

Comprehensive Annual Financial Report
For the Fiscal Year Ended June 30, 2013


WINDER, GEORGIA
EST. 1893
"CITY OF OPPORTUNITY"


WINDER, GEORGIA
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CITY OF WINDER, GEORGIA

COMPREHENSIVE ANNUAL FINANCIAL REPORT

For the Fiscal Year Ended

June 30, 2013

Prepared by the City of Winder, Georgia
Finance Department

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COMPREHENSIVE ANNUAL FINANCIAL REPORT

For the Fiscal Year Ended

June 30, 2013

Introductory Section

Letter of Transmittal

Certificate of Achievement

Organizational Chart

City Officials and Administrative Personnel

COUNCIL MEMBERS
Alfonza Brown
Bob Dixon
Larry Evans
Sonny Morris
Ridley Parrish
Travis Singley

MAYOR
David Maynard

CITY ADMINISTRATOR
Donald Toms

City Of Winder

Letter of Transmittal

December 13, 2013

The Honorable Mayor David Maynard,
Members of the City Council, and
Citizens of the City of Winder

State law requires that all general-purpose local governments publish within six months of the close of each fiscal year a complete set of financial statements presented in conformity with generally accepted accounting principles (GAAP) and audited in accordance with generally accepted auditing standards by a firm of licensed certified public accountants. Pursuant to that requirement, we hereby issue the Comprehensive Annual Financial Report of the City of Winder, Georgia for the fiscal year ended June 30, 2013.

This report consists of management's representations concerning the finances of the City of Winder, Georgia. Consequently, management assumes full responsibility for the completeness and reliability of all of the information presented in this report. To provide a reasonable basis for making these representations, management of the City of Winder, Georgia has established a comprehensive internal control framework that is designed both to protect the government's assets from loss, theft, or misuse and to compile sufficient reliable information for the preparation of the City of Winder's financial statements in conformity with GAAP. Because the cost of internal controls should not outweigh its benefits, the City of Winder's comprehensive framework of internal controls has been designed to provide reasonable rather than absolute assurance that the financial statements will be free from material misstatement. As management, we assert that, to the best of our knowledge and belief, this financial report is accurate in all material respects and presented in a manner designed to fairly set forth the financial position and results of operations of the various funds of the City.

Clifton, Lipford, Hardison, & Parker, LLC, Macon, Georgia, a licensed firm of certified public accountants, has audited the City of Winder's financial statements. The goal of the independent audit was to provide reasonable assurance that the financial statements of the City of Winder for the fiscal year ended June 30, 2013, are free of material misstatements. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and the significant estimates made by management; and evaluating the overall financial statement presentation. The independent auditor concluded based upon the audit, that there was a reasonable basis for rendering an unmodified opinion that the City of Winder's financial statements for the fiscal year ended June 30, 2013, are fairly presented in conformity with GAAP. The independent auditor's report is presented as the first component of the financial section of this report. The independent auditor's *Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards* is presented on page 143.

Generally accepted accounting principles require that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement the MD&A and should be read in conjunction with it. The City of Winder's MD&A can be found immediately following the report of the independent auditors.

25 East Midland Avenue, P.O. Box 566, Winder, Georgia 30680
www.cityofwinder.com Phone (770) 867-3106 Fax (770) 867-0587

General Information

The City of Winder, Georgia, incorporated by an act of the Georgia General Assembly in 1894, is the county seat for Barrow County, Georgia. Originally incorporated as Jug Tavern in 1884, Winder was named in honor of John H. Winder, general manager of the Seaboard Railroad, for his contribution in bringing the railroad and related passenger station to the City. The railroad provided the City with mobility as well as cultural and economic advantages. The Seaboard Railroad for many years ran six passenger trains and eight freights through Winder each day. The City is located between Atlanta to the west, Athens to the east, Interstate 85 to the north and state highway 316 to the south.

The City operates under a mayor-council form of government with a six member elected council, a mayor elected at large, and an appointed professional city administrator. The Mayor and Council members serve overlapping four-year terms. The City Administrator handles daily administration and management, with policy and guidance provided by the Mayor and Council. The City provides a full range of services. These services include police and fire protection; natural gas; water; sanitary sewer; solid waste disposal; cultural and recreational activities; planning and zoning; and the construction and maintenance of highways, streets, sidewalks, and stormwater infrastructure. The City has been designated as a "Certified City of Ethics" by the Georgia Municipal Association. Around a third of the cities in Georgia have received this designation.

Fire taxes, Local Option Sales Tax and utility revenues primarily fund municipal operations. This allows the city to operate without a property tax, which means businesses and homeowners have a lower tax burden and a higher level of service than comparable communities in the state. The City has not assessed a property tax since 1977.

Economic Condition 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 stagnate 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

Utilities

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 also completed the downtown relocation of all water and sewer lines to be ready for the City's Streetscape project.

The City's Gas Department was awarded the American Public Gas Association Safety Award and the H.E.A.T. Award with donations totaling over $4,200 towards the Georgia H.E.A.T. Program.

The GIS (Geographic Information Systems) Department provides support to all of the City's departments and to the public by creating and maintaining maps of the City's utilities and public works.

Community Center, Cultural Arts Center and WTV 21

The City of Winder's Community Center is available for rent by the general public, businesses, and non-profit organizations for a variety of events ranging from seminars, fundraisers, banquets, and large scale weddings. During 2013, almost 350 events were held in the Community Center.

The City of Winder's Cultural Arts Center hosted over 390 individual events and the Southern Circuit Tour of Independent Filmmakers Tour during FY 2012-2013 for its 3rd year in a row. The Center houses the Colleen O Williams Theater, WTV21 offices and studio, provided many opportunities for the citizens of Winder and Barrow County to enjoy many concerts, plays, and Children's Summer Drama Camp. The camp which was co-sponsored by the Winder-Barrow Community Theatre offered introductory and advanced classes for many reduced tuition or scholarship campers. The Center is proud to be a Partner in Education with Winder-Barrow High, Apalachee High, and Russell Middle schools.

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. 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 4th consecutive year that WTV21's *Talk of the Town* has won an award from NATOA.

Public Safety

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.

Winder Police Lieutenant Frank Farr was recognized by the Employer Support of the Guard and Reserve (ESGR). ESGR is "a Department of Defense office that was established in 1972 to promote cooperation and understanding between Reserve Component Service members and their civilian employers." (Ret.)

Army Brigadier General and current Northeast Area Vice-Chair of the Georgia Committee for ESGR Joel Seymour came to the police department to hand deliver a framed certificate which recognized Lt. Farr for his support of Officer Andrew Drake while attending military duty.

During FY 2013, the City Council appointed Steven Nicholas as the new Municipal Court Judge, and the Winder Police Department moved into the new City Hall/Police Department at 25 East Midland Avenue. The first floor of the former bank building which the City purchased at an auction from the FDIC was completely renovated for the Police Department.

The Winder Fire Department was awarded 2nd 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.

Our police and fire officers continue to work closely with the schools, Boys and Girls Club and other community organizations to provide a positive experience for the children of Winder. These officers raise funds for the police department's annual "Christmas with a Cop" program and the fire department's "Empty Stocking Fund" program which benefit many local children at Christmas.

Public Works

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. During FY 2013, some of these projects include the following:

> The City in conjunction with the Georgia Department of Transportation (GDOT) began the Streetscape project in downtown Winder. The City was awarded 2 grants for a total of $1,000,000 from GDOT to allow the City to make enhancements to Broad Street from the Post Office to the Train Depot.
>
> The Public Works Department also installed sidewalks in Jug Tavern Park, added green space between the Cultural Arts Center and Lanier Tech, and re-landscaped in front of the Community Center.
>
> The City's 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.

Budgeting Controls

The annual budget serves as the foundation for the City of Winder's financial planning and control. The annual budget process begins with the City Administrator, Finance staff and department heads working together to analyze funding needs. Prior to May 1, the Finance Department prepares a draft budget for the City Administrator. After reviewing the draft budget and meeting with the departments, the City Administrator and Finance staff prepares a Proposed Budget. The Mayor presents the Proposed Budget to City Council in May. The Council conducts public hearings in May and June, and adopts budgeted revenues and appropriations for the upcoming fiscal year by ordinance no later than June 30, the close of the City's fiscal year. The budget is prepared both by fund, function (e.g. public safety) and department (e.g. police). The Budget Officer is permitted to transfer appropriations within a department. Transfers between departments and subsequent budgetary amendments require the approval of the City Council.

As demonstrated by the statements and schedules included in the financial section of this report, the City continues meeting its responsibility for sound financial management.

Certificate of Achievement

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the City of Winder for its Comprehensive Annual Financial Report (CAFR) for the fiscal year ended June 30, 2012. This is the 11th

consecutive year that the City has received this award. The Certificate of Achievement is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government financial reports.

In order to be awarded a Certificate of Achievement, a government unit must publish an easily readable and efficiently organized comprehensive annual report, whose contents conform to program standards. The CAFR must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe our current report continues to conform to the Certificate of Achievement program requirements, and we are submitting it to GFOA to determine its eligibility for another Certificate of Achievement for the fiscal year ended June 30, 2013.

The GFOA has presented an Award for Outstanding Achievement in Popular Annual Financial Reporting (PAFR) to the City of Winder for its PAFR for the fiscal year ended June 30, 2012. This is the 7th consecutive year that the City has received this distinguished award. The Award of Outstanding Achievement in Popular Annual Financial Reporting is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government popular reports. In order to receive an Award for Outstanding Achievement in Popular Annual Financial Reporting, a government unit must publish a PAFR whose contents conform to program standards of creativity, presentation, understandability, and reader appeal.

An Award for Outstanding Achievement in Popular Annual Financial Reporting is valid for a period of one year only. We believe our current report continues to conform to the Popular Annual Financial Reporting requirements, and we are submitting it to GFOA to determine its eligibility for another Certificate of Achievement for the fiscal year ended June 30, 2013.

The 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 3rd year that the City has received this distinguished award. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

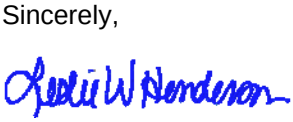
A Distinguished Budget Presentation Award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

Acknowledgements

The preparation of this report on a timely basis could not have been accomplished without the dedicated services and hard work of a highly qualified staff in the Finance Department. Each member of the department has a sincere appreciation for the contributions made in the preparation of this report and acknowledges the efforts of other departments who provided information that helped to make the report far more than a presentation of financial statements.

Finally, we acknowledge the Mayor and City Council for their unfailing support, leadership, and professional conservative financial management.

Sincerely,



Leslie W. Henderson
Finance Director

Government Finance Officers Association

Certificate of Achievement for Excellence in Financial Reporting

Presented to

City of Winder

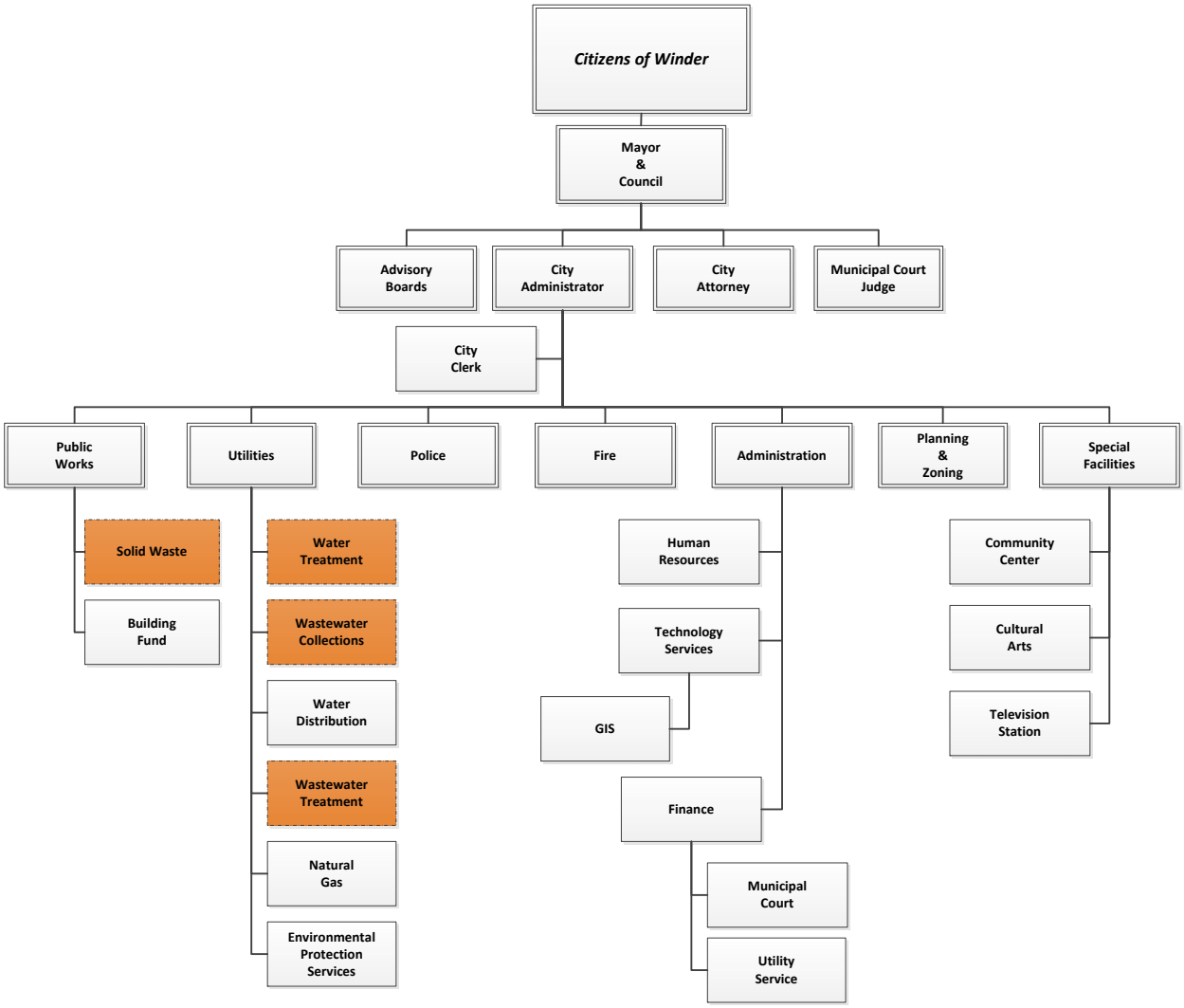
Georgia

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

June 30, 2012

Executive Director/CEO

Organization Chart



Note: Contractors shown in orange

City Officials and Administrative Personnel

PRINCIPAL OFFICIALS

ELECTED OFFICIALS

Mayor



David Maynard

City Council



Sonny Morris, Mayor Pro-Tem
Ward 1



Alfonza Brown
Ward 2



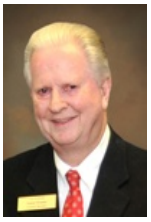
J. Ridley Parrish
Ward 3



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

MAILING ADDRESS

25 East Midland Avenue, P.O. Box 566, Winder, Georgia 30680
www.cityofwinder.com


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CITY OF WINDER, GEORGIA

COMPREHENSIVE ANNUAL FINANCIAL REPORT

For the Fiscal Year Ended

June 30, 2013

Financial Section

Independent Auditor's Report

Management's Discussion and Analysis

Basic Financial Statements

Notes to the Financial Statements

CLIFTON, LIPFORD, HARDISON & PARKER, LLC

J. Russell Lipford, Jr., CPA
Mark O. Hardison, CPA
Terry I. Parker, CPA
Christopher S. Edwards, CPA
Lynn S. Hudson, CPA
Kevin E. Lipford, CPA

Member of
American Institute of
Certified Public Accountants
Truman W. Clifton (1902-1989)

INDEPENDENT AUDITOR'S REPORT

Honorable Mayor and Members of City Council
City of Winder, Georgia

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of Winder, Georgia as of and for the year ended June 30, 2013, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

1503 Bass Road
P.O. Box 6315 Macon, Georgia 31208-6315
Phone 478-742-3313 ▪ Fax 478-742-0316

www.clhp.com

468 South Houston Lake Road
Warner Robins, Georgia 31088
Phone 478-953-0125 ▪ Fax 478-953-0983

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of Winder, Georgia as of June 30, 2013, and the respective changes in financial position and, where applicable, cash flows, and the budgetary comparison for the General Fund thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Matter of Emphasis

As discussed in notes to the financial statements, in 2013, the City adopted new accounting guidance, GASB Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources and Net Position* and GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities*. Our opinion is not modified with respect to this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison on pages 15 through 26 and pages 74 through 76 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Winder, Georgia's basic financial statements. The introductory section, combining and individual nonmajor fund financial statements and schedules, budgetary comparison schedules, the schedules of projects constructed with special sales tax proceeds and statistical section, are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements and schedules, budgetary comparison schedules, the schedules of projects constructed with special sales tax proceeds are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in

accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements and schedules, the budgetary comparison schedules, the schedules of projects constructed with special sales tax proceeds are fairly stated in all material respects, in relation to the basic financial statements taken as a whole.

The introductory section and statistical tables have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 13, 2013, on our consideration of the City of Winder, Georgia's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City of Winder, Georgia's internal control over financial reporting and compliance.

Cliftt. Light. Hartwell

Macon, Georgia
December 13, 2013

Management's Discussion and Analysis

This discussion and analysis presents the highlights of financial activities and financial position for the City of Winder (City). The analysis focuses on significant financial issues, major financial activities and resulting changes in financial position, budget changes and variances from the budget, and specific issues related to funds and the economic factors affecting the City. Management's Discussion and Analysis (MD&A) focuses on current year activities and resulting changes. Please read it in conjunction with the Transmittal Letter and the City's financial statements.

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 City's cash and cash equivalents at the end of FY 2013 was $12.4 million, an increase of $1.2 million from FY 2012.

The primary government's total net position increased by $1.3 million during FY 2013. Government-wide revenues increased by $1.6 million and expenses increased by $.5 million from the prior year. Natural Gas sales and expenses were up from FY 2012 due to a cooler, longer winter. Water revenues were up, however, license and permits and interest revenues decreased. Sales tax revenues increased along with water and gas tap fee revenues. The City's salaries and wages increased by $61,000, and pension and health insurance increased by a combined amount of $42,000.

At of the close of the current fiscal year, the primary government's governmental funds reported combined ending fund balances of $3.3 million an increase of $1 million from the prior year. This increase is, in part, attributable to additional SPLOST (Special Purpose Local Option Sales Tax) and LOST proceeds and transfers in FY 2013.

At the end of the current fiscal year, unassigned fund balance for the General Fund was at a slight deficit due to $2.3 million being classified as "non-spendable". The "non-spendable" fund balance consists of advances to the Environmental Protection Fund and the Buildings Fund. These amounts are anticipated to be paid back to the General Fund in the future.

Enterprise (business-type) fund unrestricted net position for the FY 2013 was $12.4 million, or 68.6% of total enterprise fund expenses.

The City pays 80% of health insurance for the City of Winder's fulltime employees. In FY 2013, the health insurance premiums paid by the City were $1.5 million which was a slight decrease from FY 2012.

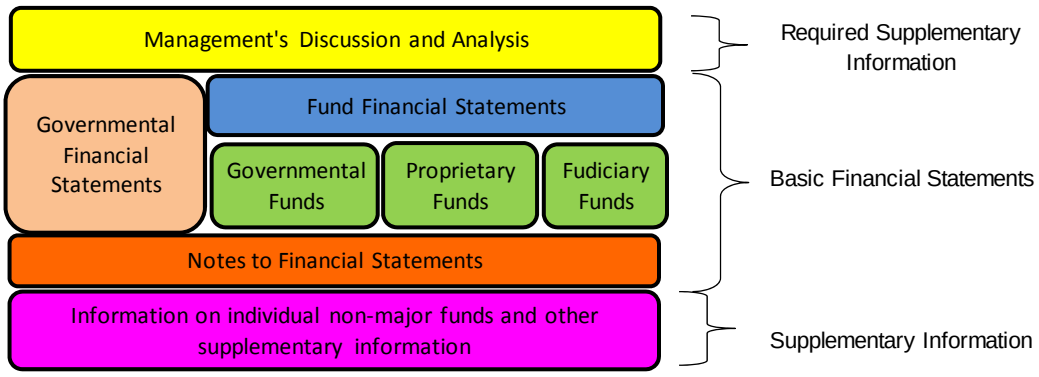
The City completed $3.5 million in infrastructure work in FY 2013. This includes street projects, water, sewer and gas line rehabilitation and extensions.

The City continues its quest to provide more green space by purchasing 83 East Candler Street which will formally be called the Hal Jackson Park. It will be an extension of the Jug Tavern Park which will provide additional space for the Jug Tavern Festival & BBQ Cook-off, Summer Funfest, and other future events.

During FY 2013, the City relocated City Hall to 25 East Midland Avenue after renovating the first floor to accommodate the Winder Police Department, and moving the administrative staff to the second floor.

Report Layout

The following illustration is provided as a guide for the financial statements:



The City's Comprehensive Annual Financial Report (CAFR) consists of several sections. Taken together they provide a comprehensive financial look at the City. The components of the report include the following:

- **Independent Auditor's Report.**
- **Management's Discussion and Analysis.** This section of the report provides financial highlights, overview and economic factors affecting the City.
- **Basic Financial Statements.** Includes a Statement of Net Position, a Statement of Activities, fund financial statements and the notes to the financial statements. Statements of Net Position and Activities focus on a government-wide presentation using the accrual basis of accounting. They are designed to be more corporate-like in that all activities are consolidated in total for the City.
  - The *Statement of Net Position* focuses on resources available for future operations. In simple terms, this statement presents a snapshot view of the assets the City owns, the liabilities it owes and the net difference. The net difference is further separated into amounts net investment in capital assets, restricted for specific purposes and unrestricted amounts.
  - The *Statement of Activities* focuses on gross and net costs of City programs and the extent to which such programs rely upon general tax and other revenues. This statement summarizes and simplifies the user's analysis to determine the extent to which programs are self-supporting and/or subsidized by general revenues.
  - *Fund Financial Statements* focus separately on the major governmental fund and proprietary funds. Governmental fund statements follow the more traditional presentation of financial statements. The City's major governmental fund is presented in its own column and the seven remaining funds are combined into a column titled "Nonmajor Governmental Funds." Statements for the City's proprietary funds follow the governmental funds and include net position, revenues, expenses and changes in net position, and cash flows. There are two major enterprise funds (Water and Sewer Fund and Gas Fund) and four nonmajor enterprise funds which are combined into a column titled "Nonmajor Enterprise Funds".
  - The City has three internal service funds to account for the cost of administration of the solid waste, gas and water utility operations, fleet maintenance and City buildings. Costs of the internal service funds are charged to the applicable funds. The combined internal service funds' net position, revenues, expenses, and changes in net position are presented in a single column in the proprietary fund statements.
  - *Fiduciary funds*. Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial

statement because the resources of those funds are not available to support the City's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds.

- The *Notes to the Basic Financial Statements* provide additional disclosures required by governmental accounting standards and provide information to assist the reader in understanding the City's financial condition.

- **Required Supplementary Information.** Presents the General Fund's budget to actual comparison schedule and the notes to the required supplementary information. The General Fund is the City's only major governmental fund.

- **Other Supplementary Information.** Readers desiring additional information on nonmajor funds can find it in the Combining Statements of Nonmajor Funds and/or the Supplementary Information-Budgetary Comparison sections of this report. Components within this section include:

  - Nonmajor Governmental Funds Statements. Major funds are included within the Basic Financial Statements, whereas nonmajor funds are presented here. These statements include combining balance sheets and statements of revenues, expenditures and changes in fund balances.

  - Budgetary comparison information for nonmajor governmental funds, excluding the Capital Project Funds, and schedules of General Fund revenues and expenditures are presented here.

  - Agency Funds Changes in Assets and Liabilities represents the activities of the City of Winder's Municipal Court and Downtown Improvement Funds.

  - Nonmajor Proprietary Funds Statements. The City has seven nonmajor proprietary funds, four of which are enterprise funds and are presented in the combining statements of net position, revenues, expenses, and changes in net position, and cash flows.

  - Internal Service Funds Statements. The City has three internal service funds that are presented in the combining statements of net position, revenues, expenses, and changes in net position, and cash flows.

  - Special Purpose Local Option Sales Tax reports complete the Financial Section of this report.

- **Statistical Section.** Trend information and statistics.

- **Report by Independent Certified Public Accountant.** Supplemental communication on the City's compliance, internal controls, and other matters.

Government-Wide Financial Analysis

The government-wide statements report information about the City of Winder as a whole using accounting methods similar to those used by private sector companies. Net position may serve over time as a useful indicator of the City's financial position. In the case of the City of Winder, assets exceeded liabilities by $78.7 million at the close of fiscal year 2013.

The component of net position, which may be used to meet the City's ongoing obligations to its citizens and creditors, is unrestricted in the amount of $13.7 million or 17.4%. Another component of the City's net position is net investment in capital assets (e.g. land, buildings, infrastructure, machinery and equipment); less any related debt used to acquire those assets that is still outstanding, which comprises $61.7 million or 78.4%. The City uses these capital assets to provide services to its citizens, and consequently these assets are not available for future spending. Although the City's net investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the City's net position, $3.3 million or 4.2% represents resources that are subject to external restrictions on how they may be used and debt service.

Statement of Net Position at June 30, 2013 and 2012

Net Position at Year-End

(in millions of dollars)

	Governmental Activities		Business-Type Activities		Total Government	
	2013	2012	2013	2012	2013	2012
Cash and Investments	$ 1.2	$ 0.3	$ 11.2	$ 10.9	$ 12.4	$ 11.2
Current Assets	1.9	1.9	1.7	1.6	3.6	3.5
Other Non-Current Assets	-	-	3.1	3.8	3.1	3.8
Capital Assets	11.7	11.5	74.2	75.1	85.9	86.6
Total Assets	14.8	13.7	90.2	91.4	105.0	105.1
Deferred Outflow of Resources						
Deferred Charge on Refunding of Bonds	-	-	0.3	-	0.3	-
Current Liabilities	0.7	0.5	1.0	1.0	1.7	1.5
Other Liabilities	0.3	0.2	2.2	1.8	2.5	2.0
Long-Term Debt Outstanding	0.3	0.7	22.1	23.0	22.4	23.7
Total Liabilities	1.3	1.4	25.3	25.8	26.6	27.2
Net Position:						
Net Investment in Capital Assets	11.4	10.7	50.3	50.8	61.7	61.5
Restricted	0.8	0.3	2.5	2.2	3.3	2.5
Unrestricted	1.3	1.2	12.4	12.6	13.7	13.8
Total Net Position	$ 13.5	$ 12.2	$ 65.2	$ 65.6	$ 78.7	$ 77.8

At the end of the current fiscal year, the City is able to report positive balances in all three categories of net position.

Statement of Activities for the Fiscal Year Ended June 30, 2013 and 2012

Governmental and Proprietary Activities
For Fiscal Year Ending June 30, 2013 & 2012
(in millions of dollars)

	Governmental Activities		Business-Type Activities		Total Government	
	2013	2012	2013	2012	2013	2012
Revenues						
Program Revenue						
Charges for Services	$ 1.0	$ 1.1	$ 23.8	$ 22.3	$ 24.8	$ 23.4
Grants and Contributions	0.9	0.7	-	-	0.9	0.7
General Revenues						
Taxes	4.8	4.6	-	-	4.8	4.6
Other	0.2	0.3	0.1	0.2	0.3	0.5
Total Revenues	6.9	6.7	23.9	22.5	30.8	29.2
Expenses						
Governmental Activities						
General Government	0.3	0.3	-	-	0.3	0.3
Judicial	0.3	0.2	-	-	0.3	0.2
Public Safety	6.9	6.3	-	-	6.9	6.3
Public Works	2.7	3.0	-	-	2.7	3.0
Recreation	0.1	0.2	-	-	0.1	0.2
Housing and Development	0.1	-	-	-	0.1	-
Business-Type Activities	-	-	19.1	19.0	19.1	19.0
Total Expenses	10.4	10.0	19.1	19.0	29.5	29.0
Excess (Deficiencies) Before Transfers & Special Items	**(3.5)**	**(3.3)**	**4.8**	**3.5**	**1.3**	**0.2**
Special Item	-	(0.5)	-	-	-	(0.5)
Transfers	4.7	4.0	(4.7)	(4.0)	-	-
Change in Net Position	**1.2**	**0.2**	**0.1**	**(0.5)**	**1.3**	**(0.3)**
Beginning Net Position - Restateds	12.3	12.1	65.1	66.1	77.4	78.2
Ending Net Position	**$ 13.5**	**$ 12.3**	**$ 65.2**	**$ 65.6**	**$ 78.7**	**$ 77.9**

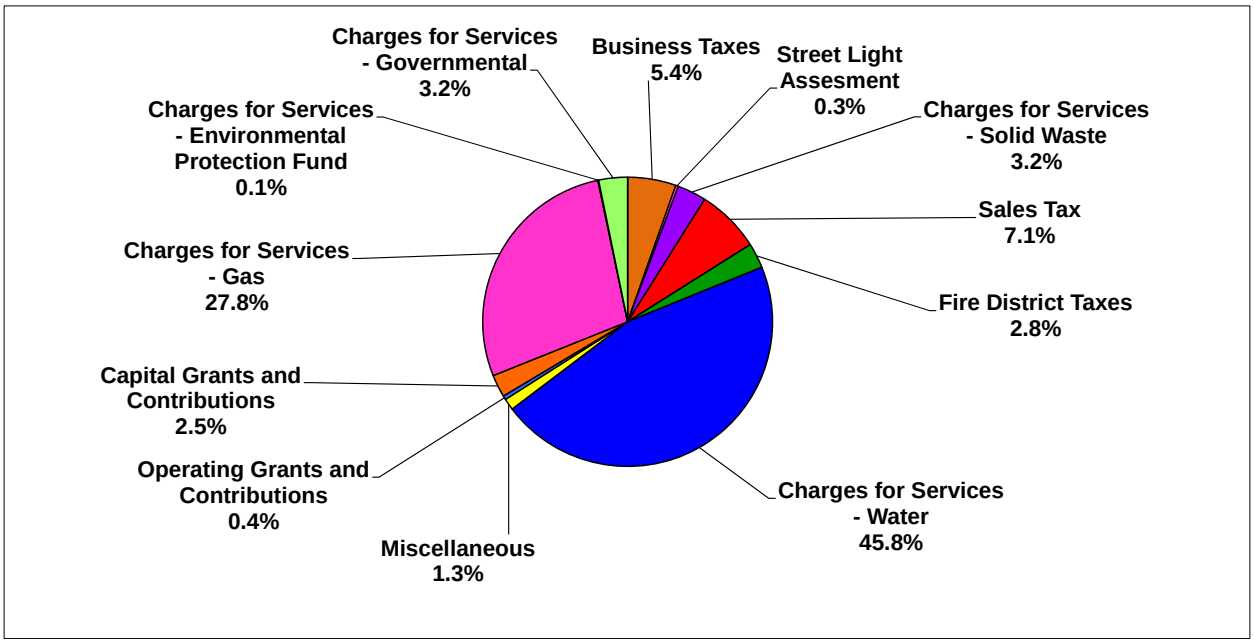
Governmental Activities

Governmental activities increased the City of Winder's net position by $1.2 million. The City's transfers into governmental funds from proprietary funds increased by $.7 million from FY 2012 due to the advances to other funds. A comparison of the prior year income and expenses before transfers to the FY 2013 income and expenses before transfers reveals a slight increase in the net loss. The City's fines and forfeitures increased by $55,000, SPLOST increased by $248,000, LOST increased by $153,000, and insurance premium taxes increased by $41,000. There was an increase in small equipment and supplies expenses of over $100,000 as compared to prior year. This increase was due to additional purchases for small furniture and technology equipment required to move into the new City Hall during FY 2013. Professional expenses increased because the City contracted with Barrow County to handle the City's E911 and dispatching services. Personnel expenses remained approximately the same as FY 2012. The City is still behind pre-recession income in occupational tax revenues, building permit revenues, and interest revenues.

