

WINDER

GEORGIA, USA

CITIZENS' REPORT

CITY GOVERNMENT/CITY SERVICES



FINANCIAL REVIEW
OF THE FISCAL YEAR ENDED JUNE 30, 2010



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
For after-hours emergencies, call the Winder Police Department at (770) 867-2156			
Water/Sewer Treatment & Collection			(770) 868-0863
For after-hours emergencies, call the Winder Police Department at (770) 867-2156			
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 North 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	December 31, 2010
Martin Luther King Jr	January 17, 2011
Memorial Day	May 30, 2011
July 4th	July 4, 2011
Labor Day	September 5, 2011
Thanksgiving Day	November 24, 2011
Day after Thanksgiving	November 25, 2011
Christmas Eve	December 23, 2011
Christmas Day	December 26, 2011

City Council’s Meeting Schedule

Work Sessions	Regular Meetings
January 3, 2011	January 4, 2011
February 7, 2011	February 8, 2011
March 7, 2011	March 8, 2011
April 4, 2011	April 5, 2011
May 2, 2011	May 3, 2011
June 6, 2011	June 7, 2011
July 4, 2011	July 5, 2011
August 1, 2011	August 2, 2011
September 5, 2011	September 6, 2011
October 3, 2011	October 4, 2011
November 7, 2011	November 8, 2011
December 5, 2011	December 6, 2011

Front Cover – Winder’s Hidden Treasure: Fort Yargo State Park

Fort Yargo was built by settlers in 1792 as a means of protection from the native Creek and Cherokee Indians. Now Fort Yargo State Park, which is located within the City of Winder, is home to the original fort plus a wide variety of outdoor recreation and scenery. From mountain biking, hiking, camping, and fishing, visitors from all over can enjoy Winder’s Hidden Treasure.



CITY OF WINDER

Report to the Citizens

GEORGE "CHIP"
THOMPSON III
MAYOR

CITY COUNCIL:

SONNY MORRIS
MAYOR PRO-TEM
WARD 1

CHARLIE EBERHART
WARD 2

RIDLEY PARRISH
WARD 3

FRANK DUNAGAN
WARD 4

DAVID MAYNARD
AT LARGE

BOB DIXON
AT LARGE

DONALD TOMS
CITY ADMINISTRATOR

SABRINA WALL
CITY CLERK

LESLIE HENDERSON
FINANCE DIRECTOR

PENNY WILKINS
HUMAN RESOURCES DIRECTOR

AMBROSE JACKSON
TREASURER

JOHN E. STELL
CITY ATTORNEY

We are pleased to present this *Citizens' Report*, also known as the Popular Annual Financial Report (PAFR), for the fiscal year ended June 30, 2010 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 20-21, 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 2009 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 2010 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,

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



George "Chip" Thompson, III

City Council



Sonny Morris, Mayor Pro-Tem
Ward 1



Charlie Eberhart
Ward 2



J. Ridley Parrish
Ward 3



Frank Dunagan
Ward 4



David Maynard
At-Large



Bob Dixon
At-Large

APPOINTED OFFICIALS

Donald Toms.....	Administrator
Sabrina Wall.....	City Clerk
Leslie Henderson.....	Finance Director
Ambrose Jackson.....	Treasurer
John Stell.....	City Attorney

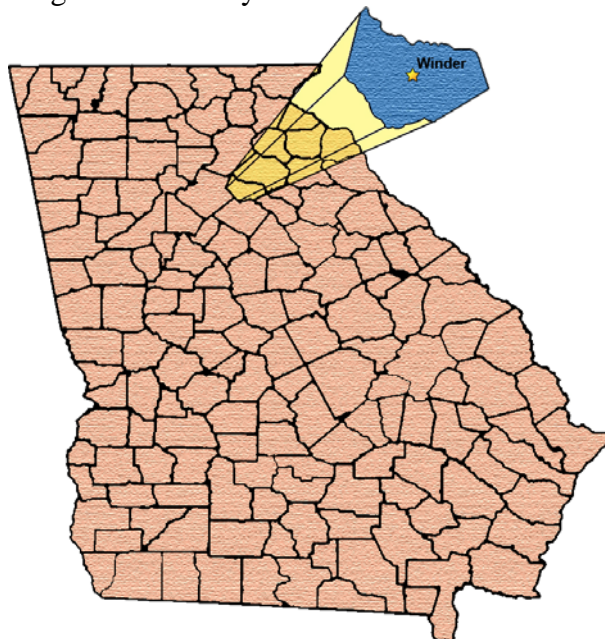
The City of Winder – Where Challenges Become Opportunities

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 growth over the last few years; however, Barrow County was among the top 20 fastest growing counties in the country during the last decade.

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. Over the last two fiscal years, three of the five primary funding sources declined due to the slow down in the economy and water conservation. In February 2009, the City underwent a re-organization in order to reduce costs and eliminate positions that were no longer needed due to the lack of work in certain departments, ie. building inspections. During Fiscal Year 2010, the City continued working diligently to reduce expenses expecting a reduction in revenues.

