



**CITY OF GRIFFIN**  
**STATEMENT OF NET POSITION**  
**PROPRIETARY FUNDS**  
**As of Tuesday, June 30, 2015**

	NONMAJOR ENTERPRISE FUNDS								
	Water/ Wastewater Utility Fund	Electric Utility Fund	Solid Waste Utility Fund	Stormwater Utility Fund	Welcome Center Fund	Golf Course Fund	Total Nonmajor Enterprise Funds	Total Proprietary Funds	Governmental Activities Internal Service Fund - Motor P...
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES									
LIABILITIES									
CURRENT LIABILITIES									
Accounts payable	2,169,870	7,759,656	857,918	347,828	671	13,726	362,225	11,149,669	186,091
Accrued liabilities:									
Salaries and wages	140,810	172,108	67,971	28,828		13,962	42,790	423,680	19,183
Payroll deductions		447,958						447,958	
Employer share of benefits		979,308				3,259	3,259	982,566	
Donations payable		2,976						2,976	
State of Georgia Solid Waste Surcharge			28,340					28,340	
Accrued interest payable			446	8,084		26	8,111	8,557	
Deposits Payable			20,163					20,163	
Total accrued liabilities	140,810	1,602,349	116,920	36,913		17,247	54,160	1,914,240	19,183
Current portion - compensated absences	325,857	308,121	132,845	25,978		8,980	34,958	801,781	21,048
Current portion - notes payable				487,247			487,247	487,247	
Current portion - capital leases payable			79,113	159,695		9,186	168,881	247,994	
Current portion - landfill closure / postclosure care costs			186,020					186,020	
Customer deposits payable	47,696	6,004,598			46		46	6,052,341	
Due to other funds	19,690,559	42,892,623	4,611,042	1,038,397	15,242	663,784	1,717,423	68,911,648	2,729,187
Due to component units						110	110	110	
Payable from restricted assets:									
Revenue bonds payable, current portion	2,354,000							2,354,000	
Total liabilities	24,728,793	58,567,347	5,983,858	2,096,058	15,960	713,033	2,825,050	92,105,049	2,955,510

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<b>NON-CURRENT LIABILITIES</b>								
Compensated absences, net of current portion	57,504	54,374	23,443	4,584		1,585	6,169	3,714
Revenue bonds payable, net of current portion	119,842,561						119,842,561	
Capital leases, net of current portion			449,746				449,746	
Notes payable, net of current portion				2,393,977			2,393,977	
Net OPEB obligation	5,503	353,654	4,531	1,122			1,122	364,810
Due to Pike County, net of current portion	49,786						49,786	
Landfill closure / postclosure care costs			3,989,532				3,989,532	
Total noncurrent liabilities	119,955,353	408,028	4,467,253	2,399,683		1,585	2,401,268	3,714
Total liabilities	144,684,147	58,975,376	10,451,111	4,495,740	15,960	714,618	5,226,318	2,959,224
<b>DEFERRED INFLOWS OF RESOURCES</b>								
Deferred revenue	128,158						128,158	
Deferred charge in refunding	219,071						219,071	
Total deferred inflows of resources	347,229						347,229	
<b>NET POSITION (DEFICIT)</b>								
<b>NET POSITION (Proprietary and Fiduciary Fund Types)</b>								
Net investment in capital assets	35,133,024	42,660,376	3,296,338	9,867,080	3,744,863	3,674,416	17,286,359	1,264,035
Restricted for:								
Debt service	2,895,168						2,895,168	
Capital outlay	9,070,472						9,070,472	
Total restricted position:	11,965,640						11,965,640	
Unrestricted	21,446,531	45,707,051	(2,576,629)	6,317,061	(30,470)	636,706	6,923,297	567,473

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Revenues less expenditures	2,421,735	1,128,672	(557,249)	1,503,300	(94,021)	(423,302)	985,977	(688,261)
<b>Total net position (proprietary and fiduciary fund types)</b>	<b>70,966,931</b>	<b>89,496,099</b>	<b>162,460</b>	<b>17,687,441</b>	<b>3,620,372</b>	<b>3,887,820</b>	<b>185,821,122</b>	<b>1,143,247</b>