

WINDER

GEORGIA, USA

CITIZENS' REPORT

CITY GOVERNMENT/CITY SERVICES



10 Years of Excellence in Financial Reporting

FINANCIAL REVIEW
OF THE FISCAL YEAR ENDED JUNE 30, 2012



Quick Contact Guide for Citizens

Winder City Hall	45 East Athens Street · PO Box 566 Winder, GA 30680	cityhall@cityofwinder.com	(770) 867-3106
Winder Police Department	94 North Broad Street · PO Box 566 Winder, GA 30680	Emergencies Call 911	(770) 867-2156
Winder Fire Department	90 North Broad Street · PO Box 566 Winder, GA 30680	Emergencies Call 911	(770) 867-3212
Winder Utilities Department	83 West May Street · PO Box 566 Winder, GA 30680	Water Gas Fleet Maintenance	(770) 867-7978 (770) 867-7629 (770) 867-6068
Water/Sewer Treatment & Collection			(770) 868-0863
Public Works	83 West May Street · PO Box 566 Winder, GA 30680	Street Solid Waste Rose Hill Cemetary	(770) 867-2780 (770) 867-7121 (770) 867-2780
Planning, Inspections, License & Permits	23 N Jackson Street · PO Box 566 Winder, GA 30680		(770) 867-3106
Winder Community Center	113 East Athens Street · PO Box 566 Winder, GA 30680		(770) 867-9011
Code Enforcement Officer	94 North Broad Street · PO Box 566 Winder, GA 30680		(770) 867-2156
City Attorney, John Stell Russell, Stell, Smith & Mattison PC	45 East Athens Street · PO Box 566 Winder, GA 30680		(770) 867-7431
Cultural Arts Center	105 East Athens Street · PO Box 566 Winder, GA 30680		(678) 425-6884
Winder Community Television (WTV21)	105 East Athens Street · PO Box 566 Winder, GA 30680		(678) 425-6845

Please visit us at www.cityofwinder.com to view or print this document and all current information about your City. Additional copies are also available at 45 E. Athens St., Winder, GA 30680, or call 770-867-3106.

City of Winder's Observed Holidays

Holiday	Date Closed
New Year's Day	January 1, 2013
Martin Luther King Jr	January 21, 2013
Memorial Day	May 27, 2013
July 4th	July 4, 2013
Labor Day	September 2, 2013
Thanksgiving Day	November 28, 2013
Day after Thanksgiving	November 29, 2013
Christmas Eve	December 24, 2013
Christmas Day	December 25, 2013

City Council's Meeting Schedule

Work Sessions	Regular Meetings
January 7, 2013	January 8, 2013
February 4, 2013	February 5, 2013
March 4, 2013	March 5, 2013
April 1, 2013	April 2, 2013
May 6, 2013	May 7, 2013
June 3, 2013	June 4, 2013
July 1, 2013	July 2, 2013
August 5, 2013	August 6, 2013
September 9, 2013	September 10, 2013
October 7, 2013	October 8, 2013
November 11, 2013	November 12, 2013
December 2, 2013	December 3, 2013

COUNCIL MEMBERS

Bob Dixon
Charlie Eberhart
Larry Evans
Sonny Morris
Ridley Parrish
Travis Singley



MAYOR
David Maynard

CITY ADMINISTRATOR
Donald Toms

City Of Winder

Report to the Citizens

We are pleased to present this *Citizens' Report*, also known as the Popular Annual Financial Report (PAFR), for the fiscal year ended June 30, 2012 for the City of Winder. The purpose of the report is to present useful information regarding your City's government operations, services, programs, and financial condition. As you review this report, I hope you will agree that we have made significant progress this year working together as a community.

While this report is unaudited, the financial information was derived from the City's Comprehensive Annual Financial Report (CAFR). The CAFR received a favorable opinion from the City's independent auditors, Rushton & Co., LLC, stating the financial statements are fairly presented in conformity with generally accepted accounting principles (GAAP). Please note that the financial information shown here is abbreviated and condensed from the GAAP financial statements shown in the CAFR. Specifically, management's discussion and analysis, budgetary comparisons, component units, basic financial statements, and footnote disclosures are not included here. Additionally, on pages 18-19, the City has decided to include a Government-wide Cash Flow Statement which is also a deviation from GAAP. However, the City wants its citizens to have access to this information. For more detailed financial information, I encourage you to go to www.cityofwinder.com to view or print a copy of the CAFR or contact the Finance Director at the address below.

The City's Comprehensive Annual Financial Reports for the years ended in 2002 through 2011 were awarded the Certificate of Achievement for Excellence in Financial Reporting by the Government Finance Officers Association of the United States and Canada (GFOA). The Certificate of Achievement is the highest form of recognition for excellence in financial reporting. To be awarded this Certificate, a government must publish an easily readable and efficiently organized report that is compliant with both generally accepted accounting principles and applicable legal requirements. A Certificate of Achievement is valid for a period of one year only. The City's 2012 CAFR has been submitted to GFOA for consideration of this Certificate, and we believe our current report continues to conform to the Certificate of Achievement program requirements.

Powered by excellent people, your City government is committed to providing excellent service in a cost effective, efficient manner guided by and aligned with our organizational values (Integrity, Customer Focused, Accountability, Respect, Innovation, Leadership, Action-oriented, and Our Employees). Thank you for taking the time to read the *Citizens' Report*. We appreciate any feedback you may have about this report. Please address your comments to either me or to the City's Finance Department at the address listed below.

Sincerely,

A handwritten signature in blue ink that reads "Leslie W. Henderson".

Leslie W. Henderson
Finance Director

Your City Government

The City of Winder, by virtue of its charter, operates under a Mayor-Council form of government with an appointed City Administrator. The Mayor and two Council members are elected at large, and four Council members are elected by wards within the City. All elections are non-partisan, and the Mayor and Council serve four-year staggered terms.

