



Winters City Council Meeting  
City Council Chambers  
318 First Street  
Tuesday, April 20, 2010  
6:30 p.m.  
**AGENDA**

*Members of the City Council*

*Michael Martin, Mayor  
Woody Fridae, Mayor Pro Tempore  
Harold Anderson  
Cecilia Aguilar-Curry  
Tom Stone*

*John W. Donlevy, Jr., City Manager  
John Wallace, City Attorney  
Nanci Mills, City Clerk*

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PLEASE NOTE – The numerical order of items on this agenda is for convenience of reference. Items may be taken out of order upon request of the Mayor or Councilmembers. Public comments time may be limited and speakers will be asked to state their name.

Roll Call

Pledge of Allegiance

Approval of Agenda

COUNCIL/STAFF COMMENTS

PUBLIC COMMENTS

At this time, any member of the public may address the City Council on matters, which are not listed on this agenda. Citizens should reserve their comments for matter listed on this agenda at the time the item is considered by the Council. An exception is made for members of the public for whom it would create a hardship to stay until their item is heard. Those individuals may address the item after the public has spoken on issues that are not listed on the agenda. Presentations may be limited to accommodate all speakers within the time available. Public comments may also be continued to later in the meeting should the time allotted for public comment expire.

### CONSENT CALENDAR

All matters listed under the consent calendar are considered routine and non-controversial, require no discussion and are expected to have unanimous Council support and may be enacted by the City Council in one motion in the form listed below. There will be no separate discussion of these items. However, before the City Council votes on the motion to adopt, members of the City Council, staff, or the public may request that specific items be removed from the Consent Calendar for separate discussion and action. Items(s) removed will be discussed later in the meeting as time permits.

- A. Resolution 2010-14, A Resolution of the City Council of the City of Winters Declaring Weeds and Rubbish on Certain Lots and Parcels Within the City of Winters to be a Public Nuisance and Ordering the Institution of Proceedings to Abate Said Public Nuisances (pp 1-6)
- B. Resolution 2010-15, A Resolution of the City Council of the City of Winters Authorizing Amendment and Restatement of Retirement Plan via Adoption of VALIC Retirement Services Company Governmental Volume Submitter Plan (pp 7-86)
- C. Resolution 2010-05, A Resolution of the City Council of the City of Winters Encouraging Landlords and Property Managers of Multi-Unit Housing to Designate at Least 50% of Existing Rental Units as Non-Smoking and to Provide Appropriate Locations on the Property for Smoking (pp 87-90)
- D. Application for Youth Day Parade Permit and Request for Youth Day Street Closure (pp 91-94)
- E. Endorse a Resolution for the Admission of the Yocha De He Wintun Nation to the Yolo Emergency Communications Agency, and Direct Staff to Assist as Needed (Regional 911 system) (pp 95-98)
- F. Resolution 2010-18, a Resolution of the City Council of the City of Winters Initiating Proceedings for the Annual Levy and Collection of Assessments for the City of Winters City-Wide Assessment District, Fiscal Year 2010-2011 (pp 99-101)
- G. Resolution 2010-19, a Resolution of the City Council of the City of Winters Preliminarily Approving the Engineer's Annual Levy Report, and Declaring its Intention to Levy and Collect Annual Assessments and Providing Notice of Hearings Thereof for the City of Winters City Wide Maintenance Assessment District, Fiscal Year 2010/2011 (pp 102-163)

### PRESENTATIONS

R.I.S.E. (Rural Innovations Social Economics) Summer Youth Programs – Tico Zendejas

### DISCUSSION ITEMS

1. Joint Public Hearing of the Winters City Council and Winters Community Development Agency Board of Directors on the Proposed Council Resolution and Lease Agreement for 314 Railroad Avenue, Winters, California, and the Adoption of Resolution 2010-22, A Resolution of the City Council of the City of Winters Authorizing the Expenditure of Up to Forty Thousand Dollars in Tax Increment Funds Pursuant to the Community Development Agency Lease of Real Property at 314 Railroad Avenue and Findings Required by Health and Safety Code Sections 33445 and 33679 (pp 164-189)
2. Resolution 2010-20, a Resolution to Appoint a City Council Member to Serve on the Ten Year Plan to End Homelessness Executive Commission (pp 190-202)

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### COMMUNITY DEVELOPMENT AGENCY

1. Joint Public Hearing of the Winters Community Development Agency and Winters City Council to Consider Leasing of the Real Property Located at 314 Railroad Avenue, Winters, California, and the Approval of Resolution 2010-21, A Resolution of the Community Development Agency of the City of Winters Authorizing the Lease of Real Property and Adopting Findings Required by Health and Safety Code Sections 33445 and 33679 (Documentation Provided Under Discussion Item #1)
2. Grant Avenue Commercial- Exclusive Negotiating Agreement (pp 203-216)

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### CITY MANAGER REPORT

#### INFORMATION ONLY

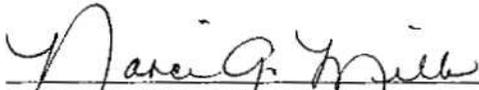
1. January 2010 Treasurer Report (pp 217-223)
2. January 2010 Investment Report (pp 224-225)

### EXECUTIVE SESSION

#### ADJOURNMENT

I declare under penalty of perjury that the foregoing agenda for the April 20, 2010 regular meeting of the Winters City Council was personally delivered to each Councilmember's mail boxes in City Hall and posted on the outside public bulletin

board at City Hall, 318 First Street on April 15, 2010, and made available to the public during normal business hours.

  
Nanci G. Mills, City Clerk

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Wednesday at 10:00 a.m.

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**CITY COUNCIL  
STAFF REPORT**

**TO:** Honorable Mayor and Councilmembers  
**DATE :** April 20, 2010  
**THROUGH:** John W. Donlevy, Jr., City Manager *[Signature]*  
**FROM:** Nanci G. Mills, Director of Administrative Services/City Clerk *Nanci*  
**SUBJECT:** Resolution 2010-14, Declaring Weeds and Rubbish on Certain Lots and  
Parcels within the City of Winters to be a Public Nuisance and Ordering  
the Institution of Proceedings to Abate said Public Nuisances

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**RECOMMENDATION:**

Approve Resolution 2010-14, a Resolution Declaring Weeds and Rubbish on Certain Lots and Parcels within the City of Winters to be a Public Nuisance and Ordering the Institution of Proceedings to Abate said Public Nuisances.

**BACKGROUND:**

Each year at this time the Winters Fire Department surveys parcels for which weeds or rubbish, or both, have been observed.

A public hearing has been scheduled for the May 4<sup>th</sup> City Council meeting, to be held at 6:30 p.m. for the purpose of hearing and considering all objections to the proposed removal of the weeds, rubbish, and refuse from the parcels described in Exhibit A.

**FISCAL IMPACT:**

None by this action.

**Resolution No. 2010-14**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF WINTERS  
DECLARING WEEDS AND RUBBISH ON CERTAIN LOTS AND PARCELS  
WITHIN THE CITY OF WINTERS TO BE A PUBLIC NUISANCE AND  
ORDERING THE INSTITUTION OF PROCEEDINGS  
TO ABATE SAID PUBLIC NUISANCES**

**WHEREAS**, Title 4, Division 3, Part 2, Chapter 13, Article 2 of the Government Code, commencing with section 39560 (herein "Weed Abatement Law"). Provides the City Council with an alternative procedure which it may use for the abatement of weed and rubbish on lots and parcels within the City as public nuisances, and

**WHEREAS**, The City Council desires to utilize the procedures provided in the weed abatement law as a means of abating certain public nuisance conditions located throughout the City consisting of weeds and rubbish on lots and parcels within the City, and

**WHEREAS**, The Winters Fire District has presented the City Council with a list describing by street name and assessor's parcel number the lots and parcels within the City upon which weeds or rubbish, or both have been observed; and

**WHEREAS**, The City Council desires to abate weeds growing on said lots as seasonal and recurrent nuisances as provided in Section 39562.1 of the Weed Abatement Law;

**BE IT RESOLVED BY THE COUNCIL OF THE CITY OF WINTERS AS  
FOLLOWS:**

1. That all weeds growing upon the streets, sidewalks and private property and all rubbish and refuse upon parkways, sidewalks and private property within the City are hereby declared to be, a public nuisances subject to abatement as provided in the weed abatement Law and this resolution.
2. That all weeds growing upon streets, sidewalks and private property within the City are also declared to be a seasonal and recurrent nuisance subject to abatement as provided in Section 39562.1 of the weed Abatement Law.
3. That the location of each such lot and parcel upon which a public nuisance has been observed to presently exist, listed by street upon which it fronts and Yolo County Assessor's parcel number, is set forth in Exhibit "A" attached hereto and incorporated herein by reference.

4. That the Fire Chief or his Representative of the Winters Fire District is hereby designated to be the "superintendent" as defined in Section 39560 of the Weed Abatement Law. For purposes of performing the duties imposed by said law within the City. Except that, the City Manager will be responsible for filing all liens and signature approval of the abatement contractor.
5. That a public hearing is hereby set before the City Council to be held at 6:30 P.M. on May 4, 2010 at the City Council Chambers, City Hall 318 First Street, Winters, California, for the purposes of hearing and considering all objections to the proposed removal of the weeds, rubbish and refuse from the parcels described in Exhibit "A".
6. That the Winters Fire District is hereby directed to give mailed notice of said hearing to all persons owning property described in Exhibit "A" as provided in Section 39567.1 of the Weed Abatement Law. Said mailed notice to be in the form provided for in the Weed Abatement Law for such notice. Said notice shall state that weeds are seasonal and recurrent nuisances as provided in Section 39562.1 of the Weed Abatement Law.
7. The Fire Chief or his representative is hereby authorized and directed to seek informal competitive bids for the performance of said abatement work on lots and parcels through the city and to present to the City Manager for consideration following the conclusion of the public hearing described above. The City Council finds and determines that said work of removing weeds and rubbish as provided in the Weed Abatement Law constitutes on professional services to the City.

**PASSED AND ADOPTED THIS 20th DAY OF APRIL 2010 BY THE FOLLOWING VOTE:**

**AYES:  
NOES:  
ABSTAIN:  
ABSENT:**

\_\_\_\_\_  
Michael Martin, **MAYOR**

**ATTEST:**

\_\_\_\_\_  
Nanci G. Mills, **CITY CLERK**

APN	SITUS	GIS_Acres	Shape_Area Feet	ASSESSEE_NAME	ADDRESS_ST	ADDRESS_CI	STATE	ZIP_1
003 430 08	TAYLOR ST	0.52	22516.46	WINTERS MHP LLC	9929 VENICE BLVD	LOS ANGELES	CA	90034
003 370 28	E GRANT AVE	1.46	63504.77	WINTERS COMMUNITY DEVELOPMENT AGENCY	318 1ST ST	WINTERS	CA	95694
038 070 31	PCL 3 GATEWAY DR	0.97	42411.07	JORDAN FAM PARTNERSHIP IV	1600 EXECUTIVE CT	SACRAMENTO	CA	95825
003 224 02	8 E ABBEY ST	0.59	25880.28	PICKEREL JOHN R AND MELANIE B	10 MAIN ST	WINTERS	CA	95694
030 381 01	410 MOODY SLOUGH RD	2.81	122228.62	AGUIJAR RUDOLFO C	410 MOODY SLOUGH RD	WINTERS	CA	95694
030 220 17	CR 33	47.90	2086727.11	GBH WINTERS HIGHLANDS LLC ETAL	725 FOLGER AVE	BERKELEY	CA	94710
038 050 60	I-505 & RUSSELL BLVD	5.71	248733.76	ALI ASHRAF AND YASMIN	5000 E 2ND ST STE G	BENICIA	CA	94510
003 370 30	E GRANT AVE	2.43	105968.72	WINTERS COMMUNITY DEVELOPMENT AGENCY	318 1ST ST	WINTERS	CA	95694
030 372 20	910 SOUTHDOWN CT	0.45	19728.26	HACKLEY NANCY A	910 SOUTHDOWN CT	WINTERS	CA	95694
003 330 18	DUTTON ST	1.14	49614.14	CONWAY LOUIS W	417 F ST NUMBER 3	DAVIS	CA	95616
003 330 17	CR 89	0.61	26562.51	CONWAY LOUIS W	417 F ST NUMBER 3	DAVIS	CA	95616
003 204 02	311 1ST ST	0.20	8835.35	WINTERS COMMUNITY DEV AGENCY	318 1ST ST	WINTERS	CA	95694
003 243 02	10 RUSSELL ST	0.20	8855.20	HEMENWAY DEBORAH SCHOLAR AND HEMENWAY DEBORAH SCH	8 RUSSELL ST	WINTERS	CA	95694
003 350 07	121 E GRANT AVE	5.12	223001.28	LORENZO ALADDIN C AND LYNDA TR	121 E GRANT AVE	WINTERS	CA	95694
003 322 20	723 RAILROAD AVE	2.19	95526.68	BRZESKI EVA I AND G STREET SAN BERNARDINO LLC	206 A BULKLEY AVE	SAUSALITO	CA	94965
003 183 49	RUSSELL ST	0.47	20516.92	AGUIAR JANET M AND GIANOLA FAM TRUST	27447 CR 91A	WINTERS	CA	95694
003 430 11	GRANT AVE	1.08	46878.84	COUNTRY INVESTORS	2706 LAND PARK DR	SACRAMENTO	CA	95818
038 070 28	T8N R1W	9.43	410966.21	JORDAN FAM PARTNERSHIP IV	1600 EXECUTIVE CT	SACRAMENTO	CA	95825
038 070 29	PCL 2 GATEWAY DR	1.57	68593.64	JORDAN FAM PARTNERSHIP IV	1600 EXECUTIVE CT	SACRAMENTO	CA	95825
030 200 46	HWY 128	1.31	57207.39	BREZNOCK EUGENE M AND ANN L	27956 HWY 128	WINTERS	CA	95694
003 152 01	GRANT AVE	0.23	10026.53	RAMOS DOLORES D TR	P O BOX 1019	WINTERS	CA	95694
038 050 18	29500 RUSSELL BLVD	60.92	2653811.97	SOUTH MARKET COURT PTN LP AND SKREDEN MARK AND CHRISTI	7700 COLLEGE TOWN DR STE 201	SACRAMENTO	CA	95826
030 220 10	T8N R1W POR SEC 21	3.23	140862.43	PINKSTON VOYDELL AND LOIS	442 RUSSELL ST	WINTERS	CA	95694
030 220 09	105 NIEMANN ST	3.73	162281.43	NEIMANN TRUST	235 MONTGOMERY ST STE 642	SAN FRANCISCO	CA	94104
030 220 27	R1W POR SEC 21	9.51	414359.29	STATEWIDE PROPERTIES WINTERS	200 B ST STENUMBER F	DAVIS	CA	95616
003 370 29	E GRANT AVE	1.02	44610.46	WINTERS COMMUNITY DEVELOPMENT AGENCY	318 1ST ST	WINTERS	CA	95694
003 450 16	W GRANT AVE	0.46	20035.43	BAYSIERRA NORCAL PROPERTIES LLC	1410 NEOTOMAS AVE SUITE 106	SANTA ROSA	CA	95405
038 203 20	512 CREEKSIDE WAY	0.22	9516.65	TANSKI CHARLENE	455 MAIN ST	WINTERS	CA	95694
003 182 71	437 RUSSELL ST	0.14	6237.78	OREMUS FAMILY LIVING TRUST	P O BOX 81	SILETZ	OR	97380
003 120 03	511 MAIN ST	5.24	228238.44	ROMAN CATHOLIC BISHOP OF SAC	511 MAIN ST	WINTERS	CA	95694
003 242 13	117 2ND ST	0.42	18273.84	COMAN ELIZABETH ETAL	105 ORCHARD LANE	WINTERS	CA	95694
003 450 15	W GRANT AVE	0.54	23689.87	BAYSIERRA NORCAL PROPERTIES LLC	1410 NEOTOMAS AVE SUITE 106	SANTA ROSA	CA	95405
003 182 85	426 MAIN ST	0.14	6308.63	FEDERAL NATIONAL MORTGAGE ASSOCIATION	1000 TECHNOLOGY DR M5-314	OFALLON	MO	633682240
003 241 12	100 WOLFSKILL ST	0.39	17166.76	JAUREQUI CASIMIRO AND GUADALUPE	P O BOX 1083	WINTERS	CA	95694
030 220 34	ANDERSON AVE	3.48	151374.31	CORP OF THE PRESIDING BISHOP CH OF LDS	50 E NORTH TEMPLE ST 22ND FL	SALT LAKE CITY	UT	94150220
003 241 13	WOLFSKILL ST	1.42	62028.78	CASTRO GEORGE J AND CASTRO GEORGE J AND MARITAL DED	8552 HOLMES LN	WINTERS	CA	95694
038 050 57	999 E GRANT AVE	1.01	43832.67	ALI ASHRAF AND YASMIN A	5000 E 2ND ST STE G	BENICIA	CA	94510
038 070 32	PCL 1 GATEWAY DR	1.08	47040.59	JORDAN FAM PARTNERSHIP IV	1600 EXECUTIVE CT	SACRAMENTO	CA	95825
003 360 22	126 CARRION CT (PRIVAT CT	0.62	26997.53	CARRION CHARLES R AND SANDY	806 MERMOD PL	WINTERS	CA	95694
003 450 18	W GRANT AVE	0.46	20096.99	CASTRO GEORGE J AND CASTRO GEORGE J AND SURVIVOR'S	8552 HOLMES LN	WINTERS	CA	95694
003 155 15	4 EDWARDS ST	0.12	5040.26	PLATT JOHN AND YOLANDA	27 E EDWARDS ST	WINTERS	CA	95694
003 120 04	GRANT AVE	2.83	123462.69	ROMAN CATHOLIC BISHOP OF SACRMENTO	2110 BROADWAY	SACRAMENTO	CA	95818
030 220 49		27.55	1197030.48	WINTERS INVESTORS LLC	P O BOX 758	CONCORD	CA	94522
003 241 21	200 WOLFSKILL ST	1.37	59703.66	LARSEN ERIC ETAL	200 WOLFSKILL ST	WINTERS	CA	95694
003 430 10	GRANT AVE	2.85	123939.04	COUNTRY INVESTORS	2706 LAND PARK DR	SACRAMENTO	CA	95818
038 180 47	200 MADRONE CT	0.33	14445.12	SPRINGER DAVID A AND LINDA AND SPRINGER FAM TRUST	200 MADRONE CT	WINTERS	CA	956942116
003 524 19	415 GRANT AVE	6.28	273535.53	CARTER PHILLIP JOHN AND CARMEN AND CARTER REV TRUST	P O BOX 929	WINTERS	CA	95694
030 220 19	T8N R1W S21	21.41	932611.01	GBH WINTERS HIGHLANDS LLC ETAL	725 FOLGER AVE	BERKELEY	CA	94710
038 070 30	PCL 4 GATEWAY DR	0.89	38674.54	JORDAN FAM PARTNERSHIP IV	1600 EXECUTIVE CT	SACRAMENTO	CA	95825
003 424 26	822 RAILROAD AVE	1.33	58025.91	BRIGGS MICHAEL A AND SHAUNIE	820 RAILROAD AVE	WINTERS	CA	95694
003 330 13	CR 89	1.34	58271.40	MONTOSA DONNA M AND MARTIN JOHN R SUCC TR	710 DUTTON ST	WINTERS	CA	95694
003 430 12	GRANT AVE	10.54	459335.18	ROMAN CATHOLIC BISHOP OF SACRAMENTO	2110 BROADWAY	SACRAMENTO	CA	95818

030 220 40		34.50	1357961.32	GBH WINTERS HIGHLANDS LLC ETAL	725 FOLGER AVE	BERKELEY	CA	94710
003 450 17	W GRANT AVE	0.26	11530.86	BAYSIERA NORCAL PROPERTIES LLC	1410 NEOTOMAS AVE SUITE 106	SANTA ROSA	CA	95405
003 241 22	102 WOLFSKILL ST	2.49	108608.37	OGANDO JOSEPH E AND KAREN M	102 WOLFSKILL ST	WINTERS	CA	95694
030 361 32	1206 VALLEY OAK DR	0.51	22410.82	ALSBURY MERWYN G AND LINDA LEA	1206 VALLEY OAK DR	WINTERS	CA	95694
038 050 19	WALNUT LN	10.10	440040.06	CORBETT FAMILY TRUST	44167 GREENVIEW DR	EL MACERO	CA	95618
038 050 23	T8N R1W POR SEC 22	3.61	157092.23	CONN ROWENE MACMILLAN CO TR AND MACMILLAN CLIFFORD C	1012 GROVE LN	NEWPORT BEACH	CA	92660
038 050 21	T8N R1W POR SEC 22	1.08	47211.03	DAVIS GARY AND LYNN AND DAVIS FAM REV TRUST	1731 HOWE AVE NUMBER 198	SACRAMENTO	CA	95825
038 050 63	I-505/GRANT AVE	3.33	144941.06	WINTERS LLC	P O BOX 369	LOS GATOS	CA	95031
003 491 03	103 ORCHARD LN	0.17	7241.27	GUTIERREZ RALPH AND SHIRLEY	107 ORCHARD LN	WINTERS	CA	95694
030 220 50		34.50	109758.79	GBH WINTERS HIGHLANDS LLC ETAL	725 FOLGER AVE	BERKELEY	CA	94710
003 430 30	TAYLOR ST	0.00	274388.06	OGANDO JOE E AND KAREN M	102 WOLFSKILL STREET	WINTERS	CA	95694
038 210 03	E MAIN ST	0.00	7073.96	VILLAGE TOWN HOMES LLC	390 GRANDVIEW DR	VACAVILLE	CA	95688
038 210 11	E MAIN ST	0.00	3090.99	VILLAGE TOWN HOMES LLC	390 GRANDVIEW DR	VACAVILLE	CA	95688
038 210 01	E MAIN ST	0.00	1905.52	VILLAGE TOWN HOMES LLC	390 GRANDVIEW DR	VACAVILLE	CA	95688
038 210 08	E MAIN ST	0.00	1870.22	VILLAGE TOWN HOMES LLC	390 GRANDVIEW DR	VACAVILLE	CA	95688
038 210 06	E MAIN ST	0.00	3972.62	VILLAGE TOWN HOMES LLC	390 GRANDVIEW DR	VACAVILLE	CA	95688
038 210 07	E MAIN ST	0.00	1625.54	VILLAGE TOWN HOMES LLC	390 GRANDVIEW DR	VACAVILLE	CA	95688
038 210 05	E MAIN ST	0.00	1592.00	VILLAGE TOWN HOMES LLC	390 GRANDVIEW DR	VACAVILLE	CA	95688
038 210 04	E MAIN ST	0.00	2014.49	VILLAGE TOWN HOMES LLC	390 GRANDVIEW DR	VACAVILLE	CA	95688
038 210 02	E MAIN ST	0.00	1660.01	VILLAGE TOWN HOMES LLC	390 GRANDVIEW DR	VACAVILLE	CA	95688
038 210 09	E MAIN ST	0.00	2252.88	VILLAGE TOWN HOMES LLC	390 GRANDVIEW DR	VACAVILLE	CA	95688
038 210 10	E MAIN ST	0.00	1685.59	VILLAGE TOWN HOMES LLC	390 GRANDVIEW DR	VACAVILLE	CA	95688
030 392 06	COTTAGE CIR	0.00	21015.32	CARTER RANCH 36 LP	730 ALHAMBRA BLVD STE 201	SACRAMENTO	CA	95816
003 322 04	101 W GRANT AVE	1.14	49506.28	WINTERS JT UNIFIED SCH DIST	909 W GRANT AVE	WINTERS	CA	95694
003 430 13	537 GRANT AVE	10.15	442137.02	WINTERS INVESTORS LLC	1380 GALAXY WAY	CONCORD	CA	94520
003 282 07	RAILROAD AVE	0.43	18775.08	WINTERS JT UNIFIED SCH DIST	909 W GRANT AVE	WINTERS	CA	95694
003 145 01	200 BAKER ST	2.19	95341.92	WINTERS JT UNIFIED SCH DIST	909 W GRANT AVE	WINTERS	CA	95694
003 011 40	425 ANDERSON AVE	10.69	465843.32	WINTERS JT UNIFIED SCH DIST	909 W GRANT AVE	WINTERS	CA	95694
003 282 09	RAILROAD AVE	0.19	8378.33	WINTERS JT UNIFIED SCH DIST	909 W GRANT AVE	WINTERS	CA	
003 360 05	WALNUT LN	10.03	436910.80	CENT VALL COAL FOR AFFORD HOU	3351 M ST STE 100	MERCED	CA	95348
003 130 01	500 EDWARDS ST	9.19	400439.43	WINTERS JT UNIFIED SCH DIST	909 W GRANT AVE	WINTERS	CA	95694
030 220 14		5.61	244329.71	WINTERS JT UNIFIED SCH DIST	909 W GRANT AVE	WINTERS	CA	95694
030 220 13		4.22	183605.95	WINTERS JT UNIFIED SCH DIST	909 W GRANT AVE	WINTERS	CA	95694
003 282 15	101 GRANT AVE	16.71	727981.69	WINTERS JT UNIFIED SCH DIST	909 W GRANT AVE	WINTERS	CA	95694
003 282 08	718 RAILROAD AVE	0.19	8281.65	WINTERS JT UNIFIED SCH DIST	909 W GRANT AVE	WINTERS	CA	95694
003 282 10	RAILROAD AVE	2.18	94967.84	WINTERS JT UNIFIED SCH DIST	909 W GRANT AVE	WINTERS	CA	95694
003 450 19	900 W GRANT AVE	1.29	56358.76	WINTERS JT UNIFIED SCH DIST	909 W GRANT AVE	WINTERS	CA	95694
038 050 24	28056 WALNUT LN	5.20	226662.45					
030 220 32	502 NIEMANN ST	34.50	681382.57	WINTERS JT UNIFIED SCH DIST	909 W GRANT AVE	WINTERS	CA	95694
003 430 29	TAYLOR	0.00	107154.85					
038 070 35				RABADA JOHN S AND RABADA JOHN S AND M D INC RET TRU	22 CASTEWOOD DR	PLESANTDON	CA	94566
038 190 35				CHRISTIE ROBERT J KATHERINE L	PO BOX 683070	PARK CITY	UT	94068

## **2010 Weed Abatement Timeline for the City of Winters**

March 2, 2010	Identify parcels for potential abatement.
April 20, 2010	Adopt resolution declaring public nuisance on specified parcels.
April 21, 2010	C-D-D Secretary to mail notices based on approved list.
May 4, 2010	Hold public hearing to receive input from specific property owners
May 30, 2010	Deadline for voluntary abatement by property owners.
May 31, 2010	City abatement contractor to begin abatement on parcels not in compliance.
June 14, 2010	Contractor to finish first abatement.
June 18, 2010	Contractor to submit first billing for weed abatement
August 1, 2010	Deadline for voluntary removal of any secondary re-growth of weeds
August 2, 2010	City abatement contractor to begin removal of second growth of weeds on parcels not in compliance.
August 16, 2010	Contractor to finish second abatement
August 17, 2010	Contractor to submit second abatement billing

The Chief may adjust the deadline for voluntary abatement based on the relative fire hazards presented by the dry vegetation.



**CITY COUNCIL  
STAFF REPORT**

**TO:** Honorable Mayor and Councilmembers  
**DATE:** April 20, 2010  
**THROUGH:** John W. Donlevy, Jr., City Manager *JWD*  
**FROM:** Nanci G. Mills, Director of Administrative Services/City Clerk *Nanci*  
**SUBJECT:** City of Winters STARS Retirement Plan, #66866, Sponsored by VALIC Retirement Services Company

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**RECOMMENDATION:**

The City Council approve Resolution 2010-15, a resolution of the City Council of the City of Winters, authorizing the amendment and restatement of Retirement Plan GA#66866 via adoption of the VALIC Retirement Services Company Governmental Volume Submitter Plan.

**BACKGROUND:**

Plans that are currently using VALIC's Governmental Volume Submitter Plan document must adopt this updated version of the document, as required by IRS regulations to incorporate the provisions of the Economic Growth and Tax Relief Reconciliation Act of 2001 ("EGTRRA") and subsequent legislation and the IRS has approved the updated document. Plans that are currently using VALIC's Governmental Volume Submitter Plan document must adopt this update version.

By executing the enclosed Adoption Agreement #001, the City of Winters elects to restate the above referenced retirement plan under the VALIC Retirement Services Company Governmental Volume Submitter Plan. The Adoption Agreement and the Basic Plan Document together constitute the City's entire Plan document.

**FISCAL IMPACT:**

None

**RESOLUTION No. 2010-15**

**A Resolution of the City Council of the City of Winters Authorizing Amendment and Restatement of Retirement Plan via Adoption of VALIC Retirement Services Company Governmental Volume Submitter Plan**

**WHEREAS**, City of Winters (hereinafter, the "Employer"), previously established the City of Winters STARS Retirement Plan (hereinafter, the "Plan") for the exclusive benefit of its employees and their beneficiaries, which Plan was originally effective as of April 1, 2004; and

**WHEREAS**, the Employer retained the power to amend and/or terminate the Plan; and

**WHEREAS**, the Employer now desires to amend and restate the Plan by adopting the VALIC Retirement Services Company Governmental Volume Submitter Plan document; and

**NOW THEREFORE, BE IT RESOLVED** that the Employer hereby amends and restates that Plan, effective April 1, 2004, by adopting the document titled "VALIC Retirement Services Company Governmental Volume Submitter Plan," in the form and substance as the document heretofore presented to the governing body of the Employer; and

**RESOLVED FURTHER**, that the appropriate representatives of the Employer be, and the same hereby are, authorized and directed to: (i) execute the adoption agreement to the VALIC Retirement Services Company Governmental Volume Submitter Plan document as approved; (ii) execute all other documents and to do all other things as may be necessary or appropriate to make the VALIC Retirement Services Company Governmental Volume Submitter Plan document effective April 1, 2004, including the execution of any amendments required by the Internal Revenue Service in order to continue and maintain the qualified and exempt status of the Plan; and (iii) execute any other documents required to obtain reliance on advisory letters issued to the VALIC Retirement Services Company Governmental Volume Submitter Plan by the Internal Revenue Service.

**CERTIFICATION**

I, Nanci Mills, Plan Administrator, do hereby certify that the above resolutions were unanimously adopted by the governing body of the Employer at a meeting duly held at Winters, California, on the 20<sup>th</sup> day of April, 2010.

Signed: \_\_\_\_\_

Name: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

VALIC Retirement Services Company  
Governmental Volume Submitter Plan

Adoption Agreement #001 – Profit Sharing Plan

Advisory Letter Number: M580453a

The undersigned, City of Winters ("Employer"), by executing this Adoption Agreement, elects to establish (or restate) a retirement plan (and trust, if applicable) (hereinafter, the "Plan") under the VALIC Retirement Services Company Governmental Volume Submitter Plan (the "Basic Plan Document"). The Employer, subject to the Employer's elections in this Adoption Agreement, adopts fully the Plan provisions (and if applicable, the Trust provisions). The Adoption Agreement and the Basic Plan Document together constitute the Employer's entire Plan (and Trust, if applicable) document. All section references within this Adoption Agreement are Adoption Agreement section references unless the Adoption Agreement or the context indicates otherwise. All "Article" references, and all "Plan Section" references, are references to the applicable article or section of the Basic Plan Document.

The Employer makes the following elections, as permitted under the corresponding provisions of the Basic Plan Document:

A. VOLUME SUBMITTER PRACTITIONER INFORMATION.

VALIC Retirement Services Company  
Attn: Implementation Services  
2929 Allen Parkway, L11-40  
Houston, Texas 77019  
888-478-7020

B. PLAN INFORMATION.

1. Plan Name: City of Winters STARS Retirement Plan
2. Plan Number (e.g., 001, 002, etc.): 001
3. Effective Date: *(Note: The Effective Date for a new Plan or the Restated Effective Date for a restated Plan cannot be earlier than the first day of the Plan Year in which this plan or restatement is adopted. The Restated Effective Date must not be earlier than January 1, 2002. Restatements for the Economic Growth and Tax Relief Reconciliation Act of 2001 (EGTRRA) should be the first day of the Plan Year beginning on or after January 1, 2002. Section 414(h) Pick-up contributions must relate solely to Compensation for services rendered after the later of the adoption or effective date of this Plan or restatement.)*
  - a.  This is a new Plan effective as of \_\_\_\_\_ (hereinafter "Effective Date").
  - b.  This amendment is a restatement of a previously established qualified plan which was effective April 1, 2004 (hereinafter "Effective Date"). The effective date of this restatement is April 1, 2004 (hereinafter "Restated Effective Date").
4. Plan Year/Limitation Year means the 12-consecutive month period (except for Short Plan Years) ending every (Check a, or b., and c. if applicable).
  - a.  December 31
  - b.  Other: \_\_\_\_\_
  - c.  Short Plan Year commencing on \_\_\_\_\_ and ending on \_\_\_\_\_
5. Anniversary Date (annual Valuation Date):
  - a.  last day of the Plan Year
  - b.  first day of the Plan Year

C. EMPLOYER INFORMATION.

1. Name of Employer: City of Winters
2. Address: 318 First Street  
(Number and Street)  
Winters California 95694  
(City) (State) (Zip Code)
3. Telephone Number: (530) 795-4910
4. Employer Identification Number: 94 - 6000457
5. By signing this Adoption Agreement, the Employer represents and affirms that it is a state or local governmental entity, as defined in Code section 414(d), and is a:
  - a.  K-12 educational organization
  - b.  higher educational organization
  - c.  city or county government
  - d.  state government
  - e.  other governmental entity (specify) \_\_\_\_\_
6. Employer's Fiscal Year: December 31

D. TRUST ELECTION.

1. All or a portion of this Plan shall be Trusteed pursuant to Article V of the Plan.
  - a.  No, this Plan shall be funded exclusively with annuity contracts pursuant to Article X.
  - b.  Yes, this Plan shall have a nondiscretionary Trustee (as described in Article V).
  - c.  Yes, this Plan shall have a discretionary Trustee (as described in Article V).

E. SERVICE.

1. PREDECESSOR EMPLOYER OR OTHER EMPLOYER.

This Plan shall recognize service with a predecessor Employer or other entity.

- a.  No
- b.  Yes, Service with \_\_\_\_\_ shall be recognized for purposes of (check all that apply):
  - (i)  eligibility
  - (ii)  vesting
  - (iii)  contribution accrual
  - (iv)  early retirement
  - (v)  normal retirement

2. SERVICE CREDITING METHODS.

If this Plan requires an annual service requirement to receive an Employer contribution as selected in Section G, the Hours of Service crediting method shall be used for this purpose, and the applicable computation period shall be the Plan Year (or Short Plan Year). The service crediting method for all other purposes shall be as follows:

- a. SERVICE CREDITING METHOD (select one)
  - (i)  Hours of Service crediting method
  - (ii)  elapsed time crediting method
- b. If the Hours of Service crediting method is selected in Section E.2.a.(i) above then the following must be completed, and shall apply to all Employees:
  - (i) Hours of Service crediting method (select one of the following):
    - (a)  actual hours
    - (b)  days worked
    - (c)  months worked
  - (ii) Year of Service means the applicable computation period during which an Employee has completed at least \_\_\_\_\_ Hours of Service. (May not exceed 2000 hours.)

c. Break in service rules will be applied under this Plan.

- (i)  No
- (ii)  Yes

d. If the Hours of Service Crediting Method is selected in E.2.a.(i) above, then the following computation period elections must be completed, and shall apply to all Employees (select all applicable):

- (i) If service is required for eligibility, the computation period for eligibility shall begin on the date an Employee first performs an Hour of Service and
  - (a)  each anniversary thereof.
  - (b)  shift to the Plan Year which includes the first anniversary of the date on which the Employee first performed an Hour of Service.
- (ii) If service is required for vesting, early retirement or normal retirement, the computation period for such purposes shall begin on the date an Employee first performs an Hour of Service and:
  - (a)  each anniversary thereof.
  - (b)  shift to the Plan Year which includes the first anniversary of the date on which the Employee first performed an Hour of Service.
  - (c)  end on the last day of each Plan Year.

**F. ELIGIBILITY REQUIREMENTS; INITIAL PLAN ENTRY; PLAN ENTRY DATE.**

1. EXCLUDED CLASSIFICATIONS OF EMPLOYEES shall mean all Employees of the Employer checked below: *(NOTE: This section F. must not be completed in a manner which results in Employees only becoming Participants in the year in which they terminate employment. Any exclusions selected for Employee nonelective (pick-up) contributions may not be broader than the exclusions selected for Special Pay contributions. Any classification under "other" must be objectively determinable, and free from employer discretion. Exclusions shall not apply to contributions under section G.3.b. of this Adoption Agreement.)*

<u>For all purposes of the Plan (Do not check items in additional columns if this column selected):</u>	<u>For purposes of Employee nonelective (414(h) pick up) contributions:</u>	<u>For purposes of Employer matching contributions:</u>	<u>For purposes of Special Pay contributions and Employer contributions other than Employer matching contributions:</u>
<input type="checkbox"/> N/A. No exclusions			
<input type="checkbox"/> Hourly paid			
<input type="checkbox"/> Salaried	<input type="checkbox"/> Salaried	<input type="checkbox"/> Salaried	<input type="checkbox"/> Salaried
<input checked="" type="checkbox"/> union employees	<input type="checkbox"/> union employees	<input type="checkbox"/> union employees	<input type="checkbox"/> union employees
<input checked="" type="checkbox"/> non-resident aliens	<input type="checkbox"/> non-resident aliens	<input type="checkbox"/> non-resident aliens	<input type="checkbox"/> non-resident aliens
<input checked="" type="checkbox"/> leased employees	<input type="checkbox"/> leased employees	<input type="checkbox"/> leased employees	<input type="checkbox"/> leased employees
<input type="checkbox"/> reclassified employees (as defined in basic plan document)	<input type="checkbox"/> reclassified employees (as defined in basic plan document)	<input type="checkbox"/> reclassified employees (as defined in basic plan document)	<input type="checkbox"/> reclassified employees (as defined in basic plan document)
<input type="checkbox"/> Employees who have not accumulated at least _____ (not to exceed 31) Special Pay days.	<input type="checkbox"/> Employees who have not accumulated at least _____ (not to exceed 31) Special Pay days.	<input type="checkbox"/> Employees who have not accumulated at least _____ (not to exceed 31) Special Pay days.	<input type="checkbox"/> Employees who have not accumulated at least _____ (not to exceed 31) Special Pay days.
<input type="checkbox"/> other (see limitations in "Note" above) _____	<input type="checkbox"/> other (see limitations in "Note" above) _____	<input type="checkbox"/> other (see limitations in "Note" above) _____	<input type="checkbox"/> other (see limitations in "Note" above) _____

2. CONDITIONS OF ELIGIBILITY (Plan Section 3.01)

Any Employee who is not a member of an excluded classification (Section F.1.) must satisfy the following minimum age and service requirements, if any, for participation in the Plan (other than contributions described in G.3 b.): (Check one of a. – d. May also check e. if applicable).

a.  No age or service required.

- b.  Attainment of age \_\_\_\_\_ (not to exceed 26).
- c.  Completion of \_\_\_\_\_ (not to exceed 5) Year(s) of Service.
- d.  Completion of \_\_\_\_\_ (not to exceed 60) Month(s) of Service.
- e.  FOR NEW PLANS ONLY – Regardless of any of the above age or service requirements, any Employee who was employed on the Effective Date of the Plan shall be eligible to participate in Employer contributions as of such date. (Must also elect 3.e. below.)

3. EFFECTIVE DATE OF PARTICIPATION (Plan Section 3.02)

An Employee who has satisfied the requirements, if any, of Section F shall become a Participant as of: (Check one of a – d.; check e. if applicable.)

- a.  such Employee's first Hour of Service (no age or service requirements).
- b.  the first day of the first payroll period coinciding with or next following the date the eligibility requirements are satisfied.
- c.  the earlier of the first day of the Plan Year or the first day of the seventh month of the Plan Year coinciding with or next following the date on which the eligibility requirements are satisfied.
- d.  the first day of the Plan Year next following the date the eligibility requirements are satisfied.
- e.  FOR NEW PLANS ONLY – Any Employee who was employed on the Effective Date of the Plan shall become a Participant on the Effective Date of the Plan. All other Employees shall become Participants as of the date selected in 3.a. through 3.d. above. (Must also elect 2.e. above.)

G. CONTRIBUTIONS AND FORFEITURES.

1. EMPLOYEE NONELECTIVE CONTRIBUTIONS (414(h) pick up; Plan Section 4.01(c)):

- a.  N/A. No Employee nonelective contributions are allowed.
- b.  Employee nonelective contributions in the amount of \_\_\_\_\_ (must be greater than zero if selected) percent of Compensation shall be made to the Plan.

2. EMPLOYER MATCHING CONTRIBUTIONS:

a. Formulas (select all that apply):

- (i)  N/A. No Employer matching contributions in this Plan.
- (ii)  A discretionary percentage of Participant's elective deferral contributions.
- (iii)  \_\_\_\_\_% of a Participant's elective deferral contributions. Elective deferral contributions in excess of \_\_\_\_\_% of a Participant's Compensation for the year shall not be matched. (Must also complete G.2.b. below.)
- (iv)  Equals the percentage of elective deferral contributions determined under the following schedule: (Must also complete G.2.b. below.)

Years of Service	Matching Percentage
_____	_____%
_____	_____%
_____	_____%
_____	_____%
_____	_____%

Elective deferral contributions in excess of \_\_\_\_\_% of a Participant's Compensation for the year shall not be matched.

- b. Employer matching contributions shall be made based on elective deferral (pre-tax) contributions to the following plan(s) of the Employer (insert name of Plan(s) to which the elective deferral contributions being matched will be made):

\_\_\_\_\_

3. EMPLOYER CONTRIBUTIONS (other than Employer matching contributions):

The Employer shall make the following contribution(s) to the Plan:

- a.  EMPLOYER CONTRIBUTIONS GENERALLY (choose all that apply): (Note: Contributions under this section G.3.a. must be "substantial and recurring" in accordance with Treasury Regulation Sections 1.401-1(a)(3) and – 1(b)(2), and must be for the exclusive benefit of Employees or their Beneficiaries. The applicable dollar amount or percentage of Compensation in options (ii) through (v) below must be greater than zero.)
  - (i)  A discretionary amount to be allocated to each Participant's Account in the same proportion that each such Participant's Compensation for the Plan Year bears to the total Compensation of all Participants for such Plan year.

- (ii)  A discretionary amount equal to \$\_\_\_\_\_ on behalf of each Participant per period indicated below:
- (a)  calendar quarter  
 (b)  month  
 (c)  pay period  
 (d)  week
- (iii)  A discretionary amount equal to \$\_\_\_\_\_ per Hour of Service up to \_\_\_\_\_ hours per Plan Year.  
 (iv)  A discretionary amount, equal to \_\_\_\_\_% of each Participant's Compensation for the Plan Year, or \$\_\_\_\_\_ on behalf of each Participant for the Plan Year. (May select either percentage of Compensation or dollar amount, but not both.)  
 (v)  A discretionary amount equal to \_\_\_\_\_% of each Participant's Compensation the Plan Year, plus \_\_\_\_\_% of such Compensation in excess of \$\_\_\_\_\_ (Must be an amount which is less than the applicable "annual compensation limit" as specified in Plan Section 1.08).  
 (vi)  The Employer will make a separate discretionary contribution on behalf of each of the following classifications of Employees. Such contribution will be allocated in the following manner:
- (a)  in the same ratio that each Participant's Compensation in that classification bears to the total Compensation of all Participants in that classification for the Plan Year.  
 (b)  in the same dollar amount for each Participant in that classification for the Plan Year.

Note: Must describe classifications by objective, determinable business criteria.

Classification 1: \_\_\_\_\_  
 Classification 2: \_\_\_\_\_  
 Classification 3: \_\_\_\_\_  
 Classification 4: \_\_\_\_\_

- b.  CONTRIBUTIONS FOR PART-TIME, SEASONAL AND TEMPORARY EMPLOYEES: An amount equal to 7.5% of the Participant's Compensation for the entire Plan Year, reduced by the Employee Nonelective Contributions described in G.1. actually contributed to the Participant's account during such Plan Year, provided that such Contribution shall be made solely for Part-time, Seasonal, or Temporary Employees who are not otherwise covered by another qualifying public retirement system as defined for purposes of Treasury Regulation Section 31.3121(b)(7)-2.
- c.  SPECIAL PAY CONTRIBUTIONS: [Note: If this option is selected, at least one additional Employer nonelective contribution must be selected under this section G. other than Employer Matching Contributions in G.2. or Contributions for Part-time, Seasonal and Temporary Employees in G.3.b.] An amount equal to the Employee's current daily rate of pay multiplied by the Participant's number of unused accumulated Special Pay Days in excess of \_\_\_\_\_ (enter 0 if no excluded days), but not to exceed \_\_\_\_\_ days (enter NA if no upper limit).

Special Pay Contributions shall be made with respect to:

- (i)  accumulated Vacation Pay Days  
 (ii)  accumulated Sick Leave Days  
 (iii)  both accumulated Vacation Pay and accumulated Sick Leave Days

Such contributions shall be made for a Plan Year:

- (i)  for any Employee who is terminating employment during such Plan Year and who has accumulated Special Pay Days described in this section G.3.c.  
 (ii)  for any active or terminating Employee with accumulated Special Pay Days described in this section G.3.c. up to the maximum permitted days selected above or the total of all eligible Special Pay Days, whichever is less.

4. HOURS REQUIRED TO SHARE IN ALLOCATION: An active Participant must work a specified number of Hours of Service in order to share in:

a. Employer matching contributions.

- (i)  No minimum number of hours is required.  
 (ii)  Yes, a Participant must work a minimum of \_\_\_\_\_ Hours of Service during such year. (May not exceed 2000 hours. This option not available if matching contributions are remitted to the Plan each pay-period.)

b. Employer Contributions described in G.3.a.

- (i)  No minimum number of hours is required.  
 (ii)  Yes, a Participant must work a minimum of \_\_\_\_\_ Hours of Service during the Plan Year. (May not exceed 2000 hours. This option not available if Special Pay Contributions are elected in G.3.c. This option

also not available if Employer contributions are remitted to the Plan each pay-period, or if an allocation period other than the Plan Year is selected in G.3 a.(ii).

5. FORFEITURES (Plan Section 4.03(e)).

Forfeitures of Employer contributions under G.2. and G.3.a. shall be:

- a.  N/A. Employer contributions are 100% Vested.
- b.  used to reduce future Employer contributions under this Plan.
- c.  allocated to all Participants eligible to share in the allocations in the same proportion that each Participant's Compensation for the Plan Year bears to the Compensation of all Participants for the year.

6. CONTRIBUTIONS AND FORFEITURES ALLOCATED TO TERMINATED PARTICIPANTS (Plan Section 4.03(e)).

For contributions described in G.2. only, a Terminated Participant shall share in the allocation of Employer matching contributions and forfeitures for the Plan Year as follows:

- a.  A Participant must be employed on the last day of the Plan Year in order to share in the allocation.
- b.  A Participant must be employed on the last day of the Plan Year in order to share in the allocation, unless termination was for reason of death, Total and Permanent Disability, early retirement or normal retirement.
- c.  A Participant must be employed on the last day of the Plan Year in order to share in the allocation, unless such Participant worked at least \_\_\_\_\_ Hours of Service during such year. (May not exceed 2000 hours.)
- d.  A Participant must be employed on the last day of the Plan Year in order to share in the allocation, unless termination was for reason of death, Total and Permanent Disability, early retirement or normal retirement, and such Participant worked at least \_\_\_\_\_ Hours of Service during such year. (May not exceed 2000 hours.)
- e.  A Participant is not required to be employed on the last day of the Plan Year or work a minimum number of hours in order to share in the allocation.

For contributions described in G.3.a. only, a Terminated Participant shall share in the allocation of Employer contributions (other than Employer matching contributions) for the Plan Year or other allocation period as follows. Notwithstanding the period selected in G.3.a.(ii) forfeitures shall be allocated based on the Plan Year.

- a.  A Participant must be employed on the last day of such Plan Year (or other applicable period as selected in G.3.a.(ii)) to share in the allocation of Employer contributions.
- b.  A Participant must be employed on the last day of the Plan Year (or other allocation period as selected in G.3.a.(ii)) in order to share in the allocation, unless termination was for reason of death, Total and Permanent Disability, early retirement or normal retirement. Notwithstanding the period selected in G.3.a.(ii) forfeitures shall be allocated to any Participant employed on the last day of the Plan Year, unless termination was for reason of death, Total and Permanent Disability, early retirement or normal retirement.
- c.  A Participant must be employed on the last day of the Plan Year (or other applicable period as selected in G.3.a.(ii)) in order to share in the allocation, unless such Participant worked at least \_\_\_\_\_ Hours of Service during such year. (May not exceed 2000 hours). If G.3.a.(ii) is selected then the Hours of Service requirement is applicable to allocation of forfeitures only.
- d.  A Participant must be employed on the last day of the Plan Year (or other applicable period as selected in G.3.a.(ii)) in order to share in the allocation, unless termination was for reason of death, Total and Permanent Disability, early retirement or normal retirement, and such Participant worked at least \_\_\_\_\_ Hours of Service during such year. (May not exceed 2000 hours). If G.3.a.(ii) is selected then the Hours of Service requirement is applicable to allocation of forfeitures only.
- e.  A Participant is not required to be employed on the last day of the Plan Year (or other applicable period as selected in G.3.a.(ii)) or work a minimum number of hours in order to share in the allocation.

7. FROZEN PLAN:

- a.  N/A. Plan is not frozen.
- b.  This Plan is a frozen plan effective \_\_\_\_\_, No contributions will be made to the Plan with respect to any period following the stated date.

H. COMPENSATION.

1. COMPENSATION with respect to any Participant means:

- a.  Wages, tips and other Compensation on Form W-2.
- b.  415 safe-harbor compensation.
- c.  Code section 3401 wages (wages for Federal income tax withholding).

However, Compensation shall exclude:

- (i)  N/A. No exclusions
- (ii)  overtime
- (iii)  bonuses
- (iv)  commissions

- (v)  shift differential pay
- (vi)  other \_\_\_\_\_ (Must be objectively determinable and applied in a uniform, nondiscriminatory basis, i.e., taxable reimbursements or other fringe benefits.)

2. Compensation shall be based on:

- a.  the Plan Year.
- b.  the Fiscal Year ending with or within the Plan Year.
- c.  the calendar year ending with or within the Plan Year.

3. However, for an Employee's first year of participation, Compensation shall be recognized as of:

- a.  the first day of the period selected in 2. above.
- b.  the Participant's Effective Date of Participation (Section F.3.).

4. In addition, Compensation shall include compensation that is not currently includible in the Participant's gross income (salary reduction amounts) by reason of the application of Code Sections 125, 402(g)(3) or 457, and 132(f)(4).

- a.  Yes
  - (i)  Code Section 125 elective deferrals will include deemed Code Section 125 compensation.
  - (ii)  Code Section 125 elective deferrals will not include deemed Code Section 125 compensation.
- b.  No

5. Compensation for purposes of calculating contributions to the Plan will be determined:

- a.  on an annual basis.
- b.  on a payroll period basis (must also check (i) or (ii) below).
  - (i)  Contributions will be adjusted, if necessary, to meet the Plan formula on an annual basis.
  - (ii)  Contributions will not be adjusted to meet the Plan formula on an annual basis.

I. TRANSFERS AND ROLLOVERS FROM OTHER EMPLOYER PLANS (Plan Section 4.06) will be allowed:

- 1.  No.
- 2.  Yes, for Participants only.
- 3.  Yes, for all Employees. (Must be selected for plans which intend to accept transfers or rollovers from Code Section 414(k) accounts under defined benefit plans for all Employees, regardless of their status as Participants.)

If option 2. or 3. is chosen:

Distributions from a Participant's Rollover Account may be made at any time, even if there is no distributable event which permits a distribution of other accounts.

- a.  No
- b.  Yes

J. VESTING. (Plan Section 6.04(b)).

1. The vesting schedule(s) for Employer contributions (other than those described in G.1., G.3.b. or G.3.c.), based on number of Years of Service (or twelve month Periods of Service, if Elapsed Time) shall be as follows:

Employer contributions (other than matching):

Employer Matching Contributions (if different):

- |  |   |
|--|---|
| <ul style="list-style-type: none"> <li>a. <input checked="" type="checkbox"/> 100% immediate</li> <li>b. <input type="checkbox"/> _____ - Year Cliff (not to exceed 15 years)</li> </ul> | <ul style="list-style-type: none"> <li>a. <input type="checkbox"/> 100% immediate</li> <li>b. <input type="checkbox"/> _____ - Year Cliff (not to exceed 15 years)</li> </ul> |
|--|---|

c. <input type="checkbox"/> Graded: <u>Years of Service</u> (not to exceed 15)	<u>Vesting Percentage</u>	c. <input type="checkbox"/> Graded: <u>Years of Service</u> (not to exceed 15)	<u>Vesting Percentage</u>
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	100%	_____	100%

2. In determining Years of Service or Periods of Service for vesting purposes, the following service shall be EXCLUDED:

- a.  N/A. All Years of Service or Periods of Service shall be counted.
- b.  Service prior to the Effective Date of the Plan or a predecessor plan.
- c.  Service prior to the time an Employee attained age 18.

3. Vesting Upon Death

- a.  100% vesting, or
- b.  apply vesting schedule

4. Vesting Upon Disability

- a.  100% vesting, or
- b.  apply vesting schedule

**K. NORMAL RETIREMENT AGE; EARLY RETIREMENT AGE.**

1. NORMAL RETIREMENT AGE ("NRA") means:

- a.  attainment of age 55 (not to exceed 65).
- b.  the later of attainment of age \_\_\_\_\_ (not to exceed 65) or the \_\_\_\_\_ (not to exceed 10th) anniversary of the first day of the Plan Year in which participation in the Plan commenced.

2. EARLY RETIREMENT AGE ("ERA") means:

- a.  No Early Retirement provision.
- b.  attainment of age \_\_\_\_\_ (not to exceed 55).
- c.  the later of attainment of age \_\_\_\_\_ (not to exceed 65) or the \_\_\_\_\_ (not to exceed 10th) anniversary of the first day of the Plan Year in which participation in the Plan commenced.
- d.  the later of attainment of age \_\_\_\_\_ (not to exceed 65) or completion of \_\_\_\_\_ (not to exceed 10) Years of Service or \_\_\_\_\_ (not to exceed 120) Months of Service.

**L. IN-SERVICE DISTRIBUTIONS (Plan Section 6.10):**

- 1.  Except as provided in I or M, no distribution may be made prior to termination of employment. (must be selected for plans that select G.3.b.)
- 2.  Distributions may be made, at the Participant's election, from any accounts that are 100% Vested without requiring the Participant to terminate employment, provided the following condition(s) has been satisfied (must select at least one):
  - a.  the Participant has attained age \_\_\_\_\_.
  - b.  the amount distributed has accumulated for at least two (2) Plan Years.
  - c.  the Participant has participated in the Plan for at least five (5) Plan Years.

**M. HARDSHIP DISTRIBUTIONS (Plan Section 6.11) may be made from any accounts that are 100% Vested.**

- 1.  No (must be selected for plans that select G.3.b.)
- 2.  Yes

**N. DISTRIBUTIONS UPON TERMINATION OF EMPLOYMENT (Plan Section 6.04(a)). Distributions upon termination of employment shall not be made unless the following conditions have been satisfied:**

- 1.  N/A. Immediate distributions may be made at Participant's election.
- 2.  The Participant has incurred \_\_\_\_\_ (not to exceed five (5)) 1-Year Break(s) in Service.

3.  The Participant has reached Early or Normal Retirement Age.
4.  Distributions may be made at the Participant's election on or after the Anniversary Date following termination of employment.

**O. RESTRICTIONS ON FORM OF DISTRIBUTIONS** (Plan Sections 6.05 and 6.06) If the Employer has designated one or more annuity contracts as eligible investments under the Plan, distributions under the Plan may be made in the form of an annuity. In all cases, distributions under the Plan may be made:

1.  in lump sums.
2.  in lump sums or installments.

**P. INVOLUNTARY DISTRIBUTIONS**

An immediate distribution of a terminated Participant's Vested Interest in the Plan may be made without the consent of the Participant.

1.  No.
2.  Yes, but only if the Participant's Vested Interest does not exceed \$1,000.
3.  Yes, regardless of the amount. Employer must select an IRA provider for automatic rollovers. See Plan Section 6.05(b). Note: If any portion of the Participant's Vested Interest is attributable to contributions for Part-time, Seasonal or Temporary Employees under Section G.3.b., distribution may not be made without the Participant's consent if the Participant's Vested Interest is greater than the cash out limit in effect under Code Section 411(a)(11)(A) for the Plan Year that includes the date of distribution.

**Q. LOANS TO PARTICIPANTS** (Plan Section 11.01)

Loans to Participants shall be made:

1.  No (must be selected for plans that select G.3.b.)
2.  Yes, for any reason
3.  Yes, but only on account of hardship or financial need

**R. DIRECTED INVESTMENT ACCOUNTS** (Plan Section 4.09) are permitted for the interest in any one or more accounts:

1.  Yes, but subject to the following restrictions:
  - a.  No restrictions apply.
  - b.  Only if accounts are 100% vested.
2.  No

**S. DOMESTIC RELATIONS ORDERS** (Plan Section 6.12) Distributions to an "alternate payee" may be made prior to the time when the Participant is entitled to a distribution under the terms of the Plan:

1.  No
2.  Yes

**RESTRICTIONS ON USE OF ADOPTION AGREEMENT:** This Adoption Agreement may be used solely in conjunction with the VALIC Retirement Services Company Governmental Volume Submitter Plan (the Basic Plan Document). The Adoption Agreement and the Basic Plan Document together constitute the "volume submitter document" that is being adopted by the Employer.

**APPROVAL BY VOLUME SUBMITTER PRACTITIONER REQUIRED:** This volume submitter specimen document may be adopted only with the approval of the Volume Submitter Practitioner identified in Section A above. However, the adoption of this Plan, its qualification by the IRS, and the related tax consequences are the responsibility of the Employer and its independent tax and legal advisors. The Volume Submitter Practitioner will inform the adopting Employer of any amendments made to the volume submitter document, or of the discontinuance or abandonment of the volume submitter document.

**RELIANCE ON VOLUME SUBMITTER PLAN:** The adopting Employer may rely on an advisory letter issued to the Volume Submitter Practitioner by the Internal Revenue Service as evidence that the plan is qualified under Code Section 401 only if (1) the Employer's plan is identical to a volume submitter specimen plan with a currently valid favorable advisory letter, (2) the Employer has chosen only options permitted under the Adoption Agreement portion of the specimen document, (3) the Employer has followed the terms of the plan, and (4) all other conditions of section 19 of Revenue Procedure 2005-16 have been satisfied.

The Employer may not rely on an advisory letter in certain circumstances or with respect to certain qualification requirements as described in section 19 of Revenue Procedure 2005-16. For example, the Employer may not rely on an advisory letter with respect to the requirements of Section 415 if the Employer maintains or has ever maintained another plan covering some of the same participants. In those circumstances where an Employer is not permitted to rely on an advisory letter issued to the Volume Submitter Practitioner, either generally or with respect to a particular qualification requirement, the Employer may choose to apply to the Internal Revenue Service for a determination letter.

**CAUTION:** This volume submitter document has been designed for use solely by Employers that are state or local governmental entities. As such, it is designed solely for "governmental plans" that are exempt from Title I of ERISA and certain provisions of the Internal Revenue Code that otherwise apply to qualified plans. However, there may be restrictions under state or local law on a governmental Employer's right to establish its own qualified plan (or on the types of provisions that may be included in such plan). The Employer should consult with legal counsel to verify that the establishment of this plan (or the specific provisions elected in this Adoption Agreement) are not contrary to existing state law. Neither the Volume Submitter Practitioner nor its employees or representatives are authorized to provide legal or tax advice to the Employer or its employees or representatives. Failure to properly complete this Adoption Agreement may result in disqualification of the plan.

Signed this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_\_.

Name of Employer: City of Winters

Signed: \_\_\_\_\_

Printed name and title: \_\_\_\_\_

Name of Trustee\*: AIG Federal Savings Bank

Signed: \_\_\_\_\_

Printed name and title: \_\_\_\_\_

Name of Co-Trustee\*: \_\_\_\_\_

Signed: \_\_\_\_\_

Printed name and title: \_\_\_\_\_

Mailing Address of Trustee(s)\*:

ALICO Plaza

600 King Street

Wilmington, Delaware, 19801-3722

\_\_\_\_\_

Approval of Volume Submitter Practitioner: The Employers' adoption of this volume submitter document is approved by the Volume Submitter Practitioner, VALIC Retirement Services Company.

By: \_\_\_\_\_

Name: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

\*COMPLETE ONLY IF A TRUSTEED PLAN

**APPENDIX A  
SPECIAL EFFECTIVE DATES**

*Pursuant to Section 7.01(a) of the Basic Plan Document, the Employer may specify or change the effective date of one or more provisions of the Adoption Agreement by completing this Appendix A. The Employer may wish to specify one or more special effective dates if, for example, (i) certain Plan provisions will not be effective until a later date, or (ii) the Plan is being restated for EGTRRA (retroactive to the first Plan Year beginning on or after January 1, 2002, or the original effective date of the Plan, if later), and special effective dates are needed to reflect discretionary amendments to the Plan since that date. However, no special effective date may be earlier than the Effective Date (or the Restated Effective Date, in the case of a restatement) of the Plan, and no special effective date shall result in the delay of a Plan provision beyond the permissible effective date under any applicable law. For periods prior to the special effective date(s) specified below, the Plan terms in effect prior to its restatement under this Adoption Agreement will control for purposes of the designated provisions.*

**Special Effective Dates.** The following special effective dates apply: (select a. or all that apply)

- a.  **N/A.** The Employer is not electing any special effective dates.
- b.  **Eligibility Requirements.** The Eligibility and/or Entry Date provisions in Section F. are effective: \_\_\_\_\_
- c.  **Contributions and Forfeitures.** The Contribution and/or Forfeiture provisions in Section G. are effective: April 1, 2004
- d.  **Compensation.** The Compensation provisions in Section H. are effective: \_\_\_\_\_
- e.  **Vesting.** The Vesting provisions in Section J. are effective: \_\_\_\_\_
- f.  **Other special effective date(s):** The involuntary distributions provision in Section P. is effective January 1, 2009.

**MANDATORY DISTRIBUTION AMENDMENT**  
(Code Section 401(a)(31)(B))

**ARTICLE I**  
**APPLICATION OF AMENDMENT**

- 1.1 Effective Date. Unless a later effective date is specified in Article III of this Amendment, the provisions of this Amendment will apply with respect to distributions made on or after March 28, 2005.
- 1.2 Precedence. This Amendment supersedes any inconsistent provision of the Plan.

