



**Citizen's Report**  
**For the Fiscal Year Ended June 30, 2013**

**Quick Contact Guide for Citizens**

<b>Winder City Hall</b>	25 East Midland Ave · PO Box 566 Winder, GA 30680	<a href="mailto:cityhall@cityofwinder.com">cityhall@cityofwinder.com</a>	(770) 867-3106
<b>Winder Police Department</b>	25 East Midland Ave · PO Box 566 Winder, GA 30680	Emergencies Call 911	(770) 867-2156
<b>Winder Fire Department</b>	90 North Broad Street · PO Box 566 Winder, GA 30680	Emergencies Call 911	(770) 867-3212
<b>Winder Utilities Department</b>	83 West May Street · PO Box 566 Winder, GA 30680	Water Gas	(770) 867-7978 (770) 867-7629
<b>Water/Sewer Treatment &amp; Collection</b>			(770) 868-0863
<b>Public Works</b>	83 West May Street · PO Box 566 Winder, GA 30680	Street Solid Waste Rose Hill Cemetary	(770) 867-2780 (770) 867-2780 (770) 867-2780
<b>Planning, Inspections, License &amp; Permits</b>	23 N Jackson Street · PO Box 566 Winder, GA 30680		(770) 867-3106
<b>Winder Community Center</b>	113 East Athens Street · PO Box 566 Winder, GA 30680		(770) 867-9011
<b>Code Enforcement Officer</b>	25 East Midland Avenue · PO Box 566 Winder, GA 30680		(770) 867-2156
<b>City Attorney, John Stell</b> Russell, Stell, Smith & Mattison PC	25 East Midland Avenue · PO Box 566 Winder, GA 30680		(770) 867-7431
<b>Cultural Arts Center</b>	105 East Athens Street · PO Box 566 Winder, GA 30680		(678) 425-6884
<b>Chimneys Golf Course</b>	338 Monroe Highway · PO Box 566 Winder, GA 30680		(770) 307-4900
<b>Winder Community Television (WTV21)</b>	105 East Athens Street · PO Box 566 Winder, GA 30680		(678) 425-6845

Please visit us at [www.cityofwinder.com](http://www.cityofwinder.com) to view or print this document and all current information about your City. Additional copies are also available at 25 E. Midland Ave., Winder, GA 30680, or call 770-867-3106.

**City of Winder’s Observed Holidays**

<b>Holiday</b>	<b>Date Closed</b>
New Year’s Day	January 1, 2014
Martin Luther King Jr	January 20, 2014
Memorial Day	May 26, 2014
July 4th	July 4, 2014
Labor Day	September 1, 2014
Thanksgiving Day	November 27, 2014
Day after Thanksgiving	November 28, 2014
Christmas Eve	December 24, 2014
Christmas Day	December 25, 2014

**City Council’s Meeting Schedule**

<b>Work Sessions</b>	<b>Regular Meetings</b>
January 6, 2014	January 7, 2014
February 3, 2014	February 4, 2014
March 3, 2013	March 4, 2013
April 7, 2014	April 8, 2014
May 5, 2014	May 6, 2014
June 2, 2014	June 3, 2014
July 7, 2014	July 8, 2014
August 4, 2014	August 5, 2014
September 8, 2014	September 9, 2014
October 6, 2014	October 7, 2014
November 3, 2014	November 4, 2014
December 8, 2014	December 9, 2014

COUNCIL MEMBERS  
Alfonza Brown  
Bob Dixon  
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, 2013 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, Clifton, Lipford, Hardison & Parker, 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](http://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 2012 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 2013 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



Alfonza Brown  
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

Alex Wages	IT Director	Roger Wilhelm	Utilities Director
Leslie Henderson	Finance 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

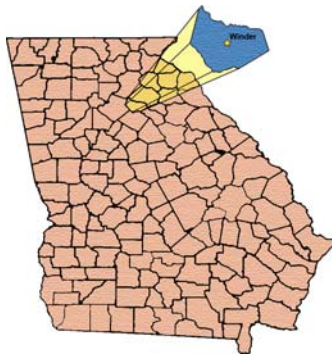
## *The City of Winder – Where Challenges Become Opportunities*

### **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 2013 saw an increase in sales taxes and licensing and permitting activities. The City's overall expenses remained relatively stable compared to FY 2012 because of management's continued due diligence for fiscal responsibility.

