Little Rock Water Reclamation Authority Statement of Net Position As of Feb 28, 2025, and 2024

	2025	2024
Current Assets		
Cash and cash equivalents	76,264,417	73,620,405
Accounts Receivable	7,815,475	13,039,058
Inventory	1,854,377	1,318,053
Prepaid Items	345,700	439,722
Total Current Assets	86,279,969	88,417,238
Restricted current assets		
Restricted for Bond-Cash & Eq	6,310,772	5,126,797
Restricted for Bond-Prepaid It	3,997,650	3,830,155
Restricted for Const-Cash & Eq	1,008,982	0
Total Restricted current assets	11,317,404	8,956,952
Noncurrent Assets		
NC-Unrestricted Investments	5,940,943	6,661,187
NC Restricted Investments	600,546	605,000
SBITA Asset Lease	513,526	523,679
Total Noncurrent Assets	7,055,014	7,789,867
Capital Assets (Net of Depr)		
SBITA Accumulated Amortization	(400,713)	(334,229)
Capital Asset-Land	5,434,140	5,434,140
Capital Asset-CWIP	91,324,481	81,114,933
Capital Asset-Building & Imp	182,349,860	178,233,499
Capital Asset-Infrastructure	520,275,660	514,493,302
Capital Asset-Equipment	104,215,314	96,509,714
Capital Asset-Accumulated Depr	(307,530,156)	(286,412,241)
Total Capital Assets (Net of Depr)	595,668,587	589,039,118
Total assets	700,320,973	694,203,174
Deferred Outflows of Resources		
Deferred Outflow-Bond Refund	7,645,712	9,700,219
Deferred Outflow-Pension Fund	2,890,610	5,550,859
Deferred Outflow-OPEB Funding	3,101,550	3,136,433
Total Deferred Outflows of Resources	13,637,872	18,387,511
Total assets and deferred outflows of resources	713,958,846	712,590,685

Little Rock Water Reclamation Authority Statement of Net Position As of Feb 28, 2025, and 2024

Current Liabilities Accounts Payable 473,516 611,529 Franchise Fees 561,556 604,506 Service Line Replace Fee 1,725,436 1,488,553 Accrued Wages & Rel Liability 1,119,314 1,054,277 Accrued Expenditures & Other 86,247 82,363 Compensated Absences 1,360,865 1,282,580 Construction Contract Payable 2,905,034 2,464,526 Accrued Bond/Not Int Payable 3,547,734 3,529,000 Bond Note Payable-Current 15,833,700 14,437,520 Total Current Liabilities 27,613,403 25,554,892 Non-current Liabilities Non-Current Bond/Note Pay (Net 398,002,387 401,417,215 Non-Current Liab-Net Pension 16,378,805 19,405,717 Non-Current Liab-OPEB 6,368,346 6,607,750 Total Noncurrent Liabilities 420,749,538 427,430,682 Total Infolws of Resources 420,749,538 427,430,682 Deferred Inflows of Resources 1,106,735 676,650 Deferred Inflow-OPEB Fund		2025	2024
Franchise Fees 561,556 604,506 Service Line Replace Fee 1,725,436 1,488,553 Accrued Wages & Rel Liability 1,119,314 1,054,277 Accrued Expenditures & Other 86,247 82,363 Compensated Absences 1,360,865 1,282,580 Construction Contract Payable 2,905,034 2,464,562 Accrued Bond/Not Int Payable 3,547,734 3,529,000 Bond Note Payable-Current 15,833,700 14,437,520 Total Current Liabilities 27,613,403 25,554,892 Non current Bond/Note Pay (Net 398,002,387 401,417,215 Non-Current Liab-Net Pension 16,378,805 19,405,717 Non-Current Liab-Net Pension 16,378,805 19,405,717 Non-Current Liabilities 420,749,538 427,430,682 Total Noncurrent Liabilities 420,749,538 427,430,682 Total Iliabilities 448,362,941 452,985,574 Deferred Inflows of Resources Deferred Inflow-OPEB Fund 2,482,300 2,613,019 Total Deferred Inflows of Resources 3,589,035	Current Liabilities		
