







WINDER, GEORGIA

2014

Comprehensive Annual Financial Report City of Winder

Fiscal Year Ending June 30, 2014


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, 2014

Prepared by the City of Winder, Georgia
Finance Department

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COMPREHENSIVE ANNUAL FINANCIAL REPORT

For the Fiscal Year Ended

June 30, 2014

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 18, 2014

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, 2014.

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, 2014, 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, 2014, 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.

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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 other than for fire services.

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.

Fiscal Year 2014 brought a new addition to the City of Winder: The Chimneys Golf Course. The Chimneys was originally built by Eagle Greens Ltd. in 2002 on property owned by the City as part of the City's Land Application System (LAS) through a lease, development, and operating agreement with the City and the City of Winder Public Facilities Authority until February 2008. At that time, Chimneys GHC, LLC, purchased the lease agreement. Unfortunately, the golf industry took a big hit during the recession and in September 2013, the City of Winder's Public Facilities Authority exercised its first right of refusal in the buyout of the leasehold interest in the Chimneys Golf Course and deeded the course to the City of Winder. Because the City already owned the land, the Council decided it was in the best interest for the City of Winder.

Another major change for FY 2014 was the outsourcing of two departments: Public Works and Vehicle Maintenance. The City contracted with ESG to handle the Public Works department in February 2014. In July 2013, the City contracted with Akins Ford to handle all of the City's vehicle maintenance. The vehicle maintenance contract saved the City over $83,000 in FY 2014 compared to FY 2013.

During Fiscal Year 2014, the City of Winder also voted to change its retirement plan from a defined benefit (DB) plan to a defined contribution (DC) plan for all newly hired employees. Any current, non-vested employees have until December 31, 2014, to decide whether to stay in the DB plan or move to the DC plan. In the DC plan, the City must contribute 3% of the employee's salary with a matching contribution up to an additional 3%. These changes to the retirement plan should help mitigate the unfunded liability over the next few years.

For FY 2014, the main funding for the operations of the City continues to come from the following primary sources: sales taxes, fire taxes, fines and forfeitures, licensing and permitting activities and utility profits.

Year 2014 saw an increase in sales taxes and licensing and permitting activities which shows that our economy is slowly recovering from the recession felt over the last few years. The increase in charges for services were primarily due to the increase sales in natural gas because of a longer, colder winter than we have experienced recently and the new golf course revenues. The City's overall expenses increased slightly due to the purchase of the natural gas and the additional costs associated with running the Chimneys Golf Course. In all other areas, the City remained relatively stable in FY 2014 compared to FY 2013 because of management's continued due diligence for fiscal responsibility.

The City's overall utility customer base increased slightly over the past year. At June 30, 2014, the annual average number of water customers increased by 2.6%, and the annual average number of gas customers increase by 2.14% over FY 2013. Another factor in measuring the economic condition of a community is its overall property fair market value (FMV), and Winder's overall FMV increased by 4.17% over FY 2013 which is the first increase in values since FY 2008. Sales tax collections in 2014 increased over FY 2013 collections which almost equaled the amount of sales taxes the City received in 2008. 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 building permits over the last fiscal year 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

During FY 2014, the City of Winder and the City of Auburn partnered to redevelop a rock quarry that is located in Barrow County into a 1.1 billion gallon pump storage reservoir. The City of Winder's portion of the project is currently projected to cost approximately $20.8 million. The City of Auburn has received funding from the Governor's Water Supply Program (GWSP), and the City of Winder plans to fund its portion with a loan from Georgia's Drinking Water State Revolving Fund which is administered by GEFA (Georgia Environmental Finance Authority).

The City continues 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 loan with an interest rate of .70% for 10 years.

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.

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 2014, over 300 events were held in the Community Center.

The City of Winder's Cultural Arts Center hosted almost 390 individual events and the Southern Circuit Tour of Independent Filmmakers Tour during FY 2013-2014 for its 4th 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 Center is proud to be a Partner in Education with Winder-Barrow High, Apalachee High, and Russell Middle schools.

WTV21 produced 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 2014, *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 5th consecutive year that WTV21's *Talk of the Town* has won an award from NATOA.

Public Safety

During FY 2014, the Winder Police Department was awarded two grants:

- The Small Agency Grant from the Governer's Office of Highway safety in the amount of $10,000 to be used for the purchase of items to help with traffic enforcement. Winder was selected as part of their active involvement and membership in the Piedmont area Traffic Enforcement Network (P.A.T.E.N.).
- The Wrongful Conviction Grant from the Criminal Justice Coordinating Council in the amount of $10,000 to be used to purchase audio and video recording equipment for the two interview rooms at the Police Department.

The Winder Fire Department purchased a new Emergency-One 1500 GPM pumper fire truck from FireLine, Inc. The City financed the purchase with a capital lease for a term of 10 years. The Fire Department also received 1st place for the "Give Burn the Boot Highest per Capita" for money collected for the Georgia Firefighters Burn Foundation.

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 saw major changes during FY 2014, as ESG, Inc., began operating this department through a contract with the City. ESG, Inc. has been concentrating its efforts on the maintaining the City's buildings, cleaning and maintaining the City's right of ways, and revitalizing the City's sidewalks, roads, common areas, and stormwater system. During FY 2014, some of these projects included the following:

- The City of Winder's Streetscape program, which began during FY 2013 with funding from the Georgia Department of Transportation's (GDOT) traffic enhancement grant, was completed in May 2014. 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 is, 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 received $118,961 from the Local Maintenance and Improvement Grant Program (LMIG) from the Georgia Department of Transportation (GDOT) for road improvements in Winder. The City added the required 30% and repaved 7 different roads in Winder during FY 2014.

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, 2013. This is the 12th 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, 2014.

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, 2013. This is the 8th 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, 2014.

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, 2013. This is the 4th 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, the City Council, and the City Administrator 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

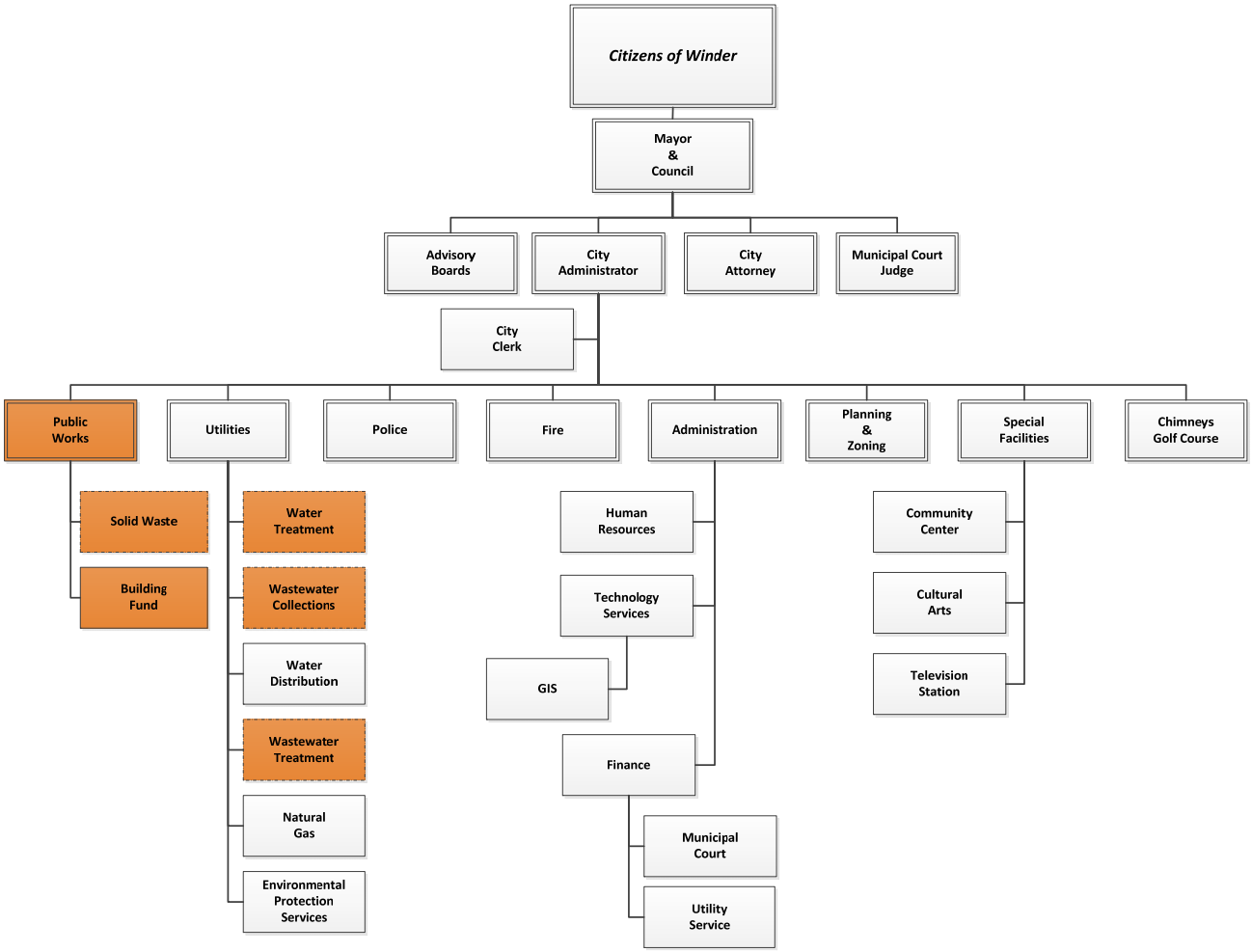
Georgia

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

June 30, 2013

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



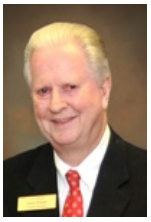
J. Ridley Parrish
Ward 3



Travis Singley
Ward 4



Bob Dixon
At-Large



Larry Evans
At-Large

John Stell, City Attorney
April Furman, City Clerk

DEPARTMENT DIRECTORS

Donald Toms, City Administrator

Roger Wilhelm, Utilities Director
Matt Whiting, Fire Chief
Alex Wages, Technology Services Director
Chris Scott, Golf Course Operations Manager

Leslie Henderson, Finance Director
Jim Fullington, Police Chief
Barry Edgar, Planning Director
Don Wildsmith, Cultural Arts Director

MAILING ADDRESS

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COMPREHENSIVE ANNUAL FINANCIAL REPORT

For the Fiscal Year Ended

June 30, 2014

Financial Section

Independent Auditor's Report

Management's Discussion and Analysis

Basic Financial Statements

Notes to the Financial Statements

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, 2014, 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.

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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, 2014, and the respective changes in financial position and, where applicable, cash flows, thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

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 82 through 88 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 18, 2014, 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.

Macon, Georgia
December 18, 2014

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 $81.9 million. Of this amount, $17 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 2014 was $16.2 million, an increase of $3.8 million from FY 2013.

The primary government's total net position increased by over $3 million during FY 2014. Government-wide revenues increased by $4.1 million and expenses increased by $2.2 million from the prior year. Natural gas sales and expenses were up from FY 2013 due to a cooler, longer winter. Water Taps, and Business Licenses were the highest since FY 2008. Taxes (Sales and Property/Fire tax) increased by $616,000, along with the City's Portion of SPLOST by $106,000. The City's salaries and wages decreased by $82,000, however, pension and health insurance increased by a combined amount of $77,000, due to funding OPEB by $123,600.

At of the close of the current fiscal year, the primary government's governmental funds reported combined ending fund balances of $4.1 million an increase of $860,000 from the prior year. This increase is, in part, attributable to additional tax and assessment revenue, SPLOST (Special Purpose Local Option Sales Tax) and LOST proceeds and intergovernmental revenues.

At the end of the current fiscal year, unassigned fund balance for the General Fund was $369,000. 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 2014 was $15.2 million, or 22.5% of total enterprise fund expenses.

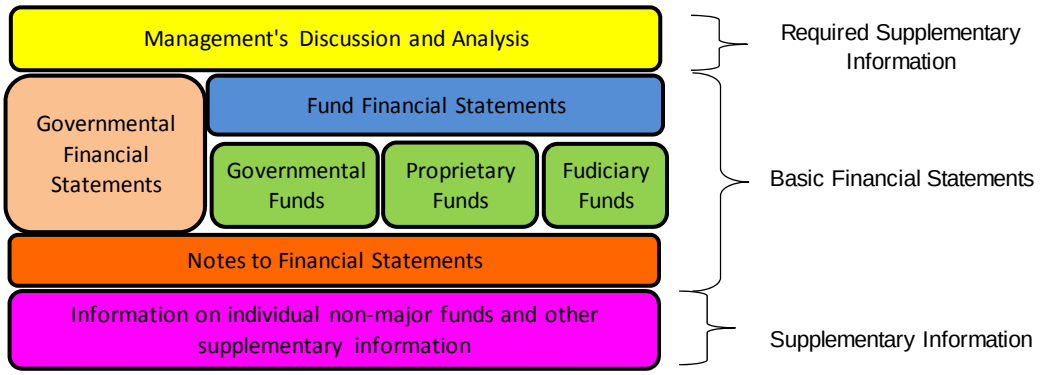
The City pays 80% of health insurance for the City of Winder's fulltime employees. In FY 2014, the health insurance premiums paid by the City were $1.3 million which was approximately the same as FY 2013.

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 Georgia Department of Transportation completed their portion of the City of Winder's Streetscape program which began in FY 2011 with the City relocating water, sewer, and gas lines. The City continues to build on this project with additional enhancements to the downtown area. During FY 2014, the City expended $454,000 on streetscape projects.

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 five nonmajor enterprise funds which are combined into a column titled "Nonmajor Enterprise Funds".
  - The City had 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. Fleet Maintenance was outsourced as of the end of FY 2013; therefore, the fund was dissolved in FY 2014. 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 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 eight nonmajor proprietary funds, five 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 $81.9 million at the close of Fiscal Year 2014.

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 $16.7 million or 20.5%. 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 $61.1 million or 74.6%. 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, $4.1 million or 4.75% represents resources that are subject to external restrictions on how they may be used and debt service.

Statement of Net Position at June 30, 2014 and 2013

Net Position at Year-End

(in millions of dollars)

	Governmental Activities		Business-Type Activities		Total Government	
	2014	2013	2014	2013	2014	2013
Cash and Investments	$ 2.1	$ 1.2	$ 14.1	$ 11.2	$ 16.2	$ 12.4
Current Assets	1.9	1.9	3.5	1.7	5.4	3.6
Other Non-Current Assets	-	-	3.0	3.1	3.0	3.1
Capital Assets	11.8	11.7	72.0	74.2	83.8	85.9
Total Assets	15.8	14.8	92.6	90.2	108.4	105.0
Deferred Outflow of Resources						
Deferred Charge on Refunding of Bonds	-	-	0.2	0.3	0.2	-
Current Liabilities	0.8	0.7	2.4	1.0	3.2	1.7
Other Liabilities	0.1	0.3	2.3	2.2	2.4	2.5
Long-Term Debt Outstanding	0.7	0.3	20.4	22.1	21.1	22.4
Total Liabilities	1.6	1.3	25.1	25.3	26.7	26.6
Net Position:						
Net Investment in Capital Assets	11.2	11.4	49.9	50.3	61.1	61.7
Restricted	1.5	0.8	2.6	2.5	4.1	3.3
Unrestricted	1.5	1.3	15.2	12.4	16.7	13.7
Total Net Position	$ 14.2	$ 13.5	$ 67.7	$ 65.2	$ 81.9	$ 78.7

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, 2014 and 2013

Governmental and Proprietary Activities
For Fiscal Year Ending June 30, 2014 & 2013
(in millions of dollars)

	Governmental Activities		Business-Type Activities		Total Government	
	2014	2013	2014	2013	2014	2013
Revenues						
Program Revenue						
Charges for Services	$ 1.1	$ 1.0	$ 27.2	$ 23.8	$ 28.3	$ 24.8
Operating Grants and Contributions	-	0.1	-	-	-	0.1
Capital Grants and Contributions	1.0	0.8	-	-	1.0	0.8
General Revenues						
Taxes	5.4	4.8	-	-	5.4	4.8
Other	0.1	0.2	0.1	0.1	0.2	0.3
Total Revenues	7.6	6.9	27.3	23.9	34.9	30.8
Expenses (Including Indirect Cost)						
Governmental Activities						
General Government	0.4	0.3	-	-	0.4	0.3
Judicial	0.3	0.3	-	-	0.3	0.3
Public Safety	6.7	6.9	-	-	6.7	6.9
Public Works	2.9	2.7	-	-	2.9	2.7
Recreation	0.1	0.1	-	-	0.1	0.1
Housing and Development	0.1	0.1	-	-	0.1	0.1
Business-Type Activities	-	-	21.2	19.1	21.2	19.1
Total Expenses	10.5	10.4	21.2	19.1	31.7	29.5
Excess (Deficiencies) Before Transfers	**(2.9)**	**(3.5)**	**6.1**	**4.8**	**3.2**	**1.3**
Transfers	3.6	4.7	(3.6)	(4.7)	-	-
Change in Net Position	**0.7**	**1.2**	**2.5**	**0.1**	**3.2**	**1.3**
Beginning Net Position - Restated	13.5	12.3	65.2	65.1	78.7	77.4
Ending Net Position	**$ 14.2**	**$ 13.5**	**$ 67.7**	**$ 65.2**	**$ 81.9**	**$ 78.7**

Governmental Activities

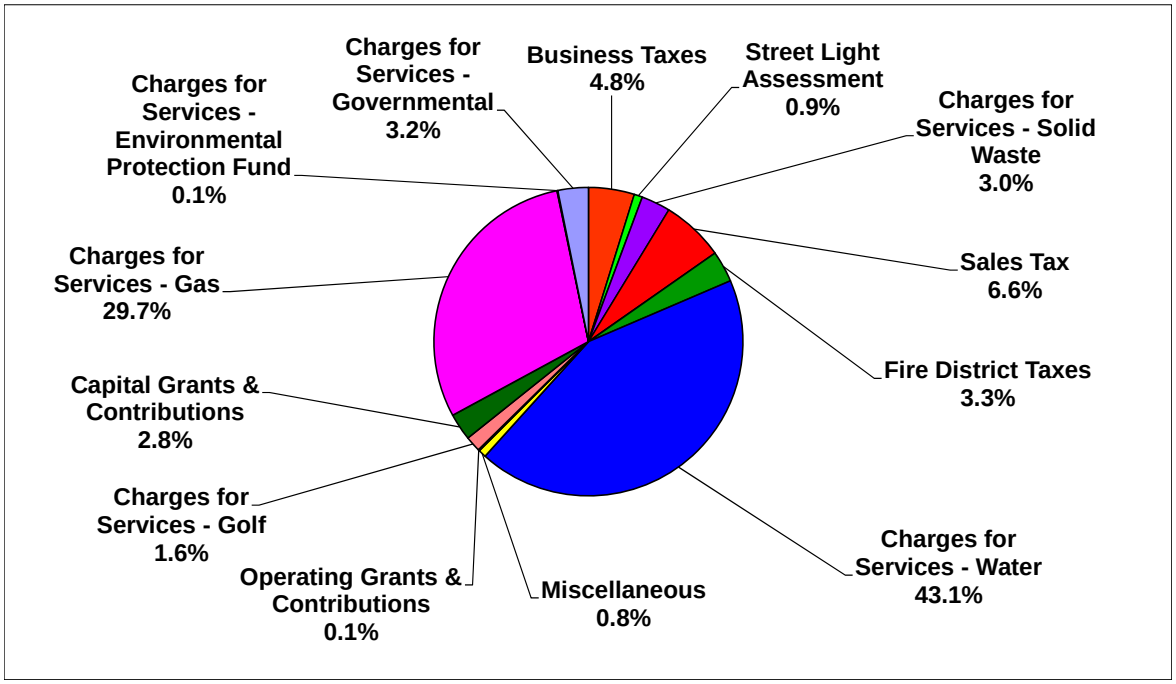
Governmental activities increased the City of Winder's net position by nearly $800,000. The City's transfers into governmental funds from proprietary funds decreased by $1.1 million from FY 2013 due to additional tax revenue. A comparison of the prior year income and expenses before transfers to the FY 2014 income and expenses before transfers reveals a slight decrease in the net loss. The City increased the Street Light assessment from $15 per parcel to $50 per parcel. This resulted in an additional $212,000. The City's mileage for Fire Taxes stayed the same, however, the tax revenue from this source increased by $262,000 from prior year due to collections. The City's fines and forfeitures increased by $122,000 from FY 2013. SPLOST increased by $106,000, LOST increased by $82,000, and insurance premium taxes increased by $24,000. The city recognized revenues of $123,000 in LMIG grant and in turned paid out $158,000 for street repairs associated with this grant. Overall expenses of the governmental funds increased by $147,000. Professional fees increased by $562,000 due to outsourcing the City's Public Works, Facility Maintenance, and Stormwater to ESG, Inc., in March 2014. The Purchased Property and Supplies category of expenses declined by $227,000. Personnel expenses declined by $188,000 due to the outsourcing of public works, however, this decline would have been more because the City funded its OPEB by $123,600. The City is still behind pre-recession income in occupational tax revenues, building permit revenues, and interest revenues.

