

WINDER

GEORGIA, USA

CITIZENS' REPORT

CITY GOVERNMENT/CITY SERVICES



FINANCIAL REVIEW
OF THE FISCAL YEAR ENDED JUNE 30, 2011



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	January 2, 2012
Martin Luther King Jr	January 16, 2012
Memorial Day	May 28, 2012
July 4th	July 4, 2012
Labor Day	September 3, 2012
Thanksgiving Day	November 22, 2012
Day after Thanksgiving	November 23, 2012
Christmas Eve	December 24, 2012
Christmas Day	December 25, 2012

City Council’s Meeting Schedule

Work Sessions	Regular Meetings
January 9, 2012	January 10, 2012
February 6, 2012	February 7, 2012
March 5, 2012	March 6, 2012
April 2, 2012	April 3, 2012
May 7, 2012	May 8, 2012
June 4, 2012	June 5, 2012
July 2, 2012	July 3, 2012
August 6, 2012	August 7, 2012
September 10, 2012	September 11, 2012
October 1, 2012	October 2, 2012
November 12, 2012	November 13, 2012
December 3, 2012	December 4, 2012



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

We are pleased to present this *Citizens' Report*, also known as the Popular Annual Financial Report (PAFR), for the fiscal year ended June 30, 2011 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 2010 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 2011 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



Bob Dixon
At-Large



David Maynard
At-Large

John Stell, City Attorney
Sabrina Wall, City Clerk

DEPARTMENT DIRECTORS

Donald Toms, City Administrator

Leslie Henderson	Finance Director	Alex Wages	IT Director
Ken Chalker	Public Works Director	Penny Wilkins	Personnel Director
Roger Wilhelm	Water Department Director	Dawn Reidling	Billing 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	Marty McPherson	TV Station Director
Matt Whiting	Fire Chief	Dennis Dorsey	Police Chief

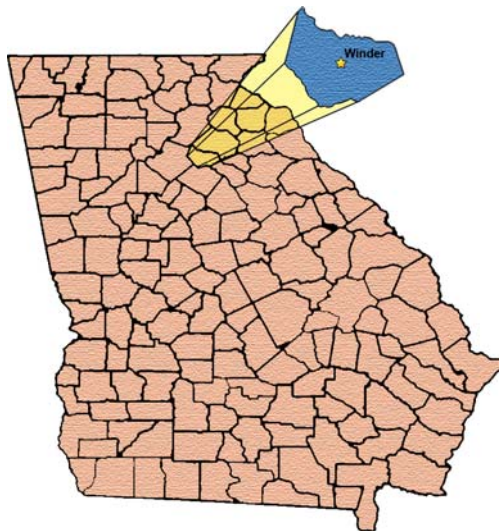
The City of Winder – Where Challenges Become Opportunities

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 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 slowdown 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 and 2011, 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 .2%, 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 approximately 40% during the last decade. However, the City's tax digest decreased by approximately 8.7% during 2011 with the lowest fair market values since 2005. Sales tax collections in 2011 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.



Major Initiatives and Accomplishments

Public Safety

- ***Police Department***



- The Police Department handled some **16,000 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 \$20,200 for continued support of the HEAT Officer.
- Officers Brent Davis and Chris Wigner received awards from Mothers Against Drunk Driving (MADD) for their arrests of persons suspected to be driving under the influence. Officer Davis received a Silver Pin Award for arresting between 50 and 99 suspected drunk drivers, while Officer Wigner received a Bronze Pin Award for arresting between 25 and 49 suspected drunk drivers.
- The Department of Justice awarded the Police Department a COPS Hiring Recovery Program grant totaling \$332,868 for two officers’ salaries and benefits for three years. The two new officers were hired at the beginning of FY 2010.
- During FY 2011, Police Chief Stanley Rogers retired, and the City named Dennis Dorsey as the new Police Chief.



- ***Fire Department***

- The Fire Department responded to **1,256 emergency calls** with an average response time of **4:00 minutes**.
- During FY 2011, Fire Chief Ray Mattison retired, and Matt Whiting as the Interim Fire Chief.



- The Winder Fire Department held the first “Live Burn” training exercise at its new Live Burn Building on December 7, 2010. The department’s training center consists of a Live Burn Building and a Rescue/Recovery Simulator.

