

AGUA SPECIAL UTILITY DISTRICT
STATEMENT OF NET POSITION
JUNE 30, 2017
Unaudited

Assets and Deferred Outflows of Resources

Current and accrued assets:		
Cash and cash equivalents	\$	2,291,386
Investments		2,250,294
Receivables (net of allowance)		1,053,837
Inventories		338,415
Other receivables (net of allowance)		112
		5,934,044
Total current assets		
Restricted assets:		
Cash and cash equivalents		43,838,359
Receivables (net of allowance)		132,244
		43,970,603
Total restricted assets		
Noncurrent assets:		
Net pension asset		79,608
		79,608
Total noncurrent liabilities		
Capital assets:		
Land and easements		2,191,031
Water wells		624,954
Water rights		4,967,610
Utility plant structures		135,285,371
Office building		1,025,193
Office furniture and equipment		2,093,891
Transportation equipment		1,370,444
Construction in progress		9,047,123
Less: Accumulated depreciation		(61,792,980)
		94,812,637
Total capital assets		
Deferred Outflows of Resources:		
Deferred outflows related to pension		179,700
		179,700
Total deferred Outflows of Resources		
		\$ 144,976,592

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Liabilities and Deferred Inflows of Resources

Current & accrued liabilities:		
Accounts payable (unrestricted)	\$	391,282
Accrued expenses		48,618
Customer deposits		534,896
Unearned revenue		154,425
Due to governments		21,495
Current portion of long term debt		726,692
Total current liabilities payable		1,877,409
Current liabilities payable from restricted:		
Due to governments		98,431
Retainage payable		72,910
Advances from grantors		28,455,525
Unearned revenue		232,410
Total current liabilities payable from restricted		28,859,276
Total current liabilities		30,736,685
Noncurrent liabilities:		
Long-term debt (net of current portion)		32,430,743
Total noncurrent liabilities		32,430,743
Total liabilities		63,167,428
Deferred Inflows of Resources:		115,582
Deferred inflows related to pension		115,582

Net Position

Invested in capital assets, net of related debt		71,838,522
Restricted for:		
Debt Service		1,971,928
Capital Projects		2,956,080
Unrestricted		4,927,053
Total net position		81,693,582
Total Liabilities, Deferred Inflows of Resources and Net Position		\$ 144,976,592

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