### Assets and Deferred Outflows

**Jun-22**

#### Current Assets
- Cash: $7,399,414
- Equity interest in pooled investments: $9,049,820

#### Receivables:
- Accounts, net of allowance for doubtful accounts: $1,518,793
- Due from other funds: $1,433,159
- Unbilled accounts: $811,381
- Grants and subsidies: $161,209

#### Total receivables: $3,924,543

- Materials and supplies: $1,006,099
- Prepaid expenses: $45,232

#### Total current asset: $21,425,108

#### Restricted Assets:
- **Facility reserve charge funds**:
  - Cash: $2,276,695
  - Equity interest in pool investments: $347,735
- **Total facility reserve charge funds**: $2,624,430

- **Bond funds**:
  - Cash: $1,022,596
  - Equity interest in pooled investments: $8,302,062
  - Accrued interest: $37,241
- **Total bond funds**: $9,361,900

#### Total restricted assets: $11,986,330

#### Equity Interest in Pooled Investment - Noncurrent
- Investment - Non-Current: $26,563,190
- Investment - Reserves: $9,000,000
- Investment - Debt Service Reserve: $26,563,190

#### Utility Plant:
- In service: $361,866,206
- Accumulated depreciation: $(129,355,454)
- **Total utility plant**: $232,510,752

- Construction work in progress: $9,283,778

#### Total property, plant and equipment: $241,794,530

#### Total assets: $310,769,158

#### Deferred Outflow of Resources - Deferred Refunding Costs, net: $7,985,821

#### Total assets and deferred outflows: $318,754,978

*Allowance for doubtful accounts: $(204,646.89)
## Liabilities and Net Position

**Current Liabilities:**
- Accounts payable and accrued liabilities: 2,723,083
- Contracts payable, including retainages: 682,403
- Accrued Vacation And Compensatory Pay, current portion: 539,682
- Due to/Due From Other Funds:
  - Customer overpayment: 746,695
  - Current deposits and advances: 4,961,483
  - Current portion of long term debt: 639,233

**Total current liabilities:** 10,292,579

**Long-Term Debt:** 51,655,885

**Capital Lease Obligation:**

**OPEB & Retirement Benefits:** 28,512,570

**Accrued Vacation and Compensatory Pay:** 1,061,074

**Deferred Inflow of Assets:** 3,349,684

**Total liabilities and deferred inflows:** 94,871,791

**Net Position:**
- Water Utility Reserves: 9,000,000
- Restricted FRC: 2,616,579
- Restricted Build American Bonds: 9,246,760
- Invested in Capital Assets Net of Related Debt: 185,158,513
- Unrestricted: 17,861,335

**Total net position:** 223,883,187

**Total liabilities, deferred inflows and net position:** 318,754,978