 2024 Unaudited</u>
REVENUES:					
1 Intergovernmental	\$0	\$0	\$3,064,684	\$3,064,684	\$1,813,230
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>3,064,684</u>	<u>3,064,684</u>	<u>1,813,230</u>
EXPENDITURES:					
5 General Government	0	0	0	0	0
6 Housing	0	0	4,101,544	(4,101,544)	2,192,602
7 Capital Outlay	0	0	29,042	(29,042)	0
8 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>4,130,586</u>	<u>(4,130,586)</u>	<u>2,192,602</u>
9 REVENUES OVER (UNDER) EXPENDITURES	0	0	(1,065,902)	(1,065,902)	(379,372)
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	(1,065,902)	(1,065,902)	(379,372)
13 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>849,358</u>	<u>849,358</u>	<u>1,082,582</u>
14 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>(\$216,544)</u>	<u>(\$216,544)</u>	<u>\$703,210</u>

Expenditures include:	
Expended	\$3,354,966
Encumbered	<u>775,620</u>
	<u>\$4,130,586</u>

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Dec 31, 2024 Unaudited</u>
REVENUES:					
1 Intergovernmental	\$0	\$0	\$100,892	\$100,892	\$75,774
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>100,892</u>	<u>100,892</u>	<u>75,774</u>
EXPENDITURES:					
5 General Government	0	0	0	0	0
6 Housing	0	0	96,700	(96,700)	78,472
7 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>96,700</u>	<u>(96,700)</u>	<u>78,472</u>
8 REVENUES OVER (UNDER) EXPENDITURES	0	0	4,192	4,192	(2,698)
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	<u>0</u>	<u>0</u>	<u>4,192</u>	<u>4,192</u>	<u>(2,698)</u>
13 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>12,201</u>	<u>12,201</u>	<u>14,899</u>
14 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$16,393</u>	<u>\$16,393</u>	<u>\$12,201</u>

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

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Dec 31, 2024 Unaudited</u>
REVENUES:					
1 3/8 Cent Sales Tax	\$0	\$0	\$0	\$0	\$0
2 Interest income	0	0	800,235	800,235	1,270,858
3 Miscellaneous Income	0	0	0	0	160,587
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>800,235</u>	<u>800,235</u>	<u>1,431,445</u>
EXPENDITURES:					
5 General Government	0	0	50,029	(50,029)	498,982
6 Housing	0	0	0	0	6,341
7 Public Works	0	0	1,953,409	(1,953,409)	3,571,048
8 Parks and Recreation	0	0	9,737	(9,737)	229,937
9 Fire	0	0	0	0	0
10 Police	0	0	0	0	11,221
11 Fleet	0	0	0	0	0
12 Zoo	0	0	503,106	(503,106)	1,421,635
13 Capital Outlay	0	0	2,599,485	(2,599,485)	9,304,555
14 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>5,115,766</u>	<u>(5,115,766)</u>	<u>15,043,719</u>
15 REVENUES OVER (UNDER) EXPENDITURES	0	0	(4,315,531)	(4,315,531)	(13,612,274)
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	(4,315,531)	(4,315,531)	(13,612,274)
20 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>15,460,408</u>	<u>15,460,408</u>	<u>24,445,355</u>
21 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$11,144,877</u>	<u>\$11,144,877</u>	<u>\$10,833,081</u>

Expenditures include:	
Expended	\$3,931,456
Encumbered	<u>1,184,310</u>
Total	<u>\$5,115,766</u>

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Dec 31, 2024 Unaudited</u>
REVENUES:					
1 Charges for Services	\$0	\$0	\$0	\$0	\$0
2 Interest income	0	0	75,963	75,963	121,261
3 Miscellaneous	0	0	2,422,449	2,422,449	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>2,498,412</u>	<u>2,498,412</u>	<u>121,261</u>
EXPENDITURES:					
5 General Government	0	0	0	0	0
6 Public Works	0	0	715,450	(715,450)	2,113,600
7 Parks and Recreation	0	0	11,955	(11,955)	201,350
8 Fire	0	0	(43,302)	43,302	43,263
9 Police	0	0	1,180	(1,180)	2,234,212
10 Fleet	0	0	0	0	0
11 Capital Outlay	0	0	2,318,871	(2,318,871)	12,183,990
12 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>3,004,154</u>	<u>(3,004,154)</u>	<u>16,776,415</u>
13 REVENUES OVER (UNDER) EXPENDITURES	0	0	(505,742)	(505,742)	(16,655,154)
OTHER FINANCING SOURCES (USES):					
14 Solar STF Advance	0	0	7,545,600	7,545,600	10,954,400
15 Capital Lease	0	0	0	0	0
16 Transfers Out	0	0	0	0	0
17 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	7,039,858	7,039,858	(5,700,754)
18 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>252,058</u>	<u>252,058</u>	<u>1,415,178</u>
19 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$7,291,916</u>	<u>\$7,291,916</u>	<u>(\$4,285,576)</u>

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Dec 31, 2024 Unaudited</u>
REVENUES:					
1 Interest income	\$0	\$0	\$11,573	\$11,573	(\$2,670)
2 Miscellaneous	0	0	0	0	0
3 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>11,573</u>	<u>11,573</u>	<u>(2,670)</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	11,573	11,573	(2,670)
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>11,573</u>	<u>11,573</u>	<u>(2,670)</u>
14 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>275,852</u>	<u>275,852</u>	<u>278,522</u>
15 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$287,425</u>	<u>\$287,425</u>	<u>\$275,852</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, 2025
 (Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Dec 31, 2024 Unaudited</u>
REVENUES:					
1 Interest income	\$0	\$0	\$23,193	\$23,193	\$65,276
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>23,193</u>	<u>23,193</u>	<u>65,276</u>
EXPENDITURES:					
4 Public Works Capital Outlay	<u>0</u>	<u>0</u>	<u>874,836</u>	<u>(874,836)</u>	<u>1,550,496</u>
5 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>874,836</u>	<u>(874,836)</u>	<u>1,550,496</u>
6 REVENUES OVER (UNDER) EXPENDITURES	0	0	(851,643)	(851,643)	(1,485,220)
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	(851,643)	(851,643)	(1,485,220)
14 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>1,458,786</u>	<u>1,458,786</u>	<u>2,228,813</u>
15 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$607,143</u>	<u>\$607,143</u>	<u>\$743,593</u>
Expenditures include:					
Expended					
Encumbered					
Total					

