

AGUA SPECIAL UTILITY DISTRICT

STATEMENT OF NET POSITION

7/31/2019

Unaudited

Assets and Deferred Outflows of Resources

	June Amount
Current and accrued assets:	
Cash and cash equivalents	\$ 621,604
Investments	1,001,117
Prepaid expenses	61,013
Receivables (net of allowance)	1,017,263
Inventories	308,246
Other receivables (net of allowance)	191
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Total current assets	3,009,434
 Restricted assets:	
Cash and cash equivalents	28,384,691
Receivables (net of allowance)	142,194
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Total restricted assets	28,526,885
 Noncurrent assets:	
Net pension asset	220,665
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Total noncurrent liabilities	220,665
 Capital assets:	
Land and easements	2,191,031
Water wells	624,954
Water rights	4,982,610
Utility plant structures	144,055,118
Office building	1,783,686
Office furniture and equipment	2,181,257
Transportation equipment	1,559,514
Construction in progress	31,462,135
Less: Accumulated depreciation	(69,183,770)
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Total capital assets	119,656,535
 Deferred Outflows of Resources:	
Deferred outflows related to pension	97,097
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Total deferred Outflows of Resources	97,097
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Total Assets and Deferred Outflows of Resources	<u>\$ 151,510,616</u>

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7/31/2019

Unaudited

Liabilities and Deferred Inflows of Resources

Current & accrued liabilities:

Accounts payable (unrestricted)	\$ 378,109
Accrued expenses	(11,268)
Customer deposits	591,326
Employee deductions	1,257
Unearned revenue	516,158
Due to governments	20,883
Current portion of long term debt	1,365,565
Total current liabilities payable	2,862,030

Current liabilities payable from restricted:

Accounts payable (restricted)	-
Due to governments	155,191
Retainage payable	1,795,004
Advances from grantors	7,773,765
Unearned revenue	1,423,649
Total current liabilities payable from restricted	11,147,608

Total current liabilities 14,009,638

Noncurrent liabilities:

Net pension liability	4,230
Long-term debt (net of current portion)	32,825,176
Total noncurrent liabilities	32,829,406

Total liabilities 46,839,044

Deferred Inflows of Resources:

Deferred inflows related to pension	129,241
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Net Position

Invested in capital assets, net of related debt 162,603,226

Restricted for:

Debt Service	1,543,253
Capital Projects	32,327,828
Unrestricted	(1,543,464)
Total net position	194,930,844

Total Liabilities, Deferred Inflows of Resources and Net Position **\$ 147,962,559**