



A Joint Meeting of the Winters City Council  
and Winters Planning Commission  
Council Chambers  
318 First Street  
Tuesday, December 21, 2010  
6:00 p.m.  
**AGENDA**

*Members of the City Council*

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

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

*Members of the Planning Commission*

*Pierre Neu, Chairman  
Glenn DeVries, Vice Chairman  
Wade Cowan  
Bruce Guelden  
Corinne Martinez  
Phillip Meisch  
Joe Tramontana*

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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/PLANNING COMMISSION 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.

## Joint Meeting of the Winters City Council and Winters Planning Commission

1. Status Report on the Analysis of Land Use Designations and Zoning of the Properties along East Grant Avenue (SR 128) between Morgan Street and Interstate 505 (Informational Item) (pp 1-3)

## City Council Agenda

### 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. Minutes of the Regular Meeting of the Winters City Council Held on Tuesday, December 7, 2010 (pp 4-7)
- B. Amendment to Professional Services Contract with ZSI, Inc. for the Design and Installation of a SCADA System into the Municipal Well Pump Station No.7 Construction Project No. 05-05; Additional Funds Required not to exceed \$7,500 (pp 8-9)
- C. Resolution 2010-58, a Resolution of the City Council of the City of Winters Receiving from the Community Development Agency the Annual Housing Element Progress Report to Legislative Body, Governor's Office of Planning and Research and State Department of Housing and Community Development for the Calendar Year Ending December 31, 2009 and Authorizing its Transmittal to the State Department of Housing and Community Development and the Governor's Office of Planning and Research (pp 10-19)
- D. Resolution 2010-60, a Resolution of the City Council of the City of Winters Receiving from the Community Development Agency the Annual Redevelopment Report to Legislative Body, State Controller's Office and State Housing and Community Development

- Department for Fiscal Year Ending June 30, 2010 and Authorizing its Transmittal to the State Department of Housing and Community Development and the State Controller's Office (pp 20-98)
- E. June 30, 2010 Comprehensive Annual Financial Report (CAFR) (Report Submitted under Separate Cover) (pp 99)

### DISCUSSION ITEMS

1. Second Reading and Adoption of Ordinance 2010-10, an Ordinance of the City Council of the City of Winters Amending Title 2, Chapter 2.12 of the Winters Municipal Code to Establish the Office of Fire Chief and the Winters Fire Department (pp 100-102)
2. Approval of Agreement for Temporary Transfer of Vehicular Equipment with the California Emergency Management Agency (Cal EMA) (pp 103-113)

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### COMMUNITY DEVELOPMENT AGENCY

1. June 30, 2010 Community Development Agency Audited Financial Report. (Report Submitted under Separate Cover) (pp 114)

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### CITY MANAGER REPORT

### INFORMATION ONLY

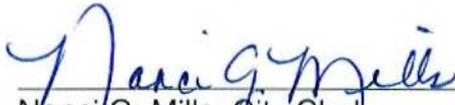
1. September 2010 Treasurer Report (pp 115-121)
2. September 2010 Investment Report (pp 122-123)
3. October 2010 Treasurer Report (pp 124-130)
4. October 2010 Investment Report (pp 131-132)

### EXECUTIVE SESSION

### ADJOURNMENT

I declare under penalty of perjury that the foregoing agenda for the December 21, 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 December 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 Council Members  
Chairman and Planning Commissioners

**DATE:** December 21, 2010

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

**FROM:** Nelia C. Dyer, Community Development Director  
Laura Hollender, Contract Assistant City Attorney

**SUBJECT:** Status Report on the Analysis of Land Use Designations and Zoning of the Properties along East Grant Avenue (SR 128) between Morgan Street and Interstate 505 (Information Item)

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**RECOMMENDATION:** None. This item is for information and discussion.

**DISCUSSION:** As part of the City Manager's Gateway Planning and Economic Development Process, City staff has tasked with reviewing current General Plan policies and developing recommended changes to the General Plan to facilitate economic development of the properties along East Grant Avenue between Morgan Street and Interstate 505 (see November 16, 2010 City Council Staff Report). These properties include the Gateway Master Plan Area, the North Grant Avenue Annexation, and the Morton Vandenberghe properties<sup>1</sup>.

City staff has reviewed the current General Plan land use designations of these properties as well as the underlying zoning applied to these properties when annexed into the City of Winters. The Gateway Master Plan Area was annexed into the City of Winters in 1993 while the North Grant Avenue Annexation became effective in 1995. The zoning is termed "underlying" because the precise zoning shown for the subject properties on the Zoning Map (PC/BP - Planned Commercial/Business Park, PC - Planned Commercial) is in error. There is no evidence of any ordinance adopted by the City that changed the zoning of the property from what was applied in the pre-zoning and annexations in 1992 and 1995. Furthermore, though unofficially mapped as PC or PC/BP, there are no such zoning designations in the City Zoning Code.

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<sup>1</sup> City staff are still in the process of locating files related to the Morton Vandenberghe properties

Based on staff's research (with the exception of the Vandenberghe properties), the present General Plan land use designations and underlying zoning of the properties are as follows:

**Gateway Master Plan Area:**

- A. General Plan Land Use Designations
  - a. Jordan Property - Planned Commercial/Business Park (PC/BP)
  - b. McClish Property - Planned Commercial/Business Park (PC/BP)
- B. Underlying Zoning
  - a. Jordan Property - Highway Service Commercial - Planned Development (HC-PD)
  - b. McClish Property - Planned Industrial (MP)

**North Grant Avenue Annexation:**

- A. General Plan Land Use Designations:
  - a. Medium Density Residential (MR)
  - b. Planned Commercial (PC)
  - c. Open Space (OS)
  - d. Highway Service Commercial (HSC)
  - e. Light Industrial (LI)
- B. Underlying Zoning
  - a. Medium Density Residential (R-2)
  - b. Planned Commercial (C-1, C-2)
  - c. Open Space (OS)
  - d. Highway Service Commercial (C-H)
  - e. Light Industrial (M-1)

When the General Plan was adopted in 1992, the zoning was made inconsistent. Since that time, the zoning has not been changed to re-establish consistency. According to Government Code Section 65860, city zoning ordinances shall be consistent with the city's general plan.

To establish consistency between the City's General Plan and zoning ordinance and facilitate economic development of the properties, City staff is considering the recommendation of the following actions:

**General Plan Amendments:**

- 1. Remove Planned Commercial (PC) and Planned Commercial/Business Park (PCB) land use designations and associated definitions from the General Plan
- 2. Amend the General Plan Land Use Map:
  - a. McClish Property - Remove PCB and replace with Business/Industrial Park (BIP)
  - b. Jordan Property - Remove PCB and replace with Highway Service Commercial (HSC)
  - c. Other parcels with PC designation - Remove PC and replace with Neighborhood Commercial (NC)

**Rezoning/Zoning Amendments:**

- 1. Amend the Zoning Map

- a. McClish Property - Zone Business Park (B/P)
  - b. Jordan Property - Zone Highway Service Commercial (C-H)
  - c. Other parcels with PC - Zone Neighborhood Commercial (NC)
2. Amend Chapter 17.08 - Use Classifications
    - a. Remove the Use "Recreational Vehicle Park"
  3. Amend Chapter 17.52 - Zoning Matrix
    - a. Under Business Park, the following uses shall be indicated as Conditional Uses:
      - i. Laboratory, Research, Equipment
      - ii. Light General Manufacturing
      - iii. Equipment Sales, Rental and Repair
    - b. Under Business Park and Highway Service Commercial, the following uses shall be omitted from the Zoning Matrix
      - i. Recreational Vehicle Park

**Other Changes**

1. Rescind/repeal the Gateway Master Plan (since master development plans are no longer a requirement of the General Plan IF the PC and PCB designations are removed).

City staff will provide maps of the subject properties and will be available to answer questions at the City Council meeting.

**FISCAL IMPACT:** None



Minutes of the Regular Meeting of the Winters City Council  
Held on Tuesday, December 7, 2010

Mayor Fridae called the meeting to order at 6:30 p.m.

Present: Council Members Harold Anderson, Michael Martin, Tom Stone,  
and Mayor Woody Fridae  
Absent: Council Member Cecilia Aguiar-Curry  
Staff: City Manager John Donlevy, City Attorney John Wallace, City Clerk  
Nanci Mills, Director of Financial Management Shelly Gunby and  
Administrative Assistant Tracy Jensen

Mayor Fridae led the Pledge of Allegiance.

Approval of Agenda: City Manager Donlevy said there were no changes to the agenda. Motion by Council Member Martin, second by Council Member Anderson to approve the agenda. Motion carried unanimously.

**COUNCIL/STAFF COMMENTS:** On November 19<sup>th</sup>, Council Member Anderson attended a PAWS meeting held in Council Chambers at the City of West Sacramento, which was very well attended. On December 2<sup>nd</sup>, Mr. Anderson attended a Transportation Committee meeting @ SACOG.

Council Member Stone reminded everyone about upcoming Chamber Mixer/Chili Cook-off on Monday, December 13<sup>th</sup> @ Realty World. He will be attending a Yolo Habitat Conservation meeting the same night and will regretfully miss the Chamber mixer.

Council Member Martin gave a special thanks to Curtis and Susan Stocking for organizing and providing the wreaths for the Veterans gravesites in the Winters Cemetery. He also commended the local Boy Scouts and Girl Scouts, who helped lay the wreaths. Mr. Martin also attended the retirement party for Helen Thomson at Freeborn Hall at UCD and said Ms. Thomsen is an amazing woman who took him under her wing and was very encouraging during his tenure as Mayor.

**PUBLIC COMMENTS:** None

**CONSENT CALENDAR**

- A. **Minutes of the Regular Meeting of the Winters City Council Held on Tuesday, November 16, 2010**
- B. **(Original Discussion Item #4) Resolution of Intention to Approve an Amendment to the Contract Between the Board of Administration of the Public Employees/ Retirement System (CalPERS) and the City Council of the City of Winters to provide 2% @ 50 Retirement Formula for Local Police Members and Introduction of Ordinance Authorizing Amendment of the CalPERS Contract**

City Manager Donlevy gave an overview. Council Member Stone requested that Discussion Item #4 be moved to Consent Item B. Motion by Council Member Anderson, second by Council Member Stone to approve the Consent Calendar as amended. Motion carried unanimously.

**DISCUSSION ITEMS**

- 1. **Public Hearing, Waive First Reading, Read by Title Only and Introduce Ordinance 2010-10, an Ordinance of the City Council of the City of Winters Amending Title 2, Chapter 2.12 of the Winters Municipal Code to Establish the Office of Fire Chief and the Winters Fire Department**

City Manager Donlevy gave an overview. Mayor Fridae opened the public hearing at 6:38 p.m. and closed the public hearing at 6:38 p.m. with no public input. Motion by Council Member Martin to waive the first reading, read by title only and introduce Ordinance 2010-10, amending Title 2, Chapter 2.12 of the Winters Municipal Code to establish the office of Fire Chief and the Winters Fire Department. Second by Council Member Stone. Motion carried with the following vote:

AYES: Council Members Anderson, Martin, Stone and Mayor Fridae  
NOES: None  
ABSENT: Council Member Aguiar-Curry  
ABSTAIN: None

- 2. **AT&T Mobility Claim Against the City of Winters - \$17,124.85**

City Attorney Wallace gave an overview, indicating the claim submitted by AT&T Mobility was incomplete and insufficient. Based on this conclusion, a motion was made by Council Member Anderson and seconded by Council Member Stone to deny the claim. Motion carried unanimously.

**3. Resolution 2010-59, the 2010-2011 SERAF (Supplemental Education Revenue Augmentation Fund) Shift**

Director of Financial Management Shelly Gunby gave an overview. Motion by Council Member Anderson to adopt Resolution 2010-59, the 2010-2011 Supplemental Education Revenue Augmentation Fund Shift. Seconded by Council Member Martin. Motion carried with the following vote:

AYES: Council Members Anderson, Martin, Stone and Mayor Fridae  
NOES: None  
ABSENT: Council Member Aguiar-Curry  
ABSTAIN: None

**4. (MOVED TO CONSENT ITEM B) Resolution of Intention to Approve an Amendment to the Contract Between the Board of Administration of the Public Employees/ Retirement System (CalPERS) and the City Council of the City of Winters to provide 2% @ 50 Retirement Formula for Local Police Members and Introduction of Ordinance Authorizing Amendment of the CalPERS Contract**

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**COMMUNITY DEVELOPMENT AGENCY**

1.

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**CITY MANAGER REPORT:** City Manager Donlevy attended a Real Estate Economic Forecast meeting and although the content was good, the prospect for real estate and building is not good. Of 50 metropolitan areas, Sacramento ranked 36<sup>th</sup> in desirability. An Economic Development report provided by Price Waterhouse Cooper will be distributed to Council members. It is a challenging time for Sacramento Valley, which sees a 12.9% unemployment rate, with the construction field seeing a 70% unemployment rate. We are entering a new real estate cycle, which is 5 years out. In the current mortgage crisis, we see an absorption factor where too many houses were built based on speculation and the desirability to purchase a home has decreased.

An Economic Advisory Committee syllabus will come back to Council at the January 4<sup>th</sup> City Council meeting, where Applications of Interest will be provided and planning issues will be discussed.

City Manager Donlevy attended a Board of Supervisors meeting, where the Fire District Agreement was an agenda item. City Manager Donlevy will be attending Governor Elect Brown's budget briefing tomorrow and a SACOG Rural Urban Connections Strategies on Friday. The City of Winters Holiday Breakfast will be held on December 23 at 9:00 a.m., where a white elephant gift exchange will occur.

**INFORMATION ONLY:** None

**EXECUTIVE SESSION:** None

**ADJOURNMENT:** Mayor Fridae adjourned the meeting at 6:59 p.m.

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Woody Fridae, MAYOR

**ATTEST:**

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Nanci G. Mills, City Clerk



## STAFF REPORT

**TO:** Honorable Mayor and Council Members  
**DATE:** December 21, 2010  
**THROUGH:** John W. Donlevy, Jr., City Manager *JWD*  
**FROM:** Carol Scianna, Environmental Services Manager *CS*  
**SUBJECT:** Amendment to Professional Services Contract with ZSI, Inc. for the design and installation of a SCADA System into the Municipal Well Pump Station No.7 Construction Project No. 05-05, additional funds required not to exceed \$7,500.

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**RECOMMENDATION:** Staff recommends the City Council authorize the City Manager to amend the current ZSI, Inc. professional services contract for Citywide SCADA installation to included design and installation of SCADA into the Municipal Well Pump Station No.7 Construction, Project No. 05-05 in the amount not to exceed seven thousand five hundred dollars (\$7,500).

**BACKGROUND:** On February 5, 2008 City Council awarded a professional services contract to ZSI, Inc. for installation of a Citywide Supervisory Control and Data Acquisition (SCADA) system. ZSI completed 80% of the system at eight of the water and sewer pump stations by February 2009. Construction for the new Water Well No.7 located at the corner of Grant Avenue and W. Main Street was awarded to Clyde G. Steagall on August 4, 2009. Clyde Steagall's contract did not include installation of a SCADA into the well pump station since most of the equipment and design has already been purchased and prepared by ZSI for City Well No.3 located on Main Street across from the City Park.

The original budget for SCADA install for Well 7 was \$46,400 (includes 15% contingency). However due to unexpected problems in coordinating the final connection details more funds will be needed to complete the project. Staff is requested approval of additional funds not to exceed \$7,500. The Well is operational and on line at this time.

**FISCAL IMPACT:** Funds are available from Water Bond and Water Impact fees.

**ZSI Accounting Update per Jim Fletter Project Manager:**

The invoices are listed below. I anticipate that Greg will be onsite during the final commissioning. With that remaining work, I believe another contract extension for \$7,500 will be sufficient.

103519	9/5/2009	\$	925.91
103581	11/13/2009	\$	1,301.75
103603	12/11/2009	\$	22,741.56
103625	12/15/2009	\$	1,544.32
103785	6/17/2010	\$	412.75
103786	6/25/2010	\$	267.50
103787	6/25/2010	\$	1,200.00
103791	6/29/2010	\$	10,518.44
103817	7/15/2010	\$	1,525.37
103863	9/15/2010	\$	1,561.60
103880	10/15/2010	\$	342.50
103906	11/15/2010	\$	2,691.85
TOTAL			\$45,033.55



**CITY COUNCIL  
STAFF REPORT**

**TO:** Honorable Mayor and Council members  
**DATE:** December 21, 2010  
**THROUGH:** John W. Donlevy, Jr., City Manager *JWD*  
**FROM:** Dan Maguire, Housing Programs Manager *DM*  
**SUBJECT:** Resolution 2010-58 of the City Council of the City of the City of Winters Receiving from the Community Development Agency the Annual Housing Element Progress Report to Legislative Body, Governor's Office of Planning and Research and State Department of Housing and Community Development Department for the Calendar Year Ending December 31, 2009 and Authorizing its Submittal

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**RECOMMENDATIONS:**

Approve Resolution 2010-58 authorizing submittal of the Annual Housing Element Progress Report for the Calendar Year ending December 31, 2009 to Legislative Body and direct staff to submit the Annual Report to the State Department of Housing and Community Development and the Governor's Office of Planning and Research.

**BACKGROUND:**

Government Code Section 65400 establishes the requirement that each city, county or city, and county planning agency prepare an annual report on the housing element of the general plan and progress in its implementation using forms and definitions adopted by the Department of Housing and Community Development. The forms are to be used for reporting on the status of the housing element and implements Sections 6200, 6201, and 6203 of the Department of Housing and Community Development California Code of Regulations, Title 25, Division 1, Chapter 6.5.

**FISCAL IMPACTS:**

None by this action

## ANNUAL ELEMENT PROGRESS REPORT

### Housing Element Implementation

(CCR Title 25 §6202 )

Jurisdiction Winters, California  
 Reporting Period 1/1/2009 - 31-Dec-09

Table A

#### Annual Building Activity Report Summary - New Construction Very Low-, Low-, and Mixed-Income Multifamily Projects

Housing Development Information								Housing with Financial Assistance and/or Deed Restrictions		Housing without Financial Assistance or Deed Restrictions	
1	2	3	4				5	5a	6	7	8
Project Name (include APN or project name if address)	Site Category	Tenure or Period of Construction	Household Income				Total Units	Extremely Low Income Units	Assistance Programs or Financial Development Restrictions	Deed Restrictions	Units below the number of units determined affordable without special deed restrictions and other explanation how the units were determined to be affordable. Refer to instructions for details.
N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
(9) Total of Moderate and Above Moderate from Table A3			▶	▶	▶	▶	0	0	0	0	
(10) Total by income Table A/A3			▶	▶	0	0	0	0	0	0	
(11) Total Extremely Low-Income Units*			N/A								

\* Note: These fields are voluntary

## ANNUAL ELEMENT PROGRESS REPORT *Housing Element Implementation* (CCR Title 25 §6202 )

Jurisdiction Winters, California  
Reporting Period 1/1/2009 - 31-Dec-09

**Table A2**  
**Annual Building Activity Report Summary - Units Rehabilitated, Preserved and Acquired pursuant to GC Section 65583.1(c)(1)**

Please note: Units may only be credited to the table below when a jurisdiction has included a program in its housing element to rehabilitate, preserve or acquire units to accommodate a portion of its RHNA which meet the specific criteria as outlined in GC Section 65583.1(c)(1)

Activity Type	Affordability by Household Incomes				(4) The Description should adequately document how each unit complies with subsection (c)(7) of Government Code Section 65583.1
	Extremely Low Income	Very Low Income	Low Income	TOTAL UNITS	
(1) Rehabilitation Activity				0	
(2) Preservation of Units At-Risk				0	
(3) Acquisition of Units				0	
(5) Total Units by Income	0	0	0	0	

\* Note: This field is voluntary

**Table A3**  
**Annual building Activity Report Summary for Above Moderate-Income Units (not including those units reported on Table A)**

	1. Single Family	2. 2 - 4 Units	3. 5+ Units	4. Second Unit	5. Mobile Homes	6. Total	7. Number of infill units*
No. of Units Permitted for <b>Moderate</b>						0	
No. of Units Permitted for <b>Above Moderate</b>						0	

\* Note: This field is voluntary

**ANNUAL ELEMENT PROGRESS REPORT**  
***Housing Element Implementation***  
(CCR Title 25 §6202 )

Jurisdiction Winters, California  
Reporting Period 1/1/2009 - 31-Dec-09

**Table B**

**Regional Housing Needs Allocation Progress**

**Permitted Units Issued by Affordability**

Enter Calendar Year starting with the first year of the RHNA allocation period. See Example.		2006	2007	2008	2009	2010	2011	2012	2013		Total Units to Date (all years)	Total Remaining RHNA by Income Level
Income Level	RHNA Allocation by Income Level	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9		
Very Low	Deed Restricted	96	34	0	0						34	62
	Non-deed restricted		0	0	0						0	
Low	Deed Restricted	64	0	0	0						0	64
	Non-deed restricted		0	0	0						0	
Moderate	Deed Restricted	68	0	0	0						0	68
	Non-deed restricted		0	0	0						0	
Above Moderate		175	2	3	0						5	170
Total RHNA by COG. Enter allocation number.		403										
Total Units ▶▶▶			36	3	0	0					39	364
Remaining Need for RHNA Period ▶▶▶▶▶												

Note: units serving extremely low-income households are included in the very low-income permitted units totals.

## ANNUAL ELEMENT PROGRESS REPORT

**Jurisdiction** Winters, CA  
**Reporting Period** 1/1/2009 - 12/31/2009

**Table C**

Name of Program	Objective	Timeframe in HE	Status of Program Implementation
II.1 Affordable Housing Steering	maintain committee	ongoing	committee is active
II.2 Inclusionary Housing Ordinance	continue implementation	ongoing	revised ordinance 12/09 (see comments in general comments)
II.3 Zoning Ordinance	revise re: density bonus	Jun-09	not completed - revised goal to complete in 2011
II.4 Zoning Ordinance	revise re: secondary units	Dec-09	not completed - revised goal to complete in 2011
II.5 Zoning Ordinance	revise re: manufactured & factory built houses	Jun-09	not completed - revised goal to complete in 2011
II.6 Duplex Construction	promote construction of	ongoing	N/A - no development
II.7 Zoning Ordinance	revise to permit year round emergency shelters	Jun-09	not completed - revised goal to complete in 2011
II.8 Encourage development in upper density range	provide non financial & non financial incentives	ongoing	N/A - no development

## ANNUAL ELEMENT PROGRESS REPORT

**Jurisdiction** Winters, CA  
**Reporting Period** 1/1/2009 - 12/31/2009

**Table C - Page 2**

<b>Name of Program</b>	<b>Objective</b>	<b>Timeframe in HE</b>	<b>Status of Program Implementation</b>
II.9 State and Federal Funding to support new affordable housing	assist developers with funds and pursue state & federal	ongoing	Redevelopment Agency submitted HOME and CDBG applications in support of Orchard Village development
II.10 Housing Rehabilitation	continue implementation of housing rehab program & revise as needed	ongoing	provided rehab assistance to two (2) households. Goal to revise guidelines in 2011
II.12 Affordable Housing Production	Update AHPP	Sep-08	in compliance - no development
II.13 Energy Conservation & Solar Use	promote energy conservation		
II.14 Housing Voucher rental assistance	continue to cooperate with Yolo Housing on voucher program	ongoing	achieved
II.15 Homeless Services	Continue agreement with Yolo HPAC to provide homeless services	ongoing	approved Homeless Services Coordination Project Agreement on August 4th, 2009

## ANNUAL ELEMENT PROGRESS REPORT

Winters, CA

**Jurisdiction** 1/1/2009 - 12/31/2009

**Reporting Period** **Table C - Page 3**

Name of Program	Objective	Timeframe in HE	Status of Program Implementation
II.16 Equal Opportunity	promote Equal Opportunity	ongoing	achieved
II.17 Local Builders	require 10% of lots to be marketed to local builders	ongoing	no building activity
II.18 At Risk Developments	assist non profit developers on at risk developments	ongoing	achieved creation of database, Agency authorized funding for Almondwood apartments (39 unit acquisition rehab)
II.19 Development Review Committee ("DRC")	Convene DRC to expedite processing and approval of projects	ongoing	committee convened to assist on Orchard Village residential project
II.20 In Lieu Fee Ordinance	Revise In Lieu Fee	Dec-08	not completed - revised goal to complete in 2011
II.21 Universal Design Features	Require new residential subdivisions to incorporate	Dec-08	achieved - included in all existing Development agreements

## ANNUAL ELEMENT PROGRESS REPORT

**Jurisdiction**

Winters, CA

**Reporting Period**

1/1/2009 - 12/31/2009

**Table C - Page 4**

<b>Name of Program</b>	<b>Objective</b>	<b>Timeframe in HE</b>	<b>Status of Program Implementation</b>
II.22 Homeowner Counseling	Provide pre- & post-purchase counseling	Jun-09	achieved - in contract with NeighborWorks Sacramento to provide services
II.23 Zoning Ordinance	Revise re: transitional and supportive housing	Jun-09	not completed - revised goal to complete in 2011
II.24 Zoning Ordinance	Revise re: SRO's	Jun-09	not completed - revised goal to complete in 2011
II.25 Zoning Ordinance	Revise re: Farmworker Housing by Right	Ongoing	not completed - revised goal to complete in 2011

# Annual Element Progress Report

## Housing Element Implementation

Jurisdiction            Winters, CA  
Reporting Period      1/1/2009 – 12/31/2009

### General Comments:

**II.2 Inclusionary Housing Ordinance – City Council adopted Ordinance 2009-18, Repealing Section 17.60.030 (B) and adding Chapter 17.200 to the Winters Municipal Code Pertaining to Affordable Housing Requirements. The substantive change resulting from the addition of Chapter 17.200 is that it establishes that infill projects of 15 dwelling units or less constructed in the Redevelopment Agency Project Area are exempt from an affordable housing obligation (exemption was previously set at project of 4 dwelling units or less). These changes were first vetted through the Affordable Housing Steering Committee, with numerous stakeholders involved in the meetings that led to the recommendation that was adopted by City Council.**

The stake holder participants included Legal Services of Northern California, the Yolo County Housing Authority, non-profit affordable housing developers and for profit developers.

