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CITY OF WINTERS

NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds

Special revenue funds are used to account for specific revenues that are legally restricted to expenditures for particular programs.

City Wide Assessment Fund – This fund is used to account for assessments on property that are specifically restricted to the maintenance of City parks and street lighting.

Flood Assessment District Fund – This fund is used to account for donations used to assess the effects of flooding on the City.

Gas Tax Fund – This fund is used to account for the City's share of motor fuel tax revenues that are legally restricted to the maintenance of streets and roads within the City's boundaries.

First Time Homebuyers Fund – This fund is used to account for contributions for first time homebuyer programs donated by developers as a condition of development agreements.

State COPS 1913 Fund – This fund is used to account for grant funds received by the State of California to support front line police services. These funds are legally restricted to be used to supplement current public safety funding.

Workforce Grant Fund – This fund is used to account for the one-time grant for capital purchases that included computer equipment for the community development department and fire department, a new dump truck for the public works department and new chairs for the City Council chambers.

COPS MORE Grant Fund – This fund is used to account for revenues and expenditures related to the Federal 1996 COPS MORE Grant. These revenues are used by a Joint Venture to provide a new records system throughout the Yolo County area.

Traffic Congestion Fund – This fund is used to account for Prop 42 funds for the repair of local streets.

CITY OF WINTERS

NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds (Continued)

Proposition 40 Grant Fund – This fund is used to account for expenditures from the Prop 40 Parks Grant. These funds are required to be accounted for separately.

Park Grant Fund – This fund is used to account for grant funds from the State of California to construct interpretive nature trails with park amenities along the Putah Creek.

Traffic Safety Fund – This fund is used to account for parking violation revenues and the expenditures that are legally restricted to the enforcement of parking codes.

Asset Forfeiture Fund – This fund is used to account for revenues related to the sale of seized assets from illegal activities. These expenditures are legally restricted for the payment of the City's share of the YONET organization's administrative cost.

Vehicle Theft Deterrent Fund – This fund is used to account for revenues and expenditures to deter automobile theft throughout Yolo County.

Beverage Recycling Grant Fund – This fund is used to account for funds received from the State of California under the Beverage Container Recycling Act. Revenues may be expended for the purchase of recycling materials.

STIP and STP Fund – This fund is used to account for grant funds received and expenditures of those funds that are legally restricted to street rehabilitation and reconstruction.

Transportation Development Act Fund – This fund is used to account for the City's share of revenues and expenditures related to providing public transportation to the citizens of the City of Winters. These funds are received from the Sacramento Area Council of Governments per the Transportation Development Act.

STBG – 700 Grant Fund – This fund is used to account for the housing rehabilitation loans that the City of Winters made available to the citizens of the City of Winters utilizing Block Grant Funds from the State of California. These funds are required to be accounted for separately.

CITY OF WINTERS

NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds (Continued)

STBG 96-1043 Fund – This fund is used to account for funds expended for public works projects and housing rehabilitation loans made available through Block Grant Funds from the State of California. These funds are required to be accounted for separately.

HOME 98-347 Fund – This fund is used to account for the housing rehabilitation loans that the City of Winters made available to the citizens of the City of Winters utilizing Block Grant Funds from the State of California. These funds are required to be accounted for separately.

EDBG 99-688 Fund – This fund is used to account for small business assistance loans made available through Economic Development Block Grant funds for the rehabilitation of the Buckhorn Café. These funds are required to be accounted for separately.

EDBG 96-405 Fund – This fund is used to account for small business assistance loans made available through Economic Development Block Grant funds for the rehabilitation of the empty Cradwick Building for use as business suites. These funds are required to be accounted for separately.

Housing Rehabilitation RLF Fund – This fund is used to account for 40% of loan repayments on the housing rehabilitation grants. These funds are restricted to be spent for first time homebuyer assistance per the Program Income Use Policy of the City of Winters.

HOME Program RLF Fund – This fund is used to account for HOME Program loan repayments. These funds are restricted to be spent for housing rehabilitation per the Program Income Use Policy of the City of Winters.

First Time Homebuyer RLF Fund – This fund is used to account for 60% of loan repayments on the housing rehabilitation grants. These funds are restricted to be spent for first time homebuyer assistance per the Program Income Use Policy of the City of Winters.

Small Business RLF Fund – This fund is used to account for the loan repayments on Economic Development Block Grants. These funds are restricted for the use of small business assistance per the Program Income Use Policy of the City of Winters.

CITY OF WINTERS

NONMAJOR GOVERNMENTAL FUNDS

Debt Service Fund

Debt Service Funds are used to account for the accumulation of resources and payment of general obligation principal and interest from governmental resources.

General Debt Service Fund – This fund is used to account for payments on long-term compensated absences debt.

Capital Projects Funds

Capital Projects Funds are used to account for the acquisition and construction of major capital facilities other than those financed by proprietary funds.

The City has four (4) different types of Capital Projects Funds, which are described below.

Special Capital Funds – These funds are used to account for revenues and expenditures for specifically identified programs that are funded from specific revenue streams.

Impact Fee Funds – These funds are used to collect and expend funds pursuant to the City of Winters Capital Facilities Development Study per the AB1600 legislation, as codified by California Government Section 66000 *et seq.*. These funds are collected for development and are expended for expansion of services required due to the development.

Other Capital Funds – These funds are used for expenditures for replacement and renovation of existing infrastructure, and renovation and building of new city facilities. The revenues for these funds are generated from operations over expenditures for those operations.

Miscellaneous Capital Funds – These funds are collected for use in the development of oversized facilities by developers, which require eventual reimbursement to the installing developer. As a part of project approvals, some developers may be required to install facilities which will eventually serve other projects, thus creating a reimbursable expense. The City enters into “reimbursement agreements” which are then collected in the form of impact fees to developers whose projects are benefited by the improvement, then dispersed to the installing developer as reimbursements based on the agreements.

CITY OF WINTERS

NONMAJOR GOVERNMENTAL FUNDS

Capital Projects Funds (Continued)

The following is a list of the specific Capital Project Funds in order of presentation in the financial statements:

Monitoring Fee Fund – Special
Flood Control Study Fund – Special
RAJA Storm Drain Fund – Miscellaneous
Street Impact Fees Fund – Impact Fee
Capital Asset Replacement Fund – Other
Storm Drain Impact Fees Fund – Impact Fee
Park and Recreation Impact Fees Fund – Impact Fee
Police Impact Fees Fund – Impact Fee
Fire Impact Fees Fund – Impact Fee
General Facilities Impact Fees – Impact Fee
Water Impact Fees Fund – Impact Fee
General Fund Capital Fund – Other
Landfill Capital Fund – Other
Parks and Recreation Capital Fund – Other

CITY OF WINTERS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
June 30, 2007

	Special Revenue Funds			
	City Wide Assessment	Flood Assessment District	Gas Tax	First Time Homebuyers
ASSETS				
Cash and investments	\$ 61,214	\$ 3,470	\$ -	\$ 76,540
Accounts receivable	14,867		13,627	
Interest receivable		45		996
Notes receivable				
Due from other funds				
Advances to other funds				
Total assets	\$ 76,081	\$ 3,515	\$ 13,627	\$ 77,536
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ 10,128	\$ -	\$ 103	\$ -
Deposits payable				
Due to other funds			12,804	
Deferred revenue				
Advances from other funds				
Total liabilities	10,128		12,907	
Fund balances:				
Reserved:				
Debt service				
Advances to other funds				
Encumbrances				
Unreserved:				
Designated	65,953			
Undesignated		3,515	720	77,536
Total fund balances	65,953	3,515	720	77,536
Total liabilities and fund balances	\$ 76,081	\$ 3,515	\$ 13,627	\$ 77,536

Special Revenue Funds

Safe Routes to School	State COPS 1913	Workforce Grant	COPS More Grant	Traffic Congestion
\$ - 416	\$ 150,474 1,958	\$ -	\$ 1,549 20	\$ 83,978 1,093
<u>\$ 416</u>	<u>\$ 152,432</u>	<u>\$ -</u>	<u>\$ 1,569</u>	<u>\$ 85,071</u>
\$ 5,646 26,255	\$ -	\$ -	\$ -	\$ -
<u>31,901</u>				
<u>(31,485)</u>	<u>152,432</u>		<u>1,569</u>	<u>85,071</u>
<u>(31,485)</u>	<u>152,432</u>		<u>1,569</u>	<u>85,071</u>
<u>\$ 416</u>	<u>\$ 152,432</u>	<u>\$ -</u>	<u>\$ 1,569</u>	<u>\$ 85,071</u>

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CITY OF WINTERS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
June 30, 2007

(Continued)

	Special Revenue Funds			
	Proposition 40	Park Grant	Traffic Safety	Asset Forfeiture
ASSETS				
Cash and investments	\$ -	\$ -	\$ 135,461	\$ 13,652
Accounts receivable			2,791	
Interest receivable			1,762	178
Notes receivable				
Due from other funds				
Advances to other funds				
Total assets	\$ -	\$ -	\$ 140,014	\$ 13,830
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ -	\$ -	\$ -	\$ 2,368
Deposits payable				
Due to other funds		531		
Deferred revenue				
Advances from other funds				
Total liabilities		531		2,368
Fund balances:				
Reserved:				
Debt service				
Advances to other funds				
Encumbrances				
Unreserved:				
Designated				
Undesignated		(531)	140,014	11,462
Total fund balances		(531)	140,014	11,462
Total liabilities and fund balances	\$ -	\$ -	\$ 140,014	\$ 13,830

Special Revenue Funds

After School	Vehicle Theft Deterrent	Beverage Recycling Grant	STIP and STP	05-STBG-1414
\$ - 202,500	\$ 27,680 360	\$ 12,694 165	\$ -	\$ -
<u>\$ 202,500</u>	<u>\$ 28,040</u>	<u>\$ 12,859</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 1,455 87,408	\$ -	\$ -	\$ -	\$ 708
<u>88,863</u>				<u>708</u>
				7,930
<u>113,637</u>	<u>28,040</u>	<u>12,859</u>		<u>(8,638)</u>
<u>113,637</u>	<u>28,040</u>	<u>12,859</u>		<u>(708)</u>
<u>\$ 202,500</u>	<u>\$ 28,040</u>	<u>\$ 12,859</u>	<u>\$ -</u>	<u>\$ -</u>

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CITY OF WINTERS
 COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 June 30, 2007

(Continued)

	Special Revenue Funds			
	Transportation Development Act	STBG 700 Housing Grant	STBG 96-1043	HOME 98-347 Grant
ASSETS				
Cash and investments	\$ 209,742	\$ -	\$ -	\$ -
Accounts receivable	25,410			
Interest receivable	2,145			
Notes receivable		56,438	37,883	152,146
Due from other funds				
Advances to other funds				
Total assets	\$ 237,297	\$ 56,438	\$ 37,883	\$ 152,146
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ 27,602	\$ -	\$ -	\$ -
Deposits payable				
Due to other funds		1,971	29,070	
Deferred revenue		56,438	37,883	152,146
Advances from other funds				
Total liabilities	27,602	58,409	66,953	152,146
Fund balances:				
Reserved:				
Debt service				
Advances to other funds				
Encumbrances	2,000			
Unreserved:				
Designated				
Undesignated	207,695	(1,971)	(29,070)	
Total fund balances	209,695	(1,971)	(29,070)	
Total liabilities and fund balances	\$ 237,297	\$ 56,438	\$ 37,883	\$ 152,146

