

AGUA SPECIAL UTILITY DISTRICT
STATEMENT OF NET POSITION
MONTH ENDING AUGUST 31, 2015
Unaudited

ASSETS

Current and accrued assets:

Cash and cash equivalents	\$	4,329,016
Receivables (net of allowance)		1,059,517
Inventories		267,453
Prepaid expenses		38,386
Other receivables (net of allowance)		<u>157</u>
Total current assets		5,694,529

Restricted assets:

Cash and cash equivalents	49,538,051
Receivables (net of allowance)	<u>149,188</u>
Total restricted assets	49,687,239

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	4,349,856
Less: Accumulated depreciation	<u>(54,045,236)</u>
Total capital assets	95,664,160

Total Assets	\$	<u><u>151,045,928</u></u>
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LIABILITIES

Current & accrued liabilities:	
Accounts payable (unrestricted)	\$ 233,468
Compensated absences	48,828
Customer deposits	508,020
Unearned revenue	180,028
Due to governments	273,770
Current portion of long term debt	612,032
Total current liabilities payable	1,856,146
Current liabilities payable from restricted:	
Accounts payable (restricted)	1,350
Retainage payable	1,460
Advances from grantors	31,446,828
Unearned revenue	279,106
Total current liabilities payable from restricted	31,728,743
Total current liabilities	33,584,890
Noncurrent liabilities:	
Long-term debt (net of current portion)	25,069,116
Total noncurrent liabilities	25,069,116
Total liabilities	58,654,006

NET POSITION

Change in Net Position from current earnings	7,823,056
Restricted and Unrestricted Net Position	84,568,866
Total net position	92,391,922
Total Liabilities and Net Position	\$ 151,045,928