Mayor



David Maynard

City Council



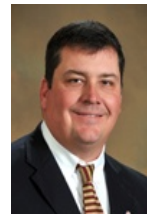
Sonny Morris, Mayor Pro-Tem
Ward 1



Charlie Eberhart
Ward 2



J. Ridley Parrish
Ward 3



Travis Singley
Ward 4



Bob Dixon
At-Large



Larry Evans
At-Large

John Stell, City Attorney
Gloria Andrews, City Clerk

DEPARTMENT DIRECTORS

Donald Toms	City Administrator	Leslie Henderson	Finance Director
Alex Wages	IT Director	Roger Wilhelm	Water Department Director
Mike Jewell	Gas Department Director	Barry Edgar	Planning Director
Don Wildsmith	Cultural Arts Director	Fawn Alexander	Community Center Director
Ricky Page	Vehicle Maintenance Director	Ken Chalker	Public Works Director
Matt Whiting	Fire Chief	Dennis Dorsey	Police Chief

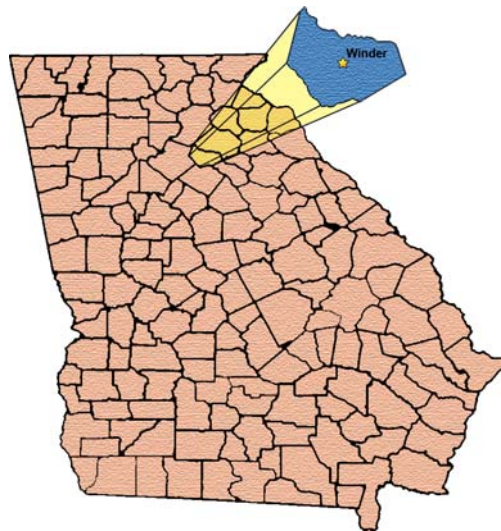
The City of Winder – Where Challenges Become Opportunities

Economic Trends and Outlook

The City of Winder is the largest city in Barrow County, and is the county seat. Barrow County is located in the center of Georgia's Golden Triangle and is the nucleus of research and technological advancements. In close proximity to Atlanta, Barrow County is just west of Athens and east of Gwinnett County. This central location, between four large employment and educational markets, makes Barrow County an escape from congested traffic and city noise. Like many other communities, Winder has seen a decline in residential growth over the last few years; however, Barrow County was among the top 20 fastest growing counties in the country during the last decade, and continues to attract new businesses to the area.

Funding for the operations of the City comes from the following primary sources: sales taxes, fire taxes, fines and forfeitures, licensing and permitting activities and utility profits. Fiscal Year 2012 saw an increase in sales taxes and licensing and permitting activities. The City's overall expenses were down during FY 2012 because of management's continued due diligence for fiscal responsibility.

The City's overall utility customer base has remained relatively stagnate over the past year. At June 30, 2012, the number of water customers increased by 1%, and the number of gas customers increase by 5% since the end of the fiscal year 2011. Another factor in measuring the economic condition of a community is its overall property fair market value, and Winder's has increased by approximately 25% during the last decade. However, the City's tax digest decreased by approximately 10.8% during 2012 with the lowest fair market values since 2004. Sales tax collections in 2012 equaled the amount of sales taxes the City received in 2004. These factors indicate that the recession continues to affect our local governments and community. The City of Winder continues to re-evaluate costs on a monthly basis and will adjust the budget as necessary. As the City continues its commitment to excellence and fiscal responsibility, it is moving forward with several important projects.



Major Initiatives and Accomplishments

Public Safety

- ***Police Department***

- The Police Department handled some **16,500 calls for service** and worked closely with the Boys and Girls Club, local school system and other organizations to provide a positive experience and **opportunities** for our children, including the annual “Christmas with a Cop.”
- The City purchased the former People’s Bank Operations Center at an FDIC auction which will be renovated for the Police Department on the lower level and offices for General Government Administrative services on the upper level.
- In the past year, the Winder Police Department was again awarded the Governor’s Office of Highway Safety Heat Grant in the amount of \$20,200. This grant provided for one HEAT Officer, the maintenance of the HEAT patrol car, and other equipment. In 2009, the Department of Justice awarded the Police Department with a COPS Hiring Recovery Program grant totaling \$332,868. Two officers were hired because of this grant which covers the officers’ salaries and benefits for three years. Both of these grants will end during FY 2013.



- The City of Winder Police Department also held a series of Town Hall Meetings that were open to the public. The purpose was to inform citizens of recent activity within specific patrol zones as well as to address any concerns or questions from citizens in those areas.

- ***Fire Department***

- The Fire Department responded to **1,520 emergency calls** with an average response time of **3:58 minutes**.
- The Winder Fire Department finished its burn building at the training center and held Open House in March 2012. The Fire Department also sponsored the Annual Fire Prevention Day which provided fire prevention/safety literature and classes for over 300 participants.

- The Department's slogan, "**City Pride – City Wide**" is shown with its involvement in the community by offering the smoke detector program for the seniors, blood pressure screening, and the annual Empty Stocking Drive. The Fire Department also conducted a boot drive and held a 5K Run which enabled them give more than \$13,800 to the Georgia Firefighters Burn Foundation.



Special Facilities

- ***Educational Facilities***

- The City continues to provide space for Lanier Tech and the Adult Learning Center, which provides additional educational opportunities for hundreds of Barrow County students.

- ***Community Center***

- The Community Center opened for business in 1998 after major renovations to the inside of the old Duck Head textile building. The facility will hold approximately 500 people for a multitude of different events.
- During fiscal year 2012, the center held 274 events, which included weddings, receptions, company meetings and training, job fairs, and the City Council meetings.

- ***Cultural Arts Center***

- The City of Winder's Cultural Arts Center celebrated its 5th anniversary and its 150th Winder Barrow Community Theatre performance in the Colleen O. Williams Theater. The Cultural Arts Center also hosted, produced, or coordinated over 378 major events during Fiscal Year 2012, with almost 30,000 attendees. These events varied widely from staged play, musical performances and dance recitals to readings by area authors, and classes for area colleges and universities.
- The ***Southern Circuit – Tour of Independent Filmmakers*** again chose the Cultural Arts Center for its 2012-2013 tour to showcase some of the best independent filmmakers and their films from around the country and the world to communities in the South. The screenings will be held from September 2012 through April 2013.



- The *Winder-Barrow Community Theatre* and the Winder Cultural Arts Center again sponsored the *Summer Drama Camp* which offered introductory and advanced classes to over 100 reduced tuition or scholarship campers.