**ARTICLE II**  
**DEFAULT PROVISION: AUTOMATIC ROLLOVER**  
**OF AMOUNTS OVER \$1,000**

Unless the Employer otherwise elects in Article III of this Amendment, the provisions of the Plan concerning mandatory distributions of amounts not exceeding \$5,000 are amended as follows:

In the event of a mandatory distribution greater than \$1,000 that is made in accordance with the provisions of the Plan providing for an automatic distribution to a Participant without the Participant's consent, if the Participant does not elect to have such distribution paid directly to an "eligible retirement plan" specified by the Participant in a direct rollover (in accordance with the direct rollover provisions of the Plan) or to receive the distribution directly, then the Administrator shall pay the distribution in a direct rollover to an individual retirement plan designated by the Administrator.

**ARTICLE III**  
**EMPLOYER'S ALTERNATIVE ELECTIONS**

- 3.1 (X) **Effective Date of Plan Amendment**
- This Amendment applies with respect to distributions made on or after March 28, 2005 (may be a date later than March 28, 2005, only if the terms of the Plan already comply with Code Section 401(a)(31)(B)).
- 3.2 ( ) **Election to apply Article II of this Amendment to distributions of \$1,000 or less**
- In lieu of the default provision in Article II of this Amendment, the provisions of the Plan that provide for the involuntary distribution of vested accrued benefits of \$5,000 or less, are modified as follows:
- In the event of a mandatory distribution of \$1,000 or less that is made in accordance with the provisions of the Plan providing for an automatic distribution to a Participant without the Participant's consent, if the Participant does not elect to have such distribution paid directly to an "eligible retirement plan" specified by the Participant in a direct rollover (in accordance with the direct rollover provisions of the Plan) or to receive the distribution directly, then the Administrator shall pay the distribution in a direct rollover to an individual retirement plan designated by the Administrator.
- 3.3 (X) **Election to reduce or eliminate mandatory distribution provisions of Plan (may not be elected if 3.2 above is elected)**
- In lieu of the default provision in Article II of this Amendment, the provisions of the Plan that provide for the involuntary distribution of vested accrued benefits of \$5,000 or less, are modified as follows (choose a, b, or c below):
- a. ( ) No mandatory distributions. Participant consent to the distribution now shall be required before the Plan may make the distribution.
- b. (X) Reduction of \$5,000 threshold to \$1,000. The \$5,000 threshold in such provisions is reduced to \$1,000 and the value of the Participant's interest in the Plan for such purpose shall include any rollover contributions (and earnings thereon) within the meaning of Code Sections 402(c), 403(a)(4), 403(b)(8), 408(d)(3)(A)(ii), and 457(e)(16).

- c. ( ) Reduction of \$5,000 threshold to amount less than \$1,000 The \$5,000 threshold in such provisions is reduced to \$\_\_\_\_\_ (enter an amount less than \$1,000) and the value of the Participant's interest in the Plan for such purpose shall include any rollover contributions (and earnings thereon) within the meaning of Code Sections 402(c), 403(a)(4), 403(b)(8), 408(d)(3)(A)(ii), and 457(e)(16).

This amendment is executed as follows:

Name of Plan: City of Winters STARS Retirement Plan

Name of Employer: City of Winters

By: \_\_\_\_\_ Date: \_\_\_\_\_  
EMPLOYER

CERTIFICATE OF RESOLUTION

The undersigned representative of City of Winters (the "Employer") hereby certifies that the following resolutions were duly adopted by the governing body of the Employer on \_\_\_\_\_, \_\_\_\_\_, and that such resolutions have not been modified or rescinded as of the date hereof;

RESOLVED, that the Amendment to the Deferred Compensation Plan (the "Plan"), which addresses the Plan's compliance with the "automatic rollover" requirements of Internal Revenue Code Section 401(a)(31)(B), is hereby approved and adopted, and the proper officer(s) of the Employer are hereby authorized and directed to execute and deliver to the Administrator of the Plan one or more counterparts of the amendment, the same to be effective as of March 25, 2005;

The undersigned further certifies that attached hereto is a true copy of the Amendment to the Plan, approved and adopted in the foregoing resolutions.

\_\_\_\_\_  
Authorized Representative of Employer

Date: \_\_\_\_\_

**AMENDMENT FOR THE FINAL 415 REGULATIONS**

**ARTICLE I  
PREAMBLE**

- 1.1 **Effective date of Amendment.** This Amendment is effective for limitation years and plan years beginning more than ninety (90) days after the close of the first regular legislative session (of the legislative body with authority to amend the Plan) that begins on or after July 1, 2007, except as otherwise provided herein.
- 1.2 **Superseding of inconsistent provisions.** This Amendment supersedes the provisions of the Plan to the extent those provisions are inconsistent with the provisions of this Amendment.
- 1.3 **Employer's election.** The Employer adopts all Articles of this Amendment, except those Articles that the Employer specifically elects not to adopt.
- 1.4 **Construction.** Except as otherwise provided in this Amendment, any reference to "Section" in this Amendment refers only to sections within this Amendment, and is not a reference to the Plan. The Article and Section numbering in this Amendment is solely for purposes of this Amendment, and does not relate to any Plan article, section or other numbering designations.
- 1.5 **Effect of restatement of Plan.** If the Employer restates the Plan, then this Amendment shall remain in effect after such restatement unless the provisions in this Amendment are restated or otherwise become obsolete (e.g., if the Plan is restated onto a plan document which incorporates the final Code §415 Regulation provisions).

**ARTICLE II  
EMPLOYER ELECTIONS**

The Employer only needs to complete the questions in Section 2.2 in order to override the default provisions set forth below. If the Plan will use all of the default provisions, then these questions should be skipped.

- 2.1 **Default provisions.** Unless the Employer elects otherwise in Section 2.2, the following defaults will apply:
- The provisions of the Plan setting forth the definition of compensation for purposes of Code § 415 (hereinafter referred to as "415 Compensation"), shall be modified by (1) including payments for unused sick, vacation or other leave and payments from nonqualified unfunded deferred compensation plans (Section 3.2(b)), (2) excluding salary continuation payments for participants on military service (Section 3.2(c)), and (3) excluding salary continuation payments for disabled participants (Section 3.2(d)).
  - The "first few weeks rule" does not apply for purposes of 415 Compensation (Section 3.3).
  - The provision of the Plan setting forth the definition of compensation for allocation purposes (hereinafter referred to as "Plan Compensation") shall be modified to provide for the same adjustments to Plan Compensation (for all contribution types) that are made to 415 Compensation pursuant to this Amendment.
- 2.2 **In lieu of default provisions.** In lieu of the default provisions above, the following apply: (select all that apply; if no selections are made, then the defaults apply)

**415 Compensation.** (select all that apply):

- Exclude leave cashouts and deferred compensation (Section 3.2(b))
- Include military continuation payments (Section 3.2(c))
- Include disability continuation payments (Section 3.2(d)) for all participants, and the salary continuation will continue for the following fixed or determinable period: \_\_\_\_\_
- Apply the administrative delay ("first few weeks") rule (Section 3.3)

**Plan Compensation.** (select all that apply):

- No change from existing Plan provisions
- Exclude all post-severance compensation
- Exclude post-severance regular pay
- Exclude leave cashouts and deferred compensation

- j.  Include post-severance military continuation payments
- k.  Include post-severance disability continuation payments for all participants, and the salary continuation will continue for the following fixed or determinable period: \_\_\_\_\_
- l.  Other (describe) \_\_\_\_\_

**Plan Compensation Special Effective Date.** The definition of Plan Compensation is modified as set forth herein effective as of the same date as the 415 Compensation change is effective unless otherwise specified: m. \_\_\_\_\_ (enter the effective date)

### ARTICLE III FINAL SECTION 415 REGULATIONS

- 3.1 **Effective date.** The provisions of this Article III shall apply to limitation years beginning more than ninety (90) days after the close of the first regular legislative session (of the legislative body with the authority to amend the Plan) that begins on or after July 1, 2007.
- 3.2 **415 Compensation paid after severance from employment.** 415 Compensation shall be adjusted, as set forth herein and as otherwise elected in Article II, for the following types of compensation paid after a Participant's severance from employment with the Employer maintaining the Plan (or any other entity that is treated as the Employer pursuant to Code § 414(b), (c), (m) or (o)). However, amounts described in subsections (a) and (b) below may only be included in 415 Compensation to the extent such amounts are paid by the later of 2 1/2 months after severance from employment or by the end of the limitation year that includes the date of such severance from employment. Any other payment of compensation paid after severance of employment that is not described in the following types of compensation is not considered 415 Compensation within the meaning of Code § 415(c)(3), even if payment is made within the time period specified above.
- (a) **Regular pay.** 415 Compensation shall include regular pay after severance of employment if:
- (1) The payment is regular compensation for services during the participant's regular working hours, or compensation for services outside the participant's regular working hours (such as overtime or shift differential), commissions, bonuses, or other similar payments; and
  - (2) The payment would have been paid to the participant prior to a severance from employment if the participant had continued in employment with the Employer.
- (b) **Leave cashouts and deferred compensation.** Leave cashouts shall be included in 415 Compensation, unless otherwise elected in Section 2.2 of this Amendment, if those amounts would have been included in the definition of 415 Compensation if they were paid prior to the participant's severance from employment, and the amounts are payment for unused accrued bona fide sick, vacation, or other leave, but only if the participant would have been able to use the leave if employment had continued. In addition, deferred compensation shall be included in 415 Compensation, unless otherwise elected in Section 2.2 of this Amendment, if the compensation would have been included in the definition of 415 Compensation if it had been paid prior to the participant's severance from employment, and the compensation is received pursuant to a nonqualified unfunded deferred compensation plan, but only if the payment would have been paid at the same time if the participant had continued in employment with the Employer and only to the extent that the payment is includible in the participant's gross income.
- (c) **Salary continuation payments for military service participants.** 415 Compensation does not include, unless otherwise elected in Section 2.2 of this Amendment, payments to an individual who does not currently perform services for the Employer by reason of qualified military service (as that term is used in Code § 414(u)(1)) to the extent those payments do not exceed the amounts the individual would have received if the individual had continued to perform services for the Employer rather than entering qualified military service.
- (d) **Salary continuation payments for disabled Participants.** Unless otherwise elected in Section 2.2 of this Amendment, 415 Compensation does not include compensation paid to a participant who is permanently and totally disabled (as defined in Code § 22(e)(3)). If elected, this provision shall apply to all participants for the period specified in Section 2.2 of this Amendment.
- 3.3 **Administrative delay ("the first few weeks") rule.** 415 Compensation for a limitation year shall not include, unless otherwise elected in Section 2.2 of this Amendment, amounts earned but not paid during the limitation year solely because of the timing of pay periods and pay dates. However, if elected in Section 2.2 of this

Amendment, 415 Compensation for a limitation year shall include amounts earned but not paid during the limitation year solely because of the timing of pay periods and pay dates, provided the amounts are paid during the first few weeks of the next limitation year, the amounts are included on a uniform and consistent basis with respect to all similarly situated participants, and no compensation is included in more than one limitation year.

- 3.4 Inclusion of certain nonqualified deferred compensation amounts.** If the Plan's definition of Compensation for purposes of Code § 415 is the definition in Regulation Section 1.415(c)-2(b) (Regulation Section 1.415-2(d)(2) under the Regulations in effect for limitation years beginning prior to July 1, 2007) and the simplified compensation definition of Regulation 1.415(c)-2(d)(2) (Regulation Section 1.415-2(d)(10) under the Regulations in effect for limitation years prior to July 1, 2007) is not used, then 415 Compensation shall include amounts that are includible in the gross income of a Participant under the rules of Code § 409A or Code § 457(f)(1)(A) or because the amounts are constructively received by the Participant. [Note if the Plan's definition of Compensation is W-2 wages or wages for withholding purposes, then these amounts are already included in Compensation.]
- 3.5 Definition of annual additions.** The Plan's definition of "annual additions" is modified as follows:
- (a) **Restorative payments.** Annual additions for purposes of Code § 415 shall not include restorative payments. A restorative payment is a payment made to restore losses to a Plan resulting from actions by a fiduciary for which there is reasonable risk of liability for breach of a fiduciary duty under applicable federal or state law, where participants who are similarly situated are treated similarly with respect to the payments. Generally, payments are restorative payments only if the payments are made in order to restore some or all of the plan's losses due to an action (or a failure to act) that creates a reasonable risk of liability for such a breach of fiduciary duty (other than a breach of fiduciary duty arising from failure to remit contributions to the Plan). This includes payments to a plan made pursuant to a court-approved settlement to restore losses to a qualified defined contribution plan on account of the breach of fiduciary duty (other than a breach of fiduciary duty arising from failure to remit contributions to the Plan). Payments made to the Plan to make up for losses due merely to market fluctuations and other payments that are not made on account of a reasonable risk of liability for breach of a fiduciary duty are not restorative payments and generally constitute contributions that are considered annual additions.
- (b) **Other Amounts.** Annual additions for purposes of Code § 415 shall not include: (1) The direct transfer of a benefit or employee contributions from a qualified plan to this Plan; (2) Rollover contributions (as described in Code §§ 401(a)(31), 402(c)(1), 403(a)(4), 403(b)(8), 408(d)(3), and 457(e)(16)); (3) Repayments of loans made to a participant from the Plan; and (4) Repayments of amounts described in Code § 411(a)(7)(B) (in accordance with Code § 411(a)(7)(C)) and Code § 411(a)(3)(D) or repayment of contributions to a governmental plan (as defined in Code § 414(d)) as described in Code § 415(k)(3), as well as Employer restorations of benefits that are required pursuant to such repayments.
- (c) **Date of tax-exempt Employer contributions.** Notwithstanding anything in the Plan to the contrary, in the case of an Employer that is exempt from Federal income tax (including a governmental employer), Employer contributions are treated as credited to a participant's account for a particular limitation year only if the contributions are actually made to the plan no later than the 15th day of the tenth calendar month following the end of the calendar year or fiscal year (as applicable, depending on the basis on which the employer keeps its books) with or within which the particular limitation year ends.
- 3.6 Change of limitation year.** The limitation year may only be changed by a Plan amendment. Furthermore, if the Plan is terminated effective as of a date other than the last day of the Plan's limitation year, then the Plan is treated as if the Plan had been amended to change its limitation year.
- 3.7 Excess Annual Additions.** Notwithstanding any provision of the Plan to the contrary, if the annual additions (within the meaning of Code § 415) are exceeded for any participant, then the Plan may only correct such excess in accordance with the Employee Plans Compliance Resolution System (EPCRS) as set forth in Revenue Procedure 2006-27 or any superseding guidance, including, but not limited to, the preamble of the final §415 regulations.
- 3.8 Aggregation and Disaggregation of Plans.**
- (a) For purposes of applying the limitations of Code § 415, all defined contribution plans (without regard to whether a plan has been terminated) ever maintained by the Employer (or a "predecessor employer") under which the participant receives annual additions are treated as one defined contribution plan. The "Employer"

means the Employer that adopts this Plan and all members of a controlled group or an affiliated service group that includes the Employer (within the meaning of Code §§ 414(b), (c), (m) or (o)), except that for purposes of this Section, the determination shall be made by applying Code § 415(h), and shall take into account tax-exempt organizations under Regulation Section 1.414(c)-5, as modified by Regulation Section 1.415(a)-1(f)(1). For purposes of this Section:

(1) A former Employer is a "predecessor employer" with respect to a participant in a plan maintained by an Employer if the Employer maintains a plan under which the participant had accrued a benefit while performing services for the former Employer, but only if that benefit is provided under the plan maintained by the Employer. For this purpose, the formerly affiliated plan rules in Regulation Section 1.415(f)-1(b)(2) apply as if the Employer and predecessor Employer constituted a single employer under the rules described in Regulation Section 1.415(a)-1(f)(1) and (2) immediately prior to the cessation of affiliation (and as if they constituted two, unrelated employers under the rules described in Regulation Section 1.415(a)-1(f)(1) and (2) immediately after the cessation of affiliation) and cessation of affiliation was the event that gives rise to the predecessor employer relationship, such as a transfer of benefits or plan sponsorship.

(2) With respect to an Employer of a participant, a former entity that antedates the Employer is a "predecessor employer" with respect to the participant if, under the facts and circumstances, the employer constitutes a continuation of all or a portion of the trade or business of the former entity.

(b) **Break-up of an affiliate employer or an affiliated service group.** For purposes of aggregating plans for Code § 415, a "formerly affiliated plan" of an employer is taken into account for purposes of applying the Code § 415 limitations to the employer, but the formerly affiliated plan is treated as if it had terminated immediately prior to the "cessation of affiliation." For purposes of this paragraph, a "formerly affiliated plan" of an employer is a plan that, immediately prior to the cessation of affiliation, was actually maintained by one or more of the entities that constitute the employer (as determined under the employer affiliation rules described in Regulation Section 1.415(a)-1(f)(1) and (2)), and immediately after the cessation of affiliation, is not actually maintained by any of the entities that constitute the employer (as determined under the employer affiliation rules described in Regulation Section 1.415(a)-1(f)(1) and (2)). For purposes of this paragraph, a "cessation of affiliation" means the event that causes an entity to no longer be aggregated with one or more other entities as a single employer under the employer affiliation rules described in Regulation Section 1.415(a)-1(f)(1) and (2) (such as the sale of a subsidiary outside a controlled group), or that causes a plan to not actually be maintained by any of the entities that constitute the employer under the employer affiliation rules of Regulation Section 1.415(a)-1(f)(1) and (2) (such as a transfer of plan sponsorship outside of a controlled group).

(c) **Midyear Aggregation.** Two or more defined contribution plans that are not required to be aggregated pursuant to Code § 415(f) and the Regulations thereunder as of the first day of a limitation year do not fail to satisfy the requirements of Code § 415 with respect to a participant for the limitation year merely because they are aggregated later in that limitation year, provided that no annual additions are credited to the participant's account after the date on which the plans are required to be aggregated.

#### ARTICLE IV PLAN COMPENSATION

- 4.1 **Compensation limit.** Notwithstanding Amendment Section 4.2 or any election in Amendment Section 2.2., if the Plan is a 401(k) plan, then participants may not make elective deferrals with respect to amounts that are not 415 Compensation. However, for this purpose, 415 Compensation is not limited to the annual compensation limit of Code § 401(a)(17).
- 4.2 **Compensation paid after severance from employment.** Compensation for purposes of allocations (hereinafter referred to as Plan Compensation) shall be adjusted, unless otherwise elected in Amendment Section 2.2, in the same manner as 415 Compensation pursuant to Article III of this Amendment, except in applying Article III, the term "limitation year" shall be replaced with the term "plan year" and the term "415 Compensation" shall be replaced with the term "Plan Compensation."

4.3 **Option to apply Plan Compensation provisions early.** The provisions of this Article shall apply for Plan Years beginning more than ninety (90) days after the close of the first regular legislative session (of the legislative body with authority to amend the Plan) that begins on or after July 1, 2007, unless an earlier effective date is specified in Section 2.2. of this Amendment.

This amendment has been executed this 3rd day of November, 2008.

Name of Plan: City of Winters, Section 415 Amendment

Name of Employer: \_\_\_\_\_

By: Nanci Mills

Name: NANCI MILLS

Title: Plan Administrator - Dir. of Admin. Services

VALIC RETIREMENT SERVICES COMPANY  
GOVERNMENTAL VOLUME SUBMITTER PLAN  
Basic Plan Document

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ARTICLE I  
DEFINITIONS

As used in this Plan, the following words and phrases shall have the meanings set forth herein unless a different meaning is clearly required by the context:

1.01 "Administrator" means the Employer or such person(s) or entity designated by the Employer pursuant to Section 2.02 to administer the Plan on behalf of the Employer.

1.02 "Adoption Agreement" means the separate Agreement which is executed by the Employer and accepted by the Insurer (or Trustee, if applicable) and sets forth the elective provisions of this Plan and Trust as specified by the Employer.

1.03 "Affiliated Employer" means the Employer and any other entity that is required to be aggregated with the Employer under the provisions of the Code (or the Regulations or other IRS guidance) applicable to qualified retirement plans under Section 401(a) and/or Section 403(a) of the Code.

1.04 "Aggregate Account" means with respect to each Participant, the value of all accounts maintained on behalf of a Participant, whether attributable to Employer or Employee contributions.

1.05 "Anniversary Date" means the anniversary date specified in the Adoption Agreement.

1.06 "Beneficiary" means any person to whom a share of a deceased Participant's interest in the Plan is payable, subject to Sections 6.02 and 6.06.

1.07 "Code" means the Internal Revenue Code of 1986, as amended or replaced from time to time.

1.08 "Compensation" with respect to any Participant means one of the following definitions, as selected in the Adoption Agreement:

(a) Compensation on Form W-2. Compensation is defined as wages, as defined in Code Section 3401(a), and all other payments of Compensation to an Employee by the Employer (in the course of the Employer's trade or business) for which the Employer is required to furnish the Employee a written statement under Code Sections 6041(d), 6051(a)(3) and 6052. Compensation must be determined without regard to any rules under Code Section 3401(a) that limit the remuneration included in wages based on the nature or location of the employment or the services performed (such as the exception for agricultural labor in Code Section 3401(a)(2)).

(b) Code Section 3401(a) Wages. Compensation is defined as wages within the meaning of Code Section 3401(a) for the purposes of income tax withholding at the source but determined without regard to any rules that limit the remuneration included in wages based on the nature or location of the employment or the services performed (such as the exception for agricultural labor in Code Section 3401(a)(2)).

(c) 415 Safe-Harbor Compensation. Compensation is defined as wages, salaries, and fees for professional services and other amounts received (without regard to whether or not an amount is paid in cash) for personal services actually rendered in the course of employment with the Employer maintaining the Plan to the extent that the amounts are includible in gross income (including, but not limited to, commissions paid salesmen, compensation for services on the basis of a percentage of profits, commissions on insurance premiums, tips, bonuses, fringe benefits, and reimbursements, or other expense allowances under a nonaccountable plan (as described in Regulation Section 1.62-2(c)), and excluding the following:

(1) Employer contributions to a plan of deferred compensation which are not includible in the Employee's gross income for the taxable year in which contributed, or Employer

contributions under a simplified employee pension plan to the extent such contributions are deductible by the Employee, or any distributions from a plan of deferred compensation;

(2) Amounts realized from the exercise of a nonqualified stock option, or when restricted stock (or property) held by the Employee either becomes freely transferable or is no longer subject to a substantial risk of forfeiture;

(3) Amounts realized from the sale, exchange or other disposition of stock acquired under a qualified stock option; and

(4) Other amounts which received special tax benefits, or contributions made by the Employer (whether or not under a salary reduction agreement) towards the purchase of an annuity contract described in Section 403(b) of the Internal Revenue Code (whether or not the contributions are actually excludable from the gross income of the Employee).

In addition, if specified in the Adoption Agreement, Compensation for all Plan purposes shall also include any elective deferral (as defined in Code Section 402(g)(3)), and any amount which is contributed or deferred by the Employer at the election of the Employee and which is not includible in the gross income of the Employee by reason of Code Section 125 or 457, and 132(f)(4).

If specified in the Adoption Agreement, amounts under Code Section 125 include any amounts not available to a Participant in cash in lieu of group health coverage because the participant is unable to certify that he or she has other health coverage (deemed Code Section 125 compensation). An amount will be treated as an amount under Code Section 125 only if the Employer does not request or collect information regarding the Participant's other health coverage as part of the enrollment process for the health plan.

The annual compensation of each Participant taken into account in determining allocations for any Plan Year shall not exceed \$200,000, as adjusted for cost-of-living increases in accordance with Section 401(a)(17)(B) of the Code (the "annual compensation limit"). Annual compensation means Compensation during the Plan Year or such other consecutive 12-month period over which compensation is otherwise determined under the Plan (the determination period). The cost-of-living adjustment in effect for a calendar year applies to annual compensation for the determination period that begins with or within such calendar year. If a determination period consists of fewer than twelve (12) months, the "annual compensation limit" will be multiplied by a fraction, the numerator of which is the number of months in the determination period, and the denominator of which is twelve (12).

Notwithstanding the previous paragraph, the "annual compensation limit" for "eligible participants" shall be the greater of (i) the "annual compensation limit" as described in the previous paragraph, or (ii) the amount of compensation that was allowed to be taken into account under the Plan as in effect on July 1, 1993. Therefore, if the Plan as in effect on July 1, 1993 determined benefits without any limit on compensation, then the "annual compensation limit" in effect under this Section 1.08 will not apply to any "eligible participant" in any future year. For purposes of this paragraph, an "eligible participant" is an individual who first became a participant in the Plan prior to the first day of the first Plan Year beginning after the earlier of: (i) the last day of the Plan Year by which a plan amendment to reflect the requirements of Section 13212 of the Omnibus Budget Reconciliation Act of 1993 was both adopted and effective; or (ii) December 31, 1995. However, this paragraph shall not apply unless (i) the Plan was in effect on July 1, 1993, and (ii) the Plan was amended to incorporate by reference the annual compensation limitation under Section 401(a)(17) of the Code, effective (with respect to all participants other than the "eligible participants") for Plan Years beginning after December 31, 1995 (or earlier, if the Plan so provided). Any reference in any other section of this Plan to the limitation under Code Section 401(a)(17) shall mean the "annual compensation limit" set forth in this Section 1.08, but taking into account the special provisions of this paragraph.

1.09 "Contract" means any annuity contract (group or individual) issued by the Insurer. In the event of any conflict between the terms of this Plan and the terms of any Contract purchased hereunder, the Plan provisions shall control.

1.10 "Designated Investment Alternative" means a specific investment identified by name by the Employer (or such other responsible party who has been given the authority to select investment options) as an available investment under the Plan in which Plan assets may be invested by the Insurer (or Trustee, if applicable) pursuant to the investment direction of the Participant.

1.11 "Directed Investment Option" means one or more of the following to be acquired or disposed of pursuant to the investment direction of a Participant:

(a) a Designated Investment Alternative as defined in Section 1.10, or

(b) any other investment permitted by the Plan and the Participant Direction Procedures as set forth in Section 4.09.

1.12 "Early Retirement Age" means the date at which the Participant satisfies the age or service requirement, selected in the Adoption Agreement, at which time a Participant's Account shall become fully vested.

1.13 "Employee" means any person who is employed by the Employer, but excludes any person who is providing services as an independent contractor. The term Employee shall also include Leased Employees as provided in Code Sections 414(n) or 414(o).

Employees of Affiliated Employers will not participate unless the Affiliated Employer becomes a Participating Employer as defined in Section 9.01.

1.14 "Employer" means the entity specified in the Adoption Agreement, any Participating Employer (as defined in Section 9.01) which shall adopt this Plan, any successor which shall maintain this Plan and any predecessor which has maintained this Plan.

1.15 "Fiscal Year" means the Employer's accounting year as set forth in the Adoption Agreement.

1.16 "Forfeiture" means that portion of a Participant's Account that is not Vested, and occurs upon the distribution (or deemed distribution) of the entire Vested portion of a Participant's Account.

In the case of a Terminated Participant whose Vested benefit is zero, such Terminated Participant shall be deemed to have received a distribution of such Terminated Participant's Vested benefit upon termination of employment. In addition, the term Forfeiture shall also include amounts deemed to be Forfeitures pursuant to any other provision of this Plan.

1.17 "Former Participant" means a person who has been a Participant, but who has ceased to be a Participant for any reason.

1.18 "Hour of Service" means (1) each hour for which an Employee is directly or indirectly compensated or entitled to compensation by the Employer for the performance of duties during the applicable computation period; (2) each hour for which an Employee is directly or indirectly compensated or entitled to compensation by the Employer (irrespective of whether the employment relationship has terminated) for reasons other than performance of duties (such as vacation, holidays, sickness, jury duty, disability, lay-off, military duty or leave of absence) during the applicable computation period; (3) each hour for which back pay is awarded or agreed to by the Employer without regard to mitigation of damages. The same Hours of Service shall not be credited both under (1) or (2), as the case may be, and under (3). These hours will be credited to the Employee for the computation period or periods to which the award or agreement pertains rather than the computation period in which the award, agreement or payment is made.

Notwithstanding the above, (i) no more than 501 Hours of Service are required to be credited to an Employee on account of any single continuous period during which the Employee performs no duties (whether or not such period occurs in a single computation period); (ii) an hour for which an Employee is directly or indirectly paid, or entitled to payment, on account of a period during which no duties are performed is not required to be

credited to the Employee if such payment is made or due under a plan maintained solely for the purpose of complying with applicable worker's compensation, or unemployment compensation or disability insurance laws; and (iii) Hours of Service are not required to be credited for a payment which solely reimburses an Employee for medical or medically related expenses incurred by the Employee.

For purposes of this Section, a payment shall be deemed to be made by or due from the Employer regardless of whether such payment is made by or due from the Employer directly, or indirectly through, among others, a trust fund, or insurer, to which the Employer contributes or pays premiums and regardless of whether contributions made or due to the trust fund, insurer, or other entity are for the benefit of particular Employees or are on behalf of a group of Employees in the aggregate.

Hours of Service must be counted for the purpose of determining a Year of Service, a year of participation for purposes of accruing benefits, a 1-Year Break in Service, and employment commencement date (or reemployment commencement date).

Hours of Service will be credited for employment with all Affiliated Employers and for any individual considered to be a Leased Employee pursuant to Code Sections 414(n) or 414(o) and the Regulations thereunder.

Hours of Service will be determined on the basis of the method selected in the Adoption Agreement. If "actual hours" is selected, an Employee shall be credited on the basis of actual hours for which such Employee is paid or entitled to payment. If "days worked" is selected, an Employee shall be credited with ten (10) Hours of Service if under the Plan such Employee would be credited with at least one Hour of Service during the day. If "months worked" is selected, an Employee will be credited with one hundred ninety (190) Hours of Service if under the Plan such Employee would be credited with at least one (1) Hour of Service during the month.

Hours of Service with any predecessor Employer which maintained this Plan shall be recognized. Hours of Service with any other predecessor Employer shall be recognized as specified in the Adoption Agreement.

1.19 "Insurer" means The Variable Annuity Life Insurance Company (VALIC) and any affiliate or subsidiary thereof, or any legal reserve insurance company which shall issue one or more Contracts under the Plan.

1.20 "Leased Employee" means any person (other than an Employee of the Employer) who pursuant to an agreement between the Employer and any other person ("leasing organization") has performed services for the Employer (or for the Employer and related persons determined in accordance with Code Section 414(n)(6)) on a substantially full-time basis for a period of at least one year, and such services are performed under primary direction or control by the Employer. Contributions or benefits provided a leased employee by the leasing organization which are attributable to services performed for the Employer shall be treated as provided by the Employer.

A leased employee shall not be considered an Employee of the Employer if:

(a) such employee is covered by a money purchase pension plan providing:

(1) a nonintegrated employer contribution rate of at least ten percent (10%) of compensation, as defined in Code Section 415(c)(3), but including amounts contributed pursuant to a salary reduction agreement which are excludable from the employee's gross income under Code Sections 125, 402(e)(3), 402(h)(1)(B) or 403(b), or for Plan Years beginning on or after January 1, 2001, 132(f)(4), and

(2) immediate participation, and

(3) full and immediate vesting; and

(b) leased employees do not constitute more than twenty percent (20%) of the Employer's nonhighly compensated workforce.

1.21 "Month of Service" means a calendar month during which an Employee completes at least one Hour of Service.

1.22 "Normal Retirement Age" means the date at which the Participant satisfies the age or service requirement specified in the Adoption Agreement, at which time a Participant's Account shall become fully Vested.

1.23 "1-Year Break in Service" means the applicable computation period specified in the Adoption Agreement during which an Employee has not completed more than one-half (1/2) of the number of Hours of Service specified in the Adoption Agreement for a Year of Service with the Employer. However, for purposes of provisions utilizing the elapsed time method, the term "1-Year Break in Service" means a 12-consecutive month period beginning on the severance from service date or any anniversary thereof and ending on the next succeeding anniversary of such date; provided, however, that the Employee during such 12-consecutive month period does not complete an Hour of Service.

Further, solely for the purpose of determining whether a Participant has incurred a 1-Year Break in Service, Hours of Service shall be recognized for "authorized leaves of absence" and "maternity and paternity leaves of absence."

"Authorized leave of absence" means an unpaid, temporary cessation from active employment with the Employer pursuant to an established nondiscriminatory policy, whether occasioned by illness, military service, or any other reason.

A "maternity or paternity leave of absence" means an absence from work for any period by reason of the Employee's pregnancy, birth of the Employee's child, placement of a child with the Employee in connection with the adoption of such child, or any absence for the purpose of caring for such child for a period immediately following such birth or placement. For this purpose, Hours of Service shall be credited for the computation period in which the absence from work begins, only if credit therefore is necessary to prevent the Employee from incurring a 1-Year Break in Service, or, in any other case, in the immediately following computation period. The Hours of Service credited for a "maternity or paternity leave of absence" shall be those which would normally have been credited but for such absence, or, in any case in which the Administrator is unable to determine such hours normally credited, eight (8) Hours of Service per day. The total Hours of Service required to be credited for a "maternity or paternity leave of absence" shall not exceed the number of Hours of Service needed to prevent the Employee from incurring a 1-Year Break in Service.

1.24 "Participant" means any Employee who has satisfied the requirements of Section 3.01 and has not become a Former Participant.

1.25 "Participant Direction Procedures" means such instructions, guidelines or policies, the terms of which are incorporated herein, as shall be established pursuant to Section 4.09 and observed by the Administrator and applied and provided to Participants who have Participant Directed Accounts.

1.26 "Participant(s) Account" means the account established and maintained by the Administrator for each Participant with respect to such Participant's total interest under the Plan resulting from the Employer's contributions. If this is a Profit Sharing Plan which includes assets transferred (other than by a rollover) from a Money Purchase Plan, then a separate accounting shall be maintained with respect to that portion of the Participant's Account attributable to the Money Purchase Plan.

1.27 "Part-time Employee" means any Employee who normally works twenty (20) hours or less per week. For purposes of this definition, a teacher employed by a post-secondary institution is not considered part-time if the teacher normally teaches classroom hours of one-half or more of the number of classroom hours normally considered to be full time employment.

1.28 "Period of Service" means (except for periods of service which may be disregarded on account of the "rule of parity" described in Section 6.04(e)) the aggregate of all periods commencing with the Employee's first day of employment or reemployment with the Employer or Affiliated Employer and ending on the date a "Break in

Service" begins. The first day of employment or reemployment is the first day the Employee performs an "Hour of Service." An Employee will also receive credit for any Period of Severance of less than twelve (12) consecutive months. Fractional periods of a year will be expressed in terms of days.

For purposes of this Section, "Hour of Service" means each hour for which an Employee is paid or entitled to payment for the performance of duties for the Employer and "Break in Service" means a Period of Severance of at least twelve (12) consecutive months.

Periods of Service with any predecessor Employer which maintained this Plan shall be recognized. Periods of Service with any other predecessor Employer shall be recognized as specified in the Adoption Agreement.

Periods of Service with any Affiliated Employer shall be recognized.

1.29 "Period of Severance" means a continuous period of time during which the Employee is not employed by the Employer. Such period begins on the date the Employee retires, quits or is discharged, or if earlier, the twelve (12) month anniversary of the date on which the Employee was otherwise first absent from service.

In the case of an individual who is absent from work for maternity or paternity reasons, the 12-consecutive month period beginning on the first anniversary of the first day of such absence shall not constitute a Period of Severance. For purposes of this paragraph, an absence from work for maternity or paternity reasons means an absence (a) by reason of the pregnancy of the individual, (b) by reason of the birth of a child of the individual, (c) by reason of the placement of a child with the individual in connection with the adoption of such child by such individual, or (d) for purposes of caring for such child for a period beginning immediately following such birth or placement.

1.30 "Plan" means this instrument (hereinafter referred to as the VALIC Retirement Services Company Governmental Volume Submitter Plan Basic Plan Document) including all amendments thereto, and the Adoption Agreement as adopted by the Employer.

This Plan is designed to qualify as a governmental plan as defined in Code Section 414(d). This Plan is established and maintained as a plan that is exempt from the requirements of Title I of the Employee Retirement Income Security Act (ERISA), as provided by Section 4 of such statute. While some provisions of the Plan may mirror provisions of ERISA, such provisions are included for the benefit of the Participants and are not intended to provide ERISA status or ERISA rights to Participants or their Beneficiaries.

1.31 "Plan Year" means the Plan's accounting year as specified in the Adoption Agreement.

1.32 "Qualified Voluntary Employee Contribution Account" means the account established and maintained by the Administrator for each Participant with respect to such Participant's total interest under the Plan resulting from the Participant's tax-deductible qualified voluntary Employee contributions made pursuant to Section 4.08.

1.33 "Regulation" means the Income Tax Regulations as promulgated by the Secretary of the Treasury or such Secretary of the Treasury's delegate, and as amended from time to time.

1.34 "Reclassified Employee" means an individual (including, but not limited to, independent contractors, persons the Employer pays outside of its payroll system and out-sourced workers) the Employer does not treat as an Employee for federal income tax withholding purposes under Code §3401(a), but who is later reclassified, pursuant to a binding determination by a court or a governmental entity (other than the Employer), as an Employee or a Leased Employee of the Employer.

1.35 "Retired Participant" means a person who has been a Participant, but who has become entitled to retirement benefits under the Plan.

1.36 "Retirement Date" means the date as of which a Participant retires for reasons other than Total and Permanent Disability, whether such retirement occurs on a Participant's Early or Normal Retirement age, or on a later date (see Section 6.01).

1.37 "Rollover Account" means the account established and maintained by the Administrator for each Employee with respect to such Employee's total interest in the Plan resulting from amounts transferred from another employer plan or individual retirement account in accordance with Section 4.06. A separate account will also be maintained for any prior voluntary (after-tax) Employee contributions of each Participant.

1.38 "Seasonal Employee" means any Employee who normally works on a full-time basis less than five (5) months in a year.

1.39 "Short Plan Year" means, if specified in the Adoption Agreement, that the Plan Year shall be less than a twelve (12) month period. If chosen, the following rules shall apply in the administration of this Plan. In determining whether an Employee has completed a Year of Service for benefit accrual purposes in the Short Plan Year, the number of the Hours of Service required shall be proportionately reduced based on the number of days in the Short Plan Year. In the event a Plan amendment changes a vesting computation period, the first vesting computation period established under such amendment shall begin before the last day of the preceding vesting computation period and an Employee who is credited with the requisite Hours of Service to be credited with a Year of Service for vesting purposes in both the vesting computation period under the Plan before the amendment and the first vesting computation period under the Plan as amended shall be credited with two (2) Years of Service for those vesting computation periods.

1.40 "Sick Leave Day" means a day (as determined under a separate plan or program maintained by the Employer or pursuant to applicable local or state law) for which the Employee is entitled to payment of one day's compensation by the Employer, when the Employee is physically or mentally unable to perform his or her duties or is otherwise absent from work for medical reasons.

1.41 "Special Pay Day" means accrued but unused Sick Leave Days or Vacation Pay Days, but only if such Special Pay Day represents leave for which the Employee has no right to request a cash payment.

1.42 "Tax-exempt" means exempt from Federal income tax under Code Section 501(a).

1.43 "Temporary Employee" means any Employee who performs services under a contractual arrangement that is expected to last two (2) years or less.

1.44 "Terminated Participant" means a person who has been a Participant, but whose employment has been terminated for any reason including death, Total and Permanent Disability or normal or early retirement.

1.45 "Total and Permanent Disability" means the inability to engage in any substantial gainful activity by reason of any medically determinable physical or mental impairment that can be expected to result in death or which has lasted or can be expected to last for a continuous period of not less than twelve (12) months. The permanence and degree of such impairment shall be supported by medical evidence. The determination shall be applied uniformly to all Participants.

1.46 "Trustee" (applies only to trustee portion of the Plan) means the person or entity, if any, named in the Adoption Agreement and any successors.

1.47 "Trust Fund" (applies only to trustee portion of the Plan) means the assets of the Plan held in the Plan's Trust as the same shall exist from time to time.

1.48 "Vacation Pay Day" means a day (as determined under a separate plan or program maintained by the Employer or pursuant to applicable local or state law) for which the Employee is entitled to payment of one day's compensation by the Employer when the Employee is absent from work for vacation or holiday. Excluded

from the term Vacation Pay Day is any day in which the Employee is entitled to the payment of compensation by the Employer while absent from work on account of jury duty, active military service, training or sabbatical.

1.49 "Valuation Date" means the Anniversary Date and each other date or dates deemed necessary or appropriate by the Administrator for the valuation of Participants' Accounts during the Plan Year, which may include any day that the Insurer (or Trustee, if applicable), any transfer agent appointed by the Trustee or the Employer, or any stock exchange used by such agent, are open for business.

1.50 "Vested" means the nonforfeitable portion of any account maintained on behalf of a Participant.

1.51 "Volume Submitter Practitioner" means VALIC Retirement Services Company, a wholly-owned subsidiary of The Variable Annuity Life Insurance Company ("VALIC").

1.52 "Voluntary Contribution Account" means the account established and maintained by the Administrator for each Participant with respect to such Participant's total interest in the Plan resulting from the Participant's nondeductible voluntary Employee contributions described in Section 4.07.

1.53 "Year of Service" means, except as otherwise specified in the Adoption Agreement and in the case of a Short Plan Year, the computation period of twelve (12) consecutive months, as herein set forth and in the Adoption Agreement, and during which an Employee has completed at least the number of Hours of Service specified in the Adoption Agreement.

The initial computation period shall begin with the date on which the Employee first performs an Hour of Service (employment commencement date). The computation period beginning after a 1-Year Break in Service shall be measured as elected in the Adoption Agreement. If an election is made to shift to the Plan Year, then after the initial computation period, the computation period shall shift to the current Plan Year which includes the anniversary of the date on which the Employee first performed an Hour of Service. An Employee who is credited with the number of Hours of Service specified in the Adoption Agreement in both the initial computation period and the first Plan Year which commences prior to the first anniversary of the Employee's initial computation period, will be credited with two Years of Service.

Years of Service and breaks in service will be measured on the same computation period.

Years of Service with any predecessor Employer which maintained this Plan shall be recognized. Years of Service with any other predecessor Employer shall be recognized as specified in the Adoption Agreement.

Years of Service with any Affiliated Employer shall be recognized.

Notwithstanding any provision of the Plan to the contrary, contributions, benefits and service credit with respect to qualified military service will be provided in accordance with Code Section 414(u).

ARTICLE II  
ADMINISTRATION

2.01 POWERS AND RESPONSIBILITIES OF THE EMPLOYER

(a) The Employer shall be empowered to appoint and remove the Insurer (or Trustee, if applicable), and Administrator from time to time as it deems necessary for the proper administration of the Plan to assure that the Plan is being operated for the exclusive benefit of the Participants and their Beneficiaries in accordance with the terms of the Plan and the Code.

(b) The Employer shall periodically review the performance of the Trustee, the Plan Administrator, or any other person to whom duties have been delegated or allocated by it under the provisions of this Plan or pursuant to procedures established hereunder. This requirement may be satisfied by formal periodic review by the Employer or by a qualified person specifically designated by the Employer, through day-to-day conduct and evaluation, or through other appropriate ways.

(c) Unless the Employer has elected to have a discretionary Trustee, the Employer (or its delegate) shall have the power and authority to select and monitor the investment alternatives under the Plan. Furthermore, unless the Employer elects under Section 4.09 to allow Participants to direct the investment of their Accounts, the Employer (or its delegate) shall direct the Insurer (or Trustee, if applicable) with respect to the investment of the assets of the Plan. If the Employer elects under Section 4.09 to allow Participants to direct the investment of their accounts, the Employer shall direct the Insurer (or Trustee, if applicable) with respect to the investment of any contributions which are forwarded to the Insurer (or Trustee) prior to the date on which the Participant completes the necessary paperwork with the Insurer or Trustee or takes such other action or actions as may be necessary to direct the investment of such amounts. Such direction shall be communicated to the Insurer (or Trustee) by means of an Employer-Directed Account Agreement between the Employer and the Insurer (or Trustee), which agreement will include a default investment option and a default beneficiary designation. This direction shall be effective only until such time as such Participant exercises his or her right to direct the investment of such amounts.

2.02 DESIGNATION OF ADMINISTRATIVE AUTHORITY

The Administrator of the Plan shall be the Employer unless the Employer appoints another person to serve as Administrator. Any person, including, but not limited to, the Employees of the Employer, shall be eligible to serve as an Administrator. Any person so appointed shall signify acceptance by filing written acceptance with the Employer. An Administrator may resign by delivering a written resignation to the Employer or be removed by the Employer by delivery of written notice of removal, to take effect at a date specified therein, or upon delivery to the Administrator if no date is specified.

The Employer, upon the resignation or removal of an Administrator, shall promptly designate in writing a successor to this position. If the Employer does not appoint an Administrator, the Employer will function as the Administrator.

2.03 ALLOCATION AND DELEGATION OF RESPONSIBILITIES

If more than one person is appointed as Administrator, the responsibilities of each Administrator may be specified by the Employer and accepted in writing by each Administrator. In the event that no such delegation is made by the Employer, the Administrators may allocate the responsibilities among themselves, in which event the Administrators shall notify the Employer and the Insurer (or Trustee, if applicable) in writing of such action and specify the responsibilities of each Administrator. The Insurer (or Trustee, if applicable) thereafter shall accept and rely upon any documents executed by the appropriate Administrator until such time as the Employer or the Administrators file with the Insurer (or Trustee, if applicable) a written revocation of such designation.

## 2.04 POWERS AND DUTIES OF THE ADMINISTRATOR

The primary responsibility of the Administrator is to administer the Plan for the exclusive benefit of the Participants and their Beneficiaries, subject to the specific terms of the Plan. The Administrator shall administer the Plan in accordance with its terms and shall have the power and discretion to construe the terms of the Plan and determine all questions arising in connection with the administration, interpretation, and application of the Plan. Any such determination by the Administrator shall be conclusive and binding upon all persons. The Administrator may establish procedures, correct any defect, supply any information, or reconcile any inconsistency in such manner and to such extent as shall be deemed necessary or advisable to carry out the purpose of the Plan; provided, however, that any procedure, discretionary act, interpretation or construction shall be done in a nondiscriminatory manner based upon uniform principles consistently applied and shall be consistent with the intent that the Plan shall continue to be deemed a qualified plan under the terms of Code Sections 401(a) or 403(a), as amended from time to time. The Administrator shall have all powers necessary or appropriate to accomplish its duties under this Plan:

The Administrator shall be charged with the duties of the general administration of the Plan, including, but not limited to, the following:

- (a) to determine in the Administrator's sole discretion, all questions relating to the eligibility of Employees to participate or remain a Participant hereunder and to receive benefits under the Plan;
  - (b) to compute, certify, and direct the Insurer (or Trustee, if applicable) with respect to the amount and the kind of benefits to which any Participant shall be entitled hereunder;
  - (c) to authorize and direct the Insurer (or Trustee, if applicable) with respect to all nondiscretionary or otherwise directed disbursements from the Plan assets;
  - (d) to maintain all necessary records for the administration of the Plan;
  - (e) to interpret the provisions of the Plan and to make and publish such rules for regulation of the Plan as are consistent with the terms hereof;
  - (f) to compute and certify to the Employer from time to time the sums of money necessary or desirable to be contributed to the Plan;
  - (g) to consult with the Employer and to direct the Insurer (or Trustee, if applicable) regarding the short- and long-term liquidity needs of the Plan in order to implement those objectives;
  - (h) if the Employer elects to allow Participants to direct the investment of their accounts under the Plan, to act as the party responsible for communications with Participants, including, but not limited to, the receipt and transmitting of Participants' directions as to the investment of their accounts under the Plan and the formulation of policies, rules, and procedures pursuant to which Participants may give investment instructions with respect to the investment of their accounts;
  - (i) to assist Participants regarding their rights, benefits, or elections available under the Plan;
- and
- (j) to determine the validity of, and take appropriate action with respect to, any domestic relations order received by it.

## 2.05 RECORDS AND REPORTS

The Administrator shall keep a record of all actions taken and shall keep all other books of account, records, and other data that may be necessary for proper administration of the Plan and shall be responsible for supplying all information and reports to the Internal Revenue Service, Participants, Beneficiaries and others as required by law.

## 2.06 APPOINTMENT OF ADVISERS

The Administrator may appoint counsel, specialists, advisers, and other persons as the Administrator deems necessary or desirable in connection with the administration of this Plan, including, but not limited to, advisers to assist with the administration and management of the Plan, and thereby to provide, among such other duties as the Administrator may appoint, assistance with maintaining Plan records and the providing of investment information to the Plan's Fiduciaries and to Plan Participants.

## 2.07 INFORMATION FROM EMPLOYER

To enable the Administrator to perform its functions, the Employer shall supply full and timely information to the Administrator on all matters relating to the Compensation of all Participants, their Hours of Service, their Years of Service or Periods of Service, their retirement, death, disability, or termination of employment, and such other pertinent facts as the Administrator may require; and the Administrator shall advise the Insurer (and/or the Trustee if applicable) of such of the foregoing facts as may be pertinent to the Insurer's (or the Trustee's) duties under the Plan. The Administrator may rely upon such information as is supplied by the Employer and shall have no duty or responsibility to verify such information. In turn, the Insurer (or Trustee) may rely upon such information as may be provided by the Administrator, and shall have no duty or responsibility to verify such information.

## 2.08 PAYMENT OF CONTRACT FEES

All fees and charges relating to any Contracts issued pursuant to the Plan shall be paid from the portion of the Participant's Account that is invested in such Contracts unless the Employer and the Insurer agree for such expenses to be paid by the Employer.

## 2.09 PAYMENT OF EXPENSES

Expenses of administration may be paid out of the Plan assets unless paid by the Employer. Such expenses shall include any expenses incident to the functioning of the Administrator, including, but not limited to, fees of accountants, counsel, and other specialists and their agents, and other costs of administering the Plan. Until paid, the expenses shall constitute a liability of the Plan. Contract fees shall be paid in accordance with Section 2.08.

## 2.10 MAJORITY ACTIONS

Except where there has been an allocation and delegation of administrative authority pursuant to Section 2.03, if there shall be more than one Administrator, they shall act by a majority of their number, but may authorize one or more of them to sign all papers on their behalf.

## 2.11 CLAIMS PROCEDURE

Claims for benefits under the Plan may be filed in writing with the Administrator. Notice of the disposition of a claim shall be provided to the claimant within ninety (90) days after the claim is filed. If the claim is denied, the claimant must follow the claims review procedures in Section 2.12 before the claimant may take any legal action against the Plan.

## 2.12 CLAIMS REVIEW PROCEDURE

Any Participant, former Participant, or Beneficiary of either, who has been denied a benefit by a decision of the Administrator pursuant to Section 2.11 shall be entitled to request the Administrator to give further consideration to a claim by filing with the Administrator a written request for review of the claim (i.e., an appeal). Such request, together with a written statement of the reasons why the claimant believes such claims should be allowed, shall be filed with the Administrator no later than sixty (60) days after receipt of the notification provided for in Section 2.11. A final decision as to the allowance of the claim shall be made by the Administrator and communicated to the claimant within ninety (90) days of receipt of the written appeal (unless there has been an

extension of up to ninety (90) days due to special circumstances, provided the delay and the special circumstances occasioning it are communicated to the claimant within the ninety (90) day period).

## ARTICLE III ELIGIBILITY

### 3.01 CONDITIONS OF ELIGIBILITY

Any Employee who is not in an excluded classification of Employees (as set forth in the Adoption Agreement) shall be eligible to participate hereunder on the date such Employee has satisfied the age and service requirements specified in the Adoption Agreement. However, if this Plan is a restatement or amendment of a prior plan, any Employee who was a Participant in the Plan prior to the effective date of this amendment or restatement shall continue to be a Participant. No minimum age or service is required for contributions under Section G.3.b. of the Adoption Agreement, on behalf of Part-time, Seasonal and Temporary Employees.

For purposes of this section and any Adoption Agreement elections, the term "union employees" refers to Employees whose employment is governed by a collective bargaining agreement between the Employer and "employee representatives" under which retirement benefits were the subject of good faith bargaining. The term "non-resident aliens" refers to Employees who are non-resident aliens (within the meaning of Code Section 7701(b)(1)(B)) who received no earned income (within the meaning of Code Section 911(d)(2)) from the Employer which constitutes income from sources within the United States (within the meaning of Code Section 861(a)(3)). The term "reclassified employees" refers to workers who are treated by the Employer as Leased Employees or independent contractors but are later determined to be common law Employees of the Employer.

### 3.02 EFFECTIVE DATE OF PARTICIPATION

An Employee shall become a Participant as of the Effective Date of Participation specified in the Adoption Agreement. If said Employee is not employed on such date, but is reemployed before a 1-Year Break in Service has occurred, then such Employee shall become a Participant on the date of reemployment or, if later, the date the Employee would have otherwise entered the Plan had the Employee not terminated employment.

If an Employee, who has satisfied the Plan's age and service requirements and would otherwise have become a Participant, shall change from an excluded classification of Employees to an included classification of Employees, such Employee shall become a Participant on the date such Employee is no longer in an excluded classification of Employees.

If an Employee, who has satisfied the Plan's age and service requirements and would otherwise have become a Participant, shall become a member of an excluded classification of Employees and has not incurred a 1-Year Break in Service, such Employee shall become a Participant on the date such Employee again is not a member of an excluded classification of Employees. If such Employee does incur a 1-Year Break in Service, eligibility will be determined under the rules in Section 6.04(e).

### 3.03 DETERMINATION OF ELIGIBILITY

The Administrator shall determine the eligibility of each Employee for participation in the Plan. Such determination shall be conclusive and binding upon all persons, as long as the same is made pursuant to the Plan. Such determination shall be subject to review pursuant to Section 2.11.

### 3.04 TERMINATION OF ELIGIBILITY

In the event a Participant shall become a member of an excluded classification of Employees, such Former Participant shall continue to vest in the Plan for each Year of Service (or Period of Service if the Elapsed Time Method is used) completed until such time as the Participant's Account shall be forfeited or distributed pursuant to the terms of the Plan. Additionally, the Former Participant's interest in the Plan shall continue to share in the earnings.

### 3.05 ELECTION NOT TO PARTICIPATE

An Employee may, subject to the approval of the Employer, elect voluntarily not to participate in the Plan. The election not to participate must be communicated to the Employer, in writing, at least thirty (30) days before the beginning of a Plan Year. However, if the Employer elects, in Section G.3.b. of the Adoption Agreement, to make contributions for Part-time, Seasonal and Temporary Employees, such Employees may not elect not to participate. Furthermore, the foregoing election not to participate must be irrevocable and made either at Plan inception or when the Employee is first eligible to participate.

ARTICLE IV  
CONTRIBUTION AND ALLOCATION

4.01 FORMULA FOR DETERMINING EMPLOYER'S CONTRIBUTION

(a) For a Money Purchase Plan –

On behalf of each Participant eligible to share in allocations, for each year of such Participant's participation in this Plan, the Employer shall contribute the amount specified in the Adoption Agreement. All contributions by the Employer shall be made in cash.

(b) For a Profit Sharing Plan –

For each Plan Year, the Employer, in its sole discretion, may contribute to the Plan such amount as specified in the Adoption Agreement, which may be either a discretionary amount (to be determined in the Employer's sole discretion) or a fixed dollar or percentage amount. All contributions by the Employer shall be made in cash.

(c) 414(h) pick up contributions –

If selected in the Adoption Agreement, eligible Employees who become Participants under this Plan in accordance with the provisions of Article III shall be deemed to have authorized the Employer to deduct from such Participant's Compensation, prior to its payment, a percentage of such Participant's Compensation, as a nonelective contribution to the Plan. The amount of the nonelective contribution shall be picked up by the Participant's Employer as provided for in Section 414(h)(2) of the Code. The Participant shall not have the option to receive this picked up contribution directly and such contributions shall be paid by the Employer directly to the Insurer (or Trustee, if applicable).

(d) Employer matching contributions –

If specified in the Adoption Agreement, the Employer shall make a matching contribution equal to the percentage of elective deferrals specified for each Participant eligible to share in the allocations of the matching contribution. The Employer must specify in the Adoption Agreement the plan to which the elective deferral contributions being matched shall be made.

(e) Contributions for Part-time, Seasonal and Temporary Employees –

If specified in the Adoption Agreement, the Employer shall make a contribution in the amount of 7.5% of Compensation, reduced by Employee Nonelective Contributions, for each Participant who is also a Part-time, Seasonal or Temporary Employee.

(f) Special Pay contributions –

If specified in the Adoption Agreement, the Employer shall make a nonelective "leave conversion" contribution for each Participant eligible to share in such contributions equal to the Participant's current daily rate of pay multiplied by the number of unused accumulated Special Pay days that the Participant has accumulated, as of the end of the Plan Year, in excess of the minimum number of Special Pay days set forth in the Adoption Agreement. The Employer may elect in the Adoption Agreement to make such Special Pay contributions on account of accumulated Vacation Pay Days, accumulated Sick Leave Days, or both Vacation Pay Days and Sick Leave Days. The Employer may also elect, in the Adoption Agreement, to convert unused accumulated Special Pay Days to employer Special Pay contributions each Plan Year (including the Plan Year in which the Participant terminates employment with the Employer), or solely in the Plan Year in which the Participant terminates employment.

(g) Offset for contributions to certain merged plans –

Notwithstanding any other provision of the Plan or the Adoption Agreement, if one or more qualified defined contribution plans ("Merged Plans") is/are merged into (or onto) this Plan after the first day of a Plan Year, any Employer contribution obligation under this Section 4.01 and/or Section G of the Adoption Agreement for the Plan Year of the merger that is based on a Participant's Compensation for the entire Plan Year shall be offset by any substantially similar Employer contributions that are made to, or on account of, the Merged Plans for such Plan Year.

#### 4.02 TIME OF PAYMENT OF EMPLOYER'S CONTRIBUTION

The Employer shall pay to the Insurer (or Trustee, if applicable) its contribution to the Plan as soon as administratively feasible, but no later than the time required by law to be considered an Annual Addition (as defined in Section 4.04(d)) for the Plan Year to which the Employer contribution is attributed. For purposes of this section, contributions must be made to the Plan no later than the 15<sup>th</sup> day of the sixth calendar month (for Plan Years beginning after January 1, 2006 the tenth calendar month) following the end of the Plan Year with or within which the limitation year ends, or such other time as specified under Code Section 415 and the Regulations thereunder.

#### 4.03 ALLOCATION OF CONTRIBUTIONS, FORFEITURES AND EARNINGS

(a) The Administrator shall establish and maintain an account in the name of each Participant to which the Administrator shall credit, as of each Anniversary Date, or other Valuation Date, all amounts allocated to each such Participant as set forth herein.

(b) The Employer shall provide the Administrator with all information required by the Administrator to make a proper allocation of the Employer's contributions, if any, for each Plan Year. Within a reasonable period of time after the date of receipt by the Administrator of such information, the Administrator shall allocate such contribution as follows:

(1) For a Money Purchase Plan:

(i) The Employer's contribution shall be allocated to each Participant's Account in the manner set forth in Section 4.01 herein and as specified in the Adoption Agreement.

(ii) Except, however, if elected in the Adoption Agreement for any Plan Year, the Employer shall not contribute on behalf of a Participant who performs less than the Hours of Service set forth in the Adoption Agreement during any Plan Year. The Employer may not make such an election for Employer nonelective contributions (other than matching contributions) if the Employer has elected to make Special Pay contributions.

(2) For a Profit Sharing Plan:

(i) If the Employer elects (in the Adoption Agreement) a discretionary profit sharing contribution formula, the Employer's contribution shall be allocated to each Participant's Account in the same proportion that each such Participant's Compensation for the Plan Year bears to the total Compensation of all Participants for such Plan Year. If the Employer elects (in the Adoption Agreement) a fixed profit sharing contribution formula, the Employer's contribution shall be allocated in accordance with such formula. In the event that the Employer elects (in the Adoption Agreement) to make separate discretionary contributions for separate classifications of Participants, the Employer will annually notify the Trustee (or Insurer), in writing, of the amounts of the contribution(s), if any, that it is making for each classification of Participants described in the Adoption Agreement for the Plan Year. The Plan Administrator will allocate and credit for the Plan Year the Employer contribution (and forfeitures, if any) for a particular classification to the account of each Participant within

the classification who is entitled to a contribution for the Plan Year in the manner selected in the Adoption Agreement.

(ii) Except, however, if elected in the Adoption Agreement, a Participant who performs less than the Hours of Service set forth in the Adoption Agreement during any Plan Year shall not share in the Employer's contribution for that Plan Year. The Employer may not make such an election for Employer nonelective contributions (other than matching contributions) if the Employer has elected to make Special Pay Contributions.

(3) Notwithstanding anything herein to the contrary, any Participant who terminated employment during the Plan Year shall or shall not share in the allocations of the Employer's contributions and Forfeitures, based on whether the Participant completed the requirements set forth in the Adoption Agreement.

(c) Except as provided in Section 4.09(b), as of each Anniversary Date or other Valuation Date, before allocation of Employer contributions and Forfeitures, any earnings or losses (net appreciation or net depreciation) in the value of the Plan's assets (exclusive of assets segregated for distribution) shall be allocated in the same proportion that each Participant's and Former Participant's nonsegregated accounts bear to the total of all Participants' and Former Participants' nonsegregated accounts as of such date. If any nonsegregated account of a Participant has been distributed prior to the Anniversary Date or other Valuation Date subsequent to a Participant's termination of employment, no earnings or losses shall be credited to such account.

(d) Participants' Accounts shall be debited for annuity payments made, if any, and credited with any dividends or interest earned on Contracts.

(e) As of each Anniversary Date any amounts which became Forfeitures since the last Anniversary Date shall first be made available to satisfy any contribution that may be required pursuant to Section 6.09 or be used to pay any administrative expenses of the Plan. The remaining Forfeitures, if any, shall be treated in accordance with the Adoption Agreement. Provided, however, that in the event the allocation of Forfeitures provided herein shall cause the "Annual Addition" (as defined in Section 4.04) to any Participant's Account to exceed the amount allowable by the Code, the excess shall be reallocated in accordance with Section 4.04(a)(4). Except, however, if elected in the Adoption Agreement, a Participant who fails to satisfy the conditions set forth in the Adoption Agreement during any Plan Year shall not share in the Plan Forfeitures for that year.

(f) If a Former Participant is reemployed after five (5) consecutive 1-Year Breaks in Service, then separate accounts shall be maintained as follows:

(1) one account for nonforfeitable benefits attributable to pre-break service; and

(2) one account representing the Former Participant's employer derived account balance in the Plan attributable to post-break service.

#### 4.04 MAXIMUM ANNUAL ADDITIONS

(a) (1) If the Participant does not participate in, and has never participated in another qualified plan maintained by the Employer, or a welfare benefit fund (as defined in Code Section 419(e)), maintained by the Employer, or an individual medical account (as defined in Code Section 415(l)(2)) maintained by the Employer, or a simplified employee pension, as defined in Code Section 408(k), maintained by the Employer which provides "Annual Additions," the amount of "Annual Additions" which may be credited to the Participant's Accounts for any "Limitation Year" shall not exceed the lesser of the "Maximum Permissible Amount" or any other limitation contained in this Plan. If the Employer contribution that would otherwise be

contributed or allocated to the Participant's accounts would cause the "Annual Additions" for the "Limitation Year" to exceed the "Maximum Permissible Amount," the amount contributed or allocated will be reduced so that the "Annual Additions" for the "Limitation Year" will equal the "Maximum Permissible Amount."

