

**TO BE RECEIVED FOR THE RECORD  
MAY 6, 2022 FINANCE COMMITTEE MEETING**

3/31/2022

**Assets and Deferred Outflows**

**Current Assets**

Cash	\$7,230,705.83
Equity interest in pooled investments	6,832,721.54

**Receivables:**

Accounts, net of allowance for doubtful accounts	1,457,778.32
Due from other funds	
Unbilled accounts	1,600,825.50
Grants and subsidies	941,108.54
Accrued interest	161,209.36
<b>Total receivables</b>	<b>4,160,921.72</b>

Materials and supplies	1,006,099.32
Prepaid expenses	45,231.85
<b>Total current asset</b>	<b>19,275,680.26</b>

**Restricted Assets:**

**Facility reserve charge funds:**

Cash	1,934,010.32
Equity interest in pool investments	
Accounts receivable and other	403,332.20
<b>Total facility reserve charge funds</b>	<b>2,337,342.52</b>

**Bond funds:**

Cash	1,188,909.22
Equity interest in pooled investments	8,370,751.63
Accrued interest	14,862.71
<b>Total bond funds</b>	<b>9,574,523.56</b>

<b>Total restricted assets</b>	<b>11,911,866.08</b>
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**Equity Interest in Pooled Investment - Noncurrent**

Investment - Non-Current	26,563,189.70
Investment - Reserves	9,000,000.00
Investment - Debt Service Reserve	
<b>Total Equity Interest in Pooled Investment - Noncurrent</b>	<b>35,563,189.70</b>

**Utility Plant:**

In service	349,374,384.90
Accumulated depreciation	(127,702,029.62)
<b>Total utility plant</b>	<b>221,672,355.28</b>

Construction work in progress	19,388,733.28
<b>Total property, plant and equipment</b>	<b>241,061,088.56</b>

<b>Total assets</b>	<b><u>307,811,824.60</u></b>
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Deferred Outflow of Resources - Deferred Refunding Costs, net	<u>7,892,088.84</u>
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<b>Total assets and deferred outflows</b>	<b><u>315,703,913.44</u></b>
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*Allowance for doubtful accounts	(207,424.15)
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### **Liabilities and Net Position**

#### **Current Liabilities:**

Accounts payable and accrued liabilities	1,241,895.56
Contracts payable, including retainages	648,332.41
Accrued Vacation And Compensatory Pay, current portion	540,090.26
Due to/Due From Other Funds	
Customer overpayment	226,478.83
Customer deposits and advances	510,503.17
Current portion of long term debt	5,170,094.58
Current portion of capital lease obligation	
<b>Total current liabilities</b>	<b><u>8,337,606.54</u></b>

Long-Term Debt	51,839,089.67
Capital Lease Obligation	
OPEB & Retirement Benefits	29,057,567.52
Accrued Vacation and Compensatory Pay	1,061,073.85
Deferred Inflow of Assets	3,349,684.00
<b>Total liabilities and deferred inflows:</b>	<b><u>93,645,021.58</u></b>

#### **Net Position:**

Water Utility Reserves	9,000,000.00
Restricted FRC	2,329,491.76
Restricted Build American Bonds	9,467,490.89
Invested in Capital Assets Net of Related Debt	183,956,874.07
Unrestricted	17,305,035.14

<b>Total net position</b>	<b><u>222,058,891.86</u></b>
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<b>Total liabilities, deferred inflows and net position:</b>	<b><u>315,703,913.44</u></b>
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