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

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Dec 31, 2024 Unaudited</u>
REVENUES:					
1 General Property Taxes	\$0	\$0	\$312,824	\$312,824	\$220,321
2 Interest income	0	0	9,919	9,919	(39,778)
3 Miscellaneous	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>322,743</u>	<u>322,743</u>	<u>180,543</u>
EXPENDITURES:					
5 Street & Drainage	0	0	0	0	190,000
6 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>190,000</u>
7 REVENUES OVER (UNDER) EXPENDITURES	0	0	322,743	322,743	(9,457)
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	322,743	322,743	(9,457)
12 BEGINNING FUND BALANCE	0	0	173,472	173,472	182,929
13 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$496,215</u>	<u>\$496,215</u>	<u>\$173,472</u>

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Dec 31, 2024 Unaudited</u>
REVENUES:					
1 Intergovernmental	\$0	\$0	\$750,000	\$750,000	\$2,770,785
2 Interest income	0	0	2,545,469	2,545,469	0
3 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>3,295,469</u>	<u>3,295,469</u>	<u>2,770,785</u>
EXPENDITURES:					
4 General Administration Capital Outlay	0	0	10,934,295	(10,934,295)	2,838,438
5 District Courts Capital Outlay	0	0	2,645,391	(2,645,391)	0
6 Public Works Capital Outlay	0	0	21,391,274	(21,391,274)	17,191,857
7 Parks Capital Outlay	0	0	2,001,630	(2,001,630)	3,219,065
8 Zoo Capital Outlay	0	0	10,180,345	(10,180,345)	1,178,906
9 Fire Capital Outlay	0	0	14,222,064	(14,222,064)	17,447,573
5 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>61,374,999</u>	<u>(61,374,999)</u>	<u>41,875,839</u>
6 REVENUES OVER (UNDER) EXPENDITURES	0	0	(58,079,530)	(58,079,530)	(39,105,054)
OTHER FINANCING SOURCES (USES):					
7 Bond Proceeds	0	0	0	0	37,180,519
8 Bond Premium	0	0	0	0	176,954
9 Discount on Bonds Issued	0	0	0	0	0
10 Cost of Issuance	0	0	0	0	0
11 Transfers In	0	0	0	0	0
12 Transfers Out	0	0	0	0	0
13 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	(58,079,530)	(58,079,530)	(1,747,581)
14 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>75,689,838</u>	<u>75,689,838</u>	<u>55,232,952</u>
15 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$17,610,308</u>	<u>\$17,610,308</u>	<u>\$53,485,371</u>

Expenditures include:	
Expended	\$36,870,633
Encumbered	<u>24,504,366</u>
Total	<u>\$61,374,999</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 December 31, 2025
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Dec 31, 2024 Actual</u>
REVENUES:					
1 Interest income	\$0	\$0	\$196,903	\$196,903	\$1,059,237
2 Miscellaneous	0	0	0	0	0
3 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>196,903</u>	<u>196,903</u>	<u>1,059,237</u>
EXPENDITURES:					
4 General Government	0	0	12,827,244	(12,827,244)	13,584,764
5 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>12,827,244</u>	<u>(12,827,244)</u>	<u>13,584,764</u>
6 REVENUES OVER (UNDER) EXPENDITURES	0	0	(12,630,341)	(12,630,341)	(12,525,527)
OTHER FINANCING SOURCES (USES):					
7 Bond Proceeds	0	0	0	0	0
8 Discount on Bonds Issued	0	0	0	0	0
9 Bond Reoffering Premium	0	0	0	0	0
10 Cost of Issuance	0	0	0	0	0
11 Other, net	0	0	0	0	0
12 Transfers In	0	0	0	0	0
13 Transfers Out	0	0	0	0	0
14 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	(12,630,341)	(12,630,341)	(12,525,527)
15 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>13,074,592</u>	<u>13,074,592</u>	<u>25,600,119</u>
16 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$444,251</u>	<u>\$444,251</u>	<u>\$13,074,592</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 December 31, 2025
 (Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Dec 31, 2024 Unaudited</u>
REVENUES:					
1 Interest income	\$0	\$0	\$458	\$458	(\$20)
2 Miscellaneous	0	0	0	0	0
3 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>458</u>	<u>458</u>	<u>(20)</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	458	458	(20)
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	458	458	(20)
15 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>9,445</u>	<u>9,445</u>	<u>9,465</u>
16 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$9,903</u>	<u>\$9,903</u>	<u>\$9,445</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, 2025
 (Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Dec 31, 2024 Unaudited</u>
REVENUES:					
1 Property Tax	\$0	\$0	\$0	\$0	\$0
2 Interest Income	0	0	8,577	8,577	7,250
3 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>8,577</u>	<u>8,577</u>	<u>7,250</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	8,577	8,577	7,250
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	8,577	8,577	7,250
12 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>330,252</u>	<u>330,252</u>	<u>323,001</u>
13 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$338,829</u>	<u>\$338,829</u>	<u>\$330,251</u>

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Dec 31, 2024 Unaudited</u>
REVENUES:					
1 Property Tax	\$0	\$0	\$0	\$0	\$0
2 Interest Income	0	0	325	325	738
3 Miscellaneous	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>325</u>	<u>325</u>	<u>738</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	325	325	738
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	325	325	738
12 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>8,878</u>	<u>0</u>	<u>8,141</u>
13 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$9,203</u>	<u>\$325</u>	<u>\$8,879</u>

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Dec 31, 2024 Unaudited</u>
REVENUES:					
1 Property Tax	\$0	\$0	\$17,083,244	\$17,083,244	\$16,815,439
2 Interest Income	0	0	381,172	381,172	415,300
3 Miscellaneous	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>17,464,416</u>	<u>17,464,416</u>	<u>17,230,739</u>
EXPENDITURES:					
5 Debt Service	0	0	17,477,647	(17,477,647)	13,142,345
6 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>17,477,647</u>	<u>(17,477,647)</u>	<u>13,142,345</u>
7 REVENUES OVER (UNDER) EXPENDITURES	0	0	(13,231)	(13,231)	4,088,394
OTHER FINANCING SOURCES (USES):					
8 Bond Proceeds	0	0	0	0	444,248
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	(13,231)	(13,231)	4,532,642
12 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>18,776,840</u>	<u>0</u>	<u>14,244,199</u>
13 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$18,763,609</u>	<u>(\$13,231)</u>	<u>\$18,776,841</u>