Special Revenue Funds

EDBG 99-688 Grant	EDBG 96-405 Grant	Housing Rehabilitation RLF	HOME Program RLF	First Time Homebuyer RLF
\$ 1,240	\$ -	\$ 29,783	\$ 44,492	\$ 49,195
		382	579	633
192,640	222,989	94,350	277,043	358,096
		11,643		17,427
<u>\$ 193,880</u>	<u>\$ 222,989</u>	<u>\$ 136,158</u>	<u>\$ 322,114</u>	<u>\$ 425,351</u>
\$ -	\$ -	\$ -	\$ -	\$ -
192,640	222,989	94,350	277,043	358,096
<u>192,640</u>	<u>222,989</u>	<u>94,350</u>	<u>277,043</u>	<u>358,096</u>
1,240		41,808	45,071	67,255
1,240		41,808	45,071	67,255
<u>\$ 193,880</u>	<u>\$ 222,989</u>	<u>\$ 136,158</u>	<u>\$ 322,114</u>	<u>\$ 425,351</u>

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CITY OF WINTERS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
June 30, 2007

(Continued)

	<u>Special Revenue Fund</u>	<u>Debt Service Fund</u>	<u>Capital Projects Funds</u>
	Small Business R.L.F	General	Monitoring Fee
ASSETS			
Cash and investments	\$ 174,152	\$ 51,281	\$ -
Accounts receivable			77
Interest receivable	2,283	907	
Notes receivable			
Due from other funds			
Advances to other funds			
Total assets	<u>\$ 176,435</u>	<u>\$ 52,188</u>	<u>\$ 77</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	\$ -	\$ -	\$ -
Deposits payable			
Due to other funds			
Deferred revenue			
Advances from other funds			
Total liabilities			
Fund balances:			
Reserved:			
Debt service		52,188	
Advances to other funds			
Encumbrances			
Unreserved:			
Designated			
Undesignated	176,435		77
Total fund balances	<u>176,435</u>	<u>52,188</u>	<u>77</u>
Total liabilities and fund balances	<u>\$ 176,435</u>	<u>\$ 52,188</u>	<u>\$ 77</u>

Capital Projects Funds

<u>Flood Control Study</u>	<u>RAJA Storm Drain</u>	<u>Street Impact Fees</u>	<u>Capital Asset Replacement</u>
\$ 1,175	\$ 34,869	\$ 1,374,015	\$ 56,069
15	453	17,885	718
		95,000	
<u>\$ 1,190</u>	<u>\$ 35,322</u>	<u>\$ 1,486,900</u>	<u>\$ 56,787</u>
\$ -	\$ -	\$ 604	\$ -
	9,589		
125,000			
<u>125,000</u>	<u>9,589</u>	<u>604</u>	
		95,000	
	50	150	
<u>(123,810)</u>	<u>25,683</u>	<u>1,391,146</u>	<u>56,787</u>
<u>(123,810)</u>	<u>25,733</u>	<u>1,486,296</u>	<u>56,787</u>
<u>\$ 1,190</u>	<u>\$ 35,322</u>	<u>\$ 1,486,900</u>	<u>\$ 56,787</u>

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CITY OF WINTERS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
June 30, 2007

(Continued)

	Capital Projects Funds			
	Storm Drain Impact Fees	Park and Recreation Impact Fees	Police Impact Fees	Fire Impact Fees
ASSETS				
Cash and investments	\$ 135,654	\$ 697,770	\$ 290,058	\$ 215,002
Accounts receivable			33	33
Interest receivable	1,762	1,015	3,777	2,798
Notes receivable		5,406	4,661	4,661
Due from other funds				
Advances to other funds	30,000			
Total assets	\$ 167,416	\$ 704,191	\$ 298,529	\$ 222,494
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ -	\$ 1,744	\$ 252	\$ 252
Deposits payable				
Due to other funds				
Deferred revenue		5,406	4,661	4,661
Advances from other funds				
Total liabilities		7,150	4,913	4,913
Fund balances:				
Reserved:				
Debt service				
Advances to other funds	30,000			
Encumbrances		72,416	25,600	26,000
Unreserved:				
Designated				
Undesignated	137,416	624,625	268,016	191,581
Total fund balances	167,416	697,041	293,616	217,581
Total liabilities and fund balances	\$ 167,416	\$ 704,191	\$ 298,529	\$ 222,494

Capital Projects Funds

<u>General Facilities Impact Fees</u>	<u>Water Impact Fees</u>	<u>General Fund Capital</u>	<u>Landfill Capital</u>	<u>Parks and Recreation Capital</u>
\$ 291,150	\$ 524,068	\$ 500,184	\$ 352,467	\$ 162,606
3,789	33 6,821	6,799	4,587	489
1,942				
<u>\$ 296,881</u>	<u>\$ 530,922</u>	<u>\$ 506,983</u>	<u>\$ 357,054</u>	<u>\$ 163,095</u>
\$ -	\$ -	\$ -	\$ 1,644	\$ -
1,942				
<u>1,942</u>			<u>1,644</u>	
<u>294,939</u>	<u>530,922</u>	<u>506,983</u>	<u>355,410</u>	<u>163,095</u>
<u>294,939</u>	<u>530,922</u>	<u>506,983</u>	<u>355,410</u>	<u>163,095</u>
<u>\$ 296,881</u>	<u>\$ 530,922</u>	<u>\$ 506,983</u>	<u>\$ 357,054</u>	<u>\$ 163,095</u>

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CITY OF WINTERS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
June 30, 2007

(Continued)

	Total Nonmajor Governmental Funds
ASSETS	
Cash and investments	\$ 5,761,684
Accounts receivable	259,787
Interest receivable	64,414
Notes receivable	1,408,255
Due from other funds	29,070
Advances to other funds	125,000
	<hr/>
Total assets	\$ 7,648,210
LIABILITIES AND FUND BALANCES	
Liabilities:	
Accounts payable	\$ 52,506
Deposits payable	9,589
Due to other funds	158,039
Deferred revenue	1,408,255
Advances from other funds	125,000
	<hr/>
Total liabilities	1,753,389
Fund balances:	
Reserved:	
Debt service	52,188
Advances to other funds	125,000
Encumbrances	134,146
Unreserved:	
Designated	65,953
Undesignated	5,517,534
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Total fund balances	5,894,821
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Total liabilities and fund balances	\$ 7,648,210

CITY OF WINTERS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Fiscal Year Ended June 30, 2007

	Special Revenue Funds			
	City Wide Assessment	Flood Assessment District	Gas Tax	First Time Homebuyers
REVENUES				
Taxes and assessments	\$ 186,400	\$ -	\$ 134,797	\$ -
Fines and forfeitures				
Licenses and permits				
Program income				
Use of money and property		178		3,927
Intergovernmental revenues				
Miscellaneous			12,874	
Total revenues	186,400	178	147,671	3,927
EXPENDITURES				
Current:				
General government	14,732		29,772	
Public safety				
Public works				
Community development				
Parks	246,221			
Streets and highways			37,125	
Capital outlay			30,699	
Total expenditures	260,953		97,596	
Excess of revenues over (under) expenditures	(74,553)	178	50,075	3,927
OTHER FINANCING SOURCES (USES)				
Transfers in	70,253		10,808	
Transfers out			(60,163)	
Total other financing sources (uses)	70,253		(49,355)	
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(4,300)	178	720	3,927
Fund Balances (Deficit) - beginning of fiscal year	70,253	3,337		73,609
Fund Balances (Deficit) - end of fiscal year	<u>\$ 65,953</u>	<u>\$ 3,515</u>	<u>\$ 720</u>	<u>\$ 77,536</u>

Special Revenue Funds

Safe Routes to School	State COPS 1913	Workforce Grant	COPS More Grant	Traffic Congestion
\$ -	\$ -	\$ -	\$ -	\$ -
	7,983		79	3,555
	100,000	10,333		58,683
	107,983	10,333	79	62,238
	129,626	5,917		
		5,053		
		13,265		
31,485				
31,485	129,626	24,235		
(31,485)	(21,643)	(13,902)	79	62,238
(31,485)	(21,643)	(13,902)	79	62,238
	174,075	13,902	1,490	22,833
\$ (31,485)	\$ 152,432	\$ -	\$ 1,569	\$ 85,071

(Continued)

CITY OF WINTERS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Fiscal Year Ended June 30, 2007

(Continued)

	Special Revenue Funds			
	Proposition 40	Park Grant	Traffic Safety	Asset Forfeiture
REVENUES				
Taxes and assessments	\$ -	\$ -	\$ -	\$ -
Fines and forfeitures			26,234	
Licenses and permits				
Program income				
Use of money and property			7,353	708
Intergovernmental revenues	44,000	32,582		531
Miscellaneous				
Total revenues	44,000	32,582	33,587	1,239
EXPENDITURES				
Current:				
General government				
Public safety			47,996	2,919
Public works				
Community development and recreation				
Parks		29,110		
Streets and highways				
Capital outlay				
Total expenditures		29,110	47,996	2,919
Excess of revenues over (under) expenditures	44,000	3,472	(14,409)	(1,680)
OTHER FINANCING SOURCES (USES)				
Transfers in				
Transfers out				
Total other financing sources (uses)				
Excess of revenues and other financing sources over (under) expenditures and other financing uses	44,000	3,472	(14,409)	(1,680)
Fund Balances (Deficit) - beginning of fiscal year	(44,000)	(4,003)	154,423	13,142
Fund Balances (Deficit) - end of fiscal year	\$ -	\$ (531)	\$ 140,014	\$ 11,462

Special Revenue Funds

After School	Vehicle Theft Deterrent	Beverage Recycling Grant	STIP and STP	05-STBG-1414
\$ -	\$ -	\$ -	\$ -	\$ -
202,500	1,420	627 5,000	58,219	
202,500	1,420	5,627	58,219	
431				
88,432		5,159	58,219	708
88,863		5,159	58,219	708
113,637	1,420	468		(708)
113,637	1,420	468		(708)
	26,620	12,391		
<u>\$ 113,637</u>	<u>\$ 28,040</u>	<u>\$ 12,859</u>	<u>\$ -</u>	<u>\$ (708)</u>

(Continued)

CITY OF WINTERS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Fiscal Year Ended June 30, 2007

(Continued)

	Special Revenue Funds			
	Transportation Development Act	STBG 700 Housing Grant	STBG 96-1043 Grant	HOME 98-347 Grant
REVENUES				
Taxes and assessments	\$ -	\$ -	\$ -	\$ -
Fines and forfeitures				
Licenses and permits				
Program income		7,822	6,852	49,436
Use of money and property	5,429	860	525	
Intergovernmental revenues	359,305			
Miscellaneous				
Total revenues	364,734	8,682	7,377	49,436
EXPENDITURES				
Current:				
General government				
Public safety				
Public works				
Community development				
Parks				
Streets and highways				
Capital outlay	294,462			
Total expenditures	294,462			
Excess of revenues over (under) expenditures	70,272	8,682	7,377	49,436
OTHER FINANCING SOURCES (USES)				
Transfers in				
Transfers out		(10,653)	(8,651)	(49,436)
Total other financing sources (uses)		(10,653)	(8,651)	(49,436)
Excess of revenues and other financing sources over (under) expenditures and other financing uses	70,272	(1,971)	(1,274)	
Fund Balances (Deficit) - beginning of fiscal year	139,423		(27,796)	
Fund Balances (Deficit) - end of fiscal year	\$ 209,695	\$ (1,971)	\$ (29,070)	\$ -

Special Revenue Funds

EDBG 99-688 Grant	EDBG 96-405 Grant	Housing Rehabilitation RLF	HOME Program RLF	First Time Homebuyer RLF
\$ -	\$ -	\$ -	\$ -	\$ -
9,429				14,995
10,776		1,365	579	8,907
<u>20,205</u>		<u>1,365</u>	<u>579</u>	<u>23,902</u>
20,205		1,365	579	23,902
(18,965)	1,274	4,852	49,436	5,800
<u>(18,965)</u>	<u>1,274</u>	<u>4,852</u>	<u>(4,944)</u>	<u>(1,450)</u>
(18,965)	1,274	4,852	44,492	4,350
1,240	1,274	6,217	45,071	28,252
	(1,274)	35,591		39,003
<u>\$ 1,240</u>	<u>\$ -</u>	<u>\$ 41,808</u>	<u>\$ 45,071</u>	<u>\$ 67,255</u>