The City's overall utility customer base has remained relatively stagnate over the past year. The average number of water customers saw a slight increase of .5%, and the average gas customer base increased by a mere .4%. Another factor in measuring the economic condition of a community is its overall property fair market value, and Winder's has increased by over 50% during the last decade. However, the City's tax digest decreased by approximately 8.4% during 2010 with the lowest fair market values since 2006. Sales tax collections continue to be at a 5 year low for the City. 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.



Major Initiatives and Accomplishments

Public Safety

- *Police Department*

- The Police Department handled some **16,400 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 Shopping with a Police Officer.”



- The Department was again awarded the Governor’s of Highway Safety Grant in the amount of \$23,860 for continued support of the HEAT Officer.



- The Department of Justice awarded the Police Department a COPS Hiring Recovery Program grant totaling \$332,868 for two officers’ salaries and benefits over the next three years. The two new officers were hired at the beginning of FY 2010.

- ***Fire Department***

- The Fire Department responded to **1,207 emergency calls** with an average response time of **3:47 minutes**. 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.



- Mayor Chip Thompson and his wife, Shadie, again rode on the Department's restored 1940 Peter Pirsch Fire Engine that the City purchased in June of 1940.



- The Department of Homeland Security and the Federal Emergency Management Agency (FEMA) awarded the Winder Fire Department with the Assistance to Firefighters grant of \$47,310 for two commercial washing machines and vehicle exhaust systems for Station 1 and Station 2.

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 handle approximately 500 people for a multitude of different events.



- During fiscal year 2010, the center held 274 events, which included weddings, receptions, company meetings and training, job fairs, and the City Council meetings.

- ***Cultural Arts Center***

- The Winder Cultural Arts Center, home to the **COLLEEN O. WILLIAMS THEATER**, hosted, produced or coordinated over 475 major events during Fiscal Year 2010, accounting for a total of 331 “theater days”. These events varied widely from staged play, musical performances and dance recitals to readings by area authors, First Responder training programs and classes for area colleges and universities. Highlights of FY-2010 included:
 - The ***United States Census Bureau*** chose the Cultural Arts Center for its local area site for personnel testing, training and follow-up events. From September through April, the Census Bureau alone accounted for over 500 hours of usage.
 - The ***Sunday Afternoon at the Colleen Concert Series*** continued to be a huge success with local audiences. This fiscal year saw performances by the gospel group *Pure Harmony*, *An Afternoon with Mark Twain* starring National Touring Actor Kurt Sutton, the debut of *Semple Gifts* a historical musical by the Athens’ Lyric League, and the return of *Orquestra Pão de Açúcar* - the world renown youth string orchestra from Brazil (pictured below).



- In April, the Cultural Arts Center once again played host to the ***Barrow County Board of Education’s Annual Fine Arts Festival***. Building upon the huge success of the FY-2009 Festival, the Center was once again packed with paintings, photographs, sculpture, dioramas and performances from all levels of the school system – all coming from the talented hands, hearts and minds of Elementary, Middle and High School students from throughout the county. During its five day run, the Festival drew over **4,000 attendees** and brought an estimated **\$15,000 of income** to community businesses.
- During May, the Colleen O. Williams Theater played host to student performances by the ***Atlanta Opera Company***. During six back-to-back performances, over **1,000**

elementary students from several Barrow County Schools were able to enjoy and actually participate in live performances of *The Ugly Duckling*.

- June saw the close of another busy fiscal year. Now in its sixth year, the *Summer Drama Camp*, co-sponsored by the *Winder-Barrow Community Theatre* and the Winder Cultural Arts Center, 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, and **Bethlehem Elementary School** were awarded first place for a video entitled "BullyBust Stand Up" by the National School Climate Center.
- *WTV21* continues its production of the award winning show, *Cop Talk*, which is written and hosted by Captain Dennis Dorsey of the Winder Police Department and Lieutenant Todd Druse of the Barrow County Sherrff's Office.



- The partnership between **WTV21** and **WIMO 1300 AM Radio** brings high school sports to radio listeners and television viewers in our area.

Downtown Redevelopment

- The City was awarded a Traffic Enhancement grant from the Georgia Department of Transportation for \$500,000 for Phase II of the City's Streetscape project. The City is required to match the grant with \$120,000 for a total cost of \$620,000. The City has begun the engineering and traffic study required to complete the project that will include Broad Street from the Train Depot down to the Post Office.