Business-type Activities

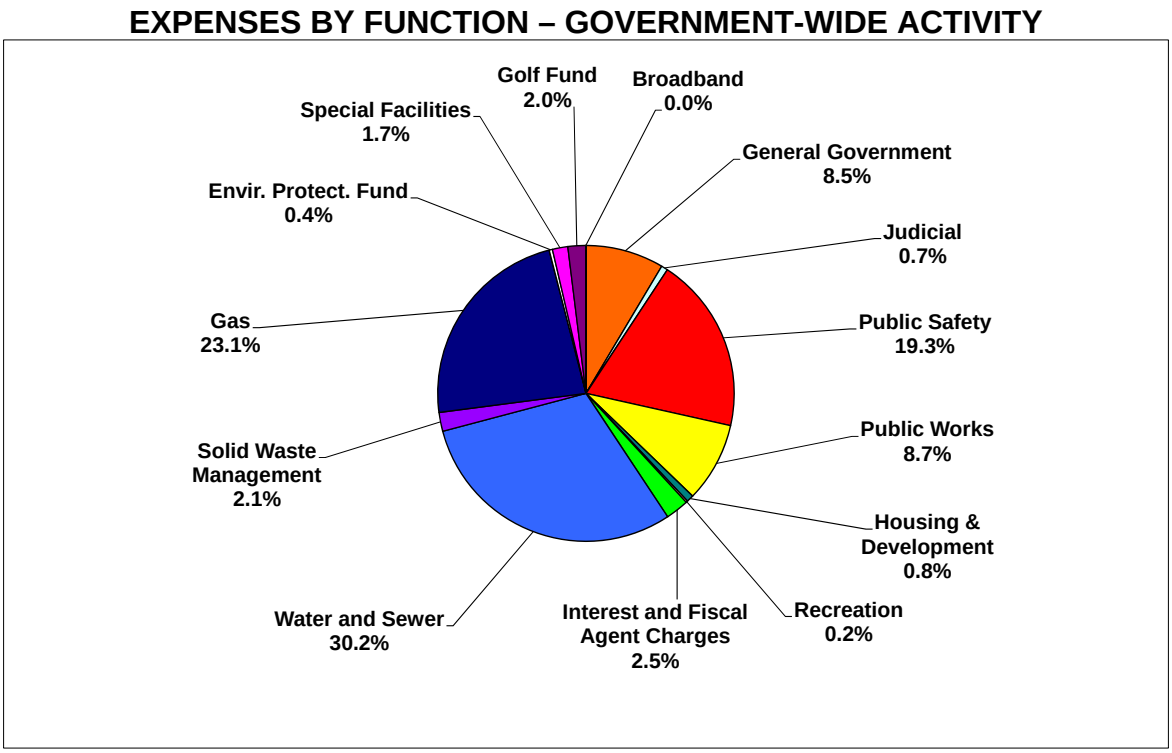
Business-type activities increased the City of Winder's net position by approximately $2.5 million. The Water Fund revenues increased by $1 million, which was due to a sewer rate increase in March 2014, additional gallons of water consumed by our citizens, and an increase in the number of water taps sold.

Water expenses had a slight increase due to transferring the meter readers and technicians from the Utility Service Fund (Internal Service) and additional costs for utility supplies associated with the City's ongoing Fixed Network project which replaces the City's current drive-by meter reading system with the Sensus Flex Net Automatic reading system. The Water Department installed approximately 2,500 water smartpoints in FY 2014. The Water Department decreased its water purchases for resale expenses by $155,000 due to a change in the contract with Barrow County for the purchase of water. Gas revenues were up significantly, along with the expenses in the Gas Fund, because of a higher consumption demand. The result was a net income of $450,000. The Gas Department installed an additional 960 gas smartpoints. The Environmental Protection Fund remained unfunded and produced a net loss of $24,000. As stated before, the City purchased the Chimneys Golf Course in September 2013. Prior to transfers, the Golf Fund had a net loss of $115,000 due to startup cost and purchasing the course after, its peak season for golf rounds. Solid Waste increased revenue by $66,000 due to a rate increase of $1 per month in September 2013. Transfers to the Governmental Funds decreased by $1.1 million compared to FY 2013.

REVENUES BY SOURCE – GOVERNMENT-WIDE ACTIVITY



Note: Graph may not equal 100% due to rounding



Note: Graph may not equal 100% due to rounding

Financial Analysis of the Government's Funds

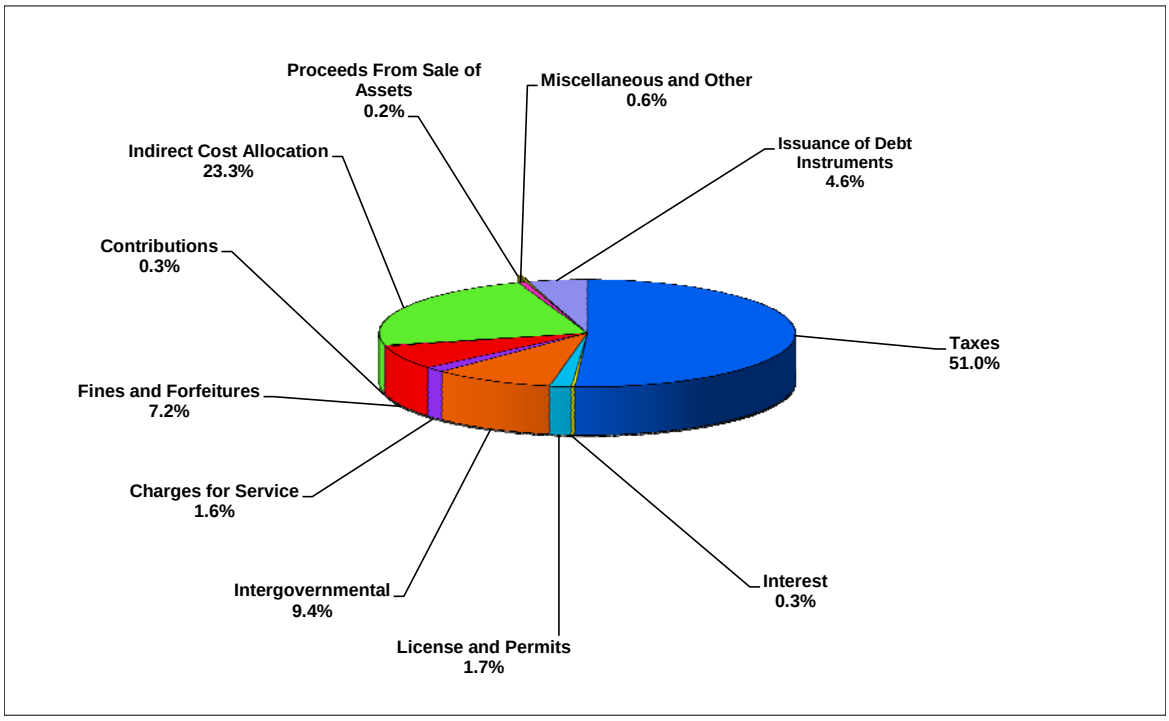
As noted earlier, the City of Winder employs fund accounting to ensure and demonstrate compliance with finance-related legal requirements and financial reporting requirements.

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 2014, the City's governmental funds reported combined ending fund balances of $4.1 million, an increase of $860,000. The City reported $386,000 in unassigned fund balance. The City reported $2.1 million in nonspendable fund balance. This amount is mainly 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 within the next 10 to 20 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 (except for fire services) 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 $3.6 million.

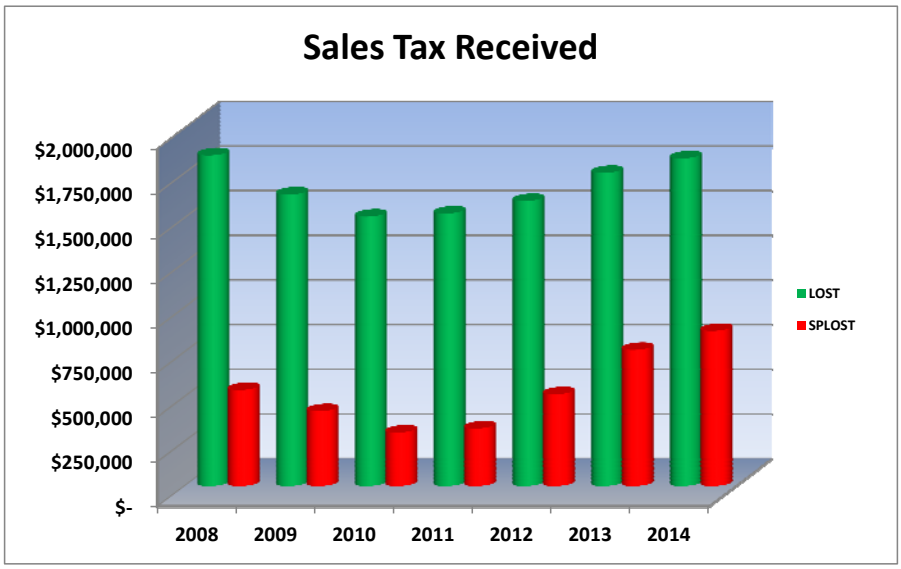
REVENUES BY SOURCE-GOVERNMENTAL FUNDS



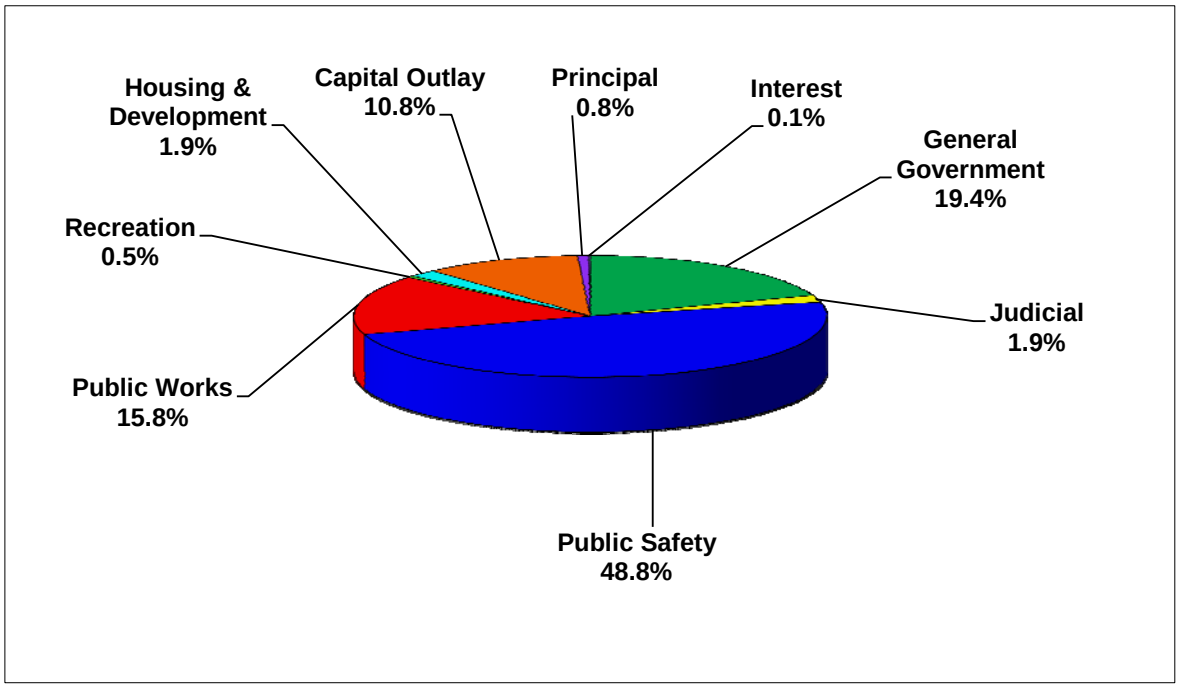
Note: Graph may not equal 100% due to rounding

The City's governmental funds operating revenues (excluding indirect cost allocation) were up $815,000 from the prior year which was primarily due to an increase in taxes received, fines and forfeitures, building permits, grants received (LMIG), and insurance premium taxes. The increase in Street light assessment from $15 to $50 per parcel and the additional collections of fire taxes resulted in an increase of $474,000. Fines and forfeitures increased by 19%. Building permits nearly doubled in FY 2014 going from $29,000 in 2013 to $55,000 in FY 2014. The City's Local Option Sales Tax yielded $82,000 more than in the prior year. The Capital Projects Fund accounts for the Special Purpose Local Option Sales Taxes received by the City which is authorized by voter referendum. The City received $106,000 more in SPLOST proceeds than in FY 2013. Interest revenues and police SRO services revenues decreased from 2013.

Shown here is a graph of sales tax revenues received in the past 7 years:



EXPENDITURES BY FUNCTION-GOVERNMENTAL FUNDS



Note: Graph may not equal 100% due to rounding

Expenditures in the governmental funds were $13.4 million, a slight decrease from the prior year. The City recognized $1.4 million for capital outlay expenditures. Operating expenditures of the City governmental funds were $11.9 million, approximately the same as prior year. As stated above, the City outsourced its public works and building maintenance departments in March 2014.

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 $3.5 million, of which included gas revenues that were up by $1.8 million due to a slight increase in the cost of gas and an increase in consumption used by the customers. Gas, water and sewer taps increased by $564,000. The all new revenues for the golf course were $568,000. Total expenses of the proprietary funds remained approximately the same excluding the cost of natural gas for resale and personal services which increased due to operations of the golf course that the City purchased in FY 2014.

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 2014:

- General Fund – Purchased a fire truck with debt proceeds.
- Grant Fund – Received a grant for police equipment. The Council increased the budget for Grant revenue and small equipment.
- Festival Fund – Additional vendor revenue was received, which paid for additional festival expenditures. The City Council increased the budget for Vendor Revenue and Professional Expenditures.

General Fund expenditures were $1.4 million less than budgeted. Personnel costs were under budget by $906,000, professional and technical expenditures were over budget by $200,000. Supplies expenditures were $381,000 under budget. Purchased property expenditures were slightly over budget. Some capital outlay projects were put on hold because the funding sources were not available.

General Fund revenues were $184,000 more than budgeted. Fines and forfeitures came in $110,000 over budget. Combined taxes were $351,000 over budget primarily due to collections. Indirect cost revenue was $374,000 under budget. Investment earnings were under budget, however, contributions, license and permits, and charges for services were over budget by $97,000.

Capital Assets and Debt Administration

Capital Assets

As of June 30, 2014, the City has invested $83.8 million (net of depreciation) in capital assets reflected in the following table.

	Governmental Activities		Business-Type Activities		Totals	
	2014	2013	2014	2013	2014	2013
Land	$ 1.1	$ 1.1	$ 6.1	$ 5.6	$ 7.2	$ 6.7
Buildings & Improvements	1.9	1.5	3.6	3.6	5.5	5.1
Plant & System	-	-	61.4	63.9	61.4	63.9
Infrastructure	5.6	6.4	-	-	5.6	6.4
Furniture & Equipment	0.6	0.8	0.5	0.5	1.1	1.3
Vehicles	1.2	0.5	0.1	-	1.3	0.5
Work In Progress	1.4	1.4	0.3	0.5	1.7	1.9
	$ 11.8	$ 11.7	$ 72.0	$ 74.1	$ 83.8	$ 85.8

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	$ 11.7	$ 74.1	$ 85.8
Additions	1.4	1.2	2.6
Reductions	-	-	-
Depreciation	(1.3)	(3.3)	(4.6)
Ending Balance	$ 11.8	$ 72.0	$ 83.8

Capital asset additions to governmental activities amounted to over $1.4 million, which included seven new vehicles for the Police Department along with a license plate scanner, a fire truck, a brush truck, and tractor for the Public Works Department. The City also installed a reader board to provide information to our citizens and improved the look and quality of the downtown area with our streetscape program. Depreciation decreased total capital assets by $1.3 million.

Business-type additions to capital assets amounted to $1.2 million. The Water Fund purchased a new truck, a trailer, and completed water and sewer line improvements. The Gas Fund purchased a new truck. The Environmental Protection Fund continued work on storm water projects. The Special Facilities Fund purchased video equipment for the theater and had land improvements in one of its parks. The City purchased the operations of the golf course for $600,000 which included two buildings and land improvements. The Golf Fund also purchased equipment to maintain the golf course.

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 $23.1 million in debt outstanding compared to $24.3 million last year. This included $2.1 million due within one year. The following table presents a comparison of debts outstanding:

Debt Outstanding At Year End

(in millions of dollars)

	Totals	
	2014	2013
Governmental:		
Capital Leases	$ 0.7	$ 0.3
Compensated Absences	0.1	0.1
Sub-total	0.8	0.4
Business-type:		
Notes	$ 1.6	$ 1.4
Water and Sewer Bonds	20.7	22.5
Sub-total	22.3	23.9
Total	$ 23.1	$ 24.3

In FY 2014, the City's General Fund entered into a ten year lease at 2.53% for a fire truck. The fire truck initially cost $472,627. The City's Water Fund entered into an agreement with GEFA to finance the City's fixed network for a $3,000,000 loan. The City received $446,441 in draws. The project is not complete so an amortization schedule has not been created.

As stated above, the City purchased the Chimneys Golf Course and assumed two leases: one for an airifier and the other for a mower. These are capital leases with $1 bargain purchase option at the end of the leases.

The City's payments throughout the year 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.

The 2015 budget was developed and adopted to reflect conservative revenue figures, and the following indicators were taken into account:

- The City's FY 2014-2015 operating budget increased by $3.6 million, or 12.2%, over the FY 2013-2014 operating budget; and increased by $4.8 million, or 16.6%, over the FY 2012-2013 operating budget.
- During FY 2014, the City purchased the Chimneys Golf Course which added approximately $1 million to the City's overall budget.
- The Gas Fund has the largest increase in budgeted expenses due to the increase in the forecasted cost of natural gas based on past trends. The expected increase is approximately 27.5% over the FY 2014 budget. The cost of natural gas for FY 2014 cost the City $1.3 million more than budgeted.
- The City's total cost of personal services is approximately 31% of the total operating budget. The FY 2015 budget reflects a 5% increase in insurance costs and 3% possible merit raise for the employees.

- The City will fund the Winder Library with $130,000, which is an additional $30,000 over the original budget for FY 2014. On October 8, 2013, the Winder City Council voted to amend the FY 2014 budget by increasing the funding to the Library by the additional $30,000. This was a 30% increase over the previous 5 years.
- The Winder Downtown Development Authority will receive $50,000 in funding from the City of Winder. This is a decrease of $22,000 from the FY 2014 budget.
- The City of Winder assumes that all capital purchases will be acquired with proceeds from debt or revenues that exceed expenditures.
- Upon approval of the FY 2014-2015 Budget, the City of Winder will increase its capital threshold for infrastructure to $25,000 from $5,000.
- The City continues to reorganize to enable the most services for the money. In the FY 2014-2015 budget the overall number of Full Time Equivalents (FTE's) decreased by 5.12

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, 2014

Basic Financial Statements


WINDER, GEORGIA
EST. 1893
"CITY OF OPPORTUNITY"

City of Winder, Georgia
Statement of Net Position
June 30, 2014

	Primary Government			Component Unit
	Governmental Activities	Business Type Activities	Total	Downtown Development Authority
Assets				
Cash and Cash Equivalents	$ 1,996,338	$ 11,014,704	$ 13,011,042	$ 27,412
Taxes Receivable - Net	93,842	-	93,842	-
Accounts Receivable	224,995	2,571,544	2,796,539	-
Intergovernmental Receivable	272,838	2,989,125	3,261,963	-
Advances To Other Funds	1,231,832	-	1,231,832	-
Supply Inventory	-	876,771	876,771	-
Prepaid Items	37,328	115,013	152,341	19,225
Restricted Assets				
Cash - Bond Sinking Accounts	-	2,612,782	2,612,782	-
Restricted Cash	127,242	463,910	591,152	-
Capital Assets				
Non-Depreciable	2,525,875	6,401,661	8,927,536	572,845
Depreciable, Net	9,302,688	65,595,951	74,898,639	220,916
Total Assets	**15,812,978**	**92,641,461**	**108,454,439**	**840,398**
Deferred Outflow of Resources				
Deferred Charge on Refunding of Bonds	-	236,013	236,013	-
Total Deferred Outflow of Resources	**-**	**236,013**	**236,013**	**-**
Liabilities				
Accounts Payable and Accrued Liabilities	643,788	1,078,428	1,722,216	4,130
Advances From Other Funds	-	1,231,832	-	-
Unearned Revenue	123,329	4,250	127,579	9,940
Liabilities Payable From Restricted Assets:				
Accounts Payable and Accrued Liabilities	-	60,191	60,191	-
Revenues Bonds Payable - Net, Cur Portion	-	1,852,949	1,852,949	-
Customer Deposits	-	463,910	463,910	-
Noncurrent Liabilities:				
Other Post-Employment Benefits Liability	55,408	22,992	78,400	-
Leases, Notes and Bonds Payable				
Due Within One Year	132,174	170,581	302,755	-
Due in More Than One Year	609,824	20,260,570	20,870,394	-
Total Liabilities	**1,564,523**	**25,145,703**	**25,478,394**	**14,070**
Net Position				
Net Investment in Capital Assets	11,213,807	49,949,525	61,163,332	793,761
Restricted For				
Public Safety	54,083	-	54,083	-
Recreation	123,559	-	123,559	-
Debt Service	-	2,552,591	2,552,591	-
Capital Projects	1,289,599	-	1,289,599	-
Unrestricted	1,567,407	15,229,655	16,797,062	32,567
Total Net Position	**$ 14,248,455**	**$ 67,731,771**	**$ 81,980,226**	**$ 826,328**