**II.3, II.4, II.5, II.7, II.23, II.24, and II.25 Zoning Ordinance – revised goal of completing the revisions to the Zoning Ordinance (revisions to be completed in 2011) was necessitated by a change in the Redevelopment Agency’s outside legal counsel. New legal representation is in place and is working with the Community Development Director to direct the changes.**

**Resolution No. 2010-58**

**A RESOLUTION OF THE COMMUNITY DEVELOPMENT AGENCY OF THE  
CITY OF WINTERS SUBMITTING THE ANNUAL HOUSING ELEMENT  
PROGRESS REPORT FOR THE CALENDAR YEAR ENDING DECEMBER 31,  
2009 TO THE CITY COUNCIL OF WINTERS**

**WHEREAS**, Section 65400 of Government Code of the State of California requires that each city within the State of California present an annual report to its legislative body; and

**WHEREAS**, the Community Development Agency of the City of Winters has prepared the 2009 Annual Report containing performance implementation and goal progress information and has submitted it to the City Council.

**NOW, THEREFORE, BE IT RESOLVED** by the Community Development Agency of the City of Winters that it has submitted the Annual Housing Element Progress Report for the Calendar Year ending December 31, 2009 to the City Council of the City of Winters.

**PASSED AND ADOPTED THIS 21st DAY OF DECEMBER, 2010, BY THE  
FOLLOWING VOTE:**

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

\_\_\_\_\_  
Woody Fridae, MAYOR

**ATTEST:**

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



CITY COUNCIL  
STAFF REPORT

**TO:** Honorable Mayor and Council Members  
**DATE:** December 21, 2010  
**THROUGH:** John W. Donlevy, Jr., City Manager *JWD*  
**FROM:** Shelly Gunby, Director of Financial Management *Shelly*  
Dan Maguire, Housing Programs Manager *DM*  
Dawn Van Dyke, Management Analyst *DV*  
**SUBJECT:** Resolution 2010-60 of the City Council of the City of Winters Receiving from the Community Development Agency the Annual Redevelopment Report to Legislative Body, State Controller's Office, and State Housing and Community Development Department for Fiscal Year Ending June 30, 2010 and Authorizing its Submittal

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**Requested City Council Action:**

Approve Resolution 2010-60 authorizing submittal of Annual Redevelopment Report for Fiscal Year Ending June 30, 2010 to Legislative Body and direct staff to transmit the Annual Report to the State Department of Housing and Community Development and the State Controller's Office.

**Summary:**

Section 33080.1 of Community Redevelopment Law of the State of California, Health and Safety Code ("CRL") requires that each redevelopment agency within the State of California present an annual report to its legislative body within six months of the end of the agency's fiscal year. Each agency is also required to transmit to the California State Controller's Office the agency's financial statement information for the fiscal year ending June 30, 2010, within six months of the end of the agency's fiscal year (December 31, 2010) and transmit to the State Department of Housing and Community Development the agency's low- and moderate-income housing activity statistics for the same fiscal period.

The Community Development Agency of the City of Winters ("Agency") 2009-10 Annual

Report consists of various financial and performance information for the Winters Community Development Agency Project Area comprised of the following:

- 1) Independent Financial Audit and Financial Statement
- 2) Report to the State Controller's Office
- 3) Report to the State Department of Housing and Community Development
- 4) Accounting of Housing and Displacement Activities
- 5) Summary of the Agency's Efforts to Alleviate Blight in the Project Area
- 6) Loan Report Identifying any loans made by the Agency that are \$50,000 or more and which are in default or non-compliance with the terms of the loan.
- 7) Description of Agency-owned property

These materials are described below:

### **Independent Financial Audit and Financial Statement**

The CDA's Independent Financial Audit and Fiscal Statement for Fiscal Year 2009-10 are on file with the Director of Financial Management. An independent auditor conducted an audit in the Agency's financial statements and each major fund of the Agency for the year ending June 30, 2010. The auditor's opinion is that the financial statements of the Agency present fairly, in all material respects, the respective financial position of the Agency's governmental activities and each major fund of the Agency as of June 30, 2010 and the respective changes in the financial position thereof and the respective budgetary comparison for the Housing Set-Aside Fund for the fiscal year then ended, in conformity with accounting principles generally accepted in the United States of America. The auditor's analysis and financial highlights concluded the assets of the Agency exceeded the liabilities by \$2,183,565, at the government-wide level. Of the Agency's \$22,317,760 Total Assets, \$1,959,411 is restricted for housing projects, \$1,022,699 is restricted for debt service and the remaining amount relates to capital assets or is unrestricted. The audit also determined that the Agency's governmental funds reported ending fund balances of \$12,885,984, (\$3,336,411 for the Housing Set-Aside Special Revenue Fund, \$1,022,699 for the Debt Service Fund, and \$8,526,876 for the Capital Projects Funds).

### **Report to the State Controller's Office**

The Report to the State Controller's Office is a compilation of the materials described within this staff report. California Redevelopment Law requires these materials to be sent to the State Controller's Office within six months of the end of the CDA's fiscal year (by December 31, 2010).

### **Report to the State Department of Housing and Community Development (HCD)**

Attached is a draft HCD report for the City Council's review. California Redevelopment Law requires the HCD Report to be submitted within six months of the end of the CDA's fiscal year (by December 31, 2010). This report can be transmitted electronically.

## **Accounting of Housing and Displacement Activities**

- 1) **Displacement:** There were no non-elderly or elderly households that were displaced or moved from their dwelling units as part of a redevelopment project of the Agency during the 2009-10 fiscal year.
- 2) **Housing Activity:** The CDA provided funds for a consultant (EPS) and provided staff to assist with the preparation of the 2008 Housing Element. The Housing Element was adopted by the City Council on September 1, 2009. The Department of Housing and Community Development issued a letter on October 29, 2009 finding the adopted Housing Element in full compliance with State housing element law (Article 10.6 of the Government Code).

## **Summary of the CDA's Efforts to Alleviate Blight in the Project Area ("Blight Progress Report")**

CRL Section 33080.1 (a)(2)(d), requires a description of the CDA progress, including specific actions and expenditures, in alleviating blight in the previous fiscal year. In its 2003-2008 Implementation Plan the CDA identifies various goals and objectives to alleviate blight in the Project Area. The CDA also adopted a new Implementation Plan for fiscal years 2008-09 through 2012-13 ("Implementation Plans"). Both Implementation Plans list the CDA's plans for the elimination of blight. This Blight Progress Report is described in a manner corresponding to the goals and objectives described in the Implementation Plans.

The overall goal of the CDA is to maximize the benefits of the CDA to the community, while preserving the historical ambiance and quality of life in Winters. In order to achieve these goals, the CDA has identified objectives that are designed to alleviate blighting conditions in the Project Area.

- 1) **Objective:** To provide a stable, diversified and stronger economic base for the Project Area and Community.

**Accomplishment:** In March, 2010 the CDA approved a Resolution in support of purchasing 314 and 318 Railroad Avenue. Leases with both existing tenants are being honored, with some capital improvements being made to 318 Railroad Avenue. The properties represent a key element of the Downtown Master Plan, which included infill development on the entire block.

**Accomplishment:** In May, 2009 the CDA entered into an agreement with the Winters Chamber of Commerce for the development of a Visitors Center at 11 Main Street. The Chamber of Commerce relocated its office inside the Center and provides staffing under contract with the CDA. The CDA concurrently approved a Consultant Services Agreement with DaRe, LLC for interior design and multi-media center development. The Visitors Center is designed to serve as a marketing hub for local products, a concierge for visitors and an information outlet for local business and recreational activities. It is also a business recruitment and location resource for both local businesses looking to relocate and businesses looking to locate in Winters.

Accomplishment: In May, 2009, the CDA purchased the Grant Avenue lot on south side of Grant Avenue between East Street and Morgan Street formerly known as Granite Bay Commercial. The CDA authorized the issuance of an RFP for potential developers to offer proposals for development of the site. The RFP resulted in an exclusive negotiating agreement with Yackzan Enterprises for development of the site. Discussions regarding extension of the ENA are currently underway.

Accomplishment: In May 2009, the CDA purchased the property and building at 311 First Street. This property represents a key element in implementing the Downtown Master Plan, which includes infill development on the entire block. The site was designated for development as a temporary parking lot, however the shift of RDA funds to the State has slowed the progress of that project.

Accomplishment: In 2005, the CDA authorized the execution of a Lease Assistance Program to encourage economic development to businesses in the project area. In July, 2009, the CDA entered into a Lease Assistance agreement with Mary Bajakian and sublease with Turkovich Family Wines, LLC for the property at 304 Railroad Avenue. However, no further Lease Agreements are pending due to the transfer of RDA funds to the State.

- 2) Objective: To provide safer, more efficient and economical movement of persons and goods within the Project Area and community.

Accomplishment: In March, 2006, the CDA approved the Downtown Master Plan, which provides a vision for overall economic and capital development of the central business district in downtown Winters. This adopted document includes a variety of plans and policies that represent key steps in achieving the overall build-out of the area including pedestrian improvements, street improvements, parking improvements, alleyway improvements etc. Several steps have been taken during the reporting period to implement this plan:

- In December of 2009, Caltrans received a grant to fund a public process during which the concept of Complete Streets (planning for all modes of transportation within a single system) would be presented to the community. Winters was selected as one of the several communities that would participate in the process. MIG was selected to lead two community meetings and one joint City Council/Planning Commission meeting. The focus was on planning for Grant Avenue (State Route 128 from Yolo Housing to Railroad Avenue). A final report including the results and a conceptual recommendation will be completed in December, with plans for presentation to the Planning Commission and City Council in early 2011.

- In Oct. 2007, the CDA authorized funding for the design and construction of the Downtown Streetscape Improvement Project, Phase 1, which was completed in the fall of 2008. In March of 2008, the City received funding through the SACOG Community Design grant program for Phase II of the Downtown Streetscape Improvement Project, which will include parts of Main Street and the intersection of First and Main streets. All environmental review is complete and the City is awaiting a Notice to Proceed to construction from Caltrans. The project is scheduled to go to bid in Jan. 2011.

- 3) Objective: to conserve and improve existing public facilities and to provide such new facilities as needed for the improvement of the Project Area.

Accomplishment: In the summer of 2009, the CDA took over the lease of the downstairs space at 305 First Street, known as the "Hula Studio." This facility is rented out to organizations, as needed, and currently serves as the meeting place for groups including NA and AA.

Accomplishment: In August, 2009, the City awarded a contract to Clyde G. Steagall for construction of Well 7, located at the corner of State Route 128 and Main Street. This well is critical in terms of supporting new development in the City. Construction is complete and the well is scheduled to be operational by the end of 2011.

Accomplishment: During the 2007/2008 reporting year, the CDA authorized expenditures up to \$8.4 million for construction of a planned new Public Safety Facility at the northwest corner of Main Street and Grant Avenue. This facility will house the police and fire department and includes emergency back up generators and a communications tower. The facility went out to bid on August, 2009, with the lowest bid accepted at \$6,366,000.00. The CDA accepted the low bid and authorized expenditures up to \$8 million. The facility is currently under construction. Completion and occupancy of the facility by the police and fire departments is expected in 2011.

Accomplishment: During the 2007/2008 reporting year the CDA authorized expenditures in the amount of \$650,000 toward the construction of a new Joint Use Co-Located Winters branch of the Yolo County Library on the Winters High School campus. The library broke ground in Nov. 2008, and was completed in Nov. 2009. The library is currently open.

Accomplishment: In Oct. 2007, the CDA authorized funding for construction of the Downtown Streetscape Improvement Project, Phase I. This project was completed in the fall of 2008. The City received a SACOG Community Design Grant in the amount of \$495,000 to construct Phase II of this project in the spring of 2010. The CDA will provide matching funds for this project. Construction will include bulb outs at the intersection of First and Main streets, and pedestrian improvements to Main Street and Railroad Avenue. The

project will go to bid in January.

- 4) **Objective:** to enhance the physical environment of the Project Area and to emphasize its favorable environmental characteristics.

**Accomplishment:** In September, 2004, the CDA approved the Downtown Façade Improvement Program (DFIP), including Guidelines, Agreement, Application, Rebate Claim Form, and Sample Façade Maintenance Easement needed to implement the program; as of December, 2009, 27 storefronts in the project area have been improved utilizing this program. In June, 2009, the CDA entered into an agreement with Turkovich for a façade improvement project. However, no further façade improvement agreements are pending due to the transfer of RDA funds to the State.

**Accomplishment:** In the spring of 2008, the CDA executed a contract with PMC for the development of a Downtown Code, which is a type of Form Based Code created specifically for Downtown Winters. A Form Based Code is different from a Zoning Code in that it focuses on the feeling created by the buildings, the appearance, qualities and space outside and in the public zone, rather than on the use inside the buildings. The Downtown Code was adopted in Sept. 2009. A SACOG Citizen Engagement grant provided \$19,000 toward the cost of the contract with PMC.

- 5) **Objective:** to maximize opportunities for the revitalization, expansion and development of commercial and industrial uses within the Project Area.

**Accomplishment:** In March, 2010 the CDA approved a Resolution in support of purchasing 314 and 318 Railroad Avenue. Leases with both existing tenants are being honored, with some capital improvements being made to 318 Railroad Avenue. The properties represent a key element of the Downtown Master Plan, which included infill development on the entire block.

**Accomplishment:** In May, 2009, the CDA purchased the Grant Avenue lot on south side of Grant Avenue between East Street and Morgan Street formerly known as Granite Bay Commercial. The CDA authorized the issuance of an RFP for potential developers to offer proposals for development of the site. An ENA with Yackzan Enterprises is currently under discussion. The CDA is still pursuing development of the site in 2011.

**Accomplishment:** In May 2009, the CDA purchased the property and building at 311 First Street. This property represents a key element in implementing the Downtown Master Plan, which includes infill development on the entire block. Due to the transfer of Redevelopment funds to the State, the plans for a temporary parking lot on the site have been placed on hold. The site is still a key element in the Downtown Master Plan.

**Accomplishment:** In Feb. 2007, the CDA purchased 23 Main Street, in downtown Winters. The CDA intends to provide for a permanent 10-foot access easement through the property from the alley to Main Street for pedestrian

purposes, as identified in the Downtown Master Plan. The City is currently applying for grant funding to further activate the alleyway and property at 23 Main Street for pedestrian/bicycle access and development of a mini-park.

Accomplishment: In Sept. 2004, the CDA purchased an 18,949 square foot property on Railroad Avenue between Main and Abbey streets for future in-fill development of downtown Winters. On October 2, 2006, the CDA authorized staff to move forward with a Disposition and Development Agreement with Monticello Investors for the development of a mixed-use project and the disposition of the property. The Disposition and Development Agreement was unanimously approved and adopted by the CDA on Sept. 2, 2008. The project stalled due to real estate conditions. The agency will discuss potential extension of the agreement.

- 6) Objective: to improve and increase the community's supply of affordable housing in a manner consistent with the Housing Element of the General Plan and California Community Redevelopment Law of the State of California, Health & Safety Code Section 33000 et seq., policies to increase, improve and expand the community's supply of affordable housing.

Accomplishment: In July, 2010 the CDA entered into an agreement with developers for development of Orchard Village. This is a new-construction, multi-family project that would result in a 74-unit project, 73 of which would be affordably restricted for a period of 55 years. The CDA designated \$1,300,000 in funding to the project. The project is currently under construction, with completion anticipated in the spring of 2011.

Accomplishment: In August, 2010 the CDA entered into an agreement with the owner of Almondwood, which is a 39 unit multi-family housing project that includes 34 affordable units that are at-risk of being converted to market rate. This would be an acquisition-rehabilitation project and would result in an affordability restriction of 55 years for all 39 units. The CDA has designated \$600,000 in funding to the project by resolution.

- 7) Objective: To accomplish these goals with minimum displacement of any property owner, resident or business person who may wish to remain within the Project Area.

Accomplishment: No property owners, residents or business owners were displaced due to CDA efforts.

### **Loan Report:**

CRL Section 33080.1 (a)(2)(e), requires a list of and status report on all loans made by the redevelopment agency that are fifty thousand dollars or more, that in the previous fiscal year were in default or not in compliance with the terms of the loan approved by

the CDA. There are no loans in default or not in compliance with the terms of the loan.

### **Description of Agency-owned Property**

CRL Section 33080.1 (a)(2)(e), requires a description of the total number of and nature of properties that the Agency owns and those properties the Agency acquired in the 2009-10 fiscal year.

#### 1) Railroad Avenue and Main Street Lot

Address: East Side of Railroad Ave. between Abbey St. and Main St., Winters  
Parcel #: APN 003-224-01  
Cost of Purchase: \$120,000

In September 2004, the CDA purchased the above mentioned property from the City for the purpose of moving forward with the development of a mixed-use project on the site and the master plan to build out the Main Street Village block. The CDA paid the appraised value of \$120,000. The property has an area of 18,949 square feet or .44 acres, is zoned C-2 (Central Business District) and has no known development constraints. The property is located within the Project Area.

On October 2, 2006, the CDA authorized staff to move forward with a Disposition and Development Agreement with Monticello Investors for the development of a mixed-use project and the disposition of the property. The Disposition and Development Agreement was unanimously approved and adopted by the CDA on Sept. 2, 2008. Development of the Monticello Project has stalled due to the poor real estate market. The CDA will enter into discussions regarding extension of the agreement.

#### 2) Winters Village Affordable Housing Complex Property

Address: 110 East Baker Street, Winters  
Parcel #: APN 003-370-15  
Cost of Purchase: \$460,000

On October 19, 2004, the CDA authorized the expenditure of funds, for the purchase of a 1.71 acre vacant parcel at 110 East Baker (the "property") at its \$460,000 appraised value, for the development of the Winters Village Affordable Housing Project. The CDA became the owner in title on November 19, 2004. On March 1, 2005, the CDA entered into an Agreement to Negotiate Exclusively with the Community Housing Opportunities Corporation ("CHOC") to prepare a Disposition and Development Agreement with respect to the Property. In August of 2006, the CDA approved a Ground Lease with Bruhn Orchards Housing Associates, L.P., a California Limited Partnership that was established by CHOC, which provides for a long term lease of the Property for \$1.00 per year and which provides for the development of the Property. The CDA provided a predevelopment loan in the amount of \$50,000, a development loan in the amount of \$150,000, and a grant of \$1,400,000 for the project. The two loans are on fa-

avorable terms. The CDA also picked up a portion of closing costs for the project. Additionally, the City of Winters was awarded a HOME grant in 2005 and the City is loaning \$2,850,280 of the HOME funds to CHOC for the Winters Village project under favorable terms. Winters Village was completed in December of 2007, began leasing units in January of 2008, with the project fully leased by June of 2008 and offers a total of 34 very-low income units: 7 at 35% of median income; 7 at 40% of median income, and 20 at 50% of median income.

3) 23 Main Street

Address: 23 Main Street  
Parcel #: 003-204-12-1  
Cost of Purchase: \$174,178.45

In February 2007, the CDA purchased 23 Main Street in downtown Winters from the Barbour/Whitworth Family for \$174,178.45. The CDA intends to provide for a permanent ten foot access easement through the property from the alley to Main Street for pedestrian purposes, as identified in the Downtown Master Plan. The Winters Center for the Arts has the option to lease back or purchase the property provided they have a bona fide development proposal for the construction of an Art Center building on the site which would be used by the Winters Center for the Arts and the public.

4) Grant Avenue Commercial Property (formerly Granite Bay Holdings Commercial)

Address: Grant Avenue lot on south side of Grant Avenue between East Street and Morgan Street  
Parcel #(s): 003-370-28, 003-370-29, & 003370-30  
Cost of Purchase: \$681,823.04

In May, 2009, the CDA purchased the Grant Avenue property in a foreclosure sale for \$681,823.04. The 4.5 acre property is zoned C-2 (Central Business District). On October 6, 2009, the CDA authorized the advertisement of a Request for Proposals ("RFP") to potential developers. An ENA between the CDA and Yackzan Enterprises was developed in the spring of 2010. Discussions regarding extension of the ENA are currently underway.

5) First Street Property

Address: 311 First Street  
Parcel #: 003-204-02  
Cost of Purchase \$460,141.07

In May, 2009 the CDA purchased the First Street property from the William L. and Mary Portello Trust. The .207 acre property is zoned C-2 (Central Business District). Long term plans are to include the property as part of an aggregation of several CDA and City owned properties to be redeveloped in concert with the Downtown Master Plan.

- 6) 314 and 318 Railroad Avenue properties  
Cost of Purchase \$640,493.35

Address: 314 Railroad Avenue  
Parcel #: 003-204-006

In March, 2010 the CDA approved a Resolution in support of purchasing 314 Railroad Avenue. Lease with existing tenants is being honored. The property represents a key element of the Downtown Master Plan, which includes infill development on the entire block.

Address: 318 Railroad Avenue  
Parcel #: 003-204-005

In March, 2010 the CDA approved a Resolution in support of purchasing 318 Railroad Avenue. Lease with existing tenants is being honored, with some capital improvements being made to 318 Railroad Avenue. The property represents a key element of the Downtown Master Plan, which includes infill development on the entire block.

**ATTACHMENTS:**

- Independent Financial Audit and Financial Statement
- Report to the State Department of Housing and Community Development
- Resolution No. 2010-60

**Resolution No. 2010-60**

**A RESOLUTION OF THE COMMUNITY DEVELOPMENT AGENCY OF THE CITY OF WINTERS SUBMITTING THE REDEVELOPMENT ANNUAL REPORT FOR THE FISCAL YEAR ENDING JUNE 30, 2010 TO THE CITY COUNCIL OF WINTERS**

**WHEREAS**, Section 33080.1 of the Community Redevelopment Law of the State of California, Health and Safety Code, requires that each redevelopment agency within the State of California present an annual report to its legislative body; and

**WHEREAS**, the Community Development Agency of the City of Winters has prepared the 2009/2010 Annual Report containing various financial and performance information for the Winters Community Development Agency Project Area and has submitted it to the City Council.

**NOW, THEREFORE, BE IT RESOLVED** by the Community Development Agency of the City of Winters that it has submitted the Redevelopment Annual Report for the Fiscal Year ending June 30, 2010 to the City Council of the City of Winters.

**PASSED AND ADOPTED THIS 21st DAY OF DECEMBER, 2010, BY THE FOLLOWING VOTE:**

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

\_\_\_\_\_  
Woody Fridae, MAYOR

**ATTEST:**

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

**WINTERS COMMUNITY  
DEVELOPMENT AGENCY**

AUDITED FINANCIAL STATEMENTS

FOR THE FISCAL  
YEAR ENDED JUNE 30, 2010



**WINTERS COMMUNITY  
DEVELOPMENT AGENCY**

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# BOLER & ASSOCIATES

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PROFESSIONAL ACCOUNTANCY CORPORATION  
750 F STREET • DAVIS, CA 95616

(530) 756-1735

## INDEPENDENT AUDITOR'S REPORT

Chairman and Honorable Directors  
of the Winters Community Development Agency  
Winters, California

We have audited the accompanying financial statements of the governmental activities and each major fund of the Winters Community Development Agency (the Agency), a component unit of the City of Winters, California, as of and for the year ended June 30, 2010, which collectively comprise the Agency's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the Agency's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

As discussed in Note 1, the financial statements present only the Winters Community Development Agency and are not intended to present fairly the financial position and results of operations of the City of Winters, California, in conformity with accounting principles generally accepted in the United States of America.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the governmental activities and each major fund of the Agency, as of June 30, 2010, and the respective changes in financial position thereof and the respective budgetary comparison for the Housing Set-Aside Fund for the year then ended in conformity with accounting principles generally accepted in the United States of America.

The Agency has not presented the Management's Discussion and Analysis that the Governmental Accounting Standards Board has determined is necessary to supplement, although not required to be part of, the basic financial statements.

In accordance with *Government Auditing Standards*, we have also issued our report dated October 29, 2010 on our consideration of the Agency's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting and on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Agency's financial statements as a whole. The Schedule of Revenues, Expenditures, and Changes of Fund Balances – Budget and Actual - Capital Projects Fund is presented for purposes of additional analysis and is not a required part of the financial statements. The Schedule of Revenues, Expenditures, and Changes of Fund Balances – Budget and Actual - Capital Projects Fund is the responsibility of management and was derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.



October 29, 2010

**BASIC FINANCIAL STATEMENTS**



# WINTERS COMMUNITY DEVELOPMENT AGENCY

## STATEMENT OF NET ASSETS AS OF JUNE 30, 2010

	<u>Governmental Activities</u>
<b>ASSETS:</b>	
<b>CURRENT ASSETS:</b>	
Cash and investments	\$ 472,445
Restricted assets:	
Investments with fiscal agent	11,722,288
Receivables:	
Accounts receivable	81,372
Interest receivable	23,760
Notes receivable	436,438
Deposits	<u>149,681</u>
<b>TOTAL CURRENT ASSETS</b>	<u>12,885,984</u>
<b>NONCURRENT ASSETS:</b>	
Deferred charges, net of accumulated amortization	868,469
Nondepreciable capital assets	4,828,730
Depreciable capital assets, net of accumulate depreciation	<u>3,734,577</u>
<b>TOTAL NON-CURRENT ASSETS</b>	<u>9,431,776</u>
<b>TOTAL ASSETS</b>	<u>\$ 22,317,760</u>
 <b>LIABILITIES:</b>	
<b>CURRENT LIABILITIES:</b>	
Accounts payable	\$ 521,113
Interest payable	252,729
Due to City of Winters, California	2,045,458
Compensated absences, due within one year	3,755
Bonds payable, due within one year	<u>470,000</u>
<b>TOTAL CURRENT LIABILITIES</b>	3,293,055
<b>NONCURRENT LIABILITIES:</b>	
Compensated absences, due after one year	6,140
Bonds payable, due after one year	<u>16,835,000</u>
<b>TOTAL LIABILITIES</b>	<u>\$ 20,134,195</u>
 <b>NET ASSETS:</b>	
Invested in capital assets, net of related debt	949,771
Restricted for:	
Low and moderate income housing	1,959,411
Debt service	1,022,699
Capital projects	<u>6,993,866</u>
<b>TOTAL RESTRICTED NET ASSETS</b>	10,925,747
Unrestricted	<u>(8,742,182)</u>
<b>TOTAL NETS ASSETS</b>	<u>\$ 2,183,565</u>

The accompanying notes to component unit financial statements are an integral part of this statement.