The City's overall utility customer base has remained relatively stagnant over the past year. At June 30, 2013, the annual average number of water customers increased by 2%, and the annual average number of gas customers increase by 1% over FY 2012. Another factor in measuring the economic condition of a community is its overall property fair market value, and Winder's remained relatively the same as FY 2012 which is the lowest fair market values realized since 2004. Sales tax collections in 2013 increased over FY 2012 collections which was equaled the amount of sales taxes the City received in 2006. The increase is partially due to a renegotiated LOST (Local Option Sales Tax) agreement with Barrow County and the other cities in Barrow County which increased the City of Winder's distribution by 7.4%. There has been an increase in the number of water and sewer taps and new home permits over the last 2 fiscal years compared to the prior years. Even though these numbers are not close to pre-recession numbers, these factors indicate that our local government and community have weathered the worst part of the recession and that a turnaround in the local economy is within sight. 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 **13,300 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” and the “Polar Plunge” for the Special Olympics.
- The City completed the renovations of the first floor of City Hall for the Police Department who moved into their new home during FY 2013.
- Buckle Up America! is a program offered through the Georgia Traffic Injury Prevention Institute (GTIPI) which is also sponsored by the Governor’s Office of Highway Safety (GOHS). The Winder Police Department was one of several agencies in the state of Georgia nominated in the Law Enforcement category for conducting innovative practices in the area of seat belt and child safety seat awareness. Over the past year Winder Police Department has utilized road checks and child safety seat checks, as well as given away t-shirts and car seats to help promote the use of restraints.



- The Golden Shield honors banquet is funded through a grant issued to the MADD organization from the Governor’s Office of Highway Safety. It is held to recognize those in law enforcement across the state of Georgia who, “have excelled in stopping drunk driving, supporting victims of DUI and preventing underage drinking” according to MADD. Winder Police Officer Chris Wigner was one of those officers invited to attend and ultimately received an award at this event. Officer Chris Wigner received an award that placed him in the “Bronze Pin Category” for making between 25-49 DUI arrests. Officer Wigner had a total of 42 DUI arrests in 2012.

#### • *Fire Department*

- The Fire Department responded to **1,575 emergency calls** with an average response time of **3:54 minutes**.

- The Winder Fire Department was awarded 2<sup>nd</sup> place for the “Give Burn the Boot Highest per Capita” for money collected for the Georgia Firefighters Burn Foundation. The Georgia Burn Foundation awarded the Winder Fire Department with the 2013 Chesney Fallen Firefighters Memorial Grant Award which will be used to purchase smoke detectors for the citizens of Winder.
- 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, the annual Fire Prevention Day, and Empty Stocking Drive.



## 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 2013, the center held 345 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 hosted, produced, or coordinated over 390 major events during Fiscal Year 2013, 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* chose the Cultural Arts Center for its 2013-2014 tour for the 4<sup>th</sup> year in a row 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 2013 through April 2014.


- 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, 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.
- During 2013, *Talk of the Town* won an Honorable Mention for Best Talk Show in the under \$200k budget category from the National Association of Telecommunications Officers and Advisors (NATOA). This is the 4<sup>th</sup> consecutive year that *WTV21's Talk of the Town* has won an award from NATOA.
- 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 ESG Operations, Inc. treated ***an average of 3.69 million*** gallons of water per day and processed ***and average of 1.84 million gallons*** of wastewater per day.
  - The City's Water Distribution Department was awarded the Georgia Utilities Coordinating Council (GUCC) Golden Backhoe Region 1 Award and the GUCC Lester Feathers Award.
- 
- The City began its Fixed Network project which replaces the City's current drive-by meter reading system with the *Sensus Flex Net Automatic* reading system for our utility customers. This project is primarily funded with a \$3,000,000 GEFA (Georgia Environmental Finance Authority) loan with an interest rate of .70% for 10 years.
  - The Water Department installed ***142 water taps/meters***, made ***352*** service repairs, added and maintained a system with ***14,300 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 **45 new meters**, ran over **17,000 feet of new gas line**, and repaired **14 leaks**.
- The City's Gas Department was awarded American Public Gas Association Safety Award and H.E.A.T. Award from the Municipal Gas Authority of Georgia.
- Utility customers are able to round up their utility bills which will be donated to the H.E.A.T. (Helping families in need with Energy Assistance) program. H.E.A.T. 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 **760 work orders compared to 528 work orders in 2012**. At the end of FY 2013, the City signed a contract with Akins Ford to begin handling all of the City's fleet maintenance needs starting in July 2013.

- ***Utility Service***

- During FY 2013, the City contracted Pinnacle Data Systems to print and mail over **193,300 utility bills** that were calculated, processed and collected by *Billing and Collections Department*. This was a 2% increase of bills processed from the prior year.
- The *Meter Reading Department* read approximately 14,300 water meters and 5,100 gas meters monthly by **Electronic Radio Transmission (ERT)**, located on resident's meter, with a mobile unit mounted in their trucks.

## Public Works

- The Public Works Department also completed many stormwater projects some of which included the Myrtle Street stormwater extension, the East Athens Street Culvert replacement, and the Candler Street stormwater rehabilitation.
- The Public Works Department installed sidewalks in the Jug Tavern Park, added green space between the Cultural Arts Center and Lanier Tech, and re-landscaped in front of the Community Center.



- ***Garbage collection and disposal*** is handled through a contract with Waste Management, who collected and disposed of ***4,986 tons of garbage for 5,194 customers*** within the City of Winder. The City's Public Works Department picked up ***357 loads of debris and 164 tons of leaves and yard waste***, which was less than half of the amount of debris and yard waste that the City picked up in FY 2012.