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, 2014

Function/Program	Expenses	Indirect Costs	Charges For Services
Governmental Activities			
General Government	$ 2,703,145	$ (2,308,431)	$ 241,610
Judicial	223,510	24,098	-
Public Safety	6,096,691	633,880	782,560
Public Works	2,755,741	190,103	58,437
Recreation	64,226	-	29,185
Housing & Development	245,170	(132,131)	-
Interest and Fiscal Agent Charges	17,216	-	-
Total Governmental Activities	12,105,699	(1,592,481)	1,111,792
Business Type Activities			
Water and Sewer	10,327,066	727,622	15,082,876
Gas	7,299,167	738,873	10,372,043
Solid Waste Management	653,688	10,214	1,063,605
Environmental Protection Fund	114,637	10,806	30,152
Special Facilities	531,088	41,237	84,699
Broadband	1,239	-	-
Golf Fund	619,214	63,729	567,765
Total Business Type Activities	19,546,099	1,592,481	27,201,140
Total Primary Government	$ 31,651,798	$ -	$ 28,312,932
Component Unit			
Downtown Development Authority	$ 79,089	$ -	$ -
Total Component Unit	$ 79,089	$ -	$ -

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

Program Revenues			Net (Expenses) Revenues And Changes In Net Position *Primary Government*			*Component Unit*
Operating Grants and Contributions	Capital Grants and Contributions		Governmental Activities	Business Type Activities	Total	Downtown Development Authority
$ 2,750	$ -		$ (150,354)	$ -	$ (150,354)	
-	-		(247,608)	-	(247,608)	
33,158	-		(5,914,853)	-	(5,914,853)	
-	991,511		(1,895,896)	-	(1,895,896)	
6,052	-		(28,989)	-	(28,989)	
-	-		(113,039)	-	(113,039)	
-	-		(17,216)	-	(17,216)	
41,960	991,511		(8,367,955)	-	(8,367,955)	
-	-		-	4,028,188	4,028,188	
-	-		-	2,334,003	2,334,003	
-	-		-	399,703	399,703	
-	-		-	(95,291)	(95,291)	
5,590	-		-	(482,036)	(482,036)	
-	-		-	(1,239)	(1,239)	
-	-		-	(115,178)	(115,178)	
5,590	-		-	6,068,150	6,068,150	
$ 47,550	$ 991,511		(8,367,955)	6,068,150	(2,299,805)	
$ 93,816	$ -					$ 14,727
$ 93,816	$ -					$ 14,727
General Revenues:						
Taxes						
General Sales Taxes			1,833,808	-	1,833,808	-
Selective Sales Taxes			463,805	-	463,805	-
Business Taxes			1,676,688	-	1,676,688	-
Fire District Taxes			1,147,833	-	1,147,833	-
Street Light Assessment			304,327	-	304,327	-
Other Taxes			14,741	-	14,741	-
Interest Earnings			28,313	163,436	191,749	-
Gain (Loss) on Sale of Assets			(45,906)	(23,596)	(69,502)	-
Miscellaneous			65,699	-	65,699	311
Transfers			3,671,907	(3,671,907)	-	-
Total General Revenues and Transfers			9,161,215	(3,532,067)	5,629,148	311
Change in Net Position			793,260	2,536,083	3,329,343	15,038
Net Position - Beginning			13,455,195	65,195,688	78,650,883	811,290
Ending Net Position			$ 14,248,455	$ 67,731,771	$ 81,980,226	$ 826,328

City of Winder, Georgia
Governmental Funds
Balance Sheet
June 30, 2014

Assets	General Fund	Other Governmental Funds	Total Governmental Funds
Cash and Cash Equivalents	$ 269,225	$ 1,727,041	$ 1,996,266
Restricted Cash	127,242	-	127,242
Taxes Receivable - Net	83,446	10,396	93,842
Accounts Receivable	224,457	-	224,457
Intergovernmental Receivable	190,586	82,252	272,838
Prepaid Items	23,438	-	23,438
Advances To Other Funds	2,094,518	-	2,094,518
Total Assets	**$ 3,012,912**	**$ 1,819,689**	**$ 4,832,601**
Liabilities			
Accounts Payable and Accrued Liabilities	$ 470,236	$ 38,402	$ 508,638
Unearned Revenues	-	123,329	123,329
Total Liabilities	**470,236**	**161,731**	**631,967**
Deferred Inflow of Resources			
Unavailable Revenue-Taxes	55,854	-	55,854
Total Deferred Inflows of Resources	**55,854**	**-**	**55,854**
Fund Balance			
Nonspendable Fund Balance			
Prepaid Items	23,438	-	23,438
Advances to other Funds	2,094,518	-	2,094,518
Restricted Fund Balance			
Public Safety	-	54,083	54,083
Public Works	-	1,289,599	1,289,599
Recreation	-	123,559	123,559
Committed Fund Balance			
General Government	-	26,918	26,918
Assigned Fund Balance			
Housing and Development	-	146,342	146,342
Unassigned Fund Balance	368,866	17,457	386,323
Total Fund Balance	**2,486,822**	**1,657,958**	**4,144,780**
Total Liabilities, Deferred Inflow of Resources and Fund Balance	**$ 3,012,912**	**$ 1,819,689**	**$ 4,832,601**

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, 2014

Total fund balances for Governmental Funds		**4,144,780**
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 Post Employment Benefit liability does not consume current financial resources and, therefore, is not reported in governmental funds.		(55,408)
Capital Assets are not reported in the fund statements:		
Capital assets used in governmental activities are not financial resources and therefore, are not reported in the funds, net of accumulated depreciation of $27,493,282.	10,896,621	
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 $33,933.	931,942	
		11,828,563
Other assets are not available to pay for current-period expenditures and therefore are unavailable revenue in the funds.		
Fire district taxes earned but unavailable		55,854
Accrued compensated absences are not due and payable in the current period and therefore are not reported in the funds.		(104,394)
Notes and leases payable are not due and payable in the current period and therefore are not reported in the funds.		(741,998)
Internal Service Fund - Building is used by management to charge cost of City Buildings to individual funds. The Assets and Liabilities of the Internal service fund- Buildings is included in governmental activities in the Statement of Net Position.		(878,942)
Net Position of Governmental Activities		**$ 14,248,455**

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, 2014

	General Fund	Other Governmental Funds	Total Governmental Funds
Revenues:			
Taxes	$ 5,241,616	$ 194,362	$ 5,435,978
License and Permits	178,751	-	178,751
Intergovernmental	-	1,000,196	1,000,196
Charges for Service	128,743	41,435	170,178
Fines and Forfeitures	755,001	7,862	762,863
Interest	28,277	468	28,745
Contributions	26,791	6,052	32,843
Miscellaneous and Other	65,519	181	65,700
Indirect Cost Allocation	2,481,230	-	2,481,230
Total Revenues	**8,905,928**	**1,250,556**	**10,156,484**
Expenditures:			
Current			
General Government	2,513,596	96,701	2,610,297
Judicial	249,484	-	249,484
Public Safety	6,535,354	20,417	6,555,771
Public Works	1,968,173	158,512	2,126,685
Recreation	-	64,226	64,226
Housing & Development	232,561	22,922	255,483
Capital Outlay			
General Government	59,422	19,604	79,026
Public Safety	765,160	-	765,160
Public Works	409,143	190,944	600,087
Debt Service			
Principal	102,352	-	102,352
Interest and Fiscal Agent Charges	17,216	-	17,216
Total Expenditures	**12,852,461**	**573,326**	**13,425,787**
Excess Of Revenues Over (Under) Expenditures	**(3,946,533)**	**677,230**	**(3,269,303)**
Other Financing Sources (Uses):			
Transfers In	4,421,441	66,855	4,488,296
Transfers Out	(798,805)	(70,584)	(869,389)
Proceeds From Sale of Assets	21,719	-	21,719
Proceeds From Capital Lease	489,000	-	489,000
Total Other Financing Sources (Uses)	**4,133,355**	**(3,729)**	**4,129,626**
Net Change In Fund Balance	**186,822**	**673,501**	**860,323**
Beginning Fund Balance	2,300,000	984,457	3,284,457
Ending Fund Balance	**$ 2,486,822**	**$ 1,657,958**	**$ 4,144,780**

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, 2014

Net Change In Fund Balance - Total Governmental Funds		**$**	**860,323**
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	1,444,273		
Less Current Year Depreciation	(1,254,367)		189,906
The net effect of sale/scrapping/transferring capital assets			
Capital Assets Sold/Scrapped/Transferred	(192,023)		
Accumulated Depreciation	124,398		(67,625)
Transfer of capital assets from (to) the business-type activities increases(decreases) net assets in the statement of activities, but do not appear in the governmental funds activities, because they are not financial resources.			
Assets Transferred from Fleet Maintenance	28,495		
Less Accumulated Depreciation	(28,495)		-
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 position. This amount is the net effect of these differences.			
Issuance of Long-term Debt	(489,000)		
Payment of Long-term Debt	102,352		(386,648)
The net OPEB liability does not require the use of current financial resources and is not reported as expenditures in the governmental funds.			107,286
Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds.			
Fire District Taxes			5,224
Expenditures in the Statement of Activities that do not require current financial resources and not reported in the funds.			
Compensated Absences			31,794
Internal Service Fund - Building is used by management to charge cost of City Buildings to individual funds. The income and expenses of the Internal Service Fund- Buildings is included in governmental activities in the Statement of Activities.			53,000
Change in Net Position of Governmental Activities		**$**	**793,260**

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, 2014

	Business-type Activities - Enterprise Funds	
Assets	**Water and Sewer Fund**	**Gas Fund**
Current Assets		
Cash and Cash Equivalents	$ 7,264,256	$ 3,524,134
Accounts Receivable	1,698,178	708,083
Intergovernmental Receivable	161,627	-
Supply Inventory	591,219	275,543
Prepaid Items	92,155	8,225
Advances to Other Funds	580,000	-
Restricted Assets:		
Cash	311,556	152,354
Cash - Bond Sinking Accounts	2,612,782	-
Total Current Assets	13,311,773	4,668,339
Non-Current Assets		
Property, Plant and Equipment - Net	64,730,636	2,422,458
Other Assets:		
Intergovernmental Receivable	2,827,498	-
Total Other Assets	2,827,498	-
Total Non-current Assets	67,558,134	2,422,458
Total Assets	**80,869,907**	**7,090,797**
Deferred Outflow of Resources		
Deferred Charge on Refunding of Bonds	236,013	-
Total Deferred Outflow of Resources	**236,013**	**-**
Liabilities		
Current Liabilities		
Accounts Payable and Accrued Liabilities	453,085	445,231
Advances From Other Funds	-	-
Unearned Revenue	-	-
Notes & Capital Leases Payable	135,222	-
Liabilities Payable From Restricted Assets:		
Accounts Payable and Accrued Liabilities	60,191	-
Revenue Bonds Payable - Net	1,852,949	-
Customer Deposits	311,556	152,354
Total Current Liabilities	**2,813,003**	**597,585**
Long -Term Liabilities		
Other Post-Employment Benefits Liability	4,224	6,414
Notes and Capital Leases Payable	1,438,516	-
Revenue Bonds Payable - Net	18,809,926	-
Total Long-Term Liabilities	**20,252,666**	**6,414**
Total Liabilities	**23,065,669**	**603,999**
Net Position		
Net Investment in Capital Assets	42,730,036	2,422,458
Restricted Net Position		
Debt Service	2,552,591	-
Unrestricted Net Position (Deficit)	12,757,624	4,064,340
Total Net Position	**$ 58,040,251**	**$ 6,486,798**

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
$ 224,615	$ 11,013,005	$ 1,699	$ 72
165,283	2,571,544	-	538
-	161,627	-	-
10,009	876,771	-	-
6,233	106,613	8,400	13,890
-	580,000	-	-
-	463,910	-	-
-	2,612,782	-	-
406,140	18,386,252	10,099	14,500
4,810,691	71,963,785	33,827	931,942
-	2,827,498	-	-
-	2,827,498	-	-
4,810,691	74,791,283	33,827	931,942
5,216,831	**93,177,535**	**43,926**	**946,442**
-	236,013	**-**	**-**
-	**236,013**	**-**	**-**
144,052	1,042,368	36,060	30,756
1,811,832	1,811,832	-	862,686
4,250	4,250	-	-
35,359	170,581	-	-
-	60,191	-	-
-	1,852,949	-	-
-	463,910	-	-
1,995,493	**5,406,081**	**36,060**	**893,442**
4,488	15,126	7,866	-
12,128	1,450,644	-	-
-	18,809,926	-	-
16,616	**20,275,696**	**7,866**	**-**
2,012,109	**25,681,777**	**43,926**	**893,442**
4,763,204	49,915,698	33,827	931,942
-	2,552,591	-	-
(1,558,482)	15,263,482	(33,827)	(878,942)
$ 3,204,722	**67,731,771**	**$ -**	**$ 53,000**

City of Winder, Georgia
Proprietary Funds
Statement of Revenues, Expenses and Changes in Net Position
For the Fiscal Year Ended June 30, 2014

	Business-type Activities - Enterprise Funds	
Operating Revenues	**Water and Sewer Fund**	**Gas Fund**
Charges For Services	$ 13,284,957	$ 10,213,176
Tap-On Fees	1,469,498	48,870
Penalties and Interest	323,436	109,997
Contributions	-	-
Miscellaneous and Other	4,985	-
Total Revenues	15,082,876	10,372,043
Operating Expenses		
Personal Services	1,091,086	589,029
Professional and Technical	2,208,522	54,309
Purchased Property Services	467,171	114,004
Supplies	2,239,303	6,142,323
Depreciation	2,944,513	186,744
Amortization	4,424	-
Internal Fund Charges	594,827	212,758
Indirect Costs Allocation	727,622	738,873
Total Expenses	10,277,468	8,038,040
Net Operating Revenues (Expenses)	**4,805,408**	**2,334,003**
Non-Operating Revenues (Expenses)		
Interest Income	163,400	36
Interest Expense and Fiscal Agent Charges	(777,220)	-
Gain(Loss) on Sale of Assets	2,602	(2,310)
Total Non-Operating Revenues (Expenses)	(611,218)	(2,274)
Net Revenues (Expenses) Before Transfers	**4,194,190**	**2,331,729**
Transfers		
Transfers Out	(2,550,533)	(1,571,258)
Transfers In	-	-
Net Transfers	**(2,550,533)**	**(1,571,258)**
Change in Net Position	**1,643,657**	**760,471**
Net Position, Beginning of Year	56,396,594	5,726,327
Net Position, End of the Year	**$ 58,040,251**	**$ 6,486,798**

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
$ 1,715,564	$ 25,213,697	$ 824,366	$ 535,633
-	1,518,368	-	-
30,657	464,090	-	-
5,590	5,590	1,000	-
-	4,985	-	-
1,751,811	27,206,730	825,366	535,633
469,737	2,149,852	536,626	-
670,416	2,933,247	156,169	205
348,789	929,964	75,944	224,570
232,293	8,613,919	36,738	288,400
181,852	3,313,109	8,916	22,458
-	4,424	-	-
16,779	824,364	-	-
125,986	1,592,481	-	-
2,045,852	20,361,360	814,393	535,633
(294,041)	**6,845,370**	**10,973**	**-**
-	163,436	-	-
-	(777,220)	-	-
(23,888)	(23,596)	(10,973)	-
(23,888)	(637,380)	(10,973)	-
(317,929)	**6,207,990**	**-**	**-**
(272,150)	(4,393,941)	-	-
722,034	722,034	-	53,000
449,884	**(3,671,907)**	**-**	**53,000**
131,955	**2,536,083**	**-**	**53,000**
3,072,767	65,195,688	-	-
$ 3,204,722	**67,731,771**	**$ -**	**$ 53,000**

City of Winder, Georgia
Proprietary Funds
Statement of Cash Flows
For the Fiscal Year Ended June 30, 2014

	Business-type Activities - Enterprise Funds	
	Water and Sewer Fund	Gas Fund
Cash Flows from (to) Operating Activities:		
Receipts from Customers	$ 15,087,592	$ 10,304,285
Receipts from Interfund Services Provided	-	-
Payments to Employees	(1,105,386)	(600,204)
Internal Activity	(1,322,449)	(951,631)
Payments to Suppliers	(5,152,405)	(6,342,013)
Net Cash Provided (Used) by Operating Activities	**7,507,352**	**2,410,437**
Cash Flows From (to) Noncapital Financing Activities		
Transfers to Other Funds	(2,550,533)	(1,571,258)
Transfers from Other Funds	-	-
Receipts from Other Funds	38,500	-
Payments to Other Funds	(600,000)	-
Net Cash from (to) Noncapital Financing Activities	**(3,112,033)**	**(1,571,258)**
Cash Flows from (to) Capital and Related Financing Activities:		
Acquisition and Construction of Capital Assets, Net	(372,115)	(28,157)
Receipts from Intergovernmental	155,172	-
Interest and Fiscal Charges on Notes & Capital Leases	(803,451)	-
Principal Payments on Bonds	(1,716,000)	-
Principal Payments on Notes & Capital Leases	(176,361)	-
Proceeds from the Sale of Capital Assets	2,602	1,402
Proceeds from Issuance of Long-Term Debt(Notes & Leases)	446,441	-
Net Cash from (to) Capital and Related Financing Activities	**(2,463,712)**	**(26,755)**
Cash Flows from Investing Activities:		
Interest on Investments	163,400	36
Net Increase (Decrease) in Cash	**2,095,007**	**812,460**
Cash and Cash Equivalents, Beginning 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
Cash and Cash Equivalents, End of the Year (Including $2,924,338 and $152,354 of restricted cash on the Water and Gas Fund respectively)	**$ 10,188,594**	**$ 3,676,488**
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities		
Operating Income (Loss)	$ 4,805,408	$ 2,334,003
Adjustments to Reconcile Net Operating Income to Net Cash Provided (used) by Operating Activities		
Depreciation and Amortization	2,948,937	186,744
Changes in Current Assets and Liabilities		
Increase (Decrease) in Accounts Payable & Accrued Liabilities	47,783	52,448
Increase (Decrease) in OPEB Liability	(19,878)	(11,134)
Increase (Decrease) in Customer Deposits	30,607	(4,922)
(Increase) Decrease in Inventories	(279,614)	(82,578)
Increase (Decrease) in Unearned Revenue	-	-
(Increase) Decrease in Prepaid Items	-	(1,288)
(Increase) Decrease in Accounts Receivables	(25,891)	(62,836)
Net Cash Provided (used) by Operating Activities	**$ 7,507,352**	**$ 2,410,437**

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
$ 1,754,923	$ 27,146,800	$ -	$ -
-	-	825,366	535,095
(460,401)	(2,165,991)	(546,840)	-
(142,765)	(2,416,845)	-	-
(1,222,671)	(12,717,089)	(277,202)	(546,889)
(70,914)	**9,846,875**	**1,324**	**(11,794)**
(272,150)	(4,393,941)	-	-
722,034	722,034	-	53,000
600,000	638,500	-	(22,458)
(156,870)	(756,870)	(18,500)	-
893,014	**(3,790,277)**	**(18,500)**	**30,542**
(819,738)	(1,220,010)	-	(19,158)
-	155,172	-	-
-	(803,451)	-	-
-	(1,716,000)	-	-
(33,632)	(209,993)	-	-
75	4,079	7,495	-
31,119	477,560	-	-
(822,176)	**(3,312,643)**	**7,495**	**(19,158)**
-	163,436	-	-
(76)	**2,907,391**	**(9,681)**	**(410)**
224,691	11,182,306	11,380	482
$ 224,615	**$ 14,089,697**	**$ 1,699**	**$ 72**
$ (294,041)	$ 6,845,370	$ 10,973	$ -
181,852	3,317,533	8,916	22,458
55,417	155,648	(16,175)	(19,824)
(1,012)	(32,024)	(2,390)	-
(950)	24,735	-	-
(10,009)	(372,201)	-	-
4,250	4,250	-	-
(6,233)	(7,521)	-	(13,890)
(188)	(88,915)	-	(538)
$ (70,914)	**$ 9,846,875**	**$ 1,324**	**$ (11,794)**

City of Winder, Georgia
Fiduciary Statement of Assets and Liabilities
Agency Funds
June 30, 2014

	Agency Funds
Assets	
Cash and Cash Equivalents	$ 79,912
Accounts Receivable, Net	344,159
Total Assets	**$ 424,071**
Liabilities	
Due to Others	$ 424,071
Total Liabilities	**$ 424,071**

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, 2014. 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, 2014, 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
25 East Midland Avenue
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, 2014.

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 Funds (SPLOST 2005 & SPLOST 2012) account 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 ten 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 ten 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.

Chimneys Golf Course Fund

The Chimneys Golf Course Fund is the newest of the proprietary funds and accounts for the operations and maintenance associated with managing the Chimneys Golf Course which is located at 338 Monroe Highway, Winder, Georgia.

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 Fleet Maintenance Fund was used to account for the vehicle maintenance of the City's fleet; however, at the end of FY 2013, Fleet Maintenance was outsourced and is accounted for within each department. Therefore, FY 2014 will be the final year to report activity 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	$ 55,854

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, 2014 accumulated amortization was $8,167, for a balance of $92,155.

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 for vehicles, equipment, buildings and land, and $25,000 for infrastructure. 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
Golf Fund	10-40	5-50	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 within a year of earning. 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 in the Defined Benefit Plan 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 insurance costs are accounted for as prepayments and are amortized over the life of the bonds. Bond premiums and discount are reported in the net carrying value of the debt and are amortized over the life of the bonds using the straight-line method. Loss on refunding of debt is reported as a deferred outflow of resources and is amortized over the life of the refunding debt using the straight-line method.

