AMMENDED AGENDA AS OF 10/2/2023

Winters Regular Council Meeting
Tuesday, October 3, 2023 @ 6:30 PM
AGENDA

Members of the City Council
Bill Biasi, Mayor
Albert Vallecillo, Mayor Pro-Tempore
Richard Casavecchia
Jesse Loren
Carol Scianna

MEETING INFORMATION

Meeting Information

The Winters City Council meeting will be held in person at Winters City Hall 318 First Street(Abbey Street entrance). Members of the public are welcome to participate via Zoom https://us02web.zoom.us/j/89855949754?pwd=Y09JK1ZaRmt0ejJuazNsRmhvaDRXZz09
Meeting ID: 898 5594 9754 Passcode: 202614

1. If you are joining the meeting via Zoom and wish to make a comment on an item, press the "raise a hand" button. If you are joining the meeting by phone, press *9 to indicate a desire to make a comment. The chair will call you by name or phone number when it is your turn to comment. Speakers will be limited to 3:00 minutes.
2. If you choose not to observe the City Council meeting but wish to make a comment on a specific agenda item, please submit your comment via email by 5:00 p.m. on the Monday prior to the City Council meeting. Please submit your comment to the City Clerk at cityclerk@cityofwinters.org. All public comments submitted to the City Clerk will be summarized and read into record but will not be read verbatim due to time limitations

1. ROLL CALL
2. PLEDGE OF ALLIEGENCE
3. APPROVAL OF THE AGENDA
4. COUNCIL/STAFF COMMENTS
5. 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 matters 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.
6. CONSENT CALENDAR

   All matters listed under the consent calendar are considered routine and noncontroversial, 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 from the Closed Session of the Winters City Council on September 19, 2023
Minutes_2023_0918
Exhibit_A
Exhibit_B

B. Warrant Register for the Month of August 2023
StaffReport_WarrantRegister_August2023
Att1_AffidavitofPayments Att2_APRegister
Att3_PayrollSummaryReport

7. PRESENTATIONS

A. Natural Resources Commission Presentation of Annual Work Plan
NaturalResourcesCommissionPresentation
NRCworkplan

B. **Proclamation Recognizing October As National Breast Cancer Awareness Month And Acknowledging The Local Efforts Of Thriving Pink**
Proclamation_Breast_Cancer_Awareness_Month

8. DISCUSSION ITEMS

A. Resolution No. 2023-72 Approving an Employment Agreement with Jeremy Craig for City Manager
StaffReport_JeremyCraigEmploymentAgreement
JeremyCraigEmploymentAgreement_RESO.docx
Att2_JeremyCraig_EmploymentAgreement

B. Report on final audited Annual Comprehensive Financial Report and related documents for the fiscal year ending June 30, 2022
StaffReport_AnnualComprehensiveFinancialReport
Att1_2022AnnualComprehensiveFinancialReport
Att2_2022SingleAudit
Att3_2022AppropriationsLimitsCalculation

C. Request to redirect the Visitors Center Contribution to the Farmer's Closet
StaffReport_VisitorsCenter
Att1_ChamberRequest

D. Paseo Park Design Update
StaffReport_PaseoParkUpdate
Att1_CommunitySurvey2023
Att2a_Contract240005_PaseoPark_SACOG
Att2b_PaseoPark_RevisedApplication

E. Berryessa Gap Expansion – ADA Compliance Discussion
StaffReport_BG_ADAissues
Att3_March29_2021email
Att4_TinkerTinDesignConcepts
Att5_Email_February25_2022
Att6_PergolaPlanSheet
Att7_AlleyActivationVisioningPlan

Att8_Email_August7_2023
Att9_CMartinezCommunication_2023_0915
Att10_BGResubmital_August1_2023
Att11_Email_August3_2023
Att12_LeoDetermination_August16_2023

9. CITY MANAGER REPORT
10. INFORMATION ONLY
11. ADJOURNMENT

I declare under penalty of perjury that the foregoing agenda for the regular meeting of the Winters City Council was posted on the City of Winters website at www.cityofwinters.org and Council Members were notified via e-mail of its' availability. A copy of the foregoing agenda was also posted on the outside public bulletin board at City Hall, 318 First Street , and made available to the public during normal business hours.

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Ellena Branson, Deputy City Clerk
Winters City Council Agenda

Questions about this agenda - Please call the City Clerk's Office (530) 794-6702. Agendas and staff reports are available on the city web page at http://www.cityofwinters.org/city-council-meetings_/ 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. The city does not transcribe its proceedings. Anyone who desires a verbatim record of this meeting should arrange for attendance by a court reporter or for other acceptable means of recordation. Such arrangements will be at the sole expense of the individual requesting the recordation. How to obtain City Council Agendas and Agenda Packets: View on the internet: http://www.cityofwinters.org/city-council-meetings_/ City Council agenda packets and any attachments to the agenda that are not available online may be viewed at the City Clerk's Office at City Hall - 318 First Street. Email Subscription: You may contact the City Clerk's Office to be placed on the list. An agenda summary is printed in the Winters Express newspaper. A recording of any streamed City Council meeting can be viewed later at http://www.cityofwinters.org/city-council-meeting-recordings/.

Minutes of the Special Meeting of the Winters City Council on September 18, 2023

Mayor Biasi called the meeting to order at 12:46pm

Present: Council Members Richard Casavecchia, Jesse Loren, Carol Scianna, Mayor Pro Tem Albert Vallecillo, Mayor Bill Biasi
Absent: None

Public Comment

Jack Vickrey read a letter into the record regarding a BID reimbursement from the Winters Downtown Business Association. (Exhibit A)

Staff received a letter from Carla Wroten regarding the City Manager recruitment. (Exhibit B)

Closed Session

City Council adjourned to closed session at 12:50pm

1. Closed Session pursuant to Government Code § 54957
   Public Employment
   Title: City Manager – Interview Candidates

Report out of closed session will occur at the next meeting of the Winters City Council on September 19, 2023.

_____
Bill Biasi, MAYOR

ATTEST:

_____
Kathleen Salguero Trepa, City Clerk

Good afternoon Mr. Mayor and Members of the Council.

As you finalize the hiring of a new City Manager, I would like to make you aware of an outstanding BID request from the Winters Downtown Business Association to the City. I have tried to make my summary as concise yet detailed as possible to fit in the allocated time.

On Thursday Dec. 29th, 2022, the DBA submitted its request for reimbursement of $25,396.24 for items spent in 2022, which included all of the summer music programming covered by Downtown Businesses – not the WFoL music in the park. Over the course of the following months, the WDBA provided all additional documentation and clarification that was requested by City Officials, including a spreadsheet detailing the date and type of expense, and copies of cleared checks.

In June 2023, a meeting was held between the City, WDBA, and Chamber to review the request, existing budget, and put in place a budget for the 23/24 Fiscal Year. At that meeting, the City agreed to reimburse all of the outstanding items, except the music request of $13,750. The last budget on file (21/22 FY) allotted $3,500 for music and it was agreed this would be the new reimbursement amount. With this revision, the total was lowered to $15,146.

Since the meeting in June, no reimbursement has been received, despite the BID account reflecting a balance of $33,779, as provided in an email from Ms. Trepa on April 19th. Occasional emails have been sent requesting an update. Responses have been intermittent and varied. The latest email correspondence on August 15th, acknowledged the City still owes the money.

On behalf of the Winters Downtown Business Association, we request that repayment of this outstanding balance be made a priority of the next City Manager – interim or not.

Thank you for your consideration of our request. And we thank you for your continued service and support of our Community. Have a great day!

9/18/23

Dear City Council,

We are writing to express our support for the candidate selected by the Community Interview Panel for the City Manager position in Winters. After thorough interviews, the panel unanimously agreed that this one candidate possesses the necessary qualities and strengths essential for our city's progress.

Our Community Interview Panel's strength lay in its diversity, representing various community values. Members hail from groups like the Downtown Business Association, The Chamber of Commerce/Winters Joint Unified School District, Yolo County leadership, and the local Planning Commission, ensuring a comprehensive perspective.

Our preferred candidate boasts a strong accounting background, a crucial asset for handling budgetary matters, crucial for our city's development. Effective team building and leadership are essential qualities in a leader. The candidate we have recommended for the City Manager role has a proven track record of leading teams, including mentoring other leaders. They excel at promoting collaboration and forging a united leadership team within the city's administration.

We seek a City Manager who embodies composure, kindness, and extensive experience in engaging with community members. Our ideal leader must support non-profit organizations and community groups while excelling in collaboration across diverse stakeholder groups.
The endorsed candidate brings a wealth of experience in managing budgets, overseeing departments, and successfully overseeing multi-million dollar projects, as evidenced by their previous role.

We appreciate your time and the opportunity to participate in the panel. We trust that you have carefully considered both the candidate's qualifications and their personal attributes in your quest for the perfect fit for our City Manager position.

Thank you again for your attention to this matter.

Sincerely,

Carla Wroten, Steady Eddy’s Coffee House, CALINC Training, LLC
John Pickerel, Buckhorn Steakhouse & Putah Creek Cafe

CITY COUNCIL
STAFF REPORT

TO:	Honorable Mayor and Councilmembers
DATE:	October 3, 2023
THROUGH:	Kathleen Salguero Trepa, City Manager
FROM:	Shery Enos, Senior Accountant
SUBJECT:	Payment of Claims for the month of August 2023

RECOMMENDATION:
Approve payments made in accordance with the adopted City of Winters budget.

BACKGROUND:
The Administrative Services Department is responsible for ensuring the financial obligations of the City are met in a timely and accurate manner. Accounts Payable processes payments to external vendors on a weekly basis and employee payroll is processed biweekly while any payment requiring remittance by wire transfer is paid on an as-needed basis.

Pursuant to California Government Code Section 37208, payments drawn in accordance with the City's approved budget need not be ratified by the legislative body prior to payment. The warrant registers (accounts payable and payroll) shall be presented to the legislative body for ratification and approval at the first meeting after payments have been processed. The Administrative Services Director has submitted the register(s) showing the payments processed within the timeframe above for approval by the City Council.

FISCAL IMPACT:
Total of payments processed for the reporting period: $1,964,073.83.

ATTACHMENTS:
1. Affidavit of Administrative Services Director
2. A/P Register
3. Payroll Registers

Check Register Totals for Month Ending August 31, 2023

Accounts Payable	$	1,564,901.43
Payroll	$	399,172.40
Grand Total	$	1,964,073.83

Prepared by:

Shery Enos

Shery Enos, Senior Accountant

Certified by:

CM Mathews 9-20-23

Cathy Mathews, Director of Administrative Services

City of Winters
Month End Cash Disbursements Report
Report for 08-23 BANK ACCOUNT 10100

Period	Check Number	Check Date	Vendor # (Name)	Disc. Terms	Gross Amount	Disc Amount	Net Amount	Check Description
08-23	EFT01	08/07/23	PER01 (PERS)		39,415.21	.00	39,415.21	PERS AUGUST,2023 HEALTH
	EFT02	08/07/23	PER01 (PERS)		2,650.00	.00	2,650.00	PERS LATE FEE AND GASB 68
	058922	08/10/23	BAK03 (BAKER SUPPLIES & REPAIRS)		(2,996.00)	.00	(2,996.00)	Ck# 058922 Reversed
	060031	08/07/23	CTI (CITIZENS TOWING AND IMPOD)		88.00	.00	88.00	Automatic Generated Check
	060032	08/07/23	MP2 (SIX STATES SOLAR II, LLC)		44,666.18	.00	44,666.18	Automatic Generated Check
	060033	08/07/23	AFL01 (AFLAC)		1,722.90	.00	1,722.90	Automatic Generated Check
	060034	08/07/23	AUS01 (AUS WEST LOCKBOX)		134.45	.00	134.45	Automatic Generated Check
	060035	08/07/23	BAD01 (BADGER METER INC.)		796.23	.00	796.23	Automatic Generated Check
	060036	08/07/23	BAK03 (BAKER SUPPLIES & REPAIRS)		17,300.00	.00	17,300.00	Automatic Generated Check
	060037	08/07/23	BSK00 (BSK ASSOCIATES)		1,394.75	.00	1,394.75	Automatic Generated Check
	060038	08/07/23	CIN03 (CINTAS CORPORATION #622)		905.77	.00	905.77	Automatic Generated Check
	060039	08/07/23	VOID (Voided Check)		.00	.00	.00	Automatic Generated Check
	060040	08/07/23	COM12 (COMDATA)		14,346.93	.00	14,346.93	Automatic Generated Check
	060041	08/07/23	DAV08 (DAVID VICTOR BOSSE JR.)		342.61	.00	342.61	Automatic Generated Check
	060042	08/07/23	DIX03 (DIXON LANDSCAPE MATERIALS IN		1,202.60	.00	1,202.60	Automatic Generated Check
	060043	08/07/23	ECS01 (ECS HOUSE INDUSTRIES, INC)		667.45	.00	667.45	Automatic Generated Check
	060044	08/07/23	GRO01 (FERGUSON WATERWORKS)		925.44	.00	925.44	Automatic Generated Check
	060045	08/07/23	HER14 (JOSE HERMOSILLO)		314.89	.00	314.89	Automatic Generated Check
	060046	08/07/23	HOR00 (HORIZON)		1,046.44	.00	1,046.44	Automatic Generated Check
	060047	08/07/23	INT03 (INTERSTATE OIL COMPANY)		4,701.26	.00	4,701.26	Automatic Generated Check
	060048	08/07/23	JOH03 (JOHN E FOUT)		715.00	.00	715.00	Automatic Generated Check
	060049	08/07/23	JOS11 (JCP AND SONS)		3,300.00	.00	3,300.00	Automatic Generated Check
	060050	08/07/23	LEX01 (LEXIPOL,LLC)		1,119.30	.00	1,119.30	Automatic Generated Check
	060051	08/07/23	LNCUR (LN CURTIS & SONS)		680.19	.00	680.19	Automatic Generated Check
	060052	08/07/23	PGE00 (PACIFIC GAS & ELECTRIC CO)		11,229.30	.00	11,229.30	Automatic Generated Check
	060053	08/07/23	PIS02 (PISANI'S SERVICE)		2,476.04	.00	2,476.04	Automatic Generated Check
	060054	08/07/23	PIT01 (PITNEY BOWES INC)		1,902.15	.00	1,902.15	Automatic Generated Check
	060055	08/07/23	PLT01 (PLATT)		406.73	.00	406.73	Automatic Generated Check
	060056	08/07/23	POR04 (PORTER RENTS,LLC)		5,573.30	.00	5,573.30	Automatic Generated Check
	060057	08/07/23	PSO01 (PSOMAS)		23,075.22	.00	23,075.22	Automatic Generated Check
	060058	08/07/23	QUI01 (QUILL CORPORATION)		69.68	.00	69.68	Automatic Generated Check
	060059	08/07/23	ROS12 (ROSENAU MOTORS)		3,730.00	.00	3,730.00	Automatic Generated Check
	060060	08/07/23	SIE02 (ALHAMBRA SPRING WATER)		43.31	.00	43.31	Automatic Generated Check
	060061	08/07/23	SWI01 (SWITZER ENTERPRISES)		166.11	.00	166.11	Automatic Generated Check
	060062	08/07/23	TEL01 (TELSTAR INSTRUMENTS)		4,382.04	.00	4,382.04	Automatic Generated Check
	060063	08/07/23	VUL01 (VULCAN CONSTRUCTION MATERIAL		208.15	.00	208.15	Automatic Generated Check
	060064	08/07/23	WAV01 (WAVE BROADBAND)		150.89	.00	150.89	Automatic Generated Check
	060065	08/07/23	WIN0E (WINTERS CHAMBER)		300.00	.00	300.00	Automatic Generated Check
	060066	08/07/23	YOL01 (YOLO COUNTY ENVIRONMENTAL)		331.00	.00	331.00	Automatic Generated Check
	060067	08/07/23	YOL04 (YOLO COUNTY)		45,239.50	.00	45,239.50	Automatic Generated Check
	060068	08/07/23	YOL07 (YOLO COUNTY HOUSING)		1,547.10	.00	1,547.10	Automatic Generated Check
	060069	08/07/23	YOL23 (YOLO SUBBASIN GROUNDWATER AG		20,000.00	.00	20,000.00	Automatic Generated Check
	060070	08/11/23	ABA02 (ASSOCIATION OF BAY AREA GOVE		570.00	.00	570.00	Automatic Generated Check
	060071	08/11/23	AIR01 (AIRGAS-N.CALIF & NEVADA)		63.10	.00	63.10	Automatic Generated Check
	060072	08/11/23	AMR01 (AMERICAN MEDICAL RESPONSE)		275.62	.00	275.62	Automatic Generated Check
	060073	08/11/23	BAR05 (VICTOR, BARAJAS)		14.67	.00	14.67	Automatic Generated Check
	060074	08/11/23	BAY05 (STEVEN RESTIVO)		1,000.00	.00	1,000.00	Automatic Generated Check
	060075	08/11/23	BSK00 (BSK ASSOCIATES)		300.50	.00	300.50	Automatic Generated Check
	060076	08/11/23	CIN03 (CINTAS CORPORATION #622)		343.53	.00	343.53	Automatic Generated Check
	060077	08/11/23	CON07 (WASHINGTON NATIONAL INS)		214.50	.00	214.50	Automatic Generated Check
	060078	08/11/23	DAV08 (DAVID VICTOR BOSSE JR.)		623.62	.00	623.62	Automatic Generated Check

Period	Check Number	Check Date	Vendor # (Name)	Disc. Terms	Gross Amount	Disc Amount	Net Amount	Check Description
08-23	060079	08/11/23	EXP01 (EXPRESS SERVICES, INC.)		3,619.88	.00	3,619.88	Automatic Generated Check
	060080	08/11/23	FAS03 (FAST & EASY WINTERS)		120.00	.00	120.00	Automatic Generated Check
	060081	08/11/23	FER01 (FERRELLGAS, LP)		1,109.05	.00	1,109.05	Automatic Generated Check
	060082	08/11/23	HER14 (JOSE HERMOSILLO)		334.00	.00	334.00	Automatic Generated Check
	060083	08/11/23	INT03 (INTERSTATE OIL COMPANY)		2,274.79	.00	2,274.79	Automatic Generated Check
	060084	08/11/23	LEH00 (LEHR AUTO ELECTRIC)		2,363.47	.00	2,363.47	Automatic Generated Check
	060085	08/11/23	LIN04 (SCP DISTRIBUTION LLC)		1,733.15	.00	1,733.15	Automatic Generated Check
	060086	08/11/23	LNCUR (LN CURTIS & SONS)		52.37	.00	52.37	Automatic Generated Check
	060087	08/11/23	VOID (Voided Check)		.00	.00	.00	Automatic Generated Check
	060088	08/11/23	VOID (Voided Check)		.00	.00	.00	Automatic Generated Check
	060089	08/11/23	PAC07 (PACIFIC ACE HARDWARE)		3,282.56	.00	3,282.56	Automatic Generated Check
	060090	08/11/23	PGE00 (PACIFIC GAS & ELECTRIC CO)		12,190.41	.00	12,190.41	Automatic Generated Check
	060091	08/11/23	PIS01 (PISANIS AUTO PARTS)		281.29	.00	281.29	Automatic Generated Check
	060092	08/11/23	PIS02 (PISANI'S SERVICE)		70.00	.00	70.00	Automatic Generated Check
	060093	08/11/23	PLA12 (PLAY BY DESIGN,LLC.)		3,439.00	.00	3,439.00	Automatic Generated Check
	060094	08/11/23	PR 01 (PR DIAMOND PRODUCTS, INC)		3,249.75	.00	3,249.75	Automatic Generated Check
	060095	08/11/23	QUI01 (QUILL CORPORATION)		597.05	.00	597.05	Automatic Generated Check
	060096	08/11/23	STA22 (STATE WATER RESOURCES CONTRO		55.00	.00	55.00	Automatic Generated Check
	060097	08/11/23	STE02 (STERLING MAY CO)		148.38	.00	148.38	Automatic Generated Check
	060098	08/11/23	SUI00 (SUISUN VALLEY GROWER)		268.63	.00	268.63	Automatic Generated Check
	060099	08/11/23	TEL01 (TELSTAR INSTRUMENTS)		7,402.08	.00	7,402.08	Automatic Generated Check
	060100	08/11/23	TRU05 (I-505 TRUCK REPAIR,LLC)		3,625.01	.00	3,625.01	Automatic Generated Check
	060101	08/11/23	VIN01 (VINTAGE PAVING CO.)		36,575.00	.00	36,575.00	Automatic Generated Check
	060102	08/11/23	WAV01 (WAVE BROADBAND)		132.30	.00	132.30	Automatic Generated Check
	060103	08/11/23	WIN0A (CITY OF WINTERS-UTILITIES)		2,046.05	.00	2,046.05	Automatic Generated Check
	060104	08/11/23	YOL07 (YOLO COUNTY HOUSING)		9,217.50	.00	9,217.50	Automatic Generated Check
	060105	08/17/23	1ST00 (CALIFORNIA SPECIAL EVENTS PU		540.00	.00	540.00	Automatic Generated Check
	060106	08/17/23	@WO01 (@WORK FRANCHISE, INC.)		1,274.29	.00	1,274.29	Automatic Generated Check
	060107	08/17/23	AER01 (AERIAL INSPECTION SERVICES)		376.00	.00	376.00	Automatic Generated Check
	060108	08/17/23	AIR01 (AIRGAS-N.CALIF & NEVADA)		59.38	.00	59.38	Automatic Generated Check
	060109	08/17/23	ALL01 (ALLSTAR FIRE EQUIPMENT)		14,821.95	.00	14,821.95	Automatic Generated Check
	060110	08/17/23	BAY03 (BAY ALARM COMPANY)		360.00	.00	360.00	Automatic Generated Check
	060111	08/17/23	CEN05 (Central Squire Technologies,		738.00	.00	738.00	Automatic Generated Check
	060112	08/17/23	CLA01 (CLARK PEST CONTROL)		221.00	.00	221.00	Automatic Generated Check
	060113	08/17/23	ECS01 (ECS HOUSE INDUSTRIES, INC)		31.65	.00	31.65	Automatic Generated Check
	060114	08/17/23	EXP01 (EXPRESS SERVICES, INC.)		1,872.64	.00	1,872.64	Automatic Generated Check
	060115	08/17/23	HOR00 (HORIZON)		929.88	.00	929.88	Automatic Generated Check
	060116	08/17/23	LEG01 (LEGALSHIELD)		212.50	.00	212.50	Automatic Generated Check
	060117	08/17/23	LES01 (LESLIE'S POOL SUPPLIES)		107.02	.00	107.02	Automatic Generated Check
	060118	08/17/23	LIF01 (LIFE-ASSIST, INC)		15.70	.00	15.70	Automatic Generated Check
	060119	08/17/23	LIN04 (SCP DISTRIBUTION LLC)		1,323.35	.00	1,323.35	Automatic Generated Check
	060120	08/17/23	LNCUR (LN CURTIS & SONS)		674.78	.00	674.78	Automatic Generated Check
	060121	08/17/23	NAL01 (NALLELY SOTO)		544.50	.00	544.50	Automatic Generated Check
	060122	08/17/23	PAC07 (PACIFIC ACE HARDWARE)		149.91	.00	149.91	Automatic Generated Check
	060123	08/17/23	PBC01 (PITNEY BOWES GLOBAL FINANCIA		1,505.13	.00	1,505.13	Automatic Generated Check
	060124	08/17/23	PGE00 (PACIFIC GAS & ELECTRIC CO)		35,388.80	.00	35,388.80	Automatic Generated Check
	060125	08/17/23	PIS01 (PISANIS AUTO PARTS)		30.01	.00	30.01	Automatic Generated Check
	060126	08/17/23	QUI01 (QUILL CORPORATION)		651.81	.00	651.81	Automatic Generated Check
	060127	08/17/23	RAM12 (RAMOS OIL INC.)		4,574.57	.00	4,574.57	Automatic Generated Check
	060128	08/17/23	SHR01 (STERICYCLE INC)		168.43	.00	168.43	Automatic Generated Check
	060129	08/17/23	SIE02 (ALHAMBRA SPRING WATER)		362.82	.00	362.82	Automatic Generated Check

Period	Check Number	Check Date	Vendor # (Name)	Disc. Terms	Gross Amount	Disc Amount	Net Amount	Check Description
08-23	060130	08/17/23	SIL00 (SILVERADO AVIONICS INC)		382.15	.00	382.15	Automatic Generated Check
	060131	08/17/23	SWI01 (SWITZER ENTERPRISES)		309.59	.00	309.59	Automatic Generated Check
	060132	08/17/23	TOS02 (TOSHIBA FINANCIAL SERVICES)		4,864.81	.00	4,864.81	Automatic Generated Check
	060133	08/17/23	TOW02 (TOWNE REALTY, INC)		10,000.00	.00	10,000.00	Automatic Generated Check
	060134	08/17/23	VEB01 (CALIFORNIA GOVERNMENT)		5,000.00	.00	5,000.00	Automatic Generated Check
	060135	08/17/23	VER02 (VERIZON WIRELESS)		5,827.76	.00	5,827.76	Automatic Generated Check
	060136	08/17/23	WAL04 (UNIVERSAL ENGINEERING SCIENC		1,506.90	.00	1,506.90	Automatic Generated Check
	060137	08/17/23	WAV01 (WAVE BROADBAND)		4,236.38	.00	4,236.38	Automatic Generated Check
	060138	08/17/23	WIN04 (WINTERS PRINTING)		450.45	.00	450.45	Automatic Generated Check
	060139	08/17/23	WIN09 (WINTERS JOINT UNIFIED)		5,762.25	.00	5,762.25	Automatic Generated Check
	060140	08/25/23	1ST00 (CALIFORNIA SPECIAL EVENTS PU		630.00	.00	630.00	Automatic Generated Check
	060141	08/25/23	AME13 (AMERICAN EXPRESS)		1,622.94	.00	1,622.94	Automatic Generated Check
	060142	08/25/23	ATK01 (ATKINSON,ANDERSON,LOYA,RUUD		3,139.00	.00	3,139.00	Automatic Generated Check
	060143	08/25/23	ATT02 (AT&T)		272.23	.00	272.23	Automatic Generated Check
	060144	08/25/23	AUS01 (AUS WEST LOCKBOX)		1,481.19	.00	1,481.19	Automatic Generated Check
	060145	08/25/23	AXO01 (AXON ENTERPRISE, INC)		1,139.48	.00	1,139.48	Automatic Generated Check
	060146	08/25/23	BAD01 (BADGER METER INC.)		288.76	.00	288.76	Automatic Generated Check
	060147	08/25/23	BAR05 (VICTOR, BARAJAS)		51.00	.00	51.00	Automatic Generated Check
	060148	08/25/23	BOB01 (BOB MURRAY & ASSOCIATES)		3,622.25	.00	3,622.25	Automatic Generated Check
	060149	08/25/23	BSK00 (BSK ASSOCIATES)		615.25	.00	615.25	Automatic Generated Check
	060150	08/25/23	CIN03 (CINTAS CORPORATION #622)		172.42	.00	172.42	Automatic Generated Check
	060151	08/25/23	CLA01 (CLARK PEST CONTROL)		282.00	.00	282.00	Automatic Generated Check
	060152	08/25/23	COR01 (CORBIN WILLITS SYSTEMS)		1,111.56	.00	1,111.56	Automatic Generated Check
	060153	08/25/23	CRE07 (CREEKSIDE SIGNS)		2,574.00	.00	2,574.00	Automatic Generated Check
	060154	08/25/23	DEB01 (DEBBIE SIMONIN)		75.00	.00	75.00	Automatic Generated Check
	060155	08/25/23	DEP07 (DEPARTMENT OF JUSTICE)		250.00	.00	250.00	Automatic Generated Check
	060156	08/25/23	DRA01 (DRAPER'S LOCKSMITH SVC)		3,290.00	.00	3,290.00	Automatic Generated Check
	060157	08/25/23	EXP01 (EXPRESS SERVICES, INC.)		2,675.20	.00	2,675.20	Automatic Generated Check
	060158	08/25/23	INT03 (INTERSTATE OIL COMPANY)		3,752.44	.00	3,752.44	Automatic Generated Check
	060159	08/25/23	INT09 (INTERSTATE SALES)		876.79	.00	876.79	Automatic Generated Check
	060160	08/25/23	IRI01 (IRIS GUZMAN)		360.00	.00	360.00	Automatic Generated Check
	060161	08/25/23	JAR01 (JARROD SEESE)		75.00	.00	75.00	Automatic Generated Check
	060162	08/25/23	JES02 (JESSE SANCHEZ)		85.00	.00	85.00	Automatic Generated Check
	060163	08/25/23	LES01 (LESLIE'S POOL SUPPLIES)		154.16	.00	154.16	Automatic Generated Check
	060164	08/25/23	LIN04 (SCP DISTRIBUTION LLC)		1,268.12	.00	1,268.12	Automatic Generated Check
	060165	08/25/23	LNCUR (LN CURTIS & SONS)		1,244.19	.00	1,244.19	Automatic Generated Check
	060166	08/25/23	PAY01 (PAYMENTUS CORP)		1,856.30	.00	1,856.30	Automatic Generated Check
	060167	08/25/23	PIS02 (PISANI'S SERVICE)		109.00	.00	109.00	Automatic Generated Check
	060168	08/25/23	PVS01 (UNIVAR USA INC.)		465.62	.00	465.62	Automatic Generated Check
	060169	08/25/23	QUI01 (QUILL CORPORATION)		121.17	.00	121.17	Automatic Generated Check
	060170	08/25/23	SIE02 (ALHAMBRA SPRING WATER)		493.15	.00	493.15	Automatic Generated Check
	060171	08/25/23	SUT01 (SUTTER MEDICAL FOUNDATION)		1,550.00	.00	1,550.00	Automatic Generated Check
	060172	08/25/23	TEI01 (TEICHERT & SON, INC)		257.74	.00	257.74	Automatic Generated Check
	060173	08/25/23	TEL01 (TELSTAR INSTRUMENTS)		1,928.54	.00	1,928.54	Automatic Generated Check
	060174	08/25/23	VAL01 (VALLEY TOXICOLOGY SERVICE)		420.00	.00	420.00	Automatic Generated Check
	060175	08/25/23	VEB01 (CALIFORNIA GOVERNMENT)		2,047.00	.00	2,047.00	Automatic Generated Check
	060176	08/25/23	VIS01 (VISION SERVICE PLAN (CA))		299.21	.00	299.21	Automatic Generated Check
	060177	08/25/23	WAL07 (CHARLEY WALLACE)		500.00	.00	500.00	Automatic Generated Check
	060178	08/25/23	WAV01 (WAVE BROADBAND)		29.70	.00	29.70	Automatic Generated Check
	060179	08/25/23	WIN0V (WINTERS TOW)		345.00	.00	345.00	Automatic Generated Check
	060180	08/25/23	WOO05 (WOOD RODGERS)		13,271.68	.00	13,271.68	Automatic Generated Check

Period	Check Number	Check Date	Vendor # (Name)	Disc. Terms	Gross Amount	Disc Amount	Net Amount	Check Description
08-23	060181	08/31/23	AFL01 (AFLAC)		1,722.90	.00	1,722.90	Automatic Generated Check
	060182	08/31/23	ALS02 (ALSCO-GEYER IRRIGATION, INC)		7,578.94	.00	7,578.94	Automatic Generated Check
	060183	08/31/23	ANA01 (ANA P. CARRILLO)		3,150.00	.00	3,150.00	Automatic Generated Check
	060184	08/31/23	BSK00 (BSK ASSOCIATES)		553.00	.00	553.00	Automatic Generated Check
	060185	08/31/23	CIN03 (CINTAS CORPORATION #622)		171.11	.00	171.11	Automatic Generated Check
	060186	08/31/23	DIX03 (DIXON LANDSCAPE MATERIALS IN		1,202.60	.00	1,202.60	Automatic Generated Check
	060187	08/31/23	EXP01 (EXPRESS SERVICES, INC.)		2,140.16	.00	2,140.16	Automatic Generated Check
	060188	08/31/23	GUA02 (GUARDIAN)		4,187.68	.00	4,187.68	Automatic Generated Check
	060189	08/31/23	HAN02 (HANFORD ARC)		1,400.00	.00	1,400.00	Automatic Generated Check
	060190	08/31/23	HER14 (JOSE HERMOSILLO)		1,233.88	.00	1,233.88	Automatic Generated Check
	060191	08/31/23	LNCUR (LN CURTIS & SONS)		1,186.16	.00	1,186.16	Automatic Generated Check
	060192	08/31/23	VOID (Voided Check)		.00	.00	.00	Automatic Generated Check
	060193	08/31/23	VOID (Voided Check)		.00	.00	.00	Automatic Generated Check
	060194	08/31/23	VOID (Voided Check)		.00	.00	.00	Automatic Generated Check
	060195	08/31/23	PAC07 (PACIFIC ACE HARDWARE)		2,425.58	.00	2,425.58	Automatic Generated Check
	060196	08/31/23	PGE00 (PACIFIC GAS & ELECTRIC CO)		27,646.15	.00	27,646.15	Automatic Generated Check
	060197	08/31/23	PIS02 (PISANI'S SERVICE)		40.00	.00	40.00	Automatic Generated Check
	060198	08/31/23	TRA08 (TRAILERS PLUS LIVE OAK)		5,495.05	.00	5,495.05	Automatic Generated Check
	060199	08/31/23	WAV01 (WAVE BROADBAND)		150.89	.00	150.89	Automatic Generated Check
	EFT-01	08/23/23	THE05 (THE BANK OF NEW YORK MELLON)		695,812.51	.00	695,812.51	WINTERS CDA 2016 TAX ALLO
	EFT-02	08/23/23	THE05 (THE BANK OF NEW YORK MELLON)		106,704.16	.00	106,704.16	CITY OF WINTERS WATER REV
	EFT-03	08/23/23	THE05 (THE BANK OF NEW YORK MELLON)		128,545.88	.00	128,545.88	CITY OF WINTERS SEWER REV
	EFT-04	08/24/23	PER01 (PERS)		29,331.93	.00	29,331.93	PERS HEALTH - SEPT.2023
	EFT802	08/02/23	PER01 (PERS)		30,283.97	.00	30,283.97	PERSPPE 07/09/2023
			Total for Bank Account 10100 ----->		1,564,901.43	.00	1,564,901.43	
			Grand Total of all Bank Accounts ----->		1,564,901.43	.00	1,564,901.43	

Payroll Totals

Payroll Checks	Check Type	Count	Net Check	Dir Dep Amount	Net Amount		
	Reg	159	7,481.99	260,318.84	267,800.83		
	Totals	**159**	**7,481.99**	**260,318.84**	**267,800.83**	è	**267,800.83**

Third Party Checks	Check Type	Count	Net Check	Dir Dep Amount	Net Amount		
	Agency	14	10,540.81	5,690.00	16,230.81		
	Totals	**14**	**10,540.81**	**5,690.00**	**16,230.81**	è	**16,230.81**
	Total Net Payroll Liability		**18,022.80**	**266,008.84**	**284,031.64**	è	**284,031.64**

Tax Liabilities

CA and Related Taxes	Tax Id	Rate	Frequency	Wages	Cap Wages	EE Amount	ER Amount		
California SITW	698-1462-2		Fed Semi-Weekly	356,771.61	356,771.61	15,300.56			
CA SDI - Employee				125,901.36	125,901.36				
Totals						**15,300.56**		è	**15,300.56**

CASUI and Related Taxes	Tax Id	Rate	Frequency	Wages	Cap Wages	EE Amount	ER Amount		
CA Edu & Training		0.001000		397,421.07	27,458.36		27.46		
California SUI	698-1462-2	0.017000	Quarterly	397,421.07	27,458.36		466.79		
Totals							**494.25**	è	**494.25**

FITW and Related Taxes	Tax Id	Rate	Frequency	Wages	Cap Wages	EE Amount	ER Amount		
Federal Income Tax	94-6000457		Semi-Weekly	356,771.61	356,771.61	38,540.49			
Medicare				397,421.07	397,421.07	5,762.62			
Medicare - Additional				397,421.07	397,421.07				
Medicare - Employer				397,421.07	397,421.07		5,762.61		
OASDI				397,421.07	397,421.07	24,640.13			
OASDI - Employer				397,421.07	397,421.07		24,640.10		
Totals						**68,943.24**	**30,402.71**	è	**99,345.95**

FUTA and Related Taxes	Tax Id	Rate	Frequency	Wages	Cap Wages	EE Amount	ER Amount		
Fed Unemployment	94-6000457		Quarterly	125,901.36	26,670.86				
Totals								è	**0.00**

Total Tax Liability	**84,243.80**	**30,896.96**	è	**115,140.76**
Total Payroll Liability		**399,172.40**	è	**399,172.40**

WINTERS NATURAL RESOURCES COMMISSION:

WORKPLAN UPDATE TO CITY COUNCIL

Kate Laddish, Chair
Kurt Balasek, Past Chair

October 3, 2023

PURPOSE OF THE COMMISSION

Established by the City Council in 2021, the Natural Resources Commission has a fourfold mission:

- **Act as an advisory body to the City Council related to the promotion, preservation, conservation, and enhancement of geologic, hydrologic, hydrogeologic, ecologic, biologic, atmospheric, and other natural resources**
- **Provide technical expertise to the City and the community**
- **Support staff as a "force multiplier" by conducting research, preparing reports and grant applications, and developing recommendations**
- **Develop and implement public information programs related to increasing awareness of and promoting the conservation and stewardship of natural resources**

COMMISSIONERS AND PARTNERS

Commissioners

- Kate Laddish, Chair (Loren appointee)
- Eric Jepsen, Vice Chair (Vallecillo appointee)
- Kurt Balasek (Biasi appointee)
- Melanie Ellison (Scianna appointee)
- Rich Marovich (Casavecchia appointee)
- Dennis Kilkenny (Lower Putah Creek Coordinating Committee appointee)

Partners and liaisons

- Councilmember Carol Scianna, City Council
- Streamkeeper Max Stevenson, LPCCC & Solano County Water Agency
- Phil Stevens, Putah Creek Council
- Chris Rose, Solano County Resource Conservation District
- Tanya Meyer, Yolo County Resource Conservation District

Staff

Kristine DeGuerre, City of Winters Environmental Services Manager

WORKPLAN AND PROJECTS

- City of Winters Master Tree List update
  - Used to select the most appropriate trees to plant based on setting and purpose
  - Updated list prioritizes native and drought-tolerant trees; includes consideration of available planting space, aesthetic objectives, flammability, and more
  - Will go to Planning Commission, then City Council
- Air quality monitoring
  - Conversations with and presentation by Paul Hensleigh of YSAQMD
  - Not pursuing Winters getting its own regulatory air quality monitor at this time
  - Instead, educate people on how to find correct local information
- Groundwater
  - "Area of special concern"
  - Presentations by Kristen Sicke, General Manager of Yolo County Flood Control and Water Conservation District, and Grant Davids, resident and retired agricultural water consultant
  - Two grants proposals ($40,000) funded by the California Department of Water Resources
    - Pilot study for wastewater reuse; an alternative water source investigation

WORKPLAN AND PROJECTS

- **Winters Putah Creek Nature Park**
  - **Three areas of concern: (1) roles, authorities, and responsibilities for maintenance and vegetation management, including weed control and code enforcement; (2) funding; (3) communication between partners**
  - **Putah Creek Nature Park Management & Coordination Ad Hoc Committee**
  - **Vehicles in the Nature Park**
- **Elderberry Safe Harbor Agreement**
  - **To allow management of elderberry shrubs without having to seek a permit from U.S. Fish and Wildlife Service each time**
- **Integrated Regional Water Management oak planting grant**
  - **$5,000 grant to plant 50 valley oaks, plus Santa Barbara sedge, along the south side of the paved north bank trail**

WORKPLAN AND PROJECTS

- **Resilience to wildfires**
  - **$297,000 in funding via Yolo County Fire Safe Council for four Winters-area projects to reduce fire hazards, including creekside fuel reduction and grassland fire buffers**
  - **Coordination with partners**
  - **Discussions about fire-wise practices**
- **Light pollution, lighting ordinance**
  - **Document current conditions, codes, and guidelines**
  - **Light pollution has increased significantly**
  - **City of Winters does not have a stand-alone lighting ordinance**
  - **Develop and implement a comprehensive external lighting ordinance**
- **Winters Salmon Festival**
  - **Support organizers as volunteers**

SUPPORTING OUR MISSION

- **Direct the Commission and staff to develop a comprehensive exterior lighting ordinance**
  - **Request the Commission return to Council to discuss a lighting ordinance**
- **Explore options for increasing wildfire resilience**
  - **Presentation about fire-wise practices to the City Council and Planning Commission**
- **Adopt the updated Master Tree List when it comes to Council**
- **When establishing the proposed Parks, Recreation, and Multigenerational Services Commission, leave the Winters Putah Creek Nature Park in Natural Resources Commission's portfolio**

QUESTIONS AND DISCUSSION

- **Meetings: Third Mondays at 6 p.m. in City Hall's downstairs conference room**
- **Contact: Kristine DeGuerre, kristine.deguerre@cityofwinters.org**

THANK YOU

TO: Honorable Mayor and Councilmembers
DATE: October 3, 2023
FROM: Kate Laddish, Chair, and Kurt Balasek, Past Chair, City of Winters Natural Resources Commission
SUBJECT: Natural Resources Commission Workplan Update to Winters City Council

Mission and Membership

The Winters City Council established the Winters Natural Resources Commission on September 7, 2021, with Resolution No. 2021-55. A successor to the Winters Putah Creek Committee, the Commission is charged with making recommendations to City Council and Planning Commission on preservation, conservation, and enhancement of natural resources important to the City. The Commission also provides technical expertise to the City and the community, develops and implements public information programs related to increasing awareness of and promoting the stewardship of natural resources, and supports staff as a "force multiplier" by conducting research, preparing reports and grant applications, and developing recommendations based on subject-matter expertise.

Natural resources in this context include, but are not limited to:

- Geologic and hydrogeologic resources
- Hydrologic resources
- Biologic resources
- Ecologic resources
- Atmospheric resources
- Fire-related resources

The six members of the Commission are residents of Winters or nearby unincorporated areas with interest or expertise in natural resources. Five are appointed by Council for four-year terms, and one is appointed by Lower Putah Creek Coordinating Committee (LPCCC). The City Council, Planning Commission, and Climate Action Commission each appoint a non-voting liaison to the Natural Resources Commission. The Natural Resources Commission appoints a liaison to the Climate Action Commission.

Members of the Natural Resources Commission are:

- Kate Laddish, Chair (Loren appointee)
- Eric Jepsen, Vice Chair (Vallecillo appointee)
- Kurt Balasek (Biasi appointee)
- Melanie Ellison (Scianna appointee)
- Rich Marovich (Casavecchia appointee)
- Dennis Kilkenny (LPCCC appointee)

Since our 2022 update, Commissioner Patrick Wall concluded his service, and Commissioner Carol Scianna was elected to the City Council. Commissioners Ellison and Marovich were appointed, and Commissioner Jepsen was reappointed. Also, the

Commission passed a resolution recognizing the service of longtime Committee and Commission member Eric Larsen, who had concluded his service.

The Winters Natural Resources Commission receives updates from City staff and outside organizations engaging with the resources within the Commission's purview. The Commission may also receive presentations related to specific projects or to enhance the Commission's knowledge about resources. Liaisons and partners include:

- Councilmember Carol Scianna, City Council
- Streamkeeper Max Stevenson, LPCCC & Solano County Water Agency
- Phil Stevens, Putah Creek Council
- Chris Rose, Solano County Resource Conservation District
- Tanya Meyer, Yolo County Resource Conservation District

Environmental Services Manager Kristine DeGuerre is staff to the Commission.

Workplan Update

In March 2022, the Commission approved an initial workplan, which we presented to Council. Last year, the Commission described work on our first two projects, related to trees and air quality. Today's report includes an update on those projects and information on seven additional projects.

City of Winters Master Tree List

The City, residents, businesses, and developers use the City's Master Tree List to select the most appropriate trees to plant based on setting and purpose. However, the list has not been updated since February 7, 2006.

At its June 26, 2023, meeting, the Commission voted unanimously to approve an updated Master Tree List for use in guiding City and private planting of trees. The list prioritizes native and drought-tolerant trees and considers tree species relative to available planting space, aesthetic objectives, flammability, and other considerations. The list is intended to be a "living document" subject to periodic review and updates. Arborist and Commissioner Melanie Ellison, Councilmember Carol Scianna, and former Commissioner Patrick Wall were leads on this project.

Next steps: The Commission-approved Master Tree List will go to the Planning Commission for review at their next meeting, before being submitted to City Council for adoption.

Air Quality Monitor and Forecasts

Because there is no regulatory-quality air quality monitor in Winters linked to the Yolo-Solano Air Quality Management District, California Air Resources Board, or Environmental Protection Agency networks, such as EnviroFlash, air quality forecasts and regulatory measurements for Winters are obtained from a station in Vacaville. The

Commission was concerned that the inability to get Winters-specific air quality forecasts or accurate real-time readings, especially for particulates related to smoke, could negatively affect the City's, businesses', and residents' abilities to make informed decisions. While there are PurpleAir monitors in Winters, including at the City corporation yard, these readings are not used for EPA forecasts or official readings.

The Commission explored placement of a regulatory air quality monitor in Winters, with particular interest in improving local particulate (PM_{10}) readings and forecasts. Commissioner Kate Laddish spoke and emailed with Deputy Air Pollution Control Officer Paul Hensleigh of Yolo-Solano Air Quality Management District; he then met with the full Commission in October 2022.

A regulatory air quality monitor would cost YSAQMD approximately $100,000, and Mr. Hensleigh said that studies had shown that Vacaville and Winters air quality is close enough that YSAQMD does not feel Winters needs its own regulatory monitor. YSAQMD has three PurpleAir monitors in Winters. While the EPA air quality website (airnow.gov) and AirNow app show Vacaville readings for the Winters ZIP code, people can access the combined PurpleAir and regulatory networks by using the EPA's fire and smoke map (fire.airnow.gov) or the "Smoke" section on the AirNow app.

Next steps: Based on Mr. Hensleigh's input, the Commission is not currently pursuing getting a regulatory monitor for Winters. Instead, the Commission is refocusing efforts toward education on how to get air quality information for Winters, such as by including information and links on the City's website. There are ongoing outreach opportunities.

Ground Water

The Committee has received presentations from Kristen Sicke, General Manager of Yolo County Flood Control and Water Conservation District, and Grant Davids, resident of Golden Bear and retired agricultural water consultant, focused on land use changes, such as planting of perennial nut crops, in Yolo County and potential impacts on groundwater resources. The area around Winters has been identified as one of three "areas of special concern" in Yolo County where groundwater levels appear to be declining over time. Since Governor Newsom's executive order, the Sustainable Groundwater Associations have been tasked with assisting local jurisdictions with review of groundwater well permitting. This is especially important in the areas of special concern like Winters. California groundwater law is tricky, so restricting drilling can be litigious. More likely, there will be added requirements for hydrogeologic assessment prior to well permit approvals.

As part of a broader Yolo Subbasin submittal, the City submitted two groundwater-related grant proposals, totaling $400,000, to the California Department of Water Resources, which posted a notification of intent to fund both proposals. The two projects include a pilot study for wastewater reuse prepared by Commissioner Balasek and an alternative water source investigation prepared by Grant Davids.

Next steps: The Commission will work with City staff to scope these proposals and retain consultants once funding is confirmed.

Putah Creek Nature Park Management and Coordination

Numerous partners, including the City of Winters, Putah Creek Council (PCC), Lower Putah Creek Coordinating Committee, Solano County Water Agency (SCWA), Solano Resource Conservation District (SRCD), and Yolo County Resource Conservation District, do work in the Winters Putah Creek Nature Park. While most of these partners regularly send representatives to Commission meetings, there had not been a formalized system for coordinating management and communicating about projects, concerns, and opportunities.

The Commission focused on three significant areas of concern related to the Nature Park.

1) Roles, authorities and responsibilities for maintenance and vegetation management, including weed control and code enforcement
2) Funding for same
3) Communication between partners to avoid duplicating efforts, working at cross purposes, or leaving essential tasks undone

Next steps: At the June 26, 2023, meeting, the Commission formally empaneled an ad hoc committee consisting of Phil Stevens (PCC), Max Stevenson (LPCCC Streamkeeper; SCWA), Chris Rose (SRCD), Eric Lucero (City of Winters), and Miles DePrato (Winters resident and Environmental Steward at the UC Davis Putah Creek Riparian Reserve) to develop one-year and five-year plans, review weed and vegetation management, review and update the 2007 Vegetation Management Plan and the 2016 Putah Creek Weed Abatement Workplan, and implement a communication and coordination system.

Environmental Services Manager Kristine DeGuerre will be the point of contact for all work being done in the Nature Park.

City staff has agreed to research and post vehicle code violation signs in an effort to reduce motorized traffic on pedestrian pathways and other park locations. Future discussions will include appropriate electric bicycle and scooter use.

Elderberry Safe Harbor Agreement

Commissioner Marovich advocated at our June and July meetings for establishing an Elderberry Safe Harbor Agreement with U.S. Fish and Wildlife Service (USFWS). The agreement would enable management of elderberry shrubs that have been planted as part of the Nature Park vegetation palette without having to seek a permit from USFWS each time.

Next steps: Commissioner Marovich and Councilmember Scianna will set up a meeting with USFWS staff to outline various protected activities such as plant maintenance, spraying, trimming, removing, and replacing. Eric Lucero and Kristine DeGuerre of City staff should be involved as well.