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CITY OF WINTERS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Fiscal Year Ended June 30, 2007

(Continued)

	<u>Special Revenue Funds</u>	<u>Debt Service Fund</u>	<u>Capital Projects Funds</u>
	Small Business RLF	General	Monitoring Fee
REVENUES			
Taxes and assessments	\$ -	\$ -	\$ -
Fines and forfeitures			36,311
Licenses and permits			
Program income			
Use of money and property	7,651	3,566	
Intergovernmental revenues			
Miscellaneous			
Total revenues	<u>7,651</u>	<u>3,566</u>	<u>36,311</u>
EXPENDITURES			
Current:			
General government			77
Public safety			
Public works			
Community development			
Parks			
Streets and highways			
Capital outlay			
Total expenditures			<u>77</u>
Excess of revenues over (under) expenditures	<u>7,651</u>	<u>3,566</u>	<u>36,234</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	27,793		
Transfers out			(36,157)
Total other financing sources (uses)	<u>27,793</u>		<u>(36,157)</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses	35,444	3,566	77
Fund Balances (Deficit) - beginning of fiscal year	<u>140,991</u>	<u>48,622</u>	
Fund Balances (Deficit) - end of fiscal year	<u>\$ 176,435</u>	<u>\$ 52,188</u>	<u>\$ 77</u>

Capital Projects Funds

Flood Control Study	RAJA Storm Drain	Street Impact Fees	Capital Asset Replacement
\$ -	\$ -	\$ -	\$ -
		164,322	4,176
60	1,796	73,342	2,783
		170	
60	1,796	237,834	6,959
	531		
		1,466	
	531	1,466	
60	1,265	236,368	6,959
		60,163	
		60,163	
60	1,265	296,531	6,959
(123,870)	24,468	1,189,765	49,828
\$ (123,810)	\$ 25,733	\$ 1,486,296	\$ 56,787

(Continued)

CITY OF WINTERS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Fiscal Year Ended June 30, 2007

(Continued)

	Capital Projects Funds			
	Storm Drain Impact Fees	Park and Recreation Impact Fees	Police Impact Fees	Fire Impact Fees
REVENUES				
Taxes and assessments	\$ -	\$ -	\$ -	\$ -
Fines and forfeitures				
Licenses and permits		83,742	84,252	34,035
Program income	850			
Use of money and property	6,945	13,952	14,455	10,536
Intergovernmental revenues				
Miscellaneous		650,000		
Total revenues	<u>7,795</u>	<u>747,694</u>	<u>98,707</u>	<u>44,571</u>
EXPENDITURES				
Current:				
General government				
Public safety			46,459	1,630
Public works				
Community development	561			
Parks		70,201		
Streets and highways				
Capital outlay		800,019		
Total expenditures	<u>561</u>	<u>870,220</u>	<u>46,459</u>	<u>1,630</u>
Excess of revenues over (under) expenditures	<u>7,234</u>	<u>(122,526)</u>	<u>52,248</u>	<u>42,941</u>
OTHER FINANCING SOURCES (USES)				
Transfers in				
Transfers out				
Total other financing sources (uses)				
Excess of revenues and other financing sources over (under) expenditures and other financing uses	7,234	(122,526)	52,248	42,941
Fund Balances (Deficit) - beginning of fiscal year	<u>160,182</u>	<u>819,567</u>	<u>241,368</u>	<u>174,640</u>
Fund Balances (Deficit) - end of fiscal year	<u>\$ 167,416</u>	<u>\$ 697,041</u>	<u>\$ 293,616</u>	<u>\$ 217,581</u>

Capital Projects Funds

Facilities Impact Fees	Water Impact Fees	General Fund Capital	Landfill Capital	Parks and Recreation Capital
\$ -	\$ -	\$ -	\$ -	\$ -
49,472	65,149			30,600
14,273	26,098	28,157	18,422	3,195
				125,000
63,745	91,247	28,157	18,422	158,795
20		23,582		
			12,154	
	3,218			125,000
20	3,218	23,582	12,154	125,000
63,725	88,029	4,575	6,268	33,795
63,725	88,029	4,575	6,268	33,795
231,214	442,893	502,408	349,142	129,300
\$ 294,939	\$ 530,922	\$ 506,983	\$ 355,410	\$ 163,095

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CITY OF WINTERS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Fiscal Year Ended June 30, 2007

(Continued)

	Total Nonmajor Governmental Funds
	<u> </u>
REVENUES	
Taxes and assessments	\$ 321,197
Fines and forfeitures	26,234
Licenses and permits	552,059
Program income	89,384
Use of money and property	279,502
Intergovernmental revenues	871,153
Miscellaneous	<u>788,044</u>
 Total revenues	 <u>2,927,573</u>
 EXPENDITURES	
Current:	
General government	68,614
Public safety	234,547
Public works	531
Community development	5,614
Parks	459,383
Streets and highways	37,125
Capital outlay	<u>1,350,435</u>
 Total expenditures	 <u>2,156,249</u>
 Excess of revenues over (under) expenditures	 <u>771,324</u>
 OTHER FINANCING SOURCES (USES)	
Transfers in	230,379
Transfers out	<u>(190,419)</u>
 Total other financing sources (uses)	 <u>39,960</u>
 Excess of revenues and other financing sources over (under) expenditures and other financing uses	 <u>811,284</u>
 Fund Balances (Deficit) - beginning of fiscal year	 <u>5,083,537</u>
 Fund Balances (Deficit) - end of fiscal year	 <u>\$ 5,894,821</u>

CITY OF WYOMING
CITY WIDE ASSESSMENT FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
For the Fiscal Year Ended June 30, 2007

	Final Budget	Actual	Variance Positive (Negative)
Revenues:			
Taxes and assessments	\$ 187,901	\$ 186,400	\$ (1,501)
Total Revenues	187,901	186,400	(1,501)
Expenditures:			
Current:			
General government	14,732	14,732	
Parks	303,950	246,221	57,729
Total Expenditures	318,682	260,953	57,729
Excess of revenues over (under) expenditures	(130,781)	(74,553)	56,228
Other Financing Sources (Uses):			
Transfer in	131,211	70,253	(60,958)
Total Other Financing Sources (Uses)	131,211	70,253	(60,958)
Excess of revenues and other sources over (under) expenditures and other uses	430	(4,300)	(4,730)
Fund Balance - beginning of fiscal year	70,253	70,253	
Fund Balance - end of fiscal year	\$ 70,683	\$ 65,953	\$ (4,730)

CITY OF WINTERS
FLOOD ASSESSMENT DISTRICT FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
For the Fiscal Year Ended June 30, 2007

	Final Budget	Actual	Variance Positive (Negative)
Revenues:			
Use of money and property	\$ 142	\$ 178	\$ 36
Total Revenues	142	178	36
Excess of revenues over (under) expenditures	142	178	36
Fund Balance - beginning of fiscal year	3,337	3,337	
Fund Balance - end of fiscal year	\$ 3,479	\$ 3,515	\$ 36

CITY OF WINTERS

GAS TAX FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

BUDGET AND ACTUAL

For the Fiscal Year Ended June 30, 2007

	Final Budget	Actual	Variance Positive (Negative)
Revenues:			
Taxes and assessments	\$ 130,508	\$ 134,797	\$ 4,289
Use of money and property		12,874	12,874
Total Revenues	130,508	147,671	17,163
Expenditures:			
Current:			
General government	28,699	29,772	(1,073)
Streets and highways	48,243	37,125	11,118
Capital outlay	48,330	30,699	17,631
Total Expenditures	125,272	97,596	27,676
Excess of revenues over (under) expenditures	5,236	50,075	44,839
Other Financing Sources (Uses):			
Transfers in		10,808	10,808
Transfers out		(60,163)	(60,163)
Total Other Financing Sources (Uses)		(49,355)	(49,355)
Excess of revenues and other sources over (under) expenditures and other uses	5,236	720	(4,516)
Fund Balance - beginning of fiscal year			
Fund Balance - end of fiscal year	\$ 5,236	\$ 720	\$ (4,516)

CITY OF WINTERS
FIRST TIME HOMEBUYERS FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
For the Fiscal Year Ended June 30, 2007

	Final Budget	Actual	Variance Positive (Negative)
Revenues:			
Program income	\$ 200,000	\$ -	\$ (200,000)
Use of money and property	3,133	3,927	794
Total Revenues	<u>203,133</u>	<u>3,927</u>	<u>(199,206)</u>
Excess of revenues over expenditures	203,133	3,927	(199,206)
Fund Balance - beginning of fiscal year	<u>73,609</u>	<u>73,609</u>	
Fund Balance - end of fiscal year	<u>\$ 276,742</u>	<u>\$ 77,536</u>	<u>\$ (199,206)</u>

CITY OF WINTERS
STATE COPS 1913 FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL

For the Fiscal Year Ended June 30, 2007

	Final Budget	Actual	Variance Positive (Negative)
Revenues:			
Use of money and property	\$ 6,450	\$ 7,983	\$ 1,533
Intergovernmental revenues	100,000	100,000	
Total Revenues	<u>106,450</u>	<u>107,983</u>	<u>1,533</u>
Expenditures:			
Current:			
Public safety	201,663	129,626	72,037
Total Expenditures	<u>201,663</u>	<u>129,626</u>	<u>72,037</u>
Excess of revenues over (under) expenditures	(95,213)	(21,643)	73,570
Fund Balance - beginning of fiscal year	<u>174,075</u>	<u>174,075</u>	
Fund Balance - end of fiscal year	<u>\$ 78,862</u>	<u>\$ 152,432</u>	<u>\$ 73,570</u>

CITY OF WINTERS
WORKFORCE GRANT FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
For the Fiscal Year Ended June 30, 2007

	Final Budget	Actual	Variance Positive (Negative)
Revenues:			
Intergovernmental revenues	\$ 94,380	\$ 10,333	\$ (84,047)
Total Revenues	94,380	10,333	(84,047)
Expenditures:			
Current:			
Public safety		5,917	(5,917)
Community development	15,000	5,053	9,947
Parks		13,265	(13,265)
Total Expenditures	15,000	24,235	(9,235)
Excess of revenues over (under) expenditures	79,380	(13,902)	(93,282)
Fund Balance - beginning of fiscal year	13,902	13,902	
Fund Balance - end of fiscal year	\$ 93,282	\$ -	\$ (93,282)

	Final Budget	Actual	Variance Positive (Negative)
Revenues:			
Use of money and property	\$ 43	\$ 79	\$ 36
Total Revenues	43	79	36
Expenditures:			
Current:			
Public safety	600		600
Total Expenditures	600		600
Excess of revenues over (under) expenditures	(557)	79	636
Fund Balance - beginning of fiscal year	1,490	1,490	
Fund Balance - end of fiscal year	\$ 933	\$ 1,569	\$ 636

CITY OF WINTERS
TRAFFIC CONGESTION FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
For the Fiscal Year Ended June 30, 2007

	Final Budget	Actual	Variance Positive (Negative)
Revenues:			
Use of money and property	\$ 860	\$ 3,555	\$ 2,695
Intergovernmental revenues	29,250	58,683	29,433
Total Revenues	30,110	62,238	32,128
Expenditures:			
Capital outlay	5,000		5,000
Total Expenditures	5,000		5,000
Excess of revenues over (under) expenditures	25,110	62,238	37,128
Fund Balance - beginning of year	22,833	22,833	
Fund Balance - end of year	\$ 47,943	\$ 85,071	\$ 37,128

