



Winters City Council Meeting
City Council Chambers
318 First Street
Tuesday, April 1, 2014
6:30 p.m.
AGENDA

Members of the City Council

*Cecilia Aguiar-Curry, Mayor
Woody Fridae, Mayor Pro-Tempore
Harold Anderson
Wade Cowan
Bruce Guelden*

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

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

Roll Call

Pledge of Allegiance

Approval of Agenda

COUNCIL/STAFF COMMENTS

PUBLIC COMMENTS

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

CONSENT CALENDAR

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

- A. Minutes of the Regular Meeting of the Winters City Council Held on Tuesday, March 18, 2014 (pp 5-9)
- B. Proclamation Recognizing Tuesday, April 1st as Mayors Day of Recognition for National Service (pp 10)
- C. Proclamation Honoring Rina "Chef Rina" Younan for her Victory in the Food Network's "Cutthroat Kitchen" and "Chef Wanted with Anne Burrell" (pp 11)
- D. Final Acceptance of Public Improvements for Taco Bell (pp 12)

PRESENTATIONS

Proclamation Honoring the Winters High School Girls Soccer Team

Proclamation Honoring the Culinary Success of Winters Native Rina "Chef Rina" Younan

Lynnette Irlmeier, Executive Director, Empower Yolo

DISCUSSION ITEMS

- 1. Public Hearing for Discussion of Possible State Community Development Block Grant ("CDBG") Application (pp 13-15)
- 2. Rosenberg's Rules of Order (pp 16-27)
- 3. Request for Proposal & Qualification submittal review and selection of Senior Affordable Housing Developer for Grant Avenue Commercial property, authorize City Manager to execute ENA with selected developer (pp 28-150)
- 4. Comprehensive Annual Financial Report (CAFR) for FY 2012-2013 (pp 151-354)
- 5. Resolution 2014-10, A Resolution of the City Council of the City of Winters Approving a Bond Expenditure Agreement Between the City of Winters as the Successor to the Dissolved Winters Community Development Agency and the City of Winters (pp 355-364)

CITY OF WINTERS AS SUCCESSOR AGENCY TO THE WINTERS
COMMUNITY DEVELOPMENT AGENCY

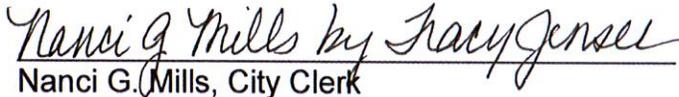
1. Resolution SA-2014-03, A Resolution of the Winters Community Development Agency Approving a Bond Expenditure Agreement Between the City of Winters as Successor to the Dissolved Winters Community Development Agency and the City of Winters (pp 365-371)

CITY MANAGER REPORT

INFORMATION ONLY

ADJOURNMENT

I declare under penalty of perjury that the foregoing agenda for the April 1, 2014 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 March 27, 2014, and made available to the public during normal business hours.


Nanci G. Mills, City Clerk

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General Notes: Meeting facilities are accessible to persons with disabilities. To arrange aid or services to modify or accommodate persons with disability to participate in a public meeting, contact the City Clerk.

Staff recommendations are guidelines to the City Council. On any item, the Council may take action, which varies from that recommended by staff.

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Winters Library – 708 Railroad Avenue

City Hall – Finance Office - 318 First Street

During Council meetings – Right side as you enter the Council Chambers

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Wednesday at 10:00 a.m.

Videotapes of City Council meetings are available for review at the Winters Branch of the Yolo County Library.



Minutes of the Winters City Council Meeting
Held on March 18, 2014

6:00 p.m. – Executive Session

Public Employee Performance Evaluation – City Attorney – Pursuant to Government Code Section 54957

Mayor Aguiar-Curry said there was nothing to report out from Executive Session.

6:30 p.m. – Regular Session

Mayor Aguiar-Curry called the meeting to order at 6:32 p.m.

Present: Council Members Harold Anderson, Wade Cowan, Woody Fridae, Bruce Guelden and Mayor Cecilia Aguiar-Curry
Absent: None
Staff: City Manager John Donlevy, City Clerk Nanci Mills, Legal Counsel Ethan Walsh, Director of Financial Management Shelly Gunby, Housing Programs Manager Dan Maguire, Public Works Superintendent Eric Lucero, Fire Division Chief Ron Karlen, and Management Analyst Tracy Jensen.

Dan Maguire led the Pledge of Allegiance.

Approval of Agenda: City Manager Donlevy said the Winters High School girls soccer team will not be able to attend tonight's meeting, but will attend on April 1st. Council was asked to approve the proclamation tonight and the Proclamation will be presented at the 4/1/14 City Council meeting. Motion by Council Member Fridae to approve the agenda as amended, second by Council Member Anderson. Motion carried with the following vote:

AYES: Council Members Anderson, Cowan, Fridae, Guelden, Mayor Aguiar-Curry
NOES: None

ABSENT: None
ABSTAIN: None

COUNCIL/STAFF COMMENTS

PUBLIC COMMENTS: Lisa Gaynes, 25928 Venado Drive, provided information regarding California's Active Transportation Program (ATP) and the \$35 million dollars in grant funding available for Safe Routes to School and expanding to include creek trails, parks, bike trails, etc.

Debra DeAngelo asked if these funds could be used to expand the hours of the swimming pool.

CONSENT CALENDAR

- A. Minutes of the Regular Meeting of the Winters City Council Held on Tuesday, March 4, 2014
- B. Resolution 2014-07, a Resolution of the City Council of the City of Winters Amending the City of Winters 2013-2014 Adopted Operating Budget for Open Purchase Orders as of June 30, 2013
- C. Proclamation Honoring the Winters High School Girls Soccer Team
- D. Proclamation Recognizing March 23rd – March 29th as National Agriculture Week
- E. Authorize Issuance of Amendment to Professional Services Contract for Environmental Consulting Services to BSK Associates for Environmental Mitigation Services for the Walnut Park Construction Project (APN # 003 360 025)
- F. Resolution 2014-08, A Resolution of the City Council of the City of Winters Authorizing the Replacement of the Fire Department's Brush Truck Lost in Hay Kingdom Fire
- G. Approval of Project Budget Sheet (PBS) in the Amount of \$140,000 for the Railroad Avenue Improvements, Project No. 13-02
- H. Project Acceptance – Walnut Park, Phase One, Project No. 11-03
- I. Addendum to Intergovernmental Agreement with Yolo County Housing ("YCH") for Grant Writing Assistance

City Manager Donlevy gave an overview. Director of Financial Management Gunby clarified Item B. Motion by Council Member Fridae, second by Council Member Cowan to approve the consent calendar. Motion carried with the following vote:

AYES: Council Members Anderson, Cowan, Fridae, Guelden, Mayor Aguiar-Curry

NOES: None
ABSENT: None
ABSTAIN: None

PRESENTATIONS

Council Member Fridae introduced Danni Thomas, Executive Director of Yolo Arts, who presented a project overview of the collaborative efforts to further the Plein Air Festival for Winters, a draft MOU, which will define the ownership of the program, and a Winters Plein Air Festival budget sheet. Shaunie Briggs said they would like to schedule quarterly events to include not only painting, but drawing, photography and clay making. These events could compliment other events that are already occurring in Winters. Council Member Fridae said this is an information item at this point and requested that the City Manager review and bring back to Council as an action item. Ms. Thomas said there is no seed money, but will look for grant money to match funds. Mayor Aguiar-Curry said there are other events and organizations that are also asking for money. Staff will review and advise if money is available in the budget. Ms. Briggs said the sooner Council decides, the sooner they can get word out to the artists. A location to show the artwork is key – without it, an online show will bring in much less money. Council Member Fridae suggested the truck bay at the old Fire House on Abbey. City Manager Donlevy said this would be a great exhibit place and he would check availability and contact Ms. Thomas.

DISCUSSION ITEMS

1. Professional Services Contract with De Novo Planning Group to Provide NEPA/CEQA Documentation for Affordable Senior Housing and Winters Healthcare Foundation Projects on the Grant Avenue Commercial Property (APN #s 003 370 028, 003 370 029, & 003 370 030)

Housing Programs Manager Dan Maguire gave an overview and said NEPA is required in addition to CEQA due to the pursuit of federal funding. Council Member Anderson asked if there was a senior center included in the project, which could serve both sectors of the community. Mr. Maguire said he expects three proposals, two of which will include some type of senior center element. City Manager Donlevy said funding will be included in the evaluation process. Mayor Aguiar-Curry thanked Mr. Maguire for having the vision to move this item forward a start the process.

Motion by Council Member Cowan, second by Council Member Fridae to authorize the City Manager to execute a Professional Services Contract with De Novo Planning Group. Motion carried with the following vote:

AYES: Council Members Anderson, Cowan, Fridae, Guelden, Mayor
Aguiar-Curry
NOES: None
ABSENT: None
ABSTAIN: None

2. Housing Element Annual Progress Report ("APR")

Housing Programs Manager Dan Maguire presented the Housing Element Annual Progress Report (APR) to Council (legislative body), but said he is not required to prepare a resolution for adoption as done in years past.

3. Discuss Agenda and Schedule Date for Budget Workshop with City Council

City Manager Donlevy discussed with Council the scheduling of a Project Meeting and a Budget Meeting. The Project meeting was then scheduled for March 26th at 4:00 p.m. and the Budget meeting was scheduled for April 21st at 5:00 p.m.

CITY OF WINTERS AS SUCCESSOR AGENCY TO THE WINTERS
COMMUNITY DEVELOPMENT AGENCY

1. None

CITY MANAGER REPORT: There will be a PG&E scoping meeting tomorrow night at 6:30 p.m. in Council Chambers. A notice of preparation was sent out to give interested parties the opportunity to attend and bring up any topics regarding overall development of the draft EIR.

The bridge project has entered a different phase and there are two things that may affect the schedule: if piers 3 & 4, which straddle the creek, are in by the end of summer, the project will not stop. If they are not in, a year will be added to the project.

Nanci is working on an agreement for a part-time planner, who has worked part-time for the City of Dixon since 2006, whose experience is mostly with small jurisdictions, and prefers working in a smaller community.

Met today with the County librarian and the superintendent to discuss the library, and also had a critical meeting regarding the PG&E facility and discussed how to

collaborate with the local schools and set a curriculum for community colleges regarding gas and electric pathways program.

With the ensuing drought, residents are finally fixing their water leaks. The current winter rates correlate with what the sewer rates will be in July. This is not meant to be punitive, but based on actual consumption. Elliot has done an outstanding job notifying residents of potential water leaks. Mayor Aguiar-Curry noted that Yolo County has no water to sell, yet Kern County is selling water for \$1,350 per acre foot and Madera County is selling water for \$2,400 per acre foot. She asked if Yolo County Flood Control might be able to come and talk about the effects of the drought.

Council Member Fridae asked about Chromium 6. City Manager Donlevy said all water operators on staff are obtaining their water treatment licenses, but the issue is still boiling in the legislature and no decision has been made yet regarding the acceptable level of Chromium 6. The current standard is 50 and the City of Winters tests at 14, yet they are talking about 6. If this level is approved, it would cost approximately \$20 million dollars to be in compliance, which would include building water tanks, installing filtration systems on our wells, and drilling new wells. Council Member Anderson said there was a great program about selling water on Viewfinder on PBS/ Channel 6. The farther south we move the water, the more expensive it gets.

INFORMATION ONLY

1. December 2013 Treasurer Report
2. December 2013 Investment Report
3. January 2014 Treasurer Report
4. January 2014 Investment Report

ADJOURNMENT: Mayor Aguiar-Curry adjourned the meeting at 8:05 p.m.

Cecilia Aguiar-Curry, MAYOR

ATTEST:

Nanci G. Mills, City Clerk



**A PROCLAMATION OF THE CITY COUNCIL
OF THE CITY OF WINTERS RECOGNIZING APRIL 1ST AS MAYORS DAY OF
RECOGNITION FOR NATIONAL SERVICE**

WHEREAS, service to others is a hallmark of the American character, and central to how we meet our challenges and the nation's mayors are increasingly turning to national service and volunteerism as a cost-effective strategy to meet city needs; and

WHEREAS, national service participants address the most pressing challenges facing our cities, from educating students for the jobs of the 21st century and supporting veterans and military families to providing health services and helping communities recover from natural disasters; and

WHEREAS, national service expands economic opportunity by creating more sustainable, resilient communities and providing education, career skills, and leadership abilities for those who serve; and

WHEREAS, national service participants serve in more than 60,000 locations across the country, bolstering the civic, neighborhood, and faith-based organizations that are so vital to our economic and social well-being; and

WHEREAS, national service participants increase the impact of the organizations they serve with, both through their direct service and by recruiting and managing millions of additional volunteers; and

WHEREAS, national service represents a unique public-private partnership that invests in community solutions and leverages non-federal resources to strengthen community impact and increase the return on taxpayer dollars; and

WHEREAS, national service participants demonstrate commitment, dedication, and patriotism by making an intensive commitment to service, a commitment that remains with them in their future endeavors; and

WHEREAS, the Corporation for National and Community Service shares a priority with mayors nationwide to engage citizens, improve lives, and strengthen communities; and is joining with the National League of Cities, City of Service, and mayors across the country to recognize the impact of service on the Mayors Day of Recognition for National Service on April 1, 2014.

THEREFORE, BE IT RESOLVED that I, Cecilia Aguiar-Curry, Mayor of the City of Winters, do hereby proclaim April 1, 2014, as National Service Recognition Day, and encourage residents to recognize the positive impact of national service in our city; to thank those who serve; and to find ways to give back to their communities.

Mayor Cecilia Aguiar-Curry

ATTEST: Nanci G. Mills, City Clerk



**A PROCLAMATION OF THE CITY COUNCIL
OF THE CITY OF WINTERS HONORING
RINA "CHEF RINA" YOUNAN**

WHEREAS, Chef Rina was victorious in her first Food Network competition, "Chef Wanted with Anne Burrell", and as the winner was hired by the owners of a Napa Valley restaurant to be their new executive chef; and

WHEREAS, producers of "Chef Wanted" were so impressed with her performance and on-camera charisma, they stayed in touch with her and recommended that she interview for "Cutthroat Kitchen"; and

WHEREAS, Chef Rina beat the Cutthroat Kitchen competition, her second victory on a Food Network cooking competition in an episode entitled "It's Not Delivery - It's Old Delivery;" and

WHEREAS, Chef Rina has advanced her celebrity chef career by appearing on KCRA Channel 3 Sunday morning news and Sac & Company; and

WHEREAS, Chef Rina credits her mother, Ann, and her late father, Rouel, for sparking her interest in cooking and fondly remembers helping both of them in the kitchen and with family dinners; and

WHEREAS, Chef Rina's words of advice to anyone pursuing a career in the culinary arts: "If you can't stand the heat, get out of the kitchen!"

NOW, THEREFORE, BE IT PROCLAIMED by the City Council of the City of Winters that Rina "Chef Rina" Younan be congratulated for her numerous accomplishments and wishes her the best of luck in her future endeavors.

PASSED AND ADOPTED, this 1st Day of April, 2014.

Mayor Cecilia Aguiar-Curry

Mayor Pro Tem Woody Fridae

Councilmember Harold Anderson

Councilmember Wade Cowan

Councilmember Bruce Guelden

City Manager John W. Donlevy, Jr.

ATTEST: City Clerk Nanci G. Mills



TO: Honorable Mayor and Council Members
DATE: April 1, 2014
THROUGH: John W. Donlevy, Jr., City Manager
FROM: Alan L. Mitchell, City Engineer
SUBJECT: **Final Acceptance of Public Improvements for Taco Bell**

RECOMMENDATION: Staff recommends that the City Council accept the public improvements as complete and direct the City Clerk to file a Notice of Completion.

BACKGROUND: The project includes a fast food restaurant (Taco Bell) with drive-through and dog park, co-located with the existing Burger King/Arco AM/PM gas station/convenience store on the northeast corner of Grant Avenue and Matsumoto Lane. The Applicant entered into a Public Improvement and Maintenance Agreement, for required improvements within the public right of way (Matsumoto Lane), which included curb, gutter and sidewalk, road widening and pavement overlay, signing and striping, and extension of water and sewer pipelines.

The improvements have been constructed in accordance with the approved improvement plans and staff recommends the City Council accept the improvements and direct the City Clerk to file a Notice of Completion.

FISCAL IMPACT: No funding impacts are associated with this request.



**CITY COUNCIL
STAFF REPORT**

TO: Honorable Mayor and Council Members
DATE: April 1, 2014
THROUGH: John W. Donlevy, Jr., City Manager *JWD*
FROM: Dan Maguire, Economic Development and Housing Manager *DM*
SUBJECT: Public Hearing for Discussion of Possible State Community Development Block Grant ("CDBG") Grant Application.

RECOMMENDATION:

Staff recommends the City Council:

- 1) Receive the staff report
- 2) Conduct a Public Hearing

BACKGROUND:

The Community Development and Economic Development Allocations of the State Community Development Block Grant program ("CDBG") published their 2014 Notice of Funding Availability ("NOFA"). Eligible cities and counties may submit applications for CDBG funds under the NOFA. It is estimated that up to \$2,000,000 will be available in total. The Economic Development "Over the Counter" (OTC) Allocation requires a separate application with a maximum limit of \$3,000,000 per year.

The City of Winters anticipates submitting an application under the 2014 NOFA. The Public Hearing will provide the public with an opportunity to provide input on the eligible activities under the above allocations. Eligible activities consist of Homeownership Assistance and Housing Rehabilitation programs, Public Facility & Public Improvement projects (including Public Improvements in support of New Housing Construction); Public Service programs, Planning Studies, Economic Development Business Assistance and Microenterprise Activities.

FISCAL IMPACT:

None by this action



Notice of Public Hearing for Discussion of Possible State CDBG Application

NOTICE IS HEREBY GIVEN that the City of Winters will conduct a public hearing on Tuesday, April 1, 2014, at 6:30 p.m. in the Council Chambers at City Hall, 318 First Street, in order to discuss possible applications for funding under the 2014 State Community Development Block Grant ("CDBG") Program and to solicit citizen input on possible activities to be included in the application.

The Community Development and Economic Development Allocations of the State CDBG program publish a combined "Notice of Funding Availability" (NOFA) each program year. Eligible cities and counties may submit applications for CDBG funds under the NOFA. It is estimated that up to \$2,000,000 will be available in total. The Economic Development "Over the Counter" (OTC) Allocation requires a separate application with a maximum limit of \$3,000,000 per year. The NOFA also includes the Native American and Colonia's Allocations. The Native American Allocation is only for areas with high concentrations of low-income Native American residents, who are not part of a federally recognized Native American Indian tribe or Rancheria. The Colonia's funding is only for designated communities within 150 miles of the Mexican-American border.

ELIGIBLE ACTIVITIES UNDER THE ABOVE ALLOCATIONS IN THE NOFA CONSIST OF HOMEOWNERSHIP ASSISTANCE AND HOUSING REHABILITATION PROGRAMS; PUBLIC FACILITY AND PUBLIC IMPROVEMENT PROJECTS (INCLUDING PUBLIC IMPROVEMENTS IN SUPPORT OF NEW HOUSING CONSTRUCTION); PUBLIC SERVICE PROGRAMS, PLANNING STUDIES, ECONOMIC DEVELOPEMNT BUSINESS ASSISTANCE AND MICROENTERPRISE ACTIVITIES. ELIGIBLE ACTIVITIES PAID FOR WITH STATE CDBG FUNDS MUST MEET ONE OR MORE OF THE THREE NATIONAL OBJECTIVES LISTED IN CDBG FEDERAL STATUTES AS FOLLLOWS; BENEFIT TO LOW INCOME HOUSEHOLDS OR PERSONS; ELIMINATION OF SLUMS AND BLIGHT; OR MEETING URGENT COMMUNITY DEVELOPMENT NEED.

The City of Winters anticipates submitting an application under the published 2014 CDBG NOFA.

The Purpose of the public hearing is to give citizens an opportunity to make their comments known regarding what types of eligible activities the City of Winters should apply for under the State CDBG program. A separate public hearing will be held to discuss and approve the application prior to submittal to the State.

If you require special accommodation to participate in the public hearing, please contact Dan Maguire, 530-794-6718, to arrange for those accommodations to be made.

If you are unable to attend the public hearing, you may direct written comments to the City of Winters Community Development/Housing Department, 318 First Street, Winters, CA 95694 or you may telephone 530-794-6718. In addition, information is available for review at the above address between the hours of 8:00 am to 5:00 pm, Monday through Friday.

NONDISCRIMINATION

The City of Winters promotes fair housing and makes all its programs available to low and moderate income households regardless of race, color, creed, religion, sex, ancestry, familial status, national origin, sexual orientation, age, disability, source of income or other legally protected status.



**CITY COUNCIL
STAFF REPORT**

TO: Honorable Mayor and Councilmembers
DATE: April 1, 2014
THROUGH: John W. Donlevy, Jr., City Manager 
FROM: Nanci G. Mills, Director of Administrative Services/City Clerk
SUBJECT: Rosenberg's Rules of Order

RECOMMENDATIONS: Staff will periodically bring forth to Council the parliamentary procedures that contain the basic tenets of order for review.

BACKGROUND: Judge Dave Rosenberg's version of the rules of parliamentary procedure, Rosenberg's Rules of Order, are based on his 20 years of experience chairing meetings in state and local government. These rules have been simplified for the smaller bodies we chair or in which we participate, slimmed down for the 21st Century, yet retaining the basic tenets of order to which we have grown accustomed.

Rosenberg's Rules of Order have been adopted by hundreds of cities, counties, special districts, committees, boards, commissions, neighborhood associations and private corporations and companies in lieu of Robert's Rules of Order because they have found them practical, logical, simple, easy to learn and user friendly.

FISCAL IMPACTS: None.

“Rosenberg’s Rules of Order, Revised”

(Simple Rules of Parliamentary Procedure for the 21st Century)

*By Judge Dave Rosenberg
(First Revision dated July 2011)*

Introduction

The rules of procedure at meetings should be simple enough for most people to understand. Unfortunately, that has not always been the case. Virtually all clubs, associations, boards, councils and bodies follow a set of rules – “Robert’s Rules of Order” – which are embodied in a small, but complex, book. Virtually no one I know has actually read this book cover to cover. Worse yet, the book was written for another time, and for another purpose. If one is chairing or running a Parliament, then “Robert’s Rules of Order” is a dandy and quite useful handbook for procedure in that complex setting. On the other hand, if one is running a meeting of, say, a 5-member body with a few members of the public in attendance, a simplified version of the rules of parliamentary procedure is in order.

Hence, the birth of “Rosenberg’s Rules of Order.”

What follows is my version of the rules of parliamentary procedure, based on my 20 years of experience chairing meetings in state and local government. These rules have been simplified for the smaller bodies we chair or in which we participate, slimmed down for the 21st Century, yet retaining the basic tenets of order to which we have grown accustomed. Interestingly enough, Rosenberg’s Rules has found a welcoming audience. Hundreds of cities, counties, special districts, committees, boards, commissions, neighborhood associations and private corporations and companies have adopted Rosenberg’s Rules in lieu of Robert’s Rules because they have found them practical, logical, simple, easy to learn, and user friendly.

This treatise on modern parliamentary procedure is built on a foundation supported by the following four pillars: (1) Rules should establish order. The first purpose of rules of parliamentary procedure is to establish a framework for the orderly conduct of meetings. (2) Rules should be clear. Simple rules lead to wider understanding and participation. Complex rules create two classes: those who understand and participate; and those who do not fully understand and do not fully participate. (3) Rules should be user friendly. That is, the rules must be simple enough that the public is invited into the body and feels that it has participated in the process. (4) Rules should enforce the will of the majority while protecting the rights of the minority. The ultimate purpose of rules of procedure is to encourage discussion and to facilitate decision-making by the body. In a democracy, majority rules. The rules must enable the majority to express itself and fashion a result, while permitting the minority to also express itself, but not dominate, and fully participate in the process.

Establishing a Quorum

The starting point for a meeting is the establishment of a quorum. A quorum is defined as the minimum number of members of the body who must be present at a meeting for business to be legally transacted. The default rule is that a quorum is one more than half the body. So, for example, in a five-member body a quorum is three. When the body has three members present, it can legally transact business. If the body has less than a quorum of members present, it cannot legally transact business. And even if the body has a quorum to begin the meeting, the body can lose the quorum during the meeting when a member departs (or even when a member leaves the dais), and when that occurs the body loses its ability to transact business until and unless a quorum is reestablished.

The default rule, identified above, however, gives way to a specific rule of the body which establishes a quorum. So, for example, the rules of a particular five-member body may indicate that a quorum is four members for that particular body. The body must follow the rules it has established for its quorum. In the absence of such a specific rule, the quorum is one more than half the members of the body.

The Role of the Chair

While all members of the body should know and understand the rules of parliamentary procedure, it is the Chair of the body who is charged with applying the rules in the conduct of the meeting. The Chair should be well versed in those rules. The Chair, for all intents and purposes, makes the final ruling on the rules every time the Chair states an action. In fact, all decisions by the Chair are final unless overruled by the body itself.

Since the Chair runs the conduct of the meeting, it is usual courtesy for the Chair to play a less active role in the debate and discussion than other members of the body. This does not mean that the Chair should not participate in the debate or discussion. To the contrary, the Chair as a member of the body has the full right to participate in the debate, discussion and decision-making of the body. What the Chair should do, however, is strive to be the last to speak at the discussion and debate stage, and the Chair should not make or second a motion unless the Chair is convinced that no other member of the body will do so at that point in time.

The Basic Format for an Agenda Item Discussion

Formal meetings normally have a written, often published agenda. Informal meetings may have only an oral or understood agenda. In either case, the meeting is governed by the agenda and the agenda constitutes the body's agreed-upon roadmap for the meeting. And each agenda item can be handled by the Chair in the following basic format:

First, the Chair should clearly announce the agenda item number and should clearly state what the agenda item subject is. The Chair should then announce the format (which follows) that will be followed in considering the agenda item.

Second, following that agenda format, the Chair should invite the appropriate person or persons to report on the item, including any recommendation that they might have. The appropriate person or persons may be the Chair, a member of the body, a staff person, or a committee chair charged with providing input on the agenda item.

Third, the Chair should ask members of the body if they have any technical questions of clarification. At this point, members of the body may ask clarifying questions to the person or persons who reported on the item, and that person or persons should be given time to respond.

Fourth, the Chair should invite public comments, or if appropriate at a formal meeting, should open the public meeting for public input. If numerous members of the public indicate a desire to speak to the subject, the Chair may limit the time of public speakers. At the conclusion of the public comments, the Chair should announce that public input has concluded (or the public hearing as the case may be is closed).

Fifth, the Chair should invite a motion. The Chair should announce the name of the member of the body who makes the motion.

Sixth, the Chair should determine if any member of the body wishes to second the motion. The Chair should announce the name of the member of the body who seconds the motion. (It is normally good practice for a motion to require a second before proceeding with it, to ensure that it is not just one member of the body who is interested in a particular approach. However, a second is not an absolute requirement, and the Chair can proceed with consideration and vote on a motion even when there is no second. This is a matter left to the discretion of the Chair.)

Seventh, if the motion is made and seconded, the Chair should make sure everyone understands the motion. This is done in one of three ways: (1) The Chair can ask the maker of the motion to repeat it. (2) The Chair can repeat the motion. (3) The Chair can ask the secretary or the clerk of the body to repeat the motion.

Eighth, the Chair should now invite discussion of the motion by the body. If there is no desired discussion, or after the discussion has ended, the Chair should announce that the body will vote on the motion. If there has been no discussion or very brief discussion, then the vote on the motion should proceed immediately and there is no need to repeat the motion. If there has been substantial discussion, then it is normally best to make sure everyone understands the motion by repeating it.

Ninth, the Chair takes a vote. Simply asking for the “ayes”, and then asking for the “nays” normally does this. If members of the body do not vote, then they “abstain”. Unless the rules of the body provide otherwise (or unless a super-majority is required as delineated later in these rules) then a simple majority (as defined in law or the rules of the body as delineated later in these rules) determines whether the motion passes or is defeated.

Tenth, the Chair should announce the result of the vote and should announce what action (if any) the body has taken. In announcing the result, the Chair should indicate the names of the members of the body, if any, who voted in the minority on the motion. This announcement might take the

following form: “The motion passes by a vote of 3-2, with Smith and Jones dissenting. We have passed the motion requiring 10 days notice for all future meetings of this body.”

Motions in General

Motions are the vehicles for decision-making by a body. It is usually best to have a motion before the body prior to commencing discussion of an agenda item. This helps the body focus.

Motions are made in a simple two-step process. First, the Chair should recognize the member of the body. Second, the member of the body makes a motion by preceding the member’s desired approach with the words: “I move” So, a typical motion might be: “I move that we give 10-day’s notice in the future for all our meetings.”

The Chair usually initiates the motion by either (1) Inviting the members of the body to make a motion. “A motion at this time would be in order.” (2) Suggesting a motion to the members of the body. “A motion would be in order that we give 10-day’s notice in the future for all our meetings.” (3) Making the motion. As noted, the Chair has every right as a member of the body to make a motion, but should normally do so only if the Chair wishes to make a motion on an item but is convinced that no other member of the body is willing to step forward to do so at a particular time.

The Three Basic Motions

There are three motions that are the most common and recur often at meetings:

The basic motion. The basic motion is the one that puts forward a decision for the body’s consideration. A basic motion might be: “I move that we create a 5-member committee to plan and put on our annual fundraiser.”

The motion to amend. If a member wants to change a basic motion that is before the body, they would move to amend it. A motion to amend might be: “I move that we amend the motion to have a 10-member committee.” A motion to amend takes the basic motion which is before the body and seeks to change it in some way.

The substitute motion. If a member wants to completely do away with the basic motion that is before the body, and put a new motion before the body, they would move a substitute motion. A substitute motion might be: “I move a substitute motion that we cancel the annual fundraiser this year.”

“Motions to amend” and “substitute motions” are often confused. But they are quite different, and their effect (if passed) is quite different. A motion to amend seeks to retain the basic motion on the floor, but modify it in some way. A substitute motion seeks to throw out the basic motion on the floor, and substitute a new and different motion for it. The decision as to whether a motion is really a “motion to amend” or a “substitute motion” is left to the chair. So that if a member makes what that member calls a “motion to amend”, but the Chair determines that it is really a “substitute motion”, then the Chair’s designation governs.

Multiple Motions Before the Body

There can be up to three motions on the floor at the same time. The Chair can reject a fourth motion until the Chair has dealt with the three that are on the floor and has resolved them. As a practical matter, more than three motions on the floor at one time tends to be too confusing and unwieldy for most everyone – so keep the maximum at three at three for the sake of clarity.

When there are two or three motions on the floor (after motions and seconds) at the same time, the vote should proceed first on the last motion that is made. So, for example, assume the first motion is a basic “motion to have a 5-member committee to plan and put on our annual fundraiser.” During the discussion of this motion, a member might make a second motion to “amend the main motion to have a 10-member committee, not a 5-member committee to plan and put on our annual fundraiser.” And perhaps, during that discussion, a member makes yet a third motion as a “substitute motion that we not have an annual fundraiser this year.” The proper procedure would be as follows:

First, the Chair would deal with the third (the last) motion on the floor, the substitute motion. After discussion and debate, a vote would be taken first on the third motion. If the substitute motion passed, it would be a substitute for the basic motion and would eliminate it. The first motion would be moot, as would the second motion (which sought to amend the first motion), and the action on the agenda item would be completed on the passage by the body of the third motion (the substitute motion). No vote would be taken on the first or second motions.

Second, if the substitute motion failed, the Chair would now deal with the second (now, the last) motion on the floor, the motion to amend. The discussion and debate would focus strictly on the amendment (should the committee be 5 members or 10 members). If the motion to amend passed the Chair would now move to consider the main motion (the first motion) as amended. If the motion to amend failed the Chair would now move to consider the main motion (the first motion) in its original format, not amended.

Third, the Chair would now deal with the first motion that was placed on the floor. The original motion would either be in its original format (5-member committee), or, if amended, would be in its amended format (10-member committee). And the question on the floor for discussion and decision would be whether a committee should plan and put on the annual fundraiser.

To Debate or Not to Debate

The basic rule of motions is that they are subject to discussion and debate. Accordingly, basic motions, motions to amend, and substitute motions are all eligible, each in their turn, for full discussion before and by the body. The debate can continue as long as members of the body wish to discuss an item, subject to the decision of the Chair that it is time to move on and take action.

There are exceptions to the general rule of free and open debate on motions. The exceptions all apply when there is a desire of the body to move on. The following motions are not debatable (that is, when the following motions are made and seconded, the Chair must immediately call for a vote of the body without debate on the motion):

A motion to adjourn. This motion, if passed, requires the body to immediately adjourn to its next regularly scheduled meeting. It requires a simple majority vote.

A motion to recess. This motion, if passed, requires the body to immediately take a recess. Normally, the Chair determines the length of the recess which may be a few minutes or an hour. It requires a simple majority vote.

A motion to fix the time to adjourn. This motion, if passed, requires the body to adjourn the meeting at the specific time set in the motion. For example, the motion might be: "I move we adjourn this meeting at midnight." It requires a simple majority vote.

A motion to table. This motion, if passed, requires discussion of the agenda item to be halted and the agenda item to be placed on "hold". The motion can contain a specific time in which the item can come back to the body: "I move we table this item until our regular meeting in October." Or the motion can contain no specific time for the return of the item, in which case a motion to take the item off the table and bring it back to the body will have to be taken at a future meeting. A motion to table an item (or to bring it back to the body) requires a simple majority vote.

A motion to limit debate. The most common form of this motion is to say: "I move the previous question" or "I move the question" or "I call the question" or simply "question." (As a practical matter, when a member calls for the "question" the chair can expedite things by simply asking the body if anyone wishes to continue discussing the underlying matter. If no one wishes to discuss it further, the chair can proceed to a vote on the underlying matter – without having to vote on the "question". On the other hand, if even one member of the body wishes further discussion and debate on the underlying matter, then the chair has to treat the call for the "question" as a motion and proceed accordingly.) When a member of the body makes such a motion for the "question", the member is really saying: "I've had enough debate. Let's get on with the vote". When such a motion is made, the Chair should ask for a second, stop debate, and vote on the motion to limit debate. The motion to limit debate requires a 2/3 vote of the body. Note: that a motion to limit debate could include a time limit. For example: "I move we limit debate on this agenda item to 15 minutes." Even in this format, the motion to limit debate requires a 2/3 vote of the body. A similar motion is a motion to object to consideration of an item. This motion is not debatable, and if passed, precludes the body from even considering an item on the agenda. It also requires a 2/3 vote.

Majority and Super-Majority Votes

In a democracy, a simple majority vote determines a question. A tie vote means the motion fails. So in a 7-member body, a vote of 4-3 passes the motion. A vote of 3-3 with one abstention means the motion fails. If one member is absent and the vote is 3-3, the motion still fails.

All motions require a simple majority, but there are a few exceptions. The exceptions come up when the body is taking an action which, effectively, cuts off the ability of a minority of the body to take an action or discuss and item. These extraordinary motions require a 2/3 majority (a super-majority) to pass:

Motion to limit debate. Whether a member says “I move the previous question” or “I move the question” or “I call the question” or “I move to limit debate”, it all amounts to an attempt to cut off the ability of the minority to discuss an item, and it requires a 2/3 vote to pass.

Motion to close nominations. When choosing officers of the body (like the Chair) nominations are in order either from a nominating committee or from the floor of the body. A motion to close nominations effectively cuts off the right of the minority to nominate officers, and it requires a 2/3 vote to pass.

Motion to object to the consideration of a question. Normally, such a motion is unnecessary since the objectionable item can be tabled, or defeated straight up. However, when members of a body do not even want an item on the agenda to be considered, then such a motion is in order. It is not debatable, and it requires a 2/3 vote to pass.

Motion to suspend the rules. This motion is debatable, but requires a 2/3 vote to pass. If the body has its own rules of order, conduct or procedure, this motion allows the body to suspend the rules for a particular purpose. For example, the body (a private club) might have a rule prohibiting the attendance at meetings by non-club members. A motion to suspend the rules would be in order to allow a non-club member to attend a meeting of the club on a particular date or on a particular agenda item.

Counting Votes

The matter of counting votes starts simple, but can become complicated.

Usually, it's pretty easy to determine whether a particular motion passed or whether it was defeated. If a simple majority vote is needed to pass a motion, then one vote more than 50% of the body is required. So, for example, in a five-member body, if the vote is 3 in favor and 2 opposed, the motion passes. If it is 2 in favor and 3 opposed, the motion is defeated.

If a two-thirds majority vote is needed to pass a motion, then how many affirmative votes are required? The simple rule of thumb is to count the “no” votes and double that count to determine how many “yes” votes are needed to pass a particular motion. So, for example, in a seven-member body, if 2 members vote “no” then the “yes” vote of at least 4 members is required to achieve a two-thirds majority vote to pass the motion.

What about tie votes? In the event of a tie vote, the motion always fails since an affirmative vote is required to pass any motion. So, for example, in a five member body, if the vote 2 in favor and 2 opposed, with 1 member absent, the motion is defeated.

Vote counting starts to become complicated when members vote “abstain” or in the case of a written ballot, cast a blank (or unreadable) ballot. Do these votes count, and if so, how does one count them? The starting point is always to check the statutes.

In California, for example, for an action of a board of supervisors to be valid and binding, the action must be approved by a majority of the board. California Government Code Section 25005.

Typically, this means 3 of the 5 members of the board must vote affirmatively in favor of the action. A vote of 2 to 1 would not be sufficient. A vote of 3 to 0 with two abstentions would, be sufficient. In general law cities in California, as another example, resolutions or orders for the payment of money and all ordinances require a recorded vote of the total members of the city council. California Government Code Section 36936. Cities with charters may prescribe their own vote requirements. Local elected officials are always well-advised to consult with their local agency counsel on how state law may affect the vote count.

After consulting state statutes, step number two is to check the rules of the body. If the rules of the body say that you count votes of “those present” then you treat abstentions one way. However, if the rules of the body say that you count the votes of those “present and voting” then you treat abstentions a different way. And if the rules of the body are silent on the subject, then the general rule of thumb (and default rule) is that you count all votes that are “present and voting”. Accordingly, under the “present and voting” system you would NOT count abstain votes on the motion. Members who abstain are counted for purposes of determining quorum (they are “present”), but you treat the abstention votes on the motion as if they did not exist (they are not “voting”). On the other hand, if the rules of the body specifically say that you count votes of those “present” then you DO count abstain votes both in establishing the quorum and on the motion. In this event, the abstention votes act just like “no” votes.

How does this work in practice? Let’s look at a few examples.

Let’s assume that we have a five-member city council voting on a motion that requires a simple majority vote to pass, and let’s assume further that the body has no specific rule on counting votes. Accordingly, the default rule kicks in and we count all votes of members that are “present and voting”. If the vote on the motion is 3-2, the motion passes. If the motion is 2-2 with 1 abstention, the motion fails.

Let’s assume we have a five-member city council voting on a motion that requires a two-thirds majority vote to pass, and let’s further assume that the body has no specific rule on counting votes. Again, the default rule applies. If the vote is 3-2, the motion fails for lack of a two-thirds majority. If the vote is 4-1, the motion passes with a clear two-thirds majority. A vote of 3 “yes”, 1 “no” and 1 “abstain” also results in passage of the motion. Once again, the abstention is counted only for the purpose of determining quorum, but on the actual vote on the motion, it is as if the abstention vote never existed – so an effective 3-1 vote is clearly a two-thirds majority vote.

Now, let’s change the scenario slightly. Let’s assume the same five-members city council voting on a motion that requires a two-thirds majority vote to pass, but let’s now assume that the body DOES have a specific rule requiring a two-thirds vote of members “present”. Under this specific rule, we must count the members present not only for quorum but also for the motion. In this scenario, any abstention has the same force and effect as if it were a “no” vote. Accordingly, if the vote were 3 “yes”, 1 “no” and 1 “abstain”, then the motion fails. The abstention in this case is treated like a “no” vote and effective vote of 3-2 is not enough to pass two-thirds majority muster.

And, how, exactly, does a member cast an “abstention” vote? Any time a member votes “abstain” or says “I abstain”, that is an abstention. However, if a member votes “present” that is also treated as an abstention (the member is, essentially, saying, “count me for purposes of a quorum, but my vote on the issue is abstain”). In fact, any manifestation of intention to vote neither “yes” nor “no” on the pending motion may be treated by the chair as an abstention. And if written ballots are cast, a blank or unreadable ballot is counted as an abstention as well.

Can a member vote “absent” or “count me as absent”? Interesting question. The ruling on this is up to the chair. The better approach is for the chair to count this as if the member had left his/her chair and is actually “absent”. That, of course, affects the quorum. However, the chair may also treat this as a vote to abstain, particularly if the person does not actually leave the dais.

The Motion to Reconsider

There is a special and unique motion that requires a bit of explanation all by itself; the motion to reconsider. A tenet of parliamentary procedure is finality. After vigorous discussion, debate and a vote, there must be some closure to the issue. And so, after a vote is taken, the matter is deemed closed, subject only to reopening if a proper motion to consider is made and passed.

A motion to reconsider requires a majority vote to pass like other garden-variety motions, but there are two special rules that apply only to the motion to reconsider.

First, is the matter of timing. A motion to reconsider must be made at the meeting where the item was first voted upon. A motion to reconsider made at a later time is untimely. (The body, however, can always vote to suspend the rules and, by a two-thirds majority, allow a motion to reconsider to be made at another time.)

Second, a motion to reconsider may be made only by certain members of the body. Accordingly, a motion to reconsider may be made only by a member who voted in the majority on the original motion. If such a member has a change of heart, he or she may make the motion to reconsider (any other member of the body – including a member who voted in the minority on the original motion - may second the motion). If a member who voted in the minority seeks to make the motion to reconsider, it must be ruled out of order. The purpose of this rule is finality. If a member of minority could make a motion to reconsider, then the item could be brought back to the body again and again, which would defeat the purpose of finality.

If the motion to reconsider passes, then the original matter is back before the body, and a new original motion is in order. The matter may be discussed and debated as if it were on the floor for the first time.

Courtesy and Decorum

The rules of order are meant to create an atmosphere where the members of the body and the members of the public can attend to business efficiently, fairly and with full participation. At the same time, it is up to the Chair and the members of the body to maintain common courtesy and decorum. Unless the setting is very informal, it is always best for only one person at a time to

have the floor, and it is always best for every speaker to be first recognized by the Chair before proceeding to speak.

The Chair should always ensure that debate and discussion of an agenda item focuses on the item and the policy in question, not the personalities of the members of the body. Debate on policy is healthy, debate on personalities is not. The Chair has the right to cut off discussion that is too personal, is too loud, or is too crude.

Debate and discussion should be focused, but free and open. In the interest of time, the Chair may, however, limit the time allotted to speakers, including members of the body.

Can a member of the body interrupt the speaker? The general rule is “no.” There are, however, exceptions. A speaker may be interrupted for the following reasons:

Privilege. The proper interruption would be: “point of privilege.” The Chair would then ask the interrupter to “state your point.” Appropriate points of privilege relate to anything that would interfere with the normal comfort of the meeting. For example, the room may be too hot or too cold, or a blowing fan might interfere with a person’s ability to hear.

Order. The proper interruption would be: “point of order.” Again, the Chair would ask the interrupter to “state your point.” Appropriate points of order relate to anything that would not be considered appropriate conduct of the meeting. For example, if the Chair moved on to a vote on a motion that permits debate without allowing that discussion or debate.

Appeal. If the Chair makes a ruling that a member of the body disagrees with, that member may appeal the ruling of the chair. If the motion is seconded, and after debate, if it passes by a simple majority vote, then the ruling of the Chair is deemed reversed.

Call for orders of the day. This is simply another way of saying, “Let’s return to the agenda.” If a member believes that the body has drifted from the agreed-upon agenda, such a call may be made. It does not require a vote, and when the Chair discovers that the agenda has not been followed, the Chair simply reminds the body to return to the agenda item properly before them. If the Chair fails to do so, the Chair’s determination may be appealed.

Withdraw a motion. During debate and discussion of a motion, the maker of the motion on the floor, at any time, may interrupt a speaker to withdraw his or her motion from the floor. The motion is immediately deemed withdrawn, although the Chair may ask the person who seconded the motion if he or she wishes to make the motion, and any other member may make the motion if properly recognized.

Special Notes About Public Input

The rules outlined above will help make meetings very public-friendly. But in addition, and particularly for the Chair, it is wise to remember three special rules that apply to each agenda item:

Rule One: Tell the public what the body will be doing.

Rule Two: Keep the public informed while the body is doing it.

Rule Three: When the body has acted, tell the public what the body did.

About the Author

Dave Rosenberg is a Superior Court Judge He has served as Presiding Judge of his Superior Court for two terms, as well as Presiding Judge of the Superior Court Appellate Division. He has also served as Chairman of the Trial Court Presiding Judges Advisory Committee (composed of all 58 California Superior Court Presiding Judges) and as an advisory member of the California Judicial Council. Judge Rosenberg was first appointed to the bench by the Governor of California in 2003, and has been subsequently elected to office. Prior to his appointment to the Bench, Rosenberg served as an elected County Supervisor representing the 4th district in Yolo County, and also served as Director of Community and Intergovernmental Relations, Director of Operations, and Senior Advisor to the Governor of California. He has served as a member and chair of numerous state, regional, and local boards, both appointed and elected. He has served as a member of the Davis City Council member for 12 years, including two terms as Mayor of Davis. He served two terms as Chairman of the Board of Supervisors. He also chaired the California State Lottery Commission, the California Victim Compensation and Government Claims Board, the Yolo County Economic Development Commission, and the Yolo County Criminal Justice Cabinet. He has served as Chairman of the California Law Revision Commission and as Chairman of the District Securities Advisory Commission, the Yolo-Solano Air Quality Management District, and as a member of the California Council on Criminal Justice Planning and the California Commission on State Mandates. For many years, he has taught classes on parliamentary procedure and has served as parliamentarian for large and small bodies.

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**CITY COUNCIL
STAFF REPORT**

TO: Honorable Mayor and Council members
DATE : April 1, 2014
THROUGH: John W. Donlevy, Jr., City Manager *[Signature]*
FROM: Dan Maguire, Economic Development and Housing Manager
SUBJECT: Selection of Developer for Affordable Senior Housing Project on the Grant Avenue Commercial property

RECOMMENDATION:

Staff recommends City Council take the following actions:

- 1) Receive the staff report update,
- 2) Review the RFP/RFQ proposals and select the preferred development partner,
- 3) Authorize the City Manager to execute an Exclusive Negotiation Agreement (“ENA”) with the selected developer.

BACKGROUND:

At the March 4, 2014 City Council meeting, Council authorized the release of a Request for Proposal and Qualifications (RFP/Q) for development of an Affordable Senior Housing Multi-family project on the Successor Agency property commonly referred to as the Grant Avenue Commercial property. The release of the RFP/Q resulted in three (3) proposals being submitted to the City, with Domus Development, Davis Senior Housing Communities (DSHC), and PEP Housing all submitting by the March 21 deadline. All three firms went through an initial review/interview process by the Affordable Housing Steering Committee (AHSC) at their meeting on March 24, 2014.

The following is a summary of the projects presented:

1. **Davis Senior Housing Communities:** The proposed project includes a 41 unit apartment complex with landscaped grounds, an internal community room, internal resident services and professional management of the complex through a national property management company. Parking is located on both the east and west ends of the complex.
2. **PEP Housing:** The proposed project includes a 48 unit, four building complex with landscaped grounds, with parking internal to the project. The project includes an internal

community room and resident services components. PEP self manages their properties.

3. **Domus Development:** The proposed project includes a 41 unit apartment complex with landscaped grounds, an internal community room for resident services, a 6,000sf community senior center with commercial kitchen and integration of their project with local healthcare and county services. Domus self manages their properties.

Each of the proposed projects emphasized green building principles and a commitment to quality construction and accommodations.

Committee Review:

The consensus recommendation was to recommend the DSHC and Domus proposals to the City Council.

The AHSC noted the strong local Yolo County presence of the DSHC presentation group as a favorable component of that proposal. With regard to Domus Development, It noted that it had access to a large pool of equity investors, a favorable component given current affordable housing funding challenges after the loss of redevelopment funds.

Additional comments included statements that all 3 were quality proposals and that we were fortunate to have three accomplished senior affordable housing developers competing to bring their project to Winters.

Based on the initial proposal review, staff recommends that the City Council review the proposals from DSHC and Domus and, based on that review, discuss and select the preferred developer for the Senior Housing Project

Staff feels the April 1, 2014 Council action for developer selection, with authorization for the City Manager to execute a proposed Exclusive Negotiation Agreement (ENA) will allow the City to pursue submittal of the CDBG Grant application to the State Department of Housing and Community Development ("HCD") by the April 11, 2014 application deadline.

FISCAL IMPACT:

None by this action

ATTACHMENTS:

Request for Proposals and Qualifications Submittal from DSHC
Request for Proposals and Qualifications Submittal from Domus Development
Exclusive Negotiation Agreement (ENA)

EXCLUSIVE NEGOTIATION AGREEMENT

THIS EXCLUSIVE NEGOTIATION AGREEMENT (the "Agreement") is entered into this _____ day of _____, 2010, by and between the CITY OF WINTERS, a municipal corporation (the "City"), and _____, a _____ ("Developer"), on the terms and provisions set forth below.

THE CITY AND DEVELOPER HEREBY AGREE AS FOLLOWS:

100. NEGOTIATIONS

101. Good Faith Negotiations

The City and Developer, acknowledging that time is of the essence, agree for the Negotiation Period set forth below to negotiate diligently and in good faith to prepare a Purchase and Sale Agreement (the "PSA") to be considered for execution between the City and the Developer, in the manner set forth herein, with respect to the sale of certain real property (the "Property") located at _____, Winters, California. The Property is shown on the "Map of the Property," attached hereto as Exhibit A and incorporated herein by reference. The Property is composed of certain real property currently owned by the City and to be conveyed to the Developer pursuant to the terms of the PSA. The City agrees, for the period set forth below, not to negotiate with any other person or entity regarding the sale of the Property or any portion thereof.

The Property is currently undeveloped and the City desires to sell the Property to be developed with affordable senior multifamily housing and related uses. The City and Developer desire to engage in negotiations for the sale and development of the Property in accordance with the City's desired uses for the Property.

102. Duration of this Agreement

The duration of this Agreement (the "Negotiation Period") shall be _____ () months from the date of execution of this Agreement by the City. If upon expiration of the Negotiation Period, Developer has not signed and submitted a PSA to the City, then this Agreement shall automatically terminate unless this Agreement has been mutually extended by the City and Developer. If a PSA is so signed and submitted by Developer to the City on or before expiration of the Negotiation Period, then this Agreement and the Negotiation Period herein shall be extended without further action by the City for forty-five (45) days from the date of such submittal during which time the City shall take all steps legally necessary to (1) consider the terms and conditions of the proposed PSA, (2) if appropriate, take the actions necessary to authorize the City to enter into the PSA, including but not limited to completion of compliance with the California Environmental Quality Act, and (3) execute the PSA.

If the City has not executed the PSA by such 45th day or any extension of such period, then this Agreement shall automatically terminate, unless the 45-day period has been mutually extended by the City and Developer. The City agrees to consider reasonable requests for extensions of time and shall, upon request, notify Developer in writing of the reasons for any decision not to execute the PSA.

200. SALE OF THE PROPERTY

The purchase price and/or other consideration to be paid by Developer for the Property under the PSA will be established by the City after negotiation with Developer. Such purchase price and/or other consideration will be based upon such factors as the fair market value of the property, market conditions, affordability restrictions on the Property, and condition of the improvements, risks of the City, and risks of Developer, and will be subject to approval by the City Council after a public hearing as required by law.

The parties expect and intend that the PSA will also include certain other regulatory documents that will be recorded upon conveyance of the property, including, but not limited to, an affordability covenant and a Notice of Affordability Restrictions Upon Transfer of Property, to ensure that the improvements on the Property shall be operated and maintained as housing affordable to persons and households of low-income for a period of 55 years.

300. DEVELOPER

301. Nature of Developer

Developer is a _____.

302. Office of Developer

The principal office of the Developer is _____.

303. Principal Representatives of Developer

The principal representatives of Developer for purposes of negotiating the PSA are as follows: _____

304. Full Disclosure

Developer has made full disclosure to the City of its principals, officers, major stockholders, major partners, joint venturers, key managerial employees and other associates, and all other material information concerning Developer and its associates. Any significant change in the principals, associates, partners, joint venturers, negotiators, development manager, consultants, professional and directly-involved managerial employees of Developer is subject to the approval of the City. Notwithstanding the foregoing, Developer reserves the right at its discretion to join and associate with other entities in joint ventures, partnerships or otherwise for the purpose of developing the Property, provided that Developer retains management and control of such entities and remains fully responsible to the City hereunder.

400. DEVELOPER'S FINANCIAL CAPACITY

401. Financial Ability

Prior to execution of the PSA, the Developer shall submit to the City satisfactory evidence of its ability to finance and complete the acquisition and development of the Property and fulfill the operation of the anticipated improvements to the Property as set forth in the PSA..

402. Full Disclosure

Developer will be required to make and maintain full disclosure to the City of its methods of financing to be used in the acquisition of the Property.

500. CITY'S RESPONSIBILITIES

501. Environmental Documents

The City shall be responsible for conducting any review it deems necessary and appropriate under the California Environmental Quality Act. Any costs, fees and charges associated with the requirements of the California Environmental Quality Act shall be paid by Developer, unless otherwise agreed by the City.

502. City Council Public Hearing

A PSA resulting from the negotiations hereunder shall become effective only after and if the PSA has been considered and approved by the City Council at a public hearing called for such purpose.

600. REAL ESTATE COMMISSIONS

The City shall not be liable for any real estate commissions or brokerage fees which may arise herefrom. The City represents that it has engaged no broker, agent or finder in connection with this transaction, and Developer agrees to hold the City harmless from any claim by any broker, agent or finder retained by the Developer.

700. LIMITATIONS OF THIS AGREEMENT

By its execution of this Agreement, the City is not committing itself to or agreeing to undertake: (1) disposition of land to Developer; or (2) any other acts or activities requiring the subsequent independent exercise of discretion by the City or any agency or department thereof.

This Agreement does not constitute a disposition of property or exercise of control over property by the City. Execution of this Agreement by the City is merely an agreement to enter into a period of exclusive negotiations according to the terms hereof, reserving final discretion and approval by the City as to any Purchase and Sale Agreement and all proceedings and decisions in connection therewith.

IN WITNESS WHEREOF, the parties hereto have executed this Agreement as of the date set forth above.

_____, 2014

THE CITY OF WINTERS, a municipal corporation

By _____
City Manager

"CITY"

_____, 2014

a _____

By: _____

By: _____

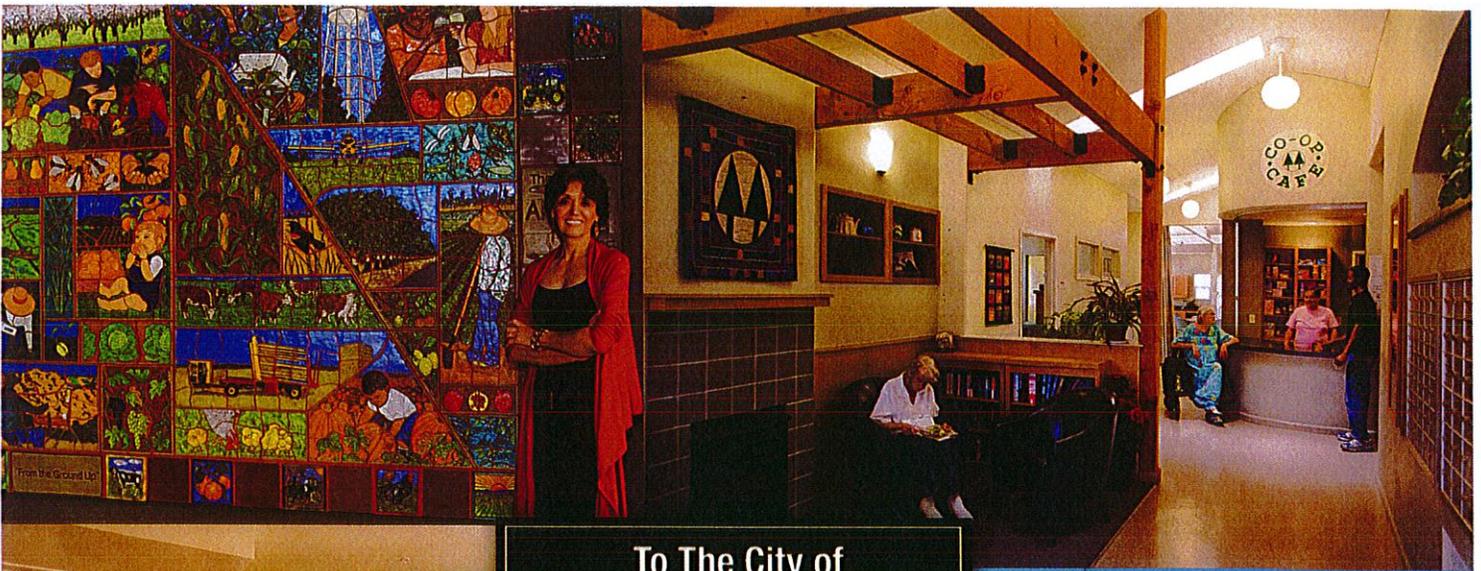
"DEVELOPER"

APPROVED AS TO FORM:

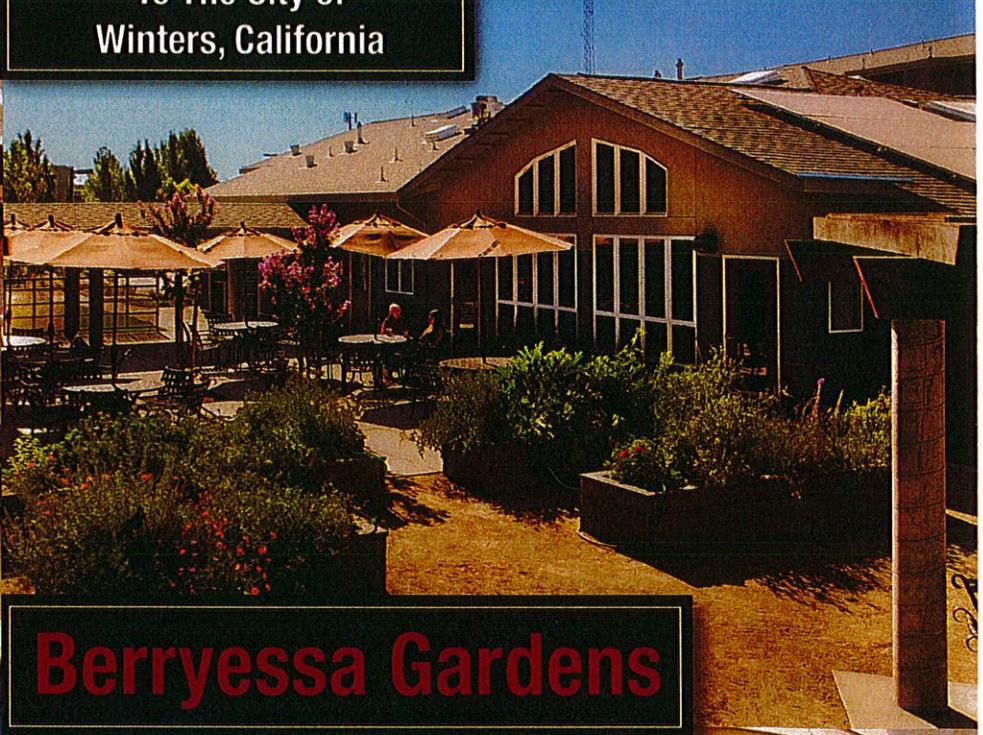
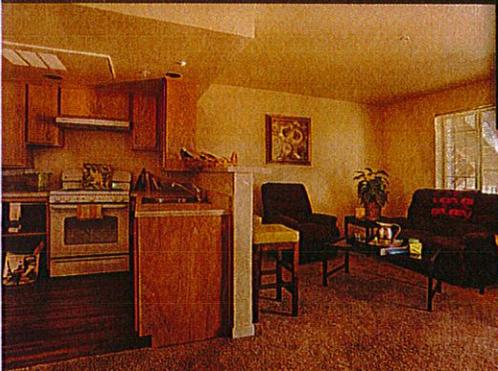
By _____
City Attorney

EXHIBIT A
MAP OF THE PROPERTY

[To Be Inserted.]



To The City of
Winters, California



Berryessa Gardens



Submitted by the Development/Management/Finance Team
Davis Senior Housing Communities • Neighborhood Partners, LLC • The John Stewart Co.
Brown Construction • James Zanetto, Architect & Planner

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675 Cantrill Avenue, Davis, California, 95618

March 17, 2014

Mayor Cecilia Aguiar-Curry & Council Members
City of Winters
318 First Street
Winters, CA 95694

Dear Mayor and Council Members:

As President of Davis Senior Housing Communities (DSHC), I am proud to submit to you the application of DSHC and its team. DSHC was founded to provide a participatory and service-rich affordable senior community to Yolo County. Eleanor Roosevelt Circle in Davis is our flagship. We wish to bring all the strengths of our resident-focused way of life to Winters.

One of our goals is to establish a DSHC community in every city in Yolo County. It is possible that we are the only Yolo based nonprofit organization applying for the site. DSHC has spent 12 years partnering with Yolo county government agencies and nonprofits serving seniors. We would bring all of our local capacity to serve the needs of seniors in Winters.

No affordable senior housing community in Yolo County has as many on-site services or as many programs as we do at ERC. The activities we sponsor and the resident participation we encourage all enrich the life of our resident seniors.

Locally, we work with Neighborhood Partners, who have helped create almost 600 units of affordable housing in Yolo County with architect Jim Zanetto and his team of Yolo County consultants and Brown Construction of West Sacramento. Because our team is Yolo based, building Berryessa Gardens will provide hundreds of jobs in Yolo County.

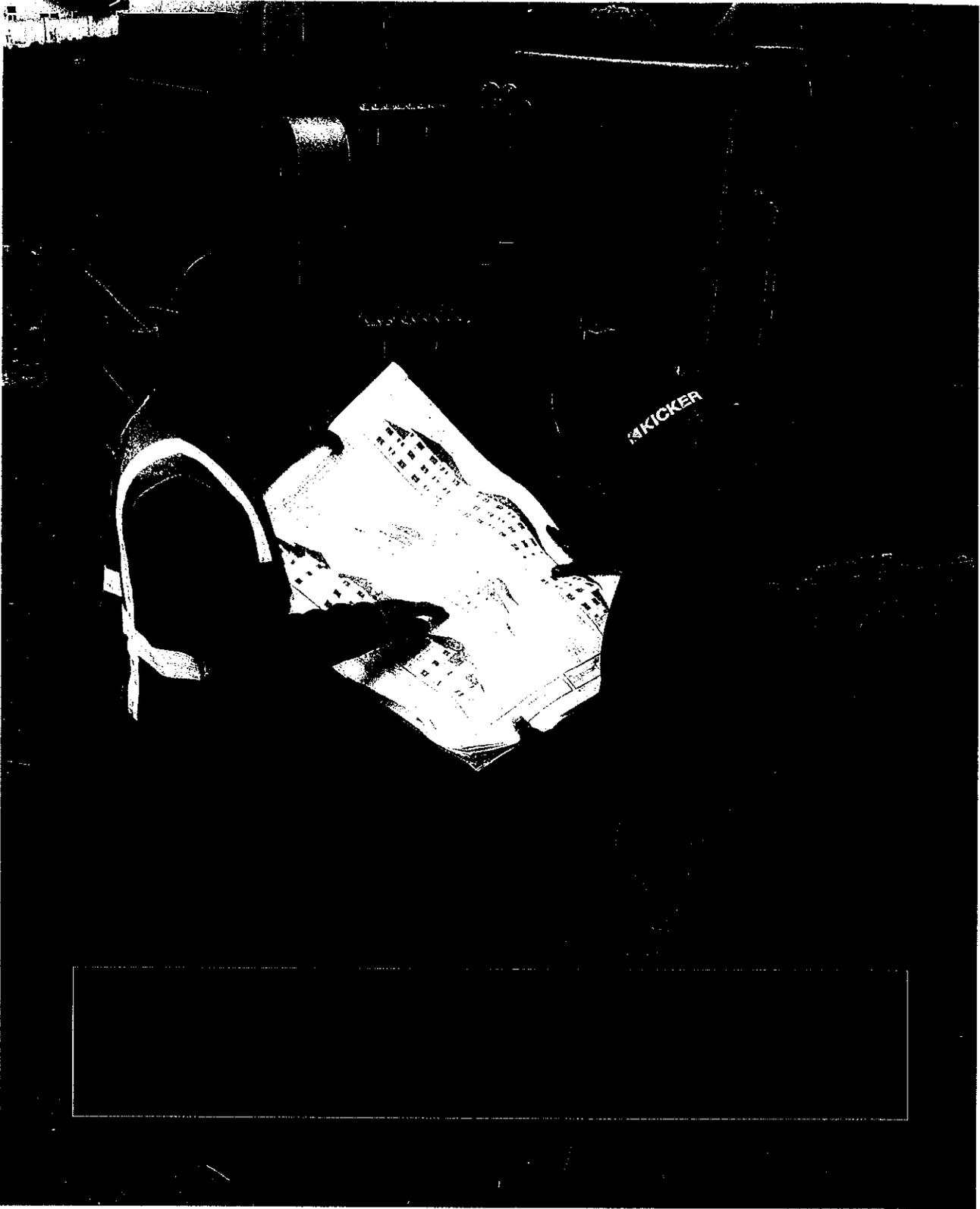
By having the John Stewart Company (JSCO) join us as a general partner, DSHC vastly increases its strengths. Thus, every local DSHC community has the backing of the largest management company in the state of affordable housing. JSCO's economic strength, its Sacramento/Solano/Yolo staffing and project capacity, as well as its statewide experience in senior housing is a huge advantage. Our combined strengths mean that DSHC scores very highly and successfully in all statewide funding competitions.

Along with the other board members from Yolo and Solano Counties, we all participate locally in being of service to seniors. This local difference added to JSCO's strength makes me very proud to submit DSHC's local application for the site in Winters.

We hope you will ask us to be your Yolo County partner.

Sincerely yours,

William Powell, President





Davis Senior Housing Communities, Inc (DSHC)

Davis Senior Housing Communities was created in the 1990s to create a different model of low-moderate income senior housing. The founders of DSHC had in mind a place where seniors would be encouraged to be active and would be given many opportunities to participate. They wanted a community room that would be home to many different activities. They also wanted to engage in partnerships with other groups that wished to serve seniors. Too many senior projects have too few activities.

The founders wanted to ensure that each DSHC community would have a Social Services Coordinator in addition to a property manager. We worked with the John Stewart Company (JSCO) to structure an affordable senior housing community that provided on site services. As a result, Eleanor Roosevelt Circle pioneered the idea of having a staff person on site that was qualified to do case management, assist specific senior residents and organize numerous activities of value and benefit to the resident seniors.

ERC in Davis was DSHC's first project. There, we practiced numerous concepts and adopted the best ones to use on site. ERC emerged as one of the best places for low income seniors to live in Yolo County. We have lengthy waiting lists for our very low and low income units. In this manner, ERC also pioneered the role of working directly with Yolo County and a number of its departments and units to better the lives of many of their clients.

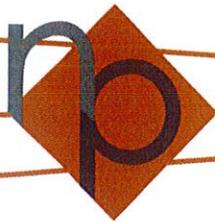
Citizens in Dixon learned about our model and asked us to show them ERC. A little later, a developer in Dixon heard about our program and then visited ERC. In the end, the developer donated 5 acres of land to DSHC to fulfill their affordable housing obligation to the City of Dixon.

Working with the City of Dixon, and on behalf of DSHC, Neighborhood Partners put together a set of applications. Within a short time from land transfer to occupancy, DSHC was very successful. Another 60 units has joined the DSHC family.

Applications for an additional 60 units succeeded. In March of 2014, the State awarded another \$5.6 million to kick start the construction of Phase 2. Construction will begin this fall. Key to much of it is NP's capabilities in scoring high in various competitions.

Our scores are also strong through the partnership DSHC has with The John Stewart Company. DSHC wishes to build a senior community in each town in Yolo County and others in Solano County.

The model we have pioneered is rich in resident services, programs and health-giving to our residents. The partnerships we have created with the Counties of Yolo and Solano and with nonprofits in those two counties can be built on and replicated. We would bring this purpose, passion and strength to a senior community in Winters.



Neighborhood Partners, LLC

NEIGHBORHOOD PARTNERS, LLC (NP) NP's Local Yolo/Solano Communities

Heritage Commons, (Phase 2) Dixon, CA

Davis Senior Housing Communities, Neighborhood Partners & The John Stewart Company. 191 Heritage Lane, Dixon, CA – 60 units, one bedroom senior housing. Federal Home Loan Bank (\$1.5m AHP grant) through First Northern Bank, HOME Investment Partnership, tax credits. Occupancy projected for Fall of 2015.

Heritage Commons, (Phase 1) Dixon, CA

Davis Senior Housing Communities. Neighborhood Partners & The John Stewart Company. 191 Heritage Lane, Dixon, CA – 60 units, one bedroom senior housing. Redevelopment Funds through City of Dixon, Federal Home Loan Bank (\$1m AHP grant) through First Northern Bank, HOME investments Partnership, tax credits, Enterprise Foundation, Nehemiah Community Reinvestment Fund. Occupancy July, 2014.

Rochdale Grange, Woodland, CA

2090 Heritage Parkway, Spring Lake, Woodland, CA. 44 units, one, two and three bedroom units. HOME funding through City of Woodland, MHP Supportive Housing Program, Federal Home Loan Bank (AHP grant) through First Northern Bank, Nehemiah Community Reinvestment Fund. Occupancy 2012.

Cesar Chavez Plaza, Davis, CA

Davis Community Meals, Neighborhood Partners, & Yolo Housing. 1220 Olive Dr., Davis, CA - 53 units, one bedroom units, utilizing City of Davis redevelopment tax-increment, MHP Supportive Housing Program, Federal Home Loan Bank (AHP grant) through River City Bank, 4% tax credits and tax-exempt bond financing, Nehemiah Community Reinvestment Fund. Occupancy December 2007

Rancho Yolo, Davis, CA

Rancho Yolo Community Association (RYCA), 620 Pole Line, Davis, CA. A 262 space seniors mobile home park with approximately 330 resident seniors. NP was the development consultant for RYCA over a 7-year-period. In that role, NP set up the article and bylaws; procedures, purchase plan, share program, management process, newsletters and resident documents. In the end, the owners decided they were not willing to sell to the residents at this time. They agreed, however, to give the residents the first crack at buying the park when it is sold.

Eleanor Roosevelt Circle, Davis, CA

Davis Senior Housing Communities, Neighborhood Partners & Yolo Housing.
675 Cantrill Drive, Davis, CA - 60 units, one-bedroom senior housing, utilizing CDBG, HOME, redevelopment tax-increment, City of Davis Housing Trust Funds, MHP Supportive Housing Program, Federal Home Loan Bank (AHP grant) through First Northern Bank, 4% tax credits, state tax credits and tax-exempt bond financing, Cooperative Development Foundation. Occupancy January 2007.

Moore Village, Davis, CA

Yolo Mutual Housing Association, 2444 Moore Blvd., Davis CA - 59 units, one, two and three bedroom units, utilizing CDBG, HOME, redevelopment tax-increment, City of Davis Housing Trust Funds, 4% tax credits, state tax credits and tax-exempt bond financing. Occupancy 2005.
Tremont Green, Davis, CA

Yolo Mutual Housing Association, 5663 Marden Street, Davis, CA - 36 units, one, two and three bedroom units, utilizing CDBG, HOME, redevelopment tax-increment, City of Davis Housing Trust Funds, Federal Home Loan Bank (AHP grant) through First Northern Bank; 4% tax credits and tax-exempt bond financing. Initial occupancy 2004.

Owendale Community, Davis, CA

Yolo Mutual Housing Association, 2417 Albany Avenue, Davis, CA - 45 units, one, two and three bedroom units, utilizing CDBG, HOME, redevelopment tax-increment, City of Davis Housing Trust Funds, Federal Home Loan Bank (AHP grant) through First Northern Bank; and State Department of Housing & Community Development Multifamily Housing Program (MHP) financing. Initial occupancy 2003.

Pacifico Cooperative, Davis, CA

Davis Campus Cooperatives, 1752 Drew Circle, Davis, CA – 112 person student housing cooperative, utilizing CDBG, HOME, City of Davis redevelopment tax-increment, City Housing Trust Funds; Federal Home Loan Bank (AP grant) through First Northern Bank and private financing. Occupancy 2000.

Twin Pines Community, Davis, CA

Yolo Mutual Housing Association, 3333 F Street, Davis, CA - 36 units, one, two and three bedroom units, utilizing CDBG, HOME, City of Davis redevelopment tax-increment, City Housing Trust Funds, Federal Home Loan Bank (AHP grant), 4% tax credits and tax-exempt bond financing. Occupancy 1998.

Homestead Cooperative, Davis

Solar Community Housing Association, Grambling Court, Davis, CA - Congregate housing.
City of Davis & HCD.

J Street Co-op, Davis, CA

Solar Community Housing Association, 234 J Street, Davis, CA. Congregate housing. SAMCO.

Leisureville Community Association, Woodland, CA

1313 E. Gibson Road, Woodland, CA. A 150 space “seniors only” mobile home park serving about 200 residents, utilizing City of Woodland Redevelopment Agency, HOME funds, conventional mortgage, Northern California Community Loan Fund, Mercy Housing Foundation, Cooperative Development Foundation and Presbyterian Foundation. First resident owned park in Yolo County. Resident owned beginning in 1995.

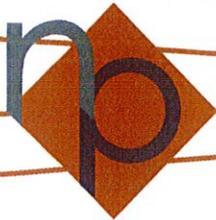
Olive Court, Davis, CA

1414 Olive Drive, Davis, CA. Davis Community Housing - 24 2 bedroom units, City of Davis CDBG, Bank of Woodland, California Housing Finance Agency, tax credits. Occupied 1987.

Dos Pinos Housing Cooperative, Davis, CA

Cooperative Association, Sycamore Lane, Davis, CA. 60 units – one, two and three bedroom units, National Cooperative Bank, member equity. First non-subsidized limited equity housing cooperative in USA. Occupied 1985.

AHP Grant: *Affordable Housing Program of the Federal Home Loan Bank of San Francisco*
CDBG: *Community Development Block Grants. NP created March, 2014.*



Neighborhood Partners, LLC

DAVID J. THOMPSON

David J. Thompson of **Thompson Consulting** and co-principal of **Neighborhood Partners, LLC**, has worked for the national cooperative organizations of the United States and Japan, as well as the United Nations and has visited cooperatives in 30 countries. David was inducted into the **Cooperative Hall of Fame** in Washington, D.C., in 2010. He participated in events honoring the 2012 United Nations International Year of Cooperatives at both the **United Nations** and the **White House**. In 2013, David received the **Voorhis Award**, the highest honor of the **National Association of Housing Cooperatives**.