Sacramento Westside Integrated Regional Water Management Oak Planting Grant

In the Putah Creek Nature Park, the paved path on the north bank between the two Creekside Way entrances is largely unshaded, locally increasing the effects of summer heat and making the path difficult to use in hot weather. The lack of trees is also a missed habitat opportunity. On behalf of the City, Commissioner Marovich secured $5,000 from Sacramento Westside Integrated Regional Water Management to plant 50 valley oaks, as well as Santa Barbara sedge companion plantings, along the south side of that stretch of trail.

Next steps: As of the Commission's September meeting, the trees and sedges had been ordered from Putah Creek Council, and the mulch was in place. Local Rotary Clubs will do the planting this autumn.

Fire Resiliency

In September, the Commission received a presentation from Tanya Meyer of Yolo County Resource Conservation District (YCRCD) and Yolo County Fire Safe Council (YCFSC) regarding $297,000 in funding for four Winters-area projects to reduce fire hazards, including $100,000 for fuel reduction in the Putah Creek and Dry Creek riparian corridors and $34,000 to create fire buffers in the grasslands north and west of Winters. She is also in conversation with Winters Fire Chief Jack Snyder III about these issues. There is money for these projects as a result of advocacy with State Senator Bill Dodd that was based on needs identified in the Greater Winters Area Post-LNU Fires Community Problem-Solving Project.

In recent meetings, the Commission has also discussed fire-wise building materials and practices and naturally fire-resistant native tree species and will continue to engage in local fire-safe issues and coordinate with organizations like Winters Fire Department and YCRCD and YCFSC to explore additional grant opportunities and balance creekside fuel reduction with other restoration and management activities.

Next steps: Chief Snyder, Tanya Meyer, and members of the Commission's Putah Creek Nature Park Management Ad Hoc Committee will continue to discuss the current projects, and will report back to the Commission.

The City Council, the Planning Commission, and the Commission could invite Chief Snyder and Yolo and Solano Fire Safe Council representatives to present about fire-wise construction, modifications, design, and assistance.

Winters Salmon Festival Participation

Several members of the Commission have committed volunteer time to help organize and operate the annual Winters Salmon Festival.

Next steps: The 2023 Winters Salmon Festival will be on Saturday, November 4, in Rotary Park.

Light Pollution and Lighting Ordinance

Light pollution—the inappropriate or excessive use of artificial light—can have serious consequences for humans, wildlife (including pollinators), and our climate. The Commission believes that a night sky minimally impacted by light pollution is important to retaining our community's small-town, rural character.

There are four components of light pollution:

- Glare – excessive brightness that causes visual discomfort
- Skyglow – brightening of the night sky over inhabited areas
- Light trespass – light falling where it is not intended or needed
- Clutter – bright, confusing and excessive groupings of light sources

Initial research by the Commission's light pollution subcommittee, Commissioners Laddish and Jepsen, shows that Winters' light pollution has increased significantly in the last eight to 10 years, and that some recent projects have not followed recommended lighting practices. For example, new street lights in the Winters Highlands area, along East Baker by Blue Mountain Terrace and the future Winters Senior Center, and at the roundabout are unshielded "acorn"-style lights that produce cool blue-white light (rather than shielded fixtures/standards and lamps that emit warm light), and are in dense arrays rather than at corners, as would be consistent with small-town or rural lighting practices.

Lighting is addressed in the Winters Design Guidelines (adopted in 1993 and 1999), which include, "Lighting should be consistent with the small town character being stressed." The Winters Municipal Code currently has general provisions relating to exterior lighting for the downtown area and private parking lots (Municipal Code Chapters 17.58 & 17.72), requiring lights to be down shielded and restricting spillover on adjacent properties. The Grant Avenue Design Guidelines also address exterior lighting.

However, unlike many jurisdictions, the City of Winters does not have a stand-alone lighting ordinance. The Commission has explored updating relevant parts of code or implementing a lighting ordinance (such a rural lighting scheme or DarkSky's model lighting ordinance) that incorporates practices to minimize light pollution.

Next steps: Former Senior Planner Kirk Skierski recommended “a new comprehensive exterior lighting chapter be created for the Municipal Code rather than updating existing Municipal Code Chapters.” He recommended that the Commission present to Council to gather direction as the first step, which would help shape a draft exterior lighting ordinance. He explained that a new exterior lighting ordinance would require amending or revising lighting references in the Municipal Code and “amending the City’s Design Guidelines and Grant Avenue Design Guidelines to comply with a new exterior lighting ordinance and make it further enforceable.”

Developments and other projects approved before we have a comprehensive lighting ordinance are missed opportunities, so the Commission is eager to keep moving forward. Direction about use of staff time would come from Council, not the Commission. Council could chose to direct the Commission to return to Council at a future meeting to discuss a possible lighting ordinance, so the Commission and staff could present options and Council could give direction.

Supporting Our Mission

The Commission has identified actions the City Council can take that would help support our mission to preserve, conserve, and enhance our natural resources.

- Direct staff and the Commission to develop a comprehensive exterior lighting ordinance. A next step could be requesting the Commission return to Council with lighting as a discussion item. To be most effective, the City would have an ordinance in place before additional projects work their way through the City process.

- Take further steps to increase wildfire resilience within the City as well as nearby rural areas, perhaps starting with inviting Chief Snyder and Tanya Meyer (YCRCD) and Chris Rose (SRCD) to present to the City Council and Planning Commission about fire-wise construction, modifications, and design options.

- Adopt the updated Master Tree List when it is presented to Council.

- When establishing the proposed Parks, Recreation, and Multigenerational Services Commission, leave the Winters Putah Creek Nature Park in the Natural Resources Commission’s portfolio, since it dovetails with the Commission’s experience and expertise.

Proclamation

PROCLAMATION RECOGNIZING OCTOBER AS NATIONAL BREAST CANCER AWARENESS MONTH AND ACKNOWLEDGING THE LOCAL EFFORTS OF THRIVING PINK

WHEREAS, breast cancer is the most commonly diagnosed cancer among American women. It is estimated that 1 in 8 women will be diagnosed with breast cancer over the course of their lifetime, with over 3.8 million women now living in the U.S. with a history of breast cancer; and

WHEREAS, during National Breast Cancer Awareness Month, we renew our commitment to fighting this disease, providing education on prevention and early detection, and supporting those affected by breast cancer; and

WHEREAS, Thriving Pink, established in 2016 as a local 501c3 nonprofit organization, has a mission to help local breast cancer survivors thrive with a network of support and offers all programs and services at no charge to the community; and

WHEREAS, Thriving Pink volunteers represent breast cancer survivors, community members, business owners, and health and wellness professionals, who come together to make a difference in the lives of those in our community who are battling this disease; and

WHEREAS, Thriving Pink helps the breast cancer community from the time of initial diagnosis and throughout survivorship, providing individual financial grants for immediate and essential needs, and programs such as Pink Peer mentors for newly diagnosed individuals, renewal retreats for those who have completed treatment, and wellness/educational workshops for all; and

WHEREAS, Thriving Pink has expanded outreach to underserved communities throughout Yolo County to meet increased needs with the vision that no one will go through breast cancer alone; and

WHEREAS, Thriving Pink is grateful for the caring and compassionate Winters community, whose support helps Thriving Pink continue to make a positive impact and difference in the lives of those diagnosed with this challenging and difficult disease; and

NOW, THEREFORE, that the City of Winters does proclaim October 2023 as National Breast Cancer Awareness Month and recognize the outstanding support that Thriving Pink provides to local breast cancer survivors in our community.

Mayor Bill Biasi

Mayor Pro Tem Albert Vallecillo

Councilmember Jesse Loren

Councilmember Carol Scianna

Councilmember Richard Casavecchia

CITY COUNCIL
STAFF REPORT

TO: City Council

DATE:October 3, 2023

FROM: Kathleen Salguero Trepa, City Manager

SUBJECT: Resolution No. 2023-72 Approving an Employment Agreement with Jeremy Craig for City Manager

RECOMMENDATION:
Adopt Resolution No. 2023-72 approving an employment agreement with Jeremy Craig for City Manager.

BACKGROUND:
City Manager Kathleen Trepa announced her retirement in the spring of 2023, prompting a recruitment for a new City Manager. The City Council approved a professional services agreement with Bob Hall and Associates for executive recruitment services. The recruitment yielded 26 applications from which five finalists were selected for interviews, first with a community panel and the City Council on September 13 and three finalists were then interviewed by the senior leadership team and again the City Council on September 18. The City Council agreed to offer the position to Jeremy Craig.

DISCUSSION:
The proposed City Manager's employment agreement (Attachment 2) includes a three-year term with an annual base salary of $200,000 plus a $400 per month car allowance. Mr. Craig's benefits will mirror those of the department head group. His severance package is six months for the first year of employment, with an additional month of severance per year not to exceed nine months of severance. He and the Council can exercise two one-year extensions upon mutual consent.

Mr. Craig will begin November 1.

FISCAL IMPACT:
For FY 2023-24, Mr. Craig's estimated salary expenses total $134,000 plus benefits, which have been budgeted in the operating budget. There is no net increase to the budget for his employment.

ATTACHMENTS:
1. Resolution No. 2023-72
2. Employment Agreement, Jeremy Craig

Resolution No. 2023-72

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF WINTERS APPROVING AN EMPLOYMENT AGREEMENT WITH JEREMY CRAIG FOR CITY MANAGER

WHEREAS, City Manager Kathleen Salguero Trepa announced her retirement in the spring of 2023, prompting the need to recruit for a new City Manager; and

WHEREAS, the City Council approved a professional services agreement with Bob Hall and Associates to provide executive recruitment services; and

WHEREAS, twenty-six applications were received and 5 finalists were selected for an interview with a community panel and the City Council on September 13; and

WHEREAS, three finalists were then selected to interview with the senior leadership team and again with the City Council on September 18; and

WHEREAS, the City Council has selected Jeremy Craig for the position of City Manager; and

WHEREAS, Jeremy Craig desires to accept employment as the City Manager for the City of Winters and has agreed to the terms of the Employment Agreement, attached as Attachment 2 to the staff report for this item; and

WHEREAS, pursuant to the terms of the Employment Agreement, the annual base salary will be $200,000.

NOW, THEREFORE, BE IT RESOLVED that the City Council of the City of Winters does hereby approve the Employment Agreement with Jeremy Craig as City Manager for the City of Winters and authorizes the Mayor to execute the Employment Agreement.

DULY AND REGULARLY ADOPTED this 3rd day of October, 2023 by the following vote:

AYES:
NOES:
ABSENT:
ABSTAIN:

CITY OF WINTERS

_____
Bill Biasi, Mayor

ATTEST:

_____

Ellena Branson, Deputy City Clerk

AGREEMENT FOR EMPLOYMENT AS CITY MANAGER

This Employment Agreement ("**Agreement**") is made and entered into as of this _____ _____ day of _____, 2023 by and between the City of Winters (the "**City**"), a general law city, and Jeremy Craig ("**Employee**"), an individual, both of whom agree as follows:

1. Appointment of City Manager:

   The City Council of the City hereby appoints Employee to the position of City Manager in and for the City of Winters, California.

2. Duties of Employee. Employee shall perform the duties established for the City Manager by State law, the Winters Municipal Code, the City Manager job description, the directions of the City Council, or as otherwise provided by law, ordinance, or regulation.

   a. Full Energy and Skill. Employee shall faithfully, diligently, and to the best of Employee's abilities, perform all duties that may be required under this Agreement. Employee agrees that Employee has a duty of loyalty and a general fiduciary duty to the City. Employee shall devote the whole of Employee's working time, skill, experience, knowledge, ability, labor, energy, attention and best effort exclusively to the City's business and affairs.

   b. No Conflict. Employee shall not engage in any employment, activity, consulting service, teaching, or other enterprise, for compensation or otherwise, which is actually or potentially in conflict with, inimical to, or which interferes with the performance of Employee's duties. Employee shall notify City Council if employee accepts a teaching assignment, consulting service, or other outside employment activity.

   c. Hours of Work. The position of City Manager is an FLSA-exempt position. Employee is expected to engage in those hours of work that are necessary to fulfill the obligations of the City Manager's position. Employee does not have set hours of work, as the City Manager is expected to be available at all times, other than when on vacation or otherwise unavailable. It is recognized that Employee must devote a great deal of time to the business of the City outside of the City's customary office hours, and to that end Employee's schedule of work each day and week shall vary in accordance with the work required to be performed and in accordance with any specific direction provided by the City Council.

3. Term of Agreement:

a. The initial term of this Agreement shall be Thirty-Six (36) months ("**Initial Term**") commencing on November 1, 2023 ("**Effective Date**"), and continuing until October 31, 2026 unless earlier terminated pursuant to the provisions of paragraph 5.

b. The Term of this Agreement shall automatically renew and extend for an additional two- (2) year term beginning on November 1, 2026, unless written notice not to renew and extend is given by City to Employee no later than three (3) months prior to the renewal date (i.e. not later than August 1, 2026). If notice of non-renewal is given by City, the Agreement shall remain in effect for the remaining term and Employee will be expected to continue Employee's duties for the remainder of the Agreement term, unless the Agreement is terminated earlier under Section 5 below. The parties expressly agree that notice of non-renewal shall not be deemed a termination triggering any severance payment whatsoever.

4. Duties and Responsibilities:

a. Employee shall serve as the City Manager and Employee shall be vested with the powers, duties and responsibilities set forth in the Winters Municipal Code and California law. Employee shall perform the functions and duties specified under the laws of the State of California; the Winters Municipal Code; the Ordinances and Resolutions of the City; and such other duties and functions as the City Council may from time-to-time assign.

b. Employee agrees to devote his productive time, ability and attention to the City's business. For the duration of this Agreement, Employee shall not hold secondary employment, and shall be employed exclusively by the City, subject to any exceptions approved in writing by the City Council. As an exempt employee, Employee shall not receive overtime or extra compensation for work performed outside normal business hours.

5. Termination of Employment and Severance:

a. No Property Interest. Employee understands and agrees that Employee has no constitutionally-protected property or other interest in Employee's employment as City Manager. Employee understands and agrees that Employee works at the will and pleasure of the City Council, and that Employee may be terminated, or asked to resign, at any time with or without cause, by a majority vote of its members. Cause is defined as malfeasance, gross mismanagement, willful misconduct, or act(s) of moral turpitude; cause shall not include a mere loss of support or confidence by a majority of the City Council. If the City has determined to terminate Employee's services without cause, the City shall provide Employee the opportunity to resign in lieu of being terminated, and the parties shall cooperate regarding

public announcements regarding Employee's separation from the City; provided, however, that Employee shall not be terminated without cause for the 90-day period immediately preceding nor for the 90-day period immediately following any change in membership of the City Council.

b. Employee may terminate this Agreement with or without cause, by giving the City sixty (60) days written notice in advance of termination, unless the parties otherwise agree. During the notice period, all the rights and obligations of the parties under this Agreement shall remain in full force and effect.

c. If Employee is asked to resign or is terminated or removed from office by the City Council with or without cause, then Employee shall be paid for any accrued, but unused vacation leave, and accrued and unused sick leave in accordance with the provisions set forth in Sections 4.2 and 4.3 of the Management (Department Head) Employees Memorandum of Understanding (the "MOU"). Employee shall not be paid for any unused administrative leave. Such payments for eligible, accrued and unused vacation, and/or sick leave shall be paid on the effective termination date.

d. If Employee is asked to resign or is terminated, Employee shall also be eligible to receive the following severance benefit: a cash payment equivalent to the sum of Employee's then-current monthly base salary multiplied by six (6) plus one (1) additional month for each full year of service, up to aggregate total of nine (9) months, or multiplied by the number of months left on the unexpired term of the Agreement, whichever is less; and if Employee elects to participate in COBRA (the Consolidated Omnibus Budget Reconciliation Act of 1985), the City shall pay up to six (6) months of health benefit premiums (medical, dental, and vision) as of the effective date of the termination of employment.

e. Eligibility for this severance benefit is expressly conditioned upon Employee's execution of (i) a waiver and release of any and all of Employee's claims against City, its Councilmembers, officers, and employees, and (ii) a covenant not to sue any of those parties, in a form acceptable to the City Attorney. The cash payment of the base salary will be made, at the City's option, on either a lump sum basis or on a prorated, monthly basis over six (6) months. All normal payroll taxes and withholdings as required by law shall be made with respect to any amounts paid under this section.

6. Compensation:

a. Employee shall receive the base annual salary of Two Hundred Thousand Dollars ($200,000), payable in installments at the same time as other employees of the City are paid, and subject to all applicable payroll taxes

and withholdings. Salary adjustments shall be considered by the City Council annually in conjunction with Employee's annual performance evaluation pursuant to Section 10 of this Agreement, based upon Employee's satisfactory performance, improved City finances, and only if other City employees have received any deferred salary and/or cost-of-living adjustments.

b. Employee shall be paid at the same intervals and in the same manner as regular City employees.

c. The City shall not at any time during the term of this Agreement reduce the base salary, compensation or other financial benefits of the City Manager, unless as part of a general City management salary reduction, and then in no greater percentage than the average reduction of all designated management employees.

d. Employee shall receive the benefits identified in Exhibit A to this Agreement.

e. Within sixty (60) days of the Effective Date of this Agreement, the City Council and Employee shall mutually establish goals for Employee's first year of service as City Manager.

7. Indemnification:

The City shall defend, hold harmless and indemnify Employee in accordance with the provisions of the California Government Claims Act and California Labor Code. City will determine, in its sole discretion, whether to compromise and settle any such claim or suit against Employee and the amount of any settlement or judgment rendered thereon. Further, any settlement by Employee must be made with the prior approval of Employer in order for indemnification, as provided in this Section, to be available.

The City's obligation to defend and indemnify Employee is contingent on Employee's cooperation with the City, and with defense counsel. In addition, the City's obligation is contingent on Employee's conduct having occurred within the course and scope of his employment.

8. Notices:

Notices pursuant to this Agreement shall be in writing given by deposit in the custody of the United States Postal Service, first class postage prepaid, addressed as follows:

If to City: City Council
City of Winters
318 1st Street
Winters, CA 95694

If to Employee: [Home Address on file with the Human Resources Department]

Alternatively, notices required pursuant to this Agreement may be personally served in the same manner as is applicable to civil judicial process. Notice shall be deemed given as of the date of personal service or as of the date of deposit of such written notice, postage prepaid, with the United States Postal Service.

9. Bonding:

The City shall bear the full cost of any fidelity or other bond required under any law or ordinance.

10. Performance Evaluations:

a. The City Council shall review and evaluate the performance of Employee at least every twelve (12) months, or more frequently as deemed appropriate by the City Council. During the first year of employment, the City Council shall evaluate the performance of Employee after six (6) months of employment, and after twelve (12) months of employment.

b. The annual review and evaluation shall be in accordance with specific criteria developed jointly by the City Council and the City Manager. Such criteria may from time to time be added to or deleted as the City Council determines in consultation with the City Manager.

c. The City Council and the City Manager shall further establish annual goals and performance objectives. The Parties may use an outside facilitator paid for by City to assist them in conducting the City Manager's annual performance evaluation.

11. Training:

Employee is encouraged to maintain memberships in and to attend conferences of appropriate professional organizations including but not limited to, the League of California Cities. Employee's annual budget for such memberships and conferences, including travel and related expenses shall be as they appear in the City of Winters's adopted annual budget. Additionally, and in order to encourage

Employee's continued professional development, the City will reimburse Employee for Employee's expenses in attending the League of California Cities - City Managers annual meeting. All expense reimbursements are subject to the City policies and limited by budget line items approved by the City Council for the City Manager from time to time.

12. Miscellaneous:

a. The text herein shall constitute the entire agreement between the parties. This Agreement may not be modified, except by written agreement executed by both parties.

b. If any provision, or any portion thereof, contained in this Agreement is held unconstitutional, invalid or unenforceable, the remainder of this Agreement, or portion thereof, shall be deemed severable, shall not be affected and shall remain in full force and effect.

c. This Agreement shall be governed by the laws of the State of California. Employee and City agree that venue for any dispute shall be in Yolo County, California.

d. The parties agree that any ambiguity in this Agreement shall not be construed or interpreted against, or in favor of, either party.

e. If any legal action or proceeding is brought to enforce or interpret this Agreement, the prevailing party, as determined by the court, shall be entitled to recover from the other party all reasonable costs and attorney's fees, including such fees and costs as may be incurred in enforcing any judgment or order entered in any such action.

f. Compliance with Government Code §§53243, 53243.1, & 53243.2. If Employee is convicted of a crime involving an abuse of Employee's office or position, all of the following shall apply:

(i) If Employee is provided with administrative leave pay pending an investigation, Employee shall be required to fully reimburse City for such amounts paid;

(ii) If City pays for the criminal legal defense of Employee (which would be in its sole discretion, as it is not generally required to pay for a criminal defense), Employee shall be required to fully reimburse City such amounts paid; and

(iii)If this Agreement is terminated based on actions underlying such conviction, any cash settlement related to the termination that Employee may receive from City shall be fully reimbursed to the City by

Employee or void if not yet paid to Employee.

(iv) For purposes of this subsection, "abuse of office or position" means either (a) an abuse of public authority, including waste, fraud, and violation of the law under color of authority, or (b) a crime against public justice, including but not limited to a crime described in Title 5 (commencing with Section 67), Title 6 (commencing with Section 85), or Title 7 (commencing with Section 92) of Part 1 of the Penal Code.

g. This Agreement may be executed in counterparts containing original signatures.

IN WITNESS WHEREOF, the City has caused this Agreement to be signed and executed in its behalf by its Mayor and duly attested by its City Clerk, and Employee has signed and executed this Agreement, on the day and year written below.

"EMPLOYEE"

DATED: September 25th, 2023 _____
JEREMY CRAIG

"CITY"

DATED: _____, 2023 _____
BILL BIASI, MAYOR

ATTEST:

_____
KATHLEEN S. TREPA, CITY CLERK

APPROVED AS TO FORM:

_____
ETHAN WALSH, CITY ATTORNEY

EXHIBIT A

EMPLOYEE BENEFITS

Commencing on the Effective Date of the Agreement and in addition to the benefits specified in the Agreement, Employee shall receive the following benefits and allowances:

- **Health, Dental, Vision, Life and Other Insurance Benefits**

  Employee shall receive the same insurance benefits as other management employees as specified in Article III (Medical and Related Benefits) of the City's Management (Department Head) Employees Memorandum of Understanding ("MOU"), which provides a monthly allowance ("Allowance") under the City's Section 125 plan for the purchase of any benefits offered under such plan including medical, dental, vision and supplemental insurance coverage. Employee shall also have the ability to opt out of the receipt of such Allowance, as provided in the MOU. Employee shall also receive the same benefits with respect to Life Insurance and Long-Term Disability Insurance, as set forth in Article III of the MOU.

- **Retirement Benefits/Social Security**

  PEPRA Employees: Employees hired by the City of Winters on or after January 1, 2013, who do not meet the statutory definition of "classic" CalPERS members, shall receive the benefit formula set by statute, which as of the date of this Agreement is as follows:
    - CalPERS Retirement Formula 2% @ 62, three (3) year final compensation.
    - New members pay fifty percent (50%) of normal costs of the plan.

  The determination of the Employee's pension status shall be made by the California Public Employees System, in accordance with its rules and regulations.

  Employee shall participate in Social Security. City shall pay employer costs as determined by applicable rules and regulations. Employee shall pay his portion of Social Security as determined by applicable rules and regulations.

- **Vacation**

    - Employee shall accrue vacation leave at a rate of one and twenty-five hundredths (1.25) nine-(9) hour days each month, for a total of fifteen (15) days per year, with a maximum accumulation of five hundred (500) hours.

- **Administrative Leave**

  Employee shall accrue administrative leave at a rate of one (1) nine-(9) hour day each month, in accordance with the policy for other management (Department Head) employees

and as set forth in Section 2.2.1 of the MOU. All other provisions of Section 2.2 of the MOU shall apply to Employee.

- **Sick Leave**

  Employee shall accrue one (1) nine-(9) hour day each month and may use sick leave in accordance with Section 4.3 of the MOU.

- **Holidays**

  Employee shall be entitled to all holidays that are provided to other management employees.

- **Car Allowance**

  Employee shall receive a car allowance of four hundred dollars ($400.00) per month in lieu of receiving mileage reimbursement. Employee shall possess and maintain a valid driver's license, shall maintain automobile insurance at least at the minimum levels required by state law, and shall immediately provide written notice to the City Council of any actions taken against employee's driving privilege, such as a suspension or a revocation due to a DUI or vehicular accident, or a failure to provide proof of financial responsibility.

- **Cell Phone; iPad**

  City shall provide Employee with a cell phone and pay monthly service charges. In addition, City shall provide Employee with an iPad.

- **Expense Reimbursement**

  City will reimburse Employee for normal business expenses subject to Employee submitting an appropriate invoice or City will make direct payment to vendors as determined by the City for routine business expenses such as: (a) travel on City business (excluding mileage reimbursements, which are covered by the Car Allowance); (b) membership in community organizations as a representative of the City.

- **Deferred Compensation**

  The provisions of Section 2.3 of the MOU regarding Deferred Compensation shall be applicable to Employee.

- **CALGOVEBA**

  Employee may participate in the California Government VEBA, an individual health reimbursement account, as described in Section 2.5 of the MOU.

- **Additional Benefits**

  Employee shall receive any additional benefits that are provided, or may be provided in the future, to other management employees of the City as expressly specified in the Management (Department Head) Employees Memorandum of Understanding, as amended from time to time.

END OF EXHIBIT A

CITY COUNCIL
STAFF REPORT

TO:	Honorable Mayor and Councilmembers
DATE:	September 5, 2023
FROM:	Cathy Mathews, Director of Administrative Services
SUBJECT:	Report on final audited Annual Comprehensive Financial Report and related documents for the fiscal year ending June 30, 2022

RECOMMENDATION:

Staff respectfully recommends that the City Council accept the Annual Comprehensive Financial Report, Single Audit, and Appropriations Limit Report for fiscal year ending June 30, 2022.

BACKGROUND:

Annual Comprehensive Financial Report (ACFR): Government Code Sections 37208, 40804 and 53891 and various other federal and state regulations provide that the City prepare and publish annual audited financial statements. The City's financial statements were audited by MUNCPAS (Mann, Urrutia, Nelson CPAs & Associates, LLP), an independent public accounting firm. The goal of a financial statement audit is to provide users with a reasonable assurance from an independent source that the information presented in the statements is reliable. MUNCPAS has issued an "unmodified opinion" indicating that the financial statements 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, 2022.

Single Audit and Compliance Report: As a condition to receiving federal and/or select state financial assistance, the City is required to have a Single Audit Report. This report focuses on compliance with requirements described in the Code of Federal Regulations (2CFR200) and requirements described in the City's Internal Control procedures. The Auditor's Report on Internal Control Over Financial Reporting contains six reportable findings. This report is filed with the regulatory agency.

Appropriations Limit Calculation: California law requires the City to have a CPA

perform certain agreed-upon procedures in accordance with the attestation standards of the American Institute of Certified Public Accountants to the Appropriations Limit Calculation prepared by staff. No exceptions were noted as a result of the procedures.

This evening the Audit Partner in charge of the City's audit engagement, MUNCPAS, will present the audit process and the results of the City's fiscal year 2021-22 financial audit and will communicate any difficulties encountered during the audit, findings, or other issues discovered during the audit process.

FISCAL IMPACT:
Not applicable

ATTACHMENTS:
1. Annual Comprehensive Financial Statement
2. Single Audit and Related Reports
3. Appropriations Limit Calculation Procedures Report

CITY OF WINTERS ANNUAL COMPREHENSIVE FINANCIAL REPORT

FOR THE YEAR ENDED JUNE 30, 2022



CITY MANAGER
Kathleen Salguero Trepa

ADMINISTRATIVE SERVICES DIRECTOR
Cathy Mathews

WINTERS
california
Est. 1875

CITY OF WINTERS, CALIFORNIA
ANNUAL COMPREHENSIVE FINANCIAL REPORT
AS OF JUNE 30, 2022

Prepared by:
ADMINISTRATIVE SERVICES DEPARTMENT
Cathy Mathews, Administrative Services Director

CITY OF WINTERS
ANNUAL COMPREHENSIVE FINANCIAL REPORT
FOR THE YEAR ENDED JUNE 30, 2022

TABLE OF CONTENTS

	Page
INTRODUCTORY SECTION:	
Letter of Transmittal	i-v
Directory of Officials	vi
Organization Chart	vii
Government Finance Officer's Association Certificate of Achievement	viii
FINANCIAL SECTION:	
Independent Auditor's Report	1 - 3
Management's Discussion and Analysis	4 - 15
Basic Financial Statements:	
Government-wide Financial Statements	
Statement of Net Position	16
Statement of Activities	17
Fund Financial Statements	
Governmental Funds	
Balance Sheet	18
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position	19
Statement of Revenues, Expenditures, and Changes in Fund Balances	20
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances to the Statement of Activities	21
Proprietary Funds	
Statement of Net Position	22
Statement of Revenues, Expenses, and Changes in Net Position	23
Statement of Cash Flows	24 - 25
Fiduciary Funds	
Statement of Fiduciary Net Position	26
Statement of Changes in Fiduciary Net Position	27
Notes to Basic Financial Statements	28 - 61

CITY OF WINTERS
ANNUAL COMPREHENSIVE FINANCIAL REPORT
FOR THE YEAR ENDED JUNE 30, 2022

TABLE OF CONTENTS

	Page
FINANCIAL SECTION (Continued):	
Required Supplementary Information:	
City Pension Plan - Schedule of the City's Proportionate Share of the Net Pension Liability	62 - 63
City Pension Plan - Schedule of Contributions	64 - 65
City OPEB Plan - Schedule of Changes in the City's Net OPEB Liability and Related Ratios	66
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual - General Fund	67
Notes to Budgetary Comparison Schedules	68
Combining and Individual Fund Financial Statements and Schedules:	
Non-Major Governmental Funds:	
Narrative Summary	69 - 71
Combining Balance Sheets	72 - 82
Combining Statements of Revenues, Expenditures, and Changes in Fund Balances	83 - 93
Budgetary Comparison Schedules:	
Revolving Loan Fund	94
Citywide Assessment	95
Gas Tax	96
First Time Homebuyers	97
Traffic Safety	98
Asset Forfeiture	99
RMRA	100
After School Program	101
State COPS 1913	102
Realignment	103
Beverage Recycling	104
ARPA	105
Monitoring Fee	106
EDBG 99-688	107
EDBG 96-405	108
In-Lieu Housing	109

CITY OF WINTERS
ANNUAL COMPREHENSIVE FINANCIAL REPORT
FOR THE YEAR ENDED JUNE 30, 2022

TABLE OF CONTENTS

	Page
FINANCIAL SECTION (Continued):	
Combining and Individual Fund Financial Statements and Schedules (Continued):	
Miscellaneous Grants	110
Transportation Development Act	111
Capital Asset Replacement	112
Landfill Capital	113
Parks & Recreation Capital	114
RAJA Storm Drain	115
Street Impact Fees	116
Storm Drain Impact Fees	117
Parks & Recreation Impact Fees	118
Police Impact Fees	119
Fire Impact Fees	120
General Facilities Impact Fees	121
Water Impact Fees	122
Sewer Impact Fees	123
Street Capital	124
Custodial Funds	
Narrative Summary	125
Combining Statement of Net Position	126 - 127
Combining Statement of Changes in Net Position	128 - 129
STATISTICAL SECTION:	
Narrative Summary	130
Financial Trend Information	
Net Position by Component - Last Ten Fiscal Years	131
Changes in Net Position - Last Ten Fiscal Years	132 - 133
Fund Balance - Governmental Funds - Last Ten Fiscal Years	134
Changes in Fund Balance - Governmental Funds - Last Ten Fiscal Years	135

CITY OF WINTERS
ANNUAL COMPREHENSIVE FINANCIAL REPORT
FOR THE YEAR ENDED JUNE 30, 2022

TABLE OF CONTENTS

	Page
STATISTICAL SECTION (Continued):	
Revenue Capacity Information	
Governmental Activities Tax Revenues by Source - Last Ten Fiscal Years	136
General Fund Tax Revenues by Source - Last Ten Fiscal Years	137
Assessed Value and Estimated Actual Value of Taxable Property - Last Ten Fiscal Years	138
Direct and Overlapping Property Tax Rates - Last Ten Fiscal Years	139
Top Ten Property Tax Payers - Current Year and Nine Years Ago	140
Property Tax Levies and Collections - Last Ten Fiscal Years	141
Debt Capacity Information	
Ratios of Outstanding Debt by Type - Last Ten Fiscal Years	142
Ratios of General Bonded Debt Outstanding - Last Ten Fiscal Years	143
Overlapping Debt	144
Legal Debt Margin Information - Last Ten Fiscal Years	145
Pledged Revenue Coverage - Last Ten Fiscal Years	146
Demographic and Economic Information	
Demographic and Economic Statistics - Last Ten Calendar Years	147
Principal Employers - Current Year and Five Years Ago	148
Operating Information	
Full-Time and Part-Time City Employees by Function - Last Ten Fiscal Years	149
Operating Indicators by Function - Last Ten Fiscal Years	150
Capital Asset Statistics by Function - Last Ten Fiscal Years	151

INTRODUCTORY SECTION

CITY OF WINTERS
california
Est. 1875

July 19, 2023

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

The Annual Comprehensive Financial Report of the City of Winters for the fiscal year ended June 30, 2022, 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. Due to scheduling and staffing shortages on the part of the City and the contracted audit firm, extensions have been filed to notify all necessary entities that the City's report has been delayed past the six-month deadline. As a result, the City of Winters has maintained compliance with notification requirements.

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' internal controls have 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 MUNCPAs, LLP, 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, 2022, 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 unmodified opinion that the City of Winters financial statements for the fiscal year ended June 30, 2022 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 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.

318 First Street
Winters, CA 95694
Phone.530.795.4910
Fax. 530.795.4935

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 five members. The City Council appoints the Mayor after each Council election, for a two-year term. The Council appoints the City Manager, contracts the City Attorney, and appoints 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 year's 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 City Treasurer are appointed by the City Council.

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 reported 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 Departments of the City of Winters are required to submit requests for appropriation to the Director of Administrative Services which are then implemented in each of the ensuing fiscal years. The Director of Administrative Services uses these requests as the starting point for developing a proposed budget. The Director of Administrative Services and the City Manager present this proposed budget to the City Council for review in May or June and the budget 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 and Revolving Loan Special Revenue Fund the comparison is presented as part of Required Supplementary Information Section. For governmental funds other than the General Fund and Revolving Loan Special Revenue Fund with appropriated annual budgets this comparison is presented in the Supplementary Information section of this report.

Management Approach

Over the past ten (10) years, the primary focus of our management of the City has been fiscal and service sustainability. Simply put, we have worked to identify needed and desired service levels and the associated costs and developed 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 facilitate 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 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 shortfalls. 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 in 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 continue to increase.
- Construction has been completed on approximately 50% of the 395 unit Winters Highlands Project (now called Stone's Throw) and construction of Phases I, IA and II have been completed; Phases III, IV and V are underway. The 117 unit Callahan Estates subdivision has also been completed. Walnut 10 has received its entitlements, completed public improvements and expects to begin home construction in the fall of 2023. Staff continues to work with the Farmstead developer, which is undergoing environmental review at this time. The Covid-19 pandemic only accelerated construction and home values of new homes being built within the City of Winters
- The City's Sales Tax has rebounded from the impact b of the Covid-19 Pandemic. 2021-2022 sales tax revenues were $876,936 compared to $698,073 in 2020-2021 and $717,924 in 2018-2019, 22% above pre-pandemic 2018-2019 levels.
- Additional freeway serving businesses have opened along the Grant Avenue corridor, the state-of-the-art PG&E Gas Operation Technical Training facility began operations in September of 2017 and the Starbucks, directly across the street from the PG&E facility opened in January 2018. Additionally, as of June 30, 2022, a Fairfield Inn (Marriot) Hotel adjacent to the Starbucks was under construction and set to open in late 2022.
- 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.

- The construction of a boutique style Hotel Winters is complete, and the hotel has developed a very solid business base following a difficult opening in the in January 2020.
- Covid-19 impacted the businesses within the City of Winters greatly, as the largest segment of the local economy is based on the hospitality and restaurant sectors. The hospitality and restaurant sectors are recovering at a steady pace.
- 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. The City Council anticipates adoption of its first Capital Improvement Plan for FY 22-23 to help manage capital funding and projects.

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 of Winters 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. The Council adopted a flood development impact fee to help fund those improvements, while the PG&E facility construction also provided improvements as required by the Flood Master Plan.

To facilitate 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 undertaken efforts to evaluate revenue sources with plans to initiate an audit of franchise fees and Utility User Tax revenue. Staff has initiated conversations with the Council and the community to evaluate increasing the City-wide Maintenance Assessment District and exploring options for expanding public safety revenue. Staff has also implemented a new budgeting software program that allows for better budget control and visibility, which aids in managing limited funds and has undertaken efforts to complete the implementation of technology applications to reduce staff overhead and improve data accuracy.

Relevant Financial Policies

The 2008 recession 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 9.5%. The City of Winters has worked diligently to increase revenues through various Economic Development projects, and these efforts have provided additional revenues. The combination of new businesses throughout the City and the increase in assessed values due to new residential homes, are included in the 2022-2023 budget, and the City of Winters is once again anticipating adhering to our General Fund policy that "Operating Revenues must fully cover operating expenditures".

Capital Projects

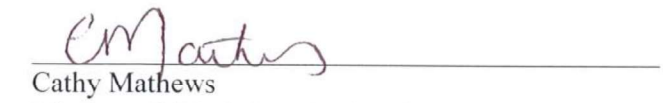
The City of Winters has focused on the implementation of critical infrastructures as part of our overall Capital Improvement planning.

A Capital Improvement Plan will be proposed for adoption by Council with the 22-23 fiscal year budget. The CIP will coordinate with the master plans for both Water and Sewer Enterprise Functions. The Development Impact fee program was reviewed in 2020-2021 fiscal year and fees were adjusted effective July 1, 2021.

Acknowledgements

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 MUNCPAs, LLP.

Respectfully Submitted:



Cathy Mathews
Director of Administrative Services

CITY OF WINTERS, CALIFORNIA

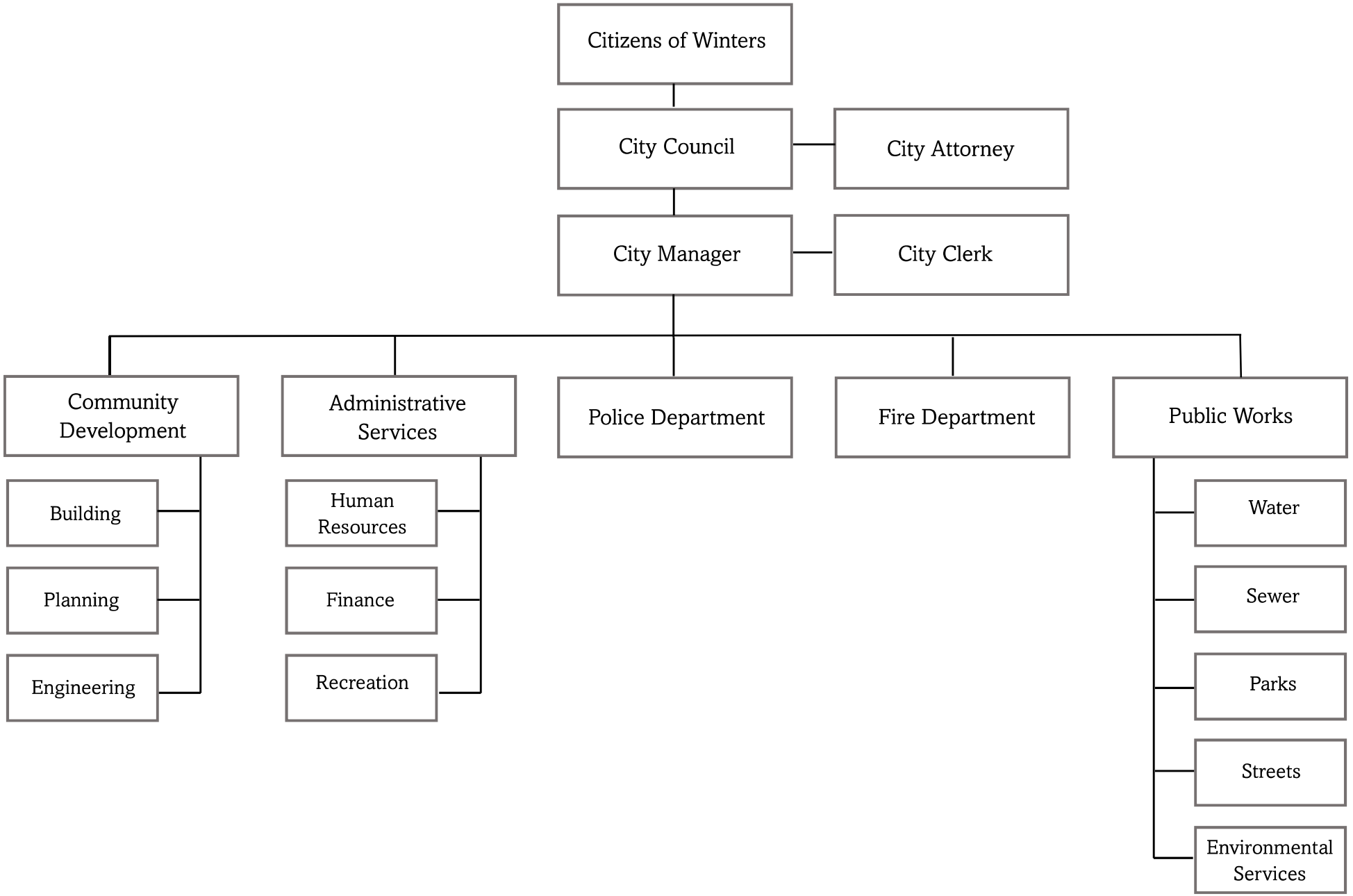
ELECTED AND APPOINTED OFFICIALS

CITY COUNCIL

- *Wade Cowan*……..……....Mayor
- *Bill Biasi*……..…..……..……....Mayor Pro Tem
- *Pierre Neu* ……..…..…Council member
- *Harold Anderson*……...Council member
- *Jesse Loren*…….……Council member

APPOINTED OFFICIALS

- *Kathleen S. Trepa* ….……..City Manager
- *John Miller* ……..…….....Police Chief
- *Brad Lopez* …… Fire Chief
- *Cathy Mathews*…….…….. Director of Administrative Services
- *Cathy Mathews*……..……City Treasurer
- *Kathleen S. Trepa* …… City Clerk


Citizens of Winters
City Council
City Attorney
City Manager
City Clerk
Community Development
Administrative Services
Police Department
Fire Department
Public Works
Building
Planning
Engineering
Human Resources
Finance
Recreation
Water
Sewer
Parks
Streets
Environmental Services

Government Finance Officers Association

Certificate of Achievement for Excellence in Financial Reporting

Presented to

City of Winters
California

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

June 30, 2021

Christopher P. Morrill

Executive Director/CEO

FINANCIAL SECTION

INDEPENDENT AUDITOR'S REPORT

To the City Council of
the City of Winters
Winters, California

Report on the Audit of the Financial Statements

Opinions

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 (the City) as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

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, as of June 30, 2022, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Change in Accounting Principle

As described in Notes 1 and 17 to the financial statements, in 2022, the City adopted new accounting guidance, GASB Statement No. 87, *Leases*. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 City's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, pension related schedules, and the schedules of changes in the City's nte OPEB liability and related ratios as listed in the table of contents be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The accompanying combining and individual nonmajor governmental fund financial statements and budgetary comparison schedules, and fiduciary funds combining statements, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. This information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor governmental fund financial statements and budgetary comparison schedules and the fiduciary funds and combining statements are fairly stated, in all material respects in relation, to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated July 19, 2023, 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 solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's 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.

Mann, Urrutia, Nelson CPAs

Sacramento, California
July 19, 2023

This section of the City of Winters California's Annual Comprehensive Financial Report presents a narrative overview and analysis of the City's financial activities for the fiscal year ended June 30, 2022. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in the City's basic financial statements, which follow this section.

FINANCIAL HIGHLIGHTS FOR THE FISCAL YEAR 2021-22

- The assets and deferred outflows of resources of the City exceeded liabilities and deferred inflows of resources by $60,519,988 (total net position). Of this amount, there is an unrestricted net position of $6,816,275 to meet long-term and ongoing obligations to citizens, employees and creditors. There is $11,013,145 restricted for public safety programs, public works and streets, community development, grants, and capital projects.
- As of June 30, 2022, the City governmental funds reported combined fund balances of $12,435,755. Approximately $1,293,445 of the combined fund balances, or 10%, is available to meet the City's current and future needs (committed and unassigned fund balance).
- An annual surplus of $190,519 was realized in the City's General fund during the fiscal year. Total General fund balance as of June 30, 2022 was $1,640,543.

OVERVIEW OF THE ANNUAL COMPREHENSIVE FINANCIAL REPORT

The City's basic financial statements consist of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other required supplementary information (RSI) in addition to the basic financial statements themselves.

Government-Wide Financial Statements

The government-wide financial statements consist of a Statement of Net Position and a Statement of Activities. These statements are designed to provide readers with a broad overview of the City's finances, in a manner similar to a private-sector business. They provide information about the activities of the City as a whole and present a long-term view of the City's finances.

The Statement of Net Position presents information on all of the City's assets, deferred outflows of resources, liabilities and deferred inflows of resources, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the City is strengthening or weakening.

The Statement of Activities presents information showing how the City's net position changed during the fiscal year. All changes in net position are reported when the underlying event giving rise to the change occurs, regardless of the timing of related cash receipts or disbursements. Thus, revenues and expenses are reported in this statement for some items that will only result in cash receipts or disbursements in future fiscal periods, such as property taxes assessed for the current year but received after June 30, or vacation leave earned in the current year but not utilized until a subsequent year.

The government-wide financial statements of the City are divided as follows:

Governmental activities

These are activities that are principally supported by taxes and intergovernmental revenues. For the City, governmental activities include general government, public safety, public works, community development, parks and recreation, and streets and highways.

Business-type activities

These are activities that are primarily funded through user fees and charges. The City's business-type activities include water and sewer.

Fund Financial Statements

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, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The funds used by the City are divided into three 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, which focus on the long-term, governmental fund financial statements focus on short-term inflows and outflows of spendable resources and the balances of those spendable resources available for spending. This information is useful in evaluating a government's short-term financing requirements.

To assist the user of these financial statements in understanding the differences and the relationship between the government-wide financial statements and the governmental funds financial statements, reconciliations between the two sets of statements have been included in this report.

The reconciliation of the Governmental Funds Balance Sheet to the Government-wide Statement of Net Position highlights the inclusion of capital assets and long-term liabilities in the government-wide financial statements.

The reconciliation of the Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances to the Government-wide Statement of Activities highlights the exclusion of capital expenditures, depreciation, and cash flows related to long-term liabilities from the governmental fund statements.

The City maintains numerous individual funds, which for financial reporting, are grouped according to their type (general fund, special revenue, and capital projects). Funds whose expenditures exceed 10% of the total expenditures for all governmental funds, or meet other specific criteria for determining their importance to the financial statement user, are designated as Major Funds, and are reported separately in the governmental funds statements. All other funds are grouped together for reporting purposes. Major funds for the City:

- General Fund
- HOME-CHOC
- 16-HOME10803

Individual fund data for each non-major governmental fund is provided in combining statements included in the Supplementary Information section of this report.

Proprietary funds

Proprietary funds are generally used to account for services for which the City charges customers - either outside customers, or internal units of departments within the City. Proprietary funds provide the same type of information as shown in the government-wide financial statements, only in more detail. Proprietary funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The City uses proprietary funds to account for the Water and Sewer.

Fiduciary funds

Fiduciary funds are used to account for resources held for the benefit of parties outside of the reporting government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the City's own programs. The City utilizes two types of fiduciary funds:

- Private-purpose trust funds are used to report all other trust arrangements under which principal and income benefit individuals, private organizations, or other governments.
- Custodial funds are used to record assets of separate organizations for which the City serves as a custodian.

Notes to the Financial Statements

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

Required Supplementary Information

This report presents required supplementary information concerning the City's progress in its obligation to provide pension and other post-employment benefits to its employees, and budgetary comparison information for the City's general fund and major special revenue funds.

Combining and Individual Fund Statements and Schedules

This section of the report includes combining information for the City's non-major funds and fiduciary funds.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

This section of the Management Discussion and Analysis provides a comparison and review of governmental activities for two fiscal years. In addition, an analysis of the current fiscal year net position and changes in net position is provided.