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Dec 31, 2024 Unaudited</u>
REVENUES:					
1 Franchise Fees	\$0	\$0	\$1,501,849	\$1,501,849	\$1,507,250
2 Charges for Services	0	0	0	0	0
3 Interest income	0	0	36,756	36,756	39,843
4 Miscellaneous Revenue	0	0	0	0	0
5 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>1,538,605</u>	<u>1,538,605</u>	<u>1,547,093</u>
EXPENDITURES:					
6 Issuance Cost	0	0	0	0	0
7 Debt Service	0	0	1,504,850	(1,504,850)	1,510,250
8 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>1,504,850</u>	<u>(1,504,850)</u>	<u>1,510,250</u>
9 REVENUES OVER (UNDER) EXPENDITURES	0	0	33,755	33,755	36,843
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	33,755	33,755	36,843
17 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>890,749</u>	<u>890,749</u>	<u>853,906</u>
18 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$924,504</u>	<u>\$924,504</u>	<u>\$890,749</u>

This Monthly Financial Report was distributed to the Little Rock Board of Directors on February 05, 2026.

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Dec 31, 2024 Unaudited</u>
REVENUES:					
1 Property Tax	\$0	\$0	\$477,158	\$477,158	\$417,950
2 Interest Income	0	0	9,098	9,098	23,088
3 Miscellaneous	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>486,256</u>	<u>486,256</u>	<u>441,038</u>
EXPENDITURES:					
5 Debt Service	0	0	282,700	(282,700)	693,012
6 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>282,700</u>	<u>(282,700)</u>	<u>693,012</u>
7 REVENUES OVER (UNDER) EXPENDITURES	0	0	203,556	203,556	(251,974)
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	203,556	203,556	(251,974)
12 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>561,007</u>	<u>561,007</u>	<u>812,980</u>
13 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$764,563</u>	<u>\$764,563</u>	<u>\$561,006</u>

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Dec 31, 2024 Unaudited</u>
REVENUES:					
1 Property Tax	\$0	\$0	\$0	\$0	\$0
2 Interest income	0	0	0	0	6
3 Miscellaneous	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>6</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	6
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	6
12 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>257</u>	<u>257</u>	<u>251</u>
13 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$257</u>	<u>\$257</u>	<u>\$257</u>

This Monthly Financial Report was distributed to the Little Rock Board of Directors on February 05, 2026.

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Dec 31, 2024 Unaudited</u>
REVENUES:					
1 Property Tax	\$0	\$0	\$7,405,410	\$7,405,410	\$7,296,853
2 Interest income	0	0	177,233	177,233	200,168
3 Miscellaneous	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>7,582,643</u>	<u>7,582,643</u>	<u>7,497,021</u>
EXPENDITURES:					
5 Issuance Cost	0	0	0	0	0
6 Debt Service	0	0	7,715,500	(7,715,500)	5,368,125
7 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>7,715,500</u>	<u>(7,715,500)</u>	<u>5,368,125</u>
8 REVENUES OVER (UNDER) EXPENDITURES	0	0	(132,857)	(132,857)	2,128,896
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	(132,857)	(132,857)	2,128,896
13 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>8,026,620</u>	<u>8,026,620</u>	<u>5,897,724</u>
14 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$7,893,763</u>	<u>\$7,893,763</u>	<u>\$8,026,620</u>

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

	<u>Budget</u>	YTD <u>Budget</u>	YTD Revenues and <u>Expenditures</u>	Variance Favorable <u>(Unfavorable)</u>	Dec 31, 2024 <u>Unaudited</u>
REVENUES:					
1 Hotel Gross Receipts Tax	\$0	\$0	\$2,873,072	\$2,873,072	\$2,335,676
2 Interest Income	0	0	47,757	47,757	70,105
3 Miscellaneous	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>2,920,829</u>	<u>2,920,829</u>	<u>2,405,781</u>
EXPENDITURES:					
5 Interest Expense	0	0	1,924,394	1,924,394	1,922,894
6 Debt Service	0	0	0	0	0
7 External Agency Support	0	0	502,308	(502,308)	0
8 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>2,426,702</u>	<u>1,422,086</u>	<u>1,922,894</u>
9 REVENUES OVER (UNDER) EXPENDITURES	0	0	494,127	1,498,743	482,887
OTHER FINANCING SOURCES (USES):					
10 Bond Proceeds	0	0	0	0	0
11 Payment to Refunded Bond Escrow Agent	0	0	(3,400)	(3,400)	(3,400)
12 Transfers In	0	0	0	0	0
13 Transfer to Component Unit	0	0	0	0	0
14 Transfers Out	0	0	(502,308)	(502,308)	(1,055,241)
15 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	(11,581)	(11,581)	(575,754)
16 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>693,652</u>	<u>693,652</u>	<u>1,269,406</u>
17 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$682,071</u>	<u>\$682,071</u>	<u>\$693,652</u>