Community Television

- The City's *WTV21*, located inside the Cultural Arts Center, was awarded 1st place in the Talk Show category for a television station with an operating budget less than \$200,000 at the 2012 National Association of Telecommunications Officers and Advisors (NATOA) Government Programming Awards for its original program, "Talk of the Town."
- WTV21 produces 3 original programs: Talk of the Town with Karen Allen, Barrow County Board of Commissioner meetings, and City of Winder City Council meetings. Channel 21 also airs special local events held throughout the year, such as the Winder festivals and Christmas parade, along with other programs received via satellite from third-party sources.
- The Winder Barrow High School and Apalachee High School football games can also be seen on *WTV21* during the fall.

Utilities

- *Water Department*
 - The City, through a contract with H.S. Feldman, Inc. treated *an average of 3.75 million* gallons of water per day and processed *and average of 1.56 million gallons* of wastewater per day.
 - The City's Water and Sewer Department was awarded the Georgia Association of Water Professionals Gold Awards for Water Treatment Plant Operations and Regulatory Compliance, for Cedar Creek and Marburg Creek NPDES Permit Compliance, and for Marburg Creek Reuse NPDES Permit Compliance.
 - The City began the Embassy Walk sewer project which will enable the City to take two pump stations out of service. One of these pump stations has continually cost the City trying to contain a continuing odor problem. This project is primarily funded with a \$1,200,000 GEFA (Georgia Environmental Finance Authority) loan with an interest rate of 2.4% for 10 years.

- The Water Department installed **182 water taps/meters**, made **495** service repairs, added and maintained a system with **14,200 accounts**, representing a population of over **30,000 people**. Residents can bring in a copy of their utility bill into the Utility Department to obtain indoor and outdoor water conservation kits free of charge.



- **Gas Department**

- The Department installed **65 new meters**, ran almost **15,000 feet of new gas line**, and repaired **14 leaks**.
- The City's Gas Department was awarded The Golden Backhoe Award from the GUCC (Georgia Utility Coordinating Council), Marketing Excellence Award from the Municipal Gas Authority of Georgia, and H.E.A.T. Award from the Municipal Gas Authority of Georgia.
- Utility customers are now able to round up their utility bills which will be donated to the HEAT (Helping families in need with Energy Assistance) program. HEAT provides statewide assistance to qualified households regardless of the energy used. The families that are assisted are the elderly, the disabled, and families with children.

Internal Service

- **Fleet Maintenance**

- The Fleet Maintenance Department handled **528 work orders compared to 586 work orders in 2011**. The City's vehicle and equipment replacement policy helped reduce the number of work orders thereby reducing the costs of the Fleet Department.

- **Utility Service**

- In the *Billing and Collections Department*, over **189,400 utility bills** were calculated, mailed, processed and collected. This was a slight increase of bills from the prior year.
- The *Meter Reading Department* reads approximately 14,200 water meters and 5,800 gas meters monthly by **Electronic Radio Transmission (ERT)**, located on resident's meter, with a mobile unit mounted in their trucks

Downtown Redevelopment

- The City continued to move forward with its Streetscape program which is in conjunction with GDOT's project to grind, remove and lay new asphalt on Broad Street. The City has been awarded 2 grants for a total of \$1,000,000 from GDOT to allow the City to make enhancements to Broad Street from the Post Office to the Train Depot.

- The Granite Hotel was demolished to improve the corner lot on Athens Street and Broad Street. The City plans to create a space that will enhance the downtown and add to the Streetscape Program.

Public Works

- The City issued a Solid Waste RFP during FY 2012 that resulted in a change of service provider from Republic Services to Waste Management. The change reduced the City's cost from \$12.24 per garbage cart to \$10 per cart plus including collection of yard debris and white goods that the City was responsible for collecting prior to this contract change. Because of this change, the Public Works picked up **643 loads of debris and 281 tons of leaves and yard waste**, which was less than in FY 2011.
- The City of Winder Public Works Department has been concentrating its efforts on the upgrading of the City's signage, cleaning and maintaining the railroad right of ways, and revitalizing the City's sidewalks, roads, common areas, and stormwater system.
- The City of Winder and GDOT completed the SR 211 (West Athens Street/Horton Street/McNeal Road) project. This project included new turn lanes, sidewalks, drainage, and upgraded utilities for the area and helps alleviate one of the most congested areas in the city.
- The Public Works Department also completed the Laura Street realignment project that was accomplished when the brick wall around City Hall and the former drive thru building were demolished.



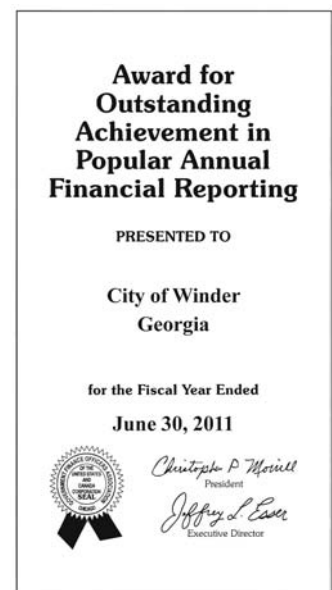
Community Development

- The license and permit department handled **91 building related permits** and issued approximately **1,100 business licenses**. The Planning Department updated several zoning ordinances, provided administrative support for all zoning requests, and provided technical assistance for the streetscape beautification program. The GIS (Geographic Information System) department continued to provide mapping support to all of the City's departments and the general public.

Administrative

- **Human Resources Department**
 - The Personnel Department's **mission** is to recruit, train, support, and retain the most capable and productive staff for the City of Winder, while ensuring fair employment and equal opportunity under State and Federal laws.