- 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 when Santa and Sparky ride on the back of the fire truck through different neighborhoods in Winder collecting toys that are given to the less fortunate families at Christmas.



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 2011, the center held 256 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 362 major events during Fiscal Year 2011, with almost 23,000 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 2011-2012 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 2011 through April 2012.



- 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 2nd place in the Talk Show category for a television station with an operating budget less than \$200,000 at the 2011 National Association of Telecommunications Officers and Advisors (NATOA) Government Programming Awards for its original program, "Talk of the Town." The TV station was also awarded 3rd place for its coverage of the 2010 Jug Tavern Festival.
- 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 partnership between **WTV21** and **WIMO** 1300 AM Radio brings high school sports to radio listeners and television viewers in our area.

Utilities

• *Water Department*

- The City, through a contract with H.S. Feldman, Inc. treated *an average of 3.86 million* gallons of water per day and processed *and average of 1.68 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 Water Department installed **64 water taps/meters**, made **614** 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 **56 new meters**, ran almost **32,000 feet of new gas line**, and repaired **90 leaks**.
- The American Public Gas Association presented the City's Gas Department with the 2010 Safety Award.
- The Gas Department continued its fundraising efforts for HEAT (Heating Energy Assistance Team) during the 2011 Jug Tavern Festival.



Internal Service

- ***Fleet Maintenance***

- The Fleet Maintenance Department handled **586 work orders compared to 683 work orders in 2010**. 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 **188,800 utility bills** were calculated, mailed, processed and collected. This was a slight increase of bills from the prior year.
- The *Meter Reading Department* reads over 14,000 water meters and 5,500 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.

Downtown Redevelopment

- During FY 2011, the City was awarded \$500,000 from the GDOT traffic enhancement grant for its Streetscape program which should begin during FY 2012. This grant along with an earlier award of \$500,000 from GDOT will enable the City to move forward with its Streetscape program which will make enhancements to Broad Street from the Post Office to the Train Depot.

Public Works

- The Street Department picked up **723 loads of debris and 419 tons of leaves and yard waste**.
- 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.
- **Garbage collection and disposal** is handled through a contract with Republic Services, a private company located in Barrow County. Republic Services collected and disposed of **7,512 tons of garbage for 5,406 customers** within the City of Winder.



- The City and the Georgia DOT are working to improve the State Route 211 from the intersection at Horton Street to the intersection at McNeal Road. The project will include turn lanes, sidewalks, new drainage, and upgraded utilities for the area. This project will help alleviate one of the most congested areas in the City of Winder.

Community Development

- The license and permit department handled **79 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

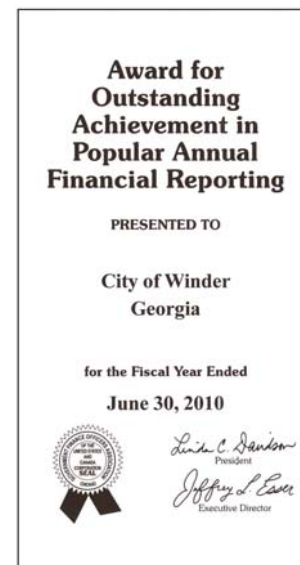
• *Human Resources Department*

- 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, 2011 the City *employed 183.01 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 maintains the Mayor's calendar and schedules appointments, serves as Superintendent of Municipal Elections, provides Educational Training and serves as a liaison between the public and elected officials. Other duties are given as directed. During FY 2011, the Clerk's office handled the following:
 - Twenty-four regular meetings, six called meetings, one budget meeting, 7 executive sessions, three Zoning Board of Appeals meetings, two employee hearings, and four committee meetings.
 - One hundred fifty-two open records requests which is 69% more than in FY 2010.

- The City Clerk was appointed as Georgia Municipal Clerk District 5 Representative. This position represents 70 cities inside Elbert, Madison, Oglethorpe, Jackson, Barrow, Clarke, Oconee, Walton, Newton, Morgan, Greene and Jasper Counties.
- Summerfest, Lazy Daze Music Festival, the Christmas Parade, and Jug Tavern Festival & BBQ Cook-off which hosted over 10,000 attendees.
- ***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, 2010. This is the ninth 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, 2010. This is the 1st 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, 2010. 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.