(2) Prior to determining the Participant's actual "415 Compensation" for the "Limitation Year," the Employer may determine the "Maximum Permissible Amount" for a Participant on the basis of a reasonable estimation of the Participant's "415 Compensation" for the "Limitation Year," uniformly determined for all Participants.

(3) As soon as is administratively feasible after the end of the "Limitation Year," the "Maximum Permissible Amount" for such "Limitation Year" shall be determined on the basis of the Participant's actual "415 Compensation" for such "Limitation Year."

(4) If pursuant to Section 4.04(a)(3) or Section 4.05, there is an "Excess Amount," the excess will be disposed of in one of the following manners, as uniformly determined by the Administrator for all Participants similarly situated.

(i) If the Participant is covered by the Plan at the end of the "Limitation Year," the "Excess Amount" in the Participant's Account will be used to reduce Employer contributions (including any allocation of Forfeitures) for such Participant in the next "Limitation Year," and each succeeding "Limitation Year" if necessary;

(ii) If, after the application of subparagraph (i) above, an "Excess Amount" still exists, and the Participant is not covered by the Plan at the end of a "Limitation Year," the "Excess Amount" will be held unallocated in a suspense account. The suspense account will be applied to reduce future Employer contributions (including allocation of any Forfeitures) for all remaining Participants in the next "Limitation Year," and each succeeding "Limitation Year" if necessary;

(iii) If a suspense account is in existence at any time during the "Limitation Year" pursuant to this section, it will not participate in the allocation of investment gains and losses. If a suspense account is in existence at any time during a particular "Limitation Year," all amounts in the suspense account must be allocated and reallocated to Participants' accounts before any Employer contributions or any Employee contributions may be made to the Plan for that "Limitation Year." "Excess Amounts" may not be distributed to Participants or Former Participants.

(b) (1) This subsection (b) applies if, in addition to this Plan, the Participant is covered under another qualified defined contribution plan maintained by the Employer, or a welfare benefit fund (as defined in Code Section 419(e)) maintained by the Employer, or an individual medical account (as defined in Code Section 415(l)(2)) maintained by the Employer, or a simplified employee pension as defined in Code Section 408(k) maintained by the Employer which provides "Annual Additions" during any "Limitation Year." The "Annual Additions" which may be credited to a Participant's accounts under this Plan for any such "Limitation Year" shall not exceed the "Maximum Permissible Amount" reduced by the "Annual Additions" credited to a Participant's accounts under the other plans and welfare benefit funds, individual medical accounts, and simplified employee pensions for the same "Limitation Year." If the "Annual Additions" with respect to the Participant under other defined contribution plans, welfare benefit funds, individual medical accounts and simplified employee pensions maintained by the Employer are less than the "Maximum Permissible Amount" and the Employer contribution that would otherwise be contributed or allocated to the Participant's accounts under this Plan would cause the "Annual Additions" for the "Limitation Year" to exceed this limitation, the amount contributed or allocated will be reduced so that the "Annual Additions" under all such plans and welfare benefit funds for the "Limitation Year" will equal the "Maximum Permissible Amount." If the "Annual Additions" with respect to the Participant under such other defined contribution plans, welfare benefit funds,

individual medical accounts and simplified employee pensions in the aggregate are equal to or greater than the "Maximum Permissible Amount," no amount will be contributed or allocated to the Participant's account under this Plan for the "Limitation Year."

(2) Prior to determining the Participant's actual "415 Compensation" for the "Limitation Year," the Employer may determine the "Maximum Permissible Amount" for a Participant in the manner described in Section 4.04(a)(2).

(3) As soon as is administratively feasible after the end of the "Limitation Year," the "Maximum Permissible Amount" for the "Limitation Year" will be determined on the basis of the Participant's actual "415 Compensation" for the "Limitation Year."

(4) If, pursuant to Section 4.04(b)(3) or Section 4.05, a Participant's "Annual Additions" under this Plan and such other plans would result in an "Excess Amount" for a "Limitation Year," the "Excess Amount" will be deemed to consist of the "Annual Additions" last allocated, except that "Annual Additions" attributable to a simplified employee pension will be deemed to have been allocated first, followed by "Annual Additions" to a welfare benefit fund or individual medical account, and then by "Annual Additions" to a plan subject to Code Section 412, regardless of the actual allocation date.

(5) If an "Excess Amount" was allocated to a Participant on an allocation date of this Plan which coincides with an allocation date of another plan, the "Excess Amount" attributed to this Plan will be the product of:

(i) the total "Excess Amount" allocated as of such date, times;

(ii) the ratio of (1) the "Annual Additions" allocated to the Participant for the "Limitation Year" as of such date under this Plan to (2) the total "Annual Additions" allocated to the Participant for the "Limitation Year" as of such date under this and all the other qualified defined contribution plans.

(6) Any "Excess Amount" attributed to this Plan will be disposed in the manner described in Section 4.04(a)(4).

(c) For purposes of applying the limitations of Code Section 415, the transfer of funds from one qualified plan to another is not an "Annual Addition." In addition, the following are not Employee contributions for the purposes of Section 4.04(d)(1):

(1) rollover contributions (as defined in Code Sections 402(c)(4), 403(a)(4), 403(b)(8), 408(d)(3) and 457(e)(16)); and

(2) Employee contributions to a simplified employee pension excludable from gross income under Code Section 408(k)(6).

(d) For purposes of this Section, the following terms shall be defined as follows:

(1) "Annual Additions" means the sum credited to a Participant's accounts for any Limitation Year of:

(i) Employer contributions (including elective deferrals and Employee nonelective contributions that are picked up pursuant to Section 414(h) of the Code);

(ii) Employee (after-tax) contributions;

(iii) Forfeitures;

(iv) amounts allocated, after March 31, 1984, to an individual medical account, as defined in Code Section 415(l)(2), which is part of a pension or annuity plan maintained by the Employer;

(v) amounts derived from contributions paid or accrued after December 31, 1985, in taxable years ending after such date, which are attributable to post-retirement medical benefits allocated to the separate account of a key employee (as defined in Code Section 419A(d)(3)) under a welfare benefit fund (as defined in Code Section 419(e)) maintained by the Employer; and

(vi) allocations under a simplified employee pension.

Except, however, the 415 Compensation percentage limitation referred to in paragraph (e)(7)(ii) below shall not apply to:

(1) any contribution for medical benefits (within the meaning of Code Section 419A(f)(2)) after separation from service which is otherwise treated as an "Annual Addition," or

(2) any amount otherwise treated as an "Annual Addition" under Code Section 415(l)(1).

For this purpose, any "Excess Amount" applied under Sections 4.04(a)(4) and 4.04(b)(6) in the "Limitation Year" to reduce Employer contributions shall be considered "Annual Additions" for such "Limitation Year."

(2) "415 Compensation" means a Participant's Compensation as elected in the Adoption Agreement. However, regardless of any selection made in the Adoption Agreement, 415 Compensation shall include any elective deferral (as defined in Code Section 402(g)(3)), and any amount which is contributed or deferred by the Employer at the election of the Employee and which is not includible in the gross income of the Employee by reason of Sections 125, 457, and 132(f)(4). Any exclusions from Compensation selected in the Adoption Agreement shall not apply for purposes of the definition of 415 Compensation.

(3) "Defined Contribution Dollar Limitation" means \$40,000 (as adjusted for increases in the cost-of-living under Code Section 415(d)).

(4) "Employer" means the Employer that adopts this Plan and all Affiliated Employers, except that for purposes of this Section, Affiliated Employers shall be determined pursuant to the modification made by Code Section 415(h).

(5) "Excess Amount" means the excess of the Participant's "Annual Additions" for the "Limitation Year" over the "Maximum Permissible Amount."

(6) "Limitation Year" means the Compensation year (a twelve (12) consecutive month period) as elected by the Employer in the Adoption Agreement. All qualified plans maintained by the Employer must use the same Limitation Year. If the Limitation Year is amended to a different twelve (12) consecutive month period, the new Limitation Year must begin on a date within the Limitation Year in which the amendment is made.

(7) "Maximum Permissible Amount" means the maximum "Annual Addition" that may be contributed or allocated to a Participant's account under the Plan for any "Limitation Year." Except to the extent permitted under Section 414(v) of the Code, if applicable, the Annual Addition that may be contributed or allocated to a Participant's account under the Plan for any Limitation Year shall not exceed the lesser of:

- (i) the "Defined Contribution Dollar Limitation" or
- (ii) 100 percent of the Participant's 415 Compensation for the Limitation Year.

The compensation limit referred to in (ii) shall not apply to any contribution for medical benefits after separation from service (within the meaning of Section 401(h) or Section 419A(f)(2) of the Code) which is otherwise treated as an Annual Addition.

If a short "Limitation Year" is created because of an amendment changing the "Limitation Year" to a different twelve (12) consecutive month period, the Maximum Permissible Amount will not exceed the "Defined Contribution Dollar Contribution" multiplied by the following fraction:

$$\frac{\text{Number of months in the short "Limitation Year"}}{12}$$

(e) The limitations, adjustments and other requirements prescribed in this section shall at all times comply with the provisions of Code Section 415 and the Regulations thereunder.

4.05 ADJUSTMENT FOR EXCESSIVE ANNUAL ADDITIONS

If as a result of:

- (a) the allocation of Forfeitures,
- (b) a reasonable error in estimating a Participant's annual 415 Compensation,
- (c) a reasonable error in determining the amount of elective deferrals (within the meaning of Code Section 402(g)(3)) that may be made with respect to a Participant,
- (d) or other facts and circumstances to which Regulation Section 1.415-6(b)(6) shall be applicable, the "Annual Additions" under this Plan would cause the maximum provided in Section 4.04 to be exceeded, the Administrator shall treat the excess in accordance with Section 4.04(a)(4).

4.06 TRANSFERS AND ROLLOVERS FROM OTHER EMPLOYER PLANS

(a) As specified in the Adoption Agreement and with the consent of the Administrator, amounts may be transferred or rolled over on behalf of any Employee from other employer plans or individual retirement accounts, provided that the employer plan or account from which such funds are transferred permits the transfer to be made and, in the opinion of legal counsel for the Employer, the transfer or rollover will not jeopardize the qualified status of the Plan (or the Tax-exempt status of the related Trust, if applicable) or create adverse tax consequences for the Employer. The amounts transferred or rolled over shall be set up in a separate account herein referred to as a Rollover Account. Such account shall be fully Vested at all times and shall not be subject to Forfeiture for any reason. No amounts attributable to deductible Employee contributions (as defined in Code Section 219) may be rolled over or transferred to this Plan.

(b) Amounts in a Rollover Account shall be held by the Insurer (or Trustee, if applicable) pursuant to the provisions of this Plan and may not be withdrawn by, or distributed to the Employee, in whole or in part, except as provided in Paragraphs (c), (d), (e) of this Section.

(c) Amounts attributable to elective contributions (as defined in Regulation Section 1.401(k)-1(g)(3), or for Plan Years beginning on or after January 1, 2006, Regulations section 1.401(k)-6), including amounts treated as elective contributions, which are transferred from another

employer plan in a plan-to-plan transfer shall be subject to the distribution limitations provided for in Regulation Section 1.401(k)-1(d).

(d) A separate account will be maintained by the Administrator for any transferred voluntary Employee contributions of each Participant, and earnings and losses on such voluntary Employee contributions will be allocated to the separate account. A Participant may, upon a written request submitted to the Administrator, withdraw all or a portion of such transferred voluntary Employee contributions at any time. Such written request must be consistent with and satisfy all notice requirements of Code Section 402(f) and the Regulations thereunder.

(e) At Normal Retirement Age, or such other date when the Employee or the Employee's Beneficiary shall be entitled to receive benefits as set forth in the Plan and Adoption Agreement, the fair market value of the Rollover Account shall be used to provide additional benefits to the Employee or the Employee's Beneficiary. If elected in the Adoption Agreement, distributions of rollovers may be made at any time, even if there is no distributable event which permits distribution of other accounts. Any distributions of amounts held in a Rollover Account shall be made in a manner which is consistent with and satisfies the provisions of Section 6.05, including, but not limited to, all notice requirements of Code Section 402(f). Furthermore, such amounts shall be considered as part of an Employee's benefit in determining whether an involuntary cash-out of benefits without such Employee's consent may be made.

(f) For purposes of this section, the term "employer plan" shall mean any tax-qualified plan under Code Section 401(a), 403(a), 403(b), or 457(b) maintained by a state or local governmental entity. The term "amounts transferred or rolled over from other employer plans" shall mean:

(1) amounts transferred to this Plan directly from another employer plan by means of a trustee-to-insurer (or trustee-to-trustee or insurer-to-insurer) transfer; and

(2) eligible rollover distributions payable to or received by an Employee from another employer plan which are eligible for tax-free rollover to an employer plan and which are directly transferred to this Plan or are transferred by the Employee to this Plan within sixty (60) days following such Employee's receipt thereof.

(g) Prior to accepting any transfers to which this section applies, the Administrator may require the Employee to establish that the amounts to be transferred to this Plan meet the requirements of this section and may also require the Employee to provide an opinion of counsel satisfactory to the Employer that the amounts to be transferred meet the requirements of this section.

(h) If the Employer has elected in the Adoption Agreement to allow rollovers from other plans, the Employer, operationally and on a nondiscriminatory basis, may limit the source of rollover contributions that may be accepted by this Plan.

#### 4.07 VOLUNTARY EMPLOYEE CONTRIBUTIONS (EMPLOYEE AFTER-TAX CONTRIBUTIONS)

(a) If this is an amendment or restatement of a plan that previously permitted voluntary nondeductible (after-tax) Employee contributions, then such voluntary Employee contributions shall be held in a separate account as defined in Section 1.52.

(b) The balance in each Participant's Voluntary Contribution Account shall be fully Vested at all times and shall not be subject to Forfeiture for any reason.

(c) A Participant may elect to withdraw nondeductible voluntary Employee contributions from such Participant's Voluntary Contribution Account and the actual earnings thereon in a manner which is consistent with and satisfies the provisions of Section 6.05, including, but not limited to, all notice requirements of Code Section 402(f). If the Administrator maintains sub-accounts with respect to

nondeductible voluntary Employee contributions (and earnings thereon) which were made on or before a specified date, a Participant shall be permitted to designate which sub-account shall be the source for the withdrawal. No Forfeitures shall occur solely as a result of an Employee's withdrawal of nondeductible voluntary Employee contributions.

(d) At Normal Retirement Age, or such other date when the Participant or such Participant's Beneficiary shall be entitled to receive benefits, the fair market value of the Voluntary Contribution Account shall be used to provide additional benefits to the Participant or the Participant's Beneficiary.

#### 4.08 QUALIFIED VOLUNTARY EMPLOYEE CONTRIBUTIONS

(a) If this is an amendment or restatement of a Plan that previously permitted deductible voluntary Employee contributions, then each Participant who made a qualified voluntary employee contribution within the meaning of Code Section 219(e)(2) as it existed prior to the enactment of the Tax Reform Act of 1986, shall have such Participant's contribution held in a separate Qualified Voluntary Employee Contribution Account which shall be fully Vested at all times. Such contributions, however, shall not be permitted if they are attributable to taxable years beginning after December 31, 1986.

(b) A Participant may, upon written request delivered to the Administrator, make withdrawals from such Participant's Qualified Voluntary Employee Contribution Account. Any distribution shall be made in a manner which is consistent with and satisfies the provisions of Section 6.05, including, but not limited to, all notice requirements of Code Section 402(f).

(c) At Normal Retirement Age, or such other date when the Participant or the Participant's Beneficiary shall be entitled to receive benefits, the fair market value of the Qualified Voluntary Employee Contribution Account shall be used to provide additional benefits to the Participant or the Participant's Beneficiary.

#### 4.09 DIRECTED INVESTMENT ACCOUNT

(a) If elected in the Adoption Agreement, except as provided below, all Participants may direct the investment of all or a portion of their individual account balances within limits set by the Employer. Participants may direct the Insurer (or Trustee, if applicable) in writing to invest their account in specific assets, specific funds or other investments permitted under the Plan and the Participant Direction Procedures. That portion of the interest of any Participant which is subject to investment direction of such Participant will be considered a Participant Directed Investment Account. With respect to Participants under age 18 (or the applicable age of majority), the Administrator may direct that such Participant's accounts be invested in the Designated Investment Option available under the Plan that has the lowest risk of loss.

(b) As of each Valuation Date, all Participant Directed Investment Accounts shall be charged or credited with the net earnings, gains, losses and expenses as well as any appreciation or depreciation in the market value using publicly listed fair market values when available or appropriate as follows:

(1) To the extent that the assets in a Participant Directed Investment Account are accounted for as pooled assets or investments, the allocation of earnings, gains and losses of each Participant's Account shall be based upon the total amount of funds so invested, in a manner proportionate to the Participant's share of such pooled investment.

(2) To the extent that the assets in the Participant Directed Account are accounted for as segregated assets, the allocation of earnings, gains and losses from such assets shall be made on a separate and distinct basis.

(c) Any information regarding investments available under the Plan, to the extent not required to be described in the Participant Direction Procedures, may be provided to the Participant in one

or more written documents which are separate from the Participant Direction Procedures and are not thereby incorporated by reference into this Plan.

(d) The Administrator may, at its discretion, include in or exclude by amendment or other action from the Participant Direction Procedure such instructions, guidelines or policies as it deems necessary or appropriate to ensure proper administration of the Plan, and may interpret the same accordingly.

ARTICLE V  
TRUSTEE AND CUSTODIAN  
(APPLICABLE ONLY TO TRUSTEED PLAN  
OR PORTION OF PLAN ASSETS HELD IN TRUST OR CUSTODIAL ACCOUNT)

5.01 BASIC RESPONSIBILITIES OF THE TRUSTEE

In the event this a Trusteed Plan, the Trustee shall have the responsibilities in this Article V with respect to any assets which are not held in Annuity Contracts subject to the terms of Article X. If a discretionary Trustee is selected in the Adoption Agreement, then the Trustee has full discretion and authority with regard to the investment of the Plan assets, except with respect to assets under the control or direction of an investment manager, the Employer, the Administrator or a Participant. If a nondiscretionary Trustee is selected in the Adoption Agreement, then the Trustee will not have any discretion or authority with regard to the Plan assets, but must act solely as a directed Trustee of funds contributed. A nondiscretionary Trustee is authorized and empowered with the following rights, powers, and duties, each of which the nondiscretionary Trustee exercises solely as directed Trustee in accordance with the written direction of the investment manager, the Employer, the Administrator or a Participant. If the nondiscretionary Trustee should be directed but is not, the Employer is responsible for providing necessary direction.

The nondiscretionary Trustee has no duty to review or to make recommendations regarding investments made at the written direction of the investment manager, Employer or Participant. The nondiscretionary Trustee must retain any investment obtained at the written direction of the investment manager, Employer or Participant until further directed in writing to dispose of such investment. The nondiscretionary Trustee is not liable in any manner or for any reason for making, retaining or disposing of any investment pursuant to any written direction described in this paragraph. Furthermore, to the extent permitted by law, the Employer agrees to indemnify and to hold the nondiscretionary Trustee harmless from any damages, costs or expenses, including reasonable counsel fees, which the nondiscretionary Trustee may incur as a result of any claim asserted against the nondiscretionary Trustee arising out of the nondiscretionary Trustee's compliance with any written direction described in this paragraph.

(a) The Trustee shall have the power to invest, manage, and control the Plan assets subject, however, to the direction of the Employer, the Administrator, a Participant or any agent of the Employer as to all or a portion of the assets of the Plan as follows:

(1) To the extent and in the manner permitted by the Participant Direction Procedures, if permitted in the Adoption Agreement, a Participant may direct the Trustee with respect to the investment or reinvestment of the Participant's Accounts under the Plan in such pooled investments (including, but not limited to the pooled funds of the Trustee) as are made available by agreement between the Trustee and the Employer.

(2) The Employer may by written agreement or designation appoint at its option an investment adviser or other agent to provide direction to the Trustee with respect to any or all of the Plan assets. Such appointment shall be given by the Employer in writing in a form acceptable to the Trustee and shall specifically identify the Plan assets with respect to which the agent shall have authority to direct the investment.

(3) In the event that the Trustee shall be directed by a Participant (pursuant to the Participant Direction Procedures), the Employer, or other agent appointed by the Employer with respect to the investment of any or all Plan assets, the Trustee shall have no liability with respect to the investment of such assets, but shall be responsible only to execute such investment instruction as so directed.

(4) The Trustee shall be entitled to rely fully on the written instructions of a Participant pursuant to the Participant Direction Procedures, the Employer, or any fiduciary or nonfiduciary agent of the Employer, in the discharge of such duties, and shall not be liable for any loss or other liability resulting from such direction (or lack of direction) of the investment of any part of the Plan assets.

(5) The Trustee may delegate the duty to execute such instructions to any nonfiduciary agent, which may be an affiliate of the Trustee or any Plan representative.

(6) The Trustee may refuse to comply with any direction from the Participant in the event the Trustee, in its sole and absolute discretion, deems such instructions improper by virtue of applicable law. The Trustee shall not be responsible or liable for any loss or expense which may result from the Trustee's refusal or failure to comply with any directions from the Participant.

(7) Any costs and expenses related to compliance with the Participant's directions shall be borne by the Participant Directed Investment Account, unless paid by the Employer.

(i) At the direction of the Administrator, the Trustee shall have the power to pay benefits required under the Plan to be paid to Participants, or, in the event of their death, to their Beneficiaries;

(ii) The Trustee shall maintain records of receipts and disbursements and furnish to the Employer and/or Administrator for each Plan Year a written annual report per Section 5.06; and

(iii) If there shall be more than one Trustee, they shall act by a majority of their number, but may authorize one or more of them to sign papers on their behalf.

#### 5.02 INVESTMENT POWERS AND DUTIES OF THE TRUSTEE

The Trustee shall have the following investment powers and duties, which shall be exercisable in the Trustee's sole discretion (if the Trustee is a discretionary Trustee), or at the direction of the Employer, the Administrator, a designated investment manager or a Participant (if the Trustee is a directed, nondiscretionary Trustee):

(a) The Trustee shall, except as otherwise provided in this Plan, invest and reinvest the Trust Fund to keep the Trust Fund invested without distinction between principal and income and in such securities or property, real or personal, wherever situated, as the Trustee shall deem advisable, including, but not limited to, stocks, common or preferred, bonds and other evidences of indebtedness or ownership, and real estate or any interest therein. The Trustee shall at all times in making investments of the Trust Fund consider, among other factors, the short and long-term financial needs of the Plan on the basis of information furnished by the Employer. In making such investments, the Trustee shall not be restricted to securities or other property of the character expressly authorized by the applicable law for trust investments; however, the Trustee shall give due regard to any limitations imposed by the Code so that at all times this Plan may qualify as a qualified Plan and Trust.

(b) The Trustee may employ a bank or trust company pursuant to the terms of its usual and customary bank agency agreement, under which the duties of such bank or trust company shall be of a custodial, clerical and record-keeping nature.

(c) With respect to assets in a Participant's Directed Investment Account, the Participant or Beneficiary shall direct the Trustee with regard to any voting, tender and similar rights associated with the ownership of such assets, (i.e., the "Stock Right(s)") as follows:

(1) Each Participant or Beneficiary shall direct the Trustee to vote or otherwise exercise such Stock Rights in accordance with the provisions, conditions and terms of any such Stock Right(s);

(2) Such directions shall be provided to the Trustee by the Participant or Beneficiary in accordance with the procedure as established by the Administrator. The Trustee shall vote or

otherwise exercise such Stock Right(s) with respect to which it has received directions to do so under this Section; and

(3) To the extent to which a Participant or Beneficiary does not instruct the Trustee to vote or otherwise exercise such Stock Right(s), such Participants or Beneficiaries shall be deemed to have directed the Trustee that such Stock Rights remain nonvoted and unexercised.

(d) The Trustee may from time to time transfer to a common, collective, or pooled trust fund maintained by any corporate Trustee hereunder pursuant to Revenue Ruling 81-100, all or such part of the Trust Fund as the Trustee may deem advisable, and such part or all of the Trust Fund so transferred shall be subject to all the terms and provisions of the common, collective, or pooled trust fund which contemplate the commingling for investment purposes of such trust assets with trust assets of other trusts. The Trustee may withdraw from such common, collective, or pooled trust fund all or such part of the Trust Fund as the Trustee may deem advisable.

(e) Amounts attributable to contributions for Part-time, Seasonal and Temporary Employees pursuant to Section 4.01(e) shall be held in a separate account that is subject to general fiduciary standards, and these amounts shall be credited with the actual earnings of the assets held in such account.

#### 5.03 OTHER POWERS OF THE TRUSTEE

The Trustee, in addition to all powers and authorities under common law, statutory authority and other provisions of this Plan, shall have the following powers and authorities, except as otherwise provided in this Plan, exercisable at the Trustee's sole discretion (if the Trustee is a discretionary trustee), or at the direction of the Employer, the Administrator, or designated investment manager or Participant (if the Trustee is a directed nondiscretionary Trustee):

(a) To purchase, or subscribe for, any securities or other property and to retain the same. In conjunction with the purchase of securities, margin accounts may be opened and maintained;

(b) To sell, exchange, convey, transfer, grant options to purchase, or otherwise dispose of any securities or other property held by the Trustee, by private contract or at public auction. No person dealing with the Trustee shall be bound to see to the application of the purchase money or to inquire into the validity, expediency, or propriety of any such sale or other disposition, with or without advertisement;

(c) To vote upon any stocks, bonds, or other securities; to give general or special proxies or powers of attorney with or without power of substitution; to exercise any conversion privileges, subscription rights or other options, and to make any payments incidental thereto; to oppose, or to consent to, or otherwise participate in, corporate reorganizations or other changes affecting corporate securities, and to delegate discretionary powers, and to pay any assessments or charges in connection therewith; and generally to exercise any of the powers of an owner with respect to stocks, bonds, securities, or other property. However, the Trustee shall not vote proxies relating to securities for which it has not been assigned full investment management responsibilities. In those cases where another party has such investment authority or discretion, the Trustee will deliver all proxies to said party who will then have full responsibility for voting those proxies;

(d) To cause any securities or other property to be registered in the Trustee's own name or in the name of one or more of the Trustee's nominees, and to hold any investments in bearer form, but the books and records of the Trustee shall at all times show that all such investments are part of the Trust Fund;

(e) To borrow or raise money for the purposes of the Plan in such amount, and upon such terms and conditions, as the Trustee shall deem advisable; and for any sum so borrowed, to issue a promissory note as Trustee, and to secure the repayment thereof by pledging all, or any part, of the Trust Fund; and no person lending money to the Trustee shall be bound to see to the application of the money lent or to inquire into the validity, expediency, or propriety of any borrowing;

(f) To keep such portion of the Trust Fund in cash or cash balances as the Trustee may, from time to time, deem to be in the best interests of the Plan, without liability for interest thereon;

(g) To accept and retain for such time as it may deem advisable any securities or other property received or acquired by it as Trustee hereunder, whether or not such securities or other property would normally be purchased as investments hereunder;

(h) To make, execute, acknowledge, and deliver any and all documents of transfer and conveyance and any and all other instruments that may be necessary or appropriate to carry out the powers herein granted;

(i) To settle, compromise, or submit to arbitration any claims, debts, or damages due or owing to or from the Plan, to commence or defend suits or legal or administrative proceedings, and to represent the Plan in all suits and legal and administrative proceedings;

(j) To employ suitable agents and counsel and to pay their reasonable expenses and compensation, and such agent or counsel may or may not be agent or counsel for the Employer;

(k) To apply for and procure from the Insurer as an investment of the Trust Fund such Contracts as the Administrator shall deem proper; to exercise, at any time or from time to time, whatever rights and privileges may be granted under such Contracts; to collect, receive, and settle for the proceeds of all such Contracts as and when entitled to do so under the provisions thereof;

(l) To invest funds of the Trust in time deposits or savings accounts bearing a reasonable rate of interest in the Trustee's bank;

(m) To invest in Treasury Bills and other forms of United States government obligations;

(n) To sell, purchase and acquire put or call options if the options are traded on and purchased through a national securities exchange registered under the Securities Exchange Act of 1934, as amended, or, if the options are not traded on a national securities exchange, are guaranteed by a member firm of the New York Stock Exchange;

(o) To deposit monies in federally insured savings accounts or certificates of deposit in banks or savings and loan associations;

(p) To pool all or any of the Trust Fund, from time to time, with assets belonging to any other qualified employee pension benefit trust created by the Employer or any Affiliated Employer, and to commingle such assets and make joint or common investments and carry joint accounts on behalf of this Plan and such other trust or trusts, allocating undivided shares or interests in such investments or accounts or any pooled assets of the two or more trusts in accordance with their respective interests;

(q) To appoint an agent or agents to assist the Trustee in carrying out any investment instructions of Participants and any fiduciary or responsible party;

(r) To do all such acts and exercise all such rights and privileges, although not specifically mentioned herein, as the Trustee may deem necessary to carry out the purposes of the Plan.

(s) To invest in shares of investment companies registered under the Investment Company Act of 1940.

(t) Directed Investment Account. If elected in the Adoption Agreement, each Participant may direct the Trustee to separate and keep separate all or a portion of such Participant's interest in the Plan; and further each Participant is authorized and empowered, in such Participant's sole and absolute discretion, to give directions to the Trustee in such form as the Trustee may require concerning the

investment of the Participant's Directed Investment Account, which directions must be followed by the Trustee. Neither the Trustee nor any other persons including the Administrator or otherwise shall be under any duty to question any such direction of the Participant or to review any securities or other property, real or personal, or to make any suggestions to the Participant in connection therewith, and the Trustee shall comply as promptly as practicable with directions given by the Participant hereunder. Any such direction may be of a continuing nature or otherwise and may be revoked by the Participant at any time in such form as the Trustee may require. The Trustee may refuse to comply with any direction from the Participant in the event the Trustee, in its sole and absolute discretion, deems such directions improper by virtue of applicable law, and in such event, the Trustee shall not be responsible or liable for any loss or expense which may result. Any costs and expenses related to compliance with the Participant's directions shall be borne by the Participant Directed Investment Account.

Notwithstanding anything hereinabove to the contrary, the Trustee shall not invest any portion of a Participant Directed Investment Account in "collectibles" within the meaning of that term as employed in Code Section 408(m).

#### 5.04 DUTIES OF THE TRUSTEE REGARDING PAYMENTS

At the direction of the Administrator, the Trustee shall, from time to time, in accordance with the terms of the Plan, make payments out of the Plan assets. The Trustee shall not be responsible in any way for the application of such payments.

#### 5.05 TRUSTEE'S COMPENSATION AND EXPENSES AND TAXES

The Trustee shall be paid such reasonable compensation as set forth in the Trustee's fee schedule (if the Trustee has such a schedule) or as agreed upon in writing by the Employer and the Trustee. An individual serving as Trustee who already receives full-time pay from the Employer shall not receive compensation from this Plan. In addition, the Trustee shall be reimbursed for any reasonable expenses, including reasonable counsel fees incurred by it as Trustee. Such compensation and expenses shall be paid from the Trust Fund unless paid or advanced by the Employer. All taxes of any kind and all kinds whatsoever that may be levied or assessed under existing or future laws upon, or in respect of, the Trust Fund or the income thereof, shall be paid from the Trust Fund.

#### 5.06 ANNUAL REPORT OF THE TRUSTEE

Within a reasonable period of time after the later of the Anniversary Date or receipt of the Employer's contribution for each Plan Year, the Trustee, or its agent, shall furnish to the Employer and Administrator a written statement of account with respect to the Plan Year for which such contribution was made setting forth:

- (a) the net income, or loss, of the Trust Fund;
- (b) the gains, or losses, realized by the Trust Fund upon sales or other disposition of the assets;
- (c) the increase, or decrease, in the value of the Trust Fund;
- (d) all payments and distributions made from the Trust Fund; and

(e) such further information as the Trustee and/or Administrator deems appropriate. The Employer, forthwith upon its receipt of each such statement of account, shall acknowledge receipt thereof in writing and advise the Trustee and/or Administrator of its approval or disapproval thereof. Failure by the Employer to disapprove any such statement of account within sixty (60) days after its receipt thereof shall be deemed an approval thereof. The approval by the Employer of any statement of account shall be binding as to all matters embraced therein as between the Employer and the Trustee to the same extent as if the account of the Trustee had been settled by judgment or decree in an action for a judicial settlement of its account in a court of competent jurisdiction in which the Trustee, the Employer and all persons having

or claiming an interest in the Plan were parties; provided, however, that nothing herein contained shall deprive the Trustee of its right to have its accounts judicially settled if the Trustee so desires.

#### 5.07 RESIGNATION, REMOVAL AND SUCCESSION OF TRUSTEE

(a) The Trustee may resign at any time by delivering to the Employer, at least sixty (60) days before its effective date, a written notice of resignation.

(b) The Employer may remove the Trustee by mailing by registered or certified mail, addressed to such Trustee at the Trustee's last known address, at least sixty (60) days before its effective date, a written notice of such Trustee's removal.

(c) Upon the death, resignation, incapacity, or removal of any Trustee, a successor may be appointed by the Employer; and such successor, upon accepting such appointment in writing and delivering same to the Employer, shall, without further act, become vested with all the estate, rights, powers, discretions, and duties of the predecessor with like respect as if such Trustee were originally named as a Trustee herein. Until such a successor is appointed, the remaining Trustee or Trustees shall have full authority to act under the terms of the Plan.

(d) The Employer may designate one or more successors prior to the death, resignation, incapacity, or removal of a Trustee. In the event a successor is so designated by the Employer and accepts such designation, the successor shall, without further act, become vested with all the estate, rights, powers, discretions, and duties of such successor's predecessor with the like effect as if such successor were originally named as Trustee herein immediately upon the death, resignation, incapacity, or removal of the predecessor.

(e) Whenever any Trustee hereunder ceases to serve as such, the Trustee shall furnish to the Employer and Administrator a written statement of account with respect to the portion of the Plan Year during which the individual or entity served as Trustee. This statement shall be either (i) included as part of the annual statement of account for the Plan Year required under Section 5.06 or (ii) set forth in a special statement. Any such special statement of account should be rendered to the Employer no later than the due date of the annual statement of account for the Plan Year. The procedures set forth in Section 5.06 for the approval by the Employer of annual statements of account shall apply to any special statement of account rendered hereunder and approval by the Employer of any such special statement in the manner provided in Section 5.06 shall have the same effect upon the statement as the Employer's approval of an annual statement of account. No successor to the Trustee shall have any duty or responsibility to investigate the acts or transactions of any predecessor who has rendered all statements of account required by Section 5.06 and this subsection.

#### 5.08 TRUSTEE INDEMNIFICATION

To the extent permitted by law, the Employer agrees to indemnify and save harmless the Trustee against any and all claims, losses, damages, expenses and liabilities the Trustee may incur in the exercise and performance of the Trustee's powers and duties hereunder, unless the same are determined to be due to gross negligence or willful misconduct.

#### 5.09 VALUATION OF THE TRUST FUND

The Administrator shall direct the Trustee, as of each Valuation Date, to determine the net worth of the assets comprising the Trust Fund as it exists on the Valuation Date prior to taking into consideration any contribution to be allocated for that Plan Year. In determining such net worth, the Trustee shall value the assets comprising the Trust Fund at their fair market value as of the Valuation Date.

#### 5.10 METHOD OF VALUATION

In determining the fair market value of securities held in the Trust Fund which are listed on a registered stock exchange, the Administrator shall direct the Trustee to value the same at the prices they were last traded on such exchange preceding the close of business on the Valuation Date. If such securities were not traded on the Valuation Date, or if the exchange on which they are traded was not open for business on the Valuation Date, then the securities shall be valued at the prices at which they were last traded prior to the Valuation Date. Any unlisted security held in the Trust Fund shall be valued at its bid price next preceding the close of business on the Valuation Date, which bid price shall be obtained from a registered broker or an investment banker. In determining the fair market value of assets other than securities for which trading or bid prices can be obtained, the Trustee may appraise such assets itself or employ one or more appraisers for that purpose and rely on the values established by such appraiser or appraisers.

#### 5.11 USE OF CUSTODIAL ACCOUNT

In the event that the Employer elects, in Section D.1.b. of the Adoption Agreement, to have all or a portion of the Plan's assets held in trust by a nondiscretionary Trustee, the Employer may, in lieu of or in addition to appointing a Trustee and creating a trust, appoint a bank (as defined in Code Section 408(n)), or another person who meets the requirements for a non-bank custodian under Code Section 401(f)(2), to serve as the custodian ("Custodian") of such assets, and may direct the Custodian to hold such assets in an account ("Custodial Account") that, but for the fact that it is not a trust, would otherwise constitute a qualified trust under Code Section 401(a). If the Employer makes the election described in this Section 5.11, the Custodial Account shall, for all purposes under the Plan, be treated as the Plan's Trust Fund (as described in Section 1.47), and the Custodian shall, for all purposes under the Plan, be treated as the nondiscretionary trustee of such Trust Fund. Consequently, any reference in the Plan to the Trustee shall be treated as a reference to the Custodian of the Custodial Account, and the Custodian shall have all the powers, duties and responsibilities of a nondiscretionary Trustee as set forth under Article V; provided, however, that the Custodian shall not have the power to, and shall not be permitted to, invest the assets of the Trust Fund in a common, collective or pooled trust fund maintained by a corporate Trustee, as described in Section 5.02(d).

ARTICLE VI  
DETERMINATION AND DISTRIBUTION OF BENEFITS

6.01 DETERMINATION OF BENEFITS UPON RETIREMENT

Upon the Participant's attainment of Normal Retirement Age or Early Retirement Age, all amounts credited to a Participant's Account shall become fully Vested. However, a Participant may postpone the termination of employment with the Employer to a later date, in which event the participation of such Participant in the Plan, including the right to receive allocations pursuant to Section 4.03, shall continue until such Participant's Retirement Date. Upon a Participant's Retirement Date, or as soon thereafter as is practicable, all amounts credited to such Participant's Account shall be distributable in accordance with Section 6.05.

6.02 DETERMINATION OF BENEFITS UPON DEATH

(a) Upon the death of a Participant before the Participant's Retirement Date or other termination of employment, all amounts credited to such Participant's Account shall, if elected in the Adoption Agreement, become fully Vested. The Administrator shall direct the Insurer (or Trustee, if applicable), in accordance with the provisions of Sections 6.06 and 6.07, to distribute the value of the deceased Participant's Vested accounts to the Participant's Beneficiary.

(b) Upon the death of a Former Participant, the Administrator shall direct, in accordance with the provisions of Sections 6.06 and 6.07, the Insurer (or Trustee, if applicable), to distribute the value of any remaining Vested amounts credited to the accounts of such deceased Former Participant to such Former Participant's Beneficiary.

(c) The Administrator may require such proper proof of death and such evidence of the right of any person to receive payment of the value of the account of a deceased Participant or Former Participant as the Administrator may deem desirable. The Administrator's determination of death and of the right of any person to receive payment shall be conclusive.

(d) The designation of a Beneficiary shall be made on a form satisfactory to the Administrator. A Participant may at any time revoke a designation of a Beneficiary or change a Beneficiary by filing written notice of such revocation or change with the Administrator. In the event no valid designation of Beneficiary exists at the time of the Participant's death, the death benefit shall be payable to the Participant's estate.

(e) In the event of any conflict between the terms of this Plan and the terms of any Contract issued hereunder, the Plan provisions shall control.

6.03 DETERMINATION OF BENEFITS IN EVENT OF DISABILITY

In the event of a Participant's Total and Permanent Disability prior to the Participant's Retirement Date or other termination of employment, all amounts credited to such Participant's Account shall, if elected in the Adoption Agreement, become fully Vested. In such event, the Administrator, in accordance with the provisions of Sections 6.05 and 6.07, shall direct the Insurer (or Trustee, if applicable) to distribute to such Participant all Vested amounts credited to such Participant's Account in a manner consistent with Section 6.05, including, but not limited to, all notice requirements of Code Section 402(f).

6.04 DETERMINATION OF BENEFITS UPON TERMINATION

(a) Distribution of the funds due to a Terminated Participant shall be made on the occurrence of an event which would result in the distribution had the Terminated Participant remained in the employ of the Employer (upon the Participant's death, Total and Permanent Disability, or Retirement Date). However, at the election of the Participant, the Administrator shall direct the Insurer (or Trustee, if applicable) to cause the entire Vested portion of the Terminated Participant's Account to be payable to such

Terminated Participant provided the conditions, if any, set forth in the Adoption Agreement have been satisfied.

Any distribution under this paragraph shall be made in a manner which is consistent with and satisfies the provisions of Section 6.05, including but not limited to, the notice requirements under Code Section 402(f).

(b) The Vested portion of any Participant's Account shall be a percentage of such Participant's Account determined on the basis of the Participant's number of Years of Service (or twelve month Periods of Service if the Elapsed Time Method is elected) according to the vesting schedule specified in the Adoption Agreement. Notwithstanding any other provision of this Plan to the contrary, contributions for Part-time, Seasonal and Temporary Employees pursuant to Section 4.01(e), Special Pay contributions and Employee non-elective contributions, shall be 100% immediately vested.

(c) Notwithstanding the vesting schedule above, upon any termination of the Plan or in the case of a profit sharing plan the complete discontinuance of contributions to the Plan, all amounts credited to the account of any affected Participant shall become 100% Vested and shall not thereafter be subject to Forfeiture.

(d) If this is an amended or restated Plan, then notwithstanding the vesting schedule specified in the Adoption Agreement, the Vested percentage of a Participant's Account shall not be less than the Vested percentage attained as of the later of the effective date or adoption date of this amendment and restatement. The computation of a Participant's nonforfeitable percentage of such Participant's interest in the Plan shall not be reduced as the result of any direct or indirect amendment to this Article.

(e) This subsection (e) applies if break in service rules have been selected in the Adoption Agreement.

(1) If any Former Participant shall be reemployed by the Employer before a 1-Year Break in Service occurs, the Former Participant shall continue to participate in the Plan in the same manner as if such termination had not occurred.

(2) If any Former Participant shall be reemployed by the Employer, and such Former Participant had received a distribution of the entire Vested interest prior to reemployment, the forfeited account shall not be reinstated.

(3) If any Former Participant is reemployed after a 1-Year Break in Service has occurred, Years of Service (or Periods of Service) shall include Years of Service (or Periods of Service) prior to the 1-Year Break in Service subject to the following rules:

(i) Any Former Participant who under the Plan does not have a nonforfeitable right to any interest in the Plan resulting from Employer contributions shall lose credits if the consecutive 1-Year Breaks in Service equal or exceed the greater of (A) five (5) or (B) the aggregate number of pre-break Years of Service (or Periods of Service);

(ii) After five (5) consecutive 1-Year Breaks in Service, a Former Participant's Vested Account balance attributable to pre-break service shall not be increased as a result of post-break service;

(iii) A Former Participant who is reemployed and who has not had Years of Service (or Periods of Service) before a 1-Year Break in Service disregarded pursuant to (i) above, shall participate in the Plan as of the date of reemployment.

(iv) If a Former Participant completes a Year of Service (a 1-Year Break in Service previously occurred, but employment had not terminated), the Former Participant shall participate in the Plan retroactively from the first day of the Plan Year during which one (1) Year of Service (or Period of Service) is completed.

(f) In determining Years of Service (or Periods of Service) for purposes of vesting under the Plan, Years of Service (or Periods of Service) shall be excluded as specified in the Adoption Agreement.

#### 6.05 DISTRIBUTION OF BENEFITS

(a) The Trustee (or Insurer) will make Plan distributions in the form of cash except where (1) the Plan is a restated Plan and under the prior Plan, distribution in the form of property ("in-kind distribution") is a Protected Benefit, or (2) the Employer is terminating the Plan, and in the reasonable judgment of the Administrator, some or all Plan assets may not within a reasonable time for making final distributions of Plan assets, be liquidated to cash or may not be so liquidated without undue loss in value. Under clause (2), the Administrator will direct the Trustee (or Insurer) to make Plan termination distributions to Participants and Beneficiaries in cash, in-kind or in a combination of these forms, in a reasonable and nondiscriminatory manner which may take into account the preferences of the distributees. All in-kind distributions will be made based on the current fair market value of the property, as determined by the Administrator.

(b) The portion of a Participant's benefit derived from Employer contributions will generally not be paid without the Participant's consent. If elected in the Adoption Agreement, the Administrator will distribute such benefit in a lump-sum without such Participant's consent. If any portion of the Participant's benefit is derived from contributions made for Part-time, Seasonal or Temporary Employees pursuant to Section 4.01(e), no distribution will be made without the Participant's consent if the Participant's Vested Interest is greater than the cash-out limit in effect under Code Section 411(a)(11)(A) for the Plan Year which includes the date of distribution. If, in the Adoption Agreement, the Employer elects to distribute a terminated Participant's Vested account without the Participant's consent, but only if the Participant's Vested account balance does not exceed \$1,000, then the value of the Participant's Vested account shall be determined by including the portion of the account balance that is attributable to rollover contributions (and earnings allocable thereto) within the meaning of Code Sections 402(c), 403(a)(4), 403(b)(8), 408(d)(3)(A)(ii), and 457(e)(16).

For distributions on or after March 28, 2005, in the event of a mandatory distribution greater than \$1,000 in accordance with the provisions of this Section 6.05(b) (or any other section of the Plan relating to involuntary distributions), if the Participant does not elect to have such distribution paid directly to an eligible retirement plan specified by the Participant in a direct rollover or to receive the distribution directly, then the Administrator will direct the Trustee (or Insurer) to pay the distribution in a direct rollover to an individual retirement plan designated by the Administrator. In such event, the Administrator shall:

(1) Select and enter into a written agreement with an IRA service provider that is willing to accept small account distributions as rollovers;

(2) Select a default IRA investment that meets regulatory requirements;

(3) Execute the necessary documents to establish an IRA on the Participant's behalf; and

(4) Ensure that Participants are provided with a detailed written explanation of the default IRA, including a description of the investment, the fees associated with the IRA, notification that the distribution may be transferred by the Participant to another individual retirement plan, as well as the name, address, and phone number of a plan contact for additional information.

(c) The Participant's consent shall not be required for any distribution required under Section 6.14, below.

(d) Notwithstanding any provision in the Plan to the contrary, distributions shall be made in accordance with Section 6.14 and shall otherwise comply with Code Section 401(a)(9) and the Regulations thereunder.

(e) All Contracts purchased for purposes of the payment of benefits under this Plan shall be non-transferable.

(f) If a distribution is made at a time when a Participant who has not terminated employment is not fully Vested in the Participant's Account and the Participant may increase the Vested percentage in such account:

(1) A separate account shall be established for the Participant's interest in the Plan as of the time of the distribution, and

(2) At any relevant time the Participant's Vested portion of the separate account shall be equal to an amount ("X") determined by the formula:

$$X \text{ equals } P(\text{AB plus } (R \times D)) - (R \times D)$$

For purposes of applying the formula: P is the Vested percentage at the relevant time, AB is the account balance at the relevant time, D is the amount of distribution, R is the ratio of the account balance at the relevant time to the account balance after distribution, and the relevant time is the time at which, under the Plan, the vested percentage in the account cannot increase.

(g) The Administrator, pursuant to the election of the Participant, shall direct the Insurer (or Trustee, if applicable) to distribute to a Participant or the Participant's Beneficiary any amount to which the Participant or Beneficiary is entitled under the Plan in one or more of the following methods which are permitted pursuant to the Adoption Agreement:

(1) One lump -sum payment in cash;

(2) Payments in monthly, quarterly, semiannual, or annual cash installments after first having:

(i) purchased a nontransferable annuity Contract for such payment, or,

(ii) if a trustee Plan, segregated the aggregate amount thereof in a separate savings account or certificate of deposit in a bank or savings and loan association, money market certificate or other liquid short-term security. The period over which such payment is to be made shall not extend beyond the Participant's life expectancy (or the life expectancy of the Participant and the Participant's designated Beneficiary);

(3) Payments in the form of an annuity. However, such annuity may not be in any form that will provide for payments over a period extending beyond either the life of the Participant (or the lives of the Participant and the Participant's designated Beneficiary) or the life expectancy.

#### 6.06 DISTRIBUTION OF BENEFITS UPON DEATH

(a) If the Participant dies before his entire Vested Account is distributed to him, his remaining Vested interest in the Plan shall be distributed to his designated Beneficiary by either of the following methods, as elected by the Participant (or, if no election has been made prior to the Participant's

death, by the Participant's Beneficiary) subject to the rules specified in Section 6.06(b) and the selections made in the Adoption Agreement:

- (1) One lump-sum payment in cash;
- (2) In the form of an annuity over the life expectancy of the Participant's Beneficiary.
- (3) In the form of installments. In the event the death benefit is payable in
- (4) installments, then, upon the death of the Participant, the Administrator may direct that the death benefit be segregated and invested separately, and that the funds accumulated in the segregated account be used for the payment of the installments.

(b) Notwithstanding the above, if the Participant's Vested account balance as of the date of death does not exceed the amount selected in the Adoption Agreement (for involuntary distributions), the entire Vested account balance shall be distributed as soon as administratively practicable in a single lump sum subject to the mandatory rollover to IRA provisions of Section 6.05(b). The value of a Participant's Vested account balance shall be determined by including the portion of the account balance that is attributable to rollover contributions (and earnings allocable thereto) within the meaning of Code Sections 402(c), 403(a)(4), 403(b)(8), 408(d)(3)(A)(ii), and 457(e)(16).

(c) Notwithstanding any provision in the Plan to the contrary, distributions upon the death of a Participant shall be made in accordance with Section 6.14 and shall otherwise comply with Code Section 401(a)(9) and the Regulations thereunder.

(d) In the event that less than 100% of a Participant's interest in the Plan is distributed to such Participant's spouse, the portion of the distribution attributable to the Participant's Voluntary Contribution Account shall be in the same proportion that the Participant's Voluntary Contribution Account bears to the Participant's total interest in the Plan.

#### 6.07 TIME OF SEGREGATION OR DISTRIBUTION

Except as limited by Sections 6.05 and 6.06, whenever the Insurer (or Trustee, if applicable) is to make a distribution or commence a series of payments on or as of an Anniversary Date, the distribution or series of payments may be made or begun on such date or as soon thereafter as is practicable.

#### 6.08 DISTRIBUTION FOR MINOR BENEFICIARY

In the event a distribution is to be made to a minor Beneficiary, then the Administrator may direct that such distribution be paid to the legal guardian or to the custodian for such Beneficiary under the applicable state Uniform Transfers (Gifts) to Minors Act, if such is permitted by the laws of the state in which said Beneficiary resides. Such a payment to the legal guardian or custodian of a minor Beneficiary shall fully discharge the Insurer (or Trustee, if applicable), Employer, and Plan from further liability on account thereof.

#### 6.09 LOCATION OF PARTICIPANT OR BENEFICIARY UNKNOWN

In the event that all, or any portion, of the distribution payable to a Participant or the Participant's Beneficiary hereunder shall, at the later of the Participant's attainment of age 62 or Normal Retirement Age, remain unpaid solely by reason of the inability of the Administrator, after sending a registered letter, return receipt requested, to the last known address, and after further diligent effort, to ascertain the whereabouts of such Participant or Beneficiary, the amount so distributable shall escheat to the State under State laws. In the event a Participant or Beneficiary is located subsequent to the benefit being escheated, such benefit shall be restored, first from Forfeitures, if any, and then from an additional Employer contribution, if necessary.

## 6.10 IN-SERVICE DISTRIBUTION

For Profit Sharing Plans, if elected in the Adoption Agreement, at such time as the conditions specified in the Adoption Agreement have been satisfied, the Administrator, at the election of the Participant, shall direct the distribution of up to the entire amount then credited to the accounts maintained on behalf of the Participant. However, no such distribution from the Participant's Account shall occur prior to 100% Vesting. In the event that the Administrator makes such a distribution, the Participant shall continue to be eligible to participate in the Plan on the same basis as any other Employee. Any distribution made pursuant to this section shall be made in a manner consistent with Section 6.05, including, but not limited to, the notice requirements of Code Section 402(f) and the Regulations thereunder. The provisions of the paragraph shall not apply to contributions made pursuant to Section G.3.b. of the Adoption Agreement on behalf of Part-time, Seasonal and Temporary Employees.

Notwithstanding any provision of this Plan to the contrary, to the extent that any optional form of benefit under this Plan permits a distribution prior to the Participant's retirement, death, Total and Permanent Disability, or severance from employment, and prior to Plan termination, the optional form of benefit is not available with respect to benefits attributable to assets (including the post-transfer earnings thereon) and liabilities that are transferred, within the meaning of Code Section 414(l), to this Plan from a Money Purchase Pension Plan qualified under Code Section 401(a) (other than any portion of those assets and liabilities attributable to voluntary Employee contributions).

## 6.11 ADVANCE DISTRIBUTION FOR HARDSHIP

(a) For Profit Sharing Plans, if elected in the Adoption Agreement, the Administrator, at the election of the Participant, shall direct the distribution to any Participant in any one Plan Year up to the lesser of 100% of the Participant's Account valued as of the last Anniversary Date or other Valuation Date or the amount necessary to satisfy the immediate and heavy financial need of the Participant. Any distribution made pursuant to this section shall be deemed to be made as of the first day of the Plan Year or, if later, the Valuation Date immediately preceding the date of distribution, and the account from which the distribution is made shall be reduced accordingly. Withdrawal under this section shall be authorized only if the distribution is on account of:

- (1) Medical expenses described in Code Section 213(d) incurred by the Participant, the Participant's spouse, or any of the Participant's dependents (as defined in Code Section 152) or expenses necessary for these persons to obtain medical care;
- (2) The purchase (excluding mortgage payments) of a principal residence for the Participant;
- (3) Funeral expenses for a member of the Participant's family;
- (4) Payment of tuition and related educational fees for the next twelve (12) months of post-secondary education for the Participant, the Participant's spouse, children, or dependents;  
or
- (5) The need to prevent the eviction of the Participant from the Participant's principal residence or foreclosure on the mortgage of the Participant's principal residence.

(b) No such distribution shall be made from the Participant's Account until such account has become fully Vested.

(c) Any distribution made pursuant to this section shall be made in a manner which is consistent with and satisfies the provisions of Section 6.05, including, but not limited to, all notice requirements of Code Section 402(f).

(d) The provisions of the paragraph shall not apply to contributions made pursuant to Section G.3.b. of the Adoption Agreement on behalf of Part-time, Seasonal and Temporary Employees.

#### 6.12 LIMITATIONS ON BENEFITS AND DISTRIBUTIONS UNDER DOMESTIC RELATIONS ORDERS

All rights and benefits, including elections, provided to a Participant in this Plan shall be subject to the rights afforded to any "alternate payee" under a "domestic relations order as defined in Code Section 414(p)." Furthermore, if elected in the Adoption Agreement, a distribution to an "alternate payee" shall be permitted if such distribution is authorized by a "domestic relations order," even if the affected Participant is not yet entitled to a distribution under the terms of the Plan.

#### 6.13 DIRECT ROLLOVER

(a) Notwithstanding any provision of the Plan to the contrary that would otherwise limit a distributee's election under this Section, a distributee may elect, at the time and in the manner prescribed by the Administrator, to have any portion of an eligible rollover distribution paid directly to an eligible retirement plan specified by the distributee in a direct rollover.

(b) An eligible rollover distribution is any distribution of all or any portion of the balance to the credit of the distributee, except that an eligible rollover distribution does not include: any distribution that is one of a series of substantially equal periodic payments (not less frequently than annually) made for the life (or life expectancy) of the distributee or the joint lives (or joint life expectancies) of the distributee and the distributee's designated beneficiary, or for a specified period of ten (10) years or more; any distribution that is required under Section 401(a)(9) of the Code; or any distribution which is made on account of hardship. However, the portion of any eligible rollover distribution that consists of after-tax employee contributions which are not includible in gross income may be transferred only to an individual retirement account or annuity described in Section 408(a) or (b) of the Code, or to a qualified defined contribution plan described in Section 401(a) or 403(a) of the Code that agrees to separately account for amounts so transferred, including separately accounting for the portion of such distribution which is includible in gross income and the portion of such distribution which is not so includible.

(c) An eligible retirement plan is an individual retirement account described in Section 408(a) of the Code, an individual retirement annuity described in Section 408(b) of the Code, an annuity plan described in Section 403(a) of the Code or a qualified trust described in Section 401(a) of the Code, or an annuity contract described in Section 403(b) of the Code that accepts the distributee's eligible rollover distribution. An eligible retirement plan shall also mean an eligible plan under Section 457(b) of the Code which is maintained by a state, political subdivision of a state, or any agency or instrumentality of a state or political subdivision of a state and which agrees to separately account for amounts transferred into such plan from this plan. This definition of eligible retirement plan shall also apply in the case of a distribution to a surviving spouse, or to a spouse or former spouse who is the alternate payee under a domestic relations order.

(d) A distributee includes a Participant or Former Participant. In addition, the Participant's or Former Participant's surviving spouse and the Participant's or Former Participant's spouse or former spouse who is the alternate payee under a domestic relations order, as defined in Code Section 414(p), are distributees with regard to the interest of the spouse or former spouse.

(e) A direct rollover is a payment by the Plan to the eligible retirement plan specified by the distributee.

#### 6.14 REQUIRED MINIMUM DISTRIBUTIONS

(a) Except as otherwise provided in Subsection (g) below, the provisions of this section will apply for purposes of determining required minimum distributions for calendar years beginning with the

2003 calendar year. The requirements of this section will take precedence over any inconsistent provisions of the Plan. All distributions required under this section will be determined and made in accordance with the Regulations under Section 401(a)(9) and the minimum distribution incidental benefit requirement of Section 401(a)(9)(G) of the Code. Notwithstanding the other provisions of this section, distributions may be made under a designation made before January 1, 1984, in accordance with Section 242(b)(2) of the Tax Equity and Fiscal Responsibility Act (TEFRA) and the provisions of the plan that relate to Section 242(b)(2) of TEFRA.

(b) The Participant's entire interest will be distributed, or begin to be distributed, to the Participant no later than the Participant's required beginning date. If the Participant dies before distributions begin, the Participant's entire interest will be distributed, or begin to be distributed, no later than as follows:

(1) If the Participant's surviving spouse is the Participant's sole designated Beneficiary, then except as provided in subsection (f), below, distributions to the surviving spouse will begin by December 31 of the calendar year immediately following the calendar year in which the Participant died, or by December 31 of the calendar year in which the Participant would have attained age 70-1/2, if later.

(2) If the Participant's surviving spouse is not the Participant's sole designated Beneficiary, then except as provided in subsection (f), below, distributions to the designated Beneficiary will begin by December 31 of the calendar year immediately following the calendar year in which the Participant died.

(3) If there is no designated Beneficiary as of September 30 of the year following the year of the Participant's death, the Participant's entire interest will be distributed by December 31 of the calendar year containing the fifth anniversary of the Participant's death.

(4) If the Participant's surviving spouse is the Participant's sole designated Beneficiary and the surviving spouse dies after the Participant but before distributions to the surviving spouse begin, this subsection (b), other than paragraph (b)(1), will apply as if the surviving spouse were the Participant.

For purposes of this subsection (b) and subsection (d), unless paragraph (b)(4) applies, distributions are considered to begin on the Participant's required beginning date. If paragraph (b)(4) applies, distributions are considered to begin on the date distributions are required to begin to the surviving spouse under paragraph (b)(1). If distributions under an annuity purchased from an insurance company irrevocably commence to the Participant before the Participant's required beginning date (or to the Participant's surviving spouse before the date distributions are required to begin to the surviving spouse under paragraph (b)(1)), the date distributions are considered to begin is the date distributions actually commence.

Unless the Participant's interest is distributed in the form of an annuity purchased from an insurance company or in a single sum on or before the required beginning date, as of the first distribution calendar year distributions will be made in accordance with subsections (c) and (d) of this section. If the Participant's interest is distributed in the form of an annuity purchased from an insurance company, distributions thereunder will be made in accordance with the requirements of Section 401(a)(9) of the Code and the Regulations.

(c) During the Participant's lifetime, the minimum amount that will be distributed for each distribution calendar year is the lesser of:

(1) the quotient obtained by dividing the Participant's account balance by the distribution period in the Uniform Lifetime Table set forth in Section 1.401(a)(9)-9, Q&A-2 of the

Regulations, using the Participant's age as of the Participant's birthday in the distribution calendar year; or

(2) if the Participant's sole designated Beneficiary for the distribution calendar year is the Participant's spouse, the quotient obtained by dividing the Participant's account balance by the number in the Joint and Last Survivor Table set forth in Section 1.401(a)(9)-9, Q&A-3 of the Regulations, using the Participant's and spouse's attained ages as of the Participant's and spouse's birthdays in the distribution calendar year.

Required minimum distributions will be determined under this subsection (c) beginning with the first distribution calendar year and up to and including the distribution calendar year that includes the Participant's date of death.

(d) (1) If the Participant dies on or after the date distributions begin and there is a designated Beneficiary, the minimum amount that will be distributed for each distribution calendar year after the year of the Participant's death is the quotient obtained by dividing the Participant's account balance by the longer of the remaining life expectancy of the Participant or the remaining life expectancy of the Participant's designated Beneficiary, determined as follows:

(i) The Participant's remaining life expectancy is calculated using the age of the Participant in the year of death, reduced by one for each subsequent year.

(ii) If the Participant's surviving spouse is the Participant's sole designated Beneficiary, the remaining life expectancy of the surviving spouse is calculated for each distribution calendar year after the year of the Participant's death using the surviving spouse's age as of the spouse's birthday in that year. For distribution calendar years after the year of the surviving spouse's death, the remaining life expectancy of the surviving spouse is calculated using the age of the surviving spouse as of the spouse's birthday in the calendar year of the spouse's death, reduced by one for each subsequent calendar year.

(iii) If the Participant's surviving spouse is not the Participant's sole designated Beneficiary, the designated Beneficiary's remaining life expectancy is calculated using the age of the Beneficiary in the year following the year of the Participant's death, reduced by one for each subsequent year.

(2) If the Participant dies on or after the date distributions begin and there is no designated Beneficiary as of September 30 of the year after the year of the Participant's death, the minimum amount that will be distributed for each distribution calendar year after the year of the Participant's death is the quotient obtained by dividing the Participant's account balance by the Participant's remaining life expectancy calculated using the age of the Participant in the year of death, reduced by one for each subsequent year.

(3) Except as provided in subsection (f) below, if the Participant dies before the date distributions begin and there is a designated Beneficiary, the minimum amount that will be distributed for each distribution calendar year after the year of the Participant's death is the quotient obtained by dividing the Participant's account balance by the remaining life expectancy of the Participant's designated Beneficiary, determined as provided in paragraphs (d)(1) and (d)(2).