# WINTERS COMMUNITY DEVELOPMENT AGENCY

## STATEMENT OF ACTIVITIES FOR THE FISCAL YEAR ENDED JUNE 30, 2010

	Expenses	Charges for Services	Capital Grants and Contributions	Operating Grants and Contributions	Net (Expense) Revenue and Changes in Net Asset
<b>GOVERNMENTAL ACTIVITIES:</b>					
Legal and professional	\$ 202,736	\$ -	\$ -	\$ -	\$ (202,736)
Administration	9,108	-	-	-	(9,108)
Community development	2,500,566	-	-	-	(2,500,566)
Pass-through agreements	308,024	-	-	-	(308,024)
Interest on long-term debt	760,612	-	-	-	(760,612)
<b>TOTAL GOVERNMENTAL ACTIVITIES</b>	<b>\$ 3,781,046</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>(3,781,046)</b>
<b>GENERAL REVENUES:</b>					
Tax increment revenues					1,905,946
Use of money and property					150,605
Other revenues					5,303
<b>TRANSFERS TO OTHER CITY FUNDS</b>					<b>(264,551)</b>
<b>TOTAL GENERAL REVENUES</b>					<b>1,797,303</b>
<b>CHANGE IN NET ASSETS</b>					<b>(1,983,743)</b>
Net assets, July 1					4,167,308
<b>NET ASSETS, JUNE 30</b>					<b>\$ 2,183,565</b>

The accompanying notes to component unit financial statements are an integral part of this statement.

# WINTERS COMMUNITY DEVELOPMENT AGENCY

## BALANCE SHEETS - GOVERNMENTAL FUNDS AS OF JUNE 30, 2010

	Housing Set-Aside Revenue Fund	Debt Service Fund	Capital Projects Fund	Total Governmental Funds
<b>ASSETS:</b>				
Cash and investments	\$ -	\$ 472,445	\$ -	\$ 472,445
Receivables:				
Accounts receivable	19,057	-	62,315	81,372
Interest receivable	4,010	7,986	11,764	23,760
Notes receivable	369,838	-	66,600	436,438
Deposits	149,681	-	-	149,681
Restricted assets:				
Investments with fiscal agent	2,793,825	542,268	8,386,195	11,722,288
<b>TOTAL ASSETS</b>	<b>\$ 3,336,411</b>	<b>\$ 1,022,699</b>	<b>\$ 8,526,874</b>	<b>\$ 12,885,984</b>
<b>LIABILITIES:</b>				
Accounts payable	\$ 10,120	\$ -	\$ 510,993	\$ 521,113
Deferred and unearned revenues	369,838	-	66,600	436,438
Due to other fund	1,090,043	-	955,415	2,045,458
<b>TOTAL LIABILITIES</b>	<b>1,470,001</b>	<b>-</b>	<b>1,533,008</b>	<b>3,003,009</b>
<b>FUND BALANCES:</b>				
Fund balances:				
Reserved for:				
Low and moderate income housing	354,155	-	-	354,155
Encumbrances	35,421	-	5,367,789	5,403,210
Debt service	-	1,022,699	-	1,022,699
Unreserved reported in:				
Designated for subsequent year's expenditure	1,476,834	-	1,626,077	3,102,911
Special revenue funds	-	-	-	-
Capital projects funds	-	-	-	-
<b>TOTAL FUND BALANCE</b>	<b>1,866,410</b>	<b>1,022,699</b>	<b>6,993,866</b>	<b>9,882,975</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 3,336,411</b>	<b>\$ 1,022,699</b>	<b>\$ 8,526,874</b>	<b>\$ 12,885,984</b>

The accompanying notes to component unit financial statements are an integral part of this statement.

# WINTERS COMMUNITY DEVELOPMENT AGENCY

## RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO STATEMENT OF NET ASSETS AS OF JUNE 30, 2010

TOTAL FUND BALANCES - TOTAL GOVERNMENTAL FUNDS \$ 9,882,975

*Amounts reported for governmental activities in the statement  
of net assets are different because:*

Capital assets used in governmental activities are not current assets or financial resources and therefore are not reported in the Governmental funds. The capital assets reported in the Statement of Net Assets are as follows:

Land	\$ 2,563,528	
Construction in progress	2,265,202	
Buildings and improvements	1,053,427	
Equipment	5,431	
Infrastructure	2,993,557	
Less: accumulated depreciation	<u>(317,838)</u>	8,563,307

Certain notes receivable and accounts receivable are not available to pay for current period expenditures and, therefore are offset by deferred revenue in the governmental funds. 436,438

Long-term assets and liabilities are not due and payable in the current period and therefore are not reported in the governmental funds' balance sheet:

Deferred charges associated with the issuance of bonds	\$ 1,011,672	
Less: accumulated amortization	(143,203)	
Bonds payable	(17,305,000)	
Compensated absences	<u>(9,895)</u>	(16,446,426)

Interest payable on long-term debt does not require the use of current financial resources and, therefore, is not reported in the governmental funds. (252,729)

NET ASSETS OF GOVERNMENTAL ACTIVITIES \$ 2,183,565

## WINTERS COMMUNITY DEVELOPMENT AGENCY

### STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES FOR THE FISCAL YEAR ENDED JUNE 30, 2010

	Housing Set-Aside Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Total Governmental Funds
<b>REVENUES:</b>				
Tax increment revenues	\$ 381,189	\$ -	\$ 1,524,757	\$ 1,905,946
Use of money and property	21,986	22,287	106,332	150,605
Other revenues	2,000	-	3,303	5,303
<b>TOTAL REVENUES</b>	<u>405,175</u>	<u>22,287</u>	<u>1,634,392</u>	<u>2,061,854</u>
<b>EXPENDITURES:</b>				
Current:				
Personnel costs	135,218	-	67,518	202,736
Supplies and materials	-	-	8,087	8,087
Other operating costs	1,311,476	-	1,066,133	2,377,609
Pass-through agreements	-	-	308,024	308,024
Debt service:				
Principal payments	85,000	-	375,000	460,000
Interest	198,476	-	566,986	765,462
Capital outlay	-	-	2,904,092	2,904,092
<b>TOTAL EXPENDITURES</b>	<u>1,730,170</u>	<u>-</u>	<u>5,295,840</u>	<u>7,026,010</u>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>(1,324,995)</u>	<u>22,287</u>	<u>(3,661,448)</u>	<u>(4,964,156)</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers in	-	-	22,623	22,623
Transfers out	-	(22,623)	-	(22,623)
Transfer to City of Winters	(113,528)	-	(151,023)	(264,551)
<b>TOTAL OTHER FINANCING</b>	<u>(113,528)</u>	<u>(22,623)</u>	<u>(128,400)</u>	<u>(264,551)</u>
<b>CHANGE IN NET ASSETS</b>	<u>(1,438,523)</u>	<u>(336)</u>	<u>(3,789,848)</u>	<u>(5,228,707)</u>
<b>FUND BALANCES, JULY 1</b>	<u>3,304,933</u>	<u>1,023,035</u>	<u>10,783,714</u>	<u>15,111,682</u>
<b>FUND BALANCES, JUNE 30</b>	<u>\$ 1,866,410</u>	<u>\$ 1,022,699</u>	<u>\$ 6,993,866</u>	<u>\$ 9,882,975</u>

# WINTERS COMMUNITY DEVELOPMENT AGENCY

## RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES FOR THE FISCAL YEAR ENDED JUNE 30, 2010

**NET CHANGE IN FUND BALANCES - TOTAL GOVERNMENTAL FUNDS** **\$ (5,228,707)**

*Amounts reported for governmental activities in the statement of activities are different because:*

Governmental funds report capital outlays as expenditures. However, in the Government-wide Statement of Activities, the cost of those assets is capitalized and allocated over their estimated useful lives and reported as depreciation expense.

Capital outlay capitalized for the fiscal year	\$ 2,917,121	
Depreciation expense for the current fiscal year	<u>(105,799)</u>	2,811,322

Certain notes receivable are reported in the governmental funds as expenditures and then offset by a deferred revenue as they are not available to pay current expenditures. This amount is the net change between notes receivable collected and issued.

2,500

Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds (net change during the current period):

Current amortization of deferred charges	\$ (32,687)	
Principal repayment of bonds	460,000	
Change in accrued interest payable	4,850	
Change in compensated absences	<u>(1,021)</u>	<u>431,142</u>

**CHANGE IN NET ASSETS OF GOVERNMENTAL FUNDS**

**\$ (1,983,743)**

# WINTERS COMMUNITY DEVELOPMENT AGENCY

## STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN IN FUND BALANCES - BUDGET AND ACTUAL - HOUSING SET-ASIDE SPECIAL REVENUE FUND FOR THE FISCAL YEAR ENDED JUNE 30, 2010

	HOUSING SET-ASIDE SPECIAL REVENUE FUND			Variance with final budget positive (negative)
	Budgeted amounts		Actual	
	Original	Final		
<b>REVENUES:</b>				
Tax increment revenues	\$ 428,924	\$ 428,924	\$ 381,189	\$ (47,735)
Use of money and property	61,944	61,944	21,986	(39,958)
Other revenues	-	-	2,000	2,000
	<b>TOTAL REVENUES</b>	490,868	405,175	(85,693)
<b>EXPENDITURES:</b>				
Current:				
Personnel costs	137,453	137,453	135,218	2,235
Other operating costs	1,732,060	1,732,060	1,311,476	420,584
Debt service:				
Principal payments	85,000	85,000	85,000	-
Interest and other charges	198,476	198,476	198,476	-
	<b>TOTAL EXPENDITURES</b>	2,152,989	1,730,170	422,819
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(1,662,121)</b>	<b>(1,662,121)</b>	<b>(1,324,995)</b>	<b>337,126</b>
<b>OTHER FINANCING USES:</b>				
Transfer to City of Winters	(104,439)	(104,439)	(113,528)	(9,089)
	<b>TOTAL OTHER FINANCING USES</b>	(104,439)	(113,528)	(9,089)
<b>CHANGE IN NET ASSETS</b>	<b>(1,766,560)</b>	<b>(1,766,560)</b>	<b>(1,438,523)</b>	<b>328,037</b>
<b>FUND BALANCES, JULY 1</b>	<b>3,304,933</b>	<b>3,304,933</b>	<b>3,304,933</b>	<b>-</b>
<b>FUND BALANCES, JUNE 30</b>	<b>\$ 1,538,373</b>	<b>\$ 1,538,373</b>	<b>\$ 1,866,410</b>	<b>\$ 328,037</b>

**WINTERS COMMUNITY  
DEVELOPMENT AGENCY**

NOTES TO THE COMPONENT UNIT FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

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**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The accompanying summary of the more significant accounting policies of the Winters Community Development Agency (Agency) is presented to assist the reader in interpreting the financial statements and other data in this report. The accounting policies of the Agency conform in all material respects to accounting principles generally accepted in the United States of America as applicable to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The following is a summary of the more significant policies.

**A. Organization and Purpose**

The Agency was established under the provisions of the Community Redevelopment Law (California Health and Safety Code, commencing with Section 30000). The Agency was created to revitalize and upgrade a significant area of the community for the purpose of increasing sales and business tax revenues, assuring coordinated growth and stability, and improving the quality of life for residents of the City of Winters (City). The City Council members serve as the governing body of the Agency. The City performs all accounting and administration functions. The Agency has one project area.

The Agency meets the criteria for inclusion as a blended component unit within the City's reporting entity based on the City's oversight responsibility in selection of the governing board. In addition, all of the Agency's activities are conducted within the geographic boundaries of the City. Blended component units, although legally separate entities, are, in substance, part of the City's operation and so data from these units are combined with data from the primary government in the financial statements presentation of the City as a whole.

The Agency's primary source of revenue, other than loans and advances from the City, comes from property taxes, referred to in the accompanying financial statements as "tax increment revenue." Section 333346 subdivision (c) of the California Health and Safety Code requires the Agency project areas to deposit 20% of allocated tax revenues into a Low and Moderate Income Housing Fund.

**B. Basis of Accounting**

The government-wide financial statements are reported using the economic resources measurement focus and the full accrual basis of accounting. Revenues are recorded when *earned* and expenses are recorded at the time liabilities are *incurred*, regardless of when the related cash flows take place.

**WINTERS COMMUNITY  
DEVELOPMENT AGENCY**

NOTES TO THE COMPONENT UNIT FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

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**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

Government funds are reported using the *current financial resources* measurement focus and the *modified accrual* basis of accounting. Under this method, revenues are recognized when *measurable and available*. The Agency considers all revenues reported in the governmental funds to be available if the revenues are collected within sixty days after fiscal year-end. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on long-term debt, claims and judgment, which are recognized as expenditures to the extent they have matured. Capital asset acquisitions are reported as *expenditures* in governmental funds. Proceeds of long-term debt is reported as *other financing sources*.

Tax increment revenue and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the government.

*Non-exchange transactions*, in which the Agency gives or receives value without directly receiving or giving equal value in exchange, include property taxes, grants, entitlements, and donations. On the accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants, entitlements, and donations are recognized in the fiscal year in which all eligibility requirements have been satisfied.

C. Basis of Presentation

Government-wide Statements:

The government-wide financial statements (i.e. the statement of net assets and statement of activities) report information on all of the nonfiduciary activities of the Agency. For the most part, the effect of interfund activity has been removed from these statements. The Agency has only governmental activities, which are supported by taxes and intergovernmental revenues.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment, and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Tax increment revenue and other items not properly included among program revenues are reported instead as general revenues.

# WINTERS COMMUNITY DEVELOPMENT AGENCY

## NOTES TO THE COMPONENT UNIT FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED JUNE 30, 2010

### NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

When both restricted and unrestricted resources are available for use, it is the Agency's policy to use restricted resources first, then unrestricted resources, as they are needed.

#### Fund Financial Statements:

The accounts of the Agency are organized on the basis of funds. A fund is a separate self-balancing set of accounts. Each fund was established for the purpose of accounting for specific activities in accordance with applicable regulations, restrictions or limitations. Separate financial statements are provided for governmental funds. Both of the Agency's funds are considered to be major individual governmental funds and are reported as separate columns in the fund financial statements.

Governmental funds are used to account for the Agency's expendable financial resources and related liabilities. The Agency uses a special revenue fund, debt service fund, and a capital projects fund, to account for financial resources used for the activities of the Agency.

#### D. Major Funds

Governmental Accounting Standards Board Statement No. 34 defines major funds and requires that the Agency's major governmental type funds be identified and presented separately in the fund financial statements. Major funds are defined as funds that have either assets, liabilities, revenues, or expenditures equal to ten percent of their fund-type total and five percent of the grand total. The Agency has determined that all of its funds are major funds.

The Agency reported the following major governmental funds in the accompanying financial statements:

- Housing Set-Aside Special Revenue Fund - The Housing Fund accounts for the 20% tax increment income which will be used by the Agency for the purposes of increasing and improving the City's supply of housing for persons and families of very low or moderate income.
- Debt Service Fund – This fund accounts for debt service payments on the Agency's long-term debt issues.
- Capital Projects Fund- the Community Development Fund is used to account for financial resources to be used for the acquisition or construction of major capital facilities within the Winters Community Development Agency.

**WINTERS COMMUNITY  
DEVELOPMENT AGENCY**

NOTES TO THE COMPONENT UNIT FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

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**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

E. Accounting Policies

Revenue

The Agency's primary source of revenue is property taxes, referred to in the accompanying component unit financial statements are "incremental property taxes". Property taxes allocated to the Agency are computed in the following manner:

- a. The assessed valuation of all property in the Project Area is determined on the date of adoption of the Redevelopment Plan by a designation of a fiscal year assessment role.
- b. Property taxes related to any incremental increase in assessed values after the adoption of a Redevelopment Plan are allocated to the Agency; all taxes on the "frozen" assessed valuation of the property are allocated to the City and other districts receiving taxes from the project area.

The Agency has no power to levy tax but does receive tax increment revenue from the City's property tax through Yolo County. Any legislative property tax reduction would lower the amount of tax revenues that would otherwise be available to pay the principal and interest on bonds or loans from the City. Conversely, any increase in the tax rate or assessed valuation or any elimination of present exemptions would increase the amount of tax revenues that would be available to pay principal and interest on bonds or loans from the City.

The Agency is also authorized to finance the Redevelopment Plan from other sources, including assistance from the City, the State and federal governments, interest income, and the issuance of Agency debt.

Property Taxes

Property taxes in the State of California are administered for all local agencies at the county level, and consist of secured, unsecured, and utility tax rolls. The following is a summary of major policies and practices relating to property taxes:

Property Valuations and Tax Levies

The California Community Redevelopment Law provides that assessed valuations of a redevelopment project are, in effect, frozen at the level existing when the redevelopment plan is adopted, and all property taxes produced from this valuation continue to flow to all public agencies levying taxes on property in the project. Taxes produced from any increases in the assessed valuation of a project over the "frozen base" may be allocated to a redevelopment agency to pay or repay costs incurred on behalf of the project. The assessed valuation of a project may be temporarily or permanently reduced below the frozen base as a result of ownership of property by a redevelopment agency pending resale to a developer (temporary), or because of permanent reduction of the assessed valuation will cause a concurrent

# WINTERS COMMUNITY DEVELOPMENT AGENCY

## NOTES TO THE COMPONENT UNIT FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED JUNE 30, 2010

### NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

reduction of the frozen base so that the production of tax increment income from a new development will not be impaired.

#### Tax Levy Dates

All lien dates attach annually on January 1 preceding the fiscal year for which the taxes are levied. The fiscal year begins July 1 and ends June 30 of the following year. Taxes are levied on both real and secured personal property as it exists at that time. Liens against real estate, as well as the tax on personal property, are not relieved by subsequent renewal or change in ownership.

#### Tax Collections

The county tax collector is responsible for all property tax collections. Taxes and assessments on secured and utility rolls which constitute a lien against the property, may be paid in two installments; the first installment is due on November 1 of the fiscal year and is delinquent if not paid by December 10, the second installment is due on March 1 of the fiscal year and is delinquent if not paid by April 10. Unsecured personal property do not constitute a lien against real property unless the taxes become delinquent. Payment must be made in one installment, which is delinquent if not pay by August 31 of the fiscal year. Significant penalties are imposed by the county for late payments.

The Agency has elected to receive the property taxes from the County under the Teeter Bill. Under this program, the Agency receives 100% of the levied property taxes in periodic payments with the County assuming responsibility for the delinquencies.

#### F. Budgets and Budgetary Accounting

The budget for the Agency is adopted by the City Council members, in their capacity as members of the Community Development Agency Board, and provides for the general operation of the capital projects, special revenue, and debt service funds and is prepared on the modified accrual basis of accounting. The budget becomes effective on July 1 of every year. Debt service on the bond issue constitutes a legally authorized "nonappropriated budget".

Expenditures in excess of budgeted amounts are allowed by law but must be approved individually by the Board.

#### G. Long-Term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations reported as liabilities in the statement of net assets. Bond issuance costs are deferred and amortized over the life of the bonds. This item is reported as deferred charges and is amortized over the term of the related debt.

**WINTERS COMMUNITY  
DEVELOPMENT AGENCY**

NOTES TO THE COMPONENT UNIT FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

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**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

H. Deferred and Unearned Revenues

Deferred revenues in governmental funds arise when a potential revenue does not meet both the “measurable” and “available” criteria for recognition in the current period. Unearned revenues arise when resources are received by the Agency before it has legal claim to them (i.e., when grant monies are received prior to the incurrence of qualifying expenditures).

I. Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

J. Encumbrances

Encumbrances represent commitments related to unperformed contracts for goods or services. Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of resources are recorded to reserve that portion of the applicable appropriation, is utilized by the Agency.

K. Capital Assets

All capital assets are valued at historical cost or estimated historical cost if actual historical cost is not available. Contributed capital assets are valued at their estimated fair value on the date contributed.

The purpose of depreciation is to spread the cost of capital assets equitably among all users over the life of the capital assets. The amount charged to depreciation expense each fiscal year represents that fiscal year’s pro rata share of the cost of capital assets.

The capital assets with limited useful lives are being depreciated over their estimated useful lives. Depreciation of all capital assets is charged as an expense against operations each fiscal year and the total amount of depreciation taken over the years, called accumulated depreciation, is reported on the statement of net assets as a reduction in the book value of capital assets.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase is reflected in the capitalized value of the capital asset constructed, net of interest earned on the invested proceeds over the same period.

**WINTERS COMMUNITY  
DEVELOPMENT AGENCY**

NOTES TO THE COMPONENT UNIT FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

Buildings and improvements are depreciated using the straight-line method over estimated useful lives of 50 years. Improvements other than buildings are depreciated over 10 years using the straight-line method. Infrastructure is depreciated over 50 years using the straight-line method.

The capitalization policy of the Agency is as follows:

Type	Cost
Infrastructure	\$200,000 or more
Utility systems	\$200,000 or more
Vehicles, equipment and machinery	\$5,000 or more
Improvements	\$5,000 or more
Land and buildings	\$500,000 or more

**L. Annual Financial Statement**

These financial statements are intended to reflect only the financial position and results of operations of the Winters Community Development Agency. The Agency is a component unit of and is included in the financial statements of the City of Winters, California. For additional information regarding the financial report of the City, please contact: Ms. Shelly Gunby, City of Winters, 318 First Street, Winters, CA, 95694.

**M. Reclassifications**

Certain reclassifications have been made to the 2008 financial statements to conform to the current presentation. These reclassifications had no effect on total assets, liabilities, or net assets as previously stated.

**NOTE 2 – CASH AND INVESTMENTS**

Cash and investments are reported as follows in the Statement of Net Assets:

Statement of Net Assets:	
Cash and investments	\$ 472,445
Restricted cash and investments	<u>11,722,288</u>
<b>TOTAL CASH AND INVESTMENTS</b>	<u><u>\$ 12,194,733</u></u>

**WINTERS COMMUNITY  
DEVELOPMENT AGENCY**

NOTES TO THE COMPONENT UNIT FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

**NOTE 2 – CASH AND INVESTMENTS (continued)**

Cash and investments held by the Agency at June 30, 2010 consisted of the following:

Deposits with financial institutions	\$	472,445
TOTAL UNRESTRICTED		472,445
Restricted:		
Local Agency Investment Fund (LAIF)		11,180,020
Money market fund		-
Investment agreement		542,268
TOTAL RESTRICTED		11,722,288
TOTAL CASH AND INVESTMENTS		\$ 12,194,733

**Investments Authorized: California Government code and Agency's Investment Policy**

The table below identifies the investment types that are authorized for the Agency by the California Government Code (or the Agency's investment policy, where more restrictive). The table also identifies certain provisions of the California Government Code (or the Agency's investment policy, where more restrictive) that address interest rate risk, credit risk and concentration of credit risk. This table does not address investments of debt proceeds held by bond trustee that are governed by the provisions of debt agreements of the Agency, rather than the general provisions of the California Government Code or the Agency's investment policy.

Authorized Investment Type	Maximum Maturity	Maximum Percentage Of Portfolio	Maximum Investment In One Issuer
Local Agency Investment Fund (State Pool)	N/A	\$40 million	\$40 million
U.S. Treasury obligations	5 years	None	None
U.S. Government Agency Issues	5 years	None	None
Insured deposits with banks and savings and loans	N/A	None	15%
Repurchase agreements	90 days	None	15%
Banker's acceptances (must be dollar denominated)	9 months	40%	15%
Commercial paper	6 months	15%	15%
Negotiable time certificates of deposit	5 years	30%	15%
Medium Term Corporate Notes	5 years	30%	10%
Money market funds	N/A	15%	15%

**WINTERS COMMUNITY  
DEVELOPMENT AGENCY**

NOTES TO THE COMPONENT UNIT FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

**NOTE 2 – CASH AND INVESTMENTS (continued)**

**Investments Authorized by Debt Agreements**

Investment of debt proceeds held by bond trustees are governed by provisions of the debt agreements, rather than the general provisions of the California Government Code or the Agency's investment policy. The table below identifies the investment types that are authorized for investments held by bond trustee. The table also identifies certain provisions of these debt agreements that address interest rate risk, credit risk, and concentration of credit risk.

Authorized Investment Type	Maximum Maturity	Maximum Percentage Of Portfolio	Maximum Investment In One Issuer
U.S. Treasury obligations	5 years	None	None
U.S. agency securities	5 years	None	None
Banker's acceptances	270 days	40%	15%
Commercial paper	180 days	15%	15%
Guaranteed investment contracts	N/A	None	None
Money market funds	N/A	None	None

Per the Agency's investment policy, if special circumstances arise that necessitate the purchase of securities beyond the five year limitation, the requests must be approved by the Board prior to purchase.

**Disclosures Relating to Interest Rate Risk**

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. One of the ways that the Agency manages its exposure to interest rate risk is by purchasing a combination of shorter term and longer term investments and by timing cash flows from maturities so that a portion of the portfolio is maturing or coming close to maturity evenly over time as necessary to provide the cash flows and liquidity needed for operations.

Information about the sensitivity of the fair values of the Agency's investments held by bond trustees to market interest rate fluctuations is provided by the following table that shows the distribution of the Agency's investments by maturity (see the City's Comprehensive Annual Financial Report for risk disclosure relating to the pooled and investments with the City of Winters).

**WINTERS COMMUNITY  
DEVELOPMENT AGENCY**

NOTES TO THE COMPONENT UNIT FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

**NOTE 2 – CASH AND INVESTMENTS (continued)**

Investment Type	Totals	Remaining maturity (in months)					
		12 or less	13 to 24	25 to 36	37 to 48	49 to 60	60 +
Local Agency							
Investment Fund	\$ 11,180,020	\$ 11,180,020	\$ -	\$ -	\$ -	\$ -	\$ -
Held by bond trustee:							
Investment agreement	542,268	-	-	-	-	542,268	-
<b>TOTAL</b>	<b>\$ 11,722,288</b>	<b>\$ 11,180,020</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 542,268</b>	<b>\$ -</b>

**Investments with Fair Values Highly Sensitive to Interest Rate Fluctuations**

The Agency has no investments (including investments held by bond trustees) that are highly sensitive to interest rate fluctuations (to a greater degree than already indicated in the information provided above). See the City of Winters' Comprehensive Annual Financial Report for more information regarding these disclosures.

**Disclosures Relating to Credit Risk**

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. Presented below is the minimum rating required by (where applicable) the California Government Code, the Agency's investment policy, or debt agreements, and the actual rating as of fiscal year end for each investment type.