- At June 30, 2012 the City *employed 176.55 full time equivalent* employees within various departments.
- ***City Clerk's Office***
 - The City Clerk is one of the Mayor and Councils appointed Officers which serves as an Administrative Assistant to the Mayor, Council and City Administrator. The Clerk maintains all City Council minutes, ordinances, resolutions, contracts, deeds, leases, records and agreements. In addition to record keeping duties, the City Clerk assists in maintaining the Mayor's calendar and scheduling appointments, provides Educational Training and serves as a liaison between the public and elected officials. Other duties are given as directed. During FY 2012, the Clerk's office handled the following:
 - Twenty-four regular meetings, nine called meetings, two budget meetings, fourteen executive sessions, one employee hearing, and seven Zoning Board of Appeals meetings.
 - Summerfest, Lazy Daze Music Festival, the Christmas Parade, and Jug Tavern Festival & BBQ Cook-off which hosted over 20,000 attendees combined.
- ***Finance Department***
 - The Finance Department received a "***Certificate of Achievement of Excellence in Financial Reporting***" for the Comprehensive Annual Financial Report for the fiscal year ended June 30, 2011. This is the tenth straight year the department has received this award.
 - The Government Finance Officers Association of the United States and Canada (GFOA) has presented a ***Distinguished Budget Presentation Award*** to the City of Winder for its annual budget for the fiscal year beginning July 1, 2011. This is the 2nd year that the City has received this distinguished award.
 - The GFOA has given an ***Award for Outstanding Achievement in Popular Annual Financial Reporting*** to the City of Winder for its Popular Annual Financial Report (Citizens' Report) for the fiscal year ended June 30, 2011. In order to receive this award, a government unit must publish a Popular Annual Financial Report, whose contents conform to program standards of creativity, presentation, understandability, and reader appeal. We believe our current report continues to conform to the Popular Annual Financial Reporting requirements, and we are submitting it to GFOA.



2012 Year in Review

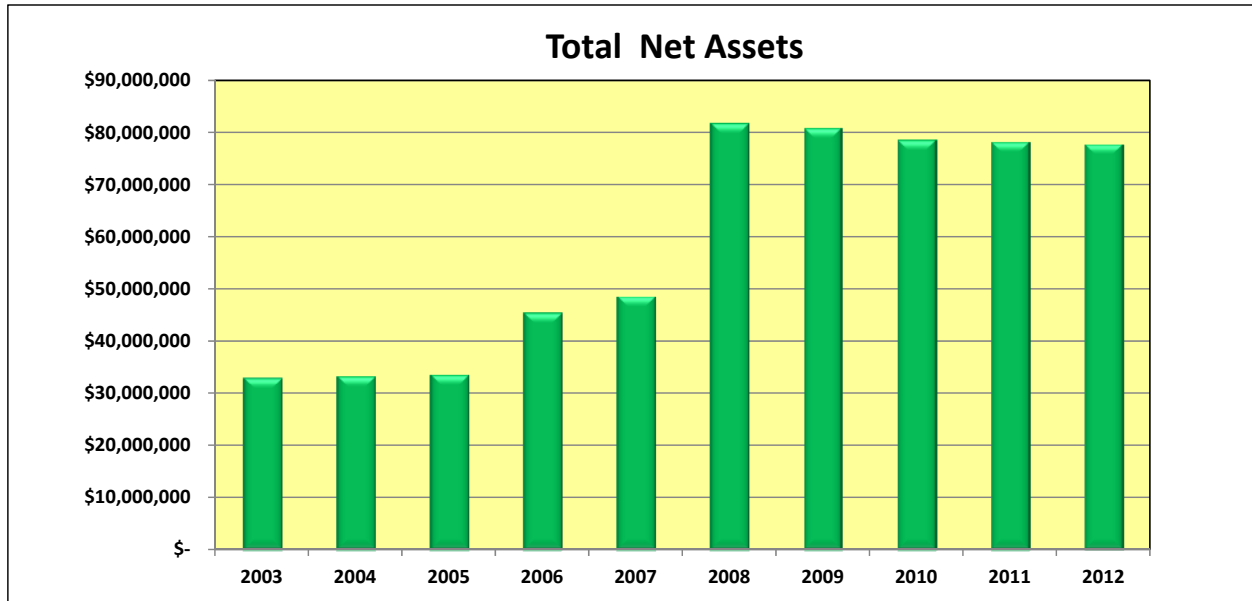


Financial Highlights

- The assets of the City of Winder's governmental activities and business-type activities exceeded its liabilities at the close of the fiscal year by \$77.8 million. Of this amount, \$13.2 million is unrestricted net assets and may be used to meet the government's ongoing obligations to citizens and creditors.
- The graph entitled "Total Net Assets," summarizes the City's total net assets over the past 10 years. Net Assets are the difference between the City's assets and liabilities at a given point in time. Assets include cash, receivables, vehicles, equipment, and infrastructure, such as streets, water plants, and water and gas systems. Liabilities are financial obligations of the City and primarily consist of short-term and long-term debt. Over time, increases or decreases in net assets can serve as a useful indicator of whether the financial position of City as a whole is deteriorating or improving. As shown on the Statement, the *City's financial position declined by \$416,000 from the prior year*. The graph labeled Trend of Revenues and Expenses – Government-Wide shows the 10 year trends of city-wide revenues and expenses. The difference is either an increase or decrease of the City's net assets for that applicable year.
- The City also has fund financial statements. These statements are presented to provide a more narrowed focus on the short-term resources and needs of the particular funds. A fund is an accounting unit used to maintain control over resources designated for activities or objectives. The City has two basic fund types: governmental funds and business-type activities or proprietary funds. Governmental Funds are generally used to account for tax-supported activities. These tax-supported activities are also known as "governmental activities."
- The primary governmental fund is the General Fund. The General Fund includes primarily governmental activities such as general government, public safety (police and fire), and public works (streets). Sources of General Fund revenue include sales taxes, license and permit fees, fines and forfeitures, and transfers from business-type activities (transfers are used to reclassify revenues from one fund to another fund). *Revenues* and other sources of financing from the governmental funds *equaled \$13.4 million* while *expenditures* including capital outlay *totaled \$12.3 million*. Governmental *revenues exceeded expenditures and other sources of financing by approximately \$1.076 million, however, the General Fund forgave a receivable from the Downtown Development Authority of \$457,000 therefore this "Special Item" decreased the Net change in Fund Balance to \$619,000*. The City's governmental funds operating revenues (excluding indirect cost allocation) were up \$233,000 from prior year which was primarily due to an increase in tax and intergovernmental revenues. The City's Local Option Sales Tax yielded \$63,000 more than in the prior year. The Special Purpose Local Option Sales Tax (SPLOST) in the Capital Projects fund accounts for the other sales tax received by the City which is authorized by voter referendum. The City received \$203,000 more in SPLOST proceeds than in FY 2011. Insurance premium tax and franchise fees also increased in FY 2012. Occupational taxes and building permits increased slightly by an additional \$30,000 from FY 2011. Fines and forfeitures decreased by 27%. The City of *Winder did not levy a property tax* in 2012 and has not levied a property tax since 1977.