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

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Dec 31, 2024 Unaudited
OPERATING REVENUES:					
1 Charges for services	\$18,398,930	\$18,398,930	\$16,793,498	(\$1,605,432)	\$15,966,705
2 Interest Income	0	0	0	0	0
3 TOTAL OPERATING REVENUES	<u>18,398,930</u>	<u>18,398,930</u>	<u>16,793,498</u>	<u>(1,605,432)</u>	<u>15,966,705</u>
OPERATING EXPENSES:					
4 Personnel Services	4,817,798	4,817,798	3,988,410	829,388	4,191,443
5 Supplies and materials	7,088,990	7,088,990	6,264,487	824,503	6,690,472
6 Services and other expenses	4,409,036	4,409,036	6,296,441	(1,887,405)	4,971,326
7 Repairs and maintenance	1,380,560	1,380,560	818,836	561,724	690,758
8 Depreciation and amortization	722,546	722,546	1,021,132	(298,586)	868,675
9 TOTAL OPERATING EXPENSES	<u>18,418,930</u>	<u>18,418,930</u>	<u>18,389,306</u>	<u>29,624</u>	<u>17,412,674</u>
10 OPERATING INCOME/(LOSS)	(20,000)	(20,000)	(1,595,808)	(1,575,808)	(1,445,969)
NONOPERATING REVENUES/(EXPENSES):					
11 Investment income	20,000	20,000	7,283	(12,717)	3,481
12 Debt Service					(15,697)
13 Gain (loss) on disposal of fixed assets	0	0	0	0	0
14 Other, net	0	0	0	0	0
15 INCOME (LOSS) BEFORE OPERATING TRANSFERS	<u>0</u>	<u>0</u>	<u>(1,588,525)</u>	<u>(1,588,525)</u>	<u>(1,458,185)</u>
OPERATING TRANSFERS:					
16 Operating transfers in	0	0	0	0	0
17 Operating transfers out	0	0	0	0	0
18 NET INCOME/(LOSS)	<u>0</u>	<u>0</u>	<u>(1,588,525)</u>	<u>(1,588,525)</u>	<u>(1,458,185)</u>
19 BEGINNING NET POSITION, AS ORIGINALLY REPORTED	<u>2,436,838</u>	<u>2,436,838</u>	<u>2,436,838</u>	<u>0</u>	<u>3,895,024</u>
20 ENDING NET POSITION	<u>\$2,436,838</u>	<u>\$2,436,838</u>	<u>\$848,313</u>	<u>(\$1,588,525)</u>	<u>\$3,895,024</u>

Analysis of Net Position

Cash	(\$2,315,721)
Receivable	11,963
Inventory	772,721
Capital Assets, net	4,294,626
Other Assets	-
Deferred Outflows	480,655
Liabilities	(2,371,765)
Deferred Inflows	<u>(24,166)</u>
Net Position	<u>\$848,313</u>

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

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Dec 31, 2024 Unaudited
OPERATING REVENUES:					
1 Licenses and permits	\$5,830	\$5,830	\$6,230	\$400	\$5,545
2 Charges for services	2,530,815	2,530,815	2,529,772	(1,043)	2,413,109
3 Other	0	0	0	0	0
4 TOTAL OPERATING REVENUES	<u>2,536,645</u>	<u>2,536,645</u>	<u>2,536,002</u>	<u>(643)</u>	<u>2,418,654</u>
OPERATING EXPENSES:					
5 Personnel Services	930,603	930,603	769,096	161,507	908,725
6 Supplies and materials	119,934	119,934	57,209	62,725	80,516
7 Services and other expenses	783,725	783,725	938,964	(155,239)	844,848
8 Repairs and maintenance	453,944	453,944	101,177	352,767	317,704
9 Depreciation and amortization	318,358	318,358	69,468	248,890	42,458
10 Refunds	0	0	0	0	4,209
11 TOTAL OPERATING EXPENSES	<u>2,606,564</u>	<u>2,606,564</u>	<u>1,935,914</u>	<u>670,650</u>	<u>2,198,460</u>
12 OPERATING INCOME/(LOSS)	(69,919)	(69,919)	600,088	670,007	220,194
NONOPERATING REVENUES/(EXPENSES):					
13 Investment income	136,027	136,027	134,999	(1,028)	66,808
14 Gain (loss) on disposal of fixed assets	0	0	0	0	(12,087)
15 Other, net	11	11	10	(1)	(966)
16 INCOME (LOSS) BEFORE OPERATING TRANSFERS	<u>66,119</u>	<u>66,119</u>	<u>735,097</u>	<u>668,978</u>	<u>273,949</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>66,119</u>	<u>66,119</u>	<u>735,097</u>	<u>668,978</u>	<u>273,949</u>
20 BEGINNING NET POSITION	<u>2,381,824</u>	<u>2,381,824</u>	<u>2,381,824</u>	<u>0</u>	<u>2,107,875</u>
21 ENDING NET POSITION	<u>\$2,447,943</u>	<u>\$2,447,943</u>	<u>\$3,116,921</u>	<u>\$668,978</u>	<u>\$2,381,824</u>

Analysis of Net Position	
Cash	\$3,068,182
Receivable	0
Inventory	0
Capital Assets, net	537,146
Other Assets	0
Deferred Outflows	80,109
Liabilities	(564,489)
Deferred Inflows	(4,027)
Net Position	<u>\$3,116,921</u>

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

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Dec 31, 2024 Unaudited
OPERATING REVENUES:					
1 Charges for services	\$26,335,416	\$26,335,416	\$26,101,375	(\$234,041)	\$26,210,424
2 Other	0	0	0	0	0
3 TOTAL OPERATING REVENUES	<u>26,335,416</u>	<u>26,335,416</u>	<u>26,101,375</u>	<u>(234,041)</u>	<u>26,210,424</u>
OPERATING EXPENSES:					
4 Personnel Services	9,360,610	9,360,610	9,624,604	(263,994)	9,789,416
5 Supplies and materials	1,563,094	1,563,094	1,306,841	256,253	1,442,762
6 Services and other expenses	4,864,029	4,864,029	5,831,121	(967,092)	5,823,381
7 Repairs and maintenance	4,696,346	4,696,346	4,801,725	(105,379)	3,943,169
8 Closure & Postclosure Costs	824,000	824,000	663,942	160,058	309,935
9 Depreciation and amortization	3,036,428	3,036,428	3,258,152	(221,724)	2,921,418
10 TOTAL OPERATING EXPENSES	<u>24,344,507</u>	<u>24,344,507</u>	<u>25,486,385</u>	<u>(1,141,878)</u>	<u>24,230,081</u>
11 OPERATING INCOME/(LOSS)	1,990,909	1,990,909	614,990	(1,375,919)	1,980,343
NONOPERATING REVENUES/(EXPENSES):					
12 Investment income	912,516	912,516	937,413	24,897	654,941
13 Interest expense	0	0	0	0	(20,087)
14 Gain (loss) on disposal of fixed assets	11,382	11,382	17,964	6,582	(1,273,254)
15 Other, net	1,438,905	1,438,905	1,794,156	355,251	2,327,550
16 INCOME (LOSS) BEFORE OPERATING TRANSFERS	<u>4,353,712</u>	<u>4,353,712</u>	<u>3,364,523</u>	<u>(989,189)</u>	<u>3,669,493</u>
OPERATING TRANSFERS:					
17 Operating transfers in	1,374,479	1,374,479	1,374,479	0	0
18 Operating transfers out	(2,198,893)	(2,198,893)	(2,198,893)	0	(1,005,590)
19 NET INCOME/(LOSS)	<u>3,529,298</u>	<u>3,529,298</u>	<u>2,540,109</u>	<u>(989,189)</u>	<u>2,663,903</u>
20 BEGINNING NET POSITION	<u>31,108,901</u>	<u>31,108,901</u>	<u>31,108,901</u>	<u>0</u>	<u>28,444,998</u>
21 ENDING NET POSITION	<u>\$34,638,199</u>	<u>\$34,638,199</u>	<u>\$33,649,010</u>	<u>(\$989,189)</u>	<u>\$31,108,901</u>