Business-type Activities

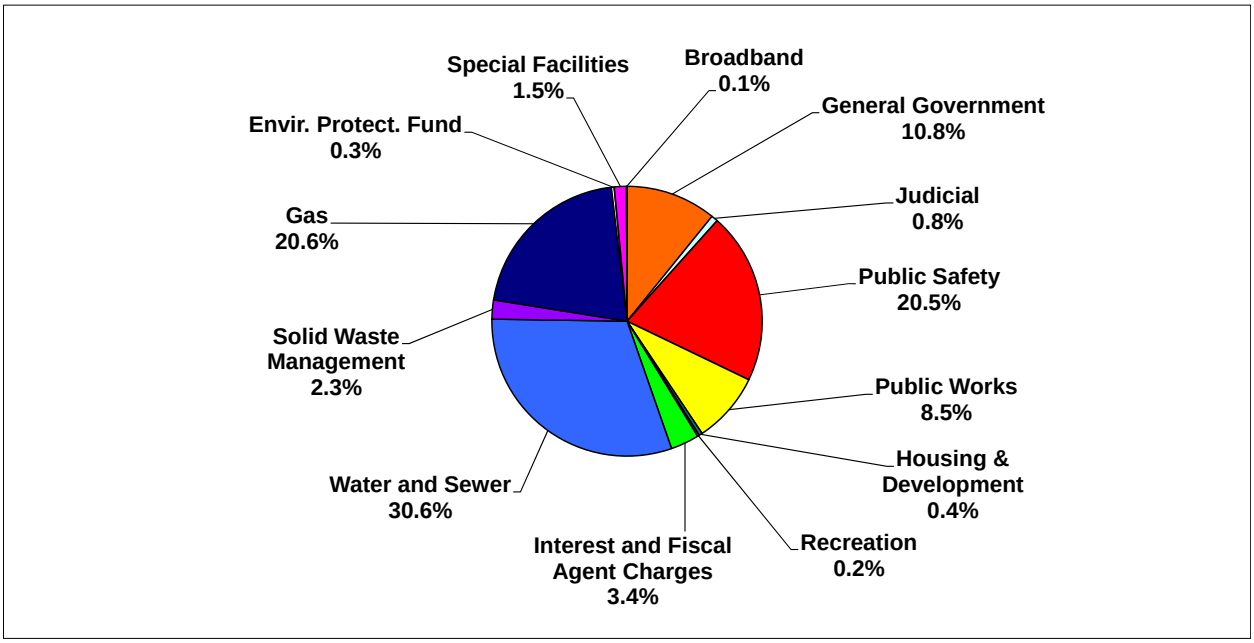
Business-type activities increased the City of Winder's net position by approximately $.1 million. The Water Fund revenues increased by $.3 million, of which was primarily from an increase in water and sewer taps. Water expenses remained relatively stable. Gas revenues were up significantly along with 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.

REVENUES BY SOURCE – GOVERNMENT-WIDE ACTIVITY



Note: Graph may not equal 100% due to rounding

EXPENSES BY FUNCTION – GOVERNMENT-WIDE ACTIVITY



Note: Graph may not equal 100% due to rounding

Financial Analysis of the Government's Funds

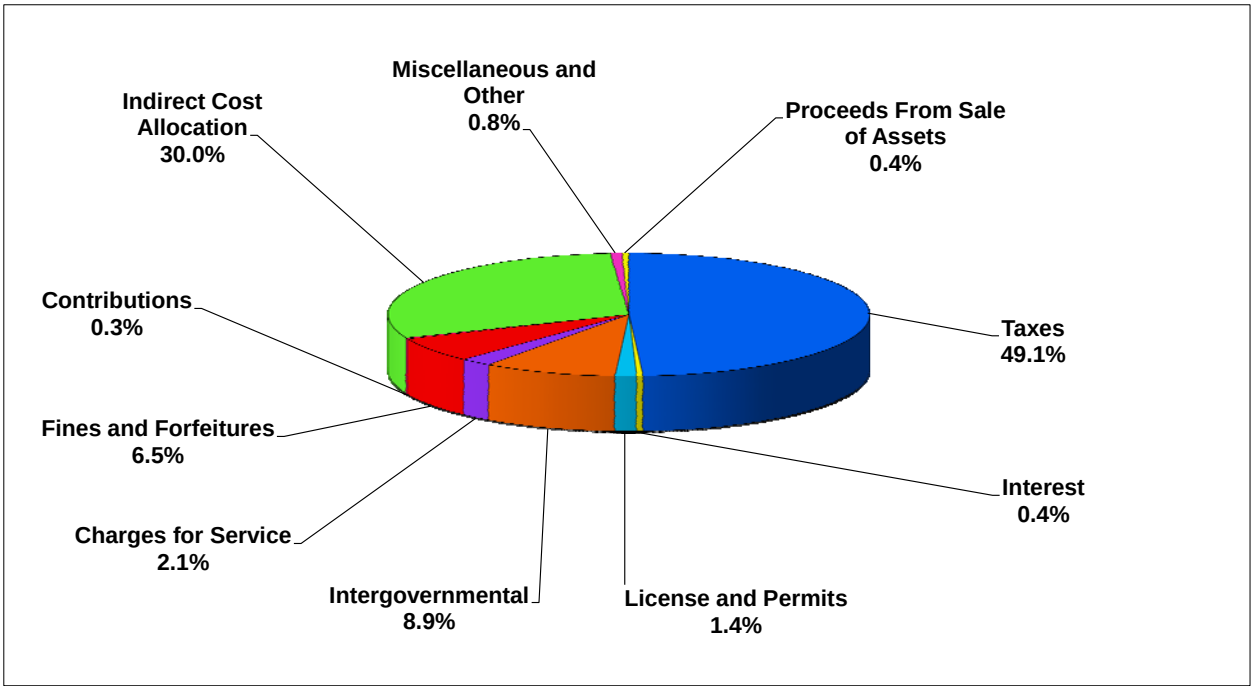
As noted earlier, the City of Winder employs fund accounting to ensure and demonstrate compliance with finance-related legal requirements and financial reporting requirements.

Governmental Funds The focus of the City of Winder's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in evaluating a government's near-term financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of a fiscal year.

As of the end of FY 2013, the City's governmental funds reported combined ending fund balances of $3.3 million an increase of $1 million. The City reported a deficit in unassigned fund balance. The deficit is attributable to the General Fund loaning money, through an advance, to the Environmental Protection Fund and the Buildings Fund. The City believes that those funds will repay the General Fund with in the next 10 years. The remainder of fund balance is restricted or committed to indicate that it is not available for new spending because it has already been obligated for other restricted purposes.

As in previous years, the City of Winder levied no property tax to finance current operations. Therefore, the City's General Fund relied on transfers from the proprietary funds (or business-type activities) to supplement the governmental activities of the City, such as public safety and public works. The transfers from the combined public utility enterprise funds were $4.7 million.

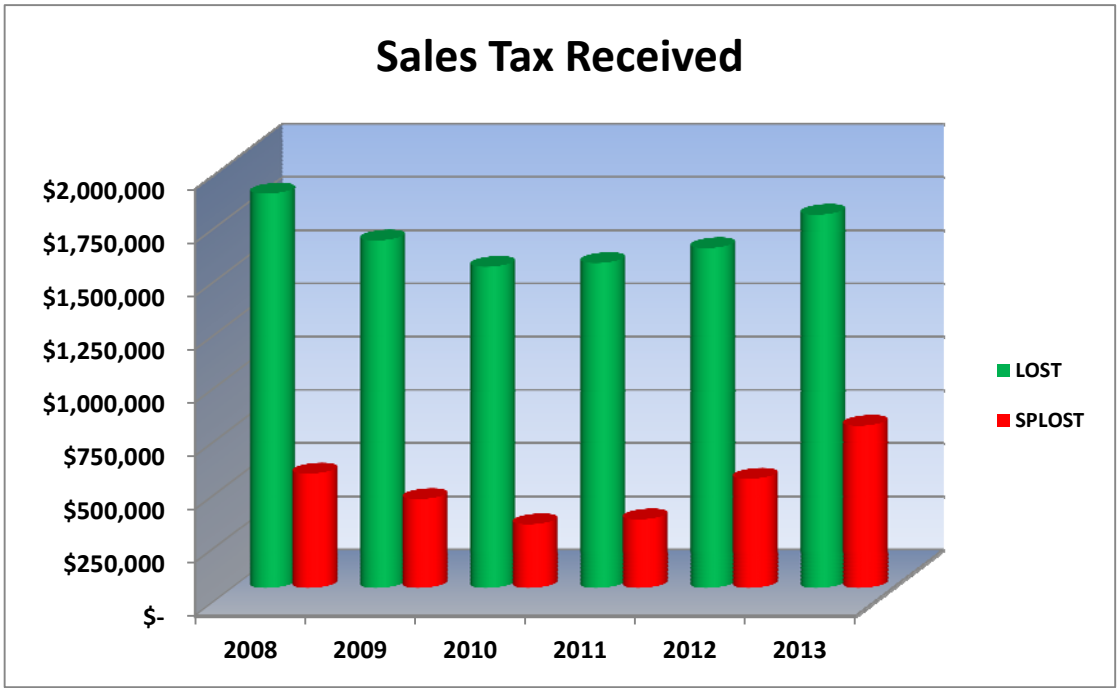
REVENUES BY SOURCE-GOVERNMENTAL FUNDS



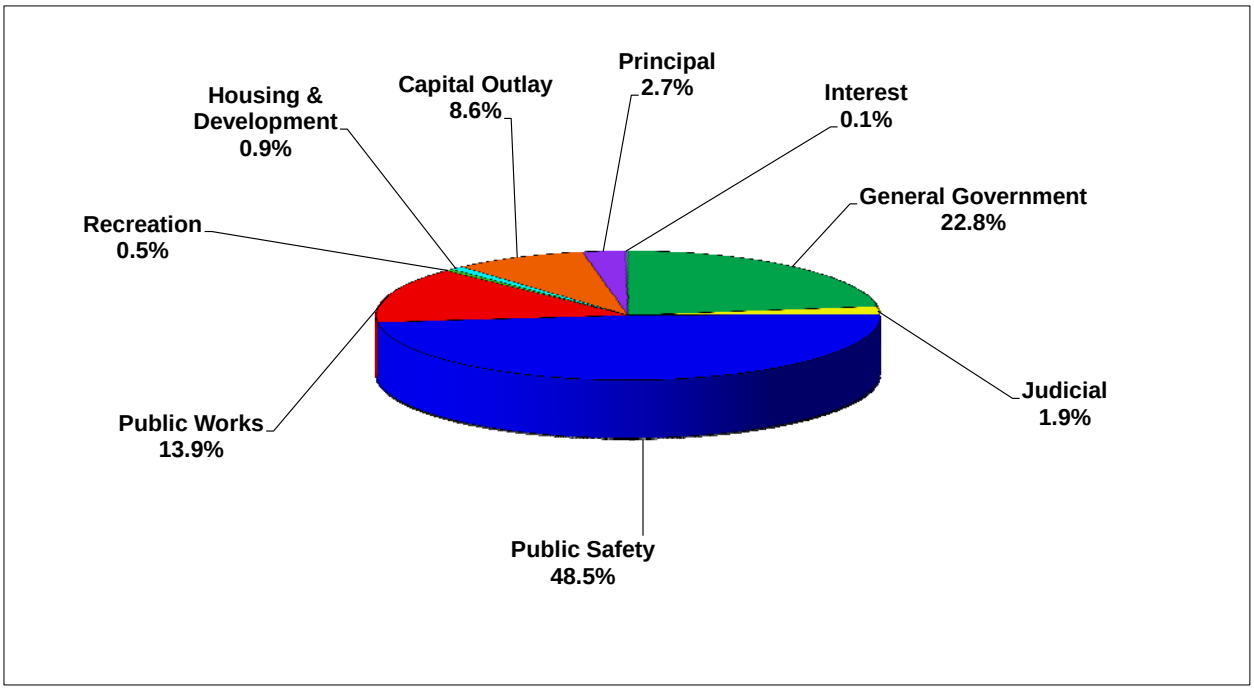
Note: Graph may not equal 100% due to rounding

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.

Shown here is a graph of sales tax revenues received in the past 6 years:



EXPENDITURES BY FUNCTION-GOVERNMENTAL FUNDS



Note: Graph may not equal 100% due to rounding

Expenditures in the governmental funds were $13.5 million, a $1.2 million increase from the prior year. The City recognized $1.2 million for capital outlay expenditures. Operating expenditures of the City governmental funds were $11.9 million, $600,000 more than prior year. This increase was mainly due to Indirect cost allocation, additional professional expenses in the police department for E911 services, and additional expenses in small furniture and equipment.

Proprietary Funds The City's proprietary funds provide the same type of information found in the government-wide financial statements, however in more detail. Overall revenues were up by $1.4 million, of which included gas revenues that were up by $1.1 million due to more consumption required by the customers. Gas, water and sewer taps increased by $368,000. Total expenses of the proprietary funds remained approximately the same excluding the cost of natural gas for resale.

Budgetary Highlights

The City Council approves all budget amendments prior to finalizing the audit. Budget variances are reviewed with the Mayor and Council on a monthly basis. Below are the significant budget amendments in FY 2013:

- Adjust the budgeted allocation of the Human Resources department. The City expenses all retirement and workers compensation to this department then allocates it out to the rest of the City based on number of employees. The allocations were adjusted to cover the actual allocation at the end of the year.
- The City purchased a vehicle and equipment out of the Confiscated Asset Fund. Police department budget was reduced and Confiscated Asset fund budget increased.
- The City increased the budget for DDA contributions to cover the cost to stabilize a building in downtown.

General Fund expenditures were $1.3 million less than budgeted. Personnel costs were over budget by $365,000, professional and technical expenses were under budget by $27,000, as well as supplies expenditures, which were $362,000 under budget. Purchased property expenditures were slightly under budget. Some capital outlay projects were put on hold because the funding sources were not available.

General Fund revenues were $410,000 less than budgeted. Fines and forfeitures came in $37,000 over budget. Combined taxes were $14,000 under budget primarily due to property values declining. Indirect cost revenue $489,000 under budget. Investment earnings were under budget, however, contributions and miscellaneous income were over budget by $55,000.

Capital Assets and Debt Administration

Capital Assets

As of June 30, 2013, the City has invested $85.9 million (net of depreciation) in capital assets reflected in the following table.

Capital Assets At Year-End

(Net of Depreciation)

(in millions of dollars)

	Governmental Activities		Business-Type Activities		Totals	
	2013	2012	2013	2012	2013	2012
Land	$ 1.1	$ 1.1	$ 5.6	$ 5.5	$ 6.7	$ 6.6
Buildings & Improvements	1.5	1.6	3.6	3.7	5.1	5.3
Plant & System	-	-	63.9	63.9	63.9	63.9
Infrastructure	6.3	6.0	-	-	6.3	6.0
Furniture & Equipment	0.8	0.8	0.5	0.5	1.2	1.3
Vehicles	0.5	0.8	0.0	0.2	0.6	1.0
Work In Progress	1.4	1.2	0.5	1.3	2.0	2.5
	$ 11.7	$ 11.5	$ 74.1	$ 75.1	$ 85.9	$ 86.6

The following table reconciles the change in capital assets.

Change In Capital Assets

(in millions of dollars)

	Governmental Activities	Business-Type Activities	Totals
Beginning Balance	$ 11.5	$ 75.1	$ 86.6
Additions	1.6	2.4	4.0
Reductions	-	-	-
Depreciation	(1.4)	(3.3)	(4.7)
Ending Balance	$ 11.7	$ 74.2	$ 85.9

Capital asset additions to governmental activities amounted to over $1.6 million, which included three new vehicles for the Police Department, a utility vehicle for the street department, IT equipment, and various storm water and street improvements throughout the City. The City, in conjunction with the Georgia Department of Transportation, completed the Highway 211 improvements from Horton Street to McNeal Road. Depreciation decreased total capital assets by $1.4 million.

Business-type additions to capital assets amounted to $2.4 million. The Water Fund's capital assets increased by $2.1 million. This amount included water and sewer line improvements, including the completion of the Embassy Walk sewer line project. The Water Fund also began the installation of the infrastructure to support the Sensus Fixed Network, which is an automated meter reading system. The Gas Fund added additional gas lines to the gas system. The Environmental Protection Fund completed a storm water project on East Athens Street. The Special Facilities Fund purchased property to extend the Jug Tavern Park and provide more greens space to the citizens.

Depreciation decreased business-type capital assets by $3.3 million.

Note 6 to the financial statements include more detailed information on capital asset activities.

Debt Outstanding

As of year-end, the City had $24.3 million in debt outstanding compared to $25.2 million last year. This included $2.2 million due within one year. The following table presents a comparison of debts outstanding:

Debt Outstanding At Year End

(in millions of dollars)

	Totals	
	2013	2012
Governmental:		
Capital Leases	$ 0.3	$ 0.7
Compensated Absences	0.1	0.1
Sub-total	0.4	0.8
Business-type:		
Capital Leases	$ -	$ 0.2
Notes	1.4	0.6
Water and Sewer Bonds	22.5	23.6
Sub-total	23.9	24.4
Total	$ 24.3	$ 25.2

In June 2013, the City closed on a GEFA loan for $1.2 million with an annual interest rate of 2.44% for a term of ten years. The proceeds of this loan were used to complete the Embassy Walk Gravity Sewer project. On April 2, 2013, the City entered into a note payable with David Jackson to purchase a parcel of vacant land on Athens Street. The lot will be used for carnivals, festivals and other events for the City of Winder. The total cost was $75,000. The terms of the note are $25,000 down and 0% interest on the remaining $50,000 for a term of two years.

The city paid off one GEFA note early in the amount of $413,000, along with principal payments throughout the year which decreased existing debt.

Note 8 to the financial statements includes more detailed information on long-term debt activities.

Economic Factors

Funding for the operations of the City comes primarily from: sales taxes, fines and forfeitures, licensing and permitting activities, and utility profits. As the general economy is fluctuating, the City remains focused on reducing operational costs through increasing the effectiveness and efficiency of the City's operations and administration. The City remains quality driven, committed to providing excellent service in a cost-effective and efficient manner guided by and aligned with our core values.

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The 2014 budget was developed and adopted to reflect conservative revenue figures, and the following indicators were taken into account:

- The City of Winder increased its Street Light Assessment from $15 to $50; however, there were no other budgeted rate increases. The City's FY 2013-2014 operating budget increased by $1.1 million, or 3.95%, over the FY 2012-2013 operating budget; and increased by $146,700, or 0.50%, over the FY 2011-2012 operating budget.

- The City budgeted to fund the Winder Library with $100,000 as it has for the past 5 years including the current fiscal year.
- In FY 2014, the Winder Downtown Development Authority will be responsible for its budgeting and bookkeeping which has previously been handled by City of Winder staff. The City budgeted to fund the DDA with $77,000 during FY 2013-2014.

- The City plans to issue a Request for Proposal (RFP) for the following:
    - Water Treatment, Sewer Treatment, & Sewer Collections System O&M
    - Annual Maintenance for HVAC Services
    - Pest Control
    - Janitorial Services

- The City continues to reorganize to enable the most services for the money. In the FY 2013-2014 budget the overall number of Full Time Equivalents (FTE's) decreased by 8.42

- The fleet maintenance for city-owned vehicles will be outsourced at the beginning of FY 2014. An RFP for the services previously handled by the City's Fleet Maintenance Department will be awarded at the end of FY 2013.

- The Winder Fire Department will be expanding and renovating the unoccupied portion of the John O. Mobley Public Safety Building for the future growth of the department.

- The City of Winder's Streetscape program began during FY 2013 with funding from the Georgia Department of Transportation's (GDOT) traffic enhancement grant. In FY 2010, the City was awarded a $500,000 grant for this streetscape project which consists of enhancements for Broad Street from the Post Office to the Train Depot. During FY 2011, the City was awarded another $500,000 from the GDOT for this project. This project will be, by far, the biggest investment in the downtown area's history. Prior to beginning the Streetscape Project, the City relocated the water lines, sewer lines, and gas lines from Broad Street.

- The City of Winder will continue to work with the Department of Community Affairs (DCA) to help the City launch a locally based plan to meet the housing needs for the City through the Georgia Initiative for Community Housing (GICH).

- The City has also negotiated an agreement with Barrow County to handle the City's E911 and dispatching services that has always been handled within the Winder Police Department. This consolidation of services will ultimately reduce the cost of these services for the citizens of Winder; however, during the first three years, the City has agreed to pay the County.

- Capital purchases will only be acquired with proceeds from debt or revenues that exceed expenditures/expenses.

The goal of the City is to maintain and improve the City's quality of services while preserving the City's financial position without putting unjust financial burdens on our citizens.

Financial Contact

The City's financial statements are designed to present users (citizens, taxpayers, customers, investors, and creditors) with a general overview of the City's finances and to demonstrate the City's accountability. If you have questions about this report or need additional financial information, please send your requests to:

Finance Director
City of Winder
P O Box 566
25 East Midland Avenue
Winder, Georgia 30680
770-867-3106.



CITY OF WINDER, GEORGIA

COMPREHENSIVE ANNUAL FINANCIAL REPORT

For the Fiscal Year Ended

June 30, 2013

Basic Financial Statements


WINDER, GEORGIA
EST. 1893
"CITY OF OPPORTUNITY"

City of Winder, Georgia
Statement of Net Position
June 30, 2013

	Primary Government			Component Unit
	Governmental Activities	Business Type Activities	Total	Downtown Development Authority
Assets				
Cash and Cash Equivalents	$ 1,095,578	$ 8,202,187	$ 9,297,765	$ 306
Taxes Receivable - Net	88,517	-	88,517	-
Accounts Receivable	46,057	2,482,629	2,528,686	-
Intergovernmental Receivable	285,892	3,144,297	3,430,189	-
Internal Balances	1,368,702	(1,368,702)	-	-
Supply Inventory	-	504,570	504,570	-
Prepaid Items	141,200	111,916	253,116	-
Restricted Assets				
Cash - Bond Sinking Accounts	-	2,553,274	2,553,274	-
Restricted Cash	46,961	438,225	485,186	-
Capital Assets				
Non-Depreciable	2,558,798	6,140,356	8,699,154	571,609
Depreciable, Net	9,150,785	68,005,414	77,156,199	243,899
Total Assets	**14,782,490**	**90,214,166**	**104,996,656**	**815,814**
Deferred Outflow of Resources				
Deferred Charge on Refunding of Bonds	-	289,449	289,449	-
Total Deferred Outflow of Resources	**-**	**289,449**	**289,449**	**-**
Liabilities				
Accounts Payable and Accrued Liabilities	678,887	939,317	1,618,204	4,524
Unearned Revenue	130,363	-	130,363	-
Liabilities Payable From Restricted Assets:				
Accounts Payable and Accrued Liabilities	-	64,497	64,497	-
Revenues Bonds Payable - Net, Cur Portion	-	1,791,949	1,791,949	-
Customer Deposits	-	438,225	438,225	-
Noncurrent Liabilities:				
Other Post-Employment Benefits Liability	162,695	57,406	220,101	-
Leases, Notes and Bonds Payable				
Due Within One Year	84,349	201,361	285,710	-
Due in More Than One Year	271,001	21,815,172	22,086,173	-
Total Liabilities	**1,327,295**	**25,307,927**	**26,635,222**	**4,524**
Net Position				
Net Investment in Capital Assets	11,401,194	50,322,791	61,723,985	815,508
Restricted For				
Public Safety	57,521	-	57,521	-
Debt Service	-	2,488,777	2,488,777	-
Capital Projects	739,499	-	739,499	-
Unrestricted	1,256,981	12,384,120	13,641,101	(4,218)
Total Net Position	**$ 13,455,195**	**$65,195,688**	**$ 78,650,883**	**$ 811,290**

The accompanying Notes to the Financial Statements are an integral part of this statement.

City of Winder, Georgia
Statement of Activities
For the Fiscal Year Ended June 30, 2013

Function/Program	Expenses	Indirect Costs	Charges For Services
Governmental Activities			
General Government	$ 3,196,618	$ (2,915,886)	$ 214,095
Judicial	228,261	33,321	-
Public Safety	6,060,515	840,075	703,363
Public Works	2,506,937	236,960	40,045
Recreation	69,067	-	33,372
Housing & Development	116,647	934	-
Interest and Fiscal Agent Charges	19,246	-	-
Total Governmental Activities	12,197,291	(1,804,596)	990,875
Business Type Activities			
Water and Sewer	10,007,215	953,953	14,119,054
Gas	6,090,699	787,061	8,554,798
Solid Waste Management	671,732	9,629	997,490
Environmental Protection Fund	96,457	12,347	24,828
Special Facilities	430,213	41,606	75,527
Broadband	17,253	-	-
Total Business Type Activities	17,313,569	1,804,596	23,771,697
Total Primary Government	$ 29,510,860	$ -	$ 24,762,572
Component Unit			
Downtown Development Authority	$ 76,715	$ -	$ -
Total Component Unit	$ 76,715	$ -	$ -

The accompanying Notes to the Financial Statements are an integral part of this statement.

Program Revenues		Net (Expenses) Revenues And Changes In Net Position			Component Unit
		Primary Government			
Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business Type Activities	Total	Downtown Development Authority
$ -	$ -	$ (66,637)	$ -	$ (66,637)	
-	-	(261,582)	-	(261,582)	
132,574	-	(6,064,653)	-	(6,064,653)	
-	776,415	(1,927,437)	-	(1,927,437)	
1,450	-	(34,245)	-	(34,245)	
-	-	(117,581)	-	(117,581)	
-	-	(19,246)	-	(19,246)	
134,024	776,415	(8,491,381)	-	(8,491,381)	
-	-	-	3,157,886	3,157,886	
-	-	-	1,677,038	1,677,038	
-	-	-	316,129	316,129	
-	-	-	(83,976)	(83,976)	
-	-	-	(396,292)	(396,292)	
-	-	-	(17,253)	(17,253)	
-	-	-	4,653,532	4,653,532	
$ 134,024	$ 776,415	(8,491,381)	4,653,532	(3,837,849)	
$ 90,000	$ -				$ 13,285
$ 90,000	$ -				$ 13,285
General Revenues:					
Taxes					
General Sales Taxes		1,751,593	-	1,751,593	-
Selective Sales Taxes		438,975	-	438,975	-
Business Taxes		1,660,826	-	1,660,826	-
Fire District Taxes		866,308	-	866,308	-
Street Light Assessment		91,977	-	91,977	-
Other Taxes		15,368	-	15,368	-
Interest Earnings		42,158	148,299	190,457	-
Gain on Sale of Assets		37,035	-	37,035	-
Miscellaneous		77,147	-	77,147	4,636
Transfers		4,720,000	(4,720,000)	-	-
Total General Revenues and Transfers and Special Items		9,701,387	(4,571,701)	5,129,686	4,636
Change in Net Position		1,210,006	81,831	1,291,837	17,921
Net Position - Beginning as Restated		12,245,189	65,113,857	77,359,046	793,369
Ending Net Position		$ 13,455,195	$ 65,195,688	$ 78,650,883	$ 811,290

City of Winder, Georgia
Governmental Funds
Balance Sheet
June 30, 2013

Assets	General Fund	Other Governmental Funds	Total Governmental Funds
Cash and Cash Equivalents	$ 119,674	$ 975,422	$ 1,095,096
Restricted Cash	46,961	-	46,961
Due From Other Funds	-	36,659	36,659
Taxes Receivable - Net	82,920	5,597	88,517
Accounts Receivable	46,057	-	46,057
Intergovernmental Receivable	175,467	110,425	285,892
Prepaid Items	129,979	11,221	141,200
Advances To Other Funds	2,253,846	-	2,253,846
Total Assets	**$ 2,854,904**	**$ 1,139,324**	**$ 3,994,228**
Liabilities			
Accounts Payable and Accrued Liabilities	$ 467,615	$ 24,504	$ 492,119
Due To Other Funds	36,659	-	36,659
Unearned Revenues		130,363	130,363
Total Liabilities	**504,274**	**154,867**	**659,141**
Deferred Inflow of Resources			
Unavailable Revenue-Taxes	50,630	-	50,630
Total Deferred Inflows of Resources	**50,630**	**-**	**50,630**
Fund Balance			
Nonspendable Fund Balance			
Prepaid Items	129,979	11,221	141,200
Advances to other Funds	2,253,846	-	2,253,846
Restricted Fund Balance			
Public Safety	-	57,521	57,521
Public Works	-	739,499	739,499
Committed Fund Balance			
General Government	-	42,561	42,561
Assigned Fund Balance			
Housing and Development	-	133,681	133,681
Unassigned Fund Balance	(83,825)	(26)	(83,851)
Total Fund Balance	**2,300,000**	**984,457**	**3,284,457**
Total Liabilities, Deferred Inflow of Resources and Fund Balance	**$ 2,854,904**	**$ 1,139,324**	**$ 3,994,228**

The accompanying Notes to the Financial Statements are an integral part of this statement.