Investment Type	Amount	Minimum Legal Rating	Exempt From Disclosure	Rating as of fiscal year end			
				AAA	AA	A	Not Rated
Local Agency							
Investment Fund	\$ 11,180,020	N/A	\$ -	\$ -	\$ -	\$ -	\$ 11,180,020
Held by bond trustee:							
Investment contract	542,268	N/A	-	-	-	542,268	-
<b>TOTAL</b>	<b>\$ 11,722,288</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 542,268</b>	<b>\$ 11,180,020</b>

**WINTERS COMMUNITY  
DEVELOPMENT AGENCY**

NOTES TO THE COMPONENT UNIT FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

**NOTE 2 – CASH AND INVESTMENTS (continued)**

**Custodial Credit Risk**

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty (e.g. broker-dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. The California Government Code and the Agency's investment policy do not contain legal or policy requirements that would limit the exposure of custodial credit risk for deposits or investments, other than the following provisions for deposits. The California Government Code requires that a financial institution secure deposits made by state or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under state law (unless so waived by the governmental unit). The fair value of the pledged securities in the collateral pool must equal at least 110% of the total amount deposited by the public agencies. California law also allows financial institutions to secure Agency deposits by pledging first trust deed mortgage notes having a value of 150% of the secured public deposits.

For more information relating to custodial credit risk for amounts reported as cash and investments pooled with the City, see the City of Winters' Comprehensive Annual Financial Report.

**NOTE 3 – CAPITAL ASSETS**

Capital asset activity for the fiscal year ended June 30, 2010 was as follows:

	Balance at July 1, 2009	Additions	Deletions	Adjustments and Transfers	Balance at June 30, 2010
Capital assets, not being depreciated:					
Land	\$ 1,922,649	\$ 640,878	\$ -	\$ -	\$ 2,563,527
Construction in progress	1,482,675	2,193,770	-	(1,411,243)	2,265,202
Total capital assets not being depreciated	<u>3,405,324</u>	<u>2,834,648</u>	<u>-</u>	<u>(1,411,243)</u>	<u>4,828,729</u>
Capital assets being depreciated:					
Buildings and improvements	1,053,427	-	-	-	1,053,427
Vehicles and equipment	5,431	-	-	-	5,431
Infrastructure	1,499,842	82,473	-	1,411,243	2,993,558

**WINTERS COMMUNITY  
DEVELOPMENT AGENCY**

NOTES TO THE COMPONENT UNIT FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

**NOTE 3 – CAPITAL ASSETS (continued)**

	Balance at July 1, 2009	Additions	Deletions	Adjustments and Transfers	Balance at June 30, 2010
Less: accumulated depreciation:					
Buildings and improvements	(112,110)	(45,928)	-	-	(158,038)
Vehicles and equipment	(5,431)	-	-	-	(5,431)
Infrastructure	(94,498)	(59,871)	-	-	(154,369)
Total capital assets being depreciated, net	2,346,661	(23,326)	-	1,411,243	3,734,578
<b>CAPITAL ASSETS, NET</b>	<b>\$ 5,751,985</b>	<b>\$ 2,811,322</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 8,563,307</b>

Depreciation is charged to community development expense in the Statement of Activities.

**NOTE 4 – LONG-TERM DEBT**

The following is a summary of long-term debt activity of the Agency for the fiscal year ended June 30, 2010:

	Balance at July 1, 2009	Incurred	Retired	Adjust- ments	Balance at June 30, 2010	Due within one year
Governmental activities:						
Tax allocation bonds, Series 2004	\$ 6,310,000	\$ -	\$ (220,000)	\$ -	\$ 6,090,000	\$ 220,000
Tax allocation bonds, Series 2007	11,455,000	-	(240,000)	-	11,215,000	240,000
Compensated absences	8,874	5,027	(4,006)	-	9,895	3,755
<b>TOTAL</b>	<b>\$ 17,773,874</b>	<b>\$ 5,027</b>	<b>\$ (464,006)</b>	<b>\$ -</b>	<b>\$ 17,314,895</b>	<b>\$ 463,755</b>

**NOTE 4 -- LONG-TERM DEBT (continued)**

	Balance at July 1, 2009	Incurred	Retired	Adjust- ments	Balance at June 30, 2010
Deferred charges:	\$ 1,011,672	\$ -	\$ -	\$ -	\$ 1,011,672
Less: Accumulated amortization	(110,516)	-	(32,687)	-	(143,203)
<b>TOTAL, NET</b>	<b>\$ 901,156</b>	<b>\$ -</b>	<b>\$ (32,687)</b>	<b>\$ -</b>	<b>\$ 868,469</b>

**WINTERS COMMUNITY  
DEVELOPMENT AGENCY**

NOTES TO THE COMPONENT UNIT FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

**NOTE 4 – LONG-TERM DEBT (continued)**

Tax Allocation Bonds – Series 2004

On February 27, 2004, the Agency issued \$7,820,000 of Tax Allocation Bonds bearing interest between 2.00% and 4.63% and payable semi-annually on March 1 and September 1. These bonds provided funds to aid in the financing of redevelopment in the project area. The bonds are special obligations of the Agency and are payable as to principal, interest, and any premiums upon redemption at any time exclusively from the pledged tax revenues of the Agency.

\$ 6,090,000

Tax Allocation Bonds – Series 2007

On May 31, 2007, the Agency issued \$11,470,000 of Tax Allocation Bonds bearing interest between 3.50% and 4.75% and payable semi-annually on March 1 and September 1. These bonds provided funds to aid in the financing of redevelopment in the project area. The bonds are special obligations of the Agency and are payable as to principal, interest, and any premiums upon redemption at any time exclusively from the pledged tax revenues of the Agency.

11,215,000

**TOTAL BONDS PAYABLE**

\$17,765,000

The scheduled annual minimum debt service requirements at June 30, 2010 are as follows:

Year Ending June 30	Tax Allocation Bonds, Series 2004			Tax Allocation Bonds, Series 2007		
	Principal	Interest	TOTAL	Principal	Interest	TOTAL
2011	\$ 230,000	\$ 250,767	\$ 480,767	\$ 240,000	\$ 499,860	\$ 739,860
2012	235,000	244,893	479,893	250,000	490,060	740,060
2013	240,000	238,179	478,179	260,000	479,860	739,860
2014	245,000	230,720	475,720	270,000	469,260	739,260
2015	155,000	224,265	379,265	120,000	461,460	581,460
2016 - 2020	880,000	1,028,643	1,908,643	585,000	2,240,413	2,825,413
2021 - 2025	1,085,000	821,158	1,906,158	1,005,000	2,084,971	3,089,971
2026 - 2030	1,340,000	548,648	1,888,648	1,640,000	1,797,881	3,437,881
2031 - 2035	1,680,000	201,867	1,881,867	2,460,000	1,340,744	3,800,744
2036 - 2040	-	-	-	4,385,000	432,844	4,817,844
	<u>\$ 6,090,000</u>	<u>\$ 3,789,140</u>	<u>\$ 9,879,140</u>	<u>\$ 11,215,000</u>	<u>\$ 10,297,353</u>	<u>\$ 21,512,353</u>

**Compensated Absences**

The Agency accrues accumulated vacation and compensating time due to its employees. The total amount due at June 30, 2010 is \$9,895.

# WINTERS COMMUNITY DEVELOPMENT AGENCY

## NOTES TO THE COMPONENT UNIT FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED JUNE 30, 2010

### NOTE 5 – NET ASSETS

The government-wide financial statements utilize a net assets presentation. Net assets consist of the following:

*Invested in capital assets, net of related debt* - This category groups all capital assets into one component of net assets. Accumulated depreciation and the outstanding balances of debt that are attributable to the acquisition, construction or improvement of those assets reduce the balance in this category.

*Restricted net assets* - This category represents net assets with external restrictions imposed by creditors, grantors, contributors or laws or regulations of other governments; or restrictions imposed by law through constitutional provisions or enabling legislation.

- Restricted for low and moderate income housing - to reflect the portion of net assets legally restricted for low and moderate income housing redevelopment.
- Restricted for debt service - to reflect the portion of net assets legally restricted to make debt service payments.

*Unrestricted net assets* - This category represents net assets of the Agency not restricted for any project or purpose.

### NOTE 6 – FUND EQUITY

Reservations of fund balance represent amounts that are not appropriable or are legally segregated for a specific purpose. Designations of fund balance represent tentative management plans that are subject to change. The following are the designations and reserves used by the Agency:

- Designated for subsequent year's expenditures
- Reserved for low and moderate-income housing - used to represent that portion of fund balance segregated for low and moderate income housing expenditures and projects.
- Reserved for debt service - used to reflect the portion of fund balance legally restricted to make debt service payments.

### NOTE 7 – NOTES RECEIVABLE

The Agency has issued various first-time homebuyer loans to residents of the City. These loans are payable to the Agency upon sale, transfer of ownership, change in status from owner-occupied to rental, refinancing, or in thirty years, whichever occurs first. The activity of these loans as of June 30, 2010 follows:

**WINTERS COMMUNITY  
DEVELOPMENT AGENCY**

NOTES TO THE COMPONENT UNIT FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

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	<u>Balance at July 1, 2008</u>	<u>Additions</u>	<u>Payments Received</u>	<u>Balance at June 30, 2009</u>
Redevelopment notes receivable	\$ 433,938	\$ 2,500	\$ -	\$ 436,438



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**SUPPLEMENTARY INFORMATION**



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# WINTERS COMMUNITY DEVELOPMENT AGENCY

## SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN IN FUND BALANCES - BUDGET AND ACTUAL - CAPITAL PROJECTS FUND FOR THE FISCAL YEAR ENDED JUNE 30, 2010

	COMMUNITY DEVELOPMENT CAPITAL PROJECTS FUND			Variance with final budget positive (negative)
	Budgeted amounts		Actual	
	Original	Final		
<b>REVENUES:</b>				
Tax increment revenues	\$ 1,715,696	\$ 1,715,696	\$ 1,524,757	\$ (190,939)
Use of money and property	227,334	227,334	106,332	(121,002)
Other revenues	-	-	3,303	3,303
<b>TOTAL REVENUES</b>	<u>1,943,030</u>	<u>1,943,030</u>	<u>1,634,392</u>	<u>(308,638)</u>
<b>EXPENDITURES:</b>				
Current:				
Personnel costs	87,228	87,228	67,518	19,710
Supplies and materials	2,250	2,250	8,087	(5,837)
Other operating costs	1,398,360	1,398,360	1,066,133	332,227
Pass-through agreements	318,965	318,965	308,024	10,941
Debt service:				
Principal payments	375,000	375,000	375,000	-
Interest and other charges	566,986	566,986	566,986	-
Capital outlay	7,652,000	7,652,000	2,904,092	4,747,908
<b>TOTAL EXPENDITURES</b>	<u>10,400,789</u>	<u>10,400,789</u>	<u>5,295,840</u>	<u>5,104,949</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>(8,457,759)</u>	<u>(8,457,759)</u>	<u>(3,661,448)</u>	<u>4,796,311</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers in	-	-	22,623	22,623
Transfers to City of Winters	(147,749)	(147,749)	(151,023)	(3,274)
<b>TOTAL OTHER FINANCING</b>	<u>(147,749)</u>	<u>(147,749)</u>	<u>(128,400)</u>	<u>19,349</u>
<b>CHANGE IN NET ASSETS</b>	(8,605,508)	(8,605,508)	(3,789,848)	4,815,660
<b>FUND BALANCES, JULY 1</b>	<u>10,783,714</u>	<u>10,783,714</u>	<u>10,783,714</u>	<u>-</u>
<b>FUND BALANCES, JUNE 30</b>	<u>\$ 2,178,206</u>	<u>\$ 2,178,206</u>	<u>\$ 6,993,866</u>	<u>\$ 4,815,660</u>

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**OTHER REPORTS**



**REPORT ON INTERNAL CONTROLS OVER FINANCIAL  
REPORTING AND ON COMPLIANCE AND OTHER MATTERS  
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN  
ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

Chairman and Honorable Directors  
of the Winters Community Development Agency

We have audited the financial statements of the governmental activities and each major fund of the Winters Community Development Agency as of and for the year ended June 30, 2010, which collectively comprise the Agency's basic financial statements and have issued our report thereon dated October 29, 2010. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

*Internal Control Over Financial Reporting*

In planning and performing our audit, we considered the Winters Community Development Agency's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Winters Community Development Agency internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Winters Community Development Agency's internal control over financial reporting.

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

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above. However, we identified certain deficiencies in internal control over financial reporting, described in the accompanying schedule of findings and responses that we consider to be significant deficiencies in internal control over financial reporting: 2010-1 Capital assets accounting. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Winters Community Development Agency's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. Such provisions include those provisions of laws and regulations identified in the *Guidelines for Compliance Audits of California Redevelopment Agencies*, issued by the State Controller. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

This report is intended solely for the information and use of the management, Board of Directors, others within the entity, and the State Controller's Office and is not intended and should not be used by anyone other than these specified parties.



October 29, 2010

# **BOLER & ASSOCIATES**

PROFESSIONAL ACCOUNTANCY CORPORATION  
750 F STREET • DAVIS, CA 95616

(530) 756-1735

## **STATEMENT ON AUDITING STANDARDS NO. 115, COMMUNICATING INTERNAL CONTROL RELATED MATTERS IDENTIFIED IN AN AUDIT**

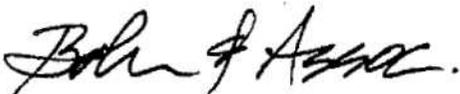
Chairman and Honorable Directors  
of the Winters Community Development Agency

In planning and performing our audit of the financial statements of the governmental activities and each major fund of the Winters Community Development Agency as of and for the year ended June 30, 2010, in accordance with auditing standards generally accepted in the United States of America, we considered the City's internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Agency's internal control. Accordingly, we do not express an opinion on the effectiveness of the Agency's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control that might be significant deficiencies or material weaknesses and, therefore, there can be no assurance that all such deficiencies have been identified. In addition, because of inherent limitations in internal control, including the possibility of management override of controls, misstatements due to error or fraud may occur and not be detected by such controls. We did not identify any deficiencies in internal control that we consider to be material weaknesses. However, we identified certain deficiencies in internal control that we consider to be significant deficiencies, and communicated them in writing to management and those charged with governance on October 29, 2010. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

This communication is intended solely for the information and use of management, Agency Directors, and others within the organization, and is not intended to be and should not be used by anyone other than these specified parties.



October 29, 2010

**Winters Community Development Agency**  
**Redevelopment Agencies Financial Transactions Report**  
**General Information**

Fiscal Year **2010**

**Members of the Governing Body**

	Last Name	First Name	Middle Initial
Chairperson	Fridae	Woody	
Member	Curry	Cecila	
Member	Martin	Mike	
Member	Anderson	Harold	
Member	Stone	Tom	
Member			

**Mailing Address**

Street 1

Street 2

City  State  Zip

Phone   Is Address Changed?

**Agency Officials**

	Last Name	First Name	Middle Initial	Phone
Executive Director	Donlevy Jr.	John	W	(530) 795-4910
Fiscal Officer	Gunby	Shelly		(530) 795-4910
Secretary	Mills	Nanci		(530) 795-4910

	Report Prepared By	Independent Auditor
Firm Name		Boler & Associates
Last	Gunby	Pon
First	Shelly	Felix
Middle Initial	A	
Street	318 First St	750 F Street
City	Winters	Davis
State	CA	CA
Zip Code	95694-	95616-
Phone	(530) 795-4910	(530) 756-1735

**Winters Community Development Agency  
Redevelopment Agencies Financial Transactions Report**

**Audit Information**

Fiscal Year            2010

Was the Report Prepared from Audited Financial Data,  
and Did You Submit a Copy of the Audit?

Yes

Indicate Financial Audit Opinion

Unqualified

If Financial Audit is not yet Completed, What is the  
Expected Completion Date?

If the Audit Opinion was Other than Unqualified, State  
Briefly the Reason Given

Was a Compliance Audit Performed in Accordance with  
Health and Safety Code Section 33080.1 and the State  
Controller's Guidelines for Compliance Audits, and Did  
You Submit a Copy of the Audit?

Yes

Indicate Compliance Audit Opinion

Unqualified

If Compliance Audit is not yet Completed, What is the  
Expected Completion Date?

If compliance opinion includes exceptions,  
state the areas of non-compliance, and  
describe the agency's efforts to correct.

**Winters Community Development Agency  
Redevelopment Agencies Financial Transactions Report**

**Project Area Report**

**Fiscal Year 2010**

**Project Area Name**

**Winters Comm Development Plan**

Please Provide a Brief Description of the Activities for this Project Area During the Reporting Year.

**Activity Report**

Forwarded from Prior Year ?

Yes

Enter Code for Type of Project Area Report

P

P = Standard Project Area Report

A = Administrative Fund

L = Low and Moderate Income Housing Fund

M = Mortgage Revenue Bond Program

O = Other Miscellaneous Funds or Programs

S = Proposed (Survey) Project Area

Does the Plan Include Tax Increment Provisions?

Yes

Date Project Area was Established (MM-DD-YY)

1/20/1992

Most Recent Date Project Area was Amended

Did this Amendment Add New Territory?

Most Recent Date Project Area was Merged

Will this Project Area be Carried Forward to Next Year?

Yes

**Established Time Limit :**

Repayment of Indebtedness (Year Only)

2042

Effectiveness of Plan (Year Only)

2032

New Indebtedness (Year Only)

2012

Size of Project Area in Acres

614

Percentage of Land Vacant at the Inception of the Project Area

19.0

*Health and Safety Code Section 33320.1 (xx.x%)*

Percentage of Land Developed at the Inception of the Project Area

81.0

*Health and Safety Code Section 33320.1 (xx.x%)*

Objectives of the Project Area as Set Forth in the Project Area Plan

RCP

*(Enter the Appropriate Code(s) in Sequence as Shown)*

R = Residential I = Industrial C = Commercial P = Public O = Other

**Winters Community Development Agency  
Redevelopment Agencies Financial Transactions Report**

**Assessed Valuation Data**

**Fiscal Year**            **2010**

---

Project Area Name	Winters Comm Development Plan
Frozen Base Assessed Valuation	61,618,724
<b>Increment Assessed Valuation</b>	216,301,964
Total Assessed Valuation	277,920,688

---

**Winters Community Development Agency  
Redevelopment Agencies Financial Transactions Report**

Pass-Through / School District Assistance

Fiscal Year

Project Area Name

Amounts Paid To Taxing Agencies Pursuant To:	Tax Increment Pass Through Detail			Total	Other Payments	
	H & S Code Section 33401	H & S Code Section 33676	H & S Code Section 33607		H & S Code Section 33445	H & S Code Section 33445.5
County	285,784			\$285,784		
Cities				\$0		
School Districts				\$0		
Community College District				\$0		
Special Districts				\$0		
<b>Total Paid to Taxing Agencies</b>	\$285,784	\$0	\$0	\$285,784	\$0	\$0
<b>Net Amount to Agency</b>				\$1,620,162		
<b>Gross Tax Increment Generated</b>				1,905,946		

**Winters Community Development Agency  
Redevelopment Agencies Financial Transactions Report**

**Summary of the Statement of Indebtedness - Project Area**

<b>Fiscal Year</b>	2010
<b>Project Area Name</b>	Winters Comm Development Plan
Tax Allocation Bond Debt	31,404,492
Revenue Bonds	
Other Long Term Debt	
City/County Debt	
Low and Moderate Income Housing Fund	12,532,563
Other	17,772,284
<b>Total</b>	<b>\$61,709,339</b>
Available Revenues	
<b>Net Tax Increment Requirements</b>	<b>\$61,709,339</b>

**Winters Community Development Agency  
Redevelopment Agencies Financial Transactions Report**

Agency Long-Term Debt

Fiscal Year

Project Area Name

Forward from Prior Year	<input type="text" value="Yes"/>
Bond Type	<input type="text" value="Other"/>
Year of Authorization	<input type="text" value="2002"/>
Principal Amount Authorized	<input type="text" value="9,895"/>
Principal Amount Issued	<input type="text" value="9,895"/>
Purpose of Issue	<input type="text" value="compensated absences"/>
Maturity Date Beginning Year	<input type="text" value="2006"/>
Maturity Date Ending Year	<input type="text" value="2032"/>
<b>Principal Amount Unmatured Beginning of Fiscal Year</b>	<input type="text" value="\$8,874"/>
Adjustment Made During Year	<input type="text" value="1,021"/>
Adjustment Explanation	<input type="text"/>
Interest Added to Principal	<input type="text"/>
Principal Amount Issued During Fiscal Year	<input type="text"/>
Principal Amount Matured During Fiscal Year	<input type="text"/>
Principal Amount Defeased During Fiscal Year	<input type="text"/>
<b>Principal Amount Unmatured End of Fiscal Year</b>	<input type="text" value="\$9,895"/>
Principal Amount In Default	<input type="text"/>
Interest In Default	<input type="text"/>

**Bond Types Allowed:**

Tax Allocation Bonds; Revenue Bonds; Certificates of Participation; Tax Allocation Notes; Financing Authority Bonds; City/County Debt; US/State; Loans; Lease Obligations; Notes; Deferred Pass-Throughs; Deferred Compensation; Other

**Winters Community Development Agency**  
**Redevelopment Agencies Financial Transactions Report**

Agency Long-Term Debt

**Fiscal Year**

**Project Area Name**

Forward from Prior Year	<input type="text" value="Yes"/>
Bond Type	<input type="text" value="Tax Allocation Bonds"/>
Year of Authorization	<input type="text" value="2004"/>
Principal Amount Authorized	<input type="text" value="7,820,000"/>
Principal Amount Issued	<input type="text" value="7,820,000"/>
Purpose of Issue	<input type="text" value="Economic Development in Project Area"/>
Maturity Date Beginning Year	<input type="text" value="2005"/>
Maturity Date Ending Year	<input type="text" value="2035"/>
<b>Principal Amount Unmatured Beginning of Fiscal Year</b>	<input type="text" value="\$6,310,000"/>
Adjustment Made During Year	<input type="text"/>
Adjustment Explanation	<input type="text"/>
Interest Added to Principal	<input type="text"/>
Principal Amount Issued During Fiscal Year	<input type="text"/>
Principal Amount Matured During Fiscal Year	<input type="text" value="220,000"/>
Principal Amount Defeased During Fiscal Year	<input type="text"/>
<b>Principal Amount Unmatured End of Fiscal Year</b>	<input type="text" value="\$6,090,000"/>
Principal Amount In Default	<input type="text"/>
Interest In Default	<input type="text"/>

**Bond Types Allowed:**

Tax Allocation Bonds; Revenue Bonds; Certificates of Participation; Tax Allocation Notes; Financing Authority Bonds; City/County Debt; US;State; Loans; Lease Obligations; Notes; Deferred Pass-Throughs; Deferred Compensation; Other

**Winters Community Development Agency  
 Redevelopment Agencies Financial Transactions Report**

Agency Long-Term Debt

**Fiscal Year**

2010

**Project Area Name**

Winters Comm Development Plan

Forward from Prior Year

Yes

Bond Type

Tax Allocation Bonds

Year of Authorization

2007

Principal Amount Authorized

11,470,000

Principal Amount Issued

11,470,000

Purpose of Issue

Economic Development in Project Area

Maturity Date Beginning Year

2008

Maturity Date Ending Year

2039

**Principal Amount Unmatured Beginning of Fiscal Year**

\$11,455,000

Adjustment Made During Year

Adjustment Explanation

Interest Added to Principal

Principal Amount Issued During Fiscal Year

Principal Amount Matured During Fiscal Year

240,000

Principal Amount Defeased During Fiscal Year

**Principal Amount Unmatured End of Fiscal Year**

\$11,215,000

Principal Amount In Default

Interest In Default

**Bond Types Allowed:**

Tax Allocation Bonds; Revenue Bonds; Certificates of Participation; Tax Allocation Notes; Financing Authority Bonds; City/County Debt; US;State; Loans; Lease Obligations; Notes; Deferred Pass-Throughs; Deferred Compensation; Other

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

**Redevelopment Agencies Financial Transactions Report**  
**Non-Agency Long-Term Debt**

**Fiscal Year**

**Project Area Name**

Forward from Prior Year	<input type="text"/>
Bond Type	<input type="text"/>
Year of Authorization	<input type="text"/>
Principal Amount Authorized	<input type="text"/>
Principal Amount Issued	<input type="text"/>
Purpose of Issue	<input type="text"/>
Maturity Date Beginning Year	<input type="text"/>
Maturity Date Ending Year	<input type="text"/>
<b>Principal Amount Unmatured Beginning of Fiscal Year</b>	<input type="text"/>
Adjustment Made During Year	<input type="text"/>
Adjustment Explanation	<input type="text"/>
Principal Amount Issued During Fiscal Year	<input type="text"/>
Principal Amount Matured During Fiscal Year	<input type="text"/>
Principal Amount Defeased During Fiscal Year	<input type="text"/>
<b>Principal Amount Unmatured End of Fiscal Year</b>	<input type="text"/>
Principal Amount in Default	<input type="text"/>
Interest in Default	<input type="text"/>

**Bond Types Allowed:**

Mortgage Revenue; Industrial Development; Commercial Revenue Bond; Certificate of Participation

**Winters Community Development Agency  
Redevelopment Agencies Financial Transactions Report**

**Statement of Income and Expenditures - Revenues**

**Fiscal Year**

2010

**Project Area Name**

Winters Comm Development Plan

	Capital Project Funds	Debt Service Funds	Low/Moderate Income Housing Funds	Special Revenue/Other Funds	Total
Tax Increment Gross <i>(Include All Apportionments)</i>	1,524,757		381,189		\$1,905,946
Special Supplemental Subvention					\$0
Property Assessments					\$0
Sales and Use Tax					\$0
Transient Occupancy Tax					\$0
Interest Income	106,332	22,287	21,986		\$150,605
Rental Income					\$0
Lease Income					\$0
Sale of Real Estate					\$0
Gain on Land Held for Resale					\$0
Federal Grants					\$0
Grants from Other Agencies					\$0
Bond Administrative Fees					\$0
Other Revenues	3,303		2,000		\$5,303
<b>Total Revenues</b>	<b>\$1,634,392</b>	<b>\$22,287</b>	<b>\$405,175</b>	<b>\$0</b>	<b>\$2,061,854</b>

**Winters Community Development Agency  
Redevelopment Agencies Financial Transactions Report**

**Statement of Income and Expenditures - Expenditures**

**Fiscal Year**

**Project Area Name**

	Capital Project Funds	Debt Service Funds	Low/Moderate Income Housing	Special Revenue/Other	Total
Administration Costs	75,605		135,218		\$210,823
Professional Services					\$0
Planning, Survey, and Design					\$0
Real Estate Purchases	640,878				\$640,878
Acquisition Expense					\$0
Operation of Acquired Property					\$0
Relocation Costs					\$0
Relocation Payments					\$0
Site Clearance Costs					\$0
Project Improvement / Construction Costs	2,263,214				\$2,263,214
Disposal Costs					\$0
Loss on Disposition of Land Held for Resale					\$0