Table 1
Statements of Net Position
As of June 30, 2022 and 2021
(in thousands)

	Governmental Activities			Business-Type Activities			Total Government		
	2022	2021	Net Change	2022	2021	Net Change	2022	2021	Net Change
ASSETS									
Current and other assets	$ 24,323	$ 15,916	$ 8,407	$ 2,944	$ 2,900	$ 44	$ 27,267	$ 18,816	$ 8,451
Capital assets	33,546	34,132	(586)	15,265	14,907	358	48,811	49,039	(228)
Total Assets	57,869	50,048	7,821	18,209	17,807	402	76,078	67,855	8,223
DEFERRED OUTFLOWS OF RESOURCES	1,829	1,569	260	299	227	72	2,128	1,796	332
LIABILITIES									
Current and other liabilities	2,545	921	1,624	866	825	41	3,411	1,746	1,665
Long-term liabilities	3,594	6,583	(2,989)	6,662	7,241	(579)	10,256	13,824	(3,568)
Total Liabilities	6,139	7,504	(1,365)	7,528	8,066	(538)	13,667	15,570	(1,903)
DEFERRED INFLOWS OF RESOURCES	3,474	475	2,999	545	47	498	4,019	522	3,497
NET POSITION									
Net investment in capital assets	33,546	34,132	(586)	9,145	8,647	498	42,691	42,779	(88)
Restricted	11,013	15,655	(4,642)	-	-	-	11,013	15,655	(4,642)
Unrestricted	5,526	(6,149)	11,675	1,290	1,274	16	6,816	(4,875)	11,691
Total Net Position	$ 50,085	$ 43,638	$ 6,447	$ 10,435	$ 9,921	$ 514	$ 60,520	$ 53,559	$ 6,961

Governmental Activities

The City's governmental net position amounted to $50.1 million as of June 30, 2022, an increase of approximately $6 million over the fiscal year ended June 30, 2021. This increase is the change in net position reflected in the Governmental Activities column of the Statement of Activities, including pension adjustments reflected in Table 1. The City's net position from governmental activities as of June 30, 2022, is comprised of the following:

- Cash and investments comprised $13,103,953 in the City treasury, $42,827 of which is restricted in use. Substantially all of these amounts were held in short to medium term investments in governmental securities and corporate notes, as detailed in Note 2 to the financial statements.
- Current accounts, interest, and leases receivable comprised $3,290,663, an increase of $2,195,256 over the previous year.
- Loans receivable comprised $7,928,790, all of which represents loans provided by the City's Home Investment Partnerships Program to support first time homebuyers and housing rehabilitation and Community Development Block Grant Program to support small business development.
- Capital assets of $33,545,578, net of accumulated depreciation, which includes City infrastructure, buildings and improvements, equipment, land improvements and related construction in progress.
- Current liabilities, including accounts payable, accrued payroll, deposits and unearned revenues comprised $2,295,088.
- A net pension liability of $2,478,061 and net OPEB liability of $1,053,238.
- Long-term liabilities comprised $312,933, which includes compensated absences.
- Net position invested in capital assets net of related debt of $33.5 million, a decrease over the previous year ($34.1 million). This represents the City's investment in infrastructure and other capital assets used in governmental activities, net of amounts borrowed to finance that investment.
- Restricted net position totaling $11,013,145 which may be used only to construct specified capital projects or for public safety programs, public works and streets, community development, parks and recreation programs, and grant programs.
- Unrestricted net position is the portion of net position that can be used to finance day-to-day operations without constraints established by debt covenants or other legal requirements or restrictions. The City had a positive unrestricted net position of $5,525,924 as of June 30, 2022.

Business-Type Activities

- Cash and investments comprised $2,364,705 in the City Treasury as detailed in Note 2 to the financial statements.
- Current accounts, and interest receivable comprised $578,966.
- Total capital assets of $15,264,990, net of accumulated depreciation.
- Current liabilities, including accounts and interest payable, accrued payroll, and deposits, comprised $621,134.
- A net pension liability of $436,536 and net OPEB liability of $199,424.
- Long-term liabilities comprised $6,195,715.
- Net position invested in capital assets net of related debt of $9,144,990, representing the City's investment in infrastructure and other capital assets used in business-type activities, net of amounts borrowed to finance that investment.
- Unrestricted net position of $1,290,351.

Table 2
Changes in Net Position
For the Years Ended June 30, 2022 and 2021
(in thousands)

	Governmental Activities			Business-Type Activities			Total Government		
	2022	2021	Net Change	2022	2021	Net Change	2022	2021	Net Change
REVENUES									
Program revenues									
Charges for services	$ 1,130	$ 3,040	$ (1,910)	$ 3,907	$ 3,860	$ 47	$ 5,037	$ 6,900	$ (1,863)
Operating grants and contributions	2,228	1,334	894	-	-	-	2,228	1,334	894
Capital grants and contributions	1,693	5,721	(4,028)	-	3,188	(3,188)	1,693	8,909	(7,216)
General revenues									
Taxes	5,057	4,329	728	-	-	-	5,057	4,329	728
Investment income	113	98	15	3	4	(1)	116	102	14
Rents and leases	71	-	71	-	-	-	71	-	71
Other revenue	772	134	638	5	-	5	777	134	643
Transfers	(664)	-	(664)	664	-	664	-	-	-
Total Revenues	10,400	14,656	(4,256)	4,579	7,052	(2,473)	14,979	21,708	(6,729)
EXPENSES									
Governmental activities									
General government	181	718	(537)	-	-	-	181	718	(537)
Public safety	4,352	5,148	(796)	-	-	-	4,352	5,148	(796)
Public works	211	447	(236)	-	-	-	211	447	(236)
Community development	979	574	405	-	-	-	979	574	405
Parks and recreation	1,226	1,042	184	-	-	-	1,226	1,042	184
Streets and highways	1,288	540	748	-	-	-	1,288	540	748
Water	-	-	-	1,813	1,645	168	1,813	1,645	168
Sewer	-	-	-	2,252	1,875	377	2,252	1,875	377
Total Expenses	8,237	8,469	(232)	4,065	3,520	545	12,302	11,989	313
Change in net position	2,163	6,187	(4,024)	514	3,532	(3,018)	2,677	9,719	(7,042)
Net position - beginning of year	43,638	37,451	6,187	9,921	6,389	3,532	53,559	43,840	9,719
Restatement	4,284	-	4,284	-	-	-	4,284	-	4,284
Net position - beginning of year, restated	47,922	37,451	10,471	9,921	6,389	3,532	57,843	43,840	14,003
Net position - end of year	$ 50,085	$ 43,638	$ 6,447	$ 10,435	$ 9,921	$ 514	$ 60,520	$ 53,559	$ 6,961

Governmental Activities

Governmental activities net position increased to $50,084,647 during fiscal year 2021-22.

As Table 2 above shows, $5,051,552 of the City's fiscal year 2021-22 revenue is derived from program revenues, while $5,349,030 is derived from general revenues such as taxes, rents and interest.

Program revenues are composed of fees and charges for services of $1,129,923 that include permit revenues, fees and charges used to fund expenses incurred in providing services; $2,228,282 of operating grants and contributions which include gas tax, transportation development allocations, transportation grants, and public safety allocations and grants; and $1,693,347 of capital grants and contributions.

General revenues are not allocable to programs but are used to pay for the net costs of governmental programs.

Business-Type Activities

Business-type activities net position increased to $10,435,341 during fiscal year 2021-22.

Net position in the City's Water fund decreased by $7,351 during fiscal year 2021-22. The decrease is primarily attributable to a decrease in grant revenues in the current year.

Net position in the City's Sewer fund increased $521,997 during fiscal year 2021-22. The increase is primarily attributed to lower-than-anticipated capital expenditures during fiscal year 2021-22.

FINANCIAL ANALYSIS OF THE CITY'S FUNDS

As noted earlier, the City uses fund accounting to ensure compliance with finance-related legal requirements. The fund financial statements presented in this report address the need of the City to demonstrate compliance with financial restrictions and allow the statement's users to separately analyze individual funds.

The focus of the City's governmental funds is to provide information on near-term inflows, outflows, and balances of resources that are available for spending. Such information is useful in assessing the City's financing requirements. In particular, unassigned fund balances may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

Table 3
Revenues Classified by Source
Governmental Funds
For the Years Ended June 30, 2022 and 2021
(in thousands)

	2022		2021			
	Amount	% of Total	Amount	% of Total	Variance	% Change
Taxes and assessments	$ 5,647,680	54.2 %	$ 4,886,769	39.2 %	$ 760,911	15.6 %
Fines and forfeitures	17,034	0.2 %	6,438	0.1 %	10,596	164.6 %
Licenses, fees and permits	1,986,644	19.1 %	2,645,843	21.2 %	(659,199)	(24.9)%
Use of money and property	184,081	1.8 %	226,782	1.8 %	(42,701)	(18.8)%
Intergovernmental	1,313,380	12.6 %	3,762,514	30.1 %	(2,449,134)	(65.1)%
Charges for services	425,266	4.1 %	759,265	6.1 %	(333,999)	(44.0)%
Other revenues	820,339	7.9 %	210,595	1.7 %	609,744	289.5 %
	$ 10,394,424	99.9 %	$ 12,498,206	100.2 %	$ (2,103,782)	(16.8)%

Collections of taxes increased by $760,911, primarily due to revenue increase in property tax by $457,848, sales tax by $168,029, TOT tax by $145,584, Gas Tax by $41,617, and Municipal Tax and City-Wide Assessment by total of $43,256, but revenue decrease in utility tax by $95,423.

Collections of licenses, fees and permits decreased by $659,199 due decrease of building activity by $497,867 and impact fees by $161,332.

Collections of intergovernmental revenues decreased by $2,449,134 due to ending of the HOME loan grant by $2,164,788, CARES Act by $200,000 and other housing grants by $84,346.

Collections of charges for services decreased by $333,999 primarily due to delay receiving Fire District Service fee collection by $267,906 and reduction of Fire Department Review fees and Recreation fees collections by $66,093.

Collections of other revenues increased by $609,744 primarily due to revenue increase in housing in-lieu contribution by $239,319 and other General Fund reimbursement and refund increase by $370,425.

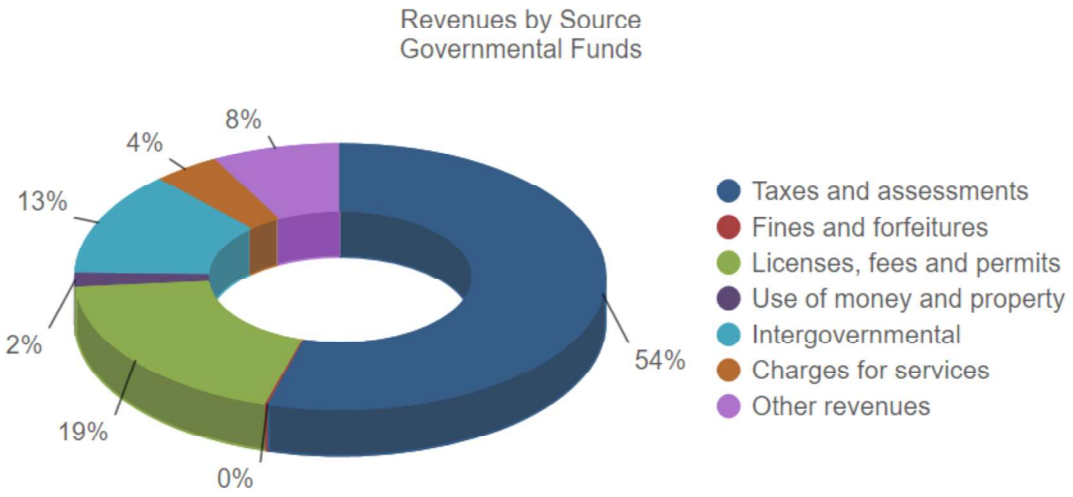
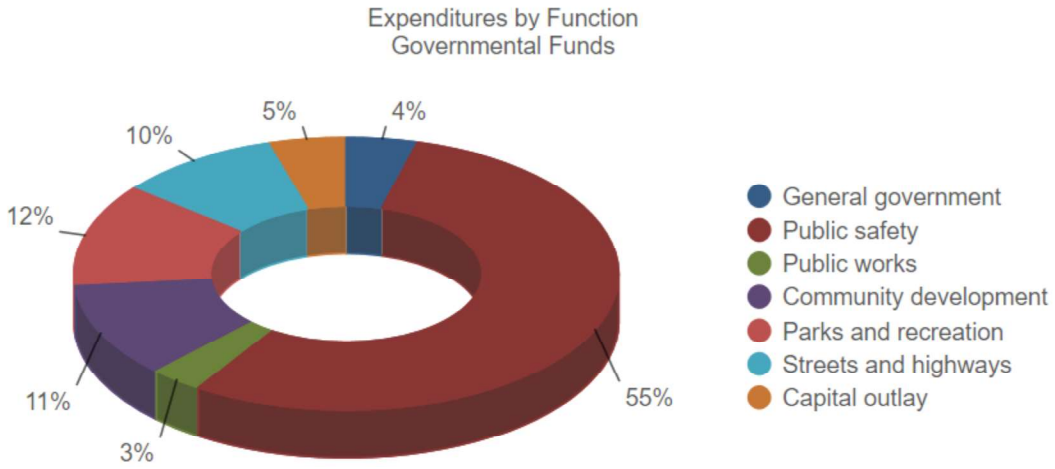


Table 4
Expenditures by Function
Governmental Funds
For the Years Ended June 30, 2022 and 2021
(in thousands)

	2022		2021			
	Amount	% of Total	Amount	% of Total	Variance	% Change
General government	$ 367,700	4.3 %	$ 530,795	6.9 %	$ (163,095)	(30.7)%
Public safety	4,781,311	54.9 %	4,654,782	60.8 %	126,529	2.7 %
Public works	271,780	3.1 %	410,092	5.4 %	(138,312)	(33.7)%
Community development	977,919	11.2 %	674,602	8.8 %	303,317	45.0 %
Parks and recreation	1,066,525	12.2 %	879,472	11.5 %	187,053	21.3 %
Streets and highways	837,097	9.6 %	138,397	1.8 %	698,700	504.9 %
Capital outlay	404,753	4.6 %	366,068	4.8 %	38,685	10.6 %
	$ 8,707,085	99.9 %	$ 7,654,208	100.0 %	$ 1,052,877	13.8 %

The $1,052,877 increase in governmental fund expenditures during the fiscal year 2021-22 can be primarily attributed to the following:

- Increase in Public Safety expenditures of $126,529.
- Increase in Streets and Highways expenditures of $698,700.
- Increase in Parks and Recreation expenditures of $187,053.
- Increase in Community Development expenditures of $303,317.
- Decrease in General Government expenditures of $163,095.
- Decrease in Public Works expenditures of $138,312.
- Increase in Capital Outlay expenditures of $38,685.



General Fund

The General Fund is the main operating fund of the City, and accounts for general operations including public safety, public works, community development, parks and recreation and administration. The General Fund experienced an overall decrease in total revenues of $186,652 or 2.9%. This decrease can be attributed to intergovernmental revenue collection decrease. The General Fund experienced an overall increase in expenditures of $275,240 or 4.7%. This increase can be attributed to Public Safety expenditures increase.

At June 30, 2022, the General Fund fund balance was $1,640,543 which is an increase of $383,749 over the prior year. As a measure of the General Fund's ability to meet operating expenditures, it is useful to note that unassigned fund balance represents approximately 3.7% of total General Fund expenditures.

The following table presents the amount of revenue from various sources within the General fund:

Table 5
General Fund Revenues by Source
For the Years Ended June 30, 2022 and 2021
(in thousands)

	2022		2021			
	Amount	% of Total	Amount	% of Total	Variance	% Change
Taxes and assessments	$ 5,081,154	80.7 %	$ 4,364,050	67.2 %	$ 717,104	16.4 %
Fines and forfeitures	1,863	- %	-	- %	1,863	DIV/0 %
Licenses, fees and permits	446,929	7.1 %	906,358	14.0 %	(459,429)	(50.7)%
Use of money and property	112,428	1.8 %	133,627	2.1 %	(21,199)	(15.9)%
Intergovernmental	3,041	- %	320,658	4.9 %	(317,617)	(99.1)%
Charges for services	425,266	6.7 %	759,265	11.7 %	(333,999)	(44.0)%
Other revenues	235,147	3.7 %	8,522	0.1 %	226,625	2,659.3 %
	$ 6,305,828	100.0 %	$ 6,492,480	100.0 %	$ (186,652)	(2.9)%

Table 6
General Fund Expenditures by Function
For the Years Ended June 30, 2022 and 2021
(in thousands)

	2022		2021			
	Amount	% of Total	Amount	% of Total	Variance	% Change
General government	$ 254,815	4.1 %	$ 293,232	4.9 %	$ (38,417)	(13.1)%
Public safety	4,652,354	76.4 %	4,382,182	75.3 %	270,172	6.2 %
Public works	152,556	2.5 %	250,687	4.3 %	(98,131)	(39.1)%
Community development	624,217	10.2 %	573,923	9.9 %	50,294	8.8 %
Parks and recreation	359,523	5.9 %	268,574	4.6 %	90,949	33.9 %
Capital outlay	48,354	0.8 %	47,981	0.8 %	373	0.8 %
	$ 6,091,819	99.9 %	$ 5,816,579	99.8 %	$ 275,240	4.7 %

Other Major Governmental Funds

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. The City received grant funds from the HOME program and loaned the funds to CHOC to construct the apartments. The fund balance decreased during the year due to correctly reporting a deferred inflow of resources to offset the loan receivable balance.

16-HOME-10803 Fund

The 16-HOME-10803 fund is used to account for the expenditures of HOME funds granted for the Blue Mountain Terrace Senior Apartment Complex. This apartment complex, when completed, will provide affordable housing that is restricted for the senior population. The fund balance decreased by $191,039, primarily as a result of the grant program ending in fiscal year 2022.

Enterprise Funds

The City has two Enterprise funds - the Water fund and the Sewer fund. The City's Enterprise funds generally account for services charged to external or internal customers through fees.

The following table presents the amount of revenue from various sources:

Table 7
Revenues by Source
Proprietary Funds
For the Years Ended June 30, 2022 and 2021
(in thousands)

	2022		2021			
	Amount	% of Total	Amount	% of Total	Variance	% Change
Operating revenues:						
Charges for services	$ 3,907,226	99.8 %	$ 3,859,481	100.0 %	$ 47,745	1.2 %
Other operating revenues	5,197	0.1 %	-	- %	5,197	DIV/0 %
Non-operating revenues:						
Interest	2,921	0.1 %	4,497	0.1 %	(1,576)	(35.0)%
	$ 3,915,344	100.0 %	$ 3,863,978	100.1 %	$ 51,366	1.3 %

Total revenues for business-type activities increased $51,366 during the year. This increase is primarily due to sewer sales and services revenue decrease.

The following table presents the amount of expenses for the City's proprietary funds:

Table 8
Expenses by Type
Proprietary Funds
For the Years Ended June 30, 2022 and 2021
(in thousands)

	2022		2021			
	Amount	% of Total	Amount	% of Total	Variance	% Change
Operating expenses:						
Salaries and benefits	$ 1,098,828	27.0 %	$ 1,013,373	28.8 %	$ 85,455	8.4 %
Materials, supplies, misc.	209,972	5.2 %	170,372	4.7 %	39,600	23.2 %
Administration	1,483,918	36.5 %	1,293,179	36.7 %	190,739	14.7 %
Fuel, lubricants, maintenance	59,772	1.5 %	38,391	1.1 %	21,381	55.7 %
Contract services	186,029	4.6 %	150,893	4.3 %	35,136	23.3 %
Utilities	444,859	10.9 %	294,282	8.4 %	150,577	51.2 %
Depreciation	358,984	8.8 %	337,409	9.6 %	21,575	6.4 %
Non-operating expenses						
Interest expense	222,705	5.5 %	222,488	6.3 %	217	0.1 %
	$ 4,065,067	100.0 %	$ 3,520,387	99.9 %	$ 544,680	15.5 %

The $544,680 net increase in proprietary fund expenses during the fiscal year can be primarily attributed to the following:

- Salaries and benefits costs increase of $85,455.
- Material supplies costs increase of $39,600.
- Administration costs increase of $190,739.
- Fuel, lubricants, and maintenance costs increase of $21,381.
- Contract services costs increase of $35,136.
- Utilities costs increase of $150,577.
- Depreciation and interest expense increase of $21,575.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

Detailed information regarding composition and activity in capital assets is provided in Note 6 to the financial statements. The City's investment in capital assets as of June 30, 2022 totaled $48,810,568 (net of accumulated depreciation). The investment in capital assets includes land, buildings, machinery, vehicles and equipment, streets, highways, drainage systems, and construction in progress.

Table 9
Capital Assets at the End of the Year

	Governmental Activities		Business-type Activities		Total	
	2022	2021	2022	2021	2022	2021
Land	$ 761,520	$ 761,520	$ 682,979	$ 682,979	$ 1,444,499	$ 1,444,499
Construction in progress	399,094	489,337	704,595	40,226	1,103,689	529,563
Water pipes	-	-	12,007,512	12,007,512	12,007,512	12,007,512
Sewer plant and pipes	-	-	11,719,265	11,719,265	11,719,265	11,719,265
Buildings and improvements	14,388,285	14,143,985	-	-	14,388,285	14,143,985
Vehicles and equipment	3,564,970	3,314,275	2,163,919	2,111,344	5,728,889	5,425,619
Infrastructure	27,021,217	27,021,217	4,935,825	4,935,825	31,957,042	31,957,042
Accumulated depreciation	(12,589,508)	(11,598,302)	(16,949,105)	(16,590,121)	(29,538,613)	(28,188,423)
Total	$ 33,545,578	$ 34,132,032	$ 15,264,990	$ 14,907,030	$ 48,810,568	$ 49,039,062

Debt Administration

The City's total long-term debt for governmental activities decreased by $22,413 primarily due to employee usage of vacation time.

The City's total debt for its business-type activities decreased $133,504 primarily due to payments on the outstanding bonds.

Detailed information regarding composition and activity in long-term debt is provided in Note 7 to the financial statements.

Table 10
Long-Term Debt

	Governmental Activities		Business-type Activities		Total	
	2022	2021	2022	2021	2022	2021
2018 Water Refunding Bond	$ -	$ -	$ 2,810,000	$ 2,875,000	$ 2,810,000	$ 2,875,000
2018 Sewer Refunding Bond	-	-	3,310,000	3,385,000	3,310,000	3,385,000
Compensated absences	312,933	335,346	75,715	69,219	388,648	404,565
Total	$ 312,933	$ 335,346	$ 6,195,715	$ 6,329,219	$ 6,508,648	$ 6,664,565

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 GAAP, except that for budgetary purposes:

- Revenues are recorded when received.
- Interfund loans and repayments are recorded as revenues and expenditures.
- Capital expenses are budgeted as an expense.
- Encumbrances are included in budgeted expenditures.

Unexpended appropriations lapse at year-end. The City Council authorizes 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.

The following areas had budget adjustments approved by the City Council during the fiscal year:

- Approving interim engineering services with PSOMAS in the amount of $450,000 for a nine-month term ending November 30, 2022, appointing Megan Buche as City Engineer, and authorizing the City Manager to execute the Professional Services Agreement.
- Awarding a professional services agreement with MV Cheng and Associates for interim financial management services in the not to exceed amount of $60,000 and authorizing the City Manager to executre the agreement.
- Approving a professional services agreement with Jackson & Sands Engineering for the purchase of Accessory Dwelling Unit construction plans in the not to exceed amount of $30,000 and amending the Fiscal Year 21/22 Operating Budget.
- Approving a professional services agreement with Woodard & Curan in the not to exceed amount of $178,618 to update the 2007 Water Master Plan and prepare a Drought Contingency Plan.
- Awarding a professional services agreement to Walker Consultants for the Downtown Vision and Policy Plan in an amount not to exceed $75,000.
- Approving a professional services agreement with Mann, Urrutia, Nelson CPAs & Associates LLP for audit services for a three-year period in the total not to exceed amount of $125,500, with the first year of the agreement in the amount of $41,000 and authorizing the City Manager to execute the agreement in a form approved by the City Attorney.
- Approving a general services agreement witn SONCO Heating & Air Conditioning to replace the HVAC unit at the Community Center in the amount of $35,250.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

- The City is currently experiencing robust home building activity, this activity has provided a much needed boost in revenues for the general fund with the building permit activity and has increased the assessed value of property. The City anticipates continued building activity for approximately 5 years and will need to adjust the budget accordingly.
- Implementation of economic development projects to encourage additional economic development growth, to increase and diversify the sales tax base, and increase the assessed value and therefore the property tax revenues.
- The City needs to prepare a Capital Improvement Plan and update the Development Impact Fee Nexus and Financing Plan for future capital improvements.

CONTACTING THE CITY'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, customers, and investors and creditors with a general overview of the City's finances, and to demonstrate the City's accountability for the money it receives. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the City of Winters, Department of Administrative Services, 318 First Street, Winters CA 95694.

CITY OF WINTERS
STATEMENT OF NET POSITION
JUNE 30, 2022

	Governmental Activities	Business-type Activities	Total
ASSETS			
Cash and investments (Note 2)	$ 13,061,126	$ 2,364,705	$ 15,425,831
Receivables:			
Accounts	2,107,221	577,457	2,684,678
Interest	15,227	1,509	16,736
Leases (Note 3)	1,168,215	-	1,168,215
Loans receivable (Note 4)	7,928,790	-	7,928,790
Restricted cash and investments (Note 2)	42,827	-	42,827
Capital assets (Note 6):			
Non-depreciable	1,160,614	1,387,574	2,548,188
Depreciable, net	32,384,964	13,877,416	46,262,380
Total capital assets, net	33,545,578	15,264,990	48,810,568
Total Assets	57,868,984	18,208,661	76,077,645
DEFERRED OUTFLOWS OF RESOURCES			
Changes in the net pension liability (Note 8)	1,528,070	241,600	1,769,670
Changes in the net OPEB liability (Note 9)	301,331	57,055	358,386
Total Deferred Outflows of Resources	1,829,401	298,655	2,128,056
LIABILITIES			
Accounts payable and accrued liabilities	909,563	53,813	963,376
Accrued payroll	146,740	10,208	156,948
Accrued interest payable	-	74,080	74,080
Unearned revenue	976,765	-	976,765
Deposits payable	262,020	557,113	819,133
Long-term liabilities (Note 7):			
Due within one year	249,783	169,737	419,520
Due in more than one year	63,150	6,025,978	6,089,128
Net pension liability (Note 8):			
Due in more than one year	2,478,061	436,536	2,914,597
Net OPEB liability (Note 9):			
Due in more than one year	1,053,238	199,424	1,252,662
Total Liabilities	6,139,320	7,526,889	13,666,209
DEFERRED INFLOWS OF RESOURCES			
Changes in the net pension liability (Note 8)	1,903,125	428,743	2,331,868
Changes in the net OPEB liability (Note 9)	614,454	116,343	730,797
Leases (Note 3)	956,839	-	956,839
Total Deferred Inflows of Resources	3,474,418	545,086	4,019,504
NET POSITION			
Net investment of capital assets	33,545,578	9,144,990	42,690,568
Restricted for:			
Public safety	462,255	-	462,255
Public works and streets	537,797	-	537,797
Community development	2,009,785	-	2,009,785
Parks and recreation	10,316	-	10,316
Grants	11,972	-	11,972
Capital projects	7,981,020	-	7,981,020
Unrestricted	5,525,924	1,290,351	6,816,275
Total Net Position	$ 50,084,647	$ 10,435,341	$ 60,519,988

See accompanying notes to the basic financial statements.

CITY OF WINTERS
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2022

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net Position: Primary Government: Governmental Activities	Net (Expense) Revenue and Changes in Net Position: Primary Government: Business-type Activities	Net (Expense) Revenue and Changes in Net Position: Primary Government: Total
PRIMARY GOVERNMENT							
Governmental activities:							
General government	$ 180,732	$ 607,911	$ 414,854	$ 154,473	$ 996,506	$ -	$ 996,506
Public safety	4,352,419	33,189	244,033	291,028	(3,784,169)	-	(3,784,169)
Public works	210,955	219,099	153,390	549,194	710,728	-	710,728
Community development	979,059	208,488	278,370	-	(492,201)	-	(492,201)
Parks and recreation	1,225,873	61,236	337,161	382,594	(444,882)	-	(444,882)
Streets and highways	1,288,219	-	800,474	316,058	(171,687)	-	(171,687)
Total governmental activities	8,237,257	1,129,923	2,228,282	1,693,347	(3,185,705)	-	(3,185,705)
Business-type activities:							
Water	1,813,458	1,805,302	-	-	-	(8,156)	(8,156)
Sewer	2,251,609	2,101,924	-	-	-	(149,685)	(149,685)
Total business-type activities	4,065,067	3,907,226	-	-	-	(157,841)	(157,841)
Total primary government	$ 12,302,324	$ 5,037,149	$ 2,228,282	$ 1,693,347	(3,185,705)	(157,841)	(3,343,546)
General revenues:							
Taxes:							
Property taxes					2,364,993	-	2,364,993
Sales and use taxes					876,936	-	876,936
Franchise fees					395,325	-	395,325
Utility tax					411,848	-	411,848
Municipal service tax					666,684	-	666,684
Transient occupancy tax					341,500	-	341,500
Investment income					113,355	2,921	116,276
Rents and leases					70,726	-	70,726
Other revenues					772,032	5,197	777,229
Transfers					(664,369)	664,369	-
Total general revenues and transfers					5,349,030	672,487	6,021,517
Change in net position					2,163,325	514,646	2,677,971
Net position - July 1, 2021					43,637,628	9,920,695	53,558,323
Prior period restatement (Note 17)					4,283,694	-	4,283,694
Net position - July 1, 2021, restated					47,921,322	9,920,695	57,842,017
Net position - June 30, 2022					$ 50,084,647	$ 10,435,341	$ 60,519,988

See accompanying notes to the basic financial statements.

CITY OF WINTERS
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2022

	General Fund	HOME - CHOC	16-HOME-10803	Other Governmental Funds	Total Governmental Funds
ASSETS					
Cash and investments	$ 873,730	$ -	$ -	$ 12,135,443	$ 13,009,173
Receivables:					
Accounts	1,414,122	-	206,142	486,957	2,107,221
Interest	2,555	-	-	12,672	15,227
Leases	1,168,215	-	-	-	1,168,215
Due from other funds	404,128	-	-	-	404,128
Advances from other funds	-	-	-	125,000	125,000
Restricted cash and investments	-	-	-	42,827	42,827
Loans receivable	10,272	2,843,180	2,415,081	2,660,257	7,928,790
Total Assets	$ 3,873,022	$ 2,843,180	$ 2,621,223	$ 15,463,156	$ 24,800,581
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES (DEFICITS)					
LIABILITIES					
Accounts payable and accrued liabilities	$ 584,325	$ -	$ -	$ 273,285	$ 857,610
Accrued payroll	146,740	-	-	-	146,740
Unearned revenue	-	-	-	976,765	976,765
Deposits payable	252,431	-	-	9,589	262,020
Due to other funds	-	-	206,142	197,986	404,128
Advances to other funds	-	-	-	125,000	125,000
Total Liabilities	983,496	-	206,142	1,582,625	2,772,263
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenues	292,144	2,843,180	2,583,724	2,916,676	8,635,724
Leases	956,839	-	-	-	956,839
Total Deferred Inflows of Resources	1,248,983	2,843,180	2,583,724	2,916,676	9,592,563
FUND BALANCES (DEFICITS)					
Nonspendable	-	-	-	125,000	125,000
Restricted	-	-	-	11,017,310	11,017,310
Committed	-	-	-	124,558	124,558
Unassigned	1,640,543	-	(168,643)	(303,013)	1,168,887
Total Fund Balances (Deficits)	1,640,543	-	(168,643)	10,963,855	12,435,755
Total Liabilities, Deferred Inflows of Resources and Fund Balances (Deficits)	$ 3,873,022	$ 2,843,180	$ 2,621,223	$ 15,463,156	$ 24,800,581

See accompanying notes to the basic financial statements.

CITY OF WINTERS
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
JUNE 30, 2022

Total fund balances reported on the governmental funds balance sheet	$	12,435,755
Amounts reported for governmental activities in the statement of net position are different because of the following:		
Capital assets of $46,135,086, net of accumulated depreciation of $12,589,508, used in governmental activities are not financial resources and therefore are not reported in the governmental funds.		33,545,578
Other long-term assets are not available to pay for current period expenditures and therefore, are reported as unavailable revenues in the governmental funds.		726,316
Certain notes, loans, and interest receivables are not available to pay for current period expenditures and therefore are offset by deferred inflows of resources in the governmental funds.		7,909,408
Deferred outflows of resources related to changes in the net pension liability are not applicable to the current period.		1,528,070
Deferred outflows of resources related to changes in the net OPEB liability are not applicable to the current period.		301,331
Long term liabilities are not due and payable in the current period and, therefore are not reported in the governmental funds:		
Compensated absences		(312,933)
Net pension liability		(2,478,061)
Net OPEB liability		(1,053,238)
Deferred inflows related to changes in the net pension liability		(1,903,125)
Deferred inflows related to changes in the total OPEB liability		(614,454)
Net position of governmental activities	$	50,084,647

See accompanying notes to the basic financial statements.

CITY OF WINTERS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2022

	General Fund	HOME - CHOC	16-HOME-10803	Other Governmental Funds	Total Governmental Funds
REVENUES					
Taxes and assessments	$ 5,081,154	$ -	$ -	$ 566,526	$ 5,647,680
Fines and forfeitures	1,863	-	-	15,171	17,034
Licenses, fees, and permits	446,929	-	-	1,539,715	1,986,644
Use of money and property	112,428	-	-	71,653	184,081
Intergovernmental	3,041	-	50,119	1,260,220	1,313,380
Charges for services	425,266	-	-	-	425,266
Other revenues	235,147	-	-	585,192	820,339
Total Revenues	6,305,828	-	50,119	4,038,477	10,394,424
EXPENDITURES					
Current operations:					
General government	254,815	-	-	112,885	367,700
Public safety	4,652,354	-	-	128,957	4,781,311
Public works	152,556	-	-	119,224	271,780
Community development	624,217	-	241,158	112,544	977,919
Parks and recreation	359,523	-	-	707,002	1,066,525
Streets and highways	-	-	-	837,097	837,097
Capital outlay	48,354	-	-	356,399	404,753
Total Expenditures	6,091,819	-	241,158	2,374,108	8,707,085
Excess (deficiency) of revenues over expenditures	214,009	-	(191,039)	1,664,369	1,687,339
OTHER FINANCING SOURCES (USES)					
Transfers in	44,664	-	-	184,968	229,632
Transfers out	(68,154)	-	-	(825,847)	(894,001)
Total Other Financing Sources (Uses)	(23,490)	-	-	(640,879)	(664,369)
Net change in fund balances	190,519	-	(191,039)	1,023,490	1,022,970
Fund balance - July 1, 2021	1,256,794	2,843,180	22,396	10,971,919	15,094,289
Prior period restatement (Note 17)	193,230	(2,843,180)	-	(1,031,554)	(3,681,504)
Fund balance - July 1, 2021, restated	1,450,024	-	22,396	9,940,365	11,412,785
Fund balance (deficit) - June 30, 2022	$ 1,640,543	$ -	$ (168,643)	$ 10,963,855	$ 12,435,755

See accompanying notes to the basic financial statements.

CITY OF WINTERS
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2022

Reconciliation of the change in fund balances - total governmental funds to the change in net position of governmental activities:		
Net change in fund balances - total governmental funds	$	1,022,970
Governmental funds report capital outlays as expenditures while governmental activities report depreciation expense to allocate those expenditures over the life of the assets:		
Capital asset purchases		404,752
Depreciation expense		(991,206)
Some revenues reported in the Statement of Activities will not be collected for several months after the City's year-end and do not provide current financial resources and therefore are not reported as revenues in the governmental funds. Some revenues reported in the prior year statement of activities were recognized in the governmental funds in the current year. This is the net change in revenues.		726,316
Receipts of payments and disbursements of funds related to notes and loans receivable are reported as revenues and expenditures, respectively, in governmental funds, but an increase and decrease, respectively, in notes receivable in the Statement of Net Position:		
Loan program receipts		(73,683)
Accrued interest on loans		17,893
Some expenses reported in the Statement of Activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds:		
Change in accrued compensated absences		22,413
Change in net pension liability		2,606,539
Change in total OPEB liability		215,063
Pension expense related to deferred outflows and inflows of resources		(1,650,711)
OPEB expense related to deferred outflows and inflows of resources		(130,646)
Internal service funds are used by management to charge the costs of certain activities, such as equipment replacement, to individual funds. The net revenue (expense) of the internal service funds is reported with the governmental funds.		(6,375)
Change in net position of governmental activities	$	2,163,325

See accompanying notes to the basic financial statements.

CITY OF WINTERS
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
JUNE 30, 2022

	Business-type Activities			Governmental Activities
	Water	Sewer	Totals	Internal Service Fund
ASSETS				
Current assets:				
Cash and investments	$ 1,431,719	$ 932,986	$ 2,364,705	$ 51,953
Receivables:				
Accounts	275,973	301,484	577,457	-
Interest	416	1,093	1,509	-
Total Current Assets	1,708,108	1,235,563	2,943,671	51,953
Non-current assets:				
Capital assets:				
Non-depreciable	150,000	1,237,574	1,387,574	-
Depreciable, net	5,522,887	8,354,529	13,877,416	-
Total capital assets net	5,672,887	9,592,103	15,264,990	-
Total Non-Current Assets	5,672,887	9,592,103	15,264,990	-
Total Assets	7,380,995	10,827,666	18,208,661	51,953
DEFERRED OUTFLOWS OF RESOURCES				
Changes in net pension liability	98,707	142,893	241,600	-
Changes in net OPEB liability	23,295	33,760	57,055	-
Total Deferred Outflows of Resources	122,002	176,653	298,655	-
LIABILITIES				
Current liabilities:				
Accounts payable	37,573	16,240	53,813	51,953
Accrued wages	3,939	6,269	10,208	-
Deposits payable	128,815	428,298	557,113	-
Accrued interest payable	34,015	40,065	74,080	-
Accrued compensated absences - current	17,499	12,238	29,737	-
Bonds payable - current	65,000	75,000	140,000	-
Total Current Liabilities	286,841	578,110	864,951	51,953
Long-term liabilities:				
Accrued compensated absences	22,865	23,113	45,978	-
Bonds payable	2,745,000	3,235,000	5,980,000	-
Net pension liability	178,350	258,186	436,536	-
Net OPEB liability	81,423	118,001	199,424	-
Total Long-term Liabilities	3,027,638	3,634,300	6,661,938	-
Total Liabilities	3,314,479	4,212,410	7,526,889	51,953
DEFERRED INFLOWS OF RESOURCES				
Changes in net pension liability	175,166	253,577	428,743	-
Changes in net OPEB liability	47,502	68,841	116,343	-
Total Deferred Outflows of Resources	222,668	322,418	545,086	-
NET POSITION:				
Net investment in capital assets	2,862,887	6,282,103	9,144,990	-
Unrestricted	1,102,963	187,388	1,290,351	-
Total Net Position	$ 3,965,850	$ 6,469,491	$ 10,435,341	$ -

See accompanying notes to the basic financial statements.

CITY OF WINTERS
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
PROPRIETARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2022

	Business-type Activities			Governmental Activities
	Water	Sewer	Totals	Internal Service Fund
OPERATING REVENUES				
Charges for sales and services	$ 1,805,302	$ 2,101,924	$ 3,907,226	$ 1,008,583
Other revenues	-	5,197	5,197	-
Total Operating Revenue	1,805,302	2,107,121	3,912,423	1,008,583
OPERATING EXPENSES				
Salaries and benefits	448,267	650,561	1,098,828	-
Materials, supplies and miscellaneous	109,723	100,249	209,972	198,554
Insurance	-	-	-	274,347
Administration	713,490	770,428	1,483,918	8,093
Fuels, lubricants, and maintenance	-	59,772	59,772	83,838
Contract services	78,805	107,224	186,029	350,270
Utilities	228,482	216,377	444,859	99,856
Depreciation	132,430	226,554	358,984	-
Total Operating Expenses	1,711,197	2,131,165	3,842,362	1,014,958
Operating Income (Loss)	94,105	(24,044)	70,061	(6,375)
NON-OPERATING REVENUE AND EXPENSES				
Interest income	805	2,116	2,921	-
Interest expense	(102,261)	(120,444)	(222,705)	-
Total Non-Operating Revenues and Expenses	(101,456)	(118,328)	(219,784)	-
Income (Loss) Before Transfers	(7,351)	(142,372)	(149,723)	(6,375)
TRANSFERS				
Transfers in	-	664,369	664,369	-
Change in net position	(7,351)	521,997	514,646	(6,375)
Total Net Position - July 1, 2021	3,973,201	5,947,494	9,920,695	6,375
Total Net Position - June 30, 2022	$ 3,965,850	$ 6,469,491	$ 10,435,341	$ -

See accompanying notes to the basic financial statements.

CITY OF WINTERS
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2022

	Business-type Activities			Governmental Activities
	Water	Sewer	Totals	Internal Service Fund
CASH FLOWS FROM OPERATING ACTIVITIES				
Cash received from customers	$ 1,843,397	$ 2,060,194	$ 3,903,591	$ 1,008,583
Cash paid to suppliers	(454,518)	(645,040)	(1,099,558)	(989,226)
Cash paid to employees	(1,130,727)	(1,248,541)	(2,379,268)	-
Net Cash Provided by Operating Activities	258,152	166,613	424,765	19,357
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Acquisition and construction of capital assets	-	(52,578)	(52,578)	-
Principal paid on capital debt	(65,000)	(75,000)	(140,000)	-
Interest paid on capital debt	(102,694)	(120,944)	(223,638)	-
Net Cash Used for Capital and Related Financing Activities	(167,694)	(248,522)	(416,216)	-
CASH FLOWS FROM INVESTING ACTIVITIES				
Interest and dividends	569	1,502	2,071	-
Net Cash Provided by Investing Activities	569	1,502	2,071	-
Net Increase (Decrease) in Cash and Cash Equivalents	91,027	(80,407)	10,620	19,357
Cash and Cash Equivalents - July 1, 2021	1,340,692	1,013,393	2,354,085	32,596
Cash and Cash Equivalents - June 30, 2022	$ 1,431,719	$ 932,986	$ 2,364,705	$ 51,953

See accompanying notes to the basic financial statements.

CITY OF WINTERS
STATEMENT OF CASH FLOWS (CONTINUED)
PROPRIETARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2022

	Business-type Activities			
	Water	Sewer	Totals	Internal Service Fund
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY OPERATING ACTIVITIES:				
Operating Income (Loss)	$ 94,105	$ (24,044)	$ 70,061	$ (6,375)
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:				
Depreciation expense	132,430	226,554	358,984	-
(Increase) decrease in:				
Accounts receivable	7,232	(39,479)	(32,247)	-
Pension related deferred outflows of resources	(301)	(14,055)	(14,356)	-
OPEB related deferred outflows of resources	(23,295)	(33,760)	(57,055)	-
Increase (decrease) in:				
Accounts payable	(515)	5,509	4,994	25,732
Accrued wages	3,939	6,269	10,208	-
Deposits payable	31,152	(7,448)	23,704	-
Net pension liability	(167,695)	(232,044)	(399,739)	-
Net OPEB liability	(19,208)	(24,600)	(43,808)	-
Compensated absences	(2,679)	9,175	6,496	-
Pension related deferred inflows of resources	155,485	225,695	381,180	-
OPEB related deferred inflows of resources	47,502	68,841	116,343	-
Net Cash Provided by Operating Activities	$ 258,152	$ 166,613	$ 424,765	$ 19,357
NON CASH SUPPLEMENTAL DISCLOSURE:				
Acquisition of fixed assets through contributed capital	$ -	$ 664,369	$ 664,369	$ -

See accompanying notes to the basic financial statements.

CITY OF WINTERS
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
JUNE 30, 2022

	Successor Agency Private-Purpose Trust Fund	Custodial Funds
ASSETS		
Cash and investments (Note 2)	$ 438,764	$ 444,080
Restricted cash and investments (Note 2)	187,064	-
Receivables:		
Interest	-	267
Land held for resale	608,994	-
Total Assets	1,234,822	444,347
LIABILITIES		
Interest payable	154,458	-
Long term liabilities (Note 16):		
Due in more than one year	12,734,800	-
Total Liabilities	12,889,258	-
NET POSITION		
Held in trust	(11,654,436)	-
Restricted for individuals, organizations, and other governments	-	444,347
Total Net Position	$ (11,654,436)	$ 444,347

See accompanying notes to the basic financial statements.

CITY OF WINTERS
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2022

	Successor Agency Private-Purpose Trust Funds	Custodial Funds
ADDITIONS		
Property taxes	$ 1,003,993	$ -
Program fees	-	17,083
Interest income (loss)	-	(51,180)
Other revenues	-	1,300
Total Additions	1,003,993	(32,797)
DEDUCTIONS		
Community development	253,121	-
Program expenses	-	41,731
Interest expense	459,073	-
Total Deductions	712,194	41,731
Change in Fiduciary Net Position	291,799	(74,528)
Fiduciary Net Position - July 1, 2021	(11,946,235)	533,465
Prior Period Adjustment (Note 16)	-	(14,590)
Fiduciary Net Position - July 1, 2021, Restated	(11,946,235)	518,875
Fiduciary Net Position - June 30, 2022	$ (11,654,436)	$ 444,347

See accompanying notes to the basic financial statements.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of Reporting Entity

The City of Winters (City) 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, 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, these basic financial statements present the City of Winters (the primary government) and any component units.

Component Units

There are no component units of the City which meet the criteria of a blended or discrete presentation.

B. Basis of Presentation

The City's basic financial statements are prepared in conformity with accounting principles generally accepted in the United States of America. The Governmental Accounting Standards Board is the acknowledged standard setting body for establishing accounting and financial reporting standards followed by governmental entities in the United States of America. These standards require that the financial statements described below be presented.

Government-wide Financial Statements

The Statement of Net Position and Statement of Activities display information about the reporting government as a whole. They include the activities of the overall City government except for fiduciary activities. Eliminations have been made to minimize the double counting of internal activities. Interfund services provided and used are eliminated in the process of consolidation. The City's net position is reported in three parts - net investment in capital assets; restricted net position; and unrestricted net position. The City first utilizes restricted resources to finance qualifying activities. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange revenues. Business-type activities are financed in part by fees charged to external parties for goods or services.

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, and 2) grants and contributions that are restricted to meeting 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.

Fund Financial Statements

The underlying accounting system of the City is organized and operated on the basis of separate funds, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that compromise its assets, deferred outflows of resources, liabilities, deferred inflows of resources, fund equity, revenues and expenditures or expenses, as appropriate. Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Funds are organized into three major categories: governmental, proprietary, and fiduciary. An emphasis is placed on major funds within the governmental and proprietary categories with each major fund displayed in a separate column. A fund is considered major if it is the primary operating fund of the City or meets the following criteria:

a. Total assets and deferred outflows of resources, liabilities and deferred inflows of resources, 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

b. Total assets and deferred outflows of resources, liabilities and deferred inflows of resources, revenues, or expenditures/expenses of the individual governmental fund or enterprise fund are at least 5 percent of the corresponding total for all governmental and enterprise funds combined.

All remaining governmental funds are aggregated and reported as nonmajor funds in a single column, regardless of their fund type.

The funds of the financial reporting entity are described below:

Governmental Funds

General Fund - The General Fund is the general operating fund of the City and is always classified as a major fund. It is used to account for all activities except those legally or administratively required to be accounted for in other funds.

Special Revenue Funds - Special Revenue Funds are used to account for the proceeds of specific revenue sources that are restricted or committed to expenditures for specified purposes other than debt service or capital projects.

Capital Project Funds - Capital Project Funds are used to account for financial resources that are restricted, committed, or assigned to expenditures for capital outlays, including the acquisition or construction of capital facilities and other capital assets.

Proprietary Funds

Enterprise Funds - Enterprise Funds are used to account for business-like activities provided to the general public. These activities are financed primarily by user charges and the measurement of financial activity focuses on net income measurement similar to the private sector.

Internal Service Funds - Internal service funds are used to account for, and finance, services and commodities furnished by a designated department of a governmental unit to other departments of the same governmental unit. The City uses internal service funds to account for insurance activities.

Fiduciary Funds (not included in government-wide statements)

Private-Purpose Trust Funds - Private-Purpose Trust Funds are used to report all other trust arrangements under which principal and income benefit individuals, private organizations, or other governments.

Custodial Funds - Custodial 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 Custodial funds of the City are used for the Swim Team, Festival De La, Quilt Festival, Senior and Youth activities, and Elderberry activities.

Major Funds

The City reports the following major governmental funds in the accompanying financial statements:

General Fund - This is the general operating fund of the City. It is used to account for all financial resources expect those required to be accounted for in a separate fund.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

HOME - CHOC 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 is intergovernmental grant revenue.

16-HOME-10803 Fund - This fund accounts for HOME grant expenditures for the construction of the Blue Mountain Terrace Senior Apartment Complex.

The City reports the following major proprietary funds in the accompanying financial statements:

Water Fund - This fund accounts for the operation and maintenance of the City's water distribution system.

Sewer Fund - This fund accounts for the operation and maintenance of the City's wastewater collection system including operating costs of the wastewater treatment facility.

C. Measurement Focus and Basis of Accounting

Measurement focus is a term used to describe "which" transactions are recorded within the various financial statements. Basis of accounting refers to "when" revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements regardless of the measurement focus applied.

Measurement Focus

On the government-wide Statement of Net Position and the Statement of Activities, both governmental and proprietary activities are presented using the economic resources measurement focus as defined in item "b" below.

In the fund financial statements, the "current financial resources" measurement focus or the "economic resources" measurement focus is used as appropriate:

a. All governmental funds are accounted for using a "current financial resources" measurement focus. With this measurement focus, only current assets and deferred outflows of resources, and current liabilities and deferred inflows of resources generally are included on their balance sheets. Their operating statements present sources and uses of available spendable financial resources during a given period. These funds use fund balance as their measure of available spendable financial resources at the end of the period.

b. All proprietary funds utilize an "economic resources" measurement focus. The accounting objectives of this measurement focus are the determination of operating income, changes in net position (or cost recovery), financial position, and cash flows. All assets and deferred outflows of resources, and all liabilities and deferred inflows of resources (whether current or noncurrent) associated with the operation of these funds are reported. Proprietary fund equity is classified as net position.

c. Fiduciary funds use the "economic resources" measurement focus and the accrual basis of accounting.