(4) If the Participant dies before the date distributions begin and there is no designated Beneficiary as of September 30 of the year following the year of the Participant's death, distribution of the Participant's entire interest will be completed by December 31 of the calendar year containing the fifth anniversary of the Participant's death.

(5) If the Participant dies before the date distributions begin, the Participant's surviving spouse is the Participant's sole designated Beneficiary, and the surviving spouse dies before distributions are required to begin to the surviving spouse under paragraph (b)(1), paragraphs (d)(3) – (5) will apply as if the surviving spouse were the Participant.

(e) Definitions.

(1) "Designated Beneficiary" means the individual who is designated as the Beneficiary under Section 6.02 of the Plan and is the designated Beneficiary under Section 401(a)(9) of the Code and Section 1.401(a)(9)-4 of the Regulations.

(2) "Distribution calendar year" means a calendar year for which a minimum distribution is required. For distributions beginning before the Participant's death, the first distribution calendar year is the calendar year immediately preceding the calendar year which contains the Participant's required beginning date. For distributions beginning after the Participant's death, the first distribution calendar year is the calendar year in which distributions are required to begin under subsection (b). The required minimum distribution for the Participant's first distribution calendar year will be made on or before the Participant's required beginning date. The required minimum distribution for other distribution calendar years, including the required minimum distribution for the distribution calendar year in which the Participant's required beginning date occurs, will be made on or before December 31 of that distribution calendar year.

(3) "Life expectancy" means life expectancy as computed by use of the Single Life Table in Section 1.401(a)(9)-9, Q&A-1 of the Regulations.

(4) "Participant's account balance" means the account balance as of the last valuation date in the calendar year immediately preceding the distribution calendar year (valuation calendar year) increased by the amount of any contributions made and allocated or forfeitures allocated to the account balance as of dates in the valuation calendar year after the valuation date and decreased by distributions made in the valuation calendar year after the valuation date. The account balance for the valuation calendar year includes any amounts rolled over or transferred to the plan either in the valuation calendar year or in the distribution calendar year if distributed or transferred in the valuation calendar year.

(5) "Required beginning date" means April 1st of the calendar year following the later of:

- (i) the calendar year in which the Participant attains age 70-1/2; or
- (ii) the calendar year in which the Participant retires.

(f) For purposes of paragraphs (b)(1), (b)(2) and (d)(3) of this Section 6.14, Participants or beneficiaries may elect on an individual basis whether the 5-year rule or the life expectancy rule applies to distributions after the death of a Participant who has a designated Beneficiary. The election must be made no later than the earlier of September 30 of the calendar year in which distribution would be required to begin under paragraphs (b)(1) or (b)(2), or by September 30 of the calendar year which contains the fifth anniversary of the Participant's (or, if applicable, the surviving spouse's) death. If neither the Participant nor the beneficiary makes an election under this paragraph, distributions will be made in accordance with paragraphs (b)(1) or (b)(2) and (d)(3).

(g) Minimum Distributions Prior to 2003

(1) Required minimum distributions for calendar year 2002 shall be made pursuant to the proposed regulations under Code Section 401(a)(9) published in the Federal Register on

January 17, 2001 (the "2001 Proposed Regulations") unless the previous plan document provided that required minimum distributions for 2002 were to be made pursuant to the Final and Temporary regulations under Code Section 401(a)(9) published in the Federal Register on April 17, 2002, (the "2002 Final and Temporary Regulations").

ARTICLE VII  
AMENDMENT AND TERMINATION

7.01 AMENDMENT BY EMPLOYER

(a) The Employer shall have the right at any time to amend the Adoption Agreement, but limited to changes to the choice of options in the Adoption Agreement. The Employer may also add certain IRS sample or model amendments or other required good faith amendments which specifically provide that their adoption will not cause its Plan to be treated as individually designed. The Employer may specify or change the effective date of a provision as permitted under the Plan and correct obvious and unambiguous typographical errors and/or cross-references that merely correct a reference but that do not in any way change the original intended meaning of the provisions. However, no such amendment shall authorize or permit any part of the Plan's assets (other than such part as is required to pay administration expenses) to be used for or diverted to purposes other than for the exclusive benefit of the Participants or their Beneficiaries or estates; no such amendment shall cause any reduction in the account balance of any Participant or cause or permit any portion of the Plan's assets to revert to or become property of the Employer; and no such amendment which affects the rights, duties or responsibilities of the Insurer (or Trustee, if applicable) and Administrator may be made without the Insurer's (or Trustee's, if applicable) and Administrator's written consent. Any such amendment shall become effective upon delivery of a new duly executed Adoption Agreement, provided that the Insurer (or Trustee, if applicable) shall, in writing, consent to the terms of such amendment.

(b) Any other amendment of the Plan or the non-elective portions of the Adoption Agreement by the Employer shall result in this Plan's being treated as an individually-designed plan for which the Employer will have to apply to the appropriate key district of the Internal Revenue Service for a determination letter if the Employer wants assurance that the Plan meets the requirements of the Code.

7.02 AMENDMENT BY VOLUME SUBMITTER PRACTITIONER

(a) Effective as of the date of the advisory letter, the Volume Submitter Practitioner may, from time to time, amend the plan (without the Employer's consent) in order to conform the Plan to any requirement for qualification of the Plan (and the related Trust, if applicable) under the sections of the Code applicable to "governmental plans," as defined in Section 414(d) of the Code. Such amendments may address changes in the Code, the related Treasury regulations, revenue rulings, or other statements published by the Internal Revenue Service. The Volume Submitter Practitioner may not amend the Plan in any manner which would modify any election made by the Employer under the Plan without the Employer's written consent. Furthermore, the Volume Submitter Practitioner may not amend the Plan in any manner which would violate the proscriptions of Section 7.01(a), above. The Volume Submitter Practitioner's authority to amend the plan shall cease as of the date the Internal Revenue Service requires the Employer to file a Form 5300 as an individually designed plan because of substantial modifications of the specimen plan. If the Employer is required to obtain a determination letter in order to have reliance (for example, because the Employer has modified the specimen plan), the Volume Submitter Practitioner's authority to amend the Plan shall be conditioned on the Employer's plan being covered by a favorable determination letter.

(b) The Volume Submitter Practitioner shall furnish each adopting Employer with a copy of the approved Plan, copies of any subsequent amendments, and the most recently issued IRS advisory letter. The Volume Submitter Practitioner shall maintain, or have maintained on its behalf, a record of the names, business addresses and taxpayer identification numbers of all Employers that have adopted the Plan, and shall make reasonable and diligent efforts to ensure that adopting Employers have received and are aware of all Plan amendments and that such Employees adopt new documents as necessary. If the Volume Submitter Practitioner reasonably concludes that an Employer's plan may no longer be a qualified plan, the Volume Submitter Practitioner shall (i) notify the Employer accordingly, (ii) advise the Employer about the adverse tax consequences that may result from loss of the plan's qualified status, and (iii) inform the Employer about the availability of the Employee Plans Compliance Resolution System (EPCRS).

### 7.03 TERMINATION

(a) The Employer shall have the right at any time to terminate the Plan by delivering to the Insurer (or trustee, if applicable) and Administrator advanced written notice of such prospective termination. Upon termination of the Plan or, in the case of a profit sharing plan the complete discontinuance of contributions to the Plan, all amounts credited to the affected Participants' Accounts shall become 100% Vested and shall not thereafter be subject to Forfeiture, and all unallocated amounts, including Forfeitures, shall be allocated to the accounts of all Participants in accordance with the provisions hereof.

(b) Upon the termination of the Plan, the Employer shall direct the distribution of the assets to Participants in a manner which is consistent with and satisfies the provisions of Section 6.05. Distributions to a Participant shall be made in any form otherwise permitted by the Plan.

(c) Notwithstanding the foregoing, in the event this is a Money Purchase Plan which provides that Forfeitures must be used to reduce Employer contributions, any Forfeitures which cannot be reallocated may revert to the Employer. However, this provision shall not apply until the end of the fifth calendar year following the date the Plan provision was adopted.

ARTICLE VIII  
MISCELLANEOUS

8.01 EMPLOYER ADOPTIONS

(a) Any state or local governmental entity may, with the approval of the Volume Submitter Practitioner, become the Employer hereunder by executing the Adoption Agreement in a form satisfactory to the Insurer (or Trustee, if applicable) and it shall provide such additional information as the Insurer (or Trustee, if applicable) may require.

(b) Except as otherwise provided in this Plan, the adoption of this Plan by the Employer and the participation of its Participants shall be separate and apart from that of any other employer and its participants hereunder.

8.02 PARTICIPANT'S RIGHTS

This Plan shall not be deemed to constitute a contract between the Employer and any Participant or to be a consideration or an inducement for the employment of any Participant or Employee. Nothing contained in this Plan shall be deemed to give any Participant or Employee the right to be retained in the service of the Employer or to interfere with the right of the Employer to discharge any Participant or Employee at any time regardless of the effect which such discharge shall have upon the Employee as a Participant of this Plan.

8.03 ALIENATION

(a) Subject to the exceptions provided below, no benefit which shall be payable to any person (including a Participant or the Participant's Beneficiary) shall be subject in any manner to anticipation, alienation, sale, transfer, assignment, pledge, encumbrance, or charge, and any attempt to anticipate, alienate, sell, transfer, assign, pledge, encumber, or charge the same shall be void; and no such benefit shall in any manner be liable for, or subject to, the debts, contracts, liabilities, engagements, or torts of any such person, nor shall it be subject to attachment or legal process for or against such person, and the same shall not be recognized except to such extent as may be required by law.

(b) This provision shall not apply to the extent a Participant or Beneficiary is indebted to the Plan by reason of a loan made pursuant to Section 11.01. At the time a distribution is to be made to or for a Participant's or Beneficiary's benefit, such proportion of the amount to be distributed as shall equal such indebtedness shall be paid to the Plan, to apply against or discharge such indebtedness. Prior to making a payment, however, the Participant or Beneficiary must be given written notice by the Administrator that such indebtedness is to be so paid in whole or part from the Participant's Account. If the Participant or Beneficiary does not agree that the indebtedness is a valid claim against the Participant's Vested Account, the Participant or Beneficiary shall be entitled to a review of the validity of the claim in accordance with procedures provided in Sections 2.11 and 2.12.

(c) This provision shall not apply to amounts set aside or otherwise distributed to an "alternate payee" under a "domestic relations order," as defined in Code Section 414(p). The Administrator shall establish a written procedure to administer distributions under such domestic relations orders. Further, to the extent provided under a domestic relations order, a former spouse of a Participant shall be treated as the spouse or surviving spouse for all purposes under the Plan.

(d) Notwithstanding any provision of this section to the contrary, an offset to a Participant's accrued benefit against an amount that the Participant is ordered or required to pay the Plan with respect to a judgment, order, or decree issued, or a settlement entered into, on or after August 5, 1997, shall be permitted in accordance with Code Section 401(a)(13)(C) and (D).

#### 8.04 CONSTRUCTION OF PLAN

This Plan and Trust shall be construed and enforced according to the Code and the laws of the State or Commonwealth in which the Employer's principal office is located, other than its laws respecting choice of law.

#### 8.05 GENDER AND NUMBER

Wherever any words are used herein in the masculine, feminine or neutral gender, they shall be construed as though they were also used in another gender in all cases where they would so apply, and whenever any words are used herein in the singular or plural form, they shall be construed as though they were also used in the other form in all cases where they would so apply.

#### 8.06 LEGAL ACTION

In the event any claim, suit, or proceeding is brought regarding the Plan established hereunder to which the Insurer (or Trustee, if applicable) or the Administrator may be a party, and such claim, suit, or proceeding is resolved in favor of the Insurer (or Trustee, if applicable) or Administrator, they shall be entitled to be reimbursed from the Plan assets for any and all costs, attorney's fees, and other expenses pertaining thereto incurred for which the Insurer (or Trustee) or the Administrator shall have become liable.

#### 8.07 PROHIBITION AGAINST DIVERSION OF FUNDS

(a) Except as provided below and otherwise specifically permitted by law, it shall be impossible by operation of the Plan (or of the Trust, if any) by termination of either, by power of revocation or amendment, by the happening of any contingency, by collateral arrangement or by any other means, for any part of the corpus or income of any Plan assets maintained pursuant to the Plan or any funds contributed thereto to be used for, or diverted to, purposes other than the exclusive benefit of Participants, Retired Participants, or their Beneficiaries.

(b) In the event the Employer shall make a contribution under a mistake of fact, the Employer may demand repayment of such contribution at any time within one (1) year following the time of payment and the Insurer (or Trustee, if applicable) shall return such amount to the Employer within the one (1) year period. Earnings of the Plan attributable to the contributions may not be returned to the Employer but any losses attributable thereto must reduce the amount so returned.

#### 8.08 EMPLOYER'S, ADMINISTRATOR'S AND TRUSTEE'S PROTECTIVE CLAUSE

Neither the Employer nor the Administrator (nor the Trustee, if applicable) nor their successors, shall be responsible for the validity of any Contract issued hereunder or for the failure on the part of the Insurer to make payments provided by any such Contract, or for the action of any person which may delay payment or render a Contract null and void or unenforceable in whole or in part.

#### 8.09 INSURER'S PROTECTIVE CLAUSE

The Insurer who shall issue Contracts hereunder shall not have any responsibility for the validity of this Plan or for the tax or legal aspects of this Plan. The Insurer shall be protected and held harmless in acting in accordance with any written direction of the Employer or Administrator (or Trustee, if applicable), and shall have no duty to see to the application of any funds paid to the Administrator (or Trustee, if applicable), nor be required to question any actions directed by the Employer or Administrator. In the event of any conflict between the terms of this Plan and the terms of any Contract issued hereunder, the Plan provisions shall control.

#### 8.10 RECEIPT AND RELEASE FOR PAYMENTS

Any payment to any Participant, the Participant's legal representative, Beneficiary, or to any guardian or committee appointed for such Participant or Beneficiary in accordance with the provisions of this Plan, shall, to the

extent thereof, be in full satisfaction of all claims hereunder against the Insurer (or Trustee, if applicable) and the Employer, either of whom may require such Participant, legal representative, Beneficiary, guardian or committee, as a condition precedent to such payment, to execute a receipt and release thereof in such form as shall be determined by the Insurer or Employer. Any authorization of, or request for, payment directed to the Insurer shall be signed by the Administrator and/or Participant or Beneficiary.

#### 8.11 ACTION BY THE EMPLOYER

Whenever the Employer under the terms of the Plan is permitted or required to do or perform any act or matter or thing, it shall be done and performed by a person duly authorized by its legally constituted authority.

#### 8.12 RESPONSIBLE PARTIES AND ALLOCATION OF RESPONSIBILITY

(a) The "responsible parties" of this Plan are (1) the Employer, (2) the Administrator and, if there is a discretionary Trustee, the Trustee. The responsible parties shall have only those specific powers, duties, responsibilities, and obligations as are specifically given them under the Plan, including but not limited to any agreement allocating or delegating their responsibilities, the terms of which are incorporated herein by reference. Unless otherwise indicated herein or pursuant to such agreement(s), the Employer shall have the duties specified in Article II hereof, as the same may be allocated or delegated thereunder, including but not limited to the responsibility for making the contributions provided for under Section 4.01, and shall have the authority:

- (1) to appoint and remove the Insurer (or Trustee); and
- (2) to amend or terminate, in whole or in part, the Plan.

(b) The Administrator shall have the responsibility for the administration of the Plan, including but not limited to the items specified in Article II of the Plan, as the same may be allocated or delegated thereunder.

(c) The Trustee (if any) shall have the responsibility of management and control of the Plan assets that are not held in Contracts, including but not limited to the acquisition and disposition of Plan assets except to the extent it shall act under the direction of the Employer, the Administrator, or Participants pursuant to Article II and Article V of the Plan.

Each responsible party warrants that any directions given, information furnished, or action taken by it shall be in accordance with the provisions of the Plan, authorizing or providing for such direction, information or action. Furthermore, each responsible party may rely upon any such direction, information or action of another responsible party as being proper under the Plan, and is not required under the Plan to inquire into the propriety of any such direction, information or action. It is intended under the Plan that each responsible party shall be responsible for the proper exercise of its own powers, duties, responsibilities and obligations under the Plan as specified or allocated hereunder. No responsible party shall guarantee the Plan assets in any manner against investment loss or depreciation in asset value. Any person or group may serve in more than one responsible party capacity.

#### 8.13 HEADINGS

The headings and subheadings of this Plan have been inserted for convenience of reference and are to be ignored in any construction of the provisions hereof.

#### 8.14 APPROVAL BY INTERNAL REVENUE SERVICE

Notwithstanding anything herein to the contrary, if, pursuant to an application timely filed by or on behalf of the Plan, the Commissioner of Internal Revenue Service or the Commissioner's delegate should determine that the Plan does not initially qualify as a qualified plan under Code Sections 401 and 501, and such determination is

not contested, or if contested, is finally upheld, then if the Plan is a new plan, it shall be void ab initio and all amounts contributed to the Plan, by the Employer, less expenses paid, shall be returned within one year of the date the initial qualification is denied and the Plan shall terminate, and the Insurer (or Trustee, if applicable) shall be discharged from all further obligations. If the disqualification relates to an amended plan, then the Plan shall operate as if it had not been amended and restated. For purposes of this section, an application is timely filed if filed by such date as the Secretary of the Treasury may prescribe for plans maintained by governmental employers.

#### 8.15 UNIFORMITY

All provisions of this Plan shall be interpreted and applied in a uniform, nondiscriminatory manner.

ARTICLE IX  
PARTICIPATING EMPLOYERS

9.01 ELECTION TO BECOME A PARTICIPATING EMPLOYER

Notwithstanding anything herein to the contrary, with the consent of the Employer and Insurer (or Trustee, if applicable), any Affiliated Employer that is also a state or local governmental entity may adopt this Plan and all of the provisions hereof, and participate herein and be known as a Participating Employer, by a properly executed document evidencing said intent and will of such Participating Employer.

9.02 REQUIREMENTS OF PARTICIPATING EMPLOYERS

(a) Each Participating Employer shall be required to select the same Adoption Agreement provisions as those selected by the Employer other than the Plan Year, the Fiscal Year, and such other items that must, by necessity, vary among employers.

(b) Each such Participating Employer shall be required to use the same Insurer (or Trustee, if a trustee Plan) as provided in this Plan.

(c) The Insurer (or Trustee, if applicable) may, but shall not be required to, commingle, hold and invest as one fund all contributions made by Participating Employers, as well as all increments thereof.

(d) The transfer of any Participant from or to an Employer participating in this Plan, regardless of whether the Participant is an Employee of the Employer or a Participating Employer, shall not affect such Participant's rights under the Plan, and all amounts credited to such Participant's Account as well as accumulated service time with the transferor or predecessor, and length of participation in the Plan, shall continue to the credit of such Participant.

(e) Any expenses of the Plan which are to be paid by the Employer shall be paid by each Participating Employer in the same proportion that the total amount standing to the credit of all Participants employed by such Employer bears to the total standing to the credit of all Participants.

9.03 DESIGNATION OF AGENT

Each Participating Employer shall be deemed to be a part of this Plan; provided, however, that with respect to all of its relations with the Insurer (or Trustee, if applicable) and Administrator for purposes of this Plan, each Participating Employer shall be deemed to have designated irrevocably the Employer as its agent. Unless the context of the Plan clearly indicates the contrary, the word "Employer" shall be deemed to include each Participating Employer as related to its adoption of the Plan.

9.04 EMPLOYEE TRANSFERS

It is anticipated that an Employee may be transferred between Participating Employers, and in the event of any such transfer, accumulated service and eligibility shall be carried with the Employee involved. No such transfer shall effect a termination of employment hereunder, and the Participating Employer to which the Employee is transferred shall thereupon become obligated hereunder with respect to such Employee in the same manner as was the Participating Employer from whom the Employee was transferred.

9.05 PARTICIPATING EMPLOYER'S CONTRIBUTION AND FORFEITURES

Any contribution or Forfeiture subject to allocation during each Plan Year shall be allocated among all Participants of all Participating Employers in accordance with the provisions of this Plan. On the basis of the information furnished by the Administrator, the Insurer (or Trustee, if applicable) may keep separate books and records concerning the affairs of each Participating Employer hereunder and as to the accounts and credits of the Employees of each Participating Employer. The Insurer (or Trustee, if applicable) may, but need not, register

Contracts so as to evidence that a particular Participating Employer is the interested Employer hereunder, but in the event of an Employee transfer from one Participating Employer to another, the employing Employer shall immediately notify the Insurer (or Trustee, if applicable) thereof.

#### 9.06 AMENDMENT

This Plan may be amended by the Employer at any time without any action by each and every Participating Employer hereunder. However, the Employer may only amend this Plan with the consent of the Insurer (or Trustee, if applicable) where such consent is necessary in accordance with the terms of this Plan.

#### 9.07 DISCONTINUANCE OF PARTICIPATION

Any Participating Employer shall be permitted to discontinue or revoke its participation in the Plan at any time. At the time of any such discontinuance or revocation, satisfactory evidence thereof and of any applicable conditions imposed shall be delivered to the Insurer (or Trustee, if applicable). The Insurer (or Trustee, if applicable) shall thereafter transfer, deliver and assign Contracts and other fund assets allocable to the Participants of such Participating Employer to such new Insurer (or Trustee, if applicable) as shall have been designated by such Participating Employer, in the event that it has established a separate pension plan for its Employees. If no successor is designated, the Insurer (or Trustee, if applicable) shall retain such assets for the Employees of said Participating Employer pursuant to the provisions of Article VII hereof. In no such event shall any part of the corpus or income of the fund as it relates to such Participating Employer be used for or diverted for purposes other than for the exclusive benefit of the Employees of such Participating Employer.

#### 9.08 ADMINISTRATOR'S AUTHORITY

The Administrator shall have authority to make any and all necessary rules or regulations, binding upon all Participating Employers and all Participants, to effectuate the purpose of this Article.

ARTICLE X  
CONTRACTS  
(APPLIES ONLY TO ANNUITY CONTRACTS OR  
PORTION OF PLAN FUNDED WITH ANNUITY CONTRACTS)

10.01 PURCHASE OF CONTRACTS

The benefits provided under this Plan may be funded through the purchase of Contracts issued by The Variable Annuity Life Insurance Company (VALIC) or any other authorized Insurer. The provisions of this Article shall apply to any such Contracts which, as determined by the Employer, will not be held by the Trustee. The Employer shall pay within a reasonable period of time all contributions which are made to this Plan to the Insurer for the purchase of such Contracts.

10.02 EMPLOYER DESIGNATED AS OWNER

Each Contract shall designate the Employer as sole owner, with rights reserved to said Employer to exercise those rights or options contained therein that apply to the owner of the Contract. All such Contracts shall be held by the Employer who shall have the power and right to take such actions with respect to such Contracts as shall be in accordance with this Plan for purposes of providing benefits to Participants. The Employer shall be treated as trustee to the extent that the Contracts are treated as trusts pursuant to Code Section 401(f).

10.03 TYPE OF CONTRACT(S)

The Employer shall have the right to determine whether to have fixed or combination fixed and variable Contracts and whether to have group or individual Contracts. The Employer shall base its decision on which Contract(s) would be more beneficial for the Participants and on the administrative tasks imposed by each Contract. Such decision shall be in the sole discretion of the Employer.

10.04 VOTING RIGHTS

The Employer shall solicit and act in accordance with the instructions of the Participant in regard to any voting rights which pertain to a Contract for variable accumulation of benefits. During the accumulation period, Participants will have the right to instruct the Employer with respect to the votes attributable to any Vested interest they have in the Contract. All other votes entitled to be cast during the accumulation period may be cast by the Employer in its sole discretion. During the annuity period, every Participant will have the right to instruct the Employer with respect to all votes attributable to the amount of assets established in the appropriate separate account to meet the annuity obligations related to such Participant. The Insurer will provide all notices and proxy materials to the Employer for distribution to the Participants. The Employer may cast all votes for which instructions were not received in accordance with the Employer's sole discretion.

10.05 CERTIFICATE OF PARTICIPATION

The Insurer shall issue a certificate of participation and/or a Contract, as applicable, to each Participant. Each such certificate of participation shall set forth in substance the benefits or other rights to which such Participant is entitled under the Contract.

10.06 INSURER INDEMNIFICATION

To the extent permitted by law, the Employer agrees to indemnify and hold harmless the Insurer against any and all claims, losses, damages, expenses and liabilities the Insurer may incur in the exercise and performance of the Insurer's duties hereunder, unless the same are determined to be due to gross negligence or willful misconduct on the part of the Insurer.

ARTICLE XI  
LOANS, AUDITS AND TRANSFERS

11.01 LOANS TO PARTICIPANTS

(a) If specified in the Adoption Agreement, the Administrator (or Trustee, if applicable) may authorize loans to Participants or Beneficiaries under the following circumstances:

- (1) loans shall be made available to all Participants on a reasonably equivalent basis;
- (2) loans shall bear a reasonable rate of interest;
- (3) loans shall be adequately secured;
- (4) loans shall provide for periodic repayment over a reasonable period of time, as defined in subsection (d) below; and
- (5) loans shall not be made for an amount less than the minimum loan amount stated in the Contracts.

(b) Loans shall be evidenced by a legally enforceable agreement that specifies the amount and date of the loan and the repayment schedule. Such agreement must be either:

- (1) in a written paper document or
- (2) in an electronic medium under a system that is accessible to participants, and under which (i) only participants may make the loan request, (ii) participants are provided with an opportunity to review, confirm, modify or rescind their request, and (iii) the participant receives either a written or electronic confirmation of the request.

(c) Loans shall be permitted from all contribution sources, including rollovers.

(d) Loans made pursuant to this section (when added to the outstanding balance of all other loans made by the Plan to the Participant) shall be limited to the lesser of:

- (1) \$50,000 reduced by the excess (if any) of the highest outstanding balance of loans from the Plan to the Participant during the one year period ending on the day before the date on which such loan is made, over the outstanding balance of loans from the Plan to the Participant on the date on which such loan was made, or
- (2) the greater of (i) one-half (1/2) of the present value of the non-forfeitable accrued benefit of the Employee under the Plan, or (ii) \$10,000.

For purposes of this limit, all plans of the Employer shall be considered one plan.

(e) Loans shall provide for level amortization with payments to be made not less frequently than quarterly over a period not to exceed five (5) years. However, loans used to acquire any dwelling unit which, within a reasonable time, is to be used (determined at the time the loan is made) as a principal residence of the Participant shall provide for periodic repayment over a reasonable period of time that may exceed five (5) years. Loan repayments must be suspended under this Plan as permitted under Code Section 414(u)(4).

(f) An assignment or pledge of any portion of a Participant's interest in the Plan and a loan, pledge, or assignment with respect to any Contract purchased under the Plan, shall be treated as a loan under this Section.

(g) Notwithstanding anything in this Plan to the contrary, if a Participant or Beneficiary defaults on a loan made pursuant to this section that is secured by the Participant's interest in the Plan, then a Participant's interest may be offset by the amount subject to the security to the extent there is a distributable event permitted by the Code or Regulations.

(h) A Participant loan program shall be established which must include, but need not be limited to, the following:

- (1) the identity of the person or positions authorized to administer the Participant loan program;
- (2) a procedure for applying for loans;
- (3) the basis on which loans will be approved or denied;
- (4) limitations, if any, on the types and amounts of loans offered, including what constitutes a hardship or financial need if selected in the Adoption Agreement;
- (5) the procedure under the program for determining a reasonable rate of interest;
- (6) the types of collateral which may secure a Participant loan; and
- (7) the events constituting default and the steps that will be taken to preserve Plan assets.

(i) Such Participant loan program shall be contained in a separate written document. Furthermore, such Participant loan program may be modified or amended in writing from time to time without the necessity of amending this Section. In the event of any conflict between the terms of this Plan and a separate loan program, the terms of the Plan will control.

#### 11.02 TRANSFER OF INTEREST

Notwithstanding any other provision contained in this Plan, the Insurer (or Trustee, if applicable) at the direction of the Administrator may transfer the Vested interest, if any, of a Participant's Account to another trust or Contract forming part of a pension, profit sharing, or stock bonus plan meeting the requirements of Code Section 401(a) or 403(a), provided that the trust or Contract to which such transfers are made permits the transfer to be made.



DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
WASHINGTON, D.C. 20224

TAX EXEMPT AND  
GOVERNMENT ENTITIES  
DIVISION

Plan Description: Volume Submitter Profit Sharing Plan  
EFN: 31558340001-001 Case: 200601260 EIN: 76-0519990  
Letter Serial No: M580453a  
Date of Submission: 01/31/2006

VALIC RETIREMENT SERVICES COMPANY  
2929 ALLEN PARKWAY  
SUITE L11-40  
HOUSTON, TX 77019

Contact Person:  
Janell Hayes/Letitia Young  
Telephone Number:  
513-263-3602/513-263-3584  
In Reference To:  
TEGE:EP:7521  
Date: 03/31/2008

Dear Applicant:

In our opinion, the form of the plan identified above is acceptable under section 401 of the Internal Revenue Code for use by employers for the benefit of their employees. This opinion relates only to the acceptability of the form of the plan under the Internal Revenue Code. It is not an opinion of the effect of other Federal or local statutes.

You must furnish a copy of this letter, a copy of the approved plan, and copies of any subsequent amendments to adopting employers if the practitioner is authorized to amend the plan on their behalf, to each employer who adopts this plan.

This letter considers the changes in qualification requirements contained in the 2004 Cumulative List of Notice 2004-84, 2004 2 C.B. 1030.

Our opinion on the acceptability of the form of the plan is not a ruling or determination as to whether an employer's plan qualifies under Code section 401(a). However, an employer that adopts this plan may rely on this letter with respect to the qualification of its plan under Code section 401(a), as provided for in Rev. Proc. 2005-16, 2005-1 C.B. 674 and outlined below. Please review Announcement 2008-23 I.R.B. 2008-14 to determine the items necessary for filing an application for a determination letter if one is required for reliance, or is otherwise desired. The terms of the plan must be followed in operation. Generally, the employer may request a determination letter by filing an application with Employee Plans Determinations on Form 5307, Application for Determination for Adopters of Master or Prototype or Volume Submitter Plans.

Except as provided below, our opinion does not apply with respect to the requirements of: (a) Code sections 401(a)(4), 401(f), 410(b) and 414(s). Our opinion does not apply for purposes of Code section 401(a)(10)(B) and section 401(a)(16) if an employer ever maintained another qualified plan for one or more employees who are covered by this plan. For this purpose, the employer will not be considered to have maintained another plan merely because the employer has maintained another defined contribution plan(s), provided such other plan(s) has been terminated prior to the effective date of this plan and no annual additions have been credited to the account of any participant under such other plan(s) as of any date within the limitation year of this plan. See section 19.0211 of Rev. Proc. 2005-16, 2005-1 C.B. 674 regarding volume submitter defined contribution plans and the repeal of Code section 415(e). Our opinion also does not apply for purposes of Code section 401(a)(16) if, after December 31, 1985, the employer maintains a welfare benefit fund defined in Code section 415(e), which provides postretirement medical benefits allocated to separate accounts for key employees as defined in Code section 419A(d)(3), or an individual medical account as defined in Code section 415(l)(2).

Letter 4335

Our opinion applies with respect to the requirement of Code section 410(b) if 100 percent of all nonexcludable employees benefit under the plan. Employers that elect a safe harbor allocation formula and a safe harbor compensation definition can also rely on an advisory letter with respect to the nondiscriminatory amounts requirement under Code section 401(a)(4).

This letter is not a ruling with respect to the tax treatment to be accorded contributions which are picked up by the governmental employing unit within the meaning of section 414(h)(2) of the Internal Revenue Code.

If you, the volume submitter practitioner, have any questions concerning the IRS processing of this case, please call the above telephone number. This number is only for use of the practitioner. Individual participants and/or adopting employers with questions concerning the plan should contact the volume submitter practitioner. The plan's adoption agreement, if applicable, must include the practitioner's address and telephone number for inquiries by adopting employers.

If you write to the IRS regarding this plan, please provide your telephone number and the most convenient time for us to call in case we need more information. Whether you call or write, please refer to the Letter Serial Number and File Folder Number shown in the heading of this letter.

You should keep this letter as a permanent record. Please notify us if you modify or discontinue sponsorship of this plan.

Sincerely yours,



Andrew Zuckerman

Director

Employee Plans Rulings and Agreements



CITY COUNCIL  
STAFF REPORT

TO: Honorable Mayor and Councilmembers  
DATE: April 20, 2010  
FROM: John W. Donlevy, Jr., City Manager *JWD*  
SUBJECT: RESOLUTION #2010-05, A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF WINTERS ENCOURAGING LANDLORDS AND PROPERTY MANAGERS OF MULTI-UNIT HOUSING TO DESIGNATE AT LEAST 50% OF EXISTING RENTAL UNITS AS NON-SMOKING AND TO PROVIDE APPROPRIATE LOCATIONS ON THE PROPERTY FOR SMOKING

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**RECOMMENDATION:** That the City Council approve Resolution # 2010-05. A Resolution of the City Council of the City of Winters encouraging landlords and property managers of multi-unit housing to designate at least 50% of existing rental units as non-smoking and to provide appropriate locations on the property for smoking.

**BACKGROUND:** The Yolo County Health Department Tobacco Prevention and Education Smoke-Free Housing Project is encouraging cities in Yolo County to adopt resolutions encouraging multi-unit housing complex managers and owners to designate at least 50% of their property as smoke-free. The City of Woodland has already adopted this resolution as has Sacramento. It is widespread knowledge that smoking is hazardous to ones health. What is less widely known is that secondhand smoke is also hazardous to ones health and that in multi-unit housing complexes the smoke can seep into shared units through windows, walls, crawl spaces and ventilation systems posing a health hazard often to people who are not even aware they are being exposed. Although the Yolo County Health Department has been contacting multi-unit property owners and managers directly, but feels that having the support of the City is helpful in getting them to make the decision to designate at least 50% of their property as smoke-free.

**FISCAL IMPACT:** None by this action.

City of Winters Resolution No. 2010-05

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF WINTERS  
ENCOURAGING LANDLORDS AND PROPERTY MANAGERS OF MULTI-UNIT HOUSING TO  
DESIGNATE AT LEAST 50% OF EXISTING RENTAL UNITS AS NON-SMOKING AND TO  
PROVIDE APPROPRIATE LOCATIONS ON THE PROPERTY FOR SMOKING

WHEREAS, the City of Winters has been a leader in protecting its citizens by enacting measures for tobacco control; and

WHEREAS, the California Air Resources Board declared Secondhand Smoke a Toxic Air Contaminant in 2006; and

WHEREAS, tobacco use and exposure to secondhand smoke impose great social and economic costs; and

WHEREAS, most Californians do not smoke and a majority favor limitations on smoking in multi-unit residences; and

WHEREAS, State law prohibits smoking in virtually all indoor places of employment reflecting the state policy to protect against the dangers of exposure to secondhand smoke; and

WHEREAS, restrictions on indoor smoking motivate smokers to quit and help former smokers remain smoke-free; and

WHEREAS, designation of an outdoor location for smoking on the property would prevent unwelcome smoking related activity on neighboring properties.

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Winters as follows:

SECTION 1. The City of Winters encourages landlords and property managers of multi-unit rental housing to protect the health of residents by designating at least 50% of existing units as non-smoking, including private patios and balconies, and to provide appropriate locations on the property for smoking.

SECTION 2. The City of Winters supports landlords and property managers who create entirely smoke-free buildings within a multi-unit housing complex.

SECTION 3. The City of Winters will publicly recognize those landlords and property managers who choose to designate at least 50% of existing units as non-smoking, or who create entirely smoke-free buildings within a multi-unit housing complex, and who provide appropriate locations on the property for smoking.

DULY AND REGULARLY ADOPTED this 20th day of April, 2010 by the following vote:

Ayes:

Noes:

Absent:

Abstain:

CITY OF WINTERS

\_\_\_\_\_  
Michael Martin, Mayor

ATTEST:

\_\_\_\_\_  
Nanci Mills, City Clerk



Yolo County Health Department  
Tobacco Prevention and Education  
Smoke-Free Housing Project  
137 N. Cottonwood St, Ste 2600  
Woodland, Ca 95695

Winters City Council Member  
Winters City Hall  
318 First Street  
Winters, CA 95694



Dear Winters City Council Member,

My name is Molly Tavella and I represent Yolo County's Smoke-Free Housing Project. We were wondering if the city of Winters was interested in adopting a resolution encouraging multi-unit housing complex managers and owners to designate at least 50% of their property as smoke-free. Both Woodland and Sacramento have already adopted this resolution. We are also approaching the city of Davis with this proposal. Many complexes have already gone smoke-free in Yolo County as more tenants ask for this smoke-free option. Most people know that smoking can contribute to cancer, heart disease and respiratory problems, but secondhand smoke is a silent killer in multi-unit housing complexes. Secondhand smoke can leak through cracks in windows and walls shared by tenants and it can also get into shared crawl spaces and ventilation systems. Many times people do not even realize that they are being exposed to this health hazard. The Health Department has been contacting complexes and management properties individually but it is always good for owners and managers to know that they have the support of their city behind them when they make the decision to eliminate this health risk for 50% of their property.

Attached, you will see a copy of the resolution Woodland adopted and you will notice that Woodland also publicly recognizes any complexes that decide to designate at least 50% of their complex as completely smoke-free. You will also find a short DVD about Smoke-Free Multi-Unit Housing emphasizing that this change is good for business and good for the health of your community. We are also glad to give you any information that you need and are available to make a presentation to you and the rest of your council if you wish. Please feel free to contact me at any time.

Sincerely,

Molly Tavella  
Yolo County Smoke-Free Housing Project  
[Molly.Tavella@yolocounty.org](mailto:Molly.Tavella@yolocounty.org)  
(530) 666-8613



**CITY COUNCIL  
STAFF REPORT**

**TO:** Honorable Mayor and Councilmembers  
**DATE:** April 20, 2010  
**THROUGH:** John W. Donlevy, Jr., City Manager *[Signature]*  
**FROM:** Nanci G. Mills, Director of Administrative Services/City Clerk *Nanci*  
**SUBJECT:** Application for Youth Day Parade Permit and Request for Street Closure

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**RECOMMENDATION:**

Approve the Application for Youth Day Parade Permit and Request for Street Closure.

**BACKGROUND:**

At the City Council meeting held on April 1, 2008, Council approved a \$2,500 donation to the Youth Day Committee to help support Youth Day festivities, to be paid on an annual basis.

**FISCAL IMPACT:**

\$2,500 annually

APPLICATION FOR PARADE PERMIT

NOTE: To be submitted \_\_\_\_\_ days prior to the event.

NOTE: If amplification system is to be used a seperate permit is required.

DATE OF APPLICATION: MARCH 29, 2010

NAME OF ORGANIZATION: Winters Youth Day

ADDRESS: P.O. Box 807, Winters, CA 95694 TELEPHONE # 795-2091

PURPOSE OF PARADE: 74<sup>th</sup> Annual Youth Day Celebration

TYPE OF CONVEYENCE: Cars, horses, walking, bicycles

NUMBER OF PERSONS OR ENTRIES ENROLLED Approx. 100 entries

TYPE OF SAFETY MEASURES PROVIDED: Cones, barricades, parade marshals, general police services, street closures

CITY SERVICES REQUIRED: Cones, barricades, Red stairs (2 sets) from city yard, No parking signs,

DATE & TIME OF PARADE: Saturday April 24, 2010 parades - 9:30AM - Noon

PROVIDE MAP OF PARADE ROUTE.

DATE: 3/29/10 C.C. \_\_\_\_\_

SIGNATURE OF AUTHORIZED APPLICANT: Michael J. Sebastian, Parade Chairman

FIRE CHIEF: [Signature] POLICE CHIEF: [Signature]

APPROVED BY CITY COUNCIL: \_\_\_\_\_

DATE: \_\_\_\_\_ BY: \_\_\_\_\_

DENIED BY CITY COUNCIL:

DATE: \_\_\_\_\_ BY: \_\_\_\_\_

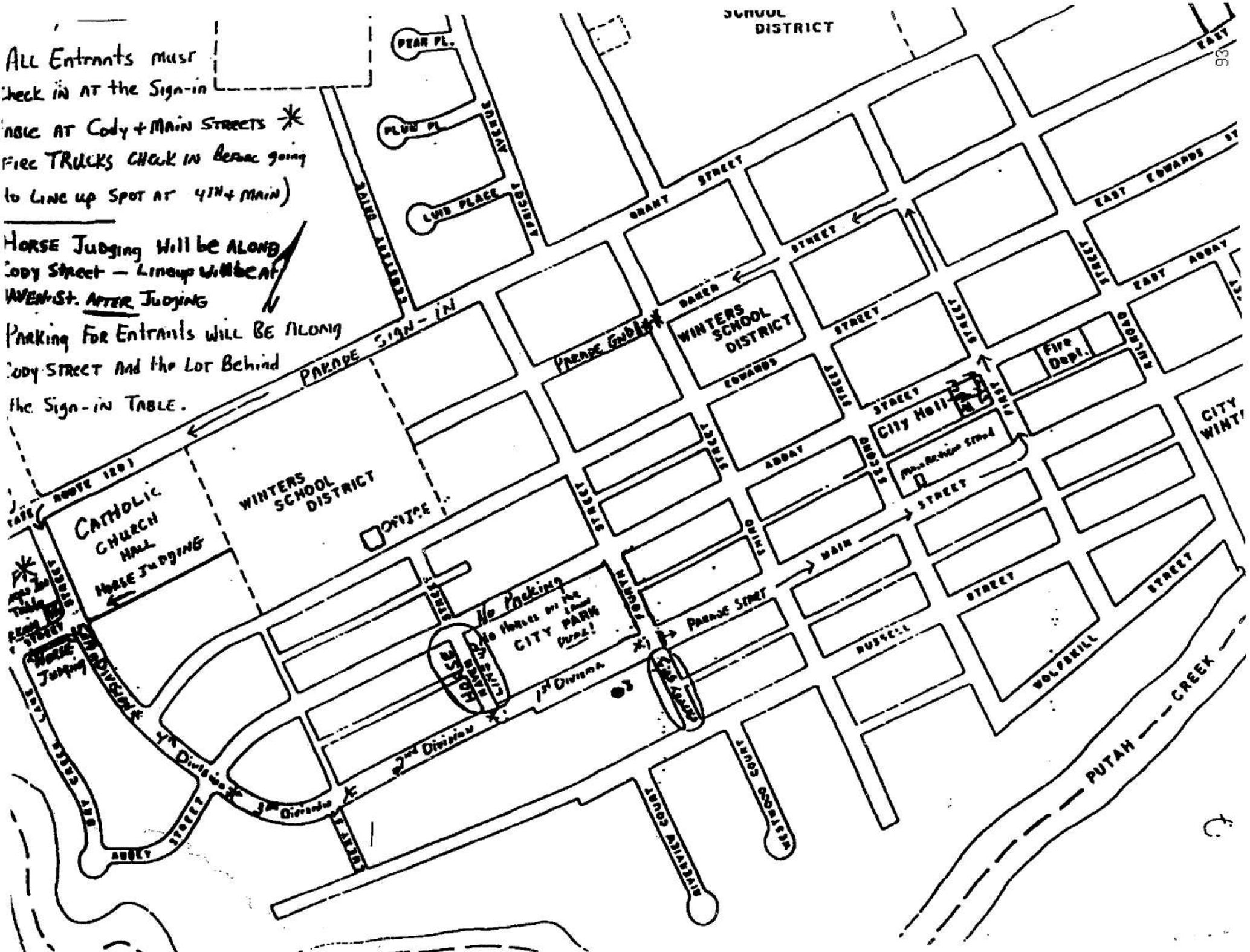
REASON(S) FOR DENIAL: \_\_\_\_\_

All Entrants must check in at the Sign-in

TABLE AT Cody + MAIN STREETS \* FIRE TRUCKS CHECK IN BEFORE going to LINE UP SPOT AT 4TH + MAIN)

HORSE JUDGING Will be ALONG Cody Street - Lineup will be at WENT St. AFTER JUDGING

PARKING FOR Entrants will BE ALONG Cody Street and the Lot Behind the Sign-in TABLE.



SCHOOL DISTRICT

93

PEAR PL.

PLUM PL.

LIND PLACE

SALINE ALLIANCE

SUBWAY

ABBEY

GRANT STREET

STREET

WINTERS SCHOOL DISTRICT

EDWARDS

STREET

STREET

EAST EDWARDS ST

EAST ABBAY

PARADE SIGN-IN

PARADE GROUND

WINTERS SCHOOL DISTRICT

Five Dept.

CITY HALL

MANAGEMENT ST

CITY WINTERS

CATHOLIC CHURCH HALL HORSE JUDGING

WINTERS SCHOOL DISTRICT

No Parking No Horses in the Lot CITY PARK DUND!

NO PARKING

PARADE STREET

MAIN

STREET

PUTAH CREEK

WOLF HILL

RUSSELL

1ST DIVISION

2ND DIVISION

3RD DIVISION

4TH DIVISION

5TH DIVISION

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**CITY OF WINTERS  
REQUEST FOR STREET CLOSURE**

This application is for citizens or groups that have occasion to request that streets be temporarily closed for such things as bicycle races, running contests, block parties and other such events requiring the re-routing of traffic. For a parade or amplification an additional permit is required.

A request to close streets shall be filed with the Police and Public Works Departments at least ten (10) business days prior to the date the street would be closed

There shall be no closure of the following streets without Council approval:

1. Main Street
2. Railroad Avenue
3. Grant Avenue
4. Valley Oak Drive
5. Abbey Street

Requests to close these streets shall be processed in much the same manner except that the request shall be submitted to the Council by the Police Department. Requests to close the streets herein listed shall be submitted at least thirty (30) business days prior to the street closure.

Requests for street closures that are not submitted by the minimum time lines may be granted only by the Winters City Council.

ORD. 91-03 ART. 16

Name: *Mike Sebastian*

Organization: *Winters Youth Day*

Address: *P.O. Box 807, Winters*

Mailing address: *Same*

Telephone: *530-795-2091*

Today's Date: *4-13-10*

Streets Requested: *Main Street between Grant and First*

Date of Street Closure: *4-24-10*

Time(s) of Street Closure: *8am - Noon*

Description of Activity: *74<sup>th</sup> Annual Youth Day Parade*

Services Requested of the City:

*Red Stairs (2 sets) from City Corp Yard, No Parking Signs, Cones, barricades. general Police Services*



**CITY COUNCIL  
STAFF REPORT**

**TO:** Honorable Mayor and Councilmembers

**DATE :** April 20, 2010

**THROUGH:** John W. Donlevy, Jr., City Manager

**FROM:** Bruce K. Muramoto, Chief of Police

**SUBJECT:** Endorse a resolution for the admission of the Yocha Dehe Wintun Nation to the Yolo Emergency Communications Agency, and direct staff to assist as needed (Regional 911 system) (No general fund impact)

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**RECOMMENDATION:**

At the February 3, 2010 meeting of the Yolo Emergency Communications Agency, agenda item number 11 addressed the potential admission of the Yocha Dehe Wintun Nation as a full member of the communications JPA. The Yocha Dehe Wintun Nation submitted a resolution that stated its interest in becoming a full member of the JPA. In the resolution it asked that all current JPA members garner their parent governing body's endorsement of the proposal. This action is to obtain City Council endorsement of the membership to recognize the tribe as a full partner in regional emergency services

It is recommended that the Winters City Council endorse the Yocha Dehe Wintun Nation resolution number TC-01-19-10-08 which seeks membership in the Yolo Emergency Communications Agency. Direct Staff to assist in advancing necessary support.

**BACKGROUND:**

For more than eighteen months the Yolo Emergency Communications Agency Board has been collecting information on how the needs of the agency could be expanded to include other agencies that are currently contract members. Contract members are agencies that partner with the JPA for communications and dispatch needs but are either out of county (Arbuckle, Colusa) or sovereign (the Yocha Dehe Wintun Nation). The JPA also contacted the City of Davis and the University of California Davis for their potential membership. Some contract entities were not appropriate for a full membership and the City of Davis and the University of California Davis did not wish to become members.

The Yocha Dehe Wintun Nation has been a contract member since 2004. They are vital partners in providing emergency services in the western part of the county. They have the only emergency medical team and full time fire crews that respond to dispatched calls at any time. While they provide services to their casino business most of the dispatched services are to provide mutual aid or first responder services to accidents on Highway 16, county back roads and Interstate 505. Last year the tribe's emergency personnel responded to approximately 600 calls for service of which 225 (40%) were not connected to their casino business. They also responded to nearly 100 that were classified as automatic or mutual aid dispatches.

Because of the Yocha Dehe Wintun Nation's sovereign status, state legislation is required for full membership. The Yocha Dehe Wintun Nation has adopted a resolution, which among other items, authorizes Fire Chief Mike Chandler to retain appropriate legal counsel to undertake the necessary legislative steps to allow the Yocha Dehe Wintun Nation's admission to the JPA. Yolo County staff would provide assistance when necessary to help the Tribe with this action.

**FISCAL IMPACT:**

None, but may affect the Yolo Emergency Communications Agency budget in an unspecified amount.

**Attachments:**

Yocha Dehe Wintun Nation Resolution No. TC-01-19-10-08



TRIBAL COUNCIL  
RESOLUTION NO. TC-01-19-10-08

**AUTHORIZATION FOR THE YDFD FIRE CHIEF TO PURSUE MEMBERSHIP IN  
THE YOLO EMERGENCY COMMUNICATIONS AGENCY,  
A JOINT POWERS AUTHORITY**

**WHEREAS**, the Yocha DeHe Wintun Nation is a sovereign tribe federally recognized and registered as Rumsey Indian Rancheria of Wintun Indians of California (the "Tribe");

**WHEREAS**, the Tribe's governing body is the Tribal Council, empowered by the Tribe's Constitution to plan and manage the Tribe's economic affairs, to negotiate and approve contracts, to establish subordinate tribal bodies, and to enact and implement resolutions and ordinances;

**WHEREAS**, the Tribal Council has established a fire department, the Yocha Dehe Fire Department ("YDFD"), so as to provide fire protection and emergency services for patrons and employees of the Cache Creek Casino Resort, employees of the Tribe, as well as members of the Tribal and surrounding non-Tribal community;

**WHEREAS**, on September 30, 2009, the Tribe received a letter from the Governing Board of the Yolo Emergency Communications Agency (YECA) extending a membership invitation to the Yocha Dehe Wintun Nation, a copy of which is attached hereto;

**WHEREAS**, YECA provides dispatch services to all Yolo County law enforcement agencies and fire districts.

**WHEREAS**, the YDFD is a working partner of the Yolo County fire service through mutual and automatic aid agreements entered into by the Tribe;

**WHEREAS**, the YDFD is dispatched and maintains emergency radio communications using YECA dispatchers and communication system infrastructure;

**WHEREAS**, federal, state, local and tribal partnerships are being encouraged by all levels of government, and governmental partnerships involving the Tribe are in the best interest of the Tribe, as such partnerships strengthen the Tribe's sovereignty, heighten its profile, and help the Tribe achieve its goals;

**WHEREAS**, YECA is committed to providing the highest quality emergency communication and dispatch services to the community and member agencies;

WHEREAS, the Tribe seeks to better not only its own operations, but its relationships and operations within the greater Yolo County community as well, and collaboration between YECA and the Tribe will help achieve that goal;

**NOW THEREFORE BE IT RESOLVED THAT:**

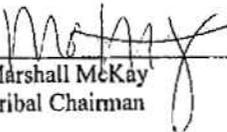
The Tribal Council hereby authorizes the Fire Chief to work with the Tribe's legal counsel to take the steps needed to secure membership of the Tribe in the Yolo Emergency Communications Agency, Joint Powers Authority, including, but not limited to, taking the steps needed to pursue special legislation allowing the Tribe's membership in the JPA;

**BE IT FURTHER RESOLVED THAT:**

The Fire Chief will regularly report to the Tribal Council the status of this initiative and take no formal action with respect to the submission of formal legislation without further authorization from the Tribal Council.

**CERTIFICATION**

The foregoing resolution was adopted by a vote of 5 for and 0 against and 0 abstentions, at a specially called meeting of the Tribal Council, at which a quorum was present, on the 19th day of January 2010.

  
\_\_\_\_\_  
Marshall McKay  
Tribal Chairman

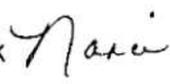


**CITY COUNCIL  
STAFF REPORT**

**TO:** Honorable Mayor and Council Members

**DATE :** April 20, 2010

**THROUGH:** John W. Donlevy, Jr., City Manager 

**FROM :** Nanci G. Mills, Director of Administrative Services/City Clerk 

**SUBJECT:** Resolution 2010-18, Initiating Proceedings for the Annual Levy and Collection of Assessments for the City of Winters City-Wide Maintenance Assessment District, Fiscal Year 2010/2011

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**RECOMMENDATION:** Staff recommends the City Council adopt the attached Resolution, initiating the proceedings for the annual levy and collection of the annual assessments of the City of Winters City-Wide Maintenance Assessment District.

**BACKGROUND :** The assessments from the City's landscape maintenance district are used to maintain the City's parks, landscape areas, and electricity for street lighting . The District's assessments must, by Code, and pursuant to the provisions of the *Landscaping and Lighting Act of 1972, Part 2 of Division 15 of the Streets and Highways Code of California, beginning with Section 22500* (hereinafter referred to as the "Act"), be established every year. The first step is to adopt a resolution initiating the assessment proceedings, designate the engineer of work, and order the preparation of the Engineer's Report. This is the same procedure that has been followed for all previous years. The City has retained Willdan Financial Services as the Engineer of Work to prepare the fiscal Year 2010/2011 City of Winters Engineers Report and file it with the City Clerk in accordance with *Chapter 3, Section 22623* of the Act.

Staff will be submitting to the City Council the necessary maps, reports and resolutions so that the assessments can be adopted prior to the last day to file with the County.

**ALTERNATIVES :** None

**FISCAL IMPACT:** None

**RESOLUTION NO. 2010-18**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF WINTERS, CALIFORNIA, INITIATING PROCEEDINGS FOR THE ANNUAL LEVY AND COLLECTION OF ASSESSMENTS FOR THE CITY OF WINTERS CITY-WIDE MAINTENANCE ASSESSMENT DISTRICT, FISCAL YEAR 2010/2011**

The City Council of the City of Winters, California (hereafter referred to as the "City Council") does resolve as follows:

**WHEREAS**, The City Council has, by previous Resolutions, formed the City of Winters City-Wide Maintenance Assessment District (hereafter referred to as the "District"), pursuant to the provisions of the *Landscaping and Lighting Act of 1972, Part 2 of Division 15 of the Streets and Highways Code of California, beginning with Section 22500* (hereinafter referred to as the "Act"), that provides for levy and collection of assessments by the County of Yolo for the City of Winters to pay the maintenance and services of landscaping and all appurtenant facilities and operations related thereto; and,

**WHEREAS**, the City Council has retained Willdan Financial Services as the Engineer of Work, for the purpose of assisting with the annual levy of the District, and to prepare and file an Engineer's Report with the City Clerk in accordance with *Chapter 3, Section 22623* of the Act.

**NOW, THEREFORE, BE IT RESOLVED, DETERMINED, AND ORDERED BY THE CITY COUNCIL FOR THE CITY OF WINTERS CITY-WIDE MAINTENANCE ASSESSMENT DISTRICT, AS FOLLOWS:**

**Section 1:** The City Council hereby orders Willdan Financial Services to prepare the Engineer's Annual Levy Report (hereinafter referred to as the "Report") concerning the levy of assessments for the District in accordance with *Chapter 1, Article 4 (commencing with Section 22565), pursuant to Chapter 3, Section 22622* of the Act.

**Section 2:** The improvements within the District include: the installation, maintenance and operation of and the furnishing of services and materials for landscaping improvements, irrigation and drainage systems, street lighting and associated appurtenances. The Report so ordered, shall describe the existing improvements and any new improvements or substantial changes in the existing improvements.

**PASSED, APPROVED, AND ADOPTED BY THE CITY COUNCIL OF THE CITY OF WINTERS, THIS 20th DAY OF April, 2010.**

**RESOLUTION NO. 2010-18**

I, Nanci G. Mills, City Clerk of the City of Winters, County of Yolo, State of California do hereby certify that the foregoing Resolution No. 2010-18 was regularly adopted by the City Council of said City of Winters at a regular meeting of said council held on the 20th day of April, 2010, by the following vote:

**AYES:**

**NOES:**

**ABSENT:**

**ABSTAINED:**

\_\_\_\_\_

Michael Martin, Mayor  
City of Winters

**ATTEST:**

\_\_\_\_\_

Nanci G. Mills, City Clerk  
City of Winters

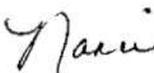


**CITY COUNCIL  
STAFF REPORT**

**TO:** Honorable Mayor and Council Members

**DATE :** May 19, 2009

**THROUGH:** John W. Donlevy, Jr., City Manager 

**FROM :** Nanci G. Mills, Director of Administrative Services/City Clerk 

**SUBJECT:** Resolution 2010-19, Preliminarily Approving the Engineer's Annual Levy Report, and Declaring its Intention to Levy and Collect Annual Assessments and Providing Notice of Hearings Thereof for the City of Winters City Wide Maintenance Assessment District, Fiscal Year 2010/2011

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**RECOMMENDATION:** Staff recommends the City Council adopt the attached Resolution, preliminarily approving the Engineer's Annual Levy Report, and declaring its' intention to levy and collect annual assessments and providing Notice of Hearings thereof for the City of Winters City-Wide Maintenance Assessment District.

**BACKGROUND :** The assessments from the City's landscape maintenance district are used to maintain the City's parks, landscape areas, and electricity for street lighting . The District's assessments must, by Code, and pursuant to the provisions of the *Landscaping and Lighting Act of 1972, Part 2 of Division 15 of the Streets and Highways Code of California, beginning with Section 22500* (hereinafter referred to as the "Act"), be established every year. The first step is to adopt a resolution initiating the assessment proceedings and to designate the engineer of work and order the preparation of the Engineer's Report. This is the same procedure that has been followed for all previous years. The City has retained Willdan Financial Services as the Engineer of Work to prepare the fiscal Year 2010/2011 City of Winters Engineers Report and file it with the City Clerk in accordance with *Chapter 3, Section 22623* of the Act.

Staff will be submitting to the City Council the necessary maps, reports and resolutions so that the assessments can be adopted prior to the last day to file with the County.

**ALTERNATIVES :** None

**FISCAL IMPACT:** None

## RESOLUTION NO. 2010-19

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF WINTERS, CALIFORNIA, PRELIMINARILY APPROVING THE ENGINEER'S ANNUAL LEVY REPORT, AND DECLARING ITS INTENTION TO LEVY AND COLLECT ANNUAL ASSESSMENTS AND PROVIDING NOTICE OF HEARINGS THEREOF FOR THE CITY OF WINTERS CITY-WIDE MAINTENANCE ASSESSMENT DISTRICT, FISCAL YEAR 2010/2011

The City Council of the City of Winters, California (hereafter referred to as the "City Council") does resolve as follows:

**WHEREAS**, the City Council pursuant to the provisions of the *Landscaping and Lighting Act of 1972, Part 2 of Division 15 of the Streets and Highways Code of California, beginning with Section 22500* (hereafter referred to as the "Act") and by previous Resolution, initiated proceedings for the "City of Winters City-Wide Maintenance Assessment District" (hereafter referred to as the "District") for the annual levy and collection of assessments to pay for the operation, maintenance and servicing of landscaping and lighting and all appurtenant facilities related thereto; and,

**WHEREAS**, the City Council has, by previous Resolution ordered the preparation of an Engineer's Annual Levy Report (hereafter referred to as the "Report") regarding the District and assessment for Fiscal Year 2010/2011, pursuant to *Chapter 1, Section 22565* of the Act; and,

**WHEREAS**, the Engineer selected by the City Council has prepared and filed with the City Clerk said Report in connection with the District and the levy of assessments for Fiscal Year 2010/2011 (Beginning July 1, 2010 and ending June 30, 2011) in accordance with *Chapter 3, Section 22623* of the Act; and,

**WHEREAS**, this City Council has carefully examined and reviewed the Report as presented and pursuant to the provisions of *Chapter 2, Article 1, Section 22586* of said Act, the City Council may approve the report, as filed, or may it may modify the report in any particular and approve it as modified.

## RESOLUTION NO. 2010-19

NOW, THEREFORE, BE IT RESOLVED, DETERMINED, AND ORDERED BY THE CITY COUNCIL FOR THE CITY OF WINTERS CITY-WIDE MAINTENANCE ASSESSMENT DISTRICT, AS FOLLOWS:

**Section 1:** The above recitals are all true and correct.

**Section 2:** The Report as presented, consists of the following:

- a. A Description of Improvements.
- b. A Description of the District.
- c. The proposed Annual Budget for the fiscal year (Costs and Expenses).
- d. The Method of Apportionment that details the method of calculating each parcel's proportional special benefits and annual assessment.
- e. The District Roll containing the Levy for each Assessor Parcel Number within the District proposed for Fiscal Year 2010/2011.

**Section 3:** The District, the proposed improvements, each and all of the budget items and documents, and the proposed assessments as outlined in the Report have been spread in accordance with the benefits received from the improvements, operation, maintenance and services to be performed within the District, and are in compliance with the Act and the provisions of California Constitution Article XIID.

**Section 4:** The Report is hereby approved on a preliminary basis, as presented or modified, and ordered to be filed in the Office of the City Clerk as a permanent record and to remain open to public inspection.

**Section 5:** The City Clerk is hereby directed to enter on the minutes of the City Council any and all modifications to the Report determined and approved by the City Council, and all such changes and/or modifications by reference are incorporated into the Engineer's Report.

**Section 6:** The City Council hereby declares its intention to seek the Annual Levy of the District pursuant to the Act, over and including the land within the District boundary, and to levy and collect assessments on all such land to pay the costs associated with the operation, maintenance and servicing of the landscaping improvements related thereto, for Fiscal Year 2010/2011.

**Section 7:** The improvements within the District include: the maintenance and operation of and the furnishing of services and materials for landscaping improvements, irrigation and drainage systems, street lighting and associated appurtenances. The Report as previously approved and on file with the City Clerk, provides a full and complete description of all improvements and any or all substantial changes to the improvements within the District.

## RESOLUTION NO. 2010-19

**Section 8:** The boundaries of the District are described in the Engineer's Report on file with the City Clerk, and are defined as the boundaries described in the formation documents of the District, generally: All lots or parcels in the City of Winters, the boundaries of the District are coterminous with the City Limits; within the County of Yolo, State of California. The existing District does not contain any zones and is designated as the "City of Winters City-Wide Maintenance Assessment District."

**Section 9:** The proposed assessment for Fiscal Year 2010/2011 does not exceed the maximum assessment previously approved, and the assessments are outlined in the Engineer's Report, which details any changes or increases in the annual assessments.

**Section 10:** The City Council hereby declares its intention to conduct a public hearing concerning the levy of assessments for the District. The City Clerk shall give notice of the time and place of the Public Hearing by causing the publishing of this Resolution once in the Local Newspaper for two consecutive weeks not less than ten (10) days before the date of the hearing, and by posting a copy of this Resolution on the official bulletin board customarily used by the City Council for the posting of notices in accordance with *Chapter 3, Section 22626* of the Act.