Analysis of Net Position

Cash	
Operating	\$22,320,940
Debt Reserve	-
Receivable	3,987,777
Inventory	-
Capital Assets, net	19,942,090
Other Assets	-
Deferred Outflows	640,874
Liabilities	(13,210,449)
Deferred Inflows	(32,222)
	<hr/>
Net Position	<u>\$33,649,010</u>

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

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Dec 31, 2024 Unaudited
OPERATING REVENUES:					
1 Statehouse Parking	\$850,423	\$850,423	\$728,539	(\$121,884)	\$554,110
2 RiverMarket Parking	836,420	836,420	744,061	(92,359)	703,960
3 Business Licenses	343,103	343,103	343,103	0	326,011
4 Street Repairs	106,600	106,600	218,458	111,858	158,240
5 Parking Meters	572,164	572,164	489,780	(82,384)	512,783
6 Other	0	0		0	
7 TOTAL OPERATING REVENUES	<u>2,708,710</u>	<u>2,708,710</u>	<u>2,523,941</u>	<u>(184,769)</u>	<u>2,255,104</u>
OPERATING EXPENSES:					
8 Personnel Services	219,760	219,760	171,767	47,993	171,365
9 Supplies and materials	25,000	25,000	12,001	12,999	5,307
10 Repairs and maintenance	60,000	60,000	102,434	(42,434)	102,884
11 Services and other expenses	684,219	684,219	751,343	(67,124)	630,430
12 Depreciation and amortization	240,240	240,240	297,862	(57,622)	220,186
13 TOTAL OPERATING EXPENSES	<u>1,229,219</u>	<u>1,229,219</u>	<u>1,335,407</u>	<u>(106,188)</u>	<u>1,130,172</u>
14 OPERATING INCOME/(LOSS)	<u>1,479,491</u>	<u>1,479,491</u>	<u>1,188,534</u>	<u>(290,957)</u>	<u>1,124,932</u>
NONOPERATING REVENUES/(EXPENSES):					
15 Investment income	256,869	256,869	538,725	281,856	863,457
16 Debt Service	(29,626)	(29,626)	(29,952)	(326)	(29,826)
17 Interest expense	(166,910)	(166,910)	(150,524)	16,386	(188,088)
18 Gain (loss) on disposal of fixed assets	0	0	0	0	0
19 Other, net	0	0	0	0	7,473
20 INCOME (LOSS) BEFORE OPERATING TRANSFERS	<u>1,539,824</u>	<u>1,539,824</u>	<u>1,546,783</u>	<u>6,959</u>	<u>1,777,948</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>1,539,824</u>	<u>1,539,824</u>	<u>1,546,783</u>	<u>6,959</u>	<u>1,777,948</u>
24 BEGINNING NET POSITION	<u>9,050,246</u>	<u>9,050,246</u>	<u>9,050,246</u>	<u>0</u>	<u>7,272,298</u>
25 ENDING NET POSITION	<u>\$10,590,070</u>	<u>\$10,590,070</u>	<u>\$10,597,029</u>	<u>\$6,959</u>	<u>\$9,050,246</u>

Analysis of Net Position

Cash	
Operating	\$6,504,894
Debt Reserve	1,639,347
Receivable	476,791
Inventory	-
Capital Assets, net	4,656,990
Other Assets	4,426,775
Liabilities	(2,993,921)
Deferred Inflows	(4,113,847)
Net Position	<u>\$10,597,029</u>

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Dec 31, 2024 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	(406,018)
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>(406,018)</u>
10	Less investment expense	0	0	0	0
11	Net investment income (loss)	<u>0</u>	<u>0</u>	<u>0</u>	<u>(406,018)</u>
12	TOTAL ADDITIONS	<u>0</u>	<u>0</u>	<u>0</u>	<u>(406,018)</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>(406,018)</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>(406,018)</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>\$614,056</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, 2025
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Dec 31, 2024 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	(406,018)
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>(406,018)</u>
10	Less investment expense	0	0	0	0
11	Net investment income (loss)	<u>0</u>	<u>0</u>	<u>0</u>	<u>(406,018)</u>
12	TOTAL ADDITIONS	<u>0</u>	<u>0</u>	<u>0</u>	<u>(406,018)</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>(406,018)</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>(406,018)</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>\$625,283</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, 2025
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Dec 31, 2024 Unaudited</u>	
ADDITIONS:						
Contributions:						
1	Employer	\$0	\$0	\$150,283	\$150,283	\$227,320
2	Plan members	0	0	0	0	0
3	State insurance turnback and guarantee fund	0	0	0	0	0
4	Other	0	0	0	0	17,559
5	Total Contributions	<u>0</u>	<u>0</u>	<u>150,283</u>	<u>150,283</u>	<u>244,879</u>
Investment income (loss):						
6	Net increase (decrease) in fair value of investments	0	0	(385,137)	(385,137)	281,469
7	Realized gain (loss) on the sale of investments	0	0	605,060	605,060	482,501
8	Interest and dividends	0	0	988,839	988,839	299,601
9		<u>0</u>	<u>0</u>	<u>1,208,762</u>	<u>1,208,762</u>	<u>1,063,571</u>
10	Less investment expense	0	0	(35,303)	(35,303)	(14,609)
11	Net investment income (loss)	<u>0</u>	<u>0</u>	<u>1,173,459</u>	<u>1,173,459</u>	<u>1,048,962</u>
12	TOTAL ADDITIONS	<u>0</u>	<u>0</u>	<u>1,323,742</u>	<u>1,323,742</u>	<u>1,293,841</u>
DEDUCTIONS:						
13	Benefits paid directly to participants	0	0	1,430,496	(1,430,496)	1,459,926
14	Participant directed transfers	0	0	0	0	0
15	Administrative expenses	0	0	19,725	(19,725)	42,232
16	TOTAL DEDUCTIONS	<u>0</u>	<u>0</u>	<u>1,450,221</u>	<u>(1,450,221)</u>	<u>1,502,158</u>
17	NET INCREASE (DECREASE)	<u>0</u>	<u>0</u>	<u>(126,479)</u>	<u>(126,479)</u>	<u>(208,317)</u>
18	NET POSITION HELD IN TRUST FOR PENSION BENEFITS, BEGINNING	<u>0</u>	<u>0</u>	<u>11,371,710</u>	<u>11,371,710</u>	<u>11,580,027</u>
19	NET POSITION HELD IN TRUST FOR PENSION BENEFITS, ENDING	<u>\$0</u>	<u>\$0</u>	<u>\$11,245,231</u>	<u>\$11,245,231</u>	<u>\$11,371,710</u>