Basis of Accounting

In the government-wide Statement of Net Position and Statement of Activities, both governmental and proprietary activities are presented using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset is used. Revenues, expenses, gains, losses, assets and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

In the fund financial statements, governmental funds are presented on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when "measurable and available." Measurable means knowing or being able to reasonably estimate the amount. Available means collectible within the current period or soon enough thereafter to pay current liabilities. The City defines available to be within 60 days of year-end. Expenditures (including capital outlay) are recorded when the related fund liability is incurred, except for general obligation bond principal and interest which are reported when due. Governmental capital asset acquisitions are reported as expenditures in governmental funds. Proceeds from governmental long-term liabilities and acquisitions under capital leases are reported as other financing sources.

Those revenues susceptible to accrual include taxes, intergovernmental revenues, interest and charges for services. Certain indirect costs are included in program expenses reported for individual functions and activities.

Grant revenues are recognized in the fiscal year in which all eligibility requirements are met. Under the terms of grant agreements, the City may fund certain programs with a combination of cost-reimbursement grants, categorical block grants, and general revenues. Thus, both restricted and unrestricted net position are available to finance program expenditures. The City's policy is to first apply restricted grant resources to such programs, followed by general revenues if necessary.

All proprietary funds utilize the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset is used. 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 operations. The principal operating revenues of the enterprise funds are charges for services. Operating expenses for proprietary funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses. When both restricted and unrestricted resources are available for use, it is the City's policy to use restricted resources first, then unrestricted resources as they are needed.

D. Cash and Investments

In order to maximize investment return, the City pools its available cash for investment purposes. The cash management pool is used essentially as a demand deposit account by the participating funds. The City has defined cash and cash equivalents, for purposes of the preparation of its statement of cash flows, as deposits and investments purchased with a maturity date of 90 days or less.

Investments are stated at fair value (the value at which an investment could be exchanged in a current transaction between willing parties, other than in a forced or liquidation sale).

E. Restricted Cash and Investments

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. Accounts and Interest Receivable

In the government-wide statements, receivables consist of all revenues earned at year-end and not yet received. Receivables are recorded in the financial statements net of any allowance for doubtful accounts, if applicable, and estimated refunds due. Major receivable balances for the governmental activities include sales and use taxes, franchise taxes, grants, fines, interest, and other fees. Federal and state grants are considered receivable and accrued as revenue when reimbursable costs are incurred.

In the fund financial statements, material receivables in governmental funds include revenue accruals such as sales tax, franchise tax, and grants and similar intergovernmental revenues since they are usually both measurable and available. Nonexchange transactions collectible but not available are recorded as deferred inflows of resources in the fund financial statements in accordance with modified accrual, but are not deferred in the government-wide financial statements in accordance with the accrual basis. Interest and investment earnings are recorded when earned only if paid within 60 days since they would be considered both measurable and available. Long-term loans in governmental funds are treated as expenditures in the year advanced and as revenues in the year repayment is measurable and available. Loans receivable are recorded in the fund financial statements, but are recorded as deferred inflows of resources to indicate they do not represent current financial resources. Proprietary fund material receivables consist of all revenues earned at year-end and not yet received. Service charges and interest earnings comprise the majority of proprietary fund receivables.

G. Capital Assets

Capital assets, which include land, structures and improvements, machinery and equipment and infrastructure assets, are defined by the City as assets with a cost of $5,000 or more for machinery, equipment and improvements, $50,000 for structures, and $200,000 for infrastructure. Such assets are recorded at historical cost if purchased or constructed. Contributed capital assets received prior to the implementation of GASB 72 were recorded at fair value on the date of donation. Contributed capital assets received subsequent to the implementation of GASB 72 are recorded at acquisition value as of the date received. Capital outlay is recorded as expenditures in the governmental funds and as assets in the government-wide financial statements to the extent the City's capitalization threshold is met.

Capital assets used in operations are depreciated or amortized using the straight-line method over the assets estimated useful life in the government-wide financial statements. The range of estimated useful lives by type of asset is as follows:

Depreciable Asset	Estimated Lives
Infrastructure	50 years
Buildings and improvements	50 years
Machinery and equipment	5-10 years

Maintenance and repairs are charged to operations when incurred. Betterments and major improvements which significantly increase values, change capacities or extend useful lives are capitalized. Upon sale or retirement of capital assets, the cost and related accumulated depreciation are removed from the respective accounts and any resulting gain or loss is included in the results of operations.

H. 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, 2022. 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, 2022. All vacation and sick leave is accrued when incurred in the government-wide and proprietary fund financial statements. In governmental funds, the cost of vacation and sick leave benefits is recognized when payments are made to employees. The general fund and water and sewer funds have been typically used to liquidate prior fiscal years' liabilities for compensated absences.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

I. Long-Term Liabilities

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, discounts, and insurance costs are deferred and amortized over the life of the bonds using the straight-line method (which approximates the effective interest method).

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.

J. Interfund Transactions

Interfund transactions are reflected as either loans, services provided or used, reimbursements or transfers. Loans are reported as receivables and payables as appropriate, are subject to elimination upon consolidation and are referred to as either "due to/from other funds" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the noncurrent portion of interfund loans). Any residual balances outstanding between the governmental activities and the business-type activities are reported in the government-wide financial statements as "internal balances". Advances between funds, as reported in the fund financial statements, are offset by nonspendable fund balance in applicable governmental funds to indicate that they are not available for appropriation and are not available financial resources.

Services provided, deemed to be at market or near market rates, are treated as revenues and expenditures/expenses. Reimbursements are when one fund incurs a cost, charges the appropriate benefiting fund, and reduces its related cost as a reimbursements. All other interfund transactions are treated as transfers. Transfers between governmental and proprietary funds are netted as part of the reconciliation to the government-wide presentation.

K. Unearned Revenue

Under the accrual and modified accrual basis of accounting, revenue may be recognized only when it is earned. When assets are recognized in connection with a transaction before the earnings process is complete, those assets are offset by a corresponding liability for unearned revenue.

L. Pensions

For purposes of measuring the net pension liability and deferred outflows/inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the City's California Public Employees' Retirement System (CalPERS) plan (Plan) and additions to/deductions from the Plan's fiduciary net position have been determined on the same basis as they are reported by CalPERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

M. Other Postemployment Benefits (OPEB)

For purposes of measuring the OPEB liability and deferred outflows/inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the City's plan (OPEB Plan) and additions to/deductions from the OPEB Plan's fiduciary net position have been determined on the same basis. For this purpose, benefit payments are recognized when currently due and payable in accordance with the benefit terms. Investments are reported at fair value.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Generally accepted accounting principles require that the reported results must pertain to liability and asset information within certain defined timeframes. For this report, the following timeframes are used:

Valuation Date	June 30, 2021
Measurement Date	June 30, 2022
Measurement Period	July 1, 2021 - June 30, 2022

N. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position or balance sheet will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net assets that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The City currently reports deferred outflows related to OPEB and pensions. See Notes 8 and 9 for more information.

In addition to liabilities, the statement of net position or balance sheet will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net assets that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The City has three items that qualify for reporting in this category, unavailable revenues, leases, and inflows from changes in the net pension liability and net OPEB liability. Unavailable revenue is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from intergovernmental revenues that have not been received within the modified accrual period. The governmental funds also report deferred inflows of resources related to long-term leases receivable. In the government-wide financial statements, the City reports deferred inflows of resources related to leases and the inflows from changes in the net pension liability and net OPEB liability. See notes 8 and 9 for more information on the deferred inflows of resources from the net pension liability and net OPEB liability.

O. Leases

Lessor

The City is a lessor for noncancellable leases of a building and cell tower sites. The City recognizes a lease receivable and a deferred inflow of resources in the financial statements.

At the commencement of a lease, the City initially measures the lease receivable at the present value of payments expected to be received during the lease term. Subsequently, the lease receivable is reduced by the principal portion of lease payments received. The deferred inflow of resources is initially measured as the initial amount of the lease receivable, adjusted for lease payments received at or before the lease commencement date. Subsequently, the deferred inflow of resources is recognized as revenue over the life of the lease term.

Key estimates and judgments include how the City determines (1) the discount rate it uses to discount the expected lease receipts to present value, (2) lease terms, and (3) lease receipts.

- The City uses its incremental borrowing rate as the discount rate for leases.
- The lease term includes the noncancellable period of the lease. Lease receipts included in the measurement of the lease receivable is composed of fixed payments from the lessee.

The City monitors changes in circumstances that would require a remeasurement if its lease, and will remeasure the lease receivable and deferred inflows of resources if certain changes occur that are expected to significantly affect the amount of the lease receivable.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

P. Equity Classifications

Government-wide Financial Statements

Net position is the excess of all the City's assets and deferred outflows of resources over all its liabilities and deferred inflows of resources, regardless of fund. Net position is divided into three categories. These categories apply only to net position, which is determined at the government-wide level, and are described below:

a. Net investment in capital assets - Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.

b. Restricted net position - Consists of net position with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.

c. Unrestricted net position - All other net position that does not meet the definition of "restricted" or "net investment in capital assets".

Fund Financial Statements

The governmental fund financial statements present fund balances based on classifications that comprise a hierarchy that is based primarily on the extent to which the City is bound to honor constraints on the specific purposes for which amounts in the respective governmental funds can be spent. The classifications used in the governmental fund financial statements are as follows:

a. Nonspendable - Amounts that cannot be spent because they are either (1) not in spendable form or (2) legally or contractually required to be maintained intact.

b. Restricted - Amounts that are restricted for specific purposes when constraints placed on the use of resources are either (1) externally imposed by creditors, grantors, contributors, or laws or regulations of other governments; or (2) imposed by law through constitutional provisions or enabling legislation.

c. Committed - Amounts that can only be used for specific pursuant to constraints imposed by formal action (resolution) of the government's highest level of decision-making authority.

d. Assigned - Amounts that are constrained by the City Council's intent to be used for specific purposes through a resolution, but are neither restricted or committed. The City Council assigns fund balances for specific purposes by resolution adopting the annual budget for the upcoming fiscal year or by an amending budget resolution during the fiscal year.

e. Unassigned - Amounts representing the residual balance for the general fund or any other fund with a negative fund balance.

Further detail about the City's fund balance classification is described in Note 10.

Q. 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.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

R. Use of Estimates

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

S. Implementation of Government Accounting Standards Board Statements

Effective July 1, 2021, the City implemented the following accounting and financial reporting standards:

Governmental Accounting Standards Board Statement No. 87

In June 2017, GASB issued Statement No. 87, *Leases*. This Statement (1) increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract; and (2) establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Additionally, under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities. The City adopted this accounting guidance for its June 30, 2022 year-end. See Notes 3 and 17 for additional details.

Governmental Accounting Standards Board Statement No. 89

In June 2018, GASB issued Statement No. 89, *Accounting for Interest Cost Incurred before the End of a Construction Period*. This Statement establishes accounting requirements for interest cost incurred before the end of a construction period. This Statement requires that interest cost incurred before the end of a construction period be recognized as an expense in the period in which the cost is incurred for financial statements prepared using the economic resources measurement focus. As a result, interest cost incurred before the end of a construction period will not be included in the historical cost of a capital asset reported in a business-type activity or enterprise fund. The City adopted this accounting guidance for its June 30, 2022 year-end. There was no impact to the City's financial position as a result of adoption.

Government Accounting Standards Board Statement No. 92

In January 2020, GASB issued Statement No. 92, *Omnibus 2020*. The primary objectives of this Statement are to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing practice issues that have been identified during implementation and application of certain GASB Statements. The City adopted this accounting guidance for its June 30, 2022 year-end. There was no impact to the City's financial position as a result of adoption.

Government Accounting Standards Board Statement No. 93

In March 2020, GASB issued Statement No. 93, *Replacement of Interbank Offered Rates*. The primary objective of this Statement is to address accounting and financial reporting implications that result from the replacement of an interbank offered rate (IBOR). The City adopted this accounting guidance for its June 30, 2022 year-end. There was no impact to the City's financial position as a result of adoption.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Government Accounting Standards Board Statement No. 97

In June 2020, GASB issued Statement No. 97, *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans an Amendment of GASB Statements No. 14 and No. 84, and a Supersession of GASB Statement No. 32*. The primary objectives of this Statement are to (1) increase consistency and comparability related to the reporting of fiduciary component units in circumstances in which a partial component unit does not have a governing board and the primary government performs the duties that a governing board typically would perform; (2) mitigate costs associated with the reporting of certain defined contribution pension plans, defined contribution other postemployment benefit (OPEB) plans, and employee benefit plans other than pension plans or OPEB plans (other employee benefit plans) as fiduciary component units in fiduciary fund financial statements; and (3) enhance the relevance, consistency, and comparability of the accounting and financial reporting for Internal Revenue Code (IRC) Section 457 deferred compensation plans (Section 457 plans) that meet the definition of a pension plan and for benefits provided through those plans. The City adopted this accounting guidance for its June 30, 2022 year-end. There was no impact to the City's financial position as a result of adoption.

T. Future Governmental Accounting Standards Board Statements

These statements are not effective until July 1, 2022 or later. The City has not determined the effects, if any, on the financial statements.

Government Accounting Standards Board Statement No. 91

In May 2019, GASB issued Statement No. 91, *Conduit Debt Obligations*. The primary objectives of this Statement are to provide a single method of reporting conduit debt obligations by issuers and eliminate diversity in practice associated with (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations, and (3) related note disclosures. This Statement achieves those objectives by clarifying the existing definition of a conduit debt obligation; establishing that a conduit debt obligation is not a liability of the issuer; establishing standards for accounting and financial reporting of additional commitments and voluntary commitments extended by issuers and arrangements associated with conduit debt obligations; and improving required note disclosures. The City has not determined what impact, if any, this pronouncement will have on the financial statements. Application of this statement is effective for the City's fiscal year ending June 30, 2023.

Government Accounting Standards Board Statement No. 94

In March 2020, GASB issued Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*. The primary objective of this Statement is to improve financial reporting by addressing issues related to public-private and public-public partnership arrangements (PPPs). A PPP is an arrangement in which a government (the transferor) contracts with an operator (a governmental or nongovernmental entity) to provide public services by conveying control of the right to operate or use a nonfinancial assets, such as infrastructure or other capital asset (the underlying PPP asset), for a period of time in an exchange or exchange-like transaction. This Statement also provides guidance for accounting and financial reporting for availability payment arrangements (APAs). An APA is an arrangement in which a government compensates an operator for services that my include designing, constructing, financing, maintaining, or operating an underlying nonfinancial asset for a period of time in an exchange or exchange-like transaction. The City has not determined what impact, if any, this pronouncement will have on the financial statements. The requirements of this statement are effective for the City's fiscal year ending June 30, 2023.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Government Accounting Standards Board Statement No. 96

In May 2020, GASB issued Statement No. 96, *Subscription-Based Information Technology Arrangements*. This Statement provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for governments, defines a SBITA, establishes that a SBITA results in a right-to-use subscription asset-an intangible asset-and a corresponding liability, provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA, and requires note disclosures regarding a SBITA. The City has not determined what impact, if any, this pronouncement will have on the financial statements. The requirements of this statement are effective for the City's fiscal year ending June 30, 2023.

Government Accounting Standards Board Statement No. 99

In April 2022, GASB issued Statement No. 99, *Omnibus 2022*. The primary objectives of this Statement are to enhance comparability in accounting and financial reporting and to improve consistency of authoritative literature by addressing (1) practice issues that have been identified during implementation and application of certain GASB Statements and (2) accounting and financial reporting for guarantees. The City has not determined what impact, if any, this pronouncement will have on the financial statements. The requirements of this statement related to leases, PPPs and SBITAs are effective for the City's fiscal year ending June 30, 2023 and the requirements related to financial guarantees and the classification and reporting of derivative instruments within the scope of Statement 53 are effective for the City's fiscal year ending June 30, 2024.

Government Accounting Standards Board Statement No. 100

In June 2022, GASB issued Statement No. 100, *Accounting Changes and Error Corrections - An Amendment of GASB Statement No. 62.* The primary objective of this Statement is to enhance accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability. The requirements of this statement are effective for the City's fiscal year ending June 30, 2024.

Government Accounting Standards Board Statement No. 101

In June 2022, GASB issued Statement No. 101, *Compensated Absences.* The primary objective of this Statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences by aligning the recognition and measurement guidance under a unified model and amending certain previously required disclosures. The requirements of this statement are effective for the City's fiscal year ending June 30, 2025.

NOTE 2: CASH AND INVESTMENTS

Cash and investments as of June 30, 2022 were classified in the accompanying financial statements as follows:

	Cash and Investments	Restricted Cash and Investments	Total
Governmental activities	$ 13,061,126	$ 42,827	$ 13,103,953
Business-type activities	2,364,705	-	2,364,705
Total government-wide cash and investments	15,425,831	42,827	15,468,658
Fiduciary activities	882,844	187,064	1,069,908
Total Cash and Investments	$ 16,308,675	$ 229,891	$ 16,538,566

NOTE 2: CASH AND INVESTMENTS (CONTINUED)

Cash and investments at June 30, 2022 consisted of the following:

Cash on hand	$	850
Cash in banks		6,345,298
Total cash		6,346,148
Money market funds		1,109,262
Local Agency Investment Fund (LAIF)		9,083,156
Total investments		10,192,418
Total Cash and Investments	$	16,538,566

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 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 trustees 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.

Authorized Investment Type	Maximum Maturity	Maximum Percentage of Portfolio	Maximum Percentage per Issuer
Local Agency Investment Fund (LAIF)	N/A	Unlimited	$50 million
U.S. Treasury Obligations	5 years	None	None
U.S. Government Agency Securities	5 years	None	None
Insured Deposits with Banks and Savings & Loans	N/A	None	15%
Repurchase Agreements	90 days	None	15%
Banker's Acceptances	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 request must be approved by the City Council prior to purchase.

NOTE 2: CASH AND INVESTMENTS (CONTINUED)

Investments Authorized by Debt Agreements

Investment of debt proceeds held by bond trustees are governed by provisions of the debt agreements, rather than the general provisions of the California Governments Code or the City's investment policy. The table below identifies the investment types that are authorized for investments held by bond trustees. 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 Percentage per Issuer
U.S. Treasury Obligations	5 years	None	None
U.S. Government Agency Securities	5 years	None	None
Banker's 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

Investment Valuation

Investments are measured at fair value on a recurring basis. Recurring fair value measurements are those that Governmental Accounting Standards Board (GASB) Statements require or permit in the statement of net position at the end of each reporting period. Fair value measurements are categorized based on the valuation inputs used to measure an asset's fair value: Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. Investments' fair value measurements are as follows at June 30, 2022:

	Fair Value Measurements Using			
Investments	Level 1 Inputs	Level 2 inputs	Level 3 inputs	Fair Value
Money market funds	$ 1,109,262	$ -	$ -	$ 1,109,262
Total investments reported under fair value hierarchy	1,109,262	-	-	1,109,262
Local Agency Investment Fund (LAIF)	-	-	-	9,083,156
Total investments	$ 1,109,262	$ -	$ -	$ 10,192,418

Investment in State Investment Pools

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 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 is recorded on an amortized cost basis. The investment of $9,083,156 is not subject to valuation on a recurring basis.

NOTE 2: CASH AND INVESTMENTS (CONTINUED)

Disclosure 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 short-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 cash flow and liquidity needed for operations. Information about the sensitivity of the fair values of the City's investments to market rate fluctuations is provided by the following table that shows the distribution of the City's investments by maturity as of June 30, 2022:

	Remaining Maturity			
Investment Type	< 12 months	1 - 5 years	> 5 years	Fair Value
Money Market Funds	$ 1,109,262	$ -	$ -	$ 1,109,262
Local Agency Investment Funds	9,083,156	-	-	9,083,156
Total Investments	$ 10,192,418	$ -	$ -	$ 10,192,418

Investments with Fair Values Highly Sensitive to Interest Rate Fluctuations

The City had no investments that were highly sensitive to interest rate fluctuations as of June 30, 2022.

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 investment policy, or debt agreements, and the actual rating as of the fiscal year for each investment type.

		Rating as of Fiscal Year End	
Investment Type	Total	S&P	Moody's
Money market funds	$ 1,109,262	Not rated	Not rated
Local Agency Investment Fund	9,083,156	Not rated	Not rated
Total	$ 10,192,418		

Concentration of Credit Risk

Concentration of credit risk is the risk of loss attributed to the magnitude of the City's investment in a single issuer of securities. When investments are concentrated in one issuer, this concentration presents a heightened risk of potential loss. The City's investment policy contains limitations on the amount that can be invested in any one issuer. There were no investments in any one issuer (other than mutual funds and external investment pools) at June 30, 2022, that represented 5 percent or more of total City investments.

NOTE 2: CASH AND INVESTMENTS (CONTINUED)

Custodial Credit Risk

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or 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 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 government unit). The market 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's deposits by pledging first trust deed mortgage notes having a value of 150% of the secured public deposits.

NOTE 3: LEASES RECEIVABLE

The City is reporting leases receivable of $1,168,215 at June 30, 2022. For the year ended June 30, 2022, the City reported lease revenue of $70,726 and interest revenue of $35,580 related to lease payments received.

Building

- On October 1, 2019, the City entered into a revised agreement with Charley Wallace for the lease of a building. The lease requires monthly payments of $2,200 and expires on December 31, 2026. The lease interest rate is .88%.

Cell Tower Sites

- On April 30, 2011, the City entered into a lease agreement with CCATT, LLC, for the lease of land for a cell tower site. The lease requires monthly payments of $1,200 which increase by 10% for each 5-year extension term through April 30, 2061. The interest rates if 2.11%.
- On June 1, 2007, the City entered into an amended lease agreement with American Tower Delaware Corporation for the lease of land for a cell tower site. The lease requires monthly payments of $800 with an annual increase of 3% through June 1, 2034. The interest rates is 1.58%.
- On June 1, 2007, the City entered into an amended lease agreement with Verizon Wireless for the lease of land for a cell tower site. The lease requires monthly payments of $1,562 with an annual increase of 3% through June 1, 2034. The interest rate is 1.58%.

The City has recorded a deferred inflow of resources associated with these leases that will be recognized as revenue over the lease terms. As of June 30, 2022, the balance of the deferred inflow of resources was $956,839.

NOTE 4: LOANS RECEIVABLE

The City administers various residential rehabilitation, first-time homebuyer, and down payment assistance loan programs for low-and moderate-income families. In addition, the City has loaned monies to developers for affordable housing projects. The loans have different stated interest rates, payback periods and may be forgivable assuming all conditions are met.

The balance of the loans receivable, net of allowance, has been offset in the fund financial statements by deferred inflows of resources as they are not deemed measurable and available (within 60 days).

At June 30, 2022, the outstanding balance of loans receivable totaled $7,928,790.

NOTE 5: INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS

Advances to/from Other Funds

Advances to/from other funds are non-current interfund loans and are offset by a nonspendable fund balance in applicable governmental funds to indicate they are not in spendable form. The composition of advances to/from other funds as of June 30, 2022 was as follows:

Receivable Fund	Payable Fund	Description	Amount
Non-Major Governmental Funds			
Street Impact Fee	Flood Control Study	Flood solution study	$ 95,000
Storm Drain Impact Fee	Flood Control Study	Flood solution study	30,000
		Total Advances to/from Other Funds	$ 125,000

Due To/From Other Funds

During the course of operations, transactions occur between funds to account for goods received or services rendered. These receivables and payables are classified as due from or due to other funds. In addition, when funds overdraw their share of pooled cash, the receivables and payables are also classified as due from or due to other funds. The following are due to and due from balances as of June 30, 2022:

Due From	Due To	Description	Amount
Major Governmental Funds			
General Fund	16-HOME-10803	Cover negative cash	$ 206,142
		Total Major Governmental Due From/Due To	206,142
Non-Major Governmental Funds			
General Fund	City Wide Assessment	Cover negative cash	11,333
General Fund	SB2 Planning	Cover negative cash	5,144
General Fund	Afterschool Program	Cover negative cash	100,633
General Fund	Housing Successor	Cover negative cash	10,444
General Fund	Miscellaneous Grants	Cover negative cash	70,432
		Total Non-Major Governmental Due From/Due To	197,986
		Total Due From/Due To	$ 404,128

NOTE 5: INTERFUND TRANSACTIONS (CONTINUED)

Transfers

Transfers are indicative of funding for capital projects, lease payments or debt service, subsidies of various City operations, and re-allocations of special revenues. The following are the interfund transfers for fiscal year ended June 30, 2022:

Transfer From	Transfer To	Description of Transfer	Amount
Major Governmental Funds			
General Fund	City Wide Assessment	Subsidy	$ 47,400
General Fund	Landfill Cap	Subsidy	20,754
		Total Major Governmental Interfund Transfers	68,154
Non-Major Governmental Funds			
Monitoring Fee	General Fund	Offset negative fund balance	9,529
Revolving Loan Fund	STBG 96-1043	Program income	29,070
EDBG 99-688	Revolving Loan Fund	Program income	8,702
EDBG 96-405	Revolving Loan Fund	Program income	12,694
Miscellaneous Grants	General Fund	Reimbursed staff OT costs	35,135
Parks and Recreation Capital	Miscellaneous Grants	City match	66,348
Sewer Impact	Sewer	Project funding	664,369
		Total Non-Major Governmental Interfund Transfers	825,847
		Total Governmental Interfund Transfers	$ 894,001

NOTE 6: CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2022, was as follows:

Governmental Activities:	Balance at July 1, 2021	Additions	Transfers	Balance at June 30, 2022
Capital assets, not being depreciated:				
Land	$ 761,520	$ -	$ -	$ 761,520
Construction-in-progress	489,337	-	(90,243)	399,094
Total capital assets not being depreciated	1,250,857	-	(90,243)	1,160,614
Capital assets being depreciated				
Buildings and improvements	14,143,985	154,057	90,243	14,388,285
Vehicles and equipment	3,314,275	250,695	-	3,564,970
Infrastructure	27,021,217	-	-	27,021,217
Total capital assets being depreciated	44,479,477	404,752	90,243	44,974,472
Less accumulated depreciation:				
Buildings and improvements	(4,947,310)	(326,490)	-	(5,273,800)
Vehicles and equipment	(2,761,594)	(124,292)	-	(2,885,886)
Infrastructure	(3,889,398)	(540,424)	-	(4,429,822)
Total accumulated depreciation	(11,598,302)	(991,206)	-	(12,589,508)
Total capital assets being depreciated, net	32,881,175	(586,454)	90,243	32,384,964
Total Capital Assets, net	$ 34,132,032	$ (586,454)	$ -	$ 33,545,578

Depreciation expense was charged to functions based on their usage of the related assets as follows:

Governmental Activities:

General government	$ 72,579
Public safety	237,615
Public works	22,959
Community development	21,266
Parks and recreation	185,630
Streets and highways	451,157
Total governmental activities depreciation expense	$ 991,206

NOTE 6: CAPITAL ASSETS (CONTINUED)

Business-type Activities:	Balance at July 1, 2021	Additions	Retirements	Balance at June 30, 2022
Capital assets, not being depreciated:				
Land	$ 682,979	$ -	$ -	$ 682,979
Construction-in-progress	40,226	664,369	-	704,595
Total capital assets not being depreciated	723,205	664,369	-	1,387,574
Capital assets being depreciated				
Water pipes	12,007,512	-	-	12,007,512
Sewer plant and pipes	11,719,265	-	-	11,719,265
Infrastructure	4,935,825	-	-	4,935,825
Machinery and equipment	2,111,344	52,575	-	2,163,919
Total capital assets being depreciated	30,773,946	52,575	-	30,826,521
Less accumulated depreciation:				
Water pipes	(8,408,009)	(85,487)	-	(8,493,496)
Sewer plant and pipes	(6,459,003)	(123,550)	-	(6,582,553)
Infrastructure	(228,107)	(98,717)	-	(326,824)
Machinery and equipment	(1,495,002)	(51,230)	-	(1,546,232)
Total accumulated depreciation	(16,590,121)	(358,984)	-	(16,949,105)
Total capital assets being depreciated, net	14,183,825	(306,409)	-	13,877,416
Total Capital Assets, net	$ 14,907,030	$ 357,960	$ -	$ 15,264,990

Depreciation expense was charged to business-type functions as follows:

Business-type Activities:

Water	$ 132,430
Sewer	226,554
Total business-type activities depreciation expense	$ 358,984

NOTE 7: LONG-TERM LIABILITIES

A. Governmental Activities

The following is a summary of changes in governmental long-term liabilities for the year ended June 30, 2022:

	Balance July 1, 2021	Additions	Reductions	Balance June 30, 2022	Current Portion
Governmental Activities:					
Compensated Absences	$ 335,346	$ 249,783	$ (272,196)	$ 312,933	$ 249,783
Total	$ 335,346	$ 249,783	$ (272,196)	$ 312,933	$ 249,783

NOTE 7: LONG-TERM LIABILITIES (CONTINUED)

A description of long-term liabilities related to governmental activities at June 30, 2022 follows:

Compensated Absences

At June 30, 2022, compensated absences totaled $312,933, of which $249,783 was recorded as a current liability and the non-current portion totaled $63,150. For governmental activities, compensated absences are generally liquidated by the general fund.

B. Business-type Activities

The following is a summary of changes in business-type long-term liabilities for the year ended June 30, 2022:

	Balance July 1, 2021	Additions	Reductions	Balance June 30, 2022	Current Portion
Business-type Activities:					
Bonds payable:					
2018 Water Refunding Bonds	$ 2,875,000	$ -	$ (65,000)	$ 2,810,000	$ 65,000
2018 Sewer Refunding Bonds	3,385,000	-	(75,000)	3,310,000	75,000
Total bonds payable	6,260,000	-	(140,000)	6,120,000	140,000
Other liabilities:					
Compensated absences	69,219	33,950	(27,454)	75,715	29,737
Total	$ 6,329,219	$ 33,950	$ (167,454)	$ 6,195,715	$ 169,737

A description of long-term liabilities related to business-type activities at June 30, 2022 follows:

2018 Water Revenue Refunding Bonds

In September of 2018, the City issued $2,980,000 of Water Revenue Bonds bearing interest between 2.00% and 3.875%, payable semi-annually on March 1 and September 1. The Bonds were issued for the purpose of refunding the 2007 Water Revenue Bonds (current refunding), which were issued to provide funds for capital improvements of the City's waterworks system. Proceeds from the 2018 Bonds were placed in escrow to refund in full the 2007 Water Revenue Bonds and pay cost of issuance. As a result, the 2007 Water Revenue Bonds are defeased.

Future debt service payments on the bonds are as follows:

For the Year Ending June 30,	Principal	Interest	Total
2023	$ 65,000	$ 101,069	$ 166,069
2024	65,000	99,119	164,119
2025	70,000	97,094	167,094
2026	70,000	94,644	164,644
2027	75,000	91,744	166,744
2028 - 2032	405,000	414,958	819,958
2033 - 2037	485,000	341,669	826,669
2038 - 2042	575,000	247,634	822,634
2043 - 2047	685,000	129,004	814,004
2048 - 2052	315,000	12,303	327,303
Total	$ 2,810,000	$ 1,629,238	$ 4,439,238

NOTE 7: LONG-TERM LIABILITIES (CONTINUED)

2018 Sewer Revenue Refunding Bonds

In September of 2018, the City issued $3,515,000 of Sewer Revenue Bonds bearing interest between 2.00% and 3.875%, payable semi-annually on March 1 and September 1. The Bonds were issued for the purpose of refunding the 2007 Sewer Revenue Bonds (current refunding), which were issued to provide funds for capital improvements of the City's sewer system. Proceeds from the 2018 Bonds were placed in escrow to refund in full the 2007 Sewer Revenue Bonds and pay cost of issuance. As a result, the 2007 Sewer Revenue Bonds are considered defeased and the liability has been removed from these financial statements.

Future debt service payments on the bonds are as follows:

For the Year Ending June 30,	Principal	Interest	Total
2023	$ 75,000	$ 119,069	$ 194,069
2024	80,000	116,744	196,744
2025	80,000	114,344	194,344
2026	85,000	111,444	196,444
2027	85,000	108,044	193,044
2028 - 2032	485,000	488,470	973,470
2033 - 2037	565,000	401,653	966,653
2038 - 2042	675,000	291,555	966,555
2043 - 2047	810,000	152,292	962,292
2048 - 2052	370,000	14,531	384,531
Total	$ 3,310,000	$ 1,918,146	$ 5,228,146

NOTE 8: PENSION PLAN

A. General Information about the Pension Plan

Plan Description

All qualified permanent and probationary employees are eligible to participate in the Public Agency Cost-Sharing Multiple-Employer Defined Benefit Pension Plan (the Plan), administered by the California Public Employees' Retirement System (CalPERS). The Plan consists of individual rate plans (benefit tiers) within a safety risk pool (police and fire) and a miscellaneous risk pool. Plan assets may be used to pay benefits for any employer rate plan of the safety and miscellaneous pools. Accordingly, rate plans within the safety or miscellaneous pools are not separate plans under GASB Statement No. 68. Individual employers may sponsor more than one rate plan in the miscellaneous or safety risk pools. The City sponsors seven rate plans (two miscellaneous and five safety). Benefit provisions under the Plan are established by State statute and City resolution. CalPERS issues publicly available reports that include a full description of the pension plan regarding benefit provisions, assumptions and membership information that can be found on the CalPERS website.

Benefits Provided

CalPERS provides service retirement and disability benefits, annual cost of living adjustments and death benefits to plan members, who must be public employees and beneficiaries. Benefits are based on years of credited service, equal to one year of full time employment. Members with five years of total service are eligible to retire at age 50 (age 62 for Miscellaneous Plan members if membership date is on or after January 1, 2013) with statutorily reduced benefits. All members are eligible for non-duty disability benefits after 5 years of service. The death benefit is the Basic Death Benefit, the 1957 Survivor Benefit, or the Optional Settlement 2W Death Benefit. The cost of living adjustments for each plan are applied as specified by the Public Employees' Retirement Law.

NOTE 8: PENSION PLAN (CONTINUED)

The Plans' provisions and benefits in effect at June 30, 2022, are summarized as follows:

	Miscellaneous	
Hire Date	Tier 1 Prior to January 1, 2013	PEPRA On or after January 1, 2013
Benefit formula	2.0% @ 55	2.0% @ 62
Benefit vesting schedule	5 years of service	5 years of service
Benefit payments	Monthly for life	Monthly for life
Retirement age	55	62
Monthly benefits, as of % of eligible compensation	Highest single year	3-year average
Required employee contribution rates	7%	6.75%
Required employer contribution rates*	25.95%	8.03%

	Safety Police		
Hire Date	Tier I Prior to February 7, 2011	Tier II On or after February 7, 2011	PEPRA On or after January 1, 2013
Benefit formula	3.0% @ 55	2.0% @ 50	2.7% @ 57
Benefit vesting schedule	5 years of service	5 years of service	5 years of service
Benefit payments	Monthly for life	Monthly for life	Monthly for life
Retirement age	55	50	57
Monthly benefits, as of % of eligible compensation	3-year average	3-year average	3-year average
Required employee contribution rates	9%	9%	13%
Required employer contribution rates*	102.50%	19.52%	14.23%

	Safety Fire	
Hire Date	Tier 1 Prior to January 1, 2013	PEPRA On or after January 1, 2013
Benefit formula	2.0% @ 50	2.7% @ 57
Benefit vesting schedule	5 years of service	5 years of service
Benefit payments	Monthly for life	Monthly for life
Retirement age	50	57
Monthly benefits, as of % of eligible compensation	3-year average	3-year average
Required employee contribution rates	9%	13%
Required employer contribution rates*	21.45%	13.16%

*The required employer contribution rates include the normal cost rate plus the employer unfunded accrued liability contribution amount.

Contributions

Section 20814(c) of the California Public Employees' Retirement Law requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. Funding contributions for the Plan are determined annually on an actuarial basis as of June 30 by CalPERS. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The City is required to contribute the difference between the actuarially determined rate and the contribution rate of employees. The City's contributions to the Plan for the year ended June 30, 2022 were $1,124,769.

NOTE 8: PENSION PLAN (CONTINUED)

B. Pension Liabilities, Pension Expenses, and Deferred Outflows/Inflows of Resources Related to Pensions

As of June 30, 2022, the City reported a net pension liability for its proportionate share of the net pension liability of the Plan of $2,914,597. $2,478,061 of the liability is reported in governmental activities and $436,536 of the liability is reported in business-type activities.

The City's net pension liability for the Plan is measured as the proportionate share of the net pension liability. The net pension liability of the Plan is measured as of June 30, 2021, and the total pension liability for the Plan used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2020 rolled forward to June 30, 2021 using standard update procedures. The City's proportion of the net pension liability was based on a projection of the City's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. The City's proportionate share of the net pension liability for the Plan as of June 30, 2020 and 2021 was as follows:

	Total
Proportion – June 30, 2020	0.05442 %
Proportion – June 30, 2021	0.05389 %
Change – increase (decrease)	(0.00053)%

For the year ended June 30, 2022, the City recognized pension expense of $102,378. At June 30, 2022, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Pension contributions subsequent to measurement date	$ 1,124,769	$ -
Differences between expected and actual experience	420,737	-
Changes in employer's proportion	219,672	-
Difference between the employer's contributions and proportionate share of contributions	4,492	231,803
Net differences between projected and actual investment earnings	-	2,100,065
Total	$ 1,769,670	$ 2,331,868

$1,124,769 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as pension expense as follows:

Year Ended June 30,	
2023	$ (297,159)
2024	(364,177)
2025	(446,388)
2026	(579,243)

NOTE 8: PENSION PLAN (CONTINUED)

Actuarial Assumptions

The total pension liabilities in the June 30, 2021 actuarial valuations were determined using the following actuarial assumptions:

Valuation Date	June 30, 2020
Measurement Date	June 30, 2021
Actuarial Cost Method	Entry-Age Normal Cost Method
Actuarial Assumptions:	
Discount Rate	7.15%
Inflation	2.50%
Salary Increases	Varies by Entry Age and Service
Investment Rate of Return	7.15% net of pension plan investment expenses; includes inflation.
Mortality (1)	Derived using CalPERS membership data for all funds
Post Retirement Benefit Increase	Contract COLA up to 2.50% until purchasing power protection allowance floor on purchasing power applies, 2.50% thereafter.

(1) The mortality table used was developed based on CalPERS' specific data. The table includes 15 years of mortality improvements using Society of Actuaries 90 percent of scale MP 2016. For more details on this table, please refer to the December 2017 experience study report (based on CalPERS demographic data from 1997 to 2015) available on CalPERS website.

All other actuarial assumptions used in the June 30, 2020 valuation were based on the results of an actuarial experience study for the fiscal years 1997 to 2015, including updates to salary increase, mortality and retirement rates. The Experience Study report can be obtained at CalPERS' website under Forms and Publications.

Changes in Assumptions

For the measurement period June 30, 2021, there were no changes in assumptions.

Discount Rate

The discount rate used to measure the total pension liability was 7.15 percent. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers will be made at statutorily required rates, actuarially determined. Based on those assumptions, the Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Long-term Expected Rate of Return

The long-term expected rate of return on pension plan investments was determined using a building-block method in which expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class.

In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations as well as the expected pension fund (PERF) cash flows. Using historical returns of all the Public Employees Retirement Funds' asset classes (which includes the agent plan and two cost-sharing plans or PERF A, B, and C funds), expected compound (geometric) returns were calculated over the short-term (first 10 years) and the long-term (11+ years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each PERF fund. The expected rate of return was set by calculating the rounded single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equal to the single equivalent rate calculated above and adjusted to account for assumed administrative expenses.

NOTE 8: PENSION PLAN (CONTINUED)

The table below reflects long-term expected real rates of return by asset class.

Asset Class	Assumed Asset Allocation	Real Return Years 1-10 (1)	Real Return Years 11+ (2)
Public Equity	50.0%	4.80%	5.98%
Fixed Income	28.0%	1.00%	2.62%
Inflation Assets	0.0%	0.77%	1.81%
Private Equity	8.0%	6.30%	7.23%
Real Assets	13.0%	3.75%	4.93%
Liquidity	1.0%	0.0%	(.92%)

(1) An expected inflation of 2.0% used for this period.
(2) An expected inflation of 2.92% used for this period.

Sensitivity of the Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following presents the City's proportionate share of the net pension liability for the Plan as of the measurement date, calculated using the discount rate for the Plan, as well as what the City's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one-percentage point lower or one-percentage point higher than the current rate:

	Discount Rate -1% (6.15%)	Current Discount Rate (7.15%)	Discount Rate +1% (8.15%)
Net Pension Liability (Asset)	$ 6,504,360	$ 2,914,597	$ (43,832)

Pension Plan Fiduciary Net Position

Detailed information about the pension plan's fiduciary net position is available in the separately issued CalPERS financial reports.

NOTE 9: OTHER POST EMPLOYMENT BENEFITS

Plan Description

The City provides the same medical plans to retirees and surviving spouses as to its active employees, with the exception that once a retiree becomes eligible for Medicare, he or she must join a Medicare HMO or a Medicare Supplement plan, with Medicare becoming the primary payer. The plan is an agent multiple-employer defined benefit post-employment healthcare benefits plan.

The City has an irrevocable trust with Public Agency Retirement Services (PARS) to fund its retiree health benefits. Contributions to the trust are made annually according to the City's Other Post-Employment Benefit funding policy. PARS issues a separate annual financial report and copies of the report can be obtained by contacting PARS at 4350 Van Karman Ave., Suite 100, Newport Beach, California 92660.

Benefits Provided

Employees are eligible for retiree health benefits if they retire from the City on or after age 50 and 5 years of service (age 52 for Miscellaneous PEPRA employees), and 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 ($143 and $149 per month in 2021 and 2022, respectively.) The City's health plan does not issue a publicly available financial report.

NOTE 9: OTHER POST EMPLOYMENT BENEFITS (OPEB) (CONTINUED)

Employees Covered

As of the June 30, 2021 actuarial valuation, the following current and former employees were covered by the benefit terms under the Plan:

Active employees	39
Retirees or spouses of retirees currently receiving benefits	11
Total	50

Contributions

The Plan and its contribution requirements are established by Memoranda of Understanding with the applicable employee bargaining units and may be amended by agreements between the City and the bargaining units. The annual contributions to the Plan are based on the costs to provide the benefits as described above on a pay as you go basis. For the fiscal year ended June 30, 2022, the City's contributions to the plan was $169,132. In addition, as the City's budget allows, the City will make additional contributions to the OPEB Trust Account, administered by the Public Agency Retirement System (PARS).

Net OPEB Liability

The City's net OPEB liability was measured as of June 30, 2022 and the total OPEB liability used to calculate the OPEB liability was determined by an actuarial valuation dated June 30, 2021, based on the following actuarial methods and assumptions:

Valuation Date	June 30, 2021
Actuarial Cost Method	Entry Age, Level Percent of Pay
Morality	2017 CalPERS Mortality for Miscellaneous and Safety Employees
Age at Retirement	50
Health Care Trend Rate	4.00%
Inflation Rate	2.50%
Salary Changes	2.75%
Discount Rate	6.00%

Changes of Assumptions

In Fiscal Year 2021/22, the discount rate was increased from 4.72% to 6.00%.

Discount Rate

The discount rate used to measure the net OPEB liability was 6.00 percent and is based on the municipal bond rate beyond 45 years.

The long-term expected rate of return on OPEB plan investments was determined using a building-block method in which expected future real rates of return (expected returns, net of OPEB plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighing the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the OPEB plan's target asset allocation as of June 30, 2022 are summarized in the following table:

Asset Class	Percentage of Portfolio	Assumed Gross Return
All US Domestic Stock	60%	7.545%
Long-Term Corporate Bonds	40%	5.045%

NOTE 9: OTHER POST EMPLOYMENT BENEFITS (OPEB) (CONTINUED)

Changes in the Net OPEB Liability

	Total OPEB Liability (TOL)	Plan Fiduciary Net Position	Net OPEB Liability/(Asset)
Balance at June 30, 2021	$ 1,568,075	$ 56,542	$ 1,511,533
Service cost	95,328	-	95,328
Interest on the total OPEB liability	74,942	(27,586)	102,528
Changes of Assumptions	(232,276)	-	(232,276)
Employer contributions	-	225,117	(225,117)
Administrative Expense	-	(666)	666
Benefit payments, including implicit subsidy	(55,985)	(55,985)	-
Net change	(117,991)	140,880	(258,871)
Balance at June 30, 2022	$ 1,450,084	$ 197,422	$ 1,252,662

Sensitivity of the Net OPEB Liability to Changes in the Discount Rate

The following represents the net OPEB liability of the City if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher than the current rate, for measurement period ended June 30, 2022:

	1% Decrease (5.00%)	Current Discount Rate (6.00%)	1% Increase (7.00%)
Net OPEB Liability	$ 1,431,138	$ 1,252,662	$ 1,115,619

Sensitivity of the Net OPEB Liability to Changes in the Health Care Cost Trend Rate

The following presents the net OPEB liability of the City if it were calculated using health care cost trend rates that are one percentage-point lower or one percentage-point higher than the current rate for the measurement period ending June 30, 2022:

	1% Decrease	Current Health Care Cost Trend Rate	1% Increase
Net OPEB Liability	$ 1,050,015	$ 1,252,662	$ 1,481,831

NOTE 9: OTHER POST EMPLOYMENT BENEFITS (OPEB) (CONTINUED)

OPEB Expenses and Deferred Outflows/ Inflows of Resources

For the fiscal year ended June 30, 2022, the City recognized OPEB expense of $156,181. As of the fiscal year ended June 30, 2022, the City reported deferred outflows and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between actual and expected experience	$ 183,318	$ 29,566
Changes of Assumptions	146,163	701,231
Differences between projected and actual return on assets	28,905	-
Total	$ 358,386	$ 730,797

Amounts reported as deferred outflows of resources related to OPEB will be recognized as expense as follows:

Year Ended June 30:	
2023	$ (6,309)
2024	(6,309)
2025	(7,878)
2026	(45,726)
2027	(52,931)
Thereafter	(253,258)

NOTE 10: FUND BALANCE

GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions* provides more clearly defined fund balance categories to make the nature and extent of the constraints placed on a government's fund balances more transparent. The following classifications describe the relative strength of the spending constraints:

Non-Spendable: Amounts that cannot be spent because they are either (a) not in spendable form (not expected to be converted to cash) or (b) legally or contractually required to be maintained intact.

Restricted: Amounts subject to externally enforceable legal restrictions or constrained for a specific purpose by external parties, constitutional provisions, or enabling legislation. This fund balance type is essentially the same definition as restricted net position under GASB Statement No. 34.

Committed: Amounts that can only be used for specific purposes pursuant to constraints imposed by the formal action of the City Council. Committed amounts cannot be used for any other purpose unless the government removes or changes the specified use by taking the same type of action (legislation, resolution, ordinance) it employed to previously commit those amounts. Action to constrain resources must occur prior to year-end; however, the amount can be determined in the subsequent period.

Assigned: Amounts that are not restricted by the funding agency but are for specific purposes and assigned by City Council for that purpose. City Council's action in creating the fund is to ensure that the funds are used for their intended purpose. That purpose is not always planned for the current fiscal year as it may take several years to build up a sufficient fund balance to be able to implement the stated purpose. This classification also represents all remaining amounts (except negative balances) reported in governmental funds, other than the general fund, that are not classified as non-spendable, restricted, or committed.

NOTE 10: FUND BALANCE (CONTINUED)

Unassigned: Residual amounts in the general fund, not classified as non-spendable, restricted, committed, or assigned. For other governmental fund types, unassigned is only used when a deficit or negative fund balance occurs.

When a government funds outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance), a flow assumption must be made about the order in which the resources are considered to be applied. It is the City's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

As of June 30, 2022, fund balances were comprised of the following:

	General Fund	HOME-CHOC	16-HOME 10803	Non-Major Governmental Funds	Total Governmental Funds
Nonspendable					
Advances	$ -	$ -	$ -	$ 125,000	$ 125,000
Restricted for:					
Senior Center	-	-	-	42,031	42,031
Flood control	-	-	-	4,165	4,165
Streets and roads	-	-	-	169,770	169,770
First Time Homebuyers Program	-	-	-	91,868	91,868
Traffic safety	-	-	-	117,753	117,753
Asset forfeiture	-	-	-	2,254	2,254
Afterschool Program	-	-	-	10,316	10,316
Transportation	-	-	-	250,274	250,274
Fire prevention	-	-	-	180	180
Police	-	-	-	417,790	417,790
Beverage recycling	-	-	-	441	441
BSCC grant	-	-	-	6,060	6,060
Green house	-	-	-	5,471	5,471
Revolving loans	-	-	-	978,548	978,548
Income restricted housing	-	-	-	939,369	939,369
Capital projects	-	-	-	7,981,020	7,981,020
Committed to:					
Capital replacement	-	-	-	124,558	124,558
Unassigned	1,640,543	-	(168,643)	(303,013)	1,168,887
Total Fund Balance	$ 1,640,543	$ -	$ (168,643)	$ 10,963,855	$ 12,435,755

NOTE 11: DEFICIT FUND BALANCE

As of June 30, 2022, the following governmental funds had a fund balance deficit:

Fund	Deficit
16-HOME-10803	$ 168,643
City Wide Assessment	14,051
SB2 Planning	5,144
Housing Successor	10,444
Miscellaneous Grants	149,784
Flood Control Study	123,590

These deficits were a result of expenditures incurred in advance of receipt of revenue and will be eliminated through future revenues.