Service Line Replace Fee 1,725,436 1,488,553 Accrued Wages & Rel Liability 1,119,314 1,054,277 Accrued Expenditures & Other 86,247 82,363 Compensated Absences 1,360,865 1,282,580 Construction Contract Payable 2,905,034 2,464,562 Accrued Bond/Not Int Payable 3,547,734 3,529,000 Bond Note Payable-Current 15,833,700 14,437,520 Total Current Liabilities 27,613,403 25,554,892 Non-current Liabilities 398,002,387 401,417,215 Non-Current Liab-Net Pension 16,378,805 19,405,717 Non-Current Liab-Net Pension 16,378,805 19,405,717 Non-Current Liabilities 420,749,538 427,430,682 Total Noncurrent Liabilities 420,749,538 427,430,682 Total liabilities 448,362,941 452,985,574 Deferred Inflows of Resources 3,589,035 3,289,669 Net Position 2,482,300 2,613,019 Net Asset-Debt Reserve/Service 9,164,001 8,512,350 Net Asset-Invest in Cap Asset-N<	Accounts Payable	473,516	611,529
Accrued Wages & Rel Liability 1,119,314 1,054,277 Accrued Expenditures & Other 86,247 82,363 Compensated Absences 1,360,865 1,282,580 Construction Contract Payable 2,905,034 2,464,562 Accrued Bond/Not Int Payable 3,547,734 3,529,000 Bond Note Payable-Current 15,833,700 14,437,520 Total Current Liabilities 27,613,403 25,554,892 Noncurrent Bond/Note Pay (Net 398,002,387 401,417,215 Non-Current Liab-Net Pension 16,378,805 19,405,717 Non-Current Liab-Net Pension 16,378,805 19,405,717 Non-Current Liab-OPEB 6,368,346 6,607,750 Total Noncurrent Liabilities 420,749,538 427,430,682 Total Inflows of Resources 448,362,941 452,985,574 Deferred Inflows-Pension Fund 1,106,735 676,650 Deferred Inflow-OPEB Fund 2,482,300 2,613,019 Total Deferred Inflows of Resources 3,589,035 3,289,669 Net Asset-Debt Reserve/Service 9,164,001 8,512,350 N	Franchise Fees	561,556	604,506
Accrued Expenditures & Other 86,247 82,363 Compensated Absences 1,360,865 1,282,580 Construction Contract Payable 2,905,034 2,464,562 Accrued Bond/Not Int Payable 3,547,734 3,529,000 Bond Note Payable-Current 15,833,700 14,437,520 Total Current Liabilities 27,613,403 25,554,892 Noncurrent Liabilities 398,002,387 401,417,215 Non-Current Liab-Net Pension 16,378,805 19,405,717 Non-Current Liab-OPEB 6,368,346 6,607,750 Total Noncurrent Liabilities 420,749,538 427,430,682 Total liabilities 448,362,941 452,985,574 Deferred Inflows of Resources 3,589,035 3,289,665 Deferred Inflow-OPEB Fund 2,482,300 2,613,019 Total Deferred Inflows of Resources 3,589,035 3,289,669 Net Position 9,164,001 8,512,350 Net Asset-Debt Reserve/Service 9,164,001 8,512,350 Net Asst-Invest in Cap Asset-N 189,993,763 183,218,830 Unrestricted 62,849,106 64,584,262 Total Net Position	Service Line Replace Fee	1,725,436	1,488,553
Compensated Absences 1,360,865 1,282,580 Construction Contract Payable 2,905,034 2,464,562 Accrued Bond/Not Int Payable 3,547,734 3,529,000 Bond Note Payable-Current 15,833,700 14,437,520 Total Current Liabilities 27,613,403 25,554,892 Noncurrent Liabilities 898,002,387 401,417,215 Non-Current Liab-Net Pension 16,378,805 19,405,717 Non-Current Liab-OPEB 6,368,346 6,607,750 Total Noncurrent Liabilities 420,749,538 427,430,682 Total liabilities 448,362,941 452,985,574 Deferred Inflows of Resources 3,589,035 3,289,669 Deferred Inflow-OPEB Fund 2,482,300 2,613,019 Total Deferred Inflows of Resources 3,589,035 3,289,669 Net Position 9,164,001 8,512,350 Net Asset-Debt Reserve/Service 9,164,001 8,512,350 Net Asset-Invest in Cap Asset-N 189,993,763 183,218,830 Unrestricted 62,849,106 64,584,262 Total Net Position <td< td=""><td>Accrued Wages & Rel Liability</td><td>1,119,314</td><td>1,054,277</td></td<>	Accrued Wages & Rel Liability	1,119,314	1,054,277