CITY OF WINTERS
PROPOSITION 40 GRANT FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
For the Fiscal Year Ended June 30, 2007

	Final Budget	Actual	Variance Positive (Negative)
Revenues:			
Intergovernmental revenues	\$ 44,000	\$ 44,000	\$ -
Total Revenues	44,000	44,000	
Excess of revenues over (under) expenditures	44,000	44,000	
Fund Balance (Deficit) - beginning of fiscal year	(44,000)	(44,000)	
Fund Balance - end of fiscal year	\$ -	\$ -	\$ -

CITY OF WINTERS
PARK GRANT FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
For the Fiscal Year Ended June 30, 2007

	Final Budget	Actual	Variance Positive (Negative)
Revenues:			
Intergovernmental revenues	\$ -	\$ 32,582	\$ 32,582
Total Revenues		32,582	32,582
Expenditures:			
Current:			
Parks	23,326	29,110	(5,784)
Total Expenditures	23,326	29,110	(5,784)
Excess of revenues over (under) expenditures	(23,326)	3,472	26,798
Fund Balance (Deficit) - beginning of fiscal year	(4,003)	(4,003)	
Fund Balance (Deficit) - end of fiscal year	<u>\$ (27,329)</u>	<u>\$ (531)</u>	<u>\$ 26,798</u>

CITY OF WINTERS
TRAFFIC SAFETY FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
For the Fiscal Year Ended June 30, 2007

	Final Budget	Actual	Variance Positive (Negative)
Revenues:			
Fines and forfeitures	\$ 6,000	\$ 26,234	\$ 20,234
Use of money and property	5,590	7,353	1,763
Total Revenues	<u>11,590</u>	<u>33,587</u>	<u>21,997</u>
Expenditures:			
Current:			
Public safety	17,000	47,996	(30,996)
Total Expenditures	<u>17,000</u>	<u>47,996</u>	<u>(30,996)</u>
 Excess of revenues over (under) expenditures	 (5,410)	 (14,409)	 (8,999)
 Fund Balance - beginning of fiscal year	 <u>154,423</u>	 <u>154,423</u>	 <u></u>
 Fund Balance - end of fiscal year	 <u><u>\$ 149,013</u></u>	 <u><u>\$ 140,014</u></u>	 <u><u>\$ (8,999)</u></u>

CITY OF WINTERS
ASSET FORFEITURE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
For the Fiscal Year Ended June 30, 2007

	Final Budget	Actual	Variance Positive (Negative)
Revenues:			
Use of money and property	\$ 559	\$ 708	\$ 149
Intergovernmental revenues		531	531
Total Revenues	559	1,239	680
Expenditures:			
Current:			
Public safety		2,919	2,919
Total Expenditures		2,919	2,919
Excess of revenues over (under) expenditures	559	(1,680)	(2,239)
Fund Balance - beginning of fiscal year	13,142	13,142	
Fund Balance - end of fiscal year	\$ 13,701	\$ 11,462	\$ (2,239)

CITY OF WINTERS
VEHICLE THEFT DETERRENT FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
For the Fiscal Year Ended June 30, 2007

	Final Budget	Actual	Variance Positive (Negative)
Revenues:			
Intergovernmental revenues	\$ 6,000	\$ -	\$ (6,000)
Use of money and property	1,133	1,420	287
Total Revenues	<u>7,133</u>	<u>1,420</u>	<u>(5,713)</u>
Excess of revenues over (under) expenditures	7,133	1,420	(5,713)
Fund Balance - beginning of fiscal year	<u>26,620</u>	<u>26,620</u>	
Fund Balance - end of fiscal year	<u>\$ 33,753</u>	<u>\$ 28,040</u>	<u>\$ (5,713)</u>

CITY OF WINTERS
BEVERAGE RECYCLING GRANT FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
For the Fiscal Year Ended June 30, 2007

	Final Budget	Actual	Variance Positive (Negative)
Revenues:			
Use of money and property	\$ 430	\$ 627	\$ 197
Intergovernmental revenues	5,000	5,000	
Total Revenues	5,430	5,627	197
Expenditures:			
Capital outlay	8,000	5,159	2,841
Total Expenditures	8,000	5,159	2,841
Excess of revenues over (under) expenditures	(2,570)	468	3,038
Fund Balance - beginning of fiscal year	12,391	12,391	
Fund Balance - end of fiscal year	\$ 9,821	\$ 12,859	\$ 3,038

CITY OF WINTERS
STIP AND STP FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
For the Fiscal Year Ended June 30, 2007

	Final Budget	Actual	Variance Positive (Negative)
Revenues:			
Intergovernmental revenues	\$ 748,000	\$ 58,219	\$ (689,781)
Total Revenues	748,000	58,219	(689,781)
Expenditures:			
Capital outlay	748,000	58,219	689,781
Total Expenditures	748,000	58,219	689,781
Excess of revenues over (under) expenditures			
Fund Balance - beginning of fiscal year			
Fund Balance - end of fiscal year	\$ -	\$ -	\$ -

CITY OF WINTERS
TRANSPORTATION DEVELOPMENT ACT FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
For the Fiscal Year Ended June 30, 2007

	Budget	Actual	Variance Positive (Negative)
Revenues:			
Use of money and property	\$ 3,731	\$ 5,429	\$ 1,698
Intergovernmental revenues	353,176	359,305	6,129
Total Revenues	<u>356,907</u>	<u>364,734</u>	<u>7,827</u>
Expenditures:			
Capital outlay	304,769	294,462	10,307
Total Expenditures	<u>304,769</u>	<u>294,462</u>	<u>10,307</u>
Excess of revenues over (under) expenditures	52,138	70,272	18,134
Fund Balance - beginning of fiscal year	<u>139,423</u>	<u>139,423</u>	
Fund Balance - end of fiscal year	<u>\$ 191,561</u>	<u>\$ 209,695</u>	<u>\$ 18,134</u>

CITY OF WINTERS**STBG 700 HOUSING GRANT FUND****SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE****BUDGET AND ACTUAL**

For the Fiscal Year Ended June 30, 2007

	Final Budget	Actual	Variance Positive (Negative)
Revenues:			
Program income	\$ 6,401	\$ 7,822	\$ 1,421
Use of money and property	700	860	160
Total Revenues	<u>7,101</u>	<u>8,682</u>	<u>1,581</u>
Excess of revenues over (under) expenditures	<u>7,101</u>	<u>8,682</u>	<u>1,581</u>
Other Financing Sources (Uses):			
Transfers out	<u>(7,101)</u>	<u>(10,653)</u>	<u>(3,552)</u>
Total Other Financing Sources (Uses)	<u>(7,101)</u>	<u>(10,653)</u>	<u>(3,552)</u>
Excess of revenues and other sources over (under) expenditures and other uses		(1,971)	(1,971)
Fund Balance - beginning of fiscal year	<u> </u>	<u> </u>	<u> </u>
Fund Balance (Deficit) - end of fiscal year	<u>\$ -</u>	<u>\$ (1,971)</u>	<u>\$ (1,971)</u>

CITY OF WINTERS

STBG 96-1043 FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**BUDGET AND ACTUAL**

For the Fiscal Year Ended June 30, 2007

	Final Budget	Actual	Variance Positive (Negative)
Revenues:			
Program income	\$ 6,345	\$ 6,852	\$ 507
Use of money and property	1,300	525	(775)
Total Revenues	<u>7,645</u>	<u>7,377</u>	<u>(268)</u>
Excess of revenues over (under) expenditures	<u>7,645</u>	<u>7,377</u>	<u>(268)</u>
Other Financing Sources (Uses):			
Transfers out	<u>(7,645)</u>	<u>(8,651)</u>	<u>(1,006)</u>
Total Other Financing Sources (Uses)	<u>(7,645)</u>	<u>(8,651)</u>	<u>(1,006)</u>
Excess of revenues and other sources over (under) expenditures and other uses		(1,274)	(1,274)
Fund Balance (Deficit) - beginning of fiscal year	<u>(27,796)</u>	<u>(27,796)</u>	
Fund Balance (Deficit) - end of fiscal year	<u>\$ (27,796)</u>	<u>\$ (29,070)</u>	<u>\$ (1,274)</u>

CITY OF WINTERS

EDBG 99-688 GRANT FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**BUDGET AND ACTUAL**

For the Fiscal Year Ended June 30, 2007

	Final Budget	Actual	Variance Positive (Negative)
Revenues:			
Program income	\$ 6,668	\$ 9,429	\$ 2,761
Use of money and property	9,500	10,776	1,276
Total Revenues	<u>16,168</u>	<u>20,205</u>	<u>4,037</u>
Other Financing Sources (Uses):			
Transfers out	<u>(16,168)</u>	<u>(18,965)</u>	<u>(2,797)</u>
Total Other Financing Sources (Uses)	<u>(16,168)</u>	<u>(18,965)</u>	<u>(2,797)</u>
Excess of revenues and other sources over (under) expenditures and other uses		1,240	1,240
Fund Balance - beginning of fiscal year	<u> </u>	<u> </u>	<u> </u>
Fund Balance - end of fiscal year	<u>\$ -</u>	<u>\$ 1,240</u>	<u>\$ 1,240</u>

CITY OF WINTERS
HOUSING REHABILITATION RLF FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
For the Fiscal Year Ended June 30, 2007

	Final Budget	Actual	Variance Positive (Negative)
Revenues:			
Use of money and property	\$ 500	\$ 1,365	\$ 865
Total Revenues	500	1,365	865
Excess of revenues over (under) expenditures	500	1,365	865
Other Financing Sources (Uses):			
Transfers in	3,354	4,852	1,498
Total Other Financing Sources (Uses)	3,354	4,852	1,498
Excess of revenues and other sources over (under) expenditures and other uses	3,854	6,217	2,363
Fund Balance - beginning of fiscal year	35,591	35,591	
Fund Balance - end of fiscal year	\$ 39,445	\$ 41,808	\$ 2,363

CITY OF WINTERS**GENERAL DEBT SERVICE FUND****SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE****BUDGET AND ACTUAL**

For the Fiscal Year Ended June 30, 2007

	Final Budget	Actual	Variance Positive (Negative)
Revenues:			
Use of money and property	\$ 1,684	\$ 3,566	\$ 1,882
Total Revenues	1,684	3,566	1,882
Excess of revenues over (under) expenditures	1,684	3,566	1,882
Fund Balance - beginning of fiscal year	48,622	48,622	
Fund Balance - end of fiscal year	\$ 50,306	\$ 52,188	\$ 1,882

CITY OF WINTERS
MONITORING FEE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
For the Fiscal Year Ended June 30, 2007

	Final Budget	Actual	Variance Positive (Negative)
Revenues:			
Licenses and permits	\$ 119,900	\$ 36,311	\$ (83,589)
Total Revenues	119,900	36,311	(83,589)
Expenditures:			
Current:			
General government		77	(77)
Total Expenditures		77	(77)
Excess of revenues over (under) expenditures	119,900	36,234	(83,666)
Other Financing Sources (Uses):			
Transfer out	(119,900)	(36,157)	83,743
Total Other Financing Sources (Uses)	(119,900)	(36,157)	83,743
Excess of revenues and other sources over (under) expenditures and other uses		77	77
Fund Balance - beginning of fiscal year			
Fund Balance - end of fiscal year	\$ -	\$ 77	\$ 77

CITY OF WINTERS
FLOOD CONTROL STUDY FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
For the Fiscal Year Ended June 30, 2007

	Final Budget	Actual	Variance Positive (Negative)
Revenues:			
Use of money and property	\$ 48	\$ 60	\$ 12
Total Revenues	48	60	12
Expenditures:			
Current:			
Public works			
Total Expenditures			
Excess of revenues over (under) expenditures	48	60	12
Fund Balance (Deficit) - beginning of fiscal year	(123,870)	(123,870)	
Fund Balance (Deficit) - end of fiscal year	<u>\$ (123,822)</u>	<u>\$ (123,810)</u>	<u>\$ 12</u>