From 1985 to 1991, David was Vice President, Western States and Director, International Relations for the **National Cooperative Business Association**. From 1979 to 1985, he was Director of Planning for the **National Cooperative Bank (NCB)**, and later, Regional Director of **NCB's** 13 state Western Region.

David specializes in funding the capital needs of cooperatives. He was a co-founder of **Co-opportunity**, Santa Monica, California. David is President of the **Twin Pines Cooperative Foundation (TPCF)**. Under David's leadership, TPCF has created **Cooperative Community Funds** for 30 US cooperatives. TPCF is the largest co-op funder of cooperative development organizations and organic dairy and fair trade coffee cooperatives in the US. TPCF's capital leverages \$25 million of development funds for cooperatives. TPCF has raised \$300,000 to preserve farmland (One Farm at a Time) in Yolo County.

With Luke Watkins, David drafted the City of Davis' Affordable Housing Ordinance which created over \$400 million in nonprofit and mutual housing. With Luke, David is co-principal of **Neighborhood Partners, LLC**, which has developed 800 units of nonprofit housing. To see many of NP's affordable nonprofit communities visit www.npllc.org.

David co-chaired California's effort to establish the **National Cooperative Bank** (1978) and the **Center for Cooperatives** (1987) at the **University of California**. He created the **Kagawa Fund** with funds raised from Japanese and US Co-ops to develop cooperatives in the USA. David is Vice-Chair of the **Yolo Federal Credit Union**; a community chartered credit union (\$218M in assets).

David authored **Weavers of Dreams: Founders of the Modern Cooperative Movement (two editions, four printings, 1994 & 2012)**. He co-authored **Cooperation Works! (1996)** and **A Day in the Life of Cooperative America (1994)** and wrote **Credit at the Grassroots (1995)** when he worked at the **United Nations Secretariat in NYC**. David edited **Where Credit Was Due (1985)**, the history of the **National Cooperative Bank**, and **Cooperative Business in the USA (1986)**. He is a feature writer for the **Co-operative News (UK)**. His over 400 articles (in six languages) have appeared in the: **Cooperative Business Journal (USA)**, **Co-operative News (UK)**, **Kyoto Co-op News (JN)**, **Journal of the International Cooperative Alliance (Switzerland)**, **Cooperative Housing Bulletin**, **Sacramento Bee**, **Christian Science Monitor**, **In Context**, **Citizen Participation and Cooperative Grocer**. He has appeared on the **BBC**, **Phil Donohue Show**, **Financial News Network**, and is a featured speaker at many US and International cooperative conferences.

David has the world's largest private library on cooperatives. He was born in Blackpool, Lancashire, England, in the same county as Rochdale, the birthplace of the cooperative movement. Davis is an **NCBA Honored Cooperator**, a recipient of the "**Cooperative Service Award**" from the **Consumer Cooperative Management Association** and "**Writer of the Year**" award from the **National Association of Housing Cooperatives**. David has an **MA in Urban Planning** from the **University of California at Los Angeles** where he won the **Dean's Award for Community Service**. David is married to Ann M. Evans, a former **Mayor of Davis** and co-founder of the **Davis Food Co-op**.

www.community.coop



Neighborhood Partners, LLC

LUKE WATKINS

CO-PRINCIPAL, Neighborhood Partners, LLC., (1994 to present)

Serving as a developer general partner with (or project development and financial consultant to) nonprofit organizations that sponsor and own affordable rental housing developments. See attached list of recent projects. Successful applicant for TCAC, CDLAC, CalHFA, MHP, HOME, CDBG, MHSA and AHP funding.

EXECUTIVE DIRECTOR, Sacramento Habitat for Humanity, (1992-96)

Administered nonprofit organization that builds homes for very low-income families, utilizing sweat equity, volunteer labor and donated materials. Increased capacity from two units per year to 10 units per year.

HOUSING & COMMUNITY DEVELOPMENT REPRESENTATIVE II,

California Department of Housing and Community Development, (1989-93)

Staff to start up of HCD's Rental Housing Construction Program (RHCP) and Family Housing Demonstration Program (FHDP) - preparing regulations, reviewing applications and closing loans for first round of loan funding.

DEVELOPMENT MANAGER, Davis Community Housing, Inc., (1985-89)

Managed a 27-unit single family self-help-housing program. Completed a 24-unit multifamily project and negotiated 5.3 acres in land donations for additional multifamily sites. Served as acting Executive Director for ten months.

EDUCATION

Bachelor of Arts Degree in Economics, University of California at Davis, (1984)

Related Community Volunteer Experience

MEMBER, City of Davis General Plan Housing Element Steering Committee (2005), Affordable Housing Task Force (2001-04), City of Davis General Plan Revision Housing Element Committee (1996-97).

PLANNING COMMISSIONER, City of Davis (1986-88 and 1989-93)

Participated during the city's 1987 General Plan revision, planning for an increase in population of 50%. Provided leadership in the area of affordable housing policy.



The John Stewart Company
Property Management Agent
 Firm Resume

The John Stewart Company began in 1978 with a commitment to providing high quality management for affordable housing in the Bay Area. Today, JSCo is a full-service housing management, development, and consulting organization employing over 1,300 people state-wide. According to the California Real Estate Journal we are the fourth largest manager of multi-family housing in California, the sixth largest manager of affordable housing in the United States (according to the National Affordable Housing Management Association) and the largest manager of affordable housing in California. State-wide the JSCo management portfolio contains over 440 properties, more than 33,000 residential units, and home to over 65,000 California residents. Within this portfolio we manage 178 senior properties with over 15,000 units and are investment partners on nine of those properties providing over 1,400 units. Locally, our Sacramento Office manages over 3,000 units in 47 properties located in Sacramento, Davis, Dixon, Woodland, Fairfield, Suisun, Napa and Stockton areas, including six properties with 432 units that provide housing for senior residents. We are well versed in managing properties that require compliance with Federal, State and local regulatory agencies. In the Sacramento office we manage 1,788 units with TCAC funding, 737 units with HUD/Project Based Section 8 funding and 618 units directly overseen by local housing agencies. Over eighty percent of our properties have multiple funding sources with multiple agencies.

The staff at The John Stewart Company is as multi-faceted as the populations we serve. We have been recognized by the State of California with an award for Excellence in the Workplace for the promotion of ethnic and cultural diversity. Our professional backgrounds are in areas as diverse as real estate, finance, education, sociology, land use planning, public policy, architecture, engineering, construction, accounting and communication. Our diversity of experience, together with our commitment to providing service oriented housing, exemplifies the unique perspective and breadth of services we bring to every client.

The John Stewart Company is experienced with the complex process of multi-family real estate financing, development, marketing and management. We have the versatility and professional capacity to perform every task from initial feasibility through development and long-term property management. We serve our customers with 1,300 employees in five offices across California. Our property management related services include:

Housing Management

Affordable and Market-Rate Family Rental Housing, Senior Housing, Cooperatives, Special Needs Housing, Marketing and Rent Up, Specialized Program Development, Common Interest Developments. Income groups in our housing include households with no income on properties with project based rent subsidy to Tax Credit programs providing housing at 25%, 30%, 40%, 50%, 60% and market rate units.

A key component in our success is working with organizations that provide supportive services for the residents in the community. Some properties are connected to an organization that provides the services and at others our management staff take the lead on providing activities, programs and arranging for local agencies to visit the property and connect with the residents.



*Rochdale Grange,
Woodland*

*The JSCo
management
portfolio contains
over 440
properties, more
than 33,000
residential units,
and home to over
65,000 California
residents.*



Services at our senior properties range from connecting seniors with community based activities and services, exercise and activity programs, craft classes, food programs including connection with community food services and at some properties a small community store that provides basic staples a very reasonable price.

Affordable and Market-Rate Management Services

Comprehensive housing management is the foundation of The John Stewart Company's diversified housing services. Our goal is to provide secure, service oriented, well-maintained and professionally managed housing that serves the interests of residents and owners alike. Reaching beyond the traditional management services of maintenance and budgeting, we strive to create community environments that foster high levels of physical, social, and emotional well-being among residents. At the same time, we also provide owners and sponsors with financial efficiency, accountability and value-added benefits. Examples of the properties JSCo manages are:

- Eleanor Roosevelt Circle is a 60 unit affordable senior property in Davis that JSCo has managed for Davis Senior Housing Communities since 2006. We partnered with DSHC on Heritage Commons, another 60 unit development, in Dixon that we just completed leasing and are managing. Another DSHC 60 unit community in Dixon just won \$5.6 in funding from the State of California.
- Forrest Palms is a 40 unit affordable senior property that JSCo has managed since 2010 for Community Housing Opportunities Corporation in Sacramento.
- Napa Creek Manor is an 84 unit affordable senior property that JSCo has managed since 1993 for Napa Housing Foundation in Napa.
- Senior Manor is an 84 unit affordable senior property that JSCo has managed since 2008 for Solano Affordable Housing Foundation in Fairfield.
- Woodhaven Senior Residences is a 104 unit affordable senior property that JSCo has been the Managing General Partner since 1991 in Sacramento.

Maintenance

A comprehensive maintenance program ensures that every property is well maintained. Extensive preventive maintenance procedures keep equipment and systems in top operating condition. Every property is required to have an Operations Manual containing emergency information and procedures, utility location and shut-off maps, as well as identification, location and servicing information for building equipment systems.

Marketing and Lease-Up Services

The John Stewart Company's approach to marketing and lease-up utilizes a range of targeted advertising and promotional activities designed to effectively reach qualified applicants. In addition, we establish community outreach and community building programs in an effort to attract qualified potential residents.

Our screening procedures are careful and thorough. We perform background checks, call references and conduct family interviews. We verify income and assure compliance with housing assistance programs, when applicable.

Our familiarity with the requirements of the many federal and state housing program and occupancy guidelines, such as HUD, CHFA, HCD and the Low Income Housing Tax Credit program, assures full compliance with Regulatory Agreements and Fair Housing requirements.

The John Stewart Company is experienced with the complex process of multi-family real estate financing, development, marketing and management.



The John Stewart Company
 Property Management Agent
 Firm Resume

Accounting Services

The John Stewart Company provides a full range of accounting services for its clients. Our monthly financial statements are designed to give complete financial information concerning the financial position, operations and results of operations for the period. Income statements with monthly and year-to-date actual and budgeted amounts and balance sheets are provided.

With its broad range of development experience and diverse management portfolio, The John Stewart Company seeks challenging opportunities to bring new life to neighborhoods and new hope to families in search of a place to call home.

We have developed a strong reputation for effectively managing the most difficult projects, and bring our same thoroughness and concerns to all projects under our care.

The John Stewart Company

1388 Sutter Street, 11th Floor
 San Francisco, CA 94109-5427
 (415) 345-4400

1455 Response Road, Suite 140
 Sacramento, CA 95843
 (916) 561-0323



B Brown Construction, Inc. **Project Experience**

Brown Construction, Inc. has partnered with Neighborhood Partners on the following affordable multifamily developments.

Tremont Green Family Housing

Davis, California

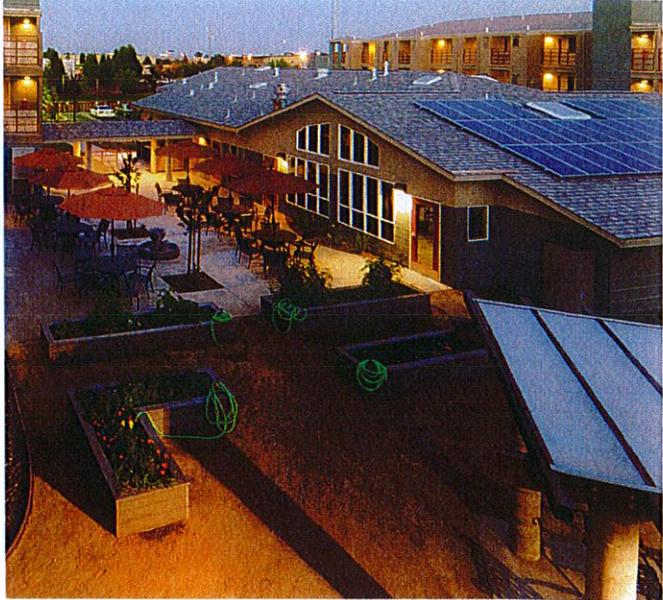
36 living units with community building



Eleanor Roosevelt Circle Apartments

Davis, California

60 living units, community & maintenance buildings, commercial kitchen, community garden, and orchard



Heritage Commons

Dixon, California

41,000sf, 60 senior living units, community building with kitchen, dining/gathering area, offices & co-op store

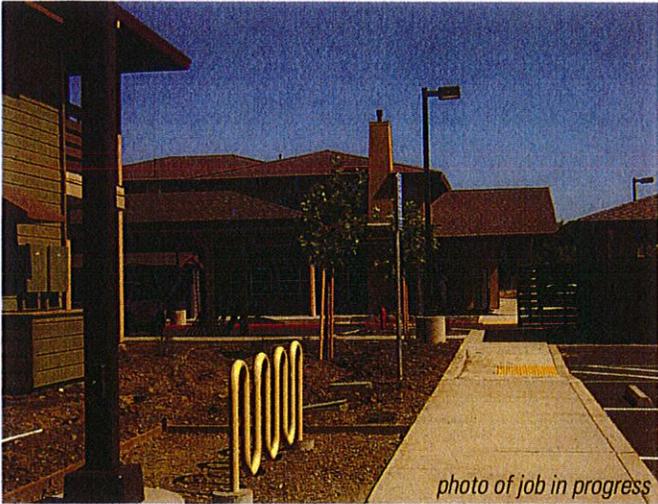


photo of job in progress

Rochdale Grange

Woodland, California

47,000sf, 9 buildings; 44 living units and 1,600sf community building with kitchen, multi-purpose room, meeting rooms, administrative offices, and laundry facility. Site includes carports, playground and community garden.



B Brown Construction, Inc. **Project Experience**

Affordable Senior Housing Project Listings

Garvey Court Senior Apartments (Mixed-use)

62,000sf, 68 living units including 1,800sf commercial space, and 3,300sf community center including kitchen and offices. *LEED Platinum.*

Heritage Commons

41,000sf, 2 and 3 stories, includes 60 senior living units and a 3,100sf community building with kitchen, dining/gathering area, offices & co-op store.

Vandenburgh Villa Senior Housing

26,287sf, 5 buildings, 40 affordable senior living units with 1,493sf community building with kitchenette, offices and large meeting room; site includes community garden and outdoor seating areas.



Siena Court (Mixed-use)

111 senior living units totaling 112,400 square feet with 8,700sf retail and 2,100sf community center with office, computer lab, lounge and kitchen on the first floor; buildings wrap around 3 sides of 2-story parking structure with green roof.

Rochdale Grange Housing

47,000sf, 9 buildings; 44 living units and 1,600sf community building with kitchen, large multi-purpose room, meeting rooms, administrative offices and laundry facility. Site includes carports, playground and community garden.

Eskaton Roseville Manor

42,100sf, 49 senior living units with community room, kitchen, computer lab and laundry facility.



Tremont Green Family Housing

36 living units with community building.

Almond Court Senior Housing (Phases I and II)

77,000sf, 90 living units and a 2,280sf community building including kitchen, offices, laundry & media room. Site improvements including raised community gardens and a recreation area with bocce ball court.



Sunset Garden Senior Apartments Rehabilitation

556,000sf, 20 buildings, rehabilitation of 75 living units; construction of a new 4,600sf community center including meeting rooms, laundry facility, restrooms and kitchen.

Oak Meadows Apartments

4 story, 60 affordable senior living units with community space.

Eleanor Roosevelt Circle Apartments

60 living units, community & maintenance buildings, commercial kitchen; site includes community garden and orchard.

OTHER AFFORDABLE HOUSING PROJECTS

Viscaya Gardens

62,000sf, 1 and 2 stories; includes 48 living units and 3,200sf community center building with kitchen, offices, laundry and computer room.

Becerra Village Apartments

1 story, 14,290sf, 1 bldg., 21 affordable ADA compliant living units with community center and site development including courtyards.

Parc Grove Commons

428,000sf, 215 living units including 7,100sf community building & pool house with kitchen, offices, computer lab and site development with playgrounds, basketball court and swimming pool. The community center, pool and site lighting are solely powered by the 110 KW Solar System.



B Brown Construction, Inc. **Firm Profile**

History & Ownership

Brown Construction was founded by William (Bill) T. Brown in 1964, constructing primarily multifamily housing. The company officially incorporated in the State of California in 1971. In 1988, Ron T. Brown joined in partnership with his father to expand into commercial construction. Bill and Ron co-owned Brown Construction, Inc. until 2002 at which time Bill Brown retired his ownership in the company and sold his interest to Ron.

Ron Brown is a Licensed General Contractor in the States of California, Nevada, Washington, Colorado, Texas, Idaho and Montana. With his extensive background in multifamily, commercial and industrial projects, he has nurtured the growth of Brown Construction into a large company. His varied project background adds first-hand experience in guiding the corporation as president and chief executive officer.

Brown Construction, Inc. has two executive vice presidents who oversee our projects—Matt DeFazio and Liz McCapes. Liz has been with the company for 24 years, Matt for 16 years. In 2002, after years of highly successful work as senior project managers, both Matt and Liz were appointed vice president. Each now fulfill the role of executive vice president and are minority shareholders of the corporation. They are both hands-on with their respective projects, taking an active role in both the preconstruction and construction processes, attending key meetings with the project team including owners, architect and consultants.

Brown Construction, Inc. has constructed a wide variety of project types for both public and private owners. The majority of our work has been construction of multifamily housing and office/administrative buildings. We also have a strong portfolio of civic projects, industrial facilities and retail developments. Approximately 85% of our projects have been design-build/design-assist, negotiated projects.

The majority of our work has been construction of multifamily housing and commercial facilities for both public and private owners.

Now celebrating our 50th year in business, Brown Construction, Inc. is privileged to recognize the expansive list of clients, subcontractors, architects and others within the industry with whom we have decades-long, prosperous relationships. We consider all of these firms partners in our success, and are selective when forging new relationships. Seeking out companies with similar values who work with a high level of integrity, provides a great working environment for everyone on our project teams.



BROWN
CONSTRUCTION
INCORPORATED



JAMES ZANETTO, Architect & Planner

Licensed Architect, California C10631 1979

LEED Accredited Professional (Leadership in Energy & Environmental Design)

EDUCATION:

University of Southern California; Bachelor of Architecture, 1971.

University of California, Berkeley; Master of Landscape Architecture, Environmental Planning Program, 1976.

SELECTED PROJECTS:

Architecture

(All projects emphasize climate adaptation, passive solar heating and natural cooling strategies and site planning for integrated indoor and outdoor spaces.)

United Christian Centers Emergency Shelter - West Sacramento, construction pending.

Orange Trees Senior Housing - 50 units in Oroville, California; consulting architect, site planning and apartment unit design.

Heritage Commons Senior Housing for the Davis Senior Housing Cooperative, Dixon, California – Phase One is 60 units of independent, congregate living plus a Commons building; Phase Two will be an additional 60 units, construction pending.

United Christian Centers Transitional Housing renovation, West Sacramento, CA - 11 units.

Office Building, Yolo County, California - LEED Platinum certification.

New Harmony Affordable Housing, Davis, California - sustainability consultant; 70 unit complex.

Eleanor Roosevelt Circle for the Davis Senior Housing Cooperative, Davis, California – 60 units of independent, congregate living plus a Commons building.

Pacifico Cooperative Housing, Davis, California - Phase one consisted of 3 buildings for a total of 84 beds; a second phase of 28 beds is completed.

Owendale Community - a 45 unit cooperative housing complex for Davis Mutual Housing Association.

Wallace-Vannucci Women's Shelter, Davis, California - a 25 bed residential and counseling facility includes a rammed earth wall.

Single Parent Cooperative Housing, Davis, California - Masterplanning and design of a 15 unit residential complex including day care, meeting and office facilities, and associated outdoor spaces. Extensive use of recycled building materials, some rammed earth walls and roof pond cooling systems.

Sojourner Truth Apartments Renovation, Davis, California - Complete site and building renovation of an aging apartment complex for non-profit housing group.

Planning

Rural Community including administrative, recreational, educational, riparian, housing and agricultural components.

Nance Canyon New Town, Chico, California - member of the core planning team headed by Andres Duany and Elizabeth Plater-Zyberk.

Manzanita New Town, Solano County, California - Member of the planning team headed by Michael Corbett.

West Ranch Masterplan, Cambria, California - Approximately 500 acre "infill" coastal site, planned for preservation and enhancement of existing land forms and drainage patterns, native vegetation and wildlife habitat together with a community center, school site and 265 housing units of various types.

**James Zanetto, LEED AP
Architect & Planner**

2459 Creekhollow Lane
Davis, CA 95616 530.758.8801
zanetto@dcn.org

SELECTED AWARDS:

LEED Platinum certification for a small office building, Yolo County, CA, 2012.

Merit Award, California Council of the American Society of Landscape Architects 1991 Professional Awards Program, Nance Canyon New Town Masterplan, for Landscape Architecture and Energy Planning, in association with Duany/Plater-Zyberk.

Merit Award, American Society of Landscape Architects 1985 Professional Awards Program for "Master Planning" in Energy Conserving Site Design.

TEACHING:

Lecturer, UC Davis, UC Berkeley and San Francisco Institute of Architecture.

Visiting Assistant Professor of Architecture and Landscape Architecture, University of Arkansas.

SELECTED PUBLICATIONS:

"Regionalist Architecture; It's Influence on Spirit of Place Design", for the "Spirit of Place" Design Conference, Davis, California, September, 1988.

"Master Planning", chapter in Energy Conserving Site Design, Gregory McPherson, editor, Landscape Architecture Foundation, 1984.

"Planning Solar Neighborhoods", California Energy Commission, 1981. (co-author)

"Planning Solar Neighborhoods", Proceedings of the Third National Passive Solar Conference, 1979.

"Planning Energy-Wise Neighborhoods", Proceedings of the International Conference on Energy Use Management, 1979.

"Site Planning for Solar Access", HUD, 1979. (contributor)

"The Selection and Location of Trees for Solar Neighborhoods", Landscape Architecture, 1978.

OTHER:

Invited participant; University of California, Davis, Long Range Development Plan planning process with William McDonough, 2002.

Projects presented in "Proactive: Visionary Thought and Participatory Action in Environmental Design" by Mark Francis published in Places: A Forum of Environmental Design, vol. 12, no. 2.

Village Homes Board of Directors; Treasurer, President, 1997-99.

Pacific Gas & Electric Co; invited critic on "Energy Planning for New Communities", 1993.

Energy Planning work exhibited at Harvard University as part of Andres Duany and Elizabeth Plater-Zyberk's Nance Canyon project and published in Towns and Town-Making Principles, by Duany and Plater-Zyberk, Rizzoli Press, 1991.

Reviewer of manuscripts for Landscape Journal, 1988.

Research Critic; 1985-1986 U.S. Department of Energy Residential Planning Program.

Energy Advisor; 1984 Calif. State Board of Landscape Architects Licensing Exam Panel.

Papers review committee chairman on "Planning and Site Analysis", 1981 Conference of the International Solar Energy Society.

Technical reviewer, 1981 DOE Appropriate Energy Technology Grants Program.

Board of Directors, Solar Cooperative Housing Association.

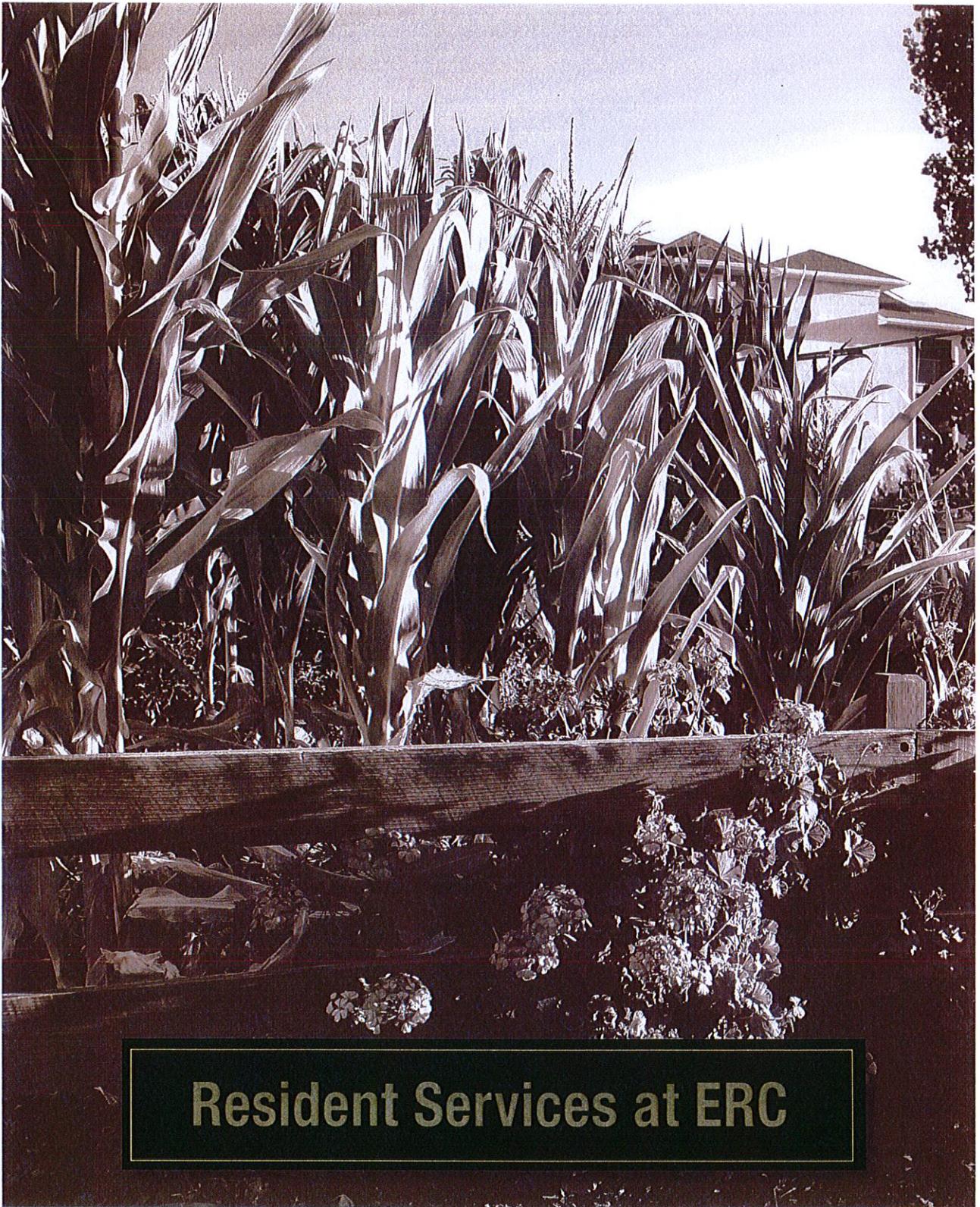
Chairman, City of Davis Street Tree Commission.



Our Team's Yolo Strengths

DSHC's Development/Construction/Management Team has done the following in Yolo County:

- DSHC pioneered the social service coordinator position on site at an affordable senior housing community in Yolo County
- As an affordable senior housing organization, DSHC works with more groups than anyone else in Yolo County
- Won more affordable housing grants for affordable housing in Yolo County than any other group
- Partnered with Yolo County Housing more than any other group
- Has a twenty year history of obtaining support and funds for affordable housing from the Cities of Davis, Woodland and Dixon
- DSHC Board composed of citizens of each community we serve. We would invite citizens of Winters to join the DSHC board
- Two decades of working together on affordable housing
- Developed more affordable housing in Yolo County than any other group
- Created more Yolo County jobs than any other group
- Built more projects in Yolo County than any other group
- Brown Construction built the brand new stadium for Davis High School at cost
- Assisted more low income seniors with housing in Yolo County than any other group



Resident Services at ERC



675 Cantrill Avenue, Davis, California, 95618

March 17, 2014

Mayor Cecilia Aguiar-Curry & Council Members
 City of Winters
 318 First Street
 Winters, CA 95694

Dear Mayor and Council Members:

Eleanor Roosevelt Circle (ERC) is an independent living community for very low to moderate income level seniors. Davis Senior Housing Communities was the first in Yolo County to pioneer the practice of having a Social Service Coordinator at an affordable housing community that serves seniors. At ERC, there is a Social Service Program that assists residents with an “aging in place” goal by addressing such issues as: poverty, hunger, homelessness, isolation, and neglect. My goal as the ERC Social Service Coordinator is to provide quality social services and case management to 21 low income senior residents. I assess their needs and refer them to county services. Currently, there are 6 residents who receive mental health services from Yolo County Mental Health; 20 residents who have Medi-Cal as their medical insurance; 12 residents who have a caregiver provided by In Home Supportive Services; and 3 residents who attend Yolo Adult Day Healthcare Center. I work closely with the county social workers of these programs to coordinate services. These county programs assist our residents to meet their basic needs and maintain living independently.

I assist residents to complete applications for Medi-Cal (health insurance) and Cal Fresh (food stamps). Medi-Cal provides low cost or no cost health insurance for our residents. Cal Fresh provides food stamps for our residents, which supplements their monthly food costs.

I refer residents to Yolo County Mental Health to access psychiatric care such as counseling and medication management. I complete the initial referral to the In Home Supportive Services program when our residents need a caregiver. The county social worker evaluates the resident’s daily needs and assigns care-giving hours. I assist our residents to interview and hire a caregiver, and create a care giving schedule. The caregiver is hired to complete household chores, laundry, meal preparations, medication reminders, transportation, and personal hygiene tasks.

Another program our residents utilize is the Yolo Adult Day Healthcare Center. I refer residents to this program who need medical monitoring, socialization, and therapy. Nurses and therapists are available to monitor health conditions, monitor medications, and coordinate care with the resident’s doctor. These county programs enrich our residents’ life and help them to maintain living independently at ERC.

I coordinate services and maintain a working relationship with county social workers by attending monthly meetings in Yolo County. I am a member of the Yolo County, In Home Supportive Services Advisory Board, and learn about the program and legislative policy changes. On a quarterly basis, I review charts for the Yolo Adult Day Healthcare Center. I attend the county wide Multi-Disciplinary Team meeting for the purpose of

coordinating services with other social workers in our county. I also attend the Yolo County Commission on Aging and Triad meetings in order to learn about current social service issues.

In addition, ERC residents' access supportive community services such as transportation, utility assistance, and food resources. Many of our seniors do not drive and need reliable transportation for doctor's appointments and grocery shopping. Therefore, I assist ERC residents to complete the Davis Community Transit application and submit it to their doctor. The Davis Community Transit is a door-to-door bus and seniors must meet the ADA standards to qualify to ride on the bus. When our residents have doctor's appointments in Woodland or Sacramento, they can utilize The Yolo Bus Special to take them to their destination door-to-door. The Davis Senior Center and Yolo Adult Day Healthcare Center issues free Davis Community Transit and Yolo Bus Special bus vouchers to seniors. ERC requested and was approved by Unitrans to be a direct issuer of bus passes. As a result, I am authorized to provide free senior bus passes, so our residents can ride on the Unitrans at no cost to them.

ERC residents access utility assistance by applying for HEAP, Care, and LifeLine. I refer all 21 residents who I case manage to HEAP, Care, and Lifeline. The HEAP program provided by North Coast Energy Services, gives a grant to PG&E to pay for the resident's bill. They are eligible to apply once a year and I assist the residents to complete the application. The HEAP grant pays about 75% of the utility cost of ERC residents. During my initial assessment of a resident, I assist them to apply for Care, a PG&E program, which provides an energy discount. I also assist residents to call AT&T and sign up for LifeLine to receive a monthly discount for their telephone service.

ERC residents access food resources from many community organizations. STEAC (Short Term Emergency Aide Committee) provides a monthly food closet and I refer many residents to this program. The Elderly Nutrition Program provides a noon time congregate meal for seniors at the Davis Senior Center. Seniors who are not physically able to go to the Davis Senior Center can participate in Meals-on-Wheels, a home delivery program.

Village Harvest, a community group who harvest fruit trees in Davis, brings fruit to ERC for the residents to eat. Nugget, Save Mart, and Panera donate bread, sweet pastries, and cakes on a weekly basis. The Davis Food Coop donates grains, tea, spices, and pasta. The community food donations are given away weekly at our Community Store. In the community building, the Community Store is open from 12-2 pm and is managed by 6 resident volunteers. The store is a daily gathering place for the residents where they enjoy socializing with each other. On Friday, I purchase low-cost produce, grains, and eggs at the Yolo Food Bank. The community donations and produce purchased at the Yolo Food Bank are given away every Friday. The donations and produce supplements our residents' monthly food costs, which allow them to be able to afford to live at ERC.

At ERC, I organize and coordinate the resident activities and events. I create a monthly calendar of events, and post the calendar and reminder notices at each resident's door. We have monthly social events such as: birthday parties, potlucks, staff/resident breakfast, resident meetings, informational meetings, coffee social,

art classes, cooking demonstrations, exercise classes, movement therapy and musical events. Each year, we host a two hour musical event called the Fun Time Follies, which is well attended by 40 to 50 residents and their family members. The following local groups have performed at ERC; The Sugartones (The Red Hat Ladies), Berryessa Gold Chorus, Ohana Hula, The Madrigals, The Davis High School Baroque Orchestra and Christopher's Musical Marionettes. Our residents form a committee to plan the food for the buffet, the decorations, and assign tasks.

At ERC, I work with Yolo County based nonprofits and other local nonprofits to host events, presentations, and classes of interest to our residents. I also coordinate UC Davis student internships and they conduct food demonstrations, nutrition classes, exercise classes, art classes, and visit with our seniors. Our "Margaret Miligan Community Room" is the busiest affordable housing location in Yolo County and hosts many activities annually. I have attached a list of some of the nonprofit groups we partner with to provide activities for our residents. DHSC is able to offer similar programs in Winters and many of our present partners are willing to provide services to seniors in Winters.

Another annual community event is National Night Out where we educate our residents about safety issues. The first year we held this event, an Enforcement Officer from the Yolo County District Attorney's Office educated our residents about Fraud Prevention and a Police Officer from the Davis Police Department discussed community safety. The second year, disaster preparedness was presented by the American Red Cross. Each year, this event was well attended by over 35 residents. We received donations of gift cards from Trader Joe's, Konditori, Starbuck's, Round Table Pizza, and Safeway to use as prizes for our National Night Out raffle. The purpose of resident activities and events is to encourage our residents to get to know each other and prevent isolation. We encourage the residents to bring their family and friends to these events.

For seniors, gardening has been a daily activity spanning a lifetime, and ERC provides community space for this activity. Gardening helps seniors sustain a healthy and active lifestyle. ERC maintains an on-going gardening project, where residents have the option to garden in a raised planter box or in the community garden area. Currently, we have 16 residents gardening in raised garden plots and 6 residents gardening in our community garden. The produce they grow supplements their monthly food costs, which prevents poverty and hunger. A community forms when gardeners share their vegetables with each other. Also, they bring their vegetables to give away at our Community Store, which benefits the whole community.

ERC was awarded a grant from the Davis Cooperative Community Fund of the Twin Pines Cooperative Foundation and Soroptimist International of Davis to create four raised garden boxes in our south garden plot. We gained assistance from the Davis Garden Club and a local Boy Scout Troop to complete this project in 2010. Thomas Haley, a boy scout and his troop created four raised garden boxes off site. Then, the boxes were moved to ERC and assembled on site. A central water spigot was created by our gardener to provide watering access. The Davis Garden Club provided a grant to purchase the decomposed granite in order to form a smooth pathway around the boxes. This allows the residents who utilize assistive walking devices access to this area and the ability to garden.

675 Cantrill Avenue, Davis, California, 95618

In 2013, ERC was awarded a grant from the Davis Cooperative Community Fund of the Twin Pines Cooperative Foundation, Soroptimist International of Davis, and Biberstein Social Action Fund to make improvements to our community garden. We will create equally divided garden plots with wood trim boards to form the garden box structure. Pathways of decomposed granite will be created between the garden plots to provide a walkway for the residents. Organic soil will be purchased and added to the ground in the community garden to ensure good crops. The community garden will need to be roto-tilled in order for the residents to be able to work the soil and plant their crops.

Yolo Housing Authority is the entity that over sees the section 8 program. The section 8 program is a government program that subsidizes rent and ERC accepts section 8 vouchers. In Yolo County, there is a waiting list to receive a section 8 voucher and Yolo Housing Authority maintains this list. In 2011, the section 8 waiting list was opened. The Apartment Manager and I assisted our residents and citizens of Yolo County to apply for this rental subsidy. At ERC, we have 15 project-based vouchers which are attached to the apartments and we received applicants from Yolo Housing Authority.

DSHC's goal at Eleanor Roosevelt Circle is to provide support for seniors to maintain living in their homes independently. The Social Service program at ERC is able to accomplish this goal by utilizing county programs, community resources, utility assistance, transportation, social events, food resources, and gardening to benefit our residents' life. There is a great need for supportive housing for seniors as the one created at Eleanor Roosevelt Circle.

Sincerely,

Ellen Edwards
Social Service Coordinator
Eleanor Roosevelt Circle

Eleanor Roosevelt Circle

Nonprofit and Community Groups that use the ERC community room and offer their events to our residents:

Osher Lifelong Learning Institute
Intergenerational Jammers (Music Group)
Cooking Demonstrations (UC Davis-Intern)
Senior Link (Informational Presentation)
Cool Davis
Veteran's Administration (Informational Presentation)
Measure I (Informational Presentation)
Legal Services of Northern California (Informational Presentation)
Woodland Hearing Aid Services (Informational Presentation)
Yolo Hospice (Informational Presentation)
Chicken and Dumplin (Music Group)
Berryessa Gold Chorus (Music Group)
Woodland Healthcare
India Association of Davis
University Farm Circle Book Club
University Farm Circle Bridge Club
Acme Theatre Company
American Association of University Women, Davis Branch
Beta Sigma Phi
Compassionate Friends
League of Women Voters-Davis
GMO
The Food Bank of Yolo County
The Davis Food Coop (Cooking Demonstration)
Yolo County District Attorney's Office (Informational Presentation)
The Red Hat Ladies "Sugar Time Follies" (Music Group)
Students who Support John Garamendi
Right and Relevant Thrift Store
Moonlite Transitions (Informational Presentation)
In Home Supportive Services (IHSS) Advisory Committee Meeting
Project Impact, Society for the Blind (Informational Presentation)
Yolo Housing Authority
Davis Food Coop (Cooking Demonstration)
Paratransit Inc. (Informational Presentation)
California Telephone Access Service (Informational Presentation)
American Red Cross (Informational Presentation)

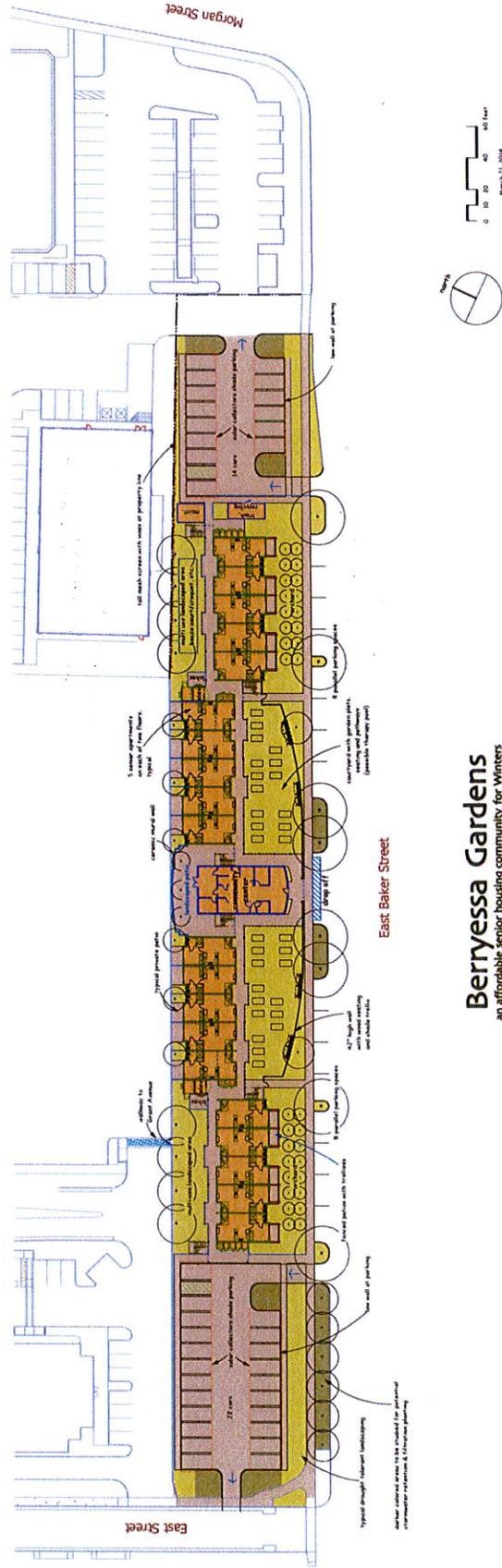


At DSHC our staff gets services for our seniors!

See the results at *Eleanor Roosevelt Circle*

- Almost all of the qualifying ERC seniors are now on CARE, the utility discount program of PG&E
- Many of the ERC seniors are also on HEAP a program which fully covers about ten months of utility bills each year
- Our staff have helped 42 (of 67) ERC seniors register for Davis Community Transit and Yolobus transportation
- Our architect, James Zanetto, worked with Davis Community Transit on designing a pickup/drop off entrance at ERC, specifically to meet the needs of the DCT bus. We did the same with our two Dixon projects.
- DSHC Board worked with Unitrans (Anthony Palmere) to re-do the bus routes to better serve the ERC seniors. Unitrans has increased the frequency of service on the routes that serve ERC. Both stops closest to ERC now have protected and lighted waiting areas and seating. ERC was made an issuer of senior passes.
- Six ERC seniors receive Meals on Wheels on site and two other ERC seniors get their meals at the Senior Center
- Most of the ERC seniors are now in the SNAP program
- Sixteen of our ERC residents actively garden on site at either the community garden or in raised beds
- There are close to 100 events/activities each year at the ERC Margaret Milligan Room. It's the busiest building of any affordable senior housing community in Yolo County

Berryessa Gardens Site Plan



Berryessa Gardens
an affordable senior housing community for Winters

Davis Senior Housing Communities, Inc.
Neighborhood Partners, LLC
The John Stewart Company
James Zanetti, Architect & Planner
Brown Construction, Inc.

Summary:
40 one-bedroom apartments plus one manager's apartment.
With the two central housing blocks raised to three story could provide 50 apartments.
36 off-street parking spaces all shaded with solar collection.
10 on-street parking spaces.





Scope of Project

The proposal by Davis Senior Housing Communities (DSHC) for senior housing in Winters features a development team whose members have all worked together on projects for over twenty years. The development members of that team have at least twenty years of experience in their field and all have been doing affordable housing in Yolo County for the past twenty years. As a nonprofit tax exempt entity, DSHC was created to serve seniors.

As described under the Site Plan - "Berryessa Gardens Our Features and Team" - we show 41 units of senior housing in Winters. We describe what can be achieved to build community and encourage participation. We show the many activities that will occur within the four walls of the community building, as well as the activities that will occur on the land. We think through every square foot of our sites to make sure they contribute to better living for our residents.

What can we add to our communities that better the life of our seniors? DSHC focuses a great deal on an on site social services coordinator. You can see how much the Social Services Coordinator can achieve when you look at the documentation of the role, the number of groups the Coordinator works with and their relationship to numerous County agencies and departments. Look at the many nonprofit groups DSHC works with in Davis and Yolo County and now Dixon and Solano County.

Management is a critical factor in meeting the needs of the public and private funders from whom we borrow. Some on the team have worked with the John Stewart Company for over 30 years. As you can see by the materials they have provided, JSCO is the largest manager of affordable housing in California, with a great deal of them being seniors, who add a lot to the scoring because of their capacity and competence.

Brown Construction, which is HQ'd in Yolo County, will be building Berryessa Gardens and employing many people from there. They have worked with other members of the team for over 20 years and have built some of the best affordable housing in Yolo County, as well as in almost every city. (See their qualifications).

More than almost any other architect in Yolo County, James Zanetto commits himself to caring for the people who live in the homes he designs. James has studied the needs of seniors for over 20 years and has done work for other senior organizations in addition to DSHC. James thinks through every element of green design and sociability.

Neighborhood Partners (NP) has developed more affordable housing in Yolo County than any other group and has certainly worked hard to serve the most low and moderate income seniors in the county. In particular, look at its excellent financing strategy. Luke Watkins offers two ways for the Winters community to be financed. NP has succeeded in its last three senior projects by submitting winnable applications. We are persistent.

We have a great team, a great product, and a winning financial plan. And we know Yolo!



BERRYESSA GARDENS

A Senior Housing Community for Winters

Our Features and Our Team

Green Features

- Berryessa Gardens incorporates “passive solar” planning and design strategies
- The project will be “Build it Green” certified as is DSHC’s Heritage Commons in Dixon
- Berryessa Gardens will exceed State Energy Standards by more than 25%
- All apartments have significant south windows for maximum winter warmth
- East and west facing windows are minimized to avoid summer heat gain
- All windows are shaded in the hot season
- All apartments have natural cross ventilation and are well insulated
- All doors, windows and window frames will have high energy efficiency
- All apartments will have Energy Star appliances and high efficiency lighting
- Solar electricity will provide for all the “common” uses such as site lighting and the Community Center’s needs
- Exterior materials to be selected and detailed for long term durability
- Radiant barrier roof sheathing will be used to minimize summer heat gain
- Central boilers with re-circulating piping will provide energy efficient hot water to all apartments
- Robust landscaping is designed for water efficiency and low maintenance
- Landscaping, gardens and orchards all focus on food production for residents
- Community Gardens, mulcher and a tool storage shed (Like ERC)
- Plenty of Planter Beds, all designed to be wheelchair accessible to all residents
- Bike parking will be provided
- We will try to incorporate landscaped bio-swales in the drainage system to cleanse storm water runoff and delay peak flows; we have successfully incorporated them in other senior housing projects

Living Features

- All apartments are designed for full, long term accessibility including wide doors, roll-in showers, adequate space for wheelchair maneuvering, accessible kitchen layout including accessible appliances and plumbing fixtures
- Safety duplicate peepholes built both at a standard height and accessible height

Living Features Continued

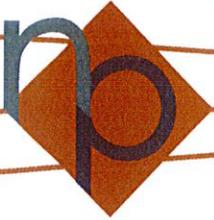
- All apartments include fire sprinklers for safety
- Landscaped central courtyards available to all residents
- All balconies are open to the fresh air, yet covered
- Apartments have no gas appliances as a safety feature
- Apartment building design eliminates all indoor “institutional” corridors
- Interior finishes selected for optimum indoor air quality
- Siding and colors will provide variation
- Elevators access both floors
- Stairs in numerous locations for safety and for exercise option
- Continuous covered walkways link all the buildings
- All apartments have vinyl “wooden plank” look flooring
- Trash chutes and recycling spaces on each floor
- Covered parking will also have solar panels on the roof
- Significant on-street parking will augment the on-site parking
- Path and closed gate will go from north side to commercial area and to roundabout

Community Center Features

- Community meeting and kitchen spaces will accommodate resident meals/potlucks
- Community Room opens out onto a landscaped patio with outdoor barbeque area and outdoor tables and furniture for meals and get togethers.
- Ground floor patio will have direct access from meeting room
- Patio wall will have a “Winters” theme ceramic mural similar to the Yolo County mural created by Susan Shelton and done with the Winters residents
- There will be an open air terrace on the second floor for resident events
- A Site Manager and a Social Services Coordinator will serve the residents
- A resident run Community Shop will provide low cost food and other necessities and be a place for the storage and distribution of foods from nonprofits, farmers and citizens
- Ample refrigeration will be available in the kitchen to accommodate donated food items
- A cozy sitting nook will be provided overlooking the courtyard and the auto drop-off area for residents awaiting pick-up
- Improvements to Grant Avenue will provide safe pedestrian access to Lorenzo’s Market, the gas station, the Yolobus stop and other services.
- The downtown area with its many amenities is an easy bike ride and manageable walk down Morgan and Main Streets

Project Team

- Members of the project team are all locally based. We have worked together on many other projects including other senior housing communities.
- The developer team is very successful in assembling the necessary financing and getting projects built.
- The project architect has a long history of solar and energy conservation planning and “green” design.
- Our civil engineer is intimately familiar with the East Grant Ave / East Baker Street area and associated issues and opportunities
- General contractor has worked with different members of the team for over 20 years
- We have built other senior housing communities with this general contractor and are about to begin another.
- Our landscape architect is very skilled in Yolo landscaping issues; drought tolerant, low maintenance landscaping and water-conserving irrigation system design.
- Our structural engineer has worked with us on numerous projects and provides affordable solutions.
- The project management company is very experienced and provides the on-site personnel to insure that DSHC seniors are able to access all local and regional services that are available



Neighborhood Partners, LLC

PROJECT FINANCING

The financing strategy for Berryessa Gardens senior housing project is based on a 41-unit complex, composed of 40 one-bedroom units and a 2-bedroom manager's unit, two elevators and a community room. The total project size will be approximately 28,000 square feet. The total development cost will be approximately \$9,500,000. Rents for approximately twenty of the units would be set at 40% of the area median income, resulting in a rent of approximately \$475 per month and rents for the other twenty units would be set at 50% of the area median income, resulting in a rent of approximately \$610 per month.

There are two possible approaches to financing the project:

The most reliable approach is to combine 4% federal low-income housing tax credits (\$2,850,000), state low-income housing tax credits (\$650,000), the Federal Home Loan Bank of San Francisco Affordable Housing Program (AHP) (\$1,000,000), the State of California Department of Housing and Community Development HOME Program (HOME) (\$5,000,000) and the City of Winters site. We have successfully used this combination for three of our most recently developed affordable housing projects: 1) the 44-unit Rochdale Grange family housing project in Woodland, completed in 2011; 2) the 60-unit Heritage Commons senior housing project in Dixon, completed in 2013; and 3) the 60-unit Heritage Commons Phase 2 senior housing project, which will begin construction in August 2014. We have developed a strong track record at obtaining these financing sources, including receiving the top scores statewide in the HCD HOME competition for Heritage Commons (2010 cycle) and Heritage Commons Phase 2 (2013 cycle).

The second option is to combine 9% federal low-income housing tax credits (\$7,200,000), state low-income housing tax credits (\$650,000), the Federal Home Loan Bank of San Francisco Affordable Housing Program (AHP) (\$1,000,000), the City of Winters site and \$650,000 from the City affordable housing ROPS funds. Unfortunately we have less confidence in this financing option. In looking at the information released so far by TCAC for the first (of two) 9% round to be held in 2014, it appears that this project would possibly be successful, or maybe not. Winters will be eligible to compete in the Rural Set Aside competition for the 9% credits, which has \$7,078,500 available in annual credits in this first 2014 round. There are 15 projects requesting \$9,793,247 in 9% credits. However the tie breaker score (roughly calculated as public funds committed/total development cost) of 12 of these 15 projects is better than our projected 24% tie breaker score. These 12 projects are requesting \$7,949,026 in 9% credits. Our project would

not be funded in this round. If the City of Winters increased its contribution by an additional \$350,000 the resulting tie breaker score increase would only be 5% more, leaving the possibility of receiving a 9% credit award still uncertain in some unknown future round. Since each round is unique, it is difficult to tell how soon this project might be awarded 9% credits, if ever.

As stated above, our experience tells us that the most likely course to success is to pursue 4% tax credits combined with HCD HOME funds. However we intend to apply for funding from whichever financing scenario presents an opportunity first, subject of course to the City's desire to invest the \$650,000 to \$1,000,000 needed in ROPS funds for the 9% tax credit option. Traditionally TCAC sets its application deadlines for the 9% tax credits in early March and early July. Recently the HCD HOME Program has set a once per year application deadline between July and September. So, depending on the pace at which the zoning approvals and AHP funding can be secured, we might end up applying for 9% tax credit in early March, and then depending on the results of that round, perhaps apply again for 9% tax credits (if we were close in the first round) in July, or switch to applying for the HCD HOME funds instead.



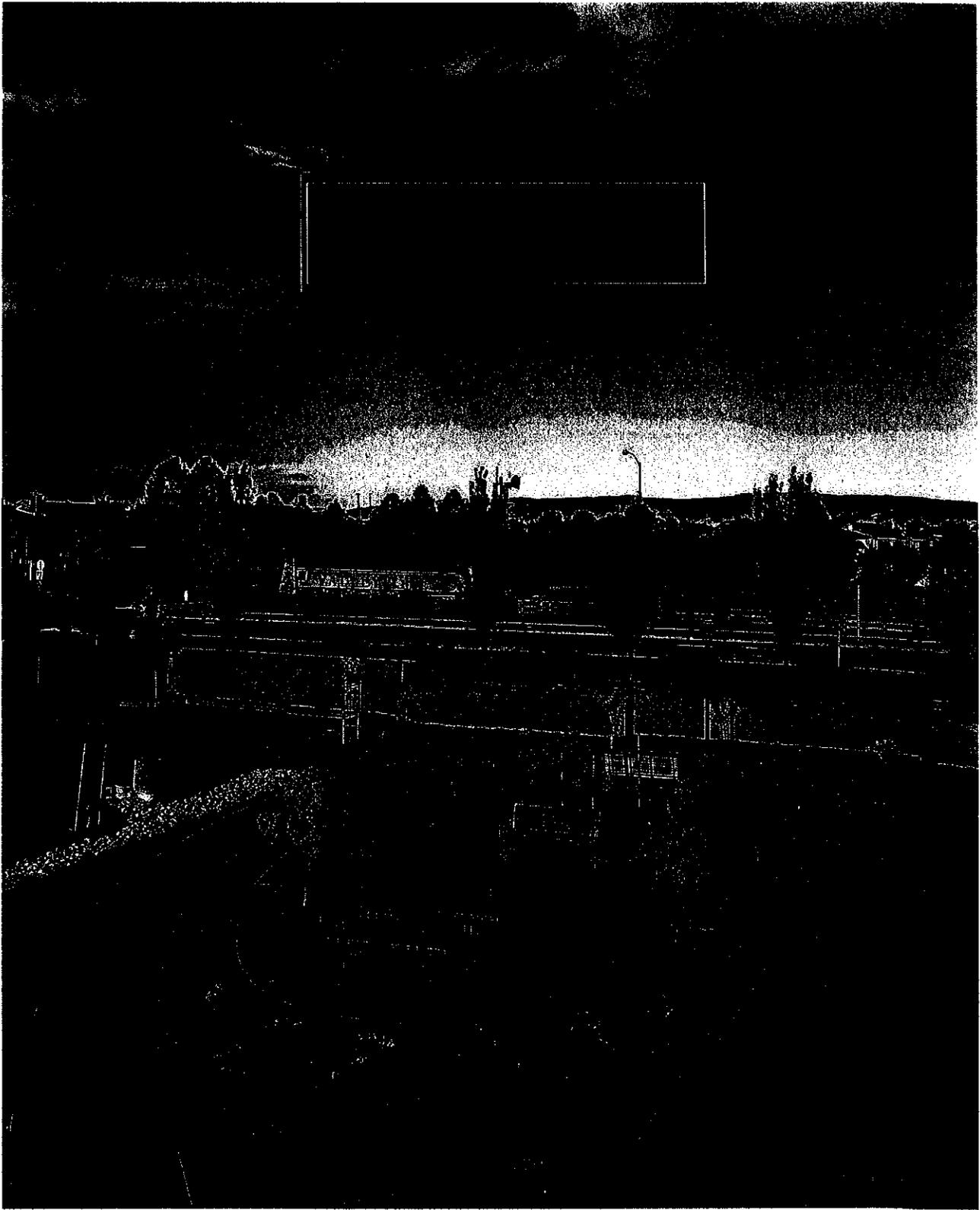
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Our PROGRAM PARTNERS* at
Eleanor Roosevelt Circle and Heritage Commons

- All Things Right and Relevant
- American Association of University Women
- Center for Land Based Learning
- Citizens Who Care
- Compassionate Friends
- Davis Adult School
- Davis Flower Arrangers
- Davis Food Co-op (cooking classes)
- Davis Gardening Club
- Davis Community Transit
- Dixon ReadIRide
- Dixon Family Services
- FARM Davis
- Food Bank of Contra Costa/Solano Counties
- Food Bank of Yolo County
- Elderly Nutrition Services (Meals on Wheels)
- Focus on Women: Book Group
- League of Women Voters of Davis
- NAMI Yolo
- Osher Life Long Learning (Education for Seniors)
- Solano County Mental Health Services
- STEAC Davis
- Sutter Health Winters-Woodland-Davis
- Unitrans
- University Farm Circle
- Yolo Adult Day Health (YADH)
- Yolo County (ADMH, DA, SNAP, etc)
- Yolo County Housing
- Yolobus + Rural ADA

* DSHC works with the above organizations on site at our senior communities in Davis and Dixon. We would ask them and others on the list to partner with us and the residents of Berryessa Gardens in Winters.

DSHC. March 10, 2014





**Support for the Davis Senior Housing Communities (DSHC)
Application for the Senior Site in Winters**

Organizations used for identification purposes only

- Sheila Allen, ED Yolo Alliance for Healthy Ageing
- Marcelo Campos, Yolo County Realtor of the Year (2007)
- Ann Evans, former Mayor of Davis, Davis Citizen of Year
- Food Bank of Yolo County
- First Northern Bank of Dixon
- Joyce Hardi, Co-Leader, Slow Food Yolo
- Shirley Humphrey, Dixon senior activist and alternate public member of the California Dried Plum Board
- Brian Johnson, former President, Rancho Yolo Community Association (home to 330 seniors in Davis)*
- Mary Kimball and Craig McNamara, Center for Land Based Learning
- Cookie Powell, ED, Dixon Family Services*
- Bruce & Robyn Rominger, Winters
- Richard & Evelyn Rominger, Winters
- Gary Sandy, former Mayor of Woodland
- Susan Shelton, Muralist, Yolo County “From the Ground Up”
- Darnelle Silva, President, Leisureville Community Association (a resident-owned park, which is home to 200 seniors in Woodland)
- Helen Thomson, former Assemblywoman, former Yolo County Supervisor and Commission member, Yolo County Housing
- Cap Thomson, former Director, Yolo County Mental Health
- Twin Pines Cooperative Foundation
- Jack Young, Winters resident and former Treasurer of Davis Food Co-op and Twin Pines Cooperative Foundation
- Jo Young, Winters resident
- Robyn Waxman, Executive Director, FARM Davis
- David Springer, Winters resident, Engineer and Head of Davis Energy Group

*Requested but not yet confirmed

March 12, 2014

Mayor Cecilia Aguiar-Curry and Council Members
Winters City Hall
318 First Street
Winters, CA 95694

In 1993, I was Vice-Mayor of Woodland. One night our Council Chambers were filled to overflow with 150 seniors from the Leisureville Mobile Home Park. They had just been given notice of a tripling of their space rents. Most of them were on fixed incomes and would now need to leave the park. These were people who had worked all their lives, and were now facing the prospect of moving their mobile homes, a financially costly prospect. The Council appointed me to negotiate a solution.

I reached out to David Thompson and can tell you that when it comes to fighting day and night for Yolo County seniors there is no more capable person. David put together a team of professionals that worked with a committee of the residents to take the park from rental to resident ownership. Within a period of two years, David and his team raised the funds needed to buy the park for the resident association. Those funds came from a number of different City of Woodland, state, federal and other sources. David was able to obtain foundation grants to kick start the efforts.

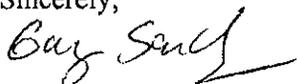
I remember with great delight the victory luncheon of the Leisureville Community Association. David and his team were honored for their work. They had gone door to door to every one of the 150 homes in the park to talk with the residents. David's team had worked with the City to ensure that every low income resident was able to stay. The resident vote to buy the park was strongly in favor.

Leading the City's efforts to a victory for affordable senior housing was one of the most fulfilling acts of my Council service. In fact, on April 6th I am invited to a 19 year celebration of the park becoming resident owned.

The proof is in the pudding. The space rent costs at Leisureville are now the lowest of any comparable park in the County. When it comes to affordable senior housing the City of Woodland has one of the regional gems. In the meantime, David went on to found Neighborhood Partners (NP) with Luke Watkins. NP has continued to focus on the needs of Yolo County seniors through its partnership with Davis Senior Housing Communities.

Given what I have seen them accomplish in the past 20 years, I recommend them highly to be awarded the senior site in Winters.

Sincerely,



Gary Sandy
Former Mayor, Woodland



FIRST NORTHERN BANK

May 24, 2013

Cecilia Aguiar-Curry, Mayor
 City of Winters
 318 First Street
 Winters, CA 95694

Dear Mayor and Council Members:

First Northern Bank is proud to have recently sponsored a grant application of \$1,500,000 for Delta Senior Housing Communities from the Federal Home Loan Bank of San Francisco (FHLB). That application was for the Heritage Communities (Phase II) a senior housing community in Dixon which is just down the road from our Dixon branch and headquarters building.

Our management team will soon be participating in the grand opening ceremony of the first phase of Heritage Commons. For phase one of this project we sponsored a \$1,000,000 FHLB grant which is the largest award ever for a Solano County project.

We were pleased to have sponsored a grant for DSHC first project which was located in Davis. That project, Eleanor Roosevelt Circle, received its grant award in 2007. A crucial aspect of DSHC success on that and subsequent projects has been the diverse services and programs offered to its residents. This significantly enhances the project scoring points and is a decisive scoring factor in most grant awards.

Our team has worked closely with Neighborhood Partners for nearly 20 years. Working together we have participated in funding eight projects bringing over \$3MM in grant funding to these projects. We have participated in projects in Yolo and Solano Counties. We also funded the largest FHLB affordable housing grant in Yolo County. We have also successfully worked with Neighborhood Partners on projects in the cities of Davis, Woodland, and Dixon.

Choosing the right partner is critical in achieving your senior housing goals. You and we want the same thing, a project built on time and within budget and delivering a caring and friendly community environment. Our experience indicates this local team, Neighborhood Partners, is uniquely positioned to achieve our mutual goal. We would be proud to sponsor a \$1,500,000 FHLB grant for this community asset. We are confident that working together as a team we'll be successful.


 Jeff Adamski
 EVP and Senior Loan Officer

CC: Dan Maguire, Housing Programs Manager, City of Winters.

Cecilia Aguiar-Curry, Mayor & Council Members
City of Winters
318 First Street
Winters, CA 95694

Dear Mayor Aguiar-Curry and Council Members

I am very excited about the possibility of working with David Thompson and Luke Watkins of Neighborhood Partners LLC on a senior community housing project in Winters, California. I worked with Neighborhood Partners on the Cesar Chavez Plaza project in Davis, California, when they asked me to create an art installation for this very special housing facility. One of the most salient qualities of Neighborhood Partners' housing developments is the extraordinary sense of community and sense of place they achieve through their thoughtful and creative designs. As a ceramic artist and public muralist, I often include a "Community Build" component in my public installations. This makes for an ideal partnership with Neighborhood Partners, and we made the most of that partnership at Cesar Chavez Plaza.

Cesar Chavez Plaza features a ceramic floor mural at the entrance to the Community Center of the complex. The Cesar Chavez mural celebrates and honors the legacy of Cesar Chavez, and connects it to the vision and innovation behind this important housing project. In addition, the mural commemorates the agricultural history of our region, and the location of the housing development along historic Route 40. The most important feature of the mural, however, is the residents' participation; the individual tiles along the border of the mural were painted by the residents and staff of Cesar Chavez Plaza. Their contribution fostered a feeling of pride, ownership and community, all so important in creating a feeling of home.

Another of my recent projects that included community participation is the mural installed at the County Administration Building in Woodland, California. This mural, entitled "From the Ground Up", celebrates agriculture in Yolo County, a tradition with a long history that continues to resonate with our sense of place in this community. The tiles on the mural border and in the seating areas of the adjoining grounds were painted by farmers, farmworkers, county employees, university agriculture experts, members of various non-profit organizations, and many more. Their contribution to the creation of this public art project reflects the importance of a sense of community in creating an extraordinary place to live.

Neighborhood Partners LLC doesn't just create affordable housing. They build projects that the community can be proud of, and that enhance the quality of life of the people who live there. I urge your favorable consideration of this application.

Sincerely,

Susan Shelton
2781 Belmont Drive
Davis, CA, 95618
530 902 1717

From the Ground Up Mural by Susan Shelton





March 20, 2014

Cecilia Aguiar-Curry
Mayor of Winters
318 First Street
Winters, CA 95694

Dear Cecilia:

Yolo Food Bank is committed to serving people in need of food assistance in Yolo County, including Winters. We value the partnership we have with the non-profit organizations in our area.

We have just learned that one of our Yolo County partners, Davis Senior Housing Communities (DSHC), is applying for a site in Winters in order to replicate their Eleanor Roosevelt Circle (ERC) senior community. I am writing this letter in support of their application.

It is a pleasure for the Yolo Food Bank to partner with ERC and help them make food available to their residents. We have worked closely with Ellen Edwards, Social Services Coordinator of ERC, who visits the Food Bank every Friday and picks up a variety of food items. At Thanksgiving and Christmas, Ellen hosts a meal for the residents of ERC using both perishable and non-perishables items provided by the Food Bank.

Of the affordable senior housing communities in Yolo County, ERC is one of the most innovative and capable in working with us to meet the needs of their senior residents.

Given their commitment and care, we are very supportive of their application to serve the seniors in Winters. We welcome the opportunity to see DSHC serve many more seniors in Yolo County.

Sincerely,

A handwritten signature in blue ink, appearing to read "Kevin Sanchez", is written over the typed name and title.

Kevin Sanchez
Executive Director



TWIN PINES COOPERATIVE FOUNDATION

216 F STREET, #1844, DAVIS, CA 95616

TEL: (530) 753-COOP • FAX: (916) 944-7935 • WWW.COMMUNITY.COOP

Twin Pines Cooperative Foundation (TPCF)

Our foundation dollars at work in Yolo County

TPCF supports the DSHC bid for the Winters senior site

TPCF, based in Davis has assets of \$2.7 million

Founded in 1964, TPCF is one of the oldest operating foundations in Yolo County

TPCF has sponsored the creation of organizations which have built over 300 units of affordable housing in Yolo County

TPCF holds \$300,000 raised to purchase the easements of the Good Humus Farm

TPCF sponsored the program to complete the film about the saving of the Good Humus Farm.

Through TPCF's network and along with others, \$55,000 was raised in 60 days

TPCF has another \$50,000 fund to facilitate the saving of local farmland

In addition, TPCF has lent about \$130,000 to three nonprofit projects in Yolo County

In Davis, TPCF sponsored the first solar on nonprofit housing in California

The local Davis Cooperative Community Fund (DCCF) has assets of close to \$100,000

The DCCF has donated almost \$15,000 to over 60 Yolo county nonprofits

TPCF has a \$15,000 fund to help the residents of Cesar Chavez Plaza

First Northern Bank is the largest local donor to TPCF

TPCF has received about \$150,000 in grants for Yolo County projects from the; Columbia

Foundation, Clif Bar Foundation, Orchard Family Fund, State of California, Organic Valley, etc.

TPCF will offer a matching grant of up to \$15,000 for a fund to help the residents of Berryessa Gardens

TPCF will offer to co-sponsor grant applications for Berryessa Gardens

DCCF Grant Recipients for 2013 (each year 6-10 Yolo nonprofits receive grants from DCCF)

- Eleanor Roosevelt Circle — for garden materials
- Korematsu Elementary PTO — for a dehuller and mochi maker
- Yolo Arts — for plates and glasses (a reusable "party pack")
- Yolo Basin Foundation — for materials and equipment
- DJUSD Children's Center — for garden materials
- Project Linus of Yolo County — for blanket materials
- UCP Woodland Adult Day Program — for meals
- Village Harvest Davis — for boxes

TPCF IS THE HOME OF THE COOPERATIVE COMMUNITY FUND PROGRAM NOW SERVING 21 FOOD CO-OPS IN TEN STATES FROM COAST TO COAST. TPCF/CCF'S PRINCIPAL OF \$1.5 MILLION IS ALL INVESTED IN COOPERATIVE DEVELOPMENT AND THE INCOME EARNED IS DONATED TO LOCAL NONPROFITS BY EACH OF THE FOOD CO-OPS.

Printed on Recycled Paper

**Bio of William E. Powell a.k.a. BILL POWELL,
President, Davis Senior Housing Communities, Inc.**

I am a native of Woodland and from a third generation Yolo County family. I am retired from the U C Davis Campus where I worked almost 40 years with the School of Veterinary Medicine, Dept of Medicine and Epid.as a Staff Research Associate.

I was about six years old when I started visiting my Grandmother Powell, who was residing in a convalescent facility in Woodland, and continued to do so until her passing, many years later. I have always gravitated to the mature generation, trying to benefit from their years of experience. So, when I decided to retire it was only natural that I become involved with senior activities.

My church work in Woodland has given me the opportunity to serve communion to those not well enough to attend church, be the service coordinator to the Christian Mission/Wayfarer Center, now "Fourth and Hope", cooking and serving the evening meal on Wednesdays for about two years. I am now involved with the rotating cold weather shelter through the Davis United Methodist Church.

I have been the President of Davis Senior Housing Communities, Inc. for over twelve years. Margaret Milligan was seeking assistance regarding her dream to provide participatory housing for seniors living on a fixed income and several of us decided to get involved.

We have managed, with the Grace of God, to construct 60 units at our flagship Eleanor Roosevelt Circle in Davis, then recently added another 60 units at Heritage Commons in Dixon and just got funding approved this month for another 60 units in Dixon. Adding Winters would boost our ability to serve Yolo/Solano seniors.

I am currently a member or officer of:

President, Davis Senior Housing Communities, Inc.; Vice President of Senior Citizens of Davis Inc, and a recently installed commissioner for the Davis Senior Commission. I am a life member of the U C Davis Retirees Association, a life member of the Woodland Elks Lodge # 1299, a member of the American Legion Post #77 in Woodland, and an Auxiliary volunteer at Sutter Davis Hospital. Other DSHC board members are also of great service to seniors in Yolo/Solano Counties.

Chris Dechoretz is Treasurer of DSHC and is a board member representing her home town of Dixon. She is co-president of the Davis Sutter Auxiliary and a volunteer.

THE DAVIS enterprise

Friday, March 14, 2014

Do you have time to give? Volunteer at Sutter Davis Hospital

Back in her teen years, Chris Dechoretz served as a volunteer candy striper at Sutter Memorial Hospital in Sacramento, a job she “enjoyed very much.” Perhaps that’s why, after retiring from her UC Davis job in 2006, she immediately thought of volunteering at Sutter Davis Hospital.

“I wanted to do something that would provide meaning for both me and the organization, get me out of house and put me in contact with others,” she explained. “And I get the most pleasure from the camaraderie between volunteers and staff. It’s a very inclusive environment.”

Today, Dechoretz is co-president of the hospital’s auxiliary, and eager to find others like herself willing to invest their time in serving Sutter Davis Hospital’s patients and staff.

“We always need more volunteers,” she said. “They are such a key part in making the hospital run smoothly. Last year alone, volunteers put in almost 20,000 hours, which translates to a value added to the hospital of \$478,739, according to IndependentSector.org.”

Sutter Davis Hospital volunteers typically work at the hospital’s information desk, gift shop, emergency department, surgery center or patient services department. Tasks might include answering questions, assisting patients and family members, operating the hospital gift shop and delivering lunches, flowers, magazines and books. Volunteers also can be matched with other areas, depending on their skills and interests.

To become a Sutter Davis Hospital volunteer, individuals must first request an application form by emailing SDHA@sutterhealth.org or calling the information desk at 530-759-7485.

All applicants must pass a background check and medical clearance, with those costs covered by the hospital. Then, an auxiliary member meets with each applicant to discuss the program and determine which volunteer opportunity best fits that person’s interests.

Volunteers must pay the \$15 auxiliary membership dues and agree to work at least eight hours per month. Volunteer shifts are scheduled based on the availability of the individual and the needs of the hospital.

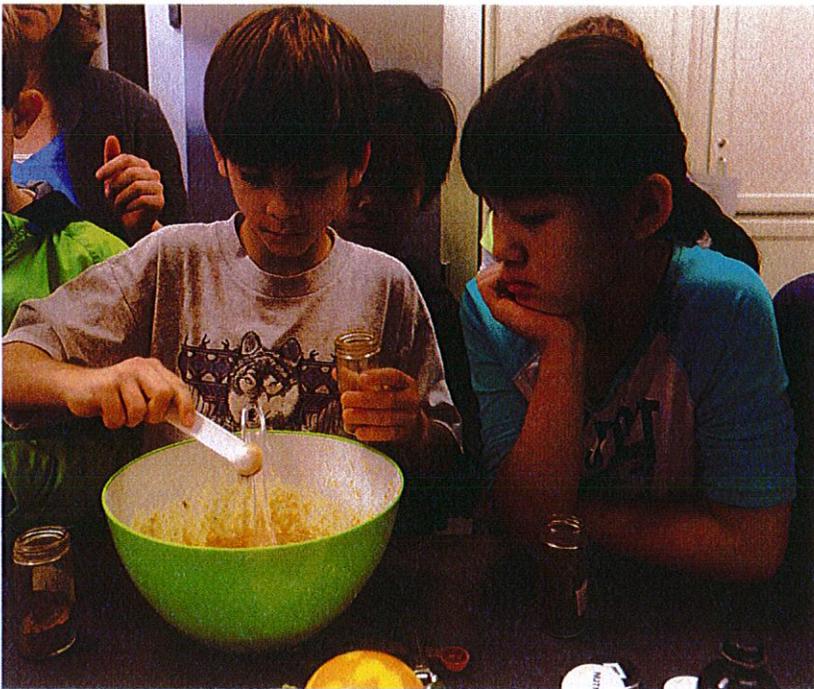
For more information about becoming a hospital volunteer, visit the Sutter Davis Hospital Auxiliary site at www.sutterdavis.org/about/auxiliary.html.

THE DAVIS enterprise

Tuesday, December 17, 2013

YOLO COUNTY NEWS

Grow & Give brings students and seniors into the farm-to-fork movement



Luke Rashid, Alex Curtin and Naomi Leifson work on recipes to share with the seniors at Eleanor Roosevelt Circle. Fred Gladdis/Enterprise photo

By [Anne Ternus-Bellamy](#) From [page A7](#) | December 17, 2013 | [Leave Comment](#)

The kitchen at Eleanor Roosevelt Circle was bustling last Tuesday, packed to capacity with fifth-graders who were busily preparing lunch for residents, using the fruits and vegetables they'd planted in September and harvested earlier that day.

There would be vegetable soup on the menu, with dumplings no less, kale chips and persimmon cookies.

And once it was all prepared, these 28 Birch Lane students would sit down with the senior residents of Eleanor Roosevelt Circle for a festive holiday meal.

Students Madison Rutherford, Skylar Schouten and Mimie LeValle were looking forward to the meal, knowing they would be making the day a little brighter for some members of the community.

They'd been told that the seniors "love to talk to kids," Skylar said.

And they are especially likely to appreciate kids who grew, harvested and prepared the food for them, Mimie noted.

The students' efforts started at the beginning of the school year, when Robyn Waxman visited two classes of fifth-graders at Birch Lane to discuss FARM Davis' "Grow & Give" project.

