

**BUSINESS TYPE
STATEMENT OF NET
POSITION
June 30, 2015**

	<u>Business-Type Activities</u>
ASSETS	
Current assets:	
Cash and cash equivalents	\$ 739,852
Restricted cash and cash equivalents	310,697
Receivables, net of allowance for uncollectible amounts:	
Tax and utility liens	13,429
Water	186,837
Sewer	220,269
Trash	19,424
Cash and cash equivalents	<hr/>
Total current assets	<hr/> 1,490,508 <hr/>
Noncurrent assets:	
Capital assets, net of accumulated depreciation	<hr/> 7,029,025 <hr/>
Total noncurrent assets	<hr/> 7,029,025 <hr/>
Total assets	<hr/> 8,519,533 <hr/>
LIABILITIES	
Current liabilities:	
Warrants payable	86,788
Accrued payroll	12,204
Compensated absences	2,900
Short-term notes payable	0
Long-term bonds and notes payable	<hr/> 255,910 <hr/>
Total current liabilities	<hr/> 357,802 <hr/>
Noncurrent liabilities:	
Compensated absences	26,100
Net OPEB obligation	100,712
Net Pension liability	653,467
Long-term bonds and notes payable	1,132,100
Total noncurrent liabilities	<hr/> 1,912,379 <hr/>
Total liabilities	<hr/> 2,270,181 <hr/>
DEFERRED INFLOWS OF RESOURCES	
Related to Pensions	<hr/> 2,842 <hr/>
NET POSITION	
Net investments in capital assets	5,951,712
Unrestricted	<hr/> 294,798 <hr/>
Total net position	<hr/> \$ 6,246,510 <hr/>