

## STATEMENTS OF NET POSITION

Assets	2023	2022
Current Assets:		
Cash and Investments	153,102,577	169,282,045
Restricted Cash and Investments	61,460,631	94,439,942
Water Receivables	105,865,746	123,104,919
Interest Receivable	1,681,545	1,447,116
Taxes Receivable	1,261,361	1,104,627
Other Receivables	13,529,953	12,992,763
Inventories	98,103,617	79,517,459
Prepaid Expenses	3,862,726	3,720,981
<b>Total Current Assets</b>	<b>438,868,156</b>	<b>485,609,852</b>
Noncurrent Assets		
Cash and Investments	88,065,762	100,702,863
Restricted Cash and Investments	112,040,993	137,661,339
Advances to Other Agencies	11,575,149	-
Retention Receivable	1,822,389	1,763,923
Long-Term Loan Receivables	7,809,847	8,149,406
Net OPEB Asset	1,703,953	3,024,505
Capital Assets:		
Non-Depreciable	106,622,732	116,111,507
Depreciable	3,240,282,527	3,273,703,786
Total Noncurrent Assets	3,569,923,352	3,641,117,329
<b>Total Assets</b>	<b>4,008,791,508</b>	<b>4,126,727,181</b>
Deferred Outflows of Resources		
Deferred Loss on Refunding	6,045,662	12,593,085
Pension Contributions Subsequent to Measurement Date	9,999,202	9,054,406
OPEB Contributions Subsequent to Measurement Date	293	303,260
Deferred Actuarial Amounts Related to Pensions	16,783,942	3,937,860
Deferred Actuarial Amounts Related to OPEB	1,238,287	638,486
<b>Total Deferred Outflows of Resources</b>	<b>34,067,386</b>	<b>26,527,097</b>
Liabilities		
Accounts Payable and Other Liabilities	94,779,014	92,745,528
Interest Payable	18,062,993	17,833,932
Construction Deposits	342,448	293,971
Short-Term Liabilities	245,000,000	245,000,000
Current Portion of Long-term Liabilities	61,692,290	58,974,539
Unearned Revenue	7,984,051	16,866,818
<b>Total Current Liabilities</b>	<b>427,860,796</b>	<b>431,714,788</b>
Noncurrent Liabilities		
Long-term Liabilities	1,962,492,349	2,036,137,977
Net Pension Liability	81,836,796	43,454,975
Total Noncurrent Liabilities	2,044,329,145	2,079,592,952
<b>Total Liabilities</b>	<b>2,472,189,941</b>	<b>2,511,307,740</b>
Deferred Inflows of Resources		
Deferred Gain on Refunding	6,329,298	6,874,566
Deferred Actuarial Amounts Related to Pensions	321,607	23,599,712
Deferred Actuarial Amounts Related to OPEB	438,495	1,465,590
<b>Total Deferred Inflows of Resources</b>	<b>7,089,400</b>	<b>31,939,868</b>
Net Position		
Net Investment in Capital Assets	1,228,424,761	1,267,186,100
Restricted for Construction Projects	21,024,338	24,001,613
Restricted for Debt Service	834,037	586,676
Restricted for Net OPEB Asset	1,703,953	3,024,505
Unrestricted	311,592,464	315,207,776
<b>Total Net Position</b>	<b>1,563,579,553</b>	<b>1,610,006,670</b>