The collaborative effort, which also includes the Davis Food Co-op, would involve students spending a day at FARM 2.6 on County Road 95, preparing and planting a 600 square-foot garden. In December, they would return to harvest what they grew, take it all to Eleanor Roosevelt Circle, and under the direction of the Co-op's Julie Cross, prepare, serve and share a meal with residents of the low-income senior housing cooperative.

When Waxman first visited the students in September, asking them what they would like to plant, they still had summer fruits and vegetables on their minds, so she had to remind them what grows in the fall and could be harvested in December.

After much discussion, the students voted on what they wanted to prepare for the meal, settling on vegetable soup, kale chips and persimmon cookies.

Soon after, all of the fifth-graders in Sally Palow's and Lakshmi Aradhya's classes headed out to the farm. There they spread manure, planted seeds and harvested persimmons, which would be frozen until students were ready to use them in December.

Periodically over the next few months, Waxman — whose daughter is a student in Aradhya's class — would send photos of the crops slowly growing, while she and a FARM Davis intern from UC Davis handled the periodic weeding and transplanting.

"We babied their babies," Waxman said.

Things got a little dicey earlier this month when temperatures dropped precipitously. Waxman ended up harvesting the peas before the fifth-graders' scheduled return to the farm or they wouldn't have survived.

But return the students did last Tuesday.

It was another freezing-cold morning out at Farm 2.6. But cold or not, harvest time was nigh.

"We played some games and drank hot chocolate to warm up," Madison said. "Then I harvested bok choy."

Skylar and Mimie, meanwhile, were among the students harvesting kale.

Once they'd finished their work at the farm, the students were driven to Eleanor Roosevelt Circle, where Cross was on hand to teach them how to make all of the menu items they'd selected.

They mixed up the ingredients for persimmon cookies — the Co-op donated the butter and other ingredients needed for the meal — and began preparing all the vegetables for the soup, chopping everything from carrots to bell peppers to onions and everything else they'd planted.

Nearby, tables were being set and decorated for the lunch with the residents.

It's that sharing part that Waxman said is so important to FARM Davis.

While farm-to-school is a cherished program in Davis, she noted, this adds an element of community service, of generosity, to the mix.

Aradhya agreed.

"Our fifth-graders are learning many valuable lessons from the Grow & Give project," she said. "They are

learning the process of giving something back to the community and not just thinking about what they would get in return.”

Donating a portion of the harvest is a key principle of FARM Davis, of course. The 5-year-old organization donates half of the weekly harvest from three area farms to food agencies that serve low-income and homeless people. Since the beginning of 2010, FARM Davis has given more than 3,300 pounds of food to Davis Community Meals and César Chávez Plaza, an Olive Drive apartment complex serving low-income and formerly homeless residents.

Now, kids are a part of the mix.

“This is our first foray into kids participating,” Waxman said of the pilot project.

And it has worked out so well, she plans to involve another group of fifth-graders for a February planting and spring harvest.

In the near future, Waxman would like FARM Davis to be able to hire a part-time farm educator who could oversee multiple fifth-grade classes planting and harvesting at area farms. In addition to more funding, she said, that also would require more local farms donating small plots for the project.

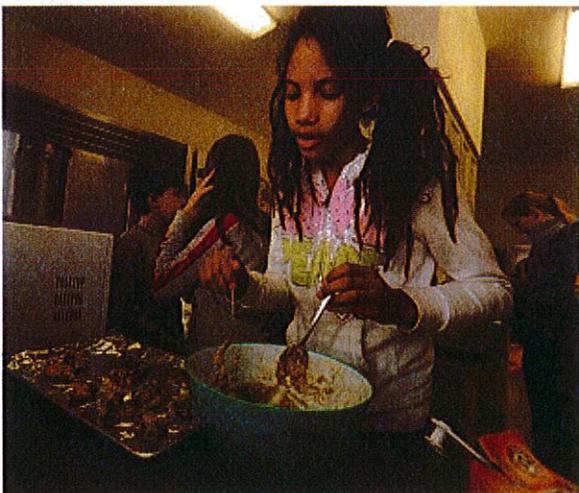
But she’s hopeful as word gets out about how successful this pilot project has been, more people will step up and make Grow & Give a much bigger program in Davis.

Learn more about the program and FARM Davis at www.farmdavis.org.

Reach Anne Ternus-Bellamy at aternus@davisenterprise.net or 530-747-8051. Follow her on Twitter at @ATernusBellamy



BirchLaneCooks13w



BirchLaneCooks30w



675 Cantrill Avenue, Davis, California, 95618

March 19, 2014

Fr: Davis Senior Housing Communities, Inc. (DSHC)

RE: Dixon's Heritage Commons Phase 2 awarded another \$5.6 million

Contact: David Thompson, NP, LLC 530-757-2233

**Davis Senior Housing Communities (DSHC's) Heritage Commons Phase 2
Awarded \$5.6 million. DSHC to apply for Winters senior site**

The 60 unit Phase 2 of Heritage Commons (senior housing) has been awarded \$5.6 million by the Director of the State of California Department of Housing and Community Development. The application was written by Neighborhood Partners (NP) for DSHC's Heritage Commons Phase 2 and submitted by the City of Dixon to the HOME Investments Partnership Program.

From the statewide competition, only five projects were funded. Heritage Commons Phase 2 received one million more dollars than any other project.

Representing DSHC's same partners (DSHC, NP and the John Stewart Company), the team will apply for the site in the City of Winters now being made available for senior housing. Davis based, DSHC's goal is to have a senior community in every city in Yolo County. The board of DSHC is composed of seniors from each city where DSHC has a senior community. DSHC works with many different government and nonprofit agencies serving seniors in Yolo and Solano counties.

Heritage Commons Phase 2 has already received a \$1.5 million grant from the Federal Home Loan Bank through First Northern Bank. This is the largest FHLB grant so far in the Sacramento Region. First Northern Bank has agreed to apply for a FHLB \$1.5 grant were DSHC to be awarded the senior site in Winters.

This is the third time that an NP application to the HOME Investments Partnership Program has won an award. With one project in Woodland and two in Dixon, three out of three winning applications is an excellent record. www.npllc.org/blog

Additional Information

Heritage Commons Phase 2 will add another 60 units to the existing Phase 1 community which opened for occupancy in August of 2013. Heritage Commons Phase 1 is already full. Occupancy of Phase 2 should occur in late 2015 or early 2016. If you are in the 30-40% of median income category this is the time to get on the waiting list for Phase 2.

When finished, the 120 apartments will occupy a five acre senior campus all at one attractive location in Dixon. Within the two senior communities will be two community buildings, meeting rooms with kitchens, laundry rooms, a community shop, a therapy pool, outdoor patios, and extensive community gardens with raised beds, walking trails, and other amenities. Heritage Commons has many solar panels.

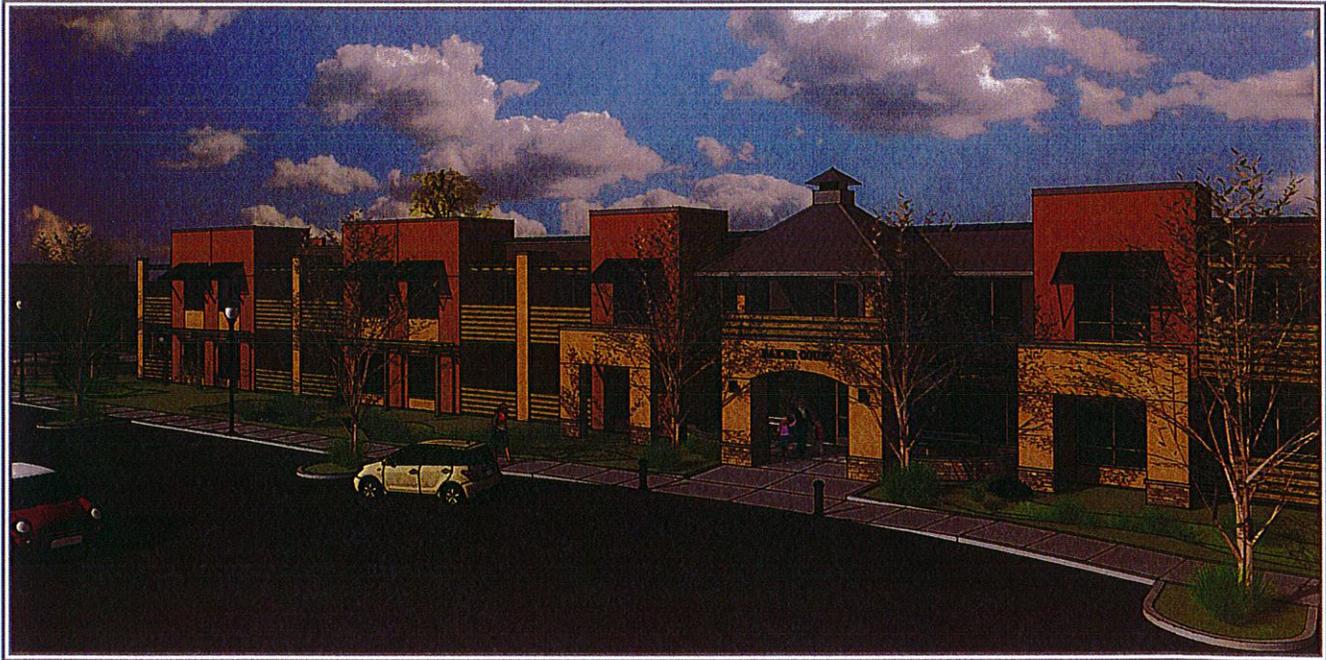
Heritage Commons Phase 1 and 2 is a partnership of Davis Senior Housing Communities, Inc, Neighborhood Partners, LLC, and The John Stewart Company. You can get updates about Heritage Commons by visiting www.npllc.org/blog

With completion of Phase 2 of Heritage Commons, DSHC will be operating 180 units of independent senior living in Solano and Yolo counties and be home to over 200 seniors. The John Stewart Company is management agent for all of the DSHC communities.

CITY OF WINTERS

Response to the Request for Proposals and Qualifications for the

DEVELOPMENT OF SENIOR AFFORDABLE HOUSING



PRESENTED TO:

City of Winters

Dan Maguire, Economic and Housing Manager

March 21, 2014

PREPARED BY:

Domus Development, LLC



DOMUS
DEVELOPMENT



City of Winters
318 First Street
Winters, CA 95694
Attn: Dan Maguire, Economic and Housing Manager

March 21, 2014

Dear Mr. Maguire,

Domus Development, LLC respectfully submits the following response to the Request for Proposals and Qualifications for Developers for the Development of Senior Affordable Housing. Domus has been recognized as a leader in affordable housing, developing approximately 1,000 housing units and winning a number of high-profile awards over the last decade.

Domus' team is the best in the industry. Our designers and builders are experienced firms that have been recognized with accolades for affordable housing in the region. Our management company principals have a combined 50 years of experience in affordable housing management.

Domus understands this region. We have successfully developed and managed several local properties that have received regional and statewide awards. We have a Sacramento development office, and all our local development staff lives in Yolo County.

Domus delivers on public-private partnerships. Domus has been called on by local jurisdictions in Sacramento, Placer, Solano, and Yolo Counties to find solutions to problems no other developer could solve. Our team of experienced staff has successfully developed a number of projects that were fraught with problems other developers found insurmountable.

We believe that we are the best candidate to develop the property located in the Grant Avenue Commercial Center on Baker Street in downtown Winters, and we appreciate your consideration of this proposal.

Sincerely,

Meea Kang
President

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A. Vision

B. Scope of Project

C. Site Plan and Floor Plans

D. Implementation Strategy

E. Financing Strategy



SECTION 1: QUALIFICATIONS



A. APPLICANT INFORMATION

1) NAME AND ADDRESS

Domus Development, LLC
Meea Kang, President
9 Cushing, Suite 200
Irvine, CA 92618
(415) 856-0010 ext. 8801
mee@domusd.com

2) DEVELOPMENT TEAM

Domus Development Qualifications
YHLA Architects Qualifications
Domus Management Company Qualifications

3) PROJECTS

Domus Development Project List
Domus Development Awards and Distinctions

**DOMUS DEVELOPMENT
STAFF BIOS**

MEEA KANG, PRESIDENT

Meea Kang is a founding partner of Domus, bringing nearly two decades of professional experience to the field of residential development. Her background in art, design, architecture, construction and community development provides her with a rich source of insight and expertise.

Meea has worked in all aspects of real estate development and was responsible for over 1,300 units and \$200 million in capitalization prior to forming Domus. Her skills include site acquisition; deal structuring; oversight of the design and entitlement process; assembling complex, layered financing, including Low-Income Housing Tax Credits, mortgage revenue bonds and HUD financing; closing construction and permanent financing with major institutional lenders; as well as managing projects during the construction and lease-up phases for residential and mixed use projects.

Prior to forming Domus, Meea was Senior Project Manager at AF Evans Company from 1998 to 2003. Meea led the production of over 1,100 units of multi-family housing in Northern California, including approximately 400 units of at-risk Section 8 housing.

As the Founding Board Member of the California Infill Builders Federation (CIBF), Meea is also a leader in land-use policy. She and her team at CIBF work to reshape California's built environment through promotion of infill development, therefore stimulating positive environmental impacts and better public health through use of alternate modes of transportation, green-building, and well-located development.

EDUCATION:

Masters of Architecture, *UC Berkeley*
Design Build Studies, *Yesterday School*
Master of Architecture Studies, *UC San Diego*
Bachelor of Fine Arts, *Cornell University*

AWARDS:

DOMUS

Cool California Small Business, 2010
California Air Resource Board

LA VALENTINA

National Award for Smart Growth Achievement, 2013
U.S. Environmental Protection Agency

Gold Nugget Award: Best Sustainable Residential Development, 2013

Pacific Coast Builders Conference

Best Infill Project, 2012

Sacramento Business Journal

Transit-Oriented Development of the Year, 2012

Sacramento Regional Transit

Blueprint Excellence Award, 2012

Sacramento Area Council of Governments

KINGS BEACH HOUSING

Green Building Super Heroes Award, 2013

U.S. Green Building Council

Gold Nugget Award: Judges Special Award of Excellence, Outstanding Responsive Design Addressing Special Needs, 2013

Pacific Coast Builders Conference

Best in the Basin 2011

Tahoe Regional Planning Agency

TEMPLE ART LOFTS

Preservation Design Award, 2013

California Preservation Foundation

KELSEY VILLAGE

Best Affordable Residential Finalist, 2013

Sacramento Business Journal

LINCOLN COURT

Best Affordable Residential Finalist, 2008

San Francisco Business Journal

GREENERY

Phoenix Rising Award, Best Renovation, 2001

U.S. Department of Housing and Urban Development

PERSONAL

Women Who Mean Business Award, 2013

Sacramento Business Journal

Housing Innovator Award, 2013

Sacramento Housing Alliance

Leaders of the Year, 2012

Sacramento Business Journal

Northern CA Real Estate Women of Influence, 2011

San Francisco Business Times

Visionary 2020, 2010

Sierra Business Council



**JONG C. LIMB,
PRINCIPAL**

Jong Limb is a founding partner bringing over twenty-five years of experience in the equity investment and asset management side of project development. In 1998, Jong founded Newport Partners, LLC, a company providing deal origination and due diligence services to investors in Section 42 transactions. Prior to forming his own company, Jong was President of Edison Capital Housing Investments. While at Edison, Jong developed the Affordable Housing Program, one of the largest direct investment programs in the country with equity investment programs totaling over \$750 million in 250+ projects.

EDUCATION:

Masters in Business Administration with an emphasis in Finance,
University of San Diego
Bachelors in Accounting and Economics,
New York University

**MONIQUE R. HASTINGS,
PRINCIPAL**

Monique Hastings is a founding partner. Prior to forming Domus, Monique co-founded Newport Partners, LLC in 1998 to provide deal origination, due diligence, documentation and asset management services to investors in Section 42 transactions. Monique is responsible for investor reporting and overseeing the legal review process, as well as maintaining and enhancing existing client relationships. Prior to forming her own company, Monique managed the Boston office of Edison Capital and presided over \$200 million of equity closings as well as the asset management of over 16,000 units. Prior, Monique was also a Property Development Manager where she was responsible for lease negotiations and asset management of retail, commercial, residential, and industrial projects. Monique is also a California Licensed Real Estate Broker.

EDUCATION:

Bachelor of Arts in Business Administration with an emphasis in Accounting,
California State University, Fullerton



**WES L. LARMORE,
VICE PRESIDENT**

Wes Larmore is Vice President of Domus Development and is responsible for locating opportunities and coordinating development activities in both Northern and Southern California. Wes began his career in affordable housing with the The Related Companies in New York and was most recently a project manager with Thomas Safran & Associates in Los Angeles. His areas of expertise include acquiring, entitling, and financing mixed-use, affordable, multi-family transactions that leverage federal, state, and local subsidies with various types of tax credits, bonds and/or private capital. Wes is a native of Santa Monica, California and spends his free time playing beach volleyball and soccer.

EDUCATION:

Master of Real Estate Development,
University of Southern California
Bachelor of Arts in Economics,
University of Southern California

**BERNADETTE AUSTIN,
PROJECT MANAGER**

As Project Manager, Bernadette Austin is responsible for managing the predevelopment, financing, construction, conversion, and commercial leasing of residential and mixed-use properties. Prior to joining Domus, Bernadette worked at the Sacramento Housing and Redevelopment Agency. In that capacity she coordinated the development and financing of 18 affordable housing and mixed-use developments, which resulted in over 1,100 housing units and 6,000 square feet of commercial space. Bernadette is experienced in complex financial layering that has included the Home Investment Partnership Program (HOME), Tax Increment Financing, Infill Infrastructure Grant Funds, Mortgage Revenue Bonds, Low Income Housing Tax Credits, and a variety of public financing programs. Her areas of expertise include brokering public-private partnerships and reporting to federal, state, and local regulatory agencies.

Bernadette currently serves as Chair of the Parks and Community Services Commission for the City of West Sacramento. She is an active member of the Urban Land Institute. She served as Co-Chair of the Sacramento ULI Young Leaders Group Forums and has served on the board of directors for a number of nonprofit community-based organizations.

EDUCATION:

Master of Science, Community Development
University of California, Davis
Bachelor of Science, Community Health
Saint Mary's College of California



**GARY AHUNA,
PROJECT MANAGER**

Before joining Domus Development, Gary spent fifteen years in Construction and Facilities Management. In his five years at Domus, he has managed the construction and/or rehabilitation of over 544 units including projects such as Lincoln Court Senior Apartments, Citrus Commons Apartments, Northland Village Apartments and Southcrest Apartments.

**NIKKI ALVAREZ,
ASSET MANAGER**

Nikki Alvarez has over ten years of experience in the affordable housing industry assisting in the management of syndications and investments for Newport Partners, a syndication and asset management firm. Her experience includes due diligence, annual site visits and compliance reviews, and managing relationship with property management agents and developers. Prior to working in affordable housing, Nikki worked for more than ten years at a database development company, Raining Data Corporation (formerly Pick Systems). As the West Coast Regional Sales Manager, she was responsible for more than 200+ resellers in 11 states and Western Canada. She also managed an inside sales team of 13 people and was responsible for implementing new procedures to streamline the sales process.



**WARREN ALLEN,
ACQUISITIONS DIRECTOR**

Prior to joining Domus, Mr. Allen served as Controller for a \$15 million division of a multinational plastics manufacturing firm in Southern California. Warren previously spent four years with a national tax credit investment and syndication firm, serving as Manager of Investment Analysis.

EDUCATION:

Masters in Business Administration
with an emphasis in Finance,
University of Southern California

Bachelors in Business Administration,
California State University, Fullerton

**JANICE LUO,
CONTROLLER**

Janice has more than 25 years of experience in accounting and financial analysis. She is responsible for daily and strategic management of general accounting functions, A/R, A/P, financial reporting, insurance, and banking. Additionally, she manages the quarterly reviews and annual audits of financial statements with external auditors and coordinates the preparation of tax returns and other required state, local, and property and tax filings.

Prior to joining Domus and Newport Partners, Janice was the Assistant Controller for Payton Technology Corporation, sister company of Kingston Technology. She was responsible for all aspects of financial operations.

EDUCATION:

Masters in Business Administration,
University of California, Irvine

Licensed CPA for over 10 years



**CHELSEA BOWMAN,
PROJECT ASSISTANT**

Chelsea has five years of education and experience in real estate and sustainable communities. As a student at UC Davis, she double-majored in Managerial Economics and Landscape Architecture, completing coursework in sustainable development, business law, landscape design, and real estate economics. Chelsea obtained her license as a California Real Estate Salesperson in 2009.

At Domus, Chelsea utilizes her unique combination of interests and skills in preparing presentations and marketing material, and assisting with funding applications.

EDUCATION:

Bachelor of Science, Managerial Economics
and Landscape Architecture
University of California, Davis

LICENSE:

Real Estate Salesperson License
License #01843525
California Department of Real Estate



**YHLA ARCHITECTS
RÉSUMÉ AND PROJECT EXPERIENCE**



Yui Hay Lee, Architect
 Managing Principal

Yui Hay Lee is the President and founder of YHLA Architects, an architectural and planning firm located in Oakland, California. Throughout the four decades of his professional career, he has been committed to excellence in design and to providing the highest caliber of architectural services with his enthusiastic personal touch. This commitment has earned him a prestigious roster of satisfied and repeat clients.

In 1967 Yui Hay was recruited by RTKL Associates, Inc., a multi-disciplined national architectural firm in Baltimore, Maryland. He became an Associate of the firm in 1970 and an Associate Principal in 1979. During his 13-year tenure with RTKL, he worked on a number of significant, large-scale architectural and urban design projects throughout the country. In 1980, he moved to San Francisco as an Associate with the firm of Bull Field Volkmann and Stockwell.

Yui Hay launched his own practice (originally Y. H. Lee Associates) in Oakland, in 1981. He has built the firm on two strong principles: achieving top quality in architectural and urban design, and providing efficient and responsive services.

Celebrating 30 years in business in Oakland, YHLA has projects in California, Florida, Taiwan and the People's Republic of China. Because of its capabilities, experience and willingness to aggressively pursue optimal design solutions, the firm has become recognized for its successful delivery of large-scale development projects - ranging from resort complexes and multi-phased high-rise condominiums to regional shopping centers and professional sports facilities. The firm produced the winning design in the Oakland City Hall Plaza Competition; the construction was completed in October 1998 and was later named Frank H. Ogawa Plaza in memory of the late City Council At-Large of Oakland. Other well known local projects in the City included the Swans Market, Golden State Warriors Arena, Coliseum Garden Hope VI Housing, and the Terminals One and Two Renovation at the Oakland International Airport.

Long active in public affairs in local community, Yui Hay is a commissioner of the Oakland/Alameda County Coliseum Authority; was a member of the Oakland Landmarks Preservation Advisory Board; Commission member of the City Planning Commission for the City of Oakland from 1991 to 1994 (Chairman of the Commission 1993-1994). He is a member of the Coordinating Committee for the Strategic Plan for Oakland; has served as president of the East Bay Chapter of the Organization of Chinese Americans; as vice president of both the Oakland Asian Cultural Center and the Oakland Consolidated Chinese Association; and on the Board of Directors of several organizations: Coalition of Chinatown Development, the Chinatown PAC, the College Preparatory School; the Metropolitan-Oakland Chamber of Commerce, and the Summit Hospitals Foundation of Oakland.

ARCHITECTURAL REGISTRATION	California NCARB Certificate Holder	
PROFESSIONAL BACKGROUND	YHLA Architects, <i>Founder</i>	1981-Present
	Bull Field Volkmann Stockwell, San Francisco, CA, <i>Associate</i>	1980-1981
	RTKL Associates, Inc., Baltimore, MD. <i>Associate Principal</i>	1967-1980
EDUCATION / AWARDS	Harvard Graduate School of Design Executive Education <i>Golf Clubhouse Design and Site Planning</i>	2001
	Harvard Graduate School of Design <i>Master of Architecture in Urban Design</i>	1967
	Miami University, Oxford, Ohio <i>Bachelor of Architecture</i>	1965
	Ecole des Beaux Arts, Fontainebleau, France <i>Diploma in Architecture</i>	1964

Winner, Oakland City Hall Plaza Competition	1985
Winner, 16-B Baltimore Office Building Design Competition	1969
Harvard University Graduate School of Design Scholarship	1966-1967
Miami University International Scholarship	1961-1965
Winner PCA Mid-West Region Design Competition	1964
Alpha Rho Chi Architectural Medal, Miami University	1965

COMMUNITY AND PROFESSIONAL SERVICE

Oakland/Alameda County Coliseum Authority Commissioners	2008-Present
Oakland Landmarks Preservation Advisory Board	2000-2008
Oakland Metropolitan Chamber Of Commerce, Board of Directors	1996-1999
The Summit Medical Center Foundation, Board of Trustee	1996 -1998
The College Preparatory School, Board of Directors	1994-1996
Oakland City Planning Commission,	1991-1994
As Chairman	1993-1994
Oakland Asian Cultural Center, Vice President	1990-1994
Oakland Consolidated Chinese Association, Vice President	1990-1993
Coalition of Chinatown Development, Oakland, CA, Board of Directors	Present
Organization of Chinese Americans, East Bay, Board of Directors,	Present
As President	1990-1991
Oakland Asian Pacific American Redistricting Task Force, Chair	1994
Chinatown PAC, Oakland, CA, Board of Directors	1986-1992
Strategic Plan for Oakland, Member of Coordinating Committee	1991

RELEVANT PROJECT EXPERIENCE

Garvey Senior Apartment, El Monte, CA
Asian Health Services Clinic, Oakland, CA
Terminal One Renovation, Oakland International Airport
Oakland Unified Schools District Program Management, Oakland, CA
Mission Hill Development, Fremont, CA
Kings Beach Housing Now, Kings Beach, CA
Siena Court Senior Apartments, Pittsburgh, CA
Peninsula Plaza, San Bruno, CA
Welcome Market Distribution Center, Union City, CA
Woodbury Height Subdivision, San Jose, CA
Laney College Renovation, Oakland, CA
Salvation Army, Chinatown Corp, Oakland, CA
Parc Pacific Center, Fremont, CA
World Journal Center, Millbrae, CA
Marketplace Building C, Cupertino, CA
The International, Oakland, CA
The Webster, Oakland, CA
327 17th Street Condominium, Oakland, CA
Bellagio Garden, San Jose, CA
250 12th Street Condominium, Oakland, CA
Sabercat Neighborhood Center, Fremont, CA
Lion Creek Crossing Apartments, Oakland, CA
Story Road Commercial Center, San Jose, CA
Lincoln Court Senior Apartments, Oakland, CA

Sabercat Shopping Center, Fremont, CA
Fremont Center Plaza, Fremont, CA
Swan's Market, Oakland, CA
Westlake Building, Oakland, CA
Montclair Golf Course, Oakland, CA
Golden State Warriors Arena Renovation, Oakland, CA
Frank Ogawa Plaza Entrance, 12th Street BART Station, Oakland
Oakland Army Base Site Re-Use Analysis, Oakland, CA
Lion Estate, San Jose, CA
Frank H. Ogawa Plaza, Oakland, CA
Mission Plaza Shopping Center, Fremont, CA
Lion Capital Center, San Jose, CA
Dr. Sun Yat-Sen Memorial Hall of San Francisco, CA
Headquarter Office of Taiwan Consulate, San Francisco, CA
Ultimar Three, Clearwater, FL
Ultimar Two, Clearwater, FL
Ultimar One, Clearwater, FL
Lion Plaza Shopping Center, San Jose, CA
Berryessa Neighborhood Center, San Jose, CA
Crossroads Shopping Center, Danville, CA
Royal Village, Fremont, CA
Murphy Villas, San Jose, CA
Berryessa Villas, San Jose, CA
L'Hermitage, Clearwater, FL
Gateway Housing, Menlo Park, CA
South Pointe Tennis and Beach Club, Miami Beach, FL
South Pointe Tower One, Miami Beach, FL
Sainte Claire Hotel Expansion, San Jose, CA
Brickell Key Phase III, Housing, Miami, FL
South Pointe Master Plan, Miami Beach, FL
East Convention Hotel, San Jose, CA
Brickell Financial Center, Miami, FL
Brickell Key Master Plan and Phase I, II, Housing, Miami, FL
Brickell Key Sales Center, Miami, FL
Stonestown Shopping Center Expansion, San Francisco, CA
Mission Valley Center Addition, San Diego, CA
Aventura Mall, Miami, FL
Pine Mall, Pine Township, Pittsburgh, PA
Park Place, Atlanta, GA
Humanities/College Service Center, Richmond, VA
Dundalk Community College, Dundalk, MD
Walter Reed Army Medical Center Master Plan, Washington, D. C.
Veterans Administration Hospital Master Plan, Baltimore, MD



Robert Lindley, Architect

Principal, YHLA Architects

Robert Lindley has over 30 years experience in a wide range of project types including residential, office, commercial, industrial, research laboratory, educational, recreational and historic preservation / adaptive re-use. Joining YHLA in 1985, Robert has been the pivotal force behind many of YHLA's award winning projects and has designed some of the firm's most prominent and distinguished projects including Ultimar, a 400 unit coastal high-rise housing community in Clearwater Florida, Frank H. Ogawa City Hall Plaza at the Oakland Civic Center and Swan's Marketplace in Old Oakland, a project which has won numerous awards.

Expanding YHLA's reach in recent years, Robert has designed and directed the completion of a variety of projects in the Sacramento Region including the Bistro 33 / Historic Davis City Hall adaptive re-use, Davis Indoor Sports Center, Trokanski Dance Theater, Far Western Anthropological Research Center, and the Ping Yuen Senior Housing and Social Services Center. A trio of innovative urban in-fill mixed-use buildings, the McCormick and Roe Buildings in Davis and the Sutter Court Building in Old Town Folsom, carefully integrate housing, commercial and office components into established downtown redevelopment districts and represent exemplary prototypes for green, transit-oriented development. Recently completed projects include a number of sustainable affordable housing and mixed use projects in Sacramento, El Monte, Pittsburg and Kings Beach Lake Tahoe, continuing a commitment to quality design and energy-efficient, environmentally appropriate development. Included among these is La Valentina North, a "near net zero energy" townhouse project in Sacramento which was awarded "Best In-fill Project" for the year of 2012 by the Sacramento Business Journal.

Robert is a registered architect in California. He was a founding board member of the San Francisco Bay Area Chapter of A.D.P.S.R. (Architects, Designers and Planners for Social Responsibility), and a member of the California Emergency Design Assistance Team which provided pro-bono design assistance following the Oakland Hills Fire. He has served as president of the Davis Village Homes Architectural Review Board and currently serves as a member of the City of Davis Building Code Board of Appeals.

ARCHITECTURAL REGISTRATION	California, C-18214 NCARB Certificate Holder	1987
PROFESSIONAL BACKGROUND	YHLA Architects, <i>Principal</i> Hirshen Gammill Trumbo, Berkeley, CA	1985-Present 1981-1985
EDUCATION/ AWARDS	University of California, Berkeley <i>Bachelor of Arts in Architecture, with Highest Honors</i> Winner, "Best In-fill Housing" - La Valentina North Winner, "Best in the Basin" by TRPA - Kings Beach Housing Winner, "Best Historical Adaptation" - Davis City Hall & Bistro 33 Winner, "Best Commercial Development" McCormick Building / Davis California Winner, Oakland City Hall Plaza Competition Phi Beta Kappa, UC Berkeley Chapter Eisner Prize for the Visual Arts in Photography - UC Berkeley University-wide competition winner Grant for work/study in Cremona, Italy	1981 2012 2012 2005 2003 1985 1981 1981 1980
COMMUNITY AND PROFESSIONAL SERVICE	City of Davis Handicap Access Standards Board of Appeals City of Davis Building Board of Appeals Village Homes Architectural Review Board (past president), Davis, California	



Bay Area Chapter A.D.P.S.R.(founding member), San Francisco Bay Area, California
California Emergency Design Assistance Team (C.E.D.A.T.), Oakland, California

**RELEVANT
PROJECT
EXPERIENCE**

Tyler Court – Senior Affordable Housing, El Monte, CA
Kelsey Village – Housing for the Developmentally Disabled, Sacramento, CA
Temple Art Lofts – Historical Adaptive Re-Use Residential Mixed-Use, Vallejo, CA
Alta Manor II – Assisted Living Center, Roseville, CA
Central Park Restroom Facility, Davis, CA
Garden Village – Family Affordable Housing, Sacramento County, CA
Sacramento Natural Foods Co-op, Sacramento, CA
Northland Court – Family Affordable Housing, Sacramento, CA
Far Western Anthropological Research Group – Field Equipment Storage Building, Davis, CA
Siena Court – City Center Pharmacy, Pittsburg, CA
Santa Fe Commons – Family Affordable Housing, Pittsburg, CA
Garvey Court – Senior Affordable Housing, El Monte, CA
Siena Court – Senior Affordable Housing, Pittsburg, CA
La Valentina North – Family Affordable Housing, Sacramento, CA
Kings Beach Housing – Family Affordable Housing, Kings Beach, CA
All Things Right and Relevant – Retail Consignment Store, Davis, CA
Mishka's Café, Oakland, CA
5th Street Crossing – Retail Center, Davis, CA
Alhambra Restaurant, Sacramento, CA
Alta Manor – Assisted Living Center, Roseville, CA
Metropolitan Golf Links – Clubhouse, Cart Barn & Maintenance Facilities, Oakland, CA
Bistro 33 Restaurant & Bar / Davis Historic City Hall – Adaptive Re-Use, Davis, CA
Brady Family Aquatics Building, Davis, CA
Pamela Trokanski Dance Theater, Davis, CA
Davis Indoor Sports Center, Davis, CA
Dr. Doms Dental Offices, Davis, CA
Hall Memorial Park Roller Hockey & Soccer Facility, Dixon, CA
Swan's Market – Historical Adaptive Re-Use and Restoration, Oakland, CA
Marine Corps Recruit Depot – Historic District Documentation, San Diego, CA
Dr. Sun-Yat Sen Memorial Hall - Renovation, San Francisco, CA
Madson Center – Office Condominiums, Davis, CA
Helmus Building – Optometry Clinic and Professional Offices, Davis, CA
Far Western Anthropological Research Group – Office Building, Davis, CA
Sutter Court Building – Residential and Commercial Mixed-Use, Folsom, CA
Roe Building – Residential and Commercial Mixed-Use, Davis, CA
McCormick Building – Residential and Commercial Mixed-Use, Davis, CA
R.E.Y. Engineering – Offices, Folsom, CA
The Lofts – Offices and Art Studios, Davis, CA
Klein Educational Systems – Office Building, Davis, CA
Harrison Insurance – Office Building, Davis, CA
Network for Earthquake Engineering Simulation – Offices, Davis, CA
Larry Walker Associates – Offices, Davis, CA
Coordination Council for North American Affairs – Offices, San Francisco, CA
Hunt-Wesson – Quality Control Laboratory, Davis, CA
Pacific Rim Plaza – Shopping Center, San Jose, CA
Lion Plaza – Shopping Center, San Jose, CA
Oakland City Hall Plaza, Oakland, CA



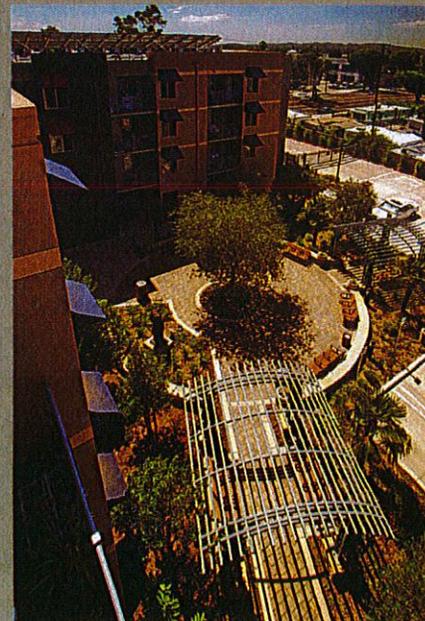
Frank Ogawa Plaza Bart Station – Elevator Entry Tower, Oakland, CA
Joslyn Senior Center, Claremont, CA
Davis Home Trends – Retail Store, Davis, CA
Crossroads of Danville – Shopping Center, CA
Davisville Travel – Offices, Davis, CA
Hirshen Gammill Trumbo Architects – Offices, Berkeley, CA
Remax Davis – Offices, Davis, CA
Anthem Phoenix Community Park Roller Hockey Facility, Phoenix, AZ
Flying Inn Motel, Blythe, CA
Thousand Springs American Resort, Hainan, China
Lion Development Resort and Corporate Headquarters, Hainan, China
Ping Yuen Center – Senior Affordable Housing, Sacramento, CA
Bellagio Gardens – Residential Apartments, San Jose, CA
Ultimar I, II and III – Multi-Phased Luxury Residential Condominiums, Clearwater, FL
Lion Estates – Market Rate Residential Subdivision, San Jose, CA
Royal Village – Market Rate Residential Townhouses, Fremont, CA
Bee Street – Senior Affordable Housing, Sausalito, CA
Berryessa Villas – Market Rate Residential Townhouses, San Jose, CA
Murphy Villas – Market Rate Residential Townhouses, San Jose, CA
Gateway Housing – Family Affordable Housing, Menlo Park, CA
West Marin Senior Housing – Senior Affordable Housing, Point Reyes Station, CA
Wolcott-Weaver Residence, Davis, CA
Lewis Residence, Davis, CA
Ruud Residence – Remodel and Addition, Davis, CA
Chiarello Residence – Remodel and Addition, Davis, CA
Fischer Residence – Remodel and Addition, Davis, CA
Gusfield/Shepard Residence – Remodel and Addition Davis, CA
Fox/Flynn Residence – Remodel and Addition, Oakland, CA
Hamlyn Residence – Remodel and Addition, Sacramento, CA
Kreb Residence – Remodel and Addition, Pepperwood, CA
Langewiesche Residence – Writing Studio, Davis, CA
Leipham Residence – Remodel, Davis, CA
McGlockin Residence – Remodel and Addition, Davis, CA
Richardson Residence – Remodel and Addition, Piedmont, CA
Rominger Residence – Remodel and Addition, Winters, CA
Solari Residence – Remodel and Addition, Sacramento, CA
Takakuwa/Cheer Residence – Remodel and Addition Davis, CA
Wolfe Residence – Remodel and Addition, Santa Cruz, CA



Garvey Court
Affordable Senior Housing

Garvey Court is a four-story residential complex with 68 affordable senior apartments above a ground level 3500 SF senior community center and 1500 SF neighborhood clinic. This project is certified LEED Platinum. The design reinforces the commercial street edge with a lively play of color and massing, while the "L" configuration of the floor plan creates a protected interior landscaped courtyard with opportunities for quiet recreation and gardening. The project serves to revitalize a blighted commercial street while respectfully fitting in with an existing residential neighborhood to the rear.

10117 - 10127 Garvey Avenue, El Monte, California
Client: Domus Development



YHIA Architects www.yhia.net

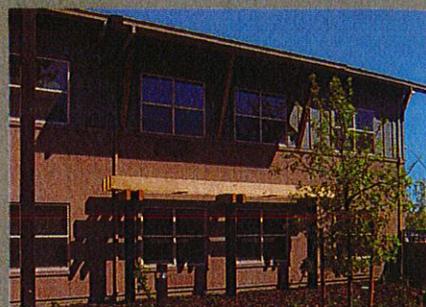
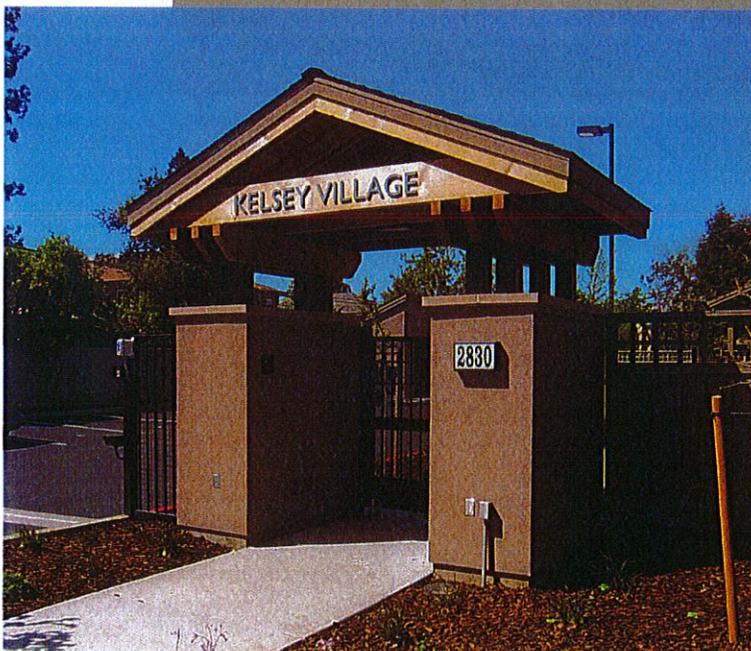
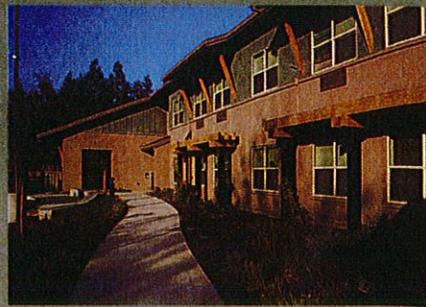
1617 Clay Street, Oakland, California 94612 510.836.6688 2307 Poppy Lane, Davis, California 95616 530.758.4288

Kelsey Village Independent Living Housing



Kelsey Village is a 20 unit affordable housing project which includes 10 much needed independent living apartments for tenants with physical and mental disabilities under the HUD 811 Program. Carefully designed to ensure that 100% of all interior spaces and outdoor amenities are fully accessible, the building and grounds will provide an environment that will enable a rich, integrated and independent lifestyle. In addition to well-appointed apartments, the project features a community center with kitchen, a beautiful landscaped terrace, and generous community garden space with raised planters.

2830 Stockton Blvd., Sacramento, California
Client: Satellite Housing



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Kings Beach Housing
Affordable Family Housing

Kings Beach Housing Now delivers 77 units of much-needed workforce housing for the Lake Tahoe area. As the first-ever affordable housing project built in the Tahoe basin, the project successfully resolves a host of challenging environmental, community, and logistical constraints. Four of the five sites consist of small, clustered two and three story "chalet" style buildings. The fifth and largest site features a "resort-lodge" inspired LEED Silver four-story complex that will become a symbolic gateway to the Kings Beach area.

Various sites throughout Kings Beach, California
Client: Domus Development



YHLA Architects www.yhla.net

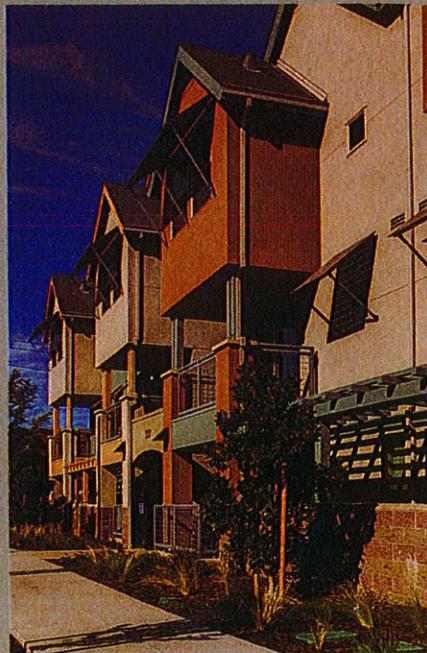
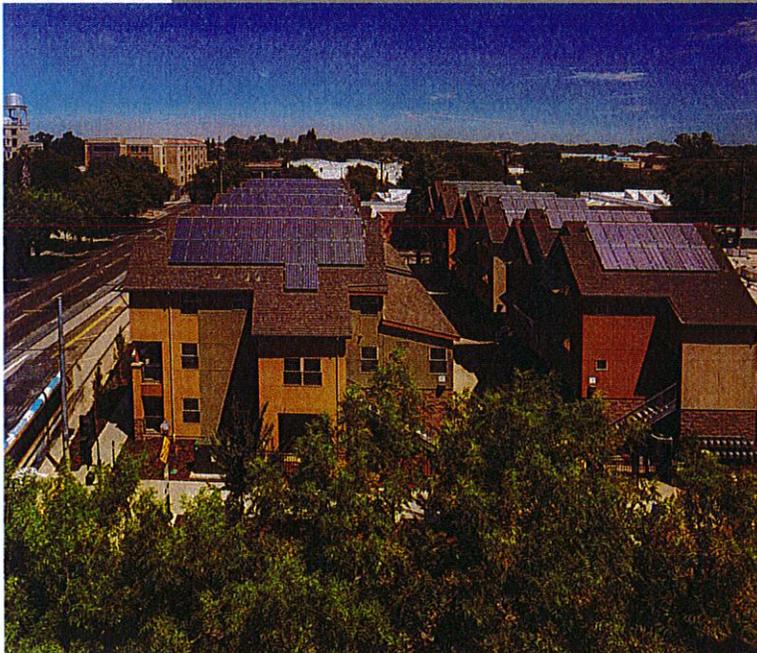
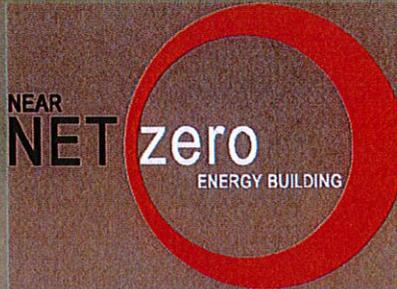
1617 Clay Street, Oakland, California 94612 510.836.6688 2307 Poppy Lane, Davis, California 95616 530.758.4288



La Valentina North
Affordable Family Housing

La Valentina North, 1 block from a light-rail station on a small infill lot provides 18 units of affordable family housing. The project exemplifies "smart growth" not only as transit-oriented design, but with cutting edge energy conservation design to achieve an 80% level of energy independence. Promoted by the Sacramento Municipal Utility District as a model project for net-zero design in multi-family housing as it incorporates a highly efficient envelope and mechanical system as well as roof-top photovoltaic panels. The three-story buildings surround a central court linking the project with the historic context of the existing neighborhood.

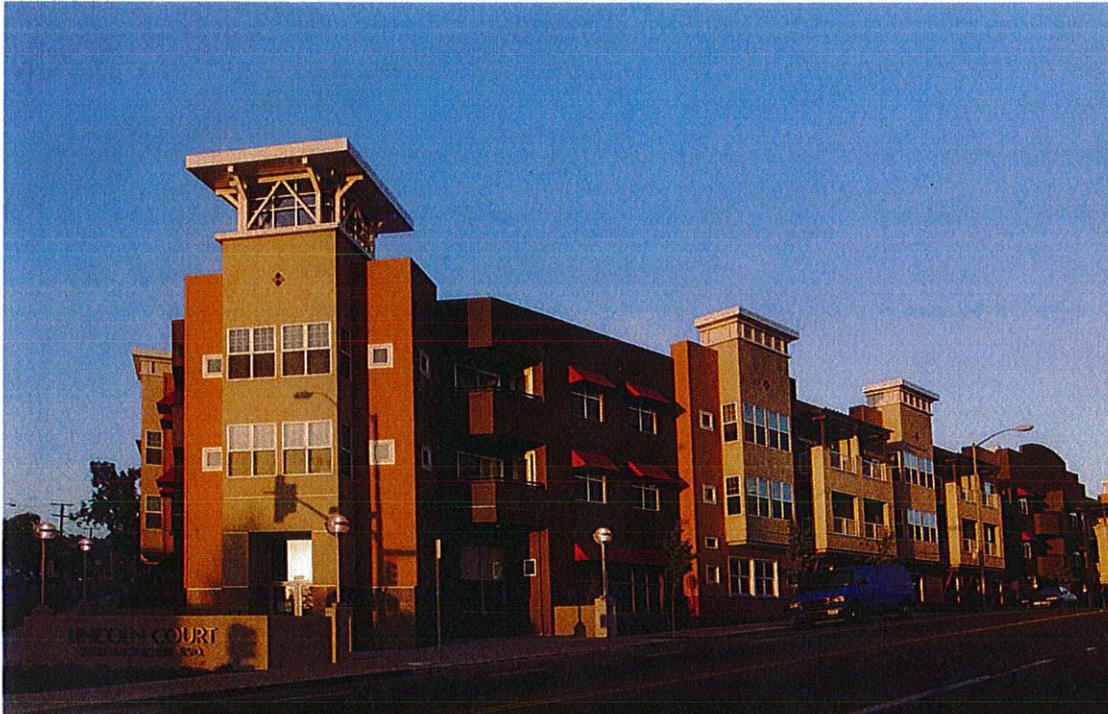
331 12th Street, Sacramento, California
Client: Domus Development



YHIA Architects www.yhla.net

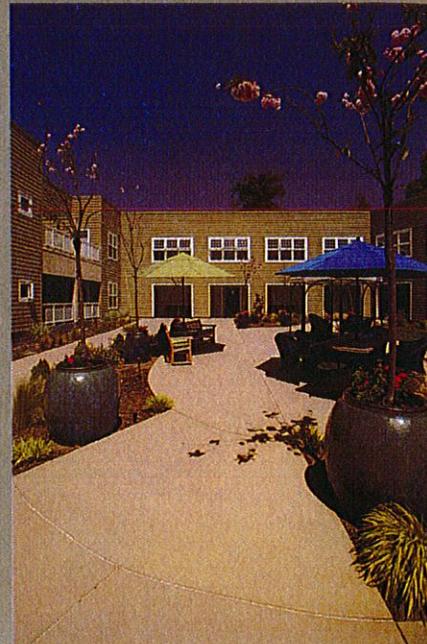
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Lincoln Court
Affordable Senior Housing



Lincoln Court is a three-story residential complex with 81 affordable senior apartments above a ground level senior community center. Built on a once-blighted motel site, the project establishes a new neighborhood identity with a landmark structure in Oakland's Dimond District. With parking beneath the building, the design respects the street edge with a lively and varied façade and allows for a peaceful and secure interior landscaped courtyard. Many of the design features were chosen to recall neighborhood historical homes and commercial buildings to strengthen the sense of place.

2400 MacArthur Blvd., Oakland, California
Client: Domus Development



YHLA Architects www.yhla.net

1617 Clay Street, Oakland, California 94612 510.836.6688 2307 Poppy Lane, Davis, California 95616 530.758.4288



Siena Court
Mixed-Use Senior Housing

Siena Court, completed in February 2012, is a full-city-block senior housing / retail mixed-use project with three individual buildings on one master-planned property. The main building has 95 residential units, a full community center, management office, lounges and laundry. The second building, sited on a revitalized commercial street is a mixed-use with 16 residential units, lobby, lounges and laundry on two floors above ground level retail spaces. The third building is a two-level parking structure with a "living" green roof above, providing a beautiful visual amenity as well as storm water management.

East 7th at Railroad Avenue, Pittsburg, California
Client: Domus Development



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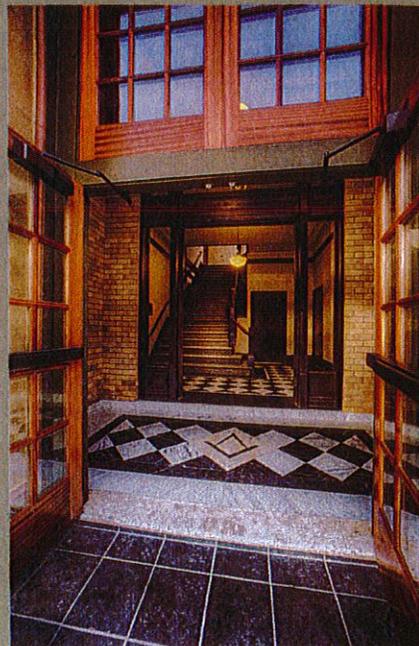
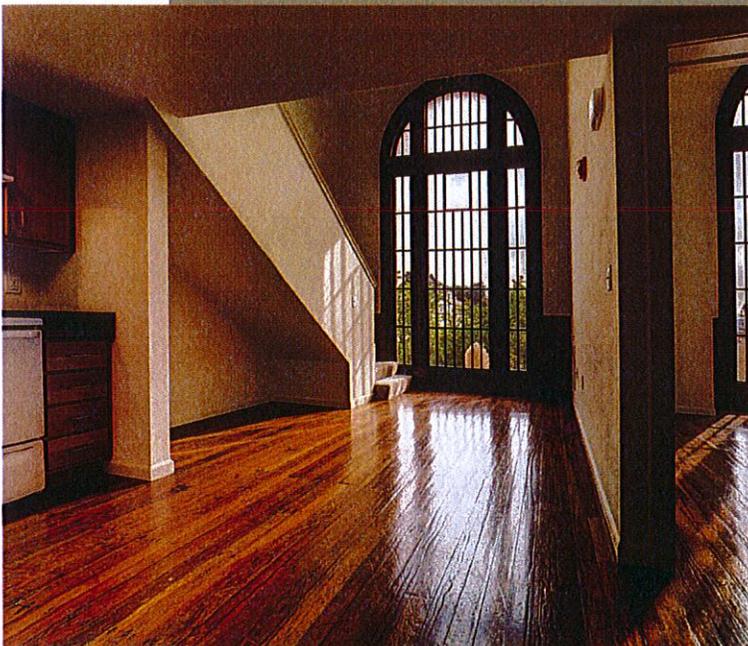
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Temple Art Lofts Historic Preservation



Temple Art Lofts is an adaptive re-use project in historic downtown Vallejo to convert an existing four-story Masonic Temple building, (1918), and a Victorian era City Hall building, (1872), into a mixed use residential project consisting of 29 apartment and loft-style units, art studios, historic assembly hall and ground floor retail. This project is a key component to the revitalization of downtown Vallejo, and also preserves two landmark buildings in the city.

707 Marin Street, Vallejo, California
Client: Domus Development



YHLA Architects www.yhla.net

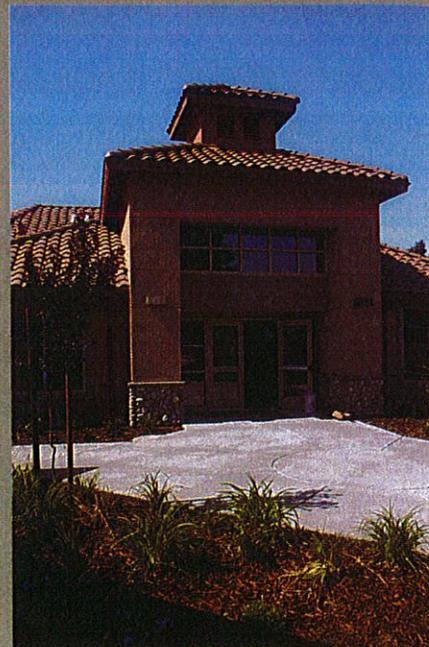
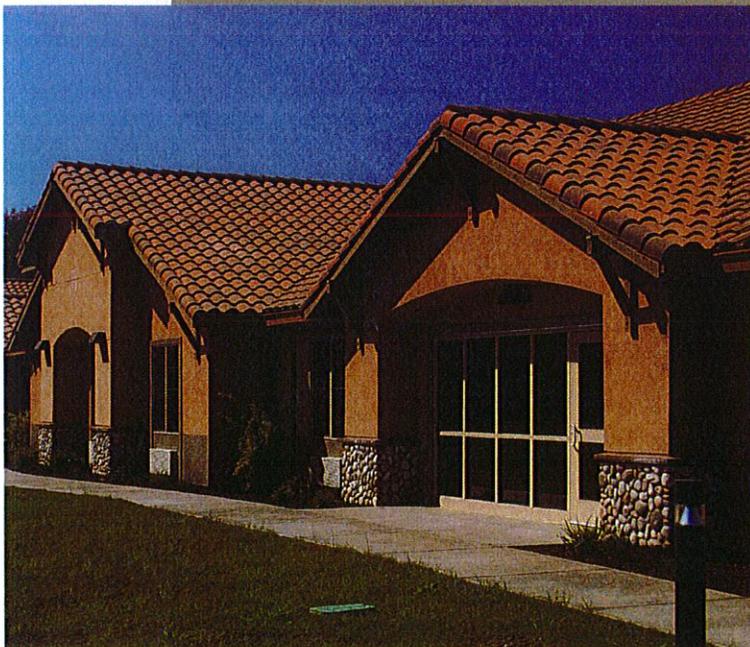
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Alta Manor
Assisted Living and Memory Care



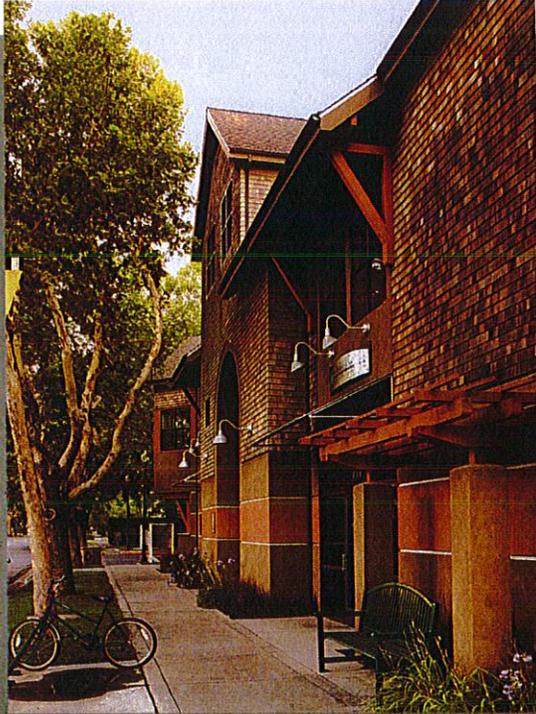
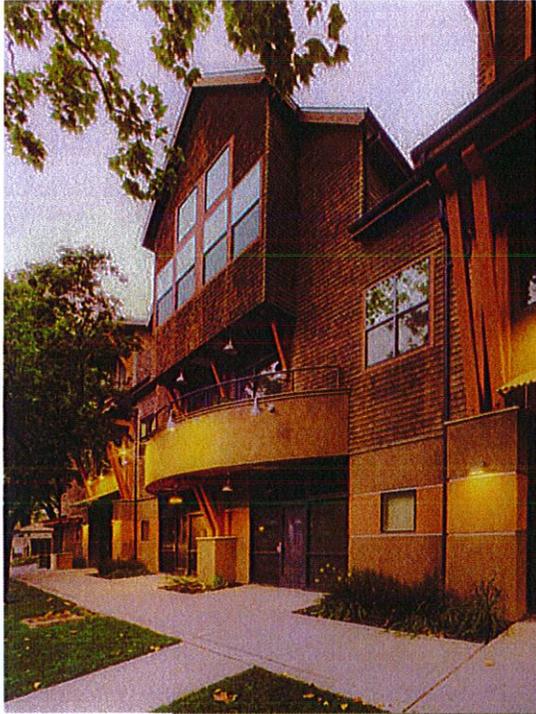
Alta Manor is a 48,000 SF senior assisted living and memory care facility which provides a continuum of care for seniors from fully independent living to assisted living to memory care. Conceived in two phases, the two buildings comprising phase one opened for occupancy in the early fall of 2008. A second phase of independent living cottages will be built over the next two years. The buildings and site have been carefully designed to integrate indoor and outdoor spaces. The larger building features a pair of enclosed landscaped courtyards, and the smaller combines a courtyard and walking paths.

930 Oakridge Drive, Roseville, California
Client: Alta Manor, LLC



YHLA Architects www.yhla.net

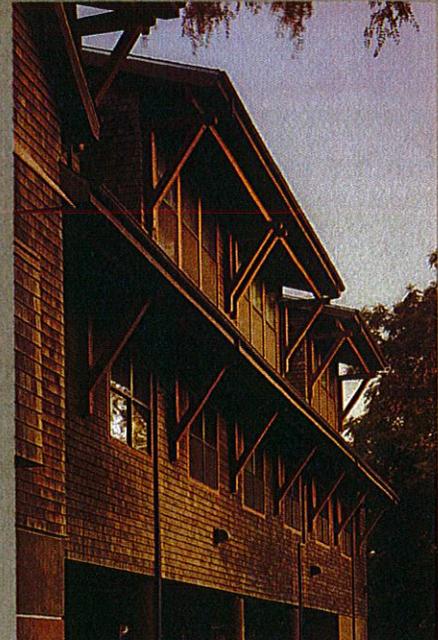
1617 Clay Street, Oakland, California 94612 510.836.6688 2307 Poppy Lane, Davis, California 95616 530.758.4288



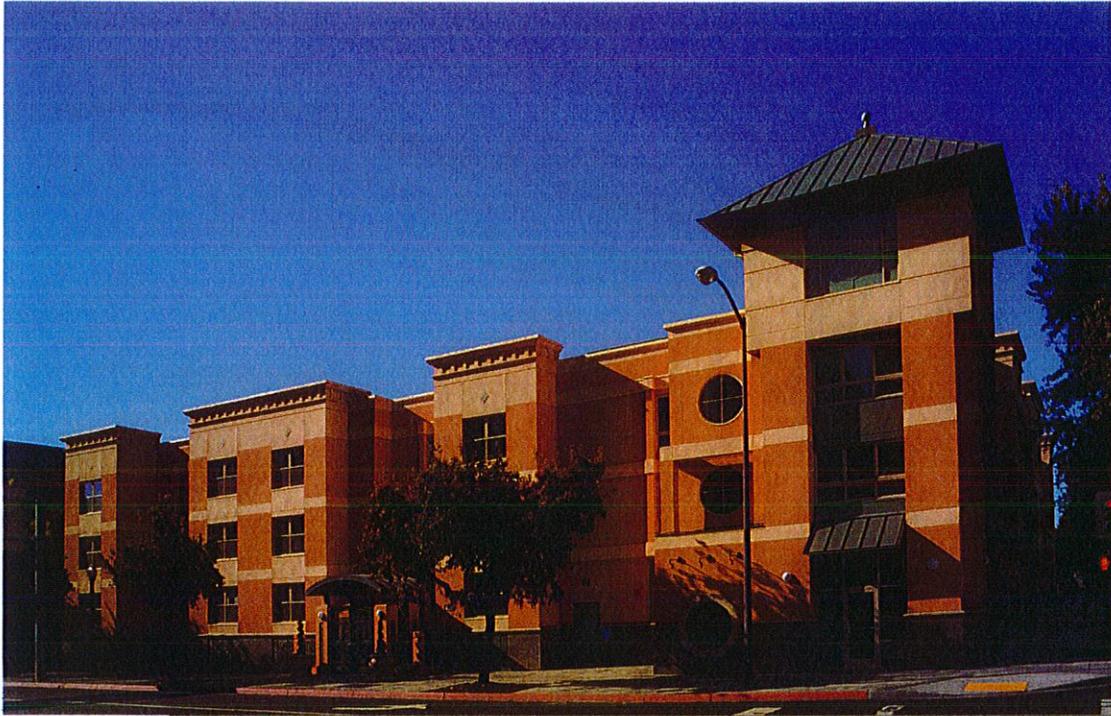
McCormick Building
Residential Mixed-Use

The **McCormick Building** uniquely interprets the craftsman style, blending with a transitional residential and commercial downtown neighborhood. The 80,000 SF mixed-use in-fill project was awarded "Best Commercial Development" for Yolo County in 2003 by the Sacramento Business Journal and also won the top award for "Excellence in New Downtown Construction" for 2003-2005 from the Davis Downtown Business Association. The three-plus story development combines eight townhouse live-work lofts with 17,000 SF of retail and office space while incorporating many green design features.

707 4th Street, Davis, California
Client: Blue Bell Enterprises, LLC



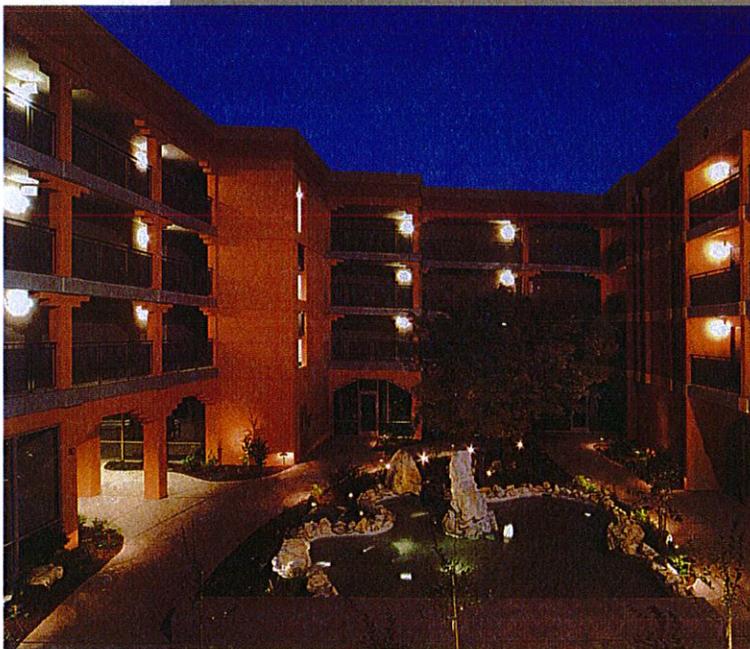
YHLA Architects www.yhla.net
1617 Clay Street, Oakland, California 94612 510.836.6688 2307 Poppy Lane, Davis, California 95616 530.758.4288



Ping Yuen
Affordable Senior Housing

Ping Yuen is a revitalized 80,000 SF four-story senior housing complex with new street facades, entry features, a symbolic "gateway" corner tower and completely new interior spaces with extensive accessibility up-grades. An expanded open-air courtyard transformed into a beautiful Chinese garden is a focal point for new social services and community spaces. Energy efficient windows, lighting, HVAC and envelope up-grades create an environmentally friendly building with low operating costs. The project received a Design Award in 2005 by the Sacramento Old City Association.

420 I Street, Sacramento, California
Client: Meea Kang of AF Evans Development, Inc.



YHIA Architects www.yhla.net

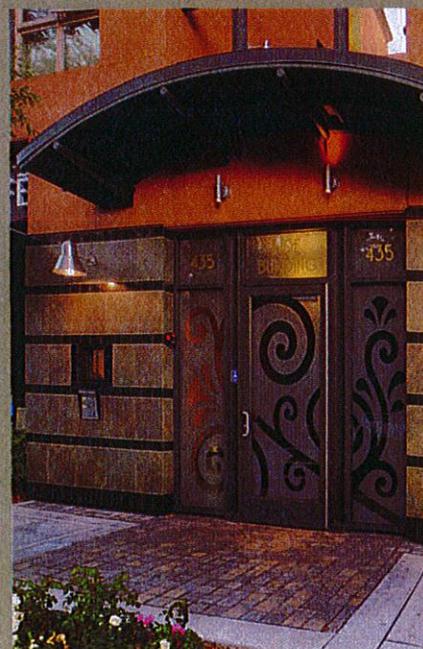
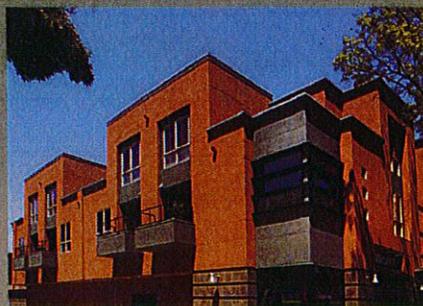
1617 Clay Street, Oakland, California 94612 510.836.6688 2307 Poppy Lane, Davis, California 95616 530.758.4288

Roe Building
Residential Mixed-Use



The **Roe Building** is a three-story mixed-use project in downtown Davis with first floor retail / restaurant space and eight two-story loft residences above. The 17,000 SF building has a playful assemblage of forms creating a "gateway" to downtown Davis. The "Art Deco" design cues allude to the site's former "Streamline Moderne" gas station. The design also captures the spirit of nearby light industrial and manufacturing buildings. The stepped roofline creates dynamic interior living spaces, enhanced sun and light penetration and a comfortably scaled and lively street edge.

435 G Street, Davis, California
Client: Roe and Rutheiser, LLC



YHIA Architects www.yhla.net

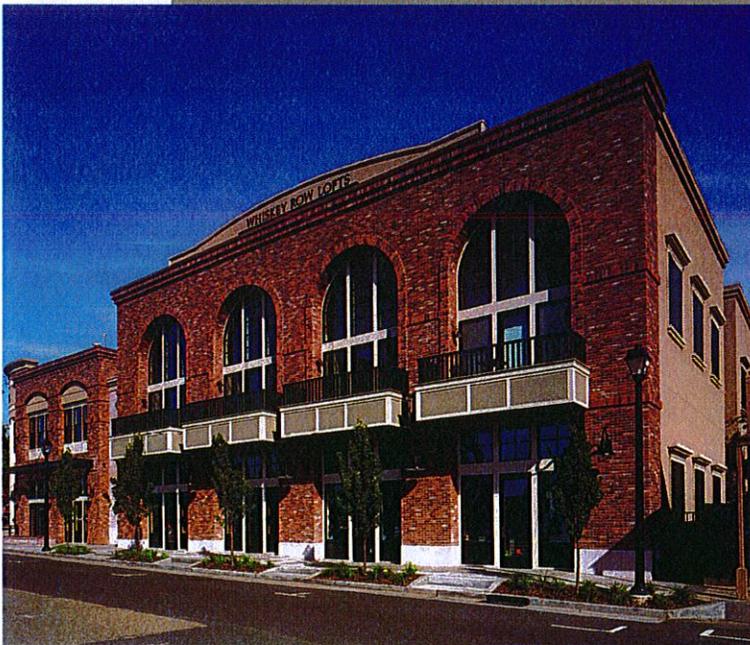
1617 Clay Street, Oakland, California 94612 510.836.6888 2307 Poppy Lane, Davis, California 95616 530.758.4288



Sutter Court Building
Residential Mixed-Use

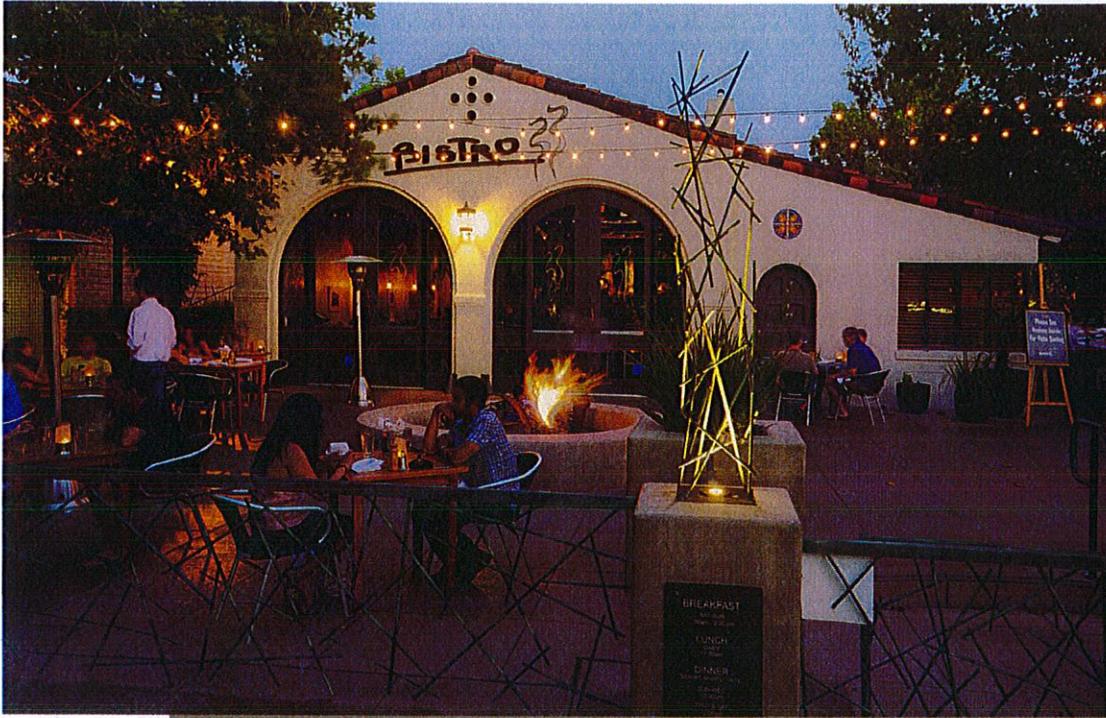
The **Sutter Court Building** anchors the west end of the Folsom Historic District, and is located across from the recently completed light rail station and "railroad block" redevelopment area. This 30,000 SF building is the first major project designed under the Folsom Historic District Design Guidelines. The three story development includes eight two-story residential lofts above ground level retail and civil engineering offices over a regional bank headquarters. A 2-story sky-lit atrium featuring a grand stair and an inviting granite archway opens to a new pedestrian promenade on Sutter Street.

905 Sutter Street, Folsom, California
Client: Sutter Court, LLC



YHLA Architects www.yhla.net

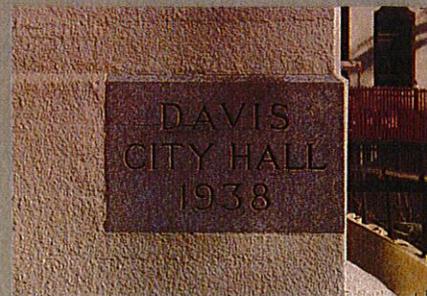
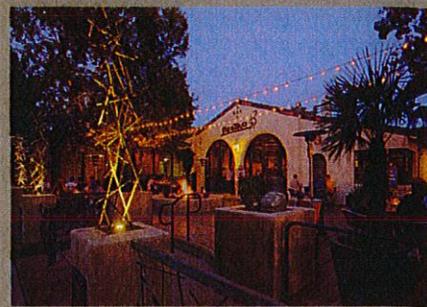
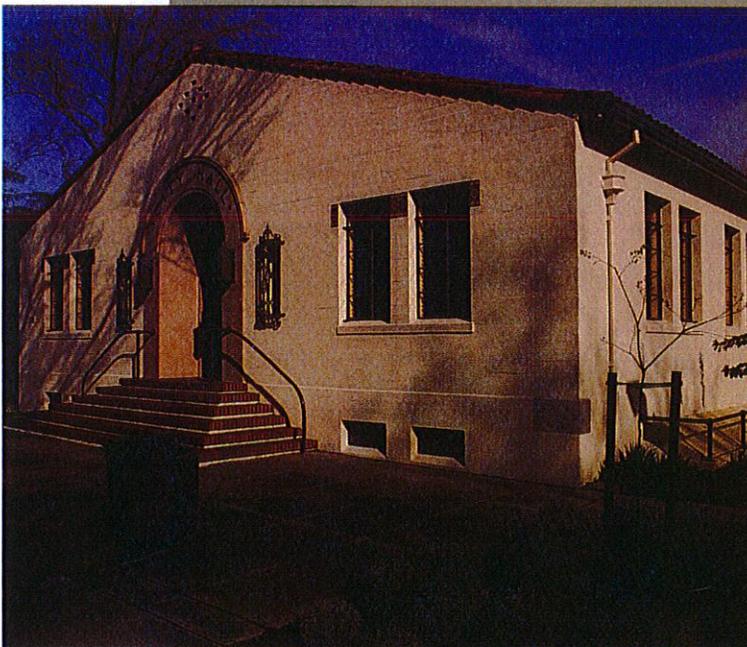
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Bistro 33 Restaurant
Historic Adaptive Re-use

The 10,000 SF **Bistro 33 Restaurant** building was constructed in 1938, serving as Davis City Hall and Fire Station. YHLA was retained to de-construct non-historic additions and renovate the building for adaptive re-use as a restaurant. A number of structural modifications were made to seismically up-grade the building. In addition, the exterior was restored to historic condition. The project contributes to Davis' architectural heritage, as well as serving its new role as Bistro 33. The project was awarded the "Best Rehab / Renovation Development" of 2005 in the Sacramento area by the Sacramento Business Journal.