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, golf, 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. During May, 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, 2014, are summarized as follows:

Balances per statement of net position:	
Cash-Primary Government	$ 13,011,042
Cash-CU-Downtown Development Authority	27,412
Restricted assets:	
Bond Sinking Accounts	2,612,782
Cash for Health Reimbursement Accounts	127,242
Cash for Customer Deposits	463,910
Balances per statement of fiduciary net position:	
Cash-Agency Funds	79,912
Total	**$ 16,322,300**
Cash deposited with financial institutions	$ 11,676,849
Cash deposited with Georgia Fund 1	1,997,829
Verity Bank - Bond Sinking Fund	2,612,782
Petty Cash	34,840
Total	**$ 16,322,300**

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, 2014, the investments in the Georgia Fund 1 was rated AAAf by Standard & Poor's.

At June 30, 2014, the City had the following investments reported as cash:

Investments	Maturities	Rating	Value
Investment Reported in Cash:			
Georgia Fund 1	62 day weighted average	AAAf	$ 1,997,829

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, 2014, 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	$ 190,569	$ -	$ -	$ 190,569
State of Georgia Payroll Tax	17	-	-	17
Barrow County Board of Commissioners	-	3,000	79,252	82,252
Total Intergovernmental	190,586	3,000	79,252	272,838
Taxes				
Barrow County Tax Commissioner-Net	83,446	-	-	83,446
Hotel/Motel Taxes	-	10,396	-	10,396
Accounts	224,457	-	-	224,457
Total Receivables	**$ 498,489**	**$ 13,396**	**$ 79,252**	**$ 591,137**

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 Employee HRA/FSA Accounts	$ 61,883
Cash for Health Insurance Premiums	65,359
Total Restricted	**$ 127,242**
Business-type Activities	
Cash for Customer Deposits	$ 463,910
Bond Sinking Accounts Cash	2,612,782
Total Business-Type Restricted Assets	**$ 3,076,692**

6-Capital Assets

Capital asset activity for governmental activities for the fiscal year ended June 30, 2014 was as follows:

	Balance 06/30/13	Additions	Decreases	Transfers Between Funds	Balance 06/30/14
Non-Depreciable:					
Land	$ 1,123,005	$ -	$ -	$ -	$ 1,123,005
Construction in Progress	1,435,793	468,337	(501,260)	-	1,402,870
Total Non-Depreciable	2,558,798	468,337	(501,260)	-	2,525,875
Depreciable:					
Buildings	2,387,719	498,755	-	-	2,886,474
Vehicles	4,109,588	875,112	(98,053)	28,495	4,886,647
Furniture and Equipment	3,418,612	54,861	(26,345)	-	3,447,128
Infrastructure	25,609,654	-	-	-	25,609,654
Total Depreciable	35,525,573	1,428,728	(124,398)	28,495	36,829,903
Accumulated Depreciation:					
Buildings	(875,781)	(87,140)	-	-	(962,921)
Vehicles	(3,560,794)	(219,411)	98,053	(28,495)	(3,682,152)
Furniture and Equipment	(2,653,554)	(183,172)	26,345	-	(2,810,381)
Infrastructure	(19,284,659)	(787,102)	-	-	(20,071,761)
Total Accumulated Depr.	(26,374,788)	(1,276,825)	124,398	(28,495)	(27,527,215)
Total Depreciable, net	9,150,785	151,903	-	-	9,302,688
Government Activities, Capital Assets, Net	**$ 11,709,583**	**$ 620,240**	**$ (501,260)**	**$ -**	**$ 11,828,563**

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

General Government	$ 156,066
Public Safety	263,093
Public Works	834,372
Judicial	279
Housing and Development	557
Internal service fund	22,458
Total Depreciation	$ 1,276,825

Capital asset activity for business-type activities for the fiscal year ended June 30, 2014 was as follows:

	Balance 06/30/13	Additions	Decreases	Transfers Between Funds	Balance 06/30/14
Non-Depreciable					
Land	$ 5,625,366	$ 495,546	$ -	$ -	$ 6,120,912
Construction In Progress	514,990	109,740	(343,981)	-	280,749
Total Non-Depreciable	6,140,356	605,286	(343,981)	-	6,401,661
Depreciable					
Plant and System	106,086,344	543,188	(131,540)	-	106,497,992
Buildings	4,996,218	138,952	(16,396)	-	5,118,774
Vehicles	1,009,561	54,090	(29,498)	(28,495)	1,034,153
Furniture and Equipment	1,909,479	219,407	(38,441)	-	2,090,445
Total Depreciable	114,001,602	955,637	(215,875)	(28,495)	114,741,364
Accumulated Depreciation					
Plant and System	(42,175,316)	(3,030,651)	115,776	-	(45,090,191)
Buildings	(1,404,992)	(110,230)	8,198	-	(1,507,024)
Vehicles	(969,004)	(16,311)	29,498	28,495	(955,817)
Furniture and Equipment	(1,446,876)	(164,833)	19,328	-	(1,592,381)
Total Accumulated Depr.	(45,996,188)	(3,322,025)	172,800	28,495	(49,145,413)
Total Depreciable, net	68,005,414	(2,366,388)	(43,075)	-	65,595,951
Business Type Activities, Capital Assets, Net	$ 74,145,770	$ (1,761,102)	$ (387,056)	$ -	$ 71,997,612

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

Water and Sewer Fund	$ 2,944,513
Gas Fund	186,744
Special Facilities Fund	143,906
Environmental Protection Fund	13,562
Broadband Fund	1,239
Golf Fund	23,145
Internal Service Funds	8,916
Total Depreciation	$ 3,322,025

Capital asset activity for the Component Unit, Downtown Development Authority, for the fiscal year ended June 30, 2014 was as follows:

	Balance 06/30/13	Additions	Decreases	Balance 06/30/14
Non-Depreciable:				
Land	$ 571,609	$ -	$ -	$ 571,609
Construction in Progress	-	1,236	-	1,236
Total Non-Depreciable	571,609	1,236	-	572,845
Depreciable:				
Plant & System	249,268	-	-	249,268
Total Depreciable	249,268	-	-	249,268
Accumulated Depreciation:				
Plant & System	(5,369)	(22,983)	-	(28,352)
Total Accumulated Depr.	(5,369)	(22,983)	-	(28,352)
Total Depreciable, net	243,899	(22,983)	-	220,916
Government Activities, Capital Assets, Net	**$ 815,508**	**$ (21,747)**	**$ -**	**$ 793,761**

Depreciation expense for Downtown Development Authority activities is as follows:

Downtown Development Authority	$ 22,983
Total Depreciation	$ 22,983

7-Risk Management

General Insurance

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 contracted with a private insurance carrier, and is subject to various deductibles that are paid from City funds.

The City allows the insurance carrier'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 contract.

The insurer is to defend and protect the City against liability or loss as prescribed in the contract and in accordance with the laws of Georgia. The Insurer is to pay all cost taxed against the City in any legal proceeding being defended, all interest accruing after entry of judgment, and all expenses incurred for investigation, negotiation or defense.

Health Insurance

The City provides health care benefits to its active and retired employees and their dependents. The City contracted with Cigna Insurance Company for health care coverage. The contract is a minimum premium plan, which is a fully insured plan with self-insured characteristics. Under this arrangement, the City is responsible for paying all claims up to an agreed-upon aggregate level, with the insurer responsible for the excess. The insurer is also responsible for processing claims and administrative services.

Workers Compensation

The City has obtained workers' compensation insurance from a Georgia Municipal Association Group Self Insurance Workers Compensation Fund. The limits of the coverage are $1,000,000 for each employee claim with a $10,000 deductible.

Settled claims in the past three years have not exceeded the coverage.

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 06/30/2013	Increase	Decrease	Balance 06/30/2014	Due In FY 2015
Governmental Activities:					
Capital Leases	$ 355,350	$ 489,000	$ (102,352)	$ 741,998	$ 132,174
Compensated Absences Payable	136,188	202,980	(234,774)	104,394	104,394
Total Governmental Activities	**$ 491,538**	**$ 691,980**	**$ (337,126)**	**$ 846,392**	**$ 236,568**
Business-Type Activities:					
Notes Payable-					
2002 GEFA Water Tank & Lines	$ 22,908	$ -	$ (21,130)	$ 1,778	$ 1,778
2012 GEFA Fixed Network	-	446,441	-	446,441	-
2011 GEFA Embassy Walk	1,200,000	-	(98,231)	1,101,769	109,694
David Jackson	50,000	-	(25,000)	25,000	25,000
HSF Engineering	80,750	-	(57,000)	23,750	23,750
Bonds Payable-					
2005 Series	3,650,000	-	(859,000)	2,791,000	897,000
2009 Series	3,368,000	-	(207,000)	3,161,000	210,000
2012 Series	14,190,000	-	(650,000)	13,540,000	670,000
Premium on Bonds	1,246,824	-	(75,949)	1,170,875	75,949
Capital Leases	-	31,119	(8,632)	22,487	10,359
Compensated Absences Payable	28,343	55,119	(54,379)	29,083	29,083
Total Business-Type Activities	**$ 23,836,825**	**$ 532,679**	**$ (2,056,321)**	**$ 22,313,183**	**$ 2,052,613**

*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, 2014, is $256,473, for a net book value of $28,497. Current year amortization for the asset totaled $28,497 and is included as a component of depreciation expense.

The future minimum lease obligations and the net present value of these minimum lease payments as of June 30, 2014 were as follows:

Year Ending June 30,	Governmental Activities
2015	$ 34,997
Total Minimum Lease Payments	34,997
Less Amount Representing Interest	(761)
Present Value of Minimum Lease Payments	**$ 34,236**

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, 2014, is $294,319, for a net book value of $225,068. Current year amortization for the asset totaled $51,939 and is included as a component of depreciation expense.

The future minimum lease obligations and the net present value of these minimum lease payments as of June 30, 2014 were as follows:

Year Ending June 30,	Governmental Activities
2015	$ 61,480
2016	61,480
2017	61,480
2018	61,480
2019	10,247
Total Minimum Lease Payments	256,167
Less Amount Representing Interest	(19,402)
Present Value of Minimum Lease Payments	**$ 236,765**

In FY 2014 the City entered into a ten year lease at 2.53% for a fire truck. The fire truck, initially costing $472,627, accumulated depreciation as of June 30, 2014, is $1,969, for a net book value of $470,658. Current year amortization for the asset totaled $57,542 and is included as a component of depreciation expense.

The future minimum lease obligations and the net present value of these minimum lease payments as of June 30, 2014 were as follows:

Year Ending June 30,	Governmental Activities
2015	$ 55,398
2016	55,398
2017	55,398
2018	55,398
2019	55,398
2020-2024	253,907
Total Minimum Lease Payments	530,897
Less Amount Representing Interest	(59,900)
Present Value of Minimum Lease Payments	**$ 470,997**

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 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 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
2015	$ 897,000	$ 86,907	$ 983,907
2016	929,000	53,034	982,034
2017	965,000	17,901	982,901
Totals	$ 2,791,000	$ 157,842	$ 2,948,842

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
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	$ 3,161,000	$ 363,331	$ 3,524,331

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
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	740,000	434,100	1,174,100
2020-2024	4,080,000	1,763,600	5,843,600
2025-2029	5,020,000	799,750	5,819,750
2030	930,000	23,250	953,250
Totals	$ 13,540,000	$ 4,956,325	$ 18,496,325

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

Notes Payable

The City's Water and Sewer Fund has entered into loan agreements in the original amount of $4,393,775 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, 2014, and the annual requirements to amortize the debt outstanding:

Fiscal Year Ending June 30	Principal	Interest	Total Debt Service
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	120,928	14,428	135,356
2020-2024	525,555	27,150	552,705
Totals	$ 1,103,547	$ 127,720	$ 1,231,267

The 2012 GEFA-Fixed Network loan is a $3,000,000 loan. The City received $446,441 in draws. The project is not complete so an amortization schedule has not been created.

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, 2014, the remaining balance is $23,750 as shown below:

Fiscal Year Ending June 30	Principal	Interest	Total Debt Service
2015	$ 23,750	$ -	$ 23,750

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
2015	$ 25,000	$ -	$ 25,000

Capital Leases

The City assumed two capital leases during the purchase of the golf course in FY 2014. The first lease was for an airifier. The airifier cost $18,275, accumulated depreciation as of June 30, 2014, is $3,046 for a net book value of $15,229. Current year amortization for the asset totaled $3,046 and is included as a component of depreciation expense. The lease is for 41 months with $1 buyout at the end of the lease.

The future minimum lease obligations and the net present value of these minimum lease payments as of June 30, 2014 were as follows:

Fiscal Year Ending June 30	Principal	Interest	Total Debt Service
2015	$ 5,221	$ -	$ 5,221
2016	5,221	-	5,221
2017	3,482	-	3,482
Totals	$ 13,924	$ -	$ 13,924

The second lease is for a Greens Mower at a cost of $12,844, accumulated depreciation as of June 30, 2014, is $2,141 for a net book value of $10,703. Current year amortization for the asset totaled $2,141 and is included as a component of depreciation expense. This lease is for 27 months with $1 buyout at the end of the lease.

The future minimum lease obligations and the net present value of these minimum lease payments as of June 30, 2014 were as follows:

Fiscal Year Ending June 30	Principal	Interest	Total Debt Service
2015	$ 5,138	$ -	$ 5,138
2016	3,425	-	3,425
Totals	$ 8,563	$ -	$ 8,563

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, 2014, 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, 2013 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, 2014, 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, 2014, accumulated amortization was $289,449 with a net book value of $236,012.

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, 2013 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, 2014, the outstanding balances on the defeased bonds from the 2005 refunding are as follows:

1998	$2,900,000

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, 2014, accumulated amortization was $177,213 with a net book value of $1,170,875.

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, 2014, the accumulative amortization on the bond insurance was $8,167 with a net book value of $92,155. These costs have been deferred and are being amortized over the life of the bonds based on annual principal retired. At June 30, 2014, the outstanding balances on the paid off note from the 2012 refinancing are as follows:

2015	$	676,775
2016		705,402
2017		735,239
2018		766,339
2019		798,754
2020-2024		4,530,066
2025-2029		5,572,694
2030		414,171
Total	$	14,199,440

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, 2014 the balance due the City on the shared capacity charge is $4,503,000.

The Intergovernmental Receivable activity for the fiscal year ended June 30, 2014 is as follows:

	Balance 06/30/2013	Increase	Decrease	Balance 06/30/2014	Due In FY 2015
Barrow County Intergovernmental Receivable	$3,293,271	$ -	$ (304,146)	$2,989,125	$ 161,627

A maturities schedule of the intergovernmental receivable is as follows:

Fiscal Year Ending June 30	Principal	4.16% Interest	Total Receivable Per Year
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	190,247	95,728	285,975
2020-2024	1,076,742	353,130	1,429,872
2025-2028	1,034,155	109,743	1,143,898
Totals	$ 2,989,125	$ 1,014,520	$ 4,003,645

11-Interfund Receivables, Payables and Transfers

Interfund balances at June 30, 2014, 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, 2014 are as follows:

	Interfund	
	Due To/ Advances From	Due From/ Advances To
Major Governmental Fund:		
General Fund	$ 2,094,518	$ -
Major Proprietary Fund:		
Water Fund	580,000	-
Non Major Proprietary Fund:		
Environmental Protection	-	1,231,832
Golf Fund	-	580,000
Internal Service Funds:		
Building Fund	-	862,686
Totals	$ 2,674,518	$ 2,674,518

The Water Fund Advanced the Golf Fund $600,000 for the purchase of the Chimneys Golf Course. The Golf Fund will repay the water fund $20,000 a year for 30 years. The balance at June 30, 2014, is $580,000.

The General Fund advanced the Environmental Protection Fund $1,368,702 for past operating expenses. The Environmental Protection Fund will repay the General Fund $136,870 for 10 years. The balance at June 30, 2014, is $1,231,832.

Interfund transfers in (out) for the fiscal year ended June 30, 2014, are as follows:

	Transfers in (out)														
Governmental Activitie	General Fund	Hotel/Motel	Festivals	TV Station	Broad-band	Enviromental Protection	Special Facilities	Water & Sewer	Gas	Solid Waste	Golf	Utility Service Fund	Transfers In	Transfers Out	Net Transactions
General Fund	$ -	$ -	$ -	$ 27,500	$2,833	$ (71,000)	$(432,117)	$2,550,533	$1,571,258	$ 269,317	$(207,000)	$(53,000)	$4,340,941	$ (682,617)	$ 3,658,324
Hotel/Motel	-	-	(31,167)	-	-	-	(11,917)	-	-	-	-	-	-	(43,084)	(43,084)
Festivals	-	31,167	-	-	-	-	-	-	-	-	-	-	31,167	-	31,167
Grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TV Station	(27,500)	-	-	-	-	-	-	-	-	-	-	-	(27,500)	-	(27,500)
Buildings Fund	53,000	-	-	-	-	-	-	-	-	-	-	-		53,000	53,000
Total Governmental	25,500	31,167	(31,167)	27,500	2,833	(71,000)	(444,034)	2,550,533	1,571,258	269,317	(207,000)	(53,000)	4,344,608	(672,701)	3,671,907
Business-type Activities															
Water & Sewer	(2,550,533)	-	-	-	-	-	-	-	-	-	-	-	-	(2,550,533)	(2,550,533)
Gas	(1,571,258)	-	-	-	-	-	-	-	-	-	-	-	-	(1,571,258)	(1,571,258)
Solid Waste	(269,317)	-	-	-	-	-	-	-	-	-	-	-	-	(269,317)	(269,317)
Enviromental Protectio	71,000	-	-	-	-	-	-	-	-	-	-	-	71,000	-	71,000
Special Facilities	432,117	11,917	-	-	-	-	-	-	-	-	-	-	444,034	-	444,034
Broadband	(2,833)	-	-	-	-	-	-	-	-	-	-	-	-	(2,833)	(2,833)
Golf	207,000	-	-	-	-	-	-	-	-	-	-	-	207,000	-	207,000
Total Business-type	(3,683,824)	11,917	-	-	-	-	-	-	-	-	-	-	722,034	(4,393,941)	(3,671,907)
Net Transactions	$(3,658,324)	23,834	$(31,167)	$ 27,500	$2,833	$ (71,000)	$(444,034)	$2,550,533	$1,571,258	$ 269,317	$(207,000)	$(53,000)	$5,066,642	$(5,066,642)	$ -

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 Plans

Defined Benefit Pension Plan

For employees hired prior to October 1, 2013, 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. The plan is closed to new entrants.

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, 2014, employee membership data related to the pension plan was as follows:

Inactive Participants:		
Retiree and beneficiaries currently receiving benefits		90
Terminated employees entitled to benefits but not receiving benefits		45
	Total	135
Active Plan Participants:		
Vested		56
Nonvested		91
	Total	147
Total Number of Plan Participants		282

Data relating to the Plan for the past ten 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
2005	423,802	473,314	122.88 %	$ (49,512)	$ -	$ -
2006	369,702	454,285	111.68	(84,583)	-	-
2007	477,451	419,842	87.93	57,609	432	58,041
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	-	-	-
2014	1,303,561	1,303,561	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)
05/01/2005	$ 7,511,211	$ 8,226,007	$ (714,796)	91.31 %	$ 4,491,236	(15.92) %
05/01/2006	8,000,559	8,899,011	(898,452)	89.90	5,018,026	(17.90)
05/01/2007	8,526,546	11,795,943	(3,269,397)	72.28	5,854,339	(55.85)
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)
01/01/2014	11,443,849	17,442,159	(5,998,310)	65.61	5,666,416	(105.86)

The Information was determined as part of the Actuarial Report as of January 1, 2014. Additional information included in the report follows:

Valuation Date	January 1, 2014
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	11%-4% depending on years of service
Projected Inflation	3.50%

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.

Defined Contribution Plans

401 (a)

The 401(a) plan is a defined contribution plan administered by Security Benefit Life Insurance Company for all full-time employees not participating in the Defined Benefit Pension Plan. City Council has the authority to establish and amend the plan provisions as well as the contribution for the plan. The City contributes 3% of each employee's compensation each pay period and will match up to 3% of the employee's contribution to the 457 plan. Employees are eligible to participate on the first day of the month following ninety days of employment. Vesting for the initial 3% is graded as follows: 33% after one year, 66% after two years and fully vested after three years of service. The 3% the City plays towards matching is vested immediately. At June 30, 2014, there were 33 employees participating in the plan with total contributions of $42,724.

457 Plan

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 $17,000 per year. The plan assets are invested, and administrated by public organizations unrelated to the City.

14-Other Postemployment Benefits

Plan Description

The City of Winder provides postemployment health care benefits to retirees 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 contributes into a trust fund with Georgia Municipal Employees Benefit System (GMEBS), which is a service of Georgia Municipal Association (GMA), who administers the Plan.

City employees who have attained the age of 60 who are vested in the city's retirement plan 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 $94,782 and was reimbursed by the retirees $49,058 under this program for the fiscal year ended June 30, 2014. An additional $123,600 represents the actuary's estimate of the City's indirect subsidy toward retiree coverage during FY 2014. 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, 2014 using a 6.50% interest rate scenario were as follows:

Annual Required Contribution (ARC)	$124,700
Interest on Net OPEB Obligation	14,300
Adjustment to ARC	(12,500)
Annual OPEB Cost	126,500
Contributions Made	(268,200)
Increase (Decrease) in Net OPEB Obligation	(141,700)
Net OPEB Obligation - Beginning of Year	220,100
Net OPEB Obligation - End of Year	$ 78,400

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	220,100
2014	126,500	268,200	212.02	78,400

Funded Status and Funding Progress

As of June 30, 2014, the most recent actuarial valuation date, the plan was zero percent funded. The actuarial accrued liability for benefits was $1,654,500 and the value of the actuarial assets was zero, resulting in an unfunded actuarial accrued liability (UAAL) of $1,654,500.

