

Low Moor  
Statement of Net Position  
as of August 31, 2021

<b>ASSETS</b>	Water Utilities
Cash and investments	\$99,207.00
Receivables (net)	\$5,596.00
Inventories	\$0.00
Capital assets	
Land and nondepreciable infrastructure	\$0.00
Depreciable infrastructure, net	\$400,000.00
Depreciable buildings, property, and equipment, net	<u>\$235,550.00</u>
Total capital assets	<u>\$635,550.00</u>
Total assets	<u>\$740,353.00</u>
<b>LIABILITIES</b>	
Current liabilities:	
Accounts Payable	\$6,012.00
Current portion of long-term obligations	<u>\$0.00</u>
Total current liabilities	<u>\$6,012.00</u>
Noncurrent liabilities:	
Noncurrent portion of long-term obligations	<u>\$0.00</u>
Total liabilities	<u>\$6,012.00</u>
<b>NET POSITION</b>	
Net investment in capital assets	\$734,341.00
Restricted for:	
Capital projects	\$0.00
Debt Service	\$0.00
Other purposes	\$0.00
Unrestricted (deficit)	
Total net assets	<u>\$734,341.00</u>