



## **FINANCIAL STATUS REPORT & BUDGETARY COMPARISON**

**For the Three Months Ending  
September 30, 2012**

### **Combined All Funds Budget to Actual**

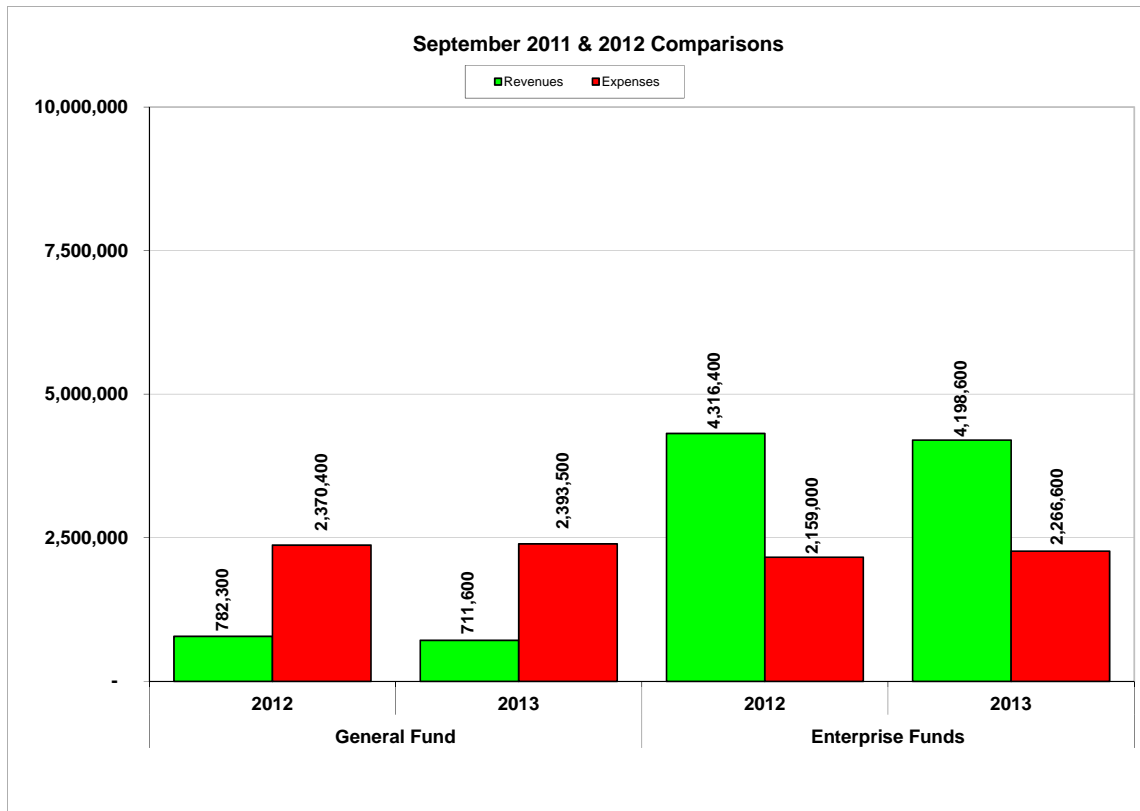
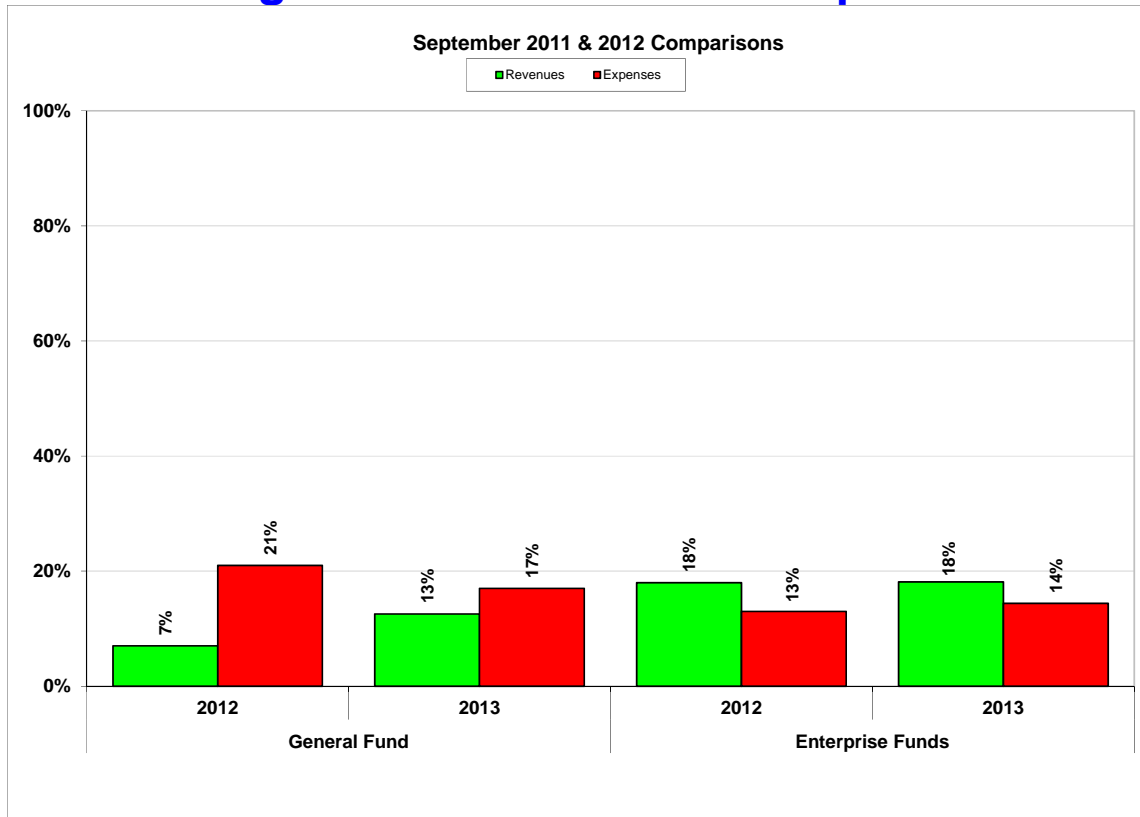
September 2012, the third month of Fiscal Year 2013, represents 25% of the fiscal year. Ideal Revenues for this period should be equal to or greater than 25% of the annual budgeted revenues while ideal Expenditures should be equal to or less than 25% of the annual budgeted expenditures.