2011 Year in Review

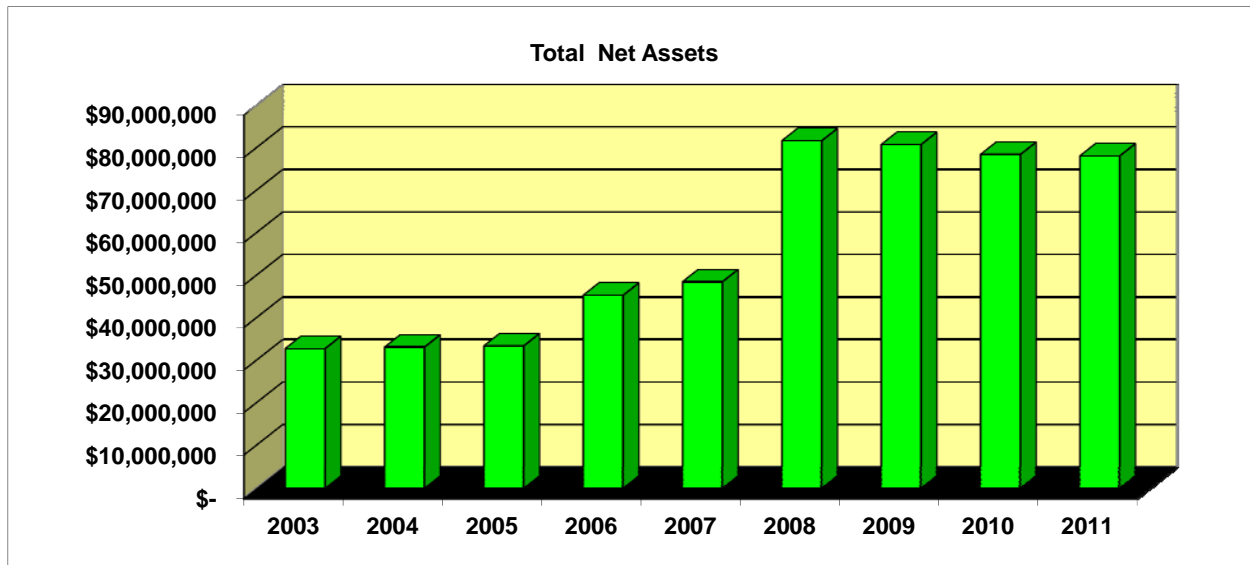


Financial Highlights

- 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 \$78.2 million. Of this amount, \$14.8 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 9 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 \$344,000 from the prior year*. The graph labeled Trend of Revenues and Expenses – Government-Wide shows the 9 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 \$11.4 million* while *expenditures* including capital outlay *totaled \$12.5 million*. Governmental *expenditures exceeded revenues and other sources of financing by approximately \$1 million*. The City's governmental funds operating revenues (excluding indirect cost allocation) were down \$118,000 from prior year which was primarily due to a decline in fire tax revenues and intergovernmental revenues. Fines and forfeitures increased by 5%. The City's Local Option Sales Tax yielded \$29,500 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 \$16,000 more in SPLOST proceeds than in FY 2010. Occupational taxes and building permits continued to decline by an additional \$12,000 from FY 2010, due to the continued downward turn in new construction and businesses closing. The City of *Winder did not levy a property tax* in 2011 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.