226 F Street, Davis, California
Client: City of Davis



YHLA Architects www.yhla.net

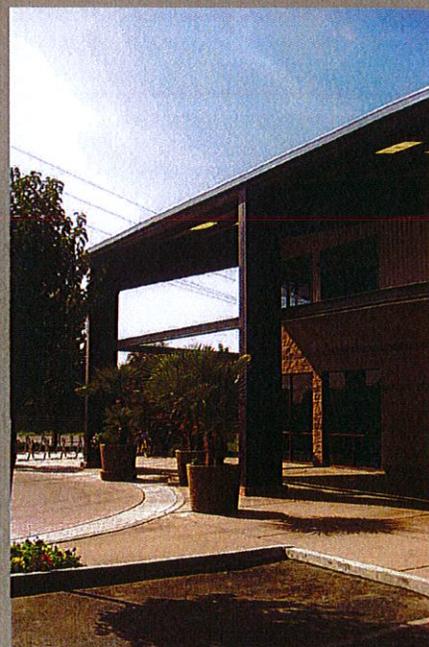
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Davis Indoor Sports Center
Indoor Sports Facility

The 35,000 SF Davis Indoor Sports Center, completed in 2000 for \$2.5 million, is a two-story facility combining indoor hockey, soccer, volleyball, basketball and fitness activities with a café, sports bar, pro shop and offices. The recreational space can convert between the various sports in minutes, allowing programming flexibility. The 25,000 SF rink is 100% naturally day lighted. An "overlook" café and sports bar affords unobstructed views into the rink while dining. The completed facility has been identified by many indoor sports professionals as possibly the finest of its type in California.

630 2nd Street, Davis, California
Client: Sam and Jeff Harrison



YHIA Architects www.yhia.net

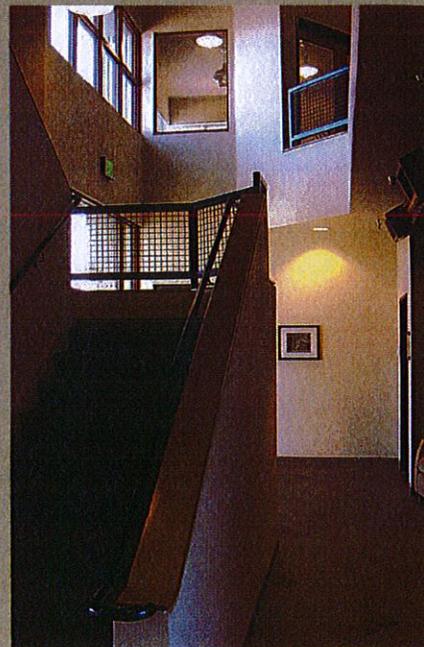
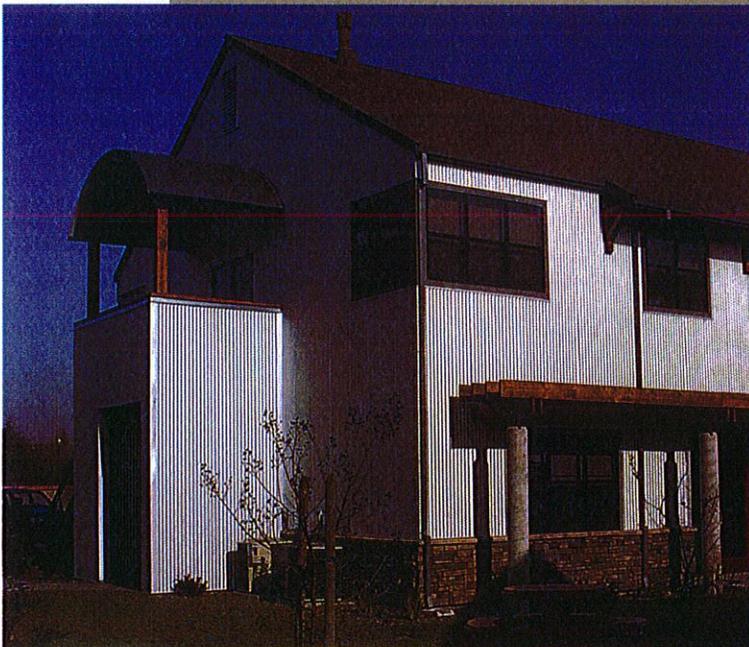
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Far Western Anthropological
Research Center



Far Western Anthropological Research Group as well as three other professional tenants occupies this 11,500 SF two-story facility, completed in 2002 for \$1.1 million. Sky-lit, vaulted ceilings bring in natural light and extensive operable windows afford cross-ventilation for natural cooling much of the year. The site has been configured to provide both "front" and "back" doors for employees and visitors as well as to open up to informal recreation spaces located to the north. These amenities include a decomposed granite courtyard for "bocce" ball, and a convertible basketball and volleyball court.

2727 Del Rio Place, Davis, California
Client: Far Western Anthropological Group



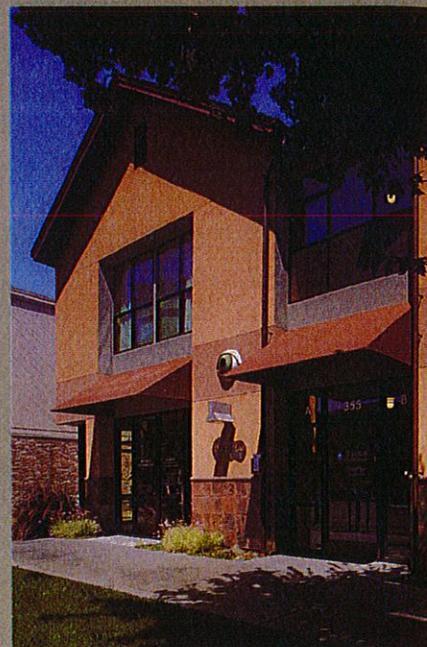
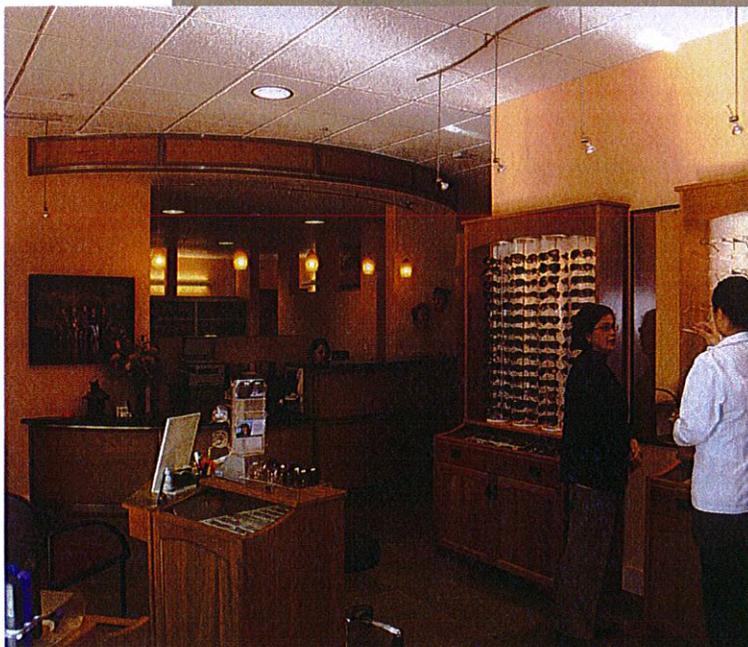
YHLA Architects www.yhla.net

1617 Clay Street, Oakland, California 94612 510.836.6688 2307 Poppy Lane, Davis, California 95616 530.758.4288



Helmus Optometry Professional Building

Helmus Optometry and two other professional tenants occupy this new 5,750 SF two-story building. The project incorporates a photo-voltaic energy array, high-efficiency lighting and HVAC systems as well as natural day-lighting and solar shading for a highly energy-efficient design. The optometry clinic, also designed by YHLA, includes exam rooms, contact fitting room, records and reception area, offices, break room and an eyewear display studio. The design recalls the residential character of the surrounding neighborhood, while enhancing the commercial appeal of an emerging downtown location.
353 2nd Street, Davis, California
Client: Drs. Mark and Joann Helmus



YHLA Architects www.yhla.net

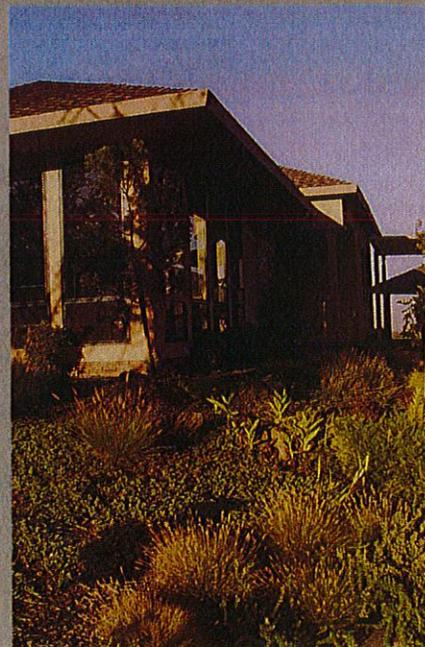
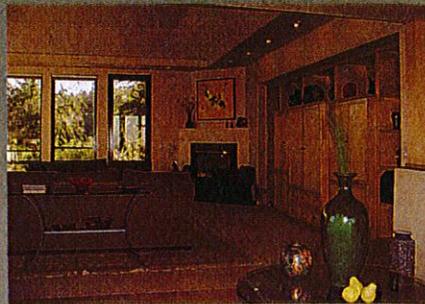
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Lewis Residence



The **Lewis Residence** is dramatically sited at the highest point of a hilly 20 acre rural property and enjoys sweeping vistas of rolling oak-dotted hills and distant Lake Solano. The split level residence features an upper level of bedrooms with private terraces and a lower level with expansive living and entertaining areas surrounded by terraces on three sides. Above the detached garage and workshop sits a completely independent guest cottage linked by terrace to the main house. A full vineyard is planned for a large portion of the site.

8461 Pleasants Valley Road, Winters, California
Client: Don and Sandy Lewis



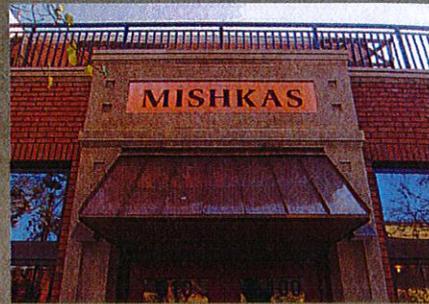
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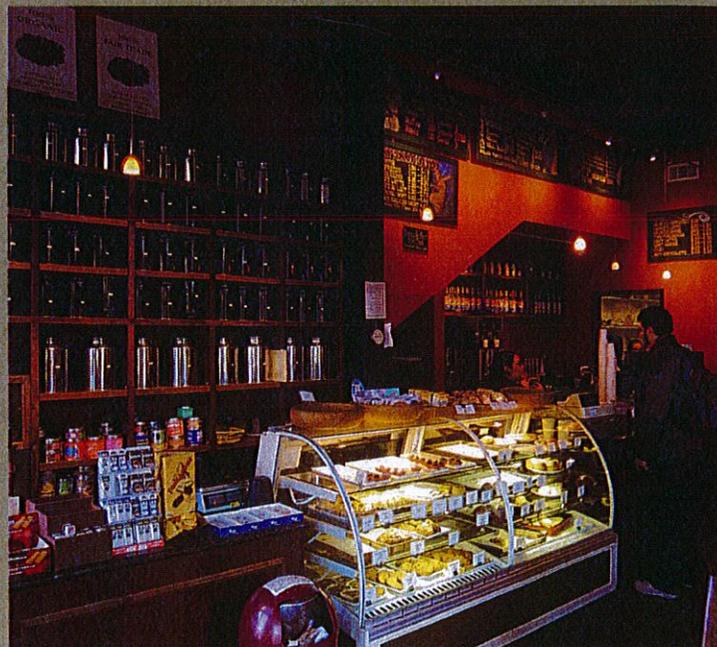
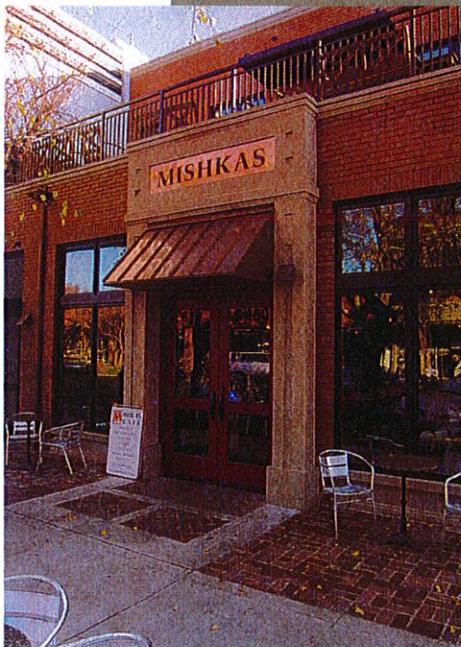


**Mishka's Café
& Historic Tankhouse**

The 3,650 SF Mishka's Café building is the new home for a much-loved local coffee house and provide the perfect complement to the newly-renovated historic Varsity Theater to the east. The two story (with basement) structure features 2nd floor professional offices with a beautiful terrace overlooking 2nd street. YHLA was also retained by the City of Davis to relocate and restore an existing historic water tower on the site of the Hunt-Boyer Mansion, along with site amenity up-upgrades.



610 2nd Street, Davis, California
Client: Sinisa Novakovic/City of Davis



YHLA Architects www.yhla.net

1617 Clay Street, Oakland, California 94612 510.836.6688 2307 Poppy Lane, Davis, California 95616 530.758.4288

**DOMUS MANAGEMENT COMPANY
STAFF BIOS AND LIST OF PROPERTIES**

OUR PEOPLE

CATHY M. METCALF is the Executive Vice President of Domus Management Company ("DMC") with over eleven years of affordable property management experience including day-to-day operations and resident services while overseeing over 5,500 units of affordable housing throughout the state of California. Ms. Metcalf has extensive training in various government programs including certifications in the LIHTC program, USDA Rural Housing, HUD and Fair Housing. Ms. Metcalf has a Bachelor of Arts degree in Art History from the University of California, Los Angeles.

SHELLY L. WILLIAMS is Controller of DMC with ten years of experience in the affordable housing arena. This experience includes the responsibility and oversight of an accounting staff of 25 processing accounts payable, accounts receivable, and payroll for over 5,500 housing units. Other responsibilities included the review and release of monthly, quarterly and annual financial reports, coordination of audit and tax return preparation and reporting responsibilities to owners and investors. Ms. Williams has attended Delta College.

CHRISTINE MASON is the Compliance Supervisor for DMC and possesses over seven years of low income housing compliance experience. Ms. Mason has completed extensive compliance training seminars in the LIHTC, HUD, USDA RD, EIV and fair housing programs and has earned numerous completion certificates in these specialty compliance areas. Christine oversees all DMC compliance issues by keeping up with all regulation changes and attending on-going compliance seminars. DMC compliance procedures are revised as needed to ensure site staff has the most up-to-date information so that all Domus managed properties are in compliance at all times. Christine conducts site staff training sessions at minimum annually.

SHERRI SCHENONE is our Operations Supervisor. Sherri brings her extensive human resources experience to DMC and is active in effectively recruiting DMC site staff and ensuring all labor laws are observed, safety programs implemented and health benefits administered expertly. In addition Sherri also provides contemporary and up to date marketing ideas to site staff for all Domus managed properties to ensure 100% occupancy and strong waiting lists. Ms. Schenone utilizes her effective organizational skills by working one on one with Area Supervisors and site staff to make certain DMC operations procedures are implemented and observed at all projects.



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www.domusmc.com

CITY OF WINTERS RFPQ
DOMUS DEVELOPMENT, LLC
MARCH 21, 2014

DOMUS MANAGEMENT COMPANY PROPERTIES

SPECIAL NEEDS SERVICES

KELSEY VILLAGE

2830 Stockton Boulevard, Sacramento, CA 95817

77 units of affordable housing for adults with physical and developmental disabilities

LINCOLN COURT

2400 MacArthur Boulevard, Oakland, CA 94602

82 units of affordable senior housing with community-serving senior center

GARVEY COURT

10117 Garvey Avenue, El Monte, CA 91733

68 units of affordable senior housing with ground floor clinic

SACRAMENTO REGION

LA VALENTINA

429 12th Street, Sacramento, CA 95814

81 units of affordable housing

GARDEN VILLAGE APARTMENTS

6601 & 6701 Sunnyslope Drive, Sacramento, CA 95828

195 units of affordable housing

KINGS BEACH HOUSING

204 Chipmunk Street, Kings Beach, CA 96143

77 units of affordable housing

NORTHLAND VILLAGE

3730 Modell Way, Sacramento, CA 95838

145 units of affordable housing

SOUTHCREST APARTMENTS

7390 24th Street, Sacramento, CA 95822

30 units of affordable housing

AFFORDABLE HOUSING

CABRILLO PHASE I & II

1515 S. Saticoy Avenue, Ventura, CA 93004

160 units of affordable housing

DIVINE SENIOR

141 Healdsburg Avenue, Cloverdale, CA 95425

32 units of affordable senior housing

GARDEN VILLAGE APARTMENTS

6601 & 6701 Sunnyslope Drive, Sacramento, CA 95828
195 units of affordable housing

GATEWAY / ENTRATA

125 E. 10th Street, Pittsburg, CA 94565
28 units of mixed-income housing

KINGS BEACH HOUSING

204 Chipmunk Street, Kings Beach, CA 96143
77 units of affordable housing

LA ALMENARA

1043 Beacon Street, Pittsburg, CA 94565
20 units of affordable housing

LA BUENA ESPERANZA

600 Bishop Street, King City, CA 93930
40 units of affordable housing

LA VALENTINA

429 12th Street, Sacramento, CA 95814
81 units of affordable housing

NORTHLAND VILLAGE

3730 Modell Way, Sacramento, CA 95838
145 units of affordable housing

SANTA FE COMMONS

438 E. Santa Fe Avenue, Pittsburg, CA 94565
441-443, 446-448, 454, 458 E. 9th St., Pittsburg, CA 94565
10 units of affordable housing

SIENA COURT

771 Black Diamond, Pittsburg, CA 94565
111 units of affordable senior housing

SOUTHCREST APARTMENTS

7390 24th Street, Sacramento, CA 95822
30 units of affordable housing

TEMPLE ART LOFTS

707 Marin Street, Vallejo, CA 94590
29 units of affordable lofts for artists

TYLER COURT

3348 Tyler Avenue, El Monte, CA 91733
20 units of affordable senior housing

**DOMUS DEVELOPMENT
AWARDS AND DISTINCTIONS**

AWARDS AND DISTINCTIONS

DOMUS DEVELOPMENT / MEEA KANG

Cool California Small Business, 2010
California Air Resources Board

Women Who Mean Business Award, 2013
Sacramento Business Journal

Housing Innovator Award, 2013
Sacramento Housing Alliance

Leaders of the Year, 2012
Sacramento Business Journal

Northern California Real Estate Women of Influence, 2011
San Francisco Business Times

Visionary 2020 Award, 2010
Sierra Business Council

LA VALENTINA

National Award for Smart Growth Achievement, 2013
U.S. Environmental Protection Agency

Gold Nugget Award: Best Sustainable Residential Development, 2013
Pacific Coast Builders Conference

Best Infill Project, 2012
Sacramento Business Journal

Transit-Oriented Development of the Year, 2012
Sacramento Regional Transit

Blueprint Excellence Award, 2012
Sacramento Area Council of Governments

Home of the Future Pilot Project (La Valentina North)
Sacramento Municipal Utility District

KINGS BEACH HOUSING NOW

Green Building Super Heroes Award, 2013
U.S. Green Building Council

Gold Nugget Award: Judges Special Award of Excellence
Outstanding Responsive Design Addressing Special Needs, 2013
Pacific Coast Builders Conference

Best in the Basin, 2011
Tahoe Regional Planning Agency

TEMPLE ART LOFTS

Preservation Design Award, 2013
California Preservation Foundation

KELSEY VILLAGE

Best Affordable Residential Finalist, 2013
Sacramento Business Journal

LINCOLN COURT

Best Affordable Residential Finalist, 2008
San Francisco Business Journal

B. EXPERIENCE

1) AFFORDABLE HOUSING EXPERTS

At Domus we have spent more than a decade creating and preserving affordable housing and innovative infill mixed-use projects. In fulfilling our mission, we are committed to using our development expertise and creativity to finance and build attractive, well-designed assets that promote economic and community prosperity. Domus firmly believes in the importance of collaboration between the public and private sectors in order to create the highest quality product. We seek the broad support of community organizations and concerned neighbors during the early phases of project development to ensure a successful project. We endeavor to create sustainable communities that enhance the living experience of our residents while equally benefiting the neighborhood and the environment.

Our portfolio contains projects that result from strong public-private partnerships and complex financial layering. Eight properties are located on sites previously controlled by the local jurisdiction. Two projects are located on brownfields remediated by the local jurisdiction. Four developments involved comprehensive infrastructure improvements funded through state infrastructure financing programs. Our portfolio of 16 completed projects leveraged nearly \$80 million in tax credit equity from both Low Income Housing and Historic Tax Credits. Gap financing has been provided by local tax increment, local housing trust funds, state Multifamily Housing Program (MHP), state Proposition 1C Infill Infrastructure Grant (IIG) and Transit-Oriented Development (TOD) Programs, federal Affordable Housing Program (AHP), U.S. Department of Agriculture (USDA), federal Neighborhood Stabilization Program (NSP), federal Home Investment Partnership Program (HOME), and federal Community Development Block Grant (CDBG).

B. EXPERIENCE

2) SERVING SENIORS

Domus Development has created and preserved six affordable housing properties dedicated to seniors, with three additional properties in Northern California currently under development. Each property is distinct, featuring architectural details that complement the surrounding neighborhood. These buildings are designed to meet the unique needs of elderly populations, including on-site social services, lush landscaping, and Universal Design. Domus partners with local nonprofit social service providers to provide services tailored to the distinctive needs of each community.

Garvey Court

El Monte, California

Garvey Court breathed new life into a vacant, foreclosed, and blighted site located along a major transportation corridor for the San Gabriel Valley. The first mixed-use project in the City of El Monte, Garvey Court features 68 residential units for low-income seniors, a wellness center, and clinic space all housed in the City's first LEED Platinum certified building. The site also includes landscaped courtyards and displays of public art. Domus partnered with the local nonprofit Cleaver Family Wellness Center to offer comprehensive social, recreational and supportive services.

Lincoln Court

Oakland, California

In partnership with neighborhood groups and the City of Oakland, Domus was able to transform a long-troubled site into a valuable addition to the community. Lincoln Court redeveloped a site that was previously occupied by the Hillcrest Motel, a blighted property known for drug activity and prostitution. Located in Oakland's vibrant Dimond District, Lincoln Court provides 82 units of housing to low-income seniors, many with disabilities. The three-story apartment building incorporates green building components such as photovoltaic panels and includes a central courtyard with lush landscaping and garden furniture. An expansive on-site senior center managed by Self-Help for the Elderly offers supportive services, allowing residents to "age in place" gracefully.

Curtis Park Court

Sacramento, California

Curtis Park Court will be the first development within Curtis Park Village, a 72-acre infill development on a remediated brownfield that was formerly home to Union Pacific Railyards. The project will feature 91 apartment homes affordable to seniors living on a fixed income. The building entrance will be adjacent to a bike and pedestrian bridge connecting residents to a variety of amenities, including Sacramento City College, Sacramento Zoo, and Land Park. Curtis Park Court is a transit oriented development within walking distance of Curtis Park, a Sacramento Regional Transit light rail station, and neighborhood-serving retail with a grocery anchor tenant.

B. EXPERIENCE

3) INFRASTRUCTURE AND UTILITIES

Domus has worked in tandem with three municipalities in Northern California to successfully secure over \$12 million in state funding to upgrade infrastructure in challenging infill areas. This funding allowed for a wide array of much-needed infrastructure improvements, from the construction of a parking garage with a green roof to stormwater management facilities.

Siena Court

Pittsburg, California

Siena Court Senior Apartments continued the redevelopment efforts in Downtown Pittsburg by filling a vacant parcel central to Old Town. The project consists of 110 affordable senior apartments as well as a senior center and 10,000 square feet of ground floor retail along the main downtown corridor. Green features include accommodations for 100% stormwater runoff retention and an expansive green roof. The property also includes a variety of amenities, including on-site fitness center, bocce court, library, and community room for educational, recreational, and computer learning classes and case management.

Kings Beach Housing Now

Placer County, California

The Kings Beach Housing Now project addresses the urgent need for affordable workforce housing in Kings Beach while helping to protect the natural beauty of Lake Tahoe and its surrounding environment. A unique example of rural infill development, this 77-unit project counters the environmental ills associated with sprawl development by locating quality high-density housing within established communities near employers, transportation, and amenities. The project promotes a healthier environment through green building, design features, and stormwater management. Social services are conveniently offered on-site in partnership with the North Tahoe Family Resource Center. Most importantly, Kings Beach Housing Now replaces substandard workforce housing, creating healthier places for individuals and families to live.

Laurel Terrace

San Pablo, California

Laurel Terrace will be located in the City of San Pablo along the city's most important transit corridor. The City of San Pablo has plans to redevelop a large site adjacent to Wildcat Creek that will include a county hospital, medical offices, pharmacy, and senior housing. The LEED-certified senior housing development will include 119 units of senior affordable housing, a manager's unit, a community center, and private courtyards. Infrastructure work done in conjunction with the City include construction of Best Management Practices (BMPs) for water quality control, utility service relocation and upgrades, streets and related streetscape improvements, and parking structure to serve both the residential development and the adjacent hospital.

GARVEY COURT



Garvey Court is the redevelopment of a vacant, blighted site located along Garvey Avenue, a major transportation corridor for the San Gabriel Valley. The first mixed-use project in the City of El Monte, the property includes a comprehensive health and wellness center and a landscaped courtyard with public art fixtures.



Description:

Garvey Court is a four-story building comprised of 68 residential units for low-income seniors, a wellness center, and commercial space on the ground floor. The project also features landscaped courtyards and displays of public art. The residential units are restricted to seniors aged 55+, with 100% of the units restricted to tenants with incomes at or below 50% of AMI. Domus partnered with the Cleaver Family Wellness Center to offer comprehensive social, recreational and supportive services.

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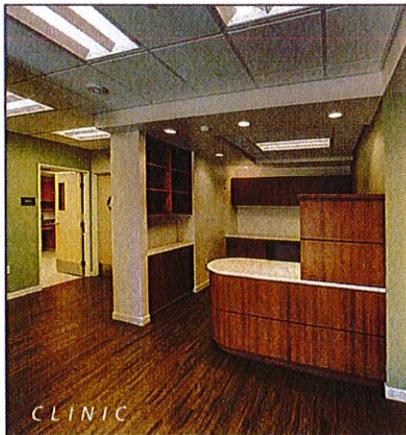
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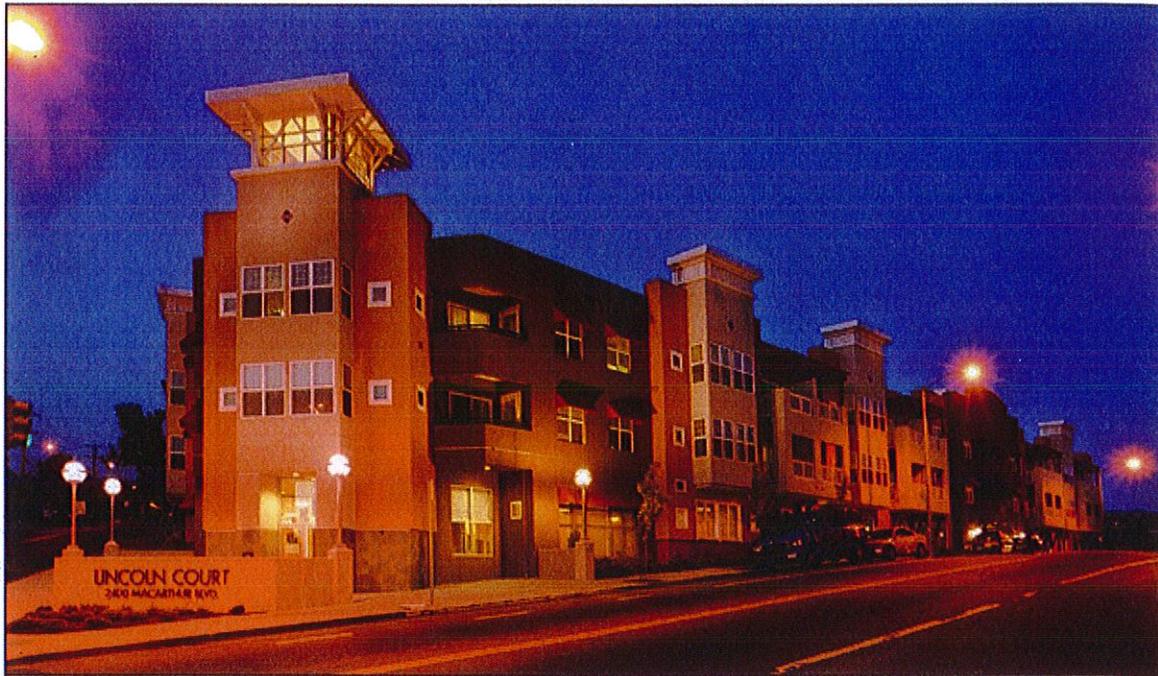
www.domusd.com



- Address:** 10117-10127 Garvey Ave. El Monte, CA
- Affordable Units:** 68
- Commercial Space:** Approx. 1,800 SF
- Parking Spaces:** 48
- Non-Profit Partner:** Affordable Housing CDC
- Architect:** YHLA Architects
- Financing:** Neighborhood Stabilization Program Loan; Housing Authority of County of Los Angeles Loan; Solar Tax Credits; 4% Low Income Housing Tax Credit Equity; Tax Exempt Bonds; US Bank; East West Bank

CITY OF WINTERS RFPQ
DOMUS DEVELOPMENT, LLC
MARCH 21, 2014

LINCOLN COURT



In partnership with neighborhood groups and the City of Oakland, Domus was able to transform this long-troubled site into a valuable addition to the community. Lincoln Court redeveloped a site that was previously occupied by the Hillcrest Motel, a blighted property known for drug activity and prostitution.



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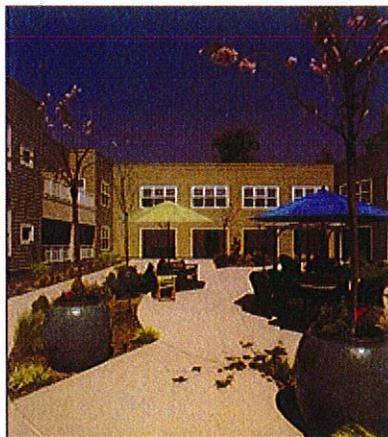
LOS ANGELES OFFICE

12304 Santa Monica Blvd, Suite 379
Los Angeles, CA 90025
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F 310-402-0198

www.domusd.com

Description:

Located in Oakland's vibrant Dimond District, Lincoln Court provides 82 units of housing to low-income seniors, many with disabilities. An expansive on-site senior center managed by Self-Help for the Elderly offers supportive services, allowing residents to "age in place" gracefully. The three-story apartment building incorporates green building components and includes a central courtyard with lush landscaping and garden furniture. In 2008, Lincoln Court was named a Best Affordable Residential Finalist by the SF Business Journal.



Address: 2400 MacArthur Blvd.
Oakland, CA

Affordable Units: 82

Project Value: \$19.5 million

Non-Profit Partner: Self-Help for the Elderly

Architect: YHLA Architects

Contractor: J.H. Fitzmaurice, Inc.

Financing: California Department of Housing and Community Development; City of Oakland; US Bank; Federal Home Loan Bank; Tax Exempt Bonds; Tax Credit Equity

CITY OF WINTERS RFPQ
DOMUS DEVELOPMENT, LLC
MARCH 21, 2014

CURTIS PARK COURT



Curtis Park Court will be the first development within Curtis Park Village, a 72-acre infill development on a remediated brownfield that was formerly home to Union Pacific Railyards. An adjacent bike and pedestrian bridge will connect residents to a variety of local amenities, including Sacramento City College, Sacramento Zoo, and Land Park.



Description:

The project will feature 90 studio, one- and two-bedroom apartments affordable to seniors living on a fixed income. Curtis Park Court is a transit oriented development within walking distance of Curtis Park, a Sacramento Regional Transit light rail station, and neighborhood-serving retail with a grocery anchor tenant. The project includes a 1,300 SF community area, as well as plenty of indoor and outdoor bike storage to promote active aging. All units have been designed to be fully accessible or adaptable, thereby allowing for aging in place.

SACRAMENTO OFFICE

1000 K St, Suite 250
Sacramento, CA 95814
T 415-856-0010
F 415-856-0260

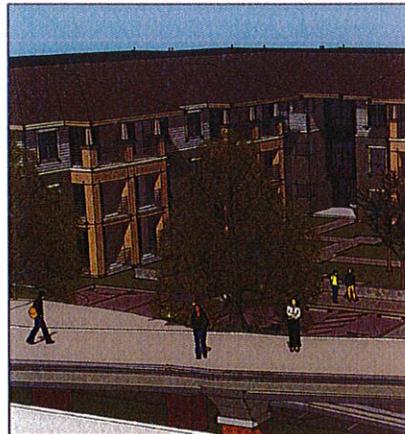
IRVINE OFFICE

9 Cushing, Suite 200
Irvine, CA 92618
T 949-923-7800
F 949-585-0449

LOS ANGELES OFFICE

12304 Santa Monica Blvd, Suite 379
Los Angeles, CA 90025
T 310-402-0198
F 310-402-0198

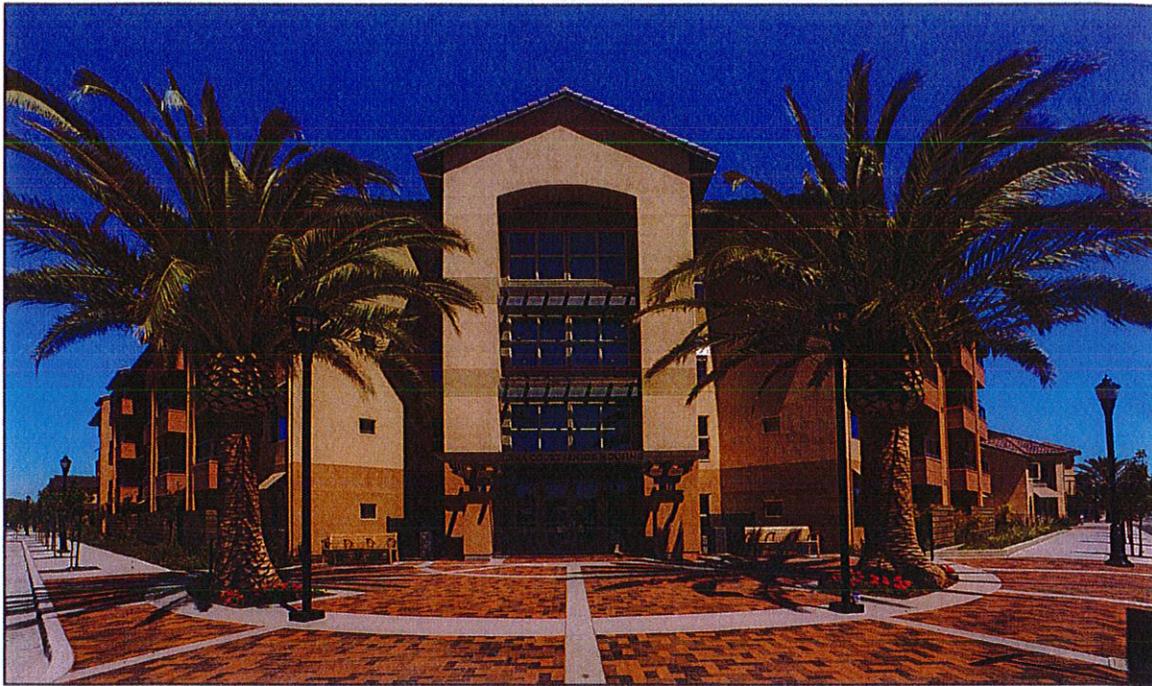
www.domusd.com



Address:	10th Ave. & 24th St. Sacramento, CA
Affordable Units:	90
Project Value:	\$22 million
Non-Profit Partner:	Affordable Housing CDC
Architect:	YHLA Architects
Contractor:	NP Construction
Financing:	Sacramento Housing and Redevelopment Agency; Citibank; Tax Credit Equity

CITY OF WINTERS RFPQ
DOMUS DEVELOPMENT, LLC
MARCH 21, 2014

SIENA COURT



Siena Court Senior Apartments continue the redevelopment efforts in Downtown Pittsburg by filling a vacant parcel central to Old Town. The project consists of affordable senior apartments as well as a senior center and ground floor retail along Railroad Avenue.



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Description:

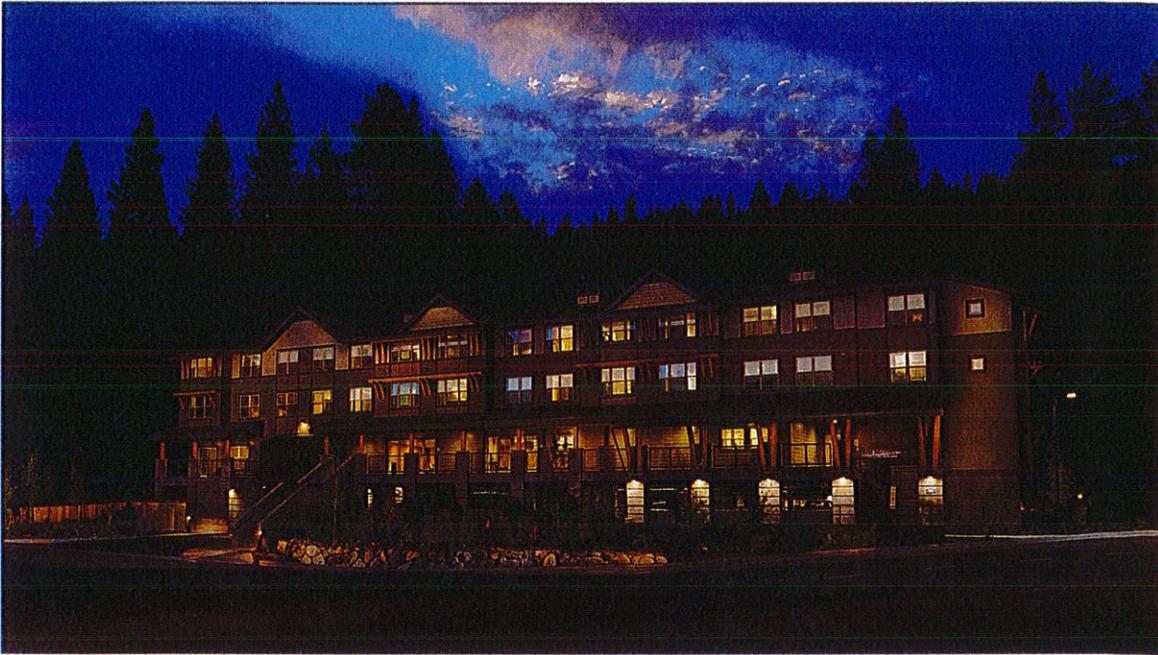
Siena Court Senior Apartments consist of 110 new affordable senior apartments and one manager's unit in two buildings with a separate detached two-level parking structure containing 100 parking spaces covered with a green roof. The project accommodates for 100% stormwater retention and includes construction of new sidewalks, curbs, gutters, drainage, and landscape improvements. Senior services are provided by LifeSteps and include educational, recreational and computer learning classes as well as case management.



Address:	21 East 8th Street Pittsburg, CA
Affordable Units:	111
Commercial Space:	Approx. 10,000 SF
Parking Spaces:	100
Non-Profit Partner:	Housing Corporation of America
Architect:	YHLA Architects
Financing:	City of Pittsburg Redevelopment Agency; Prop 1C Infill Infrastructure Grant; 9% Low Income Housing Tax Credit Equity; Wells Fargo Bank; CCRC

CITY OF WINTERS RFPQ
DOMUS DEVELOPMENT, LLC
MARCH 21, 2014

KINGS BEACH HOUSING NOW



The Kings Beach Housing Now project addresses the urgent need for affordable workforce housing in Kings Beach while helping to protect the natural beauty of Lake Tahoe and its surrounding environment. By incorporating a number of green design features and supporting higher density infill, the project counters the environmental ills associated with sprawl development.



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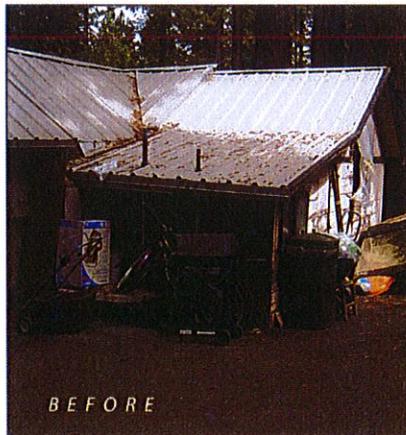
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F 310-402-0198

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Description:

The project consists of a scattered-sites approach that demonstrates substantial environmental, social, and economic benefits for the region. The new housing types range from studios to three-bedroom units to support a variety of household sizes and needs. The project promotes a healthier environment through "smart growth" practices and stormwater management. The building quality and location enhance the quality of life of residents and contribute to the long-term economic vitality of the region. Kings Beach Housing Now is the recipient of two prestigious awards, including Best in the Basin, 2012 (TRPA).



Address:	Five scattered sites in Kings Beach, CA
Affordable Units:	77
Project Density:	26 units per acre
Non-Profit Partner:	Housing Corporation of America
Architect:	YHLA Architects
Financing:	Placer County Redevelopment Agency; Prop 1C Infill Infrastructure Grant; HOME Funds; 9% Low Income Housing Tax Credit Equity; Wells Fargo Bank; CCRC

CITY OF WINTERS RFPQ
DOMUS DEVELOPMENT, LLC
MARCH 21, 2014

LAUREL TERRACE



The City of San Pablo had ambitious plans to create a health complex with regional draw. The statewide dissolution of redevelopment left the City to seek out new ways to fund the development. City officials called on Domus Development to provide expertise in a catalyst project and to assist with much needed infrastructure improvements.



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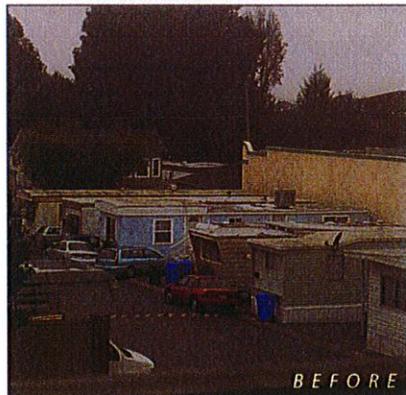
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LOS ANGELES OFFICE
12304 Santa Monica Blvd, Suite 379
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T 310-402-0198
F 310-402-0198

www.domusd.com

Description:

Laurel Terrace will create affordable senior housing in a master planned infill development located between San Pablo Avenue and Wildcat Creek to include a county hospital, medical offices, and a pharmacy. Formerly a trailer home park, the site required a significant amount of infrastructure work. Domus Development partnered with the City to successfully secure \$4 million in Infill Infrastructure Grant Program funding from the state Housing and Community Development Department. The catalyst project will be 120 units of LEED-certified senior housing on two sites. Amenities include a community center, private courtyards, on-site management and services, and a parking garage to serve residents and visitors to the health complex.



Address:	San Pablo Avenue & Church Lane San Pablo, CA
Affordable Units:	120
Community Space:	Approximately 1,600 SF
Parking Spaces:	120 spaces
Architect:	YHLA Architects
Financing:	Housing and Community Development, City of San Pablo, Low Income Housing Tax Credits (planned)

CITY OF WINTERS RFPQ
DOMUS DEVELOPMENT, LLC
MARCH 21, 2014

LAUREL TERRACE



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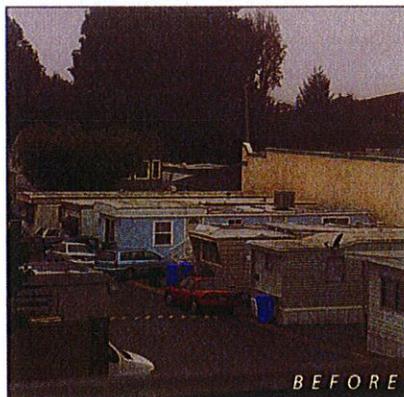
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Affordable Units:	120
Community Space:	Approximately 1,600 SF
Parking Spaces:	120 spaces
Architect:	YHLA Architects
Financing:	Housing and Community Development, City of San Pablo, Low Income Housing Tax Credits (planned)

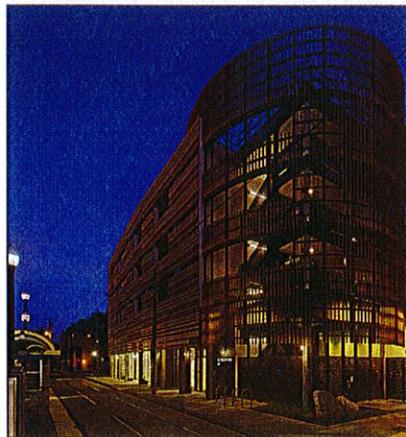
LA VALENTINA STATION



Looking to reactivate a historic urban neighborhood, Domus built Sacramento's first true transit oriented development. The Sacramento Housing and Redevelopment Agency selected Domus through a Request for Proposals process to develop this brownfield site adjacent to the La Valentina Light Rail Station.

Description:

Working with award-winning architectural firm David Baker + Partners, Domus implemented multiple green elements into the project. The project optimizes energy-efficient systems and utilizes rooftop photovoltaic solar panels to offset residents' energy consumption. Living adjacent to a light rail station and seven blocks from the State Capitol, one-third of residents choose to walk, bike, or use transit for their daily commute. La Valentina has been the recipient of four prestigious awards, including Best Infill Project (Sacramento Business Journal) and Gold Nugget's Best Sustainable Residential Development (PCBC).



Address:	429 12th Street Sacramento, CA
Affordable Units:	63
Commercial Space:	5,327 SF
Parking Spaces:	63
Non-Profit Partner:	Housing Corporation of America
Architect:	David Baker + Partners
Financing:	Sacramento Housing and Redevelopment Agency; 9% Low Income Housing Tax Credit Equity; CPCFA; US Bank; SMUD

CITY OF WINTERS RFPQ
DOMUS DEVELOPMENT, LLC
MARCH 21, 2014

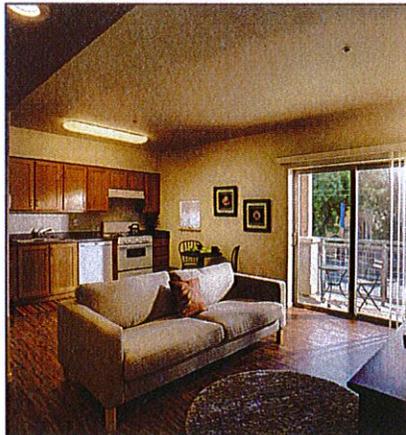
LA VALENTINA NORTH



Looking to reactivate a historic urban neighborhood, Domus built Sacramento's first true transit oriented development on a former brownfield site. Domus partnered with the Sacramento Municipal Utility District to create a pilot project for their Home of the Future Demonstration Program.

Description:

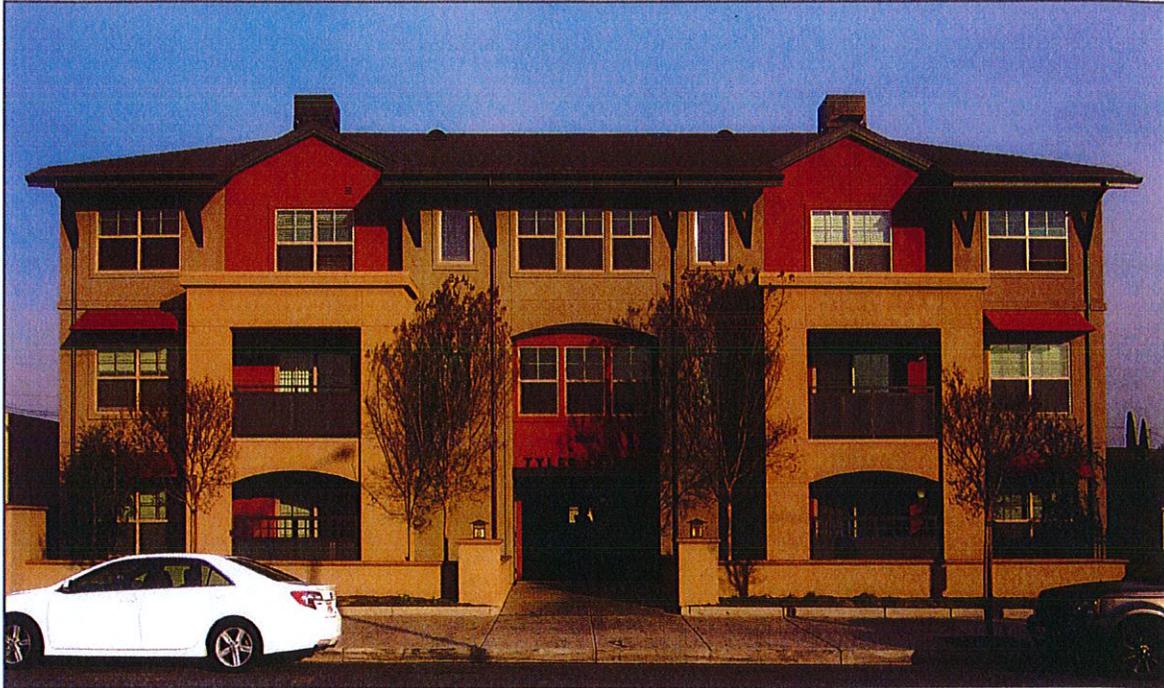
Domus worked with YHLA Architects and the Sacramento Municipal Utility District to design the first affordable, near Net-Zero multifamily housing in Sacramento. The property is comprised of six three-bedroom flats and twelve split-level townhomes designed for larger families. Residents of La Valentina North have access to urban amenities as well as family-friendly amenities such as parks and a free on-site afterschool program. La Valentina has been the recipient of four prestigious awards, including Best Infill Project (Sacramento Business Journal) and Gold Nugget's Best Sustainable Residential Development (PCBC).



Address:	12th Street & D Street Sacramento, CA
Affordable Units:	18
Parking Spaces:	22
Non-Profit Partner:	Housing Corporation of America
Architect:	YHLA Architects
Financing:	Sacramento Housing and Redevelopment Agency; 9% Low Income Housing Tax Credit Equity; Sacramento Municipal Utility District; CPCFA; US Bank

CITY OF WINTERS RFPQ
DOMUS DEVELOPMENT, LLC
MARCH 21, 2014

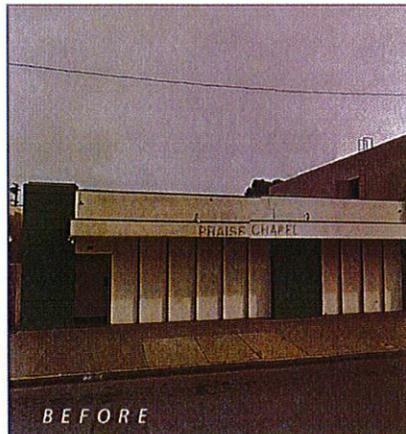
TYLER COURT



Prior to acquisition by Domus, this 15,000 square-foot site was a blighted eyesore along a commercial strip in the City of El Monte. Domus worked closely with the City to develop an architectural and financing plan that would create a quality development—quickly.

Description:

Tyler Court provides 20 units of affordable senior housing in El Monte in Los Angeles County. Leveraging tax credits with federal HOME funds, Domus is delivering a LEED Silver craftsman-style building to replace a community eyesore. The project features solar panels integrated into the awnings, carports, and roof well.



Address:	3348 Tyler Avenue El Monte, CA
Affordable Units:	20
Project Value:	\$5.9 million
Non-Profit Partner:	Affordable Housing CDC
Architect:	YHLA Architects
Financing:	City of El Monte Department of Housing and Urban Development; California Tax Credit Allocation Committee; 9% Tax Credit Equity; US Bank

CITY OF WINTERS RFPQ
DOMUS DEVELOPMENT, LLC
MARCH 21, 2014

OUR PROJECTS

CURTIS PARK COURT

90 units of LEED Silver affordable senior housing in development in Sacramento, CA

LAUREL TERRACE

120 units of LEED Silver affordable senior housing in development in San Pablo, CA

GARDEN VILLAGE

195 affordable family units rehabilitated in Sacramento, CA

TYLER COURT

20 units of LEED Silver affordable senior housing in El Monte, CA

KELSEY VILLAGE

20 units of affordable special needs housing in Sacramento, CA

TEMPLE ART LOFTS

29 units of affordable housing for artists in Vallejo, CA

KINGS BEACH HOUSING NOW

77 units of affordable workforce housing in North Lake Tahoe, CA

LA VALENTINA STATION & LA VALENTINA NORTH

81 units of LEED Silver designed affordable family housing in Sacramento, CA

GARVEY COURT

68 units of LEED Platinum certified affordable senior housing in El Monte, CA

SIENA COURT

111 units of affordable senior housing in Pittsburg, CA

LA ALMENARA

20 units of affordable family housing in Pittsburg, CA

SANTA FE COMMONS

10 units of affordable family housing on six scattered sites in Pittsburg, CA

SOUTHCREST

30 affordable family units rehabilitated in Sacramento, CA

NORTHLAND VILLAGE

145 affordable family units rehabilitated in Sacramento, CA

OAK RIDGE

35 affordable senior units rehabilitated in Sonoma, CA

LINCOLN COURT

82 units of affordable senior housing in Oakland, CA

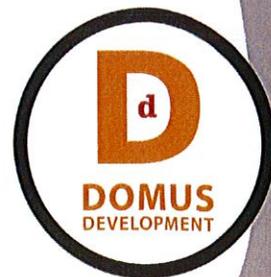
ENTRATA

28 units of affordable and market rate housing in Pittsburg, CA

CITRUS COMMONS

32 affordable senior/family units rehabilitated in Cloverdale, CA

SECTION 2: PROPOSAL

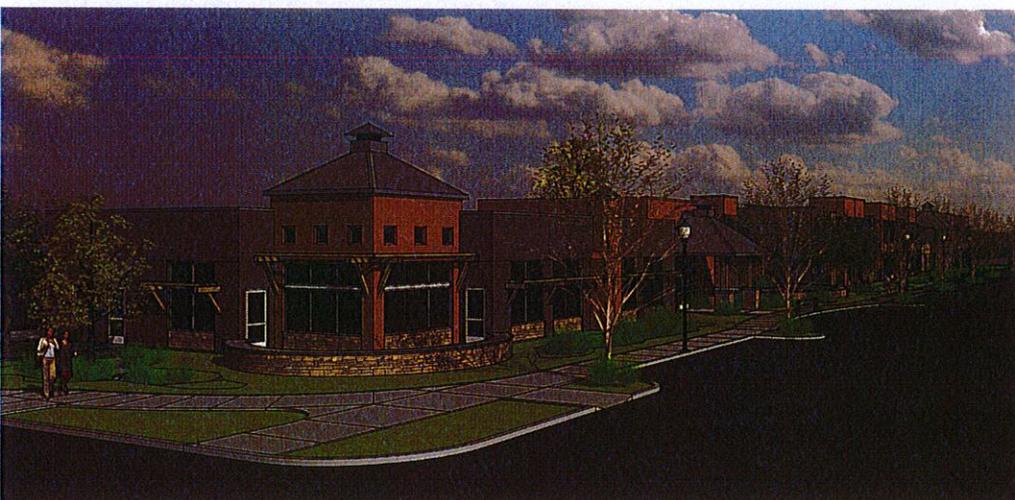
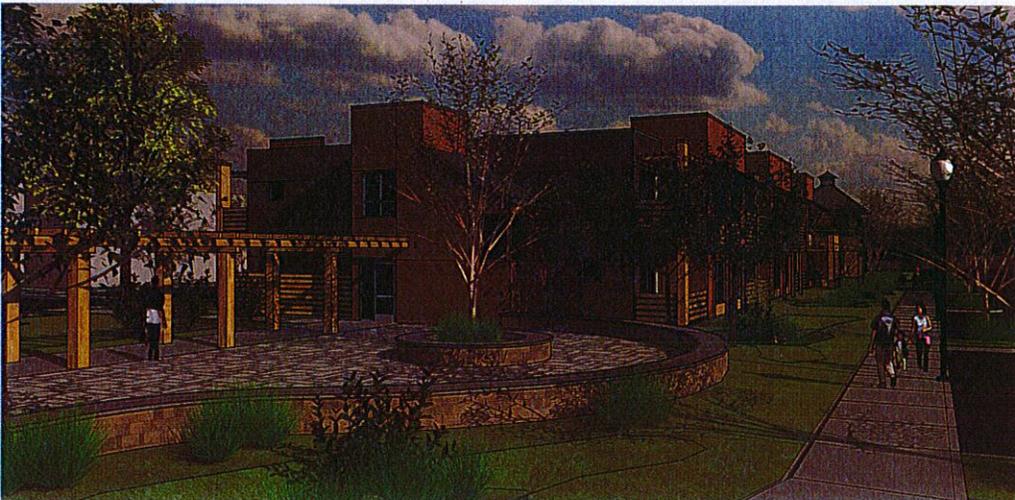


A. VISION

Domus Development proposes to create an intergenerational wellness complex at the gateway to the City of Winters. This wellness complex will be comprised of four distinct but interrelated components. The first component is the focus of this Request for Proposals. The features of the Affordable Senior Housing Project are detailed in the following sections. The second component is envisioned to include a community health center. Domus is currently in discussions with a local nonprofit and a county health agency to plan a roughly 20,000 square foot building which will be home to a broad range of primary healthcare activities, including health education, counseling services, dental care, and medical care. These services are contemplated to serve the full spectrum of age and income levels. The third component is a senior community center. The community center will include nearly 5,000 square feet of space for programs and events, a commercial-grade kitchen, and outdoor gathering areas. The community center is intended to be the hub of senior activities for Winters' senior citizens, including residents of the adjacent housing and the city's elderly residents. The shared community garden and outdoor terrace is the fourth component which will provide wonderful synergy for the other three components. Residents of the housing portion can maintain gardens in easily-accessible raised beds. Health educators from the community clinic can use these spaces for a demonstration garden. Nutritious meals can be prepared in the community center using produce and herbs grown a few feet away. The Winters residents value their shared history and interconnectedness. At the City's most critical infill location, an intergenerational wellness complex will provide modern, energy efficient facilities to promote health and wellness in a tight-knit community.



A. VISION

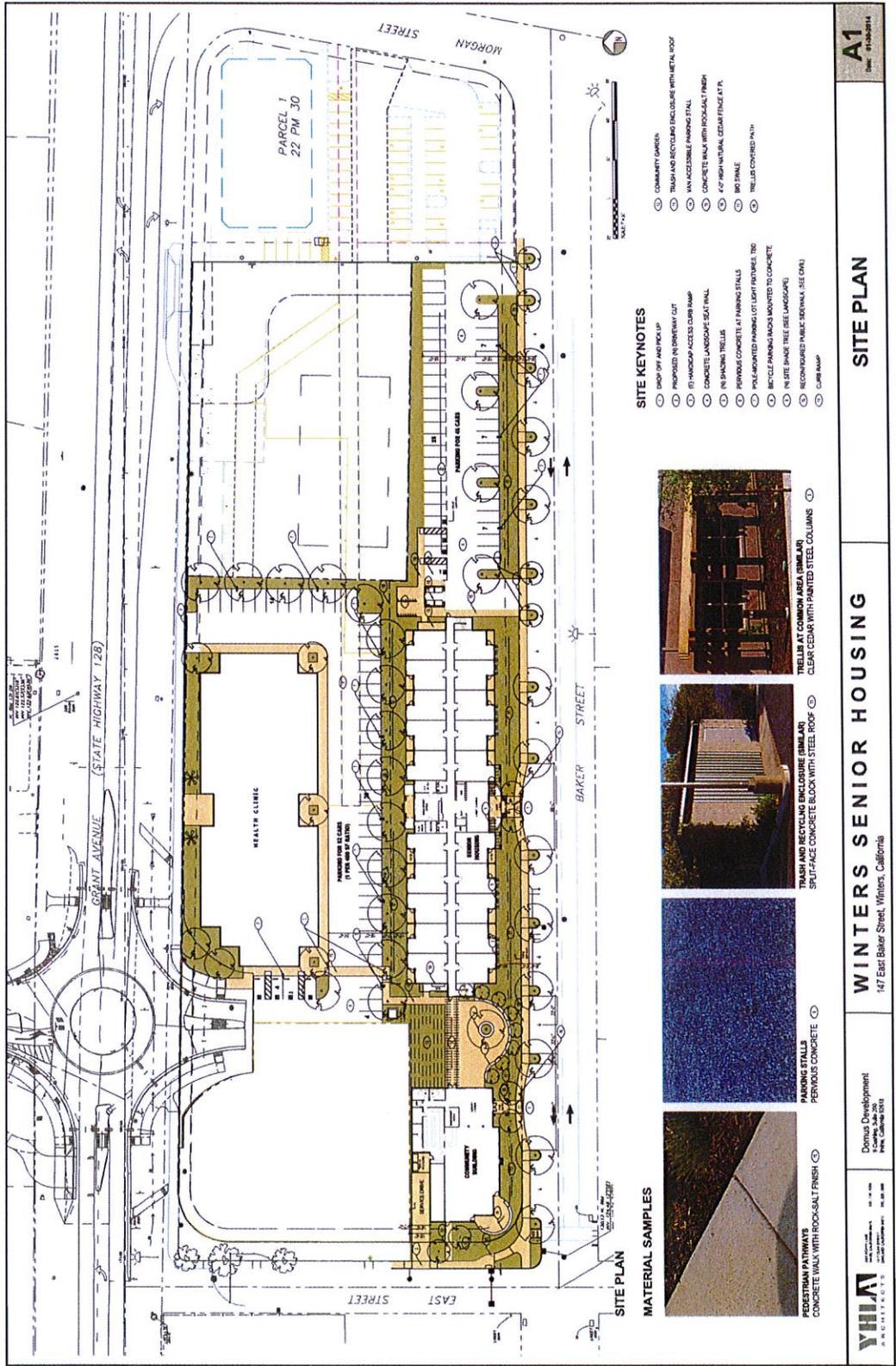


B. SCOPE OF PROJECT

Domus Development proposes to develop an Affordable Senior Housing Project at the City-controlled 1.5 acre site on Baker Street in downtown Winters. This development is envisioned to include 40 units of housing affordable to seniors on a fixed income. The property will be easily accessible by paratransit and other ADA-accessible forms of transportation. Resident auto and bicycle parking will be provided, with auto parking provided at a ratio of one parking spot per housing unit. A detailed site plan is included in Section C. The property will have an on-site property manager employed by Domus Management Company. A company profile is included under the Request for Qualifications section. Social services will be provided on-site in the adjacent community center by a highly-qualified service company.

Each apartment home will be approximately 660 square feet and meet Universal Design to allow seniors with limited mobility to age in place. Each unit will have a full kitchen, living room, bedroom, bathroom, and patio or balcony. Residents will also have access to secure on-site bike storage and the community garden. A typical floor plan is included in Section C.

C. SITE PLAN AND FLOOR PLANS



- SITE KEYNOTES**
- ① SHED OFF AND PICK UP
 - ② PROPOSED IN BENCHMARK CUT
 - ③ BI-WEEKLY ACCESS CURB RAMP
 - ④ CONCRETE LANDSCAPE SEAT FINISH
 - ⑤ IN PARKING TRELIS
 - ⑥ PERVIOUS CONCRETE AT PARKING STALLS
 - ⑦ POLY-MOUNTED PARKING LOT LIGHT FIXTURES, TRO
 - ⑧ RECYCLE PARKING BACKMOUNTED TO CONCRETE
 - ⑨ IN SITE SHADE TREE (SEE LANDSCAPE)
 - ⑩ RECONSTRUCTED PUBLIC SIDEWALK (SEE OWN)
 - ⑪ CURB RAMP

- ⑫ COMMUNITY GARDEN
- ⑬ TRASH AND RECYCLING ENCLOSURE WITH METAL ROOF
- ⑭ VAN ACCESSIBLE PARKING STALL
- ⑮ CONCRETE WALK WITH ROCK-SALT FINISH
- ⑯ 4' X 8' HIGH NATURAL CEMENT FINISH AT PL
- ⑰ BIO FINALE
- ⑱ TRELIS COVERED PATH



TRASH AND RECYCLING ENCLOSURE (BENCHMARK)
SPILL-SPACE CONCRETE FLOOR WITH STEEL ROOF

TRASH AND RECYCLING ENCLOSURE (BENCHMARK)
SPILL-SPACE CONCRETE FLOOR WITH STEEL ROOF

PARKING STALLS
PERVIOUS CONCRETE

PEDESTRIAN PATHWAYS
CONCRETE WALK WITH ROCK-SALT FINISH

TRASH AND RECYCLING ENCLOSURE (BENCHMARK)
CLEAR CEDAR WITH PAINTED STEEL COLUMNS

TRASH AND RECYCLING ENCLOSURE (BENCHMARK)
SPILL-SPACE CONCRETE FLOOR WITH STEEL ROOF

PARKING STALLS
PERVIOUS CONCRETE

PEDESTRIAN PATHWAYS
CONCRETE WALK WITH ROCK-SALT FINISH

YHIA
ARCHITECTS
147 East Baker Street, Winters, California

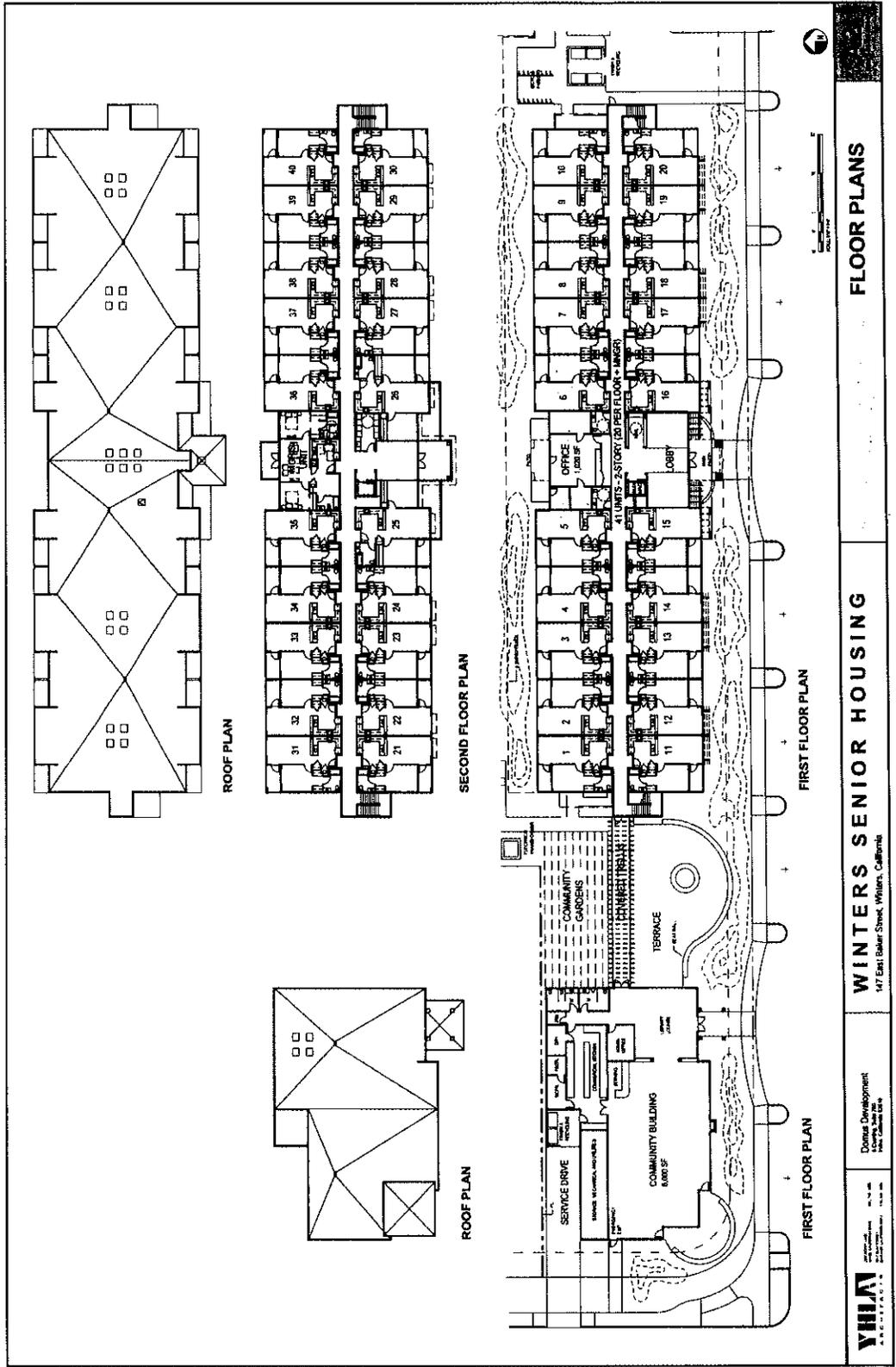
Domus Development
147 East Baker Street, Winters, California

WINTERS SENIOR HOUSING
147 East Baker Street, Winters, California

SITE PLAN

A1
Sheet 1 of 10

C. SITE PLAN AND FLOOR PLANS



CITY OF WINTERS RFPQ
DOMUS DEVELOPMENT, LLC
MARCH 21, 2014

C. SITE PLAN AND FLOOR PLANS

TYPICAL 1-BEDROOM UNIT FLOOR PLAN
 GROSS SQ. FT. = 874
 NET SQ. FT. = 818

TYPICAL 1-BEDROOM UNIT FLOOR PLAN
 GROSS SQ. FT. = 1147
 NET SQ. FT. = 1087

TYPICAL 1-BEDROOM UNIT FLOOR PLAN
 GROSS SQ. FT. = 874
 NET SQ. FT. = 818

1" = 10'-0"

YHIA
 ARCHITECTS
 1000 S. GARDEN ST.
 SUITE 100
 ANIMAS, CALIFORNIA 92508

Domus Development
 147 East Baker Street, Winters, California

WINTERS SENIOR HOUSING

TYPICAL UNIT FLOOR PLANS

CITY OF WINTERS RFPQ
 DOMUS DEVELOPMENT, LLC
 MARCH 21, 2014

D. IMPLEMENTATION STRATEGY

Upon successful selection through this RFP/Q process, Domus is immediately prepared to enter into an Exclusive Negotiating Agreement with the City of Winters in April. Subsequently, Domus will contribute to the City's response to the state Housing and Community Development Department (HCD) Notice of Funding Availability (NOFA) for Community Development Block Grant (CDBG). As detailed in the Request for Qualifications section, Domus has successfully worked with jurisdictions in Sacramento, Placer, and Solano Counties through similar processes. Domus has a proven track record of compiling complete information required by a competitive state NOFA in a timely fashion. More importantly, our locally-based and highly-responsive staff can play an integral role in all aspects of CDBG funding, including structuring the complete financing package, managing infrastructure projects, and reporting as required by regulatory agencies. As described in the staff resumes provided in the Request for Qualification section, Domus staff has the expertise to secure the necessary financing and bring the proposed project to fruition.

E. FINANCING STRATEGY

Domus Development plans to finance the proposed development by leveraging tax credit equity with public subsidies from a variety of sources. The affordable senior housing portion of the development can be financed through either of two types of Low Income Housing Tax Credits. Domus has extensive experience with both 4% Low Income Housing Tax Credits that are funded in conjunction with tax exempt bonds, as well as a high success rate in securing highly-competitive 9% Low Income Housing Tax Credits. As detailed in the Request for Qualifications section, Domus has secured a variety of state financing sources, (such as IIG, TOD, and MHP) and federal financing sources, (such as USDA, AHP, and HOME).

What sets Domus apart is our innovative approach to designing projects and structuring deals that maximize resources. Domus set out to design not simply a single housing development at this site, but to create a health community. This goes beyond promoting wellness in a comprehensive manner. The synergy created through affordable housing, a community center, and a health clinic offer a number of strategic funding opportunities. Additional tax credit and federal and state grant programs are available beyond what is typically available to a standard affordable housing development. Our initial discussions with potential health partners have yielded unique opportunities for a health and housing partnership to leverage grants and equity investment. Following selection through this RFPQ process, Domus will work closely with City staff and other stakeholders to pursue additional funding to make the overall project feasible and realize this greater vision for the Grant Avenue corridor.



CITY COUNCIL
STAFF REPORT

TO: Honorable Mayor and Councilmembers
DATE: April 1, 2014
THROUGH: John W. Donlevy, Jr., City Manager *[Signature]*
FROM: Shelly A. Gunby, Director of Financial Management *[Signature]*
SUBJECT: Comprehensive Annual Financial Report (CAFR)

RECOMMENDATION:

Staff recommends that the City Council receive the 2012-2013 Comprehensive Annual Financial Report (CAFR).

BACKGROUND:

Every year the City of Winters has an independent audit performed by an outside auditing firm. The audit was performed by Moss, Levy and Hartzheim, CPA for the 2012-2013 fiscal year. Upon completion of the audit, a Comprehensive Annual Financial Report, or CAFR is prepared by staff and the auditors to provide useful financial information for the City Council, Staff and Citizens regarding the operations of the City of Winters.

This year's CAFR contains information about factors affecting the financial condition of the City, the effect of the economy on our ability to adhere to certain financial policies, information about the capital projects and information about the awards that have been received by the City in the transmittal letter.

Included in the Management Discussion and Analysis (MD&A) is a discussion prepared by staff about the financial highlights for the year, a guide to the financial statements, analysis of the Government Wide Financial Statements and Governmental Activities, other major funds, budgetary highlights, capital and debt administration and economic factors impacting future budgets.

Page 24 of the report includes the balance sheet for the Governmental Funds of the City of Winters; these are all funds with the exception of the Water and Sewer Funds and the Trust Funds for the former redevelopment agency. The Housing Set Aside Fund is now the Housing Successor Fund and the Community Development Fund is now a Trust Fund included in "Other Governmental Funds" due to the dissolution of the Community Development Agency on January

31, 2012.