### **Funds Budget to Actual & 2012 Comparison**

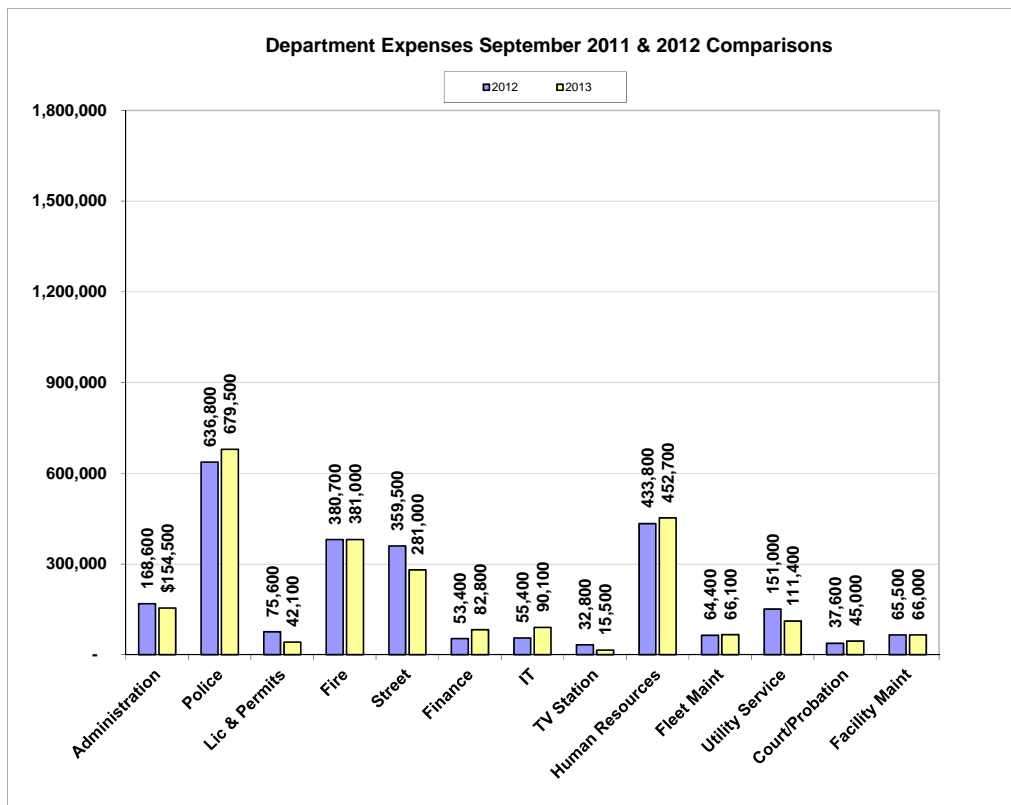
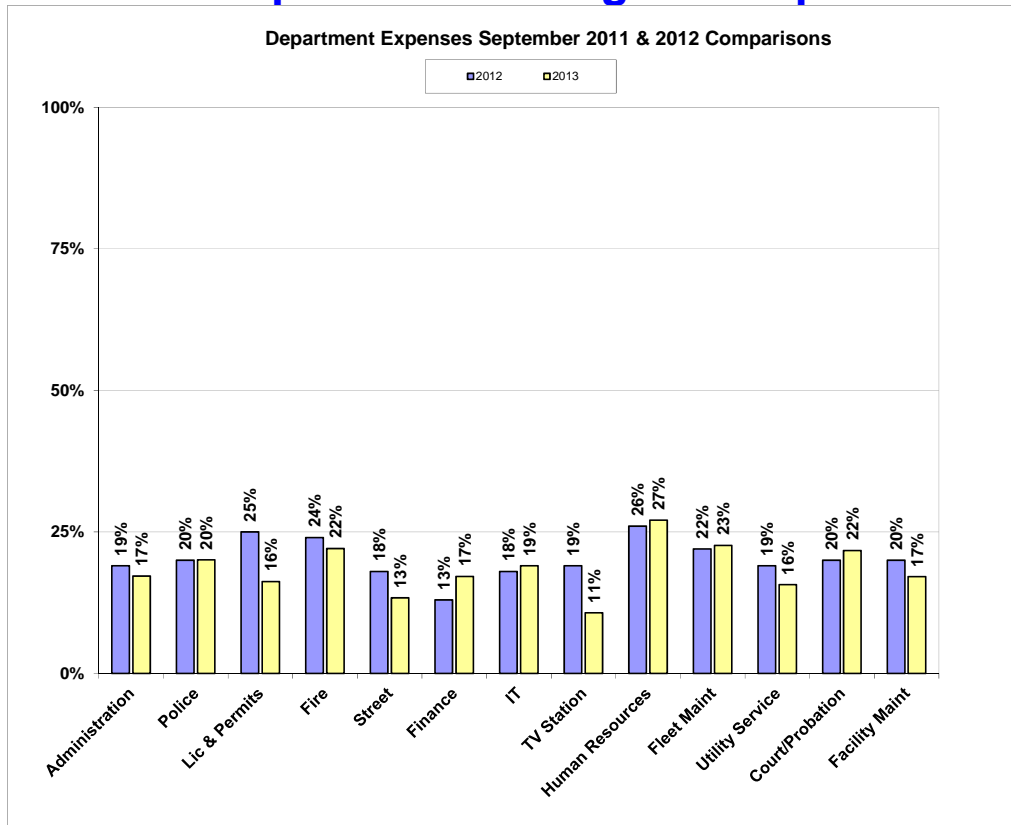
General Fund Revenues collected were 13% of the total budgeted revenues while operating expenditures were 17% of total budgeted expenditures. Enterprise Fund Revenues collected were 18% of the total budgeted revenues while operating expenses were 14% of total budgeted expenses.