This Monthly Financial Report was distributed to the Little Rock Board of Directors on February 05, 2026.

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Dec 31, 2024 Unaudited</u>
ADDITIONS:					
Contributions:					
1					
2	\$0	\$0	\$0	\$0	\$5,123
3	0	0	0	0	1,391
4	0	0	0	0	0
5	0	0	0	0	21,455
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>27,969</u>
Investment income (loss):					
6	0	0	(746,143)	(746,143)	(33,550)
7	0	0	841,387	841,387	221,387
8	0	0	717,184	717,184	643,802
9	0	0	812,428	812,428	831,639
10	0	0	(28,065)	(28,065)	(18,466)
11	0	0	784,363	784,363	813,173
12	<u>0</u>	<u>0</u>	<u>784,363</u>	<u>784,363</u>	<u>841,142</u>
DEDUCTIONS:					
13	0	0	1,390,841	(1,390,841)	1,547,563
14	0	0	0	0	0
15	0	0	11,671	(11,671)	26,772
16	<u>0</u>	<u>0</u>	<u>1,402,512</u>	<u>(1,402,512)</u>	<u>1,574,335</u>
17	<u>0</u>	<u>0</u>	<u>(618,149)</u>	<u>(618,149)</u>	<u>(733,193)</u>
18	<u>0</u>	<u>0</u>	<u>7,614,568</u>	<u>7,614,568</u>	<u>8,347,762</u>
19	<u>\$0</u>	<u>\$0</u>	<u>\$6,996,419</u>	<u>\$6,996,419</u>	<u>\$7,614,569</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, 2025
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Dec 31, 2024 Unaudited</u>
ADDITIONS:					
Contributions:					
1	\$0	\$0	\$215,298	\$215,298	\$209,768
2	0	0	118,106	118,106	99,947
3	0	0	0	0	0
4	0	0	0	0	0
5	<u>0</u>	<u>0</u>	<u>333,404</u>	<u>333,404</u>	<u>309,715</u>
Investment income (loss):					
6	0	0	689,000	689,000	712,438
7	0	0	0	0	0
8	0	0	6,334	6,334	9,683
9	<u>0</u>	<u>0</u>	<u>695,334</u>	<u>695,334</u>	<u>722,121</u>
10	0	0	0	0	0
11	<u>0</u>	<u>0</u>	<u>695,334</u>	<u>695,334</u>	<u>722,121</u>
12	<u>0</u>	<u>0</u>	<u>1,028,738</u>	<u>1,028,738</u>	<u>1,031,836</u>
DEDUCTIONS:					
13	0	0	1,967,338	(1,967,338)	220,973
14	0	0	0	0	0
15	0	0	0	0	0
16	<u>0</u>	<u>0</u>	<u>1,967,338</u>	<u>(1,967,338)</u>	<u>220,973</u>
17	<u>0</u>	<u>0</u>	<u>(938,600)</u>	<u>(938,600)</u>	<u>810,863</u>
18	<u>0</u>	<u>0</u>	<u>7,934,122</u>	<u>7,934,122</u>	<u>7,123,260</u>
19	<u>\$0</u>	<u>\$0</u>	<u>\$6,995,522</u>	<u>\$6,995,522</u>	<u>\$7,934,123</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, 2025
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Dec 31, 2024 Unaudited</u>	
ADDITIONS:						
Contributions:						
1	Employer	\$0	\$0	\$5,825,908	\$5,825,908	\$5,552,271
2	Plan members	0	0	2,923,057	2,923,057	2,774,108
3	Participant Directed Transfer	0	0	53,053	53,053	108,930
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>8,802,018</u>	<u>8,802,018</u>	<u>8,435,309</u>
Investment income (loss):						
7	Net increase (decrease) in fair value of investments	0	0	3,094,479	3,094,479	9,020,182
8	Realized gain (loss) on the sale of investments	0	0	2,891,754	2,891,754	0
9	Interest and dividends	0	0	6,985,721	6,985,721	2,692,505
10		0	0	12,971,954	12,971,954	11,712,687
11	Less investment expense	0	0	(559,849)	(559,849)	(191,520)
12	Net investment income (loss)	0	0	12,412,105	12,412,105	11,521,167
13	TOTAL ADDITIONS	<u>0</u>	<u>0</u>	<u>21,214,123</u>	<u>21,214,123</u>	<u>19,956,476</u>
DEDUCTIONS:						
14	Benefits paid directly to participants	0	0	4,147,151	(4,147,151)	3,668,323
15	Administrative expenses	0	0	138,876	(138,876)	453,942
16	TOTAL DEDUCTIONS	<u>0</u>	<u>0</u>	<u>4,286,027</u>	<u>(4,286,027)</u>	<u>4,122,265</u>
17	NET INCREASE (DECREASE)	<u>0</u>	<u>0</u>	<u>16,928,096</u>	<u>16,928,096</u>	<u>15,834,211</u>
18	NET POSITION HELD IN TRUST FOR PENSION BENEFITS, BEGINNING	<u>0</u>	<u>0</u>	<u>118,654,388</u>	<u>118,654,388</u>	<u>102,820,177</u>
19	NET POSITION HELD IN TRUST FOR PENSION BENEFITS, ENDING	<u>\$0</u>	<u>\$0</u>	<u>\$135,582,484</u>	<u>\$135,582,484</u>	<u>\$118,654,388</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, 2025
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Dec 31, 2024 Unaudited</u>	
ADDITIONS:						
Contributions:						
1	Employer	\$0	\$0	\$847,388	\$847,388	\$0
2	Plan members	0	0	0	0	0
3	State insurance turnback and guarantee fund	0	0	0	0	0
4	Other	0	0	0	0	0
5	Total Contributions	<u>0</u>	<u>0</u>	<u>847,388</u>	<u>847,388</u>	<u>0</u>
Investment income (loss):						
6	Net increase (decrease) in fair value of investments	0	0	1,727,092	1,727,092	1,298,980
7	Realized gain (loss) on the sale of investments	0	0	0	0	883,462
8	Interest and dividends	0	0	314,403	314,403	340,458
9		<u>0</u>	<u>0</u>	<u>2,041,495</u>	<u>2,041,495</u>	<u>2,522,900</u>
10	Less investment expense	0	0	139,816	139,816	(84,663)
11	Net investment income (loss)	<u>0</u>	<u>0</u>	<u>1,901,679</u>	<u>1,901,679</u>	<u>2,438,237</u>
12	TOTAL ADDITIONS	<u>0</u>	<u>0</u>	<u>2,749,067</u>	<u>2,749,067</u>	<u>2,438,237</u>
DEDUCTIONS:						
13	Benefits paid directly to participants	0	0	0	0	0
14	Administrative expenses	0	0	0	0	0
15	TOTAL DEDUCTIONS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
16	NET INCREASE (DECREASE)	<u>0</u>	<u>0</u>	<u>2,749,067</u>	<u>2,749,067</u>	<u>2,438,237</u>
17	NET POSITION HELD IN TRUST FOR PENSION BENEFITS, BEGINNING	<u>0</u>	<u>0</u>	<u>13,677,486</u>	<u>13,677,486</u>	<u>11,239,250</u>
18	NET POSITION HELD IN TRUST FOR PENSION BENEFITS, ENDING	<u>\$0</u>	<u>\$0</u>	<u>\$16,426,553</u>	<u>\$16,426,553</u>	<u>\$13,677,487</u>