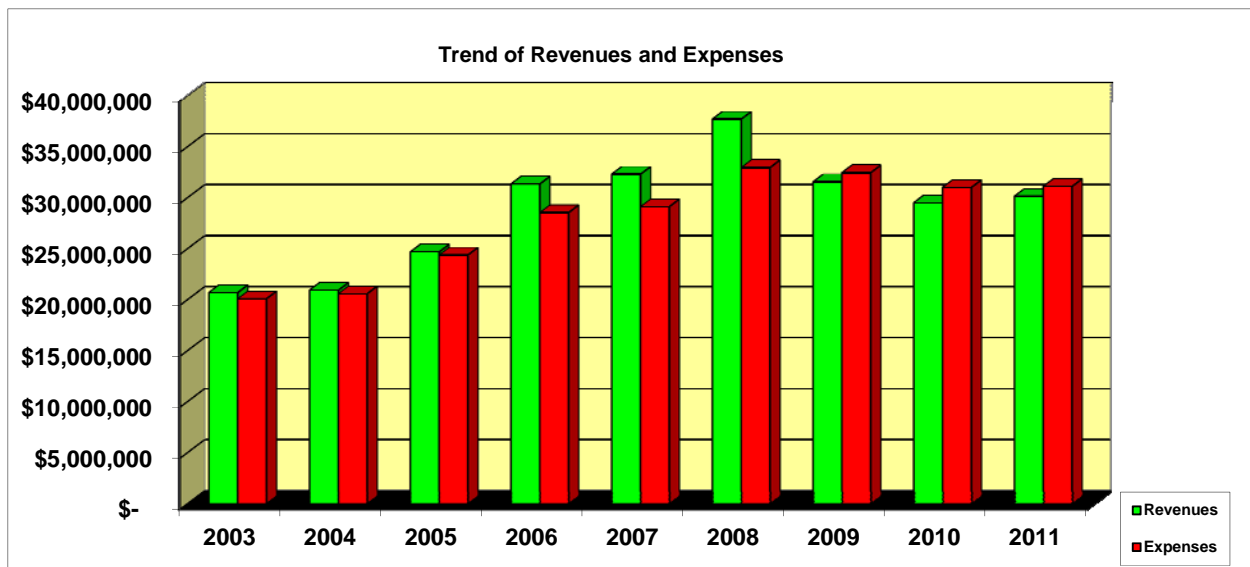
- Business-type activity *revenues equaled \$24 million* while *expenses totaled \$20.6 million* excluding transfers out to the governmental funds of \$2.5 million.
- Business-type activities increased the City of Winder's net assets by approximately \$644,000. The City implemented new water and sewer rates in September 2010 which increased revenues by \$760,000. The City Council designated any additional income from the increased rates to be used for water and sewer rehabilitation and replacement projects. An additional \$670,000 in water revenues came from increased water sales compared to the previous year. Expenses remained stable. Transfers to the General Fund decreased by \$706,000 compared to FY 2010 and by \$2.3 million compared to FY 2009.
- The last statement shown is a comparison of cash flows between fiscal year 2010 and fiscal 2011. 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 Nine Fiscal Years