**Prepared by the City of Winder, Georgia  
Finance Department**

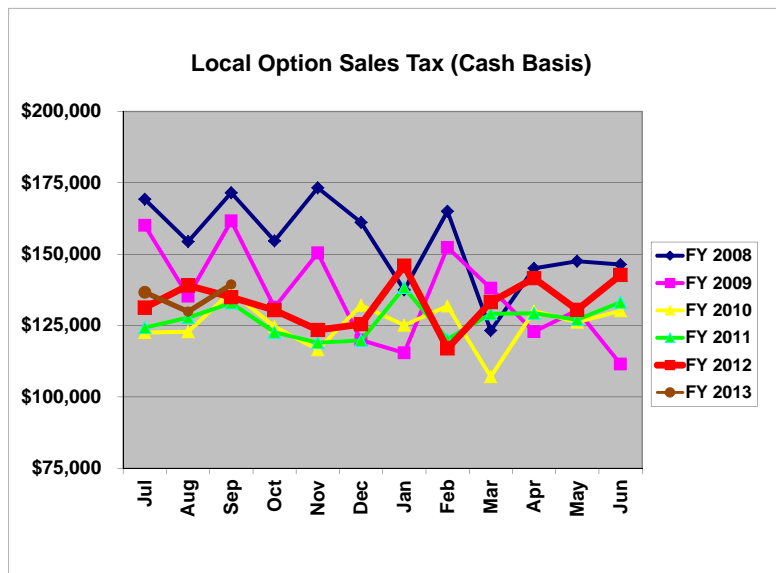
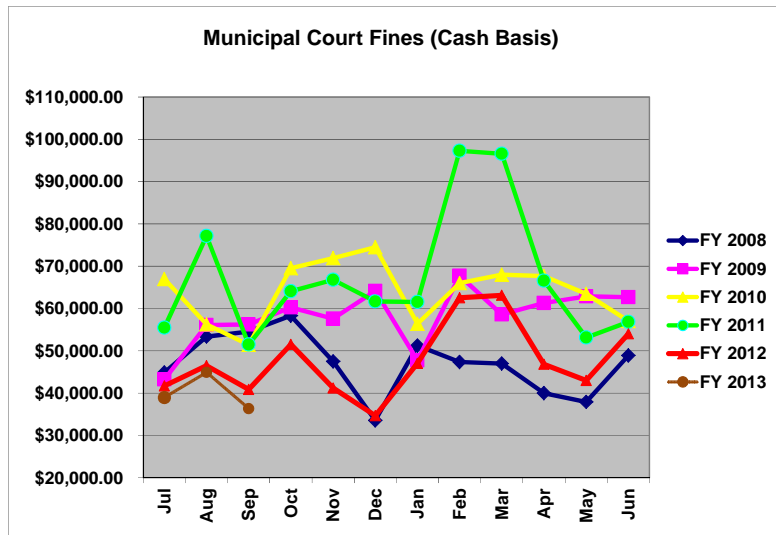
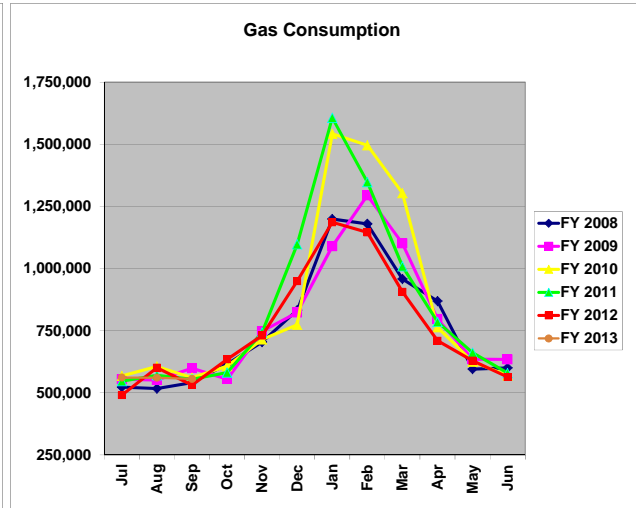
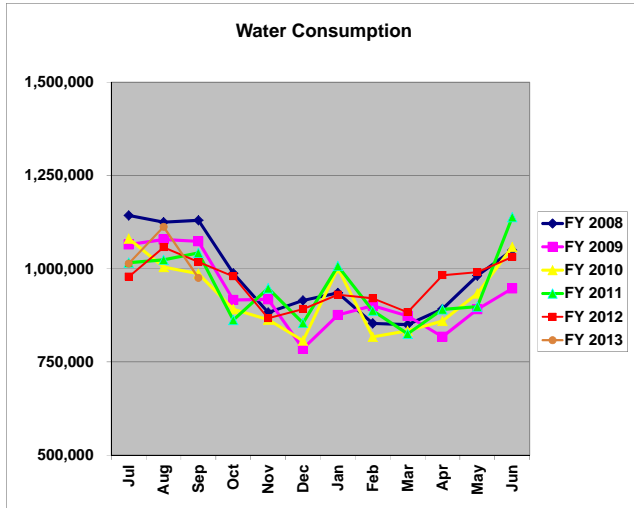
# Funds Budget to Actual & 2012 Comparison