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
2012	-	1,675,900	(1,675,900)	-	6,387,021	26.20
2013	-	1,669,500	(1,669,500)	-	6,475,732	25.80
2014	-	1,654,500	(1,654,500)	-	6,363,095	26.00

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, 2014 are as follows:

Method/Assumptions	Retirement Program
Valuation Date	June 30, 2014
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.

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, 2014, 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, 2014, were $78,667. 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, 2014, was $66,006, or 83.9%. Of this amount $22,922 was directly paid out to the Barrow County Chamber of Commerce. The City transferred $11,917 to the Special Facilities Fund and $31,167 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 Funds.

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, 2014

Costs for Allocation	
Administrative	$ 2,340,253
Housing and Development	140,977
Total	$ 2,481,230
Distribution of Indirect Costs	
Water and Sewer Fund	$ 727,622
Gas Fund	738,873
Solid Waste Management Fund	10,214
Special Facilities Fund	41,237
Environmental Protection Fund	10,806
Golf Fund	63,729
Grant Fund	975
TV Station	9,340
General Fund	
Administrative	22,482
Public Safety	632,905
Public Works	190,103
Housing and Development	8,846
Judicial	24,098
Total	$ 2,481,230

21- Negative Net Position

The Environmental Protection Services (EPS) Fund reported negative net position of $1,133,522 at June 30, 2014. This fund is responsible for fulfilling state mandates and requirements to protect the water quality of the state's waterways. Management is currently evaluating options to eliminate the negative net position of the fund.

22- Reclassification of Capital Projects Funds-SPLOST

In previous years, management reported SPLOST projects associated with multiple SPLOST referendums in a single capital project fund. During 2014, management elected to begin reporting activity associated with each referendum in a separate capital project fund. To facilitate this change, management has reclassified the ending 2013 fund balance as follows:

	As Previously Stated	*As Reclassified*		
	SPLOST	SPLOST 2005	SPLOST 2012	Total
2013 Ending Fund Balance	$ 739,499	$ 160,981	$ 578,518	$ 739,499


WINDER, GEORGIA
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CITY OF WINDER, GEORGIA

COMPREHENSIVE ANNUAL FINANCIAL REPORT

For the Fiscal Year Ended

June 30, 2014

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, 2014
With Comparative Totals for the Fiscal Year Ended June 30, 2013

	2014		
	Budgeted Amounts		
	Original	Final	Actual
Revenues:			
Taxes	$ 4,890,300	$ 4,890,300	$ 5,241,616
License and Permits	138,500	138,500	178,751
Intergovernmental	-	-	-
Charges for Service	98,600	98,600	128,743
Fines and Forfeitures	644,800	644,800	755,001
Interest	45,000	45,000	28,277
Contributions	-	-	26,791
Miscellaneous and Other	48,700	48,700	65,519
Indirect Cost Allocation	2,855,500	2,855,500	2,481,230
Total Revenues	**8,721,400**	**8,721,400**	**8,905,928**
Expenditures:			
Current			
General Government	2,778,900	2,778,900	2,513,596
Judicial	255,400	255,400	249,484
Public Safety	6,898,500	6,898,500	6,535,354
Public Works	2,179,400	2,171,488	1,968,173
Housing and Development	321,300	321,300	232,561
Capital Outlay			
General Government	81,000	81,000	59,422
Public Safety	490,600	956,500	765,160
Public Works	649,000	656,912	409,143
Debt Service			
Principal	84,400	102,400	102,352
Interest and Fiscal Charges	12,200	17,300	17,216
Total Expenditures	**13,750,700**	**14,239,700**	**12,852,461**
Excess (Deficiency) Of Revenues Over (Under) Expenditures	**(5,029,300)**	**(5,518,300)**	**(3,946,533)**
Other Financing Sources (Uses):			
Transfers In	4,764,300	4,764,300	4,421,441
Transfers Out	(955,600)	(955,600)	(798,805)
Proceeds From Sale of Assets	-	-	21,719
Proceeds From Capital Lease	1,220,600	1,709,600	489,000
Total Other Sources	**5,029,300**	**5,518,300**	**4,133,355**
Net Change In Fund Balance	**$ -**	**$ -**	**186,822**
Beginning Fund Balance			**2,300,000**
Ending Fund Balance			**$ 2,486,822**

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

Variance With Final Budget	2013 Actual
$ 351,316	$ 4,658,821
40,251	141,525
-	15,080
30,143	163,131
110,201	631,816
(16,723)	42,158
26,791	26,224
16,819	77,147
(374,270)	2,960,605
184,528	**8,716,507**
265,304	3,006,615
5,916	260,122
363,146	6,378,948
203,315	1,852,619
88,739	97,293
21,578	171,710
191,340	79,785
247,769	653,184
48	371,370
84	19,246
1,387,239	**12,890,892**
1,571,767	**(4,174,385)**
(342,859)	5,073,800
156,795	(371,988)
21,719	43,486
(1,220,600)	-
(1,384,945)	**4,745,298**
$ 186,822	**570,913**
	1,729,087
	$ 2,300,000

Notes to the Required Supplemental Information

1-Budgetary Information

The City adopted annual budgets for the 2014 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. During the month of May, 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, 2014

Supplementary Information

Nonmajor Governmental Funds Financial Statements

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

Capital Projects Funds

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, 2014

	Special Revenue				
Assets	**Community TV Station**	**Hotel/Motel Tax**	**Police Escrow**	**City Festivals**	**Grant**
Cash and Cash Equivalents	$ 26,959	$ 135,946	$ 32,681	$ 19,639	$ 38,450
Taxes Receivable-Net	-	10,396	-	-	-
Intergovernmental Receivable	3,000	-	-	-	-
Total Assets	**$ 29,959**	**$ 146,342**	**$ 32,681**	**$ 19,639**	**$ 38,450**
Liabilities					
Accounts Payable and Accrued Liabilities	$ 3,041	$ -	$ 17,048	$ 2,182	$ -
Unearned Revenues	-	-	-	-	-
Total Liabilities	**3,041**	**-**	**17,048**	**2,182**	**-**
Fund Balance					
Restricted Fund Balance					
Public Safety	-	-	15,633	-	38,450
Public Works	-	-	-	-	-
Recreation	-	-	-	-	-
Committed Fund Balance					
General Government	26,918	-	-	-	-
Assigned Fund Balance					
Housing and Development	-	146,342	-	-	-
Unassigned Fund Balance	-	-	-	17,457	-
Total Fund Balance	**26,918**	**146,342**	**15,633**	**17,457**	**38,450**
Total Liabilities, Deferred Inflow of Resources and Fund Balance	**$ 29,959**	**$ 146,342**	**$ 32,681**	**$ 19,639**	**$ 38,450**

Capital Project			Total
SPLOST 2005	SPLOST 2012	GDOT -LMIG	
$ 123,871	$ 1,210,347	$ 139,148	$ 1,727,041
-	-	-	10,396
-	79,252	-	82,252
$ 123,871	**$ 1,289,599**	**$ 139,148**	**$ 1,819,689**
$ 312	$ -	$ 15,819	$ 38,402
-	-	123,329	123,329
312	**-**	**139,148**	**161,731**
-	-	-	54,083
-	1,289,599	-	1,289,599
123,559	-	-	123,559
-	-	-	26,918
-	-	-	146,342
			17,457
123,559	**1,289,599**	**-**	**1,657,958**
$ 123,871	**$ 1,289,599**	**$ 139,148**	**$ 1,819,689**

City of Winder, Georgia
Nonmajor Governmental Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balance
For the Fiscal Year Ended June 30, 2014

	Special Revenue				
	Community TV Station	Hotel/Motel Tax	Police Escrow	City Festivals	Grant
Revenues:					
Taxes	$ 115,912	$ 78,450	$ -	$ -	$ -
Intergovernmental	-	-	-	-	9,117
Fines and Forfeitures	-	-	7,862	-	-
Charges for Services	12,250	-	-	29,185	-
Interest	-	36	-	-	-
Contributions	-	-	-	6,052	-
Miscellaneous and Other	-	181	-	-	-
Total Revenues	**128,162**	**78,667**	**7,862**	**35,237**	**9,117**
Expenditures:					
Current:					
General Government	96,701	-	-	-	-
Public Safety	-	-	10,291	-	10,126
Public Works	-	-	-	-	-
Recreation	-	-	-	60,142	-
Housing and Development	-	22,922	-	-	-
Capital Outlay	19,604	-	-	-	-
Total Expenditures	**116,305**	**22,922**	**10,291**	**60,142**	**10,126**
Excess Revenues Over (Under) Expenditures	11,857	55,745	(2,429)	(24,905)	(1,009)
Other Financing Sources (Uses):					
Transfers In:					
General Fund		-	-	-	-
Hotel/Motel Tax Fund	-	-	-	31,167	-
Transfers Out:					
General Fund	(27,500)	-	-	-	-
Special Facilities Fund	-	(11,917)	-	-	-
Festival Fund	-	(31,167)	-	-	-
Total Other Sources (Uses)	**(27,500)**	**(43,084)**	**-**	**31,167**	**-**
Net Change Increase (Decrease) in Fund Balance	**(15,643)**	**12,661**	**(2,429)**	**6,262**	**(1,009)**
Beginning Fund Balance, Restated (Note 22)	**42,561**	**133,681**	**18,062**	**11,195**	**39,459**
Ending Fund Balance	**$ 26,918**	**$ 146,342**	**$ 15,633**	**$ 17,457**	**$ 38,450**

Capital Project			Total
SPLOST 2005	SPLOST 2012	GDOT-LMIG	
$ -	$ -	$ -	$ 194,362
-	868,255	122,824	1,000,196
-	-	-	7,862
-	-	-	41,435
43	389	-	468
-	-	-	6,052
-	-	-	181
43	**868,644**	**122,824**	**1,250,556**
-	-	-	96,701
-	-	-	20,417
-	-	158,512	158,512
4,084	-	-	64,226
-	-	-	22,922
33,381	157,563	-	210,548
37,465	**157,563**	**158,512**	**573,326**
(37,422)	711,081	(35,688)	677,230
-	-	35,688	35,688
-	-	-	31,167
-	-	-	(27,500)
-	-	-	(11,917)
-	-	-	(31,167)
-	**-**	**35,688**	**(3,729)**
(37,422)	**711,081**	**-**	**673,501**
160,981	**578,518**	**-**	**984,457**
$ 123,559	**$ 1,289,599**	**$ -**	**$ 1,657,958**

City of Winder, Georgia
General Fund
Schedule of Revenues
Budget and Actual
For the Fiscal Year Ended June 30, 2014
With Comparative Totals for the Fiscal Year Ended June 30, 2013

	Budgeted Amounts			Variance With Final	
	Original	Final	Actual	Budget	2013
Revenues:					
Taxes-					
Fire District Taxes	$ 857,100	$ 857,100	$ 1,142,609	$ 285,509	$ 880,604
Intangible/Transfer Tax	8,500	8,500	14,741	6,241	15,368
Street Light Assessment	313,600	313,600	304,327	(9,273)	91,977
General Sales Tax	1,741,100	1,741,100	1,833,808	92,708	1,751,593
Selective Sales Tax	388,000	388,000	385,355	(2,645)	370,183
Business Taxes	1,582,000	1,582,000	1,560,776	(21,224)	1,549,096
Total Taxes	**4,890,300**	**4,890,300**	**5,241,616**	**351,316**	**4,658,821**
License and Permits-					
Business Licenses	105,000	105,000	112,342	7,342	97,941
Building Permits	33,500	33,500	66,409	32,909	43,584
Total License and Permits	**138,500**	**138,500**	**178,751**	**40,251**	**141,525**
Intergovernmental-					
State Government Grants	-	-	-	-	15,080
Total Intergovernmental	**-**	**-**	**-**	**-**	**15,080**
Charges for Service-					
General Government	55,600	55,600	50,609	(4,991)	60,570
Public Safety	11,000	11,000	19,697	8,697	62,516
Public Works	32,000	32,000	58,437	26,437	40,045
Total Charges for Service	**98,600**	**98,600**	**128,743**	**30,143**	**163,131**
Fines and Forfeitures - Municipal Court	**644,800**	**644,800**	**755,001**	**110,201**	**631,816**
Contributions					
General Government	-	-	2,750	2,750	-
Public Safety	-	-	24,041	24,041	26,224
Total Contributions	**-**	**-**	**26,791**	**26,791**	**26,224**
Investment Earnings - Interest Income	**45,000**	**45,000**	**28,277**	**(16,723)**	**42,158**
Miscellaneous-					
Rents	48,700	48,700	34,408	(14,292)	50,082
Other	-	-	31,111	31,111	27,065
Total Miscellaneous	48,700	48,700	65,519	16,819	77,147
Indirect Cost Allocation	**2,855,500**	**2,855,500**	**2,481,230**	**(374,270)**	**2,960,605**
Total Revenues	**$ 8,721,400**	**$ 8,721,400**	**$ 8,905,928**	**$ 184,528**	**$ 8,716,507**

City of Winder, Georgia
General Fund
Schedule of Expenditures
Budget and Actual
For the Fiscal Year Ended June 30, 2014
With Comparative Totals for the Fiscal Year Ended June 30, 2013

	Budgeted Amounts			Variance With Final	
	Original	Final	Actual	Budget	2013
General Government:					
Legislative	$ 538,800	$ 538,800	$ 490,525	$ 48,275	$ 498,497
Administration	2,321,100	2,321,100	2,082,493	238,607	2,306,724
Facilities Maintenance	-	-	-	-	420,486
Total General Government	**2,859,900**	**2,859,900**	**2,573,018**	**286,882**	**3,225,707**
Judicial	**255,400**	**255,400**	**249,484**	**5,916**	**260,122**
Housing and Development	**321,300**	**321,300**	**232,561**	**88,739**	**97,293**
Public Safety:					
Police Department	4,966,700	4,966,700	4,459,765	506,935	4,363,223
Fire Department	2,519,000	3,008,000	2,960,317	47,683	2,347,554
Total Public Safety	**7,485,700**	**7,974,700**	**7,420,082**	**554,618**	**6,710,777**
Public Works	**2,828,400**	**2,828,400**	**2,377,316**	**451,084**	**2,596,993**
Total General Fund Expenditures	**$ 13,750,700**	**$ 14,239,700**	**$ 12,852,461**	**$ 1,387,239**	**$ 12,890,892**

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, 2014

	Budgeted Amounts			Variance With Final
Revenues:	**Original**	**Final**	**Actual**	**Budget**
Cable Franchise Tax	$ 110,000	$ 110,000	$ 115,912	$ 5,912
Charges for Services	-	-	12,250	12,250
Total Revenues	**110,000**	**110,000**	**128,162**	**18,162**
Expenditures:				
General Government	183,200	183,200	96,701	86,499
Capital Outlay	85,200	85,200	19,604	65,596
Total Expenditures	**268,400**	**268,400**	**116,305**	**152,095**
Excess Revenues Over (Under) Expenditures	(158,400)	(158,400)	11,857	170,257
Other Financing Sources (Uses):				
Transfers In (Out)	73,200	73,200	(27,500)	(100,700)
Proceeds From Capital Lease	85,200	85,200	-	(85,200)
Total Other Sources	**158,400**	**158,400**	**(27,500)**	**(185,900)**
Net Change Increase (Decrease) in Fund Balance	**$ -**	**$ -**	**(15,643)**	**$ (15,643)**
Beginning Fund Balance			42,561	
Ending Fund Balance			**$ 26,918**	

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, 2014

	Budgeted Amounts			Variance With Final
	Original	Final	Actual	Budget
Revenues:				
Taxes-				
Hotel Motel Tax (2%)	$ 19,500	$ 23,000	$ 23,046	$ 46
Hotel Motel Tax (5 %)	48,600	48,600	55,404	6,804
Interest	-	-	36	36
Miscellaneous and Other	-	-	181	181
Total Revenues	**68,100**	**71,600**	**78,667**	**7,067**
Expenditures:				
Housing & Development	20,900	24,400	22,922	1,478
Total Expenditures	**20,900**	**24,400**	**22,922**	**1,478**
Transfers (Out):				
Special Facilities Fund	(47,200)	(47,200)	(11,917)	35,283
Festival Fund	-	-	(31,167)	(31,167)
Total Transfers (Out)	**(47,200)**	**(47,200)**	**(43,084)**	**4,116**
Total Expenditures and Transfers Out	**68,100**	**71,600**	**66,006**	**5,594**
Net Change Increase (Decrease) in Fund Balance	**$ -**	**$ -**	**12,661**	**$ 12,661**
Beginning Fund Balance			**133,681**	
Ending Fund Balance			**$ 146,342**	

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, 2014

	Budgeted Amounts			Variance With Final
Revenues:	**Original**	**Final**	**Actual**	**Budget**
Fines and Forfeitures	$ 5,000	$ 5,000	$ 7,862	$ 2,862
Total Revenues	**5,000**	**5,000**	**7,862**	**2,862**
Expenditures:				
Public Safety	5,000	10,500	10,291	209
Total Expenditures	**5,000**	**10,500**	**10,291**	**209**
Excess Revenues Over (Under) Expenditures	-	(5,500)	(2,429)	3,071
Net Change Increase (Decrease) in Fund Balance	**-**	**(5,500)**	**(2,429)**	**$ 3,071**
Beginning Fund Balance	**18,062**	**18,062**	**18,062**	
Ending Fund Balance	**$ 18,062**	**$ 12,562**	**$ 15,633**	

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, 2014

	Budgeted Amounts			Variance With Final
Revenues:	**Original**	**Final**	**Actual**	**Budget**
Charges for Services	$ 17,000	$ 27,500	$ 29,185	$ 1,685
Contributions	10,000	10,000	6,052	(3,948)
Total Revenues	**27,000**	**37,500**	**35,237**	**(2,263)**
Expenditures:				
Recreation	49,700	60,200	60,142	58
Total Expenditures	**49,700**	**60,200**	**60,142**	**58**
Excess Revenues Over (Under) Expenditures	(22,700)	(22,700)	(24,905)	(2,205)
Transfers In				
General Fund	22,700	22,700	-	(22,700)
Hotel/Motel Fund	-	-	31,167	31,167
Total Transfers In	**22,700**	**22,700**	**31,167**	**8,467**
Net Change Increase (Decrease) in Fund Balance	**$ -**	**$ -**	**6,262**	**$ 6,262**
Beginning Fund Balance			**11,195**	
Ending Fund Balance			**$ 17,457**	

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, 2014

	Budgeted Amounts			Variance With Final
Revenues:	**Original**	**Final**	**Actual**	**Budget**
Intergovernmental	$ -	$ 11,000	$ 9,117	$ (1,883)
Total Revenues	**-**	**11,000**	**9,117**	**(1,883)**
Expenditures:				
Public Safety	-	11,000	10,126	874
Total Expenditures	**-**	**11,000**	**10,126**	**874**
Excess Revenues Over (Under) Expenditures	-	-	(1,009)	(1,009)
Net Change Increase (Decrease) in Fund Balance	**$ -**	**$ -**	**(1,009)**	**$ (1,009)**
Beginning Fund Balance			**39,459**	
Ending Fund Balance			**$ 38,450**	

City of Winder, Georgia
Capital Projects Fund (SPLOST 2005)
Schedule of Revenues, Expenditures and Changes in Fund Balance
For the Fiscal Year Ended June 30, 2014

	Actual
Revenues:	
Interest	$ 43
Total Revenues	**43**
Expenditures:	
Recreation	4,084
Capital Outlay	33,381
Total Expenditures	**37,465**
Excess Revenues Over (Under) Expenditures	(37,422)
Net Change Increase (Decrease) in Fund Balance	**(37,422)**
Beginning Fund Balance, Restated (Note 22)	**160,981**
Ending Fund Balance	**$ 123,559**

City of Winder, Georgia
Capital Projects Fund (SPLOST 2012)
Schedule of Revenues, Expenditures and Changes in Fund Balance
For the Fiscal Year Ended June 30, 2014

	Actual
Revenues:	
Intergovernmental	$ 868,255
Interest	389
Total Revenues	**868,644**
Expenditures:	
Capital Outlay	157,563
Total Expenditures	**157,563**
Excess Revenues Over Expenditures	711,081
Net Change Increase in Fund Balance	**711,081**
Beginning Fund Balance, Restated (Note 22)	**578,518**
Ending Fund Balance	**$ 1,289,599**

City of Winder, Georgia
GDOT LMIG Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
For the Fiscal Year Ended June 30, 2014

Revenues:	Actual
Intergovernmental	$ 122,824
Total Revenues	**122,824**
Expenditures:	
Public Works	158,512
Total Expenditures	**158,512**
Excess Revenues Over (Under) Expenditures	(35,688)
Transfers In	
General Fund	35,688
Total Transfers In	**35,688**
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, 2014

Municipal Court

	Balance 6/30/2013	Additions	Deductions	Balance 6/30/2014
Assets				
Cash and Cash Equivalents	$ 57,523	$ 421,068	$ (438,479)	$ 40,112
Accounts Receivable, Net	390,074	68,873	(114,788)	344,159
Total Assets	**$ 447,597**	**$ 489,941**	**$ (553,267)**	**$ 384,271**
Liabilities				
Due To Others	$ 447,597	$ 862,304	$ (925,630)	$ 384,271
Total Liabilities	**$ 447,597**	**$ 862,304**	**$ (925,630)**	**$ 384,271**