Construction Contract Payable 2,905,034 2,464,562 Accrued Bond/Not Int Payable 3,547,734 3,529,000 Bond Note Payable-Current 15,833,700 14,437,520 Total Current Liabilities 27,613,403 25,554,892 Noncurrent Bond/Note Pay (Net 398,002,387 401,417,215 Non-Current Liab-Net Pension 16,378,805 19,405,717 Non-Current Liab-OPEB 6,368,346 6,607,750 Total Noncurrent Liabilities 420,749,538 427,430,682 Total liabilities 448,362,941 452,985,574 Deferred Inflows of Resources Deferred Inflow-OPEB Fund 1,106,735 676,650 Deferred Inflow-OPEB Fund 2,482,300 2,613,019 Total Deferred Inflows of Resources 3,589,035 3,289,669 Net Position 9,164,001 8,512,350 Net Asset-Debt Reserve/Service 9,164,001 8,512,350 Net Asst-Invest in Cap Asset-N 189,993,763 183,218,830 Unrestricted 62,849,106 64,584,262 Total Net Position 262,006,870 256,315,442	Accrued Expenditures & Other	86,247	82,363
Accrued Bond/Not Int Payable 3,547,734 3,529,000 Bond Note Payable-Current 15,833,700 14,437,520 Total Current Liabilities 27,613,403 25,554,892 Noncurrent Liabilities 398,002,387 401,417,215 Non-Current Liab-Net Pension 16,378,805 19,405,717 Non-Current Liab-OPEB 6,368,346 6,607,750 Total Noncurrent Liabilities 420,749,538 427,430,682 Total liabilities 448,362,941 452,985,574 Deferred Inflows of Resources 3,589,035 676,650 Deferred Inflow-OPEB Fund 2,482,300 2,613,019 Total Deferred Inflows of Resources 3,589,035 3,289,669 Net Position 8,512,350 Net Asset-Debt Reserve/Service 9,164,001 8,512,350 Net Asst-Invest in Cap Asset-N 189,993,763 183,218,830 Unrestricted 62,849,106 64,584,262 Total Net Position 262,006,870 256,315,442	Compensated Absences	1,360,865	1,282,580
Bond Note Payable-Current 15,833,700 14,437,520 Total Current Liabilities 27,613,403 25,554,892 Noncurrent Liabilities 398,002,387 401,417,215 Non-Current Liab-Net Pension 16,378,805 19,405,717 Non-Current Liab-OPEB 6,368,346 6,607,750 Total Noncurrent Liabilities 420,749,538 427,430,682 Total liabilities 448,362,941 452,985,574 Deferred Inflows of Resources Deferred Inflows-Pension Fund 1,106,735 676,650 Deferred Inflow-OPEB Fund 2,482,300 2,613,019 Total Deferred Inflows of Resources 3,589,035 3,289,669 Net Position 8,512,350 Net Asset-Debt Reserve/Service 9,164,001 8,512,350 Net Asst-Invest in Cap Asset-N 189,993,763 183,218,830 Unrestricted 62,849,106 64,584,262 Total Net Position 262,006,870 256,315,442	Construction Contract Payable	2,905,034	2,464,562
Noncurrent Liabilities 27,613,403 25,554,892 Noncurrent Liabilities 398,002,387 401,417,215 Non-Current Liab-Net Pension 16,378,805 19,405,717 Non-Current Liab-OPEB 6,368,346 6,607,750 Total Noncurrent Liabilities 420,749,538 427,430,682 Total liabilities 448,362,941 452,985,574 Deferred Inflows of Resources Deferred Inflow-OPEB Fund 1,106,735 676,650 Deferred Inflow-OPEB Fund 2,482,300 2,613,019 Total Deferred Inflows of Resources 3,589,035 3,289,669 Net Position 9,164,001 8,512,350 Net Asst-Invest in Cap Asset-N 189,993,763 183,218,830 Unrestricted 62,849,106 64,584,262 Total Net Position 262,006,870 256,315,442	Accrued Bond/Not Int Payable	3,547,734	3,529,000