City of Winder, Georgia
Governmental Funds
Reconciliation of the Balance Sheet for Governmental Funds
To the Statement of Net Position
June 30, 2013

Total fund balances for Governmental Funds	**3,284,457**
Amounts reported for governmental activities on the Statement of Net Position differs from the amount reported on the Balance Sheet for Governmental Funds because:	
Net Other	(162,695)
Capital assets used in governmental activities are not financial resources and therefore, are not reported in the funds, net of accumulated depreciation of $26,363,313.	10,774,341
Internal Service Fund - Building is used by management to charge cost of City Buildings to individual funds. The Capital Assets of the Internal Service Fund- Buildings is included in governmental activities in the Statement of Net Position, net of accumulated depreciation of $11,475.	935,242
Other assets are not available to pay for current-period expenditures and therefore are unavailable revenue in the funds.	
Fire district taxes earned but unavailable	50,630
Accrued compensated absences are not due and payable in the current period and therefore are not reported in the funds.	(136,188)
Notes and leases payable are not due and payable in the current period and therefore are not reported in the funds.	(355,350)
Internal Service Fund - Building is used by management to charge cost of City Buildings to individual funds. The Assets and Liabilities of the Internal service fund- Buildings is included in governmental activities in the Statement of Net Position.	(935,242)
Net Position of Governmental Activities	**$ 13,455,195**

The accompanying Notes to the Financial Statements are an integral part of this statement.

City of Winder, Georgia
Governmental Funds
Statement of Revenues, Expenditures and Changes in Fund Balance
For the Fiscal Year Ended June 30, 2013

	General Fund	Other Governmental Funds	Total Governmental Funds
Revenues:			
Taxes	$ 4,658,821	$ 180,522	$ 4,839,343
License and Permits	141,525	-	141,525
Intergovernmental	15,080	867,685	882,765
Charges for Service	163,131	45,372	208,503
Fines and Forfeitures	631,816	9,031	640,847
Interest	42,158	-	42,158
Contributions	26,224	1,450	27,674
Miscellaneous and Other	77,147	-	77,147
Indirect Cost Allocation	2,960,605	-	2,960,605
Total Revenues	**8,716,507**	**1,104,060**	**9,820,567**
Expenditures:			
Current			
General Government	3,006,615	84,006	3,090,621
Judicial	260,122	-	260,122
Public Safety	6,378,948	192,680	6,571,628
Public Works	1,852,619	31,363	1,883,982
Recreation	-	69,067	69,067
Housing & Development	97,293	20,288	117,581
Capital Outlay			
General Government	171,710	-	171,710
Public Safety	79,785	22,560	102,345
Public Works	653,184	238,080	891,264
Debt Service			
Principal	371,370	-	371,370
Interest and Fiscal Agent Charges	19,246	-	19,246
Total Expenditures	**12,890,892**	**658,044**	**13,548,936**
Excess Of Revenues Over (Under) Expenditures	**(4,174,385)**	**446,016**	**(3,728,369)**
Other Financing Sources (Uses):			
Transfers In	5,034,300	66,033	5,100,333
Transfers Out	(332,488)	(47,845)	(380,333)
Proceeds From Sale of Assets	43,486	-	43,486
Total Other Financing Sources (Uses)	**4,745,298**	**18,188**	**4,763,486**
Net Change In Fund Balance	**570,913**	**464,204**	**1,035,117**
Beginning Fund Balance	1,729,087	520,253	2,249,340
Ending Fund Balance	**$ 2,300,000**	**$ 984,457**	**$ 3,284,457**

The accompanying Notes to the Financial Statements are an integral part of this statement.

City of Winder, Georgia
Governmental Funds
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balance of Governmental Funds to the Statement of Activities
For the Fiscal Year Ended June 30, 2013

Net Change In Fund Balance - Total Governmental Funds		**$ 1,035,117**
Amounts reported for governmental activities on the Statement of Activities are different from the amounts reported in the Statement of Revenues, Expenditures, and Changes in Fund Balance because:		
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capitalized outlays exceeded depreciation in the current period.		
Expenditures for Capital Assets	1,165,319	
Less Current Year Depreciation	(1,349,819)	(184,500)
The net effect of sale/scrapping/transferring capital assets		
Capital Assets Sold/Scrapped/Transferred	(188,774)	
Accumulated Depreciation	182,323	(6,451)
The issuance of long-term debt (e.g. notes, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction has any effect on net assets. This amount is the net effect of these differences.		
Payment of Long-term Debt	371,370	371,370
The net OPEB liability does not require the use of current financial resources and is not reported as expenditures in the governmental funds.		17,026
Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds.		
Fire District Taxes		(14,296)
Expenditures in the Statement of Activities that do not require current financial resources and not reported in the funds.		
Compensated Absences		(8,260)
Change in Net Position of Governmental Activities		**$ 1,210,006**

The accompanying Notes to the Financial Statements are an integral part of this statement.

City of Winder, Georgia
Proprietary Funds
Statement of Net Position
June 30, 2013

	Business-type Activities - Enterprise Funds	
Assets	**Water and Sewer Fund**	**Gas Fund**
Current Assets		
Cash and Cash Equivalents	$ 5,259,364	$ 2,706,752
Accounts Receivable	1,672,287	645,247
Intergovernmental Receivable	155,172	-
Supply Inventory	311,605	192,965
Prepaid Items	96,579	6,937
Due From Other Funds	18,500	-
Restricted Assets:		
Cash	280,949	157,276
Cash - Bond Sinking Accounts	2,553,274	-
Total Current Assets	10,347,730	3,709,177
Non-Current Assets		
Property, Plant and Equipment - Net	67,303,034	2,584,757
Other Assets:		
Intergovernmental Receivable	2,989,125	-
Total Other Assets	2,989,125	-
Total Non-current Assets	70,292,159	2,584,757
Total Assets	**80,639,889**	**6,293,934**
Deferred Outflow of Resources		
Deferred Charge on Refunding of Bonds	289,449	-
Total Deferred Outflow of Resources	**289,449**	**-**
Liabilities		
Current Liabilities		
Accounts Payable and Accrued Liabilities	404,714	392,783
Due to Other Funds	-	-
Notes & Capital Leases Payable	176,361	-
Liabilities Payable From Restricted Assets:		
Accounts Payable and Accrued Liabilities	64,497	-
Revenue Bonds Payable - Net	1,791,949	-
Customer Deposits	280,949	157,276
Total Current Liabilities	**2,718,470**	**550,059**
Long -Term Liabilities		
Other Post-Employment Benefits Liability	24,102	17,548
Notes and Capital Leases Payable	1,127,297	-
Revenue Bonds Payable - Net	20,662,875	-
Advances from Other Funds	-	-
Total Long-Term Liabilities	**21,814,274**	**17,548**
Total Liabilities	**24,532,744**	**567,607**
Net Position		
Net Investment in Capital Assets	43,480,055	2,584,757
Restricted Net Position		
Debt Service	2,488,777	-
Unrestricted Net Position	10,427,762	3,141,570
Total Net Position	**$ 56,396,594**	**$ 5,726,327**

The accompanying Notes to the Financial Statements are an integral part of this statement.

Other Enterprise Funds	Totals	Internal Service Funds - Business -type	Internal Service Funds - Governmental
$ 224,691	$ 8,190,807	$ 11,380	$ 482
165,095	2,482,629	-	-
-	155,172	-	-
-	504,570	-	-
-	103,516	8,400	-
-	18,500	-	-
-	438,225	-	-
-	2,553,274	-	-
389,786	14,446,693	19,780	482
4,196,768	74,084,559	61,211	935,242
-	2,989,125	-	-
-	2,989,125	-	-
4,196,768	77,073,684	61,211	935,242
4,586,554	**91,520,377**	**80,991**	**935,724**
-	289,449	**-**	**-**
-	**289,449**	**-**	**-**
89,585	887,082	52,235	50,580
-	-	18,500	-
25,000	201,361	-	-
-	64,497	-	-
-	1,791,949	-	-
-	438,225	-	-
114,585	**3,383,114**	**70,735**	**50,580**
5,500	47,150	10,256	-
25,000	1,152,297	-	-
-	20,662,875	-	-
1,368,702	1,368,702	-	885,144
1,399,202	**23,231,024**	**10,256**	**885,144**
1,513,787	**26,614,138**	**80,991**	**935,724**
4,196,768	50,261,580	61,211	935,242
-	2,488,777	-	-
(1,124,001)	12,445,331	(61,211)	(935,242)
$ 3,072,767	**65,195,688**	**$ -**	**$ -**

City of Winder, Georgia
Proprietary Funds
Statement of Revenues, Expenses and Changes in Net Position
For the Fiscal Year Ended June 30, 2013

	Business-type Activities - Enterprise Funds	
Operating Revenues	**Water and Sewer Fund**	**Gas Fund**
Charges For Services	$ 12,859,145	$ 8,429,203
Tap-On Fees	931,035	23,700
Penalties and Interest	325,447	100,164
Miscellaneous and Other	3,427	1,731
Total Revenues	14,119,054	8,554,798
Operating Expenses		
Personal Services	1,005,187	565,231
Professional and Technical	2,216,788	16,576
Purchased Property Services	499,373	209,840
Supplies	1,802,395	4,873,759
Depreciation	2,940,632	223,381
Amortization	3,743	-
Internal Fund Charges	560,066	201,056
Indirect Costs Allocation	953,953	787,061
Total Expenses	9,982,137	6,876,904
Net Operating Revenues (Expenses)	**4,136,917**	**1,677,894**
Non-Operating Revenues (Expenses)		
Interest Income	148,262	37
Interest Expense and Fiscal Agent Charges	(979,031)	(856)
Total Non-Operating Revenues (Expenses)	(830,769)	(819)
Net Revenues (Expenses) Before Transfers	**3,306,148**	**1,677,075**
Transfers		
Transfers Out	(2,827,400)	(1,905,600)
Transfers In	-	-
Net Transfers	**(2,827,400)**	**(1,905,600)**
Change in Net Position	**478,748**	**(228,525)**
Net Position, Beginning as Restated	55,917,846	5,954,852
Net Position, End of the Year	**$ 56,396,594**	**$ 5,726,327**

The accompanying Notes to the Financial Statements are an integral part of this statement.

Other Enterprise Funds	Totals	Internal Service Funds -Business - type	Internal Service Funds - Governmental
$ 1,066,602	$ 22,354,950	$ 1,097,693	$ 11,475
-	954,735	-	-
31,243	456,854	-	-
-	5,158	-	-
1,097,845	23,771,697	1,097,693	11,475
208,617	1,779,035	699,153	-
687,268	2,920,632	145,211	-
56,346	765,559	53,073	-
70,417	6,746,571	160,537	-
176,687	3,340,700	39,522	11,475
-	3,743	-	-
16,320	777,442	-	-
63,582	1,804,596	-	-
1,279,237	18,138,278	1,097,496	11,475
(181,392)	**5,633,419**	**197**	**-**
-	148,299	-	-
-	(979,887)	(197)	-
-	(831,588)	(197)	-
(181,392)	**4,801,831**	**-**	**-**
(301,300)	(5,034,300)	-	-
314,300	314,300	-	-
13,000	**(4,720,000)**	**-**	**-**
(168,392)	**81,831**	**-**	**-**
3,241,159	65,113,857	-	-
$ 3,072,767	**65,195,688**	**$ -**	**$ -**

City of Winder, Georgia
Proprietary Funds
Statement of Cash Flows
For the Fiscal Year Ended June 30, 2013

	Business-type Activities - Enterprise Funds	
	Water and Sewer Fund	Gas Fund
Cash Flows from (to) Operating Activities:		
Receipts from Customers	$ 14,027,354	$ 8,420,927
Receipts from Interfund Services Provided	-	-
Payments to Employees	(1,005,217)	(564,106)
Internal Activity	(1,514,019)	(988,117)
Payments to Suppliers	(4,633,538)	(5,084,562)
Net Cash Provided (Used) by Operating Activities	**6,874,580**	**1,784,142**
Cash Flows From (to) Noncapital Financing Activities		
Transfers to Other Funds	(2,827,400)	(1,905,600)
Transfers from Other Funds	-	-
Receipts from Other Funds	7,500	-
Payments to Other Funds	-	-
Net Cash from (to) Noncapital Financing Activities	**(2,819,900)**	**(1,905,600)**
Cash Flows from (to) Capital and Related Financing Activities:		
Acquisition and Construction of Capital Assets, Net	(2,058,701)	(226,697)
Receipts from Intergovernmental	148,974	-
Interest and Fiscal Charges on Notes & Capital Leases	(972,634)	(856)
Principal Payments on Bonds	(1,413,082)	-
Principal Payments on Notes & Capital Leases	(632,124)	(64,228)
Proceeds from Issuance of Long-Term Debt(Notes & Leases)	1,200,000	-
Net Cash from (to) Capital and Related Financing Activities	**(3,727,567)**	**(291,781)**
Cash Flows from Investing Activities:		
Interest on Investments	148,262	37
Net Increase (Decrease) in Cash	**475,375**	**(413,202)**
Cash and Cash Equivalents, Beginning of the Year (Including $2,515,689 and $159,506 of restricted cash on the Water and Gas Fund respectively)	7,618,212	3,277,230
Cash and Cash Equivalents, End of the Year (Including $2,834,223 and $157,276 of restricted cash on the Water and Gas Fund respectively)	**$ 8,093,587**	**$ 2,864,028**
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities		
Operating Income (Loss)	$ 4,136,917	$ 1,677,894
Adjustments to Reconcile Net Operating Income to Net Cash Provided (used) by Operating Activities		
Depreciation and Amortization	2,944,375	223,381
Changes in Current Assets and Liabilities		
Increase (Decrease) in Accounts Payable & Accrued Liabilities	(57,387)	88,716
Increase (Decrease) in OPEB Liability	(2,837)	(1,493)
Increase (Decrease) in Customer Deposits	28,799	(2,230)
(Increase) Decrease in Inventories	(54,788)	(72,527)
(Increase) Decrease in Prepaid Items	-	2,042
(Increase) Decrease in Accounts Receivables	(120,499)	(131,641)
Net Cash Provided (used) by Operating Activities	**$ 6,874,580**	**$ 1,784,142**

The accompanying Notes to the Financial Statements are an integral part of this statement.

Other Enterprise Funds	Totals	Internal Service Funds -Business -type	Internal Service Funds -Governmental
$ 1,094,323	$ 23,542,604	$ -	$ -
-	-	1,097,693	11,475
(209,204)	(1,778,527)	(703,409)	-
(79,902)	(2,582,038)	-	-
(817,041)	(10,535,141)	(373,420)	50,580
(11,824)	**8,646,898**	**20,864**	**62,055**
(301,300)	(5,034,300)	-	-
314,300	314,300	-	-
277,500	285,000	18,500	352,000
-	-	(26,000)	-
290,500	**(4,435,000)**	**(7,500)**	**352,000**
(110,803)	(2,396,201)	1	(413,573)
-	148,974	-	-
-	(973,490)	(197)	-
-	(1,413,082)	-	-
(25,000)	(721,352)	(14,822)	-
75,000	1,275,000	-	-
(60,803)	**(4,080,151)**	**(15,018)**	**(413,573)**
-	148,299	-	-
217,873	**280,046**	**(1,654)**	**482**
6,818	10,902,260	13,034	-
$ 224,691	**$ 11,182,306**	**$ 11,380**	**$ 482**
$ (181,392)	$ 5,633,419	$ 197	$ -
176,687	3,344,443	39,522	11,475
(3,299)	28,030	(9,111)	50,580
(298)	(4,628)	(1,344)	-
(970)	25,599	-	-
-	(127,315)	-	-
-	2,042	(8,400)	-
(2,552)	(254,692)	-	-
$ (11,824)	**$ 8,646,898**	**$ 20,864**	**$ 62,055**

City of Winder, Georgia
Fiduciary Statement of Assets and Liabilities
Agency Funds
June 30, 2013

	Agency Funds
Assets	
Cash and Cash Equivalents	$ 97,323
Accounts Receivable, Net	390,074
Total Assets	**$ 487,397**
Liabilities	
Due to Others	$ 487,397
Total Liabilities	**$ 487,397**

The accompanying Notes to the Financial Statements are an integral part of this statement.

Notes to the Basic Financial Statements

1-Summary of Significant Accounting Policies

This summary of the City of Winder's more significant accounting policies is presented to assist the reader in interpreting the financial statements and other data in this report. These policies are an integral part of the accompanying financial statements.

The City of Winder, incorporated in 1894, operates under a Mayor-Council form of government. The City provides a full range of services. These services include police and fire protection; natural gas; water; sanitary sewer; solid waste disposal; cultural and recreational activities; planning and zoning; economic development; the construction and maintenance of highways, streets, sidewalks, and stormwater infrastructure.

The accompanying financial statements report on the financial activity for the City of Winder, Georgia for the fiscal year ended June 30, 2013. The statements include all the funds controlled by the Mayor and Council of the City of Winder, Georgia. The financial statements have been prepared in conformance with generally accepted accounting principles (GAAP) as applied to governmental units. The more significant accounting policies established in GAAP and used by the City are discussed below.

Reporting Entity

The City presents in the accompanying financial statements those entities that comprise the primary government along with its component unit, an entity for which the City is considered to be financially accountable. At June 30, 2013, the City's reporting entity consists of the City of Winder, Georgia and the Downtown Development Authority, Winder, Georgia (a component unit). The discretely presented component unit is reported in a separate column in the government-wide financial statements to emphasize it is legally separate from the government.

Downtown Development Authority

The Downtown Development Authority ("Authority") is a nonmajor component unit of the City of Winder. The Authority solely serves the City and is controlled and managed by a board of seven members appointed by the Mayor and Council of the City. The purpose of the Authority is to foster the revitalization and redevelopment of Winder's Central Business District by facilitating projects that will promote trade, commerce, industry, and employment opportunities. Upon dissolution, the assets of the Authority would revert to the City.

Complete financial statements for the Downtown Development Authority may be obtained at the administrative offices.

City Hall
45 East Athens Street
Winder, Georgia 30680

Basic Financial Statements

The financial transactions of the City are presented in the basic financial statements that consist of the government-wide financial statements and the fund level financial statements. The government-wide financial statements categorize primary activities as either governmental or business-type. Governmental activities, which are generally financed by taxes, intergovernmental revenues, and other non-exchange revenues, are reported separately from business-type activities, which are financed for the most part by fees and charges for goods and services.

G*overnment-wide financial statements* provide financial information about the City as a whole. They focus on the sustainability of the City as an entity and the change in aggregate financial position resulting from the activities of the fiscal period. These aggregated statements consist of the Statement of Net Position and the Statement of Activities. The primary government and the component unit are presented separately within these financial statements with the focus on the primary government. The fiduciary funds are not presented in the government-wide financial statements.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Where internal activity is representative of an interfund service provided and used, no elimination has been made. Internal activities have not been eliminated from the fund financial statements. Exceptions to this general rule include charges between the City's business-type activities/proprietary funds, as well as some special revenue funds, and the General Fund. The City allocates charges as reimbursement for services provided by the General Fund in support of those functions based on levels of service provided. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned. These allocated amounts charged through the City's indirect cost allocation plan are reported in a separate column on the Statement of Activities.

The *Statement of Net Position* presents the financial position of the governmental and business-type activities of the City and its discretely presented component unit at year end, June 30, 2013.

The *Statement of Activities* matches the direct expenses of a given function or segment with the related program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services or privileges provided by a given function or segment, and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported as *general revenues*.

Fund financial statements present information at the individual fund level. Each fund is considered to be a separate accounting entity. Funds are classified and summarized as governmental, proprietary, or fiduciary. Major individual governmental funds and major individual proprietary funds are reported in separate columns in the fund financial statements. Nonmajor funds are consolidated into a single column within each fund type in the financial section of the basic financial statements and are detailed in the supplemental information.

Basis of Presentation

The financial transactions of the City are recorded in individual funds. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities. A fund is a separate accounting entity with a self-balancing set of accounts.

GAAP sets forth minimum criteria (percentage of the assets, liabilities, revenues or expenditures/expenses of either fund category or the governmental and proprietary combined) for the determination of major funds. Nonmajor funds are combined in a column in the fund financial statements and detailed in the combining section.

Governmental Funds

The City reports only the General Fund as a major governmental fund. All other funds are considered non-major funds.

General Fund

The General Fund is the principal fund of City and is used to account for and report all financial resources not accounted for and reported in another fund. The General Fund accounts for the normal recurring activities of the City (i.e., police, fire, public works, general government, etc.).

The City reports the following non-major funds within the governmental fund type:

Special Revenue Funds

Special revenue funds are used to account for the proceeds of specific revenue sources that are restricted legally to expenditures for specified purposes. The City utilizes five funds of this type, which are the Hotel/Motel Tax Fund, Community TV Station Fund, City Festivals Fund, Police Escrow Fund, and Grant Fund.

Capital Project Funds

The Capital Project Funds account for financial resources to be used for the acquisition or construction of major capital projects. The Capital Project Funds maintained by the City are as follows:

The Capital Projects Fund accounts for the receipt and use of Special Purpose Local Option Sales Tax (SPLOST) proceeds for road and sidewalk improvement projects, recreation facilities, downtown redevelopment projects, streetscape, and sewer facilities.

GDOT-LMIG Fund to account for the cost of DOT (Department of Transportation) paving projects

Fiduciary Funds

Agency Fund – Municipal Court

The Municipal Court Fund is used to account for the monies received from fines collected that are due to other entities.

Agency Fund – Downtown Improvement

The Downtown Improvement Fund is used to account for the monies received and restricted for improvements to Downtown Winder.

Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations

Proprietary Funds

Proprietary funds are often called "income determination", "non-expendable," or "commercial-type" funds and are used to account for the ongoing activities of the City that are similar to those often found in the private sector. All assets, liabilities, equities, revenues, expenses, and transfers relating to the City's business and quasi-business activities are accounted for through proprietary funds. The measurement focus is upon flow of economic resources. The City reports two of its proprietary funds as major funds. Below are the City's proprietary funds:

Enterprise Funds:

Water and Sewer Fund

The Water and Sewer Fund is the largest of the nine proprietary funds operated by the City. The Water and Sewer Fund accounts for the operations of the water and sewer systems of the City. The system supplies water and sewer service to area residents and to industrial and commercial users in the City and County.

Gas Fund

The Gas Fund is the second largest of the nine proprietary funds and accounts for the distribution and sale of natural gas in the City of Winder and the counties of Barrow, Walton, and Oconee.

Non- Major Enterprise Funds:

Solid Waste Management Fund

The Solid Waste Management Fund accounts for the contract costs of solid waste collection, disposal, and recycling. During FY 2012, the City entered into a contract with Waste Management to collect and dispose of the business and residence solid waste.

Special Facilities Fund

The Special Facilities Fund is used to account for the rents and other income and the related costs (including depreciation) of operating the City's Community Center, Adult Education Center, Historic Train Station, the Cultural Arts Center, and other City-owned income producing buildings.

Environmental Protection Services Fund

The Environmental Protection Services Fund (EPS) records revenues and expenses associated with the operation and maintenance of the City's stormwater systems and the management of the FOG program and Watershed Protection Plan.

Broadband Fund

The Broadband Fund is used to account for the fiber infrastructure installed that the City has available to lease to businesses in the City's downtown area.

Internal Service Funds:

Internal Service Funds account for goods and services provided by one department to other departments or funds on a cost-reimbursement basis. The City has the following Internal Service Funds:

Utility Service Fund

The City accounts for its utility billing, meter reading, and Customer Service in the Utility Service Fund.

Fleet Maintenance Fund

The City accounts for its vehicle maintenance costs in the Fleet Maintenance Fund.

Buildings Fund

The City accounts for the purchase and capital costs of its General Governmental Buildings in the Buildings Fund. The Building Fund then receives rental income from the departments that use these buildings.

Basis of Accounting and Measurement Focus

The accounting and financial reporting treatment applied to a fund is determined by its basis of accounting and measurement focus. Basis of accounting refers to when transactions are recorded while measurement focus describes which transactions are recorded.

The Government-wide Financial Statements, the Proprietary Funds Financial Statements, and Fiduciary Fund Statements are presented on an *accrual* basis of accounting with an *economic resource* measurement focus. Agency funds have no measurement focus. An economic resource focus concentrates on an entity or fund's net position. All transactions and events that affect the total economic resources (net position) during the period are reported. An economic resources measurement focus is inextricably connected with accrual accounting. Under the accrual basis of accounting, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of the timing of related cash inflows and outflows.
All Governmental Fund types use the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the transaction can be identified, and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. For this purpose, the City considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. On the modified accrual basis, expenditures generally are recognized in the accounting period in which the related fund liability is incurred and due, if measurable. Principal and interest on general long-term debt is recorded as fund expenditures when due.

All Governmental Funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

Revenues that are susceptible to accrual include certain intergovernmental revenues, sales taxes, interest on investments and charges for services.

Since the governmental fund statements are presented on a different measurement focus and basis of accounting than the government-wide statements' governmental column, a reconciliation is necessary to explain the adjustments needed to transform the fund based financial statements into the governmental column of the government-wide presentation. This reconciliation is part of the basic financial statements.

The Proprietary Fund types are accounted for on the accrual basis of accounting. Revenues are recognized when they are earned and expenses are recognized when incurred.

All proprietary funds are accounted for on a flow of economic resources measurement focus. All assets and liabilities associated with the operation of these funds are included on the balance sheet using this measurement focus. Fund equity (i.e., net position) is segregated into Net Investment in Capital Assets, Restricted and Unrestricted. Proprietary fund-type operating statements present increases (e.g., revenues) and decreases (e.g., expenses) in net position.

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues for the proprietary funds are charges to customers for sales and services. Operating expenses for the proprietary funds include the cost of sales and services, administrative expenses, and depreciation on

capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses, and include interest revenue and interest expense.

Assets, Liabilities and Equity

Cash and Investments

The City considers currency on hand; demand deposits with banks, amounts included in pooled cash and investment accounts to be cash and cash equivalents. Cash equivalents that mature in three months or less are readily convertible to known amounts of cash.

Statutes authorize the City to invest in obligations of the United States and of its agencies and instrumentalities, bonds of the State of Georgia and its agencies, instrumentalities and political subdivisions, certificates of deposit of national or state banks that are fully insured or collateralized by United States obligations, and Georgia Fund 1, the Local Government Investment Pool. Georgia Fund 1, created by OCGA 36-83-8, is a stable net asset value investment pool which follows Standard and Poor's criteria for AAAf rated money market funds and is regulated by the Office of State Treasurer. However, Georgia Fund 1 operates in a manner consistent with Rule 2a-7 of the Investment Company Act of 1940 and is considered to be a 2a-7 like pool. The pool is not registered with the SEC as an investment company. The pool's primary objectives are safety of capital, investment income, liquidity and diversification while maintaining principal ($1.00 per share value). Net asset value is calculated weekly to ensure stability. The pool distributes earnings (net of management fees) on a monthly basis and determines a participant's shares sold and redeemed based on $1.00 per share.
The City's investments are stated at fair value, which is determined using selected basis. Short-term investments are reported at cost, which approximates fair value. Investments that do not have an established market are reported at estimated fair value. Cash deposits are reported at carrying amount, which is fair value.

Receivables and Payables

Residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "Internal Balances".

Receivables of the proprietary funds are recognized as revenue when earned, including services provided but not billed. Receivables in governmental and proprietary funds are stated net of an allowance for collectibles.

Inventories

Inventories of materials and supplies in the proprietary funds are stated at cost on a first-in, first-out basis and charged to expense as used.

Prepaid Items

Payments made to vendors for services that will benefit periods beyond the balance sheet date are recorded as prepaid assets. The cost of the related payment is recorded as an expenditure over the time the related services are provided (consumption method).

Deferred Outflows/Inflows of Resources

The City implemented GASB Statements No. 63, Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position and No. 65, Items Previously Reported as Assets and Liabilities, as of July 1, 2012. These new standards establish accounting and financial reporting for deferred outflows / inflows of resources and the concept of net position as the residual of all other elements presented in a statement of net position.

Deferred outflows of resources represent a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The City has one item that qualifies for reporting in this category – the deferred charge on refunding reported in the enterprise funds and government wide statements of net position. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is no longer reported net of debt and is deferred and amortized over the shorter of the life of the refunded or refunding debt.

Deferred inflows of resources represent an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The City has unavailable revenue, which arises only under the modified accrual basis of accounting that qualifies for reporting in this category on the governmental funds balance sheet. The following amounts are deferred and recognized as an inflow of resources in the period that the amounts become available:

General Fund	
Fire Taxes	$ 50,630

Net Position Flow Assumption

Sometimes the government will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted - net position and unrestricted - net position in the government-wide and proprietary fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied.

Bond Insurance

In Water and Sewer Fund, bond insurance are deferred and amortized, using the bonds outstanding method, over the lives of the related issues. The original amount of the bond insurance costs on the 2012 series bonds were $100,322. As of June 30, 2013 accumulated amortization was $3,743, for a balance of $96,579.

Restricted Assets

Certain proceeds of proprietary fund revenue bonds are classified as restricted assets on the Statement of net position because their use is limited by applicable bond covenants. The Water and Sewer Fund sinking fund accounts are used to segregate resources accumulated for debt service payments. Other assets earmarked for restricted use in accordance with legal provisions or external requirements are indicated on the balance sheets. When an expense is incurred for which both restricted and unrestricted net position are available, the City's policy is to apply the restricted net position first.

Capital Assets

Property, plant, and equipment have been recorded at cost, if purchased, and if donated, at fair market value on the date of donation. The City maintains a capital threshold of $5,000. Interest expense of the proprietary funds is capitalized during construction when assets are constructed with borrowed monies. Capital assets are reported in both the applicable governmental or business-type activities columns in the government-wide statements. Capital assets are charged to expenditures when purchased in the governmental fund statements, and capitalized in the proprietary fund statements.

Depreciation is calculated on the straight-line basis. Depreciation is based on the following estimated useful lives:

Depreciation Schedules

	Buildings	Infrastructure Plant/System	Vehicles and Equipment
Governmental Funds	10-40	30-60	1-20
Water and Sewer	10-40	10-50	3-10
Gas	10-40	5-50	3-10
Special Facilities	10-40	NA	3-10
Broadband	NA	5-40	NA
Internal Service Funds	10-40	NA	3-10
Component Unit - DDA	NA	30	NA

Infrastructure is depreciated over 60 years straight-line. Beginning with Fiscal Year 2006, the City has reported all infrastructure assets in accordance with GASB Statement #34.

Gains or losses from sale or retirement of assets are included in current operations in the government-wide statements and individual proprietary fund financials.

Major improvements that extend the life of an asset are capitalized. Normal maintenance and repairs are charged to expense as incurred.

Compensated Absences

Vacation pay is accrued when earned. Vacation leave must be used during the year earned. Sick leave benefits are not accrued because the payment of the benefits is contingent upon the future illness of an employee. Sick leave is generally earned and accumulated at the rate of 6 hours per month. Employees may elect to apply accumulated sick leave to time of service at their retirement. Upon termination of employment, individuals are not paid for unused sick leave.