CITY OF WINTERS
RAJA STORM DRAIN FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
For the Fiscal Year Ended June 30, 2007

	Final Budget	Actual	Variance Positive (Negative)
Revenues:			
Use of money and property	\$ 1,463	\$ 1,796	\$ 333
Total Revenues	<u>1,463</u>	<u>1,796</u>	<u>333</u>
Expenditures:			
Current:			
Public works	50	531	(481)
Capital outlay	<u>1,098,758</u>		<u>1,098,758</u>
Total Expenditures	<u>1,098,808</u>	<u>531</u>	<u>1,098,277</u>
Excess of revenues over (under) expenditures	(1,097,345)	1,265	1,098,610
Fund Balance - beginning of fiscal year	<u>24,468</u>	<u>24,468</u>	
Fund Balance (Deficit) - end of fiscal year	<u>\$ (1,072,877)</u>	<u>\$ 25,733</u>	<u>\$ 1,098,610</u>

CITY OF WINTERS
STREET IMPACT FEES FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
For the Fiscal Year Ended June 30, 2007

	Final Budget	Actual	Variance Positive (Negative)
Revenues:			
Licenses and permits	\$ 1,028,868	\$ 164,322	\$ (864,546)
Use of money and property	75,275	73,342	(1,933)
Miscellaneous		170	170
Total Revenues	<u>1,104,143</u>	<u>237,834</u>	<u>(866,309)</u>
Expenditures:			
Capital outlay	416,832	1,466	415,366
Total Expenditures	<u>416,832</u>	<u>1,466</u>	<u>415,366</u>
Excess of revenues over (under) expenditures	<u>687,311</u>	<u>236,368</u>	<u>(450,943)</u>
Other Financing Sources (Uses):			
Transfer in		60,163	60,163
Total Other Financing Sources (Uses)		<u>60,163</u>	<u>60,163</u>
Excess of revenues and other sources over (under) expenditures and other uses	687,311	296,531	(390,780)
Fund Balance - beginning of fiscal year	<u>1,189,765</u>	<u>1,189,765</u>	
Fund Balance - end of fiscal year	<u>\$ 1,877,076</u>	<u>\$ 1,486,296</u>	<u>\$ (390,780)</u>

CITY OF WINTERS
CAPITAL ASSET REPLACEMENT FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
For the Fiscal Year Ended June 30, 2007

	Final Budget	Actual	Variance Positive (Negative)
Revenues:			
Licenses and permits	\$ 6,250	\$ 4,176	\$ (2,074)
Use of money and property		2,783	2,783
 Total Revenues	 6,250	 6,959	 709
Expenditures:			
Current:			
Community development	40,000		40,000
 Total Expenditures	 40,000		 40,000
 Excess of revenues over (under) expenditures	 (33,750)	 6,959	 40,709
 Fund Balance - beginning of fiscal year	 49,828	 49,828	
 Fund Balance - end of fiscal year	 \$ 16,078	 \$ 56,787	 \$ 40,709

CITY OF WINTERS
STORM DRAIN IMPACT FEES FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
For the Fiscal Year Ended June 30, 2007

	Final Budget	Actual	Variance Positive (Negative)
Revenues:			
Program income	\$ 3,577	\$ 850	\$ (2,727)
Use of money and property	5,504	6,945	1,441
Total Revenues	<u>9,081</u>	<u>7,795</u>	<u>(1,286)</u>
Expenditures:			
Current:			
Community development		561	(561)
Capital outlay	68,556		68,556
Total Expenditures	<u>68,556</u>	<u>561</u>	<u>67,995</u>
Excess of revenues over (under) expenditures	(59,475)	7,234	66,709
Fund Balance - beginning of fiscal year	<u>160,182</u>	<u>160,182</u>	
Fund Balance - end of fiscal year	<u>\$ 100,707</u>	<u>\$ 167,416</u>	<u>\$ 66,709</u>

CITY OF WINTERS
PARK AND RECREATION IMPACT FEES FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
For the Fiscal Year Ended June 30, 2007

	Final Budget	Actual	Variance Positive (Negative)
Revenues:			
Licenses and permits	\$ 5,790,215	\$ 83,742	\$ (5,706,473)
Use of money and property	46,378	13,952	(32,426)
Miscellaneous	650,000	650,000	650,000
Total Revenues	5,836,593	747,694	(5,088,899)
Expenditures:			
Current:			
Parks	80,971	70,201	10,770
Capital outlay	800,000	800,019	(19)
Total Expenditures	880,971	870,220	10,751
Excess of revenues over (under) expenditures	4,955,622	(122,526)	(5,078,148)
Fund Balance - beginning of fiscal year	819,567	819,567	
Fund Balance - end of fiscal year	\$ 5,775,189	\$ 697,041	\$ (5,078,148)

CITY OF WINTERS
POLICE IMPACT FEES FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
For the Fiscal Year Ended June 30, 2007

	Final Budget	Actual	Variance Positive (Negative)
Revenues:			
Licenses and permits	\$ 951,352	\$ 84,252	\$ (867,100)
Use of money and property	12,403	14,455	2,052
Total Revenues	<u>963,755</u>	<u>98,707</u>	<u>(865,048)</u>
Expenditures:			
Current:			
Public safety		46,459	(46,459)
Capital outlay	<u>489,297</u>		<u>489,297</u>
Total Expenditures	<u>489,297</u>	<u>46,459</u>	<u>442,838</u>
Excess of revenues over (under) expenditures	474,458	52,248	(422,210)
Fund Balance - beginning of fiscal year	<u>241,368</u>	<u>241,368</u>	
Fund Balance - end of fiscal year	<u>\$ 715,826</u>	<u>\$ 293,616</u>	<u>\$ (422,210)</u>

CITY OF WINTERS
FIRE IMPACT FEES FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
For the Fiscal Year Ended June 30, 2007

	Final Budget	Actual	Variance Positive (Negative)
Revenues:			
Licenses and permits	\$ 1,000,020	\$ 34,035	\$ (965,985)
Use of money and property	9,476	10,536	1,060
Total Revenues	1,009,496	44,571	(964,925)
Expenditures:			
Public safety	464,697	1,630	463,067
Total Expenditures	464,697	1,630	463,067
Excess of revenues over (under) expenditures	544,799	42,941	(501,858)
Fund Balance - beginning of fiscal year	174,640	174,640	
Fund Balance - end of fiscal year	\$ 719,439	\$ 217,581	\$ (501,858)

CITY OF WINTERS
GENERAL FACILITIES IMPACT FEES FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
For the Fiscal Year Ended June 30, 2007

	Final Budget	Actual	Variance Positive (Negative)
Revenues:			
Licenses and permits	\$ 1,598,292	\$ 49,472	\$ (1,548,820)
Use of money and property	13,952	14,273	321
Total Revenues	<u>1,612,244</u>	<u>63,745</u>	<u>(1,548,499)</u>
Expenditures:			
Current:			
General government	8,697	20	8,677
Total Expenditures	<u>8,697</u>	<u>20</u>	<u>8,677</u>
Excess of revenues over (under) expenditures	1,603,547	63,725	(1,539,822)
Fund Balance - beginning of fiscal year	<u>231,214</u>	<u>231,214</u>	
Fund Balance - end of fiscal year	<u>\$ 1,834,761</u>	<u>\$ 294,939</u>	<u>\$ (1,539,822)</u>

CITY OF WINTERS
WATER IMPACT FEES FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
For the Fiscal Year Ended June 30, 2007

	Final Budget	Actual	Variance Positive (Negative)
Revenues:			
Licenses and permits	\$ 270,627	\$ 65,149	\$ (205,478)
Use of money and property	31,395	26,098	(5,297)
Total Revenues	<u>302,022</u>	<u>91,247</u>	<u>(210,775)</u>
Expenditures:			
Capital outlay	68,607	3,218	65,389
Total Expenditures	<u>68,607</u>	<u>3,218</u>	<u>65,389</u>
Excess of revenues over (under) expenditures	233,415	88,029	(145,386)
Fund Balance - beginning of fiscal year	<u>442,893</u>	<u>442,893</u>	
Fund Balance - end of fiscal year	<u>\$ 676,308</u>	<u>\$ 530,922</u>	<u>\$ (145,386)</u>

CITY OF WINTERS
GENERAL FUND CAPITAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
For the Fiscal Year Ended June 30, 2007

	Final Budget	Actual	Variance Positive (Negative)
Revenues:			
Use of money and property	\$ 21,595	\$ 28,157	\$ 6,562
Miscellaneous	200,000		(200,000)
Total Revenues	<u>221,595</u>	<u>28,157</u>	<u>(193,438)</u>
Expenditures:			
Current:			
General government	38,556	23,582	14,974
Total Expenditures	<u>38,556</u>	<u>23,582</u>	<u>14,974</u>
Excess of revenues over (under) expenditures	183,039	4,575	(178,464)
Fund Balance - beginning of fiscal year	<u>502,408</u>	<u>502,408</u>	
Fund Balance - end of fiscal year	<u>\$ 685,447</u>	<u>\$ 506,983</u>	<u>\$ (178,464)</u>

CITY OF WINTERS
LANDFILL CAPITAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
For the Fiscal Year Ended June 30, 2007

	Final Budget	Actual	Variance Positive (Negative)
Revenues:			
Use of money and property	\$ 15,304	\$ 18,422	\$ 3,118
Total Revenues	15,304	18,422	3,118
Expenditures:			
Current:			
Parks	17,650	12,154	5,496
Total Expenditures	17,650	12,154	5,496
Excess of revenues over (under) expenditures	(2,346)	6,268	8,614
Fund Balance - beginning of fiscal year	349,142	349,142	
Fund Balance - end of fiscal year	\$ 346,796	\$ 355,410	\$ 8,614

CITY OF WINTERS
PARKS AND RECREATION CAPITAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
For the Fiscal Year Ended June 30, 2007

	Final Budget	Actual	Variance Positive (Negative)
Revenues:			
Licenses and permits	\$ 1,600,000	\$ 30,600	\$ (1,569,400)
Use of money and property	9,803	3,195	(6,608)
Miscellaneous		125,000	125,000
Total Revenues	<u>1,609,803</u>	<u>158,795</u>	<u>(1,451,008)</u>
Expenditures:			
Capital outlay	<u>1,625,000</u>	<u>125,000</u>	<u>1,500,000</u>
Total Expenditures	<u>1,625,000</u>	<u>125,000</u>	<u>1,500,000</u>
Excess of revenues over (under) expenditures	(15,197)	33,795	48,992
Fund Balance - beginning of fiscal year	<u>129,300</u>	<u>129,300</u>	
Fund Balance - end of fiscal year	<u>\$ 114,103</u>	<u>\$ 163,095</u>	<u>\$ 48,992</u>

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Agency Funds

Agency Funds are used to account for assets held by the City of Winters as an agent for individuals.

Winters Library Agency Fund – This fund is used to account for funds donated by Margaret Parsons for the building of a new library and Arts Center for the City of Winters.

Swim Team Agency Fund – This fund is used to account for the financial transactions of the Winters Swim Team. This organization was included as a City function in July 2003 for the first time.

