

AGUA SPECIAL UTILITY DISTRICT
STATEMENT OF NET POSITION
November 30, 2018
Unaudited

Assets and Deferred Outflows of Resources

Current and accrued assets:		
Cash and cash equivalents	\$	511,041
Investments		2,000,938
Prepaid expenses		61,013
Receivables (net of allowance)		1,003,316
Inventories		284,767
Other receivables (net of allowance)		150
Total current assets		3,861,224
Restricted assets:		
Cash and cash equivalents		32,794,714
Receivables (net of allowance)		145,679
Total restricted assets		32,940,393
Noncurrent assets:		
Net pension asset		123,486
Total noncurrent liabilities		123,486
Capital assets:		
Land and easements		2,191,031
Water wells		624,954
Water rights		4,967,610
Utility plant structures		137,081,395
Office building		998,022
Office furniture and equipment		2,037,227
Transportation equipment		1,368,157
Construction in progress		17,192,374
Less: Accumulated depreciation		(65,659,012)
Total capital assets		100,801,758
Deferred Outflows of Resources:		
Deferred outflows related to pension		166,732
Total deferred Outflows of Resources		166,732
Total Assets and Deferred Outflows of Resources		137,893,593

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Liabilities and Deferred Inflows of Resources

	NOVEMBER
Current & accrued liabilities:	
Accounts payable (unrestricted)	152,299
Accrued expenses	282,828
Customer deposits	569,196
Unearned revenue	321,006
Due to governments	39,075
Current portion of long term debt	971,132
Total current liabilities payable	2,335,813
Current liabilities payable from restricted:	
Due to governments	231,054
Retainage payable	803,332
Advances from grantors	15,032,674
Unearned revenue	675,604
Total current liabilities payable from restricted	16,742,664
Total current liabilities	19,078,477
Noncurrent liabilities:	
Long-term debt (net of current portion)	31,459,611
Total noncurrent liabilities	31,459,611
Total liabilities	50,538,087
Deferred Inflows of Resources:	129,241
Deferred inflows related to pension	129,241
<u>Net Position</u>	
Invested in capital assets, net of related debt	78,677,648
Restricted for:	
Debt Service	1,693,585
Capital Projects	4,072,601
Unrestricted	2,782,430
Total net position	87,226,264
Total Liabilities, Deferred Inflows of Resources and Net Position	137,893,593