Utilities

- ***Water Department***

- The City, through a contract with H.S. Feldman, Inc. treated ***an average of 3.775 million*** gallons of water per day and processed ***and average of 1.63 million gallons*** of wastewater per day.
- The Department also received numerous awards during FY 2010:
 - Department of Community Affairs' 19th WaterFirst Community Designation
 - Georgia Association of Water Professionals' 2009 Medium Sized Distribution System of the Year Award
 - Georgia Association of Water Professionals' 2009 Gold Award for Water Treatment Plant Operations and Regulatory Compliance
 - Georgia Association of Water Professionals' 2009 Gold Award for Cedar Creek NPDES Permit Compliance
 - Georgia Association of Water Professionals' 2009 Gold Award for Marburg Creek NPDES Permit Compliance
 - Georgia Association of Water Professionals' 2009 Gold Award for Marburg Creek Reuse NPDES Permit Compliance
- The Water Department installed ***85 water taps/meters***, made ***567*** service repairs, added and maintained a system with over ***14,000 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 **72 new meters**, ran over **8,000 feet of new gas line**, and repaired **422 leaks**.
- The Municipal Gas Authority of Georgia (MGAG) awarded the Gas Department & the City with the MGAG marketing Excellence Award for the Gas Light Program and the MGAG Customer Service Award for the City's Poultry Program.
- The Gas Department also received special recognition from HEAT (Heating Energy Assistance Team) at the annual MGAG meeting for fundraising efforts during Jug Tavern Festival (pictured below).



Internal Service

- ***Fleet Maintenance***

- The Fleet Maintenance Department handled **683 work orders compared to 742 work orders in 2009**. 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 **188,400 utility bills** were calculated, mailed, processed and collected. This was a slight decrease of bills from the prior year.
- The *Meter Reading Department* reads over 14,700 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. The Meter Readers also handled approximately **10,500 service calls**, including repairing and replacing damaged ERT's and meters.

Public Works

- The Street Department picked up *656 loads of debris and 189 tons of leaves and yard waste*.
- The Department also cleaned over *1,500 feet of ditches* along with installing almost *1,300 feet of pipe* and patching *198 street* locations.

Park Avenue



Before Construction



During & After Construction

- *Garbage collection and disposal* is handled through a contract with United Waste Services, a private company located in Barrow County. United Waste collected and disposed of *7,485 tons of garbage for 5,140 customers* within the City of Winder.

Community Development

- The license and permit department handled some *683 building related transactions* and issued *1,060 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

- ***Personnel 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, 2010 the City *employed 182.01 full time equivalent* employees within various departments.

- ***City Clerk's Office***

- The City Clerk's Office is responsible for the agendas and minutes of all meetings held by the City of Winder Council, all open records requests for the City, and managing the City's festivals. During FY 2010, the Clerk's office handled the following:
 - Twenty-four regular meetings, eight called meetings, one employee meeting and one committee meeting
 - Ninety open records requests which is 3 ½ times more than in FY 2009
 - Jug Tavern Festival & BBQ Cook-off, Lazy Daze Music Festival, and the Christmas Parade



- ***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, 2009. This is the eighth straight year the department has received this award.
- The Government Finance Officers Association of the United States and Canada (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, 2009. 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.