CITY OF WINTERS
AGENCY FUNDS
COMBINING STATEMENT OF NET ASSETS
June 30, 2007

	<u>Winters Library Agency Fund</u>	<u>Swim Team Agency Fund</u>	<u>Totals</u>
ASSETS			
Cash and investments	\$ 464,724	\$ 53,792	\$ 518,516
Interest receivable	6,048	1,067	7,115
Total Assets	<u>\$ 470,772</u>	<u>\$ 54,859</u>	<u>\$ 525,631</u>
LIABILITIES			
Accounts payable	\$ -	\$ 2,034	\$ 2,034
Deposits payable	470,772	52,825	523,597
Total Liabilities	<u>\$ 470,772</u>	<u>\$ 54,859</u>	<u>\$ 525,631</u>

CITY OF WINTERS
FIDUCIARY FUNDS
STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS
For the Fiscal Year Ended June 30, 2007

	<u>Balance</u> <u>July 1, 2006</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>June 30, 2007</u>
WINTERS LIBRARY				
ASSETS				
Cash and investments	\$ 442,381	\$ 22,343	\$ -	\$ 464,724
Interest receivable	4,549	1,499		6,048
Total Assets	<u>\$ 446,930</u>	<u>\$ 23,842</u>	<u>\$ -</u>	<u>\$ 470,772</u>
LIABILITIES				
Deposits payable	\$ 446,930	\$ 23,842	\$ -	\$ 470,772
Total Liabilities	<u>\$ 446,930</u>	<u>\$ 23,842</u>	<u>\$ -</u>	<u>\$ 470,772</u>
SWIM TEAM				
ASSETS				
Cash and investments	\$ 73,426	\$ 822	\$ 20,456	\$ 53,792
Interest receivable	755	312		1,067
Total Assets	<u>\$ 74,181</u>	<u>\$ 1,134</u>	<u>\$ 20,456</u>	<u>\$ 54,859</u>
LIABILITIES				
Accounts payable	\$ 900	\$ 1,134	\$ -	\$ 2,034
Deposits payable	73,281		20,456	52,825
Total Liabilities	<u>\$ 74,181</u>	<u>\$ 1,134</u>	<u>\$ 20,456</u>	<u>\$ 54,859</u>



MOSS, LEVY & HARTZHEIM LLP

CERTIFIED PUBLIC ACCOUNTANTS

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**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**

The Honorable Members of the City Council of the
City of Winters
Winters, California

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of City of Winters, California (City), as of and for the fiscal year ended June 30, 2007 which collectively comprise the City of Winters' basic financial statements, and have issued our report thereon dated January 22, 2008. 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.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the City's internal control over financial reporting as a basis for designing our auditing procedures 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's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

A control deficiency 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 misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the City's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the City's financial statements that is more than inconsequential will not be prevented or detected by the City's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the City's internal control.

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Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

We noted certain other matters that we reported to management of the City in a separate letter dated August 31, 2007.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City's financial statements are free of 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*.

This report is intended solely for the information and use of federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Moss, Levy & Hartzheim, LLP

Moss, Levy & Hartzheim, LLP
Beverly Hills, California
January 22, 2008

Statistical Section

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City of Winters
 Net Assets by Component
 Last Four Fiscal Years
 (accrual basis of accounting)

	2004	2005	2006	2007
Governmental activities				
Invested in capital assets, net of related Debt	\$ 3,208,569	\$ -	\$ (997,447)	\$ 1,211,842
Restricted	4,295,857	3,933,274	3,812,117	15,081,787
Unrestricted	6,594,044	11,205,077	14,277,490	5,978,317
Total Governmental activities net assets	<u>14,098,470</u>	<u>15,138,351</u>	<u>17,092,160</u>	<u>22,271,946</u>
Business-type activities				
Invested in capital assets, net of related debt	1,626,987	1,774,986	1,748,464	2,025,843
Restricted				
Unrestricted	1,485,982	1,543,992	1,612,418	1,107,100
Total Business-type activities net assets	<u>3,112,969</u>	<u>3,318,978</u>	<u>3,360,882</u>	<u>3,132,943</u>
Primary Government				
Invested in capital assets, net of related debt	4,835,556	1,774,986	751,017	3,237,685
Restricted	4,295,857	3,933,274	3,812,117	15,081,787
Unrestricted	8,080,026	12,749,069	15,889,908	7,085,417
Total Primary government net assets	<u>\$ 17,211,439</u>	<u>\$ 18,457,329</u>	<u>\$ 20,453,042</u>	<u>\$ 25,404,889</u>

The City of Winters implemented GASB 34 for the fiscal year ended June 30, 2004. Information prior to the implementation of GASB 34 is not available.

City of Winters
Changes in Net Assets
Last Four Fiscal Years
(accrual basis of accounting)

	Fiscal Year			
	2004	2005	2006	2007
Expenses				
Governmental activities:				
General Government	\$ 819,541	\$ 1,514,288	\$ 1,010,123	\$ 1,270,036
Public Works	324,881	622,305	291,343	266,764
Public Safety	1,424,898	1,631,247	1,805,197	2,264,099
Cultural and Recreation	197,459	302,299	209,039	253,530
Community Development	285,819	439,246	1,177,004	1,783,897
Parks	58,797	73,615	394,202	459,383
Streets and Highways	417,247	249,976	95,709	101,448
Public transportation	102,424	110,276	122,406	
Pass through agreements	261,311	342,940		
Interest on long-term debt	96,301	292,755	289,113	456,876
Total governmental activities expenses	<u>3,988,678</u>	<u>5,578,947</u>	<u>5,394,136</u>	<u>6,856,033</u>
Business-Type Activities				
Water	582,259	613,920	568,433	651,194
Sewer	712,900	783,042	821,800	1,105,717
Total business-type activities expenses	<u>1,295,159</u>	<u>1,396,962</u>	<u>1,390,233</u>	<u>1,756,911</u>
Total primary government expenses	<u>\$ 5,283,837</u>	<u>\$ 6,975,909</u>	<u>\$ 6,784,369</u>	<u>\$ 8,612,944</u>
Program Revenues				
Governmental Activities:				
Charges for services				
General Government	\$ 446,063	\$ 246,864	\$ 238,085	\$ 61,589
Public Works	404,351	261,183	30,890	380,446
Public Safety	137,825	79,922	15,389	153,388
Cultural and Recreation	212,607	65,817	12,222	163,563
Community Development	494,435	446,116	440,539	588,448
Streets and Highways	318,179			
Operating Contributions & Grants	177,979	137,931	112,674	3,254,278
Capital Contributions & Grants	398,162	209,739	1,142,084	1,717,055
Total Governmental activities program revenues	<u>2,589,601</u>	<u>1,447,572</u>	<u>1,991,883</u>	<u>6,318,767</u>
Business Type Activities				
Charges for services				
Water	507,758	547,467	624,342	712,125
Sewer	653,370	709,034	760,127	820,894
Total business-type activities program revenues	<u>1,161,128</u>	<u>1,256,501</u>	<u>1,384,469</u>	<u>1,533,019</u>
Total Primary government program revenues	<u>\$ 3,750,729</u>	<u>\$ 2,704,073</u>	<u>\$ 3,376,352</u>	<u>\$ 7,851,786</u>
Net (expense) revenue				
Governmental activities	\$ (1,399,077)	\$ (4,131,375)	\$ (3,402,253)	\$ (537,266)
Business-type activities	(134,031)	(140,461)	(5,764)	(223,892)
Total primary government net expense	<u>\$ (1,533,108)</u>	<u>\$ (4,271,836)</u>	<u>\$ (3,408,017)</u>	<u>\$ (761,158)</u>

City of Winters
Changes in Net Assets
Last Four Fiscal Years
(accrual basis of accounting)

	Fiscal Year			
	2004	2005	2006	2007
General Revenues and Other Changes in Net Assets				
Governmental activities				
Taxes				
Property Taxes	\$ 1,986,828	\$ 2,621,091	\$ 3,132,212	\$ 3,291,501
Sales Taxes	311,677	295,197	315,794	276,539
Franchise Taxes	169,634	165,242	191,511	187,939
Other Taxes	960,625	889,765	849,895	837,652
Motor Vehicle in Lieu, unrestricted	320,234	156,491	22,002	46,898
Use of Money and property	156,777	435,019	706,759	889,692
Developer Contributions		456,890		
Transfer				50,128
Miscellaneous	179,804	151,561	137,889	136,703
Total governmental activities	4,085,579	5,171,256	5,356,062	5,717,052
Business type activities				
Property taxes	24,002	28,775	23,537	23,451
Investment earnings	7,118	17,032	24,131	22,628
Transfers				(50,128)
Developer contributions	16,648	300,663		
Total business type activities	47,768	346,470	47,668	(4,049)
Total primary government	\$ 4,133,347	\$ 5,517,726	\$ 5,403,730	\$ 5,713,003
Changes in net assets				
Governmental activities	\$ 2,686,502	\$ 1,039,881	\$ 1,953,809	\$ 5,179,786
Business type activities	(86,263)	206,009	41,904	(227,941)
Total primary government	\$ 2,600,239	\$ 1,245,890	\$ 1,995,713	\$ 4,951,845

The City of Winters implemented GASB 34 for the fiscal year ended June 30, 2004. Information prior to the implementation of GASB 34 is not available.

City of Winters
Fund Balances of Governmental Funds
Last Four years
(modified accrual basis of accounting)

	Fiscal Year			
	2004	2005	2006	2007
General Fund				
Reserved	\$ 30,696	\$ 167,165	\$ 160,002	\$ 406,992
Unreserved	3,429,877	3,602,950	3,702,209	3,400,722
Total General Fund	<u>\$ 3,460,573</u>	<u>\$ 3,770,115</u>	<u>\$ 3,862,211</u>	<u>\$ 3,807,714</u>
 All other Governmental Funds				
Reserved (1)	\$ 4,587,160	\$ 4,034,391	\$ 4,203,730	\$ 4,955,935
Unreserved reported in:				
Special Revenue Funds	906,820	327,972	783,604	1,160,617
Capital Project Funds	8,586,793	8,865,973	7,793,128	17,306,132
Total all other Governmental Funds	<u>\$ 14,080,773</u>	<u>\$ 13,228,336</u>	<u>\$ 12,780,462</u>	<u>\$ 23,422,684</u>

The City of Winters has elected to show only four years of data for this schedule.

(1) The Reserved fund balance includes unexpended bond proceeds from the 2004 Tax Allocation Bonds.

City of Winters
Assessed Value and Estimated Actual Value of Taxable Property
Last Ten Fiscal Years

Fiscal Year Ended June 30	City				Community Development Agency			Total Direct Tax Rate
	Secured	Unsecured	Utility	Taxable Assessed Value	Secured	Unsecured	Taxable Assessed Value	
1997	\$ 129,836,283	\$ 7,364,259	\$ 16,650	\$ 137,217,192	\$ 25,742,473	\$ 1,336,958	\$ 27,079,431	0.417%
1998	157,417,773	9,459,754	17,950	166,895,477	28,697,449	1,210,980	29,908,429	0.410%
1999	158,787,187	9,133,491	17,950	167,938,628	33,776,656	1,980,743	35,757,399	0.356%
2000	167,302,550	7,156,210	17,950	174,476,710	30,555,447	4,461,814	35,017,261	0.391%
2001	178,365,084	7,102,185	2,450	185,469,719	37,974,432	4,065,980	42,040,412	0.407%
2002	185,895,422	8,484,272	2,450	194,382,144	46,721,769	4,161,224	50,882,993	0.415%
2003	195,609,868	8,996,300	2,450	204,608,618	62,856,843	4,999,645	67,856,488	0.444%
2004	211,470,328	7,571,916	2,450	219,044,694	79,225,359	5,441,972	84,667,331	0.583%
2005	227,884,381	7,581,801	2,800	235,468,982	118,105,960	5,443,842	123,549,802	0.557%
2006	241,718,966	7,805,000	2,800	249,526,766	140,461,620	9,999,736	150,461,356	0.446%
2007	272,749,292	7,869,139	2,800	280,621,231	165,656,591	9,659,494	175,316,085	0.617%

Note:
In 1978 the voters of the State of California passed Proposition 13 which limited property taxes to a total maximum rat of 1% based upon the assessed value of the property being taxed. Each year, the assessed value of property may be increased by an "inflation factor" (limited to a maximum increase of 2%.) With few exceptions, property is only reassessed a the time that it is hold to a new owner. At that point, the new assessed value is reassessed at the purchase price of the property sold. The assessed valuation data show above represents the only data currently available with respect to the actual market value of taxable property and is subject to the limitations described above.