**Winters Community Development Agency  
Redevelopment Agencies Financial Transactions Report**

**Statement of Income and Expenditures - Expenditures**

Fiscal Year

Project Area Name

	Capital Project Funds	Debt Service Funds	Low/Moderate Income Housing	Special Revenue/Other	Total
Decline in Value of Land Held for Resale					\$0
Rehabilitation Costs					\$0
Rehabilitation Grants					\$0
Interest Expense	566,986		198,476		\$765,462
Fixed Asset Acquisitions					\$0
Subsidies to Low and Moderate Income Housing					\$0
Debt Issuance Costs					\$0
Other Expenditures Including Pass-Through Payment(s)	1,374,157		1,311,476		\$2,685,633
<b>Debt Principal Payments:</b>					
Tax Allocation Bonds and Notes	375,000		85,000		\$460,000
Revenue Bonds, Certificates of Participation, Financing Authority Bonds					\$0
City/County Advances and Loans					\$0
All Other Long-Term Debt					\$0
<b>Total Expenditures</b>	<b>\$5,295,840</b>	<b>\$0</b>	<b>\$1,730,170</b>	<b>\$0</b>	<b>\$7,026,010</b>
<b>Excess (Deficiency) Revenues over (under) Expenditures</b>	<b>(\$3,661,448)</b>	<b>\$22,287</b>	<b>(\$1,324,995)</b>	<b>\$0</b>	<b>(\$4,964,156)</b>

**Winters Community Development Agency  
Redevelopment Agencies Financial Transactions Report**

Statement of Income and Expenditures - Other Financing Sources

Fiscal Year

2010

Project Area Name

Winters Comm Development Plan

	Capital Project Funds	Debt Service Funds	Low/Moderate Income Housing	Special Revenue/Other	Total
Proceeds of Long-Term Debt					\$0
Proceeds of Refunding Bonds					\$0
Payment to Refunded Bond Escrow Agent					\$0
Advances from City/County	151,023		113,528		\$264,551
Sale of Fixed Assets					\$0
Miscellaneous Financing Sources (Uses)					\$0
Operating Transfers In	22,623				\$22,623
Tax Increment Transfers In					\$0
Operating Transfers Out	0	22,623	0		\$22,623
Tax Increment Transfers Out					\$0
<i>(To the Low and Moderate Income Housing Fund)</i>					
<b>Total Other Financing Sources (Uses)</b>	\$173,646	(\$22,623)	\$113,528	\$0	\$264,551

**Winters Community Development Agency  
Redevelopment Agencies Financial Transactions Report**

**Statement of Income and Expenditures - Other Financing Sources**

**Fiscal Year**

2010

**Project Area Name**

Winters Comm Development Plan

	Capital Project Funds	Debt Service Funds	Low/Moderate Income Housing	Special Revenue/Other	Total
<b>Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Financing Uses</b>	(\$3,487,802)	(\$336)	(\$1,211,467)	\$0	(\$4,699,605)
Equity, Beginning of Period	\$10,783,714	\$1,023,035	\$3,304,933	\$0	\$15,111,682
Prior Period Adjustments	-302,046		-227,056		(\$529,102)
Residual Equity Transfers					\$0
<b>Equity, End of Period</b>	\$6,993,866	\$1,022,699	\$1,866,410	\$0	\$9,882,975

**Winters Community Development Agency**  
**Redevelopment Agencies Financial Transactions Report**

**Balance Sheet - Assets and Other Debits**

Fiscal Year 2010	Capital Projects Funds	Debt Service Funds	Low/Moderate Income Housing Funds	Special Revenue/Other Funds	General Long- Term Debt	General Fixed Assets	Total
<b>Assets and Other Debits</b>							
Cash and Imprest Cash		472,445					\$472,445
Cash with Fiscal Agent	8,386,195	542,268	2,793,825				\$11,722,288
Tax Increments Receivable	62,315		19,057				\$81,372
Accounts Receivable							\$0
Accrued Interest Receivable	11,764	7,986	4,010				\$23,760
Loans Receivable	66,600		369,838				\$436,438
Contracts Receivable							\$0
Lease Payments Receivable							\$0
Unearned Finance Charge							\$0
Due from Capital Projects Fund							\$0
Due from Debt Service Fund							\$0
Due from Low/Moderate Income Housing Fund							\$0
Due from Special Revenue/Other Funds							\$0

**Winters Community Development Agency**  
**Redevelopment Agencies Financial Transactions Report**

**Balance Sheet - Assets and Other Debits**

Fiscal Year 2010	Capital Projects Funds	Debt Service Funds	Low/Moderate Income Housing Funds	Special Revenue/Other Funds	General Long- Term Debt	General Fixed Assets	Total
Investments							\$0
Other Assets			149,681				\$149,681
Investments: Land Held for Resale							\$0
Allowance for Decline In Value of Land Held for Resale							\$0
Fixed Assets: Land, Structures, and Improvements							\$0
Equipment							\$0
Amount Available In Debt Service Fund							\$0
Amount to be Provided for Payment of Long-Term Debt				0	17,314,895		\$17,314,895
<b>Total Assets and Other Debits</b>	<b>\$8,526,874</b>	<b>\$1,022,699</b>	<b>\$3,336,411</b>	<b>\$0</b>	<b>\$17,314,895</b>	<b>\$0</b>	<b>\$30,200,879</b>

*(Must Equal Total Liabilities,  
Other Credits, and Equities)*

**Winters Community Development Agency  
Redevelopment Agencies Financial Transactions Report**

**Balance Sheet - Liabilities and Other Credits**

Fiscal Year	2010	Capital Projects Funds	Debt Service Funds	Low/Moderate Income Housing Funds	Special Revenue/Other Funds	General Long- Term Debt	General Fixed Assets	Total
<b>Liabilities and Other Credits</b>								
Accounts Payable	510,993			10,120				\$521,113
Interest Payable								\$0
Tax Anticipation Notes Payable								\$0
Loans Payable								\$0
Other Liabilities	1,022,015			1,459,881				\$2,481,896
Due to Capital Projects Fund								\$0
Due to Debt Service Fund								\$0
Due to Low/Moderate Income Housing Fund								\$0
Due to Special Revenue/Other Funds	0			0				\$0
Tax Allocation Bonds Payable						17,305,000		\$17,305,000
Lease Revenue, Certificates of Participation Payable, Financing Authority Bonds								\$0
All Other Long-Term Debt						9,895		\$9,895
<b>Total Liabilities and Other Credits</b>	<b>\$1,533,008</b>		<b>\$0</b>	<b>\$1,470,001</b>	<b>\$0</b>	<b>\$17,314,895</b>		<b>\$20,317,904</b>

**Winters Community Development Agency  
Redevelopment Agencies Financial Transactions Report**

**Balance Sheet - Liabilities and Other Credits**

Fiscal Year	2010	Capital Projects Funds	Debt Service Funds	Low/Moderate Income Housing Funds	Special Revenue/Other Funds	General Long- Term Debt	General Fixed Assets	Total
<b>Equities</b>								
Investment In General Fixed Assets								\$0
Fund Balance Reserved		5,367,789	1,022,699	389,576				\$6,780,064
Fund Balance Unreserved-Designated		1,626,077		1,476,834				\$3,102,911
Fund Balance Unreserved-Undesignated								\$0
<b>Total Equities</b>		\$6,993,866	\$1,022,699	\$1,866,410	\$0		\$0	\$9,882,975
<b>Total Liabilities, Other Credits, and Equities</b>		\$8,526,874	\$1,022,699	\$3,336,411	\$0	\$17,314,895	\$0	\$30,200,879

**Winters Community Development Agency**

**Redevelopment Agencies Financial Transactions Report**

**Statement of Income and Expenditures - Summary, Combined Transfers In/Out**

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Fiscal Year	2010	
Operating Transfers In		\$22,623
Tax Increment Transfers In		\$0
Operating Transfers Out		\$22,623
Tax Increment Transfers Out		\$0

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California Redevelopment Agencies - Fiscal Year 2009/2010  
 Status of Low and Moderate Income Housing Funds  
 Sch C Agency Financial Summary  
 WINTERS

Adjusted Beginning Balance	Project Area Receipts	Agency Other Revenue	Total Expenses	Net Resources Available	Other Housing Fund Assets	Total Housing Fund Assets	Encumbrances	* Unencumbered Balance	Unencumbered Designated	Unencumbered Not Dsgntd
\$3,304,933	\$405,175	\$0	\$1,843,698	\$1,866,410	\$0	\$1,866,410	\$0	\$1,866,410	\$0	\$1,866,410

Expenses	Debt Service	Housing Rehabilitation	Planning and Administration Costs	Subsidies	Transfers Out of Agency	Total
2009/2010	\$283,476	\$11,476	\$135,218	\$1,300,000	\$113,528	\$1,843,698

\*The Unencumbered Balance is equal to Net Resources Available minus Encumbrances

Note: Print this report in Landscape Orientation (Use the Print Icon just above, then Properties then Landscape)

California Redevelopment Agencies - Fiscal Year 2009/2010  
 Status of Low and Moderate Income Housing Funds  
 Sch C Agency Financial and Program Detail  
 WINTERS

	<b>Beginning Balance</b>	<b>\$3,304,933</b>
	Adjustment to Beginning Balance	\$0
	Adjusted Beginning Balance	\$3,304,933
<b>Total Tax Increment From PA(s)</b> \$381,189	<b>Total Receipts from PA(s)</b>	<b>\$405,175</b>
	Other Revenues not reported on Schedule A	\$0
	<b>Sum of Beginning Balance and Revenues</b>	<b>\$3,710,108</b>

<b>Expenditure</b>			
<u>Item</u>	<u>Subitem</u>	<u>Amount</u>	<u>Remark</u>
<b>Debt Service</b>			
Debt Principal Payments	Tax Allocation, Bonds & Notes	\$85,000	
Interest Expense		\$198,476	
	<b>Subtotal of Debt Service</b>	<b>\$283,476</b>	
<b>Housing Rehabilitation</b>			
		\$11,476	
	<b>Subtotal of Housing Rehabilitation</b>	<b>\$11,476</b>	
<b>Planning and Administration Costs</b>			
Administration Costs		\$135,218	
	<b>Subtotal of Planning and Administration Costs</b>	<b>\$135,218</b>	
<b>Subsidies from the LMIHF</b>			
Purchase of Affordability Cov.		\$1,300,000	
	<b>Subtotal of Subsidies from the LMIHF</b>	<b>\$1,300,000</b>	
<b>Transfers Out of Agency</b>			
Other		\$113,528	Allocation of expenditures based on cost allocation plan
	<b>Subtotal of Transfers Out of Agency</b>	<b>\$113,528</b>	

California Redevelopment Agencies - Fiscal Year 2009/2010  
 Status of Low and Moderate Income Housing Funds  
 Sch C Agency Financial and Program Detail  
 WINTERS

<b>Expenditure</b>			
<u>Item</u>	<u>Subitem</u>	<u>Amount</u>	<u>Remark</u>
	<b>Total Expenditures</b>	\$1,843,698	
	<b>Net Resources Available</b>	\$1,866,410	
	<b>Indebtedness For Setasides Deferred</b>	\$0	

<b>Other Housing Fund Assets</b>			
<u>Category</u>	<u>Amount</u>	<u>Remark</u>	
	<b>Total Other Housing Fund Assets</b>		
	<b>Total Fund Equity</b>	\$1,866,410	

2005/2006	\$357120			
2006/2007	\$420159	sum of 4 Previous Years'	Prior Year Ending	Excess Surplus for
2007/2008	\$370668	Tax Increment for 2009/2010	Unencumbered Balance	2009/2010
2008/2009	\$402736	\$1550683	\$3,304,933	\$1,754,250

Sum of Current and 3 Previous Years' Tax Increments	\$1,574,752
Adjusted Balance	\$162,628
Excess Surplus for next year	\$0
Net Resources Available	\$1,866,410
Unencumbered Designated	\$0
Unencumbered Undesignated	\$1,866,410
Total Encumbrances	\$0
Unencumbered Balance	\$1,866,410
Unencumbered Balance Adjusted for Debt Proceeds	\$1,703,782
Unencumbered Balance Adjusted for Land Sales	\$0
Excess Surplus Expenditure Plan	Yes
Excess Surplus Plan Adoption Date	

<b>Site Improvement Activities Benefiting Households</b>				
<u>Income Level</u>	<u>Low</u>	<u>Very Low</u>	<u>Moderate</u>	<u>Total</u>

California Redevelopment Agencies - Fiscal Year 2009/2010  
 Status of Low and Moderate Income Housing Funds  
 Sch C Agency Financial and Program Detail  
 WINTERS

**Land Held for Future Development**

<u>Site Name</u>	<u>Num Of Acres</u>	<u>Zoning</u>	<u>Purchase Date</u>	<u>Estimated Start Date</u>	<u>Remark</u>
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**Use of the Housing Fund to Assist Mortgagors**

Income Adjustment Factors  Requirements Completed

Home \$  Hope \$

Non Housing Redevelopment Funds Usage

Resource Needs

**LMIHF Deposits/Withdrawals**

<u>Document Name</u>	<u>Document Date</u>	<u>Custodian Name</u>	<u>Custodian Phone</u>	<u>Copy Source</u>
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**Achievements**

Description

California Redevelopment Agencies-Fiscal Year 2009/2010  
 Project Area Contributions to Low and Moderate Income Housing Funds  
 Sch A Project Area Summary Report  
 WINTERS

Project Area	100% of Tax Increment	20% Set Aside Requirement	Tax Increment Allocated	Amount Exempted	Amount Deferred	Tax Incr. Deposited to Hsng Fund	Percent of Tax Incr Dep	Repayment Deferrals	Other Income	Total Deposited to Housing
WINTERS PROJECT AREA	\$1,905,946	\$381,189	\$381,189	\$0	\$0	\$381,189	20.00%	\$0	\$23,986	\$405,175
Agency Totals:	\$1,905,946	\$381,189	\$381,189	\$0	\$0	\$381,189	20.00%	\$0	\$23,986	\$405,175

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California Redevelopment Agencies - Fiscal Year 2009/2010  
Sch A/B Project Area Program Information  
**WINTERS**

Project Area: **WINTERS PROJECT AREA**

FUTURE UNIT CONSTRUCTION

<u>Contract Name</u>	<u>Execution Date</u>	<u>Estimated Completion Date</u>	<u>Very Low</u>	<u>Low</u>	<u>Moderate</u>	<u>Total</u>
Orchard Village	07/09/10	04/30/11	38	35	0	73

California Redevelopment Agencies - Fiscal Year 2009/2010  
 Sch D General Project Information  
**WINTERS**

**Project Area Name: WINTERS PROJECT AREA**

<b>Project Name: Orchard Village Affordable Housing Project</b>								
Address: 955 Railroad Avenue Winters 95694								
Owner Name: Central Valley Coalition for Affordable Housing								
<b>UNIT INVENTORY</b>								
			<u>Very Low</u>	<u>Low</u>	<u>Moderate</u>	<u>Above Mod</u>	<u>Became Ineligible</u>	<u>Total</u>
<b><u>Other Provided with LMHF</u></b>								
		<u>Unit</u>						
<b>New Construction</b>								
Non-Agency	Rental	Non-Elderly	38	35	0	0	1	73
<b>Non-Substantial Rehabilitation</b>								
Non-Agency	Rental	Elderly	0	1	0	0	0	1
		<b>Unit Total</b>	38	36	0	0	1	74
<b>PROJECT FUNDING SOURCE</b>								
		<u>Funding Source</u>						<u>Amount</u>
		Owner Equity						\$42,909
		Redevelopment Funds						\$1,300,000
		Federal Funds						\$1,000,000
		Private Funds						\$2,500,000
		TCAC/Federal Award						\$2,500,000
		TCAC/State Award						\$15,300,000

**SCHEDULE HCD E  
CALCULATION OF INCREASE IN AGENCY'S INCLUSIONARY OBLIGATION FOR ACTIVITIES  
(This Form is Information Only: Actual Obligation is based on Implementation Plan)**

**Report Year: 2009/2010**

**Agency: WINTERS**

**NOTE: This form is a summary of the totals of all new construction or substantial rehabilitation units from forms HCD-D7 which are developed in a project area by any entity (agency or non-agency).**

<b>PART I</b> [H & SC Section 33413(b)(1)] <b>AGENCY DEVELOPED</b>	
1. New Units	0
2. Substantially Rehabilitated Units	0
3. Subtotal - Baseline of Units (add line 1 & 2)	0
4. Subtotal of Inclusionary Obligation Accrued this Year for Units (line 3 x 30%)	0
5. Subtotal of Inclusionary Obligation Accrued this year for <u>Very-Low</u> Income Units (line 4 x 50%)	0
<b>PART II</b> [H & SC Section 33413(b)(2)] <b>NON-AGENCY DEVELOPED UNITS</b>	
6. New Units	73
7. Substantially Rehabilitated Units	0
8. Subtotal - Baseline of Units (add lines 6 & 7)	73
9. Subtotal of Inclusionary Obligation Accrued this year for Units (line 8 x 15%)	11
10. Subtotal of Inclusionary Obligation Accrued this year for Very Low Income Units (line 9 x 40%)	4
<b>PART III</b> <b>TOTALS</b>	
11. Total Increase in Inclusionary Obligations During This Fiscal Year (add line 4 & 9)	11
12. Total Increase in Very Low Income Units Inclusionary Obligations During This Fiscal Year (add line 5 & 10)	4

**SCHEDULE HCD E1  
 CALCULATION OF INCREASE IN AGENCY'S INCLUSIONARY OBLIGATION FOR ACTIVITIES  
 (This Form is Information Only: Actual Obligation is based on Implementation Plan)**

**Report Year: 2009/2010**

**Agency: WINTERS**

**Project Area: WINTERS PROJECT AREA**

**Project: ORCHARD VILLAGE AFFORDABLE HOUSING PROJECT**

**NOTE: This form is a summary of the totals of all new construction or substantial rehabilitation units from forms HCD-D7 which are developed in a project area by any entity (agency or non-agency).**

**PART I  
 [H & SC Section 33413(b)(1)]  
 AGENCY DEVELOPED**

1. New Units	0
2. Substantially Rehabilitated Units	0
3. Subtotal - Baseline of Units (add line 1 & 2)	0
4. Subtotal of Inclusionary Obligation Accrued this Year for Units (line 3 x 30%)	0
5. Subtotal of Inclusionary Obligation Accrued this year for <u>Very-Low</u> Income Units (line 4 x 50%)	0

**PART II  
 [H & SC Section 33413(b)(2)]  
 NON-AGENCY DEVELOPED UNITS**

6. New Units	73
7. Substantially Rehabilitated Units	0
8. Subtotal - Baseline of Units (add lines 6 & 7)	73
9. Subtotal of Inclusionary Obligation Accrued this year for Units (line 8 x 15%)	11
10. Subtotal of Inclusionary Obligation Accrued this year for Very Low Income Units (line 9 x 40%)	4

**PART III  
 TOTALS**

11. Total Increase in Inclusionary Obligations During This Fiscal Year (add line 4 & 9)	11
12. Total Increase in Very Low Income Units Inclusionary Obligations During This Fiscal Year (add line 5 & 10)	4

**SCHEDULE HCD E1  
 CALCULATION OF INCREASE IN AGENCY'S INCLUSIONARY OBLIGATION FOR ACTIVITIES  
 (This Form is Information Only: Actual Obligation is based on Implementation Plan)**

**Report Year: 2009/2010**

**Agency: WINTERS**

**Project Area: WINTERS PROJECT AREA**

**Project: WINTERS VILLAGE AFFORDABLE HOUSING PROJECT**

**NOTE: This form is a summary of the totals of all new construction or substantial rehabilitation units from forms HCD-D7 which are developed in a project area by any entity (agency or non-agency).**

**PART I  
 [H & SC Section 33413(b)(1)]  
 AGENCY DEVELOPED**

1. New Units	0
2. Substantially Rehabilitated Units	0
3. Subtotal - Baseline of Units (add line 1 & 2)	0
4. Subtotal of Inclusionary Obligation Accrued this Year for Units (line 3 x 30%)	0
5. Subtotal of Inclusionary Obligation Accrued this year for Very-Low Income Units (line 4 x 50%)	0

**PART II  
 [H & SC Section 33413(b)(2)]  
 NON-AGENCY DEVELOPED UNITS**

6. New Units	0
7. Substantially Rehabilitated Units	0
8. Subtotal - Baseline of Units (add lines 6 & 7)	0
9. Subtotal of Inclusionary Obligation Accrued this year for Units (line 8 x 15%)	0
10. Subtotal of Inclusionary Obligation Accrued this year for Very Low Income Units (line 9 x 40%)	0

**PART III  
 TOTALS**

11. Total Increase in Inclusionary Obligations During This Fiscal Year (add line 4 & 9)	0
12. Total Increase in Very Low Income Units Inclusionary Obligations During This Fiscal Year (add line 5 & 10)	0



CITY COUNCIL  
STAFF REPORT

TO: Honorable Mayor and Councilmembers  
DATE: December 21, 2010  
THROUGH: John W. Donlevy, Jr., City Manager *John*  
FROM: Shelly A. Gunby, Director of Financial Management *Shelly*  
SUBJECT: June 30, 2010 Comprehensive Annual Financial Report (CAFR)

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**RECOMMENDATION:**

Staff recommends that the City Council receive and file the City of Winters June 30, 2010 Comprehensive Annual Financial Report.

**BACKGROUND:**

Each year the City of Winters undergoes an Independent Financial Audit of the results of operations and prepares a Comprehensive Annual Financial Report detailing information about the results of the operations of the City of Winters.

This year, as a result of changes in the scope of auditing, the audit firm of Boler & Associates has identified that we need to improve our accounting for fixed assets. Fixed assets are those assets identified in our Fixed Asset Capitalization and Inventory Control Policy. Generally, these are assets whose cost is more than \$5,000 and all computers. In the past, city staff has worked with the auditors, and the auditors have prepared the fixed asset schedule and prepared all depreciation entries at the time of the audit. Beginning in the fiscal year ending 6/30/10, the auditors indicated they were no longer allowed to prepare this information due to changes in the auditing standards. City staff was notified of this change during the audit process, and has begun putting schedules and files in place to account for these assets throughout the year. The fixed asset schedule will be maintained and updated by city staff, and all depreciation calculation and entries will be prepared by city staff.

The Comprehensive Annual Financial Report (CAFR) has been submitted to the Government Finance Officers Association for review and will be posted on the website by December 23, 2010.

**FISCAL IMPACT:**

None



CITY COUNCIL  
STAFF REPORT

TO: Honorable Mayor and Councilmembers  
DATE: December 21, 2010  
THROUGH: John W. Donlevy, Jr., City Manager   
FROM: John C. Wallace, City Attorney  
SUBJECT: Second Reading and Adoption of Ordinance 2010-10, Amending Title 2, Chapter 2.12 of the Winters Municipal Code to Establish the Office of Fire Chief and the Winters Fire Department

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**RECOMMENDATION:** That the Council adopt Ordinance 2010-10 Amending Title 2, Chapter 2.12 of the Winters Municipal Code to Establish the Office of Fire Chief and the Winters Fire Department. The public hearing and introduction of Ordinance 2010-10 occurred at the December 7<sup>th</sup> City Council meeting.

**BACKGROUND:** Pursuant to the Agreement for Fire Protection Services with the Winters Fire District, the City of Winters on January 1, 2011 will have its own fire department, and will provide fire protection services to the Winters Fire District. This ordinance will formalize the Winters Fire Department.

**FISCAL IMPACT:** This ordinance, with the agreement, changes responsibility for fire protection services in Winters from the Winters Fire District to the City of Winters. The same personnel are expected to continue, as City employees beginning January 1, 2011. The City Manager will address fiscal impacts of the change on January 1, 2011.

**ORDINANCE NO. 2010-10**

**AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF WINTERS  
AMENDING TITLE 2, CHAPTER 2.12 OF THE WINTERS MUNICIPAL CODE  
TO ESTABLISH THE OFFICE OF FIRE CHIEF AND THE WINTERS FIRE  
DEPARTMENT**

The City Council of the City of Winters, State of California does ordain as follows:

**SECTION 1: PURPOSE**

The purpose of this ordinance is to amend a section of the Winters Municipal Code to Establish the Office of Fire Chief and the Winters Fire Department. Fire protection services have to this time been provided by contract with the Winters Fire Protection District. This ordinance will amend the section to designate the Winters Fire Chief as an official of the City of Winters and formally establish the Winters Fire Department, a Department of the City of Winters, as the provider of fire protection services in Winters.

**SECTION 2: AMENDMENT OF TITLE 2, CHAPTER 2.12**

Title 2, Chapter 2.12, Section 2.12.090 of the Winters Municipal Code is hereby amended to read as follows:

**2.12.090 City Fire Chief.**

The office of fire chief of the city is created and established. He or she shall be appointed by and hold office at the pleasure of the City Manager.

(a) The fire chief shall, under administrative direction of the City Manager, plan, organize and direct the activities of the Winters Fire Department in preventing and extinguishing fires and in the protection of life and property against fire.

(b) The fire chief shall be responsible for the maintenance and care of all property and equipment used by his or her department.

(c) The fire chief shall plan, organize, direct and coordinate the activities of the fire department personnel, including volunteer firemen and all fire-fighting and fire prevention apparatus and equipment. The fire chief shall be responsible for the enforcement of all applicable fire ordinances and codes.

(d) The fire chief shall formulate departmental rules, procedures and policies in respect to the department; shall interview and, subject to City Manager approval, hire prospective fire department employees; and shall supervise a training program of his or her department and do related work as required.

(e) The fire chief shall attend meetings, conferences and conventions of fire-fighting and fire prevention personnel, shall confer with agents of other governmental jurisdictions, with the board of fire underwriters, with fire prevention bureaus and with the office of the State Fire Marshal.

(f) The fire chief shall formulate an annual budget and estimate and recommend purchases of equipment and supplies for his or her department.

(g) The fire chief shall devote his entire time to the duties of his or her office and the interests of the City of Winters.

(h) The fire chief shall perform such other related duties and exercises and such other related powers as may be delegated to him or her from time to time by the City Manager, by the provisions of this Municipal Code or other ordinances, or by Resolution of the City Council.