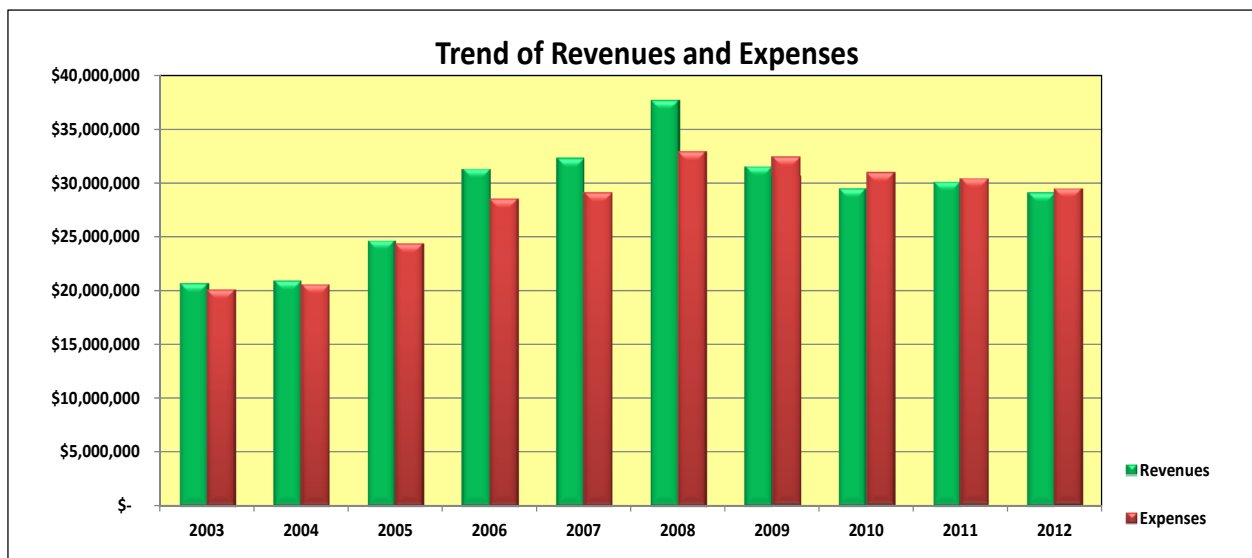
- The business-type activities consist primarily of utility funds such as Water/Sewer, Gas, and Solid Waste Management. Another business-activity fund is the Special Facilities Fund, which consists primarily of the operation of the Community Center and the Cultural Arts Center. As their names indicate, these funds are operated much like a business, in that their revenues are derived primarily by the sale of products or services.
- Business-type activity *revenues equaled \$23 million* while *expenses totaled \$19.1 million* excluding transfers out to the governmental funds of \$4.0 million. Business-type activities decreased the City of Winder's net assets by approximately \$578,000. The Water Fund revenues increased by \$591,000, and of this increase, \$274,000 was an increase in water and sewer taps. Water expenses increased by \$261,000, primarily due to the purchase of additional water from the Bear Creek reservoir during the drought in the summer of 2011. Due to a very mild winter, Gas revenues were down significantly along with the expenses in the Gas Fund. The Solid Waste Fund revenues were down by \$149,000 because the City no longer handles the billing and collection for customers with dumpsters, therefore, the Solid Waste Fund expenses were also down by \$192,000. Transfers to the General Fund increased by \$1.5 million compared to FY 2011. Expenses remained stable.
- The last statement shown is a comparison of cash flows between fiscal year 2011 and fiscal 2012. Cash flow statements offer a unique look into the City's financial condition in that it is a virtual "checkbook" analysis of City operations. Cash flow statements are essential for evaluating the City's overall financial position, as it shows all monies received or spent by the City regardless of the source or how it is classified. This is important because in revenue and expense statements prepared in accordance with generally accepted accounting principals (GAAP), not all monies spent are recorded as current expenses. For example, in the business-type activities fund, if a pickup truck is purchased, it is not recorded as a current expense because the City is swapping one asset (cash) for another (the truck). However, the City still must have the *cash available* to purchase the truck.
- Another example of the importance of cash flow analysis is with the debt service in the utility funds. When the City embarks on a major infrastructure project, such as a new water or sewer plant, the cost can run into the millions of dollars. The City typically borrows the money for a twenty year period and makes principal and interest payments much like a home mortgage. Again in revenue/expense reports prepared according to GAAP, the principal payments are not shown as a current expense item. However, the City must still have the *cash available* to cover these obligations. The cash flow statement is set up on a non-departmental basis and clearly shows the cost of personnel, the cost of debt service, and the amount spent on capital outlay. The accompanying graphs show where cash came from and where cash went.
- Note: The City's Comprehensive Annual Financial Report does contain audited financial information in greater detail. For further information, please contact the City Finance Director at (770) 867-3106 or visit our website at www.cityofwinder.com.