## Downtown Redevelopment



- The Georgia Department of Transportation (GDOT) began its 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 begin the Streetscape enhancement project on Broad Street from the Post Office to the Train Depot.

## Community Development

- The license and permit department handled ***58 building related permits*** and issued over ***1,090 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, 2013 the City ***employed 168.42 full time equivalent*** employees within various departments.

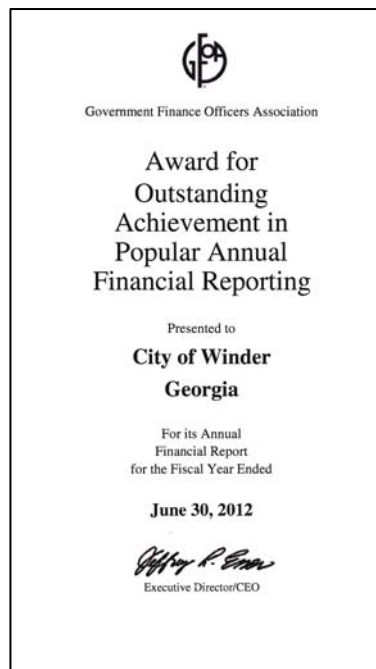
### • ***City Clerk's Office***

- 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 2013, the Clerk's office handled the following:

twenty-four regular meetings, nine called meetings, two budget meetings, ten executive sessions, two public hearings, one employee hearing, and fourteen Zoning Board of Appeals meetings.

- ***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, 2012. 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, 2012. This is the 2<sup>nd</sup> 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, 2012. 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.



