## Assets and Deferred Outflows

### 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
- **Accrued interest**: 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
- **Total assets**: 310,769,158

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

### Total assets and deferred outflows
- **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 portion of long term debt: $4,961,483
  - Current portion of OPEB: $639,233
- Total current liabilities: $10,292,579

## Long-Term Debt
- 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