NOTE 12: EXCESS EXPENDITURES AND TRANSFERS OVER APPROPRIATIONS

The following funds incurred expenditures and transfers in excess of appropriations in the following amounts for the year ended June 30, 2022:

Fund	Excess of Expenditures and Transfers
Revolving Loan Fund	$ 78,392
City Wide Assessment	49,430
Gas Tax	1,865
Beverage Recycling	5,845
ARPA	15,252
EDBG 99-688	6,202
EDBG 96-405	2,694
In-Lieu Housing	8,021
Miscellaneous Grants	390,388
Transportation Development Act	46,335
Capital Asset Replacement	34,454
Landfill Capital	10,754
Parks & Recreation Capital	55,828
Water Impact Fees	8,344

NOTE 13: JOINT VENTURES (JOINT POWERS AGREEMENTS)

Winters Fire Protection District

The City participates in a joint venture with the Winters Fire Protection District (District), under a joint powers agreement. The relationship between the City of Winters and the District is such that the District is not a component unit of the City for financial reporting purposes.

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 District to the City. The District Board consists of five members, all appointed by County Board of Supervisors. The District approves its own budget. Separate financial statement are not prepared for the District.

NOTE 13: JOINT VENTURES (JOINT POWERS AGREEMENTS) (CONTINUED)

Yolo Emergency Communications Agency

The City is a member of the Yolo Emergency Communications Agency (Agency), under a joint powers agreement. The governing board of the Agency consists of one member appointed by the governing body of each party to the agreement. The Agency was established in 1988 to provide dispatch and records management services, and to provide a 911 public safety answering point for the members.

The members of the Agency are required to make annual operating contributions to help fund the Agency's operations, based on the adopted budgets. Financial statements may be obtained form Yolo Emergency Communications Agency, 35 No. Cottonwood St., Woodland, CA 95695.

NOTE 14: RISK MANAGEMENT

Yolo County Public Agency Risk Management Insurance Authority

The City is a member of the Yolo County Public Agency Risk Management Insurance Authority (YCPARMIA), a public entity risk pool that is currently operating as a common risk management agency. There are six members of the Board of Directors including one member from the City. The Board of Directors elects officers of YCPARMIA annually. The City pays an annual premium to YCPARMIA for its insurance coverage. The Agreement for Formation of YCPARMIA provides that YCPARMIA will be self-sustaining through member premiums and will be reinsured through California Joint Powers Risk Management Authority (CJPRMA) for claims in excess of YCPARMIA limits indicated below for each insured event.

The CJPRMA is a large risk pool that covers claims for smaller risk pools such as YCPARMIA. The City has no accrued liability or reserves as of June 30, 2022. The City does not retain the risk of loss in the pool above the self-funded retention amount for the general liability, property, and workers' compensation.

The City has had no settlements which exceeded insurance coverage in the last three fiscal years.

Trip	Limits	Deductible
Liability	$25,000,000	$2,000, except for errors and omissions, which is $15,000, with a limit of $500,00
Auto	Up to stated Value	$5,000 for all vehicles
Workers' Comp	$5,000,000	$1,000
All Risk Fire & Protection	Replacement costs	Various up to $10,000
Boiler and Machinery	$100,000,000	$1,000

Complete financial information for YCPARMIA is available at 77 West Lincoln Avenue, Woodland, CA 95695.

NOTE 15: COMMITMENTS AND CONTINGENCIES

A. Contractual Obligations

At June 30, 2022, the City had construction contracts outstanding of approximately $554,205 for the sewer influent screen, bio solid excavation and removal, and community center HVAC projects.

B. Contingencies

Amounts received or receivable from grant agencies are subject to audit and adjustment by grantor agencies including the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the government expects such amounts, if any, to be immaterial.

NOTE 15: COMMITMENTS AND CONTINGENCIES (CONTINUED)

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. For the fiscal year ended June 30, 2022, the City incurred monitoring costs of $10,623 and is expected to maintain the monitoring of the closed landfill in the near future. The future costs of post closure care are subject to change resulting from inflation/deflation, technology, change in scope of work, or changes in applicable laws of regulations.

NOTE 16: SUCCESSOR AGENCY TRUST FOR ASSETS OF FORMER REDEVELOPMENT AGENCY

In accordance with Assembly Bill 1X26 and Assembly Bill 1434, all redevelopment agencies in the State of California were dissolved and ceased to operate as legal entities as of February 1, 2012. The activity of the Successor Agency Trust for Assets of Former Redevelopment Agency (Successor Agency) is recorded in a private purpose trust fund.

The following is a summary of changes in long-term liabilities for the year ended June 30, 2022:

Type of Indebtedness	Balance July 1, 2021	Additions	Retirements	Balance June 30, 2022	Amounts Due Within One Year
Tax allocation bonds	$ 13,005,000	$ -	$ (400,000)	$ 12,605,000	$ 435,000
Plus: Premium	137,435	-	(7,635)	129,800	7,635
Tax allocation bonds, net	13,142,435	-	(407,635)	12,734,800	442,635
Total	$ 13,142,435	$ -	$ (407,635)	$ 12,734,800	$ 442,635

Individual issues of debt payable outstanding at June 30, 2022, are as follows:

Tax Allocation Bonds:	
Successor Agency to the Winters Community Development Agency Tax Allocation Refunding Bonds Series 2017, issued March 1, 2017 in the amount of $14,250,000 and payable in annual installments of $220,000 to $1,115,000, with an interest rate of 2.00% to 4.00% and maturity on September 1, 2039. The bonds were used to refund the 2004 and 2007 Tax Allocation Bonds of the former Winters Community Development Agency.	$ 12,605,000
Total Tax Allocation Bonds	$ 12,605,000

NOTE 16: SUCCESSOR AGENCY TRUST FOR ASSETS OR FORMER REDEVELOPMENT AGENCY (CONTINUED)

Following is a schedule of debt payment requirements to maturity for long-term debt:

Year Ended June 30,	Tax Allocation Bonds		
	Principal	Interest	Total
2023	$ 435,000	$ 452,500	$ 887,500
2024	475,000	429,750	904,750
2025	510,000	412,138	922,138
2026	530,000	395,800	925,800
2027	570,000	373,800	943,800
2028 - 2032	3,415,000	1,508,055	4,923,055
2033 - 2037	4,500,000	795,492	5,295,492
2038 - 2042	2,170,000	62,344	2,232,344
Total	$ 12,605,000	$ 4,429,879	$ 17,034,879

NOTE 17: PRIOR PERIOD ADJUSTMENT AND CHANGE IN ACCOUNTING PRINCIPLE

Change in Accounting Principle

For the year ended June 30, 2022, the City implemented GASB Statement No. 87, *Leases*. These changes were incorporated in the financial statements.

Prior Period Adjustments

In 2022, the City determined the following items had been incorrectly recorded in a prior year:
1. Deferred inflows of resources related to long-term loans receivable had been incorrectly recognized as revenues;
2. Loans receivable had not been recorded;
3. Impact fees receivable had not been recorded;
4. The senior center fund was incorrectly classified as a custodial fund rather than a special revenue fund.

The impact of the restatements on the net position of the government-wide financial statements as previously reported is presented below:

	Governmental Activities
Net Position, July 1, 2021, as previously reported	$ 43,637,628
Adjustment associated with:	
Correction of loans receivable	3,031,331
Correction of impact fees receivable	1,044,543
Correction of senior center fund	14,590
Implementation of GASB 87	193,230
Total Prior Period Adjustment	4,283,694
Net Position, July 1, 2021, as restated	$ 47,921,322

NOTE 17: PRIOR PERIOD ADJUSTMENT AND CHANGE IN ACCOUNTING PRINCIPLE (CONTINUED)

The impact of the restatement on fund balance on the governmental fund financial statements as previously reported is presented below:

	General Fund	HOME-CHOC	Non-major Governmental Funds	Total Governmental Funds
Fund balance, July 1, 2021, as previously reported	$ 1,256,794	$ 2,843,180	$ 10,971,919	$ 15,094,289
Adjustment associated with:				
Correction of deferred inflows of resources	-	(2,843,180)	(1,046,144)	(3,889,324)
Correction of senior center fund	-	-	14,590	14,590
Implementation of GASB 87	193,230	-	-	193,230
Total Prior Period Adjustment	193,230	(2,843,180)	(1,031,554)	(3,681,504)
Fund balance, July 1, 2021, as restated	$ 1,450,024	$ -	$ 9,940,365	$ 11,412,785

The restatement of the senior center fund decreased the net position of the custodial funds by $14,590 as of July 1, 2021.

NOTE 18: SUBSEQUENT EVENTS

Management has evaluated subsequent events through July 19, 2023, the date on which the financial statements were available for issuance. Management has determined no subsequent events requiring disclosure have occurred.

REQUIRED SUPPLEMENTARY INFORMATION

CITY OF WINTERS
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF THE CITY'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
As of June 30, 2022
Last 10 Years*

	Measurement Period			
	2021	**2020**	**2019**	**2018**
Proportion of the net pension liability	0.05389 %	0.05442 %	0.05246 %	0.05160 %
Proportionate share of the net pension liability	$ 2,914,597	$ 5,920,875	$ 5,375,694	$ 4,972,155
Covered payroll	$ 3,281,219	$ 3,530,976	$ 3,260,482	$ 3,180,040
Proportionate share of the net pension liability as a percentage of covered payroll	88.83 %	167.68 %	164.87 %	156.36 %
Plan fiduciary net position as a percentage of the total pension liability	88.30 %	75.10 %	75.30 %	73.69 %

Notes to Schedule:

Changes in assumptions – In 2021, 2020 and 2019, there were no changes in assumptions. In 2018, assumptions for individual salary increases and overall payroll growth were reduced from 3.00 percent to 2.75 percent. In 2017, the discount rate was lowered from 7.65 percent to 7.15 percent. In 2016, there were no changes. In 2015, amounts reported reflect an adjustment of the discount rate from 7.5 percent (net of administrative expense) to 7.65 percent (without a reduction for pension plan administrative expense). In 2014, amounts reported were based on the 7.5 percent discount rate.

* Schedule is intended to show information for ten years. Fiscal year 2015 was the first year of implementation, therefore only eight years are shown. Additional years' information will be displayed as it becomes available.

CITY OF WINTERS
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF THE CITY'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY (CONTINUED)
As of June 30, 2022
Last 10 Years*

	Measurement Period			
	2017	2016	2015	2014
Proportion of the net pension liability	0.05148 %	0.05133 %	0.05876 %	0.05626 %
Proportionate share of the net pension liability	$ 5,105,683	$ 4,441,761	$ 3,488,250	$ 3,500,685
Covered payroll	$ 3,073,091	$ 3,126,263	$ 2,456,467	$ 2,150,896
Proportionate share of the net pension liability as a percentage of covered payroll	166.14 %	142.08 %	142.00 %	162.75 %
Plan fiduciary net position as a percentage of the total pension liability	73.29 %	74.06 %	78.40 %	79.82 %

CITY OF WINTERS
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CONTRIBUTIONS
Prepared for the City's Miscellaneous and Safety Cost Sharing Defined Benefit Pension Plan
As of June 30, 2022
Last 10 Years*

	Fiscal Year-End			
	2022	**2021**	**2020**	**2019**
Contractually required contribution (actuarially determined)	$ 1,124,769	$ 831,732	$ 806,201	$ 688,997
Contributions in relation to the actuarially determined contributions	1,124,769	887,790	806,201	688,997
Contribution deficiency (excess)	$ -	$ (56,058)	$ -	$ -
Covered payroll	$ 3,518,537	$ 3,281,219	$ 3,530,976	$ 3,260,482
Contributions as a percentage of covered payroll	31.97 %	27.06 %	22.83 %	21.13 %

* Schedule is intended to show information for ten years. Fiscal year 2015 was the first year of implementation, therefore only eight years are shown. Additional years' information will be displayed as it becomes available.

CITY OF WINTERS
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CONTRIBUTIONS (CONTINUED)
Prepared for the City's Miscellaneous and Safety Cost Sharing Defined Benefit Pension Plan
As of June 30, 2022
Last 10 Years*

	Fiscal Year-End			
	2018	2017	2016	2015
Contractually required contribution (actuarially determined)	$ 633,001	$ 644,270	$ 490,580	$ 624,528
Contributions in relation to the actuarially determined contributions	633,001	644,270	490,580	624,528
Contribution deficiency (excess)	$ -	$ -	$ -	$ -
Covered payroll	$ 3,180,040	$ 3,073,091	$ 3,126,263	$ 2,456,467
Contributions as a percentage of covered payroll	19.91 %	20.96 %	15.69 %	25.42 %

CITY OF WINTERS
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CHANGES IN THE CITY'S NET OPEB LIABILITY AND RELATED RATIOS
For the Measurement Periods Ended June 30

Last 10 Years*

	2022	2021	2020	2019	2018
Total OPEB liability					
Service cost	$ 95,328	$ 108,369	$ 105,213	$ 88,808	$ 86,221
Interest	74,942	41,001	43,962	51,334	47,106
Changes in assumptions	(232,276)	(487,132)	170,618	20,136	-
Experience gains (losses)	-	222,322	(58,873)	(778)	-
Benefit payments	(55,985)	(39,300)	(23,975)	(22,291)	(13,867)
Net change in total OPEB liability	(117,991)	(154,740)	236,945	137,209	119,460
Total OPEB liability, beginning	1,568,075	1,722,815	1,485,870	1,348,661	1,229,201
Total OPEB liability, ending (a)	$ 1,450,084	$ 1,568,075	$ 1,722,815	$ 1,485,870	$ 1,348,661
Plan fiduciary net position					
Contributions - employer	$ 225,117	$ 95,358	$ 23,975	$ 22,291	$ 13,867
Net investment income	(27,586)	484	-	-	-
Benefit payments	(55,985)	(39,300)	(23,975)	(22,291)	(13,867)
Administrative expenses	(666)	-	-	-	-
Net change in plan fiduciary net position	140,880	56,542	-	-	-
Plan fiduciary net position, beginning	56,542	-	-	-	-
Plan fiduciary net position, ending (b)	$ 197,422	$ 56,542	$ -	$ -	$ -
City's net OPEB liability, ending (a) - (b)	$ 1,252,662	$ 1,511,533	$ 1,722,815	$ 1,485,870	$ 1,348,661
Plan fiduciary net position as a percentage of the total OPEB liability	13.6 %	3.6 %	- %	- %	- %
Covered-employee payroll	$ 3,518,537	$ 3,281,219	$ 3,530,976	$ 3,260,482	$ 3,180,040
Net OPEB liability as a percentage of covered-employee payroll	41.21 %	47.79 %	48.79 %	45.57 %	42.41 %

Notes to Schedule:

Changes in assumptions – The discount rate was changed from 4.72 percent to 6.00 percent for the measurement period ended June 30, 2022. The discount rate was changed from 2.60 percent to 4.72 percent for the measurement period ended June 30, 2021. The discount rate was changed from 3.50 percent to 2.60 percent for the measurement period ended June 30, 2020. The discount rate was changed from 3.60 percent to 3.50 percent for the measurement period ended June 30, 2019.

* Schedule is intended to show information for ten years. Fiscal year 2018 was the first year of implementation, therefore only five years are shown. Additional years' information will be displayed as it becomes available.

CITY OF WINTERS
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2022

	Budgeted Amounts			
	Original	Final	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES				
Taxes and assessments	$ 4,688,102	$ 4,688,102	$ 5,081,154	$ 393,052
Fines and forfeitures	-	-	1,863	1,863
Licenses, fees and permits	677,249	677,249	446,929	(230,320)
Use of money and property	114,189	114,189	112,428	(1,761)
Intergovernmental	3,500	3,500	3,041	(459)
Charges for service	702,463	702,463	425,266	(277,197)
Other revenues	138,200	138,200	235,147	96,947
Total Revenues	6,323,703	6,323,703	6,305,828	(17,875)
EXPENDITURES				
Current operations:				
General administration	286,196	369,076	254,815	114,261
Public safety	4,616,683	4,833,378	4,652,354	181,024
Public works	209,659	230,589	152,556	78,033
Community development	683,210	683,210	624,217	58,993
Parks and recreation	352,382	352,659	359,523	(6,864)
Capital outlay	55,000	55,000	48,354	6,646
Total Expenditures	6,203,130	6,523,912	6,091,819	432,093
Excess (deficiency) of revenues over expenditures	120,573	(200,209)	214,009	414,218
OTHER FINANCING SOURCES (USES)				
Transfers in	21,594	21,594	44,664	23,070
Transfers out	(85,658)	(85,658)	(68,154)	17,504
Total other financing sources (uses)	(64,064)	(64,064)	(23,490)	40,574
Net change in fund balance	$ 56,509	$ (264,273)	190,519	$ 454,792
Fund balance - July 1, 2021			1,256,794	
Prior period restatement			193,230	
Fund balance - July 1, 2021, restated			1,450,024	
Fund balance - June 30, 2022			$ 1,640,543	

CITY OF WINTERS
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION ON
BUDGETARY ACCOUNTING AND CONTROL
FOR THE YEAR ENDED JUNE 30, 2022

NOTE A: BUDGETARY BASIS OF ACCOUNTING

Formal budgetary integration is employed as a management control device during the year for the General Fund, Special Revenue funds, and Capital Project funds and is controlled at the department level for the City. Budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP).

The following procedures are performed by the City in establishing the budgetary data reflected in the financial statements:

(1) The City Manager and City Administrative Services Director submit to the City Council a recommended operating budget for the fiscal year commencing the following July 1. The operating budget includes recommended expenditures and the means of financing them.

(2) Public hearings, when required, are conducted at City Hall to obtain taxpayer comments.

(3) Prior to July 1 (when possible), the budget is legally enacted through passage of a formal resolution.

(4) Any revisions which alter the total expenditures of any fund must be approved by the City Council. Budgeted amounts are as originally adopted or as subsequently revised by the City Council. All unused appropriations for budgeted amounts lapse at the end of the year.

Annual appropriated budgets are not adopted for certain funds established to meet or satisfy a specific purpose. For the fiscal year ended June 30, 2022, the following major special revenue, nonmajor special revenue and nonmajor capital project funds were considered established for a specific purpose and did not have annual appropriated budgets:

- HOME-CHOC
- 16-HOME-10803
- Flood Assessment
- SB2 Planning
- Fire Prevention
- Housing Successor
- STBG 96-1043
- BSCC Grant
- Senior Center
- Green House
- Flood Control Study
- Flood Control Fees
- 505 Overpass

The City does not use encumbrance accounting under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation.

COMBINING AND INDIVIDUAL FUND FINANCIAL STATEMENTS

NON-MAJOR GOVERNMENTAL FUNDS

The following funds are reported in total on the Governmental Fund Financial Statements under the column Other Governmental Funds.

SPECIAL REVENUE FUNDS

Revolving Loan Fund

This fund is used to account for the loan repayments from first time homebuyer loans and housing rehabilitation loans. The funds are restricted for first time homebuyer or rehabilitation loans using the program income.

City Wide Assessment Fund

This fund is used to account for assessments on properties that are specifically restricted to the maintenance of City parks and street lighting.

Flood Assessment 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.

SB2 Planning Fund

This fund is used to account for the SB2 Grant for planning activities.

Fire Prevention Fund

This fund is used to account for funding received to educate and prevent fires. These funds are required to be accounted for separately.

RMRA Fund

This fund is used to account for the Road Maintenance and Rehabilitation Account payments received from the State of California that is restricted for road maintenance.

Aftershool Program Fund

This fund is used to account for the revenues received from the State of California to provide after school programs in two schools within the Winters Joint Unified School District. Expenditures are restricted for providing instruction and enrichment activities afterschool for the youth of the School District.

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.

Housing Successor 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.

Beverage Recycling 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.

ARPA Fund

This fund is used to account for Federal COVID relief allocation from the American Rescue Plan Act.

Monitoring Fee Fund

This fund is used to account for permits and fees collected for the General Plan.

STBG 96-1043 Fund

This fund is used to account for STBG 96-1043 grant activities.

BSCC Grant Fund

This fund is used to account for Police Department outreach to at risk groups and crisis intervention training for officers.

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 Cafe. 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.

In-Lieu Housing Fund

This fund is used to account for the funds collected from developers to provide affordable housing, this could for the purchase of homes or multifamily rentals.

Senior Center Fund

This fund is used to account for the senior center maintenance projects.

Miscellaneous Grants Fund

This fund is used to account for various grants received for restricted purposes.

CAPITAL PROJECTS FUNDS

Special Capital Projects Funds

These funds are used to account for revenues and expenditures for specifically identified programs that are funded from specific revenue streams. These are comprised of the following funds:

- Transportation Development Act Fund
- Green House Fund
- Flood Control Study 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. These are comprised of the following funds:

- Capital Asset Replacement Fund
- Landfill Capital Fund
- Parks and Recreation Capital Fund
- Flood Control Fees Fund
- Street Capital Fund
- 505 Overpass Fund

Miscellaneous Capital Funds

These funds are collected for use in the development of oversized facilities by developers, which requires 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 disbursed to the installing developer as reimbursements based on the agreements. These are comprised of the following fund:

- RAJA Storm Drain 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 AB 1600 legislation, as codified by California Government Code Section 66000 et seq. These funds are collected for development and are expended for expansion of services required due to the development. These are comprised of the following funds:

- Street Impact Fee Fund
- Storm Drain Impact Fee Fund
- Parks and Recreation Impact Fee Fund
- Police Impact Fee Fund
- Fire Impact Fee Fund
- General Facilities Impact Fee Fund
- Water Impact Fee Fund
- Sewer Impact Fee Fund

CITY OF WINTERS
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEETS
JUNE 30, 2022

	Special Revenue Funds			
	Revolving Loan Fund	City Wide Assessment	Flood Assessment	Gas Tax
ASSETS				
Cash and investments	$ 976,381	$ -	$ 4,157	$ 10,333
Accounts receivables	-	11,333	-	14,222
Interest receivable	1,393	-	8	-
Advances from other funds	-	-	-	-
Restricted cash and investments	-	-	-	-
Loans receivable	561,510	-	-	-
Total Assets	$ 1,539,284	$ 11,333	$ 4,165	$ 24,555
LIABILITIES				
Accounts payable	$ 3,685	$ 14,051	$ -	$ 6,323
Unearned revenue	-	-	-	-
Deposits payable	-	-	-	-
Due to other funds	-	11,333	-	-
Advances to other funds	-	-	-	-
Total Liabilities	3,685	25,384	-	6,323
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenues	561,510	-	-	-
Total Deferred Inflows of Resources	561,510	-	-	-
FUND BALANCES (DEFICITS):				
Nonspendable	-	-	-	-
Restricted	974,089	-	4,165	18,232
Committed	-	-	-	-
Unassigned	-	(14,051)	-	-
Total fund balances (deficits)	974,089	(14,051)	4,165	18,232
Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)	$ 1,539,284	$ 11,333	$ 4,165	$ 24,555

CITY OF WINTERS
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEETS (CONTINUED)
JUNE 30, 2022

	Special Revenue Funds			
	First Time Homebuyers	Traffic Safety	Asset Forfeiture	SB2 Planning
ASSETS				
Cash and investments	$ 91,696	$ 114,320	$ 2,254	$ -
Accounts receivables	-	3,456	-	5,144
Interest receivable	172	188	-	-
Advances from other funds	-	-	-	-
Restricted cash and investments	-	-	-	-
Loans receivable	-	-	-	-
Total Assets	$ 91,868	$ 117,964	$ 2,254	$ 5,144
LIABILITIES				
Accounts payable	$ -	$ 211	$ -	$ -
Unearned revenue	-	-	-	-
Deposits payable	-	-	-	-
Due to other funds	-	-	-	5,144
Advances to other funds	-	-	-	-
Total Liabilities	-	211	-	5,144
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenues	-	-	-	5,144
Total Deferred Inflows of Resources	-	-	-	5,144
FUND BALANCES (DEFICITS):				
Nonspendable	-	-	-	-
Restricted	91,868	117,753	2,254	-
Committed	-	-	-	-
Unassigned	-	-	-	(5,144)
Total fund balances (deficits)	91,868	117,753	2,254	(5,144)
Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)	$ 91,868	$ 117,964	$ 2,254	$ 5,144

CITY OF WINTERS
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEETS (CONTINUED)
JUNE 30, 2022

	Special Revenue Funds			
	Fire Prevention	RMRA	Afterschool Program	State COPS 1913
ASSETS				
Cash and investments	$ 180	$ 125,789	$ -	$ 354,273
Accounts receivables	-	25,749	111,757	-
Interest receivable	-	-	-	301
Advances from other funds	-	-	-	-
Restricted cash and investments	-	-	-	-
Loans receivable	-	-	-	-
Total Assets	$ 180	$ 151,538	$ 111,757	$ 354,574
LIABILITIES				
Accounts payable	$ -	$ -	$ 808	$ 53
Unearned revenue	-	-	-	-
Deposits payable	-	-	-	-
Due to other funds	-	-	100,633	-
Advances to other funds	-	-	-	-
Total Liabilities	-	-	101,441	53
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenues	-	-	-	-
Total Deferred Inflows of Resources	-	-	-	-
FUND BALANCES (DEFICITS):				
Nonspendable	-	-	-	-
Restricted	180	151,538	10,316	354,521
Committed	-	-	-	-
Unassigned	-	-	-	-
Total fund balances (deficits)	180	151,538	10,316	354,521
Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)	$ 180	$ 151,538	$ 111,757	$ 354,574

CITY OF WINTERS
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEETS (CONTINUED)
JUNE 30, 2022

	Special Revenue Funds			
	Realignment	Housing Successor	Beverage Recycling	ARPA
ASSETS				
Cash and investments	$ 63,147	$ -	$ 26,178	$ 819,472
Accounts receivables	-	-	-	-
Interest receivable	122	-	12	-
Advances from other funds	-	-	-	-
Restricted cash and investments	-	-	-	-
Loans receivable	-	281,665	-	-
Total Assets	$ 63,269	$ 281,665	$ 26,190	$ 819,472
LIABILITIES				
Accounts payable	$ -	$ -	$ -	$ -
Unearned revenue	-	-	25,749	819,472
Deposits payable	-	-	-	-
Due to other funds	-	10,444	-	-
Advances to other funds	-	-	-	-
Total Liabilities	-	10,444	25,749	819,472
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenues	-	281,665	-	-
Total Deferred Inflows of Resources	-	281,665	-	-
FUND BALANCES (DEFICITS):				
Nonspendable	-	-	-	-
Restricted	63,269	-	441	-
Committed	-	-	-	-
Unassigned	-	(10,444)	-	-
Total fund balances (deficits)	63,269	(10,444)	441	-
Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)	$ 63,269	$ 281,665	$ 26,190	$ 819,472

CITY OF WINTERS
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEETS (CONTINUED)
JUNE 30, 2022

	Special Revenue Funds			
	Monitoring Fee	**STBG 96-1043**	**BSCC Grant**	**EDBG 99-688**
ASSETS				
Cash and investments	$ 4,459	$ -	$ 6,057	$ 8,702
Accounts receivables	-	-	-	-
Interest receivable	-	-	3	-
Advances from other funds	-	-	-	-
Restricted cash and investments	-	-	-	-
Loans receivable	42,383	-	-	19,746
Total Assets	$ 46,842	$ -	$ 6,060	$ 28,448
LIABILITIES				
Accounts payable	$ -	$ -	$ -	$ -
Unearned revenue	-	-	-	-
Deposits payable	-	-	-	-
Due to other funds	-	-	-	-
Advances to other funds	-	-	-	-
Total Liabilities	-	-	-	-
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenues	42,383	-	-	19,746
Total Deferred Inflows of Resources	42,383	-	-	19,746
FUND BALANCES (DEFICITS):				
Nonspendable	-	-	-	-
Restricted	4,459	-	6,060	8,702
Committed	-	-	-	-
Unassigned	-	-	-	-
Total fund balances (deficits)	4,459	-	6,060	8,702
Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)	$ 46,842	$ -	$ 6,060	$ 28,448

CITY OF WINTERS
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEETS (CONTINUED)
JUNE 30, 2022

	Special Revenue Funds			
	EDBG 96-405	In-Lieu Housing	Senior Center	Miscellaneous Grants
ASSETS				
Cash and investments	$ 6,259	$ 924,535	$ 61	$ 6,410
Accounts receivables	-	-	3,626	244,776
Interest receivable	-	340	-	-
Advances from other funds	-	-	-	-
Restricted cash and investments	-	-	42,827	-
Loans receivable	178,728	465,000	-	82,061
Total Assets	$ 184,987	$ 1,389,875	$ 46,514	$ 333,247
LIABILITIES				
Accounts payable	$ -	$ 467	$ 857	$ 5,634
Unearned revenue	-	-	-	131,544
Deposits payable	-	-	-	-
Due to other funds	-	-	-	70,432
Advances to other funds	-	-	-	-
Total Liabilities	-	467	857	207,610
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenues	178,728	465,000	3,626	275,421
Total Deferred Inflows of Resources	178,728	465,000	3,626	275,421
FUND BALANCES (DEFICITS):				
Nonspendable	-	-	-	-
Restricted	6,259	924,408	42,031	-
Committed	-	-	-	-
Unassigned	-	-	-	(149,784)
Total fund balances (deficits)	6,259	924,408	42,031	(149,784)
Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)	$ 184,987	$ 1,389,875	$ 46,514	$ 333,247

CITY OF WINTERS
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEETS (CONTINUED)
JUNE 30, 2022

	Capital Projects Funds			
	Transportation Development Act	Green House	Flood Control Study	Capital Asset Replacement
ASSETS				
Cash and investments	$ 258,143	$ 5,471	$ 1,407	$ 123,620
Accounts receivables	63,399	-	-	3,495
Interest receivable	36	-	3	144
Advances from other funds	-	-	-	-
Restricted cash and investments	-	-	-	-
Loans receivable	-	-	-	-
Total Assets	$ 321,578	$ 5,471	$ 1,410	$ 127,259
LIABILITIES				
Accounts payable	$ 7,905	$ -	$ -	$ 2,701
Unearned revenue	-	-	-	-
Deposits payable	-	-	-	-
Due to other funds	-	-	-	-
Advances to other funds	-	-	125,000	-
Total Liabilities	7,905	-	125,000	2,701
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenues	63,399	-	-	-
Total Deferred Inflows of Resources	63,399	-	-	-
FUND BALANCES (DEFICITS):				
Nonspendable	-	-	-	-
Restricted	250,274	5,471	-	-
Committed	-	-	-	124,558
Unassigned	-	-	(123,590)	-
Total fund balances (deficits)	250,274	5,471	(123,590)	124,558
Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)	$ 321,578	$ 5,471	$ 1,410	$ 127,259

CITY OF WINTERS
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEETS (CONTINUED)
JUNE 30, 2022

	Capital Projects Funds			
	Landfill Capital	Parks and Recreation Capital	Flood Control Fees	RAJA Storm Drain
ASSETS				
Cash and investments	$ -	$ 324,042	$ 374,979	$ 118,407
Accounts receivables	-	-	-	-
Interest receivable	-	-	389	78
Advances from other funds	-	-	-	-
Restricted cash and investments	-	-	-	-
Loans receivable	-	-	70,016	-
Total Assets	$ -	$ 324,042	$ 445,384	$ 118,485
LIABILITIES				
Accounts payable	$ -	$ -	$ 840	$ -
Unearned revenue	-	-	-	-
Deposits payable	-	-	-	9,589
Due to other funds	-	-	-	-
Advances to other funds	-	-	-	-
Total Liabilities	-	-	840	9,589
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenues	-	-	70,016	-
Total Deferred Inflows of Resources	-	-	70,016	-
FUND BALANCES (DEFICITS):				
Nonspendable	-	-	-	-
Restricted	-	324,042	374,528	108,896
Committed	-	-	-	-
Unassigned	-	-	-	-
Total fund balances (deficits)	-	324,042	374,528	108,896
Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)	$ -	$ 324,042	$ 445,384	$ 118,485

CITY OF WINTERS
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEETS (CONTINUED)
JUNE 30, 2022

	Capital Projects Funds			
	Street Impact Fee	Storm Drain Impact Fee	Parks and Recreation Impact Fee	Police Impact Fee
ASSETS				
Cash and investments	$ 924,229	$ 191,297	$ 968,625	$ 564,588
Accounts receivables	-	-	-	-
Interest receivable	426	323	1,231	616
Advances from other funds	95,000	30,000	-	-
Restricted cash and investments	-	-	-	-
Loans receivable	343,278	15,977	4,443	56,865
Total Assets	$ 1,362,933	$ 237,597	$ 974,299	$ 622,069
LIABILITIES				
Accounts payable	$ -	$ -	$ -	$ -
Unearned revenue	-	-	-	-
Deposits payable	-	-	-	-
Due to other funds	-	-	-	-
Advances to other funds	-	-	-	-
Total Liabilities	-	-	-	-
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenues	343,278	15,977	-	54,924
Total Deferred Inflows of Resources	343,278	15,977	-	54,924
FUND BALANCES (DEFICITS):				
Nonspendable	95,000	30,000	-	-
Restricted	924,655	191,620	974,299	567,145
Committed	-	-	-	-
Unassigned	-	-	-	-
Total fund balances (deficits)	1,019,655	221,620	974,299	567,145
Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)	$ 1,362,933	$ 237,597	$ 974,299	$ 622,069

CITY OF WINTERS
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEETS (CONTINUED)
JUNE 30, 2022

	Capital Projects Funds			
	Fire Impact Fee	General Facilities Impact Fee	Water Impact Fee	Sewer Impact Fee
ASSETS				
Cash and investments	$ 1,055,998	$ 1,240,240	$ 1,403,995	$ 977,867
Accounts receivables	-	-	-	-
Interest receivable	1,629	1,775	2,015	1,468
Advances from other funds	-	-	-	-
Restricted cash and investments	-	-	-	-
Loans receivable	104,446	169,660	89,009	175,470
Total Assets	$ 1,162,073	$ 1,411,675	$ 1,495,019	$ 1,154,805
LIABILITIES				
Accounts payable	$ -	$ -	$ -	$ 229,750
Unearned revenue	-	-	-	-
Deposits payable	-	-	-	-
Due to other funds	-	-	-	-
Advances to other funds	-	-	-	-
Total Liabilities	-	-	-	229,750
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenues	102,010	169,370	89,009	175,470
Total Deferred Inflows of Resources	102,010	169,370	89,009	175,470
FUND BALANCES (DEFICITS):				
Nonspendable	-	-	-	-
Restricted	1,060,063	1,242,305	1,406,010	749,585
Committed	-	-	-	-
Unassigned	-	-	-	-
Total fund balances (deficits)	1,060,063	1,242,305	1,406,010	749,585
Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)	$ 1,162,073	$ 1,411,675	$ 1,495,019	$ 1,154,805

CITY OF WINTERS
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEETS (CONTINUED)
JUNE 30, 2022

	Capital Projects Funds		Total Non-major Governmental Funds
	Street Capital	505 Overpass	
ASSETS			
Cash and investments	$ 57,713	$ 159	$ 12,135,443
Accounts receivables	-	-	486,957
Interest receivable	-	-	12,672
Advances from other funds	-	-	125,000
Restricted cash and investments	-	-	42,827
Loans receivable	-	-	2,660,257
Total Assets	$ 57,713	$ 159	$ 15,463,156
LIABILITIES			
Accounts payable	$ -	$ -	$ 273,285
Unearned revenue	-	-	976,765
Deposits payable	-	-	9,589
Due to other funds	-	-	197,986
Advances to other funds	-	-	125,000
Total Liabilities	-	-	1,582,625
DEFERRED INFLOWS OF RESOURCES			
Unavailable revenues	-	-	2,916,676
Total Deferred Inflows of Resources	-	-	2,916,676
FUND BALANCES (DEFICITS):			
Nonspendable	-	-	125,000
Restricted	57,713	159	11,017,310
Committed	-	-	124,558
Unassigned	-	-	(303,013)
Total fund balances (deficits)	57,713	159	10,963,855
Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)	$ 57,713	$ 159	$ 15,463,156

CITY OF WINTERS
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2022

	Special Revenue Funds			
	Revolving Loan Fund	City Wide Assessment	Flood Assessment	Gas Tax
REVENUES				
Taxes and assessments	$ -	$ 229,094	$ -	$ 185,133
Fines and forfeitures	-	-	-	-
Licenses, fees and permits	-	-	-	-
Use of money and property	43,316	-	16	-
Intergovernmental	-	-	-	-
Other revenues	30,115	-	-	-
Total Revenues	73,431	229,094	16	185,133
EXPENDITURES				
Current operations:				
General government	-	1	-	-
Public safety	-	2,785	-	-
Public works	-	-	-	-
Community development	54,097	-	-	-
Parks and recreation	-	358,012	-	-
Streets and highways	-	-	-	192,436
Capital outlay	-	-	-	-
Total Expenditures	54,097	360,798	-	192,436
Excess (deficiency) of revenues over expenditures	19,334	(131,704)	16	(7,303)
OTHER FINANCING SOURCES (USES)				
Transfers in	21,396	47,400	-	-
Transfers out	(29,070)	-	-	-
Total Other Financing Sources (Uses)	(7,674)	47,400	-	-
Net change in fund balance	11,660	(84,304)	16	(7,303)
Fund balance (deficit) - July 1, 2021	1,419,076	70,253	4,149	25,535
Prior period restatement (Note 17)	(456,647)	-	-	-
Fund balance (deficit) - July 1, 2021, restated	962,429	70,253	4,149	25,535
Fund balance (deficit) - June 30, 2022	$ 974,089	$ (14,051)	$ 4,165	$ 18,232

CITY OF WINTERS
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2022

	Special Revenue Funds			
	First Time Homebuyers	Traffic Safety	Asset Forfeiture	SB2 Planning
REVENUES				
Taxes and assessments	$ -	$ -	$ -	$ -
Fines and forfeitures	-	15,171	-	-
Licenses, fees and permits	-	-	-	-
Use of money and property	332	362	-	-
Intergovernmental	-	-	-	-
Other revenues	-	-	-	18,760
Total Revenues	332	15,533	-	18,760
EXPENDITURES				
Current operations:				
General government	-	-	-	-
Public safety	-	16,227	-	-
Public works	-	-	-	-
Community development	-	-	-	-
Parks and recreation	-	-	-	-
Streets and highways	-	-	-	-
Capital outlay	-	-	-	-
Total Expenditures	-	16,227	-	-
Excess (deficiency) of revenues over expenditures	332	(694)	-	18,760
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net change in fund balance	332	(694)	-	18,760
Fund balance (deficit) - July 1, 2021	91,536	118,447	2,254	(23,904)
Prior period restatement (Note 17)	-	-	-	-
Fund balance (deficit) - July 1, 2021, restated	91,536	118,447	2,254	(23,904)
Fund balance (deficit) - June 30, 2022	$ 91,868	$ 117,753	$ 2,254	$ (5,144)

CITY OF WINTERS
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2022

	Special Revenue Funds			
	Fire Prevention	RMRA	Afterschool Program	State COPS 1913
REVENUES				
Taxes and assessments	$ -	$ 152,299	$ -	$ -
Fines and forfeitures	-	-	-	-
Licenses, fees and permits	-	-	-	-
Use of money and property	1	-	-	607
Intergovernmental	-	-	337,161	161,509
Other revenues	-	-	4,845	-
Total Revenues	1	152,299	342,006	162,116
EXPENDITURES				
Current operations:				
General government	-	-	-	-
Public safety	752	-	-	92,899
Public works	-	-	-	-
Community development	-	-	-	-
Parks and recreation	-	-	335,309	-
Streets and highways	-	132,364	-	-
Capital outlay	-	-	-	-
Total Expenditures	752	132,364	335,309	92,899
Excess (deficiency) of revenues over expenditures	(751)	19,935	6,697	69,217
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net change in fund balance	(751)	19,935	6,697	69,217
Fund balance (deficit) - July 1, 2021	931	131,603	3,619	285,304
Prior period restatement (Note 17)	-	-	-	-
Fund balance (deficit) - July 1, 2021, restated	931	131,603	3,619	285,304
Fund balance (deficit) - June 30, 2022	$ 180	$ 151,538	$ 10,316	$ 354,521

CITY OF WINTERS
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2022

	Special Revenue Funds			
	Realignment	Housing Successor	Beverage Recycling	ARPA
REVENUES				
Taxes and assessments	$ -	$ -	$ -	$ -
Fines and forfeitures	-	-	-	-
Licenses, fees and permits	-	-	-	-
Use of money and property	237	-	23	-
Intergovernmental	-	-	-	55,480
Other revenues	-	-	-	-
Total Revenues	237	-	23	55,480
EXPENDITURES				
Current operations:				
General government	-	-	-	50,475
Public safety	2,171	-	-	-
Public works	-	-	-	-
Community development	-	-	-	-
Parks and recreation	-	-	5,845	5,005
Streets and highways	-	-	-	-
Capital outlay	-	-	-	-
Total Expenditures	2,171	-	5,845	55,480
Excess (deficiency) of revenues over expenditures	(1,934)	-	(5,822)	-
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net change in fund balance	(1,934)	-	(5,822)	-
Fund balance (deficit) - July 1, 2021	65,203	271,221	6,263	-
Prior period restatement (Note 17)	-	(281,665)	-	-
Fund balance (deficit) - July 1, 2021, restated	65,203	(10,444)	6,263	-
Fund balance (deficit) - June 30, 2022	$ 63,269	$ (10,444)	$ 441	$ -

CITY OF WINTERS
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2022

	Special Revenue Funds			
	Monitoring Fee	**STBG 96-1043**	**BSCC Grant**	**EDBG 99-688**
REVENUES				
Taxes and assessments	$ -	$ -	$ -	$ -
Fines and forfeitures	-	-	-	-
Licenses, fees and permits	13,988	-	-	-
Use of money and property	-	-	6	1,487
Intergovernmental	-	-	-	-
Other revenues	-	-	-	15,917
Total Revenues	13,988	-	6	17,404
EXPENDITURES				
Current operations:				
General government	-	-	-	-
Public safety	-	-	3,349	-
Public works	-	-	-	-
Community development	-	-	-	-
Parks and recreation	-	-	-	-
Streets and highways	-	-	-	-
Capital outlay	-	-	-	-
Total Expenditures	-	-	3,349	-
Excess (deficiency) of revenues over expenditures	13,988	-	(3,343)	17,404
OTHER FINANCING SOURCES (USES)				
Transfers in	-	29,070	-	-
Transfers out	(9,529)	-	-	(8,702)
Total Other Financing Sources (Uses)	(9,529)	29,070	-	(8,702)
Net change in fund balance	4,459	29,070	(3,343)	8,702
Fund balance (deficit) - July 1, 2021	-	(29,070)	9,403	35,663
Prior period restatement (Note 17)	-	-	-	(35,663)
Fund balance (deficit) - July 1, 2021, restated	-	(29,070)	9,403	-
Fund balance (deficit) - June 30, 2022	$ 4,459	$ -	$ 6,060	$ 8,702

CITY OF WINTERS
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2022

	Special Revenue Funds			
	EDBG 96-405	In-Lieu Housing	Senior Center	Miscellaneous Grants
REVENUES				
Taxes and assessments	$ -	$ -	$ -	$ -
Fines and forfeitures	-	-	-	-
Licenses, fees and permits	-	-	-	-
Use of money and property	7,397	735	(1,007)	-
Intergovernmental	-	-	1,160	273,053
Other revenues	11,380	441,392	33,236	-
Total Revenues	18,777	442,127	33,389	273,053
EXPENDITURES				
Current operations:				
General government	-	-	915	48,456
Public safety	-	-	-	10,360
Public works	-	-	-	-
Community development	-	8,021	3,976	46,450
Parks and recreation	-	-	-	-
Streets and highways	-	-	-	32,441
Capital outlay	-	-	-	267,546
Total Expenditures	-	8,021	4,891	405,253
Excess (deficiency) of revenues over expenditures	18,777	434,106	28,498	(132,200)
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	66,348
Transfers out	(12,694)	-	-	(35,135)
Total Other Financing Sources (Uses)	(12,694)	-	-	31,213
Net change in fund balance	6,083	434,106	28,498	(100,987)
Fund balance (deficit) - July 1, 2021	190,284	490,302	(1,057)	33,264
Prior period restatement (Note 17)	(190,108)	-	14,590	(82,061)
Fund balance (deficit) - July 1, 2021, restated	176	490,302	13,533	(48,797)
Fund balance (deficit) - June 30, 2022	$ 6,259	$ 924,408	$ 42,031	$ (149,784)

CITY OF WINTERS
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2022

	Capital Project Funds			
	Transportation Development Act	Green House	Flood Control Study	Capital Asset Replacement
REVENUES				
Taxes and assessments	$ -	$ -	$ -	$ -
Fines and forfeitures	-	-	-	-
Licenses, fees and permits	-	-	-	10,332
Use of money and property	64	-	5	280
Intergovernmental	431,698	-	-	-
Other revenues	-	-	-	-
Total Revenues	431,762	-	5	10,612
EXPENDITURES				
Current operations:				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	34,454
Community development	-	-	-	-
Parks and recreation	-	-	-	-
Streets and highways	479,644	-	-	-
Capital outlay	-	-	-	-
Total Expenditures	479,644	-	-	34,454
Excess (deficiency) of revenues over expenditures	(47,882)	-	5	(23,842)
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net change in fund balance	(47,882)	-	5	(23,842)
Fund balance (deficit) - July 1, 2021	298,156	5,471	(123,595)	148,400
Prior period restatement (Note 17)	-	-	-	-
Fund balance (deficit) - July 1, 2021, restated	298,156	5,471	(123,595)	148,400
Fund balance (deficit) - June 30, 2022	$ 250,274	$ 5,471	$ (123,590)	$ 124,558

CITY OF WINTERS
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2022

	Capital Project Funds			
	Landfill Capital	Parks and Recreation Capital	Flood Control Fees	RAJA Storm Drain
REVENUES				
Taxes and assessments	$ -	$ -	$ -	$ -
Fines and forfeitures	-	-	-	-
Licenses, fees and permits	-	-	-	-
Use of money and property	-	155	753	152
Intergovernmental	-	-	-	-
Other revenues	-	-	-	-
Total Revenues	-	155	753	152
EXPENDITURES				
Current operations:				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	20,754	-	4,203	-
Community development	-	-	-	-
Parks and recreation	-	2,604	-	-
Streets and highways	-	-	-	-
Capital outlay	-	-	-	-
Total Expenditures	20,754	2,604	4,203	-
Excess (deficiency) of revenues over expenditures	(20,754)	(2,449)	(3,450)	152
OTHER FINANCING SOURCES (USES)				
Transfers in	20,754	-	-	-
Transfers out	-	(66,348)	-	-
Total Other Financing Sources (Uses)	20,754	(66,348)	-	-
Net change in fund balance	-	(68,797)	(3,450)	152
Fund balance (deficit) - July 1, 2021	-	392,839	377,978	108,744
Prior period restatement (Note 17)	-	-	-	-
Fund balance (deficit) - July 1, 2021, restated	-	392,839	377,978	108,744
Fund balance (deficit) - June 30, 2022	$ -	$ 324,042	$ 374,528	$ 108,896

CITY OF WINTERS
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2022

	Capital Project Funds			
	Street Impact Fee	Storm Drain Impact Fee	Parks and Recreation Impact Fee	Police Impact Fee
REVENUES				
Taxes and assessments	$ -	$ -	$ -	$ -
Fines and forfeitures	-	-	-	-
Licenses, fees and permits	316,058	-	204,642	91,218
Use of money and property	765	626	2,131	1,164
Intergovernmental	-	-	-	-
Other revenues	-	-	-	-
Total Revenues	316,823	626	206,773	92,382
EXPENDITURES				
Current operations:				
General government	-	-	-	-
Public safety	-	-	-	201
Public works	-	385	-	-
Community development	-	-	-	-
Parks and recreation	-	-	227	-
Streets and highways	212	-	-	-
Capital outlay	-	-	-	-
Total Expenditures	212	385	227	201
Excess (deficiency) of revenues over expenditures	316,611	241	206,546	92,181
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net change in fund balance	316,611	241	206,546	92,181
Fund balance (deficit) - July 1, 2021	703,044	221,379	767,753	474,964
Prior period restatement (Note 17)	-	-	-	-
Fund balance (deficit) - July 1, 2021, restated	703,044	221,379	767,753	474,964
Fund balance (deficit) - June 30, 2022	$ 1,019,655	$ 221,620	$ 974,299	$ 567,145

CITY OF WINTERS
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2022

	Capital Project Funds			
	Fire Impact Fee	General Facilities Impact Fee	Water Impact Fee	Sewer Impact Fee
REVENUES				
Taxes and assessments	$ -	$ -	$ -	$ -
Fines and forfeitures	-	-	-	-
Licenses, fees and permits	199,810	154,473	257,630	291,564
Use of money and property	2,851	3,134	3,538	2,499
Intergovernmental	-	-	-	-
Other revenues	-	29,547	-	-
Total Revenues	202,661	187,154	261,168	294,063
EXPENDITURES				
Current operations:				
General government	-	13,038	-	-
Public safety	213	-	-	-
Public works	-	-	8,646	50,782
Community development	-	-	-	-
Parks and recreation	-	-	-	-
Streets and highways	-	-	-	-
Capital outlay	88,853	-	-	-
Total Expenditures	89,066	13,038	8,646	50,782
Excess (deficiency) of revenues over expenditures	113,595	174,116	252,522	243,281
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	(664,369)
Total Other Financing Sources (Uses)	-	-	-	(664,369)
Net change in fund balance	113,595	174,116	252,522	(421,088)
Fund balance (deficit) - July 1, 2021	946,468	1,068,189	1,153,488	1,170,673
Prior period restatement (Note 17)	-	-	-	-
Fund balance (deficit) - July 1, 2021, restated	946,468	1,068,189	1,153,488	1,170,673
Fund balance (deficit) - June 30, 2022	$ 1,060,063	$ 1,242,305	$ 1,406,010	$ 749,585