## 2013 Year in Review

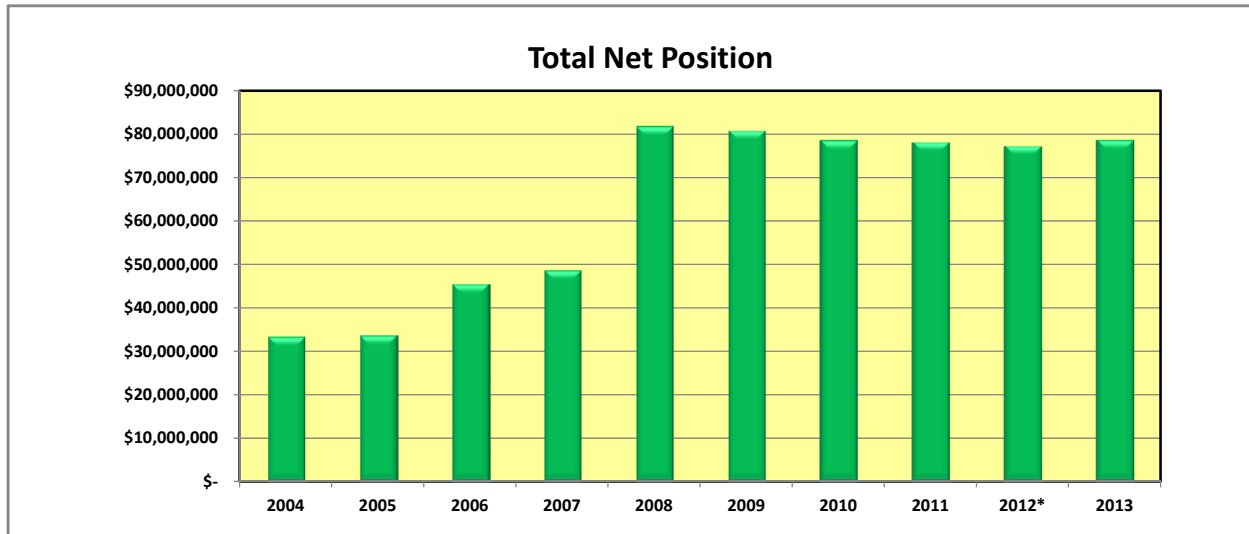


## Financial Highlights

- 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 \$78.7 million. Of this amount, \$13.7 million (unrestricted net position) may be used to meet the government's ongoing obligations to citizens and creditors.
- The graph entitled "Total Net Position," summarizes the City's total net position over the past 10 years. Net Position is the City's assets plus the deferred outflow of resources less 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. Deferred outflows of resources represent a consumption of net position that applies to a future period(s). Liabilities are financial obligations of the City and primarily consist of short-term and long-term debt. Over time, increases or decreases in net position 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 increased by \$1.3 million 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 position 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 \$14.6 million** while **expenditures** including capital outlay **totaled \$13.5 million**. Governmental **revenues exceeded expenditures and other sources of financing by approximately \$1.035 million**. The City's governmental funds operating revenues (excluding indirect cost allocation) were up \$.3 million from the prior year which was primarily due to an increase in insurance premium taxes, franchise income, and sales tax income. Fines and forfeitures increased by 7%. The City's Local Option Sales Tax yielded \$153,000 more than in the prior year. The 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 \$248,000 more in SPLOST proceeds than in FY 2012 due to a new SPLOST agreement. Occupational taxes, building permits, and interest revenues decreased slightly from FY 2012. The City of **Winder did not levy a property tax** in 2013 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 \$24 million* while *expenses totaled \$19.1 million* excluding net transfers out to the governmental funds of \$4.7 million. Business-type activities increased the City of Winder's net position by approximately \$.1 million. The Water Fund revenues increased by \$.3 million, of which was primarily from an increase in water and sewer taps. Water expenses remained relatively stable. Gas revenues were up significantly along with the expenses in the Gas Fund because of a higher consumption demand. The Environmental Protection Fund remained unfunded and produced a net loss of \$.1 million. Transfers to the General Fund increased by \$.7 million compared to FY 2012. Expenses remained stable.
- The last statement shown is a comparison of cash flows between fiscal year 2012 and fiscal 2013. 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](http://www.cityofwinder.com).

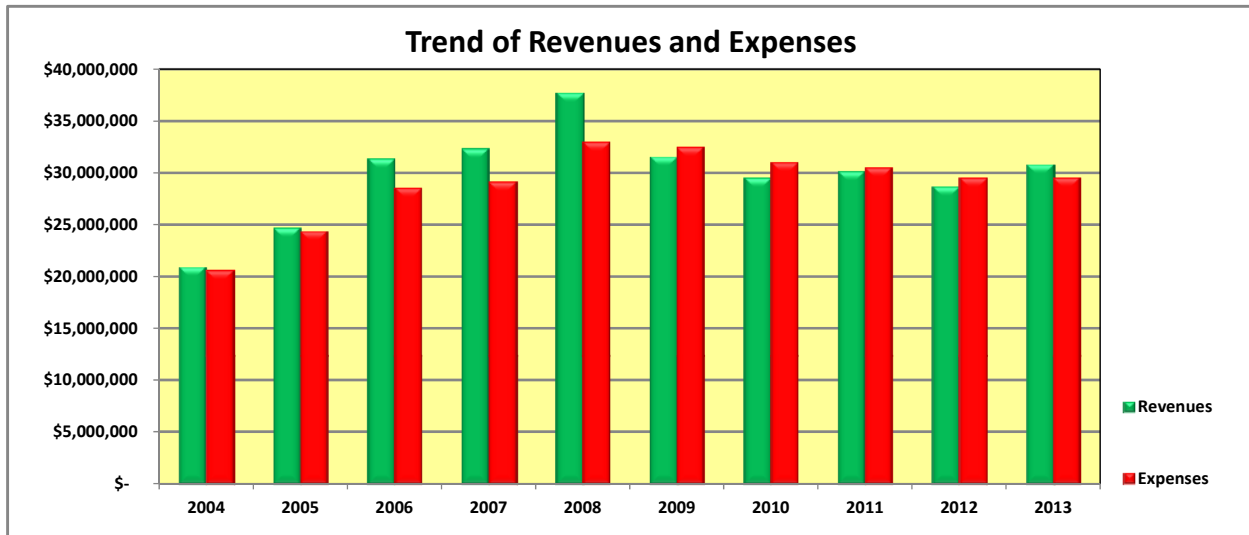
### Total Net Position For Last Ten Fiscal Years



Source: 2013 CAFR pages 104-105

\*2012 balances have been restated to reflect the cumulative effect of applying GASB Statement 65.