Title 2, Chapter 2.12, Section 2.12.100 is hereby added to the Winters Municipal Code to read as follows:

**2.12.100 Bonding of Officers.**

The City Council shall determine by resolution which officers and employees of the City of Winters shall be bonded, the amounts of such bonds, and any regulations or procedures necessary to facilitate the bonding process and protect the interests of the City of Winters.

**SECTION 3: EFFECTIVE DATE**

This ordinance shall become effective January 1, 2011, provided it is published in full or in summary within fifteen (15) days after its adoption in a newspaper of general circulation.

This ordinance was introduced, after public hearing, and the title thereof read at the regular meeting of the City Council on December 7, 2010, and the second reading occurred at the regular meeting of the City Council on December 21, 2010.

On a motion by Council Member \_\_\_\_\_, seconded by Council Member \_\_\_\_\_, the foregoing ordinance was passed and adopted by the City Council of the City of Winters, State of California, this 21<sup>st</sup> day of December, 2010, by the following vote, to wit:

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

\_\_\_\_\_  
**MAYOR KEITH FRIDAE**

**ATTEST:**

\_\_\_\_\_  
**NANCI G. MILLS, CITY CLERK**



CITY COUNCIL  
STAFF REPORT

TO: Honorable Mayor and Councilmembers  
DATE: December 21, 2010  
FROM: John W. Donlevy, Jr., City Manager *[Signature]*  
SUBJECT: APPROVAL OF AGREEMENT FOR TEMPORARY TRANSFER OF  
VEHICULAR EQUIPMENT WITH THE CALIFORNIA EMERGENCY  
MANAGEMENT AGENCY (Cal EMA)

---

**RECOMMENDATION:** That the City Council approve the Agreement for Temporary Transfer of Vehicular Equipment with the California Emergency Management Agency (Cal EMA).

**BACKGROUND:** The City of Winters strives to offer top quality fire fighting and emergency services to the Winters community. An important aspect of the ability to offer a high level of service is dependent on having state of the art equipment. The Winters Fire District previously entered into an agreement with the State of California Office of Emergency Services for the assignment of Cal EMA Fire Engine No. 333. With the recent consolidation of the Winters Fire Department this new agreement is coming to you as the authorized agency for approval.

This agreement is similar in terms to the previous agreement but with the following changes:

1. The authorized signer will be changed to John Donlevy, City Manager on behalf of the City of Winters Fire Department;
2. It recognizes the name change of the state agency from OES to California Emergency Management Agency or Cal EMA; and
3. The addition of equipment required by NFPA 1901 and other NFPA standards that we are required to provide including but not limited to traffic vests, the recommendation of chain saw chaps and an automatic external defibrillator (AED).

**FISCAL IMPACT:** Approximately \$4,000 to purchase an AED unit for Fire Engine No. 333. The department has all other required equipment.

**AGREEMENT FOR  
TEMPORARY TRANSFER OF VEHICULAR EQUIPMENT**

**THIS AGREEMENT**, entered into this first day of November, 2010, by and between the **STATE OF CALIFORNIA** whereas the California Emergency Management Agency (Cal EMA) is referenced in this agreement falls under the authority acting by and between its duly appointed and qualified Secretary of the California Emergency Management Agency (Cal EMA), hereinafter called the "**STATE**," and the City of Winters Fire Department, acting by and through its duly appointed, qualified and acting officers, hereinafter called "**TRANSFEE**",

**WITNESSETH:**

**IT IS HEREBY MUTUALLY AGREED** between the parties hereto as follows:

1. The **STATE** hereby transfers possession to **TRANSFEE** and **TRANSFEE** hereby accepts possession from **STATE** of the fire apparatus and equipment listed on the attached Exhibit "A" which is by this reference made a part hereof, for the period commencing November 1, 2010, for the following all-risk events, emergency incidents, civil defense and disaster purposes, namely:

Mutual aid, multiple alarm events and emergency incidents, emergency incidents threatening properties vital to national defense or important military installations, parades and displays, training of regular, volunteer and auxiliary firefighters and temporary standby for assignee's regular apparatus and the regular apparatus of other departments while out of service for repairs.

- a. Vehicle Description: 2007 HME/Westates, Model SFO-1871  
Vehicle Designation: Cal EMA Engine 333  
Vehicle License Number: 1259017  
Vehicle Identification Number: 44KFT42896WZ20933  
Value of Vehicle: \$265,000  
Value of Hose and Appliances: \$15,000

b. Equipment inventories (Exhibit "A") may by mutual concurrence of the **STATE** and **TRANSFEE** be changed during the term of this agreement, utilizing property accountability procedures established or approved by the State.

2. Housing, Maintenance, Repair and Replacement. During the term of this transfer, **TRANSFEE** agrees to adequately house in an enclosed secure structure, staff, operate, maintain and repair (consistent with section 2 b.) said fire apparatus and equipment (hereinafter collectively referred to as "the apparatus" except where it is desired to refer to equipment alone, in which case the term "equipment" is used) at its sole cost and expense, save as otherwise expressly provided in this agreement. Apparatus shall be housed on property of the **TRANSFEE** in a manner to provide reasonable protection against inclement weather, sabotage, theft or malicious damage. Apparatus shall be maintained in such condition that it is available for immediate emergency use, and at the same standard as other emergency apparatus operated by **TRANSFEE**. Maintenance shall include care of hose, batteries, tires, appliances, lubrication and fuel, general cleaning and polishing, minor body repairs and periodic testing. ~~Repairs shall include, without being limited to, motor tune-ups, pump repairs, transmission, differential and all running gear, brake and exhaust systems, cooling devices~~

including radiator, pump packing, equipment assigned to apparatus and so forth.

a. Repairs to the extent of \$100.00 for each individual item of repair shall be the responsibility of **TRANSFEE**.

b. Repairs to the extent that they exceed \$100.00 for each individual item of repair shall be the responsibility of **STATE** on a \$100.00 deductible basis, unless in the judgment of the **STATE** the same results from misuse or negligence on the part of **TRANSFEE** in the maintenance or use of the apparatus, in which event the cost of each such item of repair above \$100.00 shall also be the responsibility of **TRANSFEE**. In no event shall **TRANSFEE** arrange for repairs costing above \$100.00 for any item of repair, whether it deems the same to be the responsibility of **STATE** or **TRANSFEE**, without first obtaining authorization in writing from the Cal EMA Fire & Rescue Division.

c. Notwithstanding the foregoing, replacement of hose, batteries and tires shall be the responsibility of **STATE**, save to the extent **STATE** deems damage thereto to be the result of negligence or misuse on the part of **TRANSFEE**, in which event **TRANSFEE** will bear such portion of the replacement cost thereof as the **STATE** deems equitable. Procurement of tires, hose and batteries is subject to State fiscal policies and procedures, and written approval must be obtained from the Cal EMA Fire & Rescue Division prior to procurement.

d. Maintenance and repairs must be requested and authorized pursuant to the Cal EMA Fire & Rescue Division Operations Bulletin #18, which is hereby incorporated into this agreement by reference.

e. Repair or replacement of the apparatus transferred hereunder which is consumed, lost, stolen, damaged or destroyed during mutual aid operations when **STATE** has dispatched or directed the dispatch of said apparatus through Regional or Operational Area Fire & Rescue Coordinators, or when **STATE** has reassigned said apparatus pursuant to the provisions of paragraph 11 of this agreement, shall be the responsibility of **STATE**, providing that any such loss or damage is due to the negligence of **TRANSFEE** under such circumstances, **TRANSFEE** shall be liable therefore to the extent that the **STATE** deems equitable. **TRANSFEE** agrees that it will assume responsibility in full for the repair or replacement of equipment which has been consumed, lost, stolen, damaged or destroyed in operations other than referred to in this paragraph.

3. Inspection of Apparatus. **TRANSFEE** agrees that representatives of the Cal EMA Fire & Rescue Division and other authorized State personnel may inspect the apparatus at any time.

4. Staffing. Reasonable and continual training shall be carried on so that trained personnel shall at all times be available to staff and operate said apparatus. The **TRANSFEE** shall provide personnel to staff the assigned apparatus per FIREScope ICS standards. The Cal EMA engine may be assigned to out of area assignments for up to 14 days, plus travel time. When local government personnel, staffing Cal EMA apparatus, are committed to extended assignments there may be a need to replace or rotate personnel. Personnel rotation will follow the direction outlined in the California Fire Assistance Agreement when assigned to an incident within California. Crew rotation for incidents outside of California shall be consistent with the appropriate forest's agencies policy and coordinated by Cal EMA.

5. Personal Protective Equipment (PPE) and Specialized Equipment. In addition to providing the standard complement of firefighting PPE, it shall be the TRANSFEREE'S responsibility to provide its personnel with all other PPE that may be required by NFPA 1901, other NFPA Standards, and California Title 8. This shall include, but not be limited to, one Traffic Vest (ANSI / ISEA 207) for each seating position. In addition, we recommend chainsaw chaps be provided. Also, an automatic external defibrillator (AED) has been added to "Miscellaneous Equipment" in NFPA 1901. To provide consistency with the TRANSFEREE'S equipment, it shall be the TRANSFEREE'S responsibility to provide this device for use on the assigned engine.
6. Training. Personnel assigned shall meet wildland fire and ICS standards established in the California Incident Command Certification System (CICCS) or NWCG 310-1 (2006 version). Personnel assigned to EMA Engine 253 and above shall meet Rescue System I standards as certified by the California State Fire Marshal, or have completed an equivalent course that meets or exceeds Rescue System I curriculum.
7. Dispatching. All movement of the apparatus shall be handled through the official dispatching channels of TRANSFEREE. TRANSFEREE dispatchers will recognize and act on all official requests for movement of the apparatus in conformance with the Fire & Rescue Annex (California Fire & Rescue Mutual Aid System) to the State Emergency Plan and its subsequent revisions. STATE reserves the right to dispatch, direct the dispatch of, or temporarily reassign the said apparatus and equipment whenever, in the opinion of the Secretary of Cal EMA, his representatives or Operational Area and Regional Fire & Rescue Coordinators, such equipment and apparatus is essential to the protection of life and property in another jurisdiction or in the best interest of the STATE.
8. Mutual Aid Response. Procedures for mutual aid response shall be in accordance with California Fire Service and Rescue Emergency Mutual Aid Plan.
9. Reimbursable Response. Reimbursement for mutual aid may be provided pursuant to a governor's disaster proclamation or when conditions warrant invoking the California Fire Assistance Agreement, the State of Nevada Cooperative Agreement, or the Interstate Compact as appropriate. There is no other existing provision for mutual aid reimbursement.
10. Temporary Use. TRANSFEREE shall be permitted to use their assigned apparatus for temporary cover of fire stations when emergency conditions warrant, or when regular apparatus is out of service for repairs. In either case the ASSIGNEE shall immediately notify the Operational Area Dispatch Center. The ASSIGNEE further agrees that Cover-in or Standby of said fire apparatus exceeding 90 days is at the discretion of the STATE.

11. Temporary Transfer.

a. An assignment of the apparatus or any portion thereof by **TRANSFEE** for any period not exceeding seven consecutive days within a given Operational Area may be made with the consent of the Operational Area Fire & Rescue Coordinator and the **STATE**, providing that at the time such apparatus is received, such assignee furnish **TRANSFEE** and **STATE** a letter to the effect that he assumes all obligations of **TRANSFEE** with respect to such apparatus under this agreement during the period of assignment, including insurance coverage in accordance with Paragraph 14 or 15, as appropriate. Any assignment by **TRANSFEE** for a period of more than seven consecutive days shall be subject to authorization by the **STATE** and execution of an "Agreement for the Temporary Transfer of Vehicular Equipment", with the agency requesting the transfer.

b. Whenever apparatus is assigned in accordance with the provisions of this paragraph, regular **TRANSFEE** shall be relieved of its obligations under this agreement during such period of assignment.

c. Complete a written Temporary Cal EMA Apparatus Assignment Record, Exhibit "B". The **TRANSFEE** will retain one copy, the Temporary Assignee will retain one copy, and one copy will be forwarded to the Cal EMA Fire & Rescue Division.

12. Reports and Records. **TRANSFEE** shall maintain daily and monthly reports on the details of Apparatus Use on Cal EMA F-101 Form. A Smoke Opacity Test, Pump Test, Hose Test, and Ladder Test shall be completed annually. Written results of all tests and reports shall be forwarded to the Cal EMA Fire & Rescue Division, by the end of the calendar year. A recent copy of the tests and reports shall be maintained in the vehicle logbook.

13. Report of Accidents. **TRANSFEE** shall immediately notify the Cal EMA Fire & Rescue Division following any and all accidents involving this apparatus. It shall be the responsibility of **TRANSFEE** to fill out State Form 270, "Report of Automobile Accident," and file the report with the California Emergency Management Agency. A copy of this report shall be retained by the **TRANSFEE** and the original and four copies forwarded to Cal EMA.

14. Insurance Protection. (Non- State Agencies)

a. **TRANSFEE** agrees forthwith to furnish evidence of insurance protecting the legal liability of the **TRANSFEE** and the **STATE** for liability and/or property damage with a combined single limit of \$1,000,000.00 per occurrence, by means of a Certificate of Insurance naming State of California as Additional Insured. Said certificate shall contain an agreement by the insurance company that it will not cancel said policy without 15 days prior written notice to the **STATE** and that the **STATE** is not liable for the payment of any premiums or assessments thereon. Said certificate must include the description of the apparatus including VIN, state license number and Cal EMA unit number.

b. In the event the **TRANSFEE** is self-insured, **TRANSFEE** in lieu of a certificate of insurance shall furnish the **STATE** a written statement of such fact. In such event **TRANSFEE** agrees to hold the **STATE** harmless from any personal injury or property damage claims arising out of its maintenance, use or operation of the apparatus under the terms of this agreement.

c. Physical damage insurance, including collision coverage and comprehensive coverage, shall be obtained. The **STATE** will be named as a loss payee. The description of the vehicle and the necessary amount of insurance required is outlined in attached Exhibit "C" which is by this reference made a part hereof.

15. Insurance Protection. (State Agencies) Any insurance necessary for coverage of the apparatus shall be the sole responsibility of the department having custody of the vehicle. **TRANSFEEE** agrees to report apparatus as being under its control to the Insurance Officer, Department of General Services.

16. Termination of Agreement.

a. Either party may terminate this agreement upon 14 days written notice to other party, or **TRANSFEEE** may relinquish or **STATE** may repossess any portion of the apparatus upon like notice to the other party, except that **STATE** may repossess any portion thereof without written notice whenever it deems the same is not being maintained in accordance with this agreement.

b. Upon the termination of this agreement, **TRANSFEEE** agrees to return said apparatus in the same condition as received, reasonable wear and tear, acts of God, and conditions over which he has no control excepted.

c. As inventory changes occur, or items of equipment are replaced, deleted or added by the **STATE** or replaced by **TRANSFEEE**, it is mutually agreed that no amendment to this agreement need be made at the time of the change; provided however, at the termination of this agreement a complete reconciliation of all equipment will be made. **TRANSFEEE** further agrees that all replacements for equipment or apparatus will be made with identical or substantially like items as approved by the **STATE**.

d. Nothing in this agreement shall be construed to create a new property interest or right of action for the **TRANSFEEE**.

17. Unauthorized Use of Cal EMA Apparatus and Equipment. Use of this apparatus other than as specified in paragraph 1 will be considered a breach of this agreement.

18. Use of Radio Equipment

a. **STATE** will furnish at **STATE'S** sole cost, radio equipment installed in the apparatus to be operated on the following frequencies: 151.145 - 170.925.

b. **STATE** agrees to maintain said equipment without cost to **TRANSFEEE**.

c. The **TRANSFEEE** agrees to operate said radio equipment in accordance with the Rules and Regulations of the Federal Communications Commission.

d. Ownership of said equipment is in the **STATE**, and all applications to the Federal Communications Commission seeking authority to add, modify or replace radio equipment covered by this agreement shall be made by and in the name of the State of California. To

activate this agreement and in compliance with the control requirements of the Communications Act of 1934, as amended, the **STATE** hereby deputizes the Chief of the agency of said **TRANSFEREE**, and such volunteers, regularly employed and salaried assistants as shall be designated by the Chief of the agency as his agents to operate said radio equipment as specified in paragraph "c" above.

e. **STATE** assumes no liability hereunder for claims or losses accruing or resulting to any person, firm or corporation furnishing or supplying work, services or material or services in connection with the performance of this agreement or for any claims and losses accruing or resulting to any person, firm or corporation injured or damaged by performance of either party hereunder.

19. All notices herein provided to be given, or which may be given by either party to the other shall be deemed to have been fully given when made in writing and deposited in the U.S. mail, registered and postage prepaid and addressed as follows: To the **TRANSFEREE** at City of Winters Fire Department, 318 First Street, Winters, CA, 95694 and to the **STATE** at California Emergency Management Agency, Fire & Rescue Division, 3650 Schriever Ave., Mather, CA, 95655. The address to which notices shall or may be mailed as aforesaid to either party shall or may be changed by written notice given by such party to the other, as hereinabove provided; but nothing herein contained shall preclude the giving of any such notice by personal service.

20. It is mutually understood and agreed that no alteration or variation of the terms of this agreement shall be valid unless made in writing and signed by the parties hereto, and that no oral understanding or agreements not incorporated herein, and no alterations or variations of the terms hereof unless made in writing between the parties hereto shall be binding on any of the parties hereto.

21. The **STATE** may in its sole discretion and for such good cause as it determines waive in writing in whole or in part any requirement of this agreement that apparatus and/or equipment shall be maintained in operating condition, or repaired, or replaced, providing that any such waiver shall be applicable only to the specific apparatus or equipment to which it refers.

**IN WITNESS WHEREOF** the parties hereto have executed this agreement upon the date first above written.

**TRANSFEREE:**

City of Winters Fire Department

By \_\_\_\_\_  
John Donlevy, City Manager

**STATE OF CALIFORNIA:**

Matthew Bettenhausen  
Secretary  
California Emergency Management Agency

By  11/11/10  
Kim Zagaris, State Fire and Rescue Chief

State of California  
OFFICE OF EMERGENCY SERVICES  
Fire and Rescue Branch

**EXHIBIT "A" - EQUIPMENT INVENTORY: OES-314 thru 335**

ENGINE NUMBER:	LICENSE NUMBER:	VIN NUMBER:	
333	1259017	44KFT42896WZ20933	
1	Adapter, 6" x 2-1/2", DF Hydrant	1	Reflector Kit, 3-Unit
1	Adapter, 6" x 4", DF Hydrant	2	Rope, 1/2" x 100', Utility
1	Adapter, 6" x 4-1/2", DF Hydrant	1	Shovel, Long Handle, Round Point, Fiberglass Handle
1	Axe, Pickhead	1	Siamese, 2-1/2"
2	Block, Chock	2	Soft Suction Hose, 3" x 12'
2	Cans, Fuel	1	Strainer, Class A Foam (in fill tower)
4	Cap, 2-1/2" Discharge	1	Strainer, 6" Hard Suction Hose
1	Chain, Tow 25', w/Grab Hooks	4	Strap, Hose and Ladder
1	Clamp, Hose (Hebert)	2	Wrench, Adjustable Hydrant
2	Coupling, 2-1/2", DF	2	Wrench, 1 1/1-1/2", Forestry
2	Coupling, 2-1/2", DM	1	Wrench, Suction Hose Spanner
1	Crank, Hose Reel	4	Wrench, Hose Spanner
1	Cutter, Bolt, 30"	1	Wye, Gated 2-1/2" NSF x 2-1 1/2" NSM
1	Fire Extinguisher, 5#	*****US&R INVENTORY*****	
1	First Aid Kit	1	Axe, Flathead
1	Floto Pump, OES# 140409 Serial# 07510111	1	Backboard, w/4 Straps
1	Backpack, Thermo-Gel	2	Bar, Claw, Wrecking, 3'
1	Gel - Pick-up Tube	4	Bar, Pinch Point, Pry, 60"
1	Gel - Eductor & Nozzle	3	Belt, Carpenter
2	Gel - Concentrate, 5 Gal.	12	Blade, Hacksaw, Carbide
1	Generator, 3500 Kw OES# 140406 Serial# 1182217	2	Blanket, Disposable
2	Hammer, Sledge, 8-10 lb.	27	Carabiner, Locking, "D", 11 mm
8	Hose, 1" x 100', NST	1	Chainsaw, w/ carbide chain and tool kit, OES# 140395 Serial# 166863816
1	Hose, 1-1/2" x 35', Truck Protection Line	2	Chisel, Cold, 1" x 7-7/8"
12	Hose, 1-1/2" x 50', NST	2	Chemical Light Kit
8	Hose, 1-1/2" x 100', Forestry	2	Cribbing & Wedge Kit
24	Hose, 3" x 50', NST	2	Edge Protectors
2	Hose, Booster 1" x 100'	1	Emergency Signaling Device
2	Hose, Hard Suction 6" x 10'	2	Friction Device, (Fig. 8 w/ Brake Bar Rack)
1	Hose, Soft Suction 6" x 12'	2	Hacksaw
1	Increaser, 1" IPF to 1-1/2" NSM	2	Handsaw, Crosscut, 26"
1	Intercom Set	3	Hammer, Framing, 24 oz
1	Ladder, 10' Attic	4	Hammer, Sledge, 3-4 lb., Short
1	Ladder, 14' Roof	2	Harness, Commercial (Class 2 or better)
1	Ladder, 24' Extension	2	Haul Bag
1	Lantern, Hand, 12 Volt	2	Jack, Hydraulic w/Handle (8 ton)
1	Log Book, w/Credit Card	2	Kernmantle, 1/2" x 150', Static, NFPA Approved
1	Mallet, Rubber	1	Knife, Utility
2	McCleod	1	Level, 6"
1	Mount, Ground, Defuge	1	Litter & Litter Cover
2	Nozzle, 1", Combination	1	Litter Pre-rig
5	Nozzle, 1 1/2", Combination	2	Load Release
1	Nozzle, Deluge Set w/Stream Straightener and Tips 1-3/8", 1-1/2", 1-3/4", 2"	6	Loop, Prusik
1	Nozzle, 1 1/2", Foam, Air Aspiration	1	Marking Kit, Building
1	Nozzle, 2 1/2", Fog	2	Multipoint Collection Plate
2	Nozzle, 2 1/2", Shutoff w/Tips	3	Nails, (25 lbs. Each: 16p, 8p, 16p Duplex)
1	OES Operations/Maintenance Bulletins	6	Picket, Steel, 1" x 4'
1	Pike Pole	3	Pulley, Rescue, Prusik Minding
2	Plug, 2-1/2" Suction	1	Shovel, Scoop, "D" Handle, Fiberglass Handle
1	Pulaski	1	Shovel, Long Handle, Square Point, Fiberglass Handle
1	Radio, Bendix-King, Handheld Serial# 0751215 OES# 140408 DGS# _____	3	Square, (Tri or Speed)
1	Radio, Kenwood, Mobile Serial# 90600276 OES# 140407 DGS# _____	1	Square, Framing, 24"
1	Reducer, 1-1/2" NSF to 1" IPM	3	Tape Measure, 25'
1	Reducer, 2-1/2" NSF to 1-1/2" NSM	2	Tape, Barrier
		2	Tape, Duct
		1	Took Kit
		1	Trauma Kit
		1	Webbing Kit, (6 ea: 1"x5', 1"x12', 1"x15', 1"x20')

REMARKS: \_\_\_\_\_

ACCEPTED BY: \_\_\_\_\_

TITLE: \_\_\_\_\_

DEPARTMENT: \_\_\_\_\_

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

**EXHIBIT "B"**  
**TEMPORARY CAL EMA APPARATUS ASSIGNMENT RECORD**

NO.	ARTICLE	CAL EMA DECAL	QUANTITY
1.	1,250 gpm Triple Combination Fire Engine, complete with equipment per attached Exhibit "A" of Agreement for Temporary Transfer of Vehicular Equipment.	Cal EMA Engine 333	1
2.	License No: <u>1259017</u>		
3.	VIN No: <u>44KFT42896WZ20933</u>		
4.	Engine No: <u>333</u>		
5.	Proof of Insurance: _____		
6.	Inventory Completed: _____		
7.			
8.			
9.			
10.			
11.			

REASON FOR TEMPORARY TRANSFER:           New Assignee          

SIGNATURES:

\_\_\_\_\_ Date \_\_\_\_\_  
 PERMANENT TRANSFEREE

\_\_\_\_\_ Date \_\_\_\_\_  
 TEMPORARY ASSIGNEE

**EXHIBIT "C"**  
**INSURANCE REQUIREMENTS**

Part of the agreement through which the State makes a temporary transfer of vehicular equipment is the agreement on the part of the transferee to furnish certain evidence of insurance. Your organization, as a transferee of equipment, will want to be mindful of these requirements and assure they are complied with.

**Liability Insurance**

A certificate of insurance shall be furnished to the State providing minimum limits of insurance as follows:

**BODILY INJURY and PROPERTY DAMAGE LIABILITY \$1,000,000.00 PER OCCURENCE**

A certificate of insurance will have the following provisions included:

1. The State of California shall be named Additional Insured.
2. The insurance company shall agree that in the event of cancellation, 15 days prior written notice will be given to the State.
3. The State shall not be responsible for premium or assessments.
4. Certificate of Insurance must include the description of the apparatus including identification number, State license number and Cal EMA unit number.

**Physical Damage Insurance**

The transfer agreements place certain responsibilities upon your organization for the safekeeping of the vehicle and equipment. The State will look to your organization for reimbursement for repair or replacement cost in the event the vehicle or equipment is damaged by misuse or negligence or by other causes, except normal wear and tear, acts of God and conditions over which your organization has no control.

**Description of Apparatus**

<b><u>VEHICLE</u></b>	<b><u>VALUE</u></b>
<u>2007 HME/Westates, Model SFO 1871</u>	<u>\$265,000</u>

License Number:	<u>1259017</u>
VIN Number:	<u>44KFT42896WZ20933</u>
Engine Number:	<u>Cal EMA Engine 333</u>

**EQUIPMENT**

Hose and Appliances	<u>\$15,000</u>
---------------------	-----------------



November 1, 2010

John Donlevy, City Manager  
City of Winters Fire Department  
318 First Street  
Winters, CA 95694

Dear Mr. Donlevy

You will find enclosed two copies of Assignment of Equipment Form, and Agreement for Temporary Transfer of Vehicular Equipment covering the assignment of Cal EMA Fire Engine No. 333 to the City of Winters Fire Department. The agreement is effective November 1, 2010.

Please have the authorized official sign both copies of the above-mentioned documents and return one original set to our office.