Source: 2011 CAFR pages 100-101

Trend of Revenues and Expenses – Government-Wide

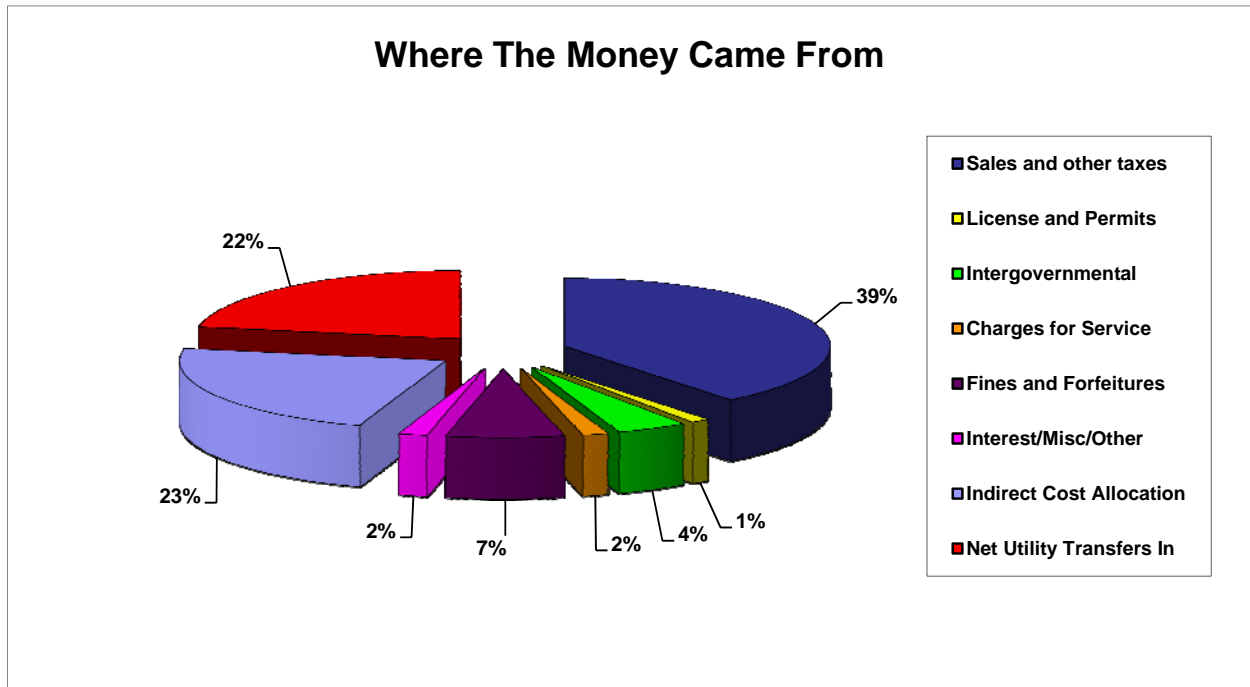


Source: 2011 CAFR pages 102-107

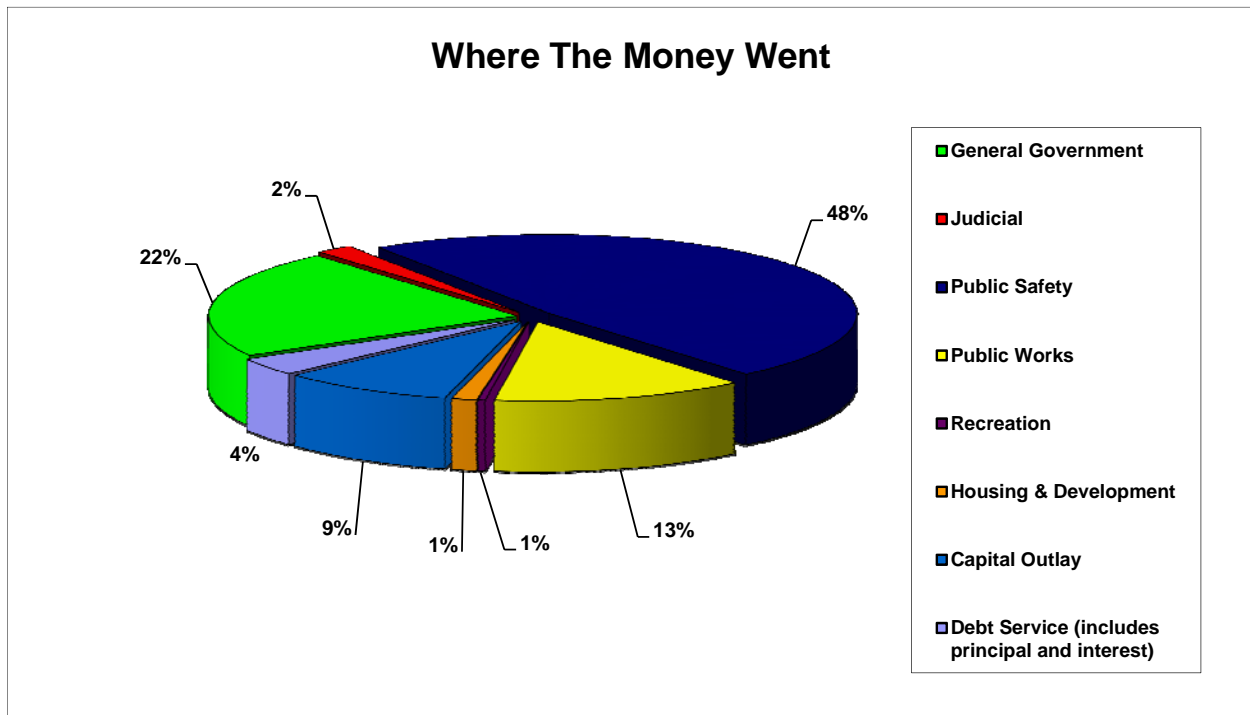
Governmental Funds - Revenues and Expenditures