Total Net Assets For Last Ten Fiscal Years



Source: 2012 CAFR pages 102-103

Trend of Revenues and Expenses – Government-Wide

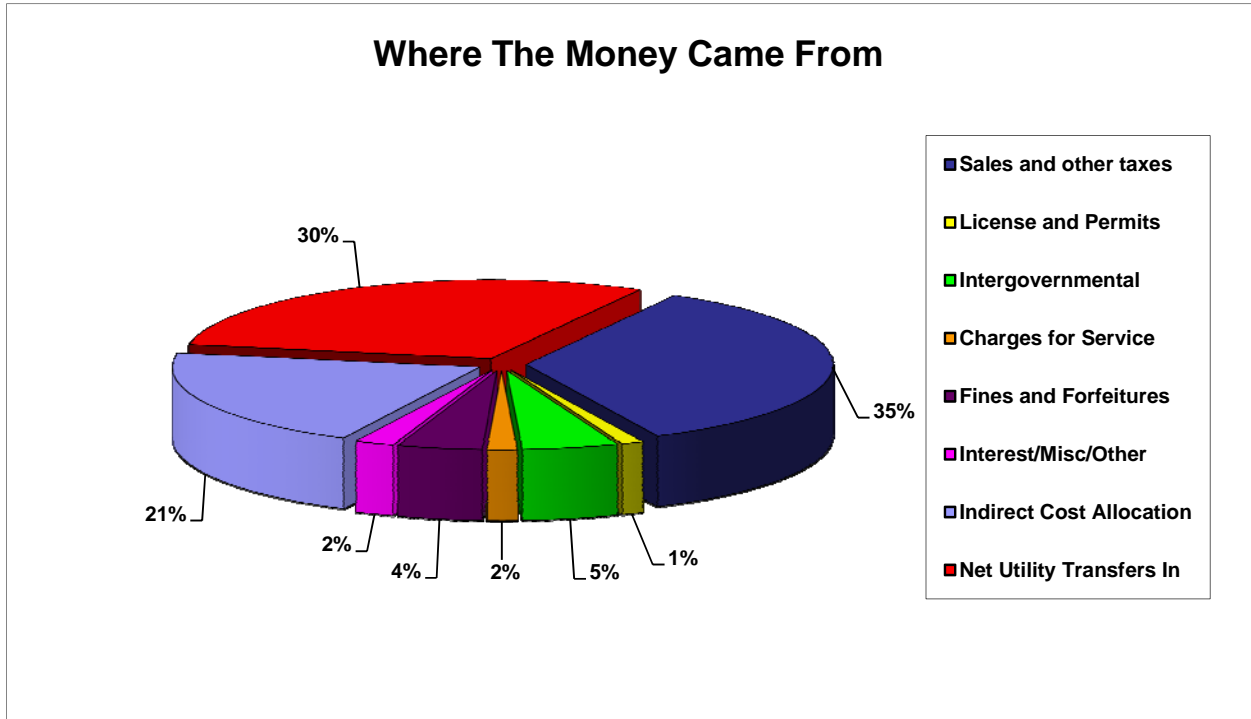


Source: 2012 CAFR pages 104-109

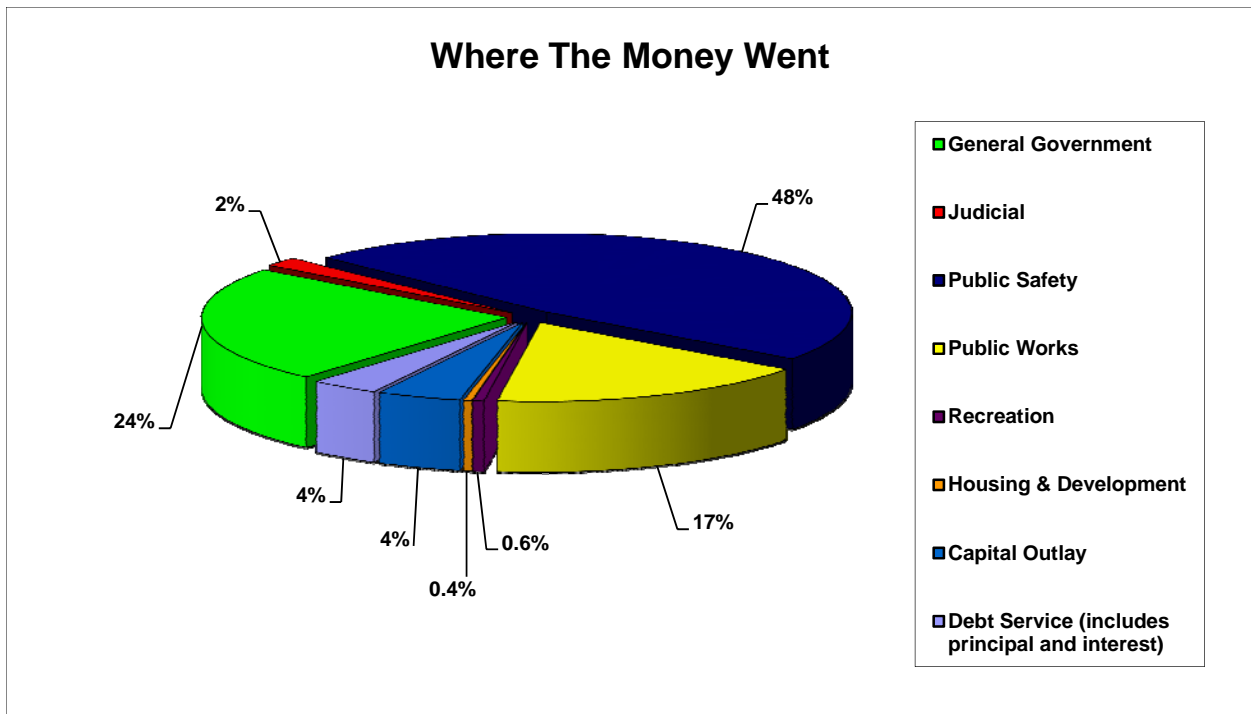
Governmental Funds - Revenues and Expenditures

