

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

	2025	2024
<b>Current Assets</b>		
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
<b>Restricted current assets</b>		
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
<b>Noncurrent Assets</b>		
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
<b>Capital Assets (Net of Depr)</b>		
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
<b>Deferred Outflows of Resources</b>		
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

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	2025	2024
<b>Current Liabilities</b>		
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	2,464,562
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
<b>Noncurrent Liabilities</b>		
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
<b>Deferred Inflows of Resources</b>		
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
<b>Net Position</b>		
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, deferred inflows of resources and net position	<u>713,958,846</u>	<u>712,590,685</u>