### Trend of Revenues and Expenses Government-Wide

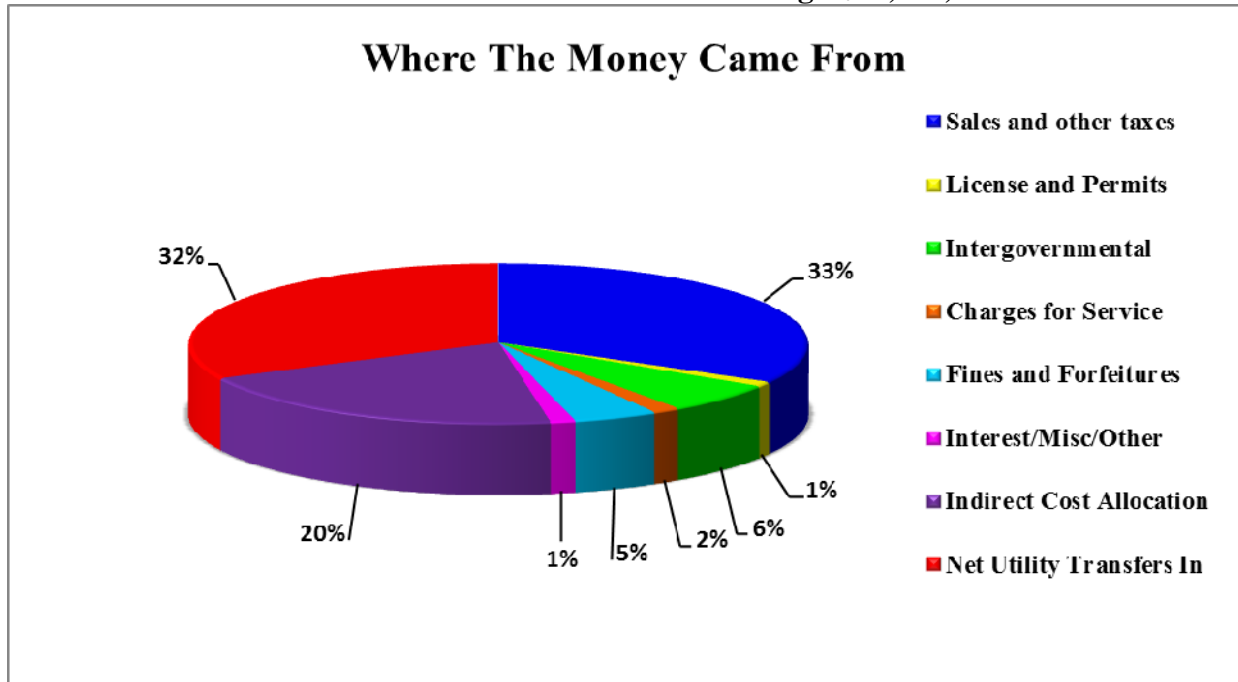


Source: 2013 CAFR pages 106-111

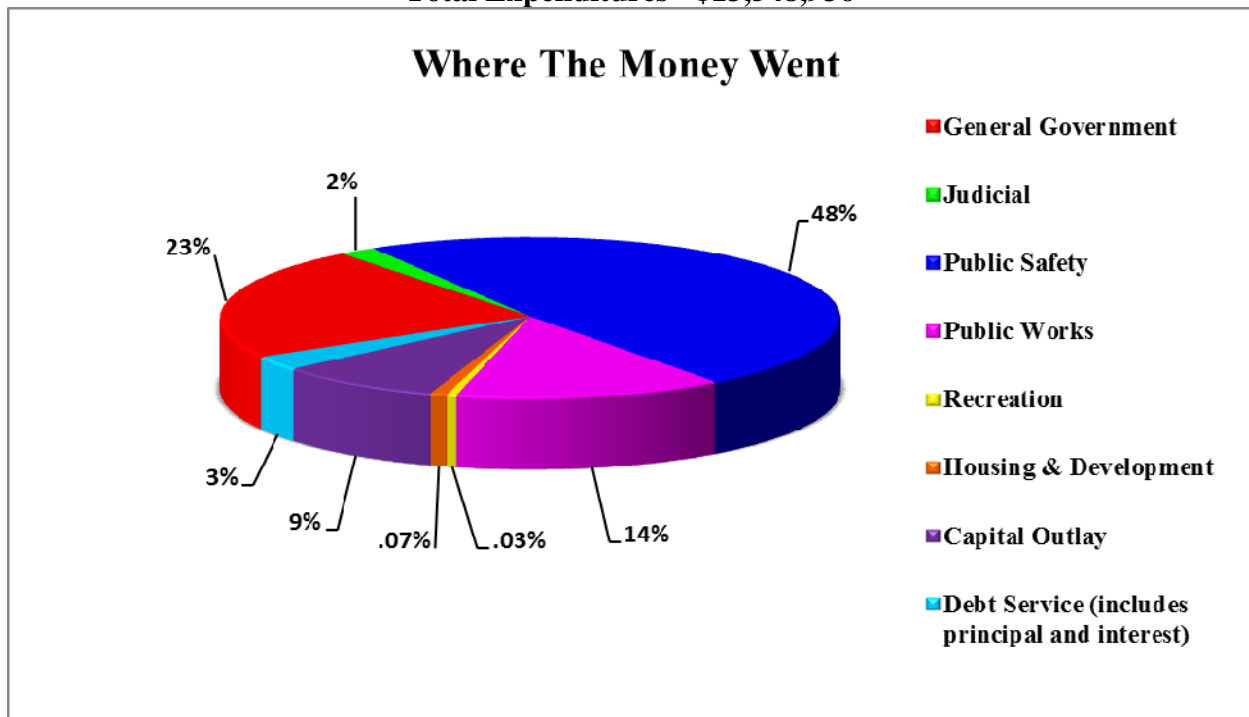
## Governmental Funds - Revenues and Expenditures