For the Fiscal Year Ended June 30, 2012

Total Revenues and Sources of Financing - \$13,403,974



Total Expenditures - \$12,327,484

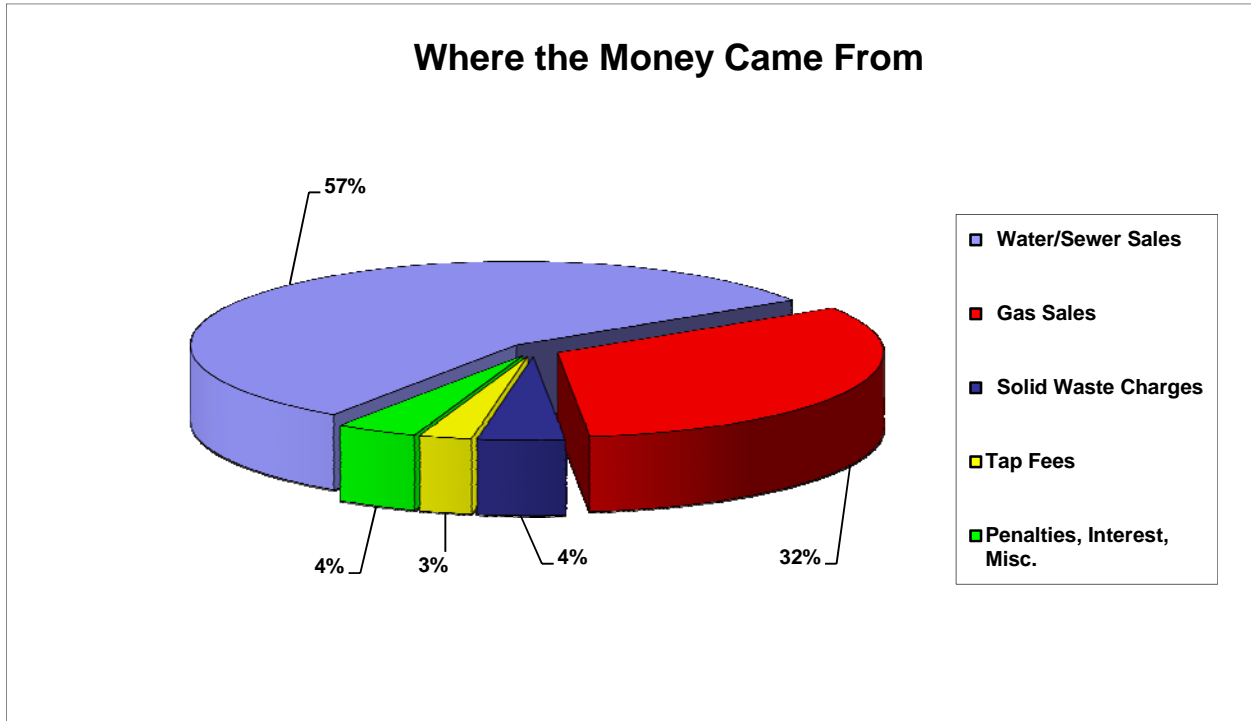


Source: 2012 CAFR page 34

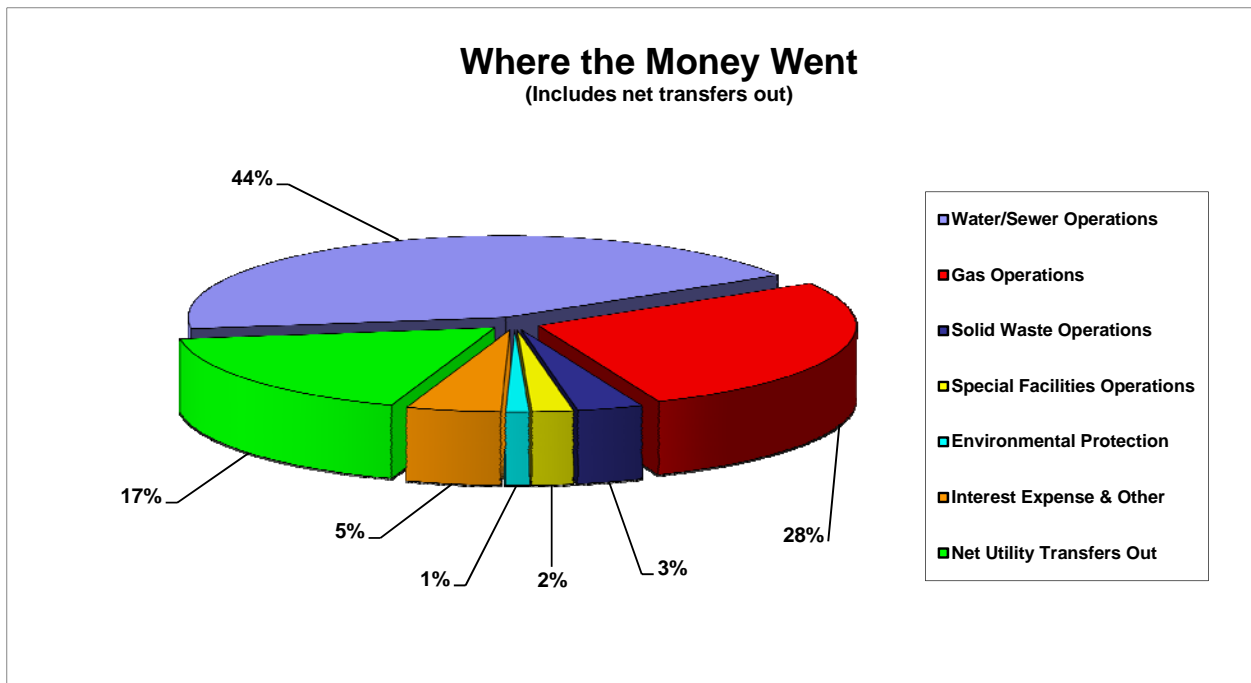
Business-Type Funds – Revenues and Expenses

