

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

	2026	2025
Current Assets		
Cash and cash equivalents	58,834,407	64,320,099
Accounts Receivable	10,986,992	7,618,525
Inventory	2,841,439	2,210,112
Prepaid Items	5,569,084	5,426,321
Construction Receivable	(0)	0
Total Current Assets	78,231,922	79,575,057
Restricted current assets		
Restricted for Bond-Cash & Eq	84,589,891	6,914,488
Restricted for Hosp-Cash&Equiv	1,305,338	2,689,349
Restricted for SLRP	2,040,870	1,772,294
Restricted for Const-Cash & Eq	650,685	913,409
Total Restricted current assets	88,586,783	12,289,539
Noncurrent Assets		
NC Restricted Investments	2,440,593	5,844,451
SBITA Asset Lease	123,621	513,526
Total Noncurrent Assets	2,564,215	6,357,976
Capital Assets (Net of Depr)		
SBITA Accumulated Amortization	(90,374)	(400,713)
Capital Asset-Land	5,434,140	5,434,140
Capital Asset-CWIP	89,278,843	76,236,406
Capital Asset-Building & Imp	186,209,868	183,349,173
Capital Asset-Infrastructure	600,405,711	570,797,384
Capital Asset-Equipment	108,438,309	105,125,734
Capital Asset-Accumulated Depr	(342,121,852)	(320,449,595)
Total Capital Assets (Net of Depr)	647,554,645	620,092,529
Total assets	816,937,565	718,315,101
Deferred Outflows of Resources		
Deferred Outflow-Bond Refund	6,441,143	6,613,175
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	11,450,285	12,605,335
Total assets and deferred outflows of resources	828,387,850	730,920,437

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	2026	2025
Current Liabilities		
Accounts Payable	1,027,263	1,034,529
Franchise Fees	637,646	589,712
Service Line Replace Fee	2,014,300	1,796,665
Accrued Wages & Rel Liability	1,026,290	834,709
Accrued Expenditures & Other	172,754	113,662
Compensated Absences	1,446,537	1,360,865
Construction Contract Payable	3,363,738	8,626,425
Accrued Bond/Not Int Payable	3,311,359	3,536,216
Bond/Note Payable-Current	14,765,399	15,921,773
Total Current Liabilities	27,765,286	33,814,556
Noncurrent Liabilities		
Non Current Bond/Note Pay (Net	506,424,336	405,848,549
Non-Current Liab-Net Pension	14,192,932	16,378,805
Non-Current Liab-OPEB	6,717,088	6,368,346
Total Noncurrent Liabilities	527,334,356	428,595,700
Total liabilities	555,099,641	462,410,255
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	87,901,250	10,450,704
Net Asst-Invest in Cap Asset-N	132,929,675	205,448,908
Net Asset-Unrestricted	48,657,022	49,021,534
Total Net Position	269,487,947	264,921,146
Total liabilities, deferred inflows of resources and net position	828,387,850	730,920,437