The Balance Sheet for the General Fund includes the following items:

Fund	Description	Revenue in Excess of Expenditures	Fund Balance
101	General Fund	17,013.89	2,147,500.46
102	Community Development Dept	(80,871.44)	(1,112,136.08)
103	Community Ctr and Pool Fundraising	(18,448.98)	-
104	Fireworks	3,888.69	3,386.81
105	Senior Fund Donations	(281.44)	421.48
107	Park Maintenance Committee	(492.05)	2,201.83
427	Capital Equipment Replacement	111,476.08	479,882.14
429	Service Reserve Fund	334.25	1,001,505.36
		<u>32,619.00</u>	<u>2,522,762.00</u>

The funds are combined into the General Fund for Financial Reporting purposes due to the fact that the items are not restricted by law for their use, but, rather restricted for use by decisions made by the City Council, or for ease of determining how a particular program is performing over time.

Included in the CAFR for the second time is Note 9 on page 62, Post-Retirement Health Insurance Benefits. The City of Winters provides retired employees the opportunity to continue their health insurance with CALPERS. When a retiree elects to continue their health insurance coverage with CALPERS, a portion of the cost is paid by the City of Winters. For 2012 this amount was \$112 per month per employee, for 2013 the amount was \$115 per month per employee. GASB 45 requires that the City calculate the estimated liability to provide this benefit to employees. Due to our size, actuarial companies were unwilling to enter into a contract for the actuarial calculation for the estimate. In concert with our auditors and the CSMFO (California Society of Municipal Finance Officers) staff prepared an actuarial for determining the liability for Post-Retirement Health Insurance. Assumptions included in the model include:

- The City cost will increase by 2% a year.
- Investment return is 3%
- 75% of current employees will elect to continue health coverage after retiring
- Married employees will remain married
- Married employees will cover their spouse if they continue health coverage after retiring.

The result of the actuarial is that the younger the work force, the higher the potential liability. The actuarial accrued liability for the City of Winters on June 30, 2012 was \$680,779. (the most recent actuarial date, as we are required to do the actuarial every three years) The Annual Required Contribution (ARC) is calculated to eliminate the unfunded liability over a 30 year period. The actuarial accrued liability and the ARC will change each and every year as our workforce changes. There is no actual requirement that you fund the ARC, the requirement is that the unfunded ARC be recorded as a liability on the balance sheet of the City.

Note 10 on page 63 discusses the CALPERS Defined Benefit Pension Plan as of June 30, 2013. This note will have significant differences in the coming years. Pension Reform, known as PEPRA began in January 2013. We have new tiers of retirement for any new CALPERS members, and all new CALPERS members must pay 50% of the normal cost of the defined benefit plan. This will also require the City to change some of our recruitment information based on whether potential employees are current CALPERS members or not. Beginning in 2018 the City may require existing employees to pay 50% of the normal cost of the defined benefit plan. This will impact salary and benefit negotiations with employees in the future.

Note 15 presented on page 66-67 include information about the Successor Agency Trust Fund. As a part of the dissolution of the Redevelopment Agency in January 2012 the City of Winters transferred all assets and liabilities of the former redevelopment agency to the Successor Agency. These transfers included all of the outstanding loans due to the City of Winters from the redevelopment agency. This note explains the impact on the Financial Statement of the City of Winters.

Note 16 presented on page 68-69 discusses the Successor Agency information including the assets of the successor agency as well as the liabilities, this includes all the bonds and the loans from the City of Winters.

The CAFR includes a comparison of the proposed budget to actual results for certain funds. These are called Major Funds and in 2012-2013 the City had 2 Governmental (not Water and Sewer) major funds, the General Fund and the North Putah Creek Trail Grant Fund. The actual to budget information for the General Fund can be found on page 74. The original budget was (\$55,343) change in fund balance, mid-year budget adjustments were made, and the projected change in fund balance was (\$100,672), the actual amount was \$32,619. In 2012-2013 we saw the completion and opening of the Taco Bell, our second new freeway serving business which should help increase General Fund revenues, however, additional economic development needs to be implemented in order for the revenues of the City to be at a level to sustain, and hopefully, expand services provided to the citizens of the City,

Page 83 shows the results of the various special revenue funds operated by the City. The first column includes information on the City Wide Assessment District. This fund is responsible for funding the costs of the services performed to maintain all of the parks within the City. Currently the fund is operating at a deficit, and this deficit is funded by the General Fund. The City has recently completed most of the development of the Putah Creek Trail Park, and is looking to develop the park close to the Orchard Village Apartments. This will add significant new service requirements for park maintenance when both parks are completed. Funding for the park maintenance is now \$82.50 per residential unit per year, and \$41.25 per non-residential unit per year. Currently there is no anticipated increase in the rate per unit, and the only way to increase the available funding for park maintenance is to add additional units to the city (both residential and non-residential). Without additional funding sources, the general fund will continue to subsidize park maintenance.

Beginning on page 149 is the Statistical Section of the CAFR. This section compares results for the prior 10 years for various operating results. These are required to be included in specific formats for inclusion in the CAFR. Page 158-159 compares the Governmental Fund Balances for

the last 10 years. The General Fund clearly shows increasing fund balances through 2007 and then decreasing for every year thereafter, until 2012, which had a small increase, and the current year operations decreased the fund balance by \$40,429 (prior period adjustment of -\$73,048 + increase in fund balance from operations of \$32,619), due to a prior period adjustment for the general fund transferring cash to the City Wide Assessment District on 6/30/12 to cover the deficit in the City Wide Assessment funding.. This shows the impact of using our “savings” account to continue operations. This also shows that while we prepared for the economic “slowdown” by committing to reserve fund balances, we now need to look to increasing fund balances in the future to be prepared for the next “slowdown”. This will be accomplished by looking to economic development and housing construction in the next few years.

Page 158 and 159 also show the changes in funds other than the General Fund that are Governmental Funds over the past 10 years. This can be somewhat deceptive, due to the fact that included in the Governmental Funds is all the special revenue funds, and most especially the Grant Funds. The use of Grant Funds typically has a negative impact on the Governmental Fund Balances. This is due to the fact that most Grants are handled on a reimbursement basis, that is, the City advances the funds to pay for the services that are grant funded, and then we receive a reimbursement from the Grant for the amounts that we have advanced. This means that most of the time, until the grant is completed, we have always paid more out for grant projects than we have received.

Page 161 shows the fluctuation in tax revenues of the City. The impact of the increase in the Utility User tax in 2010-2011 is clearly evident in the Other Taxes column. Also illustrated is the impact of the housing values in the decrease of property taxes from a high in 2009 of \$1,395,538 to the 2010 amount of \$1,121,922, a 19% decrease in one year. The Property tax amount has returned to the 2008 amount, and hopefully within the next 3 years we will be back to prior recession amounts. Sales tax has rebounding to the 2008 high, and we see the effect of the opening of the AM/PM Burger King business in the increase of \$64,064 in sales taxes collected in 2012-2013 compared to 2011-2012.

Page 164 includes information on Assessed Values for the last 10 years, and clearly shows how our Assessed values have reduced with the housing crisis, and the associated foreclosures until 2012-2013, which show a 2.2% increase.

FISCAL IMPACT:

None by this action

ATTACHMENTS

Comprehensive Annual Financial Report (CAFR) under separate cover.

City of Winters
Comprehensive Annual
Financial Report
for the Year Ended
June 30, 2013



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Winters, CA 95694
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City Manager
John W. Donlevy, Jr.

Director of
Financial Management
Shelly Gunby

WINTERS
california
Est. 1875

**CITY OF WINTERS
CALIFORNIA**

COMPREHENSIVE ANNUAL FINANCIAL REPORT

**For the Fiscal Year Ended
June 30, 2013**

**CITY OF WINTERS
Finance Department**

Shelly Gunby
Director of Financial Management

CITY OF WINTERS
 COMPREHENSIVE ANNUAL FINANCIAL REPORT
 Fiscal Year Ended June 30, 2013

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INTRODUCTORY SECTION



December 13, 2013

To the Honorable Mayor, Members of the
City Council and the Citizens of the City of Winters:

The comprehensive annual financial report of the City of Winters for the year ended June 30, 2013 is hereby submitted as mandated by State statutes. These statutes require that all general-purpose governments publish within six months of the close of each fiscal year a complete set of financial statements presented in conformity with generally accepted accounting principles (GAAP) and audited in accordance with generally accepted auditing standards by a firm of licensed certified public accountants.

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

The City of Winters financial statements have been audited by Moss, Levy & Hartzhiem, a firm of licensed certified public accountants. The goal of the audit was to provide reasonable assurance that the financial statements of the City of Winters for the fiscal year ended June 30, 2013 are free of material misstatement. The independent audit involved examining on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation. The independent auditor concluded, based upon the audit, that there was a reasonable basis for rendering an unqualified opinion that the City of Winters financial statements for the fiscal year ended June 30, 2013 are fairly presented in conformity with GAAP. The independent auditor’s report is presented as the first component of the financial section of this report.

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

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COUNCIL
MEMBERS
Bruce Guelden
Harold Anderson
Wade Cowan

MAYOR
Cecilia Aquiar-Curry
MAYOR PRO TEM
Cecilia Aquiar-Curry

CITY CLERK
Nanci Mills
TREASURER
Michael Sebastian

CITY MANAGER
John W. Donlevy, Jr.

Governmental Profile

The City of Winters, incorporated in 1898, is located in the southwestern corner of Yolo County, immediately north of the Solano County line and just east of the Vaca Mountain Range. The City of Winters is bordered to the east by I-505. Interstate 80, which lies just 11 miles south, provides easy access to the major metropolitan areas of Sacramento and the Bay Area. State Highway 128 passes directly through the City of Winters and is a major access route to the Napa Valley and recreational opportunities at Lake Berryessa.

The City of Winters is a general law city and employs the Council/Manager form of government. The City Council acts as the legislative and policy making body for the City. The City Council consists of 5 members. The City Council appoints the Mayor after each Council election. The Council appoints the City Manager, City Attorney, and all members of the various boards and commissions, which serve in an advisory capacity to the City Council. The Council sets policy on all public matters relating to the City of Winters, and adopts an annual budget in which the years approved programs, projects and services are financed. The City Council periodically establishes citywide goals and updates the General Plan and Zoning Ordinances as needed. The City Manager is the chief administrator and is responsible for implementing the policies and priorities of the City Council. The City Clerk and Treasurer are elected for four-year terms.

The City of Winters provides a full range of services, including police and fire protection; the construction and maintenance of streets and other infrastructure; water and sewer services; recreational activities and cultural events. The City of Winters was also responsible for the legally separate Winters Community Development Agency which was dissolved by the State of California on January 31, 2012. The Community Development Agency non-housing assets, liabilities and operations were assumed by the City of Winters as Successor Agency to the Dissolved Winters Community Development Agency and are included as a Private -Purpose Trust Fund in this report. The Housing assets and operations were assumed by the City of Winters and are included as a Special Revenue Fund in this report.

The annual budget serves as the foundation for the City of Winters financial planning and control. All agencies of the City of Winters are required to submit requests for appropriation to the Director of Financial Management each year. The Director of Financial Management uses these requests as the starting point for developing a proposed budget. The Director of Financial Management and the City Manager present this proposed budget to the City Council for review in May and is required to be legally adopted by June 30, the close of the City of Winters fiscal year. The appropriated budget is adopted at the fund and departmental level. The City Manager is authorized to make transfers between account codes and departments within each fund, except contingencies. City Council approval is required for transfers between funds, except for those inter-fund transfers approved in the budget. Budget to actual comparisons are provided in this report for each individual governmental fund for which an appropriated annual budget has been adopted. For the General Fund, the comparison is presented as part of the basic financial statements for the governmental funds. For governmental funds other than the general fund with appropriated annual budgets this comparison is presented in the governmental fund subsection of this report.

Management Approach

Over the past five (5) years, the primary focus of our management of the City has been fiscal and service sustainability. Simply put, we have worked to identify both needed and desired service levels and the associated costs and determined strategies for maintaining the quality of our municipal operations.

The approach has included a collaboration of all departments, the City Council and the community at large to begin a process of strategic planning for the long-term service, facility, park and open space, and capital equipment needs for the City. A significant amount of time has been spent on research and workshops to begin defining both current and long-term needs.

Factors Affecting Financial Condition

The information presented in the financial statements is perhaps best understood when it is considered from the broader perspective of the specific economy that affects the City of Winters.

With the passage of Proposition 1A, the City has reduced its vulnerability to state raids of city funding sources, but has not eliminated it completely. State legislation has often been directed at local governments to re-direct city revenues to cover the State's fiscal mismanagement. Potential take-away's have presented a real threat to the City's fiscal situation in the past and the Redevelopment Agency was dissolved as of January 31, 2012 based on the Supreme Court's decision on the December 28, 2011.

Economically, Winters, while residing in Yolo County is primarily impacted and influenced by the economies of Solano County and the East San Francisco Bay Area.

- Housing prices have leveled off over this last year and are expected to somewhat start a slow recovery in the coming years.
- Residential construction has come to a stand still in the last fiscal year, and new construction is not expected to occur until 2013-2014 at the earliest.
- The City's Sales Tax has seen a rebound from \$267,204 in 2009-2010 to \$408,845 in the current fiscal year.
- Freeway serving businesses have begun to develop along the Grant Avenue corridor, with the opening of the AM/PM Burger King at the entrance to the City in September 2012, and the construction of a Taco Bell adjacent to the Burger, slated to open in December 2013.
- Winters proximity to the I-80/I-505 corridor has made the location a logical next step in industrial development. The expansion of Solano County industry has driven developers to the Winters area in search of affordable land. The area in and around Vacaville and I-505 has caused many to look towards Winters as a potential area of industrial expansion.

A key focus of the City Council and Staff has been capital projects to repair infrastructure and modernize facilities. Our vision is toward the future and a strong capital base.

Due to the collapse of the real estate market and the reduction in residential construction, the City has re-negotiated most of the previously adopted development agreements for the approved subdivisions. Many of these changes have centered on easing the initial financial demands on developers and the overall reduction of fees.

A key hurdle for development in the Winters industrial area is flood control. Much of the City's northern area is a part of a FEMA Flood Area and is in need of mitigation. The City has developed a Flood Master Plan for this section of the City, which projects the need for almost \$20 million in improvements to mitigate the effects of flooding.

In order to facilitate this growth and maintain a quality community, Staff has initiated a number of internal programs to assure effective review of projects and implementation of the City's economic

development strategies. Economic expansion will invariably lead to higher revenues, and higher costs, to the City; therefore, balancing these revenues and costs is a key issue.

Long-Range Financial Planning

The city has developed a long-range financial plan. The goals of developing this long-range plan include the following:

1. Understanding of all the revenue sources used to implement projects and services throughout the community and the impacts to the growth rate of the services.
2. Identifying recurring vs. nonrecurring revenues.
3. Reviewing all services provided by the City and the corresponding costs of those services.
4. Provide service levels consistent with the General Plan.
5. Establish a Service reserve fund from nonrecurring (one-time) revenues.
6. Establish a long term financial strategy and plan.
7. Establish a "living" document that can be updated as identified variables change that will affect the plan.

Relevant Financial Policies

The recession has impacted the City of Winters significantly with a reduction in assessed values and a resulting reduction in property tax revenues. Measure W, enacted in June 2010 by the voters of the City of Winters, increased the Utility User Tax from 4.75% to 9%, however, the tax did not take effect until October 1, 2010. Although these reductions in revenues were of a larger scale than anticipated at the time the budget for 2010-2012 was prepared, and, the City of Winters was unable to adhere to our General Fund policy that "Operating Revenues must fully cover operating expenditures" in the 2011-2012 fiscal year. Our Policy of having reserves on hand, as well as significant concessions from all levels of staff has enabled the City to continue to provide consistent levels of service even with declining revenues.

Capital Projects/Redevelopment

The City of Winters has implemented projects within the community to utilize the \$7.8 million in tax allocation bonds issued by the Winters Community Development Agency(CDA) in March 2004 and the \$11.4 million in tax allocation bonds issued in September 2007. The projects that have been implemented to date include:

- **Downtown Master Planning:** The CDA worked with businesses and property owners within the Main Street and Railroad Avenue corridors to develop an overall strategy and infrastructure plan that will facilitate development within this area.
- **Economic Development:** The CDA worked with consultants to create a marketing program to make it easy for prospective developers to consider projects within the City.
- **Affordable Housing Program:** The CDA worked with developers to provide financing to complete construction of a 72 unit affordable housing development.
- **Community Enhancements:** The CDA has built an amphitheatre at the community Center, completed a 110 downtown parking lot, rehabilitated the old railroad bridge to a bicycle and pedestrian trail across Putah Creek into the Community Center park area, installed restrooms at Rotary Park, and completed the installation of a shade structure on the Putah Creek entrance patio area of the Community Center.
- The Agency completed a \$1.5 million capital improvement to the intersection of Main St. and Railroad Ave. including roadway, pedestrian and street furnishings.

- First Time Home buyer program: The CDA has, in partnership with the City of Winters, implemented a first time homebuyer program. Approximately 15 first time homebuyers have been assisted through this program since the 04-05 fiscal year.
- The Agency completed construction of a Joint Police and Fire Facility providing a 40,000 square foot facility for both Police and Fire Departments and includes a training facility that also serves as the Emergency Operations Center for the City of Winters, with a generator that will power the facility in case of power failure.
- The Agency completed a \$680,000 capital improvement to the intersection of Main and First Street, along with a Mid-Block crossing.

In 2011, the Governor and State Legislature dissolved all redevelopment agencies throughout the State. The City of Winters is currently working its way through the dissolution process, which will hopefully be completed (absent debts owed by the former CDA) in 2014.

The City is implementing the Five Year Capital Improvement plan developed in fiscal 03-04 and has prioritized key infrastructure projects within the City. Projects have been implemented utilizing the 2007 Water and Sewer Revenue Bonds.

- Well #7 has been completed. This well was necessary to support economic development throughout the City.
- Water pipes were extended to the area along I-505, the next area of anticipated economic development outside of the downtown core.
- Sewer lines were replaced throughout the oldest part of the City.
- Wells #2 and #4 were rehabilitated to allow them to run more efficiently.
- A SCADA (Supervisory Control and Data Acquisition) system was installed. This allows for computer monitoring of the status of the Water and Sewer Systems at all times.
- Water Meters were installed City Wide and beginning January 2012, all water customers began being billed based on consumption.

The 03-04 Capital Improvement Plan will be reviewed and updated in the 13-14 fiscal year and will coordinate with the master plans for both Water and Sewer Enterprise Functions.

Awards and Acknowledgements

In 2009, the City of Winters was awarded the 2009 SACOG Blueprint Excellence Award for its efforts in planning, engineering and capital project implementation. This award is the highest award given within the five (5) county region in recognition for "smart growth" and the agency's ability to effectively implement capital projects.

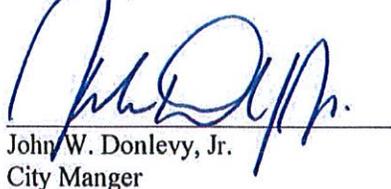
The Government Finance Officer Association (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the City of Winters for its Comprehensive Annual Financial Report (CAFR) for the fiscal year ended June 30, 2012. This is the tenth year that the City has received this prestigious award. In order to be awarded a Certificate of Achievement, the City of Winters published an easily readable and efficiently organized CAFR. This report satisfied both the GAAP and applicable legal requirements.

To the Honorable Mayor, members of the
City Council and the Citizens of the City of Winters

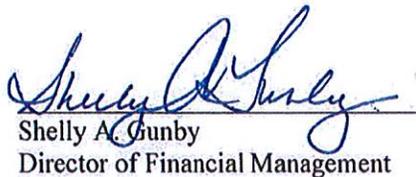
A Certificate of Achievement is valid for a period of one year only. We believe that our current CAFR continues to meet the Certificate of Achievement Program's requirements and are submitting it to the GFOA to determine its eligibility for another certificate.

This report could not have been prepared without the cooperation of all staff of the City of Winters. Also, we would like to acknowledge the professional work and advice of Moss, Levy & Hartzheim.

Respectfully Submitted:



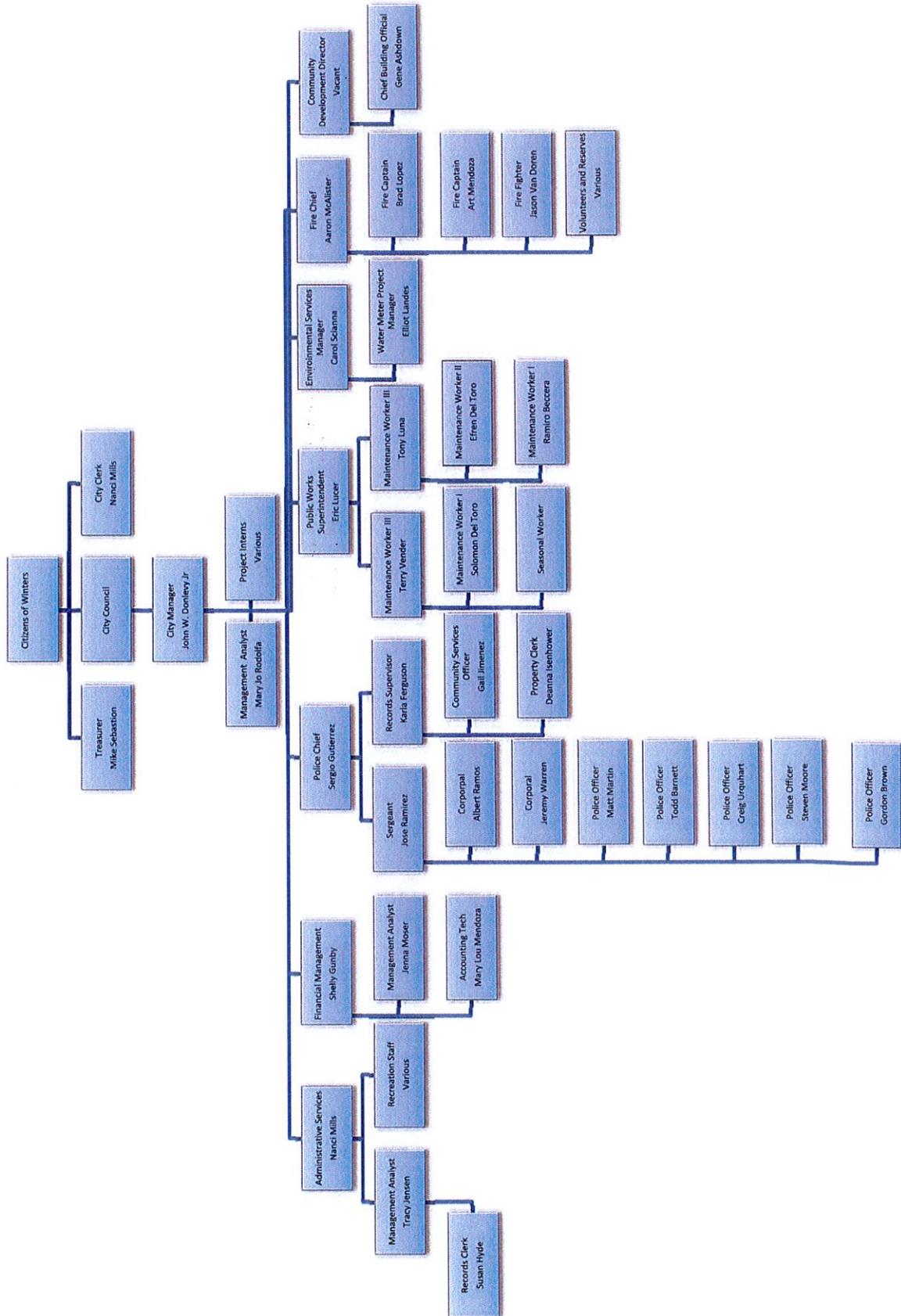
John W. Donlevy, Jr.
City Manger



Shelly A. Gunby
Director of Financial Management

CITY OF WINTERS, CALIFORNIA

ORGANIZATION CHART



CITY OF WINTERS, CALIFORNIA

June 30, 2013
ELECTED AND APPOINTED OFFICIALS



CITY COUNCIL

- *Cecilia Aguiar-Curry*.....Mayor
- *Woody Fridae*.....Mayor Pro Tem
- *Bruce Guelden*.....Council member
- *Harold Anderson*.....Council member
- *Wade Cowan*.....Council member

APPOINTED OFFICIALS

- *John W. Donlevy, Jr.*.....City Manager
- *Sergio Gutierrez*Police Chief
- *Nanci G. Mills*..... Director of Administrative Services
- *Shelly A. Gunby*.....Director of Financial Management
- *Vacant* Director of Community Development
- *Dan Maguire*.....Housing & Economic Development Manager
- *Aaron McAlister*.....Fire Chief



Government Finance Officers Association

**Certificate of
Achievement
for Excellence
in Financial
Reporting**

Presented to

**City of Winters
California**

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

June 30, 2012

Executive Director/CBO

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FINANCIAL SECTION



MOSS, LEVY & HARTZHEIM LLP

CERTIFIED PUBLIC ACCOUNTANTS

PARTNERS

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INDEPENDENT AUDITOR'S REPORT

To the Honorable Mayor and Members
of the City Council of the City of Winters
Winters, California

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Winters (City), California, as of and for the fiscal year ended June 30, 2013, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Winters, California, as of June 30, 2013, and the respective changes in financial position and cash flows, where applicable thereof, for the fiscal year then ended, in conformity with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note 1 to the basic financial statements effective July 1, 2012, the City of Winters adopted the provisions of Governmental Accounting Standards Board (GASB) Statement No. 60, *Accounting and Financial Reporting for Service Concession Agreements*, Statement No. 61, *The Financial Reporting Entity: Omnibus*, Statement No. 62, *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*, and Statement No. 63, *Financial Reporting of Deferred Outflows of Resource, Deferred Inflows of Resources, and Net Position*. Our opinion is not modified with respect to this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis on pages 4 through 20, the Schedule of Funding Progress – Other Postemployment Benefits on page 73, and Budgetary Comparison Schedules of the General Fund and North Putah Creek Special Revenue Fund on pages 74 and 75 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Winters' basic financial statements. The Introductory Section, the Budgetary Comparison Schedules for the Nonmajor Governmental Funds, the Combining Financial Statements for the Nonmajor Governmental Funds, Private-Purpose Trust Funds, and Agency Funds, and the Statistical Section listed in the table of contents are presented for purposes of additional analysis and are not required parts of the basic financial statements.

The Budgetary Comparison Schedules for the Nonmajor Governmental Funds and the Combining Financial Statements for the Nonmajor Governmental Funds, Private-Purpose Trust Funds, and Agency Funds are the responsibility of management and were derived from and related 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 basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 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. The Introductory Section and Statistical Section have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on them.

Other Reporting Required by *Government Auditing Standards*

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

Moss, Levy & Hartzheim

Moss, Levy & Hartzheim LLP
Culver City, CA
December 13, 2013

CITY OF WINTERS, CALIFORNIA

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE FISCAL YEAR ENDED JUNE 30, 2013

Management's Discussion and Analysis

As management of the City of Winters, we offer readers of the City of Winters' financial statements this narrative overview and analysis of the financial activities of the City of Winters for the fiscal year ended June 30, 2013. We encourage readers to consider the information presented here in conjunction with the accompanying transmittal letter, the basic financial statements, and the accompanying notes to the basic financial statements.

The financial statements presented herein include all financial activities of the City and its component units in accordance with Governmental Accounting Standards Board Statement No. 34, "Basic Financial Statements-and Management's Discussion and Analysis-For State and Local Governments" (GASB 34).

The Government-Wide Financial Statements present the financial position of the City using the economic resources measurement focus and the accrual basis of accounting. These statements present governmental activities and business-type activities separately. Also, these statements include all assets of the City, as well as all liabilities, including long-term debt. Additionally, in accordance with GASB 34, certain eliminations have been made related to interfund activity, payables, and receivables.

The Fund Financial Statements include governmental, proprietary, and fiduciary funds. The governmental funds are prepared using the current financial resources measurement focus and the modified accrual basis of accounting. A reconciliation of the Fund Financial Statements to the Government-Wide Financial Statements is provided to explain the differences created by the integrated approach under GASB 34. The proprietary funds are prepared using the economic resources measurement focus and the accrual basis of accounting. The fiduciary funds consist of trust and agency funds. Trust funds utilize the economic resources measurement focus and the accrual basis of accounting, while the agency funds only report a balance sheet (accrual basis of accounting) and therefore do not have a measurement focus.

Financial Highlights

- The assets of the City of Winters exceeded its liabilities at the close of the most recent fiscal year by \$28,820,714 (net position). Of this amount, \$5,962,683 is unrestricted net position. A nominal or negative unrestricted net position does not mean that the City of Winters is facing financial disaster, but rather, that the City of Winters has invested in projects or long term assets that are not reflected on the Statement of Net Position.
- As of the close of the current fiscal year, the City of Winters governmental funds reported combined ending fund balances of \$8,440,649 a decrease of \$280,516 in comparison with the prior fiscal year. Approximately 14.46% or \$1,221,128 is available for spending at the government's discretion (unassigned fund balance).
- At the end of the current fiscal year, unassigned fund balance for the general fund was \$2,064,941 or, 53.38% of total general fund expenditures.

Overview of the Financial Statements

This discussion and analysis are intended to serve as an introduction to the City of Winters basic financial statements. The City of Winters basic financial statements comprise three components:

1. Government-wide financial statements
2. Fund Financial Statements
3. Notes to the financial statements

CITY OF WINTERS, CALIFORNIA

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE FISCAL YEAR ENDED JUNE 30, 2013

This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-Wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of the City of Winters finances, in a manner similar to a private-sector business.

The *Statement of Net Position* and the *Statement of Activities* report information about the City as a whole and its activities. These statements include all assets and liabilities of the City using the accrual basis of accounting and economic resources measurement focus, which is similar to the accounting used by most private-sector entities. Under the economic resources measurement focus, revenues are recognized when earned and expenses are recorded when the liability is incurred.

The *Statement of Net Position* reports the City's net position and changes in it. Net position is the difference between assets and liabilities, which is one way to measure the City's financial health, or financial position. Over time, increases or decreases in the City's net position is one indicator of whether its financial health is improving or deteriorating.

The *Statement of Activities* presents information showing how the City's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the changes occurs, regardless of the timing of related cash flows. Thus, revenues are reported in this statement for some items that will only result in cash flows in future fiscal periods, such as uncollected taxes, and earned but unused vacation leave.

Both of the government-wide financial statements distinguish functions of the City of Winters that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business type activities.) The governmental activities of the City of Winters include; general government, public safety, public works, community development, parks and recreation, and streets and highways. The business-type activities of the City of Winters include the Water and Sewer functions of the City of Winters.

Fund Financial Statements

The fund financial statements provide detailed information about the City's major funds, not the City as a whole. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City of Winters, like other local governments, uses fund accounting to ensure and demonstrate compliance with finance related legal requirements. All of the funds of the City of Winters can be divided into three (3) categories: governmental funds, proprietary funds, and fiduciary funds.

Governmental Funds. Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as balances of spendable resources available at the end of the fiscal year. Governmental fund information helps determine whether there are more or less financial resources that can be spent in the near future to finance the City's programs. The differences between the Governmental Fund Financial Statements and the Government-Wide Financial Statements are explained in a reconciliation following the Government-Wide Financial Statements.

CITY OF WINTERS, CALIFORNIA

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE FISCAL YEAR ENDED JUNE 30, 2013

The City of Winters adopts an annual appropriated budget for its general fund. A budgetary comparison schedule has been provided for the general fund to demonstrate compliance with this budget.

Proprietary Funds. When the City charges customers for services, whether to outside customers or to programs of the City, these services are generally reported in proprietary funds. Proprietary funds are reported in the same way in that all activities are reported in the Statement of Net Position and the Statement of Revenues, Expenses and Changes in Net Position. The City's enterprise funds are the same as the business-type activities reported in the Government-Wide Financial Statements, but provide more detail and additional information, such as cash flows, for each enterprise fund. The City also uses an internal service fund to report activities that provide supplies and services for the City's internal programs and activities.

Fiduciary funds. The City is the trustee, or fiduciary, for certain funds established to account for assets held by the City in a trustee capacity, or as an agent for individuals, private organizations, and other governmental units. The City's fiduciary activities are reported in a separate Fiduciary Statement of Net Position. These activities are excluded from the City's Government-Wide Financial Statements because the City cannot use these assets to finance its operations. The City is responsible for ensuring that the assets reported in these funds are used for their intended purposes.

Notes to the financial statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Other information

Combining statements are presented following the notes to the financial statements.

Government-wide Financial Analysis

The government-wide financial statements provide long-term and short-term information about the City of Winters overall financial condition. This analysis addresses the financial statements of the City as a whole.

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the City of Winters, assets exceeded liabilities by \$28,820,714 at the close of the most recent fiscal year.

45.859% of the City's net position reflects its investment in capital assets (e.g., land, buildings, and improvements other than buildings, equipment, infrastructure, and construction in progress); less any related debt used to acquire those assets that is still outstanding. The City uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the City's investments in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

The City reports its sewer and water activities as business-type activities and reports these activities in the government-wide statements.

An additional portion of the City of Winters net position (33.452%) represents resources that are subject to external restrictions on how they may be used. The remaining balance of *unrestricted net position* (\$5,962,683 or 20.689%) may be used to meet the government's ongoing obligations to citizens and creditors.

CITY OF WINTERS, CALIFORNIA

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE FISCAL YEAR ENDED JUNE 30, 2013

At the end of the current fiscal year, the City of Winters is able to report positive balances in all three categories of net position, governmental activities, business-type activities, as well as total activities.

TABLE 1
SUMMARY OF NET POSITION
AS OF JUNE 30

	Governmental Activities		Business-type Activities		Totals	
	2013	2012	2013	2012	2013	2012
ASSETS:						
Current and other Assets	\$ 13,433,629	\$ 14,227,310	\$ 5,588,558	\$ 5,827,254	\$ 19,022,187	\$ 20,054,564
Capital Assets, net	10,809,780	9,652,796	9,267,396	8,732,664	20,077,176	18,385,460
TOTAL ASSETS	\$ 24,243,409	\$ 23,880,106	\$ 14,855,954	\$ 14,559,918	\$ 39,099,363	\$ 38,440,024
LIABILITIES						
Liabilities due after one year	\$ 1,267,406	\$ 299,330	\$ 7,784,826	\$ 7,967,424	\$ 9,052,232	\$ 8,266,754
Other Liabilities	548,880	908,299	677,537	615,752	1,226,417	1,524,051
TOTAL LIABILITIES	\$ 1,816,286	\$ 1,207,629	\$ 8,462,363	\$ 8,583,176	\$ 10,278,649	\$ 9,790,805
NET POSITION						
Net investment in capital assets	\$ 10,809,780	\$ 9,652,796	\$ 2,407,222	\$ 3,595,646	\$ 13,217,002	\$ 13,248,442
Restricted	9,641,029	6,777,763	-	-	9,641,029	6,777,763
Unrestricted	1,976,314	6,241,918	3,986,369	2,381,096	5,962,683	8,623,014
TOTAL NET POSITION	\$ 22,427,123	\$ 22,672,477	\$ 6,393,591	\$ 5,976,742	\$ 28,820,714	\$ 28,649,219

There was an increase of \$2,863,266 in restricted net position reported in connection with the City of Winters' Governmental Activities. This increase is due to the increase in amount restricted for Income Restricted Housing \$4,264,155, an decrease in amount restricted for Capital Projects (\$1,561,575) and a decrease in the amount restricted for revolving loans (\$47,587), and an increase in the amount restricted for Parks \$208,273.

The net position of the City of Winters increased by \$171,495 during the fiscal year. The increase in net position is due to the decrease in net position in Governmental Activities of \$245,354 and an increase in Business-Type Activities of \$416,849. The discussion of each of the changes is included in the separate sections below.

Governmental Activities

Governmental activities decreased the City of Winters net position by (\$245,354). The decrease in net assets is due to an increase in liabilities (\$608,657) and an increase in assets \$363,303. Liabilities that increased were Deposits Payable (\$66,150), Compensated Absences (\$28,322) and an increase in Long term Debt (\$947,104), and a decrease in Accounts Payable (\$432,936) as well as minor increases in other liabilities (\$17). Assets that increased were Capital Assets (\$1,156,984), Deposits (\$70,234), Restricted Cash (\$91,493 and Receivable from Successor Agency Trust Fund (\$393,000), a reduction in the following assets occurred, Cash (\$950,196), Accounts Receivable (\$256,801), Notes Receivable (\$138,537), and Interest Receivable (\$2,874).

The Cost of all governmental activities during 2012-2013 was \$5,565,471. Some of the cost of governmental activities was paid by those who directly benefited from the programs in the amount of \$679,838 or by other governmental agencies and organizations that subsidized certain programs with grants and contributions in the amount of \$2,048,392. Overall, the City generated program revenues of \$2,728,230. The balance of the cost of governmental activities of \$3,602,159 was paid by the City of Winters sources of general revenues (taxes and general revenues).

CITY OF WINTERS, CALIFORNIA

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE FISCAL YEAR ENDED JUNE 30, 2013

The following table presents the changes in net position for the fiscal year ended June 30, 2013 and June 30, 2012:

TABLE 2
CHANGE IN NET POSITION
FOR THE FISCAL YEAR ENDED JUNE 30

	Governmental Activities		Business-type Activities		Totals	
	2013	2012	2013	2012	2013	2012
PROGRAM REVENUES						
Charges for services	\$ 679,838	\$ 515,590	\$ 2,830,999	\$ 2,734,944	\$ 3,510,837	\$ 3,250,534
Operating grants	412,573	454,489	-	-	412,573	454,489
Capital grants	1,635,819	903,837	510,886	1,458,688	2,146,705	2,362,525
GENERAL REVENUES						
Property taxes	1,429,395	2,103,907	-	-	1,429,395	2,103,907
Sales and uses taxes	408,845	374,975	-	-	408,845	374,975
Motor vehicle in lieu	3,639	3,511	-	-	3,639	3,511
Franchise fees	230,805	228,129	-	-	230,805	228,129
Utility tax	718,174	648,593	-	-	718,174	648,593
Municipal services tax	296,230	301,120	-	-	296,230	301,120
Transient occupancy tax	8,692	5,934	-	-	8,692	5,934
Other revenues	378,255	907,928	(190,314)	-	187,941	907,928
Investment income	128,124	163,862	5,357	22,880	133,481	186,742
TOTAL REVENUES	6,330,389	6,611,875	3,156,928	4,216,512	9,487,317	10,828,387
EXPENSES						
Governmental Activities						
General Government	349,842	320,983	-	-	349,842	320,983
Public Safety	2,947,065	2,939,539	-	-	2,947,065	2,939,539
Public Works	739,622	1,496,172	-	-	739,622	1,496,172
Community Development	499,056	937,790	-	-	499,056	937,790
Parks and Recreation	663,801	712,628	-	-	663,801	712,628
Streets and Highways	366,085	406,860	-	-	366,085	406,860
Interest on Long Term Debt	-	495,130	-	-	-	495,130
Business Type Activities						
Water	-	-	1,249,358	1,191,159	1,249,358	1,191,159
Sewer	-	-	1,490,721	1,607,864	1,490,721	1,607,864
TOTAL EXPENSES	5,565,471	7,309,102	2,740,079	2,799,023	8,305,550	10,108,125
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	764,918	(697,227)	416,849	1,417,489	1,181,767	720,262
EXTRAORDINARY ITEM						
Gain on transfer of assets and liabilities to RDA successor trust funds	-	2,870,570	-	-	-	2,870,570
TOTAL EXTRAORDINARY ITEM	-	2,870,570	-	-	-	2,870,570
CHANGE IN NET POSITION	764,918	2,173,343	416,849	1,417,489	1,181,767	3,590,832
NET POSITION JULY 1	22,672,477	-	5,976,742	4,422,879	28,649,219	24,922,013
PRIOR PERIOD ADJUSTMENTS	(1,010,272)	-	-	-	(1,010,272)	136,374
NET POSITION JULY 1, RESTATED	21,662,205	20,499,134	5,976,742	4,559,253	27,638,947	24,922,013
NET POSITION JUNE 30	\$ 22,427,123	\$ 22,672,477	\$ 6,393,591	\$ 5,976,742	\$ 28,820,714	\$ 28,649,219

CITY OF WINTERS, CALIFORNIA

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE FISCAL YEAR ENDED JUNE 30, 2013

Property taxes decreased by (\$674,512) or 32.06%. The major reason for the decrease in property tax revenue is the dissolution of the Winters Community Development Agency as of January 31, 2012. In the prior fiscal year, the Winters Community Development Agency was a component unit of the City of Winters and all activity was included in the Governmental Activities section of this report, however, effective January 31, 2012, the State of California dissolved all redevelopment agencies in the state, and this report reflects no activities for the 2012-2013 for the Community Development Agency as a component unit and instead, reports the activities as a Private Purpose Trust fund.

Operating Contributions and Grants have decreased by (\$41,916) in 2012-2013 compared to 2011-2012. This is primarily due to the decrease in grant funding for Streets and Roads. The Gas Tax that the City receives is based on Motor Fuel Taxes and is administered by the State of California. This amount decreased by \$33,998 from what was received in 2012-2013. This amount fluctuates from year to year based on Motor Fuel Taxes collected by the State of California and then remitted to local jurisdictions. Additionally, in 2011-2012 there were small grants for General Government that were not available in 2012-2013.

Capital Contributions and Grants have increased from 2011-2012 amounts by \$731,982. This is due to the one time nature of grants. The City received a grant for construction of a walking trail along the Putah Creek North Bank in the amount of \$1,075,451. In 2011-2012 the City received grants for the construction and/or rehabilitation of streets and roads in the amount of \$745,284 but only received \$190,947 in 2012-2013.

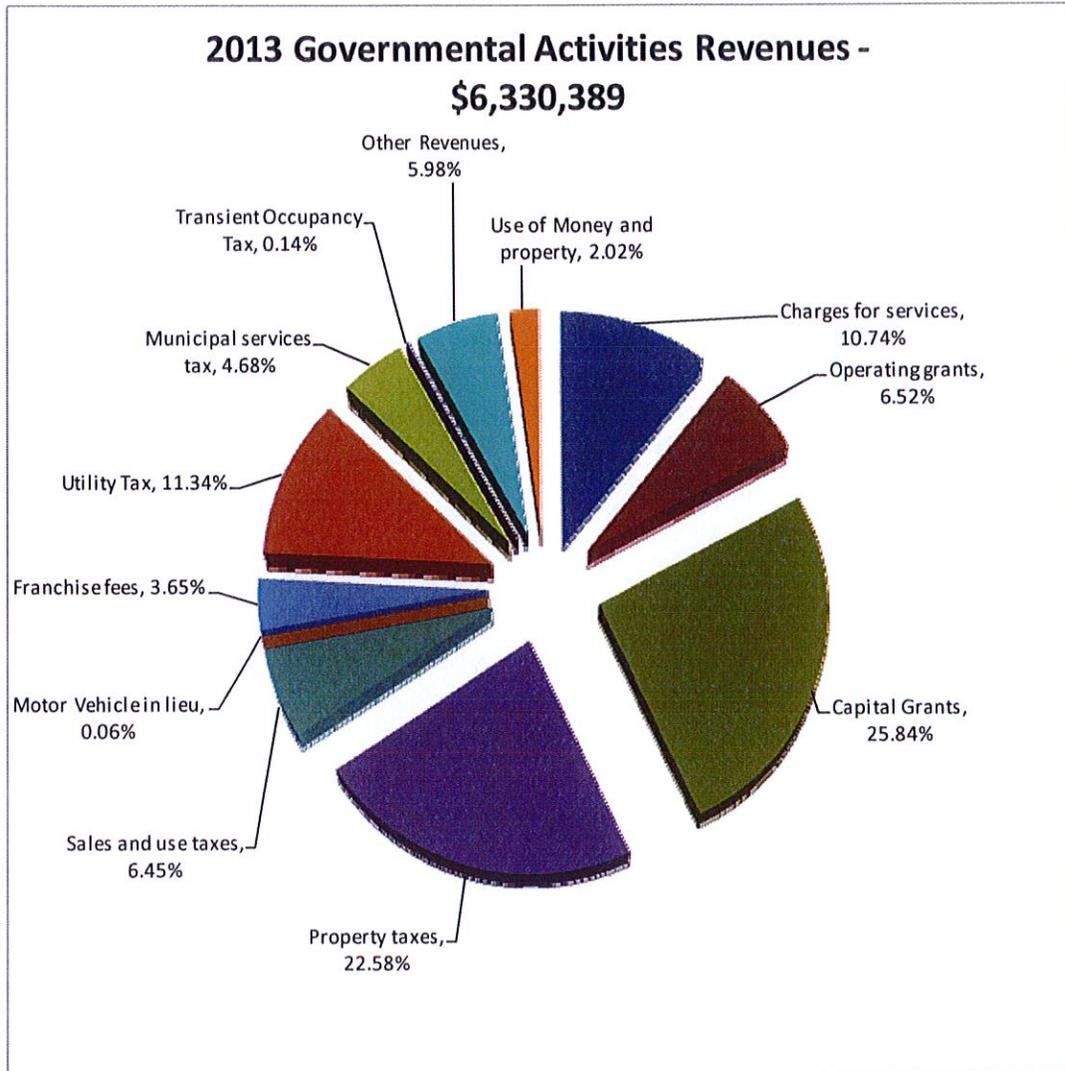
Charges for Services have increased from the 2011-2012 fiscal year by \$164,248. Increases in service charges for the Public Safety were \$12,752. This is due to increases in Traffic and Parking Fines as well as impact fees collected for Police and Fire. The service charges for Community Development increased by \$53,181 from 2011-2012 due to an increase in the permit fees and plan check fees due to increased activity in the building department. The service charges for Public Works increased by \$84,692 from 2011-2012 due to an increase in Impact Fees collected. Parks and Recreation increased by \$11,116 due to increased revenues at the Community Pool and Community Center. General Government service charges increased by \$2,507 from 2011-2012.

General revenues decreased by (\$1,135,800) from 2011-2012. The decrease in property tax revenue was (\$674,512) due to the dissolution of the Winters Community Development Agency. Additionally there were decreases in other revenues in the amount of (\$529,673). The decrease in the other revenues is primarily due to the one time receipt of \$525,000 of in lieu property tax in 2011-2012 from the developer of the Orchard Village Apartment Complex. Investment Income also decreased from 2011-2012 due to the reduction in cash investments and the continued low interest rates received on investments.

CITY OF WINTERS, CALIFORNIA

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE FISCAL YEAR ENDED JUNE 30, 2013

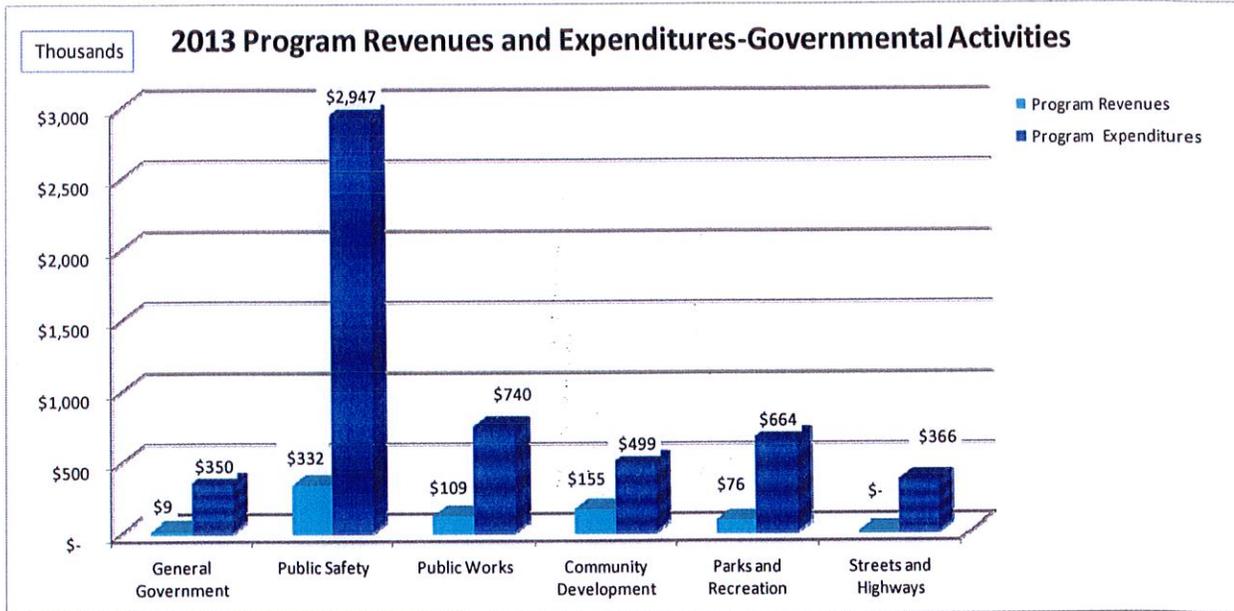
Revenues by Source-Governmental Activities



CITY OF WINTERS, CALIFORNIA

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE FISCAL YEAR ENDED JUNE 30, 2013

Program Revenues and Expenses -Governmental Activities



Governmental activity expenses decreased by (\$1,743,631) compared to 2011-2012 for the following reasons:

- Decrease in Community Development Expenditures of (\$438,734) due to the reduction in staffing and the dissolution of the Community Development Agency effective January 31, 2012. A substantial portion of Community Development Expenditures resulted from an active Community Development Agency in prior years.
- Increase in General Government of \$28,859. The increase in General Government is due to the addition of a Records Clerk Position that was filled for a portion of the 2012-2013 year.
- Increase in Public Safety of \$7,526, this is due to a slight increase in the Public Safety Calpers contribution.
- Decrease in Public Works expenditures in the amount of (\$756,550), this decrease is due to the completion of projects in 2011-2012. There were no new capital projects undertaken in 2012-2013.
- Decreased expenditures of (\$48,827) for Parks and Recreation. Expenditures were reduced in Park Maintenance (\$7,365), the Afterschool Program (\$4,225), General Recreation (\$1,993), Fireworks (\$10,495), Jardin De Ninos Program (\$4,985), and the Swimming Pool (\$4,957), as well as reductions in Park Grant expenditures of (\$14,807)
- Decrease in expenditures in Streets and Highways of (\$40,775). This decrease is due to the decreased funding in the Gas Tax Fund, since funding was decreased, expenditures were reduced.
- Decrease in Interest on Long Term Debt due to Debt Service on the 2004 and 2007 Tax Allocation Bonds in the amount of (\$495,130). This amount is now reported in Private Purpose Trust Fund.

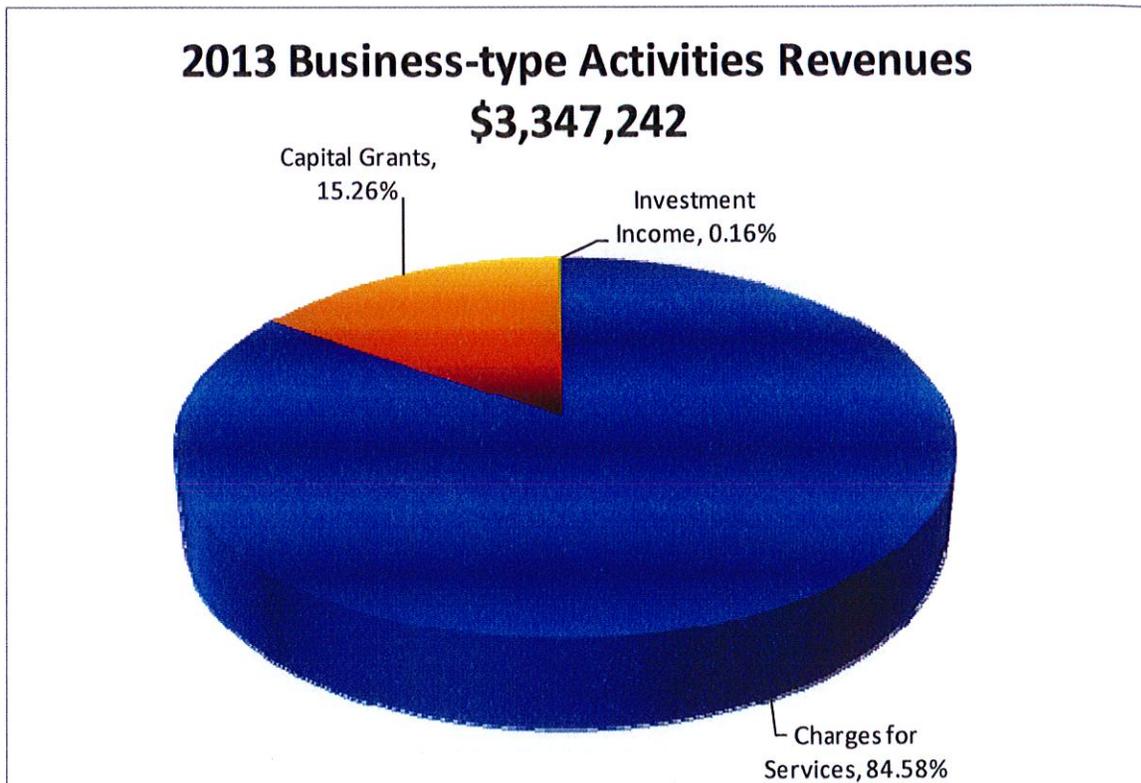
CITY OF WINTERS, CALIFORNIA

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE FISCAL YEAR ENDED JUNE 30, 2013

Business-Type Activities

Business-type activities increased the City of Winters net position by \$416,849. Key elements of the increase in the net position are as follows:

- The Water O & M fund increased net position by \$149,647 for the fiscal year. Assets increased by \$77,446. The increase in assets was due primarily because Cash and Investments increased by \$100,964 from 2011-2012 while Accounts Receivable decreased by (\$33,834). Liabilities decreased by (\$72,201), decreases were due to a decrease in Long Term Debt of (\$88,001) while Accounts Payable increased by \$10,468.
- The Sewer O & M Fund increased net position of the City of Winters by \$267,202. Assets increased by \$218,590, Cash increased by \$101,413 and Restricted Cash decreased by (\$1,789,905) while Fixed Assets increased by \$1,908,686. Liabilities decreased by (\$48,612), Accounts Payable decreased by (\$10,909), Deposits Payable increased by \$62,250, Long Term Debt due within one year increased by \$5,000 and Long term debt due after one year decreased by (\$104,083).



CITY OF WINTERS, CALIFORNIA

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE FISCAL YEAR ENDED JUNE 30, 2013

Financial Analysis of the Government's Funds

As noted earlier, the City of Winters uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

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

As of the end of the current fiscal year, the City of Winters' governmental funds reported combined ending fund balances of \$8,440,649, a decrease of (\$280,516) in comparison with the prior fiscal year. Approximately 14.467% or \$1,221,128 is available for spending at the government's discretion (unassigned fund balance). The remainder of the fund balance is restricted to indicate that it is unavailable for new spending because it is restricted for various purposes (see Note 1F).

The General Fund is the chief operating fund of the City of Winters, accounting for all financial resources traditionally associated with government activities that are not legally required to be accounted for in another fund.

The General Fund ended the fiscal year with a fund balance of \$2,522,762, which is a decrease of (\$40,429) as compared to the prior fiscal year. The fund balance is composed of 5 components as designated by the City Council these classifications and amounts are:

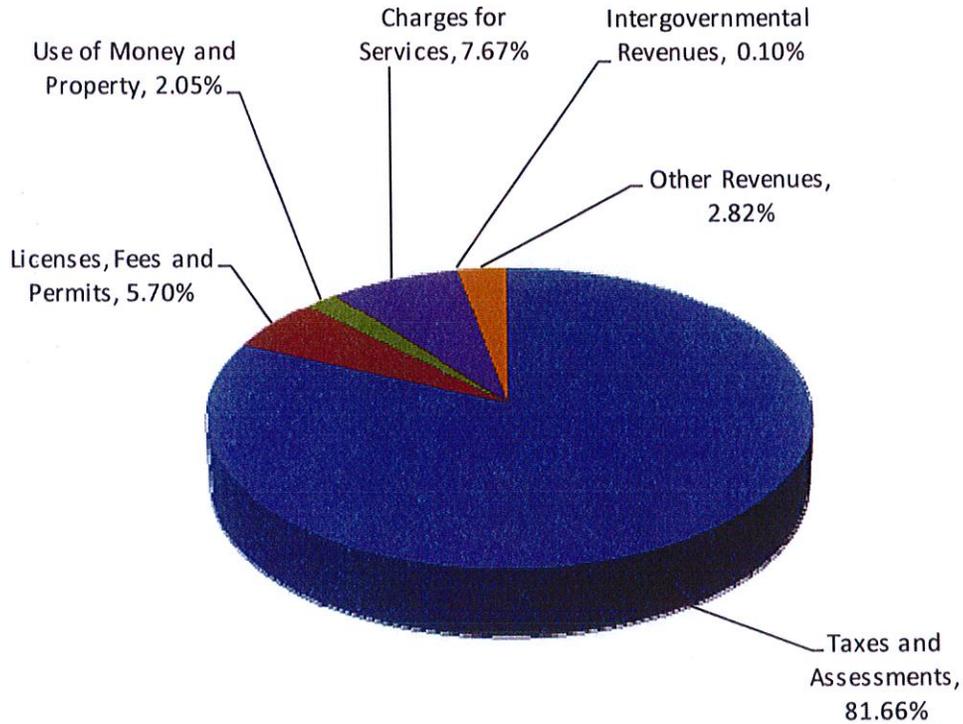
1. Non-spendable Fund balance- \$457,821. These are a portion of the fund balance that cannot be spent because it is not in a spendable form, such as a non-current receivable.
2. Restricted Fund Balance- \$0. These are amounts that are restricted by the source of the funds, such as a grant.
3. Committed Fund Balance- \$0. These are amounts that are restricted due to a formal action of the City Council.
4. Assigned Fund Balance- \$0 These amounts are funds that are intended for a specific purpose, but for which no formal action has yet to be taken by the City Council.
5. Unassigned fund balance \$ 2,064,941. This portion of the fund balance is the spendable portion of fund balance that does not fall into one of the other four categories.

General Fund revenues for the fiscal year ended June 30, 2013 were \$3,682,210 comprised of the following:

CITY OF WINTERS, CALIFORNIA

**MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

2013 General Fund Revenues - \$3,682,210

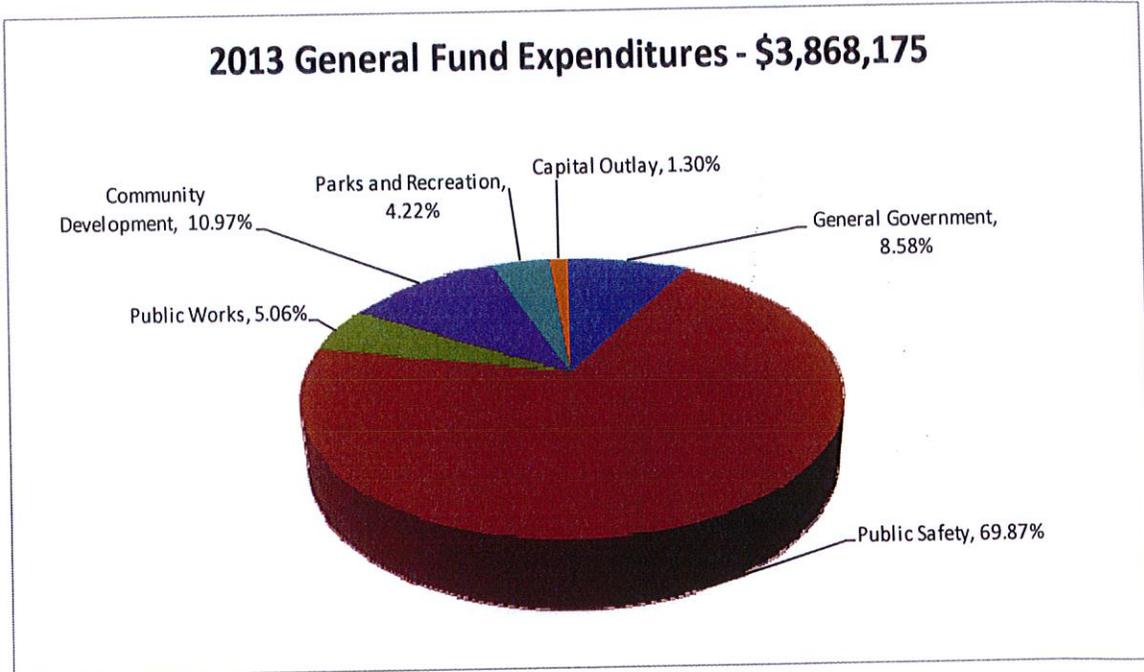


	Amount
Taxes and Assessments	\$ 3,006,973
Licenses, Fees and Permits	209,949
Use of Money and Property	75,643
Charges for Services	282,466
Intergovernmental Revenues	3,639
Other Revenues	103,540
TOTAL	\$ 3,682,210

CITY OF WINTERS, CALIFORNIA

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE FISCAL YEAR ENDED JUNE 30, 2013

General Fund expenditures were \$3,868,175 for the fiscal year ended June 30, 2013 were as follow:



	<u>Amount</u>
General Government	\$ 331,797
Public Safety	2,702,525
Public Works	195,714
Community Development	424,175
Parks and Recreation	163,322
Capital Outlay	50,642
TOTAL	<u>\$ 3,868,175</u>

CITY OF WINTERS, CALIFORNIA

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE FISCAL YEAR ENDED JUNE 30, 2013

Other Major Funds

North Putah Creek Fund:

The North Putah Creek Fund is used to account for a Federal Grant to construct a walking trail along the North Bank of Putah Creek as a part of the Putah Creek Nature Park. In addition to construction costs, the fund has restricted cash for the maintenance of a mitigation fund for the Elderberry Bush, which is habitat to the Elderberry beetle. This cash funding is to be held in perpetuity, and the investment income may be used to maintain the Elderberry Bushes in the mitigation area.

HOME CHOC Fund

The HOME CHOC Fund is used to account for the expenditures of HOME Funds granted to CHOC (Community Housing Opportunities Corporation for the construction of a 45 unit affordably restricted apartment complex located within the City of Winters. The City received grant funds from the HOME program and loaned the funds to CHOC to construct the apartments.

Housing Successor Fund:

On January 31, 2012 the State of California dissolved all Redevelopment Agencies in the State of California. The housing function of the dissolved Winters Community Development Agency was assumed by the City of Winters, and the Housing Successor Fund was established. This fund has a restricted fund balance of \$1,051,137. The City has received a Finding of Completion from the California Department of Finance, and will operate the housing functions and expenditures in such a manor to increase and maintain affordable housing units within the City of Winters.

Proprietary Funds

The City of Winters' proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail.

Unrestricted net position of the Water and Sewer funds at the end of the fiscal year amounted to \$2,565,743 and \$1,420,626 respectively. Both the Water Fund and Sewer Fund had an increase in net position during the fiscal year. Other factors concerning the finances of these two funds have already been addressed in the discussion of the City of Winters business-type activities.

General fund Budgetary Highlights

The City's annual budget is the legally adopted expenditure control document of the City. Budgets are prepared on a modified accrual basis consistent with US GAAP.

Unexpended appropriations lapse at year-end. The City Council reauthorizes appropriations for continuing projects and activities. The City Council has the legal authority to amend the budget of any fund at any time during the fiscal year. The budget is adopted at the fund and department level. The City Manager is authorized to make transfers between account codes and departments within each fund, except for contingencies. City Council approval is required for transfers between funds, except those inter-fund transfers approved in the budget and must authorize any revisions which alter total expenditures of the city.

There were no approved increased expenditures over the original budget in the area of Community Development and Capital Outlay during the fiscal year.

CITY OF WINTERS, CALIFORNIA

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE FISCAL YEAR ENDED JUNE 30, 2013

General Fund revenues were higher than budget amounts in total, the sources of revenue are as follow:

- ❖ Taxes and Assessments
 - Revenues were more than budgeted by \$93,811 due to the City receiving the repayment of the Prop 1A loan by the State of California.
- ❖ Licenses, Fees, and permits
 - Revenues were more than budgeted by \$61,799, plan check fees and building related fee revenues were higher than budgeted.
- ❖ Use of Money and Property
 - Revenues were more than budgeted by \$31,778, a vacant building owned by the City was rented to Rise, a community service organization during the fiscal year 2012-2013. This revenue source was not included in the budget at the time it was prepared because the City had not been approached to rent the building. Investment earnings were also higher than budgeted due to having an investment balance higher than anticipated during the year.
- ❖ Intergovernmental Revenues
 - Revenues were more than budgeted by \$639.
- ❖ Charges for Services
 - Revenues were more than budgeted by \$2,737, this is due to increased Community Center Rental revenues.
- ❖ Other Revenue
 - Revenues were more than budgeted by \$3,789 due to reimbursement for sidewalk repairs done on the Winters Joint Unified School District Property

Expenditures were higher than budgeted throughout the organization in 2012-2013. Explanations are as follows:

- ❖ General Government
- ❖ General Government actually spent more than budgeted by \$71,012 due to increased costs for administering the Successor Agency to the Dissolved Community Development Agency. The City was to receive \$250,000 in administrative fees if there was sufficient funds to provide it. Due to years of declining assessed values in the Redevelopment Project Area, the property tax available to pay the obligations of the Successor Agency was not sufficient to pay the City the full amount.
- ❖ Public Safety
 - Both Police and Fire Departments had expenditures less than budgeted for the fiscal year. This was due to the turnover in staff at the Police Department and the vacancy in positions while hiring procedures were taking place. The Fire Department had less expenditures than budgeted due to less overtime than budgeted. Most overtime for the Fire Department was due to mutual aid services, which is reimbursed by CalFire.
- ❖ Public Works
 - Expenditures were higher than budgeted due to higher personnel costs throughout the year.
- ❖ Community Development
 - Community Development expenditures were higher than budgeted due to increased costs for administering the Successor Agency to the Dissolved Community Development Agency.

CITY OF WINTERS, CALIFORNIA

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE FISCAL YEAR ENDED JUNE 30, 2013

Capital Asset and Debt Administration

Capital Assets

The City of Winters' investment for capital assets for its governmental and business type activities as of June 30, 2013, amounts to \$19,759,588 (net of accumulated depreciation). This investment in capital assets includes land, buildings and systems, improvements, machinery and equipment, park facilities, water wells and distribution and sewer plant and collection facilities.

TABLE 3
CAPITAL ASSETS, NET OF DEPRECIATION
FOR THE FISCAL YEAR ENDED JUNE 30

	Governmental Activities		Business-type Activities		Totals	
	2013	2012	2013	2012	2013	2012
Capital Assets not being Depreciated:						
Construction in Progress	\$ 478,080	\$ 932,613	\$ 1,771,210	\$ 460,264	\$ 2,249,290	\$ 1,392,877
Land	557,341	1,347,551	682,979	2,182,979	1,240,320	3,530,530
Depreciable Capital Assets, net:						
Sewer and Water Plant	-	-	5,286,048	4,659,505	5,286,048	4,659,505
Buildings	1,640,621	1,729,423	-	-	1,640,621	1,729,423
Machinery and Equipment	-	-	855,328	736,409	855,328	736,409
Vehicles and Equipment	163,675	235,965	-	-	163,675	235,965
Infrastructure	7,970,063	5,407,244	354,243	362,793	8,324,306	5,770,037
TOTAL	\$ 10,809,780	\$ 9,652,796	\$ 8,949,808	\$ 8,401,950	\$ 19,759,588	\$ 18,054,746

Capital asset additions during 2012-2013 include the following:

- North Bank Putah Creek Trail
- Matsumoto Lane Traffic Signal
- Pool Vehicle
- CSI Vehicle
- In Car Camera Systems for Police Cars
- New City Server
- Water and Sewer Lines at Matsumoto Lanes

Additional information on the City of Winters' capital assets can be found in Note 7 of this report.

CITY OF WINTERS, CALIFORNIA

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE FISCAL YEAR ENDED JUNE 30, 2013

Long-term Debt

At June 30, 2013, the City of Winters had \$9,353,383 in total long-term debt, compared to \$8,554,082 on June 30, 2012.

The following table provides a breakdown of the City's outstanding indebtedness as of June 30, 2013:

TABLE 4
OUTSTANDING DEBT
FOR THE FISCAL YEAR ENDED JUNE 30

	Governmental Activities		Business-type Activities		Totals	
	2013	2012	2013	2012	2013	2012
Revenue Bonds:						
2007 Water Bonds	\$ -	\$ -	\$ 3,645,000	\$ 3,730,000	\$ 3,645,000	\$ 3,730,000
2007 Sewer Bonds	-	-	4,300,000	4,400,000	4,300,000	4,400,000
Compensated Absences	411,773	383,451	32,087	25,858	443,860	409,309
Post Employment Benefits	23,036	11,742	5,947	3,031	28,983	14,773
Cal Pers Side Fund Liabilities	935,540	-	-	-	935,540	-
Totals	1,370,349	395,193	7,983,034	8,158,889	9,353,383	8,554,082
Less: due within one year	(102,943)	(95,863)	(198,208)	(191,465)	(301,151)	(287,328)
TOTALS	\$ 1,267,406	\$ 299,330	\$ 7,784,826	\$ 7,967,424	\$ 9,052,232	\$ 8,266,754

The Water Revenue bonds are paid from the service charge received for water service by customers of the Water Enterprise Fund. The Water Enterprise Fund issued bonds in September 2007. For more information on the Water Revenue bonds, please see Note 8 of this report.

The Sewer Revenue bonds are paid from the service charge received for sewer service by the customers of the Sewer Enterprise Fund. The Sewer Enterprise Fund issued bonds in September 2007. For more information on the Sewer Revenue bonds, please see Note 8 of this report.

Economic Factors and Next Years Budgets and Rates

- Small growth in both residential and commercial buildings
- Implementation of Public Employee Pension Reform Act (PEPRA) adopted by the State of California
- Easing of Wage and Benefit Concessions from employees as assessed values impacting property tax revenues and sales tax revenues recover
- Employee Retention programs
- Implementation of Economic Development Projects to encourage additional Economic Development Growth
- Stagnant assessed values of properties throughout the City
- Implementation of 2 tier water rates and winter usage based sewer rates

All of the above factors were considered in the preparation of the City of Winters 2013-2014 budget.

The water and sewer fund rates were increased in the 2013-2014 budget. The rate increases were necessary to continue to maintain an aging infrastructure, and to pay debt service on the Water and Sewer Revenue bonds (2007). Since receipt of the bond proceeds, there have been extensive repair and replacement projects included in the budget of the enterprise funds for 2013-2014.

CITY OF WINTERS, CALIFORNIA

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE FISCAL YEAR ENDED JUNE 30, 2013

Requests for Information

This management's discussion and analysis is designed to provide the City's residents, taxpayers, customer, investors and creditors with a general overview of the City's finances and to demonstrate the City's accountability. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Director of Financial Management, 318 First St., Winters, CA 95694.

CITY OF WINTERS
Statement of Net Position
June 30, 2013

	Governmental Activities	Business-type Activities	Totals
ASSETS:			
CURRENT ASSETS:			
Cash and investments	\$ 5,842,801	\$ 2,274,281	\$ 8,117,082
Receivables:			
Accounts receivable	557,405	306,123	863,528
Interest receivable	3,992	824	4,816
Notes receivable	4,555,172		4,555,172
Deposits	70,234		70,234
Land held for resale	127,299		127,299
Receivable due from successor agency trust fund	1,552,723	1,500,000	3,052,723
Internal balances	(416,557)	416,557	
Restricted cash and investments with fiscal agent	1,140,560	1,090,773	2,231,333
TOTAL CURRENT ASSETS	13,433,629	5,588,558	19,022,187
NONCURRENT ASSETS:			
Nondepreciable capital assets	1,035,421	2,454,189	3,489,610
Depreciable capital assets, net	9,774,359	6,495,619	16,269,978
Deferred charges, net		317,588	317,588
TOTAL NONCURRENT ASSETS	10,809,780	9,267,396	20,077,176
TOTAL ASSETS	24,243,409	14,855,954	39,099,363
LIABILITIES:			
CURRENT LIABILITIES:			
Accounts payable	252,835	85,086	337,921
Accrued payroll liabilities	55,184		55,184
Interest payable		116,045	116,045
Deposits payable	137,918	276,248	414,166
Refundable deposits		1,950	1,950
Compensated absences, due within one year	102,943	3,208	106,151
Long-term debt, due within one year		195,000	195,000
TOTAL CURRENT LIABILITIES	548,880	677,537	1,226,417
NONCURRENT LIABILITIES:			
Compensated absences, due after one year	308,830	28,879	337,709
Long-term debt, due after one year	958,576	7,755,947	8,714,523
TOTAL NONCURRENT LIABILITIES	1,267,406	7,784,826	9,052,232
TOTAL LIABILITIES	1,816,286	8,462,363	10,278,649
NET POSITION			
Net investment in capital assets	10,809,780	2,407,222	13,217,002
Restricted for:			
Income restricted housing	4,264,155		4,264,155
Capital projects	3,013,427		3,013,427
Revolving loans	1,273,008		1,273,008
Parks and street lighting	70,253		70,253
Flood control	3,827		3,827
Streets and roads	226,490		226,490
First time homebuyers program	84,411		84,411
Traffic safety	174,233		174,233
Asset forfeiture	13,210		13,210
Afterschool program	121,596		121,596
Vehicle theft	66,823		66,823
Transportation	286,832		286,832
Fire prevention	854		854
Public safety	16,874		16,874
Beverage recycling	25,036		25,036
Unrestricted	1,976,314	3,986,369	5,962,683
TOTAL NET POSITION	\$ 22,427,123	\$ 6,393,591	\$ 28,820,714

The accompanying notes are an integral part of these basic financial statements.

CITY OF WINTERS
Statement of Activities
For the Fiscal Year Ended June 30, 2013

Functions/Programs	Operating Expenses	Charges for Services	Program Revenues	
			Grants and Contributions	
			Operating	Capital
Governmental Activities:				
General government	\$ 349,842	\$ 8,901	\$ -	\$ -
Public safety	2,947,065	331,534	114,032	411
Public works	739,622	109,232		1,075,451
Community development	499,056	154,549		369,010
Parks and recreation	663,801	75,622	130,933	
Streets and highways	366,085		167,608	190,947
TOTAL GOVERNMENTAL ACTIVITIES	5,565,471	679,838	412,573	1,635,819
Business-type Activities:				
Water	1,249,358	1,266,720		229,309
Sewer	1,490,721	1,564,279		281,577
TOTAL BUSINESS-TYPE ACTIVITIES	2,740,079	2,830,999		510,886
TOTAL GOVERNMENT	\$ 8,305,550	\$ 3,510,837	\$ 412,573	\$ 2,146,705

General Revenues:

Taxes:

- Property taxes
- Sales and use taxes
- Motor vehicle in-lieu, unrestricted
- Franchise fees
- Utility tax
- Municipal service tax
- Transient occupancy tax
- Other revenues
- Investment income

Transfers

Total General Revenues and Transfers

Change in Net Position

Net Position, July 1, 2012

Prior Period Adjustments

Net Position, July 1, 2012, restated

Net Position, June 30, 2013

The accompanying notes are an integral part of these basic financial statements.

