

**AGUA SPECIAL UTILITY DISTRICT**  
**STATEMENT OF NET POSITION**  
**APRIL 30, 2018**  
**Unaudited**

**Assets and Deferred Outflows of Resources**

Current and accrued assets:		
Cash and cash equivalents	\$	1,262,306
Investments		2,250,446
Receivables (net of allowance)		924,054
Inventories		292,359
Other receivables (net of allowance)		342
Total current assets		4,729,507
Restricted assets:		
Cash and cash equivalents		45,099,115
Receivables (net of allowance)		133,610
Total restricted assets		45,232,724
Noncurrent assets:		
Net pension asset		123,486
Total noncurrent liabilities		123,486
Capital assets:		
Land and easements		2,191,031
Water wells		624,954
Water rights		4,967,610
Utility plant structures		136,744,657
Office building		998,022
Office furniture and equipment		2,037,227
Transportation equipment		1,368,157
Construction in progress		17,192,374
Less: Accumulated depreciation		(65,659,012)
Total capital assets		100,465,021
Deferred Outflows of Resources:		
Deferred outflows related to pension		166,732
Total deferred Outflows of Resources		166,732
Total Assets and Deferred Outflows of Resources	\$	150,717,469

**AGUA SPECIAL UTILITY DISTRICT**  
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**Unaudited**

**Liabilities and Deferred Inflows of Resources**

Current & accrued liabilities:		
Accounts payable (unrestricted)	\$	417,846
Accrued expenses		282,828
Customer deposits		554,626
Employee deductions		304
Unearned revenue		234,170
Due to governments		13,322
Current portion of long term debt		971,132
Total current liabilities payable		2,474,229
Current liabilities payable from restricted:		
Due to governments		106,856
Retainage payable		451,339
Advances from grantors		21,049,192
Unearned revenue		656,949
Total current liabilities payable from restricted		22,264,336
Total current liabilities		24,738,565
Noncurrent liabilities:		
Long-term debt (net of current portion)		31,459,611
Total noncurrent liabilities		31,459,611
Total liabilities		56,198,176
Deferred Inflows of Resources:		129,241
Deferred inflows related to pension		129,241
<b><u>Net Position</u></b>		
Invested in capital assets, net of related debt		78,271,854
Restricted for:		
Debt Service		1,836,037
Capital Projects		10,666,742
Unrestricted		3,615,420
Total net position		94,390,052
Total Liabilities, Deferred Inflows of Resources and Net Position	\$	150,717,469