CITY OF WINTERS
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2022

	Capital Project Funds		Total Non-major Governmental Funds
	Street Capital	505 Overpass	
REVENUES			
Taxes and assessments	$ -	$ -	$ 566,526
Fines and forfeitures	-	-	15,171
Licenses, fees and permits	-	-	1,539,715
Use of money and property	24	-	71,653
Intergovernmental	-	159	1,260,220
Other revenues	-	-	585,192
Total Revenues	24	159	4,038,477
EXPENDITURES			
Current operations:			
General government	-	-	112,885
Public safety	-	-	128,957
Public works	-	-	119,224
Community development	-	-	112,544
Parks and recreation	-	-	707,002
Streets and highways	-	-	837,097
Capital outlay	-	-	356,399
Total Expenditures	-	-	2,374,108
Excess (deficiency) of revenues over expenditures	24	159	1,664,369
OTHER FINANCING SOURCES (USES)			
Transfers in	-	-	184,968
Transfers out	-	-	(825,847)
Total Other Financing Sources (Uses)	-	-	(640,879)
Net change in fund balance	24	159	1,023,490
Fund balance (deficit) - July 1, 2021	57,689	-	10,971,919
Prior period restatement (Note 17)	-	-	(1,031,554)
Fund balance (deficit) - July 1, 2021, restated	57,689	-	9,940,365
Fund balance (deficit) - June 30, 2022	$ 57,713	$ 159	$ 10,963,855

CITY OF WINTERS
REVOLVING LOAN FUND - NONMAJOR SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2022

	Budgeted Amounts			
	Original	Final	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES				
Use of money and property	$ 22,050	$ 22,050	$ 43,316	$ 21,266
Other revenues	-	-	30,115	30,115
Total Revenues	22,050	22,050	73,431	51,381
EXPENDITURES				
Current operations:				
Community development	-	-	54,097	(54,097)
Total Expenditures	-	-	54,097	(54,097)
Excess (deficiency) of revenues over expenditures	22,050	22,050	19,334	(2,716)
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	21,396	21,396
Transfers out	(4,775)	(4,775)	(29,070)	(24,295)
Total other financing sources (uses)	(4,775)	(4,775)	(7,674)	(2,899)
Net change in fund balance	$ 17,275	$ 17,275	11,660	$ (5,615)
Fund balance - July 1, 2021			1,419,076	
Prior period restatement			(456,647)	
Fund balance - July 1, 2021, restated			962,429	
Fund balance - June 30, 2022			$ 974,089	

CITY OF WINTERS
CITYWIDE ASSESSMENT - SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2022

	Budgeted Amounts			
	Original	Final	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES				
Taxes and assessments	$ 225,710	$ 225,710	$ 229,094	$ 3,384
Total Revenues	225,710	225,710	229,094	3,384
EXPENDITURES				
Current operations:				
General government	1	1	1	-
Public safety	-	-	2,785	(2,785)
Parks and recreation	311,367	311,367	358,012	(46,645)
Total Expenditures	311,368	311,368	360,798	(49,430)
Excess (deficiency) of revenues over expenditures	(85,658)	(85,658)	(131,704)	(46,046)
OTHER FINANCING SOURCES (USES)				
Transfers in	85,658	85,658	47,400	(38,258)
Total other financing sources (uses)	85,658	85,658	47,400	(38,258)
Net change in fund balance	$ -	$ -	(84,304)	$ (84,304)
Fund balance - July 1, 2021			70,253	
Fund balance (deficit) - June 30, 2022			$ (14,051)	

CITY OF WINTERS
GAS TAX - NONMAJOR SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2022

	Budgeted Amounts			
	Original	Final	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES				
Taxes and assessments	$ 180,971	$ 180,971	$ 185,133	$ 4,162
Total Revenues	180,971	180,971	185,133	4,162
EXPENDITURES				
Current operations:				
Public works	84,580	84,580	-	84,580
Streets and highways	96,391	105,991	192,436	(86,445)
Total Expenditures	180,971	190,571	192,436	(1,865)
Net change in fund balance	$ -	$ (9,600)	(7,303)	$ 2,297
Fund balance - July 1, 2021			25,535	
Fund balance - June 30, 2022			$ 18,232	

CITY OF WINTERS
FIRST TIME HOMEBUYERS - NONMAJOR SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2022

	Budgeted Amounts			
	Original	Final	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES				
Use of money and property	$ 600	$ 600	$ 332	$ (268)
Total Revenues	600	600	332	(268)
EXPENDITURES				
Current operations:				
Community development	-	-	-	-
Total Expenditures	-	-	-	-
Net change in fund balance	$ 600	$ 600	332	$ (268)
Fund balance - July 1, 2021			91,536	
Fund balance - June 30, 2022			$ 91,868	

CITY OF WINTERS
TRAFFIC SAFETY - NONMAJOR SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2022

	Budgeted Amounts			
	Original	Final	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES				
Fines and forfeitures	$ 5,000	$ 5,000	$ 15,171	$ 10,171
Use of money and property	-	-	362	362
Total Revenues	5,000	5,000	15,533	10,533
EXPENDITURES				
Current operations:				
Public safety	25,000	25,000	16,227	8,773
Total Expenditures	25,000	25,000	16,227	8,773
Excess (deficiency) of revenues over expenditures	(20,000)	(20,000)	(694)	19,306
Net change in fund balance	$ (20,000)	$ (20,000)	(694)	$ 19,306
Fund balance - July 1, 2021			118,447	
Fund balance - June 30, 2022			$ 117,753	

CITY OF WINTERS
ASSET FORFEITURE - NONMAJOR SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2022

	Budgeted Amounts			
	Original	Final	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES				
Intergovernmental	$ 1,000	$ 1,000	$ -	$ (1,000)
Total Revenues	1,000	1,000	-	(1,000)
EXPENDITURES				
Current operations:				
Public safety	-	-	-	-
Total Expenditures	-	-	-	-
Net change in fund balance	$ 1,000	$ 1,000	-	$ (1,000)
Fund balance - July 1, 2021			2,254	
Fund balance - June 30, 2022			$ 2,254	

CITY OF WINTERS
RMRA - NONMAJOR SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2022

	Budgeted Amounts			
	Original	Final	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES				
Taxes and assessments	$ 139,832	$ 139,832	$ 152,299	$ 12,467
Total Revenues	139,832	139,832	152,299	12,467
EXPENDITURES				
Current operations:				
Streets and highways	139,832	139,832	132,364	7,468
Total Expenditures	139,832	139,832	132,364	7,468
Net change in fund balance	$ -	$ -	19,935	$ 19,935
Fund balance - July 1, 2021			131,603	
Fund balance - June 30, 2022			$ 151,538	

CITY OF WINTERS
AFTER SCHOOL PROGRAM - NONMAJOR SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2022

	Budgeted Amounts			
	Original	Final	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES				
Licenses and permits	$ 33,750	$ 33,750	$ -	$ (33,750)
Intergovernmental	233,929	200,179	337,161	136,982
Other revenues	-	-	4,845	4,845
Total Revenues	267,679	233,929	342,006	108,077
EXPENDITURES				
Current operations:				
Parks and recreation	315,148	352,810	335,309	17,501
Total Expenditures	315,148	352,810	335,309	17,501
Net change in fund balance	$ (47,469)	$ (118,881)	6,697	$ 125,578
Fund balance - July 1, 2021			3,619	
Fund balance - June 30, 2022			$ 10,316	

CITY OF WINTERS
STATE COPS 1913 - NONMAJOR SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2022

	Budgeted Amounts			
	Original	Final	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES				
Use of money and property	$ 1,000	$ 1,000	$ 607	$ (393)
Intergovernmental	141,000	141,000	161,509	20,509
Total Revenues	142,000	142,000	162,116	20,116
EXPENDITURES				
Current operations:				
Public safety	98,912	98,912	92,899	6,013
Total Expenditures	98,912	98,912	92,899	6,013
Net change in fund balance	$ 43,088	$ 43,088	69,217	$ 26,129
Fund deficit - July 1, 2021			285,304	
Fund balance - June 30, 2022			$ 354,521	

CITY OF WINTERS
REALIGNMENT - NONMAJOR SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2022

	Budgeted Amounts			
	Original	Final	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES				
Use of money and property	$ 200	$ 200	$ 237	$ 37
Total Revenues	200	200	237	37
EXPENDITURES				
Current operations:				
Public safety	10,000	10,000	2,171	7,829
Total Expenditures	10,000	10,000	2,171	7,829
Net change in fund balance	$ (9,800)	$ (9,800)	(1,934)	$ 7,866
Fund balance - July 1, 2021			65,203	
Fund balance - June 30, 2022			$ 63,269	

CITY OF WINTERS
BEVERAGE RECYCLING - NONMAJOR SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2022

	Budgeted Amounts			
	Original	Final	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES				
Use of money and property	$ -	$ -	$ 23	$ 23
Intergovernmental	5,000	5,000	-	(5,000)
Total Revenues	5,000	5,000	23	(4,977)
EXPENDITURES				
Current operations:				
Parks and recreation	-	-	5,845	(5,845)
Total Expenditures	-	-	5,845	(5,845)
Net change in fund balance	$ 5,000	$ 5,000	(5,822)	$ (10,822)
Fund balance - July 1, 2021			6,263	
Fund balance - June 30, 2022			$ 441	

CITY OF WINTERS
ARPA - NONMAJOR SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2022

	Budgeted Amounts			
	Original	Final	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES				
Intergovernmental	$ -	$ 874,951	$ 55,480	$ (819,471)
Total Revenues	-	874,951	55,480	(819,471)
EXPENDITURES				
Current operations:				
General government	-	35,200	50,475	(15,275)
Parks and recreation	-	5,028	5,005	23
Total Expenditures	-	40,228	55,480	(15,252)
Net change in fund balance	$ -	$ 834,723	-	$ (834,723)
Fund balance - July 1, 2021			-	
Fund balance - June 30, 2022			$ -	

CITY OF WINTERS
MONITORING FEE - NONMAJOR SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2022

	Budgeted Amounts			
	Original	Final	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES				
Licenses, fees and permits	$ 21,594	$ 21,594	$ 13,988	$ (7,606)
Total Revenues	21,594	21,594	13,988	(7,606)
EXPENDITURES				
Total Expenditures	-	-	-	-
Excess (deficiency) of revenues over expenditures	21,594	21,594	13,988	(7,606)
OTHER FINANCING SOURCES (USES)				
Transfers out	(21,594)	(21,594)	(9,529)	12,065
Total other financing sources (uses)	(21,594)	(21,594)	(9,529)	12,065
Net change in fund balance	$ -	$ -	4,459	$ 4,459
Fund balance - July 1, 2021			-	
Fund balance - June 30, 2022			$ 4,459	

CITY OF WINTERS
EDBG 99-688 - NONMAJOR SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2022

	Budgeted Amounts			
	Original	Final	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES				
Use of money and property	$ 2,500	$ 2,500	$ 1,487	$ (1,013)
Other revenues	-	-	15,917	15,917
Total Revenues	2,500	2,500	17,404	14,904
EXPENDITURES				
Total Expenditures	-	-	-	-
Excess (deficiency) of revenues over expenditures	2,500	2,500	17,404	14,904
OTHER FINANCING SOURCES (USES)				
Transfers out	(2,500)	(2,500)	(8,702)	(6,202)
Total other financing sources (uses)	(2,500)	(2,500)	(8,702)	(6,202)
Net change in fund balance	$ -	$ -	8,702	$ 8,702
Fund balance - July 1, 2021			35,663	
Prior period restatement			(35,663)	
Fund balance - July 1, 2021, restated			-	
Fund balance - June 30, 2022			$ 8,702	

CITY OF WINTERS
EDBG 96-405 - NONMAJOR SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2022

	Budgeted Amounts			
	Original	Final	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES				
Use of money and property	$ -	$ -	$ 7,397	$ 7,397
Other revenues	-	-	11,380	11,380
Total Revenues	-	-	18,777	18,777
EXPENDITURES				
Total Expenditures	-	-	-	-
Excess (deficiency) of revenues over expenditures	-	-	18,777	18,777
OTHER FINANCING SOURCES (USES)				
Transfers out	(10,000)	(10,000)	(12,694)	(2,694)
Total other financing sources (uses)	(10,000)	(10,000)	(12,694)	(2,694)
Net change in fund balance	$ (10,000)	$ (10,000)	6,083	$ 16,083
Fund balance - July 1, 2021			190,284	
Prior period restatement			(190,108)	
Fund balance - July 1, 2021, restated			176	
Fund balance - June 30, 2022			$ 6,259	

CITY OF WINTERS
IN-LIEU HOUSING - NONMAJOR SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2022

	Budgeted Amounts			
	Original	Final	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES				
Use of money and property	$ -	$ -	$ 735	$ 735
Other revenues	107,000	107,000	441,392	334,392
Total Revenues	107,000	107,000	442,127	335,127
EXPENDITURES				
Current operations:				
Community development	-	-	8,021	(8,021)
Total Expenditures	-	-	8,021	(8,021)
Net change in fund balance	$ 107,000	$ 107,000	434,106	$ 327,106
Fund balance - July 1, 2021			490,302	
Fund balance - June 30, 2022			$ 924,408	

CITY OF WINTERS
MISCELLANEOUS GRANTS - NONMAJOR SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2022

	Budgeted Amounts			
	Original	Final	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES				
Intergovernmental	$ -	$ 50,000	$ 273,053	$ 223,053
Total Revenues	-	50,000	273,053	223,053
EXPENDITURES				
Current operations:				
General government	-	-	48,456	(48,456)
Public safety	-	50,000	10,360	39,640
Community development	-	-	46,450	(46,450)
Streets and highways	-	-	32,441	(32,441)
Capital outlay	-	-	267,546	(267,546)
Total Expenditures	-	50,000	405,253	(355,253)
Excess (deficiency) of revenues over expenditures	-	-	(132,200)	(132,200)
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	66,348	66,348
Transfers out	-	-	(35,135)	(35,135)
Total other financing sources (uses)	-	-	31,213	31,213
Net change in fund balance	$ -	$ -	(100,987)	$ (100,987)
Fund balance (deficit) - July 1, 2021			33,264	
Prior period restatement			(82,061)	
Fund balance (deficit) - July 1, 2021, restated			(48,797)	
Fund balance (deficit) - June 30, 2022			$ (149,784)	

CITY OF WINTERS
TRANSPORTATION DEVELOPMENT ACT - NONMAJOR CAPITAL PROJECTS FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2022

	Budgeted Amounts			
	Original	Final	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES				
Taxes and assessments	$ 433,309	$ 433,309	$ -	$ (433,309)
Use of money and property	-	-	64	64
Intergovernmental	-	-	431,698	431,698
Total Revenues	433,309	433,309	431,762	(1,547)
EXPENDITURES				
Current operations:				
Streets and highways	433,309	433,309	479,644	(46,335)
Total Expenditures	433,309	433,309	479,644	(46,335)
Net change in fund balance	$ -	$ -	(47,882)	$ (47,882)
Fund balance - July 1, 2021			298,156	
Fund balance - June 30, 2022			$ 250,274	

CITY OF WINTERS
CAPITAL ASSET REPLACEMENT - NONMAJOR CAPITAL PROJECTS FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2022

	Budgeted Amounts			
	Original	Final	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES				
Licenses, fees and permits	$ 16,100	$ 16,100	$ 10,332	$ (5,768)
Use of money and property	500	500	280	(220)
Total Revenues	16,600	16,600	10,612	(5,988)
EXPENDITURES				
Current operations:				
Public works	-	-	34,454	(34,454)
Total Expenditures	-	-	34,454	(34,454)
Net change in fund balance	$ 16,600	$ 16,600	(23,842)	$ (40,442)
Fund balance - July 1, 2021			148,400	
Fund balance - June 30, 2022			$ 124,558	

CITY OF WINTERS
LANDFILL CAPITAL - NONMAJOR CAPITAL PROJECTS FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2022

	Budgeted Amounts			
	Original	Final	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES				
Total Revenues	$ -	$ -	$ -	$ -
EXPENDITURES				
Current operations:				
Public works	10,000	10,000	20,754	(10,754)
Total Expenditures	10,000	10,000	20,754	(10,754)
Excess (deficiency) of revenues over expenditures	(10,000)	(10,000)	(20,754)	(10,754)
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	20,754	20,754
Total other financing sources (uses)	-	-	20,754	20,754
Net change in fund balance	$ (10,000)	$ (10,000)	-	$ 10,000
Fund balance - July 1, 2021			-	
Fund balance - June 30, 2022			$ -	

CITY OF WINTERS
PARKS & RECREATION CAPITAL - NONMAJOR CAPITAL PROJECTS FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2022

	Budgeted Amounts			
	Original	Final	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES				
Use of money and property	$ 225	$ 225	$ 155	$ (70)
Total Revenues	225	225	155	(70)
EXPENDITURES				
Current operations:				
Parks and recreation	13,124	13,124	2,604	10,520
Total Expenditures	13,124	13,124	2,604	10,520
Excess (deficiency) of revenues over expenditures	(12,899)	(12,899)	(2,449)	10,450
OTHER FINANCING SOURCES (USES)				
Transfers out	-	-	(66,348)	(66,348)
Total other financing sources (uses)	-	-	(66,348)	(66,348)
Net change in fund balance	$ (12,899)	$ (12,899)	(68,797)	$ (55,898)
Fund balance - July 1, 2021			392,839	
Fund balance - June 30, 2022			$ 324,042	

CITY OF WINTERS
RAJA STORM DRAIN - NONMAJOR CAPITAL PROJECTS FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2022

	Budgeted Amounts			
	Original	Final	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES				
Use of money and property	$ 200	$ 200	$ 152	$ (48)
Total Revenues	200	200	152	(48)
EXPENDITURES				
Total Expenditures	-	-	-	-
Net change in fund balance	$ 200	$ 200	152	$ (48)
Fund balance - July 1, 2021			108,744	
Fund balance - June 30, 2022			$ 108,896	

CITY OF WINTERS
STREET IMPACT FEES - NONMAJOR CAPITAL PROJECTS FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2022

	Budgeted Amounts			
	Original	Final	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES				
Licenses, fees and permits	$ 404,684	$ 404,684	$ 316,058	$ (88,626)
Use of money and property	-	-	765	765
Total Revenues	404,684	404,684	316,823	(87,861)
EXPENDITURES				
Current operations:				
Streets and highways	212	212	212	-
Total Expenditures	212	212	212	-
Net change in fund balance	$ 404,472	$ 404,472	316,611	$ (87,861)
Fund balance - July 1, 2021			703,044	
Fund balance - June 30, 2022			$ 1,019,655	

CITY OF WINTERS
STORM DRAIN IMPACT FEES - NONMAJOR CAPITAL PROJECTS FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2022

	Budgeted Amounts			
	Original	Final	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES				
Use of money and property	$ -	$ -	$ 626	$ 626
Total Revenues	-	-	626	626
EXPENDITURES				
Current operations:				
Public works	385	385	385	-
Total Expenditures	385	385	385	-
Net change in fund balance	$ (385)	$ (385)	241	$ 626
Fund balance - July 1, 2021			221,379	
Fund balance - June 30, 2022			$ 221,620	

CITY OF WINTERS
PARKS & RECREATION IMPACT FEES - NONMAJOR CAPITAL PROJECTS FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2022

	Budgeted Amounts			
	Original	Final	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES				
Licenses, fees and permits	$ 569,021	$ 569,021	$ 204,642	$ (364,379)
Use of money and property	-	-	2,131	2,131
Total Revenues	569,021	569,021	206,773	(362,248)
EXPENDITURES				
Current operations:				
Parks and recreation	227	227	227	-
Total Expenditures	227	227	227	-
Net change in fund balance	$ 568,794	$ 568,794	206,546	$ (362,248)
Fund balance - July 1, 2021			767,753	
Fund balance - June 30, 2022			$ 974,299	

CITY OF WINTERS
POLICE IMPACT FEES - NONMAJOR CAPITAL PROJECTS FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2022

	Budgeted Amounts			
	Original	Final	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES				
Licenses, fees and permits	$ 134,643	$ 134,643	$ 91,218	$ (43,425)
Use of money and property	-	-	1,164	1,164
Total Revenues	134,643	134,643	92,382	(42,261)
EXPENDITURES				
Current operations:				
Public safety	36,201	36,201	201	36,000
Total Expenditures	36,201	36,201	201	36,000
Net change in fund balance	$ 98,442	$ 98,442	92,181	$ (6,261)
Fund balance - July 1, 2021			474,964	
Fund balance - June 30, 2022			$ 567,145	

CITY OF WINTERS
FIRE IMPACT FEES - NONMAJOR CAPITAL PROJECTS FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2022

	Budgeted Amounts			
	Original	Final	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES				
Licenses, fees and permits	$ 272,516	$ 272,516	$ 199,810	$ (72,706)
Use of money and property	-	-	2,851	2,851
Total Revenues	272,516	272,516	202,661	(69,855)
EXPENDITURES				
Current operations:				
Public safety	213	213	213	-
Capital outlay	85,511	90,410	88,853	1,557
Total Expenditures	85,724	90,623	89,066	1,557
Net change in fund balance	$ 186,792	$ 181,893	113,595	$ (68,298)
Fund balance - July 1, 2021			946,468	
Fund balance - June 30, 2022			$ 1,060,063	

CITY OF WINTERS
GENERAL FACILITIES IMPACT FEES - NONMAJOR CAPITAL PROJECTS FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2022

	Budgeted Amounts			
	Original	Final	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES				
Licenses, fees and permits	$ 228,010	$ 228,010	$ 154,473	$ (73,537)
Use of money and property	-	-	3,134	3,134
Other revenues	-	-	29,547	29,547
Total Revenues	228,010	228,010	187,154	(40,856)
EXPENDITURES				
Current operations:				
General government	5,538	13,038	13,038	-
Total Expenditures	5,538	13,038	13,038	-
Net change in fund balance	$ 222,472	$ 214,972	174,116	$ (40,856)
Fund balance - July 1, 2021			1,068,189	
Fund balance - June 30, 2022			$ 1,242,305	

CITY OF WINTERS
WATER IMPACT FEES - NONMAJOR CAPITAL PROJECTS FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2022

	Budgeted Amounts			
	Original	Final	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES				
Licenses, fees and permits	$ 381,022	$ 381,022	$ 257,630	$ (123,392)
Use of money and property	-	-	3,538	3,538
Total Revenues	381,022	381,022	261,168	(119,854)
EXPENDITURES				
Current operations:				
Public works	302	302	8,646	(8,344)
Total Expenditures	302	302	8,646	(8,344)
Net change in fund balance	$ 380,720	$ 380,720	252,522	$ (128,198)
Fund balance - July 1, 2021			1,153,488	
Fund balance - June 30, 2022			$ 1,406,010	

CITY OF WINTERS
SEWER IMPACT FEES - NONMAJOR CAPITAL PROJECTS FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2022

	Budgeted Amounts			
	Original	Final	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES				
Licenses, fees and permits	$ 400,722	$ 400,722	$ 291,564	$ (109,158)
Use of money and property	-	-	2,499	2,499
Total Revenues	400,722	400,722	294,063	(106,659)
EXPENDITURES				
Current operations:				
Public works	196	196	50,782	(50,586)
Capital outlay	-	1,168,600	-	1,168,600
Total Expenditures	196	1,168,796	50,782	1,118,014
Excess (deficiency) of revenues over expenditures	400,526	(768,074)	243,281	1,011,355
OTHER FINANCING SOURCES (USES)				
Transfers out	-	-	(664,369)	(664,369)
Total other financing sources (uses)	-	-	(664,369)	(664,369)
Net change in fund balance	$ 400,526	$ (768,074)	(421,088)	$ 346,986
Fund balance - July 1, 2021			1,170,673	
Fund balance - June 30, 2022			$ 749,585	

CITY OF WINTERS
STREET CAPITAL - NONMAJOR CAPITAL PROJECTS FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2022

	Budgeted Amounts			
	Original	Final	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES				
Use of money and property	$ 30	$ 30	$ 24	$ (6)
Total Revenues	30	30	24	(6)
EXPENDITURES				
Total Expenditures	-	-	-	-
Net change in fund balance	$ 30	$ 30	24	$ (6)
Fund balance - July 1, 2021			57,689	
Fund balance - June 30, 2022			$ 57,713	

Custodial Funds

These funds are used to report resources held by the City in a purely custodial capacity. The custodial funds maintained by the City include the following:

Swim Team

This fund is used to account for the financial transactions of the Winters Swim Team.

Festival De La

This fund is used to account for the Hispanic Advisory Committee expenditures for the Festival held each September.

PCH HOA

This fund is used to record Home Owner's Association contributions for Putah Creek Hamlet for the purpose of monitoring compliance with appropriate Covenants, Conditions & Restrictions for the development.

Youth Services

This fund is used to report donations associated with youth services such as the bicycle rodeo events created in partnership with Waggoner Elementary School and Shirley Rominger Intermediate School.

PD Cancer

This fund is used to record donations for cancer research and revenue received through sales of pink patches for the purpose of fund raising for cancer research. Funds are sent to UC Davis Cancer Research Center annually.

Elderberry

This fund is used to report activity related to habitat mitigation requirements associated with the Valley Elderberry Longhorn Beetle.

Quilt Festival

The fund is used to report activity related to the quilt festival.

CITY OF WINTERS
COMBINING STATEMENT OF FIDUCIARY NET POSITION
CUSTODIAL FUNDS
JUNE 30, 2022

	Swim Team	Festival De La	PCH HOA	Youth Services
ASSETS				
Cash and investments	$ 104,680	$ 1,257	$ 16,451	$ 1,784
Receivables:				
Interest	170	64	31	2
Total Assets	104,850	1,321	16,482	1,786
NET POSITION				
Net position restricted for individuals, organizations, and other governments	104,850	1,321	16,482	1,786
Total Net Position	$ 104,850	$ 1,321	$ 16,482	$ 1,786

CITY OF WINTERS
COMBINING STATEMENT OF FIDUCIARY NET POSITION (CONTINUED)
CUSTODIAL FUNDS
JUNE 30, 2022

	PD Cancer	Elderberry	Senior Services	Quilt Festival	Total
ASSETS					
Cash and investments	$ 130	$ 319,777	$ -	$ 1	$ 444,080
Receivables:					
Interest	-	-	-	-	267
Total Assets	130	319,777	-	1	444,347
NET POSITION					
Net position restricted for individuals, organizations, and other governments	130	319,777	-	1	444,347
Total Net Position	$ 130	$ 319,777	$ -	$ 1	$ 444,347

CITY OF WINTERS
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FOR THE YEAR ENDED JUNE 30, 2022

	Swim Team	Festival De La	PCH HOA	Youth Services
ADDITIONS				
Program fees	$ 17,083	$ -	$ -	$ -
Interest income (loss)	330	124	60	3
Other revenues	-	280	-	640
Total Additions	17,413	404	60	643
DEDUCTIONS				
Program expenses	3,062	33,579	-	-
Total Deductions	3,062	33,579	-	-
Change in fiduciary net position	14,351	(33,175)	60	643
Fiduciary Net Position - Beginning	90,499	34,496	16,422	1,143
Prior period restatement (Note 17)	-	-	-	-
Fiduciary Net Position - Beginning, Restated	90,499	34,496	16,422	1,143
Fiduciary Net Position - Ending	$ 104,850	$ 1,321	$ 16,482	$ 1,786

CITY OF WINTERS
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2022

	PD Cancer	Elderberry	Senior Services	Quilt Festival	Total
ADDITIONS					
Program fees	$ -	$ -	$ -	$ -	$ 17,083
Interest income (loss)	-	(51,698)	-	1	(51,180)
Other revenues	380	-	-	-	1,300
Total Additions	380	(51,698)	-	1	(32,797)
DEDUCTIONS					
Program expenses	1,389	3,701	-	-	41,731
Total Deductions	1,389	3,701	-	-	41,731
Change in fiduciary net position	(1,009)	(55,399)	-	1	(74,528)
Fiduciary Net Position - Beginning	1,139	375,176	14,590	-	533,465
Prior period restatement (Note 17)	-	-	(14,590)	-	(14,590)
Fiduciary Net Position - Beginning, Restated	1,139	375,176	-	-	518,875
Fiduciary Net Position - Ending	$ 130	$ 319,777	$ -	$ 1	$ 444,347

STATISTICAL SECTION

STATISTICAL SECTION

This part of the City's annual comprehensive 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.

Contents	Page
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.	131 - 135
Revenue Capacity These schedules contain information to help the reader assess the City's most significant local revenue source, property taxes.	136 - 141
Debt Capacity These schedules present information to help the reader assess the affordability of the City's current levels of outstanding debt and the City's ability to issue additional debt in the future.	142 - 146
Economic and Demographic Information These schedules offer demographic and economic indicators to help the reader understand the environment within which the City's financial activities take place and to help make comparisons over time and with other governments.	147 - 148
Operating Information These schedules contain service and infrastructure data to help the reader understand how the City's financial information relates to the services the City provides and the activities it performs.	149 - 151

Source: Unless otherwise noted, the information in these schedules is derived from the annual comprehensive financial reports for the relevant year.

CITY OF WINTERS, CALIFORNIA

NET POSITION BY COMPONENT
LAST TEN FISCAL YEARS
(accrual basis of accounting)

	Fiscal Year Ended June 30,									
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
GOVERNMENTAL ACTIVITIES:										
Net investment in capital assets	$ 10,809,780	$ 22,986,473	$ 23,023,985	$ 24,140,799	$ 24,511,108	$ 29,146,309	$ 29,348,621	$ 30,235,484	$ 34,132,032	$ 33,545,578
Restricted	9,641,029	10,242,135	10,482,229	10,487,827	10,783,609	10,290,547	10,806,335	11,615,100	15,654,708	11,013,145
Unrestricted	1,976,314	1,474,403	(2,174,759)	(1,509,642)	(623,568)	(2,949,517)	(3,487,903)	(4,399,448)	(6,149,112)	5,525,924
TOTAL GOVERNMENTAL ACTIVITIES	22,427,123	34,703,011	31,331,455	33,118,984	34,671,149	36,487,339	36,667,053	37,451,136	43,637,628	50,084,647
BUSINESS-TYPE ACTIVITIES:										
Net investment in capital assets	2,407,222	1,163,652	1,260,835	1,269,915	1,585,241	3,419,082	4,458,943	5,584,606	8,647,030	9,144,990
Restricted		544,210	544,210	544,305	544,565	548,142	-	-	-	-
Unrestricted	3,986,369	4,244,115	1,989,072	1,826,201	1,500,903	1,051,538	1,050,615	804,179	1,273,665	1,290,351
TOTAL BUSINESS-TYPE ACTIVITIES	6,393,591	5,951,977	3,794,117	3,640,421	3,630,709	5,018,762	5,509,558	6,388,785	9,920,695	10,435,341
PRIMARY GOVERNMENT:										
Net investment in capital assets	13,217,002	24,150,125	24,284,820	25,410,714	26,096,349	32,565,391	33,807,564	35,820,090	42,779,062	42,690,568
Restricted	9,641,029	10,786,345	11,026,439	11,032,132	11,328,174	10,838,689	10,806,335	11,615,100	15,654,708	11,013,145
Unrestricted	5,962,683	5,718,518	(185,687)	316,559	877,335	(1,897,979)	(2,437,288)	(3,595,269)	(4,875,447)	6,816,275
TOTAL PRIMARY GOVERNMENT	$ 28,820,714	$ 40,654,988	$ 35,125,572	$ 36,759,405	$ 38,301,858	$ 41,506,101	$ 42,176,611	$ 43,839,921	$ 53,558,323	$ 60,519,988

CITY OF WINTERS, CALIFORNIA

CHANGES IN NET POSITION
LAST TEN FISCAL YEARS
(accrual basis of accounting)

	Fiscal Year Ended June 30,									
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
EXPENSES:										
GOVERNMENTAL ACTIVITIES:										
General government	$ 349,842	$ 345,978	$ 307,778	$ 291,214	$ 93,825	$ 397,021	$ 681,703	$ 597,606	$ 718,259	$ 180,732
Public safety	2,947,065	2,979,999	3,837,172	3,748,055	3,913,486	4,396,753	4,848,350	5,111,677	5,147,988	4,352,419
Public works	739,622	218,488	282,417	309,620	352,619	369,210	331,006	255,052	447,343	210,955
Community development	499,056	418,479	556,024	1,197,114	547,753	910,666	1,284,604	3,869,643	574,279	979,059
Cultural and recreation	663,801	747,457	805,051	1,046,138	768,571	1,021,930	1,031,087	1,036,327	1,041,547	1,225,873
Streets and highways	366,085	602,267	571,864	462,532	720,719	652,463	579,252	799,949	539,767	1,288,219
TOTAL GOVERNMENTAL ACTIVITIES	5,565,471	5,312,668	6,360,306	7,054,673	6,396,973	7,748,043	8,756,002	11,670,254	8,469,183	8,237,257
BUSINESS-TYPE ACTIVITIES:										
Water	1,249,358	1,303,791	1,396,231	1,539,702	1,308,996	1,503,701	1,472,264	1,526,010	1,644,920	1,813,458
Sewer	1,490,721	1,590,022	1,818,137	1,776,270	1,807,044	1,826,345	2,028,869	2,004,246	1,875,467	2,251,609
TOTAL BUSINESS ACTIVITIES	2,740,079	2,893,813	3,214,368	3,315,972	3,116,040	3,330,046	3,501,133	3,530,256	3,520,387	4,065,067
TOTAL PRIMARY GOVERNMENT EXPENSES	8,305,550	8,206,481	9,574,674	10,370,645	9,513,013	11,078,089	12,257,135	15,200,510	11,989,570	12,302,324
PROGRAM REVENUES:										
GOVERNMENTAL ACTIVITIES:										
Charges for services										
General government	8,901	225	37,666	117,605	170,276	289,786	393,716	449,570	556,897	607,911
Public safety	331,534	241,261	357,901	351,293	364,850	299,947	416,911	635,652	642,993	33,189
Public works	109,232	29,524	194,625	290,832	233,923	130,124	251,804	799,050	649,440	219,099
Community development	154,549	227,626	311,573	641,783	475,060	500,708	1,150,229	927,968	1,113,845	208,488
Cultural and recreation	75,622	88,265	101,193	85,983	106,942	111,932	145,150	81,846	74,899	61,236
Operating contributions and grants	412,573	536,549	762,334	536,783	1,037,512	895,232	920,227	3,050,028	1,334,052	2,228,282
Capital contributions and grants	1,635,819	1,841,968	1,593,554	2,894,354	2,013,324	4,500,272	1,597,544	2,258,078	5,720,843	1,693,347
TOTAL GOVERNMENTAL ACTIVITIES	2,728,230	2,965,418	3,358,846	4,918,633	4,401,887	6,728,001	4,875,581	8,202,192	10,092,969	5,051,552
BUSINESS-TYPE ACTIVITIES:										
Charges for services										
Water	1,266,720	1,304,238	1,243,216	1,353,065	1,405,104	1,493,316	1,538,921	1,709,808	1,851,977	1,805,302
Sewer	1,564,279	1,671,494	1,715,312	1,641,715	1,655,159	1,709,863	1,870,526	1,919,113	2,007,504	2,101,924
Capital contributions and grants	510,886			161,181	38,514	1,662,527	560,000	760,000	3,188,319	-
TOTAL BUSINESS-TYPE ACTIVITIES	3,341,885	2,975,732	2,958,528	3,155,961	3,098,777	4,865,706	3,969,447	4,388,921	7,047,800	3,907,226
TOTAL PRIMARY GOVERNMENT REVENUES	6,070,115	5,941,150	6,317,374	8,074,594	7,500,664	11,593,707	8,845,028	12,591,113	17,140,769	8,958,778
NET (EXPENSE) REVENUES:										
Governmental activities	(2,837,241)	(2,347,250)	(3,001,460)	(2,136,040)	(1,995,086)	(1,020,042)	(3,880,421)	(3,468,062)	1,623,786	(3,185,705)
Business-type activities	601,806	81,919	(255,840)	(160,011)	(17,263)	1,535,660	468,314	858,665	3,527,413	(157,841)
TOTAL PRIMARY GOVERNMENT NET EXPENSES	$ (2,235,435)	$ (2,265,331)	$ (3,257,300)	$ (2,296,051)	$ (2,012,349)	$ 515,618	$ (3,412,107)	$ (2,609,397)	$ 5,151,199	$ (3,343,546)

CITY OF WINTERS, CALIFORNIA

CHANGES IN NET POSITION
LAST TEN FISCAL YEARS
(accrual basis of accounting)

	Fiscal Year Ended June 30,									
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
GENERAL REVENUES AND OTHER CHANGES IN NET POSITION:										
GOVERNMENTAL ACTIVITIES:										
Taxes										
Property taxes	1,429,395	1,232,688	1,464,684	1,375,248	1,346,013	1,495,045	1,575,369	1,733,357	1,913,064	2,364,993
Sales and use taxes	408,845	460,165	462,807	530,365	598,426	648,124	759,199	689,376	698,073	876,936
Franchise fees	230,805	239,385	231,993	254,705	210,984	321,811	313,102	302,034	367,923	395,325
Other taxes	1,023,096	990,428	1,006,988	959,435	1,067,894	1,051,981	1,088,070	1,206,045	1,350,819	1,420,032
Motor vehicle in-lieu	3,639	3,011	2,909	2,806	-	-	-	-	-	-
Investment income	128,124	41,155	56,761	56,915	56,280	99,229	154,377	164,216	98,340	113,355
Rents and leases	-	-	-	-	-	-	-	-	-	70,726
Other revenues	187,941	230,592	166,167	744,095	267,654	188,745	170,018	157,117	134,487	772,032
Transfers	190,314	208,535	(904,559)	-	-	-	-	-	-	(664,369)
TOTAL GOVERNMENTAL ACTIVITIES	3,602,159	3,405,959	2,487,750	3,923,569	3,547,251	3,804,935	4,060,135	4,252,145	4,562,706	5,349,030
BUSINESS-TYPE ACTIVITIES:										
Investment income	5,357	2,590	2,539	6,315	7,551	17,455	22,482	20,562	4,497	2,921
Other revenues	-	-	-	-	-	-	-	-	-	5,197
Transfers	(190,314)	(208,535)	(1,690,343)	-	-	-	-	-	-	664,369
TOTAL BUSINESS-TYPE ACTIVITIES	(184,957)	(205,945)	(1,687,804)	6,315	7,551	17,455	22,482	20,562	4,497	672,487
TOTAL PRIMARY GOVERNMENT REVENUES	3,417,202	3,200,014	799,946	3,929,884	3,554,802	3,822,390	4,082,617	4,272,707	4,567,203	6,021,517
CHANGES IN NET POSITION:										
Governmental activities	764,918	1,058,708	(513,710)	1,787,529	1,552,165	2,784,893	179,714	784,083	6,186,492	2,163,325
Business type activities	416,849	(124,026)	(1,943,644)	(153,696)	(9,712)	1,553,115	490,796	879,227	3,531,910	514,646
Prior Period Adjustments	(1,010,272)	10,899,592	(3,072,062)	-	-	(1,133,765)	-	-	-	-
TOTAL PRIMARY GOVERNMENT	171,495	11,834,274	(5,529,416)	1,633,833	1,542,453	3,204,243	670,510	1,663,310	9,718,402	2,677,971

CITY OF WINTERS, CALIFORNIA

FUND BALANCE OF GOVERNMENTAL FUNDS
LAST TEN YEARS
(modified accrual basis of accounting)

	Fiscal Year Ended June 30,									
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
GENERAL FUND:										
Nonspendable	$ 457,821	$ 1,238,282	$ 947,821	$ 552,224	$ 555,128	$ 457,821	$ 457,821	$ 283,483	$ 114,572	$ -
Restricted	-	-	-	2,147	-	-	-	-	-	-
Unassigned	2,064,941	1,208,759	1,415,193	1,513,508	1,015,384	912,045	683,475	493,210	1,142,222	1,640,543
TOTAL GENERAL FUND	$ 2,522,762	$ 2,447,041	$ 2,363,014	$ 2,067,879	$ 1,570,512	$ 1,369,866	$ 1,141,296	$ 776,693	$ 1,256,794	$ 1,640,543
ALL OTHER GOVERNMENTAL FUNDS:										
Nonspendable	-	-	-	-	-	-	-	-	-	125,000
Restricted	$ 5,627,300	$ 5,645,329	$ 9,783,470	$ 10,801,086	$ 11,903,013	$ 10,565,528	$ 10,962,600	$ 11,633,745	$ 13,832,858	$ 11,017,310
Committed	1,078,260	1,082,425	1,086,994	-	127,476	135,709	142,775	154,965	148,400	124,558
Assigned	56,140	56,277	56,423	-	-	-	-	-	-	-
Unassigned	(843,813)	(693,713)	(1,114,996)	(313,259)	(517,546)	(347,419)	(155,211)	(2,315,112)	(143,763)	(471,656)
TOTAL ALL OTHER GOVERNMENTAL FUNDS	$ 5,917,887	$ 6,090,318	$ 9,811,891	$ 10,487,827	$ 11,512,943	$ 10,353,818	$ 10,950,164	$ 9,473,598	$ 13,837,495	$ 10,795,212

CITY OF WINTERS, CALIFORNIA

CHANGES IN FUND BALANCE OF GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(modified accrual basis of accounting)

	Fiscal Year Ended June 30,									
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
REVENUES:										
Taxes	$ 3,371,144	$ 3,372,065	$ 3,594,938	$ 3,499,246	$ 3,600,908	$ 3,957,768	$ 4,264,644	$ 4,486,008	$ 4,886,769	$ 5,647,680
Fines and forfeitures	16,146	163,605	10,878	17,950	17,002	17,879	11,758	13,081	6,438	17,034
Licenses, fees, and permits	381,226	5,919	386,492	1,737,689	1,649,162	694,118	1,309,461	2,599,730	2,645,843	1,986,644
Program income	27,182	60,450	-	-	-	-	-	-	-	-
Use of money and property	128,124	108,016	132,376	127,918	163,820	193,267	257,118	249,800	226,782	184,081
Intergovernmental	1,884,423	1,946,989	1,719,812	2,529,640	1,605,429	2,559,161	1,067,906	1,333,220	3,762,514	1,313,380
Charges for services	282,466	414,884	504,848	429,630	429,004	477,320	816,423	803,092	759,265	425,266
Other revenues	187,942	190,015	262,300	400,483	248,002	56,048	508,406	114,946	210,595	820,339
TOTAL REVENUES	6,278,653	6,261,943	6,611,644	8,742,556	7,713,327	7,955,561	8,235,716	9,599,877	12,498,206	10,394,424
EXPENDITURES:										
Current:										
General government	332,059	339,250	310,228	508,364	169,647	240,647	313,667	326,275	530,795	367,700
Public safety	2,834,727	2,819,242	3,013,415	3,616,662	3,848,987	3,913,817	4,472,511	4,605,046	4,654,782	4,781,311
Public works	216,709	207,625	271,554	289,722	323,737	340,329	286,693	229,296	410,092	271,780
Community development	426,631	395,440	532,985	1,162,086	526,192	889,401	1,263,338	3,960,817	674,602	977,919
Parks and recreation	589,091	599,450	657,043	889,226	1,372,338	856,296	845,603	847,752	879,472	1,066,525
Streets and highways	248,735	309,317	148,845	1,262,582	520,378	1,190,683	179,175	458,563	138,397	837,097
Capital outlay	2,494,531	1,582,280	1,511,512	929,625	424,299	1,884,159	506,953	1,013,297	366,068	404,753
TOTAL EXPENDITURES	7,142,483	6,252,604	6,445,582	8,658,267	7,185,578	9,315,332	7,867,940	11,441,046	7,654,208	8,707,085
EXCESS (DEFICENCY) OF REVENUES OVER EXPENDITURES	(863,830)	9,339	166,062	84,289	527,749	(1,359,771)	367,776	(1,841,169)	4,843,998	1,687,339
OTHER FINANCING SOURCES (USES):										
Transfers in	1,036,100	611,111	332,953	98,244	267,376	267,716	567,932	294,999	391,749	229,632
Transfers out	(845,786)	(402,576)	(1,237,512)	(98,244)	(267,376)	(267,716)	(567,932)	(294,999)	(391,749)	(894,001)
Gain on Sale of Land Held for Resale				296,512	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	190,314	208,535	(904,559)	296,512	-	-	-	-	-	(664,369)
Prior Period Adjustments	393,000	(121,164)	4,376,044	-	-	-	-	-	-	(3,681,504)
NET CHANGES IN FUND BALANCE	$ (280,516)	$ 96,710	$ 3,637,547	$ 380,801	$ 527,749	$ (1,359,771)	$ 367,776	$ (1,841,169)	$ 4,843,998	$ (2,658,534)
DEBT SERVICE AS A PERCENTAGE OF NONCAPITAL EXPENDITURES	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

CITY OF WINTERS, CALIFORNIA

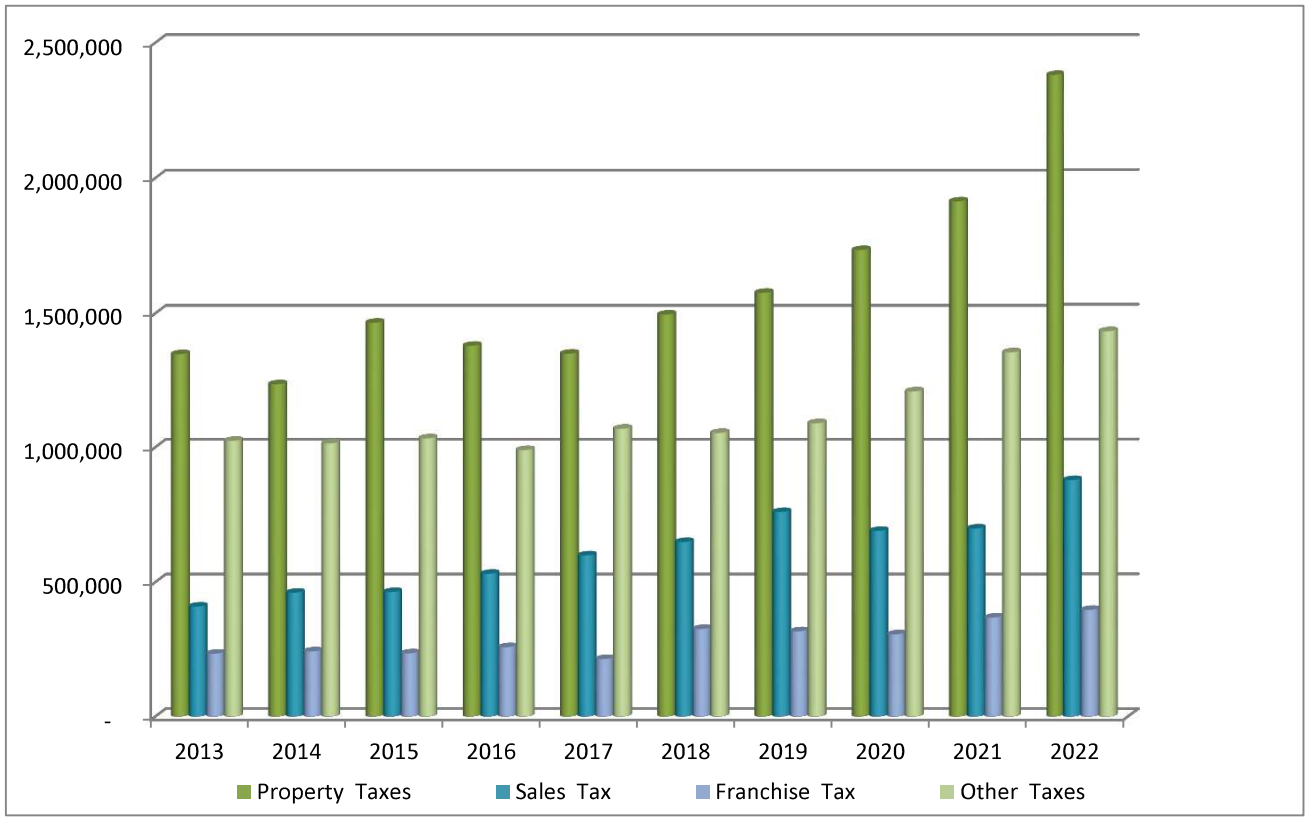
GOVERNMENTAL ACTIVITIES TAX REVENUES BY SOURCE
LAST TEN FISCAL YEARS
(accrual basis of accounting)

Year Ended June 30,	Property Taxes	Sales Tax	Franchise Tax	Other Taxes	Total
2013	$ 1,429,395	$ 408,845	$ 230,805	$ 1,026,735	$ 3,095,780
2014	1,232,688	460,165	239,385	993,439	2,925,677
2015	1,464,684	462,807	231,993	1,009,897	3,169,381
2016	1,375,248	530,365	254,705	962,241	3,122,559
2017	1,346,013	598,426	210,984	1,067,894	3,223,317
2018	1,495,045	648,124	321,811	1,051,981	3,516,961
2019	1,575,369	759,199	313,102	1,088,070	3,735,740
2020	1,733,357	689,376	302,034	1,206,045	3,930,812
2021	1,913,064	698,073	367,923	1,350,819	4,329,879
2022	2,364,993	876,936	395,325	1,420,032	5,057,286

CITY OF WINTERS, CALIFORNIA

GENERAL FUND TAX REVENUES BY SOURCE
LAST TEN FISCAL YEARS
(modified accrual basis of accounting)

Year Ended June 30,	Property Taxes	Sales Tax	Franchise Tax	Other Taxes	Total
2013	1,344,228	408,845	230,805	1,023,095	3,006,973
2014	1,232,688	460,165	239,385	1,013,778	2,946,016
2015	1,464,684	462,807	231,993	1,032,112	3,191,596
2016	1,375,248	530,365	254,705	988,621	3,148,939
2017	1,346,013	598,426	210,984	1,067,894	3,223,317
2018	1,495,045	648,124	321,811	1,051,981	3,516,961
2019	1,575,369	759,199	313,102	1,088,070	3,735,740
2020	1,733,357	689,376	302,034	1,206,045	3,930,812
2021	1,913,064	698,073	367,923	1,350,819	4,329,879
2022	2,380,000	876,936	395,325	1,428,893	5,081,154



CITY OF WINTERS, CALIFORNIA

ASSESSED VALUE AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY
LAST TEN FISCAL YEARS

Year Ended June 30,	City				Successor Agency/Community Development Agency			Total Direct Tax Rate
	Secured	Unsecured	Utility	Taxable Assessed Value	Secured	Unsecured	Taxable Assessed Value	
2013	$ 178,767,061	$ 2,706,820	$ 4,200	$ 181,478,081	$ 221,613,542	$ 17,325,426	$ 238,938,968	0.57055%
2014	193,927,648	2,300,469	3,500	196,231,617	220,277,577	19,614,992	239,892,569	0.26070%
2015	200,778,236	1,403,589	3,500	202,185,325	241,609,417	18,602,931	260,212,348	0.26380%
2016	209,485,271	1,688,283	3,500	211,177,054	259,133,414	16,360,714	275,494,128	0.23402%
2017	219,062,742	1,217,403	3,500	220,283,645	276,546,579	14,748,913	291,295,492	0.23519%
2018	208,341,812	1,141,158	4,200	209,487,170	334,886,295	14,437,662	349,323,957	0.23755%
2019	248,560,630	1,202,682	4,200	249,767,512	330,740,520	15,079,497	345,820,017	0.23537%
2020	279,567,212	1,365,700	4,200	280,937,112	364,208,538	14,881,513	379,090,051	0.23506%
2021	301,740,060	7,594,555	4,200	309,338,815	395,239,617	9,348,384	404,588,001	0.23291%
2022	390,674,231	5,431,440	9,100	396,114,771	422,689,706	12,162,218	434,851,924	0.22877%

NOTE:

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

Total Direct Rate is the weighted average of all individual direct rates applied by the City. Beginning 2013/2014 the Total Direct Rate no longer includes revenue generated from the former redevelopment tax rate areas.