**Net (Expense) Revenue and
Changes in Net Position**

Governmental Activities	Business-type Activities	Totals
\$ (340,941)	\$ -	\$ (340,941)
(2,501,088)		(2,501,088)
445,061		445,061
24,503		24,503
(457,246)		(457,246)
(7,530)		(7,530)
<u>(2,837,241)</u>		<u>(2,837,241)</u>
	246,671	246,671
	355,135	355,135
	<u>601,806</u>	<u>601,806</u>
<u>(2,837,241)</u>	<u>601,806</u>	<u>(2,235,435)</u>
1,429,395		1,429,395
408,845		408,845
3,639		3,639
230,805		230,805
718,174		718,174
296,230		296,230
8,692		8,692
187,941		187,941
128,124	5,357	133,481
190,314	(190,314)	
<u>3,602,159</u>	<u>(184,957)</u>	<u>3,417,202</u>
<u>764,918</u>	<u>416,849</u>	<u>1,181,767</u>
22,672,477	5,976,742	28,649,219
<u>(1,010,272)</u>		<u>(1,010,272)</u>
<u>21,662,205</u>	<u>5,976,742</u>	<u>27,638,947</u>
<u>\$ 22,427,123</u>	<u>\$ 6,393,591</u>	<u>\$ 28,820,714</u>

**CITY OF WINTERS
Balance Sheet
Governmental Funds
June 30, 2013**

	<u>Special Revenue Funds</u>			
	<u>General Fund</u>	<u>North Putah Creek Fund</u>	<u>HOME-CHOC Fund</u>	<u>Housing Successor Fund</u>
ASSETS				
Cash and investments	\$ 697,334	\$ 149,552	\$ -	\$ -
Receivables:				
Accounts receivable	435,002			
Interest receivable	512			695
Due from developers	70,234			
Notes receivable	18,584		2,843,180	369,838
Due from other funds	1,193,418			
Receivable due from successor agency trust fund	457,821			
Advances to other funds				
Land held for resale				127,299
Restricted cash and investments with fiscal agent				1,140,560
TOTAL ASSETS	<u>\$ 2,872,905</u>	<u>\$ 149,552</u>	<u>\$ 2,843,180</u>	<u>\$ 1,638,392</u>
LIABILITIES				
Accounts payable	\$ 148,046	\$ 321	\$ -	\$ 84
Accrued payroll liabilities	55,184			
Deposits payable	128,329			
Unearned revenue	18,584		2,843,180	369,838
Due to other funds				217,333
Advances from other funds				
TOTAL LIABILITIES	<u>350,143</u>	<u>321</u>	<u>2,843,180</u>	<u>587,255</u>
FUND BALANCES				
Nonspendable	457,821			
Restricted		149,231		1,051,137
Committed				
Assigned				
Unassigned	2,064,941			
TOTAL FUND BALANCES	<u>2,522,762</u>	<u>149,231</u>		<u>1,051,137</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 2,872,905</u>	<u>\$ 149,552</u>	<u>\$ 2,843,180</u>	<u>\$ 1,638,392</u>

The accompanying notes are an integral part of these basic financial statements.

Other Governmental Funds	Totals
\$ 4,967,371	\$ 5,814,257
122,278	557,280
2,785	3,992
	70,234
1,323,570	4,555,172
29,070	1,222,488
1,094,902	1,552,723
125,000	125,000
	127,299
	1,140,560
<u>\$ 7,664,976</u>	<u>\$ 15,169,005</u>
\$ 67,586	\$ 216,037
	55,184
9,589	137,918
1,323,570	4,555,172
1,421,712	1,639,045
125,000	125,000
<u>2,947,457</u>	<u>6,728,356</u>
	457,821
4,426,932	5,627,300
1,078,260	1,078,260
56,140	56,140
(843,813)	1,221,128
<u>4,717,519</u>	<u>8,440,649</u>
<u>\$ 7,664,976</u>	<u>\$ 15,169,005</u>

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CITY OF WINTERS
Reconciliation of the Governmental Funds
Balance Sheet to the Statement of Net Position
June 30, 2013

TOTAL FUND BALANCES - TOTAL GOVERNMENTAL FUNDS **\$ 8,440,649**

Amounts reported for Governmental Activities in the Statement of Net Position are different from those reported in the governmental funds because of the following:

Capital assets used in Governmental Activities are not current resources and, therefore, are not reported in the governmental funds.

Capital assets	\$ 15,014,977	
Less: accumulated depreciation	<u>(4,205,197)</u>	10,809,780

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

Rehabilitation loans	4,149,950	
Developer loan	35,384	
Housing successor agency loans	<u>369,838</u>	4,555,172

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:

CalPERS side fund payable	(935,540)	
Postemployment benefits	(23,036)	
Compensated absences	<u>(411,773)</u>	(1,370,349)

Internal service funds are used by management to charge costs of certain activities, such as billings and collections, to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the Statement of Net Position.

(8,129)

Net Position of Governmental Activities \$ 22,427,123

The accompanying notes are an integral part of these basic financial statements.

CITY OF WINTERS
Statement of Revenues, Expenditures, and Changes In Fund Balances
Governmental Funds
For the Fiscal Year Ended June 30, 2013

	Special Revenue Funds			
	General Fund	North Putah Creek Fund	HOME-CHOC Fund	Housing Successor Fund
REVENUES:				
Taxes and assessments	\$ 3,006,973	\$ -	\$ -	\$ -
Fines, forfeitures and penalties				
Licenses, fees and permits	209,949			
Program income				
Use of money and property	75,643	150		3,438
Intergovernmental revenues	3,639	1,075,451		
Charges for services	282,466			
Other revenue	103,540			
TOTAL REVENUES	3,682,210	1,075,601		3,438
EXPENDITURES:				
Current:				
General government	331,797	262		
Public safety	2,702,525			
Public works	195,714			
Community development	424,175			2,456
Parks and recreation	163,322			
Streets and highways				
Capital outlay	50,642	1,279,009		
TOTAL EXPENDITURES	3,868,175	1,279,271		2,456
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(185,965)	(203,670)		982
OTHER FINANCING SOURCES (USES):				
Transfers in	311,386	622,236		
Transfers out	(92,802)			
TOTAL OTHER FINANCING SOURCES (USES)	218,584	622,236		
NET CHANGE IN FUND BALANCES	32,619	418,566		982
FUND BALANCES, JULY 1, 2012	2,563,191	(269,335)		1,050,155
PRIOR PERIOD ADJUSTMENTS	(73,048)			
FUND BALANCES, JULY 1, 2012, RESTATED	2,490,143	(269,335)		1,050,155
FUND BALANCES, JUNE 30, 2013	\$ 2,522,762	\$ 149,231	\$ -	\$ 1,051,137

The accompanying notes are an integral part of these basic financial statements.

Other Governmental Funds	Totals
\$ 364,171	\$ 3,371,144
16,146	16,146
171,277	381,226
27,182	27,182
48,893	128,124
805,333	1,884,423
	282,466
<u>84,402</u>	<u>187,942</u>
<u>1,517,404</u>	<u>6,278,653</u>
	332,059
132,202	2,834,727
20,995	216,709
	426,631
425,769	589,091
248,735	248,735
<u>1,164,880</u>	<u>2,494,531</u>
<u>1,992,581</u>	<u>7,142,483</u>
<u>(475,177)</u>	<u>(863,830)</u>
102,478	1,036,100
<u>(752,984)</u>	<u>(845,786)</u>
<u>(650,506)</u>	<u>190,314</u>
<u>(1,125,683)</u>	<u>(673,516)</u>
5,377,154	8,721,165
<u>466,048</u>	<u>393,000</u>
<u>5,843,202</u>	<u>9,114,165</u>
<u>\$ 4,717,519</u>	<u>\$ 8,440,649</u>

CITY OF WINTERS
Reconciliation of the Statement of Revenues, Expenditures, and
Changes in Fund Balances of Governmental Funds
to the Statement of Activities
For the Fiscal Year Ended June 30, 2013

The schedule below reconciles the Net Changes in Fund Balances reported on the Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances, which measure only changes in current assets and current liabilities on the modified accrual basis, with the Change in Net Position of Governmental Activities reported in the Statement of Activities, which is prepared on the full accrual basis.

Net change in fund balances \$ (673,516)

Amounts reported for governmental activities in the Statement of Activities are different because of the following:

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

Capital outlay expenditures are therefore added back to fund balances	\$ 2,486,844	
Depreciation expense not reported in governmental funds	(364,441)	
Contribution of capital assets to business-type activities	(510,886)	
Conveyance of land to successor agency	<u>393,000</u>	2,004,517

Gain or loss on disposition of capital assets is not reported in the governmental funds. This is the loss on disposition of capital assets that occurred during the current period. (454,533)

Certain receivables are offset by unearned revenue in the governmental funds because they are not available to pay for current period expenditures. This amount represents the amount by which prior year unearned revenue exceeded current year. (138,537)

The amounts below included in the Statement of Activities do not provide (require) the use of current financial resources and, therefore, are not reported as revenues or expenditures in governmental funds (net change):

CalPERS side fund payable	74,732	
Postemployment benefits	(11,294)	
Compensated absences	<u>(28,322)</u>	35,116

The internal service funds are used by management to charge costs of certain activities such as billings and collections to individual funds. The net revenues (expenses) of the internal service funds are reported with governmental activities. (8,129)

Change in net position of governmental activities \$ 764,918

The accompanying notes are an integral part of these basic financial statements.

CITY OF WINTERS

Enterprise Funds and Internal Service Fund

Enterprise funds are used to account for operations that are financed and operated in a manner similar to private business enterprises. The intent of the City Council of the City of Winters is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges.

Water Fund – This fund is used to account for the water operations and maintenance activities of the City of Winters.

Sewer Fund – This fund is used to account for the sewer operations and maintenance activities of the City of Winters.

The Internal Service Fund accounts for financial transactions related to the City's billing and collections. These services are provided to other departments of the City on a cost reimbursement basis.

CITY OF WINTERS
Statement of Net Position
Proprietary Funds
June 30, 2013

	<u>Business-type Activities - Enterprise Funds</u>			<u>Governmental</u>
	<u>Water</u>	<u>Sewer</u>	<u>Totals</u>	<u>Internal</u>
	<u>Fund</u>	<u>Fund</u>		<u>Service</u>
				<u>Fund</u>
ASSETS:				
CURRENT ASSETS:				
Cash and investments	\$ 1,053,145	\$ 1,221,136	\$ 2,274,281	\$ 28,544
Receivables, net				
Accounts receivable	135,551	170,572	306,123	125
Interest receivable	130	694	824	
Due from other funds		416,557	416,557	
Receivable due from successor agency trust fund	1,500,000		1,500,000	
Restricted cash and investments with fiscal agent	438,869	651,904	1,090,773	
TOTAL CURRENT ASSETS	<u>3,127,695</u>	<u>2,460,863</u>	<u>5,588,558</u>	<u>28,669</u>
NONCURRENT ASSETS:				
Non-depreciable capital assets	151,982	2,302,207	2,454,189	
Depreciable capital assets, net	3,526,509	2,969,110	6,495,619	
Deferred charges, net	151,509	166,079	317,588	
TOTAL NONCURRENT ASSETS	<u>3,830,000</u>	<u>5,437,396</u>	<u>9,267,396</u>	
TOTAL ASSETS	<u>6,957,695</u>	<u>7,898,259</u>	<u>14,855,954</u>	<u>28,669</u>
LIABILITIES:				
CURRENT LIABILITIES:				
Accounts payable	20,377	64,709	85,086	36,798
Interest payable	53,044	63,001	116,045	
Deposits payable	22,714	253,534	276,248	
Refundable deposits	1,950		1,950	
Compensated absences, due within one year	2,499	709	3,208	
Long-term debt, due within one year	90,000	105,000	195,000	
TOTAL CURRENT LIABILITIES	<u>190,584</u>	<u>486,953</u>	<u>677,537</u>	<u>36,798</u>
NONCURRENT LIABILITIES:				
Compensated absences, due after one year	22,499	6,380	28,879	
Long-term debt, due after one year	3,559,078	4,196,869	7,755,947	
TOTAL NONCURRENT LIABILITIES	<u>3,581,577</u>	<u>4,203,249</u>	<u>7,784,826</u>	
TOTAL LIABILITIES	<u>3,772,161</u>	<u>4,690,202</u>	<u>8,462,363</u>	<u>36,798</u>
NET POSITION:				
Net investment in capital assets	619,791	1,787,431	2,407,222	
Unrestricted	2,565,743	1,420,626	3,986,369	(8,129)
TOTAL NET POSITION	<u>\$ 3,185,534</u>	<u>\$ 3,208,057</u>	<u>\$ 6,393,591</u>	<u>\$ (8,129)</u>

The accompanying notes are an integral part of these basic financial statements.

CITY OF WINTERS
Statement of Revenues, Expenses, and Changes in Net Position
Proprietary Funds
For the Fiscal Year Ended 30, 2013

	<u>Business-type Activities - Enterprise Funds</u>			<u>Governmental Activities Internal Service Fund</u>
	<u>Water Fund</u>	<u>Sewer Fund</u>	<u>Totals</u>	
OPERATING REVENUES:				
Charges for services	\$ 1,252,965	\$ 1,563,029	\$ 2,815,994	\$ 605,505
Refunds and reimbursements		1,250	1,250	
Late fees	13,755		13,755	
TOTAL OPERATING REVENUES	<u>1,266,720</u>	<u>1,564,279</u>	<u>2,830,999</u>	<u>605,505</u>
OPERATING EXPENSES:				
Salaries and benefits	229,496	111,617	341,113	
Materials, supplies, and miscellaneous	24,559	183,470	208,029	52,134
Insurance				92,568
Administration	528,182	285,544	813,726	51,931
Fuels, lubricants, and maintenance	32,656	12,095	44,751	70,501
Contract services	27,399	437,793	465,192	282,573
Utilities	139,314	143,659	282,973	63,927
Bad debt	4,891		4,891	
Depreciation and amortization	103,262	125,891	229,153	
TOTAL OPERATING EXPENSES	<u>1,089,759</u>	<u>1,300,069</u>	<u>2,389,828</u>	<u>613,634</u>
OPERATING INCOME (LOSS)	<u>176,961</u>	<u>264,210</u>	<u>441,171</u>	<u>(8,129)</u>
NONOPERATING INCOME (EXPENSE):				
Interest expense	(159,599)	(190,652)	(350,251)	
Interest income	1,560	3,797	5,357	
TOTAL NON-OPERATING INCOME (EXPENSE)	<u>(158,039)</u>	<u>(186,855)</u>	<u>(344,894)</u>	
INCOME (LOSS) BEFORE TRANSFERS	<u>18,922</u>	<u>77,355</u>	<u>96,277</u>	<u>(8,129)</u>
TRANSFERS:				
Transfers out	(98,584)	(91,730)	(190,314)	
TOTAL TRANSFERS	<u>(98,584)</u>	<u>(91,730)</u>	<u>(190,314)</u>	
Changes in Net Position Before Capital Contributions	(79,662)	(14,375)	(94,037)	(8,129)
Capital contributions	229,309	281,577	510,886	
Changes in Net Position	149,647	267,202	416,849	(8,129)
Net Position, July 1, 2012	3,035,887	2,940,855	5,976,742	
Net Position (Deficit), June 30, 2013	<u>\$ 3,185,534</u>	<u>\$ 3,208,057</u>	<u>\$ 6,393,591</u>	<u>\$ (8,129)</u>

The accompanying notes are an integral part of these basic financial statements.

CITY OF WINTERS
Statement of Cash Flows
Proprietary Funds
For the Fiscal Year Ended June 30, 2013

	<u>Business-type Activities - Enterprise Funds</u>			<u>Governmental</u>
	<u>Water</u>	<u>Sewer</u>	<u>Totals</u>	<u>Internal</u>
	<u>Fund</u>	<u>Fund</u>		<u>Service</u>
				<u>Fund</u>
CASH FLOW FROM OPERATING ACTIVITIES:				
Cash received from customers and users	\$ 1,295,822	\$ 1,628,209	\$ 2,924,031	\$ 605,380
Cash paid to suppliers for goods and services	(746,532)	(1,073,471)	(1,820,003)	(597,839)
Cash paid to employees and related benefits	(221,498)	(110,470)	(331,968)	
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	<u>327,792</u>	<u>444,268</u>	<u>772,060</u>	<u>7,541</u>
CASH FLOWS FROM CAPITAL FINANCING ACTIVITIES:				
Principal paid on debt	(85,000)	(100,000)	(185,000)	
Interest paid on debt	(160,534)	(191,752)	(352,286)	
Purchase of capital assets		(1,752,999)	(1,752,999)	
NET CASH PROVIDED (USED) BY CAPITAL FINANCING ACTIVITIES	<u>(245,534)</u>	<u>(2,044,751)</u>	<u>(2,290,285)</u>	
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Transfers out	(98,584)	(91,730)	(190,314)	
NET CASH PROVIDED (USED) BY NONCAPITAL FINANCING ACTIVITIES	<u>(98,584)</u>	<u>(91,730)</u>	<u>(190,314)</u>	
CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest received	1,955	3,721	5,676	
NET CASH PROVIDED BY INVESTING ACTIVITIES	<u>1,955</u>	<u>3,721</u>	<u>5,676</u>	
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(14,371)	(1,688,492)	(1,702,863)	7,541
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE FISCAL YEAR	<u>1,506,385</u>	<u>3,561,532</u>	<u>5,067,917</u>	<u>21,003</u>
CASH AND CASH EQUIVALENTS AT THE END OF THE FISCAL YEAR	<u>\$ 1,492,014</u>	<u>\$ 1,873,040</u>	<u>\$ 3,365,054</u>	<u>\$ 28,544</u>
RECONCILIATION OF CASH AND CASH EQUIVALENTS:				
Cash and investments	\$ 1,053,145	\$ 1,221,136	\$ 2,274,281	\$ 28,544
Restricted cash and investments with fiscal agent	438,869	651,904	1,090,773	
TOTAL CASH AND CASH EQUIVALENTS	<u>\$ 1,492,014</u>	<u>\$ 1,873,040</u>	<u>\$ 3,365,054</u>	<u>\$ 28,544</u>

(Continued)

The accompanying notes are an integral part of these basic financial statements.

CITY OF WINTERS
Statement of Cash Flows
Proprietary Funds
For the Fiscal Year Ended June 30, 2013
(Continued)

	<u>Business type Activities - Enterprise Funds</u>			<u>Governmental</u>
	<u>Water</u>	<u>Sewer</u>	<u>Totals</u>	<u>Activities</u>
	<u>Fund</u>	<u>Fund</u>		<u>Internal</u>
				<u>Service</u>
				<u>Fund</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used)				
by Operating Activities:				
Operating income (loss)	\$ 176,961	\$ 264,210	\$ 441,171	\$ (8,129)
Adjustments to Reconcile Operating Income (Loss) to Net Cash				
Provided (Used) by Operating Activities:				
Depreciation and amortization	103,262	125,891	229,153	
(Increase) Decrease in Operating Assets:				
Accounts receivable	33,834	1,680	35,514	(125)
Increase (Decrease) in Operating Liabilities:				
Accounts payable	10,469	(10,910)	(441)	15,795
Deposits payable	(6,682)	62,250	55,568	
Refundable deposits	1,950		1,950	
Postemployment benefits payable	1,999	917	2,916	
Compensated absences	5,999	230	6,229	
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	<u>\$ 327,792</u>	<u>\$ 444,268</u>	<u>\$ 772,060</u>	<u>\$ 7,541</u>
NONCASH INVESTING AND FINANCING ACTIVITIES:				
Capital contributions	\$ 229,309	\$ 281,577	\$ 510,886	\$ -

The accompanying notes are an integral part of these basic financial statements.

CITY OF WINTERS
Statement of Net Position
Fiduciary Funds
June 30, 2013

	Private-Purpose Trust Funds	Agency Funds
Assets:		
Cash and investments	\$ 1,278,274	\$ 140,557
Accounts receivable	204	
Interest receivable	6,674	89
Deferred charges	770,409	
Notes receivable	66,600	
Capital assets, net of accumulated depreciation	13,980,165	
TOTAL ASSETS	16,102,326	\$ 140,646
Liabilities:		
Accounts payable	1,867	\$ 8,597
Interest payable	236,413	
Due to other agencies		132,049
Long-term debt, due within one year	515,000	
Long-term debt, due in more than one year	18,387,723	
TOTAL LIABILITIES	19,141,003	\$ 140,646
Net Position (Deficit):		
Unrestricted	\$ (3,038,677)	

The accompanying notes are an integral part of these basic financial statements.

CITY OF WINTERS
Statement of Changes in Net Position
Fiduciary Funds
For the Fiscal Year Ended June 30, 2013

	Private-Purpose Trust Funds
Additions:	
Investment revenue	\$ 99,543
Taxes and assessments	1,097,497
Total additions	1,197,040
Deductions:	
Depreciation and amortization	304,107
Community development	271,320
Interest expense	775,521
Total deductions	1,350,948
Change in net position	(153,908)
Net Position (Deficit) - July 1, 2012	(2,884,769)
Net Position (Deficit) - June 30, 2013	\$ (3,038,677)

The accompanying notes are an integral part of these basic financial statements.

NOTE 1 – Summary of Significant Accounting Policies

A. Reporting Entity

The City of Winters was established in 1875 and incorporated in 1898 under the general laws of the State of California and enjoys all the rights and privileges pertaining to such "General Law" cities.

The City operates under a City Manager – Council form of government and provides the following services: public safety (Police and Fire), highways and streets, water, sewer, parks and recreation, public improvements, planning and zoning, and general administration. The voters of the City of Winters, California, give authority and responsibility for operations to the City Council. The five member City Council has the authority to employ administrative and support personnel to carry out its directives. The primary method used to monitor the performance of the City's management is the financial budget, which is adopted annually by the City Council.

As required by accounting principles generally accepted in the United States of America (USGAAP), these basic financial statements present the City of Winters (the primary government) and any component units.

B. Individual Component Unit Disclosures

Blended Component Units. There are no component units of the City which meet the criteria of a blended component unit.

Discretely Presented Component Units. There are no entities which meet the Governmental Accounting Standards Board (GASB) Statement No.14 as amended by GASB Statement No.39 and GASB Statement No. 61 criteria for discrete disclosure within these financial statements.

C. Accounting Policies

The accounting policies of the City conform to accounting principles generally accepted in the United States of America as prescribed by the Governmental Accounting Standards Board and the American Institute of Certified Public Accountants (AICPA).

D. Government-wide and Fund Financial Statements

The government-wide financial statements (i.e. the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the primary government and its component units. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

NOTE 1 – Summary of Significant Accounting Policies (Continued)

D. Government-wide and Fund Financial Statements (Continued)

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. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

E. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements are reported using the “economic resources” measurement focus and the accrual basis of accounting, as are the proprietary funds’ financial statements. The fiduciary funds’ financial statements are reported using the accrual basis of accounting but do not have a measurement focus. The “economic resources” measurement focus means that revenues are recorded when earned and expenses are recorded when the liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the fiscal year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental funds’ financial statements are reported using the “current financial resources” measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when the liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Property taxes, franchise taxes, licenses, 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. Only the portion of special assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered to be measurable and available only when cash is received by the government.

Fiduciary fund financial statements include a statement of net position and statement of changes in net position. Trust funds are accounted for on an *economic resources* measurement focus and full accrual basis of accounting. Agency funds are custodial in nature and do not involve measurement of results of operations, however, they do use the full accrual basis of accounting to recognize assets and liabilities.

An emphasis is placed on major funds within the governmental and proprietary categories. A fund is considered major if it is the primary operating fund of the City or meets the following criteria:

NOTE 1 – Summary of Significant Accounting Policies (Continued)

E. Measurement Focus, Basis of Accounting, and Financial Statement Presentation (Continued)

Total assets, liabilities, revenues or expenditures/expenses of that individual governmental or enterprise fund are at least 10 percent of the corresponding total for all funds of that category or type; and

Total assets, liabilities, revenues, or expenditures/expenses of the individual governmental or enterprise fund are at least 5 percent of the corresponding total for all governmental and enterprise funds combined.

The City reports the following major governmental funds:

General Fund – The General Fund is the City’s primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in other funds.

North Putah Creek Fund – This fund is used to account for federal funds to be used for the construction of an access trail for elderberry mitigation along a ¼ mile stretch of the north bank of Putah Creek. The multi-use, paved trail is fully ADA accessible and the project budget also includes plantings and maintenance. An add/alternative to the project could include a second pedestrian bridge at the east end of Putah Creek near Interstate 505. The major revenue source of this fund is intergovernmental grant revenue.

HOME-CHOC Special Revenue Fund – This fund accounts for gap financing for the 34 unit income restricted apartment complex developed by CHOC (Community Housing Opportunity Corporation). The major revenue source of this fund was intergovernmental grant revenue.

Housing Successor Special Revenue Fund – This fund accounts for the low and moderate income housing assets that were retained by the City when the Redevelopment Agency dissolved in fiscal year 2011/12. The major revenue source of this fund is use of money and property.

The City reports the following major proprietary funds:

The Water Enterprise Fund – This fund accounts for the operation and maintenance of the City’s water distribution system.

The Sewer Enterprise Fund – This fund accounts for the operation and maintenance of the City’s wastewater collection system including operating costs of the wastewater treatment facility.

Additionally, the City reports the following fund types:

The Internal Service Fund accounts for financial transactions related to the City’s billing and collections. These services are provided to other departments of the City on a cost reimbursement basis.

The Private-Purpose Trust Funds are used to account for assets held by the City as trustee for the Redevelopment Agency Successor Agency.

NOTE 1 – Summary of Significant Accounting Policies (Continued)

E. Measurement Focus, Basis of Accounting, and Financial Statement Presentation (Continued)

The Agency Funds are used to report resources held by the City in a purely custodial capacity, which involves only the receipt, temporary investment, and remittance of fiduciary resources to individuals, and private organizations. The four agency funds of the City are for the Library, Swim Team, Festival De La, and Quilt Festival. These funds are not included in the government-wide financial statements.

Private-sector standards of accounting and financial reporting issued prior to December 1, 1989, generally are followed in both the government-wide and proprietary fund financial statements to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board (GASB). For proprietary fund type activities, the City has elected to apply all applicable GASB pronouncements as well as any applicable pronouncements of the Financial Accounting Standards Board (FASB), the Accounting Principles Board (APB), or any Accounting Research Bulletins (ARB) issued on or before November 30, 1989, unless they contradict or conflict with GASB pronouncements.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are charges between the government's proprietary funds functions and various other functions of the government. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

Amounts reported as program revenues include: 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the Enterprise Funds are charges to customers for sales and services. Operating expenses for the Enterprise Funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

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

F. Assets, Liabilities, Net Position or Equity

Cash and Investments

In order to maximize the flexibility of its investment program and to aid in cash budgeting, the City pools the cash of all funds, except for monies deposited with fiscal agents in accordance with related bond indentures. The cash and investments balance in each fund represents that fund's equity share of the City's cash and investment pool. As the City places no restrictions on the deposit or withdrawal of a particular fund's equity in the pool, the pool operates like a demand deposit account for the participating funds.

NOTE 1 – Summary of Significant Accounting Policies (Continued)

F. Assets, Liabilities, Net Position or Equity (Continued)

Interest income earned on pooled cash and investments is allocated quarterly to the various funds based on month-end balances and is adjusted at fiscal year-end. Interest income on restricted cash and investments with fiscal agents is credited directly to the related fund.

The City's investments are carried at fair value. The fair value of equity and debt securities is determined based on sales prices or bid-and-asked quotations from SEC-registered securities exchanges or NASDAQ dealers. LAIF determines the fair value of its portfolio quarterly and reports a factor to the City; the City applies that factor to convert its share of LAIF from amortized cost to fair value. Changes in fair value are allocated to each participating fund.

For purposes of the statement of cash flows, the City has defined cash and cash equivalents to be change and petty cash funds, equity in the City's cash and investment pool, and restricted non-pooled investments with initial maturities of three months or less.

Receivables and Payables

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year is referred to as interfund receivables/interfund payables (i.e., the current portion of interfund loans) or advances to/from other funds (the noncurrent portion of interfund loans). All other outstanding balances between funds are reported as interfund receivables or interfund payables. Any residual balances outstanding between the governmental activities and the business-type activities are reported in the government-wide financial statements as internal balances.

All trade and tax receivables are shown net of an allowance for uncollectible accounts if applicable, and estimated refunds due.

Property Taxes

Assessed values for purposes of property taxes are determined on an annual basis for the period July 1 to June 30 by the Yolo County Assessor as of January 1. Taxes are levied annually on July 1 and become a lien on real property at January 1. Taxes are due November 1 and February 1 and are delinquent if not paid by December 10 and April 10, respectively, at which time applicable penalties and interest are assessed. Unsecured taxes become delinquent if not paid by August 31.

Restricted Assets

Certain proceeds of the City's long-term debt, as well as certain resources set aside for their repayment, are classified as restricted assets on the statement of net position because they are maintained in separate bank accounts and their use is limited by applicable bond covenants.

In the absence of specific statutory provisions governing the issuance of bonds, certificates, or leases, these bond monies may be invested in accordance with the ordinance; resolutions and indentures specifying the types of investments its trustees or fiscal agents may make. These ordinances, resolutions, and indentures are generally more restrictive than the City's general investment policy. In no instance have additional types of investments been authorized that are not permitted by the City's general investment policy.

NOTE 1 – Summary of Significant Accounting Policies (Continued)

F. Assets, Liabilities, Net Position or Equity (Continued)

Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, sidewalks, street lights, and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Such capital assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair value at the date of donation. The cost of normal maintenance and repairs that do not add to the value of the capital asset or materially extend capital asset lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets constructed. No interest was capitalized during the fiscal year ended June 30, 2013.

Buildings and improvements are depreciated using the straight-line method over estimated useful lives of 50 years. Infrastructure is depreciated over 50 years using the straight-line method. Machinery and equipment is depreciated over 10 years, while vehicles are depreciated over 5 years.

The capitalization policy of the City is as follows:

<u>Type</u>	<u>Cost</u>
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	\$ 50,000 or more

Compensated Absences

A liability is calculated for all the costs of compensated absences based upon benefits earned by employees in the current period for which there is a probability of payment at termination. The salary and related payroll costs are those in effect at June 30, 2013. Accumulated unpaid vacation and sick pay are accrued when earned. The amounts accrued for financial statement purposes represent 100% of the vacation pay liability and a qualifying amount of the sick pay liability at June 30, 2013. The general fund and water and sewer funds have been typically used to liquidate prior fiscal years' liabilities for compensated absences.

Short-Term Obligations

The City has no short-term debt transactions to report for the fiscal year.

NOTE 1 – Summary of Significant Accounting Policies (Continued)

F. Assets, Liabilities, Net Position or Equity (Continued)

Long-Term Obligations

In the government-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position. Initial-issue bond premiums and discounts, as well as issuance costs, are deferred and amortized over the life of the bonds using the straight-line method (which approximates the effective interest method). Bond issuance costs, including deferred refunding amounts and underwriters' discount, are reported as deferred bond issuance costs. Amortization of bond premiums or discounts, issuance costs, and deferred amounts on refunding is included in interest expense.

In the fund financial statements, governmental fund types recognize bond premiums, discounts, and issuance costs during the period issued. The face amount of debt issued is reported as other financing sources. Premiums received are reported as other financing sources, while discounts are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

Net Position

GASB Statement No. 63 adds the concept of net position, which is measured on the full accrual basis, to the concept of Fund Balance, which is measured on the modified accrual basis.

Net position is divided into three captions under GASB Statement No. 34 and 63. These captions apply only to net position as determined at the government-wide level, and are described below:

Net Investment in Capital Assets describes the portion of net position, which is represented by the current net book value of the City's capital assets, less the outstanding balance of any debt issued to finance these assets.

Restricted describes the portion of net position which is restricted as to use by the terms and conditions of agreements with outside parties, governmental regulations, laws, or other restrictions which the City cannot unilaterally alter. These principally include capital projects, revolving loan programs, and other various grant programs.

Unrestricted describes the portion of net position which is not restricted as to use.

When both restricted and unrestricted net position are available, restricted resources are depleted first before the unrestricted resources are used.

NOTE 1 – Summary of Significant Accounting Policies (Continued)

F. Assets, Liabilities, Net Position or Equity (Continued)

Net Position (Continued)

At June 30, 2013, the City had recorded restricted net position in the Governmental Activities as follows:

	<u>Governmental Activities</u>
Restricted for:	
Income restricted housing	\$ 4,264,155
Capital projects	3,013,427
Revolving loans	1,273,008
Parks and street lighting	70,253
Flood control	3,827
Streets and roads	226,490
First time homebuyers program	84,411
Traffic safety	174,233
Asset forfeiture	13,210
Afterschool program	121,596
Vehicle theft	66,823
Transportation	286,832
Fire prevention	854
Public safety	16,874
Beverage recycling	25,036
Total Restricted	<u>\$ 9,641,029</u>

Included in total restricted net position at June 30, 2013 is net position restricted by enabling legislation of \$4,261,634.

Fund Balance

Fund balance is divided into five classifications based primarily on the extent to which the City is bound to observe constraints imposed upon the use of the resources in the governmental funds. The classifications are as follows:

Nonspendable - The nonspendable fund balance category includes amounts that cannot be spent because they are not in spendable form, or legally or contractually required to be maintained intact. The “not in spendable form” criterion includes items that are not expected to be converted to cash. It also includes the long-term amount of interfund loans.

Restricted - Fund balance is reported as restricted when constraints placed on the use of resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or is imposed by law through constitutional provisions or enabling legislation (City ordinances).

Enabling legislation authorizes the City to assess, levy, charge, or otherwise mandate payment of resources (from external resource providers) and includes a legally enforceable requirement that those resources be used only for the specific purposes stipulated in the legislation. Legal enforceability means that the City can be compelled by an external party-such as citizens, public interest groups, or the judiciary to use resources created by enabling legislation only for the purposes specified by the legislation.

NOTE 1 – Summary of Significant Accounting Policies (Continued)

F. Assets, Liabilities, Net Position or Equity (Continued)

Fund Balance (Continued)

Committed - The committed fund balance classification includes amounts that can be used only for the specific purposes imposed by formal action (resolution) of City Council. Those committed amounts cannot be used for any other purpose unless City Council removes or changes the specified use by taking the same type of action (resolution) it employed to previously commit those amounts. In contrast to fund balance that is restricted by enabling legislation, committed fund balance classification may be redeployed for other purposes with appropriate due process. Constraints imposed on the use of committed amounts are imposed by City Council, separate from the authorization to raise the underlying revenue; therefore, compliance with these constraints are not considered to be legally enforceable. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.

Assigned - Amounts in the assigned fund balance classification are intended to be used by the City for specific purposes but do not meet the criteria to be classified as restricted or committed. In governmental funds other than the General Fund, assigned fund balance represents the remaining amount that is not restricted or committed. In the General Fund, assigned amounts represent intended uses established by the City Manager. The fund balance policy authorizing the assignment of fund balances was Resolution #2011-34.

Unassigned - Unassigned fund balance is the residual classification for the General Fund and includes all spendable amounts not contained in the other classifications. In other governmental funds, the unassigned classification is used only to report a deficit balance resulting from overspending for specific purposes for which amounts had been restricted, committed, or assigned.

The City applies restricted resources first when expenditures are incurred for purposes for which either restricted or unrestricted (committed, assigned, and unassigned) amounts are available.

Similarly, within unrestricted fund balance, committed amounts are reduced first followed by assigned, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

CITY OF WINTERS
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2013

NOTE 1 – Summary of Significant Accounting Policies (Continued)

F. Assets, Liabilities, Net Position or Equity (Continued)

Fund Balance (Continued)

The constraints placed on fund balance for the major governmental funds and all other governmental funds at June 30, 2013 are as follows:

Fund Balances	General Fund	North Putah Creek Fund	Housing Successor Special Revenue Fund	Nonmajor Governmental Funds	Total
Nonspendable:					
Long-term receivable from successor agency trust fund	\$ 457,821	\$ -	\$ -	\$ -	\$ 457,821
Total Nonspendable	457,821				457,821
Restricted for:					
Parks and Street Lighting				70,253	70,253
Flood Control				3,827	3,827
Streets and Roads				226,490	226,490
First Time Homebuyers Program				84,411	84,411
Traffic Safety				174,233	174,233
Asset Forfeiture				13,210	13,210
Afterschool Program				121,596	121,596
Vehicle Theft				66,823	66,823
Transportation				286,832	286,832
Fire Prevention				854	854
Public Safety				16,874	16,874
Beverage Recycling				25,036	25,036
Revolving Loans				489,097	489,097
Income Restricted Housing			1,051,137		1,051,137
Capital Projects		149,231		2,847,396	2,996,627
Total Restricted		149,231	1,051,137	4,426,932	5,627,300
Committed for:					
Capital Projects				1,078,260	1,078,260
Total Committed				1,078,260	1,078,260
Assigned for:					
Debt Service				56,140	56,140
Total Assigned				56,140	56,140
Unassigned	2,064,941			(843,813)	1,221,128
Total Fund Balances	\$ 2,522,762	\$ 149,231	\$ 1,051,137	\$ 4,717,519	\$ 8,440,649

G. Estimates

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

NOTE 1 – Summary of Significant Accounting Policies (Continued)

H. Allowance for Uncollectible Utility Accounts

The City has not established a provision for uncollectible accounts receivables, which are recorded in the Enterprise Funds, as all delinquent accounts are submitted to Yolo County for inclusion as additions to the tax rolls and are considered fully collectible. The City exercises an aggressive collection procedure on delinquent accounts throughout the year, prior to any accounts being sent to Yolo County.

I. Budgets and Budgetary Accounting

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

- (1) Prior to June 30, the City Manager submits to the City Council a proposed operating budget for the fiscal year commencing the following July 1. The operating budget includes proposed expenditures and the means of financing them.
- (2) Public meetings are conducted to obtain taxpayer comments.
- (3) Prior to July 1, the budget is legally approved by the City Council.
- (4) The City Manager is authorized to transfer budgeted amounts between line items within any department and budget amounts between departments; however, City Council is authorized to transfer budgeted amounts between funds and any revisions which alter total expenditures of the City.
- (5) Formal budgetary integration is employed as a management control device during the year for all funds.
- (6) Budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America. All unexpended appropriations lapse at the end of the fiscal year. There were no budgets prepared for the HOME-CHOC Special Revenue Fund, Housing Successor Special Revenue Fund, First 5 Grant Special Revenue Fund, Realignment Special Revenue Fund, EECBG Grant Special Revenue Fund, Communication Tower Grant Special Revenue Fund, Homeland Security Grant Special Revenue Fund, Green House Gas Verification Special Revenue Fund, CDBG Park Grant Special Revenue Fund, Distracted Driver Grant Special Revenue Fund, SACOG Community Grant Special Revenue Fund, Volunteer Fire Assistance Grant Special Revenue Fund, HOME 98-347 Grant Special Revenue Fund, STBG 6745 Grant Special Revenue Fund, Housing Rehabilitation RLF Special Revenue Fund, First Time Homebuyers RLF Special Revenue Fund, and Flood Control Fees Capital Projects Fund.

NOTE 1 – Summary of Significant Accounting Policies (Continued)

J. New Accounting Pronouncements

The City has implemented the requirements of Governmental Accounting Standards Board (GASB) Statement No. 60, 61, 62, and 63 during the fiscal year ended June 30, 2013.

Governmental Accounting Standards Board Statement No. 60

Statement No. 60, “Accounting and Financial Reporting for Service Concession Arrangements.” This Statement is effective for periods beginning after December 15, 2011. The objective of this Statement is to improve financial reporting by addressing issues related to Service Concession Arrangements. This Statement improves consistency in reporting and enhances the comparability of the accounting and financial reporting of Service Concession Arrangements among state and local governments. Implementation of the GASB Statement No. 60, did not have an impact on the City’s financial statements for the fiscal year ended June 30, 2013.

Governmental Accounting Standards Board Statement No. 61

For the fiscal year ended June 30, 2013, the City implemented Governmental Accounting Standards Board (GASB) Statement No. 61 “The Financial Reporting Entity: Omnibus.” This statement is effective for periods beginning after June 15, 2012. The objective of this Statement is to improve financial reporting for component units. The Statement modifies certain requirements for inclusion of component units in the financial reporting entity and clarifies the reporting of equity interests in legally separate organizations. Implementation of the GASB Statement No. 61, did not have an impact on the City’s financial statements for the fiscal year ended June 30, 2013.

Governmental Accounting Standards Board Statement No. 62

For the fiscal year ended June 30, 2013, the City implemented Governmental Accounting Standards Board (GASB) Statement No. 62 “Codification of Accounting and Financial Reporting Guidance Contained in *Pre-November 30, 1989 FASB and AICPA Pronouncements.*” This Statement is effective for periods beginning after December 15, 2011. The objective of this Statement is to incorporate into the GASB’s authoritative literature certain accounting and financial reporting guidance that is included in the FASB and AICPA pronouncements issued on or before November 30, 1989. This Statement specifically identifies and consolidates the accounting and financial reporting provisions that apply to state and local governments. Implementation of the GASB Statement No. 62, did not have an impact on the City’s financial statements for the fiscal year ended June 30, 2013.

Governmental Accounting Standards Board Statement No. 63

For the fiscal year ended June 30, 2013, the City implemented Governmental Accounting Standards Board (GASB) Statement No. 63, “Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position.” This Statement is effective for periods beginning after December 15, 2011. The objective of this Statement is to establish guidance for reporting deferred outflows or resources, deferred inflows of resources, and net position in a statement of financial position. This Statement sets forth framework that specifies where deferred outflows of resources and deferred inflows of resources, as well as assets and liabilities should be displayed. This Statement also specifies how net position, no longer referred to as net position, should be displayed. Implementation of the Statement and the impact on the City’s financial statements are explained in Note 1 F – Net Position.

CITY OF WINTERS
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2013

NOTE 2 – Stewardship, Compliance, and Accountability

Deficit Fund Balances/Net Position

As of June 30, 2013 the following funds had a deficit fund balance:

Nonmajor Special Revenue Funds:	
State COPS 1913 Fund	\$ 59,908
Prop 84 Park Fund	116,322
Dry Slough Fund	9,282
CDBG Park Grant Fund	261
Volunteer Fire Assistance Grant Fund	11,701
STBG 96-1043 Grant Fund	29,070
STBG 6745 Grant Fund	60,295
Nonmajor Capital Projects Fund:	
Flood Control Study Fund	123,704
Parks and Recreation Fund	233,565
Sewer Fund	199,705

It is the City's expectations that future revenues will alleviate these fund balance deficits.

Excess of Expenditures Over Appropriations

Excess of expenditures over appropriations in individual funds are as follows:

<u>Fund</u>	<u>Excess Expenditures</u>
Major Funds:	
General Fund	
General government	\$ 71,012
Public work	5,496
Community development	96,276
Parks and recreation	11,203
Capital outlay	12,806
North Putah Creek Fund	
General government	262
Capital outlay	838,303
Nonmajor Special Revenue Funds:	
City Wide Assessment Fund	14,729
Gas Tax Fund	9,663
Traffic Safety Fund	1,155
Afterschool Program Fund	18,641
Transportation Development Act Fund	32,933
Dry Slough Fund	22,938
Nonmajor Capital Projects Funds:	
Monitoring Impact Fees Fund	1,211
Street Impact Fees Fund	5,204
Storm Drain Impact Fees Fund	5,204
Parks and Recreation Impact Fees Fund	615,522
Police Impact Fees Fund	11,797
Fire Impact Fees Fund	12,046
General Facilities Impact Fees Fund	5,204
Water Impact Fees Fund	5,383
Sewer Impact Fees Fund	5,204

NOTE 3 – Reconciliation of Government-wide and Governmental Funds Financial Statements

1. Explanation of certain differences between the governmental funds balance sheet and the government-wide statement of net position

The governmental funds balance sheet includes a reconciliation between fund balances-total governmental funds and net position-governmental activities as reported in the government-wide statement of net position.

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. The capital assets reported in the *Statement of Net Position* are as follows:

Land	\$ 478,080
Construction in progress	<u>557,341</u>
Capital Assets not being depreciated	<u>\$ 1,035,421</u>
Buildings and improvements	\$ 3,443,932
Vehicles and equipment	1,816,251
Infrastructure	8,719,373
Less: accumulated depreciation	<u>(4,205,197)</u>
Capital assets, net of accumulated depreciation	<u>\$ 9,774,359</u>

Notes and loans receivable are not available to pay for current period expenditures and, therefore are offset by unearned revenue in the fund financial statements. The unearned notes and loans receivable are as follows:

Notes and loans receivable	<u>\$ 4,555,172</u>
----------------------------	---------------------

2. Explanation of certain differences between the governmental funds statement of revenues, expenditures, and changes in fund balances and the government-wide statement of activities

The governmental funds statement of revenues, expenditures, and changes in fund balances includes a reconciliation between net changes in fund balances – total governmental funds and *changes in net position* of governmental activities as reported in the government-wide statement of activities. One element of that reconciliation explains that governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. The details of this difference are as follows:

Capital outlay capitalized for fiscal year	\$ 2,486,844
Current fiscal year depreciation	(364,441)
Contribution of capital assets to business-type activities	<u>(510,886)</u>
	<u>\$ 1,611,517</u>

NOTE 3 – Reconciliation of Government-wide and Governmental Funds Financial Statements (Continued)

2. Explanation of certain differences between the governmental funds statement of revenues, expenditures, and changes in fund balances and the government-wide statement of activities (Continued)

Another element of that reconciliation states that “the issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds”. The details of this adjustment are as follows:

Change in CalPERS side fund	\$ 137,505
Change in postemployment benefits	(11,294)
Change in compensated absences	<u>(28,322)</u>
	<u>\$ 97,889</u>

NOTE 4 – Cash and Investments

Statement of Net Position:	
Cash and investments	\$ 8,117,082
Restricted cash and investments	2,231,333
Statement of Fiduciary Funds Net Position:	
Cash and investments	<u>1,418,831</u>
Total	<u>\$ 11,767,246</u>

Cash and investments as of June 30, 2013 consist of the following:

Cash on hand	\$ 640
Deposits with financial institutions	2,321,302
Investments	<u>9,445,304</u>
Total	<u>\$ 11,767,246</u>

Investments Authorized by the California Government Code and the City’s Investment Policy

The table below identifies the investment types that are authorized for the City of Winters by the California Government Code (or the City’s investment policy, where more restrictive). The table also identifies certain provisions of the California Government Code (or the City’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 City, rather than the general provisions of the California Government Code or the City’s investment policy.

NOTE 4 – Cash and Investments (Continued)

Investments Authorized by the California Government Code and the City’s Investment Policy (Continued)

Authorized Investment Type	Maximum Maturity	Maximum Percentage of Portfolio	Maximum Investment in One Issuer
Local Agency Investment Fund (State Pool)	N/A	\$50 million	\$50 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%
Bankers' Acceptance (must be dollar denominated)	6 months	30%	15%
Commercial Paper	6 months	25%	15%
Negotiable Time Certificates of Deposit	5 years	30%	15%
Medium Term Corporate Notes	5 years	30%	15%
Money Market Funds	N/A	15%	15%
Non-negotiable Time Deposits	5 years	25%	15%

Per the City’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 Council prior to purchase.

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 City’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
Bankers' Acceptances	180 days	30%	30%
Commercial Paper	180 days	15%	None
Money Market Funds	N/A	None	None
Guaranteed Investment Contracts	5 years	None	None
Certificates of Deposit	1 year	30%	None
Medium Term Corporate Notes	5 years	15%	None

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 City 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.

CITY OF WINTERS
NOTES TO BASIC FINANCIAL STATEMENTS
 June 30, 2013

NOTE 4 – Cash and Investments (Continued)

Disclosures Relating to Interest Rate Risk (Continued)

Information about the sensitivity of the fair values of the City’s investments (including investments held by bond trustees) to market interest rate fluctuations is provided by the following table that shows the distribution of the City’s investments by maturity:

Investment Type	Totals	Remaining Maturity (in Months)					
		12 Months Or Less	13 to 24 Months	25-36 Months	37-48 Months	49-60 Months	More Than 60 Months
State Investment Pool	\$ 7,689,832	\$ 7,689,832	\$ -	\$ -	\$ -	\$ -	\$ -
Money Market Funds	5,481	5,481					
Held by bond trustees:							
Money Market Funds	1,240,001	1,240,001					
Investment Contract	509,990	9,990	500,000				
	<u>\$ 9,445,304</u>	<u>\$ 8,945,304</u>	<u>\$ 500,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Investments with Fair Values Highly Sensitive to Interest Rate Fluctuations

The City’s investments (including investments held by bond trustees) do not include any investments that are highly sensitive to interest rate fluctuations.

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 City’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
State Investment Pool	\$ 7,689,832	N/A	\$ -	\$ -	\$ -	\$ -	\$ 7,689,832
Money Market Funds	5,481	N/A					5,481
Held by bond trustees:							
Money Market Funds	1,240,001	N/A		1,090,770			149,231
Investment Contract	509,990	N/A		9,990		500,000	
Total	<u>\$ 9,445,304</u>		<u>\$ -</u>	<u>\$ 1,100,760</u>	<u>\$ -</u>	<u>\$ 500,000</u>	<u>\$ 7,844,544</u>

Concentration of Credit Risk

The investment policy of the City contains limitations on the amount that can be invested in any one issuer. There are no investments (other than the State Investment Pool and money market funds) that represent 5% or more of total City investments.

NOTE 4 – 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 City's investment policy do not contain legal or policy requirements that would limit the exposure to custodial credit risk for deposits or investments, other than the following provision 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 City deposits by pledging first trust deed mortgage notes having a value of 150% of the secured public deposits.

As of June 30, 2013, the City's deposits (bank balances) were insured by the Federal Depository Insurance Corporation or collateralized as required under California Law.

Investment in State Investment Pool

The City is a voluntary participant in the Local Agency Investment Fund (LAIF) that is regulated by the California Government Code under the oversight of the Treasurer of the State of California. The fair value of the City's investment in this pool is reported in the accompanying financial statements at amounts based upon the City's pro-rata share of the fair value provided by LAIF for the entire LAIF portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on the accounting records maintained by LAIF, which are recorded on an amortized cost basis. The LAIF fair value factor of 1.000273207 was used to calculate the fair value of the investment in LAIF as of June 30, 2013.

CITY OF WINTERS
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2013

NOTE 5 – Notes Receivable

Notes receivable from mortgage loans for housing and commercial property rehabilitation and construction:		<u>Amount</u>
HOME-CHOC Special Revenue Fund		\$ 2,843,180
Housing Successor Special Revenue Fund		369,838
HOME 98-347 Special Revenue Fund		127,146
EDBG 99-688 Special Revenue Fund		138,456
EDBG 96-405 Special Revenue Fund		257,257
Housing Rehabilitation RLF Special Revenue Fund		94,350
HOME Program RLF Special Revenue Fund		277,043
First Time Homebuyer RLF Special Revenue Fund		346,561
Small Business RLF Special Revenue Fund		<u>65,957</u>
Total housing and property rehabilitation and construction notes receivable		<u>4,519,788</u>
Notes receivable for building permits:		
General Fund		18,584
Park and Recreation Impact Fees Capital Projects Fund		4,159
Police Impact Fees Capital Projects Fund		3,567
Fire Impact Fees Capital Projects Fund		3,567
General Facilities Impact Fees Capital Projects Fund		1,463
General Plan 1992 Capital Projects Fund		<u>4,044</u>
Total building permits notes receivable		<u>35,384</u>
Total notes receivable		<u>\$ 4,555,172</u>

NOTE 6 – Interfund Transactions

A. Current Interfund Balances

Current interfund balances arise in the normal course of business, are usually a result of a shortfall of pooled cash, and are expected to be repaid shortly after the end of the fiscal year. The following presents a summary of current interfund balances at June 30, 2013.

<u>Receivable Fund</u>	<u>Amount</u>	<u>Payable Fund</u>	<u>Amount</u>
Major Fund:		Major Fund:	
General Fund	\$ 1,193,418	Housing Successor Fund	\$ 217,333
Nonmajor Funds:		Nonmajor Funds:	
Housing Rehabilitation RLF Fund	11,643	City Wide Assessment Fund	
First Time Homebuyers RLF Fund	17,427	State COPS 1913 Fund	59,908
Major Enterprise Fund:		Prop 84 Park Fund	116,322
Sewer Fund	<u>416,557</u>	Dry Slough Fund	28,202
Totals	<u>\$ 1,639,045</u>	CDBG Park Grant Fund	261
		Distracted Driver Grant Fund	4,403
		Volunteer Fire Assistance Grant Fund	7,830
		STBG 96-1043 Fund	29,070
		STBG - 6745 Fund	36,662
		General Plan 92 Fund	488,932
		Parks and Recreation Fund	233,565
		Sewer Impact Fees Fund	<u>416,557</u>
		Totals	<u>\$ 1,639,045</u>

CITY OF WINTERS
NOTES TO BASIC FINANCIAL STATEMENTS
 June 30, 2013

NOTE 6 – Interfund Transactions (Continued)

B. Long-term Interfund Advances

At June 30, 2013, the funds below have made/received an advance that was not expected to be repaid within one year. This advance was for a flood solution study for North Winters (\$125,000).

Receivable Fund	Amount	Payable Fund	Amount
Nonmajor Funds:		Nonmajor Fund:	
Street Impact Fees Fund	\$ 95,000	Flood Control Study Fund	\$ 125,000
Storm Drain Impact Fees Fund	30,000		
Totals	\$ 125,000	Totals	\$ 125,000

C. Transfers Between Funds

With Council approval, resources may be transferred from one City fund to another. The purpose of the majority of transfers is to reimburse a fund that has made an expenditure on behalf of another fund, less often, a transfer may be made to open or close a fund.

<u>Funds</u>	<u>Transfers In</u>	<u>Transfers Out</u>
Major Funds:		
General Fund	\$ 311,386	\$ 92,802
North Putah Creek Fund	622,236	
Major Enterprise Funds:		
Water Fund		98,584
Sewer Fund		91,730
Nonmajor Funds:		
City Wide Assessment Fund	72,934	
Transportation Development Act Fund		285
Community Design Pedestrian Grant Fund	285	
EDBG 99-688 Fund		17,404
EDBG 96-405 Fund		18,770
Housing Rehabilitation RLF Fund		28,837
First Time Homebuyers RLF Fund		64,241
Small Business RLF Fund	28,048	
General Plan 92 Fund	1,211	
Parks and Recreation Capital Fund		6,714
Monitoring Fee Fund		1,211
Parks and Recreation Impact Fees Fund		615,522
	<u>\$ 1,036,100</u>	<u>\$ 1,036,100</u>

CITY OF WINTERS
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2013

NOTE 7 – Capital Assets

A. Governmental Activities

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

	Balance at July 1, 2012	Additions	Deletions	Transfers	Balance at June 30, 2013
Capital Assets, not being depreciated:					
Land	\$ 932,613	\$ -	\$ (454,533)	\$ -	\$ 478,080
Construction in progress	1,347,551	1,842,583		(2,632,793)	557,341
Total	<u>2,280,164</u>	<u>1,842,583</u>	<u>(454,533)</u>	<u>(2,632,793)</u>	<u>1,035,421</u>
Capital Assets, being depreciated:					
Buildings and improvements	3,443,932				3,443,932
Vehicles and equipment	1,816,251				1,816,251
Infrastructure	5,953,205	133,375		2,632,793	8,719,373
Total	<u>11,213,388</u>	<u>133,375</u>		<u>2,632,793</u>	<u>13,979,556</u>
Less accumulated depreciation for:					
Buildings and improvements	(1,714,509)	(88,802)			(1,803,311)
Vehicles and equipment	(1,580,286)	(72,290)			(1,652,576)
Infrastructure	(545,961)	(203,349)			(749,310)
Total	<u>(3,840,756)</u>	<u>(364,441)</u>			<u>(4,205,197)</u>
Total, net of accumulated depreciation	<u>7,372,632</u>	<u>(231,066)</u>		<u>2,632,793</u>	<u>9,774,359</u>
Total Capital Assets, Net	<u>\$ 9,652,796</u>	<u>\$ 1,611,517</u>	<u>\$ (454,533)</u>	<u>\$ -</u>	<u>\$ 10,809,780</u>

Depreciation expense was charged to functions/programs of the City's governmental activities as follows:

General government	\$ 29,520
Public safety	119,901
Public works	12,027
Parks and recreation	74,710
Streets and highways	117,350
Community development	10,933
Total	<u>\$ 364,441</u>

CITY OF WINTERS
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2013

NOTE 7 – Capital Assets (Continued)

B. Business-type activities

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

	Balance at July 1, 2012	Additions	Deletions	Transfers	Balance at June 30, 2013
Water Fund:					
Capital assets, not being depreciated:					
Land	\$ 1,650,000	\$ -	\$ (1,500,000)	\$ -	\$ 150,000
Construction in progress	69,445	229,309		(296,772)	1,982
Total	1,719,445	229,309	(1,500,000)	(296,772)	151,982
Capital assets, being depreciated:					
Water pipes	10,786,163			296,772	11,082,935
Machinery and equipment	380,861				380,861
Infrastructure	126,790				126,790
Total	11,293,814			296,772	11,590,586
Less accumulated depreciation for:					
Water pipes	(7,718,481)	(69,711)			(7,788,192)
Machinery and equipment	(230,846)	(24,753)			(255,599)
Infrastructure	(17,750)	(2,536)			(20,286)
Total	(7,967,077)	(97,000)			(8,064,077)
Total net of accumulated depreciation	3,326,737	(97,000)		296,772	3,526,509
Water Fund Capital Assets, net	\$ 5,046,182	\$ 132,309	\$ (1,500,000)	\$ -	\$ 3,678,491
	Balance at July 1, 2012	Additions	Deletions	Transfers	Balance at June 30, 2013
Sewer Fund:					
Capital assets, not being depreciated:					
Land	\$ 532,979	\$ -	\$ -	\$ -	\$ 532,979
Construction in progress	390,819	2,034,576		(656,167)	1,769,228
Total	923,798	2,034,576		(656,167)	2,302,207
Capital assets, being depreciated:					
Infrastructure	300,716				300,716
Sewer plant and pipes	7,273,906			442,984	7,716,890
Machinery and equipment	1,104,071			213,183	1,317,254
Total	8,678,693			656,167	9,334,860
Less accumulated depreciation for:					
Infrastructure	(46,963)	(6,014)			(52,977)
Sewer plant and pipes	(5,682,083)	(43,502)			(5,725,585)
Machinery and equipment	(517,677)	(69,511)			(587,188)
Total	(6,246,723)	(119,027)			(6,365,750)
Total net of accumulated depreciation	2,431,970	(119,027)		656,167	2,969,110
Sewer Fund Capital Assets, net	\$ 3,355,768	\$ 1,915,549	\$ -	\$ -	\$ 5,271,317
Total Business-type Capital Assets, net	\$ 8,401,950	\$ 2,047,858	\$ (1,500,000)	\$ -	\$ 8,949,808

Depreciation expense was charged to functions/programs of the City's business-type activities as follows:

Business-Type Activities:	
Water	\$ 97,000
Sewer	119,027
Total	<u>\$ 216,027</u>

CITY OF WINTERS
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2013

NOTE 8 – Long-term Liabilities

The following is a summary of changes in the City’s long-term liabilities for the fiscal year ended June 30, 2013:

	Balance at July 1, 2012	Additions	Repayments	Prior period Adjustments	Balance at June 30, 2013	Due Within One Year
Governmental Activities:						
Compensated absences	\$ 383,451	\$ 131,265	\$ (102,943)	\$ -	\$ 411,773	\$ 102,943
Postemployment benefits	11,742	17,789	(6,495)		23,036	
CalPERS side fund liabilities			(74,732)	1,010,272	935,540	
Total	\$ 395,193	\$ 149,054	\$ (184,170)	\$ 1,010,272	\$ 1,370,349	\$ 102,943
Business-type Activities:						
Water Fund:						
Compensated absences	\$ 18,999	\$ 11,657	\$ (5,658)	\$ -	\$ 24,998	\$ 2,499
Water revenue bonds	3,730,000		(85,000)		3,645,000	90,000
Postemployment benefits	2,079	3,149	(1,150)		4,078	
Sewer Fund:						
Compensated absences	6,859	7,052	(6,822)		7,089	709
Sewer revenue bonds	4,400,000		(100,000)		4,300,000	105,000
Postemployment benefits	952	1,444	(527)		1,869	
Total	\$ 8,158,889	\$ 23,302	\$ (199,157)	\$ -	\$ 7,983,034	\$ 198,208

Governmental Activities – CalPERS Side Fund

During the 2005-06 fiscal year, the City was required to participate in the Public Employees Retirement System (PERS) risk pool. As a result, a side fund was created to account for the difference between the funded status of the pool and the funded status of the City’s plan, in addition to the existing unfunded liability. The outstanding balance at June 30, 2013 was \$935,540.

Business Type Activities – Revenue Bonds Payable

Water Revenue Bonds – Series 2007

On September 10, 2007, the Public Finance Authority issued \$3,810,000 of Revenue Bonds bearing interest between 3.25% and 4.75% and payable semi-annually on March 1 and September 1. These bonds will provide funds to aid in the financing certain costs relating to capital improvements of the City’s waterworks system, fund capitalized interest on the 2007 Water bonds, fund a debt service reserve account for the 2007 Water bonds, and pay costs of issuance of the 2007 Water bonds. The Bonds are special obligations of the City and are payable as to principal, interest and any premiums upon redemption at any time exclusively from the pledged revenues of the City. The outstanding principal balance of the 2007 Water bonds at June 30, 2013, is \$3,645,000.

CITY OF WINTERS
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2013

NOTE 8 – Long-term Liabilities (Continued)

Business Type Activities – Revenue Bonds Payable (Continued)

The scheduled annual minimum debt service requirements at June 30, 2013, are as follows:

Fiscal Year Ending June 30,	Principal	Interest	Total
2014	\$ 90,000	\$ 157,646	\$ 247,646
2015	90,000	154,643	244,643
2016	95,000	151,509	246,509
2017	95,000	148,231	243,231
2018	100,000	144,756	244,756
2019-2023	560,000	662,247	1,222,247
2024-2028	685,000	535,107	1,220,107
2029-2033	855,000	360,407	1,215,407
2034-2038	1,075,000	132,405	1,207,405
Totals	<u>\$ 3,645,000</u>	<u>\$ 2,446,951</u>	<u>\$ 6,091,951</u>

Sewer Revenue Bonds – Series 2007

On September 10, 2007, the Public Finance Authority issued \$4,495,000 of Revenue Bonds bearing interest between 3.25% and 4.75% and payable semi-annually on March 1 and September 1. These bonds will provide funds to aid in the financing certain costs relating to capital improvements of the City's wastewater and sewer system, fund capitalized interest on the 2007 Sewer bonds, fund a debt service reserve account for the 2007 Sewer bonds, and pay costs of issuance of the 2007 Sewer bonds. The Bonds are special obligations of the City and are payable as to principal, interest and any premiums upon redemption at any time exclusively from the pledged revenues of the City. The outstanding principal balance of the 2007 Sewer bonds at June 30, 2013, is \$4,300,000.

The scheduled annual minimum debt service requirements at June 30, 2013, are as follows:

Fiscal Year Ending June 30,	Principal	Interest	Total
2014	\$ 105,000	\$ 187,270	\$ 292,270
2015	105,000	183,766	288,766
2016	110,000	180,124	290,124
2017	115,000	176,241	291,241
2018	120,000	172,054	292,054
2019-2023	650,000	788,820	1,438,820
2024-2028	810,000	637,067	1,447,067
2029-2033	1,010,000	426,789	1,436,789
2034-2037	1,275,000	157,107	1,432,107
Totals	<u>\$ 4,300,000</u>	<u>\$ 2,909,238</u>	<u>\$ 7,209,238</u>

CITY OF WINTERS
NOTES TO BASIC FINANCIAL STATEMENTS
 June 30, 2013

NOTE 9 – Post Retirement Health Insurance Benefits

Plan Description

The City provides certain health insurance benefits to retired employees in accordance with memoranda of understanding as follows:

For employees who retire from the City and who have reached the age of fifty (50) years old, and who continue health insurance through a City-sponsored health insurance plan, the City will contribute the minimum monthly amount (as required by CalPERS) of the health insurance premium (\$112 and \$115 for the calendar years 2012 and 2013 respectively).

Funding Policy

The City’s policy is to contribute an amount sufficient to pay the current year’s premium. For fiscal year 2012-13, the City contributed \$8,172, which covered current premiums, but did not include any additional prefunding of benefits. Currently, there are 6 retirees who are receiving benefits.

Annual OPEB and Net OPEB Obligation

The City’s annual other postemployment benefit (OPEB) cost (expense) is calculated based on the annual required contribution of the employer (ARC), an amount actuarially determined in accordance with the parameters of GASB Statement No. 45’s Alternative Measurement Method allowed for employers with less than 100 plan members. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities (or funding excess) over a period not to exceed thirty years. The following table shows the components of the City’s annual OPEB cost for the fiscal year, the amount actually contributed to the plan, and changes in the City’s net OPEB obligation.

Annual required contribution	\$ 22,693
Interest on net OPEB obligation	443
Net OPEB adjustment	<u>(754)</u>
Annual OPEB cost (expense)	22,382
Contributions made	<u>(8,172)</u>
Increase in net OPEB obligation	14,210
Net OPEB obligation - beginning of fiscal year	14,773
Net OPEB obligation - end of fiscal year	<u>\$ 28,983</u>

The net OPEB obligation of \$28,983 was allocated \$23,036 to governmental activities and \$5,947 to business-type activities (\$4,078 to water fund and \$1,869 to sewer fund).

The City’s annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for fiscal years 2011-12 and 2012-13 were as follows:

Fiscal Year Ended	Annual OPEB Cost	Percentage of Annual OPEB Cost Contribution	OPEB Obligation (Asset)
6/30/2012	\$ 22,693	35%	\$ 14,773
6/30/2013	22,382	36%	28,983

NOTE 9 – Post Retirement Health Insurance Benefits (Continued)

Funded Status and Funding Progress

As of June 30, 2012, the most recent Alternate Measurement Method valuation date, the plan was zero percent funded. The actuarial accrued liability for benefits was \$680,779, and the actuarial value of assets was \$0, resulting in an unfunded actuarial accrued liability (UAAL) of \$680,779. The covered payroll (annual payroll of active employees covered by the plan) was \$2,141,140, and the ratio of the UAAL to the covered payroll was 31.8 percent.

The Alternate Measurement Method valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and the healthcare cost trend. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The schedule of funding progress, presented as required supplementary information following the notes to the financial statements, presents multi-year trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

Actuarial Methods and Assumptions

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and the plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The Alternate Measurement Method valuation (valuation) methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

In the June 30, 2012 actuarial valuation the entry age normal cost method was used. The actuarial assumptions included a 3.0 percent investment rate of return, a 75 percent continuity rate that retirees will continue to participate in CalPERS health, an inflation rate of 2.0 percent, and an annual healthcare cost trend rate of 2.0 percent. The actuarial value of assets is not applicable (no assets as of the initial valuation date). The UAAL is being amortized as a flat percentage of covered payroll over thirty years. The remaining amortization period at June 30, 2013 was thirty years. The City uses an open amortization period.

NOTE 10 – City Employees Retirement Plan (Defined Benefit Pension Plan)

Plan Description

The City of Winters contributes to the California Public Employees Retirement System (PERS), a cost-sharing multiple-employer public employee defined benefit pension plan. PERS provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. PERS acts as a common investment and administrative agent for participating public entities within the state of California. Copies of PERS' annual financial report may be obtained from its executive office: 400 P Street, Sacramento, California 95814.

NOTE 10 – City Employees Retirement Plan (Defined Benefit Pension Plan) (Continued)

Funding Policy - Miscellaneous

Participants are required to contribute 7% of their annual covered salary. The City is required to contribute at an actuarially determined rate calculated as a percentage of covered payroll. The employer contribution rate for the fiscal year ended June 30, 2013 was 15.144% for miscellaneous employees. Benefit provisions and all other requirements are established by State statute and City contract with employee bargaining groups. The City's contributions to CalPERS for the miscellaneous plan for the fiscal years ending June 30, 2013, 2012, and 2011, were \$194,388, \$183,248, and \$182,113, respectively, and equal 100% of the required contributions for each fiscal year.

Funding Policy – Safety

Participants are required to contribute 9% of their annual covered salary. The City is required to contribute at an actuarially determined rate calculated as a percentage of covered payroll. The employer has a two-tiered contribution rate for the fiscal year ended June 30, 2013 were 30.285% for tier 1 and 19.204% for tier 2. Benefit provisions and all other requirements are established by State statute and City contract with employee bargaining groups. The City's contributions to CalPERS for the safety plan for the fiscal years ending June 30, 2013, 2012, and 2011, were \$265,063, \$246,429, and \$200,155, respectively, and equal 100% of the required contributions for each fiscal year.

NOTE 11 – Deferred Compensation Plan

The City offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The Plan, available to all City employees, permits them to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency.

All amounts of compensation deferred under the plan, all property and rights purchased with those amounts and all income attributable to those amounts, property, or rights are (until paid or made available to the employees or other beneficiary) solely the property and rights of the employees. Accordingly, the plan/trust assets have been excluded from the City's reported assets.

NOTE 12 – Joint Venture (Joint Powers Agreement)

The City participates in a joint venture under a joint powers agreement (JPA). The relationship between the City of Winters and the JPA is such that the JPA is not a component unit of the City for financial reporting purposes.

Winters Fire Protection District – Fire Protection is provided by an intergovernmental agreement between the City of Winters and the Winters Fire Protection District (District). The agreement transferred all fire protection property of the City to the District. The District Board consists of five members – two appointed by City Council, two appointed by County Board of Supervisors, and one appointed by the other 4 members. The District appoints its own management and approves its own budget.

CITY OF WINTERS
NOTES TO BASIC FINANCIAL STATEMENTS
 June 30, 2013

NOTE 13 – Risk Management (Joint Powers Agreement)

A. Yolo County Public Agency Risk Management Insurance Authority

The City is a member of the Yolo County Public Agency Risk Management Insurance Authority, a joint-powers agreement which provides coverage against the following types of loss risks:

<u>Type of Coverage (Deductible)</u>	<u>Coverage Limits</u>
Liability (\$2,000, except for errors & omissions, which is \$15,000 with a limit of \$500,000)	\$ 25,000,000
Auto - Physical damage (\$5,000 for all vehicles)	up to stated value
Worker's compensation (\$1,000)	\$ 5,000,000
All risk fire & property (various up to \$10,000)	replacement costs
Boiler & machinery (\$1,000)	\$ 100,000,000

The Authority is governed by a Board consisting of representatives from member municipalities. The Board controls the operations of the Authority, including selection of management and approval of operating budgets, independent of any influence by member municipalities beyond their representation on the Board. The City's deposits with the Authority are in accordance with formulas established by the Authority. Actual surpluses or losses are shared according to a formula developed from overall loss costs and spread to member entities on a percentage basis after a retrospective rating.

Financial statements may be obtained from YCPARMIA, 77 W. Lincoln Ave. Woodland, CA 95695. Audit condensed financial information for the Authority for the most recent period available (for the fiscal year ended June 30, 2012) as audited by other auditors, is presented below:

Statement of Net Assets

Total assets	\$ 17,308,157
Total liabilities	13,596,502
Net Assets	<u>\$ 3,711,655</u>

Statement of Revenues, Expenses, and Changes in Net Assets

Total income	\$ 9,547,057
Total expenses	7,744,713
Increase in Net Assets	<u>\$ 1,802,344</u>

B. Liability for Uninsured Claims – Adoption of GASB Statement No. 10

The Governmental Accounting Standards Board (GASB) is requiring municipalities to record their liability for uninsured claims and to reflect the current portion of this liability as an expenditure in their financial statements. As discussed above, the City has coverage for such claims, but it has retained the risk for the deductible or uninsured portion of these claims. GASB Statement No. 10, "Financial Reporting for Risk Financing and Related Insurance Issues" requires that this amount be separately identified and recorded as a liability instead of a designation of fund balance (shown as accounts payable in the general fund).

NOTE 13 – Risk Management (Joint Powers Agreement) (Continued)

B. Liability for Uninsured Claims – Adoption of GASB Statement No. 10 (Continued)

The City’s liability for uninsured claims was computed as follows:

<u>General Fund</u>	
Beginning balance	\$ 10,000
Liability for additional uninsured deductible	<u> </u>
Ending balance	\$ <u>10,000</u>

NOTE 14 – Contingent Liabilities

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

The City is subject to various lawsuits and claims involving public liability and other actions incidental to the ordinary course of City operations. In the aggregate, those claims seek monetary damages in significant amounts. To the extent the outcome of such litigation may be determined to result in financial loss to the City, in the opinion of City management, any potential liability for these actions is adequately provided for in the basic financial statements. The timing of potential payment of such losses cannot presently be determined.

During 1992, the City closed the landfill that was formerly operated by the City. Since 1992, the City has incurred post closure costs. During the 2012-13 fiscal year, the City incurred monitoring costs of \$7,435, and is expected to maintain the monitoring of the closed landfill in the near future. The future costs of postclosure care are subject to change resulting from inflation/deflation, technology, change in scope of work, or changes in applicable laws or regulations.

NOTE 15 – Successor Agency Trust for Assets of Former Redevelopment Agency

On December 29, 2011, the California Supreme Court upheld Assembly Bill 1X 26 (“the Bill”) that provides for the dissolution of all redevelopment agencies in the State of California. This action impacted the reporting entity of the City of Winters that previously had reported a redevelopment agency within the reporting entity of the City as a blended component unit.

The Bill provides that upon dissolution of a redevelopment agency, either the city or other unit of local government will agree to serve as the “successor agency” to hold the assets units they are distributed to other units of state and local government. On January 17, 2012, the City Council elected to become the Successor Agency for the former redevelopment agency in accordance with the Bill as part of the City resolution number 2012-02.

After enactment of the law, which occurred on June 28, 2011, redevelopment agencies in the State of California cannot enter into new projects, obligations or commitments. Subject to the control of a newly established oversight board, remaining assets can only be used to pay enforceable obligations in existence as the date of the dissolution (including the completion of any unfinished projects that were subject to legally enforceable contractual commitments).

CITY OF WINTERS
NOTES TO BASIC FINANCIAL STATEMENTS
 June 30, 2013

NOTE 15 – Successor Agency Trust for Assets of Former Redevelopment Agency (Continued)

In future fiscal years, successor agencies will only be allocated revenue in the amount that is necessary to pay the estimated annual installment payments on enforceable obligations of former redevelopment agency until all enforceable obligations of the prior redevelopment agency have been paid in full and all assets have been liquidated.

The Bill directs that State Controller of the State of California to review the propriety of any transfers of assets between redevelopment agencies and other public bodies that occurred after January 1, 2011. If the public body that received such transfers is not contractually committed to a third party for the expenditure or encumbrance of those assets, the state Controller is required to order the available assets to be transferred to the public body designated as the successor agency by the Bill.

Management believes, in consultation with legal counsel, that the obligations of the former redevelopment agency due to the City are valid enforceable obligations payable by the successor agency trust under the requirements of the Bill. The City’s position on this issue is not a position of settled law and there is considerable legal uncertainty regarding this issue. It is reasonably possible that a legal determination may be made at a later date by an appropriate judicial authority that would resolve this issue unfavorably to the City.