# Selected Departments Budgeted Expenditures to Actual



# Six Year Historical Trends



# Operating Cash Balances

	7/30/2011	8/31/2011	9/30/2011	10/31/2011
Cash Report	10,073,336.64	9,949,215.81	9,065,642.90	9,575,817.00
Verity Bank Sinking Fund	1,422,951.92	1,535,997.59	1,649,146.43	1,762,241.59
<b>Cash in Banks</b>	<b>11,496,288.56</b>	<b>11,485,213.40</b>	<b>10,714,789.33</b>	<b>11,338,058.59</b>
Barrow County Payment on Wastewater Contract	(2,395,704.19)	(2,538,728.83)	(2,538,728.83)	(2,538,728.83)
Barrow County Int Paid on Contract	(462,219.10)	(605,169.01)	(605,169.01)	(605,169.01)
Add Back GEFA Payments made	2,194,317.56	2,298,757.22	2,403,196.88	2,507,636.54
Yearly Bond Payment (Calendar Year) prorated	(580,974.07)	(663,970.37)	(746,966.66)	(829,963.00)
Sewer Taps Payable to Barrow County	(324,000.00)	-	-	-
Current Accounts Payable	(105,758.62)	(596,765.00)	(375,106.43)	(661,742.00)
MGAG	(315,000.00)	(361,458.00)	(327,000.00)	(336,000.00)
P Card Monthly Estimated Invoice Prorated	(22,500.00)	(22,500.00)	(22,500.00)	(22,500.00)
Robertson Sanitation Monthly Estimated Invoice	(71,000.00)	(71,000.00)	(71,000.00)	(60,000.00)
HS Feldman Payable	(260,000.00)	-	-	-
GEFA & SRF Loan Payment	(143,832.00)	(151,000.00)	(110,016.00)	(110,016.00)
<b>Operating Cash</b>	<b>9,009,618.14</b>	<b>8,773,379.41</b>	<b>8,321,499.28</b>	<b>8,681,576.29</b>
Add Utility Receivables	1,324,185.30	1,392,511.32	1,370,994.04	1,342,763.00
Less Allowance for Uncollectibles (25%)	(331,046.33)	(348,127.83)	(342,748.51)	(335,690.75)
Estimated A/R Collections	993,138.98	1,044,383.49	1,028,245.53	1,007,072.25
<b>Operating Cash Including Receivables</b>	<b>10,002,757.11</b>	<b>9,817,762.90</b>	<b>9,349,744.81</b>	<b>9,688,648.54</b>

	11/30/2011	12/31/2011	1/31/2012	2/29/2012
Cash Report	9,271,733.24	9,790,317.00	10,024,331.00	9,885,324.00
Verity Bank Sinking Fund	1,058,277.62	1,171,143.92	1,283,708.71	1,396,354.40
<b>Cash in Banks</b>	<b>10,330,010.86</b>	<b>10,961,460.92</b>	<b>11,308,039.71</b>	<b>11,281,678.40</b>
Barrow County Payment on Wastewater Contract	(2,538,728.83)	(2,538,728.83)	(2,538,728.83)	(2,538,728.83)
Barrow County Int Paid on Contract	(605,169.01)	(605,169.01)	(605,169.01)	(605,169.01)
Add Back GEFA Payments made	2,612,076.20	2,716,515.86	2,820,955.52	2,925,395.18
Yearly Bond Payment (Calendar Year) prorated	(178,769.00)	(178,769.00)	(94,484.67)	(188,969.34)
Current Accounts Payable	(345,473.30)	(618,448.00)	(1,006,298.00)	(533,701.56)
MGAG	(466,000.00)	(637,732.00)	(808,500.00)	(841,000.00)
P Card Monthly Estimated Invoice Prorated	(27,500.00)	(27,500.00)	(27,500.00)	(27,500.00)
Robertson Sanitation Monthly Estimated Invoice	(63,000.00)	(63,000.00)	(63,000.00)	(63,000.00)
GEFA & SRF Loan Payment	(110,019.00)	(110,016.00)	(110,016.00)	(110,016.00)
<b>Operating Cash</b>	<b>8,607,427.92</b>	<b>8,898,613.94</b>	<b>8,875,298.72</b>	<b>9,298,988.84</b>
Add Utility Receivables	1,364,420.00	1,490,556.00	1,673,625.00	1,934,685.00
Less Allowance for Uncollectibles (25%)	(341,105.00)	(372,639.00)	(418,406.25)	(483,671.25)
Estimated A/R Collections	1,023,315.00	1,117,917.00	1,255,218.75	1,451,013.75
<b>Operating Cash Including Receivables</b>	<b>9,630,742.92</b>	<b>10,016,530.94</b>	<b>10,130,517.47</b>	<b>10,750,002.59</b>