Source: Yolo County Auditor Controller Office

City of Winters
 Direct and Overlapping Property Tax Rates
 (Rate per \$100 of assessed value)
 Last Ten Fiscal years

	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
City Direct Rates:										
City basic rate	0.208	0.207	0.204	0.197	0.192	0.179	0.171	0.148	0.154	0.15643
Community Development Agency	0.202	0.150	0.186	0.211	0.224	0.265	0.413	0.409	0.446	0.46076
Total City Direct Rate	0.410	0.356	0.391	0.407	0.415	0.444	0.583	0.557	0.600	0.61719
Overlapping Rates										
Yolo County	0.234	0.290	0.231	0.234	0.239	0.228	0.098	0.156	0.1217	0.10790
Yolo County Library	0.027	0.028	0.018	0.027	0.026	0.024	0.022	0.021	0.0323	0.01110
Winters Cemetary District	0.025	0.025	0.022	0.025	0.023	0.022	0.020	0.019	0.0030	0.02680
Sacramento-Yolo Mosquito Vector District	0.008	0.009	0.007	0.009	0.008	0.007	0.007	0.007	0.0100	0.00910
Yolo County Flood Control District	0.007	0.007	0.006	0.007	0.007	0.007	0.007	0.006	0.0092	0.00980
Solano Community College District	0.039	0.039	0.034	0.039	0.036	0.033	0.032	0.030	0.0459	0.04160
Yolo County School Services	0.023	0.022	0.026	0.023	0.022	0.021	0.021	0.018	0.0281	0.03000
Winters Joint Unified School District	0.227	0.224	0.265	0.229	0.223	0.214	0.210	0.185	0.1498	0.14651
City of Winters General Obligation Bonds	0.008	0.008	0.008	0.008	0.008	0.007	0.007	0.710	0.0710	0.07400
Winters Joint Unified School District Bonds	0.070	0.070	0.070	0.070	0.080	0.080	0.080	0.080	0.0800	0.15419
Indian Valley Dam Bond	0.002	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.0000	0.00000
Total Direct Rate	1.080	1.078	1.077	1.078	1.088	1.087	1.087	1.790	1.1510	1.22819

Note: In 1978, California voters passed Proposition 13 which sets the property tax rate at a 1.00% fixed amount. This 1.00% is shared by all taxing agencies for which the subject property resides within. In addition to the 1.00% fixed amount, property owners are charged taxes as a percentage of assessed property values for payment of the Winters Joint Unified School District bonds and for City of Winters General Obligation Bonds.

City of Winters
Principal Property Tax Payers
Current Year and Four Years Ago

Taxpayer	2007		2003	
	Taxable Assessed Value	Percent of Total City Taxable Assessed Value	Taxable Assessed Value	Percent of Total City Taxable Assessed Value
GBH-Winters Highlands LLC	\$ 9,571,790	2.183%	\$ 5,983,589	2.130%
South Market Court PTN LP	8,000,000	1.825%		
Pavestone Company LP	6,780,140	1.547%	5,909,553	2.110%
Mariani Nut Company	5,296,858	1.208%	4,412,700	1.570%
Hisey, Raymond P & Rebecca A	1,946,330	0.444%	1,000,152	0.360%
Greyhawke LLC	1,917,796	0.437%		
Evilsizor, Kenneht A Jr., Etal	1,836,241	0.419%	1,733,440	0.620%
Lilly H Ogden Trust	1,821,064	0.415%		
Siracusa, John & Elizabeth	1,786,766	0.408%		
Village on the Park	1,650,000	0.376%		
Winters Investment Group	1,648,776	0.376%		
Gateway Investors Club LLC	1,571,261	0.358%	1,482,570	0.530%
Alsbury, Peter J & Liza R Trust	1,557,230	0.355%		
Ali Ashraf & Yasmin A	1,547,936	0.353%	1,418,800	0.510%
John Lary J Tr Etal	1,529,998	0.349%		
Winters Invstors LLC	1,331,712	0.304%	1,716,301	0.610%
Conway, Louis W. TR Etal	1,176,240	0.268%		
Almondwood Developments	1,133,372	0.259%		
Lorenzo, Aladdin C. & Lynda R TR	1,122,843	0.256%		
Ogando, Joseph E and Karen M Trust	1,094,941	0.250%		
Montosa, Donna M. TR	1,094,261	0.250%		
Rodriguez, Roberto and Karen A	1,083,382	0.247%		
Lyons, Tom R and Diana E	1,042,137	0.238%		
Community Housing Opp Corp		0.000%	2,008,000	0.720%
LB/L-DUV II Winters LLC		0.000%	1,141,290	0.410%
	<u>\$ 57,541,074</u>	<u>13%</u>	<u>\$ 26,806,395</u>	<u>9.560%</u>

The amounts shown above include assessed value data for both the City and the Community Development Agency.

Source: Yolo County Assessor's Office

City of Winters
Property Tax Levies and Collections
Last Ten Fiscal years

Fiscal Year Ended June 30	Taxes Levied for Fiscal year	Collected within the Fiscal Year of Levy		Total Collections to Date	
		Amount	Percent of Levy	Amount	Percent of Levy
1997	\$ 685,806	\$ 685,806	100%	\$ 685,806	100%
1998	806,235	806,235	100%	806,235	100%
1999	725,962	725,962	100%	725,962	100%
2000	818,077	818,077	100%	818,077	100%
2001	926,992	926,992	100%	926,992	100%
2002	1,018,518	1,018,518	100%	1,018,518	100%
2003	1,210,667	1,210,667	100%	1,210,667	100%
2004	1,771,991	1,771,991	100%	1,771,991	100%
2005	1,999,986	1,999,986	100%	1,999,986	100%
2006	1,785,601	1,785,601	100%	1,785,601	100%
2007	2,814,012	2,814,012	100%	2,814,012	100%

NOTES:

- (1) Yolo County has adopted the "Teeter Plan" effective 1993-1994, which means that the City receives full payment for taxes levied each year, while the County retains all penalty, interest and delinquent taxes, when collected
- (2) The amounts presented include City property taxes and Community Development Agency tax increment. This schedule also includes amounts collected by the City and the Community Development Agency that were passed-through to other agencies.

Ssource: Yolo County Auditor Controller's Office

City of Winters
Ratio of Outstanding Debt by Type
Last Ten Fiscal Years

Fiscal Year Ended June 30	Governmental Activities		Business Type Activities			Total Primary Government	Percentage of Estimated Actual Taxable Value of Property (1)	Debt per Capita (2)
	Tax Allocation Bonds	Total Governmental Activities	General Obligation Bonds	Loans	Total Business Type Activities			
1997	\$ -	\$ -	\$ 165,000	\$ 21,391	\$ 186,391	\$ 186,391	0.11%	34
1998	-	-	160,000	15,400	175,400	175,400	0.09%	31
1999	-	-	155,000	10,509	165,509	165,509	0.08%	29
2000	-	-	150,000	4,589	154,589	154,589	0.07%	26
2001	-	-	145,000	-	145,000	145,000	0.06%	24
2002	-	-	140,000	-	140,000	140,000	0.06%	23
2003	-	-	135,000	-	135,000	135,000	0.05%	21
2004	7,820,000	7,820,000	130,000	-	130,000	7,950,000	2.62%	1,203
2005	7,410,000	7,410,000	125,000	-	125,000	7,535,000	2.10%	1,097
2006	7,145,000	7,145,000	120,000	-	120,000	7,265,000	1.82%	1,042
2007	18,340,000	18,340,000	-	-	-	18,340,000	4.02%	2,664

Note L. Details regarding the city's outstanding debt can be found in the notes to the financial statements.

(1) See the schedule of Assessed Value and Estimated Actual Value of Taxable Property on Page 162 for property tax value data

(2) Population Data can be found in the Schedule of Demographic and Economic Statistics on Page 171

City of Winters
Ratio of General Bonded Debt Outstanding
Last Ten Fiscal years

Outstanding General Bonded Debt

Fiscal Year Ended June 30	General Obligations Bonds	Tax Allocation Bonds	Total	Percent of Assessed Value (1)	Per Capita
1998	\$ 160,000	\$ -	\$ 160,000	0.08%	28.44
1999	\$ 155,000	\$ -	\$ 155,000	0.08%	27.19
2000	\$ 150,000	\$ -	\$ 150,000	0.07%	25.64
2001	\$ 145,000	\$ -	\$ 145,000	0.06%	23.97
2002	\$ 140,000	\$ -	\$ 140,000	0.06%	22.81
2003	\$ 135,000	\$ -	\$ 135,000	0.05%	21.46
2004	\$ 130,000	\$ 7,820,000	\$ 7,950,000	2.62%	1,203.45
2005	\$ 125,000	\$ 7,410,000	\$ 7,535,000	2.10%	1,097.12
2006	\$ 120,000	\$ 7,145,000	\$ 7,265,000	1.82%	1,042.03
2007	\$ -	\$ 18,340,000	\$ 18,340,000	4.02%	2,663.76

General bonded debt is debt payable with governmental fund resources and general obligation bonds recorded in enterprise funds

(1) Assessed value has been used because the actual value of taxable property is not readily available in the State of California

City of Winters
Direct and Overlapping Debt
June 30, 2007

City Assessed Valuation	271,173,047
Redevelopment Agency Incremental Valuation	<u>193,444,426</u>
Total Assessed Valuation	464,617,473

	Percentage Applicable (1)	Outstanding Debt 6/30/07	Estimated Share of Overlapping Debt
Overlapping Tax and Assessment Debt			
Solano County Community College District	0.800%	\$ 122,220,090	\$ 977,761
Winters Joint Unified School District	47.569%	<u>4,545,000</u>	<u>2,162,011</u>
Total Overlapping Tax and Assessment Debt		\$ 126,765,090	\$ 3,139,772
Direct and Overlapping General Fund Debt			
Yolo County General Fund Obligations	1.75%	\$ 4,445,000	\$ 77,610
Yolo County Office of Education Certificates of Participation	1.75%	7,838,694	136,864
Winters Joint Unified School District Certificates of Participation	47.57%	<u>1,450,000</u>	<u>689,751</u>
Total Direct and Overlapping General Fund Debt		\$ 13,733,694	\$ 904,225
Total Direct and Overlapping Debt			4,043,997 (2)

Note: Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the city. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the residents and businesses of the City of Winters. This process recognizes that, when considering the governments's ability to issue and repay long-term debt, the entire debt burden borne by the residents and businesses should be taken into account. However, this does not imply that every taxpayer is a resident, and therefore responsible for repaying the debt, of each overlapping government.

- (1) Percentage of overlapping agency's assessed valuation located within boundaries of the City of Winters.
 (2) Excludes tax and revenue anticipation notes, revenue, mortgage revenue and tax allocation bonds and non-bonded capital lease obligations.

Source: California Municipal Statistics, Inc.