**Award for
Outstanding
Achievement in
Popular Annual
Financial Reporting**

PRESENTED TO

**City of Winder
Georgia**

**for the Fiscal Year Ended
June 30, 2009**




President

Executive Director

2010 Year in Review

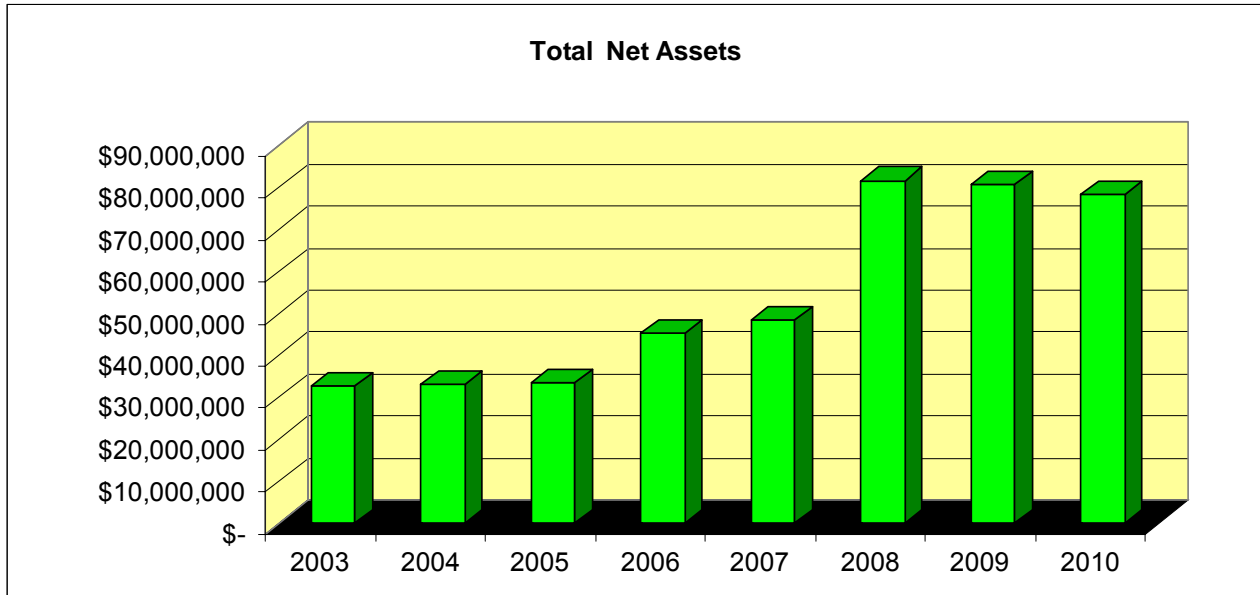


Financial Highlights

- 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 \$78.5 million. Of this amount, \$13.7 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 8 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 \$2.3 million from the prior year.* The graph labeled Trend of Revenues and Expenses – Government-Wide shows the 8 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.
- 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. *Revenues* and other sources of financing from the governmental funds *equaled \$12.3 million* while *expenditures* including capital outlay *totaled \$12.5 million.* Governmental *expenditures exceeded revenues and other sources of financing by approximately \$234,000.* The City's governmental funds operating revenues (excluding indirect cost allocation) were only down \$93,000 from prior year. There was a significant (78%) decline in interest revenues but fines and forfeitures increased by 16%. The City's Local Option Sales Tax yielded \$30,000 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 \$23,000 less in SPLOST proceeds than in FY 2009 but \$200,000 less than 2008. Licensing and permits continued to decline by an additional \$49,000 from FY 2009, due to the continued downward turn in new construction and business shutting down. The City of *Winder did not levy a property tax* in 2010 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.

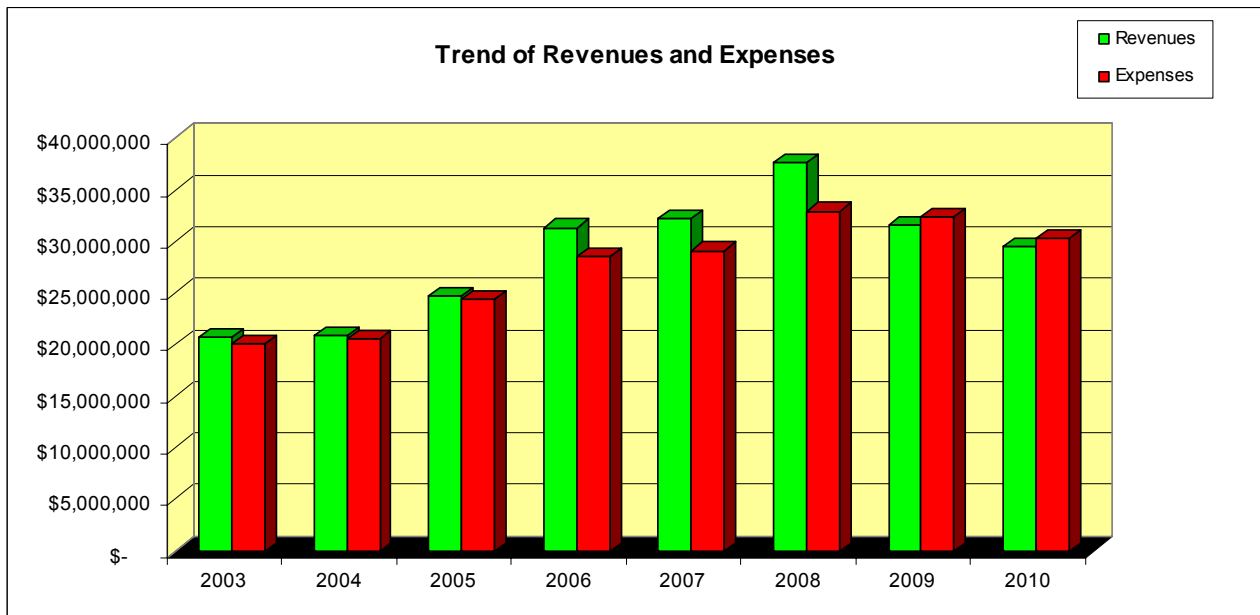
- Business-type activity *revenues equaled \$23 million* while *expenses totaled \$20.6 million* excluding transfers out to the governmental funds of \$3.2 million.
- Business-type operating activities decreased the City of Winder's net assets by approximately \$700,000. Overall revenues were down by \$2 million of this amount \$1.2 million was gas revenue which is directly related to the price of gas, therefore, gas expenses declined by approximately the same amount. An additional decrease in revenue was attributable to the Water Fund mostly due to the lack of tap fee revenues and a decline in water restoration fees along with more rainfall during the spring months. *Expenses decreased by \$1.7 million*. The majority of the decline had to do with the price of natural gas to the City as noted earlier but additionally indirect cost were reduced mainly due to the flow through of reduced personnel expenses in the Internal Service Funds. Interest expense increased by \$460,000 because the City closed and began paying on the new GEFA Loan that financed Cedar Creek Wastewater Reclamation Facility. Additionally, the City recorded a prior period adjustment in the Water Fund which reduced net assets by \$1.5 million to dispose of the spray field (originally constructed in 1991 for \$3.2 million). The spray field was replaced by the Cedar Creek Wastewater Reclamation Facility which was fully constructed in FY 2010.
- The last statement shown is a comparison of cash flows between fiscal year 2009 and fiscal 2010. 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 Eight Fiscal Years