***NOTE 1: Cal EMA cannot assign the apparatus to your agency until this signed agreement is returned.***

***NOTE 2: This Agreement contains updates. The first is the name change from OES to California Emergency Management Agency or "Cal EMA." The second is the addition of equipment required by NFPA 1901 and other NFPA Standards. Please see the "new" paragraph 5. for details.***

It is required that this office be furnished with a Certificate of Insurance, or a letter certifying self-insurance in accordance with Paragraph 14 and 15 of the Agreement for Temporary Transfer of Vehicular Equipment.

If you have any questions regarding this assignment, please feel free to contact our office.

Sincerely,

A handwritten signature in black ink, appearing to read "Kim Zagaris".

KIM ZAGARIS  
State Fire and Rescue Chief

KZ/mac  
Enclosures

Cc: Mark D'Ambrogi, Region 4 Fire & Rescue Coordinator  
Cherie Rita, Yolo Operational Area Coordinator  
Pat Dennen, Cal EMA Deputy Chief of Operations  
David Powell, Cal EMA Assistant Chief



CITY COUNCIL  
STAFF REPORT

TO: Honorable Mayor and Councilmembers  
DATE: December 21, 2010  
THROUGH: John W. Donlevy, Jr., City Manager  
FROM: Shelly A. Gunby, Director of Financial Management *Shelly*  
SUBJECT: June 30, 2010 Community Development Agency Audited Financial Statements

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**RECOMMENDATION:**

Staff recommends that the City Council receive and file the City of Winters Community Development Agency June 30, 2010 Audited Financial Statements

**BACKGROUND:**

Each year the City of Winters Community Development Agency undergoes an Independent Financial Audit of the results of operations and prepares an Audited Financial Statement detailing information about the results of the operations of the City of Winters Community Development Agency.

The Financial Statements will be posted to the website by December 23, 2010

**FISCAL IMPACT:**

None



CITY COUNCIL  
STAFF REPORT

TO: Honorable Mayor and Councilmembers  
DATE: December 21, 2010  
THROUGH: John W. Donlevy, Jr., City Manager *John*  
FROM: Shelly A. Gunby, Director of Financial Management *Shelly*  
SUBJECT: September 2010 Treasurer Report

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**RECOMMENDATION:**

Staff recommends that the City Council receive and file the City of Winters Treasurer Report for September 2010.

**BACKGROUND:**

The City of Winters financial policy requires monthly reports regarding receipts, disbursement and fund balances be submitted to the City Council for review. The report for September 2010 is attached.

Items of note in the attached report are as follows:

General Fund:

General Fund revenues are 11% of budgeted, the following items affect the cash flows into the General Fund.

- The first installment of Property Tax will be received in January 2011.
- The first installment of Property Tax in lieu of Sales Tax will be received in January 2011.
- The first installment of Property Tax in lieu of VLF will be received in January 2011.
- Sale and use taxes are remitted to the City two (2) months after they are received by the State Board of Equalization.
- Municipal Services taxes are 25% of budget.
- Building permit fees received are 66% of budget, this is due to the Orchard Village Project and we have issued permits for 1 new home on Abbey Street this year.
- General Fund expenditures are 32% of budget, partly due to the increased cost of the June elections.

Other funds:

Fund 221 Gas Tax Fund: The State of California is still "deferring" the payment of gas tax funds, and due to the fact that the State budget was not passed until October, funding will not be received until later in the year.

Fund 211 City Wide Assessment District: The City will receive assessments from the City Wide Assessment District at the same time as it receives the property tax payment, in January 2011.

Fund 701 and 711 Redevelopment Funds: The Community Development Agency will receive the first installment of tax increment in January 2011.

Fund 611 Water: Water fund revenues are 29% of budget and expenditures are 31% of budget.

Fund 612 Sewer: Sewer fund revenues are 25% of budget and expenditures are 25% of budget.

Fund 845 Historical Photos: The balance in the fund was transferred to the Yolo County Historical Society at the request of the organizers of the fund. City staff no longer will be involved with this project.

**FISCAL IMPACT:**

City of Winters  
Cash and LAIF Balances Report  
Cash and LAIF Balances as of September 30, 2010

Fund	Fund Description	Balance 6/30/10	Balance 9/30/10
101	General Fund	\$ (97,745)	\$ (325,622)
201	Fire Prevention Grant	1,781	1,784
208	First Time Homebuyer	83,263	83,410
211	City Wide Assessment	61,389	(83,954)
212	Flood Assessment District	3,775	3,781
221	Gas Tax	44,820	25,336
231	State COPS 1913		24,421
251	Traffic Safety	208,848	208,473
252	Asset Forfeiture	13,348	13,372
254	Vehicle Theft Deterrent	48,119	48,204
261	Traffic Congestion Relief	55,666	33,017
267	Grant Ave Improvement		-
274	Park Grant	146	146
276	N. Putah Creek Improvements	-	(12,341)
277	First S Grant	213	(1,485)
291	Beverage Recycling Fund	16,919	21,949
294	Transportation(Including Bus Svc)	397,453	396,780
298	Workforce Grant	18,023	30,773
299	After School Program	85,259	67,603
302	07 PTA Grant	2,377	2,377
351	RLF Housing Rehab	7,565	7,579
352	RLF First Time Homebuyer	11,160	26,525
355	RLF Small Business	76,061	82,806
356	RLF-HOME Program	74,551	74,682
411	Street Impact Fee	1,032,244	1,033,637
412	Storm Impact Fee	147,413	147,673
413	Parks and Recreation Impact Fee	747,345	748,664
416	General Facilities Impact Fee	244,782	245,214
417	Water Impact Fee	201,428	777,288
418	Sewer Impact Fee	227,661	228,063
421	General Fund Capital	544,427	545,310
422	Landfill Capital	226,894	224,294
424	Parks and Recreation Capital	8,257	8,395
427	Capital Equipment Fund	49,220	49,307
429	Service Reserve	43,175	43,252
481	General Plan 1992 Study		-
482	Flood Control Study	1,278	1,280
492	RAJA Storm Drain	37,929	37,996
494	Capital Asset Recovery Fee	39,495	42,039
496	Storm Drain Non-Flood	231	231
501	General Debt Service	55,376	55,474
611	Water O & M	423,980	425,360
612	Water Reserve	77,268	79,701
615	07 Water Bonds	(70)	(368,725)
616	Water Conservation	9,532	9,449
617	Water Meter	32,607	32,255
621	Sewer O & M	1,215,639	1,314,143
626	07 Sewer Bonds	(248,250)	(260,749)
629	Sewer Debt Service	7,770	7,770
651	Central Services	22,676	8,844
701	Redevelopment	540,590	(105,246)
703	2007 Bond Proceeds	7,831,843	6,379,907
711	RDA Low Income Housing	129,633	(84,380)
712	RDA 2004 LIH Bond Proceeds	1,146,160	1,090,043
713	2007 LIH Bond Proceeds	1,515,542	1,275,669
751	Redevelopment LTD	472,445	472,445
821	Winters Library	102,960	103,141
831	Swim Team	77,454	84,518
832	Masters Swim Program		(550)
833	Festival de la Comunidad	1,229	5,654
845	Historical Photos	1,144	-
846	Quilt Festival	325	691
Total Cash and LAIF		18,080,622.36	15,387,674.45

City of Winters  
 General Fund Revenue Summary  
 July 1, 2010 through September 30, 2010

		% of Year Completed			25%
G/L Code	Account Description	Budget 2010-2011	September Actual	Year to Date Actual	% of Budget Received
101-41101	Property Tax	\$ 689,872			0%
101-41102	Property Tax in Lieu of Sales Tax	71,621			0%
101-41103	Property Tax in Lieu of VLF	517,612			0%
101-41401	Sales & Use Tax	227,379	25,213	25,213	11%
101-41402	Prop 172	22,738			0%
101-41403	Franchise Fee	209,401	-	-	0%
101-41404	Property Transfer Tax	10,000			0%
101-41405	Utility Tax	389,000	37,757	70,133	18%
101-41406	Municiple Services Tax	286,080	23,840	71,300	25%
101-41408	TOT Tax	5,500	-	-	0%
101-41407	Business Licenses	24,000	1,110	2,655	11%
101-46102	Building Permits	75,164	3,075	49,618	66%
101-46103	Encroachment Permit	1,200			0%
101-46104	Other Licenses & Permits	31,457	3,540	23,605	75%
101-41507	Motor Vehicle in Lieu	28,490	2,810	2,810	10%
101-41509	Homeowners Property Tax Relief	16,300			0%
101-48106	Post Reimbursement	1,500			0%
101-41511	Off-Highway Motor Vehicle				
101-42102	Copy Fees	50			0%
101-42103	Plan Check Fees		486	11,708	
101-42104	Planning Application Fees	10,000	1,500	3,200	32%
101-42107	Project Monitoring Fees	500	162	316	63%
101-42108	Police Reports	500	36	102	20%
101-42109	Fingerprint Fees	3,500	346	817	23%
101-42111	Towing/DUI Reimbursement	1,000	75	415	42%
101-42112	Ticket Sign Off Fees	250	35	290	116%
101-42201	Recreation Fees	3,660		186	5%
101-42205	Basketball Revenues	4,400			0%
101-42208	Masters Swim Passes	3,600	280	780	22%
101-42211	Pool Ticket Sales	5,400		3,163	59%
101-42213	Pool Proceeds	1,350	293	968	72%
101-42212	Adult Lap Swim	4,500	675	3,147	70%
101-42215	Swim Passes	6,000		310	5%
101-42216	Swim Lessons	11,800		2,775	24%
101-42217	Water Aerobics Fees			611	
101-42218	Swim Team Reimbursement	8,000		8,000	100%
101-42301	Park Rental	750	225	345	46%
101-42303	Community Center Rental	63,920	(2,735)	533	1%
101-42304	Community Center Insurance Collected			852	
101-44101	Rents/Leases Revenues	38,500	2,724	9,284	24%
101-43110	Fines-No Building Permits			53	
101-44102	Interest Earnings	3,000		1	0%
101-46106	Reinspect Fee	250		53	21%
101-49101	Contributions	80,450	4,101	12,302	15%
101-49102	Reimbursements/Refunds		(165)	(161)	
101-49104	Miscellaneous Revenues	1,000	681	1,729	173%
101-49106	Cash Over/Short			(25)	
101-49999	Interfund Operating Transfer	5,000			0%
Total General Fund Revenues		<u>\$ 2,864,694</u>	<u>\$ 106,063</u>	<u>\$ 307,087</u>	<u>11%</u>

City of Winters  
 Summary of Revenues  
 July 1, 2010 through September 30, 2010

		% of Year Completed					25%
Fund	Fund Description	Budget 2010-2011	September 2010 Actual Revenues	Year to Date Actual Revenues	Amount of Budget to be Received	% of Budget Received	
101	General Fund	\$ 3,094,711	\$ 106,063	\$ 307,087	\$ 2,787,624	10%	
103	Community Center and Pool Fund		\$ 810	\$ 1,338	(1,338)		
106	Monitoring Fee		-	-	-		
201	Fire Prevention Grant		-	-	-		
211	City Wide Assessment	189,173			189,173	0%	
212	Flood Assessment District	416			416	0%	
221	Gas Tax	119,383			119,383	0%	
231	State COPS AB1913	100,000			100,000	0%	
251	Traffic Safety	10,500		(442)	10,942	-4%	
252	Asset Forfeiture	300			300	0%	
254	Vehicle Theft Deterrent	250			250	0%	
261	Traffic Congestion Relief	70,226			70,226	0%	
267	Grant Ave Improvement						
276	N Putah Creek Grant			5,602	(5,602)		
291	Beverage Recycling	5,050		5,000	50	99%	
294	Transportation	221,777			221,777	0%	
299	After School Progrma		20,900	22,243	(22,243)		
313	STBG 96-1043 Housing & Public W	8,724	727	1,454	7,270	17%	
321	EDBG 99-688 Buckhorn	16,168	1,450	4,351	11,817	27%	
322	EDBG 96-405 Cradwick			727	(727)		
351	RLF Housing Rehab	6,697			6,697	0%	
352	RLF Affordable Housing		15,365	15,365	(15,365)		
355	RLF Small Business	1,838	2,177	6,532	(4,694)	355%	
356	RLF HOME Program						
411	Street Impact Fee	155,858		(1,744)	157,602	-1%	
412	Storm Drain Impact Fee	1,728			1,728	0%	
413	Parks & Recreation Impact Fee	98,568		(1,653)	100,221	-2%	
414	Public Safety Impact Fee	71,542			71,542	0%	
415	Fire Impact Fee	69,086			69,086	0%	
416	General Facilities Impact Fee	102,318		(541)	102,859	-1%	
417	Water Impact Fee	110,452		(445)	110,897	0%	
418	Sewer Impact Fee	213,746		(503)	214,249	0%	
421	General Fund Capital			(1,106)	1,106		
422	Landfill Capital	1,144		(502)	1,646	-44%	
424	Parks & Recreation Capital	390			390	0%	
427	Capital Equipment	2,000			2,000	0%	
429	Service Reserve Fund	5,000			5,000	0%	
481	General Plan 1992	88,744			88,744	0%	
482	Flood Control Study						
492	RAJA Storm Drain						
494	CARF	500	780	2,475	(1,975)	495%	
495	Monitoring Fee	88,744			88,744	0%	
501	General Debt Service	275			275	0%	
611	Water O & M	1,005,707	96,759	291,584	714,123	29%	
612	Water Reserve	10,560	370	2,117	8,443	20%	
616	Water Conservation	11,592			11,592	0%	
617	Water Meter Fund	10,200	1,855	9,065	1,135	89%	
621	Sewer O & M	1,318,570	110,909	330,246	988,324	25%	
701	Community Redevelopment	1,514,868	4,335	53,930	1,460,938	4%	
703	2007 Bond Project Fund			(13,762)	13,762		
711	Community Redevelopment LIH	386,739		1,000	385,739	0%	
712	RDA Housing Project Area						
713	2007 LIH Bond Project Fund	8,250		(2,490)	10,740	-30%	
751	Community Redevelopment LTD	30,663		34,282	(3,619)	112%	
821	Winters Library	500			500	0%	
831	Swim Team	71,250	48	43,642	27,608	61%	
832	Masters Swim Program	3,000	(1,123)		3,000	0%	
833	Festival de la Comunidad	6,400	3,595	6,520	(120)	102%	
846	Quilt Festival			423	(423)		
Total Revenues		\$ 9,233,607	\$ 365,021	\$ 1,121,795	\$ 8,111,812	12%	

City of Winters  
 Summary of Expenditures  
 July 1, 2010 through September 30, 2010

Fund	Fund Description	Budget FY 10-11	September 2010 Actual	Actual Year to Date	% of Year Completed	
					Unspent Budget	% of Budget Expended
101	General Fund Expenditures by Department					25%
110	City Council	\$ 13,858	\$ 287	\$ 306	\$ 13,552	2%
120	City Clerk	8,440	643	10,468	(2,028)	124%
130	City Treasurer	338	27	81	257	24%
160	City Manager	35,274	3,858	9,997	25,277	28%
170	Administrative Services	170,109	14,202	39,802	130,307	23%
180	Finance	3,134	212	525	2,609	17%
210	Police Department	1,676,705	167,544	416,922	1,259,784	25%
310	Fire Department	631,757	136,624	136,624	495,133	22%
410	Community Development	245,863	17,507	72,802	173,061	30%
420	Building Inspections	100,178	8,305	26,049	74,129	26%
610	Public Works-Administration	180,325	20,537	54,236	126,089	30%
710	Recreation	8,050	4,148	5,975	2,075	74%
720	Community Center	84,901	7,181	19,493	65,408	23%
730	Swimming Pool	69,863	461	14,997	54,866	21%
	Total General Fund Expenditure	\$ 3,228,795	\$ 211,142	\$ 1,019,271	\$ 2,209,524	32%
201	Fire Prevention Grant	500			500	0%
211	City Wide Assessment	195,383	23,533	56,105	139,278	29%
221	Gas Tax Fund	112,564	10,064	26,659	85,905	24%
231	State COPS 1913	86,769	6,601	19,096	67,673	22%
251	Traffic Safety		1,064	1,064	(1,064)	
261	Traffic Congestion Relief	35,000	106,657	107,157	(72,157)	306%
267	Grant Avenue Improvements	70,000	(4,828)	(4,828)	74,828	-7%
276	N. Putah Creek Bank Improvements		14,126	14,914	(14,914)	
277	First 5 Grant		1,824	1,824	(1,824)	
291	Beverage Recycling Grant	5,000	838	838	4,162	17%
294	Transportation	281,171	104,916	109,489	171,682	39%
299	After School Program	141,670	13,775	19,045	122,625	13%
313	STBG 96-1043 Housing & Public W	420	727	1,454	(1,034)	346%
321	EDBG 99-688 Buckhorn	7,935	1,450	4,351	3,584	55%
322	EDBG 405-Cradwick			727	(727)	
411	Street Impact Fee	47,192			47,192	0%
413	Park & Recreation Impact Fee	447,228			447,228	0%
417	Water Impact Fee		85,165	209,660	(209,660)	
422	Landfill Capital	10,800	3,848	3,848	6,952	36%
429	Service Reserve	5,000			5,000	0%
611	Water O & M	938,602	99,905	295,055	643,547	31%
615	07 Water Bonds	1,208,808	207,197	459,078	749,730	38%
616	Water Conservation Fund	3,800	100	100	3,700	3%
617	Water Meter Fund		4,338	12,176	(12,176)	
621	Sewer O & M	1,223,845	131,648	302,418	921,427	25%
626	2007 Sewer Bond	2,208,070	1,815	1,981	2,206,089	0%
651	Central Service Overhead		33,627	21,542	(21,542)	
701	Community Redevelopment	1,791,767	23,555	718,488	1,073,279	40%
703	2007 Bond Project Fund	7,563,402	1,404,477	1,914,667	5,648,735	25%
711	Community Redevelopment LIH	566,528	21,108	246,332	320,196	43%
712	LIH Bond Proceeds	1,354,365	57,887	57,887	1,296,478	4%
713	2007 LIH Bond Project Fund		242,113	242,113	(242,113)	
751	Community Redevelopment LTD			42,268	(42,268)	
821	Winters Library	25,000			25,000	0%
831	Swim Team	54,374	102	28,001	26,373	51%
832	Masters Swim Program	3,000	174	1,673	1,327	56%
833	Festival de la Comunidad	6,400	1,985	2,445	3,955	38%
845	Historical Photos		725	725	(725)	
846	Quilt Festival		20	24	(24)	
	Total Expenditures	\$ 21,623,388	\$ 2,811,676	\$ 5,937,647	15,685,741	27%

City of Winters  
Fund Balances Report  
Estimated Fund Balances as of September 30, 2010

Fund	Fund Description	Audited Fund			Transfers In/(Out)	Estimated	
		Balance 6/30/2010	7/1/10-9/30/10 Revenues	7/1/10-9/30/10 Expenditures		Fund Balance 9/30/2010	Change From 6/30/2010
101	General Fund	\$ 1,446,014	\$ 308,425	\$ 1,019,271	\$ -	\$ 735,168	\$ (710,846)
201	Fire Prevention Grant	1,784	-	-	-	1,784	-
208	First Time Homebuyer	83,410	-	-	-	83,410	-
211	City Wide Assessment	70,253	-	56,105	-	14,148	(56,105)
212	Flood Assessment District	3,781	-	-	-	3,781	-
221	Gas Tax	56,964	-	26,659	-	30,305	(26,659)
231	State COPS 1913	(102,095)	-	19,096	-	(121,191)	(19,096)
251	Traffic Safety	209,978	(442)	1,064	-	208,477	(1,506)
252	Asset Forfeiture	13,372	-	-	-	13,372	-
254	Vehicle Theft Deterrent	353	-	-	-	353	-
261	Traffic Congestion Relief	-	-	107,157	-	(107,157)	(107,157)
267	Grant Avenue Improvements	(6,032)	-	(4,828)	-	(1,204)	4,828
274	Park Grant	146	-	-	-	146	-
276	N. Putah Creek Bank Improvements	(20,997)	5,602	14,914	-	(30,309)	(9,312)
277	First 5 Grant	-	-	1,824	-	(1,824)	(1,824)
291	Beverage Recycling Grant	-	5,000	838	-	4,162	4,162
294	Transportation	426,555	-	109,489	-	317,066	(109,489)
298	Workforce Grant	18,023	-	-	-	18,023	-
299	After School Program	-	22,243	19,045	-	3,198	3,198
313	STBG-96-1043 Housing and P	(29,070)	1,454	-	(1,454)	(29,070)	-
321	EDBG 99-688 Buckhorn	-	4,351	-	(4,351)	-	-
322	EDBG 96-405 Cradwick	(0)	727	-	(727)	(0)	(0)
351	RLF Housing Rehabilitation	19,222	-	-	-	19,222	-
352	RLF Affordable Housing	28,587	15,365	-	-	43,952	15,365
355	RLF Small Business	76,274	-	-	6,532	82,806	6,532
356	RLF HOME Program	74,682	-	-	-	74,682	-
411	Street Impact Fee	1,130,381	(1,744)	-	-	1,128,637	(1,744)
412	Storm Drain Impact Fee	177,673	-	-	-	177,673	-
413	Parks & Recreation Impact	750,317	(1,653)	-	-	748,664	(1,653)
416	General Facilities Impact	245,756	(541)	-	-	245,215	(541)
417	Water impact Fee	202,229	(445)	209,660	-	(7,876)	(210,105)
418	Sewer Impact Fee	(187,990)	(503)	-	-	(188,493)	(503)
421	General Fund Capital	546,416	(1,106)	-	-	545,310	(1,106)
422	landfill Capital	224,796	(502)	3,848	-	220,446	(4,350)
424	Parks and Recreation Capit	8,395	-	-	-	8,395	-
427	Equipment Replacement Fund	373,230	-	-	-	373,230	-
429	Service Reserve Fund	500,777	-	-	-	500,777	-
481	General Plan 1992	(575,909)	-	-	-	(575,909)	-
482	Flood Control Study	(123,720)	-	-	-	(123,720)	-
492	RAJA Storm Drain	28,407	-	-	-	28,407	-
494	CARF	39,564	2,475	-	-	42,039	2,475
496	Storm Drain Non-Flood	231	-	-	-	231	-
501	General Debt Service	55,474	-	-	-	55,474	-
502	General LTD	(32,687)	-	-	-	(32,687)	-
611	Water O & M	3,377,057	291,584	295,055	-	3,373,586	(3,471)
612	Water Reserve	78,361	2,117	-	-	80,478	2,117
615	2007 Water Bonds	1,022,997	-	459,078	-	563,919	(459,078)
616	Water Conservation	9,549	-	100	-	9,449	(100)
617	Water Meter Fund	29,415	9,065	12,176	-	26,304	(3,111)
619	Water Debt Service Fund	(3,130,487)	-	-	-	(3,130,487)	-
621	Sewer O & M	4,508,183	330,246	302,418	-	4,536,011	27,828
626	2007 Sewer Bonds	2,197,028	-	1,981	-	2,195,047	(1,981)
629	Sewer Debt Service	(3,669,422)	-	-	-	(3,669,422)	-
651	Central Service Overhead	1,433	-	21,542	-	(20,109)	(21,542)
701	Community Redevelopment	(223,375)	11,662	718,488	42,268	(887,933)	(664,558)
703	2007 Bond Project Fund	7,217,242	(13,762)	1,914,667	-	5,288,813	(1,928,429)
711	Community Redevelopment LI	288,251	1,000	246,332	-	42,919	(245,332)
712	RDA Housing Project Area	57,887	-	57,887	-	-	(57,887)
713	2007 LIH Bond Projects	1,520,272	(2,490)	242,113	-	1,275,669	(244,603)
751	Community Redevelopment LT	1,022,700	34,282	-	(42,268)	1,014,714	(7,986)
821	Winters Library	103,141	-	-	-	103,141	-
831	Swim Team	68,878	43,642	28,001	-	84,519	15,641
832	Master Swim Program	(190)	-	1,673	-	(1,863)	(1,673)
833	Festival de La Comunidad	1,229	6,520	2,445	-	5,304	4,075
845	Historical Photo Fund	725	-	725	-	-	(725)
846	Quilt Festival	291	423	24	-	690	399
911	General Fixed Assets	15,795,393	-	-	-	15,795,393	-
Totals		\$ 36,011,101	\$ 1,072,995	\$ 5,888,847	\$ -	\$ 31,195,249	\$ (4,815,852)



CITY COUNCIL  
STAFF REPORT

TO: Honorable Mayor and Councilmembers  
DATE: December 21, 2010  
THROUGH: John W. Donlevy, Jr., City Manager *JD*  
FROM: Shelly A. Gunby, Director of Financial Management *Shelly*  
SUBJECT: September 2010 Investment Report

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**RECOMMENDATION:**

Staff recommends that the City Council receive and file the City of Winters monthly investment for September 2010.

**BACKGROUND:**

The City of Winters financial policy requires, at a minimum, quarterly investment earnings reports. The attached report shows the earnings for September 2010. The City of Winters is invested in the Local Agency Investment Funds (LAIF), a savings account at our local First Northern Bank, a Guaranteed Investment Contract (GIC) 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 report for the month of September reflects interest received from the grant funded loans only. The majority of the investment income is recorded in October, January, April and June of each year.