Source: Yolo County Assessosr, HDL Coren and Cone

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,									
	2013	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**	**2022**
Basic Levy	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000
Solano Community College	0.02060	0.03955	0.03672	0.03492	0.03504	0.02442	0.03889	0.03204	0.03164	0.03313
Winters Joint USD	0.04600	0.04600	0.09800	0.09600	0.09200	0.14800	0.14300	0.16000	0.13550	0.19100
Total Direct and Overlapping Tax Rates	1.06660	1.08555	1.13472	1.13092	1.12704	1.17242	1.18189	1.19204	1.16714	1.22413
City's Share of 1% Levy Per Prop 13	0.24386	0.24389	0.24475	0.23882	0.23969	0.24033	0.24042	0.24107	0.24167	0.24620
Voter Approved City Debt	-	-	-	-	-	-	-	-	-	-
Total Direct Rate	0.57055	0.26070	0.26380	0.23402	0.23519	0.23755	0.23537	0.23506	0.23291	0.22877

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.

Total Direct Rate is the weighted average of all individual direct rates applied by the City. Beginning 2013/2014 the Total Direct Rate no longer includes revenue generated from the former redevelopment tax rate areas.

Source: HdL Coren and Cone

CITY OF WINTERS, CALIFORNIA

TOP TEN PROPERTY TAX PAYERS
CURRENT YEAR AND NINE YEARS AGO

	Fiscal Year Ended June 30, 2022			Fiscal Year Ended June 30, 2013		
Taxpayer	Taxable Assessed Value	Rank	Percent of Total City Taxable Assessed Value	Taxable Assessed Value	Rank	Percent of Total City Taxable Assessed Value
Hotel Winters LLC	$ 21,202,505	1	2.63%			
Mariani Nut Company	15,330,267	2	1.90%	$ 5,920,706	2	1.36%
Blue Mountain Terrace Associates LP	13,379,712	3	1.66%			
Pavestone LLC	8,812,209	4	1.09%	4,587,482	4	1.05%
Bellevue North 250 LLC	7,378,935	5	0.92%	-		
HBT of Winters Highlands LLC	4,697,817	6	0.58%			
Joseph E and Karen M Ogando	3,994,644	7	0.50%			
Winters Hospitality LLC	3,508,303	8	0.44%			
K Hovnanian Aspire at Stones Throw LLC	3,396,287	9	0.42%			
Yolo Federal Credit Union	3,121,191	10	0.39%			
Central Valley Coalition for Affordable Housing				19,027,938	1	4.36%
GBH-Winters Highlands LLC ETAL				4,688,495	3	1.08%
Bruhn Orchards Housing LLP				3,819,321	5	0.88%
Roman Catholic Bishop of Sacramento				3,713,687	6	0.85%
Winters Investors LLC				3,244,838	7	0.74%
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%
Top Ten Total	$ 84,821,870		10.53%	$ 52,174,240		11.97%
City Total	$ 805,631,058			$ 436,124,186		

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

Source: Hdl, Coren and Cone

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
2013	$ 2,398,689	$ 1,847,660	77%	$ 1,847,660	77%
2014	2,488,437	1,839,222	74%	1,839,222	74%
2015	2,642,325	1,753,192	66%	1,753,192	66%
2016	2,752,174	1,667,479	61%	1,667,479	61%
2017	2,897,482	1,954,438	67%	1,954,438	67%
2018	3,168,571	2,005,286	63%	2,005,286	63%
2019	3,377,636	2,134,173	63%	2,134,173	63%
2020	3,558,753	3,008,800	85%	3,008,800	85%
2021	4,312,907	3,171,798	74%	3,171,798	74%
2022	4,587,416	3,203,186	70%	3,203,186	70%

NOTES:

- 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.

, 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 Devleopment Agency that were passed-through to other agencies prior to the dissolution of the Community Development Agency in fiscal year 2012/2013. It does not include the amount passed through to other agencies after the 2012/2013 Fiscal Year.

SOURCE: Yolo County Auditor Controller's Office
HDL Coren and Cone

CITY OF WINTERS, CALIFORNIA

RATIO OF OUTSTANDING DEBT BY TYPE
LAST TEN FISCAL YEARS

Fiscal year ended June 30,	Business Type Activities			Total Primary Govern-ment	Percentage of Estimated Actual Taxble Value of Propertyj	Debt per Capita,
	Sewer Bonds	Water Bonds	Total Business-type Activities			
2013	$ 4,300,000	$ 3,645,000	$ 7,945,000	$ 7,945,000	1.89%	$ 1,139.23
2014	4,195,000	3,555,000	7,750,000	7,750,000	1.78%	1,110.47
2015	4,090,000	3,465,000	7,555,000	7,555,000	1.63%	1,083.93
2016	3,980,000	3,370,000	7,350,000	7,350,000	1.51%	1,018.85
2017	3,865,000	3,275,000	7,140,000	7,140,000	1.40%	984.15
2018	3,745,000	3,175,000	6,920,000	6,920,000	1.24%	948.99
2019	3,515,000	2,980,000	6,495,000	6,495,000	1.09%	875.69
2020	3,460,000	2,935,000	6,395,000	6,395,000	1.02%	878.55
2021	3,385,000	2,875,000	6,260,000	6,260,000	0.88%	821.74
2022	3,310,000	2,810,000	6,120,000	6,120,000	0.76%	819.94

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.

•See the Schedule of Assessed Value and Estimated Actual Value of Taxable Property for property tax value data.

, Population Data can be found in the Schedule of Demographic and Economic Statistics.

CITY OF WINTERS, CALIFORNIA

RATIOS 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		
2013	$ -	$ -	$ -	0.00%	-
2014	-	-	-	0.00%	-
2015	-	-	-	0.00%	-
2016	-	-	-	0.00%	-
2017	-	-	-	0.00%	-
2018	-	-	-	0.00%	-
2019	-	-	-	0.00%	-
2020	-	-	-	0.00%	-
2021	-	-	-	0.00%	-
2022	-	-	-	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, 2022

City Assessed Valuation $ 805,631,058

	Percentage Applicable •	Outstanding Debt at June 30, 2022	Estimated Share of Overlapping Debt
OVERLAPPING TAX AND ASSESSMENT DEBT:			
Solano County Community College District	1.208%	$ 6,888,075	$ 83,208
Winters Joint Unified School District	54.072%	46,425,674	25,103,290
TOTAL OVERLAPPING TAX AND ASSESSMENT DEBT		$ 53,313,749	25,186,498
DIRECT AND OVERLAPPING GENERAL FUND DEBT:			
Yolo County General Fund Obligations	2.350%	$ 61,858,390	1,453,672
Yolo County Office of Education Certificates of Participation	2.350%	5,000,000	117,500
Winters Joint Unified School District Certificates of Participation	54.072%	2,719,531	1,470,505
TOTAL OVERLAPPING GENERAL FUND DEBT		69,577,921	3,041,677
OVERLAPPING TAX INCREMENT DEBT (Successor Agency)	100.00%	13,005,000	13,005,000
TOTAL DIRECT DEBT			-
TOTAL OVERLAPPING DEBT			$ 41,233,175
COMBINED TOTAL DEBT			$ 41,233,175

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.

•Percentage of overlappping debt applicable to the city is estmated using taxable assessed property value. Applicaple percentages were estimated by determining the portion of the overlapping district's assessed value that is wihin the boundaries of the city devided by the city's total taxable assessed value

, Excludes tax and revenue anticipation notes, revenue, mortagage revenue and tax allocation bonds and non-bonded capital lease obligations.

Ratios to 2021-22 Assessed Valuation:

Direct Debt ($0)….	0.00%
Total Overlapping Tax and Assessment Debt….	3.12%
Combined Total Debt….	5.12%

Ratios to Redevelopment Sucessor Agency Incremental Valuation ($371,921,803)

Total Overlapping Tax Increment Debt….	3.49%

SOURCE:

California Municipal Statistics, Inc.
Yolo County Financial Statements

CITY OF WINTERS, CALIFORNIA

LEGAL DEBT MARGIN INFORMATION
LAST TEN FISCAL YEARS

	Fiscal Year Ended June 30,									
	2013	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**	**2022**
Assessed valuation	$ 400,380,603	$ 414,205,225	$ 462,397,673	$ 486,671,181	$ 495,609,321	$ 543,228,107	$ 579,301,150	$ 643,775,750	$ 713,926,816	$ 805,631,058
Debt limit percentage	15.00%	15.00%	15.00%	15.00%	15.00%	15.00%	15.00%	15.00%	15.00%	15.00%
DEBT LIMIT	60,057,090	62,130,784	69,359,651	73,000,677	74,341,398	81,484,216	86,895,173	96,566,363	107,089,022	120,844,659
Total debt applicable to limit General Obligation Bonds	-	-	-	-	-	-	-	-	-	-
LEGAL DEBT MARGIN	$ 60,057,090	$ 62,130,784	$ 69,359,651	$ 73,000,677	$ 74,341,398	$ 81,484,216	$ 86,895,173	$ 96,566,363	$ 107,089,022	$ 120,844,659
Total debt applicable to limit as a percentage of debt limit	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

CITY OF WINTERS, CALIFORNIA

PLEDGED 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 Increment	Principal	Interest	Coverage
2013	$ -	$ -	$ -	-	$ 1,097,497	$ 500,000	$ 775,521	0.86
2014	-	-	-	-	1,181,485	515,000	693,807	0.98
2015	-	-	-	-	1,661,098	275,000	682,957	1.73
2016	-	-	-	-	2,173,170	285,000	960,442	1.74
2017	-	-	-	-	1,190,696	270,000	891,365	1.03
2018	-	-	-	-	1,143,190	220,000	823,904	1.10
2019	-	-	-	-	1,230,649	320,000	507,484	1.49
2020	-	-	-	-	1,275,443	340,000	529,924	1.47
2021	-	-	-	-	1,258,734	365,000	478,782	1.49
2022	-	-	-	-	1,353,048	400,000	304,615	1.92

Source: Original 2017 Refunding docs - exhibit A Tax Increment Projections dated 3/15/2017.

CITY OF WINTERS, CALIFORNIA

DEMOGRAPHIC AND ECONOMIC STATISTICS
LAST TEN CALENDAR YEARS

Calendar Year	Population •	Per Capita Personal Income	Unemploy-ment Rate *f*	Median Age	% of Population 25+ with High School Degree	% of Population 25+ with Bachelor Degree
2013	6,974	24,639	10.70%	30.8	75.8%	21.2%
2014	6,979	26,333	9.40%	34.7	80.6%	23.2%
2015	6,970	26,491	6.90%	39.2	81.2%	24.2%
2016	7,214	26,543	5.70%	38.7	82.3%	27.0%
2017	7,255	27,488	5.20%	38.3	78.3%	24.3%
2018	7,292	28,260	6.80%	38.2	76.5%	25.0%
2019	7,417	29,868	5.20%	37.3	80.3%	23.3%
2020	7,279	33,930	4.30%	37.6	81.7%	2.41%
2021	7,618	35,124	7.70%	36.1	79.8%	21.2%
2022	7,464	41,051	6.40%	37.3	85.4%	22.8%

NOTE: Source: HdL Coren and Cone (2019-2020)
Population Source: California State Department of Finance
2000-2009 Per Capita Personal Income Source: ESRI Demographic Estimates are based on the last avilable C
Projections are developed by incorporating all of the prior census data released to date. Demographic
Data is totaled from Census Block Groups that overlap the City's boundaries
2010 and later Income, Age and Education Data-US Census Bureau, most recent American Community Surve

CITY OF WINTERS, CALIFORNIA

PRINCIPAL EMPLOYERS
CURRENT YEAR AND FIVE YEARS AGO

	2021		2017	
Employer	Number of Employees	Percent of Total Employment	Number of Employees	Percent of Total Employment
Mariani Nut Company	329	8.89%	350.00	9.46%
Winters Joint Unified School District	240	6.49%	235.00	6.35%
Buckhorn Restaruant	120	3.24%	120.00	3.24%
Double M Trucking	75	2.03%	75.00	2.03%
City of Winters	51	1.38%	55.49	1.50%
Pavestone	35	0.95%	35.00	0.95%
Town and Country	14	0.38%	14.00	0.38%
Vintage Paving	11	0.30%	11.00	0.30%
AM/PM	8	0.22%	8.00	0.22%
	883	23.86%	903.49	24.42%

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,									
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Community Development	1.00	1.00	1.50	2.00	2.70	2.00	2.75	2.20	2.20	2.25
Finance	3.00	3.00	3.00	3.00	3.33	3.33	3.25	3.00	4.00	5.40
General Government	5.00	5.00	6.00	6.00	5.69	5.69	4.00	3.50	2.50	2.50
Police	10.44	10.00	13.00	13.00	13.44	13.44	13.48	12.48	11.48	14.00
Fire Department	7.00	3.50	3.00	3.00	7.00	7.00	7.00	8.00	8.00	5.00
Public Works	7.32	8.00	13.00	14.00	13.48	13.48	13.48	12.48	12.48	10.00
Recreation	9.85	9.85	9.85	9.85	9.85	9.85	9.85	7.92	7.42	15.60
TOTAL	43.61	40.35	49.35	50.85	55.49	54.79	53.81	49.58	48.08	54.75

SOURCE: Payality P/R Register 6/28/23 - volunteers excluded

CITY OF WINTERS, CALIFORNIA

OPERATING INDICATORS BY FUNCTION
LAST TEN FISCAL YEARS

	Fiscal Year Ended June 30,									
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Police:										
Traffic Citations	$ 15,396	$ 5,104	$ 10,729	$ 17,925	$ 16,507	$ 16,504	$ 11,428	$ 7,983	$ 5,960	$ 11,333
Parking Citations	$ 750	$ 765	$ 148	$ 380	$ 495	$ 1,375	$ 330	$ 5,098	$ 478	$ 3,838
Water										
New Connections	2	1	1	41	37	10	10	94	49	87
Average Daily Consumption	1.15 mgd	1.12 mgd	1.05 mgd	.817 mgd	.837mgd	.941 mgd	.898 mgd	0.994 mgd	0.994 mgd	1.26 mgd
Sewer										
New Connections	2	1	1	41	37	10	10	94	49	87
Average Daily Sewage Treatement	.543 mgd	.641 mgd	.533 mgd	.438 mgd	.502 mgd	0.456 mgd	0.456 mgd	0.6535 mgd	0.6264 mgd	0.599 mgd

SOURCE: City of Winters, California

CITY OF WINTERS, CALIFORNIA

CAPITAL ASSET STATISTICS BY FUNCTION
LAST TEN FISCAL YEARS

	Fiscal Year Ended June 30,									
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
POLICE:										
Stations	1	1	1	1	1	1	1	1	1	1
FIRE										
Stations	1	1	1	1	1	1	1	1	1	1
PUBLIC WORKS:										
Streets (lane miles)	22	22	22	22	22	23.5	25.5	25.5	25.5	27
Traffic Signals	3	3	3	3	3	4	4	4	4	4
PARKS AND RECREATION:										
Parks	6	6	7	7	7	7	7	7	7	10
Park acreage	7.2	7.2	11.9	11.9	11.9	16.64	16.64	16.64	16.64	24.87
Community Centers	1	1	1	1	1	1	1	1	1	1
WATER:										
Water Mains (miles)	20	20	20	20	20	22.2	24.15	24.15	24.15	32.3
Water Wells	6	6	6	6	6	6	6	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	28.5	33.3	33.3	33.3	33.96
Pump Stations	2	2	2	2	2	5	5	6	6	6
Sewer Treatment Plant	1	1	1	1	1	1	1	1	1	1

SOURCE: City of Winters, California

CITY OF WINTERS
SINGLE AUDIT AND RELATED REPORTS
FOR THE YEAR ENDED
JUNE 30, 2022

Mann, Urrutia, Nelson CPAs
1760 Creekside Oaks Drive, Suite 160
Sacramento, California 95833

CITY OF WINTERS
SINGLE AUDIT AND RELATED REPORTS
FOR THE YEAR ENDED JUNE 30, 2022

TABLE OF CONTENTS

	Page
Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*	1 - 2
Independent Auditor's Report on Compliance for Each Major Program and on Internal Control over Compliance Required by the Uniform Guidance	3 - 5
Schedule of Expenditures of Federal Awards	6 - 7
Notes to the Schedule of Expenditures of Federal Awards	8
Schedule of Findings and Questioned Costs	9
Schedule of Current Year Findings	10 - 15
Schedule of Prior Year Findings	16

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the City Council
City of Winters, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Winters (City), California, as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated July 19, 2023.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying schedule of findings and questioned costs, we identified certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. We consider the deficiency described in the accompanying schedule of findings and questioned costs as item 2022-001 to be a material weakness.

A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiencies described in the accompanying schedule of findings and questioned costs as items 2022-002 and 2022-003 to be significant deficiencies.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings and questioned costs as items 2022-004 through 2022-006.

City of Winters' Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the City's responses to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. The City's responses were not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the responses.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Mann, Urrutia, Nelson CPA's

Sacramento, California
July 19, 2023

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

To the City Council
City of Winters, California

Report on Compliance for Each Major Federal Program

Opinion on each Major Federal Program

We have audited the City of Winters's compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of the City of Winters's major federal programs for the year ended June 30, 2022. City of Winters's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the City of Winters, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2022.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the City of Winters and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of City of Winters's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the compliance requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to City of Winters's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the City of Winters's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the City of Winters's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, Government Auditing Standards, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding City of Winters's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of City of Winters's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of City of Winters's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Other Matters

The results of our auditing procedures disclosed other instances of noncompliance which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as items 2022-004 through 2022-006. Our opinion on the major federal program is not modified with respect to these matters.

Government Auditing Standards requires the auditor to perform limited procedures on the City's response to the noncompliance findings identified in our audit described in the accompanying schedule of findings and questioned costs. The City's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control over Compliance

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Winters, as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the City of Winters's basic financial statements. We issued our report thereon dated July 19, 2023, which contained unmodified opinions on those financial statements. Our audit was performed for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

Mann, Urrutia, Nelson CPA's

Sacramento, California
July 19, 2023

CITY OF WINTERS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2022

Federal Grantor/Pass-Through Grantor Program	Federal Assistance Listing Number	Pass-Through Entity Identifying Number/Grant Number	Federal Expenditures
U.S Department of Agriculture			
Passed through State of California Department of Education:			
Child and Adult Care Food Program	10.558	none identified	$ 22,914
Total U.S. Department of Agriculture			22,914
U.S Department of Housing and Urban Development			
Passed through State of California Department of Housing and Urban Development:			
COVID-19 Community Development Block Grants/Entitlement Grants	14.218	20-CDBG-CV2-3-00358	7,907
Community Development Block Grants/Entitlement Grants	14.218	Beginning Loan Balance	225,771
Total Community Development Block Grants/ Entitlement Grants			233,678
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	14.228	20-CDBG-12001	3,729
Home Investment Partnerships Program	14.239	16-HOME-10803	295,255
Home Investment Partnerships Program	14.239	Beginning Loan Balance	5,936,969
Total Home Investment Partnerships Program			6,232,224
Total U.S. Department of Housing and Urban Development			6,469,631
U.S Department of Justice			
Direct programs:			
Bulletproof Vest Partnership Program	16.607	-	560
Total U.S. Department of Justice			560
U.S Department of Transportation			
Passed Through State of California Department of Transportation:			
Highway Planning and Construction	20.205	STPL-5510 (031)	159
Passed Through State of California Office of Traffic Safety:			
State and Community Highway Safety	20.600	PT22108	27,045
Total U.S. Department of Transportation			27,204
U.S Department of the Treasury			
Passed Through State of California Department of Finance:			
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	21.027	none identified	55,480
Total U.S. Department of the Treasury			55,480

CITY OF WINTERS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2022

Federal Grantor/Pass-Through Grantor Program	Federal Assistance Listing Number	Pass-Through Entity Identifying Number/Grant Number	Federal Expenditures
U.S Department of Education			
Passed Through State of California Department of Education:			
Twenty-First Century Learning Centers	84.287	none identified	154,802
Total U.S. Department of Education			154,802
Total Expenditures of Federal Awards			$ 6,730,591

CITY OF WINTERS
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2022

NOTE 1: REPORTING ENTITY

The accompanying Schedule of Expenditures of Federal Awards presents the activity of all federal financial assistance programs of the City of Winters. The City of Winters reporting entity is defined in Note 1 of the City's Annual Comprehensive Financial Report. All federal awards received directly from federal agencies as well as federal awards passed through other government agencies are included on the schedule. When federal awards were received from a pass-through entity, the Schedule of Expenditures of Federal Awards shows, if available, the identifying number assigned by the pass-through entity.

NOTE 2: BASIS OF ACCOUNTING

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of the City and is presented on accounting principles generally accepted in the United States of America. The information in this schedule is presented on the accrual basis of accounting and in accordance with requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

NOTE 3: RELATIONSHIP TO FINANCIAL STATEMENTS

The amounts reported in the accompanying Schedule of Expenditures of Federal Awards agree, in all material respects, to amounts reported within the City's basic financial statements. Federal award revenues are reported principally in the City's financial statements as intergovernmental revenues in the governmental funds.

NOTE 4: CLAIMS

The City of Winters has received federal grants for specific purposes that are subject to review and audit by the Federal Government pass-through entity. Although such audits could result in expenditure disallowance under grant terms, any required reimbursements are not expected to be material which have not already been recorded.

NOTE 5: LOANS OUTSTANDING

The programs listed below had the following aggregate federally funded loans outstanding at June 30, 2022:

Federal AL Number	Program Title	Amount Outstanding
14.228	Community Development Block Grants/State's Program and Non-entitlement Grants in Hawaii	$ 198,474
14.239	Home Investment Partnerships Program	5,901,832
	Total Loans Outstanding	$ 6,100,306

NOTE 6: INDIRECT COSTS

The City elected not to use the 10% de minimis indirect cost rate, and did not charge indirect costs to federal grants during the year ended June 30, 2022.

CITY OF WINTERS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2022

SECTION I - SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of auditor's report issued:	Unmodified
Internal control over financial reporting:	
Material weakness(es) identified?	Yes
Significant deficiency(ies) identified	Yes
Noncompliance material to financial statements noted?	No

Federal Awards

Internal control over major programs:	
Material weakness(es) identified?	No
Significant deficiency(ies) identified?	None reported
Type of auditor's report issued on compliance for major programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with section 200.516 of the Uniform Guidance	Yes
Identification of Major Programs: Home Investment Partnerships Program, AL 14.239	
Dollar threshold used to distinguish between type A and type B programs:	$750,000
Auditee qualified as low-risk auditee?	No

CITY OF WINTERS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
CURRENT YEAR FINDINGS
FOR THE YEAR ENDED JUNE 30, 2022

SECTION II: FINANCIAL STATEMENT FINDINGS

Findings relating to the financial statements which are required to be reported in accordance with Generally Accepted *Government Auditing Standards*.

Finding 2022-001 Loans Receivable, Deferred Impact Fees, and Deferred Inflows of Resources (Material Weakness)

Criteria

In accordance with the modified accrual basis of accounting, long-term receivables such as loans and deferred impact fees should be offset in the governmental fund statements by deferred inflows of resources to indicate they do not represent current financial resources. In the governmental fund statements, long-term loans are treated as expenditures in the year advanced and as revenues in the year repayment is measurable and available.

Condition

During our audit procedures over loans receivable and deferred impact fees, we noted the City issued loans in a prior year and did not record the loan receivable or related deferred inflows of resources. In addition, the City did not calculate or record interest receivable on the outstanding loans. After inquiry, the City calculated and provided a journal entry to accrue the current year interest on the loan, however, upon our review of the journal entry we noted the journal entry provided was incorrect and needed revision.

Cause

The City was not aware of the proper accounting for long-term receivables.

Effect

To correct the accounting for loans receivable, a journal entry was proposed which effectively decreased beginning fund balance by $3.9 million. Corrections to loan advances and interest accruals were also recorded.

Recommendation

We recommend that management properly record loans receivable and deferred inflows of resources upon issuance of the loans in accordance with the modified accrual basis of accounting in the governmental fund statements and properly calculate and record interest on the outstanding loans receivable in accordance with the agreements.

Views of Responsible Officials

Past practice of not recording long-term loans receivable, deferred inflows or interest receivable on outstanding loans or deferred impact fees in prior years is unknown. Current staff will ensure the interest accrual is calculated accurately and the deferred inflows are recorded properly according to the GASB standards. This process will be included in the Year End Procedure file.

Finding 2022-002 Journal Entries and Financial Reporting (Significant Deficiency)

Criteria

An effective internal control system and timely financial reporting provides reasonable assurance for the safeguarding of assets, the reliability of financial information, and compliance with laws and regulations.

Condition

During our testing of internal controls over journal entries and financial reporting, we noted the following:

- The Finance Director both prepared and posted journal entries without independent review;
- The City was unable to provide supporting documentation for two out of forty journal entries selected for testing;
- Bank reconciliations were not completed timely. For example, the June 2022 bank reconciliation was not completed until end of September 2022;
- There was no review process in place over journal entries or bank reconciliations.
- Financial reports were not being provided to City Council for review on a consistent basis.

Cause

Due to personnel turnover, the City did not have adequate controls in place to ensure accounting records were closed timely and accurately.

Effect

The potential for transactional errors within accounting were deemed to be of high risk, resulting in a significant deficiency.

Recommendation

We recommend that controls be put into place for the preparation, approval, and posting of journal entries and preparation and approval of bank reconciliations. In addition, we recommend that financial reports be prepared for Council review on a quarterly basis.

Views of Responsible Officials

Vacancies created by retirement in the finance department were filled by third party CPA and Professional Services. The delay in securing personnel in finance resulted in delays in reconciliations and other functional accounting work. We have secured both a senior accountant and part-time accountant. Currently, the review process for bank reconciliations and journal entries are prepared by accountants and approved by supervisors. Financial report to the Council will be presented on a regular basis moving forward.

Finding 2022-003 Grant Accounting (Significant Deficiency)

Criteria

Certain deficiencies in the internal control system over financial reporting could adversely affect an entity's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements.

Condition

The City's grant revenues, expenditures, receivables, and unearned revenue are not being properly reconciled for financial reporting purposes at year-end.

Cause

It appears there is not enough formalized communication between the various departments who manage grants and the Finance Department who is responsible for financial reporting at year-end. In addition, a formal reconciliation of grants was not being performed.

Effect

There were numerous errors identified to properly match grant revenues, expenditures, unearned revenue, and receivables within a fiscal year.

Recommendation

We recommend the City implement a grants administration policy. With assistance from department heads/grant managers, summarized grant information and program information should be provided to the Finance Department such as:

- Copies of grant agreements and budgets
- Copies of material expenditures with proper approvals of coding and application
- Copies of reimbursement requests submitted
- Monitoring of grant cash flow.

The Finance Department should then be able to prepare a reconciliation of grant revenues, expenditures, unearned revenue, cash received, and receivables for fiscal year-end.

Views of Responsible Officials

The city staff shall adhere to the recommendation provided by the auditors regarding the grant management process. The finance role of the grant management was not clearly defined in prior periods. The grant monitoring responsibilities in both financial and performance will be reviewed and clearly defined and coordinated between departments.

SECTION III: FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

Findings and questioned costs for Federal Awards, which includes audit findings as defined in section 200.516 of the Uniform Guidance

Finding 2022-004 Home Loan Compliance Monitoring (Uniform Guidance Compliance)

Criteria

The City's Homebuyer Assistance Program Guidelines along with the loan agreements specify conditions of default with the loan provisions which should be monitored on a regular basis.

Condition

During our test of six Home loan recipients, we noted for four recipients the City was not monitoring compliance with the loan provisions to ensure the loans were not in default.

Cause

The City contracted with Yolo County Housing to perform monitoring on multi--family loans, however loans for single family residences are not included in the monitoring agreement.

Effect

The City has not monitored compliance with the loan provisions for single family residence loans issued and has no documentation indicating the loan recipients are in compliance with the loan provisions.

Recommendation

We recommend the City implement a process to monitor compliance with the loan provisions for recipients of Home loans to ensure proper steps are taken if conditions of default exist.

Views of Responsible Officials

Staff turnover and retirement both in Finance and Community Development/Housing, led the city to outsource the housing loan and grant management to Yolo County Housing (YCH). No past monitoring compliance procedures or documents were located for past first-time homebuyer program participants. YCH was coordinating with the State Housing and Urban Development Department in compliance and monitoring for all new Home and CDBG grants. City staff shall adhere to the requirements and implement a process to comply with the loan monitoring guidelines along with the loan agreements specified conditions to ensure proper steps are taken.

Finding 2022-005 Purchasing (Repeat - Uniform Guidance Compliance)

Criteria

On May 17, 2017, the Office of Management and Budget (OMB) issued an addendum to Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance) allowing nonfederal entities an additional year to implement the Uniform Guidance procurement requirements and the entity must document the decision to utilize the extension.

Condition

The City has not updated the purchasing policy for compliance with the Uniform Guidance as required for the fiscal year.

Cause

City management was not aware of the Uniform Guidance requirements and implementation dates.

Effect

The City's procurement policies and procedures are not in compliance with the Uniform Guidance.

Recommendation

We recommend the City review the Uniform Guidance procurement requirements and update the purchasing policy for compliance with the Uniform Guidance.

Views of Responsible Officials

Management understands that it is of utmost importance to process all federal procurements in compliance with the Uniform Guidance requirements, not only in the request of proposals but also in all resulting contracts. The City's Purchasing Policy is outdated but will be updated to reference the 2 CFR Part 200 Uniform Guidance. A full policy review will be completed in FYE 2024.

Finding 2022-006 Financial Reporting Timeliness (Uniform Guidance Compliance)

Criteria

In accordance with CFR section 200.512 of the Uniform Guidance, the audit must be completed and the data collection form and reporting package must be submitted to the Federal Audit Clearinghouse within the earlier of 30 calendar days after receipt of the auditor's report or nine months after the end of the audit period.

Condition

The 2022 Single Audit reporting package and data collection form have not been submitted to the Federal Audit Clearinghouse by the deadline of March 31, 2023.

Cause

The City experienced turnover in the Finance Department which caused delays in the completion of the 2022 annual audit.

Effect

The filing of the Single Audit Reporting package and the data collection form is past the due date.

Recommendation

We recommend the City strive to close the year-end with properly prepared reconciliations within 3 - 4 months after year-end in order to complete the annual financial audit timely.

Views of Responsible Officials

During FY 2021/22, the City experienced retirement of key management staff in the Finance Department which caused delays in the completion of the annual audit and the timely submittal of the Single Audit to the Federal Audit Clearinghouse. Training of new and existing Finance staff will be prioritized in year-end closing including creating and updating the new Year-End Procedure document. Management will ensure to comply with the CFR Section 200 of the Uniform Guidance of the reporting requirements and deadlines.

CITY OF WINTERS
SCHEDULE OF PRIOR YEAR FINDINGS
JUNE 30, 2022

Finding 2021-001 Purchasing Policy

Condition

This finding was noted in the prior year. The City's purchasing policy does not specifically address procedures for procurement of professional services, including various limits that would require informal quotes, formal bidding procedures, etc.

Recommendation

We recommend the City review the current purchasing policies and procedures governing the purchasing function and determine what policies and procedures need to be revised or amended to provide better guidance to City staff when procuring professional services. We did note through our audit procedures that the City has competitively bid for professional service contracts in many instances; however, as indicated above, we did not find a policy that describes in detail the necessary procedures to follow.

Status

Not implemented. See 2022-005.

CITY OF WINTERS
APPROPRIATIONS LIMIT CALCULATION
AS OF JUNE 30, 2022

MANN, URRUTIA, NELSON CPAs & Associates, LLP
1760 CREEKSIDE OAKS DRIVE, SUITE 160
SACRAMENTO, CALIFORNIA 95833

INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

To the City Council of
the City of Winters
Winters, California

We have performed the procedures enumerated below on the accompanying Appropriations Limit Calculation of the City of Winters, CA, for the year ended June 30, 2022. The City of Winters's management is responsible for the Appropriations Limit Calculation.

The City has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of meeting the requirements of Section 1.5 of Article XIIIB of the California Constitution. Additionally, the League of California Cities (as presented in the publication entitled Agreed-upon Procedures Applied to Appropriations Limitation Prescribed by Article XIII-B of the California Constitution) has agreed to and acknowledged that the procedures performed are appropriate for its purposes. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

1. We obtained the completed internal calculations and compared the limit and annual adjustment factors included in those calculations to the limit and annual adjustment factors that were adopted by a resolution of the City Council. We compared the population and inflation options included in the aforementioned calculations to those that were selected by a recorded vote of the City Council.

   Finding: No exceptions were noted as a result of our procedures.

2. For the Appropriations Limit Calculation, we added June 30, 2021's appropriations limit to the annual permitted adjustments and agreed the resulting amount to the June 30, 2022 appropriations limit.

   Finding: No exceptions were noted as a result of our procedures.

3. We compared current year information presented in the appropriations limit calculation to supporting worksheets.

   Finding: No exceptions were noted as a result of our procedures.

4. We compared the June 30, 2021 appropriations limit presented in the appropriations limit calculation to the prior year appropriations limit adopted by the City Council during the prior year.

   Finding: No exceptions were noted as a result of our procedures.

We were engaged by the City to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the Appropriations Limit Calculation. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the City and to meet our ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

No procedures have been performed with respect to the determination of the appropriations limit for the base year, as defined by Article XIIIB of the California Constitution.

This report is intended solely for the information and use of the specified users listed above and is not intended to be and should not be used by anyone other than those specified parties. However, this report is a matter of public record and its distribution is not limited.

Mann, Urrutia, Nelson CPA's

Sacramento, California
July 19, 2023

CITY OF WINTERS
APPROPRIATIONS LIMIT CALCULATION
JUNE 30, 2022

	Amount	Source
A. Prior year's appropriations limit at June 30, 2021	$ 8,272,481	
B. Adjustment factors for the current fiscal year:		
1. Population change	1.0497	* State Finance
2. Inflation (per capita personal income change)	1.0573	* State Finance
Total adjustment	1.1098	* [(B1xB2)-1.0]
C. Annual adjustment	908,714	AxB
D. Other Adjustments		
Lost responsibility (-)	-	
Transfer to fees (-)	-	
Assumed responsibility (+)	-	
	-	
E. Total adjustments	908,714	C+D
F. Current year's appropriations limit at June 30, 2022	$ 9,181,195	A+E

* Rounded to the nearest ten thousandth

CITY COUNCIL
STAFF REPORT

TO: City Council

DATE:October 3, 2023

FROM: Kathleen Salguero Trepa, City Manager

SUBJECT: Request to redirect the Visitor Center Contribution to the Farmer's Closet

RECOMMENDATION:
By motion, provide direction.

BACKGROUND:
In recent years, the Chamber of Commerce created a Visitor Center in a portion of the building leased to Charley Wallace at 201 First Street. The City supported the Visitors Center by paying Charley Wallace $500 per month for that space. However, without adequate staffing and with the location off Main Street, the Visitor Center has not been a visible location for visitors to pick up information or for businesses to help market their restaurants, services, and shops.

During the FY 2023-34 budget adoption process, the City Council requested that the Chamber provide an update on the Visitor Center by December 2023. Recently, Chamber president Chris Calvert provided the attached update.

DISCUSSION:
The Visitor Center is being relocated into space provided by the Farmers Closet at 9 Main Street and will be staffed by a Chamber representative when the boutique is open Thursday – Sunday. The Chamber is requesting that effective October 1, the monthly payment be made directly to the Farmers Closet owner, Lacy DeQuattro, similar to the payments made previously to Charley Wallace.

The Chamber has also committed to providing the City with a monthly report of Visitor Center activities, including the adult visits, referrals, and a financial statement of all purchases made at the Visitors Center.

FISCAL IMPACT:
$500 per month / $6,000 annually, which has been included in the FY 23-24 Operating Budget.

ATTACHMENT:
Chamber of Commerce Letter, dated September 19, 2023

WINTERS DISTRICT CHAMBER OF COMMERCE		201 FIRST STREET WINTERS, CA 95688

September 19, 2023

Winters City Council
318 1st St.
Winters, CA 95694

Dear City Council,

The City Council has requested that the Winters District Chamber of Commerce provide an update on the Winters District Chamber of Commerce Visitors Center. I am excited to report that the Chamber of Commerce is moving the Visitors Center from the current location on First Street to the Farmer's Closet Boutique at 9 Main Street, Winters. Owner/operator Lacy DeQuattro of the Farmer's Closet Boutique has offered to rent the Chamber space to operate the Visitors Center. The Chamber will provide staffing for the Visitors Center with Gwen Pisani being responsible for staffing and operating the Visitors Center. Chamber Board members and Chamber Ambassadors will be available to assist in operations. The Visitors Center will provide informational items and maps related to Winters, the surrounding area, as well as directions to Winters Businesses and other points of interest in the area. The Visitors Center will also serve as a clearing house for information relative to business development and serve as a directory for individuals interested in opportunities associated with Winters and the "Winters District". The Visitors Center will also offer items for purchase that represent Winters. The hours for the Visitors Center would coincide with those of the Farmer's Closet, which is open Thursday through Sunday

The City of Winters has included $500.00 per month in the City budget to support the Visitors Center. Circumstances have prevented the successful operation of the Visitors Center since it lost space to conduct that business on Main Street. The opportunity presented to the Chamber now allows for a return to an operational Visitors Center. As such, the Chamber Board respectfully requests that the City continue to provide financial assistance, which will be used solely to pay for the space that the Visitors Center will occupy in the Farmer's Closet Boutique. We would be please to have that rent payment made directly to Lacy DeQuattro, proprietor. The Chamber will provide the City of Winters with a monthly report of Visitor Center activities including the number of adult visits, referrals, and a financial statement of all purchases made at the Visitors Center.

On behalf of the Board of Directors of the Winters District Chamber of Commerce and our members, we appreciate the support received from the City of Winters. Please let me know if I can answer any questions or provide the City Council or the City of Winters with any other information.

Sincerely,

Chris Calvert

Chris Calvert, Chair
Board of Directors
Winters District Chamber of Commerce

CITY COUNCIL
STAFF REPORT

TO: City Council

DATE:October 3, 2023

FROM: Kathleen Salguero Trepa, City Manager

SUBJECT: Paseo Park Development Update

RECOMMENDATION:
Receive report and provide direction.

BACKGROUND:
At the September 19, 2023, meeting, the City Council requested that an item be placed on the next Council agenda related to Paseo Park.

By way of a brief background, the City of Winters has owned the vacant lot on Main Street adjacent to Ace Hardware for at least a decade. The goal in purchasing the lot was to develop an improved connection between the mid-block of Main Street to Newt's Expressway and what is now Hotel Winters. There was some initial design work that was discussed over a decade ago, led by community member Valerie Whitworth; however, without sufficient funding, the project lapsed. In 2021, with the new City Manager, Ms. Whitworth again approached the City to volunteer her services to prepare first an AARP grant application, which was not approved, and then a California Rural Recreation Grant to fund the park development. She again spearheaded a design effort while working on the grant applications. As part of the Rural Recreation grant application, the City Council approved allocating $75,000 in American Rescue Plan Act (ARPA) funding as a match. The City was notified in August 2022 that the Rural Recreation grant application was not approved, at which point staff pivoted to repurpose, with Council approval, a $100,000 SACOG design grant, which was scheduled to expire December 31, 2023. That grant plus approximately $25,000 in ARPA revenue funded a survey and grading of the park to improve drainage, the installation of an ADA decorative walkway, electrical upgrades, and decomposed granite to clean up the lot, a total of approximately $125,000.

In January 2023, staff applied for another $100,000 SACOG community design grant, which was approved. On February 21, 2023, the City Council appointed a Council ad hoc committee to advise the Council on potential priorities for the next phase of improvements for Paseo Park. Councilmember Casavecchia and Mayor Pro Tem Vallecillo were appointed. On September 19, 2023, Councilmember Loren replaced Councilmember Casavecchia on the ad hoc for six months.

DISCUSSION:

The ad hoc conducted a survey (Attachment 1) and has met several times to discuss next steps. Mayor Pro Tem Vallecillo has reached out to the architect who offered to do pro bono work to verify if he is still interested in preparing some potential design schematics for discussion purposes. As the ad hoc's direction, staff completed the SACOG grant acceptance process and signed the Memorandum of Understanding with SACOG for the second $100,000 grant (Attachment 2). The scope of work can be shifted if there are significant deviations based on Council direction moving forward.

Staff requests that the ad hoc provide an update and for the Council to provide direction.

FISCAL IMPACT:

To date, not including staff time, the City has expended approximately $125,000 for improvements to Paseo Park. Approximately $50,000 remains in ARPA funding. The City has received approval for another $100,000 in SACOG grant funding, which is provided on a reimbursement basis.

ATTACHMENTS:

1. May 2023 Community Survey results
2. SACOG Community Design Grant Agreement

PASEO PARK AD HOC COMMUNITY SURVEY **MAY 2023**

The community was asked to rank order the features below; the City received 75 responses

priority order	*1*	*3*	*5*	*4*	*8*	*6*	*11*	*2*	*9*	*7*	*10*
DATA	**Seating**	**Covered Performance/ Picnic Space**	**Public Planter**	**Piano**	**Murals painted on the walls**	**Fountain/ Water Feature**	**Bocce Ball Court**	**Shade Covers (sail cloth or similar)**	**Bike Racks**	**Little Library**	**Space to display art**
MEAN	2.419	4.541	6.162	5.041	6.635	6.473	8.757	4.162	7.081	6.486	8.243
MEDIAN	2	4	6	4.5	6	7	9	4	8	6	9
MODE	1	2	7	1	4	7	11	2	9	6	11

May be duplicative responses				
	IP	**Latitude**	**Longitude**	**Number of Occurrences**
	108.70.228	38.5295	-121.9683	4
	108.70.231	38.5295	-121.9683	6
	162.236.117	38.5295	-121.9683	11
	52.129.41	38.5295	-121.9683	3
	108.70.230	38.5295	-121.9683	4

Contract No. 240005
Funding Source: SMF
Account Set: SAC400-SMF COSTS

SACOG 2023 Programming Round Funding (Round 10)

Memorandum of Understanding
Between the Sacramento Area Council of Governments ("SACOG") and the
City of Winters ("Recipient")
For the Project known as "Paseo Park Project"

This Memorandum of Understanding ("MOU") is entered into on this 18 day of September, 2023, by and between the Sacramento Area Council of Governments ("SACOG") and the City of Winters ("Recipient").

1. Introduction: Project Description and Scope of Work

A. Program Description:
The SACOG Community Design Funding Program (the "Program") is intended to provide financial assistance to local governmental agencies that are planning or constructing projects that are consistent with SACOG identified guidelines and principles. Local agencies submit project applications to SACOG and SACOG awards funding through a regional selection process. The project was awarded funding through the Program and is more particularly described in subsection E below (the "Project").

The Project is receiving local funds from SACOG-managed local funding sources. Accordingly, the Project is not subject to administrative review by the California Department of Transportation ("CalTrans"), but rather solely by SACOG. SACOG will review any delay in the Project, as noted in Section 4.b below. SACOG must approve of the Project Scope of Work, milestones, deliverables and timelines, and shall review and approve all invoices before the Recipient will be reimbursed by SACOG.

The Program is a reimbursement-based program. Recipient will be reimbursed for eligible Project costs after SACOG receives, reviews, and approves invoices covering those expenditures. By signing this MOU, Recipient certifies that it can fund the Project on its own until it seeks reimbursement from SACOG. The Recipient shall carry the expenses until it invoices SACOG for expenditures and SACOG reviews and approves such expenditures. SACOG will reimburse the Recipient within 45 days of receiving and approving an invoice that is determined to meet the terms of this MOU.

B. Recipient Project Manager and SACOG Program Coordinator:
The following persons shall serve as the point of contact for all communications unless mutually agreed in writing that another individual may represent either the Recipient or SACOG.

The Recipient's officially designated Project Manager is:

Joe Gorton
Acting City Manager
318 First Street
Winters, CA 95694
Joe.Gorton@cityofwinters.org
(530) 794-6710

SACOG's Program Manager is:

Greg Chew
Community Design Program
Sacramento Area Council of Governments
1415 L Street, Suite 300
Sacramento, CA 95814
gchew@sacog.org
916-340-6227

C. Scope of Work, Deliverables, Milestones and Timeline:
Exhibit "A" attached hereto and incorporated herein, describes the scope of work to be performed by Recipient as well as the Project milestones, deliverables, and timeline for the Project (the "Scope of Work"). SACOG, in reviewing invoices, will verify the work completed and deliverables comply with the Scope of Work.

D. Project Application and Amount:
Recipient submitted an application to SACOG for funding under the Program (the "Application"). A copy of the Recipient's Project Application is located at: http://www.sacog.org/regionalfunding/communitydesign.cfm and is incorporated herein by this reference. The Project Application was evaluated through a competitive regional selection process and has been awarded **One Hundred Thousand Dollars ($100,000.00)**, to be provided under the terms and conditions of this MOU. In no instance shall SACOG be liable for any payments or costs for work in excess of this amount, nor for any unauthorized or ineligible costs. Recipient is responsible for any and all costs and expenses exceeding the awarded amount.

E. Project Description:
Based on the submitted Project Application, the Project's general purpose and scope is for the next phase of the Paseo Park project, in which the City will continue the multi-path work by purchasing and installing brick pavers. The City will also purchase Paseo Park architectural design plans from a third-party consultant for Winters City Council consideration and approval. Lastly, the City will complete structural analysis and engineering to permit placement of City owned pergolas in Paseo Park for the community's enjoyment. The City will relocate and install the pergolas according to the structural analysis and engineering recommendations.

F. Payment:
As the work is satisfactorily performed and funds are available, SACOG will reimburse Recipient for Project costs approved by SACOG. Recipient will not be paid in advance of work completed. Reimbursement shall be in accordance with Section 3 herein.

2. Performance

A. Notice to Proceed:
The Recipient may not start reimbursable Project activities until this Agreement is signed by both SACOG and Recipient. SACOG's Program Manager shall issue a written Notice to Proceed ("NTP"), via a letter or email, to Recipient's Project Manager after this Agreement is fully executed. The NTP shall contain the effective date for reimbursable activities, which date shall coincide with the date on which the NTP is issued. In no event will SACOG pay Recipient for work performed prior to issuance of the NTP.

B. Recipient Accountability Duties:
Recipient shall comply with duties in this Section 2B. Recipient acknowledges that a failure to perform these duties may result in the disqualification of Recipient from receiving future funding through SACOG as further specified below. It is incumbent upon Recipient, particularly the Recipient Project Manager, to understand these accountability duties and perform them throughout the term of this MOU or until the Scope of Work is completed, whichever comes first. SACOG will not remind Recipient to perform these duties.

(1) Staff Requirements. Recipient shall assign a staff person who is familiar with the contents of Recipient's Application to oversee the delivery of this Project. Recipient acknowledges that if it does not maintain an assigned, qualified staff person or consultant to manage the delivery of the Project pursuant to the Recipient's Application, SACOG may, in its sole discretion, withdraw funding for the Project.

(2) Funding Cycle Deadline. The Project as set forth in the Application, including the scope, timeline and deliverables, must be delivered no later than the current funding round cycle deadline of **May 30, 2026**. Recipient will not be reimbursed for any costs or expenses incurred after **May 31, 2026**. Recipient acknowledges that, if it does not deliver the specified Project on the agreed to timeline and prior to the funding cycle deadline, Recipient may be penalized in future funding cycles of SACOG's four regional funding programs.