For the Fiscal Year Ended June 30, 2012

Revenues - \$22,547,965



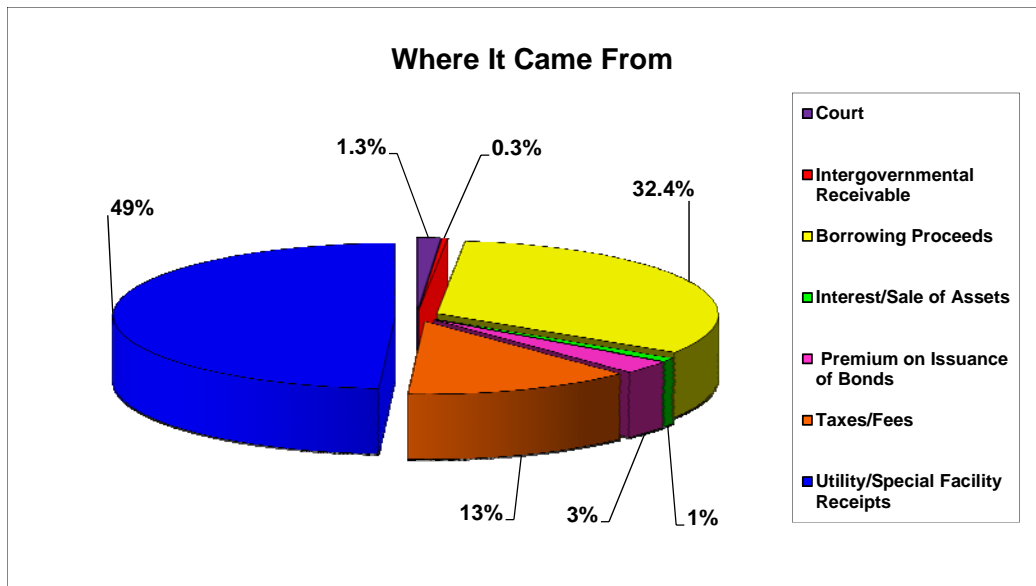
Total Expenses - \$23,125,791



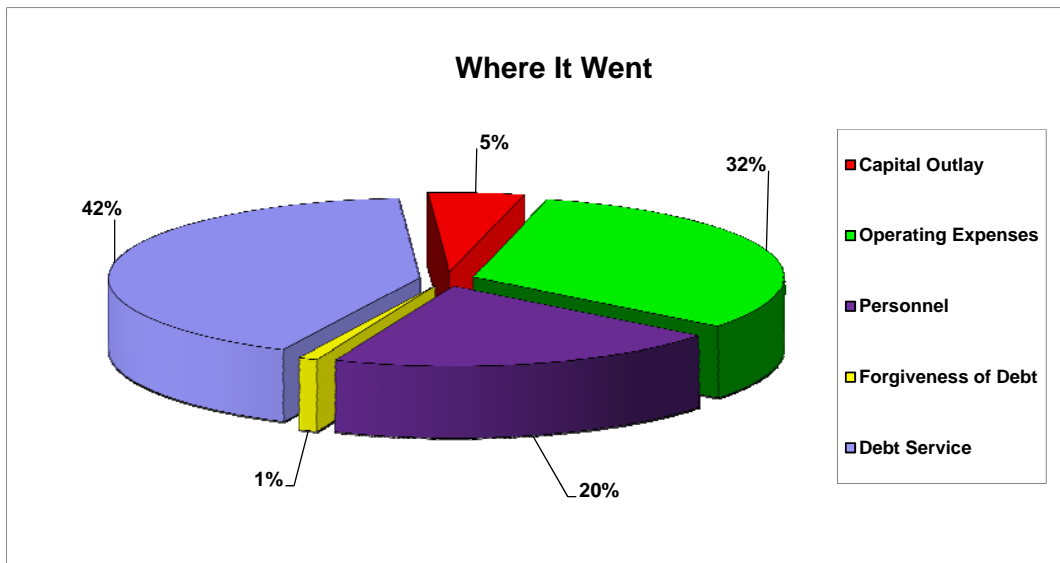
Source: 2012 CAFR pages 38-39

Government-Wide Combining Statement of Cash Flows – 2011 and 2012

	2012		
	PROPRIETARY FUNDS	GOVERNMENTAL FUNDS	GOVERNMENT-WIDE TOTAL
Cash Flows From (To) Operating Activities:			
Receipts From Customers	\$ 22,334,321	\$ 604,957	\$ 22,939,278
Receipts From Taxes	-	5,373,475	5,373,475
Net Receipts from Municipal Court	-	597,773	597,773
Operating Expenditures	(11,337,735)	(3,445,115)	(14,782,850)
Payments to Employees	(2,341,235)	(7,269,026)	(9,610,261)
Internal Activity	(1,869,531)	1,869,531	-
Net Cash Provided (Used) by Operating Activities	6,785,820	(2,268,405)	4,517,415
Cash Flows From (To) Noncapital Financing Activities			
Transfers to (from) Other Funds	(4,047,999)	4,047,999	-
Receipts from (Payments to) Other Funds	245,000	(245,000)	-
Net Cash From (To) Noncapital Financing Activities	(3,802,999)	3,802,999	-
Cash Flows From (To) Capital and Related Financing Activities:			
Acquisition and Construction of Capital Assets	(1,221,293)	(1,081,829)	(2,303,122)
Receipts from Intergovernmental	143,025	-	143,025
Principal Payments on Long-term Debts	(16,643,717)	(417,191)	(17,060,908)
Principal Payments on Bonds	(848,769)	-	(848,769)
Interest and Fiscal Charges on Long-Term Debt	(1,103,520)	(32,252)	(1,135,772)
Proceeds from Sales of Assets	50,521	82,661	133,182
Cost from Issuance of Bonds	(363,834)	-	(363,834)
Premium on Issuance of Bonds	1,322,772	-	1,322,772
Special Item - Forgiveness of Debt	-	(457,236)	(457,236)
Rebate on Construction Cost of Water Treatment Plant	-	-	-
Proceeds from Issuance of Long-Term Debt (Notes & Leases)	14,740,000	-	14,740,000
Net Cash From (To) Capital and Related Financing Activities	(3,924,815)	(1,905,847)	(5,830,662)
Cash Flows From Investing Activities:			
Interest On Investments	182,146	75,272	257,418
Net Increase (Decrease) in Cash	\$ (759,848)	\$ (295,981)	\$ (1,055,829)



2011		
GOVERNMENT-WIDE TOTAL	GOVERNMENTAL FUNDS	PROPRIETARY FUNDS
\$ 25,464,035	\$ 613,076	\$ 24,850,959
4,755,565	4,755,565	-
824,281	824,281	-
(14,297,601)	(2,732,547)	(11,565,054)
(9,604,711)	(7,310,286)	(2,294,425)
-	1,860,346	(1,860,346)
7,141,569	(1,989,565)	9,131,134
-	2,532,183	(2,532,183)
-	(275,202)	275,202
-	2,256,981	(2,256,981)
(1,414,599)	(1,129,762)	(284,837)
137,312	-	137,312
(1,676,311)	(404,518)	(1,271,793)
(836,605)	-	(836,605)
(1,242,475)	(44,925)	(1,197,550)
22,222	22,222	-
-	-	-
245,052	-	245,052
-	-	-
(4,765,404)	(1,556,983)	(3,208,421)
214,893	51,983	162,910
\$ 2,591,058	\$ (1,237,584)	\$ 3,828,642





**Citizens Report
For the Fiscal Year Ended June 30, 2012
Prepared by the City of Winder
Finance Department**