For the Fiscal Year Ended June 30, 2011

Total Revenues and Sources of Financing - \$11,431,067



Total Expenditures - \$12,454,400

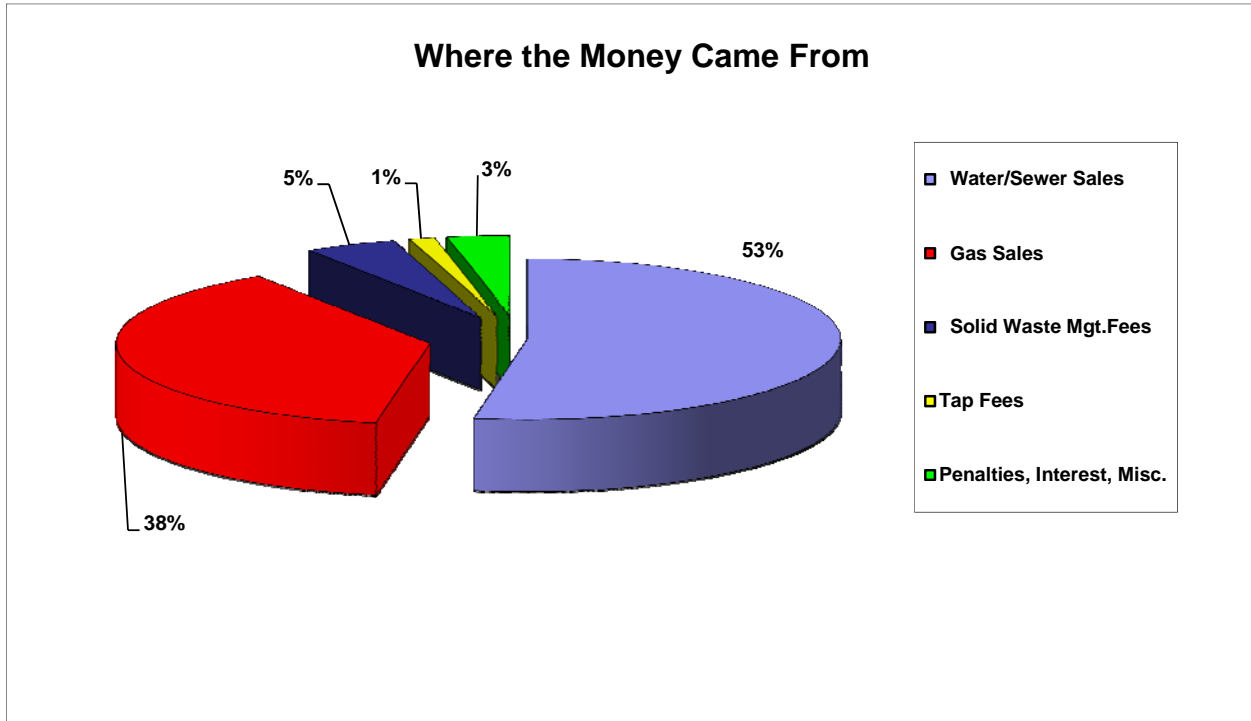


Source: 2011 CAFR page 34

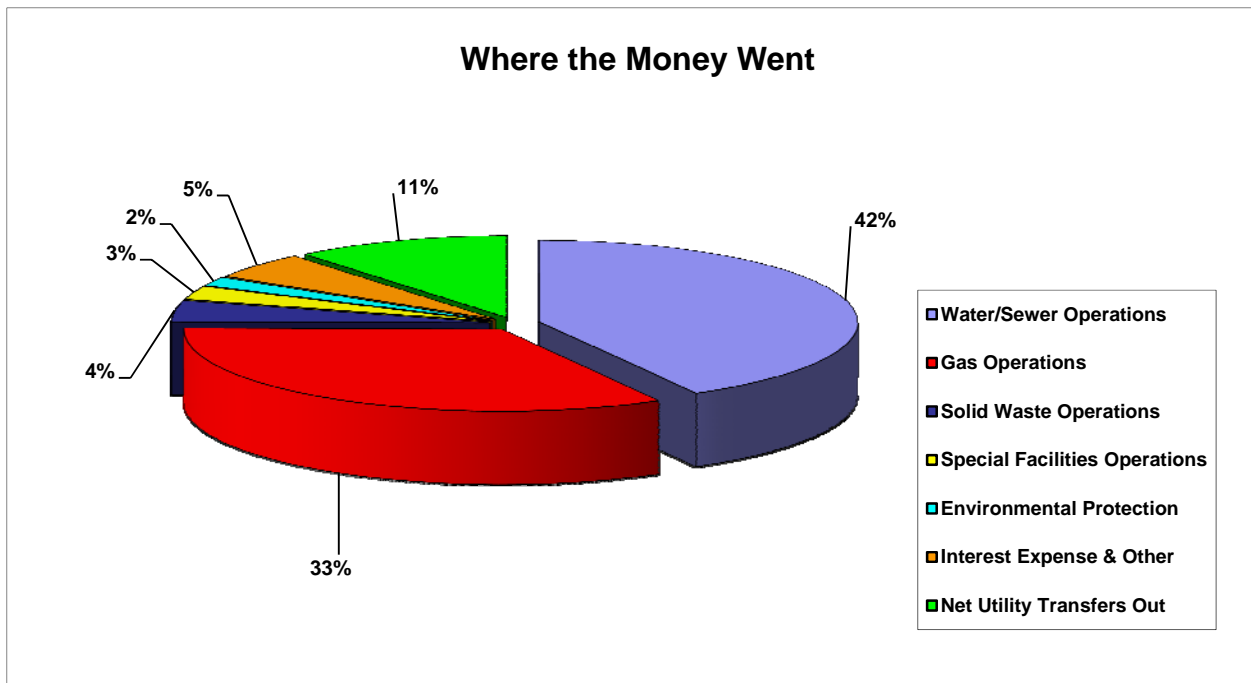
Business-Type Funds – Revenues and Expenses