**Section 11:** Notice is hereby given that a Public Hearing on these matters will be held by the City Council on **Tuesday, May 18, 2010 at 7:30 p.m.**, or as soon thereafter as feasible in the City Council Chambers, City Hall, located at 318 First Street, Winters, California.

**RESOLUTION NO. 2010-19**

**PASSED, APPROVED, AND ADOPTED BY THE CITY COUNCIL OF THE CITY OF WINTERS,  
THIS 20th DAY OF April, 2010.**

I, Nanci G. Mills, City Clerk of the City of Winters, County of Yolo, State of California do hereby certify that the foregoing Resolution No. 2010-19 was regularly adopted by the City Council of said City of Winters at a regular meeting of said council held on the 20<sup>TH</sup> day of April, 2010, by the following vote:

**AYES:**

**NOES:**

**ABSENT:**

**ABSTAINED:**

\_\_\_\_\_  
Michael Martin, Mayor  
City of Winters

**ATTEST:**

\_\_\_\_\_  
Nanci G. Mills, City Clerk  
City of Winters

**CITY OF WINTERS  
ENGINEER'S ANNUAL LEVY REPORT  
CITY-WIDE MAINTENANCE ASSESSMENT DISTRICT  
Fiscal Year 20010/2011**



**INTENT MEETING: April 20, 2010  
PUBLIC HEARING: May 18, 2010**



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**ENGINEER'S REPORT AFFIDAVIT**  
*City of Winters Maintenance District formed pursuant to the  
Landscaping and Lighting Act of 1972*

City of Winters  
Yolo County, State of California

This Report contains the complete Engineer's Annual Levy Report for the City of Winters Maintenance District including the boundaries, improvements, budgets and assessments to be levied for Fiscal Year 2010/2011, as they existed at the time of the passage of the Resolution of Intention. Reference is hereby made to the Yolo County Assessor's maps for a detailed description of the lines and dimensions of parcels within the District.

The undersigned respectfully submits the enclosed Report as directed by the City Council.

Dated this \_\_\_\_\_ day of \_\_\_\_\_, 2010.

Willdan Financial Services  
Assessment Engineer

By: Richard Kopecky

Richard Kopecky  
R. C. E. # 16742



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## I. OVERVIEW

### A. Introduction

The City of Winters ("City") annually levies and collects special assessments in order to maintain the improvements within the City of Winters City-Wide Maintenance Assessment District ("District"). The District was formed in 1993 and is annually levied pursuant to the *Landscape and Lighting Act of 1972, Part 2 of Division 15 of the California Streets and Highways Code* ("1972 Act"). The boundary of the District is coterminous with the City limits.

This Engineer's Annual Levy Report ("Report") has been prepared in accordance with the provisions of *Chapter 3, Section 22622* of the 1972 Act. This Report describes the District, the improvements therein, any annexations or other modifications to the District including any substantial changes to the improvements, the method of apportionment, the boundaries of the District, and financial information including the district budgets and proposed annual assessments for Fiscal Year 2010/2011. The proposed assessments are based on the historic and estimated costs to maintain the improvements that provide a special benefit to properties within the District. The costs of improvements and the annual levy including all expenditures, deficits, surpluses, revenues, and reserves are assessed to each parcel within the District proportionate to the parcel's special benefits.

For the purposes of this Report, the word "parcel" refers to an individual property assigned its own Assessment Number by the County of Yolo Assessor's Office. The County of Yolo Auditor/Controller uses Assessment Numbers and specific fund numbers to identify properties assessed for special district benefit assessments on the tax roll.

Pursuant to *Chapter 3, beginning with Section 22620* of the 1972 Act, the City Council shall conduct a noticed annual public hearing to consider all public comments and written protests regarding the District. Following the annual public hearing and review of the Engineer's Annual Levy Report, the City Council may order amendments to the Report or confirm the Report as submitted. Following final approval of the Report and confirmation of the assessments contained therein, the City Council will by resolution: order the improvements to be made and confirm the levy and collection of assessments pursuant to *Chapter 4, Article 1, beginning with Section 22640* of the 1972 Act. The assessment rate and method of apportionment described in this Report as approved or modified by the City Council defines the assessments to be applied to each parcel within the District for Fiscal Year 2010/2011.

The assessments as approved will be submitted to the County Auditor/Controller to be included on the property tax roll for each parcel within the District. If any parcel submitted for collection is identified by the County Auditor/Controller to be an invalid parcel number for the current fiscal year, a

corrected parcel number and/or new parcel numbers will be identified and resubmitted to the County. The assessment amount to be levied and collected for the resubmitted parcel or parcels shall be based on the method of apportionment and assessment rate contained in this Report as approved by the City Council.

## **B. Applicable Legislation**

The District has been formed and is annually levied pursuant to the *Landscaping and Lighting Act of 1972, Part 2 of Division 15 of the California Streets and Highways Code, beginning with Section 22500*. The assessments and methods of apportionment described in this Report utilize commonly accepted assessment engineering practices and have been calculated and proportionately spread to each parcel based on the special benefits received.

### **Compliance with the California Constitution**

All assessments described in this Report and approved by the City Council are prepared in accordance with the 1972 Act and are in compliance with the provisions of the *California Constitution Article XIID ("Article XIID")*, which was added to the California Constitution with the passage of statewide Proposition 218 in 1996.

In compliance with the substantive and procedural requirements of *Article XIID*, the City initiated and conducted a property owner Validation Vote. At the conclusion of the Public Hearing on June 3, 1997, all property owner ballots returned were opened and tabulated and confirmed in resolution 97-24. The maximum assessment rate of \$82.50 per Equivalent Residential Dwelling Unit and \$26.25 per Non-Residential parcel was approved by the majority of property owners in the District. Any assessment rate levied that is less than the maximum assessment rate is considered an exempt assessment pursuant to *Article XIID Section 5(b)*. The proposed assessment for any fiscal year may be increased over the previous fiscal year provided the assessment rate does not exceed the maximum assessment rate of \$82.50 per Equivalent Residential Dwelling Unit and \$26.25 per Non-Residential parcel. Any proposed new or increased assessment that exceeds the current maximum assessment shall comply with all provisions of *Article XIID Section 4* including a property owner protest proceeding (property owner assessment balloting).

### **Provisions of the 1972 Act (Improvements and Services)**

As generally defined, the improvements and the associated assessments for any District formed pursuant to the 1972 Act may include one or any combination of the following:

- 1) The installation or planting of landscaping.

- 2) The installation or construction of statuary, fountains, and other ornamental structures and facilities.
- 3) The installation or construction of public lighting facilities, including, but not limited to streetlights and traffic signals.
- 4) The installation or construction of any facilities which are appurtenant to any of the foregoing or which are necessary or convenient for the maintenance or servicing thereof; including but not limited to, grading, removal of debris, the installation or construction of curbs, gutters, walls, sidewalks, or paving, or water, irrigation, drainage, or electrical facilities.
- 5) The installation of park or recreational improvements including, but not limited to the following:
  - a) Land preparation, such as grading, leveling, cutting and filling, sod, landscaping, irrigation systems, sidewalks, and drainage.
  - b) Lights, playground equipment, play courts and public restrooms.
- 6) The maintenance or servicing, or both, of any of the foregoing including the furnishing of services and materials for the ordinary and usual maintenance, operation, and servicing of any improvement, including, but not limited to:
  - a) Repair, removal, or replacement of all or any part of any improvements;
  - b) Grading, clearing, removal of debris, the installation, repair or construction of curbs, gutters, walls, sidewalks, or paving, or water, irrigation, drainage, or electrical facilities;
  - c) Providing for the life, growth, health, and beauty of landscaping, including cultivation, irrigation, trimming, spraying, fertilizing, or treating for disease or injury;
  - d) The removal of trimmings, rubbish, debris, and other solid waste;
  - e) The cleaning, sandblasting, and painting of walls and other improvements to remove or cover graffiti.
  - f) Electric current or energy, gas, or other agent for the lighting or operation of any other improvements.
  - g) Water for the irrigation of any landscaping, the operation of any fountains, or the maintenance of any other improvements.
- 7) The acquisition of land for park, recreational or open-space purposes, or the acquisition of any existing improvement otherwise authorized by the 1972 Act.

- 8) Incidental expenses associated with the improvements including, but not limited to:
  - a) The cost of preparation of the report, including plans, specifications, estimates, diagram, and assessment;
  - b) The costs of printing, advertising, and the publishing, posting and mailing of notices;
  - c) Compensation payable to the County for collection of assessments;
  - d) Compensation of any engineer or attorney employed to render services;
  - e) Any other expenses incidental to the construction, installation, or maintenance and servicing of the improvements; and,
  - f) Costs associated with any elections held for the approval of a new or increased assessment.

## II. DESCRIPTION OF THE DISTRICT & IMPROVEMENTS

The location, boundaries and specific improvements provided within the District are described in this section. The determination and calculation of special benefit is discussed in the Method of Apportionment and the corresponding expenses, revenues and assessments are summarized in the District Budget.

### A. The District

The boundary of the District is coterminous with the City limits. The City is located in the southwestern corner of Yolo County. The southern boundary of the City is Putah Creek. The City is bordered to the west by Dry Creek and a view of the Vaca Mountain Range. The eastern limit is Highway 505 while the northern boundary runs to vast tracts of farmland. The City is approximately 10 miles west of the City of Davis and 10 miles north of the City of Vacaville. Winters' urban limit line contains approximately 1,980 acres. Of which, 1,277 are currently within the incorporated limits.

The principle highways near the City are Interstate 505 and State Highway 128. I-505 forms the eastern boundary of the City limits and connects to Interstate 80 ten miles to the south and Interstate 5 twenty-three miles to the north. State Highway 128 passes directly through the City and is a major access route from Sacramento and Davis to Lake Berryessa and the Napa Valley.

## **B. The Improvements**

All improvements within the District are maintained and serviced on a regular basis. City staff will determine the frequency and specific maintenance operations required. The District assessments may fund all necessary utilities, operations, services, administration and maintenance costs associated with the improvements. The annual cost of providing the improvements within the District are spread among all benefiting parcels in proportion to the benefits received. The expenditures and assessments set forth in this report are based upon the City's estimate of the costs associated with the improvements including all labor, personnel, equipment, materials and administrative expenses.

The following is a brief description of the improvements to be maintained and operated:

1. City Park, Rotary Park, Valley Oak Park, Blue Oak Park (formerly Putah Creek Hamlet Park), Winters Highlands Park (upon dedication and construction), and the grounds of City Hall and the Community Center: includes maintenance of sidewalks, curb and gutter, walkways, trees, shrubs, groundcover, grass, irrigation system, park lighting, play equipment and structures, ball fields, fencing, restrooms, drinking fountains, benches, tables, drainage facilities, slopes, signs, parking lot and street frontage improvements, and other related improvements and facilities.
2. Street Lighting: street, park and trail lighting within the entire District.
3. Median Island Landscaping: public landscaping and irrigation improvements in the median islands within the District.
4. Curbside Landscaping: public landscaping and fencing, behind the curb on collector and arterial streets, where the street is not fronted by a residence or business.

## **III. METHOD OF APPORTIONMENT**

### **A. General**

The 1972 Act permits the establishment of assessment districts by agencies for the purpose of providing certain public improvements which include the construction, maintenance and servicing of public lights, landscaping and

appurtenant facilities. The 1972 Act further requires that the cost of these improvements be levied according to benefit rather than assessed value:

*"The net amount to be assessed upon lands within an assessment district may be apportioned by any formula or method which fairly distributes the net amount among all assessable lots or parcels in proportion to the estimated benefits to be received by each such lot or parcel from the improvements."*

The formula used for calculating assessments in the District therefore reflects the composition of the parcels, and the improvements and services provided, to fairly apportion the costs based on estimated benefit to each parcel.

In addition, pursuant to the *Article XIID Section 4*, a parcel's assessment may not exceed the reasonable cost of the proportional special benefit conferred on that parcel and provides that only special benefits are assessable and the District must separate the general benefits from the special benefits.

## **B. Benefit Analysis**

Each of the improvements and the associated costs have been carefully reviewed by the City and the corresponding assessments have been proportionately spread to each parcel based on special benefits received from the improvements.

**Special Benefits** — The method of apportionment (assessment methodology) is based on the premise that each of the assessed parcels within the District receives benefit from the improvements maintained and financed by annual assessments. Specifically, the assessments are for the maintenance of local street lighting and landscaped improvements. The desirability and security of properties within the District are enhanced by the presence of street lighting and well-maintained landscaping in close proximity to those properties.

The special benefits associated with the local landscaping improvements are specifically:

- Enhanced desirability of properties through association with the improvements.
- Improved aesthetic appeal of properties within the District providing a positive representation of the area.
- Enhanced adaptation of the urban environment within the natural environment from adequate green space and landscaping.

- Environmental enhancement through improved erosion resistance, and dust and debris control.
- Increased sense of pride in ownership of property within the District resulting from well-maintained improvements associated with the properties.
- Reduced criminal activity and property-related crimes (especially vandalism) against properties in the District through well-maintained surroundings and amenities including abatement of graffiti.
- Enhanced environmental quality of the parcels within the District by moderating temperatures, providing oxygenation and attenuating noise.

The special benefits of street lighting are the convenience, safety, and security of property, improvements, and goods. Specifically:

- Enhanced deterrence of crime and the aid to police protection.
- Increased nighttime safety on roads and highways.
- Improved ability of pedestrians and motorists to see.
- Improved ingress and egress to property.
- Reduced vandalism and other criminal acts and damage to improvements or property.
- Improved traffic circulation and reduced nighttime accidents and personal property loss.
- Increased promotion of business during nighttime hours in the case of commercial properties.

The assessments have been apportioned proportionate to the benefit received. Although the District contains a mixture of residential and non-residential uses, it is the belief of the City that residential properties benefit from all of the maintained improvements and commercial and other non-residential properties receive only benefits from street lighting. The improvements maintained serve to increase the quality of life in the community and therefore all residents benefit, without regard to lot size, occupancy, etc. The assessments are therefore apportioned equally to all residential dwelling units within the City. Commercial and other non-residential properties have been assessed an equivalent share of the cost of energy and maintenance of the street lighting system.

Properties owned by other agencies and City-owned lands were reviewed to establish benefit. The Winters Unified School District receives a proportional benefit and has entered into a Joint Use Facilities Agreement with the City,

which offsets the benefits received by the School District through the equitable use of School facilities. Therefore the School District properties have been assigned a zero assessment.

In prior years there was an added assessment for bank stabilization for those parcels that receive direct benefit from the repair of said creek banks. Unused money for bank stabilization is held in reserve and there are no new or additional assessments for bank stabilization.

There has been a provision made by the City Council to allow for reimbursement of the assessment. This reimbursement is to be made to all property owners who can prove that they have paid the assessment and can show a household income that falls below the City Council approved minimums. It is estimated that approximately 5% of the assessed residential property owners would qualify for this reimbursement. Consequently, some refunds will be made that will result in a net reduction of revenues.

### **C. Assessment Methodology**

**Equivalent Benefit Units:** To assess benefits equitably, it is necessary to correlate the different type of parcels within the District to each other as well as their relationship to the improvements. The Equivalent Benefit Unit method of apportioning benefit is typically seen as the most appropriate and equitable assessment methodology for districts formed under the 1972 Act, as the benefit to each parcel from the improvements are typically apportioned as a function of land use type, size and development.

The Equivalent Benefit Unit method of assessment apportionment uses the single-family home site as the basic unit of assessment. A single-family home site equals one Equivalent Benefit Unit (EBU). Every other land use is typically converted to EBU's based on an assessment formula that equates the property's specific development status, type of development (land use), and size of the property, as compared to a single-family home site.

For the purposes of relating a single-family unit to other residential properties within the District, all residential units were considered as equivalent, i.e. single-family residences are equivalent to apartment units and other multi-family dwelling units. Commercial and other non-residential properties have been assessed per parcel.

The following formulas are used to calculate the annual assessments. The Balance to Levy represents the total amount to be collected through the annual assessments. The Levy per EBU (Assessment Rate) is the result of dividing the total Balance to Levy by the total District EBU. This Assessment

Rate multiplied by each parcel's individual EBU determines each parcel's levy amount.

### Street Lighting & Administration

*Street Lighting & Administration Costs / Total EBU = Levy per EBU*

*Levy per EBU x Parcel's EBU = Parcel's Levy Amount-Lighting & Administration*

### Other Budget Items

*Remaining Costs / Residential EBU = Levy per Residential EBU*

*Levy per Residential EBU x Residential Parcel's EBU = Parcel's Levy Amount-Other*

A parcel's total levy amount is calculated by adding together the *Parcel's Levy Amount -Lighting and Administration* and the *Parcel's Levy Amount-Other*.

## IV. DISTRICT BUDGET

### A. Description of Budget Items

The following describes the services and costs that are funded through the District, shown in the District Budget, Section IV B.

#### **DIRECT COSTS:**

**Park Maintenance** — Includes general operation, maintenance, water, electrical costs, repairs, removals and replacements, spraying, trimming and treatments, debris and other related expenses.

**Street Lighting** — Includes all costs for removal, replace and/or repair of street/trail lights and appurtenant facilities, power and related costs, pole painting and other related expenses.

**Median Island Landscape Maintenance** — Includes maintenance, replacements, repairs of irrigation and landscaping, power costs, median curb repairs, trimming, spraying, treatments and other related expenses.

**Curbside Landscape Maintenance**— Includes maintenance, replacements, repairs of irrigation and landscaping, power costs, sidewalk replacement, trimming, spraying, treatments and other related expenses.

#### **ADMINISTRATION COSTS:**

**District Administration** — The cost to all particular departments and staff of the City for providing the coordination of District maintenance, operations and services of the District, response to public concerns and education, and procedures associated with the levy and collection of assessments. Also, the costs of contracting with professionals to provide any additional administrative, legal, or engineering services specific to the District.

**County Administration Fee** — The costs to the District for the County to collect assessments on the property tax bills.

#### **LEVY BREAKDOWN:**

**Reserve Collection/ (Transfer)** — The 1972 Act pursuant to *Chapter 1, Article 4 Section 22569 (a)*, provides for a District Reserve Fund. This Reserve Fund provides for the collection of funds to operate the District from the time period of July 1 (beginning of the Fiscal Year) through December 10<sup>th</sup> or when the County provides the City with the first installment of assessments collected from the property tax bills (typically January or February). Negative amounts shown for this budget item represent transfers from the Reserve Fund that reduces the Balance to Levy. Maintaining a fully funded Reserve eliminates the need for the City to transfer funds from non-District accounts to pay for operational expenses during the first half of the fiscal year and also provides the District with sufficient funds to address any unforeseen or unusual expenditures that may occur during the year.

**Capital Improvement Fund Collection/(Transfer)** — The 1972 Act pursuant to *Chapter 5, beginning with Section 22660*, provides for the District to establish by resolution an assessment installment plan for proposed improvements and expenditures that are greater than can be conveniently raised from a single annual assessment. Depending on the nature of the planned improvements, the collection of funds necessary to complete the project may be collected over a period up to thirty years, but typically not more than five years. The funds collected shall be accumulated in a separate improvement fund commonly referred to as a Capital Improvement Fund (CIF) and are not considered part of the regular maintenance of the improvements or the Reserve Fund.

Because the money accumulated in the Capital Improvement Fund is for a specific planned project (budgeted separately), the amount shown for this item in the annual budget will typically be a positive number representing the amount being collected that year as part of the Balance to Levy. A negative number (Transfer) should only occur after the project has been completed and excess funds are being credited back to the District's regular accounts. The actual fund balances and expenditures for Capital Improvements are clearly identified under the Fund Balance Information section of the Budget.

Although the Budget shown in this Report contains CIF line items, a Capital Improvement Plan has not been established for this District.

**Contribution Replenishment** — This item represents repayments of amounts that had been temporarily advanced to the District from other revenue sources (usually the General Fund) or represents funds being loaned to the District for the current Fiscal Year that must be repaid by future assessments. Similar to the Reserve Collection/ (Transfer) line item, this item directly impacts the Reserve Fund Balances either positively or negatively.

Repayments are shown as a positive number and represent additional monies being collected in the current annual assessment to repay a prior loan. These loans are typically for capital improvement expenditures or unforeseen expenditures incurred in prior years and Reserve Fund monies were not sufficient to cover the expenses. To ensure the ongoing operation and maintenance of the improvements, the City may advance funds to the District as a temporary loan to meet current expenditures, and collect repayment of the loan through the annual assessments the following year or possibly over several years. Generally, all available Reserve Funds are exhausted before a temporary loan is advanced to the District and the Beginning Reserve Fund Balance will be a negative number indicating the loan amount still outstanding.

A loan for the current fiscal year (Contribution) is shown as a negative number. If the District is expected to incur significant expenditures in the current fiscal year for special services or capital improvements (upgrades or refurbishing of the improvements) and the proposed assessment revenues (annual assessments) and/or available Reserve Funds are not sufficient to cover the expenditures, the City may advanced funds to the District as a temporary loan to meet the proposed expenditures. Generally, all available Reserve Funds must be exhausted before a temporary loan is advanced to the District and any funds temporarily loaned in excess of the available Reserve Funds will be reflected as a negative Ending Reserve Fund Balance.

This negative Reserve Fund Balance will be repaid and replenished through future assessment revenues.

**Other Revenue Source/General Fund Contribution** — This item includes additional funds designated for the District that are not annual assessments. These funds are added to the District account to reduce assessments, and may be from non-District or District sources including City General Fund Contributions and/or interest earnings. Any funds indicated on this line will be shown as a negative number indicating a reduction in the amount to be levied and represent funds that do not have to be repaid.

**Balance to Levy** — This is the total amount to be collected for the current fiscal year through the annual assessments (for special benefits). The Balance to Levy represents the sum of Total Direct and Administration Costs, Reserve Fund Contributions or Transfers, Contributions from Other Revenue Source, and the Contribution Replenishment. Only those costs related to the improvements identified as special benefits are levied and collected on the tax roll.

## B. District Budget

### Fiscal Year 2010/2011 District Budget

<b>City of Winters</b>	
City-Wide	
2010/11 Budget	
Levy Components	Total Budget
<b>DIRECT COSTS</b>	
Park Maintenance	\$176,623.00
Street Lighting	62,000.00
Riparian Area Maintenance	0.00
Median Island Landscape Maintenance	800.00
Curbside Landscape Maintenance	1,000.00
Bank Stabilization	0.00
<b>TOTAL DIRECT</b>	<b>\$240,423.00</b>
<b>ADMINISTRATION COSTS</b>	
District Administration	\$20,700.00
County Administration Fee	2,000.00
<b>TOTAL ADMIN</b>	<b>\$22,700.00</b>
<b>COLLECTIONS/(CREDITS)/APPLIED TO LEVY</b>	
<b>TOTAL DIRECT AND ADMIN COSTS</b>	<b>\$263,123.00</b>
Reserve Collection	0.00
Capital Improvement Fund Collection/(Transfer)	0.00
Contribution Replenishment	0.00
General Fund (Contributions)	0.00
<b>TOTAL ADJUSTMENTS</b>	<b>\$0.00</b>
<b>Balance to Levy (Budgeted)</b>	<b>\$263,123.00</b>
<b>Total Revenue at Maximum Rate</b>	<b>\$189,168.75</b>
<b>Variance above/(below) Maximum Revenue</b>	<b>\$73,954.25</b>
<b>Levy at Applied Rate</b>	<b>\$189,168.75</b>
<b>Applied Charge</b>	189,172.50
	-3.75
<b>DISTRICT STATISTICS</b>	
Total Parcels	2,094
Total Residential Parcels Levied	1,895
Total Non-Residential Parcels Levied	135
Total Parcels Levied	2,028
Total Equivalent Residential Benefit Units	2,250
Total Equivalent Non-Residential Benefit Units	135
<b>Applied Residential Levy per Benefit Unit</b>	<b>\$82.50</b>
<b>Applied Non-Residential Levy per Benefit Unit</b>	<b>\$26.25</b>
Maximum Levy per Residential Benefit Unit (Current Year)	\$82.50
Maximum Levy per Non-Residential Benefit Unit (Current Year)	\$26.25
<b>FUND BALANCE INFORMATION</b>	
Beginning Reserve Fund Balance	\$0.00
Reserve Fund Adjustments	0.00
Anticipated Reserve Balance	\$0.00

## **APPENDIX A - DISTRICT BOUNDARY MAPS**

The boundary map for the District has been previously approved and submitted to the City in the format required by the 1972 Act. The map is on file in the Office of the City Clerk and by reference made part of this Report.

The boundary for the District is contiguous with the boundary of the City and defined as the corresponding parcels identified on the Yolo County Assessor's Map. The parcel identification, lines, and dimensions of each parcel within the District are those lines and dimensions shown on the Yolo County Assessor's Map for the year in which this Report was prepared and by reference are incorporated and made part of this Report.

## APPENDIX B — 2010/2011 ASSESSMENT ROLL

Parcel identification, for each lot or parcel within the District, shall be the parcel as shown on the Yolo County Assessor's map for the year in which this Report is prepared.

A listing of parcels assessed within this District, along with the assessment amounts, is included on the following pages. If any parcel submitted for collection is identified by the County Auditor/Controller to be an invalid parcel number for the current fiscal year, a corrected parcel number and/or new parcel numbers will be identified and resubmitted to the County Auditor/Controller. The assessment amount to be levied and collected for the resubmitted parcel or parcels shall be based on the method of apportionment and assessment rate approved in this Report. Therefore, if a single parcel has changed to multiple parcels, the assessment amount applied to each of the new parcels shall be recalculated and applied according to the approved method of apportionment and assessment rate rather than a proportionate share of the original assessment.

Non-assessable lots or parcels include areas of public streets and other roadways (typically not assigned an APN by the County); dedicated public easements, open space areas and rights-of-ways including public greenbelts and parkways; utility rights-of-ways; common areas; landlocked parcels, small parcels vacated by the County, bifurcated lots, and any other property that can not be developed or has specific development restrictions. These types of parcels are considered to receive little or no benefit from the improvements and are therefore exempted from assessment.

City of Winters  
City-Wide Landscape and Lighting District  
Fiscal Year 2010/11 Assessment Roll

APN	Situs Address	Charge
003-120-003-000	511 MAIN ST	26.25
003-120-004-000	AVE	82.50
003-130-003-000	600 4TH ST	165.00
003-130-009-000	410 GRANT AVE	247.50
003-130-010-000	415 BAKER ST	165.00
003-130-012-000	407 EDWARDS ST	82.50
003-130-013-000	408 GRANT AVE	82.50
003-130-014-000	406 GRANT AVE	82.50
003-130-015-000	404 GRANT AVE	82.50
003-130-016-000	402 GRANT AVE	82.50
003-130-017-000	816 4TH ST	82.50
003-130-018-000	614 4TH ST	82.50
003-130-019-000	403 BAKER ST	82.50
003-130-020-000	405 BAKER ST	82.50
003-130-021-000	407 BAKER ST	82.50
003-130-022-000	409 BAKER ST	82.50
003-130-023-000	411 BAKER ST	82.50
003-130-024-000	413 BAKER ST	82.50
003-130-025-000	414 BAKER ST	82.50
003-130-026-000	412 BAKER ST	82.50
003-130-027-000	410 BAKER ST	82.50
003-130-028-000	408 BAKER ST	82.50
003-130-029-000	409 EDWARDS ST	82.50
003-130-030-000	411 EDWARDS ST	82.50
003-130-031-000	413 EDWARDS ST	82.50
003-130-032-000	415 EDWARDS ST	82.50
003-130-033-000	508 4TH ST	82.50
003-130-034-000	403 EDWARDS ST	82.50
003-130-035-000	518 4TH ST	82.50
003-130-036-000	406 BAKER ST	82.50
003-141-002-000	316 GRANT AVE	165.00
003-141-003-000	314 GRANT AVE	82.50
003-141-004-000	310 GRANT AVE	82.50
003-141-006-000	302 GRANT AVE	82.50
003-141-007-000	301 BAKER ST/604 3RD RD	165.00
003-141-008-000	303 BAKER ST A & ST	165.00
003-141-009-000	307 BAKER ST	165.00
003-141-010-000	309 BAKER ST	82.50
003-141-012-000	304 GRANT AVE	82.50
003-141-013-000	308 GRANT AVE	82.50
003-141-014-000	611 4TH ST	82.50
003-141-015-000	607 4TH ST	82.50
003-141-016-000	311 BAKER ST	82.50
003-141-017-000	313 BAKER ST	82.50
003-142-002-000	318 BAKER ST	82.50
003-142-003-000	310 BAKER ST	82.50
003-142-005-000	304 BAKER ST	82.50
003-142-006-000	510 3RD ST	82.50
003-142-008-000	305 EDWARDS ST	82.50
003-142-009-000	307 EDWARDS ST	82.50
003-142-010-000	309 EDWARDS ST	82.50
003-142-011-000	311 EDWARDS ST	82.50
003-142-013-000	303 EDWARDS ST	165.00

APN	Situs Address	Charge
003-142-014-000	502 3RD ST	165.00
003-142-015-000	308 BAKER ST	82.50
003-142-016-000	306 BAKER ST	82.50
003-142-017-000	315 EDWARDS ST	26.25
003-143-001-000	315 ABBEY ST	82.50
003-143-002-000	415 4TH ST/312 EDWAR RD	247.50
003-143-003-000	310 EDWARDS ST	82.50
003-143-004-000	308 EDWARDS ST	82.50
003-143-005-000	306 EDWARDS ST	82.50
003-143-006-000	304 EDWARDS ST	82.50
003-143-008-000	408 3RD ST	82.50
003-143-009-000	400 3RD ST	82.50
003-143-011-000	309 ABBEY ST	82.50
003-143-012-000	311 ABBEY ST	82.50
003-143-013-000	313 ABBEY ST	82.50
003-143-014-000	418 3RD ST	82.50
003-143-015-000	410 3RD ST	82.50
003-143-016-000	307 ABBEY ST	82.50
003-143-017-000	305 ABBEY ST	82.50
003-144-001-000	215 BAKER ST	82.50
003-144-003-000	210 GRANT AVE	82.50
003-144-004-000	208 GRANT AVE	990.00
003-144-005-000	610 2ND ST	82.50
003-144-007-000	203 BAKER ST	82.50
003-144-008-000	205 BAKER ST	82.50
003-144-011-000	212 GRANT AVE	82.50
003-144-012-000	214 GRANT AVE	82.50
003-144-013-000	209 BAKER ST	82.50
003-144-015-000	600 2ND ST	165.00
003-146-001-000	215 ABBEY ST	82.50
003-146-002-000	218 EDWARDS ST	82.50
003-146-003-000	216 EDWARDS ST	82.50
003-146-004-000	214 EDWARDS ST	82.50
003-146-005-000	212 EDWARDS ST	82.50
003-146-007-000	204 EDWARDS ST A & RD	165.00
003-146-011-000	207 ABBEY ST	82.50
003-146-012-000	209 ABBEY ST	82.50
003-146-013-000	211 ABBEY ST	82.50
003-146-014-000	210 EDWARDS ST	165.00
003-146-015-000	208 EDWARDS ST	82.50
003-146-017-000	205 ABBEY ST	82.50
003-146-018-000	416 2ND ST	165.00
003-146-019-000	201 ABBEY ST	82.50
003-146-020-000	203 ABBEY ST	82.50
003-151-001-000	617 1ST ST	82.50
003-151-002-000	14 GRANT AVE	82.50
003-151-003-000	12 GRANT AVE	82.50
003-151-004-000	8 GRANT AVE	26.25
003-151-008-000	611 1ST ST	82.50
003-151-013-000	601 1ST ST	82.50
003-151-014-000	605 1ST ST	82.50
003-151-021-000	11 BAKER ST	990.00
003-151-026-000	2 GRANT AVE	26.25
003-151-028-000	600 RAILROAD AVE	26.25
003-151-029-000	606 RAILROAD AVE	26.25

APN	Situs Address	Charge
003-152-001-000	AVE	82.50
003-152-002-000	108 GRANT AVE	825.00
003-152-003-000	104 GRANT AVE	82.50
003-152-004-000	618 1ST ST	82.50
003-152-005-000	612 1ST ST	82.50
003-152-006-000	600 1ST ST	82.50
003-152-007-000	105 BAKER ST	82.50
003-152-008-000	109 BAKER ST	82.50
003-152-009-000	111 BAKER ST	82.50
003-152-010-000	113 BAKER ST	82.50
003-152-011-000	115 BAKER ST	82.50
003-152-012-000	117 BAKER ST	165.00
003-152-013-000	607 2ND ST	82.50
003-152-014-000	611 2ND ST	82.50
003-153-001-000	16 BAKER ST	82.50
003-153-004-000	10 BAKER ST	26.25
003-153-005-000	8 BAKER ST	82.50
003-153-006-000	510 RAILROAD AVE	26.25
003-153-007-000	504 RAILROAD AVE	26.25
003-153-008-000	3 EDWARDS ST	26.25
003-153-009-000	7 EDWARDS ST	26.25
003-153-010-000	9 EDWARDS ST	82.50
003-153-011-000	15 EDWARDS ST	82.50
003-153-015-000	511 1ST ST	82.50
003-153-017-000	12 BAKER ST	82.50
003-153-018-000	14 BAKER ST	82.50
003-154-001-000	517 2ND ST	82.50
003-154-002-000	114 BAKER ST	82.50
003-154-003-000	110 BAKER ST	82.50
003-154-008-000	105 EDWARDS ST	82.50
003-154-009-000	107 EDWARDS ST	82.50
003-154-010-000	111 EDWARDS ST	82.50
003-154-013-000	115 EDWARDS ST	82.50
003-154-015-000	515 2ND ST	82.50
003-154-016-000	500 1ST ST	82.50
003-154-017-000	512 1ST ST	26.25
003-155-002-000	12 EDWARDS ST	82.50
003-155-004-000	416 RAILROAD AVE	26.25
003-155-005-000	400 RAILROAD AVE	26.25
003-155-006-000	5 ABBEY ST	26.25
003-155-007-000	11 ABBEY ST	82.50
003-155-008-000	15 ABBEY ST	82.50
003-155-009-000	17 ABBEY ST	26.25
003-155-011-000	415 1ST ST	82.50
003-155-013-000	409 1ST ST	82.50
003-155-014-000	8 EDWARDS ST	82.50
003-155-015-000	4 EDWARDS ST	26.25
003-156-003-000	106 EDWARDS ST	82.50
003-156-004-000	104 EDWARDS ST	82.50
003-156-005-000	418 1ST ST	82.50
003-156-007-000	105 ABBEY ST	82.50
003-156-009-000	119 ABBEY ST	82.50
003-156-010-000	121 ABBEY ST	82.50

APN	Situs Address	Charge
003-156-011-000	123 ABBEY ST	82.50
003-156-013-000	417 2ND ST	82.50
003-156-014-000	415 2ND ST	82.50
003-156-015-000	108 EDWARDS ST	165.00
003-156-016-000	110 EDWARDS ST	82.50
003-156-017-000	111 ABBEY ST	82.50
003-156-018-000	115 ABBEY ST	165.00
003-156-019-000	412 1ST ST	82.50
003-156-020-000	408 1ST ST	82.50
003-156-021-000	101 ABBEY ST	82.50
003-160-003-000	11 E BAKER ST	26.25
003-160-004-000	10 E GRANT AVE	82.50
003-160-005-000	12 E GRANT AVE	82.50
003-160-010-000	13 E EDWARDS RD	26.25
003-160-012-000	24 E BAKER ST	82.50
003-160-013-000	26 E BAKER ST	82.50
003-160-014-000	516 EAST ST	82.50
003-160-016-000	25 E EDWARDS RD	82.50
003-160-020-000	22 E EDWARDS RD	82.50
003-160-021-000	20 E EDWARDS RD	82.50
003-160-022-000	11 E ABBEY ST	26.25
003-160-023-000	10 E EDWARDS RD	26.25
003-160-025-000	8 E EDWARDS RD	26.25
003-160-028-000	512 EAST ST	165.00
003-160-029-000	27 E EDWARDS RD	82.50
003-160-032-000	15 E BAKER ST	82.50
003-160-033-000	13 E BAKER ST	26.25
003-160-035-000	25 E BAKER ST	330.00
003-160-036-000	19 E ABBEY ST	82.50
003-160-037-000	21 E ABBEY ST	82.50
003-160-041-000	18 E BAKER ST	82.50
003-160-042-000	21 E EDWARDS RD	82.50
003-160-043-000	20 E BAKER ST	82.50
003-160-044-000	23 E EDWARDS RD	82.50
003-160-047-000	7 E EDWARDS RD	26.25
003-160-048-000	11 E EDWARDS RD	26.25
003-160-053-000	7 E BAKER ST	26.25
003-160-054-000	ST	26.25
003-160-055-000	ST	26.25
003-160-058-000	29 E ABBEY ST	82.50
003-160-060-000	23 E ABBEY ST	82.50
003-160-062-000	613 RAILROAD AVE	26.25
003-160-063-000	517 RAILROAD AVE	26.25
003-160-064-000		26.25
003-160-065-000	RD	82.50
003-160-066-000	28 E EDWARDS ST	82.50
003-171-001-000	437 ABBEY ST	165.00
003-171-002-000	438 EDWARDS ST	82.50
003-171-003-000	436 EDWARDS ST	165.00
003-171-004-000	434 EDWARDS ST	82.50
003-171-005-000	432 EDWARDS ST	82.50
003-171-006-000	430 EDWARDS ST	82.50
003-171-009-000	418 HAVEN AVE	26.25
003-171-010-000	419 HAVEN AVE	165.00

APN	Situs Address	Charge
003-171-011-000	421 ABBEY ST	82.50
003-171-012-000	423 ABBEY ST	82.50
003-171-014-000	431 ABBEY ST	82.50
003-171-015-000	433 ABBEY ST	330.00
003-171-016-000	435 ABBEY ST	82.50
003-171-017-000	425 ABBEY ST	82.50
003-171-018-000	427 ABBEY ST	82.50
003-171-019-000	422 EDWARDS ST	82.50
003-171-020-000	424 EDWARDS ST	82.50
003-171-021-000	428 EDWARDS ST	82.50
003-171-022-000	426 EDWARDS ST	82.50
003-172-001-000	439 MAIN ST	82.50
003-172-005-000	430 ABBEY ST	82.50
003-172-006-000	428 ABBEY ST	82.50
003-172-007-000	424 ABBEY ST	82.50
003-172-008-000	422 ABBEY ST	165.00
003-172-009-000	318 HAVEN ST	82.50
003-172-012-000	423 MAIN ST	82.50
003-172-013-000	427 MAIN ST	82.50
003-172-014-000	431 MAIN ST	82.50
003-172-015-000	433 MAIN ST	82.50
003-172-016-000	435 MAIN ST	82.50
003-172-017-000	437 MAIN ST	82.50
003-172-018-000	421 MAIN ST	82.50
003-172-019-000	432 ABBEY ST	82.50
003-172-022-000	434 ABBEY ST	82.50
003-172-023-000	438 ST	82.50
003-173-003-000	400 EDWARDS ST	82.50
003-173-010-000	415 ABBEY ST	82.50
003-173-011-000	411 ABBEY ST	82.50
003-173-012-000	407 ABBEY ST	82.50
003-173-013-000	409 ABBEY ST	82.50
003-173-014-000	413 ABBEY ST	82.50
003-173-015-000	401 ABBEY ST	82.50
003-173-018-000	405 W ABBEY ST	82.50
003-173-019-000	410 EDWARDS ST	82.50
003-173-020-000	414 EDWARDS ST	82.50
003-173-021-000	412 EDWARDS ST	82.50
003-173-022-000	406 EDWARDS ST	82.50
003-173-023-000	403 ABBEY ST	82.50
003-173-024-000	404 EDWARDS ST	82.50
003-173-025-000	417 HAVEN AVE	82.50
003-173-026-000	416 EDWARDS ST	82.50
003-175-002-000	410 MAIN ST	82.50
003-175-005-000	200 4TH ST	82.50
003-175-006-000	403 RUSSELL ST	82.50
003-175-007-000	405 RUSSELL ST	247.50
003-175-008-000	409 RUSSELL ST	247.50
003-175-009-000	406 MAIN ST	82.50
003-175-010-000	408 MAIN ST	82.50
003-175-012-000	412 MAIN ST	165.00
003-175-013-000	413 1/2 RUSSELL ST	82.50
003-175-014-000	413 RUSSELL ST	82.50
003-182-061-000	205 EMERY ST	82.50
003-182-062-000	438 MAIN ST	82.50
003-182-063-000	436 MAIN ST	82.50
003-182-064-000	434 MAIN ST	82.50
003-182-065-000	424 MAIN ST	82.50
003-182-066-000	422 MAIN ST	82.50
003-182-067-000	418 MAIN ST	82.50

APN	Situs Address	Charge
003-182-068-000	416 MAIN ST	82.50
003-182-069-000	414 MAIN ST	82.50
003-182-071-000	437 RUSSELL ST	82.50
003-182-072-000	435 RUSSELL ST	82.50
003-182-073-000	433 RUSSELL ST	82.50
003-182-074-000	431 RUSSELL ST	82.50
003-182-076-000	425 RUSSELL ST	82.50
003-182-077-000	423 RUSSELL ST	82.50
003-182-078-000	421 RUSSELL ST	82.50
003-182-079-000	419 RUSSELL ST	82.50
003-182-080-000	417 RUSSELL ST	82.50
003-182-081-000	415 RUSSELL ST	82.50
003-182-082-000	430 MAIN ST	82.50
003-182-083-000	430 MAIN ST	82.50
003-182-084-000	428 MAIN ST	82.50
003-182-085-000	426 MAIN ST	82.50
003-182-088-000	427 RUSSELL ST	82.50
003-182-090-000	429 RUSSELL ST	82.50
003-182-091-000	203 EMERY ST	82.50
003-182-092-000	439 RUSSELL ST	82.50
003-183-016-000	442 RUSSELL ST	82.50
003-183-017-000	444 RUSSELL ST	82.50
003-183-020-000	446 RUSSELL ST	82.50
003-183-022-000	434 RUSSELL ST	82.50
003-183-023-000	432 RUSSELL ST	82.50
003-183-024-000	430 RUSSELL ST	82.50
003-183-025-000	428 RUSSELL ST	82.50
003-183-026-000	426 RUSSELL ST	82.50
003-183-027-000	424 RUSSELL ST	82.50
003-183-029-000	440 RUSSELL ST	165.00
003-183-032-000	422 RUSSELL ST	247.50
003-183-034-000	420 RUSSELL ST	82.50
003-183-035-000	436 RUSSELL ST	82.50
003-183-036-000	438 RUSSELL ST	82.50
003-183-037-000	206 EMERY ST	82.50
003-183-038-000	204 EMERY ST	82.50
003-183-039-000	202 1/2 EMERY ST	165.00
003-183-040-000	445 RUSSELL ST	82.50
003-183-042-000	416 RUSSELL ST	82.50
003-183-043-000	418 RUSSELL ST	82.50
003-183-044-000	456 RUSSELL ST	82.50
003-183-045-000	454 RUSSELL BLVD	82.50
003-183-047-000	450 RUSSELL ST	82.50
003-183-048-000	447 RUSSELL ST	82.50
003-183-049-000	ST	82.50
003-183-050-000	455 RUSSELL ST	82.50
003-191-001-000	311 MAIN ST	82.50
003-191-005-000	302 ABBEY ST	26.25
003-191-006-000	301 MAIN ST	26.25
003-191-007-000	303 MAIN ST	26.25
003-191-008-000	305 MAIN ST	82.50
003-191-009-000	307 MAIN ST	82.50
003-191-010-000	309 MAIN ST	82.50

APN	Situs Address	Charge
003-191-011-000	310 ABBEY ST	82.50
003-191-012-000	312 ABBEY ST	82.50
003-191-013-000	308 ABBEY ST	82.50
003-191-014-000	306 ABBEY ST	82.50
003-191-015-000	316 ABBEY ST	82.50
003-191-016-000	314 ABBEY ST	82.50
003-192-001-000	201 4TH ST	82.50
003-192-002-000	310 MAIN ST	26.25
003-192-003-000	308 MAIN ST	82.50
003-192-004-000	310 MAIN ST	82.50
003-192-005-000	304 MAIN ST	82.50
003-192-006-000	302 MAIN ST	82.50
003-192-007-000	300 MAIN ST	82.50
003-192-008-000	301 RUSSELL ST	82.50
003-192-009-000	303 RUSSELL ST	82.50
003-192-010-000	305 RUSSELL ST	82.50
003-192-012-000	307 RUSSELL ST	82.50
003-192-013-000	311 RUSSELL ST	82.50
003-193-001-000	213 MAIN ST	82.50
003-193-003-000	210 ABBEY ST	82.50
003-193-004-000	208 ABBEY ST	82.50
003-193-005-000	206 ABBEY ST	82.50
003-193-007-000	201 MAIN ST	26.25
003-193-008-000	205 MAIN ST	82.50
003-193-009-000	209 MAIN ST	82.50
003-193-010-000	214 ABBEY ST	165.00
003-193-011-000	212 ABBEY ST	82.50
003-193-012-000	310 2ND ST	165.00
003-193-013-000	204 ABBEY ST	82.50
003-194-001-000	211 RUSSELL ST	82.50
003-194-002-000	212 MAIN ST	82.50
003-194-003-000	210 MAIN ST	82.50
003-194-004-000	208 MAIN ST	82.50
003-194-005-000	206 MAIN ST	82.50
003-194-006-000	204 MAIN ST	82.50
003-194-007-000	226 2ND ST	82.50
003-194-010-000	209 RUSSELL ST	82.50
003-194-011-000	203 RUSSELL ST	26.25
003-201-001-000	116 ABBEY ST	165.00
003-201-002-000	110 ABBEY ST	82.50
003-201-008-000	107 MAIN ST	26.25
003-201-012-000	119 MAIN ST	26.25
003-201-013-000	311 2ND ST	82.50
003-201-015-000	111 MAIN ST	26.25
003-201-016-000	101 MAIN ST	26.25
003-201-017-000	ST	82.50
003-201-018-000		82.50
003-202-002-000	112 MAIN ST	82.50
003-202-003-000	110 MAIN ST	82.50
003-202-004-000	108 MAIN ST	26.25
003-202-005-000	106 MAIN ST	26.25
003-202-006-000	100 MAIN ST	26.25
003-202-007-000	208 1ST ST	82.50

APN	Situs Address	Charge
003-202-010-000	107 RUSSELL ST	82.50
003-202-011-000	123 RUSSELL ST	82.50
003-202-012-000	129 RUSSELL ST	82.50
003-202-013-000	116 MAIN ST	165.00
003-202-014-000	114 MAIN ST	82.50
003-202-015-000	101 RUSSELL ST	82.50
003-202-017-000	105 RUSSELL ST	82.50
003-203-001-000	48 MAIN ST	26.25
003-203-002-000	ST	26.25
003-203-003-000	211 1ST ST	26.25
003-203-004-000	42 MAIN ST	26.25
003-203-005-000	36 MAIN ST	26.25
003-203-006-000	34 MAIN ST	26.25
003-203-007-000	30 MAIN ST	26.25
003-203-008-000	26 MAIN ST	26.25
003-203-009-000	22 MAIN ST	26.25
003-203-010-000	14 MAIN ST	26.25
003-203-011-000	2 MAIN ST/210 RAILRO ST	26.25
003-203-012-000	200 RAILROAD AVE	26.25
003-203-013-000	7 RUSSELL ST	82.50
003-203-014-000	9 RUSSELL ST	82.50
003-203-015-000	11 RUSSELL ST	82.50
003-203-017-000	18 MAIN ST	26.25
003-204-002-000	311 1ST ST	26.25
003-204-005-000	318 RAILROAD AVE	26.25
003-204-006-000	314 RAILROAD AVE	26.25
003-204-007-000	310 RAILROAD AVE	26.25
003-204-008-000	1 - 7 MAIN ST	26.25
003-204-009-000	7 MAIN ST	26.25
003-204-010-000	15 A & MAIN ST	26.25
003-204-011-000	19 MAIN ST	26.25
003-204-012-000	23 MAIN ST	26.25
003-204-013-000	31 MAIN ST	26.25
003-204-014-000	33 MAIN ST	26.25
003-204-015-000	35 MAIN ST	26.25
003-204-016-000	37 MAIN ST	26.25
003-204-017-000	41 MAIN ST	26.25
003-221-001-000	11 E MAIN ST	82.50
003-221-002-000	14 E ABBEY ST	82.50
003-221-003-000	16 E ABBEY ST	165.00
003-221-004-000	22 E ABBEY ST	82.50
003-221-005-000	24 E ABBEY ST	82.50
003-221-006-000	26 E ABBEY ST	82.50
003-221-008-000	300 EAST ST	495.00
003-221-009-000	23 E MAIN ST	82.50
003-221-012-000	13 E MAIN ST	82.50
003-221-014-000	21 E MAIN ST	165.00
003-221-015-000	17 E MAIN ST	82.50
003-221-017-000	28 E ABBEY ST	577.50
003-222-003-000	107 ELLIOT ST	165.00
003-222-005-000	10 E MAIN ST	82.50
003-222-012-000	24 E MAIN ST	82.50
003-222-013-000	26 E MAIN ST	82.50

APN	Situs Address	Charge
003-222-014-000	28 E MAIN ST	82.50
003-222-016-000	30 E MAIN ST	82.50
003-222-019-000	102 ELLIOT ST	577.50
003-222-020-000	101 ELLIOT ST	412.50
003-222-021-000	14 E MAIN ST	82.50
003-222-022-000	12 E MAIN ST	82.50
003-222-023-000	20 E MAIN ST	82.50
003-223-002-000	305 EAST ST	82.50
003-223-003-000	307 EAST ST	82.50
003-223-005-000	31 E MAIN ST	82.50
003-223-007-000	29 E MAIN ST	82.50
003-224-002-000	8 E ABBEY ST	26.25
003-224-003-000	5 & 7 E MAIN ST	26.25
003-224-004-000	9 E MAIN ST	26.25
003-230-006-000	106 3RD ST	82.50
003-230-007-000	104 3RD ST	82.50
003-230-008-000	102 3RD ST	82.50
003-230-009-000	312 RUSSELL ST	82.50
003-230-010-000	114 3RD ST	82.50
003-230-017-000	102 RIVERVIEW CT	26.25
003-230-019-000	118 3RD ST	82.50
003-230-020-000	116 3RD ST	82.50
003-230-024-000	120 LIWAI VILLAGE CT	82.50
003-230-025-000	116 LIWAI VILLAGE CT	82.50
003-230-029-000	112 LIWAI VILLAGE CT	82.50
003-230-030-000	108 LIWAI VILLAGE CT	82.50
003-241-001-000	101 3RD ST	82.50
003-241-002-000	105 3RD ST	82.50
003-241-003-000	107 3RD ST	165.00
003-241-005-000	206 RUSSELL ST	82.50
003-241-008-000	108 2ND ST	82.50
003-241-009-000	102 2ND ST	82.50
003-241-012-000	100 WOLFskill ST	82.50
003-241-013-000	ST	82.50
003-241-015-000	AVE	82.50
003-241-017-000	204 RUSSELL ST	82.50
003-241-019-000	202 RUSSELL ST	82.50
003-241-021-000	200 WOLFskill ST	82.50
003-241-022-000	102 WOLFskill ST	82.50
003-241-023-000	210 RUSSELL ST	412.50
003-241-024-000	109 3RD ST	82.50
003-241-025-000	ST	82.50
003-241-027-000	110 2ND ST	82.50
003-242-001-000	105 2ND ST	82.50
003-242-003-000	115 2ND ST	82.50
003-242-004-000	124 RUSSELL ST	82.50
003-242-005-000	120 RUSSELL ST	82.50
003-242-010-000	100 1ST ST	82.50
003-242-011-000	106 RUSSELL ST	82.50
003-242-013-000	117 2ND ST	82.50
003-242-014-000	102 RUSSELL ST	82.50
003-242-015-000	105 WOLFskill ST	330.00
003-242-016-000	118 1ST ST/100 RUSSELL ST	82.50

APN	Situs Address	Charge
003-242-017-000	110 1ST ST	82.50
003-243-002-000	10 RUSSELL ST	82.50
003-243-003-000	8 RUSSELL ST	82.50
003-243-005-000	12 RUSSELL ST	165.00
003-243-006-000	14 RUSSELL ST	165.00
003-243-007-000	6 RUSSELL ST	82.50
003-243-008-000	2 RUSSELL ST	26.25
003-271-002-000	802 HEMENWAY ST	82.50
003-271-008-000	804 HEMENWAY ST	82.50
003-271-009-000	800 HEMENWAY ST	82.50
003-271-011-000	900 HEMENWAY ST	82.50
003-271-012-000	902 HEMENWAY ST	82.50
003-271-013-000	302 ROSA AVE	82.50
003-271-014-000	300 ROSA AVE	82.50
003-271-015-000	304 ROSA AVE	82.50
003-271-016-000	306 ROSA AVE	82.50
003-271-017-000	308 ROSA AVE	82.50
003-271-018-000	310 ROSA AVE	82.50
003-271-019-000	312 ROSA AVE	82.50
003-271-020-000	314 ROSA AVE	82.50
003-271-021-000	315 PEACH PL	82.50
003-271-022-000	313 PEACH PL	82.50
003-271-023-000	311 PEACH PL	82.50
003-271-024-000	309 PEACH PL	82.50
003-271-025-000	307 PEACH PL	82.50
003-271-026-000	304 PEACH PL	82.50
003-271-027-000	306 PEACH PL	82.50
003-271-028-000	308 PEACH PL	82.50
003-271-029-000	310 PEACH PL	82.50
003-271-030-000	312 PEACH PL	82.50
003-271-031-000	803 APRICOT AVE	82.50
003-271-032-000	319 ANDERSON AVE	82.50
003-271-033-000	315 ANDERSON AVE	82.50
003-271-034-000	311 ANDERSON AVE	82.50
003-271-035-000	307 ANDERSON AVE	82.50
003-271-036-000	303 ANDERSON AVE	82.50
003-272-003-000	301 ROSA AVE	82.50
003-272-004-000	303 ROSA AVE	82.50
003-272-005-000	305 ROSA AVE	82.50
003-272-006-000	307 ROSA AVE	82.50
003-272-007-000	309 ROSA AVE	82.50
003-272-008-000	311 ROSA AVE	82.50
003-272-009-000	313 ROSA AVE	82.50
003-272-010-000	315 ROSA AVE	82.50
003-272-011-000	317 ROSA AVE	82.50
003-272-012-000	910 APRICOT AVE	82.50
003-272-013-000	908 APRICOT AVE	82.50
003-272-014-000	906 APRICOT AVE	82.50
003-272-015-000	904 APRICOT AVE	82.50
003-272-016-000	902 APRICOT AVE	82.50
003-272-017-000	900 APRICOT AVE	82.50
003-272-018-000	804 APRICOT AVE	82.50
003-272-019-000	802 APRICOT AVE	82.50

APN	Situs Address	Charge
003-272-020-000	800 APRICOT AVE	82.50
003-273-001-000	213 ROSA AVE	82.50
003-273-002-000	211 ROSA AVE	82.50
003-273-003-000	209 ROSA AVE	82.50
003-273-004-000	207 ROSA AVE	82.50
003-273-005-000	205 ROSA AVE	82.50
003-273-006-000	203 ROSA AVE	82.50
003-273-007-000	201 ROSA AVE	82.50
003-274-001-000	212 ROSA AVE	82.50
003-274-002-000	210 ROSA AVE	82.50
003-274-003-000	208 ROSA AVE	82.50
003-274-004-000	206 ROSA AVE	82.50
003-274-005-000	204 ROSA AVE	82.50
003-274-006-000	202 ROSA AVE	82.50
003-274-007-000	200 ROSA AVE	82.50
003-274-008-000	902 MERMOD PL	82.50
003-274-009-000	203 LENIS AVE	82.50
003-274-010-000	205 LENIS AVE	82.50
003-274-011-000	207 LENIS AVE	82.50
003-274-012-000	209 LENIS AVE	82.50
003-274-013-000	211 LENIS AVE	82.50
003-274-014-000	213 LENIS AVE	82.50
003-275-001-000	905 MERMOD PL	82.50
003-275-002-000	907 MERMOD PL	82.50
003-275-003-000	909 MERMOD PL	82.50
003-275-004-000	1001 MERMOD PL	82.50
003-275-005-000	1003 MERMOD PL	82.50
003-275-006-000	903 MERMOD PL	26.25
003-275-007-000	901 MERMOD PL	82.50
003-275-008-000	805 MERMOD PL	82.50
003-275-009-000	803 MERMOD PL	82.50
003-275-010-000	113 ANDERSON AVE	82.50
003-276-001-000	213 ANDERSON AVE	82.50
003-276-002-000	212 LENIS AVE	82.50
003-276-003-000	210 LENIS AVE	82.50
003-276-004-000	208 LENIS AVE	82.50
003-276-005-000	206 LENIS AVE	82.50
003-276-006-000	204 LENIS AVE	82.50
003-276-007-000	202 LENIS AVE	82.50
003-276-008-000	806 MERMOD PL	82.50
003-276-009-000	201 ANDERSON AVE	82.50
003-276-010-000	203 ANDERSON AVE	82.50
003-276-011-000	205 ANDERSON AVE	82.50
003-276-012-000	207 ANDERSON AVE	82.50
003-276-013-000	209 ANDERSON AVE	82.50
003-276-014-000	211 ANDERSON AVE	82.50
003-281-007-000	718 HEMENWAY ST	82.50
003-281-008-000	716 HEMENWAY ST	82.50
003-281-009-000	714 HEMENWAY ST	82.50
003-281-010-000	712 HEMENWAY ST	82.50
003-281-011-000	710 HEMENWAY ST	82.50
003-281-012-000	708 HEMENWAY ST	82.50
003-281-013-000	700 HEMENWAY ST	82.50

APN	Situs Address	Charge
003-281-016-000	301 GRANT AVE	82.50
003-281-034-000	213 GRANT AVE	82.50
003-281-035-000	215 GRANT AVE	82.50
003-282-002-000	18 ANDERSON AVE	990.00
003-282-003-000	14 ANDERSON AVE	577.50
003-282-004-000	12 ANDERSON AVE	82.50
003-282-011-000	704 RAILROAD AVE	660.00
003-282-018-000	11 GRANT AVE	26.25
003-282-019-000	106 ANDERSON AVE	330.00
003-282-020-000	RD	82.50
003-282-021-000	10 ANDERSON AVE	82.50
003-282-022-000	722 RAILROAD AVE	82.50
003-282-023-000	717 HEMENWAY ST	82.50
003-282-024-000	715 HEMENWAY ST	82.50
003-282-025-000	3 GRANT AVE	26.25
003-321-001-000	709 DUTTON ST	26.25
003-321-003-000	19 E GRANT AVE	82.50
003-321-004-000	15 E GRANT AVE	82.50
003-322-003-000	710 DUTTON ST	26.25
003-322-020-000	723 RAILROAD AVE	26.25
003-322-022-000	AVE	26.25
003-322-024-000	723 RAILROAD AVE	26.25
003-330-007-000	LN	82.50
003-330-011-000	801 DUTTON ST	3,217.50
003-330-013-000	CR 89	82.50
003-330-016-000	807 RAILROAD AVE	26.25
003-330-017-000	CR 89	26.25
003-330-018-000	ST	26.25
003-330-019-000	812 WALNUT LN	82.50
003-330-020-000	810 WALNUT LN	82.50
003-330-021-000	808 WALNUT LN	82.50
003-330-022-000	804 WALNUT LN	82.50
003-330-023-000	800 WALNUT LN	82.50
003-330-024-000	CR 89	82.50
003-341-001-000	401 PEAR PL	82.50
003-341-002-000	403 PEAR PL	82.50
003-341-003-000	405 PEAR PL	82.50
003-341-004-000	407 PEAR PL	82.50
003-341-005-000	406 PEAR PL	82.50
003-341-006-000	404 PEAR PL	82.50
003-341-007-000	402 PEAR PL	82.50
003-341-008-000	724 APRICOT AVE	82.50
003-341-009-000	720 APRICOT AVE	82.50
003-341-010-000	716 APRICOT AVE	82.50
003-341-011-000	403 PLUM PL	82.50
003-341-012-000	405 PLUM PL	82.50
003-341-013-000	407 PLUM PL	82.50
003-341-014-000	409 PLUM PL	82.50
003-341-015-000	411 PLUM PL	82.50
003-341-016-000	412 PLUM PL	82.50
003-341-017-000	410 PLUM PL	82.50
003-341-018-000	408 PLUM PL	82.50
003-341-019-000	406 PLUM PL	82.50

APN	Situs Address	Charge
003-341-020-000	404 PLUM PL	82.50
003-341-021-000	402 PLUM PL	82.50
003-341-022-000	400 PLUM PL	82.50
003-341-023-000	401 LUIS PL	82.50
003-341-024-000	403 LUIS PL	82.50
003-341-025-000	405 LUIS PL	82.50
003-341-026-000	407 LUIS PL	82.50
003-341-027-000	409 LUIS PL	82.50
003-341-028-000	411 LUIS PL	82.50
003-341-029-000	412 LUIS PL	82.50
003-341-030-000	410 LUIS PL	82.50
003-341-031-000	408 LUIS PL	82.50
003-341-032-000	406 LUIS PL	82.50
003-341-033-000	404 LUIS PL	82.50
003-341-034-000	402 LUIS PL	82.50
003-341-035-000	400 LUIS PL	82.50
003-341-036-000	401 GRANT AVE	82.50
003-341-037-000	403 GRANT AVE	82.50
003-341-038-000	405 GRANT AVE	82.50
003-341-039-000	407 GRANT AVE	82.50
003-341-040-000	409 GRANT AVE	82.50
003-341-041-000	411 GRANT AVE	82.50
003-341-042-000	413 GRANT AVE	82.50
003-342-010-000	719 APRICOT AVE	82.50
003-342-011-000	721 APRICOT AVE	82.50
003-342-012-000	723 APRICOT AVE	82.50
003-342-015-000	717 APRICOT AVE	82.50
003-342-016-000	715 APRICOT AVE	82.50
003-342-017-000	713 APRICOT AVE	82.50
003-342-018-000	711 APRICOT AVE	82.50
003-342-019-000	709 APRICOT AVE	82.50
003-342-020-000	707 APRICOT AVE	82.50
003-342-021-000	705 APRICOT AVE	82.50
003-342-022-000	703 APRICOT AVE	82.50
003-342-023-000	701 APRICOT AVE	82.50
003-342-024-000	AVE	82.50
003-342-025-000	725 APRICOT AVE	82.50
003-350-002-000	807 WALNUT LN	82.50
003-350-003-000	803 WALNUT LN	82.50
003-350-004-000	711 WALNUT LN	82.50
003-350-005-000	709 WALNUT LN	82.50
003-350-006-000	101 E GRANT AVE	82.50
003-350-007-000	121 E GRANT AVE	26.25
003-350-011-000	111 E GRANT AVE	26.25
003-350-012-000	115 E GRANT AVE	26.25
003-360-001-000	844 WALNUT LN	82.50
003-360-002-000	842 WALNUT LN	82.50
003-360-005-000	LN	26.25
003-360-010-000	1035 RAILROAD AVE	82.50
003-360-012-000	836 WALNUT LN	82.50
003-360-013-000	AVE	26.25
003-360-014-000	AVE	26.25
003-360-015-000	1029 RAILROAD AVE	26.25