This Monthly Financial Report was distributed to the Little Rock Board of Directors on February 05, 2026.

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Dec 31, 2024 Unaudited</u>
ADDITIONS:					
1 Tax Collections for Other Governments	\$0	\$0	\$2,792,286	\$2,792,286	\$2,703,430
2 Investment Income	0	0	(11,667)	(11,667)	47,801
3 Other	0	0	0	0	0
4 Total Additions	<u>0</u>	<u>0</u>	<u>2,780,619</u>	<u>2,780,619</u>	<u>2,751,231</u>
DEDUCTIONS:					
5 Distributions to other governments	0	0	2,792,286	(2,792,286)	2,725,325
6 Other	0	0	0	0	0
7 Total Deductions	<u>0</u>	<u>0</u>	<u>2,792,286</u>	<u>2,792,286</u>	<u>2,725,325</u>
8 NET INCREASE (DECREASE) in NET POSITION	<u>0</u>	<u>0</u>	<u>(11,667)</u>	<u>(11,667)</u>	<u>25,906</u>
9 NET POSITION, BEGINNING	<u>0</u>	<u>0</u>	<u>25,906</u>	<u>0</u>	<u>0</u>
10 NET POSITION, ENDING	<u>\$0</u>	<u>\$0</u>	<u>\$14,239</u>	<u>\$14,239</u>	<u>\$25,906</u>

This Monthly Financial Report was distributed to the Little Rock Board of Directors on February 05, 2026.

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

Fund	Accounts Payable	Wages and Benefits Payable	Other Payables	Deferred Revenues	Deferred Inflows	Revenue Bonds Payable	Total Payables Total	Encumbrances
100 General	\$2,821,201						\$31,476,317	\$4,249,076
108 General - Special Projects				\$12,820,824	\$569,465		551,998	9,482,440
110 Seized Money		401,918					401,918	103,997
140 Franchise Fee Collection							0	0
200 Street				487,723			487,723	76,197
205 Street - Special Projects							0	3,472,875
210 Special Projects				35,729			35,729	569,980
220 911							0	116,603
230 CDBG							0	298,754
240 HIPP							0	775,620
250 NHSP							0	0
270 Grants	180,816			3,471,509			3,652,325	9,925,795
271 American Rescue Plan Act				597,399			597,399	863,015
324 2015 Library Improvement Bonds							0	0
325 Short Term Financing Capital Improvements							0	2,502,688
326 2012-2021 Capital Project Fund							0	1,184,310
331 2018 Capital Improvement Bond							0	204,509
332 2022 Capital Improvement Bond							0	24,504,366
352 TIF - Port Authority				(141,667)			(141,667)	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			1,037,949			1,077,599	0
540 2017 Capital Improvement Refunding Revenue Bond							0	0
551 TIF #1 2014 Cap Improvement Bond Debt Service				456,805			456,805	0
560 2017 Library Refunding Bond Fund							-	0
561 2022 Library Improvement Bond Fund	49,352			(64,234)			(14,882)	0
570 2018 Hotel Gross Receipts Tax Debt Service							0	0
600 Fleet		1,565,790	805,975			24,166	2,395,931	0
601 Vehicle Storage Facility	172,894	281,949	22,276	87,370	4,027		568,516	0
603 Waste Disposal	459,121	1,917,561	10,833,767		32,222		13,242,671	0
612 Rivermarket Garage Fund	191,996		69,430	347,495	4,113,847	2,385,000	7,107,768	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		47,199				81,618	0
940 Accounts Payable Clearing Fund	2,638,284						2,638,284	0
Totals	<u>\$6,587,733</u>	<u>\$16,644,597</u>	<u>\$14,566,095</u>	<u>\$19,688,900</u>	<u>\$4,743,727</u>	<u>\$2,385,000</u>	<u>\$64,616,052</u>	<u>\$58,330,225</u>

