

**AGUA SPECIAL UTILITY DISTRICT  
STATEMENT OF NET POSITION  
QUARTER ENDING MARCH 31, 2017  
Unaudited**

**Assets and Deferred Outflows of Resources**

Current and accrued assets:

Cash and cash equivalents	\$	2,229,623
Investments		2,499,754
Receivables (net of allowance)		848,746
Inventories		335,564
Total current assets		5,913,688

Restricted assets:

Cash and cash equivalents		44,990,590
Receivables (net of allowance)		110,076
Total restricted assets		45,100,665

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)
Total capital assets		94,812,637

Deferred Outflows of Resources:

Deferred outflows related to pension		106,637
Total deferred Outflows of Resources		106,637

Total Assets and Deferred Outflows of Resources		\$ <u><u>145,933,627</u></u>
--	--	------------------------------

**AGUA SPECIAL UTILITY DISTRICT  
STATEMENT OF NET POSITION  
QUARTER ENDING MARCH 31, 2017  
Unaudited**

**Liabilities and Deferred Inflows of Resources**

Current & accrued liabilities:		
Accounts payable (unrestricted)	\$	145,291
Accrued expenses		48,618
Customer deposits		525,206
Unearned revenue		153,930
Due to governments		9,812
Current portion of long term debt		726,692
Total current liabilities payable		1,610,670
Current liabilities payable from restricted:		
Due to governments		240,058
Advances from grantors		29,902,818
Unearned revenue		211,636
Total current liabilities payable from restricted		30,354,512
Total current liabilities		31,965,181
Noncurrent liabilities:		
Net pension liability		12,688
Long-term debt (net of current portion)		32,430,743
Total noncurrent liabilities		32,443,431
Total liabilities		64,408,612
Deferred Inflows of Resources:		6,087
Deferred inflows related to pension		6,087
 <b><u>Net Position</u></b>  		
Change in Net Position from current earnings		<b>201,434</b>
Restricted and Unrestricted Net Position		81,317,494
Total net position		81,518,928
Total Liabilities and Net Position	\$	145,933,627

-