APN	Situs Address	Charge
003-360-016-000	1029 RAILROAD AVE	26.25
003-360-018-000	AVE	82.50
003-360-019-000	840 WALNUT LN	82.50
003-360-020-000	127 CARRION CT (PRIVAT CT	165.00
003-360-021-000	125 CARRION CT (PRIVAT CT	82.50
003-360-022-000	126 CARRION CT (PRIVAT CT	82.50
003-360-023-000	128 CARRION CT (PRIVAT CT	82.50
003-370-006-000	400 MORGAN ST	3,135.00
003-370-023-000	509 EAST ST	82.50
003-370-024-000	507 EAST ST	82.50
003-370-025-000	505 EAST ST	26.25
003-370-026-000	511 EAST ST	82.50
003-370-027-000	180 E GRANT AVE	26.25
003-370-032-000	405 EAST ST	82.50
003-370-033-000	403 ST	82.50
003-370-034-000	116 ST	3,630.00
003-370-039-000	501 EAST ST	26.25
003-380-001-000	127 WESTWOOD CT	82.50
003-380-002-000	123 WESTWOOD CT	82.50
003-380-003-000	119 WESTWOOD CT	82.50
003-380-004-000	115 WESTWOOD CT	82.50
003-380-005-000	111 WESTWOOD CT	82.50
003-380-006-000	107 WESTWOOD CT	82.50
003-380-007-000	103 WESTWOOD CT	82.50
003-380-008-000	100 WESTWOOD CT	82.50
003-380-009-000	104 WESTWOOD CT	82.50
003-380-010-000	108 WESTWOOD CT	82.50
003-380-011-000	112 WESTWOOD CT	82.50
003-380-012-000	116 WESTWOOD CT	82.50
003-380-013-000	120 WESTWOOD CT	82.50
003-380-014-000	124 WESTWOOD CT	82.50
003-380-015-000	316 RUSSELL ST	82.50
003-380-016-000	129 RIVERVIEW CT	82.50
003-380-017-000	125 RIVERVIEW CT	82.50
003-380-018-000	121 RIVERVIEW CT	82.50
003-380-019-000	117 RIVERVIEW CT	82.50
003-380-020-000	113 RIVERVIEW CT	82.50
003-380-021-000	109 RIVERVIEW CT	82.50
003-380-022-000	105 RIVERVIEW CT	82.50
003-380-023-000	101 RIVERVIEW CT	82.50
003-380-024-000	102 RIVERVIEW CT	82.50
003-380-025-000	106 RIVERVIEW CT	82.50
003-380-026-000	110 RIVERVIEW CT	82.50
003-380-027-000	114 RIVERVIEW CT	82.50
003-380-028-000	118 RIVERVIEW CT	82.50
003-380-029-000	122 RIVERVIEW CT	82.50
003-380-030-000	126 RIVERVIEW CT	82.50
003-380-031-000	130 RIVERVIEW CT	82.50
003-391-001-000	790 APRICOT AVE	82.50
003-391-002-000	786 APRICOT AVE	82.50
003-391-003-000	782 APRICOT AVE	82.50
003-391-004-000	778 APRICOT AVE	82.50
003-391-005-000	AVE	82.50

APN	Situs Address	Charge
003-392-001-000	720 HEMENWAY ST	82.50
003-392-002-000	777 APRICOT AVE	82.50
003-392-003-000	781 APRICOT AVE	82.50
003-392-004-000	785 APRICOT AVE	82.50
003-392-005-000	320 ANDERSON AVE	82.50
003-392-006-000	788 HILL PL	82.50
003-392-007-000	784 HILL PL	82.50
003-392-008-000	780 HILL PL	82.50
003-392-009-000	776 HILL PL	82.50
003-392-010-000	775 HILL PL	82.50
003-392-011-000	779 HILL PL	82.50
003-392-012-000	783 HILL PL	82.50
003-392-013-000	787 HILL PL	82.50
003-392-014-000	734 HEMENWAY ST	82.50
003-392-015-000	732 HEMENWAY ST	82.50
003-392-016-000	730 HEMENWAY ST	82.50
003-392-017-000	728 HEMENWAY ST	82.50
003-393-001-000	215 MERMOD RD	82.50
003-393-002-000	214 ANDERSON AVE	82.50
003-393-003-000	212 ANDERSON AVE	82.50
003-393-004-000	210 ANDERSON AVE	82.50
003-393-005-000	208 ANDERSON AVE	82.50
003-393-006-000	206 ANDERSON AVE	82.50
003-393-007-000	734 MERMOD PL	82.50
003-393-008-000	732 MERMOD PL	82.50
003-393-009-000	207 MERMOD RD	82.50
003-393-010-000	209 MERMOD RD	82.50
003-393-011-000	211 MERMOD RD	82.50
003-393-012-000	213 MERMOD RD	82.50
003-394-001-000	113 MERMOD RD	82.50
003-394-002-000	114 ANDERSON AVE	82.50
003-395-001-000	729 HEMENWAY ST	82.50
003-395-002-000	212 MERMOD RD	82.50
003-395-003-000	210 MERMOD RD	82.50
003-395-004-000	208 MERMOD RD	82.50
003-395-005-000	206 MERMOD RD	82.50
003-395-006-000	204 MERMOD RD	82.50
003-395-007-000	202 MERMOD RD	82.50
003-395-008-000	200 MERMOD RD	82.50
003-395-009-000	114 MERMOD RD	82.50
003-401-001-000	450 ABBEY ST	82.50
003-401-002-000	454 ABBEY ST	82.50
003-401-003-000	458 ABBEY ST	82.50
003-401-004-000	469 MAIN ST	82.50
003-401-005-000	463 MAIN ST	82.50
003-401-006-000	459 MAIN ST	82.50
003-401-007-000	455 MAIN ST	82.50
003-401-008-000	451 MAIN ST	82.50
003-402-001-000	468 MAIN ST	82.50
003-402-002-000	464 MAIN ST	82.50
003-402-003-000	460 MAIN ST	82.50
003-402-004-000	456 MAIN ST	82.50
003-402-005-000	500 ABBEY ST	82.50

APN	Situs Address	Charge
003-402-006-000	502 ABBEY ST	82.50
003-402-007-000	504 ABBEY ST	82.50
003-402-008-000	506 ABBEY ST	82.50
003-402-009-000	508 ABBEY ST	82.50
003-402-010-000	510 ABBEY ST	82.50
003-402-011-000	512 ABBEY ST	82.50
003-402-012-000	514 ABBEY ST	82.50
003-402-013-000	516 ABBEY ST	82.50
003-402-014-000	518 ABBEY ST	82.50
003-402-015-000	400 DRY CREEK DR	82.50
003-402-016-000	402 DRY CREEK DR	82.50
003-402-017-000	404 DRY CREEK DR	82.50
003-402-018-000	406 DRY CREEK DR	82.50
003-402-019-000	408 DRY CREEK DR	82.50
003-402-020-000	410 DRY CREEK DR	82.50
003-402-021-000	412 DRY CREEK DR	82.50
003-402-022-000	414 DRY CREEK DR	82.50
003-402-023-000	416 DRY CREEK DR	82.50
003-402-024-000	418 DRY CREEK DR	82.50
003-403-001-000	508 MAIN ST	82.50
003-403-002-000	504 MAIN ST	82.50
003-403-003-000	500 MAIN ST	82.50
003-403-004-000	488 MAIN ST	82.50
003-403-005-000	484 MAIN ST	82.50
003-403-006-000	480 MAIN ST	82.50
003-403-007-000	476 MAIN ST	82.50
003-403-008-000	472 MAIN ST	82.50
003-403-009-000	501 ABBEY ST	82.50
003-403-010-000	503 ABBEY ST	82.50
003-403-011-000	505 ABBEY ST	82.50
003-403-012-000	401 DRY CREEK DR	82.50
003-403-013-000	403 DRY CREEK DR	82.50
003-403-014-000	405 DRY CREEK DR	82.50
003-403-015-000	407 DRY CREEK DR	82.50
003-403-016-000	409 DRY CREEK DR	82.50
003-403-017-000	411 DRY CREEK DR	82.50
003-403-018-000	413 DRY CREEK DR	82.50
003-403-019-000	415 DRY CREEK DR	82.50
003-403-020-000	417 DRY CREEK DR	82.50
003-403-022-000	512 MAIN ST	82.50
003-403-023-000	419 DRY CREEK DR	82.50
003-403-024-000	516 MAIN ST	82.50
003-404-001-000	450 EDWARDS ST	82.50
003-404-002-000	454 EDWARDS ST	82.50
003-404-003-000	458 EDWARDS ST	82.50
003-404-004-000	462 EDWARDS ST	82.50
003-404-005-000	466 EDWARDS ST	82.50
003-404-006-000	470 EDWARDS ST	82.50
003-404-007-000	474 EDWARDS ST	82.50
003-404-008-000	471 ABBEY ST	82.50
003-404-009-000	467 ABBEY ST	82.50
003-404-010-000	463 ABBEY ST	82.50
003-404-011-000	459 ABBEY ST	82.50

APN	Situs Address	Charge
003-404-012-000	455 ABBEY ST	82.50
003-404-013-000	451 ABBEY ST	82.50
003-405-001-000	451 EDWARDS ST	82.50
003-405-002-000	455 EDWARDS ST	82.50
003-405-003-000	459 EDWARDS ST	82.50
003-405-004-000	463 EDWARDS ST	82.50
003-405-005-000	467 EDWARDS ST	82.50
003-405-006-000	471 EDWARDS ST	82.50
003-405-007-000	475 EDWARDS ST	82.50
003-405-008-000	507 MAIN ST	82.50
003-410-001-000	800 CARRION CIR	82.50
003-410-002-000	802 CARRION CIR	82.50
003-410-003-000	804 CARRION CIR	82.50
003-410-004-000	806 CARRION CIR	82.50
003-410-005-000	808 CARRION CIR	82.50
003-410-006-000	810 CARRION CIR	82.50
003-410-007-000	812 CARRION CIR	82.50
003-410-008-000	22 PRISCILLA CT	82.50
003-410-009-000	20 PRISCILLA CT	82.50
003-410-010-000	19 PRISCILLA CT	82.50
003-410-011-000	17 PRISCILLA CT	82.50
003-410-012-000	15 PRISCILLA CT	82.50
003-410-013-000	818 CARRION CIR	82.50
003-410-014-000	818 CARRION CIR	82.50
003-410-015-000	820 CARRION CIR	82.50
003-410-016-000	820 RAILROAD AVE	26.25
003-410-017-000	823 CARRION CIR	82.50
003-410-018-000	821 CARRION CIR	82.50
003-410-019-000	819 CARRION CIR	82.50
003-410-020-000	817 CARRION CIR	82.50
003-410-021-000	815 CARRION CIR	82.50
003-410-022-000	813 CARRION CIR	82.50
003-410-023-000	811 CARRION CIR	82.50
003-410-024-000	809 CARRION CIR	82.50
003-410-025-000	807 CARRION CIR	82.50
003-410-026-000	805 CARRION CIR	82.50
003-410-027-000	803 CARRION CIR	82.50
003-410-028-000	801 CARRION CIR	82.50
003-410-029-000	11 ANDERSON AVE	82.50
003-410-030-000	9 ANDERSON AVE	82.50
003-410-031-000	7 ANDERSON AVE	82.50
003-410-032-000	800 RAILROAD AVE	82.50
003-410-033-000	2 BETTY CT	82.50
003-410-034-000	4 BETTY CT	82.50
003-410-037-000	10 BETTY CT	82.50
003-410-038-000	9 BETTY CT	82.50
003-410-039-000	7 BETTY CT	82.50
003-410-040-000	5 BETTY CT	82.50
003-410-041-000	3 BETTY CT	82.50
003-410-042-000	1 BETTY CT	82.50
003-410-043-000	6 BETTY CT	82.50
003-410-045-000	8 BETTY CT	82.50
003-421-003-000	1000 HEMENWAY ST	82.50

APN	Situs Address	Charge
003-421-004-000	1002 HEMENWAY ST	82.50
003-421-005-000	1004 HEMENWAY ST	82.50
003-421-006-000	1006 HEMENWAY ST	82.50
003-421-007-000	1008 HEMENWAY ST	82.50
003-421-008-000	1010 HEMENWAY ST	82.50
003-421-009-000	1012 HEMENWAY ST	82.50
003-421-010-000	1014 HEMENWAY ST	82.50
003-421-011-000	1016 HEMENWAY ST	82.50
003-421-012-000	1018 HEMENWAY ST	82.50
003-421-013-000	1020 HEMENWAY ST	82.50
003-422-001-000	1001 HEMENWAY ST	82.50
003-422-002-000	1003 HEMENWAY ST	82.50
003-422-003-000	1005 HEMENWAY ST	82.50
003-422-004-000	1007 HEMENWAY ST	82.50
003-422-005-000	1009 HEMENWAY ST	82.50
003-422-006-000	1011 HEMENWAY ST	82.50
003-422-007-000	1013 HEMENWAY ST	82.50
003-422-008-000	1015 HEMENWAY ST	82.50
003-422-009-000	1017 HEMENWAY ST	82.50
003-422-010-000	1019 HEMENWAY ST	82.50
003-422-011-000	1021 HEMENWAY ST	82.50
003-422-012-000	1204 ALMERIA AVE	82.50
003-422-013-000	1202 ALMERIA AVE	82.50
003-422-014-000	1200 ALMERIA AVE	82.50
003-422-015-000	1106 ALMERIA AVE	82.50
003-422-016-000	1104 ALMERIA AVE	82.50
003-422-017-000	1102 ALMERIA AVE	82.50
003-422-018-000	1100 ALMERIA AVE	82.50
003-422-019-000	206 ALMERIA PL	82.50
003-422-020-000	204 ALMERIA PL	82.50
003-422-021-000	202 ALMERIA PL	82.50
003-422-022-000	200 ALMERIA PL	82.50
003-423-001-000	204 NIEMANN ST	82.50
003-423-002-000	202 NIEMANN ST	82.50
003-423-003-000	200 NIEMANN ST	82.50
003-423-004-000	112 NIEMANN ST	82.50
003-423-005-000	110 NIEMANN ST	82.50
003-423-006-000	108 NIEMANN ST	82.50
003-423-007-000	106 NIEMANN ST	82.50
003-423-008-000	104 NIEMANN ST	82.50
003-423-009-000	102 NIEMANN ST	82.50
003-423-010-000	100 NIEMANN ST	82.50
003-423-011-000	98 NIEMANN ST	82.50
003-423-012-000	96 NIEMANN ST	82.50
003-423-013-000	97 MARTINEZ WAY	82.50
003-423-014-000	99 MARTINEZ WAY	82.50
003-423-015-000	101 MARTINEZ WAY	82.50
003-423-016-000	103 MARTINEZ WAY	82.50
003-423-017-000	105 MARTINEZ WAY	82.50
003-423-018-000	107 MARTINEZ WAY	82.50
003-423-019-000	109 MARTINEZ WAY	82.50
003-423-020-000	111 MARTINEZ WAY	82.50
003-423-021-000	113 MARTINEZ WAY	82.50

APN	Situs Address	Charge
003-423-022-000	201 MARTINEZ WAY	82.50
003-423-023-000	203 MARTINEZ WAY	82.50
003-423-024-000	205 MARTINEZ WAY	82.50
003-424-001-000	204 MARTINEZ WAY	82.50
003-424-002-000	202 MARTINEZ WAY	82.50
003-424-003-000	200 MARTINEZ WAY	82.50
003-424-004-000	114 MARTINEZ WAY	82.50
003-424-005-000	112 MARTINEZ WAY	82.50
003-424-006-000	110 MARTINEZ WAY	82.50
003-424-007-000	108 MARTINEZ WAY	82.50
003-424-008-000	106 MARTINEZ WAY	82.50
003-424-009-000	104 MARTINEZ WAY	82.50
003-424-010-000	1104 MALAGA LN	82.50
003-424-011-000	1102 MALAGA LN	82.50
003-424-012-000	1100 MALAGA LN	82.50
003-424-013-000	103 ALMERIA PL	82.50
003-424-014-000	105 ALMERIA PL	82.50
003-424-015-000	107 ALMERIA PL	82.50
003-424-016-000	109 ALMERIA PL	82.50
003-424-017-000	111 ALMERIA PL	82.50
003-424-018-000	113 ALMERIA PL	82.50
003-424-019-000	201 ALMERIA PL	82.50
003-424-020-000	203 ALMERIA PL	82.50
003-424-021-000	205 ALMERIA PL	82.50
003-424-022-000	114 ALMERIA PL	82.50
003-424-023-000	112 ALMERIA PL	82.50
003-424-024-000	110 ALMERIA PL	82.50
003-424-025-000	108 ALMERIA PL	82.50
003-424-026-000	822 RAILROAD AVE	82.50
003-424-027-000	1101 MALAGA LN	82.50
003-424-028-000	1103 MALAGA LN	82.50
003-424-029-000	1105 MALAGA LN	82.50
003-430-008-000	ST	82.50
003-430-010-000	AVE	26.25
003-430-011-000	AVE	26.25
003-430-012-000	AVE	82.50
003-430-013-000	537 GRANT AVE	26.25
003-430-015-000	AVE	82.50
003-430-030-000	ST	82.50
003-430-033-000	ST	82.50
003-441-001-000	1001 ADAMS LN	82.50
003-441-002-000	1003 ADAMS LN	82.50
003-441-003-000	1005 ADAMS LN	82.50
003-441-004-000	1007 ADAMS LN	82.50
003-441-005-000	1009 ADAMS LN	82.50
003-441-006-000	1011 ADAMS LN	82.50
003-441-007-000	1013 ADAMS LN	82.50
003-441-008-000	1015 ADAMS LN	82.50
003-441-009-000	1017 ADAMS LN	82.50
003-441-010-000	1019 ADAMS LN	82.50
003-441-011-000	1021 ADAMS LN	82.50
003-441-012-000	1023 ADAMS LN	82.50
003-441-013-000	1025 ADAMS LN	82.50

APN	Situs Address	Charge
003-441-014-000	1027 ADAMS LN	82.50
003-441-015-000	1029 ADAMS LN	82.50
003-441-016-000	1031 ADAMS LN	82.50
003-441-017-000	1033 ADAMS LN	82.50
003-441-018-000	1035 ADAMS LN	82.50
003-441-019-000	1037 ADAMS LN	82.50
003-441-020-000	1039 ADAMS LN	82.50
003-441-021-000	901 VALLEY OAK DR	82.50
003-442-001-000	1000 ADAMS LN	82.50
003-442-002-000	1002 ADAMS LN	82.50
003-442-003-000	1004 ADAMS LN	82.50
003-442-004-000	1006 ADAMS LN	82.50
003-442-005-000	1008 ADAMS LN	82.50
003-442-006-000	1010 ADAMS LN	82.50
003-442-007-000	1012 ADAMS LN	82.50
003-442-008-000	1014 ADAMS LN	82.50
003-442-009-000	1016 ADAMS LN	82.50
003-442-010-000	1018 ADAMS LN	82.50
003-442-011-000	1020 ADAMS LN	82.50
003-442-012-000	1022 ADAMS LN	82.50
003-442-013-000	1024 ADAMS LN	82.50
003-442-014-000	1026 ADAMS LN	82.50
003-442-015-000	1028 ADAMS LN	82.50
003-442-016-000	1030 ADAMS LN	82.50
003-442-017-000	1032 ADAMS LN	82.50
003-442-018-000	1034 ADAMS LN	82.50
003-442-019-000	1036 ADAMS LN	82.50
003-442-020-000	805 VALLEY OAK DR	82.50
003-442-021-000	803 VALLEY OAK DR	82.50
003-442-022-000	801 VALLEY OAK DR	82.50
003-442-023-000	1133 MCARTHUR AVE	82.50
003-442-024-000	1129 MCARTHUR AVE	82.50
003-442-025-000	1125 MCARTHUR AVE	82.50
003-444-001-000	716 VALLEY OAK DR	82.50
003-444-002-000	714 VALLEY OAK DR	82.50
003-444-003-000	712 VALLEY OAK DR	82.50
003-444-004-000	710 VALLEY OAK DR	82.50
003-444-005-000	708 VALLEY OAK DR	82.50
003-444-006-000	706 VALLEY OAK DR	82.50
003-445-001-000	1124 MCARTHUR AVE	82.50
003-445-002-000	1128 MCARTHUR AVE	82.50
003-445-003-000	1132 MCARTHUR AVE	82.50
003-445-004-000	711 VALLEY OAK DR	82.50
003-445-005-000	709 VALLEY OAK DR	82.50
003-445-006-000	707 VALLEY OAK DR	82.50
003-445-007-000	705 VALLEY OAK DR	82.50
003-445-008-000	703 VALLEY OAK DR	82.50
003-445-010-000	701 VALLEY OAK DR	82.50
003-445-011-000	699 VALLEY OAK DR	82.50
003-450-001-000	101 QUAIL CT	82.50
003-450-002-000	103 QUAIL CT	82.50
003-450-003-000	105 QUAIL CT	82.50
003-450-004-000	107 QUAIL CT	82.50

APN	Situs Address	Charge
003-450-005-000	108 QUAIL CT	82.50
003-450-006-000	106 QUAIL CT	82.50
003-450-007-000	104 QUAIL CT	82.50
003-450-008-000	102 QUAIL CT	82.50
003-450-009-000	100 QUAIL CT	82.50
003-450-014-000	1123 W GRANT AVE	26.25
003-450-015-000	AVE	26.25
003-450-016-000	AVE	26.25
003-450-017-000	AVE	26.25
003-450-018-000	AVE	26.25
003-450-020-000	700 VALLEY OAK DR	26.25
003-460-001-000	1001 MCARTHUR AVE	82.50
003-460-002-000	1005 MCARTHUR AVE	82.50
003-460-003-000	1009 MCARTHUR AVE	82.50
003-460-004-000	1015 MCARTHUR AVE	82.50
003-460-005-000	1017 MCARTHUR AVE	82.50
003-460-006-000	1021 MCARTHUR AVE	82.50
003-460-007-000	1025 MCARTHUR AVE	82.50
003-460-008-000	1029 MCARTHUR AVE	82.50
003-460-009-000	1101 MCARTHUR AVE	82.50
003-460-010-000	1105 MCARTHUR AVE	82.50
003-460-011-000	1109 MCARTHUR AVE	82.50
003-460-012-000	1113 MCARTHUR AVE	82.50
003-460-013-000	1117 MCARTHUR AVE	82.50
003-460-014-000	1121 MCARTHUR AVE	82.50
003-461-001-000	840 JACKSON ST	82.50
003-461-002-000	836 JACKSON ST	82.50
003-461-003-000	832 JACKSON ST	82.50
003-461-004-000	828 JACKSON ST	82.50
003-461-005-000	824 JACKSON ST	82.50
003-461-006-000	820 JACKSON ST	82.50
003-461-007-000	816 JACKSON ST	82.50
003-461-008-000	812 JACKSON ST	82.50
003-461-009-000	808 JACKSON ST	82.50
003-461-010-000	804 JACKSON ST	82.50
003-461-011-000	800 JACKSON ST	82.50
003-462-001-000	832 JEFFERSON ST	82.50
003-462-002-000	828 JEFFERSON ST	82.50
003-462-003-000	824 JEFFERSON ST	82.50
003-462-004-000	820 JEFFERSON ST	82.50
003-462-005-000	816 JEFFERSON ST	82.50
003-462-006-000	812 JEFFERSON ST	82.50
003-462-007-000	808 JEFFERSON ST	82.50
003-462-008-000	804 JEFFERSON ST	82.50
003-462-009-000	800 JEFFERSON ST	82.50
003-462-010-000	801 JACKSON ST	82.50
003-462-011-000	805 JACKSON ST	82.50
003-462-012-000	809 JACKSON ST	82.50
003-462-013-000	813 JACKSON ST	82.50
003-462-014-000	817 JACKSON ST	82.50
003-462-015-000	821 JACKSON ST	82.50
003-462-016-000	825 JACKSON ST	82.50
003-462-017-000	829 JACKSON ST	82.50

APN	Situs Address	Charge
003-462-018-000	833 JACKSON ST	82.50
003-463-001-000	824 LINCOLN LN	82.50
003-463-002-000	820 LINCOLN LN	82.50
003-463-003-000	816 LINCOLN LN	82.50
003-463-004-000	812 LINCOLN LN	82.50
003-463-005-000	808 LINCOLN LN	82.50
003-463-006-000	804 LINCOLN LN	82.50
003-463-007-000	800 LINCOLN ST	82.50
003-463-008-000	801 JEFFERSON ST	82.50
003-463-009-000	805 JEFFERSON ST	82.50
003-463-010-000	809 JEFFERSON ST	82.50
003-463-011-000	813 JEFFERSON ST	82.50
003-463-012-000	817 JEFFERSON ST	82.50
003-463-013-000	821 JEFFERSON ST	82.50
003-463-014-000	825 JEFFERSON ST	82.50
003-463-015-000	829 JEFFERSON ST	82.50
003-464-001-000	1104 WASHINGTON AVE	82.50
003-464-002-000	1100 WASHINGTON AVE	165.00
003-464-003-000	1024 WASHINGTON AVE	165.00
003-464-004-000	1020 WASHINGTON AVE	82.50
003-464-005-000	1016 WASHINGTON AVE	82.50
003-464-006-000	1012 WASHINGTON AVE	82.50
003-464-007-000	1008 WASHINGTON AVE	82.50
003-464-008-000	1004 WASHINGTON AVE	82.50
003-464-009-000	1000 WASHINGTON AVE	82.50
003-464-010-000	1108 WASHINGTON AVE	82.50
003-464-011-000	1112 WASHINGTON AVE	82.50
003-464-012-000	1116 WASHINGTON AVE	82.50
003-464-013-000	1120 WASHINGTON AVE	82.50
003-465-001-000	816 TAYLOR ST	82.50
003-465-002-000	812 TAYLOR ST	82.50
003-465-003-000	808 TAYLOR ST	82.50
003-465-004-000	804 TAYLOR ST	82.50
003-465-005-000	800 TAYLOR ST	82.50
003-465-006-000	801 LINCOLN LN	82.50
003-465-007-000	805 LINCOLN LN	82.50
003-465-008-000	809 LINCOLN LN	82.50
003-465-009-000	813 LINCOLN LN	82.50
003-465-010-000	817 LINCOLN LN	82.50
003-465-011-000	821 LINCOLN LN	82.50
003-466-001-000	711 TAYLOR ST	82.50
003-466-002-000	713 TAYLOR ST	82.50
003-466-003-000	717 TAYLOR ST	82.50
003-466-004-000	721 TAYLOR ST	82.50
003-466-005-000	801 TAYLOR ST	82.50
003-466-006-000	805 TAYLOR ST	82.50
003-466-007-000	809 TAYLOR ST	82.50
003-466-008-000	813 TAYLOR ST	82.50
003-466-009-000	817 TAYLOR ST	82.50
003-466-010-000	821 TAYLOR ST	82.50
003-466-011-000	901 TAYLOR ST	82.50
003-466-012-000	905 TAYLOR ST	82.50
003-467-001-000	803 W GRANT AVE	5,445.00

APN	Situs Address	Charge
003-471-001-000	903 VALLEY OAK DR	82.50
003-471-002-000	905 VALLEY OAK DR	82.50
003-471-003-000	907 VALLEY OAK DR	82.50
003-471-004-000	1038 KENNEDY DR	82.50
003-471-005-000	1036 KENNEDY DR	82.50
003-471-006-000	1034 KENNEDY DR	82.50
003-471-007-000	1032 KENNEDY DR	82.50
003-471-008-000	1030 KENNEDY DR	82.50
003-471-009-000	1028 KENNEDY DR	82.50
003-471-010-000	1026 KENNEDY DR	82.50
003-471-011-000	1024 KENNEDY DR	82.50
003-471-012-000	1022 KENNEDY DR	82.50
003-471-013-000	1020 KENNEDY DR	82.50
003-471-014-000	1018 KENNEDY DR	82.50
003-471-015-000	1016 KENNEDY DR	82.50
003-471-016-000	1014 KENNEDY DR	82.50
003-471-017-000	1012 KENNEDY DR	82.50
003-471-018-000	1010 KENNEDY DR	82.50
003-471-019-000	1008 KENNEDY DR	82.50
003-471-020-000	1006 KENNEDY DR	82.50
003-471-021-000	1004 KENNEDY DR	82.50
003-471-022-000	1002 KENNEDY DR	82.50
003-471-023-000	1000 KENNEDY DR	82.50
003-472-001-000	1040 EISENHOWER WAY	82.50
003-472-002-000	1038 EISENHOWER WAY	82.50
003-472-003-000	1036 EISENHOWER WAY	82.50
003-472-004-000	1034 EISENHOWER WAY	82.50
003-472-005-000	1032 EISENHOWER WAY	82.50
003-472-006-000	1030 EISENHOWER WAY	82.50
003-472-007-000	1028 EISENHOWER WAY	82.50
003-472-008-000	1026 EISENHOWER WAY	82.50
003-472-009-000	1027 KENNEDY DR	82.50
003-472-010-000	1029 KENNEDY DR	82.50
003-472-011-000	1031 KENNEDY DR	82.50
003-472-012-000	1033 KENNEDY DR	82.50
003-472-013-000	1035 KENNEDY DR	82.50
003-472-014-000	1037 KENNEDY DR	82.50
003-472-015-000	1039 KENNEDY DR	82.50
003-472-016-000	1041 KENNEDY DR	82.50
003-473-001-000	1040 ROOSEVELT AVE	82.50
003-473-002-000	1038 ROOSEVELT AVE	82.50
003-473-003-000	1036 ROOSEVELT AVE	82.50
003-473-004-000	1034 ROOSEVELT AVE	82.50
003-473-005-000	1032 ROOSEVELT AVE	82.50
003-473-006-000	1030 ROOSEVELT AVE	82.50
003-473-007-000	1028 ROOSEVELT AVE	82.50
003-473-008-000	1026 ROOSEVELT AVE	82.50
003-473-009-000	1027 EISENHOWER WAY	82.50
003-473-010-000	1029 EISENHOWER WAY	82.50
003-473-011-000	1031 EISENHOWER WAY	82.50
003-473-012-000	1033 EISENHOWER WAY	82.50
003-473-013-000	1035 EISENHOWER WAY	82.50
003-473-014-000	1037 EISENHOWER WAY	82.50

APN	Site Address	Charge
003-473-015-000	1039 EISENHOWER WAY	82.50
003-473-016-000	1041 EISENHOWER WAY	82.50
003-474-002-000	1041 ROOSEVELT AVE	82.50
003-474-003-000	1039 ROOSEVELT AVE	82.50
003-474-004-000	1037 ROOSEVELT AVE	82.50
003-474-005-000	1035 ROOSEVELT AVE	82.50
003-474-006-000	1033 ROOSEVELT AVE	82.50
003-474-007-000	1031 ROOSEVELT AVE	82.50
003-474-008-000	1029 ROOSEVELT AVE	82.50
003-474-009-000	1027 ROOSEVELT AVE	82.50
003-474-010-000	1025 ROOSEVELT AVE	82.50
003-474-011-000	1023 ROOSEVELT AVE	82.50
003-474-012-000	1021 ROOSEVELT AVE	82.50
003-474-013-000	1019 ROOSEVELT AVE	82.50
003-474-014-000	1017 ROOSEVELT AVE	82.50
003-474-015-000	1015 ROOSEVELT AVE	82.50
003-474-016-000	1013 ROOSEVELT AVE	82.50
003-474-017-000	1011 ROOSEVELT AVE	82.50
003-474-018-000	1109 ROOSEVELT AVE	82.50
003-474-019-000	1107 ROOSEVELT AVE	82.50
003-474-020-000	1105 ROOSEVELT AVE	82.50
003-474-021-000	1103 ROOSEVELT AVE	82.50
003-474-022-000	1101 ROOSEVELT AVE	82.50
003-474-023-000	1007 ROOSEVELT AVE	82.50
003-474-026-000	1003 ROOSEVELT AVE	82.50
003-474-028-000	1001 ROOSEVELT AVE	82.50
003-475-001-000	1105 HOOVER ST	82.50
003-475-002-000	1103 HOOVER ST	82.50
003-475-003-000	1101 HOOVER ST	82.50
003-475-004-000	1007 HOOVER ST	82.50
003-475-005-000	1005 HOOVER ST	82.50
003-475-006-000	1003 HOOVER ST	82.50
003-475-007-000	1001 HOOVER ST	82.50
003-475-008-000	1017 KENNEDY DR	82.50
003-475-009-000	1015 KENNEDY DR	82.50
003-475-010-000	1013 KENNEDY DR	82.50
003-475-011-000	1011 KENNEDY DR	82.50
003-475-012-000	1012 TAFT CT/101 CT	165.00
003-475-013-000	1014 TAFT CT	82.50
003-475-014-000	1016 TAFT CT	82.50
003-475-015-000	1018 TAFT CT/101 CT	82.50
003-475-016-000	1017 TAFT CT	82.50
003-475-017-000	1015 TAFT CT	82.50
003-475-018-000	1013 TAFT CT	82.50
003-475-019-000	1011 TAFT CT/101 CT	82.50
003-475-020-000	1012 ROOSEVELT AVE/10 AVE	82.50
003-475-021-000	1014 ROOSEVELT AVE	82.50
003-475-022-000	1016 ROOSEVELT AVE	82.50
003-475-023-000	1018 ROOSEVELT AVE	82.50
003-480-021-000	32 E MAIN ST	2,640.00
003-480-023-000	107 CASELLI CT	82.50
003-480-024-000	105 CASELLI CT	82.50
003-480-025-000	103 CASELLI CT	82.50

APN	Situs Address	Charge
003-480-026-000	101 CASELLI CT	82.50
003-480-027-000	110 E MAIN ST	82.50
003-480-028-000	108 E MAIN ST	82.50
003-480-029-000	106 E MAIN ST	82.50
003-480-030-000	104 E MAIN ST	82.50
003-480-031-000	102 E MAIN ST	82.50
003-480-032-000	100 E MAIN ST	82.50
003-480-033-000	40 E MAIN ST	82.50
003-480-034-000	38 E MAIN ST	82.50
003-480-035-000	36 E MAIN ST	82.50
003-480-036-000	34 E MAIN ST	82.50
003-480-037-000	100 CASELLI CT	82.50
003-480-038-000	102 CASELLI CT	82.50
003-480-040-000	107 E MAIN ST	82.50
003-480-041-000	105 E MAIN ST	82.50
003-480-042-000	103 E MAIN ST	82.50
003-480-043-000	101 E MAIN ST	82.50
003-480-044-000	101 LAUREN CT	82.50
003-480-045-000	103 LAUREN CT	82.50
003-480-046-000	106 LAUREN CT	82.50
003-480-047-000	107 LAUREN CT	82.50
003-480-048-000	109 LAUREN CT	82.50
003-480-049-000	111 LAUREN CT	82.50
003-480-050-000	110 LAUREN CT	82.50
003-480-051-000	401 EAST ST	82.50
003-480-052-000	399 EAST ST	82.50
003-480-053-000	108 LAUREN CT	82.50
003-480-054-000	106 LAUREN CT	82.50
003-480-055-000	104 LAUREN CT	82.50
003-480-056-000	102 LAUREN CT	82.50
003-480-057-000	100 LAUREN CT	82.50
003-480-058-000	39 E MAIN ST	82.50
003-480-059-000	37 E MAIN ST	82.50
003-480-060-000	35 E MAIN ST	82.50
003-480-061-000	33 E MAIN ST	82.50
003-480-062-000	104 CASELLI CT	82.50
003-480-063-000	106 CASELLI CT	82.50
003-491-001-000	841 WALNUT LN	82.50
003-491-002-000	101 ORCHARD LN	82.50
003-491-003-000	103 ORCHARD LN	82.50
003-491-004-000	105 ORCHARD LN	82.50
003-491-005-000	107 ORCHARD LN	82.50
003-491-006-000	109 ORCHARD LN	82.50
003-491-007-000	111 ORCHARD LN	82.50
003-491-008-000	113 ORCHARD LN	82.50
003-491-009-000	115 ORCHARD LN	82.50
003-491-010-000	114 ORCHARD LN	82.50
003-491-011-000	112 ORCHARD LN	82.50
003-491-012-000	110 ORCHARD LN	82.50
003-491-013-000	108 ORCHARD LN	82.50
003-491-014-000	106 ORCHARD LN	82.50
003-491-015-000	104 ORCHARD LN	82.50
003-491-016-000	102 ORCHARD LN	82.50

APN	Situs Address	Charge
003-491-017-000	100 ORCHARD LN	82.50
003-491-018-000	839 WALNUT LN	82.50
003-491-019-000	837 WALNUT LN	82.50
003-491-020-000	101 ALMOND DR	82.50
003-491-021-000	103 ALMOND DR	82.50
003-491-022-000	105 ALMOND DR	82.50
003-491-023-000	107 ALMOND DR	82.50
003-491-024-000	109 ALMOND DR	82.50
003-491-025-000	111 ALMOND DR	82.50
003-491-026-000	113 ALMOND DR	82.50
003-491-027-000	115 ALMOND DR	82.50
003-491-028-000	117 ALMOND DR	82.50
003-492-001-000	100 ALMOND DR	82.50
003-492-002-000	102 ALMOND DR	82.50
003-492-003-000	104 ALMOND DR	82.50
003-492-004-000	106 ALMOND DR	82.50
003-492-005-000	108 ALMOND DR	82.50
003-492-006-000	110 ALMOND DR	82.50
003-492-007-000	112 ALMOND DR	82.50
003-492-008-000	114 ALMOND DR	82.50
003-492-009-000	116 ALMOND DR	82.50
003-492-010-000	118 ALMOND DR	82.50
003-492-011-000	200 ALMOND DR	82.50
003-492-012-000	202 ALMOND DR	82.50
003-492-013-000	204 ALMOND DR	82.50
003-492-014-000	206 ALMOND DR	82.50
003-492-015-000	208 ALMOND DR	82.50
003-492-016-000	210 ALMOND DR	82.50
003-492-017-000	212 ALMOND DR	82.50
003-492-019-000	121 BROADVIEW LN	82.50
003-492-020-000	119 BROADVIEW LN	82.50
003-492-021-000	117 BROADVIEW LN	82.50
003-492-022-000	115 BROADVIEW LN	82.50
003-492-023-000	113 BROADVIEW LN	82.50
003-492-024-000	111 BROADVIEW LN	82.50
003-492-025-000	109 BROADVIEW LN	82.50
003-492-026-000	107 BROADVIEW LN	82.50
003-492-027-000	105 BROADVIEW LN	82.50
003-492-028-000	103 BROADVIEW LN	82.50
003-492-029-000	101 BROADVIEW LN	82.50
003-492-030-000	100 BROADVIEW LN	82.50
003-492-031-000	102 BROADVIEW LN	82.50
003-492-032-000	104 BROADVIEW LN	82.50
003-492-033-000	106 BROADVIEW LN	82.50
003-492-034-000	108 BROADVIEW LN	82.50
003-492-035-000	110 BROADVIEW LN	82.50
003-492-036-000	112 BROADVIEW LN	82.50
003-492-037-000	114 BROADVIEW LN	82.50
003-492-038-000	116 BROADVIEW LN	82.50
003-492-039-000	118 BROADVIEW LN	82.50
003-492-040-000	120 BROADVIEW LN	82.50
003-492-041-000	127 COLBY LN	82.50
003-492-042-000	125 COLBY LN	82.50

APN	Situs Address	Charge
003-492-043-000	123 COLBY LN	82.50
003-492-044-000	121 COLBY LN	82.50
003-492-045-000	119 COLBY LN	82.50
003-492-046-000	117 COLBY LN	82.50
003-492-047-000	115 COLBY LN	82.50
003-492-048-000	113 COLBY LN	82.50
003-492-049-000	111 COLBY LN	82.50
003-492-050-000	109 COLBY LN	82.50
003-492-051-000	107 COLBY LN	82.50
003-492-052-000	105 COLBY LN	82.50
003-492-053-000	103 COLBY LN	82.50
003-492-054-000	101 COLBY LN	82.50
003-492-055-000	100 COLBY LN	82.50
003-492-056-000	102 COLBY LN	82.50
003-492-057-000	104 COLBY LN	82.50
003-492-058-000	106 COLBY LN	82.50
003-492-059-000	108 COLBY LN	82.50
003-492-060-000	110 COLBY LN	82.50
003-492-061-000	112 COLBY LN	82.50
003-492-062-000	114 COLBY LN	82.50
003-492-063-000	116 COLBY LN	82.50
003-492-064-000	118 COLBY LN	82.50
003-492-065-000	120 COLBY LN	82.50
003-492-066-000	122 COLBY LN	82.50
003-492-067-000	124 COLBY LN	82.50
003-492-068-000	126 COLBY LN	82.50
003-501-001-000	1033 VILLAGE CIR	82.50
003-501-002-000	1031 VILLAGE CIR	82.50
003-501-003-000	1029 VILLAGE CIR	82.50
003-501-004-000	1027 VILLAGE CIR	82.50
003-501-005-000	1025 VILLAGE CIR	82.50
003-501-006-000	1023 VILLAGE CIR	82.50
003-501-007-000	1008 BERRYESSA CT	82.50
003-501-008-000	1010 BERRYESSA CT	82.50
003-501-009-000	1012 BERRYESSA CT	82.50
003-501-010-000	1014 BERRYESSA CT	82.50
003-501-011-000	408 NIEMANN ST	82.50
003-501-012-000	406 NIEMANN ST	82.50
003-501-013-000	1016 BERRYESSA CT	82.50
003-501-014-000	404 NIEMANN ST	82.50
003-501-015-000	1015 BERRYESSA CT	82.50
003-501-016-000	1013 BERRYESSA CT	82.50
003-501-017-000	1011 BERRYESSA CT	82.50
003-501-018-000	1009 BERRYESSA CT	82.50
003-501-019-000	1008 HILLVIEW LN	82.50
003-501-020-000	1010 HILLVIEW LN	82.50
003-501-021-000	1012 HILLVIEW LN	82.50
003-501-022-000	1014 HILLVIEW LN	82.50
003-501-023-000	323 HILLVIEW LN	82.50
003-501-024-000	321 HILLVIEW LN	82.50
003-501-025-000	319 HILLVIEW LN	82.50
003-501-026-000	317 HILLVIEW LN	82.50
003-501-027-000	315 HILLVIEW LN	82.50

APN	Situs Address	Charge
003-501-028-000	313 HILLVIEW LN	82.50
003-501-029-000	311 HILLVIEW LN	82.50
003-501-030-000	310 NIEMANN ST	82.50
003-501-031-000	312 NIEMANN ST	82.50
003-501-032-000	314 NIEMANN ST	82.50
003-501-033-000	316 NIEMANN ST	82.50
003-501-034-000	318 NIEMANN ST	82.50
003-501-035-000	320 NIEMANN ST	82.50
003-501-036-000	400 NIEMANN ST	82.50
003-501-037-000	402 NIEMANN ST	82.50
003-502-001-000	1009 HILLVIEW LN	82.50
003-502-002-000	1011 HILLVIEW LN	82.50
003-502-003-000	1013 HILLVIEW LN	82.50
003-502-004-000	316 HILLVIEW LN	82.50
003-502-005-000	314 HILLVIEW LN	82.50
003-502-006-000	312 HILLVIEW LN	82.50
003-502-007-000	1012 VILLAGE CIR	82.50
003-502-008-000	1010 VILLAGE CIR	82.50
003-502-009-000	1008 VILLAGE CIR	82.50
003-502-010-000	313 VILLAGE CIR	82.50
003-502-011-000	315 VILLAGE CIR	82.50
003-502-012-000	317 VILLAGE CIR	82.50
003-503-001-000	1032 VILLAGE CIR	82.50
003-503-002-000	1030 VILLAGE CIR	82.50
003-503-003-000	1028 VILLAGE CIR	82.50
003-503-004-000	1026 VILLAGE CIR	82.50
003-503-005-000	1024 VILLAGE CIR	82.50
003-503-006-000	1022 VILLAGE CIR	82.50
003-503-007-000	414 VILLAGE CIR	82.50
003-503-008-000	412 VILLAGE CIR	82.50
003-503-009-000	410 VILLAGE CIR	82.50
003-503-010-000	408 VILLAGE CIR	82.50
003-503-012-000	406 VILLAGE CIR	82.50
003-503-013-000	404 VILLAGE CIR	82.50
003-503-014-000	402 VILLAGE CIR	82.50
003-503-015-000	400 VILLAGE CIR	82.50
003-503-016-000	318 VILLAGE CIR	82.50
003-503-017-000	316 VILLAGE CIR	82.50
003-503-018-000	314 VILLAGE CIR	82.50
003-503-019-000	312 VILLAGE CIR	82.50
003-503-020-000	310 VILLAGE CIR	82.50
003-503-021-000	308 VILLAGE CIR	82.50
003-503-022-000	1005 VILLAGE CIR	82.50
003-503-023-000	1007 VILLAGE CIR	82.50
003-503-024-000	1009 VILLAGE CIR	82.50
003-503-025-000	1011 VILLAGE CIR	82.50
003-503-026-000	1013 VILLAGE CIR	82.50
003-503-027-000	1015 VILLAGE CIR	82.50
003-503-028-000	1017 VILLAGE CIR	82.50
003-503-029-000	1019 VILLAGE CIR	82.50
003-503-030-000	1021 VILLAGE CIR	82.50
003-510-007-000	718 LUPINE WAY	82.50
003-510-008-000	720 LUPINE WAY	82.50

APN	Situs Address	Charge
003-510-009-000	722 LUPINE WAY	82.50
003-510-010-000	724 LUPINE WAY	82.50
003-510-011-000	726 LUPINE WAY	82.50
003-510-012-000	728 LUPINE WAY	82.50
003-510-013-000	730 LUPINE WAY	82.50
003-510-014-000	731 MAIN ST	82.50
003-510-015-000	729 MAIN ST	82.50
003-510-016-000	727 MAIN ST	82.50
003-510-017-000	725 MAIN ST	82.50
003-510-018-000	723 MAIN ST	82.50
003-510-019-000	721 MAIN ST	82.50
003-510-020-000	719 MAIN ST	82.50
003-511-001-000	743 MAIN ST	82.50
003-511-002-000	741 MAIN ST	82.50
003-511-003-000	739 MAIN ST	82.50
003-511-004-000	737 MAIN ST	82.50
003-511-005-000	735 MAIN ST	82.50
003-511-006-000	733 MAIN ST	82.50
003-511-007-000	732 FOXGLOVE CIR	82.50
003-511-008-000	734 FOXGLOVE CIR	82.50
003-511-009-000	736 FOXGLOVE CIR	82.50
003-511-010-000	738 FOXGLOVE CIR	82.50
003-511-011-000	713 FOXGLOVE CIR	82.50
003-511-012-000	711 FOXGLOVE CIR	82.50
003-511-013-000	709 FOXGLOVE CIR	82.50
003-511-014-000	707 FOXGLOVE CIR	82.50
003-511-015-000	620 FOXGLOVE CIR	82.50
003-511-016-000	615 FOXGLOVE CIR	82.50
003-512-001-000	710 FOXGLOVE CIR	82.50
003-512-002-000	708 FOXGLOVE CIR	82.50
003-512-003-000	706 FOXGLOVE CIR	82.50
003-512-004-000	618 FOXGLOVE CIR	82.50
003-512-005-000	636 FOXGLOVE CIR	82.50
003-512-006-000	634 FOXGLOVE CIR	82.50
003-512-007-000	632 FOXGLOVE CIR	82.50
003-512-008-000	615 IVY LOOP	82.50
003-512-009-000	706 IVY LOOP	82.50
003-512-010-000	708 IVY LOOP	82.50
003-512-011-000	712 IVY LOOP	82.50
003-513-001-000	641 FOXGLOVE CIR	82.50
003-513-002-000	639 FOXGLOVE CIR	82.50
003-513-003-000	637 FOXGLOVE CIR	82.50
003-513-004-000	635 FOXGLOVE CIR	82.50
003-513-005-000	633 FOXGLOVE CIR	82.50
003-513-006-000	631 FOXGLOVE CIR	82.50
003-513-007-000	609 IVY LOOP	82.50
003-513-008-000	607 IVY LOOP	82.50
003-513-009-000	605 IVY LOOP	82.50
003-513-010-000	603 IVY LOOP	82.50
003-513-011-000	601 IVY LOOP	82.50
003-513-012-000	631 IVY LOOP	82.50
003-513-013-000	629 IVY LOOP	82.50
003-513-014-000	627 IVY LOOP	82.50

APN	Situs Address	Charge
003-513-015-000	625 IVY LOOP	82.50
003-513-016-000	623 IVY LOOP	82.50
003-513-017-000	621 IVY LOOP	82.50
003-514-001-000	606 IVY LOOP	82.50
003-514-002-000	604 IVY LOOP	82.50
003-514-003-000	602 IVY LOOP	82.50
003-514-004-000	600 IVY LOOP	82.50
003-514-005-000	626 IVY LOOP	165.00
003-514-006-000	624 IVY LOOP	82.50
003-514-007-000	601 SNAPDRAGON CT	82.50
003-514-008-000	621 FICUS WAY	82.50
003-514-009-000	625 FICUS WAY	82.50
003-515-001-000	629 SNAPDRAGON DR	82.50
003-515-002-000	627 SNAPDRAGON DR	82.50
003-515-003-000	625 SNAPDRAGON DR	82.50
003-515-004-000	623 SNAPDRAGON DR	82.50
003-515-005-000	621 SNAPDRAGON DR	82.50
003-515-006-000	611 SNAPDRAGON DR	82.50
003-515-007-000	609 SNAPDRAGON DR	82.50
003-515-008-000	607 SNAPDRAGON DR	82.50
003-515-009-000	624 FICUS WAY	82.50
003-515-010-000	626 FICUS WAY	82.50
003-515-011-000	628 FICUS WAY	82.50
003-515-012-000	630 FICUS WAY	82.50
003-516-001-000	727 LUPINE WAY	82.50
003-516-002-000	725 LUPINE WAY	82.50
003-516-003-000	723 LUPINE WAY	82.50
003-516-004-000	721 LUPINE WAY	82.50
003-516-005-000	719 LUPINE WAY	82.50
003-516-006-000	717 LUPINE WAY	82.50
003-516-007-000	620 SNAPDRAGON DR	82.50
003-516-008-000	622 SNAPDRAGON DR	82.50
003-516-009-000	624 SNAPDRAGON DR	82.50
003-516-010-000	626 SNAPDRAGON DR	82.50
003-516-011-000	628 SNAPDRAGON DR	82.50
003-516-012-000	630 SNAPDRAGON DR	82.50
003-516-013-000	632 SNAPDRAGON DR	82.50
003-516-014-000	729 LUPINE WAY	82.50
003-521-001-000	717 MAIN ST	82.50
003-521-002-000	715 MAIN ST	82.50
003-521-003-000	715 ASTER WAY	82.50
003-521-004-000	713 ASTER ST	82.50
003-521-005-000	711 ASTER ST	82.50
003-521-006-000	709 ASTER ST	82.50
003-521-007-000	707 ASTER ST	82.50
003-521-008-000	716 LUPINE WAY	82.50
003-523-001-000	700 IVY LOOP	82.50
003-523-002-000	702 IVY LOOP	82.50
003-523-003-000	704 IVY CT	82.50
003-523-004-000	706 IVY CT	82.50
003-523-005-000	708 IVY CT	82.50
003-523-006-000	710 IVY CT	82.50
003-523-007-000	712 IVY CT	82.50

APN	Situs Address	Charge
003-523-008-000	714 IVY CT	82.50
003-523-009-000	716 IVY CT	82.50
003-523-010-000	715 IVY CT	82.50
003-523-011-000	713 IVY CT	82.50
003-523-012-000	711 IVY CT	82.50
003-523-013-000	709 IVY CT	82.50
003-523-014-000	707 IVY CT	82.50
003-523-015-000	705 IVY CT	82.50
003-523-016-000	706 ASTER ST	82.50
003-523-017-000	708 ASTER ST	82.50
003-523-018-000	710 ASTER ST	82.50
003-523-019-000	712 ASTER ST	82.50
003-523-020-000	714 ASTER ST	82.50
003-523-021-000	716 ASTER ST	82.50
003-524-001-000	715 LUPINE WAY	82.50
003-524-002-000	713 LUPINE WAY	82.50
003-524-003-000	711 LUPINE WAY	82.50
003-524-004-000	709 LUPINE WAY	82.50
003-524-005-000	707 LUPINE WAY	82.50
003-524-006-000	705 LUPINE WAY	82.50
003-524-007-000	618 SNAPDRAGON DR	82.50
003-524-008-000	616 SNAPDRAGON DR	82.50
003-524-009-000	614 SNAPDRAGON DR	82.50
003-524-010-000	612 SNAPDRAGON DR	82.50
003-524-011-000	610 SNAPDRAGON DR	82.50
003-524-012-000	608 SNAPDRAGON DR	82.50
003-524-013-000	606 SNAPDRAGON DR	82.50
003-524-014-000	604 SNAPDRAGON CT	82.50
003-524-015-000	602 SNAPDRAGON CT	82.50
003-524-016-000	600 SNAPDRAGON CT	82.50
003-524-017-000	620 IVY LOOP	82.50
003-524-018-000	622 IVY LOOP	82.50
003-524-019-000	415 GRANT AVE	26.25
030-210-004-000	CR 89	26.25
030-220-008-000	111 NIEMANN ST	82.50
030-220-009-000	105 NIEMANN ST	82.50
030-220-010-000	T8N R1W POR SEC 21	26.25
030-220-027-000	R1W POR SEC 21	82.50
030-220-034-000	AVE	26.25
030-220-035-000	435 ANDERSON AVE	26.25
030-361-004-000	1204 VALLEY OAK DR	82.50
030-361-005-000	1202 VALLEY OAK DR	82.50
030-361-006-000	1200 VALLEY OAK DR	82.50
030-361-007-000	503 DORSET CT	82.50
030-361-008-000	505 DORSET CT	82.50
030-361-009-000	508 DORSET CT	82.50
030-361-010-000	506 DORSET CT	82.50
030-361-011-000	504 DORSET CT	82.50
030-361-012-000	502 DORSET CT	82.50
030-361-013-000	500 DORSET CT	82.50
030-361-014-000	1104 VALLEY OAK DR	82.50
030-361-015-000	1102 VALLEY OAK DR	82.50
030-361-016-000	1100 VALLEY OAK DR	82.50

APN	Situs Address	Charge
030-361-017-000	401 COLUMBIA WAY	82.50
030-361-018-000	403 COLUMBIA WAY	82.50
030-361-019-000	405 COLUMBIA WAY	82.50
030-361-020-000	407 COLUMBIA WAY	82.50
030-361-021-000	409 COLUMBIA WAY	82.50
030-361-022-000	411 COLUMBIA WAY	82.50
030-361-023-000	413 COLUMBIA WAY	82.50
030-361-024-000	415 COLUMBIA WAY	82.50
030-361-025-000	417 COLUMBIA WAY	82.50
030-361-026-000	1005 SUFFOLK CT	82.50
030-361-028-000	1010 SUFFOLK CT	82.50
030-361-029-000	1008 SUFFOLK CT	82.50
030-361-030-000	1006 SUFFOLK CT	82.50
030-361-031-000	1004 SUFFOLK CT	82.50
030-361-032-000	1206 VALLEY OAK DR	82.50
030-362-001-000	404 COLUMBIA WAY	82.50
030-362-002-000	402 COLUMBIA WAY	82.50
030-362-003-000	400 COLUMBIA WAY	82.50
030-371-001-000	201 SUFFOLK PL	82.50
030-371-002-000	203 SUFFOLK PL	82.50
030-371-003-000	205 SUFFOLK PL	82.50
030-371-004-000	207 SUFFOLK PL	82.50
030-371-005-000	209 SUFFOLK PL	82.50
030-371-006-000	211 SUFFOLK PL	82.50
030-371-007-000	803 SUFFOLK PL	82.50
030-371-008-000	805 SUFFOLK PL	82.50
030-371-009-000	807 SUFFOLK PL	82.50
030-371-010-000	901 SUFFOLK PL	82.50
030-371-011-000	903 SUFFOLK PL	82.50
030-371-012-000	905 SUFFOLK PL	82.50
030-371-013-000	907 SUFFOLK PL	82.50
030-371-014-000	410 COLUMBIA WAY	82.50
030-371-015-000	408 COLUMBIA WAY	82.50
030-371-016-000	406 COLUMBIA WAY	82.50
030-371-017-000	301 HAMPSHIRE CT	82.50
030-371-018-000	303 HAMPSHIRE CT	82.50
030-371-019-000	305 HAMPSHIRE CT	82.50
030-371-020-000	307 HAMPSHIRE CT	82.50
030-371-021-000	309 HAMPSHIRE CT	82.50
030-371-022-000	311 HAMPSHIRE CT	82.50
030-371-023-000	308 HAMPSHIRE CT	82.50
030-371-024-000	306 HAMPSHIRE CT	82.50
030-371-025-000	304 HAMPSHIRE CT	82.50
030-371-026-000	302 HAMPSHIRE CT	82.50
030-371-027-000	300 HAMPSHIRE CT	82.50
030-372-001-000	1002 SUFFOLK CT	82.50
030-372-002-000	1000 SUFFOLK CT	82.50
030-372-003-000	906 SUFFOLK PL	82.50
030-372-004-000	904 SUFFOLK PL	82.50
030-372-005-000	902 SUFFOLK PL	82.50
030-372-006-000	900 SUFFOLK PL	82.50
030-372-007-000	810 SUFFOLK PL	82.50
030-372-008-000	808 SUFFOLK PL	82.50

APN	Situs Address	Charge
030-372-009-000	806 SUFFOLK PL	82.50
030-372-010-000	804 SUFFOLK PL	82.50
030-372-011-000	802 SUFFOLK PL	82.50
030-372-012-000	800 SUFFOLK PL	82.50
030-372-013-000	212 SUFFOLK PL	82.50
030-372-014-000	210 SUFFOLK PL	82.50
030-372-015-000	208 SUFFOLK PL	82.50
030-372-016-000	902 SOUTHDOWN CT	82.50
030-372-017-000	904 SOUTHDOWN CT	82.50
030-372-018-000	906 SOUTHDOWN CT	82.50
030-372-019-000	908 SOUTHDOWN CT	82.50
030-372-020-000	910 SOUTHDOWN CT	82.50
030-372-021-000	909 SOUTHDOWN CT	82.50
030-372-022-000	907 SOUTHDOWN CT	82.50
030-372-023-000	905 SOUTHDOWN CT	82.50
030-372-024-000	903 SOUTHDOWN CT	82.50
030-372-025-000	901 SOUTHDOWN CT	82.50
030-381-001-000	410 MOODY SLOUGH RD	82.50
030-381-002-000	401 GRIFFIN WAY	82.50
030-381-003-000	403 GRIFFIN WAY	82.50
030-381-004-000	405 GRIFFIN WAY	82.50
030-381-005-000	407 GRIFFIN WAY	82.50
030-381-006-000	409 GRIFFIN WAY	82.50
030-381-007-000	1108 GRIFFIN WAY	82.50
030-381-010-000	1102 GRIFFIN WAY	82.50
030-381-011-000	1100 GRIFFIN WAY	82.50
030-381-013-000	1104 GRIFFIN WAY	82.50
030-381-015-000	1106 GRIFFIN WAY	82.50
030-382-001-000	402 GRIFFIN WAY	82.50
030-382-002-000	404 GRIFFIN WAY	82.50
030-382-003-000	406 GRIFFIN WAY	82.50
030-382-004-000	408 GRIFFIN WAY	82.50
030-382-005-000	409 NIEMANN ST	82.50
030-382-006-000	407 NIEMANN ST	82.50
030-382-007-000	405 NIEMANN ST	82.50
030-382-008-000	403 NIEMANN ST	82.50
030-391-001-000	443 COTTAGE CIR	82.50
030-391-002-000	439 COTTAGE CIR	82.50
030-391-003-000	435 COTTAGE CIR	82.50
030-391-004-000	431 COTTAGE CIR	82.50
030-391-005-000	427 COTTAGE CIR	82.50
030-391-006-000	423 COTTAGE CIR	82.50
030-391-007-000	419 COTTAGE CIR	82.50
030-391-010-000	410 ANDERSON AVE	82.50
030-391-011-000	414 ANDERSON AVE	82.50
030-391-012-000	418 ANDERSON AVE	82.50
030-391-013-000	422 ANDERSON AVE	82.50
030-391-014-000	426 ANDERSON AVE	82.50
030-391-015-000	430 ANDERSON AVE	82.50
030-391-016-000	434 ANDERSON AVE	82.50
030-391-017-000	438 ANDERSON AVE	82.50
030-391-018-000	442 ANDERSON AVE	82.50
030-391-019-000	415 COTTAGE CIR	82.50

APN	Situs Address	Charge
030-391-021-000	411 COTTAGE CIR	82.50
030-392-001-000	474 COTTAGE CIR	82.50
030-392-002-000	470 COTTAGE CIR	82.50
030-392-003-000	466 COTTAGE CIR	82.50
030-392-004-000	462 COTTAGE CIR	82.50
030-392-005-000	458 COTTAGE CIR	82.50
030-392-006-000	CIR	82.50
030-392-007-000	430 COTTAGE CIR	82.50
030-392-008-000	426 COTTAGE CIR	82.50
030-392-009-000	422 COTTAGE CIR	82.50
030-392-010-000	418 COTTAGE CIR	82.50
030-392-011-000	414 COTTAGE CIR	82.50
030-392-012-000	410 COTTAGE CIR	82.50
030-392-013-000	408 COTTAGE CIR	82.50
038-050-013-000	27600 CR 90	26.25
038-050-019-000	LN	82.50
038-050-021-000	T8N R1W POR SEC 22	26.25
038-050-023-000	T8N R1W POR SEC 22	26.25
038-050-027-000	CR 89	26.25
038-050-029-000	901 E GRANT/705 TIMBER CRE	26.25
038-050-051-000	27710 CR 90	26.25
038-050-052-000	CR 89	26.25
038-050-057-000	999 E GRANT AVE	26.25
038-050-060-000	BLVD	26.25
038-050-063-000	AVE	26.25
038-050-068-000	CR 89	82.50
038-050-072-000	27852 CR 90	26.25
038-050-073-000	27990 CR 90	26.25
038-070-012-000	800 E GRANT AVE/ 8 AVE	165.00
038-070-022-000	112 E MAIN ST	26.25
038-070-028-000	T8N R1W	26.25
038-070-029-000	PCL 2 GATEWAY DR	26.25
038-070-030-000	PCL 4 GATEWAY DR	26.25
038-070-031-000	PCL 3 GATEWAY DR	26.25
038-070-032-000	PCL 1 GATEWAY DR	26.25
038-070-035-000	RUSSELL/BAKER/MAIN	82.50
038-170-002-000	412 MANZANITA WAY	82.50
038-170-003-000	408 MANZANITA WAY	82.50
038-170-004-000	404 MANZANITA WAY	82.50
038-170-005-000	400 MANZANITA WAY	82.50
038-170-006-000	216 BLUE OAK LN	82.50
038-170-007-000	220 BLUE OAK LN	82.50
038-170-008-000	312 E MAIN ST	82.50
038-170-009-000	308 E MAIN ST	82.50
038-170-010-000	304 E MAIN ST	82.50
038-170-011-000	300 E MAIN ST	82.50
038-170-012-000	221 TOYON LN	82.50
038-170-013-000	217 TOYON LN	82.50
038-170-014-000	224 TOYON LN	82.50
038-170-015-000	212 E MAIN ST	82.50
038-170-016-000	208 E MAIN ST	82.50
038-170-017-000	204 E MAIN ST	82.50
038-170-018-000	200 E MAIN ST	82.50