For the Fiscal Year Ended June 30, 2011

Revenues and Sources of Financing - \$23,825,754



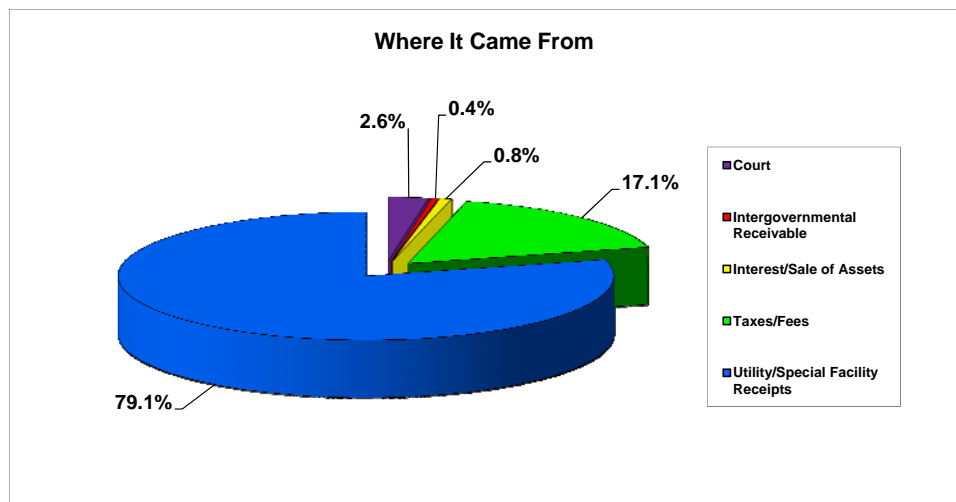
Total Expenses - \$23,181,683



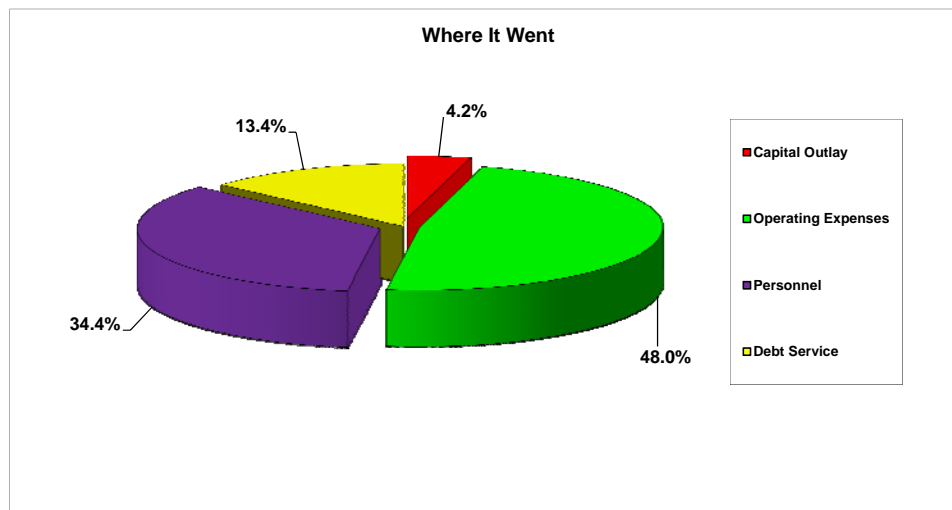
Source: 2010 CAFR pages 38-39

Government-Wide Combining Statement of Cash Flows – 2010 and 2011

	2011		
	PROPRIETARY FUNDS	GOVERNMENTAL FUNDS	GOVERNMENT-WIDE TOTAL
Cash Flows From (To) Operating Activities:			
Receipts From Customers	\$ 24,850,959	\$ 613,076	\$ 25,464,035
Receipts From Taxes	-	4,755,565	4,755,565
Net Receipts from Municipal Court	-	824,281	824,281
Operating Expenditures	(10,672,361)	(2,732,547)	(13,404,908)
Payments to Employees	(2,294,425)	(7,310,286)	(9,604,711)
Internal Activity	(1,860,346)	1,860,346	-
Net Cash Provided (Used) by Operating Activities	10,023,827	(1,989,565)	8,034,262
Cash Flows From (To) Noncapital Financing Activities			
Transfers to (from) Other Funds	(2,532,183)	2,532,183	-
Receipts from (Payments to) Other Funds	275,202	(275,202)	-
Net Cash From (To) Noncapital Financing Activities	(2,256,981)	2,256,981	-
Cash Flows From (To) Capital and Related Financing Activities:			
Acquisition and Construction of Capital Assets	(284,837)	(1,129,762)	(1,414,599)
Receipts from Intergovernmental	137,312	-	137,312
Principal Payments on Long-term Debts	(1,271,793)	(404,518)	(1,676,311)
