

AGUA SPECIAL UTILITY DISTRICT
STATEMENT OF NET POSITION
MONTH ENDING APRIL, 2015
Unaudited

ASSETS

Current and Accrued assets:

Cash and cash equivalents	\$	4,201,650
Receivables (net of allowance)		834,529
Inventories		224,812
Prepaid expenses		65,407
Other receivables (net of allowance)		145
Total current assets		<u>5,326,542</u>

Restricted assets:

Cash and cash equivalents	12,860,210
Receivables (net of allowance)	135,853
Total restricted assets	<u>12,996,063</u>

Capital assets:

Land, easements and water wells	2,760,272
Water rights	4,967,610
Utility plant structures	133,797,320
Office building	831,748
Office furniture and equipment	1,730,894
Transportation equipment	1,271,695
Construction in progress	4,435,457
Less: Accumulated depreciation	<u>(54,045,236)</u>
Total capital assets	95,749,761

Total Assets	\$	<u><u>114,072,366</u></u>
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LIABILITIES

Current & accrued liabilities:		
Accounts payable (unrestricted)	\$	120,328
Compensated Absences		48,828
Customer deposits		503,630
Unearned revenue		209,141
Due to governments		115,254
Current portion of long term debt		612,032
Total current liabilities payable		1,609,213
Current liabilities payable from restricted:		
Accounts payable (restricted)		1,350
Advances from grantors		2,319,606
Unearned revenue		381,993
Total current liabilities payable from restricted		2,702,949
Total current liabilities		4,312,162
Noncurrent liabilities:		
Long-term debt (net of current portion)		25,069,116
Total noncurrent liabilities		25,069,116
Total liabilities		29,381,278

NET POSITION

Change in Net Position from current earnings	122,221
Restricted and Unrestricted Net Position	84,568,866
Total net position	84,691,087
Total Liabilities and Net Position	\$ 114,072,366