

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	
Unbilled accounts	1,433,159
Grants and subsidies	811,381
Accrued interest	161,209
Total receivables	<u>3,924,543</u>

Materials and supplies	1,006,099
Prepaid expenses	45,232
Total current asset	<u>21,425,108</u>

Restricted Assets:

Facility reserve charge funds:

Cash	2,276,695
Equity interest in pool investments	
Accounts receivable and other	347,735
Total facility reserve charge funds	<u>2,624,430</u>

Bond funds:

Cash	1,022,596
Equity interest in pooled investments	8,302,062
Accrued interest	37,241
Total bond funds	<u>9,361,900</u>

Total restricted assets	<u>11,986,330</u>
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Equity Interest in Pooled Investment - Noncurrent

Investment - Non-Current	26,563,190
Investment - Reserves	9,000,000
Investment - Debt Service Reserve	
Total Equity Interest in Pooled Investment - Noncurrent	35,563,190

Utility Plant:

In service	361,866,206
Accumulated depreciation	(129,355,454)
Total utility plant	<u>232,510,752</u>

Construction work in progress	9,283,778
Total property, plant and equipment	<u>241,794,530</u>

Total assets	<u>310,769,158</u>
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Deferred Outflow of Resources - Deferred Refunding Costs, net	7,985,821
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Total assets and deferred outflows	<u>318,754,978</u>
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*Allowance for doubtful accounts	(204,646.89)
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1. DEPT OF WATER, COUNTY OF KAUAI NEW
For the Eleven Months Ending Thursday, June 30, 2022

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	
Customer deposits and advances	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	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