APN	Situs Address	Charge
038-170-019-000	225 CREEKSIDE WAY	82.50
038-180-001-000	201 MADRONE CT	82.50
038-180-002-000	CT	82.50
038-180-003-000	209 MADRONE CT	82.50
038-180-004-000	208 MADRONE CT	82.50
038-180-007-000	201 CREEKSIDE WAY	82.50
038-180-008-000	205 CREEKSIDE WAY	82.50
038-180-009-000	209 CREEKSIDE WAY	82.50
038-180-010-000	213 CREEKSIDE WAY	82.50
038-180-011-000	217 CREEKSIDE WAY	82.50
038-180-012-000	221 CREEKSIDE WAY	82.50
038-180-013-000	220 TOYON LN	82.50
038-180-014-000	216 TOYON LN	82.50
038-180-015-000	212 TOYON LN	82.50
038-180-016-000	208 TOYON LN	82.50
038-180-017-000	204 TOYON LN	82.50
038-180-018-000	200 TOYON LN	82.50
038-180-019-000	301 CREEKSIDE WAY	82.50
038-180-020-000	305 CREEKSIDE WAY	82.50
038-180-021-000	205 TOYON LN	82.50
038-180-022-000	209 TOYON LN	82.50
038-180-023-000	213 TOYON LN	82.50
038-180-024-000	212 BLUE OAK LN	82.50
038-180-025-000	208 BLUE OAK LN	82.50
038-180-026-000	204 BLUE OAK LN	82.50
038-180-027-000	309 CREEKSIDE WAY	82.50
038-180-028-000	313 CREEKSIDE WAY	82.50
038-180-029-000	401 CREEKSIDE WAY	82.50
038-180-030-000	405 CREEKSIDE WAY	82.50
038-180-031-000	205 BLUE OAK LN	82.50
038-180-032-000	209 BLUE OAK LN	82.50
038-180-033-000	208 MAPLE LN	82.50
038-180-034-000	204 MAPLE LN	82.50
038-180-035-000	409 CREEKSIDE WAY	82.50
038-180-036-000	413 CREEKSIDE WAY	82.50
038-180-037-000	412 CREEKSIDE WAY	82.50
038-180-038-000	408 CREEKSIDE WAY	82.50
038-180-039-000	404 CREEKSIDE WAY	82.50
038-180-040-000	400 CREEKSIDE WAY	82.50
038-180-041-000	316 CREEKSIDE WAY	82.50
038-180-042-000	312 CREEKSIDE WAY	82.50
038-180-043-000	308 CREEKSIDE WAY	82.50
038-180-044-000	304 CREEKSIDE WAY	82.50
038-180-045-000	300 CREEKSIDE WAY	82.50
038-180-047-000	200 MADRONE CT	82.50
038-190-002-000	421 E MAIN ST	82.50
038-190-003-000	417 E MAIN ST	82.50
038-190-004-000	413 E MAIN ST	82.50
038-190-005-000	409 E MAIN ST	82.50
038-190-006-000	405 E MAIN ST	82.50
038-190-007-000	401 E MAIN ST	82.50
038-190-008-000	309 E MAIN ST	82.50
038-190-009-000	305 E MAIN ST	82.50

APN	Situs Address	Charge
038-190-010-000	301 E MAIN ST	82.50
038-190-011-000	213 E MAIN ST	82.50
038-190-012-000	211 E MAIN ST	82.50
038-190-013-000	209 E MAIN ST	82.50
038-190-014-000	207 E MAIN ST	82.50
038-190-015-000	205 E MAIN ST	82.50
038-190-016-000	203 E MAIN ST	82.50
038-190-017-000	201 E MAIN ST	82.50
038-190-018-000	200 WHITE OAK LN	82.50
038-190-019-000	204 WHITE OAK LN	82.50
038-190-020-000	208 WHITE OAK LN	82.50
038-190-021-000	212 WHITE OAK LN	82.50
038-190-022-000	216 WHITE OAK LN	82.50
038-190-023-000	220 WHITE OAK LN	82.50
038-190-024-000	224 WHITE OAK LN	82.50
038-190-025-000	300 WHITE OAK LN	82.50
038-190-026-000	304 WHITE OAK LN	82.50
038-190-027-000	308 WHITE OAK LN	82.50
038-190-028-000	312 WHITE OAK LN	82.50
038-190-029-000	316 WHITE OAK LN	82.50
038-190-030-000	320 WHITE OAK LN	82.50
038-190-031-000	400 WHITE OAK LN	82.50
038-190-032-000	404 WHITE OAK LN	82.50
038-190-035-000	ST	82.50
038-190-036-000	309 WHITE OAK LN	82.50
038-190-037-000	308 E BAKER ST	82.50
038-190-038-000	304 E BAKER ST	82.50
038-190-039-000	300 E BAKER ST	82.50
038-190-040-000	220 E BAKER ST	82.50
038-190-041-000	216 E BAKER ST	82.50
038-190-042-000	212 E BAKER ST	82.50
038-190-043-000	208 E BAKER ST	82.50
038-190-044-000	204 E BAKER ST	82.50
038-190-045-000	200 E BAKER ST	82.50
038-190-046-000	201 WHITE OAK LN	82.50
038-190-047-000	205 WHITE OAK LN	82.50
038-190-048-000	209 WHITE OAK LN	82.50
038-190-049-000	213 WHITE OAK LN	82.50
038-190-050-000	217 WHITE OAK LN	82.50
038-190-051-000	221 WHITE OAK LN	82.50
038-190-052-000	225 WHITE OAK LN	82.50
038-190-053-000	301 WHITE OAK LN	82.50
038-190-054-000	305 WHITE OAK LN	82.50
038-190-056-000	408 WHITE OAK LN	82.50
038-201-001-000	220 WILDROSE DR	82.50
038-201-002-000	613 MANZANITA WAY	82.50
038-201-003-000	609 MANZANITA WAY	82.50
038-201-004-000	605 MANZANITA WAY	82.50
038-201-005-000	601 MANZANITA WAY	82.50
038-201-006-000	221 RED BUD LN	82.50
038-201-007-000	225 RED BUD LN	82.50
038-201-008-000	229 RED BUD LN	82.50
038-201-009-000	233 RED BUD LN	82.50

APN	Situs Address	Charge
038-201-010-000	237 RED BUD LN	82.50
038-201-011-000	241 RED BUD LN	82.50
038-201-012-000	245 RED BUD LN	82.50
038-201-013-000	249 RED BUD LN	82.50
038-201-014-000	248 WILDROSE DR	82.50
038-201-015-000	244 WILDROSE DR	82.50
038-201-016-000	240 WILDROSE DR	82.50
038-201-017-000	236 WILDROSE DR	82.50
038-201-018-000	232 WILDROSE DR	82.50
038-201-019-000	228 WILDROSE DR	82.50
038-201-020-000	224 WILDROSE DR	82.50
038-202-001-000	600 MANZANITA WAY	82.50
038-202-002-000	604 MANZANITA WAY	82.50
038-202-003-000	608 MANZANITA WAY	82.50
038-202-004-000	612 MANZANITA WAY	82.50
038-202-005-000	208 WILDROSE DR	82.50
038-202-006-000	204 WILDROSE DR	82.50
038-202-007-000	200 WILDROSE DR	82.50
038-202-008-000	196 WILDROSE DR	82.50
038-202-009-000	605 CREEKSIDE WAY	82.50
038-202-010-000	601 CREEKSIDE WAY	82.50
038-202-011-000	197 RED BUD LN	82.50
038-202-012-000	201 RED BUD LN	82.50
038-202-013-000	205 RED BUD LN	82.50
038-202-014-000	209 RED BUD LN	82.50
038-203-001-000	245 WILDROSE DR	82.50
038-203-002-000	241 WILDROSE DR	82.50
038-203-003-000	237 WILDROSE DR	82.50
038-203-004-000	233 WILDROSE DR	82.50
038-203-005-000	229 WILDROSE DR	82.50
038-203-006-000	225 WILDROSE DR	82.50
038-203-007-000	221 WILDROSE DR	82.50
038-203-008-000	217 WILDROSE DR	82.50
038-203-009-000	213 WILDROSE DR	82.50
038-203-010-000	209 WILDROSE DR	82.50
038-203-011-000	205 WILDROSE DR	82.50
038-203-012-000	201 WILDROSE DR	82.50
038-203-013-000	197 WILDROSE DR	82.50
038-203-014-000	193 WILDROSE DR	82.50
038-203-015-000	616 CREEKSIDE WAY	82.50
038-203-016-000	612 CREEKSIDE WAY	82.50
038-203-017-000	608 CREEKSIDE WAY	82.50
038-203-019-000	LN	82.50
038-203-020-000	512 CREEKSIDE WAY	82.50
038-203-021-000	508 CREEKSIDE WAY	82.50
038-203-022-000	504 CREEKSIDE WAY	82.50
038-203-023-000	500 CREEKSIDE WAY	82.50
038-204-001-000	513 CREEKSIDE WAY	82.50
038-204-002-000	509 CREEKSIDE WAY	82.50
038-204-003-000	505 CREEKSIDE WAY	82.50
038-204-004-000	501 CREEKSIDE WAY	82.50
038-204-005-000	205 MAPLE LN	82.50
038-204-006-000	204 RED BUD LN	82.50

APN	Situs Address	Charge
038-204-007-000	208 RED BUD LN	82.50
038-204-008-000	209 MAPLE LN	82.50
038-204-009-000	500 MANZANITA WAY	82.50
038-204-010-000	504 MANZANITA WAY	82.50
038-204-011-000	508 MANZANITA WAY	82.50
038-204-012-000	512 MANZANITA WAY	82.50
038-205-001-000	220 RED BUD LN	82.50
038-205-002-000	224 RED BUD LN	82.50
038-205-003-000	228 RED BUD LN	82.50
038-205-004-000	232 RED BUD LN	82.50
038-205-005-000	236 RED BUD LN	82.50
038-205-006-000	240 RED BUD LN	82.50
038-205-007-000	244 RED BUD LN	82.50
038-205-009-000	245 MAPLE LN	82.50
038-205-010-000	241 MAPLE LN	82.50
038-205-011-000	237 MAPLE LN	82.50
038-205-012-000	233 MAPLE LN	82.50
038-205-013-000	229 MAPLE LN	82.50
038-205-014-000	225 MAPLE LN	82.50
038-205-015-000	221 MAPLE LN	82.50
038-205-016-000	501 MANZANITA WAY	82.50
038-205-017-000	505 MANZANITA WAY	82.50
038-205-018-000	509 MANZANITA WAY	82.50
038-205-019-000	513 MANZANITA WAY	82.50
038-210-001-000	ST	82.50
038-210-002-000	ST	82.50
038-210-004-000	ST	82.50
038-210-005-000	ST	82.50
038-210-006-000	ST	82.50
038-210-007-000	ST	82.50
038-210-008-000	ST	82.50
038-210-009-000	ST	82.50
038-210-010-000	ST	82.50
038-210-011-000	ST	82.50
038-220-008-000	ST	82.50
038-220-009-000	ST	82.50
038-220-010-000	ST	82.50
038-220-011-000	ST	82.50
038-220-012-000	ST	82.50
910-001-425-000	803 W GRANT AVE ##47	82.50
910-004-496-000	ST	82.50
910-004-497-000	AVE	82.50
910-004-498-000		82.50
910-004-499-000	AVE	82.50
910-004-500-000		82.50
910-004-501-000		82.50
910-004-502-000	AVE	82.50
910-004-503-000	AVE	82.50
910-004-504-000		82.50
910-004-505-000	AVE	82.50
910-004-506-000	AVE	82.50
910-004-507-000	AVE	82.50
910-004-508-000		82.50

APN	Situs Address	Charge
910-004-509-000		82.50
910-004-510-000	AVE	82.50
910-004-511-000	AVE	82.50
910-004-512-000	AVE	82.50
Total Charge		\$189,172.50
Parcel Count		2,028



CITY COUNCIL/COMMUNITY DEVELOPMENT AGENCY  
STAFF REPORT

TO: Honorable Mayor and Councilmembers/Community Development Agency Board  
DATE: April 20, 2010  
FROM: John W. Donlevy, Jr., City Manager/Executive Director   
SUBJECT: CDA Lease- 314 Railroad Ave

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RECOMMENDATION:

That the City Council/CDA Board:

1. Conduct a Joint Public Hearing on the proposed Resolution and Lease Agreement for 314 Railroad Ave.
2. The CDA Board of Directors Adopt Resolution 2010- A RESOLUTION OF THE COMMUNITY DEVELOPMENT AGENCY OF THE CITY OF WINTERS, CALIFORNIA, AUTHORIZING THE LEASE OF REAL PROPERTY AND ADOPTING FINDINGS REQUIRED BY HEALTH AND SAFETY CODE SECTIONS 33445 AND 33679
3. The City Council Adopt Resolution 2010- A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF WINTERS, CALIFORNIA, AUTHORIZING THE EXPENDITURE OF UP TO FORTY THOUSAND DOLLARS IN TAX INCREMENT FUNDS PURSUANT TO THE COMMUNITY DEVELOPMENT AGENCY LEASE OF REAL PROPERTY AT 314 RAILROAD AVE. AND FINDINGS REQUIRED BY HEALTH AND SAFETY CODE SECTIONS 33445 AND 33679

BACKGROUND:

On March 31, 2010, the Winters Community Development Agency approved and authorized the terms of purchase for real property located at 314 Railroad Ave. A part of the purchase included the development and terms of a lease with the current tenants of the establishment, Cody's.

With the purchase of the property at 314 Railroad Ave., the Winters Community Development Agency and the City Council of the City of Winters are now required to take a number of actions related to the requisite lease of the property and the terms of

relocation benefits which are included in the terms of purchase of the properties.

These actions include the following:

1. Receipt of a Summary Report for the proposed lease.
2. Conduct a Joint Public Hearing regarding the summary report, the lease and the Resolution approving the required findings.
3. Adoption of a Resolution by the CDA making the needed findings for the lease and the expenditure of Agency tax increment.
4. Adoption of a Resolution by the City Council authorizing the expenditure of tax increment by the Agency for the requisite purposes.

The lease term for Cody's is a 30 month lease at a rate of \$375 per month. It provides for the ultimate settlement of relocation benefits to the lessee in the negotiated amount of \$30,000.

**FISCAL IMPACT:**

The expenditure of a not to exceed amount of \$40,000 in tax increment funds.



## WINTERS COMMUNITY DEVELOPMENT AGENCY STAFF REPORT

TO: Honorable Chair and Agency members  
DATE: April 14, 2010  
THROUGH: John W. Donlevy, Jr., City Manager  
FROM: John C. Wallace, Agency Counsel  
SUBJECT: CDA Lease of 314 Railroad Avenue, Winters (Cody's)

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This is a public hearing to approve a 30 month lease at 314 Railroad Avenue (Cody's) at \$375 per month. The lease includes relocation benefits on termination, of \$30,000. That may seem like a lot of money, but in terms of relocation of an existing business it is not. Further, the lease was negotiated as part of the Lease of the building, and failure to approve the lease terms will create legal problems for the Agency. Approval is therefore strongly recommended. A Summary Report follows, which will be approved by the Agency by adoption of the enclosed Resolution. This is a joint public hearing with the Winters City Council. After holding the public hearing, the Agency adopts the Resolution. The City Council then returns, and by motion authorizes the expenditure of tax increment funds in support of the lease. Please call if you have questions.

### **SUMMARY REPORT FOR PROPOSED LEASE OF REAL PROPERTY Premises: 314 Railroad Avenue, Winters, California**

This summary report has been prepared pursuant to Section 33433 of the California Community Redevelopment Law (CCRL, being Section 33000 *et seq.* of the Health and Safety Code).

The City of Winters Community Development Agency ("Agency") has set on or after 6:30 p.m. on Tuesday, April 20, 2010, in the Council Chambers in the City Hall of the City of Winters, 318 First Street, Winters, California, as the time, date and place for a public hearing to hear testimony with reference to a proposed lease of real property ("Lease") between the Agency (as Owner) and RORY LINTON and THERESA E. LINTON (as Tenant). The real property is specifically described as THE EAST 6 FEET OF THE NORTH 60 FEET OF LOT 28 AND ALL OF LOTS 31 AND 32, BLOCK 10, TOWN (NOW CITY) OF WINTERS, SHOWN ON THE MAP THEREOF, FILED MAY 22, 1875 IN BOOK OF DEEDS, PAGE 154, YOLO COUNTY RECORDS, EXCEPTING THEREFROM THE NORTHERLY 24 FEET OF LOT 32 AND THE EASTERLY 3 FEET OF THE NORTHERLY 24 FEET OF LOT 28, BLOCK 10, WINTERS, AS SHOWN ON THE MAP FILED MAY 22, 1875 IN BOOK S OF DEEDS, PAGE 154, AS DESCRIBED IN DEED RECORDED MAY 7, 1951 IN BOOK 343 OF OFFICIAL RECORDS, AT PAGE 407, YOLO COUNTY RECORDS, Yolo County Assessor's Parcel Number 003-204-006. At the close of said public hearing, the Agency may take action to approve, disapprove, or approve a modified version of the Lease.

#### **I. COPY OF THE PROPOSED LEASE AGREEMENT**

Copies of the proposed Lease Agreement are on file with the Winters City Clerk, 318 First Street (City Hall), Winters, California and are incorporated herein by reference.

#### **II. COST OF THE AGREEMENT TO AGENCY**

##### **1. LEASE PRICE**

The Premises consist of a metal building and fenced storage area. The Agency will incur the following costs under the Lease Agreement:

- a. Lease Relocation Benefits: \$30,000.00.
- b. Administrative Costs/Building Maintenance: The Agency has incurred administrative costs associated with the Lease, including staff time and legal costs for the negotiation and preparation of the Agreement and other related documents. The Agency will incur ongoing and administrative and staff costs related to the Lease, and building maintenance costs during the lease. These are expected to be less than \$10,000.00.

#### **III. COVENANTS AND COSTS REQUIRED BY THE AGREEMENT;**

The Agreement calls for the lease-back of the property to Rory Eugene Linton and Theresa E. Linton, for 30 months at a rent of \$375.00 per month. There are costs of relocation of \$30,000, and minor roof repair work to be done.

#### **IV. REASONS FOR THE DIFFERENCE BETWEEN THE TOTAL LEASE PRICE AND THE FAIR MARKET RENT OF THE REAL PROPERTY**

The Agency has determined that the overall consideration to be paid by The Seller is a fair price for the property in light of the above, and the following benefits to the Redevelopment Project area and the City of Winters:

- (a) furthers the Agency's goals to develop the downtown area as a stable, diversified and strong economic base for the Project Area and the community;
- (b) helps to alleviate and prevent the spread of blight and deterioration through redevelopment and development;
- (c) enhances the physical environment of the Project Area and emphasize its favorable environmental characteristics;
- (d) provides an opportunity for the revitalization, expansion and development of the commercial/retail uses within the Project Area;
- (e) provides for the maintenance and continued use of a retail space located in a prime area of the community;
- (f) provides for the relocation and expansion of existing customer service businesses within the Project Area to a larger location on a prime area of the community;
- (g) enhances the viability of the downtown area, and ensures retention and expansion of a viable retail/consumer service operation within the Project Area to serve the community and the greater region;
- (h) helps the Agency accomplish these goals with minimum displacement of any property owner, resident, or business person who may wish to remain within the Project Area and still be able to expand.

The difference between the fair market rent of the interest being Leased and the total consideration to be paid by the Agency is justified given these benefits that will inure to the Project Area and the City of Winters.

## **V. EXPLANATION OF WHY THE LEASE OF THE PREMISES WILL ASSIST IN THE ELIMINATION OF BLIGHT**

Downtown Winters is a unique location, providing a small-town environment near employment centers and urbanized areas, and offering potential opportunities for attracting smaller-scale retail/commercial users. The historic buildings along Main Street, predominately between Railroad Avenue and First Street, house many destination or specialty retail businesses, including local crafts people, artists, vendors of local agricultural products, and the Palms Playhouse. Most of the downtown retail is owned by local small-business owners and caters to tourists, many of whom recreate in the immediate area, are arts enthusiasts, or come into the City for dinner at one of the local restaurants. See the Market Analysis, on file with the Winters City Clerk. The Premises consists of a currently occupied retail space located within a building in the historic area.

At the time the Development Plan was adopted, the Agency's Report to the City Council provided evidence and the City Council found and determined that the Project Area, of which the Premises is a part, was a blighted area, the redevelopment of which was necessary to effectuate the public purposes of CCRL. Some of the blighting conditions remain and continue to act as a detriment to development in the Project Area, including obsolete, aged, deteriorated, vacant, and under-utilized buildings. The goals and objectives of the Agency under the Development Plan include, among others, to provide a stable, diversified and stronger economic base for the Project Area and the Community; and to maximize opportunities for the revitalization, expansion and development of commercial uses within the Project Area. To achieve these goals and objectives, the Development Plan provides that the Agency will implement projects and activities, including, among others, economic development, project area planning, and property disposition and development.

The prior purchase of 314 Railroad Avenue, Winters, will, together with the acquisition of the fire district property adjacent, provide commercial space to draw additional businesses and customers to the downtown area, providing for expansion of other retail and commercial uses in the community, and thereby allowing the Agency to initiate other redevelopment activities. This is a temporary use of the property, which addresses the issue of business relocation as required by the state of California Community Development Law (CRL).

## **VI. CONSISTENCY OF THE LEASE WITH THE IMPLEMENTATION PLAN**

The LEASE will help implement and is consistent with the following goals found in Section II.B.1 of the Implementation Plan: I) alleviate and prevent the spread of blight and deterioration through redevelopment, rehabilitation and development (Coupling the property with a larger parcel) will help prevent the spread of blight and help reverse the deterioration of downtown Winters); ii) attract additional

retail and industrial development to serve the Winters community and the greater region and iii) provide the necessary assistance to retain local employment opportunities, primarily through the renovation of vacant or underutilized land. The Project is a "redevelopment activity" as described in Section II.B.3 of the Implementation Plan which is quoted, in part, below:

Economic Development: Design and implement activities and programs to strengthen existing industrial and commercial enterprises and retailers, and attract new businesses, which will provide quality jobs (see above; the Lease will result in the retention and possible expansion of an existing retail business, which will act as a catalyst to attract additional customers and retail businesses to the area).

Project Area Planning: Implement planning projects that guide land use, transportation, public facilities and recreation development. Maintain the City's balance between commercial, residential, and industrial developments with thoughtful planning (the Lease will assist in the temporary occupancy of commercial space within the community's historic downtown area, pending larger development).

Property Disposition and Development: Improve and arrange for development of property by private sector developers that will promote and support the City's redevelopment efforts.

The Project is consistent with and implements many of the redevelopment activities identified in the Implementation Plan.

The Project is both an "Economic Development" and a "Property Acquisition/Disposition and Cleanup" Program as identified in Table II-4 in the Implementation Plan and is therefore consistent with said Implementation Plan.

Dated: April 14, 2010

John C. Wallace, Counsel,  
Winters Community Development Agency

## NOTICE OF PUBLIC HEARING

NOTICE IS HEREBY GIVEN that a public hearing will be held before the Winters Community Development Agency and the Winters City Council, 318 First Street (Council Chambers), Winters, California, on April 20, 2010, at 6:30 p.m. Purpose of the public hearing is to consider leasing of the real property located at 314 Railroad Avenue, Winters, California.

This public notice is given in accordance with the Health and Safety Code Section 33433 of the California Community Redevelopment Law (CRL). The Winters Community Redevelopment Agency ("Agency") hereby provides notice that it will consider leasing the Agency-owned building at 314 Railroad Avenue to the existing tenants and former owners, Rory Linton and Theresa E. Linton, for 30 months at \$375 per month effective April 2, 2010. The business will continue at the site.

This lease was part of the negotiations in the acquisition of the real property, but some of the lease terms were negotiated after the prior public notice of acquisition. The lease, if not renewed, contains relocation benefits as required by the CRL. The Summary Report required by Section 33433 of the CRL for the bases of the below market rate lease has been prepared. The Redevelopment Agency is required to conduct a public hearing prior to approving any lease of Agency property. If you need further information, please contact Nanci Mills, Winters City Clerk, at (530) 795-4910, Extension 101. A copy of the lease and summary report is on file with the Winters City Clerk for inspection.

All citizens are invited to attend the hearing or, in lieu of attendance, may present written input to the Winters City Clerk, 318 First Street, Winters, California by 5 p.m. on April 19, 2010. In addition, a public information file is available for review at the above address between the hours of 8:00 a.m. and 5:00 p.m. on weekdays.

If you plan on attending the public hearing and need a special accommodation because of a sensory or mobility impairment/disability, please contact Dawn Van Dyke, (530) 795-4910, extension 108 to arrange for those accommodations to be made.

Dated: April 6, 2010

John C. Wallace, Counsel,  
Winters Community Development Agency

**RESOLUTION NO. 2010- 21**

**A RESOLUTION OF THE COMMUNITY DEVELOPMENT AGENCY OF THE CITY OF WINTERS, CALIFORNIA, AUTHORIZING THE LEASE OF REAL PROPERTY AND ADOPTING FINDINGS REQUIRED BY HEALTH AND SAFETY CODE SECTIONS 33445 AND 33679**

**WHEREAS**, the City Council of the City of Winters, California (the "City Council") previously approved and adopted the Redevelopment Plan (the "**Redevelopment Plan**") for the Winters Redevelopment Project (the "**Project Area**"); and

**WHEREAS**, the Community Development Agency of the City of Winters (the "**Agency**") is responsible for carrying out redevelopment within the Project Area in the City of Winters in accordance with the Redevelopment Plan and the California Community Redevelopment Law (Health and Safety Code Sections 33000 *et seq.*) (the "**CRL**"), including the acquisition of real property to promote economic development, consistent with the Redevelopment Plan; and

**WHEREAS**, to promote the redevelopment of the Project Area and to provide improved economic growth, the Agency, the Agency has acquired the real property at 314 Railroad Avenue, Winters, California (Cody's) to promote economic growth in the Project Area; and

**WHEREAS**, the Agency has negotiated a Lease with RORY LINTON and THERESA E. LINTON, for the promotion and funding of commercial economic development, more particularly described in the Summary Report and Staff Report accompanying this Resolution; and

**WHEREAS**, Section 33432 of the CRL provides that a Community Development Agency is required to lease or sell all real property acquired by it in any project area, except property conveyed by it to the community or any other public body; and

**WHEREAS**, Section 33431 of the CRL authorizes a Community Development Agency to lease real property without public bidding after a public hearing; and

**WHEREAS**, Section 33339.5 of the CRL requires a Community Development Agency to provide for business reentry after property acquisition; and

**WHEREAS**, a Summary Report (the "**Report**"), has been prepared pursuant to Health and Safety Code Section 33679, and is on file with the Agency Secretary; and

**WHEREAS**, notice of a public hearing and the availability of the Report was published in the Winters Express, a newspaper of general circulation in the City of Winters, as required by Health and Safety Code Section 33431; and

**WHEREAS**, as more fully described in the Report, the expenditure of tax increment funds for the Project will benefit the Project Area by enabling the Agency to provide for commercial economic development earlier; and

**WHEREAS**, as more fully described in the Report, the expenditure of tax increment funds for the Project furthers the goals and objectives of the Redevelopment Plan; and

**WHEREAS**, as more fully described in the Report, the Agency has found and determined that it has no other reasonable means of financing the portion of the Project proposed to be funded by the Agency.

**NOW THEREFORE, BE IT HEREBY RESOLVED** by the Community Development Agency of the City of Winters as follows:

Section 1: The Agency hereby finds based upon the evidence set forth in the Summary Report and the staff report accompanying this Resolution, that (i) the expenditure of tax increment funds to undertake the Project will be of benefit to the Project Area, (ii) no other reasonable means of financing the Project is reasonably available, (iii) completion of the Project will assist in the elimination of blighting conditions in the Project Area; and (iv) completion of the Project is consistent with the Implementation Plan for the Project Area.

Section 2: Conditioned upon the consent of the City Council for the Agency's expenditure of tax increment funds, the Agency Board hereby authorizes the expenditure of up to Forty Thousand Dollars (\$40,000) in tax increment funds for the Project (\$30,000 in relocation benefits

and up to \$10,000 for building maintenance and staff costs and expenses), all in accordance with the Agreement. The Agency Secretary shall certify the passage and adoption of this resolution and enter it into the book of original resolutions, and The Agency is hereby authorized to complete the lease. The Chief Executive Officer of the Community Development Agency of the City of Winters, John W. Donlevy, Jr., is authorized to execute any and all documents necessary to complete this lease.

**PASSED AND ADOPTED** by the Community Development Agency of the City of Winters, this 20th day of April, 2010, by the following vote, to wit:

AYES: Board members:

NOES: Board members:

ABSTAIN: Board members:

ABSENT: Board members:

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**KEITH FRIDAE, CHAIRMAN**  
Community Development Agency

ATTEST:

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**NANCI G. MILLS, SECRETARY**  
Community Development Agency

## LEASE

THIS LEASE, is executed in duplicate at Winters, California as of March 31, 2010, by and between the City of Winters Community Development Agency, a public body, corporate and politic ("Agency" or "Landlord"), and THERESA E. LINTON and RORY EUGENE LINTON, husband and wife, individuals ("Cody's" or "Tenant").

### RECITALS

A. The Agency is acquiring the real property commonly known as 314 Railroad Avenue, Winters, California ("The Property Premises").

B. The Agency is charged with implementing the City of Winters Community Development Project Area Plan (the "Redevelopment Plan") and has legal authority under Health and Safety Code section 33430 to lease any property within the redevelopment project area for purposes of redevelopment.

C. Cody's and Linton Screen Printing are family owned operations located in Winters, California and currently is doing business on the property.

D. Agency recognizes that Cody's business is an asset to the community and that continuing business at the Premises will help stimulate business activity in the downtown area of Winters. Consequently, Agency desires to assist Cody in continuing business on The Premises.

E. Agency can extend such assistance by entering into a Lease for the Premises, at below-market rent, in lieu of future relocation assistance, except as provided herein, which may be required of the Agency for existing tenants on property acquisition, and in exchange for a reduced purchase price of the land and building

F. Cody's agrees to diligently and actively continue its existing business on the Premises, to waive any future right to further relocation benefits arising from the Agency's acquisition of the property, except as provided herein, and to fulfill the terms and conditions of this Lease. Cody's acknowledge that in addition to occupying the premises as Tenants they are the Sellers of the Premises to the Agency.

G. This Lease is conditioned on the use of the Premises in conformity with the Redevelopment Plan, and Downtown Master Plan, as referenced in the Summary Report approved with the acquisition of The Premises by the Agency.

### AGREEMENT

Now, therefore, for good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, Landlord and Tenant hereby agree as follows:

1. Recitals. The recitals above are incorporated by reference as though fully stated herein.

2. Purchase/Leaseback/Condition of Premises. Agency is purchasing the 314 Railroad Avenue, Winters property from a partnership, a partnership which includes Tenant. Tenant has occupied The Premises from the original construction of the building. Because of that, Tenant accepts the building in its current condition, "AS IS", There is a roof leak but the extent of required repairs is unknown. The Premises have been inspected by The Agency, and both parties accept the property "AS IS" in its current condition. Agency has agreed to lease the property to Tenant, to take effect April 1, 2010, or upon completion of Agency's property acquisition, whichever is later.

3. Lease in Lieu of Relocation. The parties agree that this below-market lease is executed in part in lieu of relocation benefits. More specifically the parties agree that at \$1.00 per square foot of commercial space the rent would be approximately \$3,675.00 per month. Total savings over the term of the lease is approximately \$99,000. The parties agree that this, together with other compensation specified in this Lease, is adequate compensation in lieu of direct relocation benefits. Upon termination of the lease term, Tenant shall have no right to claim any additional relocation benefits except as provided herein.

4. H&S Section 33380, 33340 Acknowledgment. California Redevelopment Law includes the right of owner participation upon acquisition of real property for redevelopment. Tenant/Owners so acknowledge, and specifically consent to this sale and leaseback instead.

5. Term. The term of this Lease shall be for thirty (30) months, commencing on April 1, 2010 or upon the property acquisition date, if later, (the "Commencement Date") and expiring, unless sooner terminated as provided in this Lease, on September 30, 2012 (the "Lease Term").

6. Rent. Commencing on the Commencement Date, Tenant shall pay as rent, without deduction or set-off, THREE HUNDRED AND SEVENTY-FIVE Dollars (\$375.00) per month (the "Lease Rent"), payable on the first of each month in advance. If the Lease Rent is due for a period of less than a full month, it shall be prorated for such partial month on the basis of a thirty (30) day month.

7. Security Deposit. A security deposit of \$1,000 is required with this lease. This amount shall be deducted from the Lessee's proceeds as part of escrow.

8. Other Charges/Obligations. Tenant acknowledges that they will be responsible for water, electric, gas, garbage and sewer utility charges applicable to the property in relation to the Lessess business. As additional consideration for the below-market rent of the Premises, Tenant is obligated to pay maintenance, repair and replacement costs on the interior of the Premises. Tenant hereby assumes such obligations and charges. If Tenant does not pay such amounts, Landlord may (but is not obligated) to do so on Tenant's behalf and charge such sums to Tenant as additional rent. Any sums owed by Tenant to Landlord under this Lease shall be considered "additional rent" and shall be due and payable in the same manner as Lease Rent.

9. Tenant's Maintenance and Repair/Alterations. Tenant shall, at its own expense, undertake to keep, maintain and repair all interior portions of the Premises, excluding the roof, but including without limitation all Tenant's personal property and trade fixtures, during the

term of this Lease, in good working and sanitary order, condition and repair, reasonable wear and tear and damage by casualty not caused by the negligence of Tenant or its agents, contractors or employees excepted. Tenant shall be liable for any damage to the Premises resulting from the acts or omissions of Tenant or its authorized representatives. Tenant shall make no changes or alterations to the premises without the consent of Landlord first had and obtained. Tenant shall attach no signs on the outside of the premises, or on the sidewalk abutting The Premises without the written consent of Landlord. Tenant may place temporary (10 days or less) signs, provided the signs are in compliance with City of Winters ordinances then in effect. With exception of repairs necessitated due to reasonable wear and tear, or damage by casualty, or damage caused by the negligence of Tenant or its agents, contractors or employees, tenant will be fully responsible for repairs that cost up to \$500. For repairs in this category that exceed \$500, Tenant and Landlord will split the cost equally.

10. Remedies of Owner on Default: In the event of any breach of this lease by Lessee, then Landlord besides other rights or remedies it may have, shall have the immediate right of re-entry and may remove all persons and property from the premises; such property may be removed and stored in a public warehouse or elsewhere at the cost of, and for the account of Lessee. Should Landlord elect to re-enter as herein provided, or should it take possession pursuant to legal proceedings or pursuant to any notice provided for by law, it may either terminate this lease or it may from time to time, without terminating this lease, re-let said premises or any part thereof for such term or terms (which may be for a term extending beyond the term of this lease) and at such rental or rentals and upon such other terms and conditions as Landlord in its sole discretion may deem advisable with the right to make alterations and repairs to said premises; upon each such re-letting (a) Lessee shall be immediately liable to pay to Landlord, in addition to any indebtedness other than rent due hereunder, the cost and expenses of such re-letting and of such alterations and repairs, incurred by Landlord, and the amount, if any, by which the rent reserved in this lease for the period of such re-letting (up to but not beyond the term of this lease) exceeds the amount agreed to be paid as rent for the demised premises for such period on such re-letting; or (b) at the option of Landlord rents received by Landlord from such re-letting shall be applied: first, to the payment of any indebtedness, other than rent due hereunder from Lessee to Landlord; second, to the payment of any costs and expenses of such re-letting and of such alterations and repairs; third, to the payment of rent due and unpaid hereunder and the residue, if any, shall be held by Landlord and applied in payment of future rent as the same may become due and payable hereunder. If Lessee has been credited with any rent to be received by such re-letting under option (a), and such rent shall not be promptly paid to Landlord by the new tenant, or if such rentals received from such re-letting under option (b) during any month be less than that to be paid during that month by Lessee hereunder, Lessee shall pay any such deficiency to Landlord. Such deficiency shall be calculated and paid monthly. No such re-entry or taking possession of said premises by Landlord shall be construed as an election on its part to terminate this lease unless a written notice of such intention be given to Lessee or unless the termination thereof be decreed by a court of competent jurisdiction. Notwithstanding any such re-letting without termination, should Landlord at any time thereafter elect to terminate this lease for any breach, in addition to any other remedy it may have, it may recover from Lessee all damages it may incur by reason of such breach, including the cost of recovering the premises, and including the worth at the time of such termination of the excess, if any, of the amount of rent and charges equivalent to rent reserved in this lease for the remainder of the stated term over the then reasonable rental value of the premises for the remainder of the stated term, all of which

amounts shall be immediately due and payable from Lessee to Landlord. Landlord shall additionally have the right, pursuant to Civil Code Section 1951.2 upon breach and termination to recover from Lessee the worth at the time of the award of the amount by which the unpaid rent which would have been earned after termination until the time of the award exceeds the amount of such rental loss that the Lessee proves could have been reasonably avoided.

11. Statement Regarding Possessory Interest Tax. This Lease creates a possessory property interest in Tenant. Tenant's property interest may be subject to property taxation, and Tenant or the party in whom the possessory interest is vested may be subject to the payment of property taxes levied on the interest. Such taxes are referred to herein as "Possessory Interest Taxes." Tenant shall pay any Possessory Interest Taxes directly to the taxing authority. (These are personal property taxes levied by the County of Yolo based on the business personal property of Tenant.

12. Assignment. Tenant may not assign or sub-sublet ("Transfer") the Premises or Tenant's interest in the Lease, or any portion thereof, without prior written consent and approval of the Landlord.

13. Quiet Enjoyment. As long as Tenant is not in default of this Lease, during the term of this Lease Tenant shall have quiet enjoyment of the Premises.

14. Use and Continuous Operating Covenant.

(a) The Premises shall be used and occupied only for uses and occupancy currently approved.

(b) Tenant shall conduct Cody's Restaurant business, at all times in a manner of such character and quality as is reasonably designed to produce an economically reasonable return and meet the goals of Landlord as set forth in the Recitals.

(c) Tenant shall follow all City codes as relate to business occupancy and regulation.

15. Indemnity and Insurance.

(a) Indemnity. Tenant agrees to protect, defend, indemnify, and hold harmless Agency and the City of Winters and their respective partners, affiliates, subsidiaries, directors, officials, officers, successors and assigns, agents, employees, volunteers, and representatives harmless from and against any and all liabilities, claims, expenses, losses and damages, orders, fines, penalties and expenses of any kind whatsoever (including but not limited to reasonable attorneys fees and costs) that may at any time be asserted against Landlord or the City of Winters arising out of or in connection with this Lease (except to the extent caused by Landlord's or City's sole or active negligence or willful misconduct), or resulting from or in connection with the obligation to comply with all laws with respect to the Premises, including, without limitation, all applicable federal and state labor laws and standards.

(1) Insurance. Tenant agrees to take out and keep in full force during the life hereof, at Tenant's expense, commercial general liability insurance to protect against any liability to the public, incident to the use of or resulting from any accident occurring in or about the Premises, the liability under each such insurance to be no less than Five Hundred Thousand Dollars (\$500,000) for any one person injured, One Million Dollars (\$1,000,000) for any one accident, and Three Hundred Thousand Dollars (\$300,000) for property damage. Landlord shall be named as an additional insured on all of Tenant's policies of insurance. Tenant will obtain a written obligation on the part of the insurance carriers to notify Landlord in writing prior to any cancellation thereof, and Tenant agrees, if Tenant does not keep such insurance in full force and effect, the Landlord may take out the necessary insurance and pay the premium, and the repayments thereof shall be deemed to be part of the Rent and payable as such on the next day upon which Rent becomes due. Tenant may elect to self-insure or jointly self-insure all or any part of such required insurance coverage (including but not limited to, e.g., coverage offered to a municipality through and by a joint powers authority, a self-insurance pool of liability coverage authorized pursuant to California Government Code Section 6500, or similar collective).

(a) Landlord shall maintain at Landlord's sole cost and expense, commercial liability and property insurance on the Property for bodily injury, personal injury and property damage based upon, involving or arising out of Landlord's and third parties' use, occupancy, or maintenance of the Premises or/and the Property, the liability under each such insurance to be no less than Two Million Dollars (\$2,000,000) for any one person injured, Four Million Dollars (\$4,000,000) for any one accident, and Five Hundred Thousand Dollars (\$500,000) for property damage. Tenant shall be named as an additional insured on all of Landlord's policies of insurance. In addition, Landlord shall obtain and keep in force during the Term of this Lease a policy or policies of insurance in the name of Landlord, with loss payable to Landlord and to any lenders having a lien on the Property or any part of it, covering loss or damage to the Premises, Building, and Property including any tenant improvements in an amount not to exceed the full replacement cost thereof, as the same may exist from time to time, providing protection against all perils included within the classification of fire, extended coverage, vandalism, malicious mischief, flood, special extended perils ("all risk", as such term is used in the insurance industry), plate glass insurance if Landlord so elects, and such other insurance as Landlord deems advisable, but excluding earthquake unless required by a lender having a lien on the Property.

As available, each party will deliver to the other party certificates of coverage or copies of the policies of insurance that the party is required to carry pursuant to this section within ten (10) days after execution of this Lease. Landlord waives any right to recover against Tenant for claims for damages to the extent covered (or required by this Lease to be covered) by insurance. This provision is intended to waive fully, and for the benefit of Tenant, any rights and/or claims which might give rise to a right of subrogation in favor of Tenant's insurance carrier. The coverage obtained by Landlord pursuant to this Lease shall include a waiver of subrogation endorsement attached to the certificate of insurance.

16. Release. Tenant fully releases and discharges Landlord and the City of Winters from all and any manner of rights, demands, liabilities, obligations, claims, or cause of actions, in law or equity, of whatever kind or nature, whether known or unknown, whether now existing or hereinafter arising, which arise from or relate in any manner to the Landlord or City of

Winters arising out of or in connection with this Lease, except to the extent caused by Landlord's or City's sole or active negligence or willful misconduct, or Landlord's or City's violation of current or future laws, government code or government statutes. Tenant acknowledges and agrees that the release and waiver set forth in this section is material consideration for Landlord's Lease of the Premises to Tenant on the terms set forth herein and that, but for this release and waiver, Landlord would not have Leased the Premises to Tenant. It is hereby intended that the above release relates to both known and unknown claims that the Tenant may have, or claim to have, against the Landlord or the City with respect to the subject matter contained herein or the events relating thereto. By releasing and forever discharging claims both known and unknown which are related to or which arise under or in connection with the items set out above, the Tenant expressly waives any rights under California Civil Code section 1542, which provides:

"A GENERAL RELEASE DOES NOT EXTEND TO CLAIMS WHICH THE CREDITOR DOES NOT KNOW OR SUSPECT TO EXIST IN HIS FAVOR AT THE TIME OF EXECUTING THE RELEASE, WHICH IF KNOWN BY HIM MUST HAVE MATERIALLY AFFECTED HIS SETTLEMENT WITH THE DEBTOR

17. Attorneys' Fees. If Landlord or Tenant (each a "party") brings an action to enforce the terms of this Lease, to declare rights hereunder or for any other relief against another party or parties, the prevailing party in any such action, on trial and appeal, shall be entitled to its reasonable attorneys' fees and costs of suit to be paid by the losing party as fixed by the Court.

18. Notices. All notices to be given hereunder shall be in writing and mailed postage prepaid by certified or registered mail, return receipt requested, or delivered by personal or courier delivery, or sent by facsimile (immediately followed by one of the preceding methods), to the addresses indicated below, or to such other place as Landlord or Tenant may designate in a written notice given to the other party. Notices shall be deemed served upon the earlier of receipt or three (3) days after the date of mailing.

To Landlord:           City of Winters Community  
                                  Development Agency  
                                  Attn: Executive Director  
                                  318 First Street  
                                  Winters, CA 95694  
                                  Telephone: (530) 795-4910  
                                  Facsimile: (530) 795-4935

To Tenant:           Cody's Restaurant  
                                  Attn: Theresa Cody  
                                  314 Railroad Avenue  
                                  Winters, CA 95694  
                                  Telephone: (530) 795-2283  
                                  Facsimile: (    ) \_\_\_\_\_

19. Non-Discrimination. The Tenant herein covenants by and for itself, its successors and assigns, and all persons claiming under or through it, and this Lease is made and accepted upon and subject to the following conditions:

That there shall be no discrimination against or segregation of any person or group of persons, on account of any basis listed in subdivision (a) or (d) of Section 12955 of the Government Code, as those bases are defined in Sections 12926, 12926.1, subdivision (m) and paragraph (1) of subdivision (p) of Section 12955, and Section 12955.2 of the Government Code, in the leasing, subleasing, transferring, use, occupancy, tenure, or enjoyment of the Premises herein leased nor shall the Tenant himself or herself, or any person claiming under or through him or her, establish or permit any such practice or practices of discrimination or segregation with reference to the selection, location, number, use, or occupancy, of tenants, subtenants, or vendees in the Premises herein leased.

20. No Brokers. Neither party has had any contact or dealings regarding the Premises, or any communication in connection with this Lease, through any real estate broker or other person who is entitled to a commission or finder's fee in connection with this transaction. In the event that any broker or finder perfects a claim for a commission or finder's fee based upon any contact, dealings or communication with either party, then the party upon whose contact, dealings or communication the claim is based shall indemnify and hold the other party harmless from all costs and expenses (including but not limited to attorneys' fees) incurred by such other party in connection with such claim.

21. Counterparts. This Lease may be executed in counterparts, each of which shall be deemed an original and all of which together shall constitute one and the same instrument.

22. Miscellaneous. This Lease constitutes the entire understanding of Landlord and Tenant with respect to the matters covered by it and supersedes all prior Leases and understandings, written or oral, between Landlord and Tenant with respect to such matters. This Lease may not be modified or amended, nor may any term or provision be waived or discharged, except in writing signed by the party or parties against whom such amendment, modification, waiver, or discharge is sought to be enforced. The waiver by any party of any breach by another party of any provision of this Lease will not constitute or operate as a waiver of any other breach of such provision or of any other provision by such party, nor will any failure to enforce any provision operate as a waiver of such provision or any other provision. This Lease will be construed in accordance with, and be governed by, the laws of the State of California. This Lease will benefit and be binding upon the parties to it and their respective heirs, representatives, successors and assigns. If any provision of this Lease or the application of any such provision shall be held by a court of competent jurisdiction to be invalid, void or unenforceable to any extent, the remaining provisions of this Lease and the application thereof shall remain in full force and effect and shall not be affected, impaired or invalidated.

23. Entry by Landlord: Lessee shall permit Landlord and its agents to enter into and upon said premises with 24 hours prior notice. Notice can be in writing or verbal. Entry by Landlord will be for the purpose of inspecting the same or for the purpose of maintaining the building in which said premises are situated, or for the purpose of making repairs, alterations or additions to any other portion of said building, including the erection and maintenance of such

scaffolding, canopies, fences, and props as may be required, or for the purpose of posting notices of nonresponsibility for alterations, additions, or repairs, without any rebate of rent and without any liability to Lessee for any loss of occupation or quiet enjoyment of the premises thereby occasioned; and shall permit Landlord and its agents, at any time within ninety (90) days prior to the expiration of this lease, to place upon said premises any usual or ordinary "to let" or "to lease" signs and exhibit the premises to prospective tenants at reasonable hours.

24. Right of First Refusal: Cody's shall have the right of first refusal to renew this lease. The renewal lease rate shall be negotiated by Landlord and Cody's, but in no case shall it exceed \$2,500 per month. Landlord shall provide a minimum of 180 days notice documenting their intent to renew the lease or let the building become vacant.

If the Agency decides to not renew the lease, and if the Agency does not renew the lease at the lease renewal date, the Agency shall pay Cody's a \$30,000 relocation fee, payable upon Cody's vacating the Premises and inspection and acceptance by the Agency thereafter for damage.

IN WITNESS WHEREOF, the parties have executed this Lease the day and year first above written.

LANDLORD:

Winters Community Development Agency

By: \_\_\_\_\_  
John W. Donlevy, Jr. Executive Director

TENANT:

\_\_\_\_\_  
Theresa E. Linton

\_\_\_\_\_  
Rory Eugene Linton

Approved as to Form:

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John C. Wallace, Agency Counsel

RESOLUTION NO. 2010- 22

**A RESOLUTION OF THE CITY COUNCIL OF THE OF THE CITY OF WINTERS, CALIFORNIA, AUTHORIZING THE EXPENDITURE OF UP TO FORTY THOUSAND DOLLARS IN TAX INCREMENT FUNDS PURSUANT TO THE COMMUNITY DEVELOPMENT AGENCY LEASE OF REAL PROPERTY AT 314 RAILROAD AVE. AND FINDINGS REQUIRED BY HEALTH AND SAFETY CODE SECTIONS 33445 AND 33679**

**WHEREAS**, the City Council of the City of Winters, California (the "City Council") previously approved and adopted the Redevelopment Plan (the "**Redevelopment Plan**") for the Winters Redevelopment Project (the "**Project Area**"); and

**WHEREAS**, the Community Development Agency of the City of Winters (the "**Agency**") is responsible for carrying out redevelopment within the Project Area in the City of Winters in accordance with the Redevelopment Plan and the California Community Redevelopment Law (Health and Safety Code Sections 33000 *et seq.*) (the "**CRL**"), including the acquisition of real property to promote economic development, consistent with the Redevelopment Plan; and

**WHEREAS**, to promote the redevelopment of the Project Area and to provide improved economic growth, the Agency, the Agency has acquired the real property at 314 Railroad Avenue, Winters, California (Cody's) to promote economic growth in the Project Area; and

**WHEREAS**, the Agency has negotiated a Lease with RORY LINTON and THERESA E. LINTON, for the promotion and funding of commercial economic development, more particularly described in the Summary Report and Staff Report accompanying this Resolution; and

**WHEREAS**, Section 33432 of the CRL provides that a Community Development Agency is required to lease or sell all real property acquired by it in any project area, except property conveyed by it to the community or any other public body; and

**WHEREAS**, Section 33431 of the CRL authorizes a Community Development Agency to lease real property without public bidding after a public hearing; and

**WHEREAS**, Section 33339.5 of the CRL requires a Community Development Agency to provide for business reentry after property acquisition; and

**WHEREAS**, a Summary Report (the "**Report**"), has been prepared pursuant to Health and Safety Code Section 33679, and is on file with the Agency Secretary; and

**WHEREAS**, notice of a public hearing and the availability of the Report was published in the Winters Express, a newspaper of general circulation in the City of Winters, as required by Health and Safety Code Section 33431; and

**WHEREAS**, as more fully described in the Report, the expenditure of tax increment funds for the Project will benefit the Project Area by enabling the Agency to provide for commercial economic development earlier; and

**WHEREAS**, as more fully described in the Report, the expenditure of tax increment funds for the Project furthers the goals and objectives of the Redevelopment Plan; and

**WHEREAS**, as more fully described in the Report, the Agency has found and determined that it has no other reasonable means of financing the portion of the Project proposed to be funded by the Agency.

**NOW THEREFORE, BE IT HEREBY RESOLVED** by the City Council of the City of Winters as follows:

Section 1: The City Council authorizes the expenditure of up to Forty Thousand Dollars (\$40,000) in tax increment funds for the Project (\$30,000 in relocation benefits and up to \$10,000 for building maintenance and staff costs and expenses), all in accordance with the Agreement.

**PASSED AND ADOPTED** by the City Council of the City of Winters, this 20th day of April, 2010, by the following vote, to wit:

AYES: City Councilmembers:

NOES: City Councilmembers:

ABSTAIN: City Councilmembers:

ABSENT: City Councilmembers:

**MICHAEL MARTIN, MAYOR**  
City of Winters

ATTEST:

**NANCI G. MILLS, CITY CLERK**  
City of Winters

March 31, 2010

To: John W. Donlevy, Jr.  
Executive Director  
Winters Community Development Agency  
318 First Street (City Hall)  
Winters, CA 95694

From: Dna Hoover, DNA HOOVER/Housewright

Re: 314 Railroad Avenue, Winters.

Dear Mr. Donlevy:

At John Wallace's request, on March 29<sup>th</sup> I inspected 314 Railroad Avenue (Cody's) as to its current condition. My information was that the Agency was buying the building "AS IS", and wanted it inspected for major issues of public safety or deterioration. My summary and recommendations are as follows:

Cody's Restaurant, 314 Railroad Avenue: This building was totally rebuilt after extensive fire damage in 2001. It was constructed in a conscientious manner, and in compliance with the construction codes in effect at that time. It appears to be in overall sound condition.

Item 1 – There are a number of places where evidence of water damage is present. The ceiling inside indicates water infiltration. The current tenants/owners indicate that the roof has leaked seven out of the last ten years. The original contractor has been contacted and has worked on site, but the problem continues. From the inspection of the roof from above, and the attic, from below, it appears that:

1a – The dormer vents on the roof provide outside air to vent the attic space. There are a number of them on the roof. These dormers are designed in a way that, unfortunately, permits wind-driven rain to enter the attic area. The dormers can be replaced with those designed differently, or a sheet metal pan for each dormer designed and installed correctly beneath each dormer would address the problem. Gable vents and turbine vents are available.

1b – DWV (the drainage, waste, vent system) roof flashings are compromised due to the deterioration of the exposed rubber gaskets that seal the piping and protect the roof from penetration. Rubber “donuts” can be installed and painted inexpensively.

1c – HVAC roof penetrations appear to be OK but the water stains below suggest that either they leaked previously and were repaired, OR the water could come from a buildup of condensation in the ductwork. If the area was monitored in a wind-driven rain, that would address the first possibility. If the area was monitored during maximum HVAC cooling use, that would address the second possibility. The tenants confirm that leakage occurs during hard rain accompanied by wind. We do not know if that conclusion applied to the HVAC.

1d – The Swamp Cooler – Ducting below the roof mounted “swamp cooler” also indicates a sustained presence of moisture. This is not surprising since air is being cooled by evaporation. An “in-line” trap and resealing of the duct pipe joint would drain any excess water to daylight. Any other leakage would be at the point of attachment.

Item 2 – In several locations, corrosion is present at pipe fittings in the fire suppression systems. This indicates a leak. These were all dry, indicating the system has self-sealed. The gauges confirm that the system is under pressure. These fittings need to be monitored regularly, or replaced now. Monitoring is the recommendation, since replacement is expensive and time-consuming.

Item 3 – Broken Truss Web (a vertical 2 x 4 under a ridge). One of the truss support boards is broken, a break that appears to be naturally caused by a knot in the 2x4. It can be repaired by attaching a new 2x4 alongside.

Item 4 – There is no fire blocking in the east wall at the ceiling. There is no separation between the mezzanine and the attic area. Since the attic area is connected to the downstairs, fire blocking and a firewall needs to be added.

The pictures in the attached CD reference the above items, and a number of pictures reflect the current conditions inside.

All of the above suggestions are minor. No dry rot was found, no mold, infrastructure is up to date and, except as noted above, safe. As I stated above, the building is sound.

Disclaimer. I inspected for major issues that might affect the safety of the public, or a major cost item for the Agency. There are areas that cannot be observed. The building appears to be ADA compliant, but that is not my area of expertise, and I make no judgments as to the legality of the doors or the layout inside.

Please contact me if you have any questions. My contact information is at the top of this letter. A billing is enclosed.

Encl/Picture CD/Billing



EST. 1875

**TO:** Honorable Mayor and Council Members  
**DATE:** April 20, 2010  
**THROUGH:** John W. Donlevy, Jr., City Manager, *John*  
**FROM:** Nanci G. Mills, Director of Administrative Services *Nanci*  
**SUBJECT:** Yolo County Ten-Year Plan to End Homelessness Executive Commission Appointment

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**RECOMMENDATION:**

Staff recommends that the City Council adopt Resolution 2010- 20, appointing a City Council member to represent the City of Winters on the Executive Commission and approve staff time to collaboratively support the Executive Commission with other city and county staff until the Executive Commission has met.

**BACKGROUND:**

In partnership with the Yolo County Board of Supervisors and the cities of Davis, West Sacramento, Woodland, the City of Winters has participated in the development of a Ten-Year Plan to End Homelessness in Yolo County. The Ten-Year Plan was presented and approved by the City Council on January 19, 2010.

The first step to put this plan into action is to create an Executive Commission. Staff recommends that the City Council approve the attached Resolution 2010- 20, appointing a City Council member to serve on the Executive Commission, comprised of elected officials from all the jurisdictions and representative service providers, and approve staff time to collaboratively support the Executive Commission with other city and council staff until the Executive Commission has met.

Local Ten-Year Plans to End Homelessness are encouraged by the U.S. Interagency Council on Homelessness and are result-oriented plans that incorporate cost-benefit analyses, prevention, housing and service innovations, and best practices with a goal of reducing homelessness. In addition, having an approved ten year plan in place also provides additional funding opportunities to local organizations that serve homeless individuals and families.

With the efforts of city staff, service providers, lenders, business owners, city council members, police officers, mental health professionals, and local citizens, Yolo County created a collaborative and strategic plan for addressing homeless over the next ten years. The plan puts a strong emphasis on centralizing services and developing a coordinated system of services, therefore reducing and eliminating duplication. The \$1.6 million in Homeless Prevention/Rapid Re-Housing Program (HPRP) funding Yolo County received recently will assist in providing services in the first phase of this plan.

The plan also puts a strong emphasis on developing supportive housing for extremely low-income households, meaning housing with services for individuals at or below 30 percent of area median income. This approach of housing first reduces the number of unsheltered homeless individuals and transitions individuals out of homelessness more affectively.

Now that the plan has been adopted, the next step is to begin implementation. The Plan calls for the constitution of an Executive Commission that will oversee and implement the Plan, lead the effort to reduce homelessness in Yolo County, and set and monitor annual goals (Attachment B). The Executive Commission membership will include representatives from Board of Supervisors, City of Davis, City of West Sacramento, City of Woodland, City of Winters, Unincorporated Areas, Homeless Poverty and Action Coalition, faith-based community, business community, consumers, philanthropic community and someone who is currently or formerly homeless. Commissioners are appointed for a three year term and meet at least quarterly. One Commissioner will also serve on each of the four Action Teams (prevention, Housing, Services, and Implementation). For the first part of this year it is expected that the Commission will meet at least monthly, but may be on a quarterly schedule by the end of the year.

During the year, the Executive Commission will focus on setting first year goals that are attainable and practical during the current economic climate, probably including working on prevention goals, financed by the HPRP funding. The Executive Commission will set annual goals, and ensure data is being collected to report on annual outcomes. The Executive Commission will also determine how it will function, and appoint Commissioners to Action Teams. The Commission will also likely be involved in increasing stakeholder commitment and other support for implementing the Plan.

Staff involved in the Ten Year Plan process would like to have a kick-off event on the day that the Executive Commission meets for the first time. Staff will help plan the event and the initial meeting of the Executive Commission.

**FISCAL IMPACT:**

City staff time associated with this plan.

**RESOLUTION 2010-20**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF WINTERS TO  
APPOINT A CITY COUNCIL MEMBER TO SERVE ON THE TEN YEAR  
PLAN TO END HOMELESSNESS EXECUTIVE COMMISSION**

**WHEREAS**, The City of Winters approved the Ten Year Plan to End Homelessness titled One at a Time: Ending and Preventing Homelessness for Yolo County Residents 2010-2020 on January 19, 2010; and

**WHEREAS**, the Plan calls for the constitution of an Executive Commission that will oversee and implement the Plan, lead the effort to reduce homelessness in Yolo County, and set and monitor annual goals; and

**WHEREAS**, the Executive Commission will be composed of an elected official from each jurisdiction and representatives from each of the Homeless and Poverty Action Coalition, the faith-based community, the business community, and the philanthropy community, as well as someone who is currently or formerly homeless; and

**WHEREAS**, staff involved in the approval of the Plan would like to hold a kick-off event on the day that the Executive Commission meets for the first time; and

**NOW, THEREFORE BE IT RESOLVED** by the City of Winters as follows:

- 1) The City Council appoints a City Council member to serve on the Executive Commission and oversee and implement the Plan; and
- 2) The City Council authorize staff to assist in the planning of the kick-off event and collaboratively support the Executive Commission with other city and county staff until the Executive Commission has met, and;
- 3) This Resolution shall take effect from and after the date of its passage and adoption.

