

**AGUA SPECIAL UTILITY DISTRICT**  
**STATEMENT OF NET POSITION**  
**SEPTEMBER 30, 2020**  
**Unaudited**

**Assets and Deferred Outflows of Resources**

Current and accrued assets:		
Cash and cash equivalents	\$	857,214
Investments		248,000
Prepaid expenses		39,674
Receivables (net of allowance)		1,246,813
Inventories		281,599
Other receivables (net of allowance)		208
Total current assets		2,673,509
Restricted assets:		
Cash and cash equivalents		14,158,570
Receivables (net of allowance)		178,428
Total restricted assets		14,336,997
Noncurrent assets:		
Net pension asset		104,413
Total noncurrent liabilities		104,413
Capital assets:		
Land and easements		2,193,598
Water wells		624,954
Water rights		6,872,610
Utility plant structures		150,198,481
Office building		2,145,905
Office furniture and equipment		2,369,193
Transportation equipment		1,559,514
Construction in progress		48,604,344
Less: Accumulated depreciation		(73,159,875)
Total capital assets		141,408,724
Deferred Outflows of Resources:		
Deferred outflows related to pension		195,764
Total deferred Outflows of Resources		195,764
Total Assets and Deferred Outflows of Resources	\$	158,719,408

**AGUA SPECIAL UTILITY DISTRICT**  
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**Liabilities and Deferred Inflows of Resources**

Current & accrued liabilities:		
Accounts payable (unrestricted)	\$	411,041
Accrued expenses		59,447
Customer deposits		630,136
Employee deductions		(4,612)
Unearned revenue		847,871
Due to governments		35,459
Current portion of long term debt		1,792,874
Total current liabilities payable		3,772,216
Current liabilities payable from restricted:		
Accounts payable (restricted)		3,720
Due to governments		172,794
Retainage payable		2,046,820
Advances from grantors		2,138,749
Unearned revenue		3,091,739
Total current liabilities payable from restricted		7,453,822
Total current liabilities		11,226,039
Noncurrent liabilities:		
Net pension liability		-
Long-term debt (net of current portion)		46,456,645
Total noncurrent liabilities		46,456,645
Total liabilities		57,682,683
Deferred Inflows of Resources:		116,430
Deferred inflows related to pension		116,430
<b><u>Net Position</u></b>		
Invested in capital assets, net of related debt		97,998,180
Restricted for:		
Debt Service		2,484,755
Unrestricted		437,360
Total net position		100,920,294
Total Liabilities, Deferred Inflows of Resources and Net Position	\$	158,719,408