

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

**Assets and Deferred Outflows of Resources**

Current and accrued assets:		
Cash and cash equivalents		2,167,057
Investments		2,251,125
Receivables (net of allowance)		961,500
Inventories		296,846
Other receivables (net of allowance)		79
	Total current assets	<u>5,676,606</u>
Restricted assets:		
Cash and cash equivalents		41,162,868
Receivables (net of allowance)		126,861
	Total restricted assets	<u>41,289,729</u>
Noncurrent assets:		
Net pension asset		79,608
	Total noncurrent liabilities	<u>79,608</u>
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		<u>(61,792,980)</u>
	Total capital assets	94,812,637
Deferred Outflows of Resources:		
Deferred outflows related to pension		179,700
	Total deferred Outflows of Resources	<u>179,700</u>
	Total Assets and Deferred Outflows of Resources	<u><u>142,038,280</u></u>

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

Current & accrued liabilities:		
Accounts payable (unrestricted)		201,626
Accrued expenses		48,618
Customer deposits		546,516
Unearned revenue		222,290
Due to governments		40,942
Current portion of long term debt		726,692
	Total current liabilities payable	1,786,684
Current liabilities payable from restricted:		
Due to governments		201,666
Retainage payable		214,972
Advances from grantors		25,584,029
Unearned revenue		582,364
	Total current liabilities payable from restricted	26,583,031
	Total current liabilities	28,369,715
Noncurrent liabilities:		
Long-term debt (net of current portion)		32,430,743
	Total noncurrent liabilities	32,430,743
	Total liabilities	60,800,458
Deferred Inflows of Resources:		115,582
Deferred inflows related to pension		115,582
	<b><u>Net Position</u></b>	
Invested in capital assets, net of related debt		71,858,445
Restricted for:		
Debt Service		1,834,569
Capital Projects		2,770,114
Unrestricted		4,659,113
	Total net position	81,122,240
	Total Liabilities, Deferred Inflows of Resources and Net Position	142,038,280