Long-term Obligations

In the government-wide financial statements, long-term debt and other liabilities are reported as liabilities of governmental activities or business-type activities. They are also reported as liabilities in the proprietary fund financial statements. Bond premiums and discounts, as well as bond insurance costs, are deferred and amortized over the life of the bonds using the percent of bond principal retired method. The deferred amounts are presented as deferred inflows or outflows of resources.

In the governmental fund financial statements, long-term debt is not reported as a liability. Instead, the face amount of debt issued is reported as other financing sources, and payment of principal and interest are reported as expenditures. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from actual debt proceeds received, are reported as debt service expenditures.

Capital Contributions

Federal, state and local government assistance in the form of grants that are permanent in nature and restricted for the construction or acquisition of specific property and equipment is recorded as an asset and as non-operating revenue. Any other assets donated to the City are recorded in the same manner.

Classifications of Fund Balance

The GASB issued Statement No. 54. Fund Balance Reporting and Governmental Fund Type Definitions, to address issues related to how fund balance was being reported. Fund Balance will be displayed as nonspendable, restricted, committed, assigned, and unassigned depicting the relative strength of the spending constraints placed on the purposes for which resources can be used.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires the City to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Operating Revenues and Expenses

Operating revenues are those revenues that are generated directly from the primary activity of the proprietary funds (business-type activities). For the City of Winder, these revenues are charges for services for water, sewer, natural gas, solid waste, broadband, and building rentals. Operating expenses are necessary costs incurred to provide goods or services that are the primary activity of each fund.

Interfund Activity

Exchange transactions between funds are reported as revenues in the seller funds and as expenditures/expenses in the purchaser funds. Flows of cash or goods from one fund to another without a requirement for repayment are reported as interfund transfers. Interfund transfers are reported as other financing sources/uses in governmental funds and in the non-operating revenues/expenses section in proprietary funds. Repayments from funds responsible for particular expenditures/expenses to the funds that initially paid for them are not presented on the financial statements (i.e., they are netted).

Transfers between governmental and business-type activities on the government-wide statement of activities are reported after general revenues. Transfers between funds reported in the governmental activities column are eliminated. Transfers between funds reported in the business-type activities column are also eliminated.

Comparative Data

Comparative data for the prior year has been presented in some of the accompanying financial statements in order to provide an understanding of changes in the City's financial position and operations. However, comparative data (presentation of prior year totals by fund type) has not been presented in each fund since its inclusion would make the statements unduly complex and difficult to read. Also, certain prior year amounts have been reclassified to conform to the current year presentation.

2-Budgetary Information

The City follows these procedures in establishing the budgetary data reflected in the financial statements:

1. Prior to May 1, the Mayor submits to the City Council a proposed operating budget, in a separate budget document, for the fiscal year commencing the following July 1. The operating budget includes proposed expenditures and the means to finance them.

2. Public hearings are conducted to obtain citizen comments.

3. Prior to July 1, the final budget is presented to the City Council by the Mayor and is legally enacted through passage of a budget resolution.

4. Budgetary control is maintained at the department level.

5. Formal budgetary integration is employed as a management control device during the year for all funds except the Agency Funds.

6. The annual budgetary data reported for the General Fund and the annually-budgeted Special Revenue Funds are adopted on a basis consistent with generally accepted accounting principles and represent the original appropriation ordinance and other budget amendments as adopted by the City Council. Appropriations lapse at the end of each fiscal year for these funds.

The Budget Officer is permitted to transfer appropriations within a department. City Council must approve transfers between functions and subsequent budgetary amendments. Expenditures may not legally exceed budgeted appropriations at the department level within the fund.

Significant departures must be in excess of $75,000 and more than 4.0% of the budgeted amount, within each department. There were no significant departures from the total budgeted amounts in the General Fund.

3-Deposits and Investments

Total deposits and cash investments as of June 30, 2013, are summarized as follows:

Balances per statement of net position:	
Cash-Primary Government	$ 9,297,765
Cash-CU-Downtown Development Authority	306
Restricted assets:	
Bond Sinking Accounts	2,553,274
Cash for Health Reimbursement Accounts	46,961
Cash for Customer Deposits	438,225
Balances per statement of fiduciary net position:	
Cash-Agency Funds	97,323
Total	**$ 12,433,854**
Cash deposited with financial institutions	$ 9,699,237
Cash deposited with Georgia Fund 1	177,883
Verity Bank - Bond Sinking Fund	2,553,274
Petty Cash	3,460
Total	**$ 12,433,854**

Credit risk

The City's investment policies authorize investment in the following securities approved by the State of Georgia for local governments. Authorized Investments include obligations of the State of Georgia or other states; obligations issued by the United States government; obligations fully insured or guaranteed by the U.S. government or by a government agency of the United States; obligations of any corporation of the U.S. government; prime banker's acceptances; the local investment pool established by state law; repurchase agreements; and obligations of other political subdivisions of the State of Georgia. The City's policies do not establish a minimum credit rating for investments. Investments are reported at fair value.

As of June 30, 2013, the investments in the Georgia Fund 1 was rated AAAf by Standard & Poor's.

At June 30, 2013, the City had the following investments reported as cash:

Investments	Maturities	Rating	Value
Investment Reported in Cash:			
Georgia Fund 1	43 day weighted average	AAAf	$ 177,883

Interest rate risk

The City does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Custodial credit risk - deposits

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover deposits or will not be able to recover collateral securities that are in the possession of an outside party. State statutes require all deposits and investments (other than federal or state government instruments) that are not covered by FDIC insurance must be collateralized by 110% the value of the deposits by obligations of the U.S. government, or bonds of public authorities, counties, or municipalities. At June 30, 2013, all deposits of the City were adequately insured or collateralized.

4-Accounts and Intergovernmental Receivables

Receivables as of year-end for the City's individual, major, and non-major governmental funds in the aggregate are as follows:

	Major	Nonmajor		Total
	General	Special Revenue	Capital Projects	
Receivables:				
Intergovernmental				
State of Georgia Sales Tax	$175,467	$ -	$ -	$175,467
Department of Justice	-	42,574	-	42,574
Barrow County Board of Commissioners	-	2,000	65,850	67,850
Total Intergovernmental	175,467	44,574	65,850	285,891
Taxes				
Barrow County Tax Commissioner-Net	82,920	-	-	82,920
Hotel/Motel Taxes	-	5,597	-	5,597
Accounts	46,057	-	-	46,057
Total Receivables	**$304,444**	**$50,171**	**$ 65,850**	**$420,465**

The City does not maintain an allowance for bad debts on accounts. Annually, accounts that are determined to be uncollectible are written off.

5-Restricted Assets

The City's restricted assets include the following:

Governmental Activities	
Cash for Health Reimbursement Account	**$ 46,961**
Business-type Activities	
Cash for Customer Deposits	$ 438,225
Bond Sinking Accounts Cash	2,553,274
Total Business-Type Restricted Assets	**$ 2,991,499**

6-Capital Assets

Capital asset activity for governmental activities for the fiscal year ended June 30, 2013 was as follows:

	Balance 06/30/12	Additions	Decreases	Balance 06/30/13
Non-Depreciable:				
Land	$ 1,080,681	$ 42,324	$ -	$ 1,123,005
Construction in Progress	1,229,676	1,112,813	(906,696)	1,435,793
Total Non-Depreciable	2,310,357	1,155,137	(906,696)	2,558,798
Depreciable:				
Buildings	2,387,719	-	-	2,387,719
Vehicles	4,150,466	102,345	(143,223)	4,109,588
Furniture and Equipment	3,343,291	114,421	(39,100)	3,418,612
Infrastructure	24,502,419	1,113,686	(6,451)	25,609,654
Total Depreciable	34,383,895	1,330,452	(188,774)	35,525,573
Accumulated Depreciation:				
Buildings	(809,528)	(66,253)	-	(875,781)
Vehicles	(3,346,531)	(357,486)	143,223	(3,560,794)
Furniture and Equipment	(2,505,724)	(186,930)	39,100	(2,653,554)
Infrastructure	(18,534,034)	(750,625)	-	(19,284,659)
Total Accumulated Depr.	(25,195,817)	(1,361,294)	182,323	(26,374,788)
Total Depreciable, net	9,188,078	(30,842)	(6,451)	9,150,785
Government Activities, Capital Assets, Net	**$ 11,498,435**	**$ 1,124,295**	**$ (913,147)**	**$ 11,709,583**

Depreciation expense for governmental activities is charged to functions as follows:

General Government	$ 149,316
Public Safety	337,876
Public Works	862,348
Judicial	279
Internal service fund	11,475
Total Depreciation	$ 1,361,294

Capital asset activity for business-type activities for the fiscal year ended June 30, 2013 was as follows:

	Balance 06/30/12	Additions	Decreases	Balance 06/30/13
Non-Depreciable				
Land	$ 5,548,950	$ 76,416	$ -	$ 5,625,366
Construction In Progress	1,304,121	338,709	(1,127,840)	514,990
Total Non-Depreciable	6,853,071	415,125	(1,127,840)	6,140,356
Depreciable				
Plant and System	103,052,021	3,034,323	-	106,086,344
Buildings	4,929,210	67,008	-	4,996,218
Vehicles	1,009,561	-	-	1,009,561
Furniture and Equipment	1,901,894	7,585	-	1,909,479
Total Depreciable	110,892,686	3,108,916	-	114,001,602
Accumulated Depreciation				
Plant and System	(39,197,226)	(2,978,090)	-	(42,175,316)
Buildings	(1,212,680)	(192,312)	-	(1,404,992)
Vehicles	(823,904)	(145,100)	-	(969,004)
Furniture and Equipment	(1,382,156)	(64,720)	-	(1,446,876)
Total Accumulated Depr.	(42,615,966)	(3,380,222)	-	(45,996,188)
Total Depreciable, net	68,276,720	(271,306)	-	68,005,414
Business Type Activities, Capital Assets, Net	$ 75,129,791	$ 143,819	$ (1,127,840)	$ 74,145,770

Depreciation expense for business-type activities is charged to functions as follows:

Water and Sewer Fund	$ 2,940,632
Gas Fund	223,381
Special Facilities Fund	147,015
Environmental Protection Fund	12,419
Broadband Fund	17,253
Internal Service Funds	39,522
Total Depreciation	$ 3,380,222

Capital asset activity for the Component Unit, Downtown Development Authority, for the fiscal year ended June 30, 2013 was as follows:

	Balance 06/30/12	Additions	Decreases	Balance 06/30/13
Non-Depreciable:				
Land	$ 571,609	$ -	$ -	$ 571,609
Construction in Progress	187,033	-	(187,033)	-
Total Non-Depreciable	758,642	-	(187,033)	571,609
Depreciable:				
Plant & System	29,150	220,118	-	249,268
Total Depreciable	29,150	220,118	-	249,268
Accumulated Depreciation:				
Plant & System	(4,398)	(971)	-	(5,369)
Total Accumulated Depr.	(4,398)	(971)	-	(5,369)
Total Depreciable, net	24,752	219,147	-	243,899
Government Activities, Capital Assets, Net	**$ 783,394**	**$ 219,147**	**$ (187,033)**	**$ 815,508**

Depreciation expense for Downtown Development Authority activities is as follows:

Downtown Development Authority	$ 971
Total Depreciation	$ 971

7-Risk Management

The City is exposed to various risks of losses related to torts, thefts of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The City has joined together with other municipalities in the state as part of the Georgia Interlocal Risk Management Agency Property and Liability Insurance Fund (the Fund), a public entity risk pool currently operating as a common risk management and insurance program for member local governments. The authority to participate in this pool rests with the City Council.

As part of this risk pool, the City is obligated to pay all contributions and assessments as prescribed by the pools, to cooperate with the pool's agents and attorneys, to follow loss reduction procedures established by the funds, and to report as promptly as possible, and in accordance with any coverage descriptions issued, all incidents which could result in the fund being required to pay any claim of loss. The City also allows the pool's agents and attorneys to represent the City in investigation, settlement discussions and all levels of litigation arising out of any claim made against the City within the scope of loss protection furnished by the funds.

The Fund is to defend and protect the members of the Fund against liability or loss as prescribed in the member government contract and in accordance with the laws of Georgia. The Fund is to pay all cost taxed against members in any legal proceeding defended by the members, all interest accruing after entry of judgment, and all expenses incurred for investigation, negotiation or defense. Settled claims in the past three years have not exceeded the coverage.

The City has obtained workers' compensation insurance from a private insurance carrier. The limits of the coverage are $1,000,000 for each employee claim with a $2,500 deductible.

8-Long-Term Debt

Long-term debt information is presented separately for governmental and business-type activities. The table below presents current year changes in long-term debt and the current portions due for each issue.

	Balance 06/30/2012	Increase	Decrease	Balance 06/30/2013	Due In FY 2014
Governmental Activities:					
Capital Leases	$ 726,720	$ -	$ (371,370)	$ 355,350	$ 84,349
Compensated Absences Payable	127,929	220,531	(212,272)	136,188	136,188
Total Governmental Activities	**$ 854,649**	**$ 220,531**	**$ (583,642)**	**$ 491,538**	**$ 220,537**
Business-Type Activities:					
Notes Payable-					
2002 GEFA Water Tank & Lines	$ 43,621	$ -	$ (20,713)	$ 22,908	$ 21,130
2003 GEFA Water Tank & Lines	440,526	-	(440,526)	-	-
2011 GEFA Embassy Walk	-	1,200,000	-	1,200,000	98,231
David Jackson	-	75,000	(25,000)	50,000	25,000
HSF Engineering	142,500	-	(61,750)	80,750	57,000
Bonds Payable-					
1998 Series	168,082	-	(168,082)	-	-
2005 Series	4,042,000	-	(392,000)	3,650,000	859,000
2009 Series	3,671,000	-	(303,000)	3,368,000	207,000
2012 Series	14,740,000	-	(550,000)	14,190,000	650,000
Premium on Bonds	1,322,772	-	(75,948)	1,246,824	75,949
Capital Leases	188,183	-	(188,183)	-	-
Compensated Absences Payable	27,603	55,119	(54,379)	28,343	28,343
Total Business-Type Activities	**$ 24,786,287**	**$ 1,330,119**	**$ (2,279,581)**	**$ 23,836,825**	**$ 2,021,653**

*Compensated absences do not carry over from year to year; therefore they are all current obligations.

Governmental Activities

The City has financed the acquisition of a vehicle (fire truck) by means of a 10-year lease at 4.18% interest. The lease qualifies as a capital lease for accounting purposes and, therefore, has been recorded at the present value of their future minimum lease payments as of the inception date. The fire truck initially cost $284,970, accumulated depreciation as of June 30, 2013, is $227,976, for a net book value of $56,994.

The future minimum lease obligations and the net present value of these minimum lease payments as of June 30, 2013 were as follows:

Year Ending June 30,	Governmental Activities
2014	$ 35,006
2015	34,997
Total Minimum Lease Payments	70,003
Less Amount Representing Interest	(2,940)
Present Value of Minimum Lease Payments	**$ 67,063**

The City entered into a 5 year lease agreement with Bank of America at 2.89% for the financing of new and replacement vehicles and equipment. The City received $2,711,500 in advance of which $1,602,803 is for governmental activities and the remainder is for business-type activities. In FY 2008, 2009 and 2010, the City's governmental funds purchased 27 vehicles, excavator, dump truck, brush truck, document imaging software, pressure jet, telephone system and other small equipment for a total of

$1,602,803 accumulated depreciation as of June 30, 2013, is $1,277,890, for a net book value of $324,913.

This lease was paid off in FY 2013.

In FY 2009 the City entered into a ten year lease at 3.76% for a ladder fire truck. The fire truck, initially costing $519,387, accumulated depreciation as of June 30, 2013, is $242,380, for a net book value of $277,007.

The future minimum lease obligations and the net present value of these minimum lease payments as of June 30, 2013 were as follows:

Year Ending June 30,	Governmental Activities
2014	$ 61,480
2015	61,480
2016	61,480
2017	61,480
2018	61,480
2019	10,247
Total Minimum Lease Payments	317,647
Less Amount Representing Interest	(29,360)
Present Value of Minimum Lease Payments	**$ 288,287**

The City's obligation to pay such lease payments is conditional on the annual appropriation of funds by the City Council.

In the Governmental Activities, compensated absences will be liquidated by the General Fund.

Business-type Activities

Water and Sewer Revenue Bonds

The Water and Sewer Fund has issued Water and Sewer Revenue Bonds (Series 1998, Series 2005, and Series 2009) and Winder-Barrow Industrial Building Authority Revenue Refunding Bonds, Series 2012. These revenue bonds constitute special obligations of the City solely secured by a lien on and pledge of the net revenues of the water and sewer system.

On April 1, 1998, the City issued the Water and Sewerage Revenue Bonds, Series 1998 in the amount of $9,964,358 to finance the costs of making renovations, additions, extensions and expansions to the City's existing water and sewerage system and refund the City's Series 1987 Bonds. The principal on the Series 1998 bonds is payable in 21 annual installments which began December 1, 1998, and ends December 1, 2018. Interest is payable at a rate of 3.6% to 5.0% on June 1 and December 1 which began December 1, 1998, and ends December 1, 2018. In 2009, the Series 1998 Revenue Bonds were partially defeased with the Series 2009 Revenue Bonds. These bonds were paid off in FY 2013.

On February 1, 2005, the City issued Water and Sewerage Revenue Refunding Bonds, Series 2005, with an interest rate of 3.71% and payments due on June 1 and December 1, ending December 1, 2016. Water and Sewerage Revenue bonds of 1993 and 1996 were defeased amounting to $290,000 and $5,045,000 respectively.

The annual requirement to amortize outstanding debt of the 2005 Water and Sewerage Revenue Bonds is as follows:

Fiscal Year Ending June 30	Principal	Interest	Total Debt Service
2014	$ 859,000	$ 119,481	$ 978,481
2015	897,000	86,907	983,907
2016	929,000	53,034	982,034
2017	965,000	17,901	982,901
Totals	$ 3,650,000	$ 277,323	$ 3,927,323

On February 10, 2009 the City issued Water and Sewerage Revenue Refunding Bonds, series 2009 due at various dates ending December 1, 2018 with a yield of 3.295%. A portion of the Water and Sewerage Revenue bonds of 1998 were defeased amounting to $4,325,000.

The annual requirements to amortize outstanding debt of the 2009 Water and Sewerage Revenue Bonds are as follows:

Fiscal Year Ending June 30	Principal	Interest	Total Debt Service
2014	$ 207,000	$ 107,402	$ 314,402
2015	210,000	100,542	310,542
2016	219,000	93,485	312,485
2017	227,000	86,149	313,149
2018	1,230,000	62,181	1,292,181
2019	1,275,000	20,974	1,295,974
Totals	$ 3,368,000	$ 470,733	$ 3,838,733

On February 21, 2012, the City issued Winder-Barrow Industrial Building Authority Revenue Refunding Bonds, Series 2012 due at various dates ending December 1, 2029 and with various yields ranging from 2% to 5%. The proceeds from this refunding were to pay off a GEFA note in the amount of $15,711,640. The annual requirements to amortize outstanding debt of the 2012 Winder-Barrow Industrial Building Authority Revenue Refunding Bonds are as follows:

Fiscal Year Ending June 30	Principal	Interest	Total Debt Service
2014	$ 650,000	$ 521,250	$ 1,171,250
2015	670,000	508,050	1,178,050
2016	685,000	494,500	1,179,500
2017	700,000	477,150	1,177,150
2018	715,000	455,925	1,170,925
2019-2023	3,940,000	1,917,700	5,857,700
2024-2028	4,815,000	1,006,125	5,821,125
2029-2030	2,015,000	96,875	2,111,875
Totals	$ 14,190,000	$ 5,477,575	$ 19,667,575

The City is in compliance with all significant provisions of the bond indentures, series 1998, 2005, 2009 and 2012.

Notes Payable

The City's Water and Sewer Fund has entered into loan agreements in the original amount of $3,071,647 with the Georgia Environmental Facilities Authority (GEFA), a State agency. The GEFA makes low interest long-term loans to fund improvements to publicly owned water and sewer systems. Once the loan commitment has been made, loan proceeds are drawn down as costs are incurred. Payback of the loan principal does not begin until after the funded project has been completed. Interest is paid on all

outstanding amounts. The City's current GEFA loans outstanding have interest rates ranging from 2.00% to 2.4%.

The following tables show the details of all GEFA Loans through June 30, 2013, and the annual requirements to amortize the debt outstanding:

Fiscal Year Ending June 30	Principal	Interest	Total Debt Service
2014	$ 119,361	$ 26,111	$ 145,472
2015	111,472	25,665	137,137
2016	112,401	22,955	135,356
2017	115,175	20,182	135,357
2018	118,016	17,340	135,356
2019-2023	635,226	41,555	676,781
2024	11,257	23	11,280
Totals	$ 1,222,908	$ 153,831	$ 1,376,739

The City entered into a contract with HSF Engineering, Inc., in November 2004, to design and oversee the construction of the Cedar Creek Wastewater Reclamation Facility. The total cost was $570,000, and the City paid, and continues to pay, $4,750 monthly at 0% interest for 120 months. At May 2010, the facility was fully constructed, and at June 30, 2013, the remaining balance is $142,500 as shown below.

Fiscal Year Ending June 30	Principal	Interest	Total Debt Service
2014	$ 57,000	$ -	$ 57,000
2015	23,750	-	23,750
Totals	$ 80,750	$ -	$ 80,750

On April 2, 2013, the City entered into a note payable with David Jackson to purchase a parcel of vacant land on Athens Street. The lot will be used for carnivals, festivals and other events for the City of Winder. The total cost was $75,000. The terms of the note are $25,000 down and 0% interest on the remaining $50,000. $25,000 is to be paid annually on April 1 as follows:

Fiscal Year Ending June 30	Principal	Interest	Total Debt Service
2014	$ 25,000	$ -	$ 25,000
2015	25,000	-	25,000
Total	$ 50,000	$ -	$ 50,000

Capital Lease

The City has entered into a five-year lease agreement with Bank of America at 2.89% for the financing of additional and replacement vehicles and equipment. The City received $2,711,500, in advance, of which $1,108,697 is for business-type activities and the remainder is for governmental activities. In FY 2009 and FY 2010, the City's proprietary funds purchased 18 vehicles, utilities mapping system, a leak detector, four excavators, three loaders, three compressors, a hydro seeder, telephone system and other small equipment for a total of $1,108,697 accumulated depreciation as of June 30, 2013, is $802,615, for a net book value of $306,082.

This lease was paid off in FY 2013

In the business-type activities, compensated absences will be liquidated by the applicable fund.

9-Advance Bond Refunding

In fiscal year 2006, the 1993 Water and Sewerage Revenue Bonds and a portion of the 1996 Water and Sewerage Revenue Bonds were defeased into the Series 2005 Water and Sewerage Revenue Bonds. In connection with this defeasement, the City recognized a book loss in the amount of $605,674. This loss is being amortized over a 7 year 10 month period (the life of the defeased Series 1993 Bonds) using the straight-line method. As of June 30, 2013, accumulated amortization was $605,674 with a net book value of $0.

There were also bond issue costs incurred with the Series 2005 Bonds in the amount of $114,750 with a net book value at June 30, 2012 of $77,123. In accordance with GASB Statement 65 these issued cost were reclassified as an expense (FY 2013 prior period adjustment). At June 30, 2013, the outstanding balances on the defeased bonds from the 2005 refunding are as follows:

1993	$ 0
1996	$3,510,000

In FY 2009, a portion of the 1998 Water and Sewerage Revenue Bonds were defeased into the Series 2009 Water and Sewerage Revenue Bonds. In connection with this defeasement, the City recognized a book loss in the amount of $525,461. This loss is being amortized over a 9 year 10 month period (the life of the defeased Series 1998 Bonds) using the straight line method. As of June 30, 2013, accumulated amortization was $182,575 with a net book value of $342,886.

There were also bond issue costs incurred with the Series 2009 Bonds in the amount of $92,867 with a net book value at June 30, 2012 of $74,926. In accordance with GASB Statement 65 these issued cost were reclassified as an expense (FY 2013 prior period adjustment). At June 30, 2013, the outstanding balances on the defeased bonds from the 2005 refunding are as follows:

1998	$3,275,000

In FY 2012, the City paid off the 2007 GEFA note with Winder-Barrow Industrial Building Authority Revenue Refunding Bonds, Series 2012. In connection with this refinance, the City recognized a book gain in the amount of $1,348,088. This gain is being amortized over a 17 year 9 month period (the life of the Series 2012 bonds) using the straight line method. As of June 30, 2013, accumulated amortization was $101,265 with a net book value of $1,246,823.

There were also bond issue costs and bond insurance cost incurred with the Series 2012 Bonds in the amount of $263,512 and $100,322 respectively. In accordance with GASB Statement 65 the bond issued cost were reclassified as an expense (FY 2013 prior period adjustment).As of June 30, 2013, the accumulative amortization on the bond insurance was $3,743 with a net book value of $96,579. These costs have been deferred and are being amortized over the life of the bonds based on annual principal retired. At June 30, 2013, the outstanding balances on the paid off note from the 2012 refinancing are as follows:

2014	$	649,311
2015		676,775
2016		705,402
2018		735,239
2018		766,339
2019-2023		4,346,227
2024-2028		5,346,543
2029-2030		1,622,915
Total	$	14,848,751

10-Water Fund Intergovernmental Receivable

On June 29, 2006, the City of Winder entered into an intergovernmental agreement with Barrow County, Georgia (“County”) to sell 1,000,000 gallons per day of sewage treatment capacity rights at the City’s

Cedar Creek Wastewater Reclamation Facility for a total of $10,416,000. The contract states that $5,832,000 of the total is for immediate transfer and assignment of capacity to Barrow County from the City; therefore, the City has set up an intergovernmental receivable for this amount. This portion of the contract is to help fund the construction cost of the facility so the City is recognizing revenue. In FY 2007, the City recognized revenue of 20% ($1,166,400) as a special item because the City provided the right for 200,000 gallons per day of the County's wastewater to enter the City's current wastewater treatment facility. In FY 2008, the City recognized the remaining $4,665,600 as a special item due to the additional 800,000 gallons per day being available. The remaining balance of the contract ($4,584,000) is a shared capacity charge and will be paid as the County collects tap fees of $1,500 for each household equivalent. As the County collects and submits tap fees, the City will recognize this remaining revenue. As of June 30, 2013 the balance due the City on the shared capacity charge is $4,524,000.

The Intergovernmental Receivable activity for the fiscal year ended June 30, 2013 is as follows:

	Balance 06/30/2012	Increase	Decrease	Balance 06/30/2013	Due In FY 2014
Barrow County Intergovernmental Receivable	$3,293,271	$ -	$ (148,974)	$3,144,297	$ 155,172

A maturities schedule of the intergovernmental receivable is as follows:

Fiscal Year Ending June 30	Principal	4.16% Interest	Total Receivable Per Year
2014	$ 155,172	$ 130,803	$ 285,975
2015	161,627	124,348	285,975
2016	168,351	117,624	285,975
2017	175,354	110,621	285,975
2018	182,649	103,326	285,975
2019-2023	1,033,739	396,134	1,429,873
2024-2028	1,267,405	162,467	1,429,872
Totals	$ 3,144,297	$ 1,145,323	$ 4,289,620

11-Interfund Receivables, Payables and Transfers

Interfund balances at June 30, 2013, consisted of the following amounts and represent charges for services or reimbursable expenses. These remaining balances resulted from the time lag between the dates that (1) interfund goods or services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting period, and (3) payments between funds are made. Excluding advances, the City expects to repay all interfund balances within one year.

The interfund receivables or payables as of June 30, 2013 are as follows:

	Interfund	
	Due To/ Advances From	Due From/ Advances To
Major Governmental Fund:		
General Fund	$ 2,253,846	$ 36,659
Non Major Governmental Fund:		
Capital Projects Fund	36,659	-
Major Proprietary Fund:		
Water Fund	18,500	-
Environmental Protection	-	1,368,702
Internal Service Funds:		
Building Fund	-	885,144
Utility Service Fund	-	18,500
Totals	$ 2,309,005	$ 2,309,005

Interfund transfers in (out) for the fiscal year ended June 30, 2013, are as follows:

Transfers in (out)

Governmental Activities	General Fund	Hotel/Motel	Grants	Festivals	Special Facilities	Water & Sewer	Gas	Solid Waste	Transfers In	Transfers Out	Net Transactions
General Fund	$ -	$ -	$ (71,288)	$ -	$ (300,700)	$ 2,827,400	$ 1,905,600	$ 301,300	$ 5,034,300	$ (332,488)	$ 4,701,812
Hotel/Motel	-	-	-	(34,245)	(13,600)	-	-	-	-	(47,845)	(47,845)
Festivals	-	34,245	-	-	-	-	-	-	34,245	-	34,245
Grants	71,288	-	-	-	-	-	-	-	71,288	-	71,288
Total Governmental	31,788	34,245	(71,288)	(34,245)	(314,300)	2,827,400	1,905,600	301,300	5,100,333	(380,333)	4,720,000
Business-type Activities											
Water & Sewer	(2,827,400)	-	-	-	-	-	-	-	-	(2,827,400)	(2,827,400)
Gas	(1,905,600)	-	-	-	-	-	-	-	-	(1,905,600)	(1,905,600)
Solid Waste	(301,300)	-	-	-	-	-	-	-	-	(301,300)	(301,300)
Special Facilities	300,700	13,600	-	-	-	-	-	-	314,300	-	314,300
Total Business-type	(4,733,600)	13,600	-	-	-	-	-	-	314,300	(5,034,300)	(4,720,000)
Net Transactions	$ (4,701,812)	27,200	$ (71,288)	$ (34,245)	$ (314,300)	$ 2,827,400	$ 1,905,600	$ 301,300	$ 5,414,633	$ (5,414,633)	$ -

Transfers are used to reclassify revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them, and to use unrestricted revenues collected in the General Fund to finance various programs accounted for in other funds in accordance with budgetary operations.

12-Fund Balance in Governmental Funds

Fund balance information is used to identify the available resources to repay long-term debt, reduce property taxes, add new governmental programs, expand existing programs, or enhance the financial position of the City in accordance with policies established by the City Council.

The City of Winder established and will maintain classification of fund balance as defined herein in accordance with Governmental Accounting Standards Board statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions.* This policy shall apply to the City's General Fund and all governmental funds and will become effective for the fiscal year ending June 30, 2011. Fund balance shall be composed of nonspendable, restricted, committed, assigned, and unassigned amounts, as defined herein.

