

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

Assets and Deferred Outflows of Resources

Current and accrued assets:		
Cash and cash equivalents	\$	595,324
Investments		2,246,152
Prepaid expenses		61,013
Receivables (net of allowance)		1,128,156
Inventories		279,097
Other receivables (net of allowance)		125
Total current assets		4,309,867
Restricted assets:		
Cash and cash equivalents		34,139,859
Receivables (net of allowance)		144,680
Total restricted assets		34,284,538
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		139,686,381

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Liabilities and Deferred Inflows of Resources

Current & accrued liabilities:		
Accounts payable (unrestricted)		350,510
Accrued expenses		282,828
Customer deposits		565,656
Unearned revenue		302,045
Due to governments		32,732
Current portion of long term debt		971,132
	Total current liabilities payable	2,504,904
Current liabilities payable from restricted:		
Due to governments		129,758
Retainage payable		719,405
Advances from grantors		17,253,148
Unearned revenue		607,749
	Total current liabilities payable from restricted	18,710,060
	Total current liabilities	21,214,964
Noncurrent liabilities:		
Long-term debt (net of current portion)		31,459,611
	Total noncurrent liabilities	31,459,611
	Total liabilities	52,674,574
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		78,664,937
Restricted for:		
Debt Service		1,493,296
Capital Projects		3,559,207
Unrestricted		3,165,126
	Total net position	86,882,566
	Total Liabilities, Deferred Inflows of Resources and Net Position	139,686,381