**FISCAL IMPACT:**

None

City of Winters  
Investment Earnings Report  
As of September 30, 2010

Fund	Fund Description	September Investment Earnings	Year to Date Investment Earnings
101	GENERAL FUND	\$ -	\$ 1
208	FIRST TIME HOMEBUYER	-	-
212	FLOOD ASSESSMENT DISTRICT	-	-
251	TRAFFIC SAFTEY	-	-
252	ASSET FORFEITURE	-	-
254	VEHICLE THEFT DETERRENT	-	-
291	BEVERAGE RECYCLE GRANT	-	-
294	TRANSPORTATION/BUS	-	-
299	AFTER SHCOOL PROGRAM	-	-
313	STBG 96-1043	30	64
321	EDBG 99-688	708	2,112
322	EDBG 96-405 CRADWICK	-	32
351	RLF HOUSING REHAB	-	-
355	RLF SMALL BUSINESS	-	-
356	RLF HOME PROGRAM	-	-
411	STREET IMPACT FEE	-	-
412	STORM IMPACT FEE	-	-
413	PARKS & REC IMPACT FEE	-	-
416	GENERAL FACILITY IMPACT FEE	-	-
417	WATER IMPACT FEE	-	-
418	SEWER IMPACT FEE	-	-
421	GENERAL FUND CAPITAL	-	-
422	LANDFILL CAPITAL	-	-
424	PARKS & REC CAPITAL	-	-
427	EQUIPMENT REPLACEMENT FUND	-	-
429	SERVICE RESERVE	-	-
482	FLOOD CONTROL STUDY	-	-
492	RAJA STORM DRAIN	-	-
494	CARF	-	-
501	GENERAL DEBT SERVICE	-	-
611	WATER O & M	-	-
612	WATER RESERVE	-	-
616	WATER CONSERVATION	-	-
621	SEWER O & M	-	-
703	2007 BOND PROJECT FUND	-	-
712	RDA LIH PROJECT AREA	-	-
713	2007 LIH BOND PROJECT	-	-
751	REDEVELOPMENT LTD	-	34,282
821	WINTERS LIBRARY	-	-
831	SWIM TEAM	-	-
Total Investment Earnings		<u>\$ 739</u>	<u>\$ 36,490</u>



CITY COUNCIL  
STAFF REPORT

TO: Honorable Mayor and Councilmembers  
DATE: December 21, 2010  
THROUGH: John W. Donlevy, Jr., City Manager *JD*  
FROM: Shelly A. Gunby, Director of Financial Management *Shelly*  
SUBJECT: October 2010 Treasurer Report

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**RECOMMENDATION:**

Staff recommends that the City Council receive and file the City of Winters Treasurer Report for October 2010.

**BACKGROUND:**

The City of Winters financial policy requires monthly reports regarding receipts, disbursement and fund balances be submitted to the City Council for review. The report for October 2010 is attached.

Items of note in the attached report are as follows:

**General Fund:**

General Fund revenues are 16% of budgeted, the following items affect the cash flows into the General Fund.

- The first installment of Property Tax will be received in January 2011.
- The first installment of Property Tax in lieu of Sales Tax will be received in January 2011.
- The first installment of Property Tax in lieu of VLF will be received in January 2011.
- Sale and use taxes are remitted to the City two (2) months after they are received by the State Board of Equalization.
- Municipal Services taxes are 33% of budget.
- Utility User Tax is 28% of Budgeted
- Building permit fees received are 72% of budget.
- General Fund expenditures are 32% of budget.

Other funds:

Fund 221 Gas Tax Fund: The State of California has begun remitting Gas Tax funds to the City, however, they are withholding payment on a portion of the gas tax in order to help with the State's cash flow issues.

Fund 211 City Wide Assessment District: The City will receive assessments from the City Wide Assessment District at the same time as it receives the property tax payment, in January 2011.

Fund 701 and 711 Redevelopment Funds: The Community Development Agency will receive the first installment of tax increment in January 2011.

Fund 611 Water: Water fund revenues are 38% of budget and expenditures are 40% of budget.

Fund 612 Sewer: Sewer fund revenues are 33% of budget and expenditures are 32% of budget.

**FISCAL IMPACT:**

None

City of Winters  
Cash and LAIF Balance Report  
Cash and LAIF Balance s as of October 31,2010

Fund	Fund Description	BALANCE	
		6/30/2010	10/31/2010
101	General Fund	\$ (97,745)	\$ 1,013,789
201	Fire Prevention Grant	1,781	1,787
208	First Time Homebuyer	83,263	83,536
211	City Wide Assessment	61,389	(101,544)
212	Flood Assessment District	3,775	-
221	Gas Tax	44,820	33,401
231	State COPS 1913		(128,177)
251	Traffic Saftey	208,848	208,624
252	Asset Forfeiture	13,348	13,392
254	Vehicle Theft Deterrent	48,119	48,277
261	Traffic Congestion Relief	55,666	
267	Grant Ave Improvement		11,530
274	Park Grant	146	(18,424)
277	First 5 Grant	213	(4,314)
291	Beverage Recycling Fund	16,919	21,137
294	Transportation(Including Bus S	397,453	252,117
298	Workforce Grant	18,023	30,773
299	After School Program	85,259	154,850
302	07 PTA Grant	2,377	2,377
351	RLF Housing Rehab	7,565	7,590
352	RLF First Time Homebuyer	11,160	301
355	RLF Small Business	76,061	104,795
356	RLF-HOME Program	74,551	81,327
411	Street Impact Fee	1,032,244	1,034,527
412	Storm Impact Fee	147,413	147,896
413	Parks and Recreation Impact Fe	747,345	749,793
416	General Facilittes Impact Fee	244,782	245,433
417	Water Impact Fee	201,428	777,441
418	Sewer Impact Fee	227,661	228,190
421	General Fund Capital	544,427	546,065
422	Landfill Capital	226,894	224,632
424	Parks and Recreation Capital	8,257	8,407
427	Capital Equipment Fund	49,220	49,381
429	Service Reserve	43,175	43,317
481	General Plan 1992 Study		(575,909)
482	Flood Control Study	1,278	1,282
492	RAJA Storm Drain	37,929	38,053
494	Capitl Asset Recovery Fee	39,495	42,728
496	Storm Drain Non-Flood	231	231
501	General Debt Service	55,376	55,557
611	Water O & M	423,980	940,017
612	Water Reserve	77,268	80,408
615	07 Water Bonds	(70)	(498,816)
616	Water Conservation	9,532	9,463
617	Water Meter	32,607	41,057
621	Sewer O & M	1,215,639	1,354,050
626	07 Sewer Bonds	(248,250)	(261,775)
629	Sewer Debt Service	7,770	7,770
651	Central Services	22,676	38,069
701	Redevelopment	540,590	(173,202)
703	2007 Bond Proceeds	7,831,843	5,734,858
711	RDA Low Income Housing	129,633	(108,475)
712	RDA 2004 LIH Bond Proceeds	1,146,160	236
713	2007 LIH Bond Proceeds	1,515,542	1,278,007
751	Redevelopment LTD	472,445	472,445
821	Winters Library	102,960	103,297
831	Swim Team	77,454	84,197
832	Masters Swim Program		(3,089)
833	Festival de la Comunidad	1,229	867
845	Historical Photos	1,144	-
846	Quilt Festvai	325	691
Total Cash		\$ 18,080,623	\$ 14,534,242

City of Winters  
General Fund Revenue Summary  
July 1, 2010 through October 31, 2010

		% of Year Completed			33%
G/L Code	Account Description	Budget 2010-2011	October Actual	Year to Date Actual	% of Budget Received
101-41101	Property Tax	\$ 689,872			
101-41102	Property Tax in Lieu of Sales Tax	71,621			
101-41103	Property Tax in Lieu of VLF	517,612			
101-41401	Sales & Use Tax	227,379	16,100	41,313	18%
101-41402	Prop 172	22,738			0%
101-41403	Franchise Fee	209,401	38,605	38,605	18%
101-41404	Property Transfer Tax	10,000			0%
101-41405	Utility Tax	389,000	37,718	107,850	28%
101-41406	Municipal Services Tax	286,080	23,850	95,150	33%
101-41408	TOT Tax	5,500	1,554	1,554	28%
101-41407	Business Licenses	24,000	610	3,265	14%
101-46102	Building Permits	75,164	4,547	54,165	72%
101-46103	Encroachment Permit	1,200	1,088	1,088	91%
101-46104	Other Licenses & Permits	31,457	1,397	25,003	79%
101-41507	Motor Vehicle in Lieu	28,490	1,839	4,649	16%
101-41509	Homeowners Property Tax Relief	16,300			0%
101-48106	Post Reimbursement	1,500			0%
101-41511	Off-Highway Motor Vehicle				
101-42102	Copy Fees	50			0%
101-42103	Plan Check Fees		497	12,205	
101-42104	Planning Application Fees	10,000		3,200	32%
101-42107	Project Monitoring Fees	500	1,094	1,410	282%
101-42108	Police Reports	500	22	124	25%
101-42109	Fingerprint Fees	3,500	406	1,223	35%
101-42111	Towing/DUI Reimbursement	1,000	25	440	44%
101-42112	Ticket Sign Off Fees	250	137	427	171%
101-42201	Recreation Fees	3,660		186	5%
101-42205	Basketball Revenues	4,400			0%
101-42208	Masters Swim Passes	3,600	140	920	26%
101-42211	Pool Ticket Sales	5,400		3,163	59%
101-42213	Pool Proceeds	1,350		968	72%
101-42212	Pool Concession Stand Revenues	4,500	150	3,297	73%
101-42215	Swim Passes	6,000		310	5%
101-42216	Swim Lessons	11,800	(65)	2,710	23%
101-42217	Water Aerobics Fees			611	
101-42218	Swim Team Reimbursement	8,000		8,000	100%
101-42301	Park Rental	750	210	555	74%
101-42303	Community Center Rental	63,920	1,044	1,577	2%
101-42304	Community Center Insurance Collected			852	
101-44101	Rents/Leases Revenues	38,500	3,474	12,759	33%
101-43110	Fines-No Building Permits			53	
101-44102	Interest Earnings	3,000	266	267	9%
101-46106	Reinspect Fee	250		53	21%
101-49101	Contributions	80,450	4,101	16,402	20%
101-49102	Reimbursements/Refunds			(161)	
101-49104	Miscellaneous Revenues	1,000	2,261	3,989	399%
101-49106	Cash Over/Short		(4)	(29)	
101-49999	Interfund Operating Transfer	5,000			0%
<b>TOTAL</b>		<b>\$ 2,864,694</b>	<b>\$ 141,066</b>	<b>\$ 448,153</b>	<b>16%</b>

City of Winters  
Summary of Expenditures  
July 1, 2010 through October 31, 2010

		% of Year Complete				33%
Fund	Fund Description	Budget FY 10-11	October Actual	7/1/10-10/31/10 Actual	Balance of Budget Remaining	% of Budget Used
101	General Fund Expenditures by Department					
110	City Council	\$ 13,858	\$ 9	\$ 315	\$ 13,543	2%
120	City Clerk	8,440	1,074	11,542	(3,102)	137%
130	City Treasurer	338	27	108	230	32%
160	City Manager	35,274	3,046	13,043	22,231	37%
170	Administrative Services	170,109	14,445	54,247	115,862	32%
180	Finance	3,134	287	812	2,322	26%
210	Police Department	1,676,705	109,736	526,658	1,150,047	31%
310	Fire Department	631,757		136,624	495,133	22%
410	Community Development	245,863	32,323	105,125	140,738	43%
420	Building Inspections	100,178	10,507	36,408	63,770	36%
610	Public Works-Administration	180,325	17,559	71,795	108,530	40%
710	Recreation	8,050	2,836	8,811	(761)	109%
720	Community Center	84,901	6,713	26,206	58,695	31%
730	Swimming Pool	69,863	12,580	27,577	42,286	39%
	Total General Fund Expenditure	\$ 3,228,795	\$ 211,142	\$ 1,019,271	\$ 2,209,524	32%
201	Fire Prevention Grant	500			500	0%
211	City Wide Assessment	195,383	25,285	81,389	113,994	42%
221	Gas Tax Fund	112,564	8,657	35,316	77,248	31%
231	State COPS 1913	86,769	7,059	26,154	60,615	30%
251	Traffic Safety			1,064	(1,064)	
261	Traffic Congestion Relief	35,000	-33,668	73,489	(38,489)	210%
267	Grant Avenue Improvements	70,000		-4,828	74,828	-7%
276	N. Putah Creek Bank Improvements		1,779	16,692	(16,692)	
277	First 5 Grant		6,578	8,402	(8,402)	
291	Beverage Recycling Grant	5,000		838	4,162	17%
294	Transportation	281,171	47,397	156,886	124,285	56%
299	After School Program	141,670	17,645	36,690	104,980	26%
313	STBG 96-1043 Housing & Public W	420	727	2,181	(1,761)	519%
321	EDBG 99-688 Buckhorn	7,935	1,450	5,801	2,134	73%
322	EDBG 405-Cradwick			727	(727)	
411	Street Impact Fee	47,192			47,192	0%
413	Park & Recreation Impact Fee	447,228			447,228	0%
417	Water Impact Fee			209,660	(209,660)	
422	Landfill Capital	10,800		3,848	6,952	36%
429	Service Reserve	5,000			5,000	0%
611	Water O & M	938,602	76,514	371,569	567,033	40%
615	07 Water Bonds	1,208,808	5,593	464,671	744,137	38%
616	Water Conservation Fund	3,800		100	3,700	3%
617	Water Meter Fund		32,255	44,430	(44,430)	
621	Sewer O & M	1,223,845	94,371	396,788	827,057	32%
626	2007 Sewer Bond	2,208,070	1,026	3,007	2,205,063	0%
651	Central Service Overhead		-21,542		-	
701	Community Redevelopment	1,791,767	66,836	785,356	1,006,411	44%
703	2007 Bond Project Fund	7,563,402	104,512	2,019,441	5,543,961	27%
711	Community Redevelopment LIH	566,528	30,238	276,570	289,958	49%
712	LIH Bond Proceeds	1,354,365		57,887	1,296,478	4%
713	2007 LIH Bond Project Fund			242,113	(242,113)	
751	Community Redevelopment LTD			42,268	(42,268)	
821	Winters Library	25,000			25,000	0%
831	Swim Team	54,374	672	28,673	25,701	53%
832	Masters Swim Program	3,000	1,226	2,899	101	97%
833	Festival de la Comunidad	6,400	4,437	6,883	(483)	108%
845	Historical Photos			725	(725)	
846	Quilt Festival			24	(24)	
	Total Expenditures	\$ 21,623,388	\$ 901,331	\$ 6,416,984	\$ 15,206,404	30%

City of Winters  
Summary of Revenues  
July 1, 2010 through October 31, 2010

Fund	Fund Description	Budget 2010-2011	October Actual	Year to Date Actual	% of Year Complete	
					Balance to be Received	% of Actual Received
					33%	
101	General Fund	\$ 3,094,711	\$ 141,097	\$ 449,522	\$ 2,645,189	15%
106	Monitoring Fee					
201	Fire Prevention Grant		3	3	(3)	
208	First Time Homebuyer		126	126	(126)	
211	City Wide Assessment	189,173			189,173	0%
212	Flood Assessment District	416	6	6	410	1%
221	Gas Tax	119,383	22,582	22,582	96,801	19%
231	State COPS AB1913	100,000			100,000	0%
251	Traffic Safety	10,500	151	(291)	10,791	-3%
252	Asset Forfeiture	300	20	20	280	7%
254	Vehicle Theft Deterrent	250	73	73	177	29%
261	Traffic Congestion Relief	70,226			70,226	0%
267	Grant Ave Improvement		11,530	11,530	(11,530)	
276	N Putah Creek Bank Improvement		9,459	15,061	(15,061)	
291	Beverage Recycling	5,050	27	5,027	23	100%
294	Transportation	221,777	(3,579)	(3,579)	225,356	-2%
299	After School		108,697	130,941	(130,941)	
313	STBG 96-1043 Housing & Public W	8,724	727	2,181	6,543	25%
321	EDBG 99-688 Buckhorn	16,168	1,450	5,801	10,367	36%
322	EDBG 96-405 Cradwick			727	(727)	
351	RLF Housing Rehab	6,697	12	12	6,685	0%
352	RLF Affordable Housing			15,365	(15,365)	
355	RLF Small Business	1,838	2,296	8,828	(6,990)	480%
356	RLF HOME Program		113	113	(113)	
411	Street Impact Fee	155,858	890	(855)	156,713	-1%
412	Storm Drain Impact Fee	1,728	223	223	1,505	13%
413	Parks & Recreation Impact Fee	98,568	1,129	(524)	99,092	-1%
414	Public Safety Impact Fee	71,542			71,542	0%
415	Fire Impact Fee	69,086			69,086	0%
416	General Facilities Impact Fee	102,318	219	(322)	102,640	0%
417	Water Impact Fee	110,452	153	(292)	110,744	0%
418	Sewer Impact Fee	213,746	127	(377)	214,123	0%
421	General Fund Capital		755	(351)	351	
422	Landfill Capital	1,144	338	(164)	1,308	-14%
424	Parks & Recreation Capital	390	13	13	377	3%
427	Capital Equipment	2,000	74	74	1,926	4%
429	Service Reserve Fund	5,000	65	65	4,935	1%
481	General Plan 1992	88,744			88,744	0%
482	Flood Control Study		2	2	(2)	
492	RAJA Storm Drain		57	57	(57)	
494	CARF	500	689	3,164	(2,664)	633%
495	Monitoring Fee	88,744			88,744	0%
501	General Debt Service	275	84	84	191	31%
611	Water O & M	1,005,707	91,296	382,879	622,828	38%
612	Water Reserve	10,560	1,140	3,257	7,303	31%
616	Water Conservation	11,592	14	14	11,578	0%
617	Water Meter Fund	10,200	8,802	17,867	(7,667)	175%
621	Sewer O & M	1,318,570	111,474	441,720	876,850	33%
701	Community Redevelopment	1,514,868	3,823	57,753	1,457,115	4%
703	2007 Bond Project Fund		9,965	(3,797)	3,797	
711	Community Redevelopment LH	386,739		1,000	385,739	0%
712	RDA Housing Project Area		236	236	(236)	
713	2007 LH Bond Project Fund	8,250	2,338	(152)	8,402	-2%
751	Community Redevelopment LTD	30,663		34,282	(3,619)	112%
821	Winters Library	500	155	155	345	31%
831	Swim Team	71,250	351	43,993	27,257	62%
832	Masters Swim Program	3,000			3,000	0%
833	Festival de la Comunidad	6,400		6,520	(120)	102%
846	Quilt Festiva;			423	(423)	
	<b>Total Revenues</b>	<b>\$ 9,233,607</b>	<b>\$ 529,202</b>	<b>\$ 1,650,994</b>	<b>\$ 7,582,613</b>	<b>18%</b>

City of Winters  
Fund Balance Report  
Estimated Fund Balance as of October 31, 2010

Fund	Fund Name	Audited Fund Balance as of June 30, 2010	Current Year Revenues	Current Year Expenditures	Transfers In/(Out)	Estimated Fund Balance October 31, 2010	Change From 6/30/2010
101	General Fund	\$ 1,446,014	\$ 449,522	\$ 1,019,271	\$ -	\$ 876,265	\$ (569,749)
201	Fire Prevention Grant	1,784	3		-	1,787	3
208	First Time Homebuyer	83,410	126		-	83,536	126
211	City Wide Assessment	70,253		81,389	-	(11,136)	(81,389)
212	Flood Assessment District	3,781	6		-	3,787	6
221	Gas Tax	56,964	22,582	35,316	-	44,230	(12,734)
231	State COPS 1913	(102,095)		26,154	-	(128,249)	(26,154)
251	Traffic Safety	209,978	(291)	1,064	-	208,623	(1,355)
252	Asset Forfeiture	13,372	20		-	13,392	20
254	Vehicle Theft Deterrent	353	73		-	426	73
261	Traffic Congestion Relief			73,489	-	(73,489)	(73,489)
267	Grant Avenue Improvements	(6,032)	11,530	(4,828)	-	10,326	16,358
274	Park Grant	146			-	146	-
276	N Bank Putah Creek Improvements	(20,997)	15,051	16,692	-	(22,628)	(1,631)
277	First 5			8,402	-	(8,402)	(8,402)
291	Beverage Recycling Grant		5,027	838	-	4,189	4,189
294	Transportation	426,555	(3,579)	156,886	-	266,090	(160,465)
298	Workforce Grant	18,023			-	18,023	-
299	After School Program		130,941	36,650	-	94,251	94,251
313	STBG-96-1043 Housing and Public Works	(29,070)	2,181	-	(2,181)	(29,070)	-
321	EDBG 99-688 Buckhorn		5,801	-	(5,801)	-	-
322	EDBG 96-405 Cradwick		727	-	(727)	-	-
351	RLF Housing Rehabilitation	19,222	12		-	19,234	12
352	RLF Affordable Housing	28,587	15,365		-	43,952	15,365
355	RLF Small Business	76,274	118		8,709	85,101	8,827
356	RLF HOME Program	74,682	113		-	74,795	113
411	Street Impact Fee	1,130,381	(855)		-	1,129,526	(855)
412	Storm Drain Impact Fee	177,673	223		-	177,896	223
413	Parks & Recreation Impact	750,317	(524)		-	749,793	(524)
416	General Facilities Impact	245,756	(322)		-	245,434	(322)
417	Water Impact Fee	202,229	(292)	209,660	-	(7,723)	(209,952)
418	Sewer Impact Fee	(187,990)	(377)		-	(188,367)	(377)
421	General Fund Capital	546,416	(351)		-	546,065	(351)
422	Landfill Capital	224,795	(164)	3,848	-	220,784	(4,012)
424	Parks and Recreation Capit	8,395	13		-	8,408	13
427	Equipment Replacement Fund	373,230	74		-	373,304	74
429	Service Reserve Fund	500,777	65		-	500,842	65
481	General Plan 1992	(575,909)			-	(575,909)	-
482	Flood Control Study	(123,720)	2		-	(123,718)	2
492	RAJA Storm Drain	28,407	57		-	28,464	57
494	CARF	39,564	3,164		-	42,728	3,164
496	Storm Drain Non-Flood	231			-	231	-
501	General Debt Service	55,474	84		-	55,558	84
502	General LTD	(32,687)			-	(32,687)	-
611	Water O & M	3,377,057	382,879	371,569	-	3,388,367	11,310
612	Water Reserve	78,361	3,257		-	81,618	3,257
615	2007 Water Bonds	1,022,997		464,671	-	558,326	(464,671)
616	Water Conservation	9,549	14	100	-	9,463	(86)
617	Water Meter Fund	29,415	17,867	44,430	-	2,852	(26,563)
619	Water Debt Service Fund	(3,130,487)			-	(3,130,487)	-
621	Sewer O & M	4,508,183	441,720	396,788	-	4,553,115	44,932
626	2007 Sewer Bonds	2,197,028		3,007	-	2,194,021	(3,007)
629	Sewer Debt Service	(3,669,422)			-	(3,669,422)	-
651	Central Service Overhead	1,433			-	1,433	-
701	Community Redevelopment	(223,375)	15,485	785,356	42,268	(950,978)	(727,603)
703	2007 Bond Project Fund	7,217,242	(3,797)	2,019,441	-	5,194,004	(2,023,238)
711	Community Redevelopment LT	288,251	1,000	276,570	-	12,681	(275,570)
712	RDA Housing Project Area	57,887	236	57,887	-	236	(57,651)
713	2007 LIH Bond Projects	1,520,272	(152)	242,113	-	1,278,007	(242,265)
751	Community Redevelopment LT	1,022,700	34,282		(42,268)	1,014,714	(7,986)
821	Winters Library	103,141	155		-	103,296	155
831	Winters Library	68,878	43,993	28,573	-	84,198	15,320
832	Master Swim Program	(190)		2,899	-	(3,089)	(2,899)
833	Festival de La Comunidad	1,229	6,520	6,883	-	866	(363)
845	Historical Photo Fund	725		725	-	-	(725)
846	Quilt Festival	291	423	24	-	690	399
911	General Fixed Assets	15,795,392			-	15,795,392	-
Totals		\$ 36,011,101	\$ 1,600,017	\$ 6,366,007	\$ -	\$ 31,245,111	\$ (4,765,990)



CITY COUNCIL  
STAFF REPORT

TO: Honorable Mayor and Councilmembers  
DATE: December 21, 2010  
THROUGH: John W. Donlevy, Jr., City Manager *JD*  
FROM: Shelly A. Gunby, Director of Financial Management *Shelly*  
SUBJECT: October 2010 Investment Report

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**RECOMMENDATION:**

Staff recommends that the City Council receive and file the City of Winters monthly investment for October 2010.

**BACKGROUND:**

The City of Winters financial policy requires, at a minimum, quarterly investment earnings reports. The attached report shows the earnings for October 2010. The City of Winters is invested in the Local Agency Investment Funds (LAIF), a savings account at our local First Northern Bank, a Guaranteed Investment Contract (GIC) 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 report for the month of October reflects interest received from all sources listed above. The negative earnings are due to the reversal of the Fair Value of the funds invested in LAIF as of June 30, 2010, these amounts were higher than the actual interest rate earned for the quarter, as more interest is earned on these funds throughout the year, the earnings should become positive.

**FISCAL IMPACT:**

None

City of Winters  
Investment Earnings Report  
Investment Earnings as of October 31, 2010

Fund	Fund Description	October Investment Earnings	Year to Date Investment Earnings
101	GENERAL FUND	\$ 266	\$ 267
103	COMMUNITY CTR AND POOL FUND	31	31
201	FIRE PREVENTION	3	3
208	FIRST TIME HOMEBUYER	126	126
212	FLOOD ASSESSMENT DISTRICT	6	6
251	TRAFFIC SAFETY	151	(291)
252	ASSET FORFEITURE	20	20
254	VEHICLE THEFT DETERRENT	73	73
291	BEVERAGE RECYCLE GRANT	27	27
294	TRANSPORTATION/BUS	138	138
299	AFTER SHCOOL PROGRAM	102	102
313	STBG 96-1043	28	92
321	EDBG 99-688	683	2,794
322	EDBG 96-405 CRADWICK		32
351	RLF HOUSING REHAB	12	12
355	RLF SMALL BUSINESS	118	118
356	RLF HOME PROGRAM	113	113
411	STREET IMPACT FEE	890	(855)
412	STORM IMPACT FEE	223	223
413	PARKS & REC IMPACT FEE	1,129	(524)
416	GENERAL FACILITY IMPACT FEE	219	(322)
417	WATER IMPACT FEE	153	(292)
418	SEWER IMPACT FEE	127	(377)
421	GENERAL FUND CAPITAL	755	(351)
422	LANDFILL CAPITAL	338	(164)
424	PARKS & REC CAPITAL	13	13
427	EQUIPMENT REPLACEMENT FUND	74	74
429	SERVICE RESERVE	65	65
482	FLOOD CONTROL STUDY	2	2
492	RAJA STORM DRAIN	57	57
494	CARF	59	59
501	GENERAL DEBT SERVICE	84	84
611	WATER O & M	393	(624)
612	WATER RESERVE	104	104
616	WATER CONSERVATION	14	14
617	WATER METER FUND	40	40
621	SEWER O & M	780	(804)
703	2007 BOND PROJECT FUND	9,965	(3,797)
712	RDA LIH PROJECT AREA	236	236
713	2007 LIH BOND PROJECT	2,338	(152)
751	REDEVELOPMENT LTD		34,282
821	WINTERS LIBRARY	155	155
831	SWIM TEAM	19	19
	Total Investment Earnings	<u>\$ 20,129</u>	<u>\$ 30,828</u>