Principal Payments on Bonds	(836,605)	-	(836,605)
Interest and Fiscal Charges on Long-Term Debt	(1,197,550)	(44,925)	(1,242,475)
Proceeds from Sales of Assets	-	22,222	22,222
Rebate on Construction Cost of Water Treatment Plant	245,052	-	245,052
Proceeds from Issuance of Long-Term Debt (Notes & Leases)	-	-	-
Net Cash From (To) Capital and Related Financing Activities	(3,208,421)	(1,556,983)	(4,765,404)
Cash Flows From Investing Activities:			
Interest On Investments	162,910	51,983	214,893
Net Increase (Decrease) in Cash	\$ 4,721,335	\$ (1,237,584)	\$ 3,483,751



2010			
GOVERNMENT-WIDE TOTAL	GOVERNMENTAL FUNDS	PROPRIETARY FUNDS	
\$ 23,845,189	\$ 606,201	\$ 23,238,988	
4,824,066	4,824,066	-	
813,428	813,428	-	
(15,248,385)	(2,655,937)	(12,592,448)	
(9,644,090)	(7,298,909)	(2,345,181)	
-	1,904,035	(1,904,035)	
4,590,208	(1,807,116)	6,397,324	
-	2,667,335	(2,667,335)	
-	-	-	
-	2,667,335	(2,667,335)	
(1,963,818)	(1,192,047)	(771,771)	
131,829	-	131,829	
(1,385,959)	(392,236)	(993,723)	
(851,913)	-	(851,913)	
(2,277,427)	(57,206)	(2,220,221)	
12,325	9,254	3,071	
-	-	-	
1,831,431	-	1,831,431	
(4,503,532)	(1,632,235)	(2,871,297)	
214,480	44,854	169,626	
\$ 301,156	\$ (727,162)	\$ 1,028,318	





Citizens Report
For the Fiscal Year Ended June 30, 2011
Prepared by the City of Winder
Finance Department