For the Fiscal Year Ended June 30, 2013

### Total Revenues and Sources of Financing - \$14,584,053



### Total Expenditures - \$13,548,936



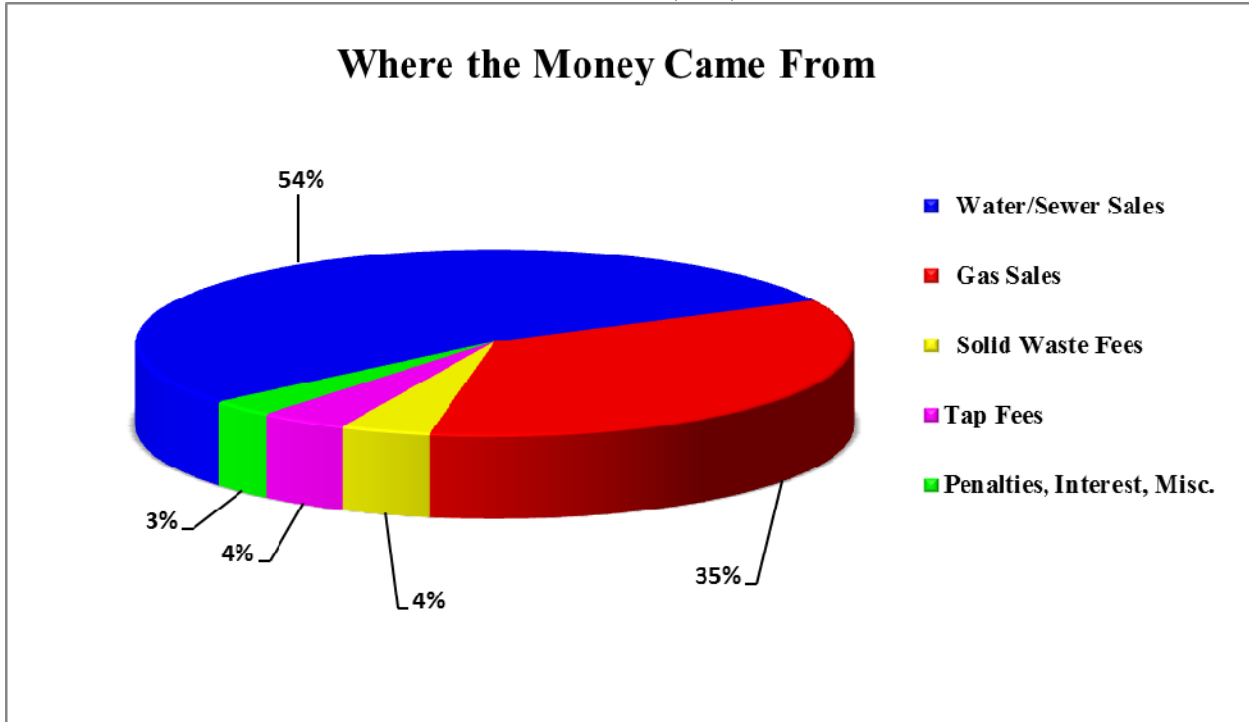
Source: 2013 CAFR page 34



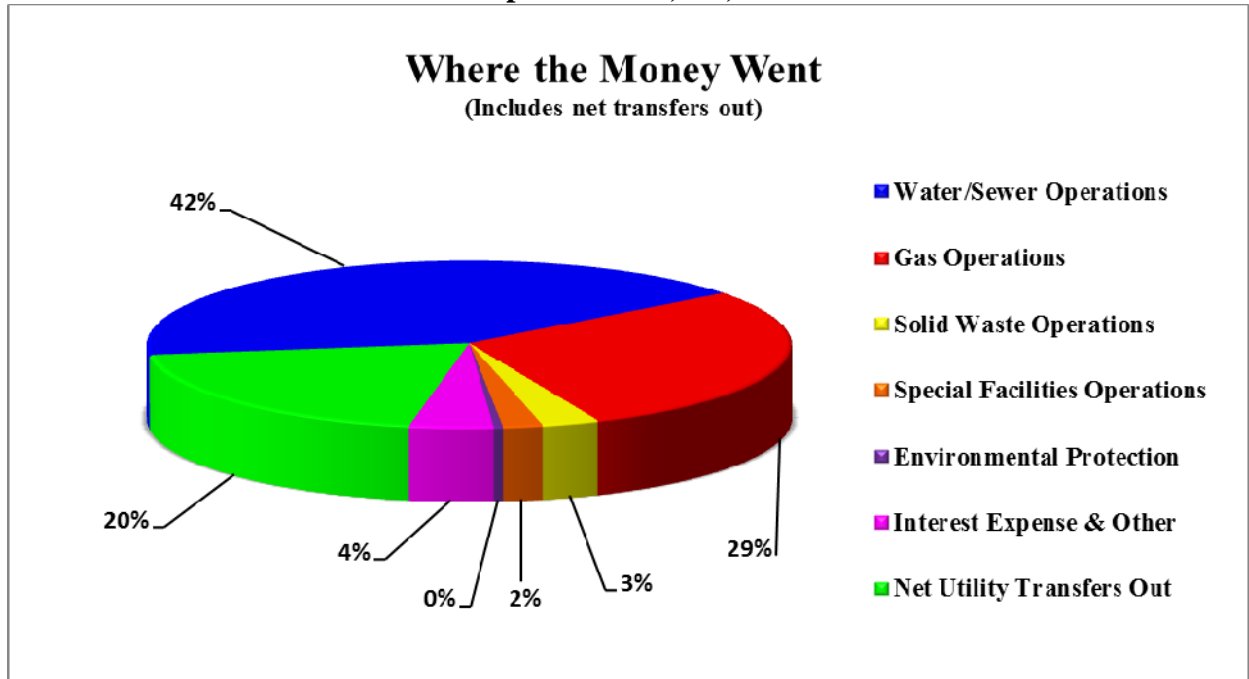
## Business-Type Funds – Revenues and Expenses