City of Winters
 Legal Debt Margin Information
 Last Ten Fiscal Years

	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
Assessed Valuation	\$ 196,803,906	\$ 203,696,027	\$ 209,493,971	\$ 227,510,131	\$ 245,265,137	\$ 272,465,106	\$ 303,712,025	\$ 359,018,784	\$ 399,988,122	\$ 455,937,316
Debt Limit percentage	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%
Debt Limit	29,520,586	30,554,404	31,424,096	34,126,520	36,789,771	40,869,766	45,556,804	53,852,818	59,998,218	68,390,597
Total debt applicable to limit General Obligation Bonds	160,000	155,000	150,000	145,000	140,000	135,000	130,000	125,000	120,000	
Legal Debt margin										
Total debt applicable to the limit as a percentage of debt limit	0.54%	0.51%	0.48%	0.42%	0.38%	0.33%	0.29%	0.23%	0.20%	0.00%

City of Winters
Pledged Revenue Coverage
Last Ten Fiscal Years

Fiscal Year Ended June 30	General Obligation Bonds					Tax Allocation Bonds			
	Taxes	Debt Service		Coverage	Tax Increment	Debt Service		Coverage	
		Principal	Interest			Principal	Interest		
1997	\$ 13,646	\$ 5,000	\$ 8,500	1.01	\$ 280,844	\$ 0	\$ 0	n/a	
1998	16,816	5,000	3,250	2.04	397,626	0	0	n/a	
1999	14,002	5,000	8,000	1.08	305,310	0	0	n/a	
2000	15,306	5,000	7,750	1.20	390,639	0	0	n/a	
2001	15,949	5,000	7,500	1.28	479,331	0	0	n/a	
2002	17,734	5,000	7,250	1.45	548,631	0	0	n/a	
2003	23,378	5,000	7,000	1.95	722,567	0	0	n/a	
2004	24,002	5,000	6,750	2.04	1,253,938	0	0	n/a	
2005	28,775	5,000	6,500	2.50	1,469,479	182,573	118,261	4.88	
2006	23,537	5,000	6,250	2.09	1,785,601	265,000	277,827	3.29	
2007	23,451	120,000	6,000	0.19	2,100,792	275,000	272,427	3.84	

City of Winters
Demographic and Economic Statistics
Last Ten Calendar Years

Calendar Year	Population (1)	Median Household Income (2)	Unemployment Rate (3)
1997	5,625	n/a	n/a
1998	5,700	n/a	n/a
1999	5,850	n/a	n/a
2000	6,050	\$ 46,678	4.5%
2001	6,139	n/a	4.4%
2002	6,290	n/a	5.4%
2003	6,606	n/a	5.8%
2004	6,868	n/a	5.3%
2005	6,972	n/a	4.8%
2006	6,885	n/a	5.2%

Note:

Data on Personal Income and Per Capita income for residents in The City of Winters is not available.

- (1) State Department of Finance
- (2) U.S. Census Bureau, Census 2000
- (3) State of California Employment Development Department

City of Winters
Principal Employers
Current Year

<u>Employer</u>	<u>Number of Employees</u>	<u>Percent of Total Employment</u>
Winters Joint Unfied School District	228	8.4%
Mariani Nut Company	197	7.2%
Buckhorn Restaruant	100	3.7%
Pavestone	66	2.4%
City of Winters	35	1.3%
Double M Trucking	15	0.5%
JDS	13	0.5%
Woodtech	12	0.4%

"Total Employment" based on U.S. Census Bureau, Census 2000

Source: City of Winters
U.S. Census Bureau, Census 2000

City of Winters
 Full-time and part-time City Employees by Function
 Last Ten Fiscal Years

Function	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
Community Development	2.5	2.5	2.5	2.5	4	3	3.19	2.44	3.44	4.00
Community Development Agency	0	0	0	0	0	0	1	1	1.44	1.44
Finance	2	2	2	2	2	2	2	2.44	2.44	2.60
General Government	3.5	3.5	3.5	3	3	3	3.44	3.88	3.88	4.44
Police	11	11	11	11	11	11	11.44	11.44	12.94	13.88
Public Works	7	7	7	8	9	8	8.69	8.94	8.44	9.32
Recreation	1.83	1.83	1.83	1.92	2.42	2.42	2.42	3.03	3.03	3.33
Total	27.83	27.83	27.83	28.42	31.42	29.42	32.18	33.17	35.61	39.01

City of Winters
Operating Indicators
by Function

	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
Police:										
Traffic Citations	\$ 2,896	\$ 22,729	\$ 14,641	\$ 4,776	\$ 10,392	\$ 23,409	\$ 24,391	\$ 21,102	\$ 6,242	\$ 24,523
Parking Citations	2,035	1,225	1,580	1,465	2,170	1,770	1,005	1,540	805	1,710
Water										
New Connections	n/a	n/a	n/a	n/a	n/a	n/a	n/a	135	80	2
Average Daily Consumption	1.70 mgd	1.39 mgd	1.45 mgd	1.59 mgd	1.7 mgd	1.41 mgd	1.32 mgd	1.64 mgd	1.84 mgd	1.60 mgd
Sewer										
New Connections	n/a	n/a	n/a	n/a	n/a	n/a	n/a	135	80	2
Average Daily Sewage Treatment	.674 mgd	.651 mgd	.660 mgd	.651 mgd	.597 mgd	.611 mgd	.623 mgd	.604 mgd	.598 mgd	.598 mgd

City of Wintners
 Capital Asset Statistics
 by Function
 Last Ten Fiscal Years

	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
Police:										
Stations	1	1	1	1	1	1	1	1	1	1
Public Works										
Streets (lane miles)	22	22	22	22	22	22	22	22	22	22
Traffic Signals	1	1	1	1	1	1	1	1	1	1
Parks and Recreation										
Parks	6	6	6	6	6	6	6	6	6	6
Park acreage	7.2	7.2	7.2	7.2	7.2	7.2	7.2	7.2	7.2	7.2
Community Centers	1	1	1	1	1	1	1	1	1	1
Water										
Water Mains (miles)	20	20	20	20	20	20	20	20	20	20
Water Wells	5	5	5	5	5	5	5	5	5	5
Storage tanks (non-operational)	2	2	2	2	2	2	2	2	2	2
Wastewater										
Sewer Lines (miles)	23	23	23	23	23	23	23	23	23	23
Pump Stations	2	2	2	2	2	2	2	2	2	2
Sewer Treatment Plant	1	1	1	1	1	1	1	1	1	1

City of Winters
Water Sold by Type of Customer
Last Ten Fiscal Years
In Hundred Cubic Feet

Type of Customer	Fiscal year									
	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006
n/a	n/a	1930	5252	4337.2	3801.4	3976.6	266.56	203.68	6976	8079
Commercial I	n/a	3206	13497	16539.7	13574.1	11479.72	302.21	318.78	11092	13604
Commercial II	n/a	1592	15161	14923.7	17622.9	14299.42	445.34	380.2	18288	23277
Multi-family										
Schools										
Total metered Water	0	0	6728	33910	35800.6	34998.4	1014.11	902.66	36356	60559

Total Direct Rate per Hundred Cubic Feet	\$ 0.21	\$ 0.19	\$ 0.19	\$ 0.19	\$ 0.20	\$ 0.21	\$ 0.23	\$ 0.25	\$ 0.20	\$ 0.41
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Note: Only Commercial, multifamily and School Property are metered by the City of Winters. All other residential property is billed on a flat rate basis, and no meters are read, and therefore usage for residential properties is not available.

City of Winters
Water Rates
Last Ten Fiscal Years
Rate Per 100 cubic Feet

Fiscal year Ended June 30	Residential Rate	Multifamily (per Unit)	Commercial I	Commercial II	1,201-12,000	12,001-25,000	more than 25,000
1998	13.10	11.95	11.95	14.35	0.276	0.159	0.087
1999	13.58	12.39	12.39	14.88	0.286	0.165	0.090
2000	14.02	12.79	12.79	15.36	0.295	0.170	0.093
2001	15.00	13.69	13.69	16.44	0.316	0.182	0.100
2002	16.05	14.64	14.64	17.59	0.338	0.195	0.106
2003	17.17	15.66	15.66	18.82	0.316	0.182	0.100
2004	18.39	16.77	16.77	20.15	0.338	0.223	0.115
2005	19.68	17.94	17.94	21.56	0.362	0.239	0.123
2006	25.54	23.30	23.30	27.95	0.465	0.307	0.157
2007	33.76	30.80	30.80	36.96	0.616	0.407	0.209

City of Winters
Water Customers
Current Year and Five Years Ago

Water Customer	2007		2002	
	Water Charges	Percent of Total Water Revenue	Water Charges	Percent of Total Water Revenue
Winters Apartments	\$ 4,802.14	0.70%	\$ 2,216.93	0.55%
Winters Middle School	3,757.49	0.55%	1,818.24	0.45%
John Claytoon School	2,235.06	0.32%	941.73	0.23%
Winters Senior Apartments	1,803.95	0.26%	909.28	0.23%
Grant Ave Apartments	1,637.26	0.24%	710.69	0.18%
Round Table	1,533.24	0.22%	1,167.07	0.29%
Winters Community Center	1,491.83	0.22%	721.60	0.18%
LDS Church	1,480.35	0.21%	777.54	0.19%
Winters High School Ag Site	1,168.90	0.17%	717.41	0.18%
Keith Cross Trailers	1,112.43	0.16%	752.26	0.19%
Winters Laundry	869.12	0.13%	665.67	0.17%
Butler/Furrier	752.42	0.11%	538.02	0.13%
Rominger School	734.12	0.11%		0.00%
Valadez Orchards	722.30	0.10%		0.00%
John Siracusa (5 E Main)	693.22	0.10%	29.28	0.01%
Thompson Cottages II	667.79	0.10%		0.00%
The Depot	624.55	0.09%	406.11	0.10%
Codys	620.38	0.09%	211.08	0.05%
Cross Apartments	606.92	0.09%	360.79	0.09%
Ogando Apartments	561.81	0.08%	426.14	0.11%
Winters Self Storage	559.01	0.08%		0.00%
Tomat's Restaruant	538.11	0.08%	362.83	0.09%
John Siracusa (9 E Main)	503.53	0.07%		0.00%
N&C Foliage	493.93	0.07%	595.53	0.15%
John Siracusa (7 E Main)	483.56	0.07%	929.04	0.23%
Marlani	482.32	0.07%	464.52	0.12%
Wolfskill Apartments	465.56	0.07%	351.33	0.09%
Thompson Cottages I	454.00	0.07%		0.00%
Town and Country	452.56	0.07%	920.66	0.23%
Railroad Car Wash	433.95	0.06%	336.70	0.08%
Cradwick Building	406.97	0.06%	229.08	0.06%
Kountry Kitchen	359.55	0.05%	464.52	0.12%
Buckhorn Catering	354.40	0.05%	278.69	0.07%
Abbey House Inn.	353.04	0.05%		0.00%
Baldermero Arce	325.24	0.05%		0.00%
Winters Joint Unified School District Offices	320.43	0.05%	395.04	0.10%
Classic Video	291.21	0.04%	395.04	0.10%
Winters Eye Care	280.99	0.04%		0.00%
John Pickeral	279.60	0.04%		0.00%
La Tienda Deli	279.60	0.04%	395.04	0.10%
Miguel Estrada	279.60	0.04%	395.04	0.10%
Al Graf	279.60	0.04%	362.12	0.09%
Winters Store	279.60	0.04%	395.04	0.10%
Siracusa/Padilla I	279.60	0.04%		0.00%
Winters Winery	279.60	0.04%	395.04	0.10%
Dennis Hiamatsu	279.60	0.04%	175.68	0.04%
True Value Hardware	277.97	0.04%	175.68	0.04%
Daniel Mazza	209.70	0.03%		
Winters Pocket Park	169.86	0.02%		
Mary Tortosa	74.54	0.01%		
John Siracusa	73.62	0.01%		
Pisani's Service	70.83	0.01%		
Stan Lester	70.36	0.01%		

Note: Only Commercial, multifamily and School Property are metered by the City of Winters. All other residential property is billed on a flat rate basis and no meters are read, and therefore usage for residential properties is not available.