	3/31/2012	4/30/2012	5/31/2012	6/30/2012
Cash Report	9,453,724.00	9,297,747.00	9,015,429.00	8,927,443.82
Verity Bank Sinking Fund	1,704,344.89	1,914,845.00	1,839,290.54	2,063,908.66
<b>Cash in Banks</b>	<b>11,158,068.89</b>	<b>11,212,592.00</b>	<b>10,854,719.54</b>	<b>10,991,352.48</b>
Barrow County Payment on Wastewater Contract	(3,143,897.84)	(3,143,897.84)	(3,143,897.84)	(3,143,897.84)
Add Back GEFA Payments made	2,825,395.18	2,825,395.18	2,825,395.18	2,925,395.18
Yearly Bond Payment (Calendar Year) prorated	(283,454.03)	(381,047.00)	(472,423.38)	(994,870.62)
GEFA Loan Drawdown for Embassy Walk	-	-	584,601.71	631,912.34
Current Accounts Payable	(528,416.00)	(420,650.00)	(366,651.39)	(765,888.37)
MGAG	(497,344.00)	(392,000.00)	(291,000.00)	(205,672.00)
P Card Monthly Estimated Invoice Prorated	(27,500.00)	(27,500.00)	(27,500.00)	(27,500.00)
Robertson Sanitation Monthly Estimated Invoice	(63,000.00)	(63,000.00)	(56,000.00)	(56,000.00)
GEFA & SRF Loan Payment	(5,579.16)	(5,579.16)	(5,579.16)	(5,579.16)
<b>Operating Cash</b>	<b>9,434,273.04</b>	<b>9,604,313.18</b>	<b>9,901,664.66</b>	<b>9,349,252.01</b>
Add Utility Receivables	1,374,465.00	1,361,075.00	1,205,578.00	1,192,823.00
Less Allowance for Uncollectibles (25%)	(343,616.25)	(340,268.75)	(301,394.50)	(298,205.75)
Estimated A/R Collections	1,030,848.75	1,020,806.25	904,183.50	894,617.25
<b>Operating Cash Including Receivables</b>	<b>10,465,121.79</b>	<b>10,625,119.43</b>	<b>10,805,848.16</b>	<b>10,243,869.26</b>

	7/31/2012	8/31/2012	9/30/2012
Cash Report	8,966,166.41	8,082,090.66	8,047,628.55
Verity Bank Sinking Fund	2,275,943.04	2,275,943.04	2,696,145.41
<b>Cash in Banks</b>	<b>11,242,109.45</b>	<b>10,358,033.70</b>	<b>10,743,773.96</b>
Barrow County Payment on Wastewater Contract	(3,143,897.84)	(3,429,872.55)	(3,429,872.55)
Add Back GEFA Payments made	2,825,395.18	2,825,395.18	2,825,395.18
Yearly Bond Payment (Calendar Year) prorated	(1,160,682.39)	(1,326,494.16)	(1,492,306.00)
GEFA Loan Drawdown for Embassy Walk	656,637.68	735,851.00	700,000.00
Current Accounts Payable	(752,875.20)	(746,887.00)	(208,708.00)
MGAG	(217,373.00)	(247,399.00)	(195,000.00)
P Card Monthly Estimated Invoice Prorated	(27,500.00)	(27,500.00)	(27,500.00)
Robertson Sanitation Monthly Estimated Invoice	(56,000.00)	(54,000.00)	(54,000.00)
GEFA & SRF Loan Payment	(5,579.16)	(5,579.16)	(5,579.16)
<b>Operating Cash</b>	<b>9,360,234.72</b>	<b>8,081,548.01</b>	<b>8,856,203.43</b>
Add Utility Receivables	1,217,769.82	1,253,307.00	1,324,851.75
Less Allowance for Uncollectibles (25%)	(304,442.46)	(313,326.75)	(331,212.94)
Estimated A/R Collections	913,327.37	939,980.25	993,638.81
<b>Operating Cash Including Receivables</b>	<b>10,273,562.09</b>	<b>9,021,528.26</b>	<b>9,849,842.24</b>

