

Little Rock Water Reclamation Authority
Statement of Net Position
As of Mar 31, 2026, and 2025

	2026	2025
Current Assets		
Cash and cash equivalents	64,846,313	72,517,923
Accounts Receivable	7,911,180	7,165,850
Inventory	2,388,029	1,872,180
Prepaid Items	5,543,190	5,322,708
Total Current Assets	80,688,712	86,878,661
Restricted current assets		
Restricted for Bond-Cash & Eq	7,662,816	6,704,754
Restricted for Hosp-Cash&Equiv	1,784,898	2,966,026
Restricted for SLRP	1,917,834	1,720,415
Restricted for Const-Cash & Eq	525,529	1,752,376
Total Restricted current assets	11,891,078	13,143,573
Noncurrent Assets		
NC Restricted Investments	2,434,879	6,543,614
SBITA Asset Lease	123,621	513,526
Total Noncurrent Assets	2,558,501	7,057,139
Capital Assets (Net of Depr)		
SBITA Accumulated Amortization	(90,374)	(400,713)
Capital Asset-Land	5,434,140	5,434,140
Capital Asset-CWIP	73,931,552	93,968,294
Capital Asset-Building & Imp	185,704,906	182,349,860
Capital Asset-Infrastructure	597,453,217	520,275,660
Capital Asset-Equipment	107,832,866	104,215,314
Capital Asset-Accumulated Depr	(331,559,622)	(309,328,420)
Total Capital Assets (Net of Depr)	638,706,685	596,514,136
Total assets	733,844,975	703,593,509
Deferred Outflows of Resources		
Deferred Outflow-Bond Refund	5,860,088	7,484,199
Deferred Outflow-Pension Fund	2,273,884	2,890,610
Deferred Outflow-OPEB Funding	2,735,258	3,101,550
Total Deferred Outflows of Resources	10,869,230	13,476,359
Total assets and deferred outflows of resources	744,714,205	717,069,868

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Statement of Net Position
As of Mar 31, 2026, and 2025

	2026	2025
Current Liabilities		
Accounts Payable	471,360	401,627
Franchise Fees	588,714	525,626
Service Line Replace Fee	1,939,423	1,730,445
Accrued Wages & Rel Liability	1,005,303	774,027
Accrued Expenditures & Other	102,960	118,808
Compensated Absences	1,446,537	1,360,865
Construction Contract Payable	4,548,702	2,802,029
Accrued Bond/Not Int Payable	3,462,013	4,334,054
Bond/Note Payable-Current	17,893,027	15,833,700
Total Current Liabilities	31,458,040	27,881,181
Noncurrent Liabilities		
Non Current Bond/Note Pay (Net	420,060,218	400,499,053
Non-Current Liab-Net Pension	14,192,932	16,378,805
Non-Current Liab-OPEB	6,717,088	6,368,346
Total Noncurrent Liabilities	440,970,238	423,246,204
Total liabilities	472,428,277	451,127,385
Deferred Inflows of Resources		
Deferred Inflows-Pension Fund	1,576,238	1,106,735
Deferred Inflow-OPEB Fund	2,224,024	2,482,300
Total Deferred Inflows of Resources	3,800,262	3,589,035
Net Position		
Net Asset-Debt Reserve/Service	11,124,830	11,038,808
Net Asst-Invest in Cap Asset-N	206,737,150	188,179,108
Net Asset-Unrestricted	50,623,686	63,135,532
Total Net Position	268,485,666	262,353,448
Total liabilities, deferred inflows of resources and net position	744,714,205	717,069,868