Source: 2010 CAFR pages 96-97

Trend of Revenues and Expenses – Government-Wide

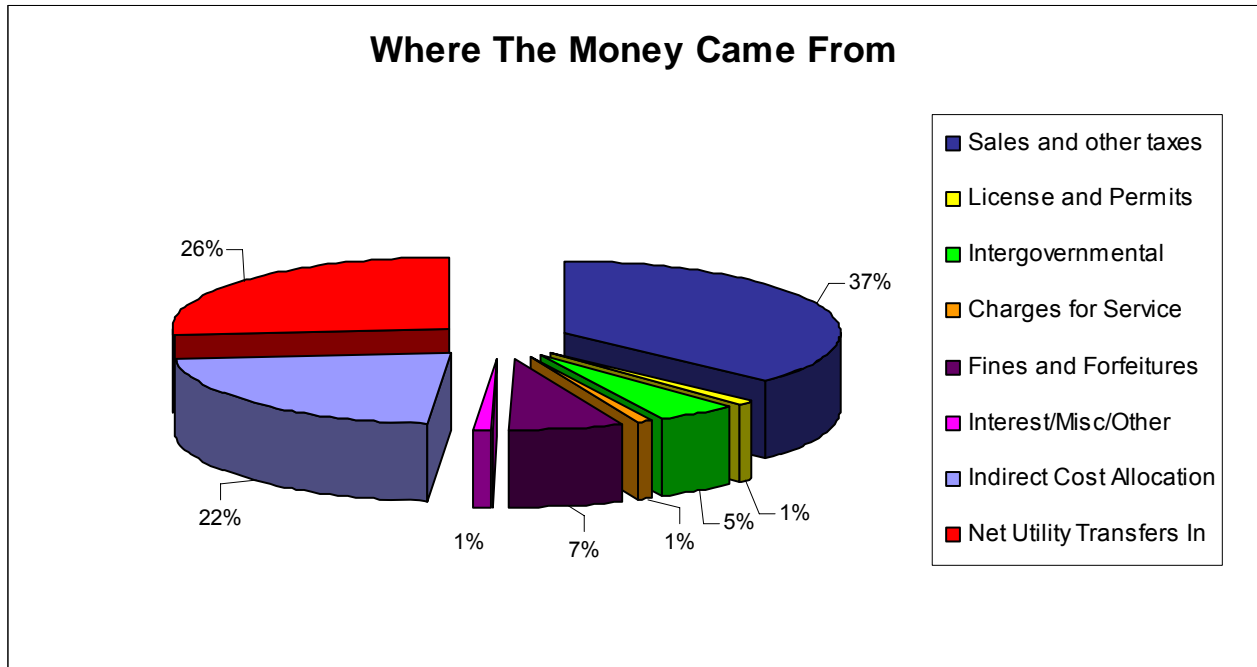


Source: 2010 CAFR pages 98-103

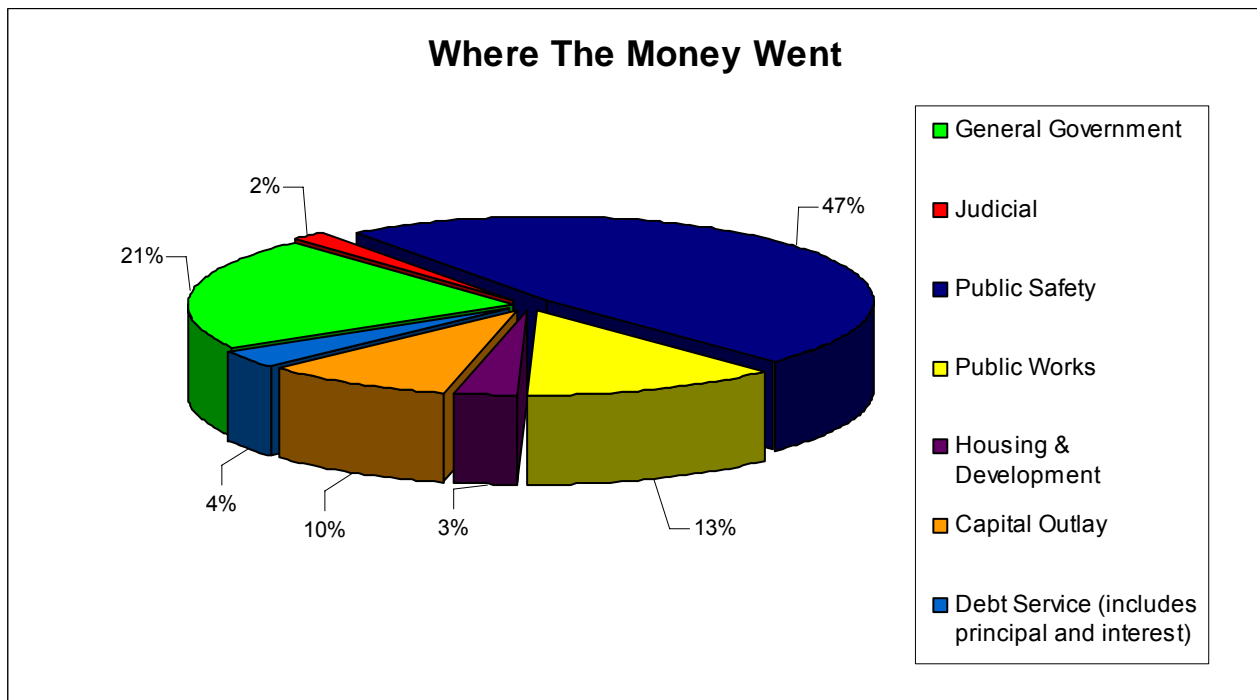
Governmental Funds - Revenues and Expenditures