Noncurrent Liabilities Non Current Bond/Note Pay (Net 398,002,387 401,417,215 Non-Current Liab-Net Pension 16,378,805 19,405,717 Non-Current Liab-OPEB 6,368,346 6,607,750 Total Noncurrent Liabilities 420,749,538 427,430,682 Total liabilities 448,362,941 452,985,574 Deferred Inflows of Resources Deferred Inflow-OPEB Fund 1,106,735 676,650 Deferred Inflow-OPEB Fund 2,482,300 2,613,019 Total Deferred Inflows of Resources 3,589,035 3,289,669 Net Position 9,164,001 8,512,350 Net Asset-Debt Reserve/Service 9,164,001 8,512,350 Net Asst-Invest in Cap Asset-N 189,993,763 183,218,830 Unrestricted 62,849,106 64,584,262 Total Net Position 262,006,870 256,315,442	Bond Note Payable-Current	15,833,700	14,437,520
Non Current Bond/Note Pay (Net 398,002,387 401,417,215 Non-Current Liab-Net Pension 16,378,805 19,405,717 Non-Current Liab-OPEB 6,368,346 6,607,750 Total Noncurrent Liabilities 420,749,538 427,430,682 Total liabilities 448,362,941 452,985,574 Deferred Inflows of Resources Deferred Inflow-OPEB Fund 1,106,735 676,650 Deferred Inflow-OPEB Fund 2,482,300 2,613,019 Total Deferred Inflows of Resources 3,589,035 3,289,669 Net Position 9,164,001 8,512,350 Net Asset-Debt Reserve/Service 9,164,001 8,512,350 Net Asst-Invest in Cap Asset-N 189,993,763 183,218,830 Unrestricted 62,849,106 64,584,262 Total Net Position 262,006,870 256,315,442	Total Current Liabilities	27,613,403	25,554,892
Non-Current Liab-Net Pension 16,378,805 19,405,717 Non-Current Liab-OPEB 6,368,346 6,607,750 Total Noncurrent Liabilities 420,749,538 427,430,682 Total liabilities 448,362,941 452,985,574 Deferred Inflows of Resources Deferred Inflow-OPEB Fund 1,106,735 676,650 Deferred Inflow-OPEB Fund 2,482,300 2,613,019 Total Deferred Inflows of Resources 3,589,035 3,289,669 Net Position 9,164,001 8,512,350 Net Asset-Debt Reserve/Service 9,164,001 8,512,350 Net Asst-Invest in Cap Asset-N 189,993,763 183,218,830 Unrestricted 62,849,106 64,584,262 Total Net Position 262,006,870 256,315,442	Noncurrent Liabilities		
Non-Current Liab-OPEB 6,368,346 6,607,750 Total Noncurrent Liabilities 420,749,538 427,430,682 Total liabilities 448,362,941 452,985,574 Deferred Inflows of Resources Deferred Inflows-Pension Fund 1,106,735 676,650 Deferred Inflow-OPEB Fund 2,482,300 2,613,019 Total Deferred Inflows of Resources 3,589,035 3,289,669 Net Position 9,164,001 8,512,350 Net Asset-Debt Reserve/Service 9,164,001 8,512,350 Net Asst-Invest in Cap Asset-N 189,993,763 183,218,830 Unrestricted 62,849,106 64,584,262 Total Net Position 262,006,870 256,315,442	Non Current Bond/Note Pay (Net	398,002,387	401,417,215
Total Noncurrent Liabilities 420,749,538 427,430,682 Total liabilities 448,362,941 452,985,574 Deferred Inflows of Resources Deferred Inflow-OPEB Fund 1,106,735 676,650 Deferred Inflow-OPEB Fund 2,482,300 2,613,019 Total Deferred Inflows of Resources 3,589,035 3,289,669 Net Position Net Asset-Debt Reserve/Service 9,164,001 8,512,350 Net Asst-Invest in Cap Asset-N 189,993,763 183,218,830 Unrestricted 62,849,106 64,584,262 Total Net Position 262,006,870 256,315,442	Non-Current Liab-Net Pension	16,378,805	19,405,717