For the Fiscal Year Ended June 30, 2013

### Revenues - \$23,919,996



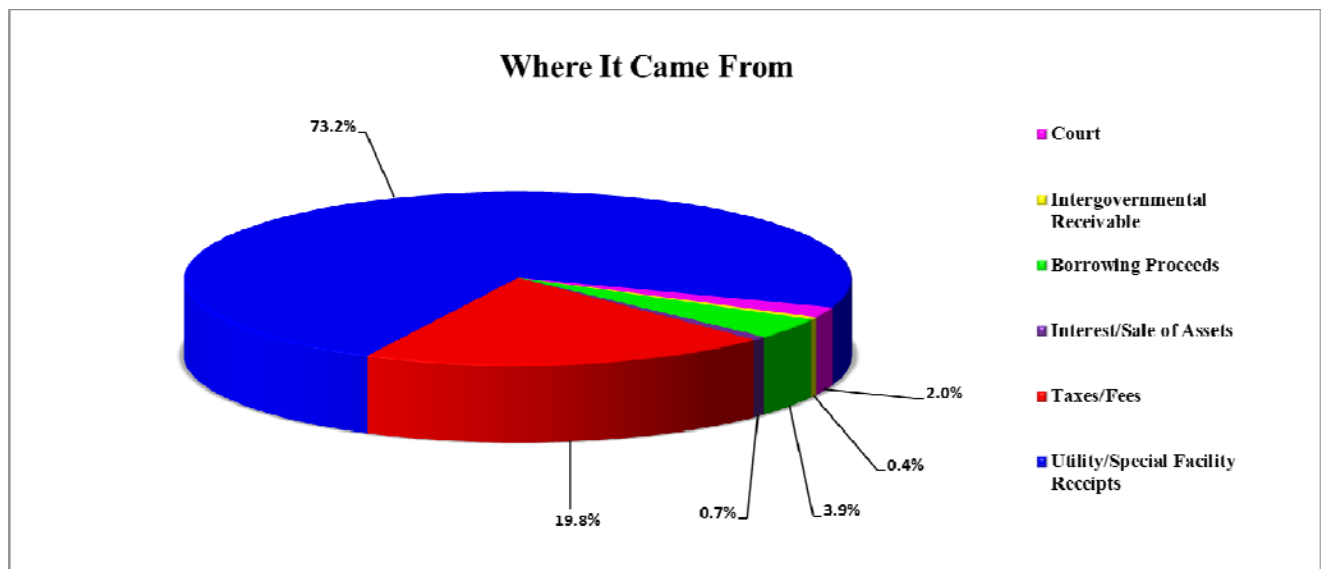
### Total Expenses - \$23,838,165



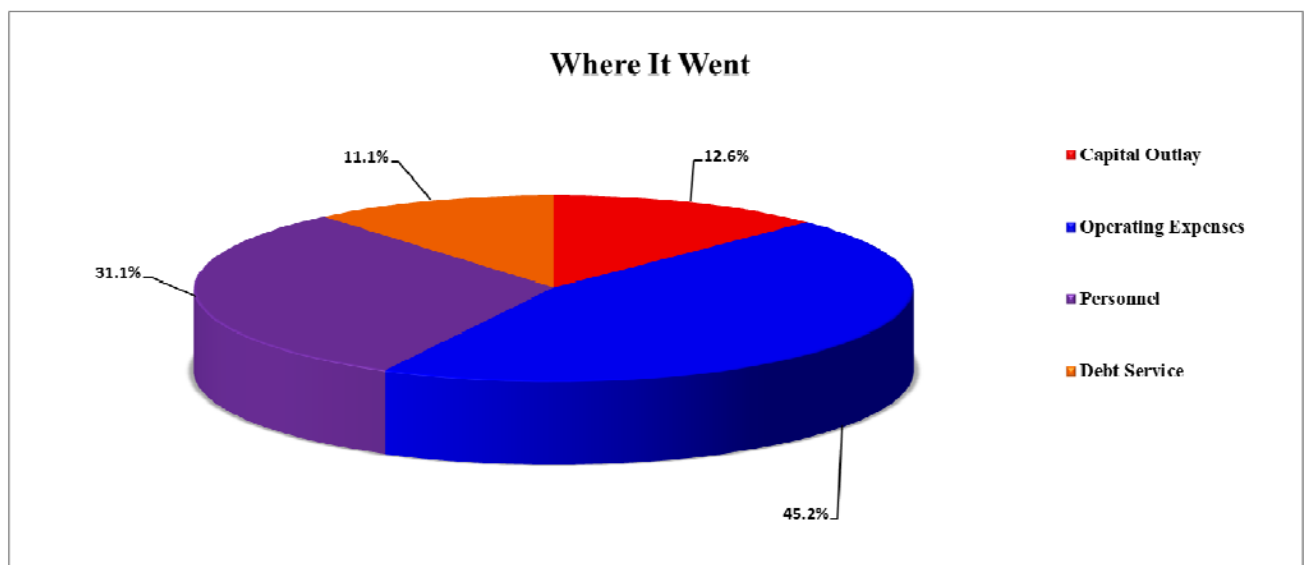
Source: 2013 CAFR pages 38-39

## Government-Wide Combining Statement of Cash Flows – 2012 and 2013

	2013		
	PROPRIETARY FUNDS	GOVERNMENTAL FUNDS	GOVERNMENT-WIDE TOTAL
<b>Cash Flows From (To) Operating Activities:</b>			
Receipts From Customers	\$ 23,862,855	\$ 756,851	\$ 24,619,706
Receipts From Taxes	-	5,708,686	5,708,686
Net Receipts from Municipal Court	-	640,847	640,847
Operating Expenditures	(10,908,561)	(3,339,581)	(14,248,142)
Payments to Employees	(2,481,936)	(7,335,736)	(9,817,672)
Internal Activity	(1,804,596)	1,804,596	-
<b>Net Cash Provided (Used) by Operating Activities</b>	<b>8,667,762</b>	<b>(1,764,337)</b>	<b>6,903,425</b>
<b>Cash Flows From (To) Noncapital Financing Activities</b>			
Transfers to (from) Other Funds	(4,720,000)	4,720,000	-
Receipts from (Payments to) Other Funds	277,500	(277,500)	-
<b>Net Cash From (To) Noncapital Financing Activities</b>	<b>(4,442,500)</b>	<b>4,442,500</b>	<b>-</b>
<b>Cash Flows From (To) Capital and Related Financing Activities:</b>			
Acquisition and Construction of Capital Assets	(2,396,200)	(1,560,967)	(3,957,167)
Receipts from Intergovernmental	148,974	-	148,974
Principal Payments on Long-term Debts	(736,174)	(371,370)	(1,107,544)
Principal Payments on Bonds	(1,413,082)	-	(1,413,082)
Interest and Fiscal Charges on Long-Term Debt	(973,687)	(19,246)	(992,933)