Downtown Improvement

	Balance 6/30/2013	Additions	Deductions	Balance 6/30/2014
Assets				
Cash and Cash Equivalents	$ 39,800	$ -	$ -	$ 39,800
Total Assets	**$ 39,800**	**$ -**	**$ -**	**$ 39,800**
Liabilities				
Due To Others	$ 39,800	$ -	$ -	$ 39,800
Total Liabilities	**$ 39,800**	**$ -**	**$ -**	**$ 39,800**

City of Winder, Georgia
Nonmajor Enterprise Funds
Combining Statement of Net Position
June 30, 2014

Assets	Solid Waste Management	Environmental Protection	Special Facilities Fund	Broadband Fund	Golf Fund	Totals
Current Assets						
Cash and Cash Equivalents	$ 126,779	$ 980	$ 95,599	$ -	$ 1,257	$ 224,615
Accounts Receivable	145,731	1,862	16,565	-	1,125	165,283
Supply Inventory	-	-	-	-	10,009	10,009
Prepaid Items	-	-	-	-	6,233	6,233
Total Current Assets	**272,510**	**2,842**	**112,164**	**-**	**18,624**	**406,140**
Property, Plant and Equipment - Net	**-**	**108,825**	**3,968,952**	**-**	**732,914**	**4,810,691**
Total Non-current Assets	**-**	**108,825**	**3,968,952**	**-**	**732,914**	**4,810,691**
Total Assets	**272,510**	**111,667**	**4,081,116**	**-**	**751,538**	**5,216,831**
Liabilities						
Current Liabilities						
Accounts Payable and Accrued Liabilities	53,078	13,357	24,638	-	52,979	144,052
Advances From Other Funds	-	1,231,832	-	-	580,000	1,811,832
Unearned Revenue	-	-	-	-	4,250	4,250
Notes & Capital Leases Payable	-	-	25,000	-	10,359	35,359
Total Current Liabilities	**53,078**	**1,245,189**	**49,638**	**-**	**647,588**	**1,995,493**
Long -Term Liabilities						
Other Post-Employment Benefits Liability	-	-	4,488	-	-	4,488
Notes and Capital Leases Payable	-	-	-	-	12,128	12,128
Total Long-Term Liabilities	**-**	**-**	**4,488**	**-**	**12,128**	**16,616**
Total Liabilities	**53,078**	**1,245,189**	**54,126**	**-**	**659,716**	**2,012,109**
Net Position						
Net Investment in Capital Assets	-	108,825	3,943,952	-	710,427	4,763,204
Unrestricted Net Position (Deficit)	219,432	(1,242,347)	83,038	-	(618,605)	(1,558,482)
Total Net Position(Deficit)	**$ 219,432**	**$ (1,133,522)**	**$ 4,026,990**	**$ -**	**$ 91,822**	**$ 3,204,722**

City of Winder, Georgia
Nonmajor Enterprise Funds
Combining Statement of Revenues, Expenses and Changes in Net Position
For the Fiscal Year Ended June 30, 2014

Operating Revenues	Solid Waste Management Fund	Environmental Protection Fund	Special Facilities Fund	Broadband Fund	Golf Fund	Totals
Charges For Services	$ 1,032,948	$ 30,152	$ 84,699	$ -	$ 567,765	$ 1,715,564
Penalties and Interest	30,657	-	-	-	-	30,657
Contributions	-	-	5,590	-	-	5,590
Total Revenues	1,063,605	30,152	90,289	-	567,765	1,751,811
Expenses						
Personal Services	-	56,659	108,269	-	304,809	469,737
Professional and Technical	636,345	8,145	17,925	-	8,001	670,416
Purchased Property Services	564	34,648	215,390	-	98,187	348,789
Supplies	-	1,623	45,598	-	185,072	232,293
Depreciation	-	13,562	143,906	1,239	23,145	181,852
Internal Fund Charges	16,779	-	-	-	-	16,779
Indirect Costs Allocation	10,214	10,806	41,237	-	63,729	125,986
Total Expenses	663,902	125,443	572,325	1,239	682,943	2,045,852
Net Operating Revenues (Expenses)	**399,703**	**(95,291)**	**(482,036)**	**(1,239)**	**(115,178)**	**(294,041)**
Non-Operating Revenues (Expenses)						
Gain (Loss) From Sale of Assets	-	-	(8,123)	(15,765)	-	(23,888)
Total Non-Operating Revenues (Expenses)	-	-	(8,123)	(15,765)	-	(23,888)
Net Revenues (Expenses) Before Transfers	**399,703**	**(95,291)**	**(490,159)**	**(17,004)**	**(115,178)**	**(317,929)**
Transfers						
Transfers In Hotel Motel Tax Fund	-	-	11,917	-	-	11,917
Transfers In(Out) - General Fund	(269,317)	71,000	432,117	(2,833)	207,000	437,967
Net Transfers	**(269,317)**	**71,000**	**444,034**	**(2,833)**	**207,000**	**449,884**
Change in Net Position	**130,386**	**(24,291)**	**(46,125)**	**(19,837)**	**91,822**	**131,955**
Net Position, Beginning of the Year	89,046	(1,109,231)	4,073,115	19,837	-	3,072,767
Net Position, End of the Year	**$ 219,432**	**$ (1,133,522)**	**$ 4,026,990**	**$ -**	**$ 91,822**	**$ 3,204,722**

City of Winder, Georgia
Nonmajor Enterprise Funds
Combining Statement of Cash Flows
For the Fiscal Year Ended June 30, 2014

	Solid Waste Management Fund	Environmental Protection Fund	Special Facilities Fund	Broadband Fund	Golf Fund	Totals
Cash Flows from (to) Operating Activities:						
Receipts from Customers	$ 1,052,388	$ 29,923	$ 101,722	$ -	$ 570,890	$ 1,754,923
Payments to Employees	-	(56,659)	(111,656)	-	(292,086)	(460,401)
Internal Activity	(26,993)	(10,806)	(41,237)	-	(63,729)	(142,765)
Payments to Suppliers	(639,289)	(44,505)	(271,631)	-	(267,246)	(1,222,671)
Net Cash Provided (Used) Operating Activities	**386,106**	**(82,047)**	**(322,802)**	**-**	**(52,171)**	**(70,914)**
Cash Flows from (to) Noncapital Financing Activities:						
Receipts from (Payments to) Other Funds	-	(136,870)	-	-	580,000	443,130
Transfers from (to) General Fund	(269,317)	71,000	444,034	(2,833)	207,000	449,884
Net Cash from (to) Noncapital Financing Activities	**(269,317)**	**(65,870)**	**444,034**	**(2,833)**	**787,000**	**893,014**
Cash Flows (to) Capital and Related Financing Activities:						
Acquisition and Construction of Capital Assets, Net	-	(22,016)	(41,663)	-	(756,059)	(819,738)
Principal Payments on Notes & Capital Leases	-	-	(25,000)	-	(8,632)	(33,632)
Proceeds from the Sale of Capital Assets	-	-	75	-	-	75
Proceeds from Issuance of Long-Term Debt (Notes & Leases)	-	-	-	-	31,119	31,119
Net Cash (to) Capital and Related Financing Activities	**-**	**(22,016)**	**(66,588)**	**-**	**(733,572)**	**(822,176)**
Net Increase (Decrease) in Cash	**116,789**	**(169,933)**	**54,644**	**(2,833)**	**1,257**	**(76)**
Cash and Cash Equivalents, Beginning of Year	9,990	170,913	40,955	2,833	-	224,691
Cash and Cash Equivalents, End of the Year	**$ 126,779**	**$ 980**	**$ 95,599**	**$ -**	**$ 1,257**	**$ 224,615**
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:						
Operating Income (Loss)	$ 399,703	$ (95,291)	$ (482,036)	$ (1,239)	$ (115,178)	$ (294,041)
Adjustments to Reconcile Net Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities						
Depreciation and Amortization	-	13,562	143,906	1,239	23,145	181,852
Changes in Current Assets and Liabilities						
Increase (Decrease) in Accounts Payable & Accrued Liabilities	(2,380)	(89)	4,907	-	52,979	55,417
Increase (Decrease) in OPEB Liability	-	-	(1,012)	-	-	(1,012)
Increase (Decrease) in Customer	-	-	(950)	-	-	(950)
(Increase) Decrease in Inventories	-	-	-	-	(10,009)	(10,009)
(Increase) Decrease in Prepaid Items	-	-	-	-	(6,233)	(6,233)
(Increase) Decrease in Accounts Receivables	(11,217)	(229)	12,383	-	(1,125)	(188)
Increase (decrease) in Unearned Revenue	-	-	-	-	4,250	4,250
Net Cash Provided (Used) by Operating Activities	**$ 386,106**	**$ (82,047)**	**$ (322,802)**	**$ -**	**$ (52,171)**	**$ (70,914)**

City of Winder, Georgia
Internal Service Funds
Combining Statement of Net Position
June 30, 2014

Assets	Utility Service	Vehicle Maintenance	Buildings	Totals
Current Assets:				
Cash and Cash Equivalents	$ 1,699	$ -	$ 72	$ 1,771
Accounts Receivable	-	-	538	538
Prepaid Items	8,400	-	13,890	22,290
Total Current Assets	**10,099**	**-**	**14,500**	**24,599**
Non-Current Assets				
Property, Plant and Equipment - Net	33,827	-	931,942	965,769
Total Non-Current Assets	**33,827**	**-**	**931,942**	**965,769**
Total Assets	**43,926**	**-**	**946,442**	**990,368**
Liabilities				
Current Liabilities:				
Accounts Payable and Accrued Liabilities	36,060	-	30,756	66,816
Advances From Other Funds	-	-	862,686	862,686
Total Current Liabilities	**36,060**	**-**	**893,442**	**929,502**
Long -Term Liabilities				
Other Post-Employment Benefits Liability	7,866	-	-	7,866
Total Long-Term Liabilities	**7,866**	**-**	**-**	**7,866**
Total Liabilities	**43,926**	**-**	**893,442**	**937,368**
Net Position				
Investment in Capital Assets	33,827	-	931,942	965,769
Unrestricted Net Position	(33,827)	-	(878,942)	(912,769)
Total Net Position	**$ -**	**$ -**	**$ 53,000**	**$ 53,000**

City of Winder, Georgia
Internal Service Funds
Combining Statement of Revenues, Expenses and Changes in Net Position
For the Fiscal Year Ended June 30, 2014

Operating Revenues:	Utility Service	Vehicle Maintenance	Buildings	Totals
Charges For Services	$ 824,366	$ -	$ 535,633	$ 1,359,999
Contributions	1,000			1,000
Total Revenues	**825,366**	**-**	**535,633**	**1,360,999**
Operating Expenses:				
Personal Services	536,626	-	-	536,626
Professional and Technical	156,169	-	205	156,374
Purchased Property Services	75,944	-	224,570	300,514
Supplies	36,738	-	288,400	325,138
Depreciation	8,916	-	22,458	31,374
Total Expenses	**814,393**	**-**	**535,633**	**1,350,026**
Net Operating Revenues (Expenses)	**10,973**	**-**	**-**	**10,973**
Non-Operating Revenues (Expenses)				
Gain(Loss) on Sale of Assets	(10,973)	-	-	(10,973)
Total Non-Operating Revenues (Expenses)	**(10,973)**	**-**	**-**	**(10,973)**
Net Revenues (Expenses) Before Transfers In (Out)	**-**	**-**	**-**	**-**
Transfers In	-	-	53,000	53,000
Change in Net Position	**-**	**-**	**53,000**	**53,000**
Net Position, Beginning of the Year	-	-	-	-
Net Position, End of the Year	**$ -**	**$ -**	**$ 53,000**	**$ 53,000**

City of Winder, Georgia
Internal Service Funds
Combining Statement of Cash Flows
For the Fiscal Year Ended June 30, 2014

	Utility Service	Vehicle Maintenance	Buildings	Totals
Cash Flows from (to) Operating Activities:				
Receipts from Interfund Services Provided	$ 825,366	$ -	$ 535,095	$ 1,360,461
Payments to Suppliers	(270,279)	(6,923)	(546,889)	(824,091)
Payments to Employees	(539,936)	(6,904)	-	(546,840)
Net Cash Provided (Used) by Operating Activities	**15,151**	**(13,827)**	**(11,794)**	**(10,470)**
Cash Flows from (to) Noncapital Financing Activities				
Transfers from Other Funds	-	-	53,000	53,000
Receipts From (Payments to) Other Funds	(18,500)	-	(22,458)	(40,958)
Net Cash from (to) Noncapital Financing Activities	**(18,500)**	**-**	**30,542**	**12,042**
Cash Flows from (to) Capital and Related Financing Activities:				
Acquisition and Construction of Capital Assets	-	-	(19,158)	(19,158)
Proceeds from the Sale of Capital Assets	4,428	3,067	-	7,495
Net Cash from (to) Capital and Related Financing Activities	**4,428**	**3,067**	**(19,158)**	**(11,663)**
Net Increase (Decrease) in Cash	**1,079**	**(10,760)**	**(410)**	**(10,091)**
Cash and Cash Equivalents, Beginning of Year	620	10,760	482	11,862
Cash and Cash Equivalents, End of the Year	**$ 1,699**	**$ -**	**$ 72**	**$ 1,771**
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:				
Operating Income (Loss)	$ 10,973	$ -	$ -	$ 10,973
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:				
Depreciation and Amortization	8,916	-	22,458	31,374
Changes in Assets and Liabilities:				
Increase (Decrease) in Accounts Payables	(4,738)	(11,437)	(19,824)	(35,999)
Increase (Decrease) in OPEB Liability	-	(2,390)	-	(2,390)
(Increase) Decrease in Prepaid Items	-	-	(13,890)	(13,890)
(Increase) Decrease in Accounts Receivables	-	-	(538)	(538)
Net Cash Provided (Used) by Operating Activities	**$ 15,151**	**$ (13,827)**	**$ (11,794)**	**$ (10,470)**

City of Winder, Georgia
Special Purpose Local Options Sales Tax
Schedule of Expenditures
For the Fiscal Year Ended June 30, 2014

	Original Estimated Cost	Latest Estimated Cost	Prior Years Cumulative Expenditures	Total Current Year Expenditures	Total Cumulative Expenditures
2005 SPECIAL PURPOSE LOCAL SALES TAX					
Local Street Projects	$ 4,500,736	$ 4,500,736	$ 2,393,369	$ 33,381	$ 2,426,750
Recreation Facilities, Downtown Redevelopment Projects, and Streetscapes	925,149	925,149	9,423	4,084	13,507
Sewer Facilities	696,945	696,945	-	-	-
Totals	$ 6,122,830	$ 6,122,830	$ 2,402,792	$ 37,465	$ 2,440,257

	Original Estimated Cost	Latest Estimated Cost	Prior Years Cumulative Expenditures	Total Current Year Expenditures	Total Cumulative Expenditures
2012 SPECIAL PURPOSE LOCAL SALES TAX					
Local Street Projects	$ 2,451,259	$ 2,451,259	$ 182,817	$ 157,563	$ 340,380
Water & Sewer Infrastructure, Improvements, Facilities & Equipment	4,357,793	4,357,793	-	-	-
Totals	$ 6,809,052	$ 6,809,052	$ 182,817	$ 157,563	$ 340,380

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



CITY OF WINDER, GEORGIA

COMPREHENSIVE ANNUAL FINANCIAL REPORT

For the Fiscal Year Ended

June 30, 2014

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 (other than fire services), 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 and unemployment rate.
Principal Employers – 2013 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

	2005	2006	2007	2008
Governmental Activities:				
Net investment in capital assets	$ 3,308,583	$ 11,581,715	$ 11,743,364	$ 11,208,521
Restricted	146,467	84,583	-	-
Unrestricted	1,239,112	1,565,584	1,823,629	944,433
Total Government activities net position	**$ 4,694,162**	**$ 13,231,882**	**$ 13,566,993**	**$ 12,152,954**
Business-type activities:				
Net investment in capital assets	$ 24,132,167	$ 25,661,462	$ 30,513,067	$ 58,384,414
Restricted	548,046	452,046	1,720,266	591,091
Unrestricted	4,133,913	6,058,066	2,786,401	10,634,015
Total Business-type activities net position	**$ 28,814,126**	**$ 32,171,574**	**$ 35,019,734**	**$ 69,609,520**
Primary Government:				
Net investment in capital assets	$ 27,440,750	$ 37,243,177	$ 42,256,431	$ 69,592,935
Restricted	694,513	536,629	1,720,266	591,091
Unrestricted	5,373,025	7,623,650	4,610,030	11,578,448
Total Primary Government Net Position	**$ 33,508,288**	**$ 45,403,456**	**$ 48,586,727**	**$ 81,762,474**

+ 2012 balances have been restated to reflect the cumulative effect of applying GASB 65.

2009	2010	2011	2012+	2013	2014
$ 10,727,054	$ 10,594,827	$ 10,679,127	$ 10,771,715	$ 11,401,194	$ 11,213,807
-	-	168,354	333,699	797,020	1,467,241
2,514,126	2,476,139	1,235,598	1,139,775	1,256,981	1,567,407
$ 13,241,180	**$ 13,070,966**	**$ 12,083,079**	**$ 12,245,189**	**$ 13,455,195**	**$ 14,248,455**
$ 57,281,815	$ 53,239,533	$ 51,716,811	$ 50,746,204	$ 50,322,791	$ 49,713,512
812,007	969,465	778,147	2,195,406	2,488,777	2,552,591
9,532,718	11,260,891	13,619,002	12,172,247	12,384,120	15,465,668
$ 67,626,540	**$ 65,469,889**	**$ 66,113,960**	**$ 65,113,857**	**$ 65,195,688**	**$ 67,731,771**
$ 68,008,869	$ 63,834,360	$ 62,395,938	$ 61,517,919	$ 61,723,985	$ 60,927,319
812,007	969,465	946,501	2,529,105	3,285,797	4,019,832
12,046,844	13,737,030	14,854,600	13,312,022	13,641,101	17,033,075
$ 80,867,720	**$ 78,540,855**	**$ 78,197,039**	**$ 77,359,046**	**$ 78,650,883**	**$ 81,980,226**

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

	2005	2006	2007	2008
EXPENSES:				
Governmental Activities:				
General Government	$ 1,997,146	$ 2,282,796	$ 2,897,153	$ 3,232,060
Judicial**	-	-	-	178,973
Public Safety	3,891,632	4,367,839	4,996,553	5,852,810
Public Works	1,270,889	1,938,344	2,056,673	2,453,317
Recreation	-	-	-	-
Housing and Development**	-	-	-	526,562
Maintenance Shop*	398,294	-	-	-
Facilities Maintenance***	265,652	303,219	314,028	-
Interest and Fiscal Agent Charges	27,759	32,060	14,932	21,462
Total Governmental Activities Expenses	**7,851,372**	**8,924,258**	**10,279,339**	**12,265,184**
Business Type Activities:				
Water and Sewer	7,471,036	7,279,531	7,871,412	9,496,745
Gas	7,737,640	10,690,785	9,252,798	9,603,579
Solid Waste Management	1,156,442	1,429,381	1,375,586	1,019,493
Environmental Protection	-	-	-	-
Special Facilities	159,458	209,543	336,515	543,613
Broadband Fund	-	-	341	21,881
Golf Fund	-	-	-	-
Total Business Type Activities Expenses	**16,524,576**	**19,609,240**	**18,836,652**	**20,685,311**
Total Primary Government Expenses	**$ 24,375,948**	**$ 28,533,498**	**$ 29,115,991**	**$ 32,950,495**
INDIRECT COSTS:				
Governmental Activities:				
General Government	$ (1,966,593)	$ (2,381,233)	$ (2,181,680)	$ (3,122,543)
Judicial**	-	-	-	21,012
Public Safety	506,842	525,674	557,429	645,674
Public Works	206,871	205,209	173,441	251,905
Recreation	-	-	-	-
Housing and Development**	-	-	-	28,040
Maintenance Shop*	(199,854)	-	-	-
Facilities Maintenance***	(263,008)	-	(312,360)	-
Total Governmental Activities Indirect Cost	**(1,715,742)**	**(1,650,350)**	**(1,763,170)**	**(2,175,912)**
Business Type Activities:				
Water and Sewer	713,784	737,581	627,769	1,001,095
Gas	826,480	717,560	981,041	1,098,859
Solid Waste Management	154,910	178,308	122,900	11,942
Environmental Protection	-	-	-	-
Special Facilities	20,568	16,901	31,460	64,016
Golf Fund	-	-	-	-
Total Business Type Activities Indirect Cost	**1,715,742**	**1,650,350**	**1,763,170**	**2,175,912**
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.

