

Little Rock Water Reclamation Authority
Statement of Net Position
As of Oct 31, 2025, and 2024

	2025	2024
Current Assets		
Cash and cash equivalents	64,187,561	69,734,231
Accounts Receivable	7,439,786	11,229,495
Inventory	2,210,237	1,713,093
Prepaid Items	318,496	310,059
Total Current Assets	74,156,080	82,986,878
Restricted current assets		
Restricted for Bond-Cash & Eq	2,793,733	2,896,316
Restricted for Hosp-Cash&Equiv	2,508,629	3,143,537
Restricted for SLRP	1,800,488	1,646,485
Restricted for Const-Cash & Eq	2,792,180	427,347
Total Restricted current assets	9,895,030	8,113,684
Noncurrent Assets		
NC Restricted Investments	3,742,567	7,361,233
SBITA Asset Lease	513,526	599,543
Total Noncurrent Assets	4,256,092	7,960,776
Capital Assets (Net of Depr)		
SBITA Accumulated Amortization	(400,713)	(334,229)
Capital Asset-Land	5,434,140	5,434,140
Capital Asset-CWIP	80,384,024	89,228,985
Capital Asset-Building & Imp	183,579,616	180,815,579
Capital Asset-Infrastructure	570,961,948	519,936,958
Capital Asset-Equipment	105,411,435	99,687,353
Capital Asset-Accumulated Depr	(322,349,256)	(300,358,864)
Total Capital Assets (Net of Depr)	623,021,194	594,409,922
Total assets	711,328,397	693,471,261
Deferred Outflows of Resources		
Deferred Outflow-Bond Refund	6,484,753	8,292,248
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	12,476,913	16,979,540
Total assets and deferred outflows of resources	723,805,310	710,450,801

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	2025	2024
Current Liabilities		
Accounts Payable	309,672	589,806
Franchise Fees	564,978	559,456
Service Line Replace Fee	1,818,901	1,664,010
Accrued Wages & Rel Liability	701,138	648,340
Accrued Expenditures & Other	124,680	56,125
Compensated Absences	1,360,865	1,282,580
Construction Contract Payable	2,406,366	1,292,578
Accrued Bond/Not Int Payable	244,344	928,967
Bond/Note Payable-Current	17,858,027	16,143,700
Total Current Liabilities	25,388,970	23,165,562
Noncurrent Liabilities		
Non Current Bond/Note Pay (Net	406,979,270	396,179,603
Non-Current Liab-Net Pension	16,378,805	19,405,717
Non-Current Liab-OPEB	6,368,346	6,607,750
Total Noncurrent Liabilities	429,726,421	422,193,070
Total liabilities	455,115,391	445,358,632
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		
Net Asset-Debt Reserve/Service	3,038,077	3,825,283
Net Asst-Invest in Cap Asset-N	205,182,175	190,978,411
Net Asset-Unrestricted	56,880,631	66,998,806
Total Net Position	265,100,883	261,802,500
Total liabilities, deferred inflows of resources and net position	723,805,310	710,450,801