

Little Rock Water Reclamation Authority  
Statement of Net Position  
As of Apr 30, 2026, and 2025

	<b>2026</b>	<b>2025</b>
<b>Current Assets</b>		
Cash and cash equivalents	61,584,500	71,569,431
Accounts Receivable	9,153,104	7,786,573
Inventory	2,584,985	1,927,214
Prepaid Items	477,981	275,538
Total Current Assets	73,800,570	81,558,756
<b>Restricted current assets</b>		
Restricted for Bond-Cash & Eq	4,063,643	3,302,853
Restricted for Hosp-Cash&Equiv	1,317,547	2,943,242
Restricted for SLRP	1,947,633	1,717,835
Restricted for Const-Cash & Eq	531,880	1,679,483
Total Restricted current assets	7,860,704	9,643,413
<b>Noncurrent Assets</b>		
NC Restricted Investments	2,437,049	6,541,489
SBITA Asset Lease	123,621	513,526
Total Noncurrent Assets	2,560,671	7,055,014
<b>Capital Assets (Net of Depr)</b>		
SBITA Accumulated Amortization	(90,374)	(400,713)
Capital Asset-Land	5,434,140	5,434,140
Capital Asset-CWIP	78,411,571	94,375,130
Capital Asset-Building & Imp	185,704,906	182,722,226
Capital Asset-Infrastructure	597,473,249	520,555,441
Capital Asset-Equipment	107,832,866	104,472,824
Capital Asset-Accumulated Depr	(333,544,555)	(311,133,932)
Total Capital Assets (Net of Depr)	641,221,803	596,025,116
Total assets	725,443,747	694,282,298
<b>Deferred Outflows of Resources</b>		
Deferred Outflow-Bond Refund	5,750,845	7,338,777
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	10,759,987	13,330,937
Total assets and deferred outflows of resources	<u>736,203,734</u>	<u>707,613,236</u>

Little Rock Water Reclamation Authority  
Statement of Net Position  
As of Apr 30, 2026, and 2025

	<b>2026</b>	<b>2025</b>
<b>Current Liabilities</b>		
Accounts Payable	1,043,685	553,600
Franchise Fees	431,726	528,704
Service Line Replace Fee	1,933,968	1,727,671
Accrued Wages & Rel Liability	1,180,868	925,041
Accrued Expenditures & Other	64,578	188,962
Compensated Absences	1,446,537	1,360,865
Construction Contract Payable	5,511,664	2,024,509
Accrued Bond/Not Int Payable	260,764	913,275
Bond/Note Payable-Current	14,755,399	16,246,773
Total Current Liabilities	26,629,189	24,469,401
<b>Noncurrent Liabilities</b>		
Non Current Bond/Note Pay (Net	416,414,601	393,950,077
Non-Current Liab-Net Pension	14,192,932	16,378,805
Non-Current Liab-OPEB	6,717,088	6,368,346
Total Noncurrent Liabilities	437,324,621	416,697,228
Total liabilities	463,953,811	441,166,628
<b>Deferred Inflows of Resources</b>		
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
<b>Net Position</b>		
Net Asset-Debt Reserve/Service	4,324,408	4,216,129
Net Asst-Invest in Cap Asset-N	215,926,269	193,680,569
Net Asset-Unrestricted	48,198,985	64,960,875
Total Net Position	268,449,662	262,857,572
Total liabilities, deferred inflows of resources and net position	<u>736,203,734</u>	<u>707,613,236</u>