For the Fiscal Year Ended June 30, 2010

Total Revenues and Sources of Financing - \$12,269,789



Total Expenditures - \$12,504,292

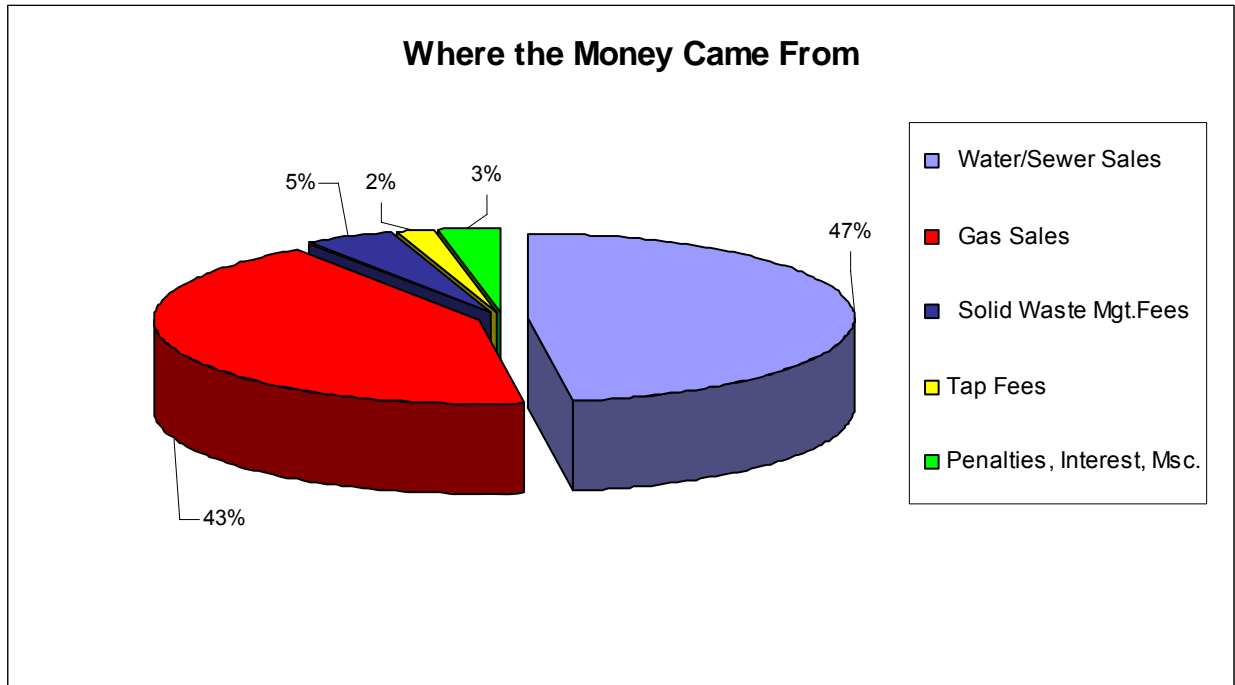


Source: 2010 CAFR page 32

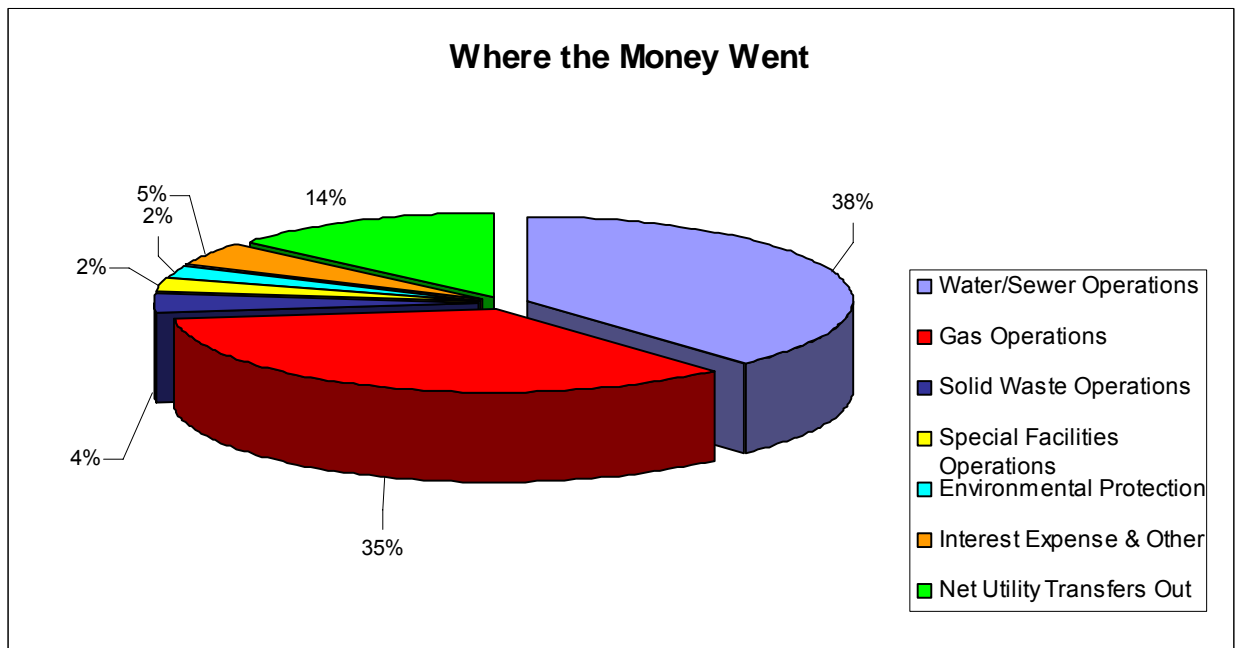
Business-Type Funds – Revenues and Expenses