2009	2010	2011	2012+	2013	2014
$ 3,229,756	$ 2,810,922	$ 2,868,643	$ 3,038,732	$ 3,196,618	$ 2,703,145
173,352	189,105	215,375	203,467	228,261	223,510
5,816,040	5,887,673	5,944,901	5,686,406	6,060,515	6,096,691
2,623,739	2,316,134	2,405,647	2,776,550	2,506,937	2,755,741
-	-	48,690	72,980	69,067	64,226
295,585	365,202	166,351	55,410	116,647	245,170
-	-	-	-	-	-
-	-	-	-	-	-
67,161	57,207	44,925	32,252	19,246	17,216
12,205,633	**11,626,243**	**11,694,532**	**11,865,798**	**12,197,291**	**12,105,699**
9,450,482	9,238,658	9,847,201	10,442,970	10,007,215	10,327,066
9,286,664	7,506,769	7,017,572	5,712,284	6,090,699	7,299,167
934,623	939,087	962,475	771,977	671,732	653,688
-	497,475	377,182	245,611	96,457	114,637
545,967	537,771	562,133	435,105	430,213	531,088
22,591	22,591	22,591	22,591	17,253	1,239
-	-	-	-	-	619,214
20,240,327	**18,742,351**	**18,789,154**	**17,630,538**	**17,313,569**	**19,546,099**
$ 32,445,960	**$ 30,368,594**	**$ 30,483,686**	**$ 29,496,336**	**$ 29,510,860**	**$ 31,651,798**
$ (2,971,556)	$ (2,542,626)	$ (2,423,379)	$ (2,707,682)	$ (2,915,886)	$ (2,308,431)
12,897	20,755	22,149	22,958	33,321	24,098
697,391	572,042	518,208	600,798	840,075	633,880
238,046	172,571	154,305	214,395	236,960	190,103
-	-	-	-	-	-
(43,042)	(126,778)	(131,629)	-	934	(132,131)
-	-	-	-	-	-
-	-	-	-	-	-
(2,066,264)	**(1,904,036)**	**(1,860,346)**	**(1,869,531)**	**(1,804,596)**	**(1,592,481)**
1,011,807	1,015,797	1,031,474	1,138,069	953,953	727,622
995,152	828,127	731,106	653,511	787,061	738,873
1,186	1,143	1,191	1,179	9,629	10,214
-	-	38,756	27,700	12,347	10,806
58,119	58,969	57,819	49,072	41,606	41,237
-	-	-	-	-	63,729
2,066,264	**1,904,036**	**1,860,346**	**1,869,531**	**1,804,596**	**1,592,481**
$ -	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

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

	2005	2006	2007	2008
PROGRAM REVENUES:				
Governmental Activities:				
Charges for Service:				
General Government	$ 1,005,824	$ 1,023,457	$ 404,764	$ 253,621
Judicial**	-	-	-	-
Public Safety	315,811	413,549	483,103	734,176
Public Works	17,330	109,104	25,990	47,646
Recreation	-	-	-	-
Housing and Development**	-	-	-	-
Maintenance Shop*	-	-	-	-
Facilities Maintenance***	-	-	-	-
Operating Grants and Contributions				
General Government	-	-	41,790	43,447
Housing and Development**	-	-	-	22,226
Public Safety	686,993	820,394	92,399	78,429
Recreation	-	-	-	-
Capital Grants and Contributions				
Public Safety	-	-	-	-
Public Works	306,433	363,047	495,185	514,323
Total Governmental Activities Program Revenues	**2,332,391**	**2,729,551**	**1,543,231**	**1,693,868**
Business Type Activities:				
Charges for Service:				
Water and Sewer	9,216,420	11,923,559	12,133,881	13,467,828
Gas	9,206,529	12,506,598	10,606,003	11,655,148
Solid Waste Management	1,025,230	1,023,772	1,059,163	1,081,529
Environmental Protection	-	-	-	-
Special Facilities	83,610	88,614	126,662	124,340
Broadband Fund	-	-	8,164	12,000
Golf Fund	-	-	-	-
Operating Grants and Contributions	-	-	-	6,000
Capital Grants and Contributions-Water	-	193,534	970,864	-
Total Business Type Activities Program Revenues	**19,531,789**	**25,736,077**	**24,904,737**	**26,346,845**
Total Primary Government Program Revenues	**$ 21,864,180**	**$ 28,465,628**	**$ 26,447,968**	**$ 28,040,713**
NET REVENUES (EXPENSES):				
Governmental Activities	$ (3,803,239)	$ (4,544,357)	$ (6,972,938)	$ (8,395,404)
Business Type Activities	1,291,471	4,476,487	4,304,915	3,485,622
Total Primary Government Net Expense	**$ (2,511,768)**	**$ (67,870)**	**$ (2,668,023)**	**$ (4,909,782)**

* 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.

2009	2010	2011	2012+	2013	2014
$ 198,895	$ 145,447	$ 174,130	$ 222,498	$ 214,095	$ 241,610
-	-	-	-	-	-
798,111	879,502	895,404	666,838	703,363	782,560
33,290	39,039	30,229	32,268	40,045	58,437
-	-	28,302	42,733	33,372	29,185
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
64,337	-	-	-	-	2,750
16,202	123,768	925	-	-	-
44,950	158,655	117,684	145,184	132,574	33,158
-	-	16,850	9,210	1,450	6,052
136,800	-	51,810	-	-	-
336,839	311,933	327,848	546,953	776,415	991,511
1,629,424	**1,658,344**	**1,643,182**	**1,665,684**	**1,901,314**	**2,145,263**
12,375,708	11,753,627	13,199,817	13,785,361	14,119,054	15,082,876
11,268,216	10,037,680	9,184,061	7,397,263	8,554,798	10,372,043
1,113,567	1,074,755	1,149,328	1,001,855	997,490	1,063,605
-	23,389	19,911	33,036	24,828	30,152
125,690	116,610	93,389	97,680	75,527	84,699
12,000	12,000	12,409	103	-	-
-	-	-	-	-	567,765
1,588	715	3,929	-	-	5,590
-	-	-	-	-	-
24,896,769	**23,018,776**	**23,662,844**	**22,315,298**	**23,771,697**	**27,206,730**
$ 26,526,193	**$ 24,677,120**	**$ 25,306,026**	**$ 23,980,982**	**$ 25,673,011**	**$ 29,351,993**
(8,509,945)	(8,063,863)	(8,191,004)	$ (8,330,583)	$ (8,491,381)	$ (8,367,955)
2,590,178	2,372,389	3,013,344	2,815,229	4,653,532	6,068,150
$ (5,919,767)	**$ (5,691,474)**	**$ (5,177,660)**	**$ (5,515,354)**	**$ (3,837,849)**	**$ (2,299,805)**

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

	2005	2006	2007	2008
General Revenues and Other Changes in Net Position:				
Governmental Activities:				
Taxes-				
General Sales Taxes (1)	$ 1,665,761	$ 1,764,368	$ 1,866,220	$ 1,848,646
Selective Sales Taxes	279,860	403,293	441,576	441,903
Business Taxes (1)	474,874	510,902	1,127,973	1,452,173
Fire District Taxes (2)	-	-	645,568	702,919
Street Light Assesment (2)	-	-	79,449	78,313
Other Taxes (2)	-	-	16,851	10,887
Interest Earnings	90,282	176,458	344,939	327,474
Miscellaneous Revenues	303,547	23,277	78,890	69,096
Special Item (4)	-	-	-	-
Gain on Sale of Assets	-	-	-	32,050
Transfers	2,121,694	1,697,386	2,706,583	2,829,760
Total Governmental Activities	**4,936,018**	**4,575,684**	**7,308,049**	**7,793,221**
Business Type Activities:				
Interest Earnings	-	-	83,428	24,339
Miscellaneous Revenues				
Special Item (3)	-	-	1,166,400	4,665,600
Gain on Sale of Assets	-	-	-	5,494
Transfers	(2,121,694)	(1,697,386)	(2,706,583)	(2,829,760)
Total Business Type Activities	**(2,121,694)**	**(1,697,386)**	**(1,456,755)**	**1,865,673**
Total Primary Government	**$ 2,814,324**	**$ 2,878,298**	**$ 5,851,294**	**$ 9,658,894**
Prior Period Adjustments:				
Governmental Activities	$ -	$ -	$ -	$ -
Business Type Activities	-	-	-	-
Total Prior Period Adjustments:	**$ -**	**$ -**	**$ -**	**$ -**
Changes in Net Position:				
Governmental Activities	$ 1,132,779	$ 31,327	$ 335,111	$ (602,183)
Business Type Activities	(830,223)	2,779,101	2,848,160	5,351,295
Total Primary Government	**$ 302,556**	**$ 2,810,428**	**$ 3,183,271**	**$ 4,749,112**

(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.

2009	2010	2011	2012+	2013	2014
$ 1,476,156	$ 1,505,719	$ 1,535,228	$ 1,598,787	$ 1,751,593	$ 1,833,808
454,108	437,928	430,245	459,516	438,975	463,805
1,477,516	1,484,842	1,503,524	1,649,935	1,660,826	1,676,688
986,235	1,002,662	932,107	823,380	866,308	1,147,833
85,554	100,663	90,688	108,574	91,977	304,327
8,974	12,444	6,725	9,161	15,368	14,741
201,940	44,854	51,983	75,272	42,158	28,313
93,623	56,948	98,212	94,644	77,147	65,699
-	-	-	(457,236)	-	-
42,295	9,254	22,222	82,661	37,035	(45,906)
4,771,770	3,238,335	2,532,183	4,047,999	4,720,000	3,671,907
9,598,171	**7,893,649**	**7,203,117**	**8,492,693**	**9,701,387**	**9,161,215**
171,520	169,625	162,910	182,146	148,299	163,436
-	-	-	-	-	-
27,092	3,071	-	50,521	-	(23,596)
(4,771,770)	(3,238,335)	(2,532,183)	(4,047,999)	(4,720,000)	(3,671,907)
(4,573,158)	**(3,065,639)**	**(2,369,273)**	**(3,815,332)**	**(4,571,701)**	**(3,532,067)**
$ 5,025,013	**$ 4,828,010**	**$ 4,833,844**	**$ 4,677,361**	**$ 5,129,686**	**$ 5,629,148**
$ -	$ -	$ -	$ -	$ -	$ -
-	(1,463,401)	-	-	-	-
$ -	**$ (1,463,401)**	**$ -**	**$ -**	**$ -**	**$ -**
$ 1,088,226	$ (170,214)	$ (987,887)	$ 162,110	$ 1,210,006	$ 793,260
(1,982,980)	(2,156,651)	644,071	(1,000,103)	81,831	2,536,083
$ (894,754)	**$ (2,326,865)**	**$ (343,816)**	**$ (837,993)**	**$ 1,291,837**	**$ 3,329,343**

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

	2005	2006	2007	2008
General Fund:				
Reserved For Prepaid Items	$ 39,830	$ -	$ 84,684	$ 61,541
Reserved for Capital Projects	-	-	-	1,566,865
Unreserved/Undesignated	1,243,610	1,506,300	1,429,568	241,081
Nonspendable Fund Balance*	-	-	-	-
Unassigned Fund Balance	-	-	-	-
Total General Fund	**1,283,440**	**1,506,300**	**1,514,252**	**1,869,487**
All Other Governmental Funds:				
Reserved For Prepaid Items	$ -	$ -	$ 52	$ 742
Unreserved Reported in Capital Projects	146,467	45,065	371,085	618,178
Unreserved Reported in Special Funds	-	70,600	64,442	88,774
Designated for Budget	-	-	-	-
Nonspendable Fund Balance*	-	-	-	-
Restricted Fund Balance*	-	-	-	-
Committed Fund Balance*	-	-	-	-
Assigned Fund Balance*	-	-	-	-
Unassigned Fund Balance	-	-	-	-
Total All Other Governmental Funds	**$ 146,467**	**$ 115,665**	**$ 435,579**	**$ 707,694**
Total All Governmental Funds	**$ 1,429,907**	**$ 1,621,965**	**$ 1,949,831**	**$ 2,577,181**

*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.

2009	2010	2011	2012	2013	2014
$ 153,448	$ -	$ -	$ -	$ -	$ -
266,387	-	-	-	-	-
1,520,899	2,150,124	-	-	-	-
-	-	25,818	1,783,891	2,383,825	2,117,956
-	-	1,650,069	(54,804)	(83,825)	368,866
1,940,734	**2,150,124**	**1,675,887**	**1,729,087**	**2,300,000**	**2,486,822**
$ -	$ -	$ -	$ -	$ -	$ -
798,639	291,474	-	-	-	-
148,549	196,821	-	-	-	-
-	15,000	-	-	-	-
-	-	6,687	5,645	11,221	-
-	-	168,354	333,699	797,020	1,467,241
-	-	54,420	47,887	42,561	26,918
-	-	-	133,022	133,681	146,342
-	-	(275,262)	-	(26)	17,457
$ 947,188	**$ 503,295**	**$ (45,801)**	**$ 520,253**	**$ 984,457**	**$ 1,657,958**
$ 2,887,922	**$ 2,653,419**	**$ 1,630,086**	**$ 2,249,340**	**$ 3,284,457**	**$ 4,144,780**

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

	2005	2006	2007	2008
Revenues:				
Taxes(1)	$ 3,282,762	$ 3,379,437	$ 4,166,213	$ 4,525,879
License and Permits(1)	997,222	1,023,457	394,301	237,291
Intergovernmental	124,891	539,249	629,374	622,671
Charges for Service	25,932	62,319	36,734	149,342
Fines and Forfeitures	298,861	352,027	482,823	648,811
Interest	90,282	176,458	344,939	327,474
Contributions****	-	-	-	-
Miscellaneous and Other	303,547	23,277	78,890	104,850
Indirect Cost Allocation	2,429,455	2,425,711	2,514,700	3,180,289
Total Revenues	**7,552,952**	**7,981,935**	**8,647,974**	**9,796,607**
Expenditures:				
General Government	1,873,045	2,248,013	2,640,760	3,245,648
Judicial**				199,438
Public Safety	4,216,251	4,735,535	5,366,315	6,285,820
Public Works	1,430,406	1,417,268	1,482,152	1,924,329
Recreation	-	-	-	-
Housing and Development**	-	-	-	553,706
Maintenance Shop*	391,279	-	-	-
Facilities Maintenance***	260,866	297,098	312,360	-
Capital Outlay	1,312,232	869,983	1,008,491	1,170,749
Debt Service:				
Principal	115,101	173,678	201,681	292,687
Interest and Fiscal Agent Fees	27,759	32,060	14,932	21,462
Total Expenditures	**9,626,939**	**9,773,635**	**11,026,691**	**13,693,839**
Excess of Revenues Over (Under) Expenditures	**(2,073,987)**	**(1,791,700)**	**(2,378,717)**	**(3,897,232)**
Other Financing Sources (Uses):				
Transfers in	2,533,575	2,974,458	5,233,320	3,999,199
Transfers out	(411,881)	(1,277,072)	(2,526,737)	(1,251,800)
Gain on Sale of Assets	-	-	-	32,050
Proceeds From Borrowing	-	286,373	-	1,645,000
Total Other Financing Sources (Uses)	**2,121,694**	**1,983,759**	**2,706,583**	**4,424,449**
Special Item - Forgivness of Debt	**-**	**-**	**-**	**-**
Net Change in Fund Balances	**$ 47,707**	**$ 192,059**	**$ 327,866**	**$ 527,217**
Debt Service as a Percentage of Noncapital Expenditures	**1.72%**	**2.31%**	**2.16%**	**2.51%**
Total Debt Service Expenditures	**$ 142,860**	**$ 205,738**	**$ 216,613**	**$ 314,149**
Total Non-Capital Expenditures	**$ 8,314,707**	**$ 8,903,652**	**$ 10,810,078**	**$ 12,523,090**

(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.

2009	2010	2011	2012	2013	2014
$ 4,469,227	$ 4,540,971	$ 4,489,125	$ 4,680,203	$ 4,839,343	$ 5,435,978
186,784	138,162	125,893	155,823	141,525	178,751
576,625	559,567	492,929	676,713	882,765	1,000,196
140,977	112,398	177,891	210,740	208,503	170,178
702,535	813,428	824,281	597,773	640,847	762,863
201,940	44,854	52,150	75,379	42,158	28,745
22,503	34,789	22,021	24,527	27,674	32,843
93,623	56,948	98,212	94,644	77,147	65,700
3,082,893	2,721,083	2,589,248	2,756,528	2,960,605	2,481,230
9,477,107	**9,022,200**	**8,871,750**	**9,272,330**	**9,820,567**	**10,156,484**
3,147,929	2,698,082	2,756,303	2,951,958	3,090,621	2,610,297
183,529	208,076	237,701	226,517	260,122	249,484
6,152,733	5,998,713	6,013,634	5,910,996	6,571,628	6,555,771
1,967,048	1,577,612	1,649,445	2,111,094	1,883,982	2,126,685
-	-	48,690	72,980	69,067	64,226
313,089	380,320	164,510	54,827	117,581	255,483
-	-	-	-	-	-
-	-	-	-	-	-
2,176,084	1,192,047	1,134,674	549,669	1,165,319	1,444,273
484,475	392,236	404,518	417,191	371,370	102,352
67,161	57,206	44,925	32,252	19,246	17,216
14,492,048	**12,504,292**	**12,454,400**	**12,327,484**	**13,548,936**	**13,425,787**
(5,014,941)	**(3,482,092)**	**(3,582,650)**	**(3,055,154)**	**(3,728,369)**	**(3,269,303)**
5,450,950	3,804,180	3,090,053	4,498,949	5,100,333	4,488,296
(679,180)	(565,845)	(557,870)	(450,950)	(380,333)	(869,389)
42,295	9,254	27,134	83,645	43,486	21,719
511,617	-	-	-	-	489,000
5,325,682	**3,247,589**	**2,559,317**	**4,131,644**	**4,763,486**	**4,129,626**
-	**-**	**-**	**(457,236)**	**-**	**-**
$ 310,741	**$ (234,503)**	**$ (1,023,333)**	**$ 619,254**	**$ 1,035,117**	**$ 860,323**
4.48%	**3.97%**	**3.97%**	**3.82%**	**3.15%**	**1.00%**
$ 551,636	**$ 449,442**	**$ 449,443**	**$ 449,443**	**$ 390,616**	**$ 119,568**
$ 12,315,964	**$ 11,312,245**	**$ 11,319,726**	**$ 11,777,815**	**$ 12,383,617**	**$ 11,981,514**

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
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
2014	302,589,939	181,269,409	86,399,457	3,471,552

* 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
$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
31,449,521	36,440,780	266,149,159	-	665,372,898	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
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
2014	3.00	18.50	12.31	-	0.15	33.96

Source: Georgia Department of Revenue

Note: The City of Winder has not assessed a property tax since 1977 except for fire services. In FY 2014, Barrow County didn't renew the Fire District IGA with the City of Winder so the millage must be reported as City of Winder.
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
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	0.7920	1	1	4	7
2014	0.2080	1,833,808	0.7920	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 2010

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 Sales by Customer Type
Last Ten Years

	2005	2006	2007	2008
Water and Sewer Residential Rates				
Water Monthly Service Rates:				
Inside City-				
Base Charge 5/8 -1" meter (no usage)	$ -	$ -	$ -	$ 12.60
First 2,000 gallons	11.50	12.60	12.60	8.30
Next 5,000 gallons ($ per thousand)	3.63	4.15	4.15	4.15
Over 7,000 gallons ($ per thousand)	4.03	4.99	4.99	4.99
Outside City-				
Base Charge 5/8 -1" meter (no usage)	$ -	$ -	$ -	$ 22.58
First 2,000 gallons	20.25	22.58	22.58	10.18
Next 5,000 gallons ($ per thousand)	4.33	5.09	5.09	5.09
Over 7,000 gallons ($ per thousand)	4.63	5.57	5.57	5.57
Sewer Monthly Service Rates-				
Inside City				
Minimum Charge	$ 10.80	$ 10.80	$ 10.80	$ 10.80
First 2,000 gallons ($ per thousand)	-	-	-	-
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	$ 16.20	$ 22.58	$ 22.58	$ 22.58
First 2,000 gallons ($ per thousand)	-	-	-	-
Next 5,000 gallons ($ per thousand)	-	-	-	-
Over 7,000 gallons ($ per thousand)	-	-	-	-
Percent of water consumption applied to sewer rates	100%	100%	100%	100%
Water Sold by Customer Type				
Annual Water Sales by Volume (000 gallons) by Category				
Residential	660,811	719,808	812,636	690,557
Commercial/Institutional/Other	194,993	232,115	209,882	189,309
Industrial	227,494	252,905	261,740	296,282
Total	1,083,298	1,204,828	1,284,258	1,176,158

Source: City of Winder Water Department

2009	2010	2011	2012	2013	2014
$ 12.60	$ 12.60	$ 13.48	$ 13.48	$ 13.48	$ 13.48
8.30	8.30	4.78	4.78	4.78	4.78
4.15	4.15	6.82	6.82	6.82	6.82
4.99	4.99	8.21	8.21	8.21	8.21
$ 22.58	$ 22.58	$ 24.16	$ 24.16	$ 24.16	$ 24.16
10.18	10.18	5.86	5.86	5.86	5.86
5.09	5.09	7.96	7.96	7.96	7.96
5.57	5.57	8.71	8.71	8.71	8.71
$ 10.80	$ 10.80	$ 11.56	$ 11.56	$ 11.56	$ 17.80
-	-	-	-	-	4.50
-	-	4.09	4.09	4.09	4.50
-	-	4.92	4.92	4.92	4.50
80%	80%	80%	80%	80%	90%
$ 22.58	$ 22.58	$ 24.16	$ 24.16	$ 24.16	$ 30.30
-	-	-	-	-	5.80
-	-	5.85	5.85	5.85	5.80
-	-	6.41	6.41	6.41	5.80
100%	100%	100%	100%	100%	100%
683,750	633,982	676,386	673,420	661,784	676,172
180,322	176,825	206,723	254,877	228,987	239,240
286,783	309,725	256,692	224,676	268,637	265,856
1,150,855	1,120,532	1,139,801	1,152,973	1,159,408	1,181,268

