

**CITY OF HATTON
STATEMENT OF NET POSITION
AS OF DECEMBER 31, 2014**

	<u>Governmental Activities</u>	<u>Business- Type Activities</u>	<u>Total</u>
ASSETS			
Cash and Cash Equivalents	\$ -	\$ -	\$ -
Equity in Pooled Cash and Cash Equivalents	370,582	250,839	621,421
Property Tax Receivable, Current	28,143	-	28,143
Accounts Receivable	-	32,875	32,875
Due From Federal Sources	-	-	-
Due From State Sources	-	-	-
Due From Local Sources	9,334	-	9,334
Restricted Cash and Cash Equivalents	-	-	-
Property Tax Receivable, Non-Current	3,708	-	3,708
Bond Refunding Fees, Net	-	24,730	24,730
Capital Assets, Net	412,634	2,203,541	2,616,175
	<u>\$ 824,401</u>	<u>\$ 2,511,985</u>	<u>\$ 3,336,386</u>
DEFERRED OUTFLOWS OF RESOURCES			
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Total Assets and Deferred Outflows of Assets	<u>\$ 824,401</u>	<u>\$ 2,511,985</u>	<u>\$ 3,336,386</u>
LIABILITIES			
Accounts Payable	\$ 24,704	\$ 19,708	\$ 44,412
Interest Payable	2,563	-	2,563
Due to Other Funds	-	-	-
Due to Others	-	-	-
Deferred Revenue - Grants	-	-	-
Current Portion of Long-Term Liabilities	14,624	50,000	64,624
Long-Term Liabilities	175,010	1,290,290	1,465,300
	<u>\$ 216,901</u>	<u>\$ 1,359,998</u>	<u>\$ 1,576,899</u>
DEFERRED INFLOWS OF RESOURCES			
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Total Liabilities and Deferred Inflows of Resources	<u>\$ 216,901</u>	<u>\$ 1,359,998</u>	<u>\$ 1,576,899</u>
NET POSITION			
Net Investment in Capital Assets Restricted for Capital Projects	\$ 223,000	\$ 887,981	\$ 1,110,981
Restricted for Debt Service	-	-	-
Unrestricted	384,500	264,006	648,506
	<u>\$ 607,500</u>	<u>\$ 1,151,987</u>	<u>\$ 1,759,487</u>
Total Net Position	<u>\$ 607,500</u>	<u>\$ 1,151,987</u>	<u>\$ 1,759,487</u>

I, Jackie Buchwitz, Auditor for the City of Hatton, Traill County, North Dakota, do hereby certify that the above statement is true, complete, and correct as shown by the Auditor's books and that the same is true and correct to the best of my knowledge and belief.

Jackie Buchwitz