Nonspendable Fund Balance – Amounts that are not in a spendable form, such as inventory, or will not be converted to cash in the next operating cycle, such as long-term notes receivable. Also, amounts that are legally or contractually required to remain intact, such as the corpus of a permanent fund.

Restricted Fund Balance – Amounts on which constraints have been placed by an external party, such as grantor, creditor, or laws or regulations of other governments. Also, amounts on which constraints have been placed by law through constitutional provisions or by enabling legislation and are legally enforceable by external parties. Restrictions may be changed or lifted only with the consent of the resource providers.

Committed Fund Balance – Amounts on which constraints have been placed by the City Council, the City's highest level decision-making authority, through the adoption of a resolution which includes the verbiage "committed for the purpose of". Commitments may only be changed or rescinded through the adoption of a subsequent resolution; the subsequent resolution shall refer to the original resolution by number.

Resolutions committing amounts must be adopted prior to the end of the fiscal year. However, the amount to commit must be determined within 60 days of the fiscal year-end.

Assigned Fund Balance – Amounts on which constraints have been placed by the City to use for a special purpose. The City Council may assign amounts through the adoption of a motion made during a public meeting of the Council. The City Council also authorizes the City Manager to assign amounts through a written memorandum.
Transfers to special revenue, capital projects, debt service, or permanent funds shall constitute assignments and shall be documented through the adoption of the City's operating budgets or subsequent budget amendments.

Assignments must be adopted prior to the end of the fiscal year; the amount assigned must also be determined prior to fiscal year-end.

Amounts appropriated to eliminate a projected deficit in the subsequent fiscal year's budget shall constitute assignments and be documented by adoption of the City's operating budgets.

Equity amounts reported in special revenue, capital projects, debt service, or permanent funds not otherwise classified as nonspendable, restricted, or committed should constitute assignments.

Unassigned Fund Balance – Equity amounts reported in the General Fund not otherwise classified as nonspendable, restricted, committed, or assigned. Unassigned amounts are the portion of fund balance that is available for any purpose. Governmental funds other than the General Fund shall not report positive unassigned fund balance.

HIEARCHY OF SPENDING

For the purpose of fund balance classification, the City considers restricted amounts spent first when expenditure is incurred for which both restricted and unrestricted fund balance is available. Furthermore, the City considers the following spending order when expenditures are incurred for purposes of which the following unrestricted fund balance classifications are available:

1. Committed
2. Assigned
3. Unassigned

SPECIAL REVENUE FUNDS

Special revenue funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditures for specified purposes other than debt service or capital projects. GASB Statement No. 54 requires that special revenue funds have restricted or committed proceeds of specific revenue sources that are expected to continue to comprise a substantial portion of the inflows reported in the fund. For this purpose, the City defines proceeds from significant revenue sources as a single or combination of restricted or committed inflows which are expected to comprise 35% of the total revenue and other financing sources of the special revenue fund.

The Finance Director shall be charged with maintaining a listing of all special revenue funds reported by the City. This listing shall include the purpose of the fund and the significant restricted or committed revenue stream(s) this is (are) the basis for the fund.

COMPLIANCE

Compliance with the provisions of this policy shall be reviewed as part of the annual budget process and the amounts of nonspendable, restricted, committed, assigned, and minimum General Fund unassigned amounts shall be determined during this process. Fund balance for all governmental funds shall be reported in accordance to GASB statement No. 54.

13-Retirement Plan

The City maintains a defined benefit pension plan (the City of Winder Retirement Plan) to provide retirement and disability benefits for all full-time general and uniformed personnel of the City. The Plan is a participating member of the Georgia Municipal Employees Benefit System (The Plan) (GMEBS), an agent multiple-employer pension employee retirement system (PERS) that acts as a common investment and administrative agent for Cities in the State of Georgia. An annual report that includes financial statements and required supplemental information is issued by GMEBS. A copy of the report may be obtained by writing to Georgia Municipal Association, 201 Pryor Street SW, Atlanta, Georgia 30303. The authority to participate in this plan rests with the City Council.

All full-time City employees are eligible to participate in the plan after one year of service. Employees are not required to contribute to the Plan. The City is required to contribute the amount necessary to fund the Plan, using the actuarial basis specified by the Plan. The Plan is subject to minimum funding standards of the Public Retirement Systems Standards Law (Georgia Code Section 47-20-10).

Under the Plan, pension benefits vest after ten years of service. Benefits are based on the five highest year's average salary. Participants may retire at the earlier of age 65 with 5 years of service or age 55 with 30 years of service to receive normal benefit. Alternative early retirement is age 55 with 10 years of service. Benefits are payable for life and calculated using a formula equal to 2.00 percent of annual salary for employees with retirement dates before August 1, 2000 and after April 2, 2009 or 3.00 percent of annual salary for employees with retirements dates after August 1, 2000 and before April 1, 2009 which is then multiplied by the final average earnings (5 highest years average) and then multiplied by the amount of credited service. The plan also provides death benefits. These benefit provisions and all other requirements are established by the GMEBS Board of Trustees and the adoption agreement executed by the City.

As of January 1, 2013, employee membership data related to the pension plan was as follows:

Inactive Participants:		
Retiree and beneficiaries currently receiving benefits		88
Terminated employees entitled to benefits but not receiving benefits		50
	Total	138
Active Plan Participants:		
Vested		50
Nonvested		88
	Total	138
Total Number of Plan Participants		276

Data relating to the Plan for the past six years is as follows:

Fiscal Year	Annual Required Contribution (ARC)	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation (Asset)	Interest on NPO	NPO at June 30
2008	$ 877,243	$ 877,243	100.00 %	$ -	$ -	$ -
2009	1,002,251	1,002,251	100.00	-	-	-
2010	918,095	918,095	100.00	-	-	-
2011	1,221,335	1,221,335	100.00	-	-	-
2012	1,299,838	1,299,838	100.00	-	-	-
2013	1,337,733	1,337,733	100.00	-	-	-

Analysis of funding progress is presented below:

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) Projected Unit Credit (b)	Excess (Deficit)of Assets Over AAL (a-b)	Funded Ratio (a/b)	Covered Payroll (c)	Excess (Deficit) as a Percentage of Covered Payroll ((a-b)/c)
05/01/2008	$ 9,261,481	$ 13,336,233	$(4,074,752)	69.45 %	$6,313,678	(64.54) %
05/01/2009	6,554,906	14,903,805	(8,348,899)	43.98	5,805,508	(143.81)
01/01/2010	8,564,171	15,306,289	(6,742,118)	55.95	5,768,939	(116.87)
01/01/2011	9,020,369	15,909,449	(6,889,080)	56.70	5,816,330	(118.44)
01/01/2012	9,795,497	16,529,511	(6,734,014)	59.26	5,673,801	(118.69)
01/01/2013	10,598,552	16,864,830	(6,266,278)	62.84	5,227,133	(119.88)

The Information was determined as part of the Actuarial Report as of January 1, 2013. Additional information included in the report follows:

Valuation Date	January 1, 2013
Actuarial Cost Method	Projected Unit Credit
Amortization Method	Closed Level Dollar for remaining unfunded liability
Remaining Amortization Period	
Initial unfunded accrued liability	30 Years
Accrued liability arising from changes in plan	20 Years
Accrued liability arising from plan losses (gains)	15 Years
Accrued liability arising from plan assumptions/method	30 Years
Actuarial Assumptions:	
Assumed Rate of Return on Assets	7.75%
Projected Merit/Seniority Salary Increases	3.50%
Projected Inflation	0.0%

Asset Valuation Method – Sum of the actuarial value at beginning of year and the cash flow during the year plus the assumed investment return, adjusted by 10% of the amount that the value exceeds or is less than the market value at end of year. The actuarial value is adjusted, if necessary, to be within 50% of market value for 2009, 44% of market value for 2010, 38% of market value for 2011, 32% of market value for 2012, 26% of market value for 2013, and 20% of market value for 2014 and later years.

14-Deferred Compensation

The City offers a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan is available to all full time City employees (who work more than thirty hours per week) after the first ninety days of employment. The plan is funded through payroll deductions with the maximum contribution being 25% and a ceiling dollar amount of $17,500 per year. The plan assets are invested, and administrated by public organizations unrelated to the City.

15-Contingent Liabilities

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal and state governments. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the City expects such amounts, if any, to be immaterial.

The City is a defendant in various lawsuits. Although the outcome of these lawsuits is not presently determinable, in the opinion of the City attorney the resolution of these matters will not have a material adverse effect on the financial condition of the City. There were no known contingent liabilities that would materially affect the financial statements.

16-Related Organizations

The City Council is responsible for appointing various members of the boards of other organizations, but the City's accountability for these organizations do not extend beyond making the appointments. In addition, City officials serve on the boards of several organizations in which the City does not have a voting majority. Organizations related to the City in one or both of these manners include the following –

Housing Authority of the City of Winder
Piedmont Regional Library
Barrow County Board of Health
Winder-Barrow Development Authority
Winder Planning Board
Winder-Barrow Industrial Building Authority
Winder Tree Commission
Historic Preservation Commission
Public Facilities Authority

17-Joint Venture

Under Georgia law, the City, in conjunction with other cities and counties in the area, are members of the Northeast Georgia Regional Commission (RC) and is required to pay annual dues. During its year ended June 30, 2013, the City's dues were paid by Barrow County, which did not request reimbursement from the City. According to the RC, all dues are billed to the County and the management of the County determines if each municipality within the County should be billed for their pro-rata share of the dues. Membership in an RC is required by the official Code of Georgia Annotated (OCGA) Section 50-8-34 that provides for the organizational structure of the RC in Georgia. The RC Board membership includes the chief elected official of each county and municipality of the area. OCGA 50-8-39.1 provides that the governments are liable for any debts or obligations of an RC. Separate financial statements may be obtained from the following location:

Northeast Georgia Regional Commission
305 Research Drive
Athens, Georgia 30605

18-Hotel/Motel Tax

The City levied and collects a 7% hotel/motel tax in accordance with OCGA 48-13-51 a 4.4. Collections for the fiscal year ended June 30, 2013, were $68,792. The City expended all amounts required for the purpose of promoting tourism, conventions, and trade shows. The total amount of the tax expended for the purposes listed above for the fiscal year ended June 30, 2013, was $ 68,133, or 98.9%. Of this amount $20,288 was directly paid out to the Barrow County Chamber of Commerce. The City transferred $13,600 to the Special Facilities Fund and $34,245 to the City Festivals Fund for operations and advertising.

19-Special Local Option Sales Tax

Barrow County collects SPLOST funds for the City. In connection therewith, the County collects the revenues and remits the funds to the City on a monthly basis. The City expends the funds for streets, recreation facilities, downtown redevelopment projects, streetscape, and sewer facilities. All such transactions are reflected in the Capital Projects Fund.

20-Indirect Costs Allocations

Indirect expenses of general government and administrative support are fully allocated to the City's operational departments and funds. The purpose of the indirect costs allocations is to charge the operating departments and funds for administrative support services. Costs are allocated based on actual expenditure by functional activity. The following table presents the costs allocated:

Indirect Costs Allocations
For The Year Ended June 30, 2013

Costs for Allocation	
Administrative	$ 2,960,605
Total	$ 2,960,605
Distribution of Indirect Costs	
Water and Sewer Fund	$ 953,953
Gas Fund	787,061
Solid Waste Management Fund	9,629
Special Facilities Fund	41,606
Environmental Protection Fund	12,347
Grant Fund	22,755
TV Station	10,761
General Fund	
Geneal Government	33,958
Public Safety	817,320
Public Works	236,960
Judicial	33,321
Total	$ 2,960,605

21-Other Postemployment Benefits

Plan Description

The City of Winder provides postemployment health care benefits to retirees on a pay-as-you-go basis through the City of Winder OPEB Plan, a defined benefit, single employer other postemployment benefit plan. This plan was established in accordance with the City Charter and State statues. The City is currently in negotiations with the Georgia Municipal Employees Benefit System (GMEBS), which is a service of Georgia Municipal Association (GMA), to administer the Plan.

City employees who have attained the age of 55 with 10 years of service are eligible to participate in the plan.

Health care coverage will continue for the employee at a cost of 50% of the billed premium until the employee is eligible for Medicare. Dependent coverage, if applicable, continues until the dependent or employee (whichever comes first) is eligible for Medicare or voluntarily coverage. All retirement benefits are reviewed and evaluated annually.

Current Membership is as follows:

Retirees and beneficiaries currently receiving benefits	21
Active Participants	154
Total Number of Participants	175

Funding Policy

The City pays part of the health insurance premiums for all retirees from City employment receiving a pension annuity earned through City services and participating in the City's health insurance coverage on

a pay-as-you-go basis. The City paid approximately $98,109 and was reimbursed by the retirees $50,302 under this program for the fiscal year ended June 30, 2013. An additional $47,807 represents the actuary's estimate of the City's indirect subsidy toward retiree coverage during FY 2013. Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and the plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing benefit costs between the employer and plan members to that point. The City Council provides for the benefits and funding policy through City ordinance and maintains the authority to change the policy. The projection of benefits does not incorporate the potential effect of legal or contractual funding limitations on the pattern of cost sharing between the employer and plan members in the future.

Annual OPEB Cost (AOC) and Net OPEB Obligation

The City implemented GASB 45 in fiscal year 2009 and elected to report a zero net OPEB obligation at the beginning of the transition year. The City's annual postemployment benefit cost and net OPEB obligation for the plan as of and for the fiscal year ended June 30, 2013 using a 6.50% interest rate scenario were as follows:

Annual Required Contribution (ARC)	$123,600
Interest on Net OPEB Obligation	15,800
Adjustment to ARC	(13,800)
Annual OPEB Cost	125,600
Contributions Made	(148,598)
Increase in Net OPEB Obligation	(22,998)
Net OPEB Obligation - Beginning of Year	243,099
Net OPEB Obligation - End of Year	$220,101

The City's annual OPEB cost, the percentage of annual OPEB cost contributed during the fiscal year, and the net OPEB obligation at the end of the transition year for the City's post-retirement benefits plan were as follows:

Fiscal Year	Annual OPEB COST (AOC)	Actual City Contribution	Percentage of AOC Contributed	Net OPEB Obligation
2009	$ 150,800	$ 48,800	32.36 %	$ 102,000
2010	164,600	74,700	45.38	191,900
2011	174,000	108,300	62.24	257,600
2012	124,400	138,901	111.66	243,099
2013	125,600	148,598	118.31	220,101

Funded Status and Funding Progress

As of July 1, 2011, the most recent actuarial valuation date, the plan was zero percent funded. The actuarial accrued liability for benefits was $1,675,900 and the value of the actuarial assets was zero, resulting in an unfunded actuarial accrued liability (UAAL) of $1,675,900.

Actuarial Valuation Date July 1	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Actuarial Accrued Liability (UAAL) (a-b)	Funded Ratio (a/b)	Covered Payroll (c)	Excess (Deficit) as a Percentage of Covered Payroll ((a-b)/c)
2009	$ -	$ 1,345,700	$(1,345,700)	- %	$6,905,104	19.50 %
2010	-	1,792,000	(1,792,000)	-	5,810,000	30.80
2011	-	1,675,900	(1,675,900)	-	6,603,500	25.40

Actuarial Methods and Assumptions for OPEB Plans

The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations. Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and the healthcare cost trend. Amounts determined regarding the funded status of the plan and annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The more significant actuarial methods and assumptions used in the calculations of the annual OPEB cost, the annual required contribution, and the funded status and funding progress for the fiscal year ended June 30, 2013 are as follows:

Method/Assumptions	Retirement Program
Valuation Date	July 1, 2011
Actuarial Cost Method	Projected Unit Credit
Amortization Method	Level Dollar, Closed
Average Remaining Period	30 Years
Asset Valuation Method	Market Value of Assets
Interest Rate	6.50%
Inflation Rate	2.50%
Medical Trend Rate	Medical Per Capita costs, Average Costs and premiums are assumed to increase 10.00% for Pre-Medicare coverage and Medicare Supplement. This rate decreases at a rate of 0.5% per year until an ultimate rate of 5.00% is reached.

22- Negative Net Position/Fund Balance

The Environmental Protection Services (EPS) Fund reported negative Net Position of $1,109,231 at June 30, 2013. This fund is responsible for fulfilling state mandates and requirements to protect the water quality of the state's waterways.

23- Restatement for New Accounting Standard

During 2013, the City adopted new accounting guidance, Governmental Accounting Standards Board (GASB) Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources and Net Position* and GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities.*

GASB No. 65 requires that bond issuance costs be written off as of July 1, 2012. The effect of this adjustment is as follows:

	Business-Type Activities	Water and Sewer Fund
Net Position June 30, 2012, as previously reported	$ 65,536,134	$ 56,340,123
Implementation of GASB 65 for bond issuance costs	(422,277)	(422,277)
Net position June 30, 2012, restated	$ 65,113,857	$ 55,917,846

24- Subsequent Events

Purchase of Golf Course – In August 2013, the City Council agreed to purchase the Chimneys Golf Course for $600,000. The purchase was made on September 16, 2013. The golf course will be an enterprise find in the FY 2014 Financial statements.

25- GASB Statements Number 69 through 70.

Statement Number 69

In January 2013, GASB issued Statement No. 69, "Government Combinations and Disposals of Government Operations." The requirements of this Statement will improve the accounting and financial reporting standards related to government combinations and disposals of government operations. The term government combinations include a variety of transactions referred to as mergers, acquisitions, and transfers of operations. This statement will be implemented on or before the fiscal year ending June 30, 2015 to meet GASB requirements.

Statement Number 70

In April 2013, GASB issued Statement No. 70, "Accounting and Financial Reporting for Nonexchange Financial Guarantees." The requirements of this Statement will improve governments extending financial guarantees for the obligations of another government. As part of this nonexchange financial guarantee, a government commits to indemnify the holder of the obligation if the entity that issued the obligation does not fulfill its payment requirements. This statement does not apply to the City; therefore, it will have no effect on the financial statements.


WINDER, GEORGIA
EST. 1893
"CITY OF OPPORTUNITY"



CITY OF WINDER, GEORGIA

COMPREHENSIVE ANNUAL FINANCIAL REPORT

For the Fiscal Year Ended

June 30, 2013

Required Supplementary Information

General Fund
- Schedule of Revenues, Expenditures and Changes in Fund Balance
  - Budget and Actual
- Notes to the Required Supplementary Information

City of Winder, Georgia
General Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual
For the Fiscal Year Ended June 30, 2013
With Comparative Totals for the Fiscal Year Ended June 30, 2012

	2013		
	Budgeted Amounts		
	Original	Final	Actual
Revenues:			
Taxes	$ 4,673,000	$ 4,673,000	$ 4,658,821
License and Permits	133,500	133,500	141,525
Intergovernmental	5,000	5,000	15,080
Charges for Service	157,600	157,600	163,131
Fines and Forfeitures	594,800	594,800	631,816
Interest	65,000	65,000	42,158
Contributions	-	-	26,224
Miscellaneous and Other	48,700	48,700	77,147
Indirect Cost Allocation	3,449,600	3,449,600	2,960,605
Total Revenues	**9,127,200**	**9,127,200**	**8,716,507**
Expenditures:			
Current			
General Government	2,985,200	3,008,000	3,006,615
Judicial	259,000	260,500	260,122
Public Safety	6,434,500	6,389,000	6,378,948
Public Works	2,625,800	2,603,000	1,852,619
Housing and Development	97,300	97,300	97,293
Capital Outlay			
General Government	639,900	634,900	171,710
Public Safety	132,400	109,400	79,785
Public Works	649,000	654,000	653,184
Debt Service			
Principal	371,600	371,600	371,370
Interest and Fiscal Charges	19,500	19,500	19,246
Total Expenditures	**14,214,200**	**14,147,200**	**12,890,892**
Excess (Deficiency) Of Revenues Over (Under) Expenditures	**(5,087,000)**	**(5,020,000)**	**(4,174,385)**
Other Financing Sources (Uses):			
Transfers In	4,401,500	4,401,500	5,073,800
Transfers Out	(735,800)	(768,800)	(371,988)
Proceeds From Sale of Assets	-	-	43,486
Issuance of Debt Instruments	1,421,300	1,421,300	-
Total Other Sources	**5,087,000**	**5,054,000**	**4,745,298**
Special Item - Forgiveness of Debt	**-**	**-**	**-**
Net Change In Fund Balance	**$ -**	**$ 34,000**	**570,913**
Beginning Fund Balance			**1,729,087**
Ending Fund Balance			**$ 2,300,000**

The accompanying Notes to the Required Supplementary Information are an integral part of this statement.

	Variance With Final Budget		2012 Actual
$	(14,179)	$	4,502,510
	8,025		155,823
	10,080		33,517
	5,531		158,007
	37,016		576,681
	(22,842)		75,272
	26,224		15,317
	28,447		94,644
	(488,995)		2,756,528
	(410,693)		**8,368,299**
	1,385		2,827,305
	378		226,517
	10,052		5,698,126
	750,381		2,111,094
	7		33,370
	463,190		199,546
	29,615		95,234
	816		248,551
	230		417,191
	254		32,252
	1,256,308		**11,889,186**
	845,615		**(3,520,887)**
	672,300		4,385,799
	396,812		(422,350)
	43,486		67,874
	(1,421,300)		-
	(308,702)		**4,031,323**
	-		**(457,236)**
$	**536,913**		**53,200**
			1,675,887
		$	**1,729,087**

Notes to the Required Supplemental Information

1-Budgetary Information

The City adopted annual budgets for the 2012 fiscal year for the General Fund and the annually-budgeted Special Revenue Funds. Budgets are adopted on a basis consistent with generally accepted accounting principles. Prior to May 1, the Finance Department prepares a draft budget for the City Administrator. After reviewing the draft budget and meeting with the departments, the City Administrator and Finance staff prepare a Proposed Budget as well as a five year Capital Improvement Plan. The Mayor presents both to City Council in May. The Council conducts public hearings in May and June, and adopts budgeted revenues and appropriations for the upcoming fiscal year by resolution no later than June 30, the close of the City's fiscal year.

The appropriated budget is prepared by fund, function and department. The Budget Officer may make transfers of appropriations within a department. Transfers between departments and subsequent budgetary amendments require the approval of the City Council. The department is the legal level of control. The legal level of control is the level at which expenditures may not legally exceed the budget without approval by the City Council. Appropriations lapse at year-end. Budgeted amounts shown on the financial statements are as adopted by the City Council.

Significant departures must be in excess of $75,000 and more than 4.0% of the budgeted amount, within each department. The City had no significant departures from the total budgeted amounts in the General Fund.



CITY OF WINDER, GEORGIA

COMPREHENSIVE ANNUAL FINANCIAL REPORT

For the Fiscal Year Ended

June 30, 2013

Supplementary Information

Nonmajor Governmental Funds Financial Statements

Budgetary Comparisons
- **General Fund**
- **Special Revenue Funds**

Capital Projects Fund

Agency Funds Statement of Changes in Assets and Liabilities

Nonmajor Proprietary Funds Financial Statements

Internal Service Funds Combining Statements

Special Purpose Local Options Sales Tax

City of Winder, Georgia
Nonmajor Governmental Funds
Combining Balance Sheet
June 30, 2013

	Special Revenue				
Assets	**Community TV Station**	**Hotel/Motel Tax**	**Police Escrow**	**City Festivals**	**Grant**
Cash and Cash Equivalents	$ 42,860	$ 133,977	$ 30,066	$ 11,606	$ 621
Taxes Receivable-Net	-	5,597	-	-	-
Prepaid Items	-	-	-	11,221	-
Due From Other Funds	-	-	-	-	-
Intergovernmental Receivable	2,000	-	-	-	42,574
Total Assets	**$ 44,860**	**$ 139,574**	**$ 30,066**	**$ 22,827**	**$ 43,195**
Liabilities					
Accounts Payable and Accrued Liabilities	$ 2,299	$ 5,893	$ 12,004	$ 230	$ 3,736
Unearned Revenues	-	-	-	11,402	-
Total Liabilities	**2,299**	**5,893**	**12,004**	**11,632**	**3,736**
Fund Balance					
Nonspendable Fund Balance					
Prepaid Items	-	-	-	11,221	-
Restricted Fund Balance					
Public Safety	-	-	18,062	-	39,459
Public Works	-	-	-	-	-
Committed Fund Balance					
General Government	42,561	-	-	-	-
Assigned Fund Balance					
Housing and Development	-	133,681	-	-	-
Unassigned Fund Balance	-	-	-	(26)	-
Total Fund Balance	**42,561**	**133,681**	**18,062**	**11,195**	**39,459**
Total Liabilities, Deferred Inflow of Resources and Fund Balance	**$ 44,860**	**$ 139,574**	**$ 30,066**	**$ 22,827**	**$ 43,195**

Capital Project		Total
SPLOST	GDOT -LMIG	
$ 637,331	$ 118,961	$ 975,422
-	-	5,597
-	-	11,221
36,659	-	36,659
65,851	-	110,425
$ 739,841	**$ 118,961**	**$ 1,139,324**
$ 342	$ -	$ 24,504
-	118,961	130,363
342	**118,961**	**154,867**
-	-	11,221
-	-	57,521
739,499	-	739,499
-	-	42,561
-	-	133,681
		(26)
739,499	**-**	**984,457**
$ 739,841	**$ 118,961**	**$ 1,139,324**

City of Winder, Georgia
Nonmajor Governmental Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balance
For the Fiscal Year Ended June 30, 2013

	Special Revenue				
	Community TV Station	Hotel/Motel Tax	Police Escrow	City Festivals	Grant
Revenues:					
Taxes	$ 111,730	$ 68,792	$ -	$ -	$ -
Intergovernmental	-	-	-	-	106,350
Fines and Forfeitures	-	-	9,031	-	-
Charges for Services	12,000	-	-	33,372	-
Contributions	-	-	-	1,450	-
Total Revenues	**123,730**	**68,792**	**9,031**	**34,822**	**106,350**
Expenditures:					
Current:					
General Government	84,006	-	-	-	-
Public Safety	-	-	15,043	-	177,637
Public Works	-	-	-	-	-
Recreation	-	-	-	69,067	-
Housing and Development	-	20,288	-	-	-
Capital Outlay	-	-	22,560	-	-
Total Expenditures	**84,006**	**20,288**	**37,603**	**69,067**	**177,637**
Excess Revenues Over (Under) Expenditures	39,724	48,504	(28,572)	(34,245)	(71,287)
Other Financing Sources (Uses):					
Transfers In:					
General Fund	(39,500)	-	-	-	71,288
Hotel/Motel Tax Fund	-	-	-	34,245	-
Transfers Out:					
Special Facilities Fund	-	(13,600)	-	-	-
Festival Fund	-	(34,245)	-	-	-
Total Other Sources (Uses)	**(39,500)**	**(47,845)**	**-**	**34,245**	**71,288**
Net Change Increase (Decrease) in Fund Balance	**224**	**659**	**(28,572)**	**-**	**1**
Beginning Fund Balance	**42,337**	**133,022**	**46,634**	**11,195**	**39,458**
Ending Fund Balance	**$ 42,561**	**$ 133,681**	**$ 18,062**	**$ 11,195**	**$ 39,459**

Capital Project		
SPLOST	GDOT-LMIG	Total
$ -	$ -	$ 180,522
761,335	-	867,685
-	-	9,031
-	-	45,372
-	-	1,450
761,335	**-**	**1,104,060**
-	-	84,006
-	-	192,680
31,363		31,363
-	-	69,067
-	-	20,288
238,080	-	260,640
269,443	**-**	**658,044**
491,892	-	446,016
-	-	31,788
-	-	34,245
-	-	(13,600)
-	-	(34,245)
-	**-**	**18,188**
491,892	**-**	**464,204**
247,607	**-**	**520,253**
$ 739,499	**$ -**	**$ 984,457**

City of Winder, Georgia
General Fund
Schedule of Revenues
Budget and Actual
For the Fiscal Year Ended June 30, 2013
With Comparative Totals for the Fiscal Year Ended June 30, 2012

	Budgeted Amounts			Variance With Final	
	Original	Final	Actual	Budget	2012
Revenues:					
Taxes-					
Fire District Taxes	$ 1,000,000	$ 1,000,000	$ 880,604	$ (119,396)	$ 854,230
Intangible/Transfer Tax	7,500	7,500	15,368	7,868	9,161
Street Light Assessment	105,000	105,000	91,977	(13,023)	108,574
General Sales Tax	1,640,000	1,640,000	1,751,593	111,593	1,598,787
Selective Sales Tax	380,000	380,000	370,183	(9,817)	387,938
Business Taxes	1,540,500	1,540,500	1,549,096	8,596	1,543,820
Total Taxes	**4,673,000**	**4,673,000**	**4,658,821**	**(14,179)**	**4,502,510**
License and Permits-					
Business Licenses	100,000	100,000	97,941	(2,059)	100,586
Building Permits	33,500	33,500	43,584	10,084	55,237
Total License and Permits	**133,500**	**133,500**	**141,525**	**8,025**	**155,823**
Intergovernmental-					
State Government Grants	-	-	15,080	15,080	33,517
Federal Government Grants	5,000	5,000	-	(5,000)	-
Other Intergovernmental	-	-	-	-	-
Total Intergovernmental	**5,000**	**5,000**	**15,080**	**10,080**	**33,517**
Charges for Service-					
General Government	60,600	60,600	60,570	(30)	56,674
Public Safety	67,000	67,000	62,516	(4,484)	69,065
Public Works	30,000	30,000	40,045	10,045	32,268
Total Charges for Service	**157,600**	**157,600**	**163,131**	**5,531**	**158,007**
Fines and Forfeitures - Municipal Court	**594,800**	**594,800**	**631,816**	**37,016**	**576,681**
Contributions					
Public Safety	-	-	26,224	26,224	15,317
Total Contributions	**-**	**-**	**26,224**	**26,224**	**15,317**
Investment Earnings - Interest Income	**65,000**	**65,000**	**42,158**	**(22,842)**	**75,272**
Miscellaneous-					
Rents	48,700	48,700	50,082	1,382	47,826
Other	-	-	27,065	27,065	46,818
Total Miscellaneous	48,700	48,700	77,147	28,447	94,644
Indirect Cost Allocation	**3,449,600**	**3,449,600**	**2,960,605**	**(488,995)**	**2,756,528**
Total Revenues	**$ 9,127,200**	**$ 9,127,200**	**$ 8,716,507**	**$ (410,693)**	**$ 8,368,299**

City of Winder, Georgia
General Fund
Schedule of Expenditures
Budget and Actual
For the Fiscal Year Ended June 30, 2013
With Comparative Totals for the Fiscal Year Ended June 30, 2012