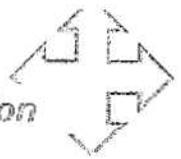
**PASSED AND ADOPTED** by the City Council of the City of Winters, this 20<sup>th</sup> day of April, 2010 by the following roll call vote:

AYES:  
NOES:  
ABSENT:  
ASTAIN:

\_\_\_\_\_  
Michael Martin, MAYOR

ATTEST:

\_\_\_\_\_  
Nanci G. Mills, CITY CLERK



## GOAL: IMPLEMENTATION

Effectively Administer, Coordinate and Finance Implementation of the County's Ten-Year Plan and its Efforts to Prevent and End Homelessness

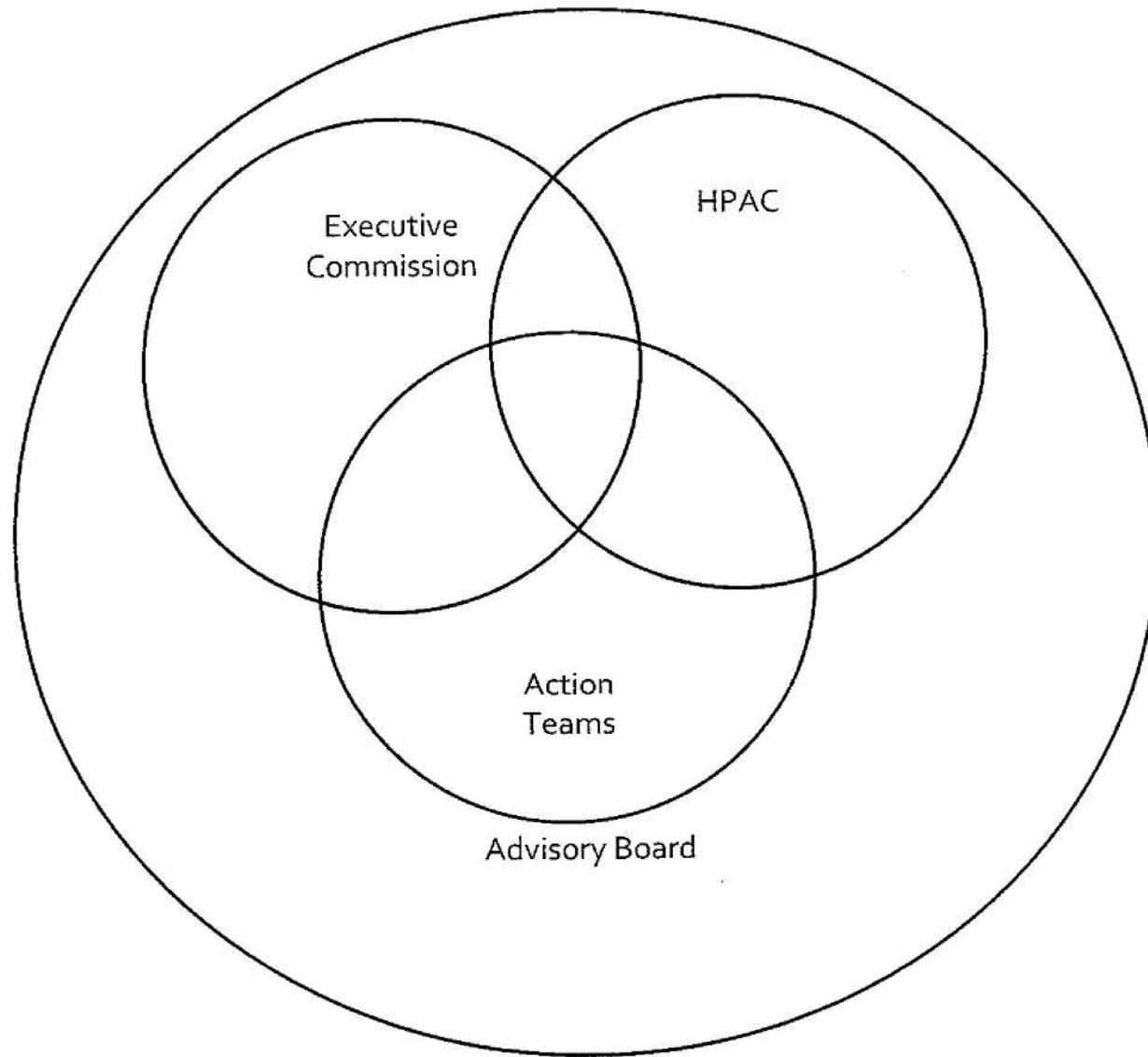
**CHALLENGES: To be effective, the Ten-Year Plan's Administration, Coordination, and Financing must include:**

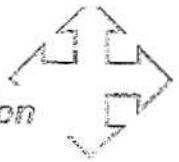
- ✓ A Countywide leadership and administrative body
- ✓ Equitable inter-jurisdictional investment
- ✓ System change and integration
- ✓ Better coordination and communication
- ✓ Data collection and analysis

**SOLUTIONS:**

- ✓ **Establish a Countywide administrative and governing body structure with the legitimacy, representation, power, and resources to effectively and efficiently direct the community's efforts to prevent and end homelessness.**
- ✓ **Allocate resources to support a staff to implement this Plan to end and prevent homelessness.**
- ✓ **Designate preventing and reducing homelessness in Yolo County as a joint priority for all relevant County and City agencies.**
- ✓ **Identify, allocate, coordinate, and secure funding to support Plan implementation and development and operation of homeless housing and services.**
- ✓ **Maximize use of the Homeless Management Information System (HMIS) to collect and analyze data on homelessness and program outcomes and to facilitate inter-agency case management and information sharing and to increase efficiency.**

How will Yolo County and its Cities Implement This Plan?





**IMPLEMENTATION GOAL:** Establish a Countywide administrative and governing body structure with the legitimacy, representation, power, and resources to effectively and efficiently direct the community's efforts to prevent and end homelessness.

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How will we achieve this strategy?

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**STRUCTURE:** Form and maintain an Executive Commission, Advisory Board, Action Teams, and Task Forces (as needed). Fund the Implementation Structure, its staffing and operations.

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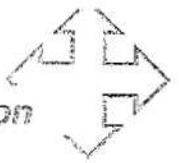
**FORM:** Investigate appropriate structures for Plan implementation, including non-profit status.

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**ADVISORY BOARD:** Form a wide-coalition of plan supporters that will gather annually for a stakeholders meeting about the State of Plan Implementation, promote systems change, build political will, fundraise, and sit on task forces, action teams, and the Executive Commission.

**Membership** will include representatives from all relevant sectors in the County that support the Plan including:

- Board of Supervisors
  - County Departments/ Agencies including (Department of Employment and Social Services, Department of Alcohol, Drug and Mental Health, Department of Health, and Veterans Service Office)
  - Yolo County Housing
  - Law Enforcement/ Parole
  - Hospital/Healthcare
  - Mayors or City Council Members from each City
  - City Departments (including Housing)
  - Federal or State government agencies
  - Philanthropists/ Foundations
  - Businesses
  - Housing Developers
  - Civic Organizations
  - Legal Services
  - Media
  - Labor Groups
  - Education/ School Districts/ Universities/ First 5
  - Transportation
  - Community-based Service Providers
  - Faith-Based Organizations
  - Consumers
  - At Large/ Concerned Citizens
-



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How will we achieve this strategy?

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**EXECUTIVE COMMISSION:** Institute an active body to meet at least quarterly to oversee and implement the Plan and lead the effort to prevent and end homelessness.

**Membership** will include representatives from each of:

- Board of Supervisors
- City of Davis
- City of West Sacramento
- City of Woodland
- Unincorporated Areas/ City of Winters
- HPAC
- Faith-Based Community
- Business Community
- Consumers
- Philanthropy Community

Members will sit for staggered three-year terms, to benefit from experience. City and County representatives should be elected officials.

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**ACTION TEAMS** (Prevention, Housing, Services, Outcomes): Create four action teams, one for each Goal in the Plan, to oversee the assigned action area, implement their respective strategy within the Ten-Year Plan, create task forces to take on specific issues, and measure success.

**Membership** will be drawn from the Advisory Board and other interested citizens. Each Action Team will have co-leadership from HPAC and the Ten-Year Plan Executive Commission, members from each body will report back to both bodies. These teams will continue the work of prior HPAC committees.

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**TASK FORCES:** As needed, call on Advisory Board members and other members of the community to sit on time-limited, issue-specific task forces to undertake program and/or project initiation, operation or oversight, to build political will and public support for specific issues, and to fundraise for specific issues.

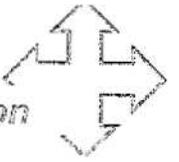
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**Funding:**



**IMPLEMENTATION SOLUTION:** Assign staff to implement this Plan to end and prevent homelessness.

How will we achieve this strategy?	How will we know we are succeeding?
<p><b>PLAN DIRECTOR:</b> One capable, local, dedicated, invested individual should be employed to drive the Plan and support the work of the implementation bodies, including the Executive Commission and the Action Teams.</p>	<ul style="list-style-type: none"> <li>• Plan Director in place by 2010</li> </ul>
<p><b>SUPPORT:</b> The Plan Director should receive additional support as needed, which may include additional staff or volunteer support, as well as funding to work towards implementation.</p>	<ul style="list-style-type: none"> <li>• Increased coordination &amp; support</li> </ul>
<p><b>FUNDING:</b> Funding from each of the cities and county should support Plan staff, at least in part, to demonstrate investment in ending and preventing homelessness.</p>	<ul style="list-style-type: none"> <li>• Financial commitment from all jurisdictions</li> </ul>

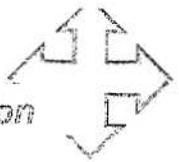


**IMPLEMENTATION SOLUTION:** Designate preventing and reducing homelessness in Yolo County as a joint priority for all relevant County and City agencies and other Partners to the Plan

How will we achieve this strategy?	How will we know we are succeeding?
<p><b>COMMON GOAL:</b> Incorporate the goal of preventing and ending homelessness into the planning, policy and program development, and budgeting of relevant City and County agencies as well as other agencies that support the Plan.</p>	<ul style="list-style-type: none"> <li>• Increase in coordination and support</li> </ul>
<p><b>OUTCOME MEASURES:</b> Implement homeless- and housing-related outcome measures for all relevant departments, contractors, and grantees as part of a performance-based budgeting process. Measures will be appropriate for each agency or department function, but will, at a minimum, include the housing status of clients at intake and exit; homelessness-related services provided, both directly or through referral; and entitlements applied for and received. Measures will be consistent with or complement measures used in HMIS.</p>	
<p><b>RESPONSIBILITY:</b> All relevant City and County agencies will take responsibility, in partnership with other providers, for identifying people who are homeless or at -risk and linking them with available, appropriate services.</p>	
<p><b>REGIONAL:</b> Work regionally with Sacramento and other nearby communities to promote and support ending and preventing homelessness. Coordinate data systems, including HMIS, and service provision.</p>	

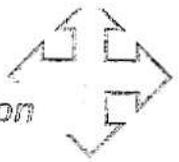
Additional Partners:

Funding:



**IMPLEMENTATION SOLUTION:** Identify, allocate, coordinate, and secure funding to support Plan implementation and development and operation of homeless housing and services.

How will we achieve this strategy?	How will we know we are succeeding?
<p><b>TRUST FUND:</b> Create a Trust Fund(s) to provide ongoing funding for services linked to housing, affordable housing development, housing operations, and Plan implementation. Identify dedicated revenue sources for the Trust Fund(s). Explore the following possibilities among others: in lieu fees and taxes on commercial square footage, private funding sources, mainstream system cost-savings due to reduced use of services by homeless people who have accessed housing, or document recording fees. Trust Fund(s) will be allocated in a manner that encourages collaboration and improves the homeless housing and services system.</p>	<ul style="list-style-type: none"> <li>• Total amount of funding for homeless housing and services in Yolo County increases</li> </ul>
<p><b>ANALYZE FUNDING:</b> Taking into account community needs and the restrictions of funding streams, analyze how existing federal, state, and local dollars are being spent to respond to homelessness to ensure that funds are being used as effectively and efficiently as possible, are incorporating best practices, and are in line with the goals and priorities of the Plan. Funding streams to be analyzed include: American Recovery and Reinvestment Act of 2009 (ARRA) funds, county services funding (including the Department of Employment and Social Services and the Health Department), Redevelopment Agency funds, inclusionary zoning fees, Mental Health Services Act, Community Development Block Grant, Community Services Block Grant, Mental Health Block Grant, Substance Abuse Prevention and Treatment Block Grant, community health center funds, Social Services Block Grant, HOME funds, Federal Emergency Shelter Grants, Continuum of Care grants, and other relevant funding.</p>	
<p><b>PURSUE:</b> Aggressively pursue additional federal, state, local and private funding opportunities to support efforts to address homelessness and quickly secure local funds whenever needed to leverage state and federal resources. Initially, this includes opportunities through the federal Stimulus bill, the American Recovery and Reinvestment Act of 2009 (ARRA).</p>	
<p><b>PUBLIC:</b> Organize a public education and fundraising campaign to collect contributions from business and civic organizations and from private citizens. Explore a public fundraising campaign.</p>	
<p><b>SOCIAL ENTERPRISES:</b> Aggressively explore the development of social and revenue generating activity within non-profit organizations to support homeless housing and services, by creating businesses staffed or run by homeless and formerly homeless individuals to provide training and create income simultaneously. Examples include restaurants or landscaping businesses.</p>	



## Implementation

How will we achieve this strategy?

How will we know we are succeeding?

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**COST SAVINGS:** Implement mechanisms to document and capture cost-savings data in mainstream systems and programs due to reduced use of services by homeless people after they access housing. Reinvest cost savings in affordable housing, homeless housing and services, and Plan implementation.

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Additional Partners:

Funding:



**IMPLEMENTATION SOLUTION:** Maximize use of the Homeless Management Information System (HMIS) to collect and analyze data on homelessness and program outcomes and to facilitate inter-agency case management and information sharing and to increase efficiency.

*How will we achieve this strategy?*

*How will we know we are succeeding?*

**MEASUREMENTS:** Establish system-wide performance standards and outcome measures to track progress towards preventing and ending homelessness. Standards and outcome measures should be developed for both homeless programs and mainstream programs serving people who are homeless or at-risk.

- All Housing Resource Centers will use HMIS
- All programs that serve homeless people will use HMIS
- HMIS system will be able to provide answers about service needs and availability

**ANALYZE:** Collect and analyze data on a quarterly basis and use it to identify emerging issues and resolve problems.

**EVALUATE:** Annually evaluate success in addressing homelessness and progress in Plan implementation. Use analysis to guide planning and program development, facilitate continuous improvement, and inform funding allocation.

**REPORT:** Report outcomes at annual Homeless Summit and annual meeting of Advisory Board.

**SHARE INFORMATION:** Publish an annual systemwide outcomes report and press release.

**INFORM FUTURE WORK:** Develop each year's Annual Work Plan based on data and performance evaluation, incorporating necessary course corrections. Consider whether agencies are effectively adapting the Plan priorities and identify how to support them to make necessary changes, including assisting with: strategic planning, development of new systems, and staff training.

**INFORMATION SHARING:** Develop capacity for inter-agency electronic case conferencing and information sharing through the HMIS.

**Additional Partners:**

**Funding:**



For additional information about the Ten-Year Plan and its implementation, please contact:

Bridget Kurtt DeJong, 415-788-7961 ext 314 or [bridget@homebaseccc.org](mailto:bridget@homebaseccc.org).



COMMUNITY DEVELOPMENT AGENCY  
STAFF REPORT

TO: Honorable Chairman and Members of the Board  
DATE: February 20, 2010  
FROM: John W. Donlevy, Jr., Executive Director   
SUBJECT: Grant Ave. Commercial Project: Exclusive Negotiating Agreement

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RECOMMENDATION:

That the Winters Community Development Agency Board approve an Exclusive Negotiating Rights Agreement between the Agency and the Yackzan Group, Inc in regards to the Grant Ave. Commercial Project.

BACKGROUND:

In November, 2009, the Winters Community Development Agency conducted a Request for Proposals (RFP) from prospective developers for the 4.5 acre property owned by the Agency on Grant Ave, commonly referred to as the Grant Ave Commercial Project. During the process, the Agency received inquiries from four development firms and ultimately received two (2) proposals.

The developers and projects included:

- Greenworks/Winters Venture Center, a single 65,000 square foot business incubator and training center.
- Yackzan Group Inc. for a nine building multi-use commercial and business center.

The proposals included submittals of project concepts, site plans and estimates of costs associated with the projects.

The review included the development of a project description matrix (attached as Exhibit A), a review of the financial pro-forma's on the fiscal viability of the project, presentations from the development teams to an ad-hoc committee consisting of Agency Staff and included two members

of the CDA Board (Martin and Curry) and follow-up questionnaires to qualify and correct information received from the proposals and presentations.

The Committee found both projects to have interesting concepts and either would be an asset to the community. Key factors in making the recommendation of the project for the next phase included the financial viability/costs to the CDA for the project and experience of the development team.

#### **DISCUSSION:**

After the review process, the Yackzan Group, Inc. is being recommended for the second phase which will include an Exclusive Negotiating period from which the Agency and Yackzan will work towards a Development Disposition Agreement.

The Exclusive Negotiating Rights Agreement provides for a number of key provisions, including:

- A 90 day exclusive negotiating period where the CDA and the developer can confidentially develop the terms for the development of a project.
- Development of a project scope to define a desired project for the site.
- Access by the developer to the site to perform the necessary studies and engineering to consider the project.
- Ability to begin marketing the site and enter into agreements with prospective tenants.
- The preparation of the terms and financing for a Development Disposition Agreement .

During this period, a negotiation will take place either resulting in a project or not. If an agreement is reached, the DDA will be submitted to the CDA Board for consideration.

The effective date of the agreement will be June 1, 2010.

#### **FISCAL IMPACT:**

None by this action.

Grant Avenue Commercial Evaluation Matrix

RFP Elements	Morris	Comments	Yackman	Comments
Project Proposers	Included	N/A	Included	N/A
Project Description	<ul style="list-style-type: none"> <li>Venture Center:</li> <li>Support Services</li> <li>Commercial Kitchen</li> <li>YCCD</li> <li>Business Hub</li> <li>Store/Tasting Room</li> <li>Job Training, classes</li> <li>Technology incubators</li> </ul>	<ul style="list-style-type: none"> <li>65,000 sf building</li> <li>No reference to YFCU, Sutter Health</li> <li>No phasing</li> <li>Speculative</li> </ul>	<ul style="list-style-type: none"> <li>Commercial Retail/Office Analysis = highest &amp; best use of property is commercial office/retail</li> <li>Includes YFCU and Sutter Health</li> <li>Restaurant</li> <li>Kitchen Garden</li> </ul>	<ul style="list-style-type: none"> <li>*Many references to restaurants—competition or complement to downtown?</li> <li>Phasing of retail/office space</li> <li>*No speculative construction</li> <li>Two prospective tenants</li> </ul>
Site Plan	<ul style="list-style-type: none"> <li>One large building on whole site</li> <li>No YCFU bldg.</li> </ul>	<ul style="list-style-type: none"> <li>Attractive site plan, garden site</li> <li>Very different from approved design</li> </ul>	<ul style="list-style-type: none"> <li>9 buildings</li> <li>YFCU &amp;</li> <li>Sutter Health in Phase 1</li> </ul>	<ul style="list-style-type: none"> <li>Keeps flavor of originally approved design</li> <li>Garden included</li> </ul>
Off-site	<ul style="list-style-type: none"> <li>No Pro Forma</li> </ul>	<ul style="list-style-type: none"> <li>Depend on agency assistance/grants</li> </ul>	<ul style="list-style-type: none"> <li>Budgeted improvements included</li> <li>Request fair share fee for roundabout</li> </ul>	<ul style="list-style-type: none"> <li>Concrete planning</li> <li>Reasonable request for fair share financing</li> </ul>
Timeline	<ul style="list-style-type: none"> <li>6 months</li> </ul>	<ul style="list-style-type: none"> <li>Aggressive construction timeline but no tenants identified</li> </ul>	<ul style="list-style-type: none"> <li>18 months</li> </ul>	<ul style="list-style-type: none"> <li>Reasonable timeline</li> <li>w/two feasible tenants</li> </ul>
Financing (Pro Forma)	<ul style="list-style-type: none"> <li>None</li> <li>\$2.7 million gap</li> <li>Request Agency Assistance</li> <li>\$9.2m Project</li> <li>\$142.26 sf const</li> <li>\$2.25 sf rent</li> </ul>	<ul style="list-style-type: none"> <li>\$2.7 million gap identified</li> <li>\$8.3 million in other sources of funds not clearly identified</li> <li>Relies on grants/earmarks</li> </ul>	<ul style="list-style-type: none"> <li>Included</li> <li>\$2.4 million gap</li> <li>Request Agency Assistance</li> <li>\$12.1m project</li> <li>\$254.63 sf const</li> <li>\$1.95 sf rent</li> </ul>	<ul style="list-style-type: none"> <li>Financing plan well laid-out</li> <li>Reasonable discussion of gap financing alternatives</li> </ul>

Exhibit A

Grant Avenue Commercial Evaluation Matrix

		<ul style="list-style-type: none"> <li>• Not guaranteed funding sources</li> </ul>		
Past Performance	<ul style="list-style-type: none"> <li>• Included</li> </ul>	<ul style="list-style-type: none"> <li>• Most recent project not yet constructed/occupied</li> </ul>	<ul style="list-style-type: none"> <li>• Included</li> </ul>	<ul style="list-style-type: none"> <li>• Recent completed/occupied projects</li> </ul>
Key Criteria 1. Quality		<ul style="list-style-type: none"> <li>• Quality project</li> <li>• Diverse Uses</li> <li>• Good mix of tenants</li> <li>• Ability to bring tenants somewhat speculative</li> </ul>		<ul style="list-style-type: none"> <li>• Quality project</li> <li>• Not diverse to start</li> <li>• Stays retail/office</li> <li>• Conventional</li> </ul>
Key Criteria 2. Architectural components		<ul style="list-style-type: none"> <li>• Architectural components interesting</li> <li>• Very monolithic for Winters</li> <li>• Very different from approved project</li> </ul>		<ul style="list-style-type: none"> <li>• Architectural components interesting</li> <li>• Phased construction</li> <li>• Similar to approved project</li> </ul>
Key Criteria 3. Demonstration of ability to implement project		<ul style="list-style-type: none"> <li>• Aggressive construction timeline but lack of pro-forma and concrete financing plan</li> <li>• Dependent on grants/earmarks which may or may not come to fruition</li> <li>• Creative and desirable idea, but somewhat speculative</li> <li>• No very recent completed projects</li> </ul>		<ul style="list-style-type: none"> <li>• More conservative construction timeline but concrete financing plan</li> <li>• Two identified tenants</li> <li>• Recent completed projects</li> </ul>

Exhibit A206

**EXCLUSIVE NEGOTIATING RIGHTS AGREEMENT**

by and between

**YACKZAN GROUP, INC.**

and the

**CITY OF WINTERS COMMUNITY DEVELOPMENT AGENCY**

THIS EXCLUSIVE NEGOTIATING RIGHTS AGREEMENT ("**Agreement**") is entered into effective as of the date this Agreement is executed by all parties as noted below ("**Effective Date**") by and between the Agency of Winters Community Development Agency, a public body corporate and politic, ("**Agency**") and Yackzan Group, Inc., a \_\_\_\_\_ ("**Developer**"). Agency and Developer are hereinafter collectively referred to as the "**Parties**" or singularly referred to as "**Party**."

## RECITALS

A. WHEREAS, the Agency is the owner of certain real property located in the City of Winters known as the Grant Avenue Commercial Property, County Assessor's Parcel Numbers, 003-370-28, 003-370-29, and 003-370-30, which are more particularly described in Exhibit A attached hereto ("**Property**"); and

B. WHEREAS, the Agency seeks development of a commercial project ("**Project**") on the Property in accordance with the Agency's Redevelopment Plan; and

C. WHEREAS, the Agency and Developer have agreed upon a Conceptual Plan for development of the Project, as shown in Exhibit B, attached hereto; and

D. WHEREAS, at its meeting on [DATE]; the Agency Board directed staff to pursue negotiations with Developer regarding Developer's proposed development of the Project and authorized Agency staff to prepare an agreement granting Developer exclusive rights to negotiate for the purpose of creating a disposition and development agreement ("**DDA**") whose terms and conditions shall govern development of the Project; and

E. WHEREAS, Developer has expended and anticipates expending substantial funds to conduct certain studies that will be needed to assess the feasibility of the development of the Project and to apply for the entitlements to build the Project.

NOW THEREFORE, in consideration of the mutual covenants and agreements set forth in this Agreement and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the Parties agree as follows:

1. Good Faith Efforts to Negotiate. The Parties will, in good faith, diligently negotiate a DDA that will describe the terms and conditions governing development of the Project on the Property and the disposition by Agency to Developer of the parcels comprising the Property. Furthermore, the Parties shall use their best efforts to obtain any third-party consent, authorization, approval, or exemption required in connection with the transactions contemplated hereby.

2. Developer's Exclusive Right to Negotiate With Agency.

A. Agency agrees that it will not, during the term of this Agreement, directly or indirectly, through any officer, Board Member, employee, agent, or otherwise,

solicit, initiate, or encourage the submission of bids, offers or proposals by any person or entity with respect to the acquisition of any interest in the Property or the development of the Property, and Agency will not engage any broker, financial adviser or consultant to initiate or encourage any proposals or offers from other parties with respect to the disposition or development of the Property or the Project or any portion thereof.

B. Furthermore, Agency will not, directly or indirectly, through any officer, Board Member, employee, agent or otherwise, engage in negotiations concerning any such transaction with, or provide information to, any person other than Developer and its representatives with a view to engaging, or preparing to engage, that person with respect to the disposition or development of the Property or the Project or any portion thereof.

3. Term. The term of this Agreement (the "**Term**") shall commence on the Effective Date, and shall terminate ninety (90) days thereafter, unless extended or earlier terminated as provided herein. The Term may be extended for an additional ninety (90) days by written agreement of Developer and Agency acting through and in the discretion of its Executive Director.

4. Relationship of the Parties. The Parties agree that nothing in this Agreement shall be deemed or interpreted to create between them the relationship of lessor and lessee, of buyer and seller, or of partners or joint venturers.

5. Scope of Development. The negotiations hereunder shall be based on a development concept consistent with the following points:

A. Developer and Agency shall work together to negotiate a DDA that provides, in part, for the acquisition of the Property by Developer, and construction of a commercial project.

B. The Agency and Developer will work together to create a funding mechanism for certain site infrastructure improvements for the Project.

C. The Agency and Developer shall mutually agree upon the construction schedule and project phasing.

D. The Agency and Developer shall mutually agree to the names of any public streets and roads.

6. Developer's Studies; Right of Entry. During the Term, Developer shall use its best efforts to prepare, at Developer's expense, any studies, surveys, plans, specifications and reports ("**Developer's Studies**") Developer deems necessary or desirable in Developer's sole discretion, to determine the suitability of the Property for the Project. Such studies may include, without limitation, title investigation, marketing, feasibility, soils, seismic and environmental studies, financial feasibility analyses and

design studies. In connection with any entry onto the Property, Developer shall and hereby agrees to indemnify, defend (with counsel approved by Agency) and hold harmless the Indemnitees (defined in Section 15) from and against all claims resulting from or arising in connection with entry upon the Property by Developer or Developer's agents, employees, consultants, contractors or subcontractors.

A. Developer shall provide Agency with copies of all reports and test results within ten (10) days following completion of such reports and testing, whether or not such reports and test results are completed prior to or after the expiration or earlier termination of this Agreement.

B. Except as otherwise agreed to by the Executive Director of the Agency, Developer shall repair, restore and return the Property to its condition immediately preceding Developer's entry thereon at Developer's sole cost and expense. Developer shall at all times keep the Property free and clear of all liens and encumbrances affecting title to the Property. Developer's indemnification obligations, obligations to provide reports and studies, and obligations to discharge liens that attach to the Property as set forth in this Section 6 shall survive the expiration or earlier termination of this Agreement.

8. Agency's Reports and Studies. Within fifteen (15) days following the Effective Date and throughout the Term of this Agreement, Agency will provide copies of all studies, surveys, plans, specifications, reports, and other documents with respect to the Property that Agency has in its possession or control, which have not already been provided to Developer. Agency's obligation to provide studies or documents prepared by Agency is a continuing obligation and Agency agrees to provide copies of all such documents or studies within ten (10) days of receipt by Agency.

9. Expenses. Developer shall pay all costs and expenses (including, without limitation, Agency expenses incurred for economic, environmental, and engineering consultants, and legal fees and expenses) incurred in connection with this Agreement and the activities contemplated hereby (including, without limitation, the negotiation and preparation of a DDA, the preparation of surveys, reports, and compliance with all other required statutory procedures), regardless of whether the Parties are successful in negotiating a DDA. The Agency shall not be required to pay any costs unless otherwise agreed to in writing between the Parties and approved by the Agency Council.

10. Confidentiality; Dissemination of Information. During the Term of this Agreement, each Party will obtain the consent of the other Party prior to issuing or permitting any of its officers, employees or agents to issue any press release or other information to the press with respect to this Agreement; provided however, no Party will be prohibited from supplying any information to its representatives, agents, attorneys, advisors, financing sources and others to the extent necessary to accomplish the activities contemplated so long as such representatives, agents, attorneys, advisors, financing sources and others are made aware of the confidentiality provisions in this Agreement. Nothing contained in this Agreement will prevent either Party at any time from furnishing any required information to any governmental entity or authority

pursuant to a legal requirement or from complying with its legal or contractual obligations.

11. Execution of Disposition and Development Agreement. If the Parties successfully negotiate a DDA, Agency will promptly conduct the notice public hearing required by Community Redevelopment Law (California Health & Safety Code Section 33000 et seq.), will comply with all applicable requirements of the Community Redevelopment Law; the California Environmental Quality Act (CEQA), and will recommend approval of the DDA to the Agency's Board. The Agency shall have no legal obligation to grant any approvals or authorizations for the Project until the DDA has been approved by the Agency Board.

12. Termination. Either party shall have the right to terminate this Agreement by providing at least twenty (20) days advance written notice to the other Party. Neither Party shall have the right to seek any award of damages as a result of the termination of this Agreement.

13. Effect of Termination. Upon termination or upon the expiration of the Term and any extensions thereof without the Parties having successfully negotiated a DDA, this Agreement will forthwith be void, and there will be no further liability or obligation on the part of either of the Parties or their respective officers, directors, members, Board Members, employees, agents or other representatives; provided however, the provisions of section 9 (Expenses), section 10 (Confidentiality), section 15 (Indemnity), and section 19 (No Brokers) shall survive such termination.

14. Notices. Except as otherwise specified in this Agreement, all notices to be sent pursuant to this Agreement must be made in writing, and sent to the Parties at their respective addresses, electronic-mail addresses or telephone numbers specified below or to such other address as a Party may designate by written notice delivered to the other parties in accordance with this section. All such notices may be sent by:

- A. personal delivery, in which case notice is effective upon delivery;
- B. certified or registered mail, return receipt requested, in which case notice will be deemed delivered on receipt if delivery is confirmed by a return receipt;
- C. nationally recognized overnight courier, with charges prepaid or charged to the sender's account, in which case notice is effective on delivery if delivery is confirmed by the delivery service;
- D. facsimile or electronic transmission, in which case notice will be deemed delivered upon transmittal, provided that (a) a duplicate copy of the notice is promptly delivered by first-class or certified mail or by overnight delivery, or (b) a transmission report is generated reflecting the accurate transmission thereof. Any notice given by facsimile or electronic mail will be considered to have been received on the next business day if it is received after 5:00 p.m. recipient's time or on a nonbusiness day.

Agency: Winters Community Development Agency  
318 First Street  
Winters, CA 95604  
Attn.: Executive Director  
Tel: (530) 795-4910  
Fax: (530) 795-4935

Developer: Yackzan Group, Inc.  
2001 2<sup>nd</sup> Street, Ste. 4  
Davis, CA 95618  
Attn.: Gregg J. Herrington  
Tel: (530) 753-7730  
Fax: (530) 753-0158

15. Indemnification. Developer hereby covenants, on behalf of itself and its permitted successors and assigns, to indemnify, hold harmless and defend the Agency and its elected and appointed officials, officers, agents, representatives and employees ("**Indemnitees**") from and against all claims, costs and liabilities arising out of or in connection with the Developer's access to and entry on the Property pursuant to section 7 of this Agreement; provided however, Developer will have no indemnification obligation with respect to the negligence or willful misconduct of any Indemnitees and the foregoing indemnity shall not apply to any claims or liability arising in connection with any hazardous substances or other adverse conditions discovered by Developer on, in or under the Property while conducting Developer's Studies.

(1) Insurance. DEVELOPER agrees to take out and keep in full force during the term hereof, at DEVELOPER's expense, commercial general liability insurance to protect against any liability to the public, incident to the use of or resulting from any accident occurring in or about the Property, the liability under each such insurance to be no less than Five Hundred Thousand Dollars (\$500,000) for any one person injured, One Million Dollars (\$1,000,000) for any one accident, and Three Hundred Thousand Dollars (\$300,000) for property damage. Agency shall be named as an additional insured on all of DEVELOPER's policies of insurance. DEVELOPER will obtain a written obligation on the part of the insurance carriers to notify Agency in writing prior to any cancellation thereof, and DEVELOPER agrees, if DEVELOPER does not keep such insurance in full force and effect, the Agency may take out the necessary insurance and pay the premium, and the repayments thereof shall be deemed to be part of the expenses payable as provided in this agreement.

16. Severability. If any term or provision of this Agreement or the application thereof is, to any extent, held to be invalid or unenforceable, such term or provision will be ineffective to the extent of such invalidity or unenforceability without invalidating or rendering unenforceable the remaining terms and provisions of this Agreement or the application of such terms and provisions to circumstances other than those as to which

it is held invalid or unenforceable unless an essential purpose of this Agreement would be defeated by loss of the invalid or unenforceable provision.

17. Entire Agreement; Amendments In Writing; Counterparts. This Agreement contains the entire understanding of the Parties with respect to the subject matter hereof and supersedes all prior and contemporaneous agreements and understandings, oral and written, between the Parties with respect to such subject matter. This Agreement may be amended only by a written instrument executed by the Parties or their successors in interest. This Agreement may be executed in multiple counterparts, each of which will be an original and all of which together shall constitute one agreement.

18. Successors and Assigns; No Third-Party Beneficiaries. This Agreement is binding upon and will inure to the benefit of the Parties and their respective successors and assigns; provided however, that neither Party may transfer or assign any of that Party's rights hereunder by operation of law or otherwise without the prior written consent of the other Party, and any such transfer or assignment without the requisite consent will be void. Subject to the immediately preceding sentence, this Agreement is not intended to benefit, and shall not run to the benefit of or be enforceable by, any other person or entity other than the Parties and their permitted successors and assigns.

19. Brokers. Each Party represents and warrants to the other that no brokers have been retained or consulted in connection with this transaction. Each Party agrees to defend, indemnify and hold harmless the other Party from any claims, expenses, costs or liabilities arising in connection with a breach of this warranty and representation.

20. Approvals. Unless otherwise provided in this Agreement, the Executive Director of the Agency is authorized to enter into all written approvals, consents or waivers by the Agency.

21. Captions. The captions of the sections and articles of this Agreement are for convenience only and are not intended to affect the interpretation or construction of the provisions hereof.

22. Governing Law. This Agreement will be governed by and construed in accordance with the laws of the State of California and any law suits brought to interpret or enforce the terms of this Agreement must be brought in Yolo County or the nearest Federal District Court, if applicable.

SIGNATURES ON NEXT PAGE

IN WITNESS WHEREOF, the Parties have executed this Agreement as of the date first written above.

**COMMUNITY DEVELOPMENT AGENCY OF WINTERS**

By: \_\_\_\_\_

ATTEST:

By: \_\_\_\_\_  
Nanci G. Mills, Agency Clerk

APPROVED AS TO FORM:

By: \_\_\_\_\_  
John Wallace, Agency Counsel

**Yackzan Group, Inc.**

By: \_\_\_\_\_  
[NAME] Its Managing Member

1403231.2

Exhibit A

**PROPERTY**

(Attach legal description of Property)



CITY COUNCIL  
STAFF REPORT

TO: Honorable Mayor and Councilmembers  
DATE: April 20, 2010  
THROUGH: John W. Donlevy, Jr., City Manager *JWD*  
FROM: Shelly A. Gunby, Director of Financial Management *Shelly*  
SUBJECT: Treasurer Report for January 2010

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**RECOMMENDATION:**

The City Council receive and file the City of Winters Treasurer's report for January 2010.

**BACKGROUND:**

The City of Winters financial policy requires monthly reports regarding receipts, disbursements, and fund balances be submitted to the City Council for review. The reports for January 2010 are before you.

*General Fund* Revenues are 46% of budgeted. We have received the first remittance from Yolo County for this fiscal year for Property tax, Property tax in lieu of Sales tax and Property tax in lieu of VLF.

- Property tax is approximately 50% of the amount budgeted for the year.
- Property tax in lieu of Sales tax is 14% of budgeted due to the true up from fiscal 2008-2009. The State estimates the amount of sales tax a jurisdiction will collect, and based on that estimate, remits the property tax in lieu of sales tax. Due to the recession, the state over estimated the amount of sales tax generated within the City of Winters, and therefore, the first payment for 09-10 includes the adjustment for the overpayment (true up) from 2008-2009.
- Property tax in lieu of VLF is estimated to be approximately 6% lower than budgeted due to the decline in property values, both inside and outside the redevelopment project area.
- Sales and use tax are remitted two (2) months after they are received by the State Board of Equalization. Estimates from our consultant, HdL indicates that we should be fairly close to the budgeted amounts, should no further decline in the economy occur.
- Utility taxes are received the month following the month billed, and currently we have

- received 42% of the amount budgeted.
- Municipal Services taxes are at 58% of budget.
- While the planning application and plan check fees are currently at or above budget, the building permits themselves remain at less than 50% of budget. Anticipated building permits include the permits for the Orchard Village Affordable Apartment Complex project and the Catholic Church.

General Fund Expenditures are 54% of budget, with 58% of the budget year complete.

*Other Funds*

Fund 211-City Wide Assessment has received approx 33% of funding, this is because we have received the first remittance from the County, the funding for City Wide Assessment (Parks and Street Lighting) is 66% from assessments on property, and currently the other 34% is funded by the general fund. Expenditures are 53% of those budgeted.

Fund 221 Gas Tax-We currently have received 33% of the amount budgeted. This is due to the fact that the State of California has held the gas tax funds until April 2010 in order to improve the cash flow for the State of California.

Fund 701 and Fund 711 Redevelopment Non Housing Tax Increment and Redevelopment Housing Increment. Both funds have received approximately 48% of the budgeted amount. Non Housing expenditures are at 41% of budget, and Housing expenditures are at 52% of budget.

Fund 702 2004 Tax Allocation Bonds(Non Housing)- All funds have been expended at this time.

Fund 611 Water-Revenues are 62% of budget and expenditures are 55% of budget.

Fund 626 Sewer-Revenues are 59% of budget and expenditures are 59% of budget.

**FISCAL IMPACT:**

None

City of Winters  
General Fund Revenues  
July 1, 2009 through January 31, 2010

% Of Year Completed 58%

Account #	Account Description	Budget 2009-2010	Actual January 2010	Actual Year to Date	% of Budget Received
101-41101	Property Tax	\$ 734,486	\$ 366,055	\$ 366,055	50%
101-41102	Property Tax in Lieu of Sales Tax	79,750	10,828	10,828	14%
101-41103	Property Tax in Lieu of VLF	528,176	250,462	250,462	47%
101-41401	Sales & Use Tax	239,250	15,100	78,772	33%
101-41402	Prop 172	25,092	12,131	12,131	48%
101-41403	Franchise Fee	227,910	42,161	84,336	37%
101-41404	Property Transfer Tax	11,000	6,277	6,277	57%
101-41405	Utility Tax	418,267	34,064	175,248	42%
101-41406	Municiple Services Tax	285,840	23,860	166,830	58%
101-41408	TOT Tax	5,100	1,409	3,116	61%
101-41407	Business Licenses	24,000	13,042	17,227	72%
101-46103	Encroachment Permit	1,200	610	3,671	306%
101-41507	Motor Vehicle in Lieu	24,920		4,719	19%
101-41509	Homeowners Property Tax Relief	16,299	8,420	8,420	52%
101-48106	Post Reimbursement	3,500		1,572	45%
101-41511	Off-Highway Motor Vehicle				
101-42102	Copy Fees	150		16	11%
101-42103	Plan Check fees	50,162	4,765	56,925	113%
101-42105	Sales of Maps and Publications			25	
101-42104	Planning Application Fees	11,901		11,446	
101-42107	Planning Investigatin Fees	5,904		365	
101-42108	Police Reports	500	45	276	55%
101-42109	Fingerprint Fees	2,200	319	2,579	117%
101-42111	Towing/DUI Reimbursement	1,500	100	625	42%
101-42112	Ticket Sign Off Fees	250	80	195	78%
101-42201	Recreation Fees	10,600		2,072	20%
101-42205	Basketball Revenues	3,200	280	4,410	138%
101-42211	Pool Ticket Sales	3,300			0%
101-42213	Pool Proceeds			715	
101-42215	Swim Passes	5,000		3,234	65%
101-42216	Swim Lessons	600		2,595	433%
101-42217	Water Aerobics Fees			495	
101-42218	Swim Team Reimbursement	8,000			0%
101-42301	Park Rental	500		335	67%
101-42302	Library Hall Rental	800		258	32%
101-42303	Community Center Rental	16,000	2,837	15,986	100%
101-42305	Fun in the Park	1,000		105	11%
101-42306	Field Trips	2,500		687	27%
101-42307	Summer Program T-shirts			12	
101-44101	Rents/Leases Revenues	38,500	5,890	21,803	57%
101-44102	Interest Earnings	47,000	284	2,716	6%
101-46102	Building Permits	87,352	14,461	32,746	37%
101-46104	Other Licenses and Permits	48,807	4,279	25,084	51%
101-46106	Reinspection Fee	250		106	42%
101-49101	Contributions	2,165		2,285	106%
101-49102	Reimbursements/Refunds			4,784	
101-49104	Miscellaneous Revenues	20,000	190	6,827	34%
101-49106	Cash Over/Short		(15)	(58)	
101-49111	Fireworks Contributions	3,000			0%
101-49999	Interfund Operating Transfer	14,000		257	2%
Total General Fund Revenues		<u>\$ 3,009,931</u>	<u>\$ 817,934</u>	<u>\$ 1,389,570</u>	<u>46%</u>

City of Winters  
 Summary of Revenues  
 July 1, 2009 through January 31, 2010

Fund #	Fund Description	Budget FY 9-10	January Actual	% of Year Completed		% of Budget Received
				Year to Date Actual	Balance of Budget	
101	General Fund	\$ 3,010,931	\$ 817,932	\$ 1,389,569	\$ 1,621,362	46%
106	Monitoring Fee	2,200	141	349	1,851	16%
201	Fire Prevention Grant		3	8	(8)	
211	City Wide Assessment	290,637	94,574	94,574	196,063	33%
212	Flood Assessment District	100	6	16	84	16%
221	Gas Tax	130,509		42,935	87,574	33%
231	State COPS AB1913	100,000	18,743	18,743	81,257	19%
251	Traffic Safety	10,500	6,829	7,484	3,016	71%
252	Asset Forfeiture	300	23	56	244	19%
254	Vehicle Theft Deterrent	1,000	81	202	798	20%
261	Traffic Congestion Relief	3,000	24	61	2,939	2%
262	Street Grants	495,000			495,000	
266	Prop 1B Grant	-		496,268		
267	Grant Ave Improvement	400,000	240,413	276,904	123,096	69%
291	Beverage Recycling	5,200	25	63	5,137	1%
294	Transportation	288,766	494	102,256	186,510	35%
298	Workforce Grant	16,804			16,804	
299	Afterschool	142,380	9,063	164,207		
301	Used Oil Grant	3,000	20	15,020	(12,020)	501%
311	STBG 700 Housing	1,622	20	1,105	517	68%
313	STBG 96-1043 Housing & Pu	8,724	727	5,064	3,660	58%
317	Civic Engagement Grant			4,685	(4,685)	
321	EDBG 99-688 Buckhorn	16,168	758	8,010	8,158	50%
322	EDBG 96-405 Cradwick		(25)			
351	RLF Housing Rehab	6,697	520	1,722	4,975	26%
352	RLF Affordable Housing	1,145	17	691	454	60%
355	RLF Small Business	1,838	2,389	14,232	(12,394)	774%
356	RLF HOME Program		126	312	(312)	
411	Street Impact Fee	448,277	1,597	4,177	444,100	1%
412	Storm Drain Impact Fee	5,143	249	618	4,525	12%
413	Parks & Recreation Impact Fe	232,630	1,499	3,366	229,264	1%
414	Public Safety Impact Fee	200,836	368	625	200,211	
415	Fire Impact Fee	88,112	227	282	87,830	
416	General Facilities Impact Fee	129,506	478	1,084	128,422	1%
417	Water Impact Fee	176,024	881	2,301	173,723	1%
418	Sewer Impact Fee	294,958	385	954	294,004	
421	General Fund Capital	10,736	921	2,281	8,455	21%
422	Landfill Capital	6,000	394	977	5,023	16%
424	Parks & Recreation Capital	1,500	131	131	1,369	9%
427	Capital Equipment	14,788	640	3,850	10,938	26%
429	Service Reserve Fund	14,000	863	2,139	11,861	15%
481	General Plan 1992	88,612	221	221	88,391	
482	Flood Control Study	25	2	5	20	20%
492	RAJA Storm Drain	748	64	159	589	21%
494	CARF	2,075	448	4,057	(1,982)	196%
495	Monitoring Fee	88,612	222	222	88,390	
496	Storm Drain Non-Flood	5		1	4	20%
501	General Debt Service	1,092	94	232	860	21%
611	Water O & M	974,289	82,331	602,788	371,501	62%
612	Water Reserve	6,237	2,840	5,885	352	94%
616	Water Conservation	11,502	17	44	11,458	
617	Water Meter Fund	7,850	781	7,558	292	96%
621	Sewer O & M	1,209,711	100,797	708,705	501,006	59%
701	Community Redevelopment	1,755,134	829,524	839,541	915,593	48%
703	2007 Bond Project Fund	187,896	14,366	35,739	152,157	19%
711	Community Redevelopment L	434,187	207,029	209,536	224,651	48%
712	RDA Housing Project Area	25,803	1,940	10,625	15,178	41%
713	2007 LIH Bond Project Fund	30,878	2,339	5,755	25,123	19%
751	Community Redevelopment L	30,663			30,663	
821	Winters Library	9,970	174	804	9,166	8%
831	Swim Team	72,627	21	39,861	32,766	55%
832	Masters Swim Program	3,000			3,000	
833	Festival de la Comunidad	6,400		6,954	(554)	109%
845	Historical Photo Display			3,525		
Total Revenues		\$11,506,347	\$ 2,444,746	\$ 5,149,538	\$ 6,878,429	39%

City of Winters  
 Summary of Expenditures  
 July 1, 2009 through January 31, 2010

Fund #	Fund Description			% of Year Complete		58%
		Budget 2009-2010	Actual January	Actual Year to Date	Budget Remaining	% of Budget Used
101	General Fund Expenditures by Department					
110	City Council	\$ 3,891	\$ (135)	\$ 91	\$ 3,800	2%
120	City Clerk	14,439	232	4,611	9,828	32%
130	City Treasurer	356	27	203	153	57%
160	City Manager	35,496	2,383	20,489	15,007	58%
170	Administrative Services	171,503	10,991	92,805	78,698	54%
180	Finance	2,807	220	1,672	1,135	60%
210	Police Department	1,707,844	148,755	1,046,253	661,591	61%
310	Fire Department	410,902	147	137,493	273,409	33%
410	Community Development	305,476	13,571	166,091	139,385	54%
420	Building Inspections	100,434	9,140	72,255	28,179	72%
610	Public Works-Administration	346,067	15,686	145,286	200,781	42%
710	Recreation	131,312	1,108	50,079	81,233	38%
720	Community Center	85,030	2,551	49,957	35,073	59%
730	Swimming Pool	57,562		38,520	19,042	67%
	Total General Fund Expenditure	\$ 3,373,119	\$ 204,676	\$ 1,825,805	\$ 1,547,314	54%
201	Fire Prevention Grant			19	(19)	
211	City Wide Assessment	290,831	13,102	155,325	135,506	53%
221	Gas Tax Fund	126,117	6,547	64,107	62,010	51%
223	PERS Trust Fund			249	(249)	
231	State COPS 1913	233,460	10,274	121,340	112,120	52%
243	'96 COPS MORE Grant	1,661		8	1,653	
251	Traffic Saftey	15,300		175	15,125	1%
261	Traffic Congestion Relief	55,000		49,481	5,519	90%
262	Street Grants	495,000			495,000	
266	Prop 1B Grant	398,172	-	496,268	(98,096)	125%
267	Grant Avenue Improvements	365,000	4,448	378,060	(13,060)	104%
291	Beverage Recycling Grant	5,000		473	4,527	9%
294	Transportation	722,789	126,926	347,490	375,299	48%
299	After School Program	152,265	8,547	121,308	30,957	80%
311	STBG 700 Housing Rehab	1,623	20	1,105	518	68%
313	STBG 96-1043 Housing & Public V	1,623	709	5,064	(3,441)	312%
321	EDBG 99-688 Buckhorn		1,475	8,727	(8,727)	
411	Street Impact Fee	57,350			57,350	
413	Park & Recreation Impact Fee	55,350			55,350	
414	Public Saftey Impact Fee	335,564	2,138	9,165	326,399	3%
415	Fire Impact Fee	95,388	12,518	22,010	73,378	23%
416	General Facility Impact Fee	400,183		17,748	382,435	4%
417	Water Impact Fee	554,000		49,128	504,872	9%
422	Landfill Capital	17,300		8,329	8,971	48%
424	Parks & Recreation Captial			23,825	(23,825)	
427	Equipment Replacement Fund	28,285		12,706	15,579	45%
429	Service Reserve	14,000			14,000	
494	CARF	30,000		23,813	6,187	79%
495	Monitoring Fee		221	221	(221)	
611	Water O & M	710,468	35,617	390,769	319,699	55%
615	07 Water Bonds	1,608,076	36,231	228,916	1,379,160	14%
616	Water Conservation Fund	4,800	255	1,534	3,266	32%
621	Sewer O & M	772,253	18,776	451,854	320,399	59%
626	2007 Sewer Bond	2,621,671	411	235,637	2,386,034	9%
651	Central Service Overhead			22,574	(22,574)	
701	Community Redevelopment	2,946,538	181,392	1,210,422	1,736,116	41%
702	RDA Project Area Fund H		(1,713)	1,314	(1,314)	
703	2007 Bond Project Fund	7,602,000	(598,989)	647,841	6,954,159	9%
711	Community Redevelopment LIH	657,428	21,489	338,926	318,502	52%
712	LIH Bond Proceeds	1,600,000			1,600,000	
821	Winters Library			348,988	(348,988)	
831	Swim Team	53,926	855	26,296	27,630	49%
832	Masters Swim Program	3,000	(6,716)	3,275	(275)	109%
833	Festival de la Comunidad	6,400		5,725	675	89%
834	Community Dinner			964	(964)	
845	Historical Photos		151	2,414	(2,414)	
	Total Expenditures	\$26,410,940	\$ 79,360	\$7,659,398	\$ 18,751,542	29%

City of Winters  
Estimated Fund Balances  
As of January 31, 2010

Fund #	Fund Description	Estimated Fund Balance 06/30/09	Year to Date Revenues	Year to Date Expenditures	Transfers In/(Out)	Estimated Fund Balance 1/31/2010	Change From 6/30/2009
101	General Fund	\$ 2,263,076	\$ 1,389,311	\$ 1,825,804	\$ 257	\$ 1,826,840	\$ (436,236)
201	Fire Prevention Grant	1,925	8	19	-	1,914	(11)
208	First Time Homebuyer	82,800	349		-	83,149	349
211	City Wide Assessment	(22,577)	94,574	155,325	-	(83,328)	(60,751)
212	Flood Assessment District	3,754	16		-	3,770	16
221	Gas Tax	44,307	42,935	64,107	-	23,135	(21,172)
223	PERS Trust Fund	249			(249)		(249)
231	State COPS 1913	(52,396)	18,743	121,340	-	(154,993)	(102,597)
243	'96 COPS MORE Grant	8			(8)		(8)
251	Traffic Safety	197,774	7,484	175	-	205,083	7,309
252	Asset Forfeiture	13,274	56		-	13,330	56
254	Vehicle Theft Deterrent		202		-	202	202
261	Traffic Congestion Relief		61	49,481	-	(49,420)	(49,420)
266	Prop 1B Grant	-	397,197	496,268	99,071	(0)	(0)
267	Grant Avenue Improvements	(37,694)	276,904	378,060	-	(138,850)	(101,156)
274	Park Grant	146			-	146	
291	Beverage Recycling Grant		63	473	-	(410)	(410)
294	Transportation	552,261	102,256	248,419	(99,071)	307,027	(245,234)
299	After School Program	(6,769)	164,217	121,308	-	36,140	42,909
301	Used Oil Grant	(3,000)	15,020		-	12,020	15,020
311	STBG 700 Housing		1,105		(1,105)		
313	STBG-96-1043 Housing and P	(29,070)	5,064		(5,064)	(29,070)	
317	Civic Engagement Grant	(12,200)	4,685		-	(7,515)	4,685
321	EDBG 99-688 Buckhorn		8,010		(8,727)	(717)	(717)
351	RLF Housing Rehabilitation	317,065	1,287		434	318,786	1,721
352	RLF Affordable Housing	26,682	40		651	27,373	691
355	RLF Small Business	97,782	421		13,811	112,014	14,232
356	RLF HOME Program		74,136	312	-	74,448	312
411	Street Impact Fee	1,121,772	4,177		-	1,125,949	4,177
412	Storm Drain Impact Fee	176,593	618		-	177,211	618
413	Parks & Recreation Impact	742,953	3,366		-	746,319	3,366
414	Public Safety Impact Fee	104,173	625	9,165	-	95,633	(8,540)
415	Fire Impact Fee	23,591	282	22,010	-	1,863	(21,728)
416	General Facilities Impact	243,388	1,084	17,748	-	226,724	(16,664)
417	Water Impact Fee	567,176	2,301	49,128	-	520,349	(46,827)
418	Sewer Impact Fee	(190,162)	954		-	(189,208)	954
421	General Fund Capital	541,399	2,281		-	543,680	2,281
422	Landfill Capital	235,890	977	8,329	-	228,538	(7,352)
424	Parks and Recreation Capit	101,315	131	23,825	-	77,621	(23,694)
427	Equipment Replacement Fund	387,026	3,850	12,706	-	378,170	(8,856)
429	Service Reserve Fund	507,692	2,139		-	509,831	2,139
481	General Plan 1992	(576,131)			221	(575,910)	221
482	Flood Control Study	(123,729)	5		-	(123,724)	5
492	RAJA Storm Drain	28,129	159		-	28,288	159
494	CARP	57,332	4,057	23,813	-	37,576	(19,756)
495	Monitoring Fee		222		(221)	1	1
496	Storm Drain Non-Flood	229	1		-	230	1
501	General Debt Service	55,068	232		-	55,300	232
502	General LTD	(32,687)			-	(32,687)	
611	Water O & M	750,453	602,788	390,769	-	962,472	212,019
612	Water Reserve	67,613	5,885		-	73,498	5,885
615	2007 Water Bonds	3,114,290		228,916	-	2,885,374	(228,916)
616	Water Conservation	11,314	44	1,534	-	9,824	(1,490)
617	Water Meter Fund	17,613	7,558		-	25,171	7,558
619	Water Debt Service Fund	(3,067,618)			-	(3,067,618)	
621	Sewer O & M	2,716,176	708,705	451,854	-	2,973,027	256,851
626	2007 Sewer Bonds	3,473,342		235,637	-	3,237,705	(235,637)
629	Sewer Debt Service	(3,622,402)			-	(3,622,402)	
651	Central Service Overhead	1,045		22,574	-	(21,529)	(22,574)
701	Community Redevelopment	1,371,392	839,541	1,210,422	-	1,000,511	(370,881)
702	RDA Project Area	1,314		1,314	-		(1,314)
703	2007 Bond Project Fund	9,411,009	35,739	647,841	-	8,798,907	(612,102)
711	Community Redevelopment LI	447,851	209,536	338,926	-	318,461	(129,390)
712	RDA Housing Project Area	1,349,527	10,625		-	1,360,152	10,625
713	2007 LIH Bond Projects	1,507,556	5,755		-	1,513,311	5,755
751	Community Redevelopment LT	1,023,035			-	1,023,035	
821	Winters Library	250,865	804	348,988	-	(97,319)	(348,184)
831	Winters Library	63,582	39,861	26,296	-	77,147	13,565
832	Master Swim Program	558		3,275	-	(2,717)	(3,275)
833	Festival de La Comunidad	50	6,954	5,725	-	1,279	1,229
834	Community Dinner	964		964	-		(964)
845	Historical Photo Fund	611	3,525	2,414	-	1,722	1,111
Total All Funds		\$ 26,372,690	\$ 5,035,101	\$ 7,544,952	\$ -	\$ 23,862,839	\$ (2,509,851)

City of Winters  
Cash and LAIF Balances  
As of January 31, 2010

Fund #	Fund Description	Balance	
		6/30/2009	1/31/2010
101	General Fund	\$ 2,313,260	\$ 1,995,794
201	Fire Prevention Grant	1,918	1,914
208	First Time Homebuyer	82,485	83,149
211	City Wide Assessment	(53,649)	(105,037)
212	Flood Assessment District	3,739	3,770
221	Gas Tax	33,351	12,631
231	State COPS 1913	(94,346)	(154,993)
243	COPS MORE Grant	8	
251	Traffic Saftety	192,875	205,190
252	Asset Forfeiture	13,223	13,330
254	Vehicle Theft Deterrent	47,670	48,053
261	Traffic Congestion Relief	49,481	14,461
264	Safe Route to School Grant	(37,604)	(37,604)
267	Grant Ave Improvement	(25,496)	(136,235)
274	Park Grant	146	146
291	Beverage Recycling Fund	17,251	16,898
294	Transportation(Including Bus Se	290,108	307,027
298	Workforce Grant	(16,804)	(16,804)
299	After School Program	112,220	146,084
301	Used Oil Grant	(3,000)	12,020
317	Civic Engagement Grant	(4,690)	(7,515)
351	RLF Housing Rehab	304,261	307,143
352	RLF First Time Homebuyer	9,220	9,946
355	RLF Small Business	97,424	112,014
356	RLF-HOME Program	73,854	74,449
411	Street Impact Fee	1,022,868	1,030,948
412	Storm Impact Fee	146,035	147,210
413	Parks and Recreation Impact Fee	740,128	746,320
414	Police Impact Fee	108,726	95,633
415	Fire Impact Fee	28,449	2,088
416	General Facilities Impact Fee	242,471	228,816
417	Water Impact Fee	565,011	520,720
418	Sewer Impact Fee	225,534	227,349
421	General Fund Capital	539,340	543,680
422	Landfill Capital	234,993	232,637
424	Parks and Recreation Capital	102,053	77,622
427	Capital Equipment Fund	386,352	378,170
429	Service Reserve	505,762	509,832
481	General Plan 1992 Study	(576,131)	(575,910)
482	Flood Control Study	1,266	1,276
492	RAJA Storm Drain	37,574	37,877
494	Capitial Asset Recovery Fee	57,113	37,575
495	Monitoring Fee		1
496	Storm Drain Non-Flood	229	230
501	General Debt Service	54,858	55,300
611	Water O & M	513,978	676,653
612	Water Reserve	65,872	69,958
615	07 Water Bonds	(40,532)	(57,249)
616	Water Conservation	11,469	9,825
617	Water Meter	20,771	28,412
621	Sewer O & M	766,358	1,019,167
626	07 Sewer Bonds	(424,419)	(213,945)
629	Sewer Debt Service	7,770	7,770
651	Central Services	40,368	1,045
701	Redevelopment	1,367,627	1,067,040
702	2004 Bond Proceeds	3,792	
703	2007 Bond Proceeds	9,380,850	8,858,100
711	RDA Low Income Housing	441,635	315,961
712	RDA 2004 LIH Bond Proceeds	1,343,740	1,354,365
713	2007 LIH Bond Proceeds	1,501,381	1,513,310
751	Redevelopment LTD	472,445	472,445
801	Trust and Agency		954
821	Winters Library	449,287	102,819
831	Swim Team	63,816	77,146
832	Masters Swim Program	(5,017)	(8,292)
833	Festival de la Comunidad	50	1,279
834	Community Dinner	964	
845	Historical Photos	611	1,722
Total Cash		\$ 23,812,352	\$ 22,501,690



CITY COUNCIL  
STAFF REPORT

TO: Honorable Mayor and Councilmembers  
DATE: April 20, 2010  
THROUGH: John W. Donlevy, Jr., City Manager *JWD*  
FROM: Shelly A. Gunby, Director of Financial Management *Shelly*  
SUBJECT: Investment Report for January 2010

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**RECOMMENDATION:**

The City Council receive and file the City of Winters investment report for January 2010.

**BACKGROUND:**

The City of Winters financial policy requires at minimum, quarterly investment earnings reports. The attached report shows the earnings through January 31, 2010. The City of Winters is invested in Local Agency Investment Funds (LAIF), a savings account at our local First Northern Bank, a Guaranteed Investment Contract for the 2004 Tax Allocation Bond Reserve, and receives interest payments on the various CDBG and EDBG funded loans made to residents and businesses within the City of Winters. The investment earnings for January reflect investment earnings from all the above sources.

**FISCAL IMPACT:**

None

City of Winters  
Investment Earnings Report  
July 1, 2009 through January 31, 2010

Fund #	Fund Description	January Interest Earnings	Interest Earned Year to Date
101	GENERAL FUND	\$ 284	\$ 2,716
208	FIRST TIME HOMEBUYER	141	349
212	FLOOD ASSESSMENT DISTRICT	6	16
251	TRAFFIC SAFTEY	158	643
252	ASSET FORFEITURE	23	56
254	VEHICLE THEFT DETERRENT	81	202
261	TRAFFIC CONGESTION RELIEF	24	61
266	PROPOSITION 1B GRANT		996
291	BEVERAGE RECYCLE GRANT	25	63
294	TRANSPORTATION/BUS	494	1,223
299	AFTER SHCOOL PROGRAM	187	462
311	STBG-700		11
313	STBG 96-1043	44	355
321	EDBG 99-688	758	4,496
322	EDBG 96-405 CRADWICK	(25)	
351	RLF HOUSING REHAB	520	1,287
352	RLF AFFORDABLE HOUSING	17	40
355	RLF SMALL BUSINESS	185	421
356	RLF HOME PROGRAM	126	312
411	STREET IMPACT FEE	1,597	4,177
412	STORM IMPACT FEE	249	618
413	PARKS & REC IMPACT FEE	1,263	3,131
414	POLICE IMPACT FEE	165	422
415	FIRE IMPACT FEE	24	78
416	GENERAL FACILITY IMPACT FEE	393	999
417	WATER IMPACT FEE	881	2,301
418	SEWER IMPACT FEE	385	954
421	GENERAL FUND CAPITAL	921	2,281
422	LANDFILL CAPITAL	394	977
424	PARKS & REC CAPITAL	131	131
427	EQUIPMENT REPLACEMENT FUND	640	1,598
429	SERVICE RESERVE	863	2,139
482	FLOOD CONTROL STUDY	2	5
492	RAJA STORM DRAIN	64	159
494	CARF	62	171
496	STROM DRAIN NON-FLOOD		1
501	GENERAL DEBT SERVICE	94	232
611	WATER O & M	777	1,676
612	WATER RESERVE	116	280
616	WATER CONSERVATION	17	44
621	SEWER O & M	1,211	2,626
701	REDEVELOPMENT	722	2,208
703	2007 BOND PROJECT FUND	14,366	35,739
711	REDEVELOPMENT LIH	222	729
712	RDA LIH PROJECT AREA	1,940	10,625
713	2007 LIH BOND PROJECT	2,339	5,755
821	WINTERS LIBRARY	174	804
831	SWIM TEAM	21	52
	Total Investment Earnings	<u>\$ 33,081</u>	<u>\$ 94,621</u>