For the Fiscal Year Ended June 30, 2010

Revenues and Sources of Financing - \$23,191,472



Total Expenses - \$23,884,722



Source: 2010 CAFR pages 36-37

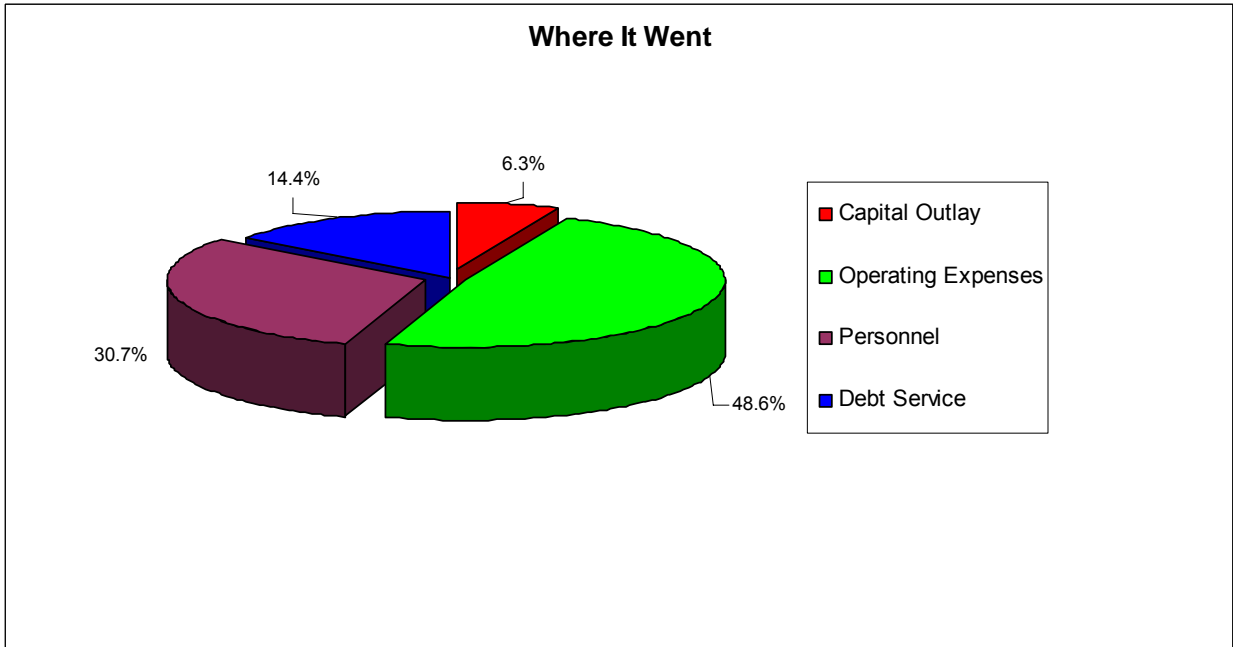
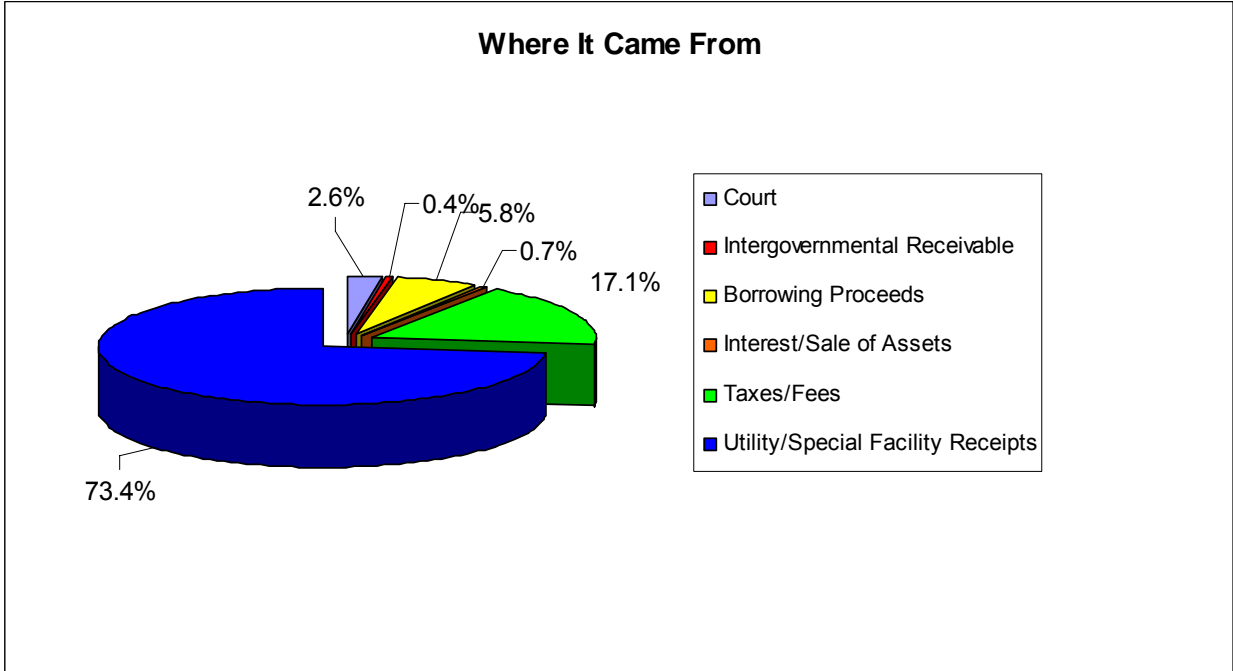
Government-Wide Combining Statement of Cash Flows – 2009 and 2010