	Budgeted Amounts			Variance With Final	
	Original	Final	Actual	Budget	2012
General Government:					
Legislative	$ 459,300	$ 499,300	$ 498,497	$ 803	$ 526,462
Administration	2,555,700	2,510,700	2,306,724	203,976	2,219,583
Facilities Maintenance	680,300	680,300	420,486	259,814	337,665
Total General Government	**3,695,300**	**3,690,300**	**3,225,707**	**464,593**	**3,083,710**
Judicial	**259,000**	**260,500**	**260,122**	**378**	**226,517**
Housing and Development	**97,300**	**97,300**	**97,293**	**7**	**33,370**
Public Safety:					
Police Department	4,551,300	4,402,800	4,363,223	39,577	3,872,846
Fire Department	2,267,900	2,347,900	2,347,554	346	2,203,670
Total Public Safety	**6,819,200**	**6,750,700**	**6,710,777**	**39,923**	**6,076,516**
Public Works	**3,366,200**	**3,348,400**	**2,596,993**	**751,407**	**2,469,072**
Total General Fund Expenditures	**$ 14,237,000**	**$ 14,147,200**	**$ 12,890,892**	**$ 1,256,308**	**$ 11,889,185**

City of Winder, Georgia
Special Revenue Fund (Community TV Station)
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual
For the Fiscal Year Ended June 30, 2013

	Budgeted Amounts			Variance With Final
Revenues:	**Original**	**Final**	**Actual**	**Budget**
Cable Franchise Tax	$ 106,000	$ 106,000	$ 111,730	$ 5,730
Charges for Services	-	-	12,000	12,000
Total Revenues	**106,000**	**106,000**	**123,730**	**17,730**
Expenditures:				
General Government	144,500	144,500	84,006	60,494
Capital Outlay	55,200	55,200	-	55,200
Total Expenditures	**199,700**	**199,700**	**84,006**	**115,694**
Excess Revenues Over (Under) Expenditures	(93,700)	(93,700)	39,724	133,424
Other Financing Sources (Uses):				
Transfers In	38,500	38,500	(39,500)	(78,000)
Issuance of Debt Instruments	55,200	55,200	-	(55,200)
Total Other Sources	**93,700**	**93,700**	**(39,500)**	**(133,200)**
Net Change Increase (Decrease) in Fund Balance	**$ -**	**$ -**	**224**	**$ 224**
Beginning Fund Balance			42,337	
Ending Fund Balance			**$ 42,561**	

City of Winder, Georgia
Special Revenue Fund (Hotel/Motel Tax)
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual
For the Fiscal Year Ended June 30, 2013

	Budgeted Amounts			Variance With Final
	Original	Final	Actual	Budget
Revenues:				
Taxes-				
Hotel Motel Tax (2%)	$ 16,200	$ 16,200	$ 20,182	$ 3,982
Hotel Motel Tax (5 %)	36,000	36,000	48,610	12,610
Total Revenues	**52,200**	**52,200**	**68,792**	**16,592**
Expenditures:				
Housing & Development	25,000	25,000	20,288	4,712
Total Expenditures	**25,000**	**25,000**	**20,288**	**4,712**
Transfers (Out):				
Special Facilities Fund	(27,200)	(27,200)	(13,600)	13,600
Festival Fund	-	-	(34,245)	(34,245)
Total Transfers (Out)	**(27,200)**	**(27,200)**	**(47,845)**	**(20,645)**
Total Expenditures and Transfers Out	**52,200**	**52,200**	**68,133**	**(15,933)**
Net Change Increase (Decrease) in Fund Balance	**$ -**	**$ -**	**659**	**$ 659**
Beginning Fund Balance			**133,022**	
Ending Fund Balance			**$ 133,681**	

City of Winder, Georgia
Special Revenue Fund (Police Escrow)
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual
For the Fiscal Year Ended June 30, 2013

	Budgeted Amounts			Variance With Final
Revenues:	**Original**	**Final**	**Actual**	**Budget**
Fines and Forfeitures	$ 5,000	$ 5,000	$ 9,031	$ 4,031
Total Revenues	**5,000**	**5,000**	**9,031**	**4,031**
Expenditures:				
Public Safety	5,000	16,000	15,043	957
Capital Outlay	-	23,000	22,560	440
Total Expenditures	**5,000**	**39,000**	**37,603**	**1,397**
Excess Revenues Over (Under) Expenditures	-	(34,000)	(28,572)	5,428
Net Change Increase (Decrease) in Fund Balance	**$ -**	**$ (34,000)**	**(28,572)**	**$ 5,428**
Beginning Fund Balance			**46,634**	
Ending Fund Balance			**$ 18,062**	

City of Winder, Georgia
Special Revenue Fund (City Festivals)
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual
For the Fiscal Year Ended June 30, 2013

	Budgeted Amounts			Variance With Final
Revenues:	**Original**	**Final**	**Actual**	**Budget**
Charges for Services	$ 46,400	$ 46,400	$ 33,372	$ (13,028)
Contributions	10,000	10,000	1,450	(8,550)
Total Revenues	**56,400**	**56,400**	**34,822**	**(21,578)**
Expenditures:				
Recreation	70,000	70,000	69,067	933
Total Expenditures	**70,000**	**70,000**	**69,067**	**933**
Excess Revenues Over (Under) Expenditures	(13,600)	(13,600)	(34,245)	(20,645)
Transfers In				
General Fund	13,600	13,600	-	(13,600)
Hotel/Motel Fund	-	-	34,245	34,245
Total Transfers In	**13,600**	**13,600**	**34,245**	**20,645**
Net Change Increase (Decrease) in Fund Balance	**$ -**	**$ -**	**-**	**$ -**
Beginning Fund Balance			**11,195**	
Ending Fund Balance			**$ 11,195**	

City of Winder, Georgia
Special Revenue Fund (Grant)
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual
For the Fiscal Year Ended June 30, 2013

	Budgeted Amounts			Variance With Final
Revenues:	**Original**	**Final**	**Actual**	**Budget**
Intergovernmental	$ 101,800	$ 101,800	$ 106,350	$ 4,550
Total Revenues	**101,800**	**101,800**	**106,350**	**4,550**
Expenditures:				
Public Safety	145,100	178,100	177,637	463
Total Expenditures	**145,100**	**178,100**	**177,637**	**463**
Excess Revenues Over (Under) Expenditures	(43,300)	(76,300)	(71,287)	5,013
Transfers In				
General Fund	43,300	76,300	71,288	(5,012)
Total Transfers In	**43,300**	**76,300**	**71,288**	**(5,012)**
Net Change Increase (Decrease) in Fund Balance	**$ -**	**$ -**	**1**	**$ 1**
Beginning Fund Balance			**39,458**	
Ending Fund Balance			**$ 39,459**	

City of Winder, Georgia
Capital Projects Fund (SPLOST)
Schedule of Revenues, Expenditures and Changes in Fund Balance
For the Fiscal Year Ended June 30, 2013

	Actual
Revenues:	
Intergovernmental	$ 761,335
Interest	-
Total Revenues	**761,335**
Expenditures:	
Public Works	31,363
Capital Outlay	238,080
Total Expenditures	**269,443**
Excess Revenues Over (Under) Expenditures	491,892
Other Financing Sources (Uses):	
Proceeds From Sale of Assets	-
Total Other Sources	**-**
Net Change Increase (Decrease) in Fund Balance	**491,892**
Beginning Fund Balance	**247,607**
Ending Fund Balance	**$ 739,499**

City of Winder, Georgia
GDOT LMIG Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
For the Fiscal Year Ended June 30, 2013

Revenues:	**Actual**
Intergovernmental	$ -
Total Revenues	**-**
Excess Revenues Over (Under) Expenditures	-
Net Change Increase (Decrease) in Fund Balance	**-**
Beginning Fund Balance	**-**
Ending Fund Balance	**$ -**

City of Winder, Georgia
Agency Funds
Statement of Changes in Assets and Liabilities
For the Fiscal Year Ended June 30, 2013

Municipal Court

	Balance 6/30/2012	Additions	Deductions	Balance 6/30/2013
Assets				
Cash and Cash Equivalents	$ 49,841	$ 351,865	$ (344,183)	$ 57,523
Accounts Receivable, Net	368,511	53,907	(32,344)	390,074
Total Assets	**$ 418,352**	**$ 405,772**	**$ (376,527)**	**$ 447,597**
Liabilities				
Due To Others	$ 418,352	$ 726,535	$ (697,290)	$ 447,597
Total Liabilities	**$ 418,352**	**$ 726,535**	**$ (697,290)**	**$ 447,597**

Downtown Improvement

	Balance 6/30/2012	Additions	Deductions	Balance 6/30/2013
Assets				
Cash and Cash Equivalents	$ 200	$ 39,600	$ -	$ 39,800
Total Assets	**$ 200**	**$ 39,600**	**$ -**	**$ 39,800**
Liabilities				
Due To Others	$ 200	$ 39,600	$ -	$ 39,800
Total Liabilities	**$ 200**	**$ 39,600**	**$ -**	**$ 39,800**

City of Winder, Georgia
Nonmajor Enterprise Funds
Combining Statement of Net Position
June 30, 2013

Assets	Solid Waste Management	Environmental Protection	Special Facilities	Broadband Fund	Totals
Current Assets					
Cash and Cash Equivalents	$ 9,990	$ 170,913	$ 40,955	$ 2,833	$ 224,691
Accounts Receivable	134,514	1,633	28,948	-	165,095
Total Current Assets	**144,504**	**172,546**	**69,903**	**2,833**	**389,786**
Non-Current Assets					
Property, Plant and Equipment - Net	**-**	**100,371**	**4,079,393**	**17,004**	**4,196,768**
Total Assets	**144,504**	**272,917**	**4,149,296**	**19,837**	**4,586,554**
Liabilities					
Current Liabilities					
Accounts Payable and Accrued Liabilities	55,458	13,446	20,681	-	89,585
Notes & Capital Leases Payable	-	-	25,000	-	25,000
Total Current Liabilities	**55,458**	**13,446**	**45,681**	**-**	**114,585**
Long -Term Liabilities					
Other Post-Employment Benefits Liability	-	-	5,500	-	5,500
Advances from Other Funds	-	1,368,702	-	-	1,368,702
Notes and Capital Leases Payable	-	-	25,000	-	25,000
Total Long-Term Liabilities	**-**	**1,368,702**	**30,500**	**-**	**1,399,202**
Total Liabilities	**55,458**	**1,382,148**	**76,181**	**-**	**1,463,787**
Net Position					
Net Investment in Capital Assets	-	100,371	4,079,393	17,004	4,196,768
Unrestricted Net Position (Deficit)	89,046	(1,209,602)	(6,278)	2,833	(1,124,001)
Total Net Position(Deficit)	**$ 89,046**	**$ (1,109,231)**	**$4,073,115**	**$ 19,837**	**$ 3,072,767**

City of Winder, Georgia
Nonmajor Enterprise Funds
Combining Statement of Revenues, Expenses and Changes in Net Position
For the Fiscal Year Ended June 30, 2013

Operating Revenues	Solid Waste Management Fund	Environmental Protection Fund	Special Facilities Fund	Broadband Fund	Totals
Charges For Services	$ 966,247	$ 24,828	$ 75,527	$ -	$ 1,066,602
Penalties and Interest	31,243	-	-	-	31,243
Total Revenues	997,490	24,828	75,527	-	1,097,845
Expenses					
Personal Services	-	27,058	181,559	-	208,617
Professional and Technical	655,299	22,738	9,231	-	687,268
Purchased Property Services	113	32,948	23,285	-	56,346
Supplies	-	1,294	69,123	-	70,417
Depreciation	-	12,419	147,015	17,253	176,687
Internal Fund Charges	16,320	-	-	-	16,320
Indirect Costs Allocation	9,629	12,347	41,606	-	63,582
Total Expenses	681,361	108,804	471,819	17,253	1,279,237
Net Operating Revenues (Expenses)	**316,129**	**(83,976)**	**(396,292)**	**(17,253)**	**(181,392)**
Net Revenues (Expenses) Before Transfers	**316,129**	**(83,976)**	**(396,292)**	**(17,253)**	**(181,392)**
Transfers					
Transfers In(Out) - General Fund	(301,300)	-	314,300	-	13,000
Change in Net Position	**14,829**	**(83,976)**	**(81,992)**	**(17,253)**	**(168,392)**
Net Position, Beginning of the Year	74,217	(1,025,255)	4,155,107	37,090	3,241,159
Net Position, End of the Year	**$ 89,046**	**$ (1,109,231)**	**$4,073,115**	**$ 19,837**	**$ 3,072,767**

City of Winder, Georgia
Nonmajor Enterprise Funds
Combining Statement of Cash Flows
For the Fiscal Year Ended June 30, 2013

	Solid Waste Management Fund	Environmental Protection Fund	Special Facilities Fund	Broadband Fund	Totals
Cash Flows from (to) Operating Activities:					
Receipts from Customers	$ 990,145	$ 25,885	$ 78,293	$ -	$1,094,323
Payments to Employees	-	(27,058)	(182,146)	-	(209,204)
Internal Activity	(25,949)	(12,347)	(41,606)	-	(79,902)
Payments to Suppliers	(653,904)	(61,055)	(102,082)	-	(817,041)
Net Cash Provided (Used) Operating Activities	**310,292**	**(74,575)**	**(247,541)**	**-**	**(11,824)**
Cash Flows from (to) Noncapital Financing Activities:					
Receipts from (Payments to) Other Funds	-	277,500	-	-	277,500
Transfers from (to) General Fund	(301,300)	-	314,300	-	13,000
Net Cash from (to) Noncapital Financing Activities	**(301,300)**	**277,500**	**314,300**	**-**	**290,500**
Cash Flows (to) Capital and Related Financing Activities:					
Acquisition and Construction of Capital Assets, Net	-	(34,387)	(76,416)	-	(110,803)
Principal Payments on Notes & Capital Leases	-	-	(25,000)	-	(25,000)
Proceeds from Issuance of Long-Term Debt (Notes & Leases)	-	-	75,000	-	75,000
Net Cash (to) Capital and Related Financing Activities	**-**	**(34,387)**	**(26,416)**	**-**	**(35,803)**
Net Increase (Decrease) in Cash	**8,992**	**168,538**	**40,343**	**-**	**242,873**
Cash and Cash Equivalents, Beginning of Year	998	2,375	612	2,833	6,818
Cash and Cash Equivalents, End of the Year	**$ 9,990**	**$ 170,913**	**$ 40,955**	**$ 2,833**	**$ 249,691**
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:					
Operating Income (Loss)	$ 316,129	$ (83,976)	$(396,292)	$ (17,253)	$ (181,392)
Adjustments to Reconcile Net Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities					
Depreciation and Amortization	-	12,419	147,015	17,253	176,687
Changes in Current Assets and Liabilities					
Increase (Decrease) in Accounts Payable & Accrued Liabilities	1,508	(4,075)	(732)	-	(3,299)
Increase (Decrease) in OPEB Liability	-	-	(298)	-	(298)
Increase (Decrease) in Customer	-	-	(970)	-	(970)
(Increase) Decrease in Accounts Receivables	(7,345)	1,057	3,736	-	(2,552)
Net Cash Provided (Used) by Operating Activities	**$ 310,292**	**$ (74,575)**	**$(247,541)**	**$ -**	**$ (11,824)**

City of Winder, Georgia
Internal Service Funds
Combining Statement of Net Position
June 30, 2013

Assets	Utility Service	Vehicle Maintenance	Buildings	Totals
Current Assets:				
Cash and Cash Equivalents	$ 620	$ 10,760	$ 482	$ 11,862
Total Current Assets	**9,020**	**10,760**	**482**	**20,262**
Non-Current Assets				
Property, Plant and Equipment - Net	58,144	3,067	935,242	996,453
Total Non-Current Assets	**58,144**	**3,067**	**935,242**	**996,453**
Total Assets	**67,164**	**13,827**	**935,724**	**1,016,715**
Liabilities				
Current Liabilities:				
Accounts Payable and Accrued Liabilities	40,798	11,437	50,580	102,815
Due to Other Funds	18,500	-	-	18,500
Current Portion of Lease Payable	-	-	-	-
Total Current Liabilities	**59,298**	**11,437**	**50,580**	**121,315**
Long -Term Liabilities				
Other Post-Employment Benefits Liability	7,866	2,390	-	10,256
Advances to Other Funds	-	-	885,144	885,144
Total Long-Term Liabilities	**7,866**	**2,390**	**885,144**	**895,400**
Total Liabilities	**67,164**	**13,827**	**935,724**	**1,016,715**
Net Position				
Net Investment in Capital Assets	58,144	3,067	935,242	996,453
Unrestricted Net Position	(58,144)	(3,067)	(935,242)	(996,453)
Total Net Position	**$ -**	**$ -**	**$ -**	**$ -**

City of Winder, Georgia
Internal Service Funds
Combining Statement of Revenues, Expenses and Changes in Net Position
For the Fiscal Year Ended June 30, 2013

Operating Revenues:	Utility Service	Vehicle Maintenance	Buildings	Totals
Charges For Services	$ 777,442	$ 320,251	$ 11,475	$ 1,109,168
Operating Expenses:				
Personal Services	508,273	190,880	-	699,153
Professional and Technical	145,211	-	-	145,211
Purchased Property Services	52,459	614	-	53,073
Supplies	44,757	115,780	-	160,537
Depreciation	26,601	12,921	11,475	50,997
Total Expenses	**777,301**	**320,195**	**11,475**	**1,108,971**
Net Operating Revenues (Expenses)	**141**	**56**	**-**	**197**
Non-Operating Revenues (Expenses)				
Interest Expense	(141)	(56)	-	(197)
Total Non-Operating Revenues (Expenses)	**(141)**	**(56)**	**-**	**(197)**
Change in Net Position	**-**	**-**	**-**	**-**
Net Position, Beginning of the Year	-	-	-	-
Net Position, End of the Year	**$ -**	**$ -**	**$ -**	**$ -**

City of Winder, Georgia
Internal Service Funds
Combining Statement of Cash Flows
For the Fiscal Year Ended June 30, 2013

	Utility Service	Vehicle Maintenance	Buildings	Totals
Cash Flows from (to) Operating Activities:				
Receipts from Interfund Services Provided	$ 777,442	$ 320,251	$ 11,475	$ 1,109,168
Payments to Suppliers	(249,341)	(124,079)	50,580	(322,840)
Payments to Employees	(509,614)	(193,795)	-	(703,409)
Net Cash Provided (Used) by Operating Activities	**18,487**	**2,377**	**62,055**	**82,919**
Cash Flows from (to) Noncapital Financing Activities				
Receipts From (Payments to) Other Funds	(7,500)	-	352,000	344,500
Net Cash from (to) Noncapital Financing Activities	**(7,500)**	**-**	**352,000**	**344,500**
Cash Flows from (to) Capital and Related Financing Activities:				
Acquisition and Construction of Capital Assets	1	-	(413,573)	(413,572)
Principal Payments on Long-term Debts	(10,587)	(4,235)	-	(14,822)
Interest and Fiscal Charges on Long-Term Debt	(141)	(56)	-	(197)
Net Cash from (to) Capital and Related Financing Activities	**(10,727)**	**(4,291)**	**(413,573)**	**(428,591)**
Net Increase (Decrease) in Cash	**260**	**(1,914)**	**482**	**(1,172)**
Cash and Cash Equivalents, Beginning of Year	360	12,674	-	13,034
Cash and Cash Equivalents, End of the Year	**$ 620**	**$ 10,760**	**$ 482**	**$ 11,862**
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:				
Operating Income (Loss)	$ 141	$ 56	$ -	$ 197
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:				
Depreciation and Amortization	26,601	12,921	11,475	50,997
Changes in Assets and Liabilities:				
Increase (Decrease) in Accounts Payables	1,489	(10,600)	50,580	41,469
Increase (Decrease) in OPEB Liability	(1,344)	-	-	$ (1,344)
Net Cash Provided (Used) by Operating Activities	**$ 18,487**	**$ 2,377**	**$ 62,055**	**$ 82,919**

City of Winder, Georgia
Special Purpose Local Options Sales Tax
Schedule of Expenditures
For the Fiscal Year Ended June 30, 2013

	Original Estimated Cost	Latest Estimated Cost	Prior Years Cumulative Expenditures	Total Current Year Expenditures	Total Cumulative Expenditures	Estimated Percent Complete
2005 SPECIAL PURPOSE LOCAL SALES TAX						
Local Street Projects	$ 4,500,736	$ 4,500,736	$ 2,316,166	$ 77,203	$ 2,393,369	53.18%
Recreation Facilities, Downtown Redevelopment Projects, and Streetscapes	925,149	925,149	-	9,423	9,423	1.02%
Sewer Facilities	696,945	696,945	-	-	-	-
Totals	$ 6,122,830	$ 6,122,830	$ 2,316,166	$ 86,626	$ 2,402,792	

	Original Estimated Cost	Latest Estimated Cost	Prior Years Cumulative Expenditures	Total Current Year Expenditures	Total Cumulative Expenditures	Estimated Percent Complete
2012 SPECIAL PURPOSE LOCAL SALES TAX						
Local Street Projects	$ 2,451,259	$ 2,451,259	$ -	$ 182,817	$ 182,817	7.46%
Water & Sewer Infrastructure, Improvements, Facilities & Equipment	4,357,793	4,357,793	-	-	-	-
Totals	$ 6,809,052	$ 6,809,052	$ -	$ 182,817	$ 182,817	

Notes: This schedule discloses projects that are funded by sales tax revenues.
Projects may have additional funding sources.


WINDER, GEORGIA
EST. 1893
"CITY OF OPPORTUNITY"


WINDER, GEORGIA
EST. 1893
"CITY OF OPPORTUNITY"



CITY OF WINDER, GEORGIA

COMPREHENSIVE ANNUAL FINANCIAL REPORT

For the Fiscal Year Ended

June 30, 2013

Statistical Section

Statistical Section

Statistical tables differ from financial statements in that they usually cover more than one fiscal year and may present non-accounting data, un-audited data, projections and the like.

The objective of the statistical section information is to provide financial statement users with additional historical perspective, context, and detail to assist in using the information in the financial statements, notes to financial statements, and required supplementary information to understand and assess a government's economic condition. Where data is readily available, the City has presented data retroactively as well as for the current year. Some schedules are presented current year and prior year only as data is not readily available. The goal for most schedules is to build a 10 year history. Changes in prior year data reflect either more accurate information obtained after the FY 2010 Financials were released, actual data available to replace estimated data, or the availability of updated estimates and forecasts.

The statistical section information is presented in the following five categories:

Financial Trends Information:

Financial trends information is intended to assist the user in understanding and assessing how a government's financial position has changed over time.

Schedules in this category are:

Net Position by Component
Changes in Net Position
Fund Balances – Governmental Funds
Changes in Fund Balances – Governmental Funds

Revenue Capacity Information:

Revenue capacity information is intended to assist users in understanding and assessing the factors affecting a government's ability to generate its own-source revenues. Note: Although the City of Winder has not assessed a property tax since 1977, the City has elected to present assessed and fair market value of property in the City, since this is a significant potential future revenue source for the City. Existing property tax rates (imposed by other entities) are also presented to show the tax burden being carried by City residents.

The Local Option Sales Tax is imposed county wide, collected by the State of Georgia, and then disbursed by the State according to an agreed upon formula. The sales tax is the largest source of general fund revenue, therefore, the City has elected to present a sales and use tax rate schedule which also includes city sales tax proceeds for the last ten years. Because of the importance of this income source for all political jurisdictions in Barrow County, the City has also elected to include retail sales information as well as other Business Pattern Data from the U.S. Economic Census.

Utility sales are the primary sources of income for the City, therefore, the City has elected to present several alternative schedules in these areas to further assist users in understanding this important aspect of City finances. For example, in lieu of the schedule of largest taxpayers, the City has chosen to present its largest gas, water, and sewer users.

Schedules in this category are:

Assessed and Fair Market Value of Taxable Property
Property Tax Millage Rates – Direct and Overlapping
Sales and Use Taxes – Direct and Overlapping
Comparison of Retail Trade Sector –Barrow County

Water and Sewer Rates/Water Sold by Customer Type
Water and Sewer Connection/Tap Fees
Largest Water and Sewer Customers
Gas Rates/Gas Sold by Customer Type
Largest Natural Gas Customers

Debt Capacity Information:

Debt Capacity information is intended to assist users in understanding and assessing a government's debt and its ability to issue debt. Note: The City of Winder has no outstanding General Bonded Debt. Therefore, schedules dealing specifically with this type of debt have been omitted.

Schedules in this category are:

Direct and Overlapping Debt
Ratio of Outstanding Debt by Type
Statement of Legal Debt Margin
Statement of Pledged Revenue Coverage

Demographic and Economic Information:

Demographic and economic information is intend (1) to assist users in understanding the socioeconomic environment within which a government operates and (2) to provide information that facilitates comparisons of financial statement information over time and among governments.

Schedules in this category are:

Demographic and Economic Statistics Schedule, which includes population, total personal income, per capita income, median age, unemployment rate and educational attainment.
Principal Employers – 2009 and 2005

Operating Information:

Operating information is intended to provide contextual information about a government's operation and resources to assist readers in using financial statement information to understand and assess a government's economic condition.

Schedules in this category are:

Full Time Equivalent City Government Employees by Function/Program
Operating Indicators by Function/Program
Capital Assets Statistics by Function/Program

City of Winder, Georgia
Statistical Section – Financial Trends
Net Position by Component (Accrual Basis of Accounting)
Last Ten Fiscal Years

	2004	2005	2006	2007
Governmental Activities:				
Net investment in capital assets	$ 2,149,205	$ 3,308,583	$ 11,581,715	$ 11,743,364
Restricted	413,177	146,467	84,583	-
Unrestricted	999,001	1,239,112	1,565,584	1,823,629
Total Government activities net position	**$ 3,561,383**	**$ 4,694,162**	**$ 13,231,882**	**$ 13,566,993**
Business-type activities:				
Net investment in capital assets	$ 24,306,003	$ 24,132,167	$ 25,661,462	$ 30,513,067
Restricted	672,349	548,046	452,046	1,720,266
Unrestricted	4,665,997	4,133,913	6,058,066	2,786,401
Total Business-type activities net position	**$ 29,644,349**	**$ 28,814,126**	**$ 32,171,574**	**$ 35,019,734**
Primary Government:				
Net investment in capital assets	$ 26,455,208	$ 27,440,750	$ 37,243,177	$ 42,256,431
Restricted	1,085,526	694,513	536,629	1,720,266
Unrestricted	5,664,998	5,373,025	7,623,650	4,610,030
Total Primary Government Net Position	**$ 33,205,732**	**$ 33,508,288**	**$ 45,403,456**	**$ 48,586,727**

+ 2012 balances have been restated to reflect the cumulative effect of applying GASB 65. Please see note 23 for further details.

2008	2009	2010	2011	2012+	2013
$ 11,208,521	$ 10,727,054	$ 10,594,827	$ 10,679,127	$ 10,771,715	$ 11,401,194
-	-	-	168,354	333,699	797,020
944,433	2,514,126	2,476,139	1,235,598	1,139,775	1,256,981
$ 12,152,954	**$ 13,241,180**	**$ 13,070,966**	**$ 12,083,079**	**$ 12,245,189**	**$ 13,455,195**
$ 58,384,414	$ 57,281,815	$ 53,239,533	$ 51,716,811	$ 50,746,204	$ 50,322,791
591,091	812,007	969,465	778,147	2,195,406	2,488,777
10,634,015	9,532,718	11,260,891	13,619,002	12,172,247	12,384,120
$ 69,609,520	**$ 67,626,540**	**$ 65,469,889**	**$ 66,113,960**	**$ 65,113,857**	**$ 65,195,688**
$ 69,592,935	$ 68,008,869	$ 63,834,360	$ 62,395,938	$ 61,517,919	$ 61,723,985
591,091	812,007	969,465	946,501	2,529,105	3,285,797
11,578,448	12,046,844	13,737,030	14,854,600	13,312,022	13,641,101
$ 81,762,474	**$ 80,867,720**	**$ 78,540,855**	**$ 78,197,039**	**$ 77,359,046**	**$ 78,650,883**

City of Winder, Georgia
Statistical Section – Financial Trends
Changes in Net Position (Accrual Basis of Accounting)
Last Ten Fiscal Years

	2004	2005	2006	2007
EXPENSES:				
Governmental Activities:				
General Government	$ 1,682,832	$ 1,997,146	$ 2,282,796	$ 2,897,153
Judicial**	-	-	-	-
Public Safety	3,550,090	3,891,632	4,367,839	4,996,553
Public Works	1,308,288	1,270,889	1,938,344	2,056,673
Recreation				
Housing and Development**	-	-	-	-
Maintenance Shop*	342,969	398,294	-	-
Facilities Maintenance***	205,125	265,652	303,219	314,028
Interest and Fiscal Agent Charges	16,698	27,759	32,060	14,932
Total Governmental Activities Expenses	**7,106,002**	**7,851,372**	**8,924,258**	**10,279,339**
Business Type Activities:				
Water and Sewer	6,594,104	7,471,036	7,279,531	7,871,412
Gas	5,581,235	7,737,640	10,690,785	9,252,798
Solid Waste Management	1,124,311	1,156,442	1,429,381	1,375,586
Environmental Protection	-	-	-	-
Special Facilities	176,693	159,458	209,543	336,515
Broadband Fund	-	-	-	341
Total Business Type Activities Expenses	**13,476,343**	**16,524,576**	**19,609,240**	**18,836,652**
Total Primary Government Expenses	**$ 20,582,345**	**$ 24,375,948**	**$ 28,533,498**	**$ 29,115,991**
INDIRECT COSTS:				
Governmental Activities:				
General Government	$ (1,401,074)	$ (1,966,593)	$ (2,381,233)	$ (2,181,680)
Judicial**	-	-	-	-
Public Safety	230,828	506,842	525,674	557,429
Public Works	155,455	206,871	205,209	173,441
Recreation	-	-	-	-
Housing and Development**	-	-	-	-
Maintenance Shop*	(335,523)	(199,854)	-	-
Facilities Maintenance***	(205,125)	(263,008)	-	(312,360)
Total Governmental Activities Indirect Cost	**(1,555,439)**	**(1,715,742)**	**(1,650,350)**	**(1,763,170)**
Business Type Activities:				
Water and Sewer	759,172	713,784	737,581	627,769
Gas	640,975	826,480	717,560	981,041
Solid Waste Management	131,992	154,910	178,308	122,900
Environmental Protection	-	-	-	-
Special Facilities	23,300	20,568	16,901	31,460
Total Business Type Activities Indirect Cost	**1,555,439**	**1,715,742**	**1,650,350**	**1,763,170**
Total Primary Government Indirect Cost	**$ -**	**$ -**	**$ -**	$ -

* Maintenance Shop Department became an Internal Service Fund in FY 2006.
** Judicial and Housing and Development Departments became a separate function in FY 2008. They were originally in General Government.
*** Facility Maintenance was included in General Government beginning in FY 2008.
+ 2012 balances have been restated to reflect the cumulative effect of applying GASB 65. Please see note 23 for further details.