In accordance with the timeline set forth in the Bill (as modified by the California Supreme Court on December 29, 2011) all redevelopment agencies in the State of California were dissolved and ceased to operate as a legal entity as of February 1, 2012.

NOTE 16 – Successor Agency

A. Notes Receivable of the Successor Agency as of June 30, 2013 consisted of the following:

Note receivable from a mortgage loan for a home purchase property rehabilitation and construction:	<u>Amount</u>
RDA Successor Agency Private-Purpose Trust Fund	\$ 66,600
Total notes receivable	<u>\$ 66,600</u>

B. Capital assets of the Successor Agency as of June 30, 2013 consisted of the following:

	July 1, 2012 Balance	Additions	June 30, 2013 Balance
Capital assets, not being depreciated:			
Land	\$ 608,994	\$ 1,893,000	\$ 2,501,994
Total capital assets, not being depreciated	<u>608,994</u>	<u>1,893,000</u>	<u>2,501,994</u>
Capital assets, being depreciated:			
Buildings and improvements	9,392,475		9,392,475
Vehicles and equipment	5,431		5,431
Infrastructure	3,081,286		3,081,286
Total capital assets, being depreciated	<u>12,479,192</u>		<u>12,479,192</u>
Less accumulated depreciation for:			
Buildings and improvements	(416,675)	(209,794)	(626,469)
Vehicles and equipment	(5,431)		(5,431)
Infrastructure	(307,495)	(61,626)	(369,121)
Total accumulated depreciation, net	<u>(729,601)</u>	<u>(271,420)</u>	<u>(1,001,021)</u>
Total capital assets, net	<u>\$ 12,358,585</u>	<u>\$ 1,621,580</u>	<u>\$ 13,980,165</u>

CITY OF WINTERS
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2013

NOTE 16 – Successor Agency (Continued)

C. The following is a summary of changes in the Successor Agency's long-term liabilities for the fiscal year ended June 30, 2013:

	Balance at July 1, 2012	Additions	Deletions	Balance at June 30, 2013	Due Within One Year
Tax allocation bonds payable	\$ 16,350,000	\$ -	\$ (500,000)	\$ 15,850,000	\$ 515,000
Payable to City of Winters (General Fund)	457,821			457,821	
Payable to City of Winters (General Plan 92 Fund)	701,902	393,000		1,094,902	
Payable to City of Winters (Water Fund)		1,500,000		1,500,000	
Total	\$ 17,509,723	\$ 1,893,000	\$ (500,000)	\$ 18,902,723	\$ 515,000

Tax Allocation Bonds Payable

Tax Allocation Bonds – Series 2004

On February 27, 2004, the former Redevelopment 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 Successor Agency and are payable as to principal, interest and any premiums upon redemption at any time exclusively from the pledged tax revenues of the Successor Agency. The outstanding principal balance of the 2004 Series bonds at June 30, 2013, is \$5,385,000.

The scheduled annual minimum debt service requirements at June 30, 2013, are as follows:

Fiscal Year Ending June 30,	Principal	Interest	Total
2014	\$ 245,000	\$ 230,720	\$ 475,720
2015	155,000	224,265	379,265
2016	165,000	218,782	383,782
2017	170,000	212,749	382,749
2018	175,000	206,279	381,279
2019-2023	1,000,000	912,820	1,912,820
2024-2028	1,220,000	665,456	1,885,456
2029-2033	1,535,000	350,432	1,885,432
2034-2035	720,000	33,800	753,800
Totals	\$ 5,385,000	\$ 3,055,303	\$ 8,440,303

Tax Allocation Bonds – Series 2007

On May 31, 2007, the former Redevelopment Agency issued \$11,470,000 of Tax Allocation Bonds bearing interest between 3.50% and 4.40% 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 Successor Agency and are payable as to principal, interest and any premiums upon redemption at any time exclusively from the pledged tax revenues of the Successor Agency. The outstanding principal balance of the 2007 Series bonds at June 30, 2013, is \$10,465,000.

CITY OF WINTERS
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2013

NOTE 16 – Successor Agency (Continued)

C. The following is a summary of changes in the Successor Agency’s long-term liabilities for the fiscal year ended June 30, 2013: (Continued)

Tax Allocation Bonds – Series 2007 (continued)

The scheduled annual minimum debt service requirements at June 30, 2013, are as follows:

Fiscal Year Ending June 30,	Principal	Interest	Total
2014	\$ 270,000	\$ 469,260	\$ 739,260
2015	120,000	461,460	581,460
2016	120,000	456,660	576,660
2017	100,000	452,360	552,360
2018	100,000	448,523	548,523
2019-2023	790,000	2,160,029	2,950,029
2024-2028	1,380,000	1,930,918	3,310,918
2029-2033	2,105,000	1,546,766	3,651,766
2034-2038	4,280,000	873,104	5,153,104
2039	1,200,000	28,500	1,228,500
Totals	<u>\$ 10,465,000</u>	<u>\$ 8,827,580</u>	<u>\$ 19,292,580</u>

Advances from City of Winters

The City of Winters had loaned the former Redevelopment Agency amounts as needed for operations. As of June 30, 2013, the balance was \$3,052,723.

NOTE 17 – Prior Period Adjustments

A prior period adjustment of \$1,010,272 was made in the Statement of Activities for Governmental Activities for an understatement of CalPERS side fund liability in the prior fiscal year.

A prior period adjustment of (\$73,048) was made in the General Fund for an overstatement of cash and investments in the prior fiscal year.

A prior period adjustment of \$73,048 was made in the City Wide Assessment Special Revenue Fund for an understatement of cash and investments in the prior fiscal year.

A prior period adjustment of \$393,000 was made in the General Plan 92 Capital Projects Fund for an understatement of due from other funds in the prior fiscal year.

NOTE 18 – Subsequent Events

In preparing the accompanying financial statements, the City management has reviewed all known events that have occurred after June 30, 2013, and through December 13, 2013, the date when this financial statement was available to be issued, for inclusion in the financial statement and footnotes.

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REQUIRED SUPPLEMENTARY INFORMATION

BUDGETARY BASIS OF ACCOUNTING

The City prepares a budget for each fiscal year on or before June 30. Budgeted expenditures are enacted into law through the passage of an Appropriation Resolution. This resolution mandates the maximum authorized expenditures for the fiscal year and cannot be exceeded except by subsequent amendments to the budget by the City Council.

From the effective date of the budget, which is adopted and controlled at the department level, the amounts stated therein as proposed expenditures become appropriations to the various City departments. The legal level of control is by the City Manager. The City Council may amend the budget by resolution during the fiscal year.

Formal budgetary integration is employed as a management control device during the fiscal year for the General fund and special revenue funds. These budgets are adopted on a basis consistent with accounting principles generally accepted in the United States (USGAAP) and are consistent with the basis used for financial reporting. Accordingly, actual revenues and expenditures can be compared with related budget amounts without any reconciliation.

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**City of Winters
Required Supplementary Information
June 30, 2013**

Other Postemployment Benefits

Schedule of Funding Progress

Valuation Date	Actuarial Accrued Liability (a)	Actuarial Value of Assets (b)	Unfunded Liability (Excess Assets) (a)-(b)	Funded Status (b)/(a)	Annual Covered Payroll (c)	UAAL as a % of Payroll [(a)-(b)]/(c)
6/30/2012	\$ 680,779	\$ -	\$ 680,779	0.0%	\$ 2,141,140	31.8%

CITY OF WINTERS
Combining Schedule of Revenues, Expenditures,
and Changes in Fund Balances
Budget and Actual - General Fund and Major Special Revenue Fund
For the Fiscal Year Ended June 30, 2013

	General Fund			Variance with Final Budget Positive (Negative)
	Budget Amounts		Actual	
	Original	Final		
REVENUES:				
Tax and assessments	\$ 2,913,162	\$ 2,913,162	\$ 3,006,973	\$ 93,811
Licenses, fees, and permits	187,900	148,150	209,949	61,799
Use of money and property	43,865	43,865	75,643	31,778
Intergovernmental revenues	3,000	3,000	3,639	639
Charges for services	279,729	279,729	282,466	2,737
Other revenue	99,751	99,751	103,540	3,789
TOTAL REVENUES	<u>3,527,407</u>	<u>3,487,657</u>	<u>3,682,210</u>	<u>194,553</u>
EXPENDITURES:				
Current:				
General government	256,075	260,785	331,797	(71,012)
Public safety	2,800,455	2,800,455	2,702,525	97,930
Public works	193,045	190,218	195,714	(5,496)
Community development	327,899	327,899	424,175	(96,276)
Parks and recreation	151,885	152,119	163,322	(11,203)
Capital outlay	37,836	37,836	50,642	(12,806)
TOTAL EXPENDITURES	<u>3,767,195</u>	<u>3,769,312</u>	<u>3,868,175</u>	<u>(98,863)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(239,788)</u>	<u>(281,655)</u>	<u>(185,965)</u>	<u>95,690</u>
OTHER FINANCING SOURCES (USES):				
Transfers in	279,709	279,709	311,386	31,677
Transfers out	(95,264)	(98,726)	(92,802)	5,924
TOTAL OTHER FINANCING SOURCES (USES)	<u>184,445</u>	<u>180,983</u>	<u>218,584</u>	<u>37,601</u>
NET CHANGE IN FUND BALANCES	<u>(55,343)</u>	<u>(100,672)</u>	<u>32,619</u>	<u>133,291</u>
FUND BALANCES, JULY 1, 2012	2,563,191	2,563,191	2,563,191	
PRIOR PERIOD ADJUSTMENTS			(73,048)	(73,048)
FUND BALANCES, JULY 1, 2012, RESTATED	<u>2,563,191</u>	<u>2,563,191</u>	<u>2,490,143</u>	<u>(73,048)</u>
FUND BALANCES, JUNE 30, 2013	<u>\$ 2,507,848</u>	<u>\$ 2,462,519</u>	<u>\$ 2,522,762</u>	<u>\$ 60,243</u>

North Putah Creek Fund

Budget Amounts		Actual	Variance with Final Budget Positive (Negative)
Original	Final		
\$ -	\$ -	\$ -	\$ -
1,301,354	1,301,354	1,075,451	150 (225,903)
<u>1,301,354</u>	<u>1,301,354</u>	<u>1,075,601</u>	<u>(225,753)</u>
		262	(262)
<u>2,117,312</u>	<u>2,117,312</u>	<u>1,279,009</u>	<u>838,303</u>
<u>2,117,312</u>	<u>2,117,312</u>	<u>1,279,271</u>	<u>838,041</u>
<u>(815,958)</u>	<u>(815,958)</u>	<u>(203,670)</u>	<u>612,288</u>
	622,236	622,236	
	<u>622,236</u>	<u>622,236</u>	
<u>(815,958)</u>	<u>(193,722)</u>	<u>418,566</u>	<u>612,288</u>
(269,335)	(269,335)	(269,335)	
<u>(269,335)</u>	<u>(269,335)</u>	<u>(269,335)</u>	
<u>\$ (1,085,293)</u>	<u>\$ (463,057)</u>	<u>\$ 149,231</u>	<u>\$ 612,288</u>

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OTHER SUPPLEMENTAL INFORMATION

CITY OF WINTERS

NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds

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

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

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

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

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

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

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

Afterschool Program Fund – This fund is used to account for the revenues received from the State of California to provide after school programs in 3 schools within the Winters Joint Unified School District. Expenditures are restricted for use only for providing instruction and enrichment activities afterschool for the youth of the School District.

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

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

Fire Prevention Grant Fund – This fund is used to account for funding received to educate and prevent fires. These funds are required to be accounted for separately.

CITY OF WINTERS

NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds (Continued)

Grant Related Funds:

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

Realignment Fund – This fund is used to account for AB109 funding.

Prop 84 Park Fund – This fund is used to account for a grant for the development of a park adjacent to Orchard Village Apartment complex.

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

Dry Slough Fund – This fund is used to account for the replacement of the bridge over Dry Slough Creek.

EECBG Grant Fund – This fund is used to account for grant funds used for the HVAC replacement at City Hall.

Community Design Pedestrian Grant Fund – This fund is used to account for grant funds used to design pedestrian access along Grant Avenue.

CDBG Park Grant Fund – This fund is used to account for a second grant for the development of a park adjacent to Orchard Village Apartment complex.

Distracted Driver Grant Fund – This fund is used to account for the Districted Driver grant received by the Police department.

SACOG Community Grant Fund – This fund is used to account for the 2012 SACOG Community grant for the Walnut roundabout.

Volunteer Fire Assistance Grant Fund – This fund is used to account for the 2012 volunteer fire assistance grant received by the Fire department.

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

CITY OF WINTERS

NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds (Continued)

Grant Related Funds (Continued):

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

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

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

STBG-6745 Fund – This fund is used to account for the development of Orchard Village Park.

Revolving Loan Funds:

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

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

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

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

CITY OF WINTERS
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2013

	Special Revenue Funds	Debt Service Fund	Capital Projects Funds	Total Nonmajor Governmental Funds
ASSETS:				
Cash and investments	\$ 1,490,835	\$ 56,104	\$ 3,420,432	\$ 4,967,371
Receivables:				
Accounts receivable	122,278			122,278
Interest receivable	758	36	1,991	2,785
Notes receivable	1,306,770		16,800	1,323,570
Due from other funds	29,070			29,070
Receivable due from successor agency trust fund			1,094,902	1,094,902
Advance to other funds			125,000	125,000
TOTAL ASSETS	\$ 2,949,711	\$ 56,140	\$ 4,659,125	\$ 7,664,976
LIABILITIES AND FUND BALANCES				
LIABILITIES:				
Accounts payable	\$ 67,586	\$ -	\$ -	\$ 67,586
Deposits payable			9,589	9,589
Unearned revenue	1,306,770		16,800	1,323,570
Due to other funds	282,658		1,139,054	1,421,712
Advances from other funds			125,000	125,000
TOTAL LIABILITIES	1,657,014	56,140	1,290,443	2,947,457
FUND BALANCES:				
Restricted	1,579,536		2,847,396	4,426,932
Committed			1,078,260	1,078,260
Assigned		56,140		56,140
Unassigned	(286,839)		(556,974)	(843,813)
TOTAL FUND BALANCES	1,292,697	56,140	3,368,682	4,717,519
TOTAL LIABILITIES AND FUND BALANCES	\$ 2,949,711	\$ 56,140	\$ 4,659,125	\$ 7,664,976

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CITY OF WINTERS
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances
Nonmajor Governmental Funds
For the Fiscal Year Ended June 30, 2013

	Special Revenue Funds	Debt Service Fund	Capital Projects Funds	Total Nonmajor Governmental Funds
REVENUES:				
Taxes and assessments	\$ 364,171	\$ -	\$ -	\$ 364,171
Fines and forfeitures	16,146			16,146
Licenses, fees, and permits			171,277	171,277
Program income	27,182			27,182
Use of money and property	37,534	172	11,187	48,893
Intergovernmental revenue	805,333			805,333
Other revenue	6,276		78,126	84,402
TOTAL REVENUES	<u>1,256,642</u>	<u>172</u>	<u>260,590</u>	<u>1,517,404</u>
EXPENDITURES:				
Current:				
Public safety	103,155		29,047	132,202
Public works			20,995	20,995
Parks and recreation	413,130		12,639	425,769
Streets and highways	248,735			248,735
Capital outlay	525,029		639,851	1,164,880
TOTAL EXPENDITURES	<u>1,290,049</u>		<u>702,532</u>	<u>1,992,581</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(33,407)</u>	<u>172</u>	<u>(441,942)</u>	<u>(475,177)</u>
OTHER FINANCING SOURCES (USES):				
Transfers in	101,267		1,211	102,478
Transfers out	(129,537)		(623,447)	(752,984)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(28,270)</u>		<u>(622,236)</u>	<u>(650,506)</u>
NET CHANGES IN FUND BALANCES	<u>(61,677)</u>	<u>172</u>	<u>(1,064,178)</u>	<u>(1,125,683)</u>
FUND BALANCES, JULY 1, 2012	1,281,326	55,968	4,039,860	5,377,154
PRIOR PERIOD ADJUSTMENTS	73,048		393,000	466,048
FUND BALANCES, JULY 1, 2012, RESTATED	<u>1,354,374</u>	<u>55,968</u>	<u>4,432,860</u>	<u>5,843,202</u>
FUND BALANCES, JUNE 30, 2013	<u>\$ 1,292,697</u>	<u>\$ 56,140</u>	<u>\$ 3,368,682</u>	<u>\$ 4,717,519</u>

CITY OF WINTERS
Combining Balance Sheet
Nonmajor Special Revenue Funds
June 30, 2013

	<u>City Wide Assessment Fund</u>	<u>Flood Assessment Fund</u>	<u>Gas Tax Fund</u>	<u>First Time Homebuyers Fund</u>
ASSETS:				
Cash and investments	\$ 70,913	\$ 3,824	\$ 212,224	\$ 84,357
Receivables:				
Accounts receivable	10,347		15,556	
Interest receivable		3	121	54
Notes receivable				
Due from other funds				
TOTAL ASSETS	<u>\$ 81,260</u>	<u>\$ 3,827</u>	<u>\$ 227,901</u>	<u>\$ 84,411</u>
LIABILITIES AND FUND BALANCES				
LIABILITIES:				
Accounts payable	\$ 11,007	\$ -	\$ 1,411	\$ -
Unearned revenue				
Due to other funds				
TOTAL LIABILITIES	<u>11,007</u>		<u>1,411</u>	
FUND BALANCES:				
Restricted	70,253	3,827	226,490	84,411
Unassigned				
TOTAL FUND BALANCES (DEFICITS)	<u>70,253</u>	<u>3,827</u>	<u>226,490</u>	<u>84,411</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 81,260</u>	<u>\$ 3,827</u>	<u>\$ 227,901</u>	<u>\$ 84,411</u>

Traffic Safety Fund	Asset Forfeiture Fund	Afterschool Program Fund	Vehicle Theft Deterrent Fund	Transportation Development Act Fund	Fire Prevention Fund
\$ 174,640	\$ 13,201	\$ 122,665	\$ 66,780	\$ 243,939	\$ 853
4,635		1,617		57,487	
108	9	79	43	35	1
<u>\$ 179,383</u>	<u>\$ 13,210</u>	<u>\$ 124,361</u>	<u>\$ 66,823</u>	<u>\$ 301,461</u>	<u>\$ 854</u>
\$ 5,150	\$ -	\$ 2,765	\$ -	\$ 14,629	\$ -
<u>5,150</u>		<u>2,765</u>		<u>14,629</u>	
174,233	13,210	121,596	66,823	286,832	854
<u>174,233</u>	<u>13,210</u>	<u>121,596</u>	<u>66,823</u>	<u>286,832</u>	<u>854</u>
<u>\$ 179,383</u>	<u>\$ 13,210</u>	<u>\$ 124,361</u>	<u>\$ 66,823</u>	<u>\$ 301,461</u>	<u>\$ 854</u>

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CITY OF WINTERS
Combining Balance Sheet
Nonmajor Special Revenue Funds
June 30, 2013
(Continued)

	Grant- related Funds	Revolving Loan Funds	Totals
ASSETS			
Cash and investments	\$ 38,896	\$ 458,543	\$ 1,490,835
Receivables:			
Accounts receivable	31,443	1,193	122,278
Interest receivable	14	291	758
Notes receivable	522,859	783,911	1,306,770
Due from other funds		29,070	29,070
TOTAL ASSETS	\$ 593,212	\$ 1,273,008	\$ 2,949,711
LIABILITIES AND FUND BALANCES			
LIABILITIES:			
Accounts payable	\$ 32,624	\$ -	\$ 67,586
Unearned revenue	522,859	783,911	1,306,770
Due to other funds	282,658		282,658
TOTAL LIABILITIES	838,141	783,911	1,657,014
FUND BALANCES:			
Restricted	41,910	489,097	1,579,536
Unassigned	(286,839)		(286,839)
TOTAL FUND BALANCES (DEFICITS)	(244,929)	489,097	1,292,697
TOTAL LIABILITIES AND FUND BALANCES	\$ 593,212	\$ 1,273,008	\$ 2,949,711

CITY OF WINTERS
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Fiscal Year Ended June 30, 2013

	City Wide Assessment Fund	Flood Assessment Fund	Gas Tax Fund	First Time Homebuyers Fund
REVENUES:				
Taxes and assessments	\$ 196,563	\$ -	\$ 167,608	\$ -
Fines and forfeitures				
Program income				
Use of money and property		12	587	258
Intergovernmental revenues				
Other revenue				
TOTAL REVENUES	<u>196,563</u>	<u>12</u>	<u>168,195</u>	<u>258</u>
EXPENDITURES:				
Current:				
Public safety	269,497			
Parks and recreation				
Streets and highways			119,497	
Capital outlay			33,791	
TOTAL EXPENDITURES	<u>269,497</u>		<u>153,288</u>	
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(72,934)</u>	<u>12</u>	<u>14,907</u>	<u>258</u>
OTHER FINANCING SOURCES (USES):				
Transfers in	72,934			
Transfers out				
TOTAL OTHER FINANCING SOURCES (USES)	<u>72,934</u>			
NET CHANGE IN FUND BALANCES		<u>12</u>	<u>14,907</u>	<u>258</u>
FUND BALANCES (DEFICITS), JULY 1, 2012	(2,795)	3,815	211,583	84,153
PRIOR PERIOD ADJUSTMENTS	<u>73,048</u>			
FUND BALANCES (DEFICITS), JULY 1, 2012, RESTATED	<u>70,253</u>	<u>3,815</u>	<u>211,583</u>	<u>84,153</u>
FUND BALANCES (DEFICITS), JUNE 30, 2013	<u>\$ 70,253</u>	<u>\$ 3,827</u>	<u>\$ 226,490</u>	<u>\$ 84,411</u>

Traffic Safety Fund	Asset Forfeiture Fund	Afterschool Program Fund	Vehicle Theft Deterrent Fund	Transportation Development Act Fund	Fire Prevention Fund
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
16,146					
565	42	434	189	119	3
	411	130,933	18,000	349,708	
		700			
16,711	453	132,067	18,189	349,827	3
1,155	1,555				206
		135,213			
				123,764	
73,465				70,068	
74,620	1,555	135,213		193,832	206
(57,909)	(1,102)	(3,146)	18,189	155,995	(203)
				(285)	
				(285)	
(57,909)	(1,102)	(3,146)	18,189	155,710	(203)
232,142	14,312	124,742	48,634	131,122	1,057
232,142	14,312	124,742	48,634	131,122	1,057
\$ 174,233	\$ 13,210	\$ 121,596	\$ 66,823	\$ 286,832	\$ 854

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CITY OF WINTERS
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Fiscal Year Ended June 30, 2013
(Continued)

	Grant- related Funds	Revolving Loan Funds	Totals
REVENUES:			
Taxes and assessments	\$ -	\$ -	\$ 364,171
Fines and forfeitures			16,146
Program income	18,375	8,807	27,182
Use of money and property	17,881	17,444	37,534
Intergovernmental revenues	306,281		805,333
Other revenue	5,576		6,276
TOTAL REVENUES	<u>348,113</u>	<u>26,251</u>	<u>1,256,642</u>
EXPENDITURES:			
Current:			
Public safety	100,239		103,155
Parks and recreation	8,420		413,130
Streets and highways	5,474		248,735
Capital outlay	347,705		525,029
TOTAL EXPENDITURES	<u>461,838</u>		<u>1,290,049</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(113,725)</u>	<u>26,251</u>	<u>(33,407)</u>
OTHER FINANCING SOURCES (USES):			
Transfers in	285	28,048	101,267
Transfers out	(36,174)	(93,078)	(129,537)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(35,889)</u>	<u>(65,030)</u>	<u>(28,270)</u>
NET CHANGE IN FUND BALANCES	<u>(149,614)</u>	<u>(38,779)</u>	<u>(61,677)</u>
FUND BALANCES (DEFICITS), JULY 1, 2012	(95,315)	527,876	1,281,326
PRIOR PERIOD ADJUSTMENTS			73,048
FUND BALANCES (DEFICITS), JULY 1, 2012, RESTATED	<u>(95,315)</u>	<u>527,876</u>	<u>1,354,374</u>
FUND BALANCES (DEFICITS), JUNE 30, 2013	<u>\$ (244,929)</u>	<u>\$ 489,097</u>	<u>\$ 1,292,697</u>

CITY OF WINTERS
Combining Schedule of Revenues, Expenditures,
and Changes in Fund Balances
Budget and Actual - Nonmajor Special Revenue Funds
For the Fiscal Year Ended June 30, 2013

	<u>City Wide Assessment Fund</u>		
	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
REVENUES:			
Tax and assessments	\$ 195,278	\$ 196,563	\$ 1,285
Fines and forfeitures			
Use of money and property			
Intergovernmental revenues			
Other revenue			
TOTAL REVENUES	<u>195,278</u>	<u>196,563</u>	<u>1,285</u>
EXPENDITURES:			
Current:			
Public safety			
Parks and recreation	254,768	269,497	(14,729)
Streets and highways			
Capital outlay			
TOTAL EXPENDITURES	<u>254,768</u>	<u>269,497</u>	<u>(14,729)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(59,490)</u>	<u>(72,934)</u>	<u>(13,444)</u>
OTHER FINANCING SOURCES (USES):			
Transfers in	56,819	72,934	16,115
Transfers out			
TOTAL OTHER FINANCING SOURCES (USES)	<u>56,819</u>	<u>72,934</u>	<u>16,115</u>
NET CHANGE IN FUND BALANCES	<u>(2,671)</u>		<u>2,671</u>
FUND BALANCES (DEFICITS), JULY 1, 2012	(2,795)	(2,795)	
PRIOR PERIOD ADJUSTMENTS		73,048	73,048
FUND BALANCES (DEFICITS), JULY 1, 2012, RESTATED	<u>(2,795)</u>	<u>70,253</u>	<u>73,048</u>
FUND BALANCES (DEFICITS), JUNE 30, 2013	<u>\$ (5,466)</u>	<u>\$ 70,253</u>	<u>\$ 75,719</u>

Flood Assessment Fund			Gas Tax Fund		
Final Budget	Actual	Variance with Final Budget Positive (Negative)	Final Budget	Actual	Variance with Final Budget Positive (Negative)
\$ -	\$ -	\$ -	\$ 190,338	\$ 167,608	\$ (22,730)
28	12	(16)		587	587
28	12	(16)	190,338	168,195	(22,143)
			192,243	119,497	72,746
			24,128	33,791	(9,663)
			216,371	153,288	63,083
28	12	(16)	(26,033)	14,907	40,940
28	12	(16)	(26,033)	14,907	40,940
3,815	3,815		211,583	211,583	
3,815	3,815		211,583	211,583	
\$ 3,843	\$ 3,827	\$ (16)	\$ 185,550	\$ 226,490	\$ 40,940

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CITY OF WINTERS
Combining Schedule of Revenues, Expenditures,
and Changes in Fund Balances
Budget and Actual - Nonmajor Special Revenue Funds
For the Fiscal Year Ended June 30, 2013
(Continued)

	<u>First Time Homebuyers Fund</u>		
	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
REVENUES:			
Tax and assessments	\$ -	\$ -	\$ -
Fines and forfeitures		258	258
Use of money and property			
Intergovernmental revenues			
Other revenue			
TOTAL REVENUES		<u>258</u>	<u>258</u>
EXPENDITURES:			
Current:			
Public safety			
Parks and recreation			
Streets and highways			
Capital outlay			
TOTAL EXPENDITURES			
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		<u>258</u>	<u>258</u>
OTHER FINANCING SOURCES (USES):			
Transfers in			
Transfers out			
TOTAL OTHER FINANCING SOURCES (USES)			
NET CHANGE IN FUND BALANCES		<u>258</u>	<u>258</u>
FUND BALANCES (DEFICITS), JULY 1, 2012	84,153	84,153	
PRIOR PERIOD ADJUSTMENTS			
FUND BALANCES (DEFICITS), JULY 1, 2012, RESTATED	<u>84,153</u>	<u>84,153</u>	
FUND BALANCES (DEFICITS), JUNE 30, 2013	<u>\$ 84,153</u>	<u>\$ 84,411</u>	<u>\$ 258</u>

Traffic Safety Fund			Asset Forfeiture Fund		
Final Budget	Actual	Variance with Final Budget Positive (Negative)	Final Budget	Actual	Variance with Final Budget Positive (Negative)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6,000	16,146	10,146	52	42	(10)
800	565	(235)		411	411
<u>6,800</u>	<u>16,711</u>	<u>9,911</u>	<u>52</u>	<u>453</u>	<u>401</u>
	1,155	(1,155)	4,500	1,555	2,945
<u>92,270</u>	<u>73,465</u>	<u>18,805</u>			
<u>92,270</u>	<u>74,620</u>	<u>17,650</u>	<u>4,500</u>	<u>1,555</u>	<u>2,945</u>
<u>(85,470)</u>	<u>(57,909)</u>	<u>27,561</u>	<u>(4,448)</u>	<u>(1,102)</u>	<u>3,346</u>
<u>(85,470)</u>	<u>(57,909)</u>	<u>27,561</u>	<u>(4,448)</u>	<u>(1,102)</u>	<u>3,346</u>
232,142	232,142		14,312	14,312	
<u>232,142</u>	<u>232,142</u>		<u>14,312</u>	<u>14,312</u>	
<u>\$ 146,672</u>	<u>\$ 174,233</u>	<u>\$ 27,561</u>	<u>\$ 9,864</u>	<u>\$ 13,210</u>	<u>\$ 3,346</u>

(Continued)

CITY OF WINTERS
Combining Schedule of Revenues, Expenditures,
and Changes in Fund Balances
Budget and Actual - Nonmajor Special Revenue Funds
For the Fiscal Year Ended June 30, 2013
(Continued)

	<u>Afterschool Program Fund</u>		
	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
REVENUES:			
Tax and assessments	\$ -	\$ -	\$ -
Fines and forfeitures		434	434
Use of money and property		130,933	(10,737)
Intergovernmental revenues	141,670	700	700
Other revenue			
TOTAL REVENUES	<u>141,670</u>	<u>132,067</u>	<u>(9,603)</u>
EXPENDITURES:			
Current:			
Public safety			
Parks and recreation	116,572	135,213	(18,641)
Streets and highways			
Capital outlay			
TOTAL EXPENDITURES	<u>116,572</u>	<u>135,213</u>	<u>(18,641)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>25,098</u>	<u>(3,146)</u>	<u>(28,244)</u>
OTHER FINANCING SOURCES (USES):			
Transfers in			
Transfers out			
TOTAL OTHER FINANCING SOURCES (USES)			
NET CHANGE IN FUND BALANCES	<u>25,098</u>	<u>(3,146)</u>	<u>(28,244)</u>
FUND BALANCES (DEFICITS), JULY 1, 2012	124,742	124,742	
PRIOR PERIOD ADJUSTMENTS			
FUND BALANCES (DEFICITS), JULY 1, 2012, RESTATED	<u>124,742</u>	<u>124,742</u>	
FUND BALANCES (DEFICITS), JUNE 30, 2013	<u>\$ 149,840</u>	<u>\$ 121,596</u>	<u>\$ (28,244)</u>

Vehicle Theft Deterrent Fund			Transportation Development Act Fund		
Final Budget	Actual	Variance with Final Budget Positive (Negative)	Final Budget	Actual	Variance with Final Budget Positive (Negative)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
185	189	4	524	119	(405)
	18,000	18,000	301,387	349,708	48,321
185	18,189	18,004	301,911	349,827	47,916
			363,162	123,764	239,398
			37,420	70,068	(32,648)
			400,582	193,832	206,750
185	18,189	18,004	(98,671)	155,995	254,666
				(285)	(285)
				(285)	(285)
185	18,189	18,004	(98,671)	155,710	254,381
48,634	48,634		131,122	131,122	
48,634	48,634		131,122	131,122	
\$ 48,819	\$ 66,823	\$ 18,004	\$ 32,451	\$ 286,832	\$ 254,381

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CITY OF WINTERS
Combining Schedule of Revenues, Expenditures,
and Changes in Fund Balances
Budget and Actual - Nonmajor Special Revenue Funds
For the Fiscal Year Ended June 30, 2013
(Continued)

	Fire Prevention Fund		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
REVENUES:			
Tax and assessments	\$ -	\$ -	\$ -
Fines and forfeitures			
Use of money and property		3	3
Intergovernmental revenues			
Other revenue			
TOTAL REVENUES		3	3
EXPENDITURES:			
Current:			
Public safety	500	206	294
Parks and recreation			
Streets and highways			
Capital outlay			
TOTAL EXPENDITURES	500	206	294
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(500)	(203)	297
OTHER FINANCING SOURCES (USES):			
Transfers in			
Transfers out			
TOTAL OTHER FINANCING SOURCES (USES)			
NET CHANGE IN FUND BALANCES	(500)	(203)	297
FUND BALANCES (DEFICITS), JULY 1, 2012	1,057	1,057	
PRIOR PERIOD ADJUSTMENTS			
FUND BALANCES (DEFICITS), JULY 1, 2012, RESTATED	1,057	1,057	
FUND BALANCES (DEFICITS), JUNE 30, 2013	\$ 557	\$ 854	\$ 297

CITY OF WINTERS
Combining Balance Sheet
Nonmajor Grant-Related Special Revenue Funds
June 30, 2013

	<u>State COPS 1913 Fund</u>	<u>Realignment Fund</u>	<u>Prop 84 Park Fund</u>	<u>Beverage Recycling Fund</u>
ASSETS				
Cash and investments	\$ -	\$ 16,874	\$ -	\$ 22,022
Receivables:				
Accounts receivable				5,000
Interest receivable				14
Notes receivable				
TOTAL ASSETS	<u>\$ -</u>	<u>\$ 16,874</u>	<u>\$ -</u>	<u>\$ 27,036</u>
LIABILITIES AND FUND BALANCES				
LIABILITIES				
Accounts payable	\$ -	\$ -	\$ -	\$ 2,000
Unearned revenue				
Due to other funds	59,908		116,322	
TOTAL LIABILITIES	<u>59,908</u>		<u>116,322</u>	<u>2,000</u>
FUND BALANCES (DEFICIT)				
Restricted		16,874		25,036
Unassigned	(59,908)		(116,322)	
TOTAL FUND BALANCES (DEFICITS)	<u>(59,908)</u>	<u>16,874</u>	<u>(116,322)</u>	<u>25,036</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ -</u>	<u>\$ 16,874</u>	<u>\$ -</u>	<u>\$ 27,036</u>

Dry Slough Fund	EECBG Grant Fund	Community Design Pedestrian Grant Fund	CDBG Park Grant Fund	Distracted Driver Fund	SACOG Community Grant Fund	Volunteer Fire Assistance Grant Fund
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22,040				4,403		
<u>\$ 22,040</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,403</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 3,120	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,871
28,202			261	4,403		7,830
<u>31,322</u>			<u>261</u>	<u>4,403</u>		<u>11,701</u>
(9,282)			(261)			(11,701)
(9,282)			(261)			(11,701)
<u>\$ 22,040</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,403</u>	<u>\$ -</u>	<u>\$ -</u>

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CITY OF WINTERS
Combining Balance Sheet
Nonmajor Grant-Related Special Revenue Funds
June 30, 2013
(Continued)

	Block Grants					Totals
	STBG 96-1043 Fund	Home 98-347 Fund	EDBG 99-688 Fund	EDBG 96-405 Fund	STBG - 6745 Fund	
ASSETS						
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 38,896
Receivables:						
Accounts receivable						31,443
Interest receivable						14
Notes receivable		127,146	138,456	257,257		522,859
TOTAL ASSETS	<u>\$ -</u>	<u>\$ 127,146</u>	<u>\$ 138,456</u>	<u>\$ 257,257</u>	<u>\$ -</u>	<u>\$ 593,212</u>
LIABILITIES AND FUND BALANCES						
LIABILITIES						
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ 23,633	\$ 32,624
Unearned revenue		127,146	138,456	257,257		522,859
Due to other funds	29,070				36,662	282,658
TOTAL LIABILITIES	<u>29,070</u>	<u>127,146</u>	<u>138,456</u>	<u>257,257</u>	<u>60,295</u>	<u>838,141</u>
FUND BALANCES (DEFICIT)						
Restricted						41,910
Unassigned	(29,070)				(60,295)	(286,839)
TOTAL FUND BALANCES (DEFICITS)	<u>(29,070)</u>				<u>(60,295)</u>	<u>(244,929)</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ -</u>	<u>\$ 127,146</u>	<u>\$ 138,456</u>	<u>\$ 257,257</u>	<u>\$ -</u>	<u>\$ 593,212</u>

CITY OF WINTERS
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances
Nonmajor Grant-Related Special Revenue Funds
For the Fiscal Year Ended June 30, 2013

	State COPS 1913 Fund	Realignment Fund	Prop 84 Park Fund	Beverage Recycling Fund
REVENUES:				
Program income	\$ -	\$ -	\$ -	\$ 79
Use of money and property		3		
Intergovernmental revenues	64,317	17,758		5,000
Other revenue				
TOTAL REVENUES	<u>64,317</u>	<u>17,761</u>		<u>5,079</u>
EXPENDITURES:				
Current:				
Public safety	71,465	3,116		
Parks and recreation				8,420
Streets and highways				
Capital outlay			105,307	
TOTAL EXPENDITURES	<u>71,465</u>	<u>3,116</u>	<u>105,307</u>	<u>8,420</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(7,148)</u>	<u>14,645</u>	<u>(105,307)</u>	<u>(3,341)</u>
OTHER FINANCING SOURCES (USES):				
Transfers in				
Transfers out				
TOTAL OTHER FINANCING SOURCES (USES)				
NET CHANGE IN FUND BALANCES	(7,148)	14,645	(105,307)	(3,341)
FUND BALANCES (DEFICIT), JULY 1, 2012	<u>(52,760)</u>	<u>2,229</u>	<u>(11,015)</u>	<u>28,377</u>
FUND BALANCES (DEFICIT), JUNE 30, 2013	<u>\$ (59,908)</u>	<u>\$ 16,874</u>	<u>\$ (116,322)</u>	<u>\$ 25,036</u>

Dry Slough Fund	EECBG Grant Fund	Community Design Pedestrian Grant Fund	CDBG Park Grant Fund	Distracted Driver Grant Fund	SACOG Community Grant Fund	Volunteer Fire Assistance Grant Fund
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
174,267	14,302	11,206 5,576		13,957	5,474	
174,267	14,302	16,782		13,957	5,474	
				13,957		11,701
182,103					5,474	
182,103				13,957	5,474	11,701
(7,836)	14,302	16,782				(11,701)
		285				
		285				
(7,836)	14,302	17,067				(11,701)
(1,446)	(14,302)	(17,067)	(281)			
\$ (9,282)	\$ -	\$ -	\$ (281)	\$ -	\$ -	\$ (11,701)

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CITY OF WINTERS
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances
Nonmajor Grant-Related Special Revenue Funds
For the Fiscal Year Ended June 30, 2013
(Continued)

	Block Grants				Totals	
	STBG 96-1043 Fund	Home 98-347 Fund	EDBG 99-888 Fund	EDBG 96-406 Fund		STBG 6745 Fund
REVENUES:						
Program income	\$ -	\$ -	\$ 10,213	\$ 8,162	\$ -	\$ 18,375
Use of money and property			7,191	10,608		17,881
Intergovernmental revenues						306,281
Other revenue						5,576
TOTAL REVENUES			17,404	18,770		348,113
EXPENDITURES:						
Current:						
Public safety						100,239
Parks and recreation						8,420
Streets and highways						5,474
Capital outlay					60,295	347,705
TOTAL EXPENDITURES					60,295	461,838
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES			17,404	18,770	(60,295)	(113,725)
OTHER FINANCING SOURCES (USES):						
Transfers in						285
Transfers out			(17,404)	(18,770)		(36,174)
TOTAL OTHER FINANCING SOURCES (USES)			(17,404)	(18,770)		(35,889)
NET CHANGE IN FUND BALANCES					(60,295)	(149,614)
FUND BALANCES (DEFICIT), JULY 1, 2012	(29,070)					(95,315)
FUND BALANCES (DEFICIT), JUNE 30, 2013	\$ (29,070)	\$ -	\$ -	\$ -	\$ (60,295)	\$ (244,929)

CITY OF WINTERS
Combining Schedule of Revenues, Expenditures,
and Changes in Fund Balances
Budget and Actual - Nonmajor Grants Special Revenue Funds
For the Fiscal Year Ended June 30, 2013

	<u>State COPS 1913 Fund</u>		
	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
REVENUES:			
Program income	\$ -	\$ -	\$ -
Use of money and property			
Intergovernmental revenues	100,000	64,317	(35,683)
Other revenue			
TOTAL REVENUES	<u>100,000</u>	<u>64,317</u>	<u>(35,683)</u>
EXPENDITURES:			
Current:			
Public safety	73,656	71,465	2,191
Parks and recreation			
Streets and highways			
Capital outlay			
TOTAL EXPENDITURES	<u>73,656</u>	<u>71,465</u>	<u>2,191</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>26,344</u>	<u>(7,148)</u>	<u>(33,492)</u>
OTHER FINANCING SOURCES (USES):			
Transfers in			
Transfers out			
TOTAL OTHER FINANCING SOURCES (USES)			
NET CHANGE IN FUND BALANCES	26,344	(7,148)	(33,492)
FUND BALANCES (DEFICITS), JULY 1, 2012	<u>(52,760)</u>	<u>(52,760)</u>	
FUND BALANCES (DEFICITS), JUNE 30, 2013	<u>\$ (26,416)</u>	<u>\$ (59,908)</u>	<u>\$ (33,492)</u>

Prop 84 Park Fund			Beverage Recycling Fund		
Final Budget	Actual	Variance with Final Budget Positive (Negative)	Final Budget	Actual	Variance with Final Budget Positive (Negative)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
865,191		(865,191)	100	79	(21)
			5,000	5,000	
865,191		(865,191)	5,100	5,079	(21)
			10,000	8,420	1,580
858,320	105,307	753,013			
858,320	105,307	753,013	10,000	8,420	1,580
6,871	(105,307)	(112,178)	(4,900)	(3,341)	1,559
6,871	(105,307)	(112,178)	(4,900)	(3,341)	1,559
(11,015)	(11,015)		28,377	28,377	
\$ (4,144)	\$ (116,322)	\$ (112,178)	\$ 23,477	\$ 25,036	\$ 1,559

(Continued)

CITY OF WINTERS
Combining Schedule of Revenues, Expenditures,
and Changes in Fund Balances
Budget and Actual - Nonmajor Grants Special Revenue Funds
For the Fiscal Year Ended June 30, 2013
(Continued)

	Dry Slough Fund		Variance with Final Budget Positive (Negative)
	Final Budget	Actual	
REVENUES:			
Program income	\$ -	\$ -	\$ -
Use of money and property			
Intergovernmental revenues		174,267	174,267
Other revenue			
TOTAL REVENUES		<u>174,267</u>	<u>174,267</u>
EXPENDITURES:			
Current:			
Public safety			
Parks and recreation			
Streets and highways			
Capital outlay	159,165	182,103	(22,938)
TOTAL EXPENDITURES	<u>159,165</u>	<u>182,103</u>	<u>(22,938)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(159,165)</u>	<u>(7,836)</u>	<u>151,329</u>
OTHER FINANCING SOURCES (USES):			
Transfers in			
Transfers out			
TOTAL OTHER FINANCING SOURCES (USES)			
NET CHANGE IN FUND BALANCES	(159,165)	(7,836)	151,329
FUND BALANCES (DEFICITS), JULY 1, 2012	<u>(1,446)</u>	<u>(1,446)</u>	
FUND BALANCES (DEFICITS), JUNE 30, 2013	<u>\$ (160,611)</u>	<u>\$ (9,282)</u>	<u>\$ 151,329</u>

Community Design Pedestrian Grant Fund			Block Grant - STBG 96-1043		
Final Budget	Actual	Variance with Final Budget Positive (Negative)	Final Budget	Actual	Variance with Final Budget Positive (Negative)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
80,000	11,206	(68,794)	72		(72)
	5,576	5,576			
80,000	16,782	(63,218)	72		(72)
77,414		77,414			
77,414		77,414			
2,586	16,782	14,196	72		(72)
	285	285	(7,500)		7,500
	285	285	(7,500)		7,500
2,586	17,067	14,481	(7,428)		7,428
(17,067)	(17,067)		(29,070)	(29,070)	
\$ (14,481)	\$ -	\$ 14,481	\$ (36,498)	\$ (29,070)	\$ 7,428

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CITY OF WINTERS
Combining Schedule of Revenues, Expenditures,
and Changes in Fund Balances
Budget and Actual - Nonmajor Grants Special Revenue Funds
For the Fiscal Year Ended June 30, 2013
(Continued)

	Block Grant - EDBG 99-688		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
REVENUES:			
Program income	\$ 10,810	\$ 10,213	\$ (597)
Use of money and property	8,770	7,191	(1,579)
Intergovernmental revenues			
Other revenue			
TOTAL REVENUES	19,580	17,404	(2,176)
EXPENDITURES:			
Current:			
Public safety			
Parks and recreation			
Streets and highways			
Capital outlay			
TOTAL EXPENDITURES			
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	19,580	17,404	(2,176)
OTHER FINANCING SOURCES (USES):			
Transfers in			
Transfers out	(19,580)	(17,404)	2,176
TOTAL OTHER FINANCING SOURCES (USES)	(19,580)	(17,404)	2,176
NET CHANGE IN FUND BALANCES			
FUND BALANCES (DEFICITS), JULY 1, 2012			
FUND BALANCES (DEFICITS), JUNE 30, 2013	\$ -	\$ -	\$ -

Block Grant - EDBG 96-405

<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
\$ 1,970	\$ 8,162	\$ 6,192
3,578	10,608	7,030
<u>5,548</u>	<u>18,770</u>	<u>13,222</u>
<u>5,548</u>	<u>18,770</u>	<u>13,222</u>
<u>(5,548)</u>	<u>(18,770)</u>	<u>(13,222)</u>
<u>(5,548)</u>	<u>(18,770)</u>	<u>(13,222)</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CITY OF WINTERS
Combining Balance Sheet
Nonmajor Revolving Loan (RLF) Special Revenue Funds
June 30, 2013

	<u>Housing Rehabilitation RLF Fund</u>	<u>Home Program RLF Fund</u>	<u>First Time Homebuyers RLF Fund</u>	<u>Small Business RLF Fund</u>	<u>Totals</u>
ASSETS					
Cash and investments	\$ 293,618	\$ 74,978	\$ 27	\$ 89,920	\$ 458,543
Receivables:					
Accounts receivable	1,193				1,193
Interest receivable	190	48		53	291
Notes receivable	94,350	277,043	346,561	65,957	783,911
Due from other funds	11,643		17,427		29,070
TOTAL ASSETS	<u>\$ 400,994</u>	<u>\$ 352,069</u>	<u>\$ 364,015</u>	<u>\$ 155,930</u>	<u>\$ 1,273,008</u>
LIABILITIES AND FUND BALANCES					
LIABILITIES					
Unearned revenue	\$ 94,350	\$ 277,043	\$ 346,561	\$ 65,957	\$ 783,911
TOTAL LIABILITIES	<u>94,350</u>	<u>277,043</u>	<u>346,561</u>	<u>65,957</u>	<u>783,911</u>
FUND BALANCES:					
Restricted	<u>306,644</u>	<u>75,026</u>	<u>17,454</u>	<u>89,973</u>	<u>489,097</u>
TOTAL FUND BALANCES	<u>306,644</u>	<u>75,026</u>	<u>17,454</u>	<u>89,973</u>	<u>489,097</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 400,994</u>	<u>\$ 352,069</u>	<u>\$ 364,015</u>	<u>\$ 155,930</u>	<u>\$ 1,273,008</u>

CITY OF WINTERS
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances
Nonmajor Revolving Loan (RLF) Special Revenue Funds
For the Fiscal Year Ended June 30, 2013

	Housing Rehabilitation RLF Fund	Home Program RLF Fund	First Time Homebuyers RLF Fund	Small Business RLF Fund	Totals
REVENUES:					
Program income	\$ -	\$ -	\$ 4,765	\$ 4,042	\$ 8,807
Use of money and property	2,122	230	12,623	2,469	17,444
TOTAL REVENUES	2,122	230	17,388	6,511	26,251
EXPENDITURES:					
Current:					
Community development					
TOTAL EXPENDITURES					
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	2,122	230	17,388	6,511	26,251
OTHER FINANCING SOURCES (USES):					
Transfers in				28,048	28,048
Transfers out	(28,837)		(64,241)		(93,078)
TOTAL OTHER FINANCING SOURCES (USES)	(28,837)		(64,241)	28,048	(65,030)
NET CHANGE IN FUND BALANCES	(26,715)	230	(46,853)	34,559	(38,779)
FUND BALANCES, JULY 1, 2012	333,359	74,796	64,307	55,414	527,876
FUND BALANCES, JUNE 30, 2013	\$ 306,644	\$ 75,026	\$ 17,454	\$ 89,973	\$ 489,097

CITY OF WINTERS
Combining Schedule of Revenues, Expenditures,
and Changes in Fund Balances
Budget and Actual - Nonmajor Revolving Loan (RLF) Revenue Funds
For the Fiscal Year Ended June 30, 2013

	<u>Housing Program RLF Fund</u>		
	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
REVENUES:			
Program income	\$ -	\$ -	\$ -
Use of money and property	282	230	(52)
TOTAL REVENUES	<u>282</u>	<u>230</u>	<u>(52)</u>
OTHER FINANCING SOURCES (USES):			
Transfers in			
TOTAL OTHER FINANCING SOURCES (USES)			
NET CHANGE IN FUND BALANCES	282	230	(52)
FUND BALANCES, JULY 1, 2012	<u>74,796</u>	<u>74,796</u>	
FUND BALANCES, JUNE 30, 2013	<u>\$ 75,078</u>	<u>\$ 75,026</u>	<u>\$ (52)</u>

Small Business RLF Fund

Final Budget	Actual	Variance with Final Budget Positive (Negative)
\$ -	\$ 4,042	\$ 4,042
261	2,469	2,208
<u>261</u>	<u>6,511</u>	<u>6,250</u>
<u>33,852</u>	<u>28,048</u>	<u>(5,804)</u>
<u>33,852</u>	<u>28,048</u>	<u>(5,804)</u>
34,113	34,559	446
<u>55,414</u>	<u>55,414</u>	
<u>\$ 89,527</u>	<u>\$ 89,973</u>	<u>\$ 446</u>

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CITY OF WINTERS

NONMAJOR GOVERNMENTAL FUNDS

Debt Service Fund

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

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

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CITY OF WINTERS
Schedule of Revenues, Expenditures,
and Changes in Fund Balances
Budget and Actual - Nonmajor Debt Service Fund
For the Fiscal Year Ended June 30, 2013

	<u>General Debt Service Fund</u>		
	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
REVENUES:			
Use of money and property	\$ 212	\$ 172	\$ (40)
TOTAL REVENUES	<u>212</u>	<u>172</u>	<u>(40)</u>
NET CHANGE IN FUND BALANCE	212	172	(40)
FUND BALANCE, JULY 1, 2012	<u>55,968</u>	<u>55,968</u>	
FUND BALANCE, JUNE 30, 2013	<u>\$ 56,180</u>	<u>\$ 56,140</u>	<u>\$ (40)</u>

CITY OF WINTERS

NONMAJOR CAPITAL PROJECTS FUNDS

Capital Projects Funds

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

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

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

Flood Control Study Fund
General Plan 92 Fund

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

Capital Asset Replacement Fund
General Fund Capital Fund
Landfill Capital Fund
Parks and Recreation Capital Fund
Flood Control Fees Fund

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

Raja Storm Drain Fund
Monitoring Fee Fund

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

Street Impact Fees Fund
Storm Drain Impact Fees Fund
Parks and Recreation Impact Fees Fund
Police Impact Fees Fund
Fire Impact Fees Fund
General Facilities Impact Fees Fund
Water Impact Fees Fund
Sewer Impact Fees Fund

CITY OF WINTERS
Combining Balance Sheet
Nonmajor Capital Projects Funds
June 30, 2013

	SPECIAL CAPITAL FUNDS		OTHER CAPITAL FUNDS	
	Flood Control Study Fund	General Plan 92 Fund	Capital Asset Replacement Fund	General Fund Capital Fund
ASSETS:				
Cash and investments	\$ 1,295	\$ -	\$ 62,801	\$ 551,276
Receivables:				
Interest receivable	1		38	356
Notes receivable		4,044		
Receivable due from successor agency trust fund		1,094,902		
Advance to other funds				
TOTAL ASSETS	\$ 1,296	\$ 1,098,946	\$ 62,839	\$ 551,632
LIABILITIES AND FUND BALANCES				
LIABILITIES:				
Deposits payable	\$ -	\$ -	\$ -	\$ -
Unearned revenue		4,044		
Due to other funds		488,932		
Advance from other funds	125,000			
TOTAL LIABILITIES	125,000	492,976		
FUND BALANCES:				
Restricted		605,970		
Committed			62,839	551,632
Unassigned	(123,704)			
TOTAL FUND BALANCES (DEFICITS)	(123,704)	605,970	62,839	551,632
TOTAL LIABILITIES AND FUND BALANCES	\$ 1,296	\$ 1,098,946	\$ 62,839	\$ 551,632

(Continued)

CITY OF WINTERS
Combining Balance Sheet
Nonmajor Capital Projects Funds
June 30, 2013
(Continued)

	OTHER CAPITAL FUNDS			MISCELLANEOUS FUND	
	Landfill Capital Fund	Parks and Recreation Capital Fund	Flood Control Fees Fund	RAJA Storm Drain Fund	Monitoring Fee Fund
ASSETS:					
Cash and investments	\$ 205,659	\$ -	\$ 228,935	\$ 38,478	\$ -
Receivables:					
Interest receivable	133		148	25	
Notes receivable					
Receivable due from successor agency trust fund					
Advance to other funds					
TOTAL ASSETS	<u>\$ 205,792</u>	<u>\$ -</u>	<u>\$ 229,083</u>	<u>\$ 38,503</u>	<u>\$ -</u>
LIABILITIES AND FUND BALANCES					
LIABILITIES:					
Deposits payable	\$ -	\$ -	\$ -	\$ 9,589	\$ -
Unearned revenue					
Due to other funds					
Advance from other funds					
TOTAL LIABILITIES				<u>9,589</u>	
FUND BALANCES:					
Restricted					
Committed	205,792		229,083	28,914	
Unassigned					
TOTAL FUND BALANCES (DEFICITS)	<u>205,792</u>		<u>229,083</u>	<u>28,914</u>	
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 205,792</u>	<u>\$ -</u>	<u>\$ 229,083</u>	<u>\$ 38,503</u>	<u>\$ -</u>

IMPACT FEES FUNDS

<u>Street Fund</u>	<u>Storm Drain Fund</u>	<u>Parks and Recreation Fund</u>	<u>Police Fund</u>	<u>Fire Fund</u>	<u>General Facilities Fund</u>	<u>Water Fund</u>	<u>Sewer Fund</u>	<u>Totals</u>
\$ 632,982	\$ 159,658	\$ -	\$ 271,411	\$ 271,597	\$ 346,325	\$ 433,289	\$ 216,726	\$ 3,420,432
214	103		175	175	223	274	126	1,991
		4,159	3,567	3,567	1,463			16,800
95,000	30,000							1,094,902
								125,000
<u>\$ 728,196</u>	<u>\$ 189,761</u>	<u>\$ 4,159</u>	<u>\$ 275,153</u>	<u>\$ 275,339</u>	<u>\$ 348,011</u>	<u>\$ 433,563</u>	<u>\$ 216,852</u>	<u>\$ 4,659,125</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,589
		4,159	3,567	3,567	1,463			16,800
		233,565					416,557	1,139,054
								125,000
		<u>237,724</u>	<u>3,567</u>	<u>3,567</u>	<u>1,463</u>		<u>416,557</u>	<u>1,290,443</u>
728,196	189,761		271,586	271,772	346,548	433,563		2,847,396
		(233,565)					(199,705)	1,078,260
								(556,974)
<u>728,196</u>	<u>189,761</u>	<u>(233,565)</u>	<u>271,586</u>	<u>271,772</u>	<u>346,548</u>	<u>433,563</u>	<u>(199,705)</u>	<u>3,368,682</u>
<u>\$ 728,196</u>	<u>\$ 189,761</u>	<u>\$ 4,159</u>	<u>\$ 275,153</u>	<u>\$ 275,339</u>	<u>\$ 348,011</u>	<u>\$ 433,563</u>	<u>\$ 216,852</u>	<u>\$ 4,659,125</u>

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CITY OF WINTERS
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Fiscal Year Ended June 30, 2013

	SPECIAL CAPITAL FUNDS		OTHER CAPITAL FUNDS	
	Flood Control Study Fund	General Plan 92 Fund	Capital Asset Replacement Fund	General Fund Capital Fund
REVENUES:				
Licenses, fees, and permits	\$ -	\$ -	\$ 8,623	\$ -
Use of money and property	4		172	1,689
Other revenue				
TOTAL REVENUES	4		8,795	1,689
EXPENDITURES:				
Current:				
Public safety				
Public works				
Parks and recreation				
Capital outlay				
TOTAL EXPENDITURES				
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	4		8,795	1,689
OTHER FINANCING SOURCES (USES):				
Transfers in		1,211		
Transfers out				
TOTAL OTHER FINANCING SOURCES (USES)		1,211		
NET CHANGES IN FUND BALANCE	4	1,211	8,795	1,689
FUND BALANCES (DEFICITS), JULY 1, 2012	(123,708)	211,759	54,044	549,943
PRIOR PERIOD ADJUSTMENT		393,000		
FUND BALANCES (DEFICITS), JULY 1, 2012, RESTATED	(123,708)	604,759	54,044	549,943
FUND BALANCES (DEFICITS), JUNE 30, 2013	\$ (123,704)	\$ 605,970	\$ 62,839	\$ 551,632

(Continued)

CITY OF WINTERS
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Fiscal Year Ended June 30, 2013
(CONTINUED)

	OTHER CAPITAL FUNDS			MISCELLANEOUS FUNDS	
	Landfill Capital Fund	Parks and Recreation Capital Fund	Flood Control Fees Fund	RAJA Storm Drain Fund	Monitoring Fee Fund
REVENUES:					
Licenses, fees, and permits	\$ -	\$ -	\$ 55,148	\$ -	\$ 1,211
Use of money and property	636	12	652	118	
Other revenue					
TOTAL REVENUES	<u>636</u>	<u>12</u>	<u>55,800</u>	<u>118</u>	<u>1,211</u>
EXPENDITURES:					
Current:					
Public safety					
Public works					
Parks and recreation	7,435				
Capital outlay					
TOTAL EXPENDITURES	<u>7,435</u>				
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(6,799)</u>	<u>12</u>	<u>55,800</u>	<u>118</u>	<u>1,211</u>
OTHER FINANCING SOURCES (USES):					
Transfers in					
Transfers out		(6,714)			(1,211)
TOTAL OTHER FINANCING SOURCES (USES)		<u>(6,714)</u>			<u>(1,211)</u>
NET CHANGES IN FUND BALANCE	<u>(6,799)</u>	<u>(6,702)</u>	<u>55,800</u>	<u>118</u>	
FUND BALANCES (DEFICITS), JULY 1, 2012	212,591	6,702	173,283	28,796	
PRIOR PERIOD ADJUSTMENT					
FUND BALANCES (DEFICITS), JULY 1, 2012, RESTATED	212,591	6,702	173,283	28,796	
FUND BALANCES (DEFICITS), JUNE 30, 2013	<u>\$ 205,792</u>	<u>\$ -</u>	<u>\$ 229,083</u>	<u>\$ 28,914</u>	<u>\$ -</u>

IMPACT FEES FUNDS

<u>Street Fund</u>	<u>Storm Drain Fund</u>	<u>Parks and Recreation Fund</u>	<u>Police Fund</u>	<u>Fire Fund</u>	<u>General Facilities Fund</u>	<u>Water Fund</u>	<u>Sewer Fund</u>	<u>Totals</u>
\$ 21,931	\$ 1,656	\$ 2,131	\$ 2,916	\$ 5,366	\$ 11,039	\$ 19,593	\$ 41,663	\$ 171,277
1,817	494	660	889	838	1,056	1,293	857	11,187
51,112							27,014	78,126
<u>74,860</u>	<u>2,150</u>	<u>2,791</u>	<u>3,805</u>	<u>6,204</u>	<u>12,095</u>	<u>20,886</u>	<u>69,534</u>	<u>260,590</u>
			11,797	12,046	5,204			29,047
5,204	5,204					5,383	5,204	20,995
		5,204						12,639
<u>101,280</u>			<u>27,685</u>			<u>229,309</u>	<u>281,577</u>	<u>639,851</u>
<u>106,484</u>	<u>5,204</u>	<u>5,204</u>	<u>39,482</u>	<u>12,046</u>	<u>5,204</u>	<u>234,692</u>	<u>286,781</u>	<u>702,532</u>
<u>(31,624)</u>	<u>(3,054)</u>	<u>(2,413)</u>	<u>(35,677)</u>	<u>(5,842)</u>	<u>6,891</u>	<u>(213,806)</u>	<u>(217,247)</u>	<u>(441,942)</u>
								1,211
		(615,522)						(623,447)
		(615,522)						(622,236)
<u>(31,624)</u>	<u>(3,054)</u>	<u>(617,935)</u>	<u>(35,677)</u>	<u>(5,842)</u>	<u>6,891</u>	<u>(213,806)</u>	<u>(217,247)</u>	<u>(1,064,178)</u>
759,820	192,815	384,370	307,263	277,614	339,657	647,369	17,542	4,039,860
								393,000
<u>759,820</u>	<u>192,815</u>	<u>384,370</u>	<u>307,263</u>	<u>277,614</u>	<u>339,657</u>	<u>647,369</u>	<u>17,542</u>	<u>4,432,860</u>
<u>\$ 728,196</u>	<u>\$ 189,761</u>	<u>\$ (233,565)</u>	<u>\$ 271,586</u>	<u>\$ 271,772</u>	<u>\$ 346,548</u>	<u>\$ 433,563</u>	<u>\$ (199,705)</u>	<u>\$ 3,368,682</u>

CITY OF WINTERS
Combining Schedule of Revenues, Expenditures,
and Changes in Fund Balances
Budget and Actual - Nonmajor Capital Projects Funds
For the Fiscal Year Ended June 30, 2013

	<u>Flood Control Study Fund</u>		
	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
REVENUES:			
License, fees, and permits	\$ -	\$ -	\$ -
Use of money and property	5	4	(1)
Other revenue			
TOTAL REVENUES	<u>5</u>	<u>4</u>	<u>(1)</u>
EXPENDITURES:			
Current:			
Public safety			
Public works			
Parks and recreation			
Capital outlay			
TOTAL EXPENDITURES			
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>5</u>	<u>4</u>	<u>(1)</u>
OTHER FINANCING SOURCES (USES):			
Transfers in			
Transfers out			
TOTAL OTHER FINANCING SOURCES (USES)			
NET CHANGE IN FUND BALANCES	<u>5</u>	<u>4</u>	<u>(1)</u>
FUND BALANCES (DEFICITS), JULY 1, 2012	(123,708)	(123,708)	
PRIOR PERIOD ADJUSTMENTS			
FUND BALANCES (DEFICITS), JULY 1, 2012, RESTATED	<u>(123,708)</u>	<u>(123,708)</u>	
FUND BALANCES (DEFICITS), JUNE 30, 2013	<u>\$ (123,703)</u>	<u>\$ (123,704)</u>	<u>\$ (1)</u>

General Plan 92 Fund			Capital Asset Replacement Fund		
Final Budget	Actual	Variance with Final Budget Positive (Negative)	Final Budget	Actual	Variance with Final Budget Positive (Negative)
\$ -	\$ -	\$ -	\$ 500 90	\$ 8,623 172	\$ 8,123 82
			590	8,795	8,205
			2,500		2,500
			2,500		2,500
			(1,910)	8,795	10,705
34,780	1,211	(33,569)			
34,780	1,211	(33,569)			
34,780	1,211	(33,569)	(1,910)	8,795	10,705
211,759	211,759		54,044	54,044	
	393,000	393,000			
211,759	604,759	393,000	54,044	54,044	
\$ 246,539	\$ 605,970	\$ 359,431	\$ 52,134	\$ 62,839	\$ 10,705

(Continued)

CITY OF WINTERS
Combining Schedule of Revenues, Expenditures,
and Changes in Fund Balances
Budget and Actual - Nonmajor Capital Projects Funds
For the Fiscal Year Ended June 30, 2013
(Continued)

	<u>General Fund Capital Fund</u>		
	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
REVENUES:			
License, fees, and permits	\$ -	\$ -	\$ -
Use of money and property	2,085	1,689	(396)
Other revenue			
TOTAL REVENUES	<u>2,085</u>	<u>1,689</u>	<u>(396)</u>
EXPENDITURES:			
Current:			
Public safety			
Public works			
Parks and recreation			
Capital outlay			
TOTAL EXPENDITURES			
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>2,085</u>	<u>1,689</u>	<u>(396)</u>
OTHER FINANCING SOURCES (USES):			
Transfers in			
Transfers out			
TOTAL OTHER FINANCING SOURCES (USES)			
NET CHANGE IN FUND BALANCES	<u>2,085</u>	<u>1,689</u>	<u>(396)</u>
FUND BALANCES (DEFICITS), JULY 1, 2012	549,943	549,943	
PRIOR PERIOD ADJUSTMENTS			
FUND BALANCES (DEFICITS), JULY 1, 2012, RESTATED	<u>549,943</u>	<u>549,943</u>	
FUND BALANCES (DEFICITS), JUNE 30, 2013	<u>\$ 552,028</u>	<u>\$ 551,632</u>	<u>\$ (396)</u>

Landfill Capital Fund			Parks and Recreation Capital Fund		
Final Budget	Actual	Variance with Final Budget Positive (Negative)	Final Budget	Actual	Variance with Final Budget Positive (Negative)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
820	636	(184)	29	12	(17)
820	636	(184)	29	12	(17)
16,500	7,435	9,065			
16,500	7,435	9,065			
(15,680)	(6,799)	8,881	29	12	(17)
				(6,714)	(6,714)
				(6,714)	(6,714)
(15,680)	(6,799)	8,881	29	(6,702)	(6,731)
212,591	212,591		6,702	6,702	
212,591	212,591		6,702	6,702	
\$ 196,911	\$ 205,792	\$ 8,881	\$ 6,731	\$ -	\$ (6,731)

(Continued)

CITY OF WINTERS
Combining Schedule of Revenues, Expenditures,
and Changes in Fund Balances
Budget and Actual - Nonmajor Capital Projects Funds
For the Fiscal Year Ended June 30, 2013
(Continued)

	RAJA Storm Drain Fund		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
REVENUES:			
License, fees, and permits	\$ -	\$ -	\$ -
Use of money and property	246	118	(128)
Other revenue			
TOTAL REVENUES	246	118	(128)
EXPENDITURES:			
Current:			
Public safety			
Public works			
Parks and recreation			
Capital outlay			
TOTAL EXPENDITURES			
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	246	118	(128)
OTHER FINANCING SOURCES (USES):			
Transfers in			
Transfers out			
TOTAL OTHER FINANCING SOURCES (USES)			
NET CHANGE IN FUND BALANCES	246	118	(128)
FUND BALANCES (DEFICITS), JULY 1, 2012	28,796	28,796	
PRIOR PERIOD ADJUSTMENTS			
FUND BALANCES (DEFICITS), JULY 1, 2012, RESTATED	28,796	28,796	
FUND BALANCES (DEFICITS), JUNE 30, 2013	\$ 29,042	\$ 28,914	\$ (128)

Monitoring Fee Fund			Street Impact Fees Fund		
Final Budget	Actual	Variance with Final Budget Positive (Negative)	Final Budget	Actual	Variance with Final Budget Positive (Negative)
\$ 34,780	\$ 1,211	\$ (33,569)	\$ 152,163	\$ 21,931	\$ (130,232)
			2,226	1,817	(409)
				51,112	51,112
34,780	1,211	(33,569)	154,389	74,860	(79,529)
				5,204	(5,204)
			434,116	101,280	332,836
			434,116	106,484	327,632
34,780	1,211	(33,569)	(279,727)	(31,624)	248,103
	(1,211)	(1,211)			
	(1,211)	(1,211)			
34,780		(34,780)	(279,727)	(31,624)	248,103
			759,820	759,820	
			759,820	759,820	
\$ 34,780	\$ -	\$ (34,780)	\$ 480,093	\$ 728,196	\$ 248,103

(Continued)

CITY OF WINTERS
Combining Schedule of Revenues, Expenditures,
and Changes in Fund Balances
Budget and Actual - Nonmajor Capital Projects Funds
For the Fiscal Year Ended June 30, 2013
(Continued)

	Storm Drain Impact Fees Fund		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
REVENUES:			
License, fees, and permits	\$ 98,788	\$ 1,656	\$ (97,132)
Use of money and property	317	494	177
Other revenue			
TOTAL REVENUES	99,105	2,150	(96,955)
EXPENDITURES:			
Current:			
Public safety			
Public works		5,204	(5,204)
Parks and recreation			
Capital outlay			
TOTAL EXPENDITURES		5,204	(5,204)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	99,105	(3,054)	(102,159)
OTHER FINANCING SOURCES (USES):			
Transfers in			
Transfers out			
TOTAL OTHER FINANCING SOURCES (USES)			
NET CHANGE IN FUND BALANCES	99,105	(3,054)	(102,159)
FUND BALANCES (DEFICITS), JULY 1, 2012	192,815	192,815	
PRIOR PERIOD ADJUSTMENTS			
FUND BALANCES (DEFICITS), JULY 1, 2012, RESTATED	192,815	192,815	
FUND BALANCES (DEFICITS), JUNE 30, 2013	\$ 291,920	\$ 189,761	\$ (102,159)

Parks and Recreation Impact Fees Fund			Police Impact Fees Fund		
Final Budget	Actual	Variance with Final Budget Positive (Negative)	Final Budget	Actual	Variance with Final Budget Positive (Negative)
\$ -	\$ 2,131	\$ 2,131	\$ 27,172	\$ 2,916	\$ (24,256)
1,918	660	(1,258)	1,319	889	(430)
1,918	2,791	873	28,491	3,805	(24,686)
				11,797	(11,797)
626,960	5,204	621,756	54,000	27,685	26,315
626,960	5,204	621,756	54,000	39,482	14,518
(625,042)	(2,413)	622,629	(25,509)	(35,677)	(10,168)
	(615,522)	(615,522)			
	(615,522)	(615,522)			
(625,042)	(617,935)	7,107	(25,509)	(35,677)	(10,168)
384,370	384,370		307,263	307,263	
384,370	384,370		307,263	307,263	
\$ (240,672)	\$ (233,565)	\$ 7,107	\$ 281,754	\$ 271,586	\$ (10,168)

(Continued)

CITY OF WINTERS
Combining Schedule of Revenues, Expenditures,
and Changes in Fund Balances
Budget and Actual - Nonmajor Capital Projects Funds
For the Fiscal Year Ended June 30, 2013
(Continued)

	Fire Impact Fees Fund		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
REVENUES:			
License, fees, and permits	\$ 55,974	\$ 5,366	\$ (50,608)
Use of money and property		838	838
Other revenue			
TOTAL REVENUES	55,974	6,204	(49,770)
EXPENDITURES:			
Current:			
Public safety		12,046	(12,046)
Public works			
Parks and recreation			
Capital outlay			
TOTAL EXPENDITURES		12,046	(12,046)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	55,974	(5,842)	(61,816)
OTHER FINANCING SOURCES (USES):			
Transfers in			
Transfers out			
TOTAL OTHER FINANCING SOURCES (USES)			
NET CHANGE IN FUND BALANCES	55,974	(5,842)	(61,816)
FUND BALANCES (DEFICITS), JULY 1, 2012	277,614	277,614	
PRIOR PERIOD ADJUSTMENTS			
FUND BALANCES (DEFICITS), JULY 1, 2012, RESTATED	277,614	277,614	
FUND BALANCES (DEFICITS), JUNE 30, 2013	\$ 333,588	\$ 271,772	\$ (61,816)

General Facilities Impact Fees Fund			Water Impact Fees Fund		
Final Budget	Actual	Variance with Final Budget Positive (Negative)	Final Budget	Actual	Variance with Final Budget Positive (Negative)
\$ 101,080	\$ 11,039	\$ (90,041)	\$ 55,974	\$ 19,593	\$ (36,381)
1,301	1,056	(245)	2,766	1,293	(1,473)
102,381	12,095	(90,286)	58,740	20,886	(37,854)
	5,204	(5,204)		5,383	(5,383)
			429,309	229,309	200,000
	5,204	(5,204)	429,309	234,692	194,617
102,381	6,891	(95,490)	(370,569)	(213,806)	156,763
102,381	6,891	(95,490)	(370,569)	(213,806)	156,763
339,657	339,657		647,369	647,369	
339,657	339,657		647,369	647,369	
\$ 442,038	\$ 346,548	\$ (95,490)	\$ 276,800	\$ 433,563	\$ 156,763

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CITY OF WINTERS
Combining Schedule of Revenues, Expenditures,
and Changes in Fund Balances
Budget and Actual - Nonmajor Capital Projects Funds
For the Fiscal Year Ended June 30, 2013
(Continued)

	Sewer Impact Fees Fund		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
REVENUES:			
License, fees, and permits	\$ 108,145	\$ 41,663	\$ (66,482)
Use of money and property	1,645	857	(788)
Other revenue		27,014	27,014
TOTAL REVENUES	109,790	69,534	(40,256)
EXPENDITURES:			
Current:			
Public safety			
Public works		5,204	(5,204)
Parks and recreation			
Capital outlay	493,672	281,577	212,095
TOTAL EXPENDITURES	493,672	286,781	206,891
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(383,882)	(217,247)	166,635
OTHER FINANCING SOURCES (USES):			
Transfers in			
Transfers out			
TOTAL OTHER FINANCING SOURCES (USES)			
NET CHANGE IN FUND BALANCES	(383,882)	(217,247)	166,635
FUND BALANCES (DEFICITS), JULY 1, 2012	17,542	17,542	
PRIOR PERIOD ADJUSTMENTS			
FUND BALANCES (DEFICITS), JULY 1, 2012, RESTATED	17,542	17,542	
FUND BALANCES (DEFICITS), JUNE 30, 2013	\$ (366,340)	\$ (199,705)	\$ 166,635

CITY OF WINTERS

Private-Purpose Trust Funds

Private-Purpose Trust Funds are used to account for assets and liabilities held by the City of Winters in a trustee capacity.

RDA Low/Mod Successor Agency Fund – This fund was used to account for the long-term debt related to the low and moderate income housing activities of the former Redevelopment Agency of the City of Winters.

RDA Successor Agency Fund – This fund is used to account for all non-housing activities of the former Redevelopment Agency of the City of Winters.

Agency Funds

Agency Funds are used to account for assets held by the City of Winters in a purely custodial capacity. Agency Funds typically involve only the receipt, temporary investment, and remittance of fiduciary resources to individuals, private organizations, or other governments.

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

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

Festival De La Agency Fund – This fund is used to account for the Hispanic Advisory Committee expenditures for the Festival held each September.