Proceeds from Sales of Assets	-	37,035	37,035
Cost from Issuance of Bonds	-	-	-
Premium on Issuance of Bonds	-	-	-
Special Item - Forgiveness of Debt	-	-	-
Proceeds from Issuance of Long-Term Debt (Notes & Leases)	1,275,000	-	1,275,000
<b>Net Cash From (To) Capital and Related Financing Activities</b>	<b>(4,095,169)</b>	<b>(1,914,548)</b>	<b>(6,009,717)</b>
<b>Cash Flows From Investing Activities:</b>			
Interest On Investments	148,299	42,158	190,457
<b>Net Increase (Decrease) in Cash</b>	<b>\$ 278,392</b>	<b>\$ 805,773</b>	<b>\$ 1,084,165</b>



2012		
GOVERNMENT-WIDE TOTAL	GOVERNMENTAL FUNDS	PROPRIETARY FUNDS
\$ 22,939,278	\$ 604,957	\$ 22,334,321
5,373,475	5,373,475	-
597,773	597,773	-
(14,782,850)	(3,445,115)	(11,337,735)
(9,610,261)	(7,269,026)	(2,341,235)
-	1,869,531	(1,869,531)
<b>4,517,415</b>	<b>(2,268,405)</b>	<b>6,785,820</b>
-	4,047,999	(4,047,999)
-	(245,000)	245,000
-	<b>3,802,999</b>	<b>(3,802,999)</b>
(2,303,122)	(1,081,829)	(1,221,293)
143,025	-	143,025
(17,060,908)	(417,191)	(16,643,717)
(848,769)	-	(848,769)
(1,135,772)	(32,252)	(1,103,520)
133,182	82,661	50,521
(363,834)	-	(363,834)
1,322,772	-	1,322,772
(457,236)	(457,236)	-
14,740,000	-	14,740,000
<b>(5,830,662)</b>	<b>(1,905,847)</b>	<b>(3,924,815)</b>
257,418	75,272	182,146
<b>\$ (1,055,829)</b>	<b>\$ (295,981)</b>	<b>\$ (759,848)</b>





**Citizens Report**  
**For the Fiscal Year Ended June 30, 2013**  
**Prepared by the City of Winder**  
**Finance Department**