2008	2009	2010	2011	2012+	2013
$ 3,232,060	$ 3,229,756	$ 2,810,922	$ 2,868,643	$ 3,038,732	$ 3,196,618
178,973	173,352	189,105	215,375	203,467	228,261
5,852,810	5,816,040	5,887,673	5,944,901	5,686,406	6,060,515
2,453,317	2,623,739	2,316,134	2,405,647	2,776,550	2,506,937
			48,690	72,980	69,067
526,562	295,585	365,202	166,351	55,410	116,647
-	-	-	-	-	-
-	-	-	-	-	-
21,462	67,161	57,207	44,925	32,252	19,246
12,265,184	**12,205,633**	**11,626,243**	**11,694,532**	**11,865,798**	**12,197,291**
9,496,745	9,450,482	9,238,658	9,847,201	10,442,970	10,007,215
9,603,579	9,286,664	7,506,769	7,017,572	5,712,284	6,090,699
1,019,493	934,623	939,087	962,475	771,977	671,732
-	-	497,475	377,182	245,611	96,457
543,613	545,967	537,771	562,133	435,105	430,213
21,881	22,591	22,591	22,591	22,591	17,253
20,685,311	**20,240,327**	**18,742,351**	**18,789,154**	**17,630,538**	**17,313,569**
$ 32,950,495	**$ 32,445,960**	**$ 30,368,594**	**$ 30,483,686**	**$ 29,496,336**	**$ 29,510,860**
$ (3,122,543)	$ (2,971,556)	$ (2,542,626)	$ (2,423,379)	$ (2,707,682)	$ (2,915,886)
21,012	12,897	20,755	22,149	22,958	33,321
645,674	697,391	572,042	518,208	600,798	840,075
251,905	238,046	172,571	154,305	214,395	236,960
-	-	-	-	-	-
28,040	(43,042)	(126,778)	(131,629)	-	934
-	-	-	-	-	-
-	-	-	-	-	-
(2,175,912)	**(2,066,264)**	**(1,904,036)**	**(1,860,346)**	**(1,869,531)**	**(1,804,596)**
1,001,095	1,011,807	1,015,797	1,031,474	1,138,069	953,953
1,098,859	995,152	828,127	731,106	653,511	787,061
11,942	1,186	1,143	1,191	1,179	9,629
-	-	-	38,756	27,700	12,347
64,016	58,119	58,969	57,819	49,072	41,606
2,175,912	**2,066,264**	**1,904,036**	**1,860,346**	**1,869,531**	**1,804,596**
$ -	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

City of Winder, Georgia
Statistical Section – Financial Trends
Changes in Net Position (Accrual Basis of Accounting)
Last Ten Fiscal Years

	2004	2005	2006	2007
PROGRAM REVENUES:				
Governmental Activities:				
Charges for Service:				
General Government	$ 948,424	$ 1,005,824	$ 1,023,457	$ 404,764
Judicial**	-	-	-	-
Public Safety	315,699	315,811	413,549	483,103
Public Works	39,077	17,330	109,104	25,990
Recreation	-	-	-	-
Housing and Development**	-	-	-	-
Maintenance Shop*	-	-	-	-
Facilities Maintenance***	-	-	-	-
Operating Grants and Contributions				
General Government	-	-	-	41,790
Housing and Development**	-	-	-	-
Public Safety	505,760	686,993	820,394	92,399
Recreation	-	-	-	-
Capital Grants and Contributions				
Public Safety	-	-	-	-
Public Works	349,971	306,433	363,047	495,185
Total Governmental Activities Program Revenues	**2,158,931**	**2,332,391**	**2,729,551**	**1,543,231**
Business Type Activities:				
Charges for Service:				
Water and Sewer	8,130,205	9,216,420	11,923,559	12,133,881
Gas	7,139,095	9,206,529	12,506,598	10,606,003
Solid Waste Management	1,004,654	1,025,230	1,023,772	1,059,163
Environmental Protection	-	-	-	-
Special Facilities	103,382	83,610	88,614	126,662
Broadband Fund	-	-	-	8,164
Operating Grants and Contributions	-	-	-	-
Capital Grants and Contributions-Water	-	-	193,534	970,864
Total Business Type Activities Program Revenues	**16,377,336**	**19,531,789**	**25,736,077**	**24,904,737**
Total Primary Government Program Revenues	**$ 18,536,267**	**$ 21,864,180**	**$ 28,465,628**	**$ 26,447,968**
NET REVENUES (EXPENSES):				
Governmental Activities	$ (3,391,632)	$ (3,803,239)	$ (4,544,357)	$ (6,972,938)
Business Type Activities	1,345,554	1,291,471	4,476,487	4,304,915
Total Primary Government Net Expense	**$ (2,046,078)**	**$ (2,511,768)**	**$ (67,870)**	**$ (2,668,023)**

* Maintenance Shop Department became an Internal Service Fund in FY 2006.
** Judicial and Housing and Development Departments became a separate function in FY 2008. They were originally in General Government.
*** Facility Maintenance was included in General Government beginning in FY 2008.
**** Contributions have been included in Miscellaneous and Other for years prior to FY 2009.
+ 2012 balances have been restated to reflect the cumulative effect of applying GASB 65. Please see note 23 for further details.

2008	2009	2010	2011	2012+	2013
$ 253,621	$ 198,895	$ 145,447	$ 174,130	$ 222,498	$ 214,095
-	-	-	-	-	-
734,176	798,111	879,502	895,404	666,838	703,363
47,646	33,290	39,039	30,229	32,268	40,045
-	-	-	28,302	42,733	33,372
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
43,447	64,337	-	-	-	-
22,226	16,202	123,768	925	-	-
78,429	44,950	158,655	117,684	145,184	132,574
-	-	-	16,850	9,210	1,450
-	136,800	-	51,810	-	-
514,323	336,839	311,933	327,848	546,953	776,415
1,693,868	**1,629,424**	**1,658,344**	**1,643,182**	**1,665,684**	**1,901,314**
13,467,828	12,375,708	11,753,627	13,199,817	13,785,361	14,119,054
11,655,148	11,268,216	10,037,680	9,184,061	7,397,263	8,554,798
1,081,529	1,113,567	1,074,755	1,149,328	1,001,855	997,490
-	-	23,389	19,911	33,036	24,828
124,340	125,690	116,610	93,389	97,680	75,527
12,000	12,000	12,000	12,409	103	-
6,000	1,588	715	3,929	-	-
-	-	-	-	-	-
26,346,845	**24,896,769**	**23,018,776**	**23,662,844**	**22,315,298**	**23,771,697**
$ 28,040,713	**$ 26,526,193**	**$ 24,677,120**	**$ 25,306,026**	**$ 23,980,982**	**$ 25,673,011**
$ (8,395,404)	(8,509,945)	(8,063,863)	(8,191,004)	$ (8,330,583)	$ (8,491,381)
3,485,622	2,590,178	2,372,389	3,013,344	2,815,229	4,653,532
$ (4,909,782)	**$ (5,919,767)**	**$ (5,691,474)**	**$ (5,177,660)**	**$ (5,515,354)**	**$ (3,837,849)**

City of Winder, Georgia
Statistical Section – Financial Trends
Changes in Net Position (Accrual Basis of Accounting)
Last Ten Fiscal Years

	2004	2005	2006	2007
General Revenues and Other Changes in Net Position:				
Governmental Activities:				
Taxes-				
General Sales Taxes (1)	$ 1,522,457	$ 1,665,761	$ 1,764,368	$ 1,866,220
Selective Sales Taxes	280,962	279,860	403,293	441,576
Business Taxes (1)	438,184	474,874	510,902	1,127,973
Fire District Taxes (2)	-	-	-	645,568
Street Light Assesment (2)	-	-	-	79,449
Other Taxes (2)	-	-	-	16,851
Interest Earnings	58,787	90,282	176,458	344,939
Miscellaneous Revenues	83,351	303,547	23,277	78,890
Special Item (4)	-	-	-	-
Gain on Sale of Assets	-	-	-	-
Transfers	1,605,290	2,121,694	1,697,386	2,706,583
Total Governmental Activities	**3,989,031**	**4,936,018**	**4,575,684**	**7,308,049**
Business Type Activities:				
Interest Earnings	6,028	-	-	83,428
Miscellaneous Revenues				
Special Item (3)	-	-	-	1,166,400
Gain on Sale of Assets	-	-	-	-
Transfers	(1,605,290)	(2,121,694)	(1,697,386)	(2,706,583)
Total Business Type Activities	**(1,599,262)**	**(2,121,694)**	**(1,697,386)**	**(1,456,755)**
Total Primary Government	**$ 2,389,769**	**$ 2,814,324**	**$ 2,878,298**	**$ 5,851,294**
Prior Period Adjustments:				
Governmental Activities	$ -	$ -	$ -	$ -
Business Type Activities	-	-	-	-
Total Prior Period Adjustments:	**$ -**	**$ -**	**$ -**	**$ -**
Changes in Net Position:				
Governmental Activities	$ 597,399	$ 1,132,779	$ 31,327	$ 335,111
Business Type Activities	(253,708)	(830,223)	2,779,101	2,848,160
Total Primary Government	**$ 343,691**	**$ 302,556**	**$ 2,810,428**	**$ 3,183,271**

(1) The variations on General Sales Tax, Selective Sales Tax, and Other Tax reflect a change in the chart of accounts and definitions of accounts mandated by the State of Georgia.
(2) In FY 2011, the City presented Fire District Taxes and Street Light Assessment's in a separate line rather than combining them and classifying them as "Other Taxes". FY 2007-2010 has been adjusted to show accurate trending data.
(3) The special item for FY 2007 and 2008 was wastewater capacity rights sold to Barrow County.

+ 2012 balances have been restated to reflect the cumulative effect of applying GASB 65. Please see note 23 for further details.

2008	2009	2010	2011	2012+	2013
$ 1,848,646	$ 1,476,156	$ 1,505,719	$ 1,535,228	$ 1,598,787	$ 1,751,593
441,903	454,108	437,928	430,245	459,516	438,975
1,452,173	1,477,516	1,484,842	1,503,524	1,649,935	1,660,826
702,919	986,235	1,002,662	932,107	823,380	866,308
78,313	85,554	100,663	90,688	108,574	91,977
10,887	8,974	12,444	6,725	9,161	15,368
327,474	201,940	44,854	51,983	75,272	42,158
69,096	93,623	56,948	98,212	94,644	77,147
-	-	-	-	(457,236)	-
32,050	42,295	9,254	22,222	82,661	37,035
2,829,760	4,771,770	3,238,335	2,532,183	4,047,999	4,720,000
7,793,221	**9,598,171**	**7,893,649**	**7,203,117**	**8,492,693**	**9,701,387**
24,339	171,520	169,625	162,910	182,146	148,299
4,665,600	-	-	-	-	-
5,494	27,092	3,071	-	50,521	-
(2,829,760)	(4,771,770)	(3,238,335)	(2,532,183)	(4,047,999)	(4,720,000)
1,865,673	**(4,573,158)**	**(3,065,639)**	**(2,369,273)**	**(3,815,332)**	**(4,571,701)**
$ 9,658,894	**$ 5,025,013**	**$ 4,828,010**	**$ 4,833,844**	**$ 4,677,361**	**$ 5,129,686**
$ -	$ -	$ -	$ -	$ -	$ -
-	-	(1,463,401)	-	-	-
$ -	**$ -**	**$ (1,463,401)**	**$ -**	**$ -**	**$ -**
$ (602,183)	$ 1,088,226	$ (170,214)	$ (987,887)	$ 162,110	$ 1,210,006
5,351,295	(1,982,980)	(2,156,651)	644,071	(1,000,103)	81,831
$ 4,749,112	**$ (894,754)**	**$ (2,326,865)**	**$ (343,816)**	**$ (837,993)**	**$ 1,291,837**

City of Winder, Georgia
Statistical Section – Financial Trends
Fund Balances,
Governmental Funds
Last Ten Fiscal Years

	2004	2005	2006	2007
General Fund:				
Reserved For Prepaid Items	$ -	$ 39,830	$ -	$ 84,684
Reserved for Capital Projects	-	-	-	-
Unreserved/Undesignated	969,030	1,243,610	1,506,300	1,429,568
Nonspendable Fund Balance*	-	-	-	-
Unassigned Fund Balance	-	-	-	-
Total General Fund	**969,030**	**1,283,440**	**1,506,300**	**1,514,252**
All Other Governmental Funds:				
Reserved For Prepaid Items	$ -	$ -	$ -	$ 52
Unreserved Reported in Capital Projects	413,177	146,467	45,065	371,085
Unreserved Reported in Special Funds	-	-	70,600	64,442
Designated for Budget	-	-	-	-
Nonspendable Fund Balance*	-	-	-	-
Restricted Fund Balance*	-	-	-	-
Committed Fund Balance*	-	-	-	-
Assigned Fund Balance*	-	-	-	-
Unassigned Fund Balance	-	-	-	-
Total All Other Governmental Funds	**$ 413,177**	**$ 146,467**	**$ 115,665**	**$ 435,579**
Total All Governmental Funds	**$ 1,382,207**	**$ 1,429,907**	**$ 1,621,965**	**$ 1,949,831**

*For FY 2011, the City adopted fund balance policies in accordance with GASB Statement # 54 *Fund Balance Reporting and Governmental Fund Type Definitions.* Fund balance shall be composed of nonspendable, restricted, committed, assigned, and unassigned amounts. Please see the notes to the financial statements for further information.

2008	2009	2010	2011	2012	2013
$ 61,541	$ 153,448	$ -	$ -	$ -	$ -
1,566,865	266,387	-	-	-	-
241,081	1,520,899	2,150,124	-	-	-
-	-	-	25,818	1,783,891	2,383,825
-	-	-	1,650,069	(54,804)	(83,825)
1,869,487	**1,940,734**	**2,150,124**	**1,675,887**	**1,729,087**	**2,300,000**
$ 742	$ -	$ -	$ -	$ -	$ -
618,178	798,639	291,474	-	-	-
88,774	148,549	196,821	-	-	-
-	-	15,000	-	-	-
-	-	-	6,687	5,645	11,221
-	-	-	168,354	333,699	797,020
-	-	-	54,420	47,887	42,561
-	-	-	-	133,022	133,681
-	-	-	(275,262)	-	(26)
$ 707,694	**$ 947,188**	**$ 503,295**	**$ (45,801)**	**$ 520,253**	**$ 984,457**
$ 2,577,181	**$ 2,887,922**	**$ 2,653,419**	**$ 1,630,086**	**$ 2,249,340**	**$ 3,284,457**

City of Winder, Georgia
Statistical Section – Financial Trends
Changes in Fund Balances
Governmental Funds
Last Ten Years

	2004	2005	2006	2007
Revenues:				
Taxes(1)	$ 2,965,634	$ 3,282,762	$ 3,379,437	$ 4,166,213
License and Permits(1)	899,005	997,222	1,023,457	394,301
Intergovernmental	125,137	124,891	539,249	629,374
Charges for Service	39,077	25,932	62,319	36,734
Fines and Forfeitures	300,453	298,861	352,027	482,823
Interest	58,787	90,282	176,458	344,939
Contributions****	-	-	-	-
Miscellaneous and Other	135,897	303,547	23,277	78,890
Indirect Cost Allocation	1,941,722	2,429,455	2,425,711	2,514,700
Total Revenues	**6,465,712**	**7,552,952**	**7,981,935**	**8,647,974**
Expenditures:				
General Government	1,593,934	1,873,045	2,248,013	2,640,760
Judicial**				
Public Safety	3,677,462	4,216,251	4,735,535	5,366,315
Public Works	1,402,579	1,430,406	1,417,268	1,482,152
Recreation	-	-	-	-
Housing and Development**	-	-	-	-
Maintenance Shop*	335,523	391,279	-	-
Facilities Maintenance***	205,125	260,866	297,098	312,360
Capital Outlay	825,747	1,312,232	869,983	1,008,491
Debt Service:				
Principal	51,406	115,101	173,678	201,681
Interest and Fiscal Agent Fees	16,698	27,759	32,060	14,932
Total Expenditures	**8,108,474**	**9,626,939**	**9,773,635**	**11,026,691**
Excess of Revenues Over (Under) Expenditures	**(1,642,762)**	**(2,073,987)**	**(1,791,700)**	**(2,378,717)**
Other Financing Sources (Uses):				
Transfers in	2,032,903	2,533,575	2,974,458	5,233,320
Transfers out	(427,613)	(411,881)	(1,277,072)	(2,526,737)
Gain on Sale of Assets	-	-	-	-
Proceeds From Borrowing	742,000	-	286,373	-
Total Other Financing Sources (Uses)	**2,347,290**	**2,121,694**	**1,983,759**	**2,706,583**
Special Item - Forgivness of Debt	**-**	**-**	**-**	**-**
Net Change in Fund Balances	**$ 704,528**	**$ 47,707**	**$ 192,059**	**$ 327,866**
Debt Service as a Percentage of Noncapital Expenditures	**0.94%**	**1.72%**	**2.31%**	**2.16%**
Total Debt Service Expenditures	**$ 68,104**	**$ 142,860**	**$ 205,738**	**$ 216,613**
Total Non-Capital Expenditures	**$ 7,282,727**	**$ 8,314,707**	**$ 8,903,652**	**$ 10,810,078**

(1) The variations on Taxes, and License and Permits reflect a change in the chart of accounts and definitions of accounts mandated by the State of Georgia.

* Maintenance Shop Department became an Internal Service Fund in FY 2006.
** Judicial and Housing and Development Departments became a separate function in FY 2008. They were originally in General Government.
*** Facility Maintenance was included in General Government beginning in FY 2008.

2008	2009	2010	2011	2012	2013
$ 4,525,879	$ 4,469,227	$ 4,540,971	$ 4,489,125	$ 4,680,203	$ 4,839,343
237,291	186,784	138,162	125,893	155,823	141,525
622,671	576,625	559,567	492,929	676,713	882,765
149,342	140,977	112,398	177,891	210,740	208,503
648,811	702,535	813,428	824,281	597,773	640,847
327,474	201,940	44,854	52,150	75,379	42,158
-	22,503	34,789	22,021	24,527	27,674
104,850	93,623	56,948	98,212	94,644	77,147
3,180,289	3,082,893	2,721,083	2,589,248	2,756,528	2,960,605
9,796,607	**9,477,107**	**9,022,200**	**8,871,750**	**9,272,330**	**9,820,567**
3,245,648	3,147,929	2,698,082	2,756,303	2,951,958	3,090,621
199,438	183,529	208,076	237,701	226,517	260,122
6,285,820	6,152,733	5,998,713	6,013,634	5,910,996	6,571,628
1,924,329	1,967,048	1,577,612	1,649,445	2,111,094	1,883,982
-	-	-	48,690	72,980	69,067
553,706	313,089	380,320	164,510	54,827	117,581
-	-	-	-	-	-
-	-	-	-	-	-
1,170,749	2,176,084	1,192,047	1,134,674	549,669	1,165,319
292,687	484,475	392,236	404,518	417,191	371,370
21,462	67,161	57,206	44,925	32,252	19,246
13,693,839	**14,492,048**	**12,504,292**	**12,454,400**	**12,327,484**	**13,548,936**
(3,897,232)	**(5,014,941)**	**(3,482,092)**	**(3,582,650)**	**(3,055,154)**	**(3,728,369)**
3,999,199	5,450,950	3,804,180	3,090,053	4,498,949	5,100,333
(1,251,800)	(679,180)	(565,845)	(557,870)	(450,950)	(380,333)
32,050	42,295	9,254	27,134	83,645	43,486
1,645,000	511,617	-	-	-	-
4,424,449	**5,325,682**	**3,247,589**	**2,559,317**	**4,131,644**	**4,763,486**
-	**-**	**-**	**-**	**(457,236)**	**-**
$ 527,217	**$ 310,741**	**$ (234,503)**	**$ (1,023,333)**	**$ 619,254**	**$ 1,035,117**
2.51%	**4.48%**	**3.97%**	**3.97%**	**3.82%**	**3.15%**
$ 314,149	**$ 551,636**	**$ 449,442**	**$ 449,443**	**$ 449,443**	**$ 390,616**
$ 12,523,090	**$ 12,315,964**	**$ 11,312,245**	**$ 11,319,726**	**$ 11,777,815**	**$ 12,383,617**

City of Winder, Georgia
Statistical Section – Revenue Capacity
Assessed and Fair Market Value of Taxable Property
Last Ten Years

Tax Year Ended June 30	Gross Digest Assessed Value	Residential Property	Commercial Property	Industrial Property
2004	$303,857,107	$191,458,252	$69,999,671	$3,072,732
2005	325,968,587	207,620,213	74,398,933	3,108,170
2006	353,228,843	223,000,014	83,933,556	3,076,393
2007	385,648,472	245,861,535	94,611,405	3,298,941
2008	406,481,717	261,671,803	97,286,043	2,869,842
2009	383,711,255	237,468,616	97,903,884	3,315,031
2010	350,013,348	218,833,561	87,686,428	3,157,112
2011	324,817,545	201,987,066	84,084,011	3,368,395
2012	289,154,541	172,157,903	76,475,016	3,584,060
2013	289,283,925	170,748,136	77,136,799	3,773,128

* Assessed Value is 40 percent per state law.
** Includes Homestead Exemptions and Exempt Property.
Current rates and values will be shown if available by publication date.

Sources: Barrow County Tax Commissioner
Georgia Department of Revenue

Note: Rates and values shown are those in effect at the end of each fiscal year.

All Other	Less Exempt Property**	Total Net Assessed Value	Total Direct Tax	Total Net Fair Market Value	Percentage Assessed Value To Fair Market Value
$39,326,452	$44,786,497	$259,070,610	$ -	$647,676,525	40 %
40,841,271	45,555,879	280,412,708	-	701,031,770	40
43,218,880	45,615,571	307,613,272	-	769,033,180	40
41,876,591	50,335,464	335,313,008	-	838,282,520	40
44,654,029	50,877,550	355,604,167	-	889,010,418	40
45,023,724	42,624,458	341,086,797	-	852,716,993	40
40,336,247	37,538,166	312,475,182	-	781,187,955	40
35,378,073	39,461,871	285,355,674	-	713,389,185	40
36,937,562	34,546,109	254,608,432	-	636,521,080	40
37,625,862	33,785,139	255,498,786	-	638,746,965	40

City of Winder, Georgia
Statistical Section – Revenue Capacity
Property Tax Millage Rates – Direct and Overlapping
Last Ten Fiscal Years as of June 30

Tax Year	City of Winder	School System	Barrow County M & O	Fire District Tax	State	Barrow County Total
2004	-	17.50	6.77	2.15	0.25	26.67
2005	-	17.50	9.82	2.15	0.25	29.72
2006	-	18.50	7.57	2.15	0.25	28.47
2007	-	18.50	7.19	2.15	0.25	28.09
2008	-	18.50	7.18	3.00	0.25	28.93
2009	-	18.50	7.18	3.00	0.25	28.93
2010	-	18.50	8.18	3.00	0.25	29.93
2011	-	18.50	8.71	3.00	0.25	30.46
2012	-	18.50	10.96	3.00	0.20	32.66
2013	-	18.50	10.96	3.00	0.20	32.66

Source: Georgia Department of Revenue

Note: The City of Winder has not assessed a property tax since 1977.
Millage rates are those in effect at the end of the City's fiscal year.
More current information will be added if available by publication date.

City of Winder, Georgia
Statistical Section – Revenue Capacity
Sales and Use Taxes – Direct and Overlapping
Last Ten Fiscal Years

Year of Levy	LOST City of Winder	LOST Proceeds City of Winder	LOST Barrow County/ Other Municipalities	SPLOST Barrow County	ELOST Barrow County School System	State of Georgia	Total All Sales Tax
2004	0.2089 %	$1,523,000	0.7911 %	1 %	1 %	4 %	7 %
2005	0.2040	1,665,800	0.7960	1	1	4	7
2006	0.1987	1,764,000	0.8013	1	1	4	7
2007	0.1937	1,866,200	0.8063	1	1	4	7
2008	0.1937	1,848,600	0.8063	1	1	4	7
2009	0.1937	1,476,156	0.8063	1	1	4	7
2010	0.1937	1,505,719	0.8063	1	1	4	7
2011	0.1937	1,535,228	0.8063	1	1	4	7
2012	0.1937	1,598,767	0.8063	1	1	4	7
2013	0.2080	1,751,593	0.8063	1	1	4	7

Note: All sales taxes are levied county-wide and collected by the State of Georgia. The State then distributes the various local option sales taxes to the local jurisdictions. There is no sales tax levied directly by the City of Winder. The City receives a portion of LOST based on a negotiated distribution formula. City proceeds are reported on a fiscal year basis and rounded. Sales tax rates are levied on a calendar year basis.

LOST: Local Option Sales Tax. Distribution rates among the various governments have been agreed to in an intergovernmental agreement.

SPLOST: Special Purpose Local Option Sales Tax. Projects are approved through referendum and revenues may be shared through intergovernmental agreements.

ELOST: Education Local Option Sales Tax. All proceeds go to the Barrow County School System.

City of Winder, Georgia
Statistical Section – Revenue Capacity
Comparison of Retail Trade Sector-Barrow County, GA
1997, 2007 and 2009

Description	Number of Establishments*			Sales ($1,000)**	
Year	1997	2007	2010	1997	2007
Total of All Sectors	770	1,121	1,020	$ 1,038,987	$ 1,606,631
Selected Sector Statistics					
Construction	144	227	148	D	73,120
Manufacturing	63	65	63	509,871	768,413
Wholesale Trade	36	69	68	73,796	466,269
Retail Trade	146	159	161	344,841	660,898
Health Care	53	66	83	39,667	98,443
Professional/ Scientific	46	87	88	9,651	60,205
Finance and Insurance	32	57	54	D	D
Food/Accommodations	41	71	83	24,076	125,078

Sources:
* County Business Patterns for Barrow County as published by the US Census Bureau – Most Current Data 2010

***** Annual Sales from Economic Census as published by the US Census Bureau
** Economic Census as published by the US Census Bureau

Notes: Economic Census Data is collected every five years. Data from the 2007 Census began being released in 2009.

The letter “D” indicates information withheld to avoid disclosing data of individual companies; data is included in higher level totals.

Annual Payroll ($1,000)*			Paid Employees*		
1998	2007	2010	1997	2007	2010
$ 207,358	$ 418,731	$ 412,943	8,958	13,090	12,762
11,469	50,714	34,540	553	1,429	979
77,611	D	D	2,624	D	D
9,828	52,506	46,527	338	1,479	1,120
33,924	61,062	54,180	1,085	2,440	2,205
19,896	48,865	58,810	857	1,173	1,353
4,951	20,827	25,405	202	558	874
6,853	27,455	16,331	256	526	355
6,424	13,509	22,996	703	1,186	1,487

City of Winder
Statistical Section – Revenue Capacity
Water and Sewer Rates/Water Sold by Customer
Last Ten Years

	2004	2005	2006	2007
Water and Sewer Residential Rates				
Water Monthly Service Rates:				
Inside City-				
Base Charge 5/8 -1" meter (no usage)	$ -	$ -	$ -	$ -
First 2,000 gallons	10.50	11.50	12.60	12.60
Next 5,000 gallons ($ per thousand)	3.43	3.63	4.15	4.15
Over 7,000 gallons ($ per thousand)	3.83	4.03	4.99	4.99
Outside City-				
Base Charge 5/8 -1" meter (no usage)	$ -	$ -	$ -	$ -
First 2,000 gallons	19.25	20.25	22.58	22.58
Next 5,000 gallons ($ per thousand)	4.13	4.33	5.09	5.09
Over 7,000 gallons ($ per thousand)	4.43	4.63	5.57	5.57
Sewer Monthly Service Rates-				
Inside City				
Minimum Charge (1st 2000 gallons beginning in 2011)	$ 9.20	$ 10.80	$ 10.80	$ 10.80
Next 5,000 gallons ($ per thousand)	-	-	-	-
Over 7,000 gallons ($ per thousand)	-	-	-	-
Percent of water consumption applied to sewer rates	80%	80%	80%	80%
Outside City				
Minimum Charge (1st 2000 gallons beginning in 2011)	$15.40	$ 16.20	$ 22.58	$ 22.58
Next 5,000 gallons ($ per thousand)	-	-	-	-
Over 7,000 gallons ($ per thousand)	-	-	-	-
Percent of water consumption applied to sewer rates	80%	100%	100%	100%
Water Sold by Customer Type				
Annual Water Sales by Volume (000 gallons) by Category				
Residential	644,412	660,811	719,808	812,636
Commercial/Institutional/Other	217,405	194,993	232,115	209,882
Industrial	195,626	227,494	252,905	261,740
Total	1,057,443	1,083,298	1,204,828	1,284,258

Source: City of Winder Water Department

2008	2009	2010	2011	2012	2013
$ 12.60	$ 12.60	$ 12.60	$ 13.48	$ 13.48	$ 13.48
8.30	8.30	8.30	4.78	4.78	4.78
4.15	4.15	4.15	6.82	6.82	6.82
4.99	4.99	4.99	8.21	8.21	8.21
$ 22.58	$ 22.58	$ 22.58	$ 24.16	$ 24.16	$ 24.16
10.18	10.18	10.18	5.86	5.86	5.86
5.09	5.09	5.09	7.96	7.96	7.96
5.57	5.57	5.57	8.71	8.71	8.71
$ 10.80	$ 10.80	$ 10.80	$ 11.56	$ 11.56	$ 11.56
-	-	-	4.09	4.09	4.09
-	-	-	4.92	4.92	4.92
80%	80%	80%	80%	80%	80%
$ 22.58	$ 22.58	$ 22.58	$ 24.16	$ 24.16	$ 24.16
-	-	-	5.85	5.85	5.85
-	-	-	6.41	6.41	6.41
100%	100%	100%	100%	100%	100%
690,557	683,750	633,982	676,386	673,420	661,784
189,309	180,322	176,825	206,723	254,877	228,987
296,282	286,783	309,725	256,692	224,676	268,637
1,176,158	1,150,855	1,120,532	1,139,801	1,152,973	1,159,408

City of Winder
Statistical Section – Revenue Capacity
Water and Sewer Rates/Water Sold by Customer (Continued)
Last Ten Years

	2004	2005	2006	2007
Average Direct Rate (per 1000 gallons)	$ 5.15	$ 5.79	$ 6.26	$ 6.23
Average Number of Accounts by Category**				
Residential	10,553	11,539	11,790	12,308
Commercial/Institutional/Other	912	995	1,064	1,065
Industrial	6	6	6	6
Total	11,471	12,540	12,860	13,379

* Effective sewer bill was 80% of water bill inside City and 100% of water bill outside City.