Total liabilities 448,362,941 452,985,574 Deferred Inflows of Resources Deferred Inflow-OPEB Fund 1,106,735 676,650 Deferred Inflow-OPEB Fund 2,482,300 2,613,019 Total Deferred Inflows of Resources 3,589,035 3,289,669 Net Position 9,164,001 8,512,350 Net Asset-Debt Reserve/Service 9,164,001 8,512,350 Net Asst-Invest in Cap Asset-N 189,993,763 183,218,830 Unrestricted 62,849,106 64,584,262 Total Net Position 262,006,870 256,315,442	Non-Current Liab-OPEB	6,368,346	6,607,750
Deferred Inflows of Resources Deferred Inflows-Pension Fund 1,106,735 676,650 Deferred Inflow-OPEB Fund 2,482,300 2,613,019 Total Deferred Inflows of Resources 3,589,035 3,289,669 Net Position 9,164,001 8,512,350 Net Asset-Debt Reserve/Service 9,164,001 8,512,350 Net Asst-Invest in Cap Asset-N 189,993,763 183,218,830 Unrestricted 62,849,106 64,584,262 Total Net Position 262,006,870 256,315,442	Total Noncurrent Liabilities	420,749,538	427,430,682
Deferred Inflows-Pension Fund 1,106,735 676,650 Deferred Inflow-OPEB Fund 2,482,300 2,613,019 Total Deferred Inflows of Resources 3,589,035 3,289,669 Net Position Net Asset-Debt Reserve/Service 9,164,001 8,512,350 Net Asst-Invest in Cap Asset-N 189,993,763 183,218,830 Unrestricted 62,849,106 64,584,262 Total Net Position 262,006,870 256,315,442	Total liabilities	448,362,941	452,985,574
Deferred Inflow-OPEB Fund 2,482,300 2,613,019 Total Deferred Inflows of Resources 3,589,035 3,289,669 Net Position Net Asset-Debt Reserve/Service 9,164,001 8,512,350 Net Asst-Invest in Cap Asset-N 189,993,763 183,218,830 Unrestricted 62,849,106 64,584,262 Total Net Position 262,006,870 256,315,442	Deferred Inflows of Resources		
Total Deferred Inflows of Resources 3,589,035 3,289,669 Net Position 9,164,001 8,512,350 Net Asset-Debt Reserve/Service 9,164,001 8,512,350 Net Asst-Invest in Cap Asset-N 189,993,763 183,218,830 Unrestricted 62,849,106 64,584,262 Total Net Position 262,006,870 256,315,442	Deferred Inflows-Pension Fund	1,106,735	676,650
Net Position Net Asset-Debt Reserve/Service 9,164,001 8,512,350 Net Asst-Invest in Cap Asset-N 189,993,763 183,218,830 Unrestricted 62,849,106 64,584,262 Total Net Position 262,006,870 256,315,442	Deferred Inflow-OPEB Fund	2,482,300	2,613,019
Net Asset-Debt Reserve/Service 9,164,001 8,512,350 Net Asst-Invest in Cap Asset-N 189,993,763 183,218,830 Unrestricted 62,849,106 64,584,262 Total Net Position 262,006,870 256,315,442	Total Deferred Inflows of Resources	3,589,035	3,289,669
Net Asst-Invest in Cap Asset-N 189,993,763 183,218,830 Unrestricted 62,849,106 64,584,262 Total Net Position 262,006,870 256,315,442	Net Position		
Unrestricted 62,849,106 64,584,262 Total Net Position 262,006,870 256,315,442	Net Asset-Debt Reserve/Service	9,164,001	8,512,350
Total Net Position 262,006,870 256,315,442	Net Asst-Invest in Cap Asset-N	189,993,763	183,218,830
: <u></u>	Unrestricted	62,849,106	64,584,262
Total liabilities, deferred inflows of resources and net position 713,958,846 712,590,685	Total Net Position	262,006,870	256,315,442
	Total liabilities, deferred inflows of resources and net position	713,958,846	712,590,685