	2010		
	PROPRIETARY FUNDS	GOVERNMENTAL FUNDS	GOVERNMENT-WIDE TOTAL
Cash Flows From (To) Operating Activities:			
Receipts From Customers	\$ 23,238,988	\$ 606,201	\$ 23,845,189
Receipts From Taxes	-	4,824,066	4,824,066
Net Receipts from Municipal Court	-	813,428	813,428
Operating Expenditures	(12,592,448)	(2,655,937)	(15,248,385)
Payments to Employees	(2,345,181)	(7,298,909)	(9,644,090)
Internal Activity	(1,904,035)	1,904,035	-
Net Cash Provided (Used) by Operating Activities	6,397,324	(1,807,116)	4,590,208
Cash Flows From (To) Noncapital Financing Activities			
Transfers to (from) Other Funds	(2,667,335)	2,667,335	-
Net Cash From (To) Noncapital Financing Activities	(2,667,335)	2,667,335	-
Cash Flows From (To) Capital and Related Financing Activities:			
Acquisition and Construction of Capital Assets	(771,771)	(1,192,047)	(1,963,818)
Receipts from Intergovernmental	131,829	-	131,829
Principal Payments on Long-term Debts	(993,723)	(392,236)	(1,385,959)
Principal Payments on Bonds	(851,913)	-	(851,913)
Interest and Fiscal Charges on Long-Term Debt	(2,220,221)	(57,206)	(2,277,427)
Proceeds from Sales of Assets	3,071	9,254	12,325
Cost from Issuance of Bonds	-	-	-
Proceeds from Issuance of Long-Term Debt (Bonds)	-	-	-
Proceeds from Issuance of Long-Term Debt (Notes & Leases)	1,831,431	-	1,831,431
Net Cash From (To) Capital and Related Financing Activities	(2,871,297)	(1,632,235)	(4,503,532)
Cash Flows From Investing Activities:			
Interest On Investments	169,626	44,854	214,480
Net Increase (Decrease) in Cash	\$ 1,028,318	\$ (727,162)	\$ 301,156

2009		
GOVERNMENT-WIDE TOTAL	GOVERNMENTAL FUNDS	PROPRIETARY FUNDS
\$ 26,287,130	\$ 611,479	\$ 25,675,651
5,094,901	5,094,901	-
702,535	702,535	-
(17,676,959)	(2,836,896)	(14,840,063)
(11,047,898)	(8,053,968)	(2,993,930)
-	2,066,264	(2,066,264)
3,359,709	(2,415,685)	5,775,394
-	4,771,770	(4,771,770)
-	4,771,770	(4,771,770)
(5,275,024)	(2,176,084)	(3,098,940)
126,563	-	126,563
(1,209,972)	(486,725)	(723,247)
(5,110,399)	-	(5,110,399)
(674,092)	(64,911)	(609,181)
69,387	42,295	27,092
(219,998)	-	(219,998)
4,550,000	-	4,550,000
2,038,624	511,617	1,527,007
(5,704,911)	(2,173,808)	(3,531,103)
373,675	201,940	171,735
\$ (1,971,527)	\$ 384,217	\$ (2,355,744)

Government-Wide

Cash Flow for Fiscal Year Ended June 30, 2010







Citizens Report
For the Fiscal Year Ended June 30, 2010
Prepared by the City of Winder
Finance Department