**Average number of accounts is derived by dividing the total number of customers billed for the year by 12. This figure represents the equivalent number of "full time" customers or average number of customers on the systems all 12 months of the fiscal year. Commercial accounts may include more than one customer. Many commercial accounts have single meters for multiple commercial rental space. Small commercial accounts with residential size meters, including home based businesses may be included in residential totals.

Annual Water Sales ($) by Category:				
Residential	$ 3,741,446	$ 4,196,709	$ 5,111,122	$ 5,584,230
Commercial/Institutional/Other	814,405	906,924	1,108,308	972,898
Industrial	891,246	1,166,139	1,324,683	1,447,811
Total Water Sales	**$ 5,447,097**	**$ 6,269,772**	**$ 7,544,113**	**$ 8,004,939**
Sewer:				
Average Number of Users	3,968	4,084	4,266	4,446
Annual Sewer Sales	**$ 1,387,948**	**$ 1,581,677**	**$ 1,873,759**	**$ 1,927,510**
Total Annual Water/Sewer Sales	**$6,835,045**	**$ 7,851,449**	**$ 9,417,872**	**$ 9,932,449**

Source: City of Winder Water Department

2008	2009	2010	2011	2012	2013
$ 7.80	$ 7.92	$ 8.49	$ 9.39	$ 9.54	$ 9.56
12,808	12,820	12,787	12,723	12,760	13,136
971	1,057	1,171	1,262	1,249	1,172
6	7	7	7	7	8
13,875	13,884	13,965	13,992	14,016	14,316
$ 6,198,306	$ 6,581,518	$ 6,281,381	$ 6,834,541	$ 6,935,368	$ 7,011,835
942,970	960,504	1,100,528	1,654,525	2,539,089	2,305,732
2,122,889	2,114,293	2,131,270	2,210,454	1,529,744	1,769,965
$ 9,264,165	**$ 9,656,315**	**$ 9,513,179**	**$ 10,699,520**	**$ 11,004,201**	**$ 11,087,532**
4,575	4,625	4,677	4,723	4,781	4,823
$ 1,925,781	**$ 1,773,163**	**$ 1,560,246**	**$ 1,862,749**	**$ 1,754,453**	**$ 1,771,613**
$ 11,189,946	**$ 11,429,478**	**$ 11,073,425**	**$ 12,562,269**	**$ 12,758,654**	**$ 12,859,145**

City of Winder
Statistical Section – Revenue Capacity
Water and Sewer Connection/Tap Fees
Effective June 30, 2008

Meter Size	Inside City	Outside City
Water Connection Fee	$3,500	$3,500
5/8-3/4 Inch Water Tap	3,500	3,500
Sewer Connection Fee	3,500	3,500
4" Sewer Tap fee	3,500	3,500

Note: Larger meters and sewer taps are available at higher rates.
Sewer Fees can vary with usage volumes.

City of Winder
Statistical Section – Revenue Capacity
Largest Water and Sewer Customers
Current and Ten Years Prior
June 30, 2013

2013

Customer	Product/Service	Total Billings	Percent of System Revenues
Harrison Poultry	Poultry Processing	$ 1,262,439	9.82 %
Stepan	Surfactant Mfg.	516,022	4.01
Harrison Feed	Poultry Feed	271,588	2.11
Johns-Manville	Fiberglass Insulation	265,696	2.07
Rhodia	Surfactant Mfg.	229,829	1.79
Barrow County Gov't	Public Safety Complex	140,277	1.09
Mast Brothers	Tank Cleaning	98,163	0.76
Chico's	Distribution Center	92,906	0.72
Metro Corral	Restaurant	86,707	0.67
Chico's	Distribution Center	82,868	0.64
Total			24.16 %

2003

Customer	Product/Service	Total Billings	Percent of System Revenues
Harrison Poultry	Poultry Processing	$ 628,600	9.74 %
Stepan	Surfactant Mfg.	352,335	5.46
Johns-Manville	Fiberglass Insulation	179,114	2.78
Rhodia	Surfactant Mfg.	165,465	2.56
Winder Health Care	Nursing Home	43,974	0.68
Total			21.22 %

Source: City of Winder Utility Billing Department

City of Winder
Statistical Section – Revenue Capacity
Gas Rates (Distribution Change)/Gas Sales by Customer Type
Last Ten Fiscal Years

	2004	2005	2006	2007
Gas Monthly Distribution Charge:*				
Base Charge (No Usage)	$ -	$ -	$ -	$ 12.00
Residential/Small Comm (1st 300 cu) (Flat Rate)	8.00	8.00	8.00	1.05
Residential/Small Comm ($ per mcf over 300 cu ft)	3.00	3.00	3.50	3.50
Commercial ($ per mcf)	3.30	3.30	3.90	3.90
Interruptible (Industrial) (avg.):				
First 2,000 mcf ($ per mcf)	$ 1.72	$ 1.72	$ 1.72	$ 1.72
Next 3,000 mcf ($ per mcf)	1.05	1.05	1.05	1.05
Next 2,000 mcf ($ per mcf)	0.70	0.70	0.70	0.70
Over 7,000 mcf ($ per mcf)	0.55	0.55	0.55	0.55
Annual Gas Sales ($) by Category:				
Residential	$ 4,291,133	$ 4,054,620	$ 6,780,800	$ 5,084,226
Commercial	821,987	737,658	1,277,792	1,246,827
Interruptible (Industrial):	1,835,097	4,291,477	4,282,773	4,143,015
Total	$ 6,948,217	$ 9,083,755	$ 12,341,365	$ 10,474,068
Annual Gas Sales by Volume (mcf) by Category:				
Residential/Small Commercial	310,755	298,416	288,601	326,526
Medium/Large Commercial	65,522	60,149	56,789	106,169
Interruptible (Industrial):	212,715	501,379	279,712	477,885
Total	**588,992**	**859,944**	**625,102**	**910,580**
Average Number of Customers by Category**				
Residential/Small Commercial	4,109	4,225	4,572	4,847
Medium/Large Commercial	46	54	54	54
Interruptible (Industrial):	5	6	6	6
Total	**4,160**	**4,285**	**4,632**	**4,907**

* Because the base cost of natural gas can fluctuate substantially on a monthly basis, the City has chosen to present its distribution charge or "mark up". This amount is added to the base cost of natural gas each month.

** Average number of customers is derived by dividing the total number of customers billed for the year by 12. This figure represents the equivalent number of "full time" customers or average number of customers on the system all 12 months of the fiscal year.

Note: Any increase or decrease in the base cost of natural gas is automatically passed on to the customer on a monthly basis, however the distribution charge remains relatively constant. The gas flat rate minimum increased to $13.63 for family residential with a typical meter, $14.65 for a small commercial meter, $43.48 for a medium commercial meter and $67.62 for the large commercial meters per month effective 3/1/2013

Source: City of Winder Gas Department

2008	2009	2010	2011	2012	2013
$ 12.00	$ 12.00	$ 12.00	$ 12.00	$ 12.00	$13.64 - $67.62
1.05	1.05	1.05	1.05	1.05	1.05
3.50	3.50	3.50	3.50	3.50	3.50
3.90	3.90	3.90	3.90	3.90	3.90
$ 2.00	$ 2.00	$ 2.00	$ 2.00	$ 2.00	$ 2.00
1.50	1.50	1.50	1.50	1.50	1.50
0.75	0.75	0.75	0.75	0.75	0.75
0.75	0.75	0.75	0.75	0.75	0.75
$ 5,175,130	$ 5,762,515	$ 5,382,961	$ 4,330,975	$ 3,735,851	$ 4,189,114
1,299,041	1,072,202	754,595	774,771	707,796	1,235,852
4,998,191	4,283,514	3,772,449	3,966,608	2,865,777	3,004,237
$ 11,472,362	$ 11,118,231	$ 9,910,005	$ 9,072,354	$ 7,309,424	$ 8,429,203
308,384	322,908	390,214	349,967	264,401	299,508
107,034	111,189	64,439	52,190	62,784	103,496
499,225	503,700	581,030	611,896	580,643	588,556
914,643	**937,797**	**1,035,683**	**1,014,053**	**907,828**	**991,560**
4,963	5,029	5,038	5,058	5,037	5,054
55	54	62	63	69	110
6	6	8	8	8	9
5,024	**5,089**	**5,108**	**5,129**	**5,114**	**5,173**

City of Winder
Statistical Section – Revenue Capacity
Largest Natural Gas System Customers
Current and Ten Years Prior
June 30, 2013

2013

Customer	Product/Service	Total Billings	Percent of System Revenues
Johns-Manville	Fiberglass Insulation	$ 1,171,495	13.90 %
Stepan	Surfactant Mfg.	730,891	9.43
Rhodia	Surfactant Mfg.	459,380	4.71
Harrison Poultry	Poultry Processing	430,100	4.53
Harrison Feed Mill	Poultry Feed	271,588	3.66
Barrow County Gov't	Public Safety Complex	140,277	1.51
Harrison Hatchery	Poultry	105,771	1.18
Mast Tank Cleaning	Tanker Truck Wash	98,163	1.12
Chico Distribution	Clothes Dist.	92,906	1.12
Metro Corral	Restaurant	86,707	0.80
Total			41.96 %

2003

Customer	Product/Service	Total Billings	Percent of System Revenues
Johns-Manville	Fiberglass Insulation	$ 1,423,843	20.97 %
Rhodia	Surfactant Mfg.	455,903	6.71
Harrison Poultry	Poultry Processing	290,290	4.27
Stepan	Surfactant Mfg.	266,794	3.93
Foley Products	Concrete Products	105,809	1.56
Total			37.44 %

Source: City of Winder Utility Billing Department

City of Winder, Georgia
Statistical Section – Debt Capacity
Direct and Overlapping Debt
June 30, 2013

Governmental Unit	Debt Outstanding	Estimated Percentage Applicable	Estimated Share of Overlapping Debt
Barrow County Schools:			
For New Construction/expansion/renovation			
General Obligation Bonds	$ 60,390,000	20.70%	$ 12,500,730
Capital Leases	595,713	21.10%	125,695
Total Barrow County Schools Overlapping Debt			**12,626,425**
Barrow County Government:			
Debt Repaid With Property Taxes			
General Obligation Bonds	$ 53,495,000	20.70%	11,073,465
Contracts Payable	26,495,000	21.10%	5,590,445
Capital Leases/Other	5,200,000	21.10%	1,097,200
Total Barrow County Government Overlapping Debt			**17,761,110**
Total Overlapping Debt			**30,387,535**
City of Winder:			
Direct Debt			355,350
Total Direct and Overlapping Debt			**$ 30,742,885**

Notes: For debt repaid with property taxes, the percentage of overlapping debt is estimated using the ratio of the City's assessed taxable value as a percentage of the county digest of total assessed taxable value (21.1%).

For debt paid by sales taxes, the percentage of overlapping debt is estimated using 2012 Census population estimates for the City as a percentage of the total County 2012 Census estimated population (20.3%).

For debt where sales tax revenues are used but the debt is a general obligation of the taxpayer (due to potential sales tax shortfalls or future sales tax referendums not approved) an average of the above percentages was used (20.7%). This is the case with the Barrow County School System and most large projects for Barrow County.

Source of Debt Service numbers:
Barrow County – most recent audit report – FYE 09/30/2012

City of Winder, Georgia
Statistical Section – Debt Capacity
Ratio of Outstanding Debt by Type
Last Ten Fiscal Years

Fiscal Year	Governmental Activities			Business-Type Activities			Total Primary Government	Percentage of Personal Income	$ Per Capita
	G/O Bonds	Capital Leases	Mortgages	Water/Sewer Bonds	Capital Leases	GEFA/SRF Loans/Notes			
2004	$ -	$ 36,723	$ 728,574	$12,788,379	$1,381,813	$ 3,329,963	$18,265,452	6.25 %	$1,510
2005	-	10,074	640,122	12,233,045	1,047,228	3,114,408	17,044,877	5.54	1,380
2006	-	262,200	500,691	11,517,489	749,149	2,762,669	15,792,198	4.75	1,209
2007	-	237,688	323,522	10,917,565	441,752	9,304,719	21,225,246	5.66	1,557
2008	-	1,802,207	111,316	10,307,788	1,156,930	15,931,945	29,310,186	7.33	2,065
2009	-	1,940,665	-	9,615,347	829,272	17,063,363	29,448,647	7.21	2,009
2010	-	1,548,429	-	8,906,414	621,730	18,108,610	29,185,183	7.52	2,070
2011	-	1,143,911	-	8,212,789	408,094	16,850,953	26,615,747	6.33	1,873
2012	-	726,720	-	22,621,082	188,183	626,647	24,162,632	5.42	1,693
2013	-	355,350	-	21,208,000	-	1,353,658	22,917,008	5.24	1,606

Source: City of Winder Finance Department
Georgia Department of Community Affairs

Prior year(s) data may change when actual data is available to replace estimated data or when estimates are updated.

City of Winder, Georgia
Statistical Section – Debt Capacity
Statement of Legal Debt Margin
Last Ten Years

Tax Year	Assessed Value of Tax Digest	General Bonded Debt Limit (10%)	Total Debt Applicable To Limit	Legal Debt Margin	Total Net Applicable Debt as a % of Debt Limit
2004	$ 303,857,107	$ 30,385,711	$ -	$ 30,385,711	- %
2005	325,968,587	32,596,859	-	32,596,859	-
2006	353,228,843	35,322,884	-	35,322,884	-
2007	385,648,472	38,564,847	-	38,564,847	-
2008	406,481,717	40,648,172	-	40,648,172	-
2009	383,711,255	38,371,126	-	38,371,126	-
2010	350,013,349	35,001,335	-	35,001,335	-
2011	324,817,545	32,481,755	-	32,481,755	-
2012	289,154,541	28,915,454	-	28,915,454	-
2013	289,283,925	28,928,393	-	28,928,393	-

Source: City of Winder Finance Department
Barrow County Tax Commissioner

City of Winder, Georgia
Statistical Section – Debt Capacity
Statement of Pledged Revenue Coverage – Water and Sewer Fund
Last Ten Years

	Thousands of Dollars						
				Current Revenue Bond Debt Service			
Year	Utility Service Charges	Less Operating Expenses	Net Available Revenue	Principal	Interest	Total	Coverage
2004	$ 8,130	$ 4,198	$ 3,932	$ 710	$ 617	$ 1,327	2.96
2005	9,210	4,267	4,943	745	688	1,433	3.45
2006	11,755	4,784	6,971	877	521	1,398	4.99
2007	12,134	5,292	6,842	761	489	1,250	5.47
2008	13,468	6,061	7,407	771	460	1,231	6.02
2009	12,376	5,985	6,391	785	484	1,269	5.04
2010	11,754	4,745	7,009	852	469	1,321	5.31
2011	13,200	4,823	8,377	837	457	1,294	6.47
2012	13,785	5,208	8,577	849	444	1,293	6.63
2013	14,119	5,524	8,595	863	430	1,293	6.65

Note: Operating expenses excludes Depreciation, Amortization, and Indirect Costs Allocations
Source: City of Winder Finance Department

City of Winder, Georgia
Statistical Section – Demographic and Economic
Demographic and Economic Statistics
Last Ten Calendar Years

Year	Population City	Population County	Personal Income	Per Capita Income	Median Age	Unemployment Rate	Educational Attainment: % High School Degree or Higher	Educational Attainment: % Bachelors Degree or Higher
2003	11,596	53,069	$271,485,552	$ 23,412	32.5	4.5	73.3	10.9
2004	12,098	56,198	292,251,386	24,157	32.5	4.5	73.3	10.9
2005	12,354	59,390	307,626,954	24,901	32.7	4.6	75.5	13.8
2006	13,059	63,317	332,547,435	25,465	32.7	4.2	75.5	13.8
2007	13,630	67,170	374,770,480	27,496	32.2	4.3	76.6	13.2
2008	14,195	70,255	399,901,540	28,172	32.1	6.1	75.6	13.4
2009	14,656	72,158	408,242,880	27,855	32.0	10.0	77.4	17.0
2010	14,099	69,367	388,258,262	27,538	33.6	10.0	77.4	17.0
2011	14,209	69,912	420,756,908	29,612	33.6	9.3	75.8	14.5
2012	14,271	70,169	436,064,676	30,556	34.0	8.4	77.3	14.4

Sources of Information and bases for estimates:

Georgia Department of Community Affairs – Personal Income and Per Capita Income
Georgia Statistics – Estimate of 2007 City & County Populations
Georgia Department of Labor – Unemployment Data for Barrow County

* Statistics not available on an annual basis.

** When City statistics are unavailable, Barrow County statistics are used.

*** FY2013 data is not available in most categories.

Prior year(s) data may change when actual data is available to replace estimated data or when estimates are updated.

City of Winder, Georgia
Statistical Section – Demographic and Economic
Principal Employers – 2012 and 2002
June 30, 2013

	2012			2002		
Employer	Employees	Rank	Total Percentage of Employment	Employees	Rank	Total Percentage of Employment
Barrow County School System	1,615	1	11.01 %	1,350	1	10.58 %
Harrison Poultry	1,100	2	7.50	876	2	6.86
Chico's FAS, Inc	810	3	5.52	-	-	-
Republic Services	550	4	3.75	-	-	-
Barrow County Government	450	5	3.07	360	6	2.82
Chateau Elan	342	6	2.33	650	3	5.09
Wal-Mart	355	7	2.42	-	-	-
Johns Manville	300	8	2.05	330	7	2.59
Anderson Merchandisers	275	9	1.88	369	5	2.89
PetCo, Inc.	280	10	1.91			
Athens Packaging/Keebler	-	-	-	550	4	4.31
United Waste Services	-	-	-	300	8	2.35
Ty Cobb Health Systems/ Barrow Hospital	-	-	-	225	9	1.76
City of Winder	-	-	-	188	10	1.47
All Employment	6,077		41.44 %	5,198		40.72 %

Notes: Statistics are kept only on a county-wide basis; therefore, Barrow County statistics are used.
Some data is not available on an annual basis.
Source: Barrow County - 2012 Audit

* Employers that are not within the City Limits of Winder, nor are in the City's utilities service areas.

City of Winder, Georgia
Statistical Section – Operating Information
Full Time-Equivalent Government Employees
Last Nine Fiscal Years

	Full Time Equivalents as of June 30								
	2005	2006	2007	2008	2009	2010	2011	2012	2013
Function/Program									
General Government									
Administration/Personnel	6.75	8.75	7.75	9.25	8.75	7.75	7.75	7.75	5.75
Planning and Development	-	-	-	-	2.00	2.00	2.00	2.00	1.00
Finance	3.75	3.00	3.00	3.00	2.00	2.00	2.00	3.00	4.00
IT	1.50	2.00	2.00	3.00	3.00	3.00	4.00	4.00	5.00
License and Permitting	4.00	4.00	4.00	4.00	2.00	2.00	2.00	2.00	1.00
Television Station	-	1.00	2.00	3.00	3.00	3.00	3.00	3.00	1.00
Facility Maintenance	6.00	9.50	10.00	8.63	5.63	5.63	5.63	-	-
Housing & Development									
Code Enforcement	-	1.00	2.00	2.00	-	-	1.00	1.00	1.00
Mainstreet	-	1.00	1.00	1.00	1.00	-	-	-	-
Public Safety									
Police Department:									
Police Administration	5.00	5.00	6.00	7.00	5.00	7.00	7.00	7.00	9.00
Officers	43.00	43.00	50.00	46.75	49.00	49.00	48.00	47.50	42.00
Fire Department:									
Fire Administration	3.00	3.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
Fire Fighters	18.00	18.00	18.00	21.00	21.00	21.00	21.00	21.00	21.00
Part Paid Fire Fighters									
(Not included in totals)	-	-	-	24.00	24.00	24.00	24.00	24.00	24.00
Judicial									
Municipal Court/Probation	2.25	2.00	2.00	2.00	2.00	2.00	2.00	3.00	3.00
Public Works									
Street/Cemetery	18.75	18.65	30.00	30.00	26.00	26.00	26.00	25.00	23.00
Special Facilities:									
Community Center	2.50	3.25	3.25	3.25	2.50	2.63	2.63	2.63	2.00
Cultural Arts	-	-	1.00	2.00	2.00	2.00	2.00	1.00	1.00
Component Unit-									
Downtown Development	1.00	-	-	-	-	-	-	-	-
Utilities (Business-Type Activities)									
Water Distribution	20.00	19.00	21.00	22.00	16.00	16.00	16.00	16.00	18.00
Water Treatment	*	*	*	*	*	*	*	*	*
Wastewater Treatment	*	*	*	*	*	*	*	*	*
Sewer Collection	*	*	*	*	*	*	*	*	*
Fats, Oils, & Grease		*	*	*	*	*	*	*	1.00
Stormwater		*	*	*	*	*	*	*	3.00
Gas	16.00	11.00	12.00	13.00	12.00	12.00	12.00	12.00	11.00
Solid Waste	20.25	15.25	*	*	*	*	*	*	*
Internal Services:									
Utility Services (Billing and Colle	20.00	19.00	24.00	25.00	11.00	11.00	11.00	11.00	8.00
Fleet Maintenance	5.00	5.00	5.00	6.00	4.00	4.00	4.00	3.67	3.67
Total	196.75	192.40	208.00	239.88	205.88	206.01	207.01	200.55	168.42

Source: City of Winder Budget
Does not include part time elected officials

* Water treatment plant operations, sewer treatment plant operations, sewer collection operations, and solid waste collections are operated on a contracted basis.

City of Winder, Georgia
Statistical Section – Operating Information
Operating Indicators by Function/Program
Last Eight Fiscal Years

Function/Program	2006	2007	2008	2009	2010	2011	2012	2013
Public Safety								
Police Department:								
Total Calls for Service	16,000	16,000	15,000	14,500	16,400	16,000	16,500	13,300
Motor Vehicle Accident Reports	811	793	826	649	594	483	445	505
Criminal Investigation Cases	3,417	4,612	4,100	4,500	4,000	3,700	3,300	3,100
Clearance Rate	54%	71%	78%	91%	87.5%	79.0%	84.3%	84.1%
Miles Patrolled	376,000	407,000	420,000	410,000	420,000	420,000	435,000	454,000
Fire Department								
Total Emergency Responses	1,166	1,261	1,006	1,031	1,207	1,256	1,520	1,575
Fire Calls	63	88	88	95	68	65	67	138
Rescue Calls	753	822	625	656	750	879	1097	1200
Other Emergency Calls	350	351	293	280	389	312	356	237
Average Response Time (Minutes)	3:28	3:36	3:57	4:04	3:47	4:00	3:58	3:54
Public Works								
Streets/Cemetery:								
Loads of Loose Debris Picked up	1,077	959	537	615	656	723	643	357
Number of bags of leaves/yard waste or tons*	33,602	22,565	13,292	11,983	189*	419	281	164
Graves Opened/Closed	44	30	32	31	31	34	27	20
Number of street locations patched	133	142	298	227	198	190	175	208
Other work orders (signs, grass cutting, etc.)	1,069	1,828	1,551	1,474	1,720	2,068	2,400	2,497
Special Facilities - Community Center								
Number of Events- Community Center	331	342	334	300	274	256	274	345
Number of Events- Cultural Arts Center	-	-	185	327	476	550	378	391
Internal - Fleet Maintenance								
Number of vehicle service/repairs	1,018	973	1,012	742	683	586	528	760

Source: City of Winder Operational Reports

Notes: Operational indicators not available for certain administrative functions nor were they readily available in this format for years prior to FY 2006.

Major street paving projects are contracted to privately-owned paving companies.

Effective April 1, 2007, the City of Winder contracted with a private operator to collect and dispose of garbage. However, the City continues to bill and collect for garbage collection.

City of Winder, Georgia
Statistical Section – Operating Information
Operating Indicators by Function/Program (continued)
Last Eight Fiscal Years

	2006	2007	2008	2009	2010	2011	2012	2013
Utilities (Business-Type Activities)								
Water Distribution:								
New Taps/Meters Installed	567	631	598	175	85	64	182	142
Leaks Repaired	422	431	551	407	567	614	495	352
Total Number of Water Customers - Year End	13,328	13,930	14,094	14,015	14,006	14,058	14,200	14,316
Water Plants - Average Daily Production (mgd)*	3.87	4.37	3.55	3.775	3.913	3.86	3.75	3.69
Sewer Plants- Average Daily Treatment (mgd)*	1.42	1.22	1.24	1.63	2.13	1.68	1.56	1.84
Sewer Collection - New Taps	385	70	90	33	22	7	12	24
Total Number of Sewer Customers - Year End	4,563	4,760	4,780	4,732	4,741	4,778	4,758	4,987
Gas:								
New Meters Installed	273	301	263	158	72	56	65	45
Leaks Repaired	65	72	240	235	422	90	14	14
New Gas Line Run (ft)	20,262	10,666	72,859	32,816	8,059	31,800	14,919	17,166
Total Number of Gas Customers- Year End	5,084	5,380	5,419	5,443	5,481	5,525	5,801	5,173
Solid Waste:								
Tons of Garbage Collected	7,561	6,341	6,584	6,330	7,485	7,512	3,765	4,986
Total Number of Customers - Year End	5,195	5,447	5,447	5,398	5,386	5,406	5,114	5,194
Utility Services (Billing and Collection):								
Number of bills processed, sent and collected	175,309	180,525	187,709	188,493	188,430	188,868	189,438	193,318

Source: City of Winder Operational Reports and Billing Records

Notes: Operational indicators not available for certain administrative functions nor were they readily available in this format for years prior to FY 2006.

Most utility taps are made by the developer and later deeded to the City.

Year End Service Accounts are as of June 30 for each fiscal year. FY 2010 and forward totals for water, gas, and sewer include inactive accounts.

* Water treatment plant operations, sewer treatment plant operations and sewer collection operations are operated on a contracted basis. MGD = millions gallons per day

City of Winder, Georgia
Statistical Section – Operating Information
Capital Assets Statistics by Function/Program
Last Eight Fiscal Years

	2006	2007	2008	2009	2010	2011	2012	2013
Public Safety								
Police Department:								
Stations	1	1	1	1	1	1	1	1
Precincts	2	2	2	2	2	2	1	1
Number of Police Vehicles	34	36	40	53	53	52	52	46
Fire Department:								
Stations	2	2	2	2	2	2	2	2
Pumpers	3	3	3	3	3	3	3	3
Ladder/Rescue	2	2	3	2	2	2	2	2
Public Works								
Streets:								
Miles of Streets	107	112	114	114	114	114	114	121
Number of Refuse Collection Trucks	3	3	4	7	7	7	7	4
Cemetery:								
Acres in Cemetery	27	27	27	27	27	27	27	28
Special Facilities								
Community Center								
Rooms available for rental	3	3	3	3	3	3	3	3
Cultural Arts Center/Theater								
Theater and rooms available for rental	-	3	3	3	3	3	3	3
Internal - Fleet Maintenance								
Number of Maintenance Facilities	1	1	1	1	1	1	1	1
Utilities (Business-Type Activities)								
Water Distribution								
Water Mains (Miles)	344	354	362	362	362	362	362	362
Fire Hydrants	2,298	2,351	2,393	2,424	2,438	2,444	2,444	2,472
Number of Meters-Year End	13,328	13,930	14,094	14,015	14,722 *	14,802 *	15,091 *	15,223
Water Treatment and Supply								
Number of Plants	2	2	2	1	1	1	1	1
Production Capacity (mgd)	5.1	5.1	5.1	5.1	5.1	5.1	5.1	5.1
Purchase Contract (mgd)	5	5	5	5	5	5	5	-
Wastewater Treatment								
Number of Plants	2	2	2	2	2	2	2	2
Treatment Capacity (mgd)	3.15	3.15	5.5	5.5	5.5	5.5	5.5	5.5
Wastewater Collection								
Miles of Sewer Line	102	107	112	112	112	112	112	112
Number of Connections - Year End	4,563	4,760	4,780	4,732	4,741	4,778	4,775	4,987
Gas								
Miles of gas line	180	184	204	205.5	207.5	213.5	213.5	220.2
Base Supply Contract (mcf per day)	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Number of Meters-Year End	5,084	5,380	5,419	5,443	5,879 *	5,904 *	5,904 *	5,935
Solid Waste Collection								
Number of Garbage Trucks	5	5	-	-	-	-	-	-
Number of Service Accounts - Year End	5,195	5,447	5,447	5,398	5,386	5,406	5,114	5,194
Miscellaneous								
Approximate City Land Area (sq miles)	11	13	13	13	13	13	13	14

Source: City of Winder Operational Reports
Notes: mgd=million gallons per day
Mcf=thousand cubic feet
Capital Asset Statistics were not available in this format prior to FY 2006
*Modified in 2010 to include inactive meters/connections
Sanitation operations were privatized in April, 2007



CITY OF WINDER, GEORGIA

COMPREHENSIVE ANNUAL FINANCIAL REPORT

For the Fiscal Year Ended

June 30, 2013

Report of Independent Certified Public Accountant on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards


WINDER, GEORGIA
EST. 1893
"CITY OF OPPORTUNITY"

CLIFTON, LIPFORD, HARDISON & PARKER, LLC

J. Russell Lipford, Jr., CPA
Mark O. Hardison, CPA
Terry I. Parker, CPA
Christopher S. Edwards, CPA
Lynn S. Hudson, CPA
Kevin E. Lipford, CPA

Member of
American Institute of
Certified Public Accountants
Truman W. Clifton (1902-1989)

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Honorable Mayor and Members of City Council
City of Winder, Georgia

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of Winder, Georgia as of and for the year ended June 30, 2013 and the related notes to the financial statements, which collectively comprise the City of Winder, Georgia's basic financial statements, and have issued our report thereon dated December 13, 2013.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City of Winder, Georgia's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City of Winder, Georgia's internal control. Accordingly, we do not express an opinion on the effectiveness of the City of Winder, Georgia's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

1503 Bass Road
P.O. Box 6315 Macon, Georgia 31208-6315
Phone 478-742-3313 ▪ Fax 478-742-0316

www.clhp.com

468 South Houston Lake Road
Warner Robins, Georgia 31088
Phone 478-953-0125 ▪ Fax 478-953-0983

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City of Winder, Georgia's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the result of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Macon, Georgia
December 13, 2013


WINDER, GEORGIA
EST. 1893
"CITY OF OPPORTUNITY"



City of Winder, Georgia
Comprehensive Annual Financial Report
June 30, 2013