

Little Rock Water Reclamation Authority
Statement of Net Position
As of Oct 31, 2024, and 2023

	2024	2023
Current Assets		
Cash and cash equivalents	74,531,495	74,116,910
Accounts Receivable	11,229,495	7,402,536
Inventory	1,713,093	1,426,211
Prepaid Items	310,059	309,894
Total Current Assets	87,784,142	83,255,550
Restricted current assets		
Restricted for Bond-Cash & Eq	3,316,421	2,728,760
Restricted for Bond-Prepaid It	0	2,413,266
Total Restricted current assets	3,316,421	5,142,027
Noncurrent Assets		
NC-Unrestricted Investments	6,761,233	6,471,188
NC Restricted Investments	600,000	605,000
SBITA Asset Lease	599,543	475,922
Total Noncurrent Assets	7,960,776	7,552,109
Capital Assets (Net of Depr)		
SBITA Accumulated Amortization	(334,229)	(163,135)
Capital Asset-Land	5,434,140	5,434,140
Capital Asset-CWIP	89,228,985	89,993,352
Capital Asset-Building & Imp	180,815,579	174,020,353
Capital Asset-Infrastructure	519,936,958	496,895,075
Capital Asset-Equipment	99,687,353	99,098,750
Capital Asset-Accumulated Depr	(300,358,864)	(279,648,068)
Total Capital Assets (Net of Depr)	594,409,922	585,630,468
Total assets	693,471,261	681,580,153
Deferred Outflows of Resources		
Deferred Outflow-Bond Refund	8,292,248	10,474,925
Deferred Outflow-Pension Fund	5,550,859	5,558,573
Deferred Outflow-OPEB Funding	3,136,433	3,162,466
Total Deferred Outflows of Resources	16,979,540	19,195,964
Total assets and deferred outflows of resources	710,450,801	700,776,116

Little Rock Water Reclamation Authority

Statement of Net Position

As of Oct 31, 2024, and 2023

Current Liabilities

Accounts Payable	589,806	1,291,347
Franchise Fees	559,456	551,350
Service Line Replace Fee	1,664,010	1,338,896
Accrued Wages & Rel Liability	648,340	813,781
Accrued Expenditures & Other	56,125	153,883
Compensated Absences	1,282,580	1,313,167
Construction Contract Payable	1,292,578	2,792,317
Accrued Bond/Not Int Payable	928,967	3,351,645
Bond Note Payable-Current	16,143,700	15,255,799
Total Current Liabilities	23,165,562	26,862,186

Noncurrent Liabilities

NC SBITA LT Lease Liability	0	130,834
Non Current Bond/Note Pay (Net	396,179,603	394,943,343
Non-Current Liab-Net Pension	19,405,717	18,822,344
Non-Current Liab-OPEB	6,607,750	5,527,492
Total Noncurrent Liabilities	422,193,070	419,424,013
Total liabilities	445,358,632	446,286,199

Deferred Inflows of Resources

Deferred Inflows-Pension Fund	676,650	398,879
Deferred Inflow-OPEB Fund	2,613,019	2,970,920
Total Deferred Inflows of Resources	3,289,669	3,369,799

Net Position

Net Asset-Debt Reserve/Service	3,958,971	5,880,655
Net Asst-Invest in Cap Asset-N	191,634,337	186,069,385
Unrestricted	66,209,192	59,170,078
Total Net Position	261,802,500	251,120,118
Total liabilities, deferred inflows of resources and net position	710,450,801	700,776,116