Quilt Festival Agency Fund – This fund is used to account for the revenues and expenditures of the annual June quilt show sponsored by the City of Winters, the Winters Chamber of Commerce, and the Cloth Carousel.

CITY OF WINTERS
Private-Purpose Trust Funds
Combining Statement of Net Position
June 30, 2013

	RDA Low/Mod Successor Agency Fund	RDA Successor Agency Fund	Totals
ASSETS:			
Cash and investments	\$ -	\$ 1,278,274	\$ 1,278,274
Accounts receivable		204	204
Interest receivable		6,674	6,674
Deferred charges		770,409	770,409
Notes receivable		66,600	66,600
Capital assets, net of accumulated depreciation		13,980,165	13,980,165
TOTAL ASSETS	\$ -	\$ 16,102,326	\$ 16,102,326
LIABILITIES:			
Accounts payable	\$ -	\$ 1,867	\$ 1,867
Interest payable		236,413	236,413
Long-term debt, due within one year		515,000	515,000
Long-term debt, due in more than one year		18,387,723	18,387,723
TOTAL LIABILITIES		19,141,003	19,141,003
NET POSITION			
Unrestricted		(3,038,677)	(3,038,677)
TOTAL NET POSITION (DEFICIT)	\$ -	\$ (3,038,677)	\$ (3,038,677)

CITY OF WINTERS
Private-Purpose Trust Funds
Combining Statement of Changes in Net Position
For the Fiscal Year Ended June 30, 2013

	RDA Low/Mod Successor Agency Fund	RDA Successor Agency Fund	Totals
ADDITIONS:			
Investment revenue	\$ 63,369	\$ 36,174	\$ 99,543
Taxes and assessments		1,097,497	1,097,497
Transfer from trust fund	<u>4,345,000</u>	<u>218,246</u>	<u>4,563,246</u>
TOTAL ADDITIONS	<u>4,408,369</u>	<u>1,351,917</u>	<u>5,760,286</u>
DEDUCTIONS:			
Depreciation and amortization		304,107	304,107
Community development		271,320	271,320
Interest expense		775,521	775,521
Transfer to trust fund	<u>218,246</u>	<u>4,345,000</u>	<u>4,563,246</u>
TOTAL DEDUCTIONS	<u>218,246</u>	<u>5,695,948</u>	<u>5,914,194</u>
CHANGE IN NET POSITION	4,190,123	(4,344,031)	(153,908)
NET POSITION (DEFICIT) - JULY 1, 2012	<u>(4,190,123)</u>	<u>1,305,354</u>	<u>(2,884,769)</u>
NET POSITION (DEFICIT) - JUNE 30, 2013	<u>\$ -</u>	<u>\$ (3,038,677)</u>	<u>\$ (3,038,677)</u>

CITY OF WINTERS
Combining Statement of Assets and Liabilities
Agency Funds
June 30, 2013

	<u>Winters Library Fund</u>	<u>Swim Team Fund</u>	<u>Festival De La Fund</u>	<u>Quilt Festival Fund</u>	<u>Totals</u>
ASSETS					
Cash and investments	\$ 53,987	\$ 83,472	\$ 2,777	\$ 321	\$ 140,557
Interest receivable	35	54			89
TOTAL ASSETS	<u>\$ 54,022</u>	<u>\$ 83,526</u>	<u>\$ 2,777</u>	<u>\$ 321</u>	<u>\$ 140,646</u>
LIABILITIES					
Accounts payable	\$ -	\$ 8,000	\$ -	\$ 597	\$ 8,597
Due to other agencies	54,022	75,526	2,777	(276)	132,049
TOTAL LIABILITIES	<u>\$ 54,022</u>	<u>\$ 83,526</u>	<u>\$ 2,777</u>	<u>\$ 321</u>	<u>\$ 140,646</u>

CITY OF WINTERS
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Fiscal Year Ended June 30, 2013

	<u>Balance at July 1, 2012</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance at June 30, 2013</u>
<u>WINTERS LIBRARY FUND:</u>				
ASSETS				
Cash and investments	\$ 53,809	\$ 178	\$ -	\$ 53,987
Interest receivable	47	35	(47)	35
TOTAL ASSETS	<u>\$ 53,856</u>	<u>\$ 213</u>	<u>\$ (47)</u>	<u>\$ 54,022</u>
LIABILITIES				
Due to other agencies	\$ 53,856	\$ 213	\$ (47)	\$ 54,022
TOTAL LIABILITIES	<u>\$ 53,856</u>	<u>\$ 213</u>	<u>\$ (47)</u>	<u>\$ 54,022</u>
<u>SWIM TEAM FUND:</u>				
ASSETS				
Cash and investments	\$ 88,482	\$ 32,484	\$ (37,494)	\$ 83,472
Interest receivable	76	54	(76)	54
TOTAL ASSETS	<u>\$ 88,558</u>	<u>\$ 32,538</u>	<u>\$ (37,570)</u>	<u>\$ 83,526</u>
LIABILITIES				
Accounts payable	\$ 3,927	\$ 4,073	\$ -	\$ 8,000
Due to other agencies	84,631	28,465	(37,570)	75,526
TOTAL LIABILITIES	<u>\$ 88,558</u>	<u>\$ 32,538</u>	<u>\$ (37,570)</u>	<u>\$ 83,526</u>

(Continued)

CITY OF WINTERS
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Fiscal Year Ended June 30, 2013
(CONTINUED)

	<u>Balance at July 1, 2012</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance at June 30, 2013</u>
FESTIVAL DE LA FUND:				
ASSETS				
Cash and investments	\$ 2,403	\$ 2,777	\$ (2,403)	\$ 2,777
Interest receivable	2		(2)	
TOTAL ASSETS	<u>\$ 2,405</u>	<u>\$ 2,777</u>	<u>\$ (2,405)</u>	<u>\$ 2,777</u>
LIABILITIES				
Due to other agencies	<u>\$ 2,405</u>	<u>\$ 2,777</u>	<u>\$ (2,405)</u>	<u>\$ 2,777</u>
QUILT FESTIVAL:				
ASSETS				
Cash and investments	\$ 521	\$ 726	\$ (926)	\$ 321
Interest receivable	1		(1)	
TOTAL ASSETS	<u>\$ 522</u>	<u>\$ 726</u>	<u>\$ (927)</u>	<u>\$ 321</u>
LIABILITIES				
Accounts payable	\$ 88	\$ 597	\$ (88)	\$ 597
Due to other agencies	434	129	(839)	(276)
TOTAL LIABILITIES	<u>\$ 522</u>	<u>\$ 726</u>	<u>\$ (927)</u>	<u>\$ 321</u>
TOTAL AGENCY FUNDS				
ASSETS				
Cash and investments	\$ 145,215	\$ 36,165	\$ (40,823)	\$ 140,557
Interest receivable	126	89	(126)	89
TOTAL ASSETS	<u>\$ 145,341</u>	<u>\$ 36,254</u>	<u>\$ (40,949)</u>	<u>\$ 140,646</u>
LIABILITIES				
Accounts payable	\$ 4,015	\$ 4,670	\$ (88)	\$ 8,597
Due to other agencies	141,326	31,584	(40,861)	132,049
	<u>\$ 145,341</u>	<u>\$ 36,254</u>	<u>\$ (40,949)</u>	<u>\$ 140,646</u>

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Statistical Section

Statistical Section

This part of the City of Winters Comprehensive Annual Financial Report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the City's overall financial health.

Financial Trends

These schedules contain trend information to help the reader understand how the City's financial performance and well-being have changed over time.

Revenue Capacity

These schedules contain information to help the reader understand the City's most significant local revenue source, property taxes.

Debt Capacity

These schedules present information to help the reader assess the affordability of the City's current level of outstanding debt and the City's ability to issue additional debt in the future.

Demographic and Economic Information

These schedules offer demographic and economic indicators to help the reader understand the environment within which the City's financial activities take place.

Operating Information

These schedules contain service and infrastructure data to help the reader understand how the information in the City's financial report relates to the services the City provides and the activities it performs.

CITY OF WINTERS, CALIFORNIA

NET POSITION BY COMPONENT LAST TEN FISCAL YEARS (accrual basis of accounting)

	Fiscal Year Ended June 30,				
	2004	2005	2006	2007	2008
GOVERNMENTAL ACTIVITIES:					
Net investment in capital assets	\$ 3,208,569	\$ -	\$ (997,447)	\$ 2,380,494	\$ 7,044,817
Restricted	4,295,857	3,933,274	3,812,117	5,235,360	6,532,953
Unrestricted	6,594,044	11,205,077	14,277,490	14,656,092	9,927,205
TOTAL GOVERNMENTAL ACTIVITIES	<u>14,098,470</u>	<u>15,138,351</u>	<u>17,092,160</u>	<u>22,271,946</u>	<u>23,504,975</u>
BUSINESS-TYPE ACTIVITIES:					
Net investment in capital assets	1,626,987	1,774,986	1,748,464	1,987,463	2,116,498
Restricted					
Unrestricted	1,485,982	1,543,992	1,612,418	1,145,478	566,410
TOTAL BUSINESS-TYPE ACTIVITIES	<u>3,112,969</u>	<u>3,318,978</u>	<u>3,360,882</u>	<u>3,132,941</u>	<u>2,682,908</u>
PRIMARY GOVERNMENT:					
Net investment in capital assets	4,835,556	1,774,986	751,017	4,367,957	9,161,315
Restricted	4,295,857	3,933,274	3,812,117	5,235,360	6,532,953
Unrestricted	8,080,026	12,749,069	15,889,908	15,801,570	10,493,615
TOTAL PRIMARY GOVERNMENT	<u>\$ 17,211,439</u>	<u>\$ 18,457,329</u>	<u>\$ 20,453,042</u>	<u>\$ 25,404,887</u>	<u>\$ 26,187,883</u>

Fiscal Year Ended June 30,

2009	2010	2011	2012	2013
\$ 8,936,433	\$ 8,181,857	\$ 8,699,018	\$ 9,652,796	\$ 10,809,780
13,677,650	9,367,303	5,167,265	6,777,763	9,641,029
<u>(1,305,148)</u>	<u>1,628,706</u>	<u>6,632,851</u>	<u>6,241,918</u>	<u>1,976,314</u>
<u>21,308,935</u>	<u>19,177,866</u>	<u>20,499,134</u>	<u>22,672,477</u>	<u>22,427,123</u>
1,844,816	1,736,566	1,681,730	3,595,646	2,407,222
5,717,324	4,171,609	2,877,523	2,381,096	3,986,369
<u>(4,101,359)</u>	<u>(1,485,296)</u>	<u>2,877,523</u>	<u>2,381,096</u>	<u>3,986,369</u>
<u>3,460,781</u>	<u>4,422,879</u>	<u>4,559,253</u>	<u>5,976,742</u>	<u>6,393,591</u>
10,781,249	9,918,423	10,380,748	13,248,422	13,217,002
19,394,974	13,538,912	5,167,265	6,777,763	9,641,029
<u>(5,406,507)</u>	<u>143,410</u>	<u>9,510,374</u>	<u>8,623,014</u>	<u>5,962,683</u>
<u>\$ 24,769,716</u>	<u>\$ 23,600,745</u>	<u>\$ 25,058,387</u>	<u>\$ 28,649,199</u>	<u>\$ 28,820,714</u>

CITY OF WINTERS, CALIFORNIA

CHANGES IN NET POSITION LAST TEN FISCAL YEARS (accrual basis of accounting)

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

Fiscal Year Ended June 30,					
2008	2009	2010	2011	2012	2013
\$ 1,318,150	\$ 2,677,075	\$ 1,044,194	\$ 365,754	\$ 320,983	\$ 349,842
215,673	615,937	627,898	313,127	1,496,172	739,622
2,376,129	2,370,883	2,404,697	2,365,123	2,939,539	2,947,065
407,454	394,294	316,619	662,484	712,628	663,801
717,669	1,322,095	3,102,948	1,616,007	937,790	499,056
632,736	635,505	358,626			
368,273	297,171	144,062	362,125	406,860	366,085
	360,476	308,024			
665,197	773,758	764,964	778,274	495,130	
6,701,281	9,447,194	9,072,032	6,462,894	7,309,102	5,565,471
1,016,474	454,298	521,751	1,752,536	1,191,159	1,249,358
1,382,370	621,766	623,110	1,241,718	1,607,864	1,490,721
2,398,844	1,076,064	1,144,861	2,994,254	2,799,023	2,740,079
9,100,125	10,523,258	10,216,893	9,457,148	10,108,125	8,305,550
80,698	85,881	113,736	111,930	6,394	8,901
23,391	115,535	80,441	32,057	24,540	109,232
66,761	33,437	17,024	8,802	318,782	331,534
77,751	61,780	65,441	87,593	64,506	75,622
90,214	4,157	3,061	205,692	101,368	154,549
16,766					
732,097	1,189,158	1,048,546	1,102,329	454,489	412,573
1,169,132	301,536	998,427	1,396,248	903,837	1,635,819
2,256,810	1,791,484	2,326,676	2,944,651	1,873,916	2,728,230
916,242	941,612	1,017,580	1,196,068	1,132,901	1,266,720
1,011,084	1,048,742	1,209,549	1,330,624	1,602,043	1,564,279
				1,458,688	510,886
1,927,326	1,990,354	2,227,129	2,526,692	4,193,632	3,341,885
\$ 4,184,136	\$ 3,781,838	\$ 4,553,805	\$ 5,471,343	\$ 6,067,548	\$ 6,070,115
\$ (4,444,471)	\$ (7,655,710)	\$ (6,745,356)	\$ (3,518,243)	\$ (5,435,186)	\$ (2,837,241)
(471,518)	914,290	1,082,268	(467,562)	1,394,609	601,806
\$ (4,915,989)	\$ (6,741,420)	\$ (5,663,088)	\$ (3,985,805)	\$ (4,040,577)	\$ (2,235,435)

continued

CITY OF WINTERS, CALIFORNIA

CHANGES IN NET POSITION LAST TEN FISCAL YEARS (accrual basis of accounting)

	Fiscal Year Ended June 30,			
	2004	2005	2006	2007
GENERAL REVENUES AND OTHER CHANGES IN NET ASSETS:				
GOVERNMENTAL ACTIVITIES:				
Taxes				
Property taxes	\$ 1,986,828	\$ 2,621,091	\$ 3,132,212	\$ 3,291,501
Sales and use taxes	311,677	295,197	315,794	276,539
Franchise fees	169,634	165,242	191,511	187,939
Other taxes	960,625	889,765	849,895	837,652
Motor vehicle in-lieu	320,234	156,491	22,002	46,898
Investment income	156,777	435,019	706,759	889,692
Developer contributions		456,890		
Transfers				50,128
Other revenues	179,804	151,561	137,889	136,703
TOTAL GOVERNMENTAL ACTIVITIES	4,085,579	5,171,256	5,356,062	5,717,052
BUSINESS-TYPE ACTIVITIES:				
Property taxes	24,002	28,775	23,537	23,451
Investment income	7,118	17,032	24,131	22,628
Transfers				(50,128)
Developer contributions	16,648	300,663		
Other revenues				
TOTAL BUSINESS-TYPE ACTIVITIES	47,768	346,470	47,668	(4,049)
TOTAL PRIMARY GOVERNMENT REVENUES	\$ 4,133,347	\$ 5,517,726	\$ 5,403,730	\$ 5,713,003
CHANGES IN NET POSITION:				
Governmental activities	2,686,502	1,039,881	1,953,809	5,179,786
Business type activities	(86,263)	206,009	41,904	(227,941)
Gain on Transfer of Assets & Liabilities to Successor Agency				
Prior Period Adjustments				
TOTAL PRIMARY GOVERNMENT	\$ 2,600,239	\$ 1,245,890	\$ 1,995,713	\$ 4,951,845

Fiscal Year Ended June 30,					
2008	2009	2010	2011	2012	2013
\$ 2,996,227	\$ 3,409,220	\$ 3,027,868	\$ 2,974,549	\$ 2,103,907	\$ 1,429,395
344,136	288,748	242,257	295,215	374,975	408,845
218,521	209,913	203,985	224,608	228,129	230,805
721,127	722,778	665,333	1,225,801	969,098	1,023,096
29,750	26,418	21,071	32,026	3,511	3,639
1,200,495	615,206	(13,275)	144,210	163,862	128,124
98,884	491,144	131,261			190,314
68,360	27,339	335,787	91,936	894,477	187,941
<u>5,677,500</u>	<u>5,790,766</u>	<u>4,614,287</u>	<u>4,988,345</u>	<u>4,737,959</u>	<u>3,602,159</u>
120,367	38,991	13,275	1,810	22,880	5,357
(98,884)	(491,144)				(190,314)
		(131,261)			
	41,908	(2,184)			
<u>21,483</u>	<u>(410,245)</u>	<u>(120,170)</u>	<u>1,810</u>	<u>22,880</u>	<u>(184,957)</u>
<u>\$ 5,698,983</u>	<u>\$ 5,380,521</u>	<u>\$ 4,494,117</u>	<u>\$ 4,990,155</u>	<u>\$ 4,760,839</u>	<u>\$ 3,417,202</u>
1,233,029	(1,864,944)	(2,131,069)	1,470,102	(697,227)	764,918
(450,035)	504,045	962,098	(465,752)	1,417,489	416,849
				3,590,832	
					(1,010,272)
<u>\$ 782,994</u>	<u>\$(1,360,899)</u>	<u>\$(1,168,971)</u>	<u>\$ 1,004,350</u>	<u>\$ 4,311,094</u>	<u>\$ 171,495</u>

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CITY OF WINTERS, CALIFORNIA

GOVERNMENTAL ACTIVITIES TAX REVENUES BY SOURCE LAST TEN FISCAL YEARS (accrual basis of accounting)

Year Ended June 30,	Property Taxes	Sales Tax	Franchise Tax	Other Taxes	Total
2004	1,986,828	311,677	169,634	960,625	3,428,764
2005	2,621,091	295,197	165,242	889,765	3,971,295
2006	3,132,212	315,794	191,511	849,895	4,489,412
2007	3,291,501	276,539	187,939	837,652	4,593,631
2008	2,996,227	344,136	218,521	721,127	4,280,011
2009	3,409,220	288,748	209,913	722,778	4,630,659
2010	3,027,868	242,257	203,985	659,284	4,133,394
2011	2,974,549	295,215	224,608	1,225,801	4,720,173
2012	2,103,907	374,975	228,129	972,609	3,679,620
2013	1,429,395	408,845	230,805	1,026,735	3,095,780

CITY OF WINTERS, CALIFORNIA

FUND BALANCES OF GOVERNMENTAL FUNDS LAST NINE YEARS (modified accrual basis of accounting)

	Fiscal Year Ended June 30,				
	2004	2005	2006	2007	2008
GENERAL FUND:					
Reserved	\$ 30,696	\$ 167,165	\$ 160,002	\$ 406,992	\$ 376,403
Designated					
Unreserved	3,429,877	3,602,950	3,702,209	3,400,722	3,150,028
Nonspendable					
Assigned					
Unassigned					
TOTAL GENERAL FUND	<u>\$ 3,460,573</u>	<u>\$ 3,770,115</u>	<u>\$ 3,862,211</u>	<u>\$ 3,807,714</u>	<u>\$ 3,526,431</u>
ALL OTHER GOVERNMENTAL FUNDS:					
Reserved	\$ 4,587,160	\$ 4,034,391	\$ 4,203,730	\$ 4,955,935	\$ 5,996,904
Designated					
Unreserved reported in:					
Special Revenue Funds	906,820	327,972	783,604	1,160,617	1,876,261
Capital Project Funds	8,586,793	8,865,973	7,793,128	17,306,132	15,780,323
Restricted					
Committed					
Assigned					
Unassigned					
TOTAL ALL OTHER GOVERNMENTAL FUNDS	<u>\$ 14,080,773</u>	<u>\$ 13,228,336</u>	<u>\$ 12,780,462</u>	<u>\$ 23,422,684</u>	<u>\$ 23,653,488</u>

Fiscal Year Ended June 30,

2009	2010	2011	2012	2013
\$ -	\$ 36,923	\$ -	\$ -	\$ -
1,264,559	676,730			
1,810,356	1,606,367			
		781,448	457,821	457,821
		81,050		
		1,566,838	2,105,370	2,064,941
<u>\$ 3,074,915</u>	<u>\$ 2,320,020</u>	<u>\$ 2,429,336</u>	<u>\$ 2,563,191</u>	<u>\$ 2,522,762</u>
\$ 3,161,275	\$ 7,236,218	\$ -	\$ -	\$ -
11,361,627	3,521,121			
663,535	886,240			
4,372,336	1,686,609		5,598,406	
		8,348,197	1,025,359	5,627,300
		1,024,452	55,968	1,078,260
				56,140
		(337,855)	(521,759)	(843,813)
<u>\$ 19,558,773</u>	<u>\$ 13,330,188</u>	<u>\$ 9,034,794</u>	<u>\$ 6,157,974</u>	<u>\$ 5,917,887</u>

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CITY OF WINTERS, CALIFORNIA

GENERAL FUND ACTIVITIES TAX REVENUES BY SOURCE LAST TEN FISCAL YEARS (accrual basis of accounting)

Year Ended June 30,	Property Taxes	Sales Tax	Franchise Tax	Other Taxes	Total
2004	750,823	311,677	169,634	628,165	1,860,299
2005	1,052,780	295,197	165,242	649,263	2,162,482
2006	1,209,345	315,794	191,511	705,020	2,421,670
2007	1,350,914	276,539	187,939	714,618	2,530,010
2008	1,345,630	344,136	218,521	707,685	2,615,972
2009	1,395,538	288,748	209,913	749,196	2,643,395
2010	1,121,922	242,257	203,985	686,404	2,254,568
2011	1,187,176	295,215	224,608	989,477	2,696,475
2012	1,229,698	344,781	228,129	974,044	2,776,652
2013	1,344,228	408,845	230,805	1,023,095	3,006,973

CITY OF WINTERS, CALIFORNIA

CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS LAST TEN FISCAL YEARS (modified accrual basis of accounting)

	Fiscal Year Ended June 30,				
	2004	2005	2006	2007	2008
REVENUES:					
Taxes	\$ 3,428,764	\$ 3,953,428	\$ 4,511,414	\$ 4,952,001	\$ 4,787,290
Licenses and permits	1,517,984	636,406	173,495	812,872	186,261
Fines and forfeitures	25,396	22,641	7,817	27,418	50,100
Program income	340,187	118,396	35,020	90,026	96,494
Use of money and property	160,036	435,019	706,759	889,692	1,200,495
Intergovernmental	890,498	522,028	1,254,758	3,721,333	1,767,520
Charges for services	48,284	56,055	128,731	96,102	64,571
Refunds and reimbursement			84,846	28,534	36,546
Development fees	131,578	114,442			
Contributions	5,877	456,890			
Miscellaneous	179,804	37,119	53,043	1,386,703	89,127
TOTAL REVENUES	6,728,408	6,352,424	6,955,883	12,004,681	8,278,404
EXPENDITURES:					
Current:					
General government	487,455	790,650	487,240	733,140	1,066,357
Public works	300,081	277,510	206,957	210,798	183,582
Public safety	1,386,454	1,619,616	1,767,983	2,216,696	2,294,448
Cultural and recreation	160,287	179,474	177,116	209,785	297,193
Community development	303,249	1,245,417	786,394	4,757,300	719,212
Parks	58,797	73,615	394,202	459,383	632,736
Streets and highways	417,247	249,976	95,709	37,125	290,665
Public transportation	102,524	110,276	122,406		
Pass through agreements	261,311	342,940	438,180	311,472	363,024
Capital outlay	587,741	1,317,684	2,292,647	2,840,369	1,666,174
Debt service:					
Bond issue costs	398,084			613,589	
Principal		410,000	265,000	275,000	280,000
Interest		278,161	277,827	272,427	634,376
TOTAL EXPENDITURES	4,463,230	6,895,319	7,311,661	12,937,084	8,427,767
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	2,265,178	(542,895)	(355,778)	(932,403)	(149,363)
OTHER FINANCING SOURCES (USES):					
Transfers in	7,397,817	614,458	300,488	12,153,448	635,294
Transfers out	(7,397,817)	(614,458)	(300,488)	(12,103,320)	(536,410)
Issuance of bonds	7,820,000			11,470,000	
TOTAL OTHER FINANCING SOURCES	7,820,000			11,520,128	98,884
NET CHANGE IN FUND BALANCES BEFORE EXTRAORDINARY ITEM	\$ 10,085,178	\$ (542,895)	\$ (355,778)	\$ 10,587,725	\$ (50,479)
EXTRAORDINARY ITEM					
Loss on transfer of assets and liabilities to RDA successor trust fund					
Prior Period Adjustments					
NET CHANGES IN FUND BALANCE	\$ 10,085,178	\$ (542,895)	\$ (355,778)	\$ 10,587,725	\$ (50,479)
DEBT SERVICE AS A PERCENTAGE OF NONCAPITAL EXPENDITURES	11.45%	12.34%	10.82%	12.24%	13.52%

Fiscal Year Ended June 30,					
2009	2010	2011	2012	2013	
\$ 4,969,284	\$ 4,470,119	\$ 4,752,199	\$ 4,013,897	\$ 3,371,144	
219,268	211,459	1,324,932	161,336	381,226	
30,901	11,423	10,745	21,059	16,146	
30,496	32,471	44,781	28,531	27,182	
615,205	250,775	144,210	118,781	128,124	
1,178,487	1,737,368	831,230	1,188,508	1,884,423	
54,122	59,516	43,929	337,482	282,466	
<u>27,339</u>	<u>85,011</u>	<u>2,325,751</u>	<u>952,093</u>	<u>187,942</u>	
<u>7,125,102</u>	<u>6,858,142</u>	<u>9,477,777</u>	<u>6,821,687</u>	<u>6,278,653</u>	
2,542,986	1,008,391	220,632	234,854	332,059	
593,672	584,850	270,011	175,433	216,709	
2,318,611	2,356,584	2,269,423	2,771,159	2,834,727	
279,358	202,341	548,057	617,395	589,091	
612,582	3,215,133	1,688,046	1,062,943	426,631	
635,508	358,626				
214,566	453,574	225,109	257,060	248,735	
360,476	308,024				
2,920,330	4,255,546	5,783,033	3,113,832	2,494,531	
295,000	460,000	470,000	485,000		
<u>775,800</u>	<u>769,814</u>	<u>750,627</u>	<u>467,833</u>		
<u>11,548,889</u>	<u>13,972,883</u>	<u>12,224,938</u>	<u>9,185,509</u>	<u>7,142,483</u>	
<u>(4,423,787)</u>	<u>(7,114,741)</u>	<u>(2,747,161)</u>	<u>(2,363,822)</u>	<u>(863,830)</u>	
1,562,647	1,418,888	2,117,877	209,139	1,036,100	
(1,071,503)	(1,287,627)	(2,117,877)	(209,139)	(845,786)	
<u>491,144</u>	<u>131,261</u>			<u>190,314</u>	
\$ (3,932,643)	\$ (6,983,480)	\$ (2,747,161)	\$ (2,363,822)	\$ (673,516)	
			(379,143)	393,000	
<u>\$ (3,932,643)</u>	<u>\$ (6,983,480)</u>	<u>\$ (2,747,161)</u>	<u>\$ (2,742,965)</u>	<u>\$ (280,516)</u>	
<u>12.41%</u>	<u>13.27%</u>	<u>18.73%</u>	<u>15.60%</u>	<u>0.00%</u>	

CITY OF WINTERS, CALIFORNIA

ASSESSED VALUE AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY LAST TEN FISCAL YEARS

Year Ended June 30,	City			Taxable Assessed Value	Community Development Agency		Taxable Assessed Value	Total Direct Tax Rate
	Secured	Unsecured	Utility		Secured	Unsecured		
2004	211,470,328	7,571,916	2,450	219,044,694	79,225,359	5,441,972	84,667,331	0.583%
2005	227,884,381	7,581,801	2,800	235,468,982	118,105,960	5,443,842	123,549,802	0.557%
2006	241,718,966	7,805,000	2,800	249,526,766	140,461,620	9,999,736	150,461,356	0.600%
2007	272,749,292	7,869,139	2,800	280,621,231	165,656,591	9,659,494	175,316,085	0.617%
2008	280,882,222	2,100,831	2,800	282,985,853	193,204,983	16,028,418	209,233,401	0.525%
2009	281,161,063	2,708,797	2,800	283,872,660	195,614,967	18,538,689	214,153,656	0.547%
2010	252,232,212	5,284,746	4,200	257,521,158	201,524,009	14,777,955	216,301,964	0.540%
2011	189,223,168	3,700,078	4,200	196,681,644	217,303,685	14,726,066	232,029,751	0.524%
2012	182,230,025	2,830,751	4,200	185,064,976	221,613,542	14,420,507	236,034,049	0.533%
2013	186,404,540	5,674,469	-	192,079,009	220,277,577	23,767,600	244,045,177	0.398%

NOTE:

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

Source: Yolo County Auditor Controller Office

CITY OF WINTERS, CALIFORNIA

DIRECT AND OVERLAPPING PROPERTY TAX RATES (RATE PER \$100 OF ASSESSED VALUE) LAST TEN FISCAL YEARS

	Fiscal Year Ended June 30,									
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
CITY DIRECT RATE:										
City basic rate	0.171	0.148	0.154	0.156	0.148	0.143	0.137	0.149	0.154	0.146
Community Development Agency	0.413	0.409	0.446	0.461	0.377	0.404	0.402	0.376	0.379	0.252
TOTAL CITY DIRECT RATE	0.583	0.557	0.600	0.617	0.525	0.547	0.540	0.524	0.533	0.398
OVERLAPPING RATES:										
Yolo County	0.098	0.156	0.122	0.108	0.119	0.221	0.109	0.111	0.124	0.155
Yolo County Library	0.022	0.021	0.032	0.011	0.029	0.029	0.029	0.030	0.030	0.031
Winters Cemetary District	0.020	0.019	0.003	0.027	0.027	0.027	0.027	0.027	0.028	0.028
Sacramento-Yolo Mosquito Vector District	0.007	0.007	0.010	0.009	0.009	0.009	0.009	0.009	0.009	0.010
Yolo County Resources Conservation District	0.000	0.000	0.000	0.000	0.000	0.000	-	-	-	-
Yolo County Flood Control District	0.007	0.006	0.009	0.010	0.010	0.010	0.010	0.010	0.010	0.010
Solano Community College District	0.032	0.030	0.046	0.042	0.042	0.042	0.042	0.042	0.043	0.043
Yolo County School Services	0.021	0.018	0.028	0.030	0.030	0.030	0.030	0.030	0.030	0.030
Winters Joint Unified School District	0.210	0.185	0.150	0.147	0.201	0.086	0.205	0.296	0.297	0.296
City of Winters General Obligation Bonds	1.000	1.000	1.000	1.000	0.991	1.000	1.000	1.079	1.104	1.000
Winters Joint Unified School District Bonds	0.007	0.710	0.071	0.074	0.074	0.074	-	-	-	-
Indian Valley Dam Bond	0.080	0.080	0.080	0.154	0.266	0.299	0.092	0.092	0.092	-
TOTAL DIRECT RATE	1.087	1.790	1.151	1.228	1.331	1.745	1.092	1.171	1.196	1.000

NOTE:

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

CITY OF WINTERS, CALIFORNIA

PRINCIPAL PROPERTY TAX PAYERS CURRENT YEAR AND TEN YEARS AGO

Taxpayer	Fiscal Year Ended June 30, 2013			Fiscal Year Ended June 30, 2004		
	Taxable Assessed Value	Rank	Percent of Total City Taxable Assessed Value	Taxable Assessed Value	Rank	Percent of Total City Taxable Assessed Value
Central Valley Coalition for Affordable Housing	\$ 19,027,938	1	4.36%	\$ -		
Mariani Nut Company	5,920,706	2	1.36%	4,412,700	3	1.570%
GBH-Winters Highlands LLC	4,688,495	3	1.08%	5,983,589	1	2.130%
Pavestone Company LP	4,587,482	4	1.05%	5,909,553	2	2.110%
Bruhn Orchards Housing LLP	3,819,321	5	0.88%			
Roman Catholic Bishop of Sacramento	3,713,687	6	0.85%			
Winters Invstors LLC	3,244,838	7	0.74%	1,716,301	6	0.610%
Winters Almondwood LP	2,606,500	8	0.60%			
Ogando, Joseph E and Karen M Trust	2,301,371	9	0.53%			
Winters Apartments	2,263,902	10	0.52%			
Corp of the Presiding Bishop LDS Church	1,846,963	11	0.42%			
Evilsizor, Kenneht A Jr., Etal	1,749,542	12	0.40%	1,733,440	5	0.620%
Bellevue North	1,590,400	13	0.36%			
Winters Investment Group	1,519,000	14	0.35%			
Ali Ashraf & Yasmin A	1,411,368	15	0.32%			
Pickereel, John and Melanie B.	1,408,615	16	0.32%			
Gateway Investors Club LLC	1,350,000	17	0.31%	1,482,570	7	0.530%
Schuhart, Thuel V & Vive	1,314,414	18	0.30%			
Conway, Louis W. TR Etal	1,279,732	19	0.29%			
Martinez Family Limited Partnership	1,250,000	20	0.29%			
South Market Court PTN LP	1,200,000	21	0.28%			
Montosa, Donna M. TR	1,190,534	22	0.27%			
Lorenzo, John	1,093,466	23	0.25%			
Siracusa, John & Elizabeth	1,045,075	24	0.24%			
Gianola Trust	966,805	25	0.22%			
Community Housing Opp Corp			0.00%	2,008,000	4	0.720%
LB/L-DUV II Winters LLC			0.00%	1,141,290	9	0.410%
Hisey, Raymond P & Rebecca A			0.00%	1,000,152	10	0.360%
Lyons, Tom R and Diana E			0.00%	1,418,800	8	0.510%
	<u>\$ 72,390,154</u>		<u>16.60%</u>	<u>\$ 26,806,395</u>		<u>9.57%</u>

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

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

Source: Yolo County Assessor's Office

CITY OF WINTERS, CALIFORNIA

PROPERTY TAX LEVIES AND COLLECTIONS LAST TEN FISCAL YEARS

Fiscal year ended June 30,	Tax levied for the fiscal year	Collected within the Fiscal Year of Levy		Total Collections to Date	
		Amount	Percent of levy	Amount	Percent of levy
2004	1,771,991	1,771,991	100%	1,771,991	100%
2005	1,999,986	1,999,986	100%	1,999,986	100%
2006	1,785,601	1,785,601	100%	1,785,601	100%
2007	2,814,012	2,814,012	100%	2,814,012	100%
2008	2,581,766	2,581,766	100%	2,581,766	100%
2009	2,723,983	2,723,983	100%	2,723,983	100%
2010	2,556,664	2,556,664	100%	2,556,664	100%
2011	2,256,945	2,256,945	100%	2,256,945	100%
2012	2,428,884	2,428,884	100%	2,428,884	100%
2013	2,200,398	2,200,398	100%	2,200,398	100%

NOTES:

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

SOURCE: Yolo County Auditor Controller's Office

CITY OF WINTERS, CALIFORNIA

RATIO OF OUTSTANDING DEBT BY TYPE LAST TEN FISCAL YEARS

Fiscal year ended June 30,	Governmental Activities		Business Type Activities				Total Business- type Activities
	Tax Allocation Bonds	Total Govern- mental Activities	General Obligation Bonds	Loans	Sewer Bonds	Water Bonds	
2003	\$ -	\$ -	\$ 135,000	\$ -	\$ -	\$ -	\$ 135,000
2004	7,820,000	7,820,000	130,000				130,000
2005	7,410,000	7,410,000	125,000				125,000
2006	7,145,000	7,145,000	120,000				120,000
2007	18,340,000	18,340,000					
2008	18,060,000	18,060,000			4,495,000	3,810,000	8,305,000
2009	17,765,000	17,765,000			4,495,000	3,810,000	8,305,000
2010	17,305,000	17,305,000			4,495,000	3,810,000	8,305,000
2011	16,835,000	16,835,000			4,495,000	3,810,000	8,305,000
2012					4,400,000	3,730,000	8,130,000
2013					4,300,000	3,645,000	7,945,000

NOTE: Details regarding the city's outstanding debt can be found in the notes to the financial statements.
Personal Income Data for the City of Winters is not available

- ① See the Schedule of Assessed Value and Estimated Actual Value of Taxable Property on Page 112 for property tax value data
- ② Population Data can be found in the Schedule of Demographic and Economic Statistics on Page 123

Total Primary Govern- ment	Percentage of Estimated Actual Taxble Value of Property^①	Debt per Capita^②
\$ 135,000	0.05%	\$ 21.46
7,950,000	2.62%	1,203.45
7,535,000	2.10%	1,097.12
7,265,000	1.82%	1,042.03
18,340,000	4.02%	2,663.76
26,365,000	5.36%	3,753.02
26,070,000	5.23%	3,696.82
25,610,000	5.40%	3,608.06
25,140,000	5.92%	3,755.60
8,130,000	1.93%	1,188.77
7,945,000	1.82%	1,139.23

CITY OF WINTERS, CALIFORNIA

RATIO OF GENERAL BONDED DEBT OUTSTANDING LAST TEN FISCAL YEARS

Fiscal year ended June 30,	Outstanding General Bonded Debt			Percent of Assessed Value	Debt per Capita
	General Obligation Bonds	Tax Allocation Bonds	Total		
2004	\$ 130,000	\$ 7,820,000	\$ 7,950,000	2.62%	\$1,203.45
2005	125,000	7,410,000	7,535,000	2.10%	1,097.12
2006	120,000	7,145,000	7,265,000	1.82%	1,042.03
2007		18,340,000	18,340,000	4.02%	2,663.76
2008		18,060,000	18,060,000	3.67%	2,570.82
2009		17,765,000	17,765,000	3.57%	2,519.14
2010		17,305,000	17,305,000	3.65%	2,438.01
2011		16,835,000	16,835,000	3.96%	2,371.79
2012				0.00%	
2013				0.00%	

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

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

CITY OF WINTERS, CALIFORNIA

OVERLAPPING DEBT AS OF JUNE 30, 2013

City Assessed Valuation	\$ 192,079,009
Redevelopment Agency Incremental Valuation	<u>244,045,177</u>
TOTAL ASSESSED VALUATION	<u><u>\$ 436,124,186</u></u>

	Percentage Applicable ①	Outstanding Debt at June 30, 2012	Estimated Share of Overlapping Debt
OVERLAPPING TAX AND ASSESSMENT DEBT:			
Solano County Community College District	1.114%	\$ 219,921,989	\$ 2,449,931
Winters Joint Unified School District	51.829%	<u>3,360,000</u>	<u>1,741,454</u>
TOTAL OVERLAPPING TAX AND ASSESSMENT DEBT		<u><u>\$ 223,281,989</u></u>	<u><u>4,191,385</u></u>
DIRECT AND OVERLAPPING GENERAL FUND DEBT:			
Yolo County General Fund Obligations	2.117%	26,060,000	551,690
Yolo County Office of Education Certificates of Participation	2.117%	7,067,506	149,619
Winters Joint Unified School District Certificates of Participation	51.829%	<u>1,225,000</u>	<u>634,905</u>
TOTAL OVERLAPPING GENERAL FUND DEBT		<u><u>\$ 34,352,506</u></u>	<u><u>1,336,214</u></u>
OVERLAPPING TAX INCREMENT DEBT (Successor Agency)	100.00%	<u><u>\$ 15,850,000</u></u>	<u><u>15,850,000</u></u>
TOTAL OVERLAPPING DEBT			<u><u>\$ 21,377,599</u></u>

NOTE:

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

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

SOURCE:

California Municipal Statistics, Inc.

CITY OF WINTERS, CALIFORNIA

LEGAL DEBT MARGIN INFORMATION LAST TEN FISCAL YEARS

	Fiscal Year Ended June 30,				
	2004	2005	2006	2007	2008
Assessed valuation	\$ 303,712,025	\$ 359,018,784	\$ 399,988,122	\$ 455,937,316	\$ 492,219,254
Debt limit percentage	15.00%	15.00%	15.00%	15.00%	15.00%
DEBT LIMIT	45,556,804	53,852,818	59,998,218	68,390,597	73,832,888
Total debt applicable to limit General Obligation Bonds	130,000	125,000	120,000		
LEGAL DEBT MARGIN	<u>\$ 45,426,804</u>	<u>\$ 53,727,818</u>	<u>\$ 59,878,218</u>	<u>\$ 68,390,597</u>	<u>\$ 73,832,888</u>
Total debt applicable to limit as a percentage of debt limit	<u>0.29%</u>	<u>0.23%</u>	<u>0.20%</u>	<u>0.00%</u>	<u>0.00%</u>

Fiscal Year Ended June 30,

2009	2010	2011	2012	2013
\$ 498,026,316	\$ 473,823,122	\$ 424,957,197	\$ 421,099,025	\$ 436,124,186
15.00%	15.00%	15.00%	15.00%	15.00%
74,703,947	71,073,468	63,743,580	63,164,854	65,418,628
<u>\$ 74,703,947</u>	<u>\$ 71,073,468</u>	<u>\$ 63,743,580</u>	<u>\$ 63,164,854</u>	<u>\$ 65,418,628</u>
<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>

CITY OF WINTERS, CALIFORNIA

PLEGGED REVENUE COVERAGE LAST TEN FISCAL YEARS

Fiscal year ended June 30,	General Obligation Bonds				Tax Allocation Bonds				
	Debt Service				Debt Service				
	Taxes	Principal	Interest	Coverage	Tax Incre- ment	Principal	Interest	Coverage	
2004	\$ 24,002	\$ 5,000	\$ 6,750	2.04	\$ 1,253,938	\$ -	\$ -	n/a	
2005	28,775	5,000	6,500	2.50	1,469,479	182,573	118,261	4.88	
2006	23,537	5,000	6,250	2.09	1,785,601	265,000	277,827	3.29	
2007	23,451	120,000	6,000	0.19	2,100,792	275,000	272,427	3.84	
2008				n/a	1,853,339	280,000	634,376	2.03	
2009				n/a	2,013,682	295,000	773,758	1.88	
2010					1,905,946	460,000	765,462	1.56	
2011					1,610,359	470,000	750,626	1.32	
2012					1,596,679	485,000	734,953	1.31	
2013					1,097,497	500,000	775,521	0.86	

CITY OF WINTERS, CALIFORNIA

DEMOGRAPHIC AND ECONOMIC STATISTICS LAST TEN CALENDAR YEARS

<u>Calendar Year</u>	<u>Population ①</u>	<u>Median Household Income②</u>	<u>Unemploy- ment Rate ③</u>
2004	6,868	n/a	5.30%
2005	6,972	n/a	4.80%
2006	6,885	n/a	5.20%
2007	6,935	n/a	6.80%
2008	7,025	n/a	7.40%
2009	7,052	n/a	n/a
2010	7,098	59,679	n/a
2011	6,694	n/a	n/a
2012	6,839	n/a	11.10%
2013	6,974	n/a	n/a

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

① State Department of Finance

② U.S. Census Bureau, Census 2010

③ State of California Employment Development Department

CITY OF WINTERS, CALIFORNIA

PRINCIPAL EMPLOYERS CURRENT YEAR AND FIVE YEARS AGO

Employer	2013		2008	
	Number of Employees	Percent of Total Employment	Number of Employees	Percent of Total Employment
Mariani Nut Company	350	10.83%	197	7.22%
Winters Joint Unified School District	230	7.11%	228	8.36%
Buckhorn Restaruant	120	3.71%	100	3.67%
Double M Trucking	75	2.32%	15	0.55%
City of Winters	44	1.36%	35	1.28%
Pavestone	35	1.08%	66	2.42%
Town and Country	14	0.43%		0.00%
Vintage Paving	11	0.34%		0.00%
AM/PM	8	0.25%		0.00%
JDS		0.00%	13	0.48%
Woodtech		0.00%	12	0.44%
	887	27.44%	666	24.41%

NOTE: Data for Period nine years earlier not available.

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

SOURCE: Source: City of Winters
U.S. Census Bureau, Census 2000 FOR 2008
U.S. Census Bureau, Census 2010 FOR 2011

CITY OF WINTERS, CALIFORNIA

FULL-TIME AND PART-TIME CITY EMPLOYEES BY FUNCTION LAST TEN FISCAL YEARS

Function	Fiscal Year Ended June 30,									
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Community Development	3.19	2.44	3.44	4.00	3.33	2.50	1.50	1.50	1.00	1.00
Community Development Agency	1.00	1.00	1.44	1.44	3.11	1.94	1.94	1.94	0.00	0.00
Finance	2.00	2.44	2.44	2.60	2.44	3.00	3.00	3.00	3.00	3.00
General Government	3.44	3.88	3.88	4.44	4.88	5.00	5.00	4.00	4.00	5.00
Police	11.44	11.44	12.94	13.88	13.21	11.44	12.44	12.44	12.44	10.44
Fire Department								4.00	7.00	7.00
Public Works	8.69	8.94	8.44	9.32	8.44	7.32	7.32	7.32	7.32	7.32
Recreation	2.42	3.03	3.03	3.33	12.09	11.81	9.85	9.85	9.85	9.85
TOTAL	32.18	33.17	35.61	39.01	47.50	43.01	41.05	44.05	44.61	43.61

SOURCE: City of Winters, California

CITY OF WINTERS, CALIFORNIA

OPERATING INDICATORS BY FUNCTION LAST TEN FISCAL YEARS

	Fiscal Year Ended June 30,						
	2004	2005	2006	2007	2008	2009	2010
Police:							
Traffic Citations	\$ 24,391	\$ 21,102	\$ 6,242	\$ 24,523	\$ 48,860	\$ 48,860	\$ 11,177
Parking Citations	\$ 1,005	\$ 1,540	\$ 805	\$ 1,710	\$ 1,195	\$ 1,195	\$ 245
Water							
New Connections	n/a	135	80	2	1	3	
Average Daily Consumption	1.32 mgd	1.64 mgd	1.84 mgd	1.60 mgd	1.86 mgd	1.58 mgd	1.28 mgd
Sewer							
New Connections	n/a	135	80	2	1		
Average Daily Sewage Treatment	.623 mgd	.604 mgd	.598 mgd	.598 mgd	.548 mgd	.548 mgd	.567 mgd

SOURCE: City of Winters, California

Fiscal Year Ended June 30,

2011	2012	2013
\$ 10,745	\$ 19,569	\$ 15,396
\$ -	\$ 1,490	\$ 750
	5	2
1.39 mgd	1.10 mgd	1.15 mgd
		2
.556 mgd	.535 mgd	.543 mgd

CITY OF WINTERS, CALIFORNIA

CAPITAL ASSET STATISTICS BY FUNCTION LAST TEN FISCAL YEARS

	Fiscal Year Ended June 30,									
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
POLICE:										
Stations	1	1	1	1	1	1	1	1	1	1
FIRE										
Stations	0	0	0	0	0	0	0	1	1	1
PUBLIC WORKS:										
Streets (lane miles)	22	22	22	22	22	22	22	22	22	22
Traffic Signals	1	1	1	1	1	1	1	1	2	3
PARKS AND RECREATION:										
Parks	6	6	6	6	6	6	6	6	6	6
Park acreage	7.2	7.2	7.2	7.2	7.2	7.2	7.2	7.2	7.2	7.2
Community Centers	1	1	1	1	1	1	1	1	1	1
WATER:										
Water Mains (miles)	20	20	20	20	20	20	20	20	20	20
Water Wells	5	5	5	5	5	5	5	6	6	6
Storage tanks (non-operational)	2	2	2	2	2	2	2	2	2	2
WASTEWATER:										
Sewer Lines (miles)	23	23	23	23	23	23	23	23	23	23
Pump Stations	2	2	2	2	2	2	2	2	2	2
Sewer Treatment Plant	1	1	1	1	1	1	1	1	1	1

SOURCE: City of Winters, California



CITY COUNCIL
STAFF REPORT

TO: Honorable Mayor and Councilmembers
DATE: April 1, 2014
THROUGH: John W. Donlevy, Jr., City Manager *JD*
FROM: Shelly A. Gunby, Director of Financial Management *Shelly*
SUBJECT: Bond Expenditure Agreement

RECOMMENDATION:

Staff recommends that the City Council adopt Resolution 2014-10, A Resolution of the City Council of the City of Winters Approving a Bond Expenditure Agreement between the City of Winters as Successor Agency to the Dissolved Winters Community Development Agency and the City of Winters.

BACKGROUND:

The State of California dissolved all the Redevelopment Agencies in February 2012, and as a part of the dissolution, the Winters Community Development Agency's 2007 Tax Allocation Bond Proceeds, were, in effect, frozen, and unable to be spend on projects within the dissolved Winters Community Development Project Area.

The Housing Successor Agency currently has approximately \$1,290,861.48 in Tax Allocation Bond Proceeds that are specifically identified to be spent for Affordable Housing Projects within the former Redevelopment Project Area.

The Successor Agency to the Dissolved Winters Community Development Agency currently has approximately \$34,437.96 in Non-Housing related Tax Allocation Bond Proceeds to be spent for eliminating blight within the former Redevelopment Project Area.

The Successor Agency received the Finding of Completion on June 12, 2013, and with that finding, the Finding of Completion, the Successor Agency is allowed to expend the bond proceeds in a manner consistent with applicable bond covenants.

The City of Winters currently has developers interested in developing a Senior Low Income Complex on a portion of the property currently referred to as the "Grant Avenue Commercial Property". With the execution of the Bond Expenditure Agreement, all bond proceeds would be

transferred to the City of Winters so that the funds are available to be spent in accordance with the bond covenants within the former Redevelopment Project Area, that is, Housing proceeds to be spent for Low Income Housing Projects, and Non-Housing proceeds to be used on projects not related to housing,

This agreement must be approved by the City of Winters, The City of Winters as Successor Agency to the Dissolved Winters Community Development Agency, the Oversight Board to the Successor Agency and the Department of Finance before it can become effective and the funds transferred to the City of Winters for expenditure.

FISCAL IMPACT:

No cost to the City of Winters.

ATTACHMENTS

Resolution 2014-10

Agreement Regarding Expenditure of Bond Proceeds

RESOLUTION NO. 2014- 10

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF WINTERS
APPROVING A BOND EXPENDITURE AGREEMENT BETWEEN THE CITY OF
WINTERS AS SUCCESSOR AGENCY TO THE DISSOLVED WINTERS
COMMUNITY DEVELOPMENT AGENCY AND THE CITY OF WINTERS**

WHEREAS, Assembly Bill x1 26 (“AB 26”) was passed by the State Legislature on June 15, 2011, signed by the Governor on June 28, 2011, and later upheld by the California Supreme Court; and,

WHEREAS, Assembly Bill 1484 (“AB 1484”) substantially amending AB 26 was passed by the State Legislature and signed by the Governor on June 27, 2012; and,

WHEREAS, on January 17, 2012, under the authority of AB 26 and by adoption of Resolution No. 2012-02 the City of Winters declared itself to be the Successor Agency to the Winters Community Development Agency (“Successor Agency”) upon the Agency’s dissolution on February 1, 2012; and,

WHEREAS, the Winters Community Development Successor Agency Oversight Board (“Oversight Board”) has been established under AB 26 to direct the Successor Agency to take certain actions to wind down the affairs of the Agency and perform other related functions; and,

WHEREAS, on April 1, 2014 and pursuant to Health and Safety Code Section 34178, the Successor Agency and the City of Winters City Council desire to approve a Bond Expenditure Agreement, subject to approval of the Oversight Board, the text of which is attached hereto as Exhibit “A”; and,

WHEREAS, said Agreement is for the purpose of transferring to the City unexpended redevelopment bond proceeds held by the Successor Agency, to be expended by the City in a manner consistent with applicable bond covenants, and only after the Successor Agency has received its Finding of Completion from the California Department of Finance and any and all other legal requirements have been met; and,

WHEREAS, the Successor Agency received its Finding of Completion from the California Department of Finance on June 12, 2013; and

WHEREAS, pursuant to Health and Safety Code Section 34180(h) the Successor Agency shall submit said Agreement to the Oversight Board and request its approval to enter the Agreement prior to executing; and,

WHEREAS, this matter was considered by the City Council at its regular meeting of April 1, 2013.

NOW, THEREFORE, the City Council of the City of Winters hereby finds and resolves as follows:

SECTION 1. The foregoing recitals and the recitals contained in Exhibit "A" are true and correct.

SECTION 2. The City of Winters is hereby permitted to enter the Bond Expenditure Agreement with the City of Winters as set forth in the attached Exhibit "A", subject to and conditioned upon review and approval of the Bond Expenditure Agreement by the Oversight Board, and any applicable review of such action by the California Department of Finance.

SECTION 3. All legal prerequisites to the adoption of this Resolution have occurred.

SECTION 4. The City Manager or designee is hereby directed to take such actions as are necessary and appropriate to implement this decision of the Successor Agency, subject to and conditioned upon the approval of the Bond Expenditure Agreement by the Oversight Board, and any applicable review of such action by the California Department of Finance.

I HEREBY CERTIFY that the foregoing Resolution was adopted by the City Council of the City of Winters at a regular meeting held on the 1st day of April, 2014, by the following vote:

AYES:

NOES:

ABSENT:

Cecilia Aguiar-Curry, Mayor
City of Winters

AGREEMENT REGARDING EXPENDITURE OF BOND PROCEEDS

This Agreement Regarding Expenditure of Bond Proceeds (“Agreement”) is entered into on April 7, 2014 by and between the Successor Agency to the Dissolved Winters Community Development Agency (“Successor Agency”) and the City of Winters, a municipal corporation (“City”). The Successor Agency and the City are hereinafter collectively referred to as the “Parties”.

RECITALS

A. Pursuant to authority granted under Community Redevelopment Law (California Health and Safety Code Section 33000 et seq.) (“CRL”), the former Winters Community Development Agency (“Redevelopment Agency”) had responsibility to implement the Redevelopment Plan for the Winters Redevelopment Project (the “Redevelopment Plan”) by Ordinance No. 92-08, enacted by the City Council of the City of Winters (the “City Council”).

B. Pursuant to a First Supplemental Indenture of Trust dated as of June 1 2007, and executed by and between the Winters Community Development Agency and The Bank of New York Trust Company, N.A., as Trustee (the “Indenture”), the Agency issued Series 2007 Bonds, in an aggregate principal amount of \$11,470,000 (the “Bonds”) pursuant to the Redevelopment Plan. Pursuant to Section 3.02 of the Indenture, the Bonds are required to be used in the manner provided by the CRL solely for the purpose of aiding in financing the Redevelopment Project.

C. Pursuant to Resolution No. 2012-02, adopted by the City Council on January 17, 2012, the City agreed to serve as the Successor Agency to the Community Development Agency commencing upon dissolution of the Redevelopment Agency on February 1, 2012, pursuant to Assembly Bill 1X 26 (“AB 26”).

D. Health and Safety Code Section 34191.4(c) provides that once the Finding of Completion has been issued by the Department of Finance, the Successor Agency is authorized to use bond proceeds for the purposes for which the bonds were sold. Further, the Successor Agency may designate the use of and commit indebtedness obligation proceeds that were derived the indebtedness issued for redevelopment purposes on or before December 31, 2010, and that remain available after the satisfaction of enforceable obligations that have been approved on a Recognized Obligation Payment Schedule (“ROPS”) and that are consistent with the indebtedness obligation covenants (“Bond Proceeds”).

E. The Department of Finance issued a finding of completion to the Successor Agency on June 12, 2013.

F. Health and Safety Code Section 34191.4(c) further provides that the expenditure of Bond Proceeds must be listed separately on the applicable ROPS.

F. The Parties desire to enter into this Agreement to use the Bond Proceeds for the purposes identified in and consistent with the Bond covenants and the requirements of the CRL, and to

provide for the Successor Agency to transfer the Bond Proceeds to the City to be used for such purposes.

G. The execution of this Agreement was approved in a public meeting by the City Council acting in its capacity as the governing board of the City and in its capacity as the governing board of the Successor Agency on April 1, 2014.

NOW, THEREFORE, in consideration of the mutual covenants, conditions and promises herein contained, the Parties hereby agree as follows.

1. Effective Date. This Agreement shall become effective when this Agreement is deemed effective in accordance with Health and Safety Code 34179 (h).
2. Term. The term of this Agreement shall commence on the Effective Date, and shall continue in effect until the date that all Bond Proceeds are expended in accordance with the requirements of this Agreement.
3. Use of Bond Proceeds. The City agrees that it shall use the Bond Proceeds solely and exclusively for purposes and projects consistent with the Bond covenants, associated Bond documents and the provisions of the CRL that apply to the expenditure of redevelopment funds.
4. Transfer of Bond Proceeds. Upon the Effective Date, the Successor Agency shall transfer the Bond Proceeds to the City, and the City shall deposit such funds into separate Bond Proceeds Accounts for City's use in accordance with the terms, conditions, and purposes set forth in this Agreement.
5. Project Approvals; Environmental Review. This Agreement is not intended to limit in any manner the discretion of the City in connection with the issuance of approvals and entitlements for the projects described in this Agreement, nor to avoid legally required processes attendant to project approval, including without limitation, the undertaking and completion of any required environmental review pursuant to CEQA and NEPA, as applicable, and the review and approval of plans and specifications.
6. Severability. If any term, provision, covenant, or condition set forth in this Agreement is held by the final judgment of a court of competent jurisdiction to be invalid, void, or unenforceable, the remaining provisions, covenants, and conditions shall continue to full force and effect to the extent that the basic intent of the Parties as expressed herein can be accomplished. In addition, the Parties shall cooperate in good faith in an effort to amend or modify this Agreement in a manner such that the purpose of any invalidated or voided provision, covenant, or condition can be accomplished to the maximum extent legally permissible.
7. No Third-Party Beneficiaries; Assignments. Nothing in this Agreement is intended to create any third-party beneficiaries to this Agreement, and no person or entity other than the Successor Agency and the City, and the permitted successors and assigns of either of them, shall be authorized to enforce the provisions of this Agreement.

8. Further Assurances. Each Party agrees to execute, acknowledge and deliver all additional documents and instruments, and to take such other actions as may be reasonably necessary to carry out the intent of the transactions contemplated by this Agreement.

9. Governing Law. This Agreement shall be governed by and construed in accordance with the laws of the State of California.

10. Counterparts. This Agreement may be executed in counterparts, each of which shall be deemed an original and all of which shall constitute but one and the same instrument.

11. Amendments. This Agreement may be modified or amended, in whole or in part, only by an instrument in writing, executed by the Parties.

IN WITNESS WHEREOF, the Parties have executed this Agreement as of the date first written above.

CITY OF WINTERS

**SUCCESSOR AGENCY OF THE
DISSOLVED WINTERS COMMUNITY
DEVELOPMENT AGENCY**

By: _____
Cecilia Aguiar-Curry, Mayor

By: _____
Woody Fridae, Chair

Attest:

By: _____
Nanci G. Mills, City Clerk

Approved as to form:

By: _____
Ethan Walsh
City Attorney

**AGREEMENT REGARDING
EXPENDITURE OF BOND PROCEEDS**

This Agreement Regarding Expenditure of Bond Proceeds (“Agreement”) is entered into on April 7, 2014 by and between the Successor Agency to the Dissolved Winters Community Development Agency (“Successor Agency”) and the City of Winters, a municipal corporation (“City”). The Successor Agency and the City are hereinafter collectively referred to as the “Parties”.

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B. Pursuant to a First Supplemental Indenture of Trust dated as of June 1 2007, and executed by and between the Winters Community Development Agency and The Bank of New York Trust Company, N.A., as Trustee (the “Indenture”), the Agency issued Series 2007 Bonds, in an aggregate principal amount of \$11,470,000 (the “Bonds”) pursuant to the Redevelopment Plan. Pursuant to Section 3.02 of the Indenture, the Bonds are required to be used in the manner provided by the CRL solely for the purpose of aiding in financing the Redevelopment Project.

C. Pursuant to Resolution No. 2012-02, adopted by the City Council on January 17, 2012, the City agreed to serve as the Successor Agency to the Community Development Agency commencing upon dissolution of the Redevelopment Agency on February 1, 2012, pursuant to Assembly Bill 1X 26 (“AB 26”).

D. Health and Safety Code Section 34191.4(c) provides that once the Finding of Completion has been issued by the Department of Finance, the Successor Agency is authorized to use bond proceeds for the purposes for which the bonds were sold. Further, the Successor Agency may designate the use of and commit indebtedness obligation proceeds that were derived the indebtedness issued for redevelopment purposes on or before December 31, 2010, and that remain available after the satisfaction of enforceable obligations that have been approved on a Recognized Obligation Payment Schedule (“ROPS”) and that are consistent with the indebtedness obligation covenants (“Bond Proceeds”).

E. The Department of Finance issued a finding of completion to the Successor Agency on June 12, 2013.

F. Health and Safety Code Section 34191.4(c) further provides that the expenditure of Bond Proceeds must be listed separately on the applicable ROPS.

F. The Parties desire to enter into this Agreement to use the Bond Proceeds for the purposes identified in and consistent with the Bond covenants and the requirements of the CRL, and to

provide for the Successor Agency to transfer the Bond Proceeds to the City to be used for such purposes.

G. The execution of this Agreement was approved in a public meeting by the City Council acting in its capacity as the governing board of the City and in its capacity as the governing board of the Successor Agency on April 1, 2014.

NOW, THEREFORE, in consideration of the mutual covenants, conditions and promises herein contained, the Parties hereby agree as follows.

1. Effective Date. This Agreement shall become effective when this Agreement is deemed effective in accordance with Health and Safety Code 34179 (h).
2. Term. The term of this Agreement shall commence on the Effective Date, and shall continue in effect until the date that all Bond Proceeds are expended in accordance with the requirements of this Agreement.
3. Use of Bond Proceeds. The City agrees that it shall use the Bond Proceeds solely and exclusively for purposes and projects consistent with the Bond covenants, associated Bond documents and the provisions of the CRL that apply to the expenditure of redevelopment funds.
4. Transfer of Bond Proceeds. Upon the Effective Date, the Successor Agency shall transfer the Bond Proceeds to the City, and the City shall deposit such funds into separate Bond Proceeds Accounts for City's use in accordance with the terms, conditions, and purposes set forth in this Agreement.
5. Project Approvals; Environmental Review. This Agreement is not intended to limit in any manner the discretion of the City in connection with the issuance of approvals and entitlements for the projects described in this Agreement, nor to avoid legally required processes attendant to project approval, including without limitation, the undertaking and completion of any required environmental review pursuant to CEQA and NEPA, as applicable, and the review and approval of plans and specifications.
6. Severability. If any term, provision, covenant, or condition set forth in this Agreement is held by the final judgment of a court of competent jurisdiction to be invalid, void, or unenforceable, the remaining provisions, covenants, and conditions shall continue to full force and effect to the extent that the basic intent of the Parties as expressed herein can be accomplished. In addition, the Parties shall cooperate in good faith in an effort to amend or modify this Agreement in a manner such that the purpose of any invalidated or voided provision, covenant, or condition can be accomplished to the maximum extent legally permissible.
7. No Third-Party Beneficiaries; Assignments. Nothing in this Agreement is intended to create any third-party beneficiaries to this Agreement, and no person or entity other than the Successor Agency and the City, and the permitted successors and assigns of either of them, shall be authorized to enforce the provisions of this Agreement.

8. Further Assurances. Each Party agrees to execute, acknowledge and deliver all additional documents and instruments, and to take such other actions as may be reasonably necessary to carry out the intent of the transactions contemplated by this Agreement.

9. Governing Law. This Agreement shall be governed by and construed in accordance with the laws of the State of California.

10. Counterparts. This Agreement may be executed in counterparts, each of which shall be deemed an original and all of which shall constitute but one and the same instrument.

11. Amendments. This Agreement may be modified or amended, in whole or in part, only by an instrument in writing, executed by the Parties.

IN WITNESS WHEREOF, the Parties have executed this Agreement as of the date first written above.

CITY OF WINTERS

**SUCCESSOR AGENCY OF THE
DISSOLVED WINTERS COMMUNITY
DEVELOPMENT AGENCY**

By: _____
Cecilia Aguiar-Curry, Mayor

By: _____
Woody Fridae, Chair

Attest:

By: _____
Nanci G. Mills, City Clerk

Approved as to form:

By: _____
Ethan Walsh
City Attorney



SUCCESSOR AGENCY
STAFF REPORT

TO: Honorable Chair and Board Members
DATE: April 1, 2014
THROUGH: John W. Donlevy, Jr., City Manager *JD*
FROM: Shelly A. Gunby, Director of Financial Management *Shelly*
SUBJECT: Bond Expenditure Agreement

RECOMMENDATION:

Staff recommends that the Board adopt Resolution SA- 2014-03, A Resolution of the City of Winters as Successor Agency to the Dissolved Winters Community Development Agency Approving a Bond Expenditure Agreement between the City of Winters as Successor Agency to the Dissolved Winters Community Development Agency and the City of Winters.

BACKGROUND:

The State of California dissolved all the Redevelopment Agencies in February 2012, and as a part of the dissolution, the Winters Community Development Agency's 2007 Tax Allocation Bond Proceeds, were, in effect, frozen, and unable to be spend on projects within the dissolved Winters Community Development Project Area.

The Housing Successor Agency currently has approximately \$1,290,861.48 in Tax Allocation Bond Proceeds that are specifically identified to be spent for Affordable Housing Projects within the former Redevelopment Project Area.

The Successor Agency to the Dissolved Winters Community Development Agency currently has approximately \$34,437.96 in Non-Housing related Tax Allocation Bond Proceeds to be spent for eliminating blight within the former Redevelopment Project Area.

The Successor Agency received the Finding of Completion on June 12, 2013, and with that finding, the Finding of Completion, the Successor Agency is allowed to expend the bond proceeds in a manner consistent with applicable bond covenants.

The City of Winters currently has developers interested in developing a Senior Low Income Complex on a portion of the property currently referred to as the "Grant Avenue Commercial Property". With the execution of the Bond Expenditure Agreement, all bond proceeds would be

transferred to the City of Winters so that the funds are available to be spent in accordance with the bond covenants within the former Redevelopment Project Area, that is, Housing proceeds to be spent for Low Income Housing Projects, and Non-Housing proceeds to be used on projects not related to housing,

This agreement must be approved by the City of Winters, The City of Winters as Successor Agency to the Dissolved Winters Community Development Agency, the Oversight Board to the Successor Agency and the Department of Finance before it can become effective and the funds transferred to the City of Winters for expenditure.

FISCAL IMPACT:

No cost to the City of Winters.

ATTACHMENTS

Resolution SA-2014-03

Agreement Regarding Expenditure of Bond Proceeds

RESOLUTION NO. SA-2014- 03

A RESOLUTION OF THE CITY OF WINTERS AS SUCCESSOR AGENCY TO THE DISSOLVED WINTERS COMMUNITY DEVELOPMENT AGENCY APPROVING A BOND EXPENDITURE AGREEMENT BETWEEN THE CITY OF WINTERS AS THE SUCCESSOR AGENCY TO THE DISSOLVED WINTERS COMMUNITY DEVELOPMENT AGENCY AND THE CITY OF WINTERS

WHEREAS, Assembly Bill x1 26 (“AB 26”) was passed by the State Legislature on June 15, 2011, signed by the Governor on June 28, 2011, and later upheld by the California Supreme Court; and,

WHEREAS, Assembly Bill 1484 (“AB 1484”) substantially amending AB 26 was passed by the State Legislature and signed by the Governor on June 27, 2012; and,

WHEREAS, on January 17, 2012, under the authority of AB 26 and by adoption of Resolution No. 2012-12 the City of Winters declared itself to be the Successor Agency to the Winters Dissolved Community Development Agency (“Successor Agency”) upon the Agency’s dissolution on February 1, 2012; and,

WHEREAS, the Winters Community Development Successor Agency Oversight Board (“Oversight Board”) has been established under AB 26 to direct the Successor Agency to take certain actions to wind down the affairs of the Agency and perform other related functions; and,

WHEREAS, on April 1, 2014 and pursuant to Health and Safety Code Section 34178, the Successor Agency and the City of Winters City Council desire to approve a Bond Expenditure Agreement, subject to approval of the Oversight Board, the text of which is attached hereto as Exhibit “A”; and,

WHEREAS, said Agreement is for the purpose of transferring to the City unexpended redevelopment bond proceeds held by the Successor Agency, to be expended by the City in a manner consistent with applicable bond covenants, and only after the Successor Agency has received its Finding of Completion from the California Department of Finance and any and all other legal requirements have been met; and,

WHEREAS, the Successor Agency received its Finding of Completion from the California Department of Finance on June 12, 2013; and

WHEREAS, pursuant to Health and Safety Code Section 34180(h) the Successor Agency shall submit said Agreement to the Oversight Board and request its approval to enter the Agreement prior to executing; and,

WHEREAS, this matter was considered by the Successor Agency at its regular meeting of April 1, 2014.

NOW, THEREFORE, the City of Winters as Successor Agency to the Dissolved Winters Community Development Agency hereby finds and resolves as follows:

SECTION 1. The foregoing recitals and the recitals contained in Exhibit "A" are true and correct.

SECTION 2. The City of Winters as Successor Agency is hereby permitted to enter the Bond Expenditure Agreement with the City of Winters as set forth in the attached Exhibit "A", subject to and conditioned upon review and approval of the Bond Expenditure Agreement by the Oversight Board, and any applicable review of such action by the California Department of Finance.

SECTION 3. All legal prerequisites to the adoption of this Resolution have occurred.

SECTION 4. The Executive Director of the Successor Agency or designee is hereby directed to submit the Bond Expenditure Agreement to the Oversight Board for its consideration, and to take such actions as are necessary and appropriate to implement this decision of the Successor Agency, subject to and conditioned upon the approval of the Bond Expenditure Agreement by the Oversight Board, and any applicable review of such action by the California Department of Finance.

I HEREBY CERTIFY that the foregoing Resolution was adopted by the City of Winters as Successor Agency to the Dissolved Winters Community Development Agency at a regular meeting held on the 1st day of April, 2014, by the following vote:

AYES:

NOES:

ABSENT:

Woody Fridae, Chair
City of Winters as Successor Agency to the
Dissolved Winters Community
Development Agency

AGREEMENT REGARDING EXPENDITURE OF BOND PROCEEDS

This Agreement Regarding Expenditure of Bond Proceeds (“Agreement”) is entered into on April 7, 2014 by and between the Successor Agency to the Dissolved Winters Community Development Agency (“Successor Agency”) and the City of Winters, a municipal corporation (“City”). The Successor Agency and the City are hereinafter collectively referred to as the “Parties”.

RECITALS

A. Pursuant to authority granted under Community Redevelopment Law (California Health and Safety Code Section 33000 et seq.) (“CRL”), the former Winters Community Development Agency (“Redevelopment Agency”) had responsibility to implement the Redevelopment Plan for the Winters Redevelopment Project (the “Redevelopment Plan”) by Ordinance No. 92-08, enacted by the City Council of the City of Winters (the “City Council”).

B. Pursuant to a First Supplemental Indenture of Trust dated as of June 1 2007, and executed by and between the Winters Community Development Agency and The Bank of New York Trust Company, N.A., as Trustee (the “Indenture”), the Agency issued Series 2007 Bonds, in an aggregate principal amount of \$11,470,000 (the “Bonds”) pursuant to the Redevelopment Plan. Pursuant to Section 3.02 of the Indenture, the Bonds are required to be used in the manner provided by the CRL solely for the purpose of aiding in financing the Redevelopment Project.

C. Pursuant to Resolution No. 2012-02, adopted by the City Council on January 17, 2012, the City agreed to serve as the Successor Agency to the Community Development Agency commencing upon dissolution of the Redevelopment Agency on February 1, 2012, pursuant to Assembly Bill 1X 26 (“AB 26”).

D. Health and Safety Code Section 34191.4(c) provides that once the Finding of Completion has been issued by the Department of Finance, the Successor Agency is authorized to use bond proceeds for the purposes for which the bonds were sold. Further, the Successor Agency may designate the use of and commit indebtedness obligation proceeds that were derived the indebtedness issued for redevelopment purposes on or before December 31, 2010, and that remain available after the satisfaction of enforceable obligations that have been approved on a Recognized Obligation Payment Schedule (“ROPS”) and that are consistent with the indebtedness obligation covenants (“Bond Proceeds”).

E. The Department of Finance issued a finding of completion to the Successor Agency on June 12, 2013.

F. Health and Safety Code Section 34191.4(c) further provides that the expenditure of Bond Proceeds must be listed separately on the applicable ROPS.

F. The Parties desire to enter into this Agreement to use the Bond Proceeds for the purposes identified in and consistent with the Bond covenants and the requirements of the CRL, and to

provide for the Successor Agency to transfer the Bond Proceeds to the City to be used for such purposes.

G. The execution of this Agreement was approved in a public meeting by the City Council acting in its capacity as the governing board of the City and in its capacity as the governing board of the Successor Agency on April 1, 2014.

NOW, THEREFORE, in consideration of the mutual covenants, conditions and promises herein contained, the Parties hereby agree as follows.

1. Effective Date. This Agreement shall become effective when this Agreement is deemed effective in accordance with Health and Safety Code 34179 (h).

2. Term. The term of this Agreement shall commence on the Effective Date, and shall continue in effect until the date that all Bond Proceeds are expended in accordance with the requirements of this Agreement.

3. Use of Bond Proceeds. The City agrees that it shall use the Bond Proceeds solely and exclusively for purposes and projects consistent with the Bond covenants, associated Bond documents and the provisions of the CRL that apply to the expenditure of redevelopment funds.

4. Transfer of Bond Proceeds. Upon the Effective Date, the Successor Agency shall transfer the Bond Proceeds to the City, and the City shall deposit such funds into separate Bond Proceeds Accounts for City's use in accordance with the terms, conditions, and purposes set forth in this Agreement.

5. Project Approvals; Environmental Review. This Agreement is not intended to limit in any manner the discretion of the City in connection with the issuance of approvals and entitlements for the projects described in this Agreement, nor to avoid legally required processes attendant to project approval, including without limitation, the undertaking and completion of any required environmental review pursuant to CEQA and NEPA, as applicable, and the review and approval of plans and specifications.

6. Severability. If any term, provision, covenant, or condition set forth in this Agreement is held by the final judgment of a court of competent jurisdiction to be invalid, void, or unenforceable, the remaining provisions, covenants, and conditions shall continue to full force and effect to the extent that the basic intent of the Parties as expressed herein can be accomplished. In addition, the Parties shall cooperate in good faith in an effort to amend or modify this Agreement in a manner such that the purpose of any invalidated or voided provision, covenant, or condition can be accomplished to the maximum extent legally permissible.

7. No Third-Party Beneficiaries; Assignments. Nothing in this Agreement is intended to create any third-party beneficiaries to this Agreement, and no person or entity other than the Successor Agency and the City, and the permitted successors and assigns of either of them, shall be authorized to enforce the provisions of this Agreement.

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CITY OF WINTERS

**SUCCESSOR AGENCY OF THE
DISSOLVED WINTERS COMMUNITY
DEVELOPMENT AGENCY**

By: _____
Cecilia Aguiar-Curry, Mayor

By: _____
Woody Fridae, Chair

Attest:

By: _____
Nanci G. Mills, City Clerk

Approved as to form:

By: _____
Ethan Walsh
City Attorney