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

	2005	2006	2007	2008
Average Direct Rate (per 1000 gallons)	$ 5.79	$ 6.26	$ 6.23	$ 7.80
Average Number of Accounts by Category**				
Residential	11,539	11,790	12,308	12,808
Commercial/Institutional/Other	995	1,064	1,065	971
Industrial	6	6	6	6
Total	12,540	12,860	13,379	13,875

**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	$ 4,196,709	$ 5,111,122	$ 5,584,230	$ 6,198,306
Commercial/Institutional/Other	906,924	1,108,308	972,898	942,970
Industrial	1,166,139	1,324,683	1,447,811	2,122,889
Total Water Sales	**$ 6,269,772**	**$ 7,544,113**	**$ 8,004,939**	**$ 9,264,165**
Sewer:				
Average Number of Users	4,084	4,266	4,446	4,575
Annual Sewer Sales	**$ 1,581,677**	**$ 1,873,759**	**$ 1,927,510**	**$ 1,925,781**
Total Annual Water/Sewer Sales	**$ 7,851,449**	**$ 9,417,872**	**$ 9,932,449**	**$ 11,189,946**

Source: City of Winder Water Department

2009	2010	2011	2012	2013	2014
$ 7.92	$ 8.49	$ 9.39	$ 9.54	$ 9.56	$ 9.69
12,820	12,787	12,723	12,760	13,136	13,369
1,057	1,171	1,262	1,249	1,172	1,177
7	7	7	7	8	8
13,884	13,965	13,992	14,016	14,316	14,554
$ 6,581,518	$ 6,281,381	$ 6,834,541	$ 6,935,368	$ 7,011,835	$ 7,223,213
960,504	1,100,528	1,654,525	2,539,089	2,305,732	2,453,341
2,114,293	2,131,270	2,210,454	1,529,744	1,769,965	1,770,341
$ 9,656,315	**$ 9,513,179**	**$ 10,699,520**	**$ 11,004,201**	**$ 11,087,532**	**$ 11,446,896**
4,625	4,677	4,723	4,781	4,823	4,868
$ 1,773,163	**$ 1,560,246**	**$ 1,862,749**	**$ 1,754,453**	**$ 1,771,613**	**$ 1,838,061**
$ 11,429,478	**$ 11,073,425**	**$ 12,562,269**	**$ 12,758,654**	**$ 12,859,145**	**$ 13,284,957**

City of Winder
Statistical Section – Revenue Capacity
Water and Sewer Connection Fees/Tap Fees
Effective July 1, 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, 2014

2014

Customer	Product/Service	Total Billings	Percent of System Revenues
Harrison Poultry	Poultry Processing	$ 1,248,561	9.40 %
Stepan	Surfactant Mfg.	494,351	3.72
Harrison Feed	Poultry Feed	298,895	2.25
Johns-Manville	Fiberglass Insulation	271,112	2.04
Rhodia	Surfactant Mfg.	262,320	1.97
Barrow County Gov't	Public Safety Complex	129,473	0.97
Mast Brothers	Tank Cleaning	121,697	0.92
Chico's	Distribution Center	94,899	0.71
Metro Corral	Restaurant	87,911	0.66
Price Industries	Metal Fabrication	81,207	0.61
Total			23.25 %

2004

Customer	Product/Service	Total Billings	Percent of System Revenues
Harrison Poultry	Poultry Processing	$ 451,651	6.61 %
Stepan	Surfactant Mfg.	365,255	5.34
Johns-Manville	Fiberglass Insulation	223,140	3.26
Rhodia	Surfactant Mfg.	145,321	2.13
Winder Health Care	Nursing Home	48,220	0.71
Total			18.05 %

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

	2005	2006	2007	2008
Gas Monthly Distribution Charge:*				
Base Charge (No Usage)	$ -	$ -	$ 12.00	$ 12.00
Residential/Small Comm (1st 300 cu) (Flat Rate)	8.00	8.00	1.05	1.05
Residential/Small Comm ($ per mcf over 300 cu ft)	3.00	3.50	3.50	3.50
Commercial ($ per mcf)	3.30	3.90	3.90	3.90
Interruptible (Industrial) (avg.):				
First 2,000 mcf ($ per mcf)	$ 1.72	$ 1.72	$ 1.72	$ 2.00
Next 3,000 mcf ($ per mcf)	1.05	1.05	1.05	1.50
Next 2,000 mcf ($ per mcf)	0.70	0.70	0.70	0.75
Over 7,000 mcf ($ per mcf)	0.55	0.55	0.55	0.75
Annual Gas Sales ($) by Category:				
Residential	$ 4,054,620	$ 6,780,800	$ 5,084,226	$ 5,175,130
Commercial	737,658	1,277,792	1,246,827	1,299,041
Interruptible (Industrial):	4,291,477	4,282,773	4,143,015	4,998,191
Total	$ 9,083,755	$ 12,341,365	$ 10,474,068	$ 11,472,362
Annual Gas Sales by Volume (mcf) by Category:				
Residential/Small Commercial	298,416	288,601	326,526	308,384
Medium/Large Commercial	60,149	56,789	106,169	107,034
Interruptible (Industrial):	501,379	279,712	477,885	499,225
Total	**859,944**	**625,102**	**910,580**	**914,643**
Average Number of Customers by Category**				
Residential/Small Commercial	4,225	4,572	4,847	4,963
Medium/Large Commercial	54	54	54	55
Interruptible (Industrial):	6	6	6	6
Total	**4,285**	**4,632**	**4,907**	**5,024**

* 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

2009	2010	2011	2012	2013	2014
$ 12.00	$ 12.00	$ 12.00	$ 12.00	$13.64 - $67.62	$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
$ 5,762,515	$ 5,382,961	$ 4,330,975	$ 3,735,851	$ 4,189,114	$ 4,400,802
1,072,202	754,595	774,771	707,796	1,235,852	2,095,177
4,283,514	3,772,449	3,966,608	2,865,777	3,004,237	3,717,197
$ 11,118,231	$ 9,910,005	$ 9,072,354	$ 7,309,424	$ 8,429,203	$ 10,213,176
322,908	390,214	349,967	264,401	299,508	295,817
111,189	64,439	52,190	62,784	103,496	171,358
503,700	581,030	611,896	580,643	588,556	639,863
937,797	**1,035,683**	**1,014,053**	**907,828**	**991,560**	**1,107,039**
5,029	5,038	5,058	5,037	5,054	5,021
54	62	63	69	110	209
6	8	8	8	9	9
5,089	**5,108**	**5,129**	**5,114**	**5,173**	**5,239**

City of Winder
Statistical Section – Revenue Capacity
Largest Natural Gas System Customers
Current and Ten Years Prior
June 30, 2014

2014

Customer	Product/Service	Total Billings	Percent of System Revenues
Johns-Manville	Fiberglass Insulation	$ 1,517,227	14.86 %
Stepan	Surfactant Mfg.	762,352	7.46
Rhodia	Surfactant Mfg.	573,280	5.61
Harrison Poultry	Poultry Processing	444,872	4.36
Harrison Feed Mill	Poultry Feed	298,895	2.93
Trinity Industries	Railcar Parts Mfg.	176,240	1.73
Barrow County Govt	Public Safety Complex	129,473	1.27
Mast Tank Cleaning	Tanker Truck Wash	121,697	1.19
Harrison Hatchery	Poultry	119,123	1.17
Chico Distribution	Clothes Dist.	94,899	0.93
Total			41.50 %

2004

Customer	Product/Service	Total Billings	Percent of System Revenues
Johns-Manville	Fiberglass Insulation	$ 1,650,383	23.75 %
Rhodia	Surfactant Mfg.	883,084	12.71
Stepan	Surfactant Mfg.	647,338	9.32
Foley Products	Concrete Products	141,918	2.04
Harrison Poultry	Poultry Processing	124,037	1.79
Total			49.61 %

Source: City of Winder Utility Billing Department

City of Winder, Georgia
Statistical Section – Debt Capacity
Direct and Overlapping Debt
June 30, 2014

Governmental Unit	Debt Outstanding	Estimated Percentage Applicable	Estimated Share of Overlapping Debt
Barrow County Schools:			
For New Construction/expansion/renovation			
General Obligation Bonds	$ 71,805,000	20.50%	$ 14,720,025
Capital Leases	533,715	21.02%	112,187
Total Barrow County Schools Overlapping Debt			**14,832,212**
Barrow County Government:			
Debt Repaid With Property Taxes			
General Obligation Bonds	$ 51,275,000	20.50%	10,511,375
Contracts Payable	28,857,461	21.02%	6,065,838
Capital Leases/Other	4,248,447	21.02%	893,024
Total Barrow County Government Overlapping Debt			**17,470,237**
Total Overlapping Debt			**32,302,449**
City of Winder:			
Direct Debt			741,998
Total Direct and Overlapping Debt			**$ 33,044,447**

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 (21.02%).

For debt paid by sales taxes, the percentage of overlapping debt is estimated using 2013 Census population estimates for the City as a percentage of the total County 2013 Census estimated population (20.5%).

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 (20.5%). 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 09/30/2013

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			
2005	$ -	$ 10,074	$ 640,122	$ 12,233,045	$1,047,228	$ 3,114,408	$ 17,044,877	5.83 %	$1,409
2006	-	262,200	500,691	11,517,489	749,149	2,762,669	15,792,198	5.13	1,278
2007	-	237,688	323,522	10,917,565	441,752	9,304,719	21,225,246	6.38	1,625
2008	-	1,802,207	111,316	10,307,788	1,156,930	15,931,945	29,310,186	8.20	2,150
2009	-	1,940,665	-	9,615,347	829,272	17,063,363	29,448,647	7.58	2,075
2010	-	1,548,429	-	8,906,414	621,730	18,108,610	29,185,183	7.15	1,991
2011	-	1,143,911	-	8,212,789	408,094	16,850,953	26,615,747	7.51	1,888
2012	-	726,720	-	22,621,082	188,183	626,647	24,162,632	5.57	1,701
2013	-	355,350	-	22,454,824	-	1,353,658	24,163,832	5.28	1,693
2014	-	741,998	-	20,662,875	22,487	1,598,738	23,026,098	5.27	1,609

Source: City of Winder Finance Department
United States Census Bureau

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
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	-
2014	302,589,939	30,258,994	-	30,258,994	-

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
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	1,413	964	2,377	3.62
2014	15,083	6,006	9,077	1,716	748	2,464	3.68

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	Unemployment Rate
2004	12,098	56,223	$ 292,251,386	$ 24,157	4.5%
2005	12,354	59,354	307,626,954	24,901	4.6
2006	13,059	63,045	332,547,435	25,465	4.2
2007	13,630	66,926	357,405,860	26,222	4.3
2008	14,195	70,256	388,332,615	27,357	6.1
2009	14,656	72,158	408,242,880	27,855	10.0
2010	14,099	69,367	354,364,266	25,134	10.0
2011	14,209	69,912	434,170,204	30,556	9.3
2012	14,271	70,169	457,942,119	32,089	8.4
2013	14,312	71,453	437,317,472	30,556	6.3

Sources of Information and bases for estimates:

United States Census Bureau
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.

*** FY2014 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 – 2013 and 2005
June 30, 2014

	2013			2005		
Employer	Employees	Rank	Total Percentage of Employment	Employees	Rank	Total Percentage of Employment
Barrow County School System	1,929	1	11.61 %	1,757	1	12.46 %
Harrison Poultry	1,100	2	6.62	896	2	6.36
Chico's FAS, Inc	810	3	4.87	-	-	-
Barrow County Government	548	4	3.30	380	5	2.70
Chateau Elan	342	5	2.06	550	3	3.90
Republic Services	315	6	1.90	-	-	-
Wal-Mart	308	7	1.85	-	-	-
Johns Manville	299	8	1.80	330	6	2.34
PetCo, Inc.	280	9	1.68	-	-	-
Anderson Merchandisers	275	10	1.65	489	4	3.47
Total Logistics Control	-	-	-	201	10	1.43
Akins Ford	-	-	-	234	8	1.66
Barrow Regional Medical Center	-	-	-	225	9	1.60
United Waste Services	-	-	-	300	7	2.13
All Employment	6,206		37.34 %	5,362		38.05 %

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 - 2013 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 Ten Fiscal Years

	Full Time Equivalents as of June 30									
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Function/Program										
General Government										
Administration/Personnel	6.75	6.75	8.75	7.75	9.25	8.75	7.75	7.75	5.75	5.00
Planning and Development	-	-	-	-	-	2.00	2.00	2.00	3.00	3.00
Finance	2.00	3.75	3.00	3.00	3.00	2.00	2.00	3.00	4.00	4.00
IT	1.50	1.50	2.00	2.00	3.00	3.00	4.00	4.00	2.00	2.00
License and Permitting	4.00	4.00	4.00	4.00	4.00	2.00	2.00	2.00	2.00	2.00
Television Station	-	-	1.00	2.00	3.00	3.00	3.00	3.00	1.00	1.00
Facility Maintenance	6.00	6.00	9.50	10.00	8.63	5.63	5.63	-	-	-
Housing & Development										
Code Enforcement	-	-	-	2.00	2.00	-	1.00	1.00	1.00	1.00
Mainstreet	1.00	1.00	1.00	1.00	1.00	1.00	-	-	-	-
Public Safety										
Police Department:										
Police Administration	9.00	9.00	10.00	11.00	12.75	11.00	13.00	12.50	9.00	9.00
Officers	39.00	39.00	38.00	45.00	41.00	43.00	42.00	42.00	42.00	42.00
Fire Department:										
Fire Administration	3.00	3.00	4.00	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	21.00
Part Paid Fire Fighters										
(Not included in totals)	-	-	-	24.00	24.00	24.00	24.00	24.00	24.00	24.00
Judicial										
Municipal Court/Probation	2.25	2.25	2.00	2.00	2.00	2.00	2.00	3.00	3.00	3.00
Public Works										
Street/Cemetery	18.75	18.75	18.65	30.00	30.00	26.00	26.00	25.00	23.00	19.00
Special Facilities:										
Community Center	2.50	2.50	3.25	3.25	3.25	2.50	2.50	2.63	2.00	1.00
Cultural Arts	-	-	-	1.00	2.00	2.00	2.00	1.00	1.00	1.00
Utilities (Business-Type Activities)										
Water Distribution	20.00	20.00	19.00	21.00	22.00	16.00	16.00	16.00	18.00	18.00
Water Treatment	*	*	*	*	*	*	*	*	*	*
Wastewater Treatment	*	*	*	*	*	*	*	*	*	*
Sewer Collection	*	*	*	*	*	*	*	*	*	*
Fats, Oils, & Grease		*	*	*	*	*	*	*	1.00	1.00
Stormwater		*	*	*	*	*	*	*	3.00	3.00
Gas	16.00	16.00	11.00	12.00	13.00	12.00	12.00	12.00	11.00	10.00
Solid Waste	20.25	20.25	15.25	*	*	*	*	*	*	*
Internal Services:										
Utility Services (Billing and Coll	20.00	20.00	19.00	24.00	25.00	12.00	12.00	11.00	8.00	10.00
Fleet Maintenance	5.00	5.00	5.00	5.00	6.00	4.00	4.00	3.67	3.67	-
Total	195.00	196.75	192.40	211.00	215.88	182.88	183.88	176.55	168.42	160.00

Source: City of Winder Approved Budget for applicable fiscal year.
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 Nine Fiscal Years

	2006	2007	2008	2009	2010	2011	2012	2013	2014
Function/Program									
General Governemnt									
Number of Business Licenses	1088	1103	1083	1076	1065	1113	1054	1012	965
Number of Building Permits	189	177	149	37	23	11	14	16	54
Public Safety									
Police Department:									
Total Calls for Service	16,000	16,000	15,000	14,500	16,400	16,000	16,500	13,300	17,800
Motor Vehicle Accident Reports	811	793	826	649	594	483	445	505	539
Criminal Investigation Cases	3,417	4,612	4,100	4,500	4,000	3,700	3,300	3,100	3,400
Clearance Rate	54%	71%	78%	91%	87.5%	79.0%	84.3%	84.1%	84.0%
Miles Patrolled	376,000	407,000	420,000	410,000	420,000	420,000	435,000	454,000	527,000
Fire Department									
Total Emergency Responses	1,166	1,261	1,006	1,031	1,207	1,256	1,520	1,575	1,978
Fire Calls	63	88	88	95	68	65	67	138	41
Rescue Calls	753	822	625	656	750	879	1097	1200	1598
Other Emergency Calls	350	351	293	280	389	312	356	237	339
Average Response Time (Minutes)	3:28	3:36	3:57	4:04	3:47	4:00	3:58	3:54	3:53
Public Works									
Streets/Cemetery:									
Loads of Loose Debris Picked up	1,077	959	537	615	656	723	643	357	339
Number of bags of leaves/yard waste or tons*	33,602	22,565	13,292	11,983	189*	419	281	164	5,704
Graves Opened/Closed	44	30	32	31	31	34	27	20	31
Number of street locations patched	133	142	298	227	198	190	175	208	162
Other work orders (signs, grass cutting, etc.)	1,069	1,828	1,551	1,474	1,720	2,068	2,400	2,497	2,717
Special Facilities - Community Center									
Number of Events- Community Center	331	342	334	300	274	256	274	345	310
Number of Events- Cultural Arts Center	-	-	185	327	476	550	378	391	387
Golf Course									
Number of Rounds ^^	-	-	-	-	-	-	-	-	21,545
Number of Memberships at June 30	-	-	-	-	-	-	-	-	70
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 Nine Fiscal Years

	2006	2007	2008	2009	2010	2011	2012	2013	2014
Utilities (Business-Type Activities)									
Water Distribution:									
New Taps/Meters Installed	567	631	598	175	85	64	182	142	184
Leaks Repaired	422	431	551	407	567	614	495	352	373
Total Number of Water Customers - Year End	13,092	13,722	13,989	14,065	13,958	13,972	14,256	14,385	14,745
Water Plants - Average Daily Production (mgd)	3.87	4.37	3.55	3.78	3.91	3.86	3.75	3.69	4.11
Sewer Plants- Average Daily Treatment (mgd)*	1.42	1.22	1.24	1.63	2.13	1.68	1.56	1.94	1.91
Sewer Collection - New Taps	385	70	90	33	22	7	12	24	46
Total Number of Sewer Customers - Year End	4,344	4,569	4,584	4,698	4,687	4,718	4,832	4,838	4,890
Gas:									
New Meters Installed	273	301	263	158	72	56	65	45	130
Leaks Repaired	65	72	240	235	422	90	14	14	22
New Gas Line Run (ft)	20,262	10,666	72,859	32,816	8,059	31,800	14,919	17,166	7,210
Total Number of Gas Customers- Year End	4,764	5,035	5,052	5,140	5,103	5,129	5,170	5,164	5,274
Solid Waste:									
Tons of Garbage Collected	7,561	6,341	6,584	6,330	7,485	7,512	3,765	4,986	4,754
Tons of Recycle Collected ^	-	-	-	-	-	-	-	-	992
Total Number of Customers - Year End	4,888	5,114	5,067	5,159	5,140	5,208	5,114	5,194	5,195
Utility Services (Billing and Collection):									
Number of bills processed, sent and collected	169,291	177,205	183,869	184,719	184,828	185,189	186,107	188,400	191,832

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

^ FY 2014 first year the information is available

^^ Purchased golf course in September 2013

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

	2006	2007	2008	2009	2010	2011	2012	2013	2014
Public Safety									
Police Department:									
Stations	1	1	1	1	1	1	1	1	1
Precincts	2	2	2	2	2	2	1	1	0
Number of Police Vehicles	34	36	40	53	53	52	52	46	50
Fire Department:									
Stations	2	2	2	2	2	2	2	2	2
Pumpers	3	3	3	3	3	3	3	3	3
Ladder/Rescue	2	2	2	2	2	2	2	2	2
Public Works									
Streets:									
Miles of Streets	107	112	114	114	114	114	114	121	121
Number of Refuse Collection Trucks	3	3	4	7	7	7	7	4	4
Cemetery:									
Acres in Cemetery	27	27	27	27	27	27	27	28	28
Special Facilities									
Community Center									
Rooms available for rental	3	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	3
Golf Course									
Number of Holes	-	-	-	-	-	-	-	-	18
Internal - Fleet Maintenance									
Number of Maintenance Facilities	1	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	362
Fire Hydrants	2,298	2,351	2,393	2,424	2,438	2,444	2,444	2,472	2,494
Number of Meters-Year End	13,328	13,930	14,094	14,015	14,722 *	14,802 *	15,091 *	15,223 *	15,521
Water Treatment and Supply									
Number of Plants	2	2	2	1	1	1	1	1	1
Production Capacity (mgd)	5.1	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	2
Treatment Capacity (mgd)	3.15	3.15	5.5	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	112
Number of Connections - Year End	4,563	4,760	4,780	4,732	4,741	4,778	4,775	4,838	4,890
Gas									
Miles of gas line	180	184	204	205.5	207.5	213.5	213.5	220.2	220.2
Base Supply Contract (mcf per day)	5,000	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 *	6,221
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	5,195
Miscellaneous									
Approximate City Land Area (sq miles)	11	13	13	13	13	13	13	14	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, 2014

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"

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, 2014 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 18, 2014.

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.

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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.

Chafin Smith Hart + Park LLC

Macon, Georgia
December 18, 2014


WINDER, GEORGIA
EST. 1893
"CITY OF OPPORTUNITY"



City of Winder, Georgia
Comprehensive Annual Financial Report
June 30, 2014