SUMMARY OF BOND INDEBTEDNESS
For the Period Ended December 31, 2025

GENERAL OBLIGATION DEBT	TRUSTEE	ORIGINAL AMOUNT	MATURITY DATE	INTEREST RATE	PRINCIPAL BALANCE AT 12/31/2024	BONDS ISSUED 2025	PRINCIPAL PAID IN 2025	BONDS RETIRED 2025	PRINCIPAL BALANCE AT 12/31/2025	INTEREST PAID IN 2025
2014 Tax Increment Improvement Bonds (Redevelopment District No. 1.)	Regions Bank	\$2,615,000	3/1/2036	6.00%	\$265,000			\$265,000	\$0	\$7,950
2022 Library Construction and Refunding Bonds	Regions Bank (Paying Agent & Registrar)	40,770,000	3/1/2036	4.10% - 5.00%	37,205,000		6,130,000		31,075,000	1,585,500
2022A Limited Tax Capital Improvement Bonds	First Security Bank (Paying Agent & Registrar)	53,510,000	2/1/2043	3.875% - 5.00%	48,055,000			14,860,000	33,195,000	1,664,519
2024A Limited Tax Capital Improvement Bonds	First Security Bank (Paying Agent & Registrar)	26,565,000	2/1/1945	3.65% - 5.00%	26,565,000				26,565,000	625,641
2024B Limited Tax Capital Improvement Bonds	First Security Bank (Paying Agent & Registrar)	10,745,000	2/1/2028	4.50% - 4.52%	10,745,000				10,745,000	284,238
REVENUE BONDS										
2003 Capital Improvement and Refunding-Parking Projects	U.S. Bank	11,855,000	7/1/2028	1.50% - 5.30%	3,110,000		725,000		2,385,000	164,830
2017 Capital Improvement and Refunding Revenue Bonds	First Security Bank	17,875,000	10/1/2033	2.00% - 5.00%	11,315,000		1,045,000		10,270,000	456,850
2018 Hotel Gross Receipts Tax Bonds (Arts Center Bonds)	First Security Bank (Paying Agent & Registrar)	32,570,000	12/1/2048	3.00% - 5.00%	29,090,000		705,000		28,385,000	1,219,394
TEMPORARY NOTE										
2021 Temporary Note	Regions Capital Advantage, Inc.	5,925,000	8/17/2026	0.84%	2,399,802		1,194,893		1,204,909	20,138
2023 Temporary Note	Regions Capital Advantage, Inc.	7,400,000	1/10/2028	3.70%	6,025,417		1,424,832		4,600,585	223,551
2024 Temporary Note	First Security Bank	12,000,000	5/22/2029	6.93%	10,954,400	1,045,600			12,000,000	548,671
2025 Temporary Note	Regions Capital Advantage, Inc.	6,500,000	9/23/2030	3.49%	0	6,500,000			6,500,000	
Grand Total		<u>\$228,330,000</u>			<u>\$185,729,619</u>	<u>\$7,545,600</u>	<u>\$11,224,725</u>	<u>\$15,125,000</u>	<u>\$166,925,494</u>	<u>\$6,801,282</u>

City of Little Rock, Arkansas
Monthly Financial Report
Definitions
For the Period Ended December 31, 2025
(Unaudited)

The reports included in this document are Fund Financial Statements. The financial reports for all governmental funds are prepared using the modified accrual basis of accounting. Governmental funds include the General Fund, which is the government's primary operating fund; Special Revenue Funds, which account for the proceeds of specific revenue sources, other than expendable trusts or major capital projects, which are legally restricted to expenditures for specified purposes such as various grants and the Street Fund; Capital Projects Funds, which account for the use of bond proceeds, short-term financing, and other revenues restricted for capital projects; and Debt Service Funds which are used to account for the accumulation of resources restricted for, and the payment of, general long-term debt principal, interest and related costs. The financial reports for all proprietary and fiduciary funds are prepared using the accrual basis of accounting. Proprietary funds include the Vehicle Storage Fund, the Waste Disposal Fund, and the RiverMarket Parking Garages Fund. Fiduciary Funds represent funds held in trust for the Police Pension, Fire Pension, Nonuniformed Employees' Defined Contribution Plan, Nonuniformed Employees' Defined Benefit Pension Plan, 2014 Defined Benefit Plan, the 401(a) Money Purchase and Trust Retirement Fund, and the Health Management Trust Fund.

Accrual Basis of Accounting means a Basis of Accounting that recognizes the financial effect of transactions, events and interfund activities when they occur, regardless of the timing of related cash flows.

Modified Accrual Basis of Accounting is a combination of cash basis and full accrual basis. Revenues are recognized when they are both measurable and available.

Measurable — the cash flow from the revenue can be reasonably estimated

Available — the revenue is available to finance current expenditures to be paid within 60 days

Expenditures, however, are recorded on a full accrual basis because they are always measurable when they are incurred.

Revenue(s) means: (1) Increases in the net current assets of a Governmental Fund Type from other than expenditure refunds and residual equity transfers, but does not include any general long-term debt proceeds and operating transfers in - which are classified as "other financing sources" -- unless these constitute a reservation of fund balances for encumbrances carried forward from the prior year and the expenditure for which the fund balance was created has also been carried forward; or (2) Increases in the net total assets of a Proprietary Fund Type from other than expense refunds, capital contributions and residual equity transfers, but does not include operating transfer in which are classified separately from revenues unless these constitute a reservation of fund balances for encumbrances carried forward from the prior year and the expense for which the fund balance was created has also been carried forward.

Expenses mean the cost of doing business in a proprietary organization, and can be either outflows or the using up of assets - cost expiration - such as the depreciation of fixed assets.

Within governmental funds, equity is reported as fund balance; proprietary and fiduciary fund equity is reported as net position. Fund balance and net position are the difference between fund assets plus deferred outflows of resources and liabilities plus deferred inflows of resources reflected on the balance sheet or statement of net position.