(3) Status Reports. All Round 10 Community Design recipients are required to submit status reports with any invoices sent to SACOG for reimbursement. Following issuance of the NTP, Recipient shall provide the SACOG Program Manager with a brief status report in writing. This status report may be as brief as

one or two paragraphs, depending upon the complexity and status of the Project. If Recipient's designated Project Manager changes during the course of the Project, it is the responsibility of Recipient to notify SACOG of the change in Project Manager and convey all requirements of this MOU, including the requirement to submit status reports, to the new Project Manager.

C. Overall Performance:
Recipient recognizes that SACOG considers Recipient's performance on this Project a factor in qualifying Recipient for proposed future projects for any other current or future SACOG funding programs (e.g., Community Design, Maintenance and Modernization and Transformative programs).

D. Recipient Responsibilities:
After the NTP has been issued the Recipient is required to perform the accountability requirements in Section 2.B., including, submission of a brief Project status reports. Recipient shall complete the Project, in accordance with Exhibit "A", by no later than the expiration of this Agreement.

E. SACOG Responsibilities:
SACOG shall:

(1) Review progress reports and invoices promptly and contact Recipient in a timely manner to discuss any issues. Invoices will not be approved until issues have been resolved to SACOG's satisfaction.

(2) Remit invoice for payment promptly after approving invoices.

(3) Verify final Project completion as appropriate to close out final completion and payment.

3. **Reimbursement**

A. Invoices and Payments:
Recipient shall submit regular Project invoices to SACOG for reimbursement following issuance of the NTP, but shall submit such invoices no more frequently than once a month and no less frequently than once a quarter. Each invoice shall contain a one-page progress report narrative (bullet format acceptable) of work completed to date along with reference to the scope of work, timeline, milestones, and deliverables in Exhibit "A." Recipient shall clearly identify which of the activities have been performed in the period for which reimbursement is being requested. Recipient may include copies of any deliverables or photographs of physical construction, as applicable, to provide documentation of work completed.

B. Travel Reimbursement:
Recipient shall comply with, and shall require its subcontractors to comply with, the requirements for non-state employee travel and subsistence (per diem) expenses

found in the California Department of Transportation ("Caltrans") Travel Guide, Non-State Employee Travel (referencing the current California Department of Personnel Administration rules) at the following link:
https://travelpocketguide.dot.ca.gov/
Lodging rates shall not exceed rates authorized to be paid non-state employees unless written verification is supplied that such rates are not commercially available to Recipient and/or its subcontractors at the time and location required as specified in the Caltrans Travel Guide Exception Process.

C. Evaluation of Invoices:
SACOG will review invoices in the order received from all Program projects. Upon the review of each invoice received, SACOG will evaluate the degree of progress being made in comparison to the Scope of Work and may ask Recipient to provide additional information to support an invoice. SACOG may withhold payment of a full or partial invoice amount if it believes insufficient evidence has been provided to justify the amount requested. All invoices must comply with the requirements provided for in SACOG's Required Supporting Documentation for Invoices form, attached hereto and incorporated herein as Exhibit "B".

D. Methods of Payment:
After the SACOG Program Manager has approved an invoice, it will be submitted to the SACOG Finance Department for processing. Reimbursement will be made within 45 days of invoice approval and will be made by check, unless an electronic fund transfer arrangement has been made in advance.

E. Retention and Completion:
SACOG reserves the right to withhold up to 10% of the awarded amount until it can verify the Project is completed as described in Exhibit "A."

4. **Completion; Termination**

A. Agreement Expiration Date:
All reimbursable expenses must be incurred before **May 31, 2026**. The expiration date of this MOU is **August 31, 2026**, which is the final date for submitting invoices to SACOG, and the date when all projects funded in the 2023 Program funding cycle must be completed. Reimbursement will be made as outlined in Section 1.A. and Section 3.

B. Extensions:
This MOU may be extended by written agreement of the parties, but such written agreement by SACOG may only occur by one of two ways. First, SACOG may agree to an extension in the event that a delay is caused by SACOG, Caltrans or state or federal agencies regarding the funding, programming or regulatory review of this project and such delay is deemed unusual by SACOG. Second, SACOG may agree to an extension for any other reason only by direct approval of the SACOG Board of

Directors, but the Recipient's governing body must take a formal action to approve the request for an extension before a request can be made to the SACOG Board of Directors.

C. Termination by Recipient:
The Recipient may terminate this Agreement upon 30 days' written notice to SACOG identifying the reason for termination. Within 10 working days of the notice, Recipient shall submit an invoice which shall be paid according to the terms set forth in Section 3 of this MOU.

D. Termination by SACOG:
Recipient's failure to perform any material obligation hereunder is a material breach of this MOU. SACOG shall provide Recipient with written notice of any such failure and specify a reasonable opportunity to cure. If Recipient fails to cure a material breach after SACOG provides written notice thereof and a reasonable opportunity to cure, SACOG may terminate this Agreement upon 10 days' written notice to the Recipient identifying the reason for termination. Upon receipt of the notice of termination, Recipient shall immediately cease its own reimbursable activities on the Project and shall give notice to any third party working on the Project to immediately cease its reimbursable activities on the Project. Within 30 working days of receipt of the notice of termination, Recipient shall submit an invoice for work done through the date of termination. Reasons for termination may include, but are not limited to:

(1) failure by the Recipient to submit a progress report or invoices for two consecutive quarters after the Notice to Proceed;

(2) if the Project falls more than 6 months behind the timeline in Exhibit "A" and the Recipient fails to inform the SACOG Program Manager in a timely manner; or

(3) the Recipient does not respond in a timely manner to requests by SACOG's Project Manager for information.

Reimbursable funding for the Project shall cease upon the effective date of the termination notice.

5. General Provisions

A. Amendments:
No alteration or variation of the terms of this MOU shall be valid unless made in writing and signed by the parties hereto, and no oral understanding or agreement not incorporated herein, shall be binding on any of the parties hereto.

B. Indemnity:
Recipient and SACOG are each responsible for its own acts and omissions. Further, each party agrees to indemnify, defend, and hold harmless the other party, its governing body, officers, agents, and employees from and against any and all actions, claims, demands, losses, expenses, including reasonable attorney's fees and costs, damages, and liabilities, resulting from the negligent acts or omissions or willful misconduct of the indemnifying party. The provisions of this Section shall survive the expiration or termination of this MOU.

C. Audit, Records:
SACOG shall have the right to audit, or have audited by a representative agent, Recipient's use of Project funds. Recipient shall maintain books, records, documents and other evidence (collectively "Records") pertinent to Project work performed under this Agreement in accordance with generally accepted accounting principles and practices for a minimum of three years following completion of the Project. Recipient shall make the Records available to SACOG or its agents upon request.

D. Notices:
All notices required or provided for under this Agreement shall be in writing and delivered in person or by first class U.S. mail, postage prepaid, to the Project Managers identified in Section 1.B.

E. Integration:
This Agreement represents the entire understanding of SACOG and Recipient as to those matters contained herein and supersedes all prior negotiations, representations, or agreements, both written and oral. This Agreement may not be modified or altered except in accordance with Section 5.A.

F. Headings:
The headings of the various sections of this Agreement are intended solely for convenience of reference and are not intended to explain, modify, or place any interpretation upon any of the provisions of this Agreement.

G. Severability:
If any term or provision of this Agreement or the application thereof to any person or circumstance shall, to any extent, be invalid or unenforceable, the remainder of this

Agreement, or the application of such term or provision to persons or circumstances other than those to which it is invalid or unenforceable, shall not be affected thereby, and each term and provision of this Agreement shall be valid and shall be enforced to the fullest extent permitted by law, unless the exclusion of such term or provision, or the application of such term or provision, would result in such a material change so as to cause completion of the obligations contemplated herein to be unreasonable.

H. Counterparts:
This Agreement may be executed in multiple counterparts, each of which shall constitute an original, and all of which taken together shall constitute one and the same instrument. Documents executed, scanned, and transmitted electronically and electronic signatures shall be deemed original signatures for purposes of this Agreement and all matters related thereto, with such scanned and electronic signatures having the same legal effect as original signatures.

I. Dispute Resolution:
Each party hereto will notify the other party promptly of any matters that may cause disputes arising out of their respective rights and obligations under this Agreement and will make every reasonable effort to settle such disputes by prompt and diligent negotiations. If the parties are unable to resolve the dispute through negotiation, the dispute will be sent to mediation administered by a mediator acceptable to both parties prior to the initiation of legal action, unless delay in initiating legal action would irrevocably prejudice one of the parties. All expenses of the mediation will be borne by the parties equally; however, each party will bear the expense of its own counsel, experts, witnesses, and preparation and presentation of proofs.

IN WITNESS WHEREOF, THE PARTIES HAVE ENTERED INTO THIS MOU AS OF THE DATE HEREIN ABOVE APPEARING:

Sacramento Area Council of Governments

James Corless

JAMES CORLESS
Executive Director

Sep 18, 2023
Date

City of Winters

Kathleen Trepa

KATHLEEN SALGUERO TREPA
City Manager

Sep 18, 2023
Date

Approved as to form:

SLOAN SAKAI YEUNG & WONG LLP
Legal Counsel to SACOG

Exhibit "A"

SCOPE OF WORK
DELIVERABLES, MILESTONES, AND TIMELINE

Scope of Work

The City's Community Design Grant project is for the next phase of the Paseo Park project. The City will use grant funding to purchase and install brick pavers in the Park. In addition, the City will purchase Paseo Park design plans from a third-party consultant that will be presented to the City Council at a future meeting. Lastly, the City will purchase structural analysis and engineering of City-owned pergolas to comply with California Building Code requirements and install the pergolas in Paseo Park.

The scope of work for the next phase of the Paseo Park Project is as follows:

1. **Hardscape Installation**
   The City will use grant funding for the purchase and installation of brick pavers in Paseo Park to allow for better future programming of the park. Staff estimates approximately 3,000 square feet of brick pavers would be needed and estimates that installation would cost approximately $20 a square foot.

   Deliverable: Installation of brick pavers
   Timeline: April 2024
   Total Cost: ~$75,000

2. **Structural Analysis and Engineering**
   The City will use grant funding for the completion of structural analysis and engineering designs/plans to permanently install City-owned pergolas in Paseo Park consistent with California Building Code Requirements. The City's contracted Engineering firm may be able to provide these services in-house. The City's Building Division will review the analysis/plans for compliance with California Building Code. In addition, the City will relocate and install the pergolas in Paseo Park, which may require hiring third-party services.

   Deliverable: Structural analysis and engineering designs/plans and installation of pergolas in Paseo Park
   Timetable: August 2024
   Total Cost: ~$20,000

3. **Paseo Park Design Plans**
   The City will use grant funding for the purchase for architectural design plans of Paseo Park, showing final design and amenity locations. The City will present the Paseo Park design plans to the City Council at a future meeting for their consideration and approval.

Deliverable: Paseo Park architectural design plans
Timetable: April 2024
Total Cost: $5,000

Total SACOG Grant Amount: $100,000. The City of Winters is responsible for any incurred costs to this project above this amount.

Contract #240005 - City of Winters CD R10 Paseo Park (final)

Final Audit Report 2023-09-20

Created:	2023-09-18
By:	Celia Sepulveda (csepulveda@sacog.org)
Status:	Signed
Transaction ID:	CBJCHBCAABAAltuBs7bHh_0o4295rleZBaBIx2cDYboq

"Contract #240005 - City of Winters CD R10 Paseo Park (final)" History

Document created by Celia Sepulveda (csepulveda@sacog.org)
2023-09-18 - 10:31:56 PM GMT

Document emailed to kathleen.trepa@cityofwinters.org for signature
2023-09-18 - 10:33:37 PM GMT

Email viewed by kathleen.trepa@cityofwinters.org
2023-09-18 - 11:09:12 PM GMT

Signer kathleen.trepa@cityofwinters.org entered name at signing as Kathleen Trepa
2023-09-18 - 11:09:28 PM GMT

Document e-signed by Kathleen Trepa (kathleen.trepa@cityofwinters.org)
Signature Date: 2023-09-18 - 11:09:30 PM GMT - Time Source: server

Document emailed to Osman Mufti (omufti@sloansakai.com) for signature
2023-09-18 - 11:09:32 PM GMT

Email viewed by Osman Mufti (omufti@sloansakai.com)
2023-09-19 - 0:05:38 AM GMT

Document e-signed by Osman Mufti (omufti@sloansakai.com)
Signature Date: 2023-09-19 - 0:08:03 AM GMT - Time Source: server

Document emailed to sgonzalez@sacog.org for signature
2023-09-19 - 0:08:05 AM GMT

Email viewed by sgonzalez@sacog.org
2023-09-19 - 0:09:15 AM GMT

Signer sgonzalez@sacog.org entered name at signing as James Corless
2023-09-19 - 4:00:52 AM GMT

Document e-signed by James Corless (sgonzalez@sacog.org)
Signature Date: 2023-09-19 - 4:00:54 AM GMT - Time Source: server

Document emailed to Heather Luke (hluke@sacog.org) for approval
2023-09-19 - 4:00:56 AM GMT

Email viewed by Heather Luke (hluke@sacog.org)
2023-09-20 - 10:20:30 AM GMT

Document approved by Heather Luke (hluke@sacog.org)
Approval Date: 2023-09-20 - 11:06:39 PM GMT - Time Source: server

Agreement completed.
2023-09-20 - 11:06:39 PM GMT

August 21, 2023

Sacramento Area Council of Governments
Attention: Greg Chew
1415 L Street, Suite 300
Sacramento, CA 95814

Re: Community Design Program Grant – Paseo Park Project

SACRAMENTO AREA COUNCIL OF GOVERNMENTS (SACOG)
ROUND 10 COMMUNITY DESIGN GRANT PROGRAM
CITY OF WINTERS
PASEO PARK PROJECT

Dear Greg Chew,

SACOG's Round 10 Community Design Level 1 Non-Competitive Grant application:

- City of Winters Paseo Park Project
- Project Manager: Kirk Skierski, Senior Planner, (530) 794-6718; kirk.skierski@cityofwinters.org
- SACOG Round 10 Community Design Grant Budget Request: $100,000

The City of Winters is applying for SACOG's Community Design Grant Round 10, non-competitive category for the minimum amount of $100,000 (Level 1). The City recently utilized SACOG's Community Design Grant Round 8 for the City's first phase of the Paseo Park Project, in which the City used grant monies for site preparation and installation of a multi-use path.

Project Narrative

The City is applying for Round 10 Community Design Grant monies for the next phase of the Paseo Park project, in which grant monies would be used for the remaining multi-path work, installation of decompose granite surfacing, and installation of landscaping and seat walls as funding allows. In addition, the City would use Community Design Grant monies to complete structural analysis and engineering to permit placement of City owned pergolas in Paseo Park. The City purchased several pergolas to place in the right-of-way as a response to the

318 First Street
Winters, CA 95694
Phone.530.795.4910
Fax. 530.795.4935

COUNCIL MEMBERS
Richard Casavecchia
Jesse Loren
Carol Scianna

MAYOR
Bill Biasi

MAYOR PRO TEM
Albert Vallecillo

CITY MANAGER & CITY CLERK
Kathleen S. Trepa

CITY TREASURER
Cathy Mathews

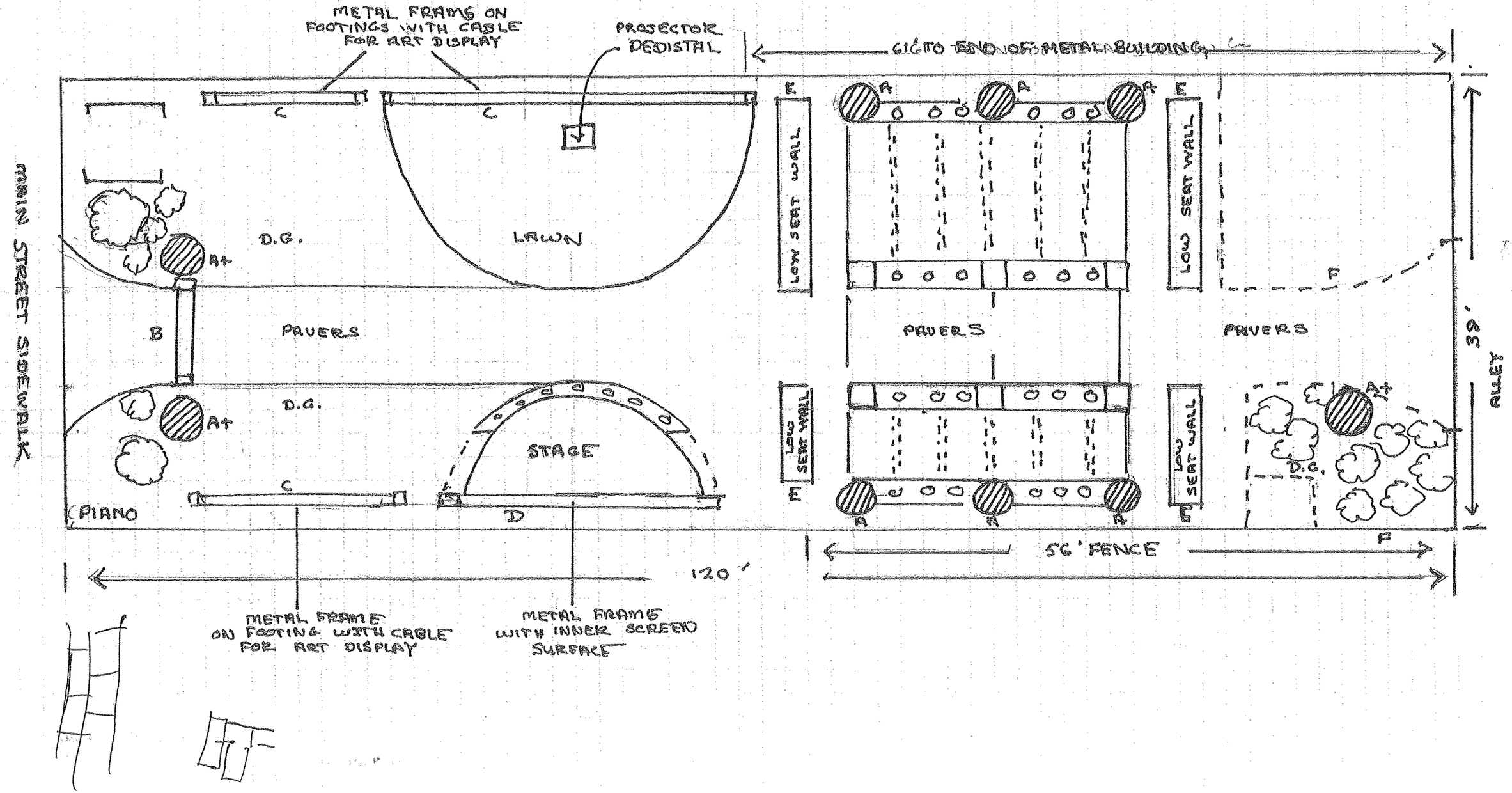
Covid-19 pandemic. These pergolas were intended to be a temporary solution to help downtown businesses and the City would like to repurpose the pergolas for community enjoyment, which requires the pergolas to meet California Building Code requirements. Attached to this grant application is the City's concept plan for the Paseo Park Project. Please be advised that the Paseo Park Project includes additional work and materials that would be covered by the City, and the concept plan is provided to show the entirety of the project. Lastly, the City obtained a Clean Air Funds grant from the Yolo-Solano Air Quality Management District to install bicycle racks in Paseo Park, which will complement the work to be completed by the City's SACOG Round 10 Community Design Grant program. The City anticipates approximately $75,000 of local monies needed in order to complete the Paseo Park project.

The intention of the City's Paseo Park project is to build upon placemaking within Downtown Winters in order to enhance the livability of our community and create a sense of place. Downtown Winters is the city's economic core and provides a wide array of uses and services for our residents and visitors. The Paseo Park project would further enhance public parks within the downtown core in hopes to attract community members and providing more public places to keep individuals within downtown further reducing vehicles miles traveled by providing covered pergolas, bicycling parking, and community gathering areas. Another goal of the Paseo Park project is to establish additional public places within the downtown that could be programmed for community events such as farmers markets, an area for local artists to preform, and other community activities (e.g. movie nights).

If you have any questions or problems, please contact me at (530) 794-6718 or kirk.skierski@cityofwinters.org. Thank you for your assistance in completing this matter.

Sincerely,

Kirk Skierski
Senior Planner


METAL FRAME ON FOOTINGS WITH CABLE FOR ART DISPLAY
PROJECTOR PEDISTAL
61'-0 TO END OF METAL BUILDING
MAIN STREET SIDEWALK
D.G.
LAWN
PAVERS
LOW SEAT WALL
STAGE
PIANO
120'
50' FENCE
39'
ALLEY
METAL FRAME ON FOOTING WITH CABLE FOR ART DISPLAY
METAL FRAME WITH INNER SCREEN SURFACE

BELL ENDS

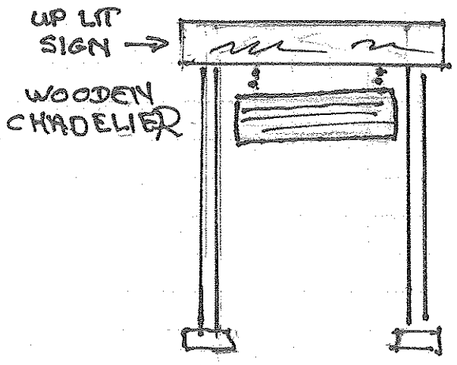
A / A+



BELL ENDS ARE ABOUT 43" AT THE BOTTOM FLARE 9' TALL / ABOUT 33" INTERIOR WE WILL DONATE 9 OF THEM ALONG WITH THE ROCK AND SOIL TO FILL THEM I WOULD SUGGEST PLANTING CALIFORNIA BAY LAURAL TREES IN THE 3 ENTRANCE ONES (A+) I WOULD ALSO COVER THOSE IN MOSAIC....

ENTRANCE

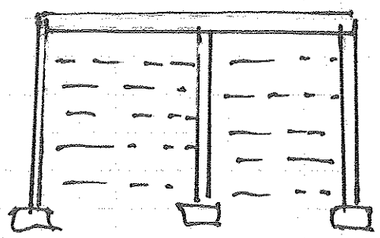
B



EXAMPLE ART DISPLAY

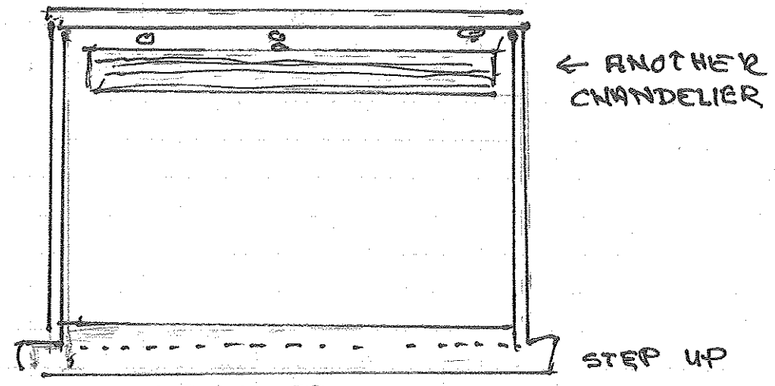
C

METAL FRAME WITH CABLE



STAGE

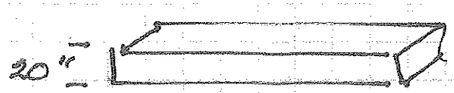
D



UPLIGHTED PLANTER (LOW GROUND COVER) IN FRONT

E

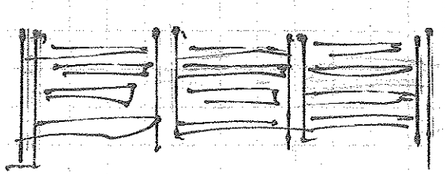
EXAMPLE SEAT WALL



F

FENCING & EQUIPMENT EXCLOSURE

HANG THE WOOD POSTS HORIZONALLY - WOOD BE COOL TO DISPLAY THE OLD PIANO STRING BOARDS AND DATE YEAR BY YEAR MAYBE WITH MOSAIC FRAMES.....



CITY COUNCIL
STAFF REPORT

TO: City Council

DATE: October 3, 2023

FROM: Kathleen Salguero Trepa, City Manager

SUBJECT: Berryessa Gap Expansion – ADA Compliance Discussion

RECOMMENDATION:

It is recommended that the City Council:

1. Receive the presentation from City staff and pose questions to City staff;
2. Receive public comment; and
3. Direct staff to direct the property owners of Berryessa Gap Tasting Room to submit an ADA accessibility plan that complies with Building Code requirements with improvements that are contained within the owners' private property line. Alternatives are noted at the end of this staff report.

BACKGROUND:

2019

In 2019 Ms. Corinne Martinez and her applicant team submitted plans to expand Berryessa Gap (BG) Tasting Room at 15 Main Street, which included removing a 770 square foot, metal Quonset hut at the rear and replace it with a 904 square foot building extension and 295 square foot (12' x 19') patio area. The project was considered by the Planning Commission for design and site plan review on February 26, 2019, and approved. That packet is linked below as reference. The original building submittal included a corrugated metal exterior and an attached, retractable awning with painted signage above the awning and above a mural that was proposed for the west elevation. The project was required to provide new ADA access from the rear, which was planned as a ramp perpendicular to the alley (ending at the

property line), connecting to an ADA door in the new room. The proposed patio and the ramp were located completely on private property with no encroachment into the City's right-of-way.

During the Planning Commission meeting, the Commission discussed placement of the trash dumpsters, and the conditions of approval were amended to include a requirement that the property owner either locate the trash onsite or find another common trash enclosure. The minutes do not reflect approval to move the BG dumpster(s) into the alley.

2020

The applicant team then worked with the Building Division to obtain a building permit for the project. Plans were modified several times, and a permit was issued on March 4, 2020 under then Building Official Gene Ashdown, consistent with the Planning Commission's site and design approval. The ADA plan sheet indicates that the ramp would be located in the originally proposed configuration completely on private property. The alley was considered the path of travel from either the sidewalk on Railroad Avenue or the ADA parking space behind the hotel in the First Street parking lot. The approved plan set is on file in the Building Division for reference.

2021

During construction, the applicant team notified the City that the ADA door to the ramp would not fit as designed. Rather than stopping construction while alternative designs were prepared for review, the City accommodated the property owner and allowed the ADA door to be replaced with a window while the applicant team prepared revised plans for access to the patio double doors. Around the same time, the prior Building Official went out on an extended leave (January 2021) before separating from the City (March 2021). The new interim Building Official Mark Woods with Bureau Veritas (BV) expressed concerns related to modifying the previously approved access, so staff coordinated a site review with a BV ADA specialist on March 1, 2021, which included the property owner, their representatives and City staff.

During the March 1, 2021, meeting, the idea of a sidewalk running parallel to the alley behind Turkovich, BG, and the Cradwick Building was discussed. However, because Fire was not present in the meeting, the applicant team was informed that the Fire Department would need to be consulted given the narrow width of the alley. Following several conversations with then Captain Mendoza and Fire Chief Lopez, on March 29, 2021, the City Manager contacted the property owners to confirm that the City would not consider encroachments into the alley that would result in less than the existing width at the narrowest points (Arc Guitar and ACE Hardware), which measures approximately 14 feet (Attachment 3). The existing poles were not considered because they were going to be removed as part of the utility undergrounding project. [The property owner's subsequent statements that prior Fire Chief Brad Lopez approved a width of 12' is not supported by the former Chief.]

2022

Almost a year later, the senior planner was working with the applicant team to address modified patio plans (Attachment 4). In that email thread (Attachment 5), the senior planner posed several clarifying questions to the owner's contractor. On February 25, 2022, the contractor confirmed that the revised patio plans would not extend beyond the property lines. At this point, no formal plans were prepared, and the revised patio proposal was still conceptual. Staff still believed the ramp, while parallel to the alley would still be located on private property and were waiting for that confirmation through the submittal of a formal ADA plan sheet.

At one point, date not recalled, several staff met in the alley with the property owners and contractor to discuss whether the proposed parallel sidewalk would fit on private property and not encroach into the required 14'. Staff was assured by the contractor that it would, and staff agreed to consider the sidewalk subject to plans being submitted. Staff did not agree to construction of the proposed sidewalk since plans were necessary to detail exact dimensions and locations.

2023

Almost a year later, in March 2023, when staff Building Official Tom Davis was no longer with the City, and the senior planner was out on family leave, the applicant team submitted a single page "pergola" plan sheet [S-1] for 15 Main Street (Attachment 6). The plan sheet did not reference ADA accessibility, include the right-of-way line, or reference a public sidewalk. The plan sheet, which looked like a stand-alone pergola, was approved by the interim Chief Building Official Leo DePaola and part-time planner Dave Dowswell who came out of retirement to assist while the senior planner was out on extended family leave.

When the patio foundation and ramp were completed about a month later, the encroachment into the alley became apparent. The ramp juts approximately 2' into the alley right-of-way, leaving 12' of space between the edge of the ramp and the sidewalk on the other side. Since April 24, 2023, staff and the property owner and her representatives have met to discuss this situation several times and communicated via multiple emails. The crux of the disagreement is detailed below.

DISCUSSION:

Staff believes the pergola plan sheet and ultimate construction were undertaken incorrectly and in violation of City's standard operating procedures, for the following reasons:

Submittal Deficiencies

1. The pergola plan sheet was a structural plan sheet for a pergola, not an ADA

accessibility plan sheet, which is what the lead staff was waiting for. There is no reference to accessibility on the plan sheet.

2. It did not include any reference to the main plan roll or any notation that this was a revision to an approved set of plans, which is an industry standard. Therefore, the interim Chief Building Official was not provided with sufficient information to understand that the proposed pergola was part of a larger expansion project. The same is true for the part-time planner who came out of retirement to fill in for the senior planner during his leave.
3. There is no reference on the plan sheet to the alley right-of-way or public property or reference to the ramp as a sidewalk (which is what the property owner and contractor are asserting). Again, insufficient information was provided to ensure a proper review.
4. The adjacent building (Opera House) is incorrectly represented on the plan sheet; the adjacent building is actually set back by several feet.

Issues with Constructed Improvements

1. The ramp juts into the alley by 2', constricting the alley to 12', contrary to the requirement set by the Fire Department in 2021. The property owner is asserting that the previous Fire Chief approved a 12' vehicle lane, which is not supported by the former Fire Chief. Please refer to Attachment 3.
2. The ramp constricts space for Fire Department emergency response activities and the current Fire Chief has indicated that he does not support constricting the alley to less than the available space, or 14' (Attachment 8).
3. The property owner has been strongly advocating for an alternative location for the dumpsters, which, if and when they are relocated, will leave the ramp jutting into the travel lane. The ramp then becomes a significant hazard for vehicles and bicyclists as it obstructs the travel lane, creating potential liability for the City.
4. The pergola also is completely inconsistent with the Planning Commission approved site design and a significant change in design requires Planning Commission reconsideration and approval prior to construction. Please refer to Attachments 1 and 4.

Public Improvement Process

The property owner and contractor are asserting that this ramp is a public sidewalk and is part of the City's Alley Activation Visioning Plan.

1. The installation of public improvements requires the submittal of a public improvement plan for "off-site" improvements, i.e. improvements constructed by a property owner "off" their property, which is then reviewed by Engineering for consistency with the City's construction standards. The Public Works Department provides maintenance and operations services only and does not approve public

improvements.

2. This ramp only serves a private business and, therefore, has no public benefit as it does not connect public facilities; it serves private interests. Leaving it in the public right-of-way could potentially be construed as a gift of public funds.
3. The Alley Activation Visioning Plan does not call for sidewalks (Attachment 7).
4. At a minimum, the property owner and contractor should have at least applied for an encroachment permit to encroach into the public right-of-way, which they did not do, and would have been a flag to discuss the proposed work, at which point this installation would have been stopped.

Property Owner Appeal Request

On September 14, the property owner, Ms. Martinez, delivered to the Deputy City Clerk a request to appeal (Attachment 9) the email correspondence from the Chief Building Official dated August 16 (Attachment 12) regarding the updated submittal for the patio and ramp, which was submitted on August 1 (Attachment 10), and which comments regarding its deficiencies and possible next steps were provided on August 3 (Attachment 11). Ms. Martinez emailed this correspondence to the City Council on September 15. As Ms. Martinez has been informed, this request does not comply with the Winters Municipal Code (WMC) requirements for an appeal 1) because the City has not provided her with formal notice of a decision that is appealable or taken an appealable action, 2) the 10-day time limit for filing a notice of appeal has expired, and 3) an appeal requires payment of a filing fee. (WMC Chapter 2.44)

WMC section 2.44.020 "*Right to appeal to council*" states that "No appeal may be taken to any such administrative decision made by an official of the city pursuant to the provisions of this chapter unless such decision to appeal has been first taken up with the department head concerned, and secondly with the city manager." Because the City staff, including the City Manager, and the property owner have met and discussed this disagreement multiple times, the City Manager decided to bring this item to the City Council for discussion and direction in order to more expeditiously determine next steps.

With regard to Ms. Martinez' statements of facts in her communication dated September 14, 2023, Attachment 9, please note staff's responses:

#1 – We have a full set of plans that were stamped, dated, signed and approved by the Winters building department that provide for city property, i.e. the alley, to be used for our ADA solution. The plan approval is a de-facto encroachment permit. I have checked this point with numerous architects, lawyers, and builders who all concur on this point.

Staff Response: The structural plan sheet (S-1) submitted in March 2023 does not reference any ADA information so it was not understood by staff to be or serve as an ADA submittal. This plan submittal approval does not result in a de-facto encroachment

permit because off-site public improvements were not identified and the incorrect plans were submitted in the first place. The Engineering Division approves off-site public improvement plans. This structural plan sheet was reviewed by the Building Division because the work presented was deemed to be on-site structural, not off-site public improvements. Furthermore, the Public Works Department, not the Building Division, issues encroachment permits following an application, a process that is outlined in the City's website (https://www.cityofwinters.org/wp-content/uploads/2015/11/EncroachmentPermitApp.pdf).

#2 – We had to change our original plans for ADA access because the entrance to the building was not wide enough for the required door.

Staff response: The property owner's contractor did inform the City in 2021 that the door would not fit as designed, and staff accepted that statement. However, on June 30, 2023, the Chief Building Official inspected the constructed expansion. He also informed the property owner and contractor that the door could have fit. The design would have needed to be modified related to the moldings and door handle style but could have fit.

#3 – We have revised patio structural plans stamped, dated, signed and approved by both the Winters planning department and the Winters building department that show the solution as it is currently built today (minus the safety railing that we have yet to install).

Staff response: The structural plan sheet that was submitted did not address ADA accessibility and was the incorrect submittal to satisfy the missing permit requirements.

#4 – The "as-built" drawings we submitted to complete the specification of ADA access for the project match what is on the approved revised patio plans and represent what was built.

Staff response: In general, as-builts are submitted for the construction of public improvements; however, the property owner did not submit a plan or receive authorization for public improvements. The structural plan sheet also does not satisfy the outstanding requirement for an ADA plan sheet so the submittal of "as-built drawings" is irrelevant. They were rejected as a result.

In addition, Ms. Martinez asserts that the construction of the ramp is aligned with the Alley Activation Plan and is the first step to the creation of a sidewalk in the alley. The City Council has never taken any action to prioritize a sidewalk in that location, nor would staff recommend an alley sidewalk given the competing priorities for infill sidewalks and new ADA ramps that provide public access. This ramp is a benefit serving a private business and creates a hazard on public property.

The City Manager would also like to state for the record that she does not recall the drawings prepared by the contractor (Attachment 10), which the contractor and Ms. Martinez state were discussed and approved by the City Manager and the senior planner. They do not appear in any emails; nor would the City Manager or senior planner approve hand drawings for construction purposes. That is a function of the Building Division for structures and of the Engineering Division for public improvements.

The City Manager has previously indicated to Ms. Martinez and her representatives that the Public Works Department will remove the ramp since it is unauthorized construction on City property and has directed the property owner to submit a responsive ADA accessibility plan, as required, with improvements that are contained solely on private property. In the meantime, this project has not received a Certificate of Occupancy and the expansion with patio are being occupied without authorization.

Recommendations

Staff recommends that the Council direct staff to formally respond to Ms. Martinez, directing her to submit an ADA accessibility plan in a timely fashion with improvements that are contained within her private property, or otherwise be subject to the City's code enforcement process.

Alternatively, if the City Council is inclined to accept the ramp in the public right-of-way, staff requests that the Council direct staff to direct the property owner to submit off-site improvement plans for engineering review and follow the appropriate process for those improvements, including Council acceptance of the improvement plans. The current staff will recommend denial. In addition, staff recommends that the property owner be required to sign an indemnification and hold harmless agreement that is recorded against the property so that the City is defended in the event of any claim involving the ramp.

Conversely, the City Council could also discuss offering to sell the right-of-way to accommodate the ramp as private improvements to the property.

As detailed above, this discussion is not an appeal hearing. Depending on Council direction regarding next steps, Ms. Martinez could appeal the City's formal notification to correct deficiencies, at which point staff would consider the appeal request in accordance with the requirements set forth in the Winters Municipal Code, including the publication of a hearing notice.

FISCAL IMPACT:
A significant amount of staff time has been spent on this matter.

ATTACHMENTS:
Attachment 1 - Planning Commission Packet, February 26, 2019.

https://www.cityofwinters.org/wp-

content/uploads/2019/02/2019_0226CoWPlanningCommissionPacket.pdf

Attachment 2 – Planning Commission Packet, March 26, 2019 – for February 26, 2019, Minutes

https://www.cityofwinters.org/wp-content/uploads/2019/03/2019_0326PlanningCommissionPacket.pdf

Attachment 3 – Email from City Manager Trepa to Corinne Martinez, March 29, 2021

Attachment 4 – Tinker Tin Design Concepts, dated 12/22/21

Attachment 5 – Email from Contractor Wade Cowan to Senior Planner Skierski, dated February 25, 2022

Attachment 6 – Pergola Structural Plan Sheet, dated February 27, 2023

Attachment 7 – Alley Activation Visioning Plan

Attachment 8 – Email from Fire Chief Snyder to CBO DePaola, dated August 7, 2023

Attachment 9 – Corinne Martinez Request for appeal, dated September 14/15, 2023

Attachment 10 - BG Resubmittal, dated August 1, 2023

Attachment 11 – Email from CBO DePaola to Corinne Martinez, dated August 3, 2023

Attachment 12 – Email from CBO DePaola to Corinne Martinez, dated August 16, 2023

Kathleen Trepa

From: Kathleen Trepa
Sent: Monday, March 29, 2021 6:04 PM
To: Corinne Martinez
Cc: Brad Lopez; Art Mendoza
Subject: Fwd: [EXTERNAL]Newt's Expressway

Good evening, Corinne. Chief Lopez and I reviewed your request earlier today, meeting in the alley. The City will consider designs that do not result in any drivable width that is at a minimum no less than the existing choke points along the alley (adjacent to Arc Guitar and ACE as we understand it). The alley passage cannot be restricted to less than exists now. I hope that helps.

Kathleen

Kathleen Trepa
City of Winters

Begin forwarded message:

> **From:** Kathleen Trepa <kathleen.trepa@cityofwinters.org>
> **Date:** March 29, 2021 at 8:22:00 AM PDT
> **To:** "Brad Lopez (brad.lopez@wintersfire.org)" <brad.lopez@wintersfire.org>, Art Mendoza <art.mendoza@wintersfire.org>
> **Subject: FW: [EXTERNAL]Newt's Expressway**
>
> Good morning. I would appreciate it if you would read below and offer any comments. When I walked the alley with Art, the concern he expressed was working space and the area for placing outriggers (in the event we get a ladder truck). My question is can outriggers be placed on uneven surfaces – i.e. sidewalks of differing heights, alley surface, etc. The choke points of the Arc Guitar and Ace buildings will not change, and as long as the apparatus can travel down the alley, which I believe it does and still could, would the outriggers still work with the proposed alley. There is sidewalk on the hotel side. Would the proposed sidewalk negate what would have been space for the outriggers? I don't know what the width requirements are when the outriggers are extended.
>
> Thanks for the additional information. I'd like to get back to Corinne today or tomorrow if possible since we're closed on Wednesday.
>
> Thanks, K
>
> ***Kathleen Salguero Trepa***
> City Manager
> City of Winters
> P: (530) 794-6710
> Kathleen.trepa@cityofwinters.org

From: CORINNE Y MARTINEZ <corinneym@msn.com>
Sent: Wednesday, March 24, 2021 1:12 PM
To: Kathleen Trepa <kathleen.trepa@cityofwinters.org>
Subject: RE: [EXTERNAL]Newt's Expressway

Hi Kathleen,
Thank you for the follow up. Yes, I met with Art last week and I do understand and appreciate the position he is in and he was clear that he would be requesting 14ft in his communication with you. Even so, I respectfully ask that you reconsider your decision. While it is true that a 4 ft sidewalk from the west edge of the BG property to the east edge of the Wallace/Landes property (Turkovich patio) - approximately 75 feet of the 450 foot alley- would narrow the vehicle passage way to 12ft, neither the sidewalk nor the patios are narrowing working space for the firetrucks. Currently the narrowest working areas of the alley are between the hotel and the building that houses the Arc Guitar on the east end of the alley and the hotel and Ace Hardware at the west end of the hotel. The south side where we are proposing the sidewalk has no building walls that go to the property lines which is the case with the Bejakian (Arc Guitar) and Kimes (Ace) buildings. So while the vehicle passage lane would be narrowed for ~17% of alleyway by adding the sidewalk, the space for firefighters to work would not be negatively impacted
I appreciate your consideration of this additional information.
Thank you,
Corinne

Sent from Mail for Windows 10

From: Kathleen Trepa
Sent: Monday, March 22, 2021 2:43 PM
To: CORINNE Y MARTINEZ
Cc: Eric Lucero; Mark Woods; Alan Mitchell
Subject: RE: [EXTERNAL]Newt's Expressway

Good afternoon, Corinne. I'm just following up on your email of last week. I understand from Art Mendoza that he met with you while I was off Thursday / Friday.

Please see the attached email. I understand from the Fire Department that they are requiring a minimum 14' alley width (curb to curb), which is what exists now on average in the alley. Please have your designer factor that requirement in.

Thank you, Kathleen

Kathleen Salguero Trepa
City Manager
City of Winters
P: (530) 794-6710
Kathleen.trepa@cityofwinters.org

From: CORINNE Y MARTINEZ <corinneym@msn.com>
Sent: Wednesday, March 17, 2021 3:12 PM
To: Kathleen Trepa <kathleen.trepa@cityofwinters.org>
Subject: RE: [EXTERNAL]Newt's Expressway

Hi Kathleen,
Hope all is well with you. I'm following up on this item related to our construction project.
Per your suggestion, I spoke to Art at the Fire Department and he said he had walked the alley with Eric. He was going to speak to Brad and then get their input to you. I haven't heard anything back so am checking to see if there is anything outstanding before I reach out to Laugenour Meikle to start the drawings for the sidewalk on the southside of the alley. Assuming the requirement is a 12 foot passage from curb to curb we have enough room for a 4 foot sidewalk that will go right to the edge of our patio as on our drawings. I also spoke to the property management group for the Cradwick building. They will get back to me on whether or not they want the sidewalk to extend behind their property but even if they don't we have enough room to get the ramp up to our patio grade from the east.
Looking forward to hearing back from you.
Thank you,
Corinne

Sent from Mail for Windows 10

From: Kathleen Trepa
Sent: Monday, March 1, 2021 9:00 PM
To: CORINNE Y MARTINEZ
Subject: RE: [EXTERNAL]Newt's Expressway

Good evening. Thanks for the update on the meeting. I'll forward your email to the team here so they know where you all with design concepts. I think it makes sense to have the Fire Department review the concept to make sure it's acceptable at least conceptually before we get too far down the path of laying out designs and coordinating with others.

I'm glad the team approach resulted in a potential solution that everyone finds more palatable.

Best,

Kathleen

Kathleen Salguero Trepa
City Manager
City of Winters
P: (530) 794-6710
Kathleen.trepa@cityofwinters.org

From: CORINNE Y MARTINEZ <corinneym@msn.com>
Sent: Monday, March 1, 2021 8:30 PM
To: Kathleen Trepa <kathleen.trepa@cityofwinters.org>
Subject: RE: [EXTERNAL]Newt's Expressway

Hi Kathleen,

Thank you for setting up the meeting today with Rick et al. I think we ended in a good spot on the alley entrance with the discussion on the sidewalk. We will get some good measurements and then draft a design for review by Mark as requested. I spoke to ChrisT today to bring him up to speed and I reached out to the property manager for the Cradwick building. I think she will be coming over later this week to take a look and discuss. What Chris and I discussed was doing one drawing for the length of the sidewalk with each property owner requesting their own encroachment permit from the City. We're a ways off from these steps but hopefully you agree it makes sense to have as few drawings as possible – preferably one.
You mentioned getting the fire chief out to have a look. Would it be best to do that before we draw anything up or should we have something to show him when he comes?
We also went to the front of the building and a number of Rick's concerns were alleviated with what he saw and measured. He said he would have to go away and look into the code and see what kind of exception there might be since there really is no way for us to change that entrance. I sincerely hope he finds what he's looking for.
Thanks again – while I wish I (or anyone else for that matter) had thought of the sidewalk idea a year ago, I'm grateful that we have an opportunity to explore it now, before we get any further along with our project.

Take care,
Corinne

Sent from Mail for Windows 10

From: Kathleen Trepa
Sent: Monday, March 1, 2021 8:10 AM
To: CORINNE Y MARTINEZ
Subject: RE: [EXTERNAL]Newt's Expressway

Your tasting room. Thanks, Kathleen

Kathleen Salguero Trepa
City Manager
City of Winters

P: (530) 794-6710
Kathleen.trepa@cityofwinters.org

From: CORINNE Y MARTINEZ <corinneym@msn.com>
Sent: Monday, March 1, 2021 8:09 AM
To: Kathleen Trepa <kathleen.trepa@cityofwinters.org>
Subject: Re: [EXTERNAL]Newt's Expressway

Excellent. Thank you. At your office or 15 Main?

Get Outlook for Android

From: Kathleen Trepa <kathleen.trepa@cityofwinters.org>
Sent: Monday, March 1, 2021 8:01:42 AM
To: CORINNE Y MARTINEZ <CORINNEYM@msn.com>
Subject: Re: [EXTERNAL]Newt's Expressway

Hi, there. Confirming 12:30 today for our ADA meeting.

Kathleen Trepa
City of Winters

> On Feb 26, 2021, at 4:20 PM, CORINNE Y MARTINEZ <CORINNEYM@msn.com> wrote:
>
> If it helps we are early risers and could meet before 8am.
> Have a good weekend.
> Corinne
>
> Get Outlook for Android
>
> **From:** Kathleen Trepa <kathleen.trepa@cityofwinters.org>
> **Sent:** Friday, February 26, 2021 3:32:27 PM
> **To:** CORINNE Y MARTINEZ <corinneym@msn.com>
> **Subject:** RE: [EXTERNAL]Newt's Expressway
>
> Thanks for checking. We're struggling with the Monday schedule since I'm booked solid all week. If the ADA specialist can accommodate it, I could make 12:30 p.m. work. I'm waiting for the confirmation.
>
> Thanks, K
>
> ***Kathleen Salguero Trepa***

City Manager
City of Winters
P: (530) 794-6710
Kathleen.trepa@cityofwinters.org
<image001.gif>

From: CORINNE Y MARTINEZ <corinneym@msn.com>
Sent: Friday, February 26, 2021 3:03 PM
To: Kathleen Trepa <kathleen.trepa@cityofwinters.org>
Subject: RE: [EXTERNAL]Newt's Expressway

Hi Kathleen – Just checking back to see if you are able to meet on Monday morning?
Thanks - Corinne

Sent from Mail for Windows 10

From: CORINNE Y MARTINEZ
Sent: Wednesday, February 24, 2021 8:23 PM
To: Dan Martinez; Kathleen Trepa
Cc: Mark WoodS
Subject: Re: [EXTERNAL]Newt's Expressway

Hi Kathleen,
Dan and I are available Monday morning.
Let us know what time works for you and Mark.
Thanks,
Corinne

Get Outlook for Android

<image002.png>
From: Kathleen Trepa <kathleen.trepa@cityofwinters.org>
Sent: Tuesday, February 23, 2021 6:23:16 PM
To: Dan Martinez <dan@martinezorchards.com>
Cc: CORINNE Y MARTINEZ <corinneym@msn.com>; Mark WoodS <mark.woods@bureauveritas.com>
Subject: RE: [EXTERNAL]Newt's Expressway

Hi, Dan. Thank you for reaching out. I look forward to tomorrow's meeting so that as a group we can discuss what was previously planned for, thoughts related to any potential enhancements, and coordinate the undergrounding project that is finally working its way toward actual construction. Our City Engineer will be at the meeting tomorrow and he can speak to the design of the alleyway, and how it integrates with the hotel, the City's parking lot, and other abutting property. As I understand it, your construction plans were drawn up based on existing alley elevations and the only plan the City had was to install the final lift of asphalt following the undergrounding of the power lines, which would not have had any impact on your improvements.

On a separate note, I would like to arrange some time to discuss ADA access to your property in a separate meeting. Bureau Veritas, which is providing Building Division

services, has ADA compliance specialists on staff and it would be helpful to coordinate a time for one of those individuals join us.

If you and Corinne could coordinate some possible times, preferably on a Monday, I would appreciate it. I look forward to meeting you soon.

Best,

Kathleen

Kathleen Salguero Trepa
City Manager
City of Winters
P: (530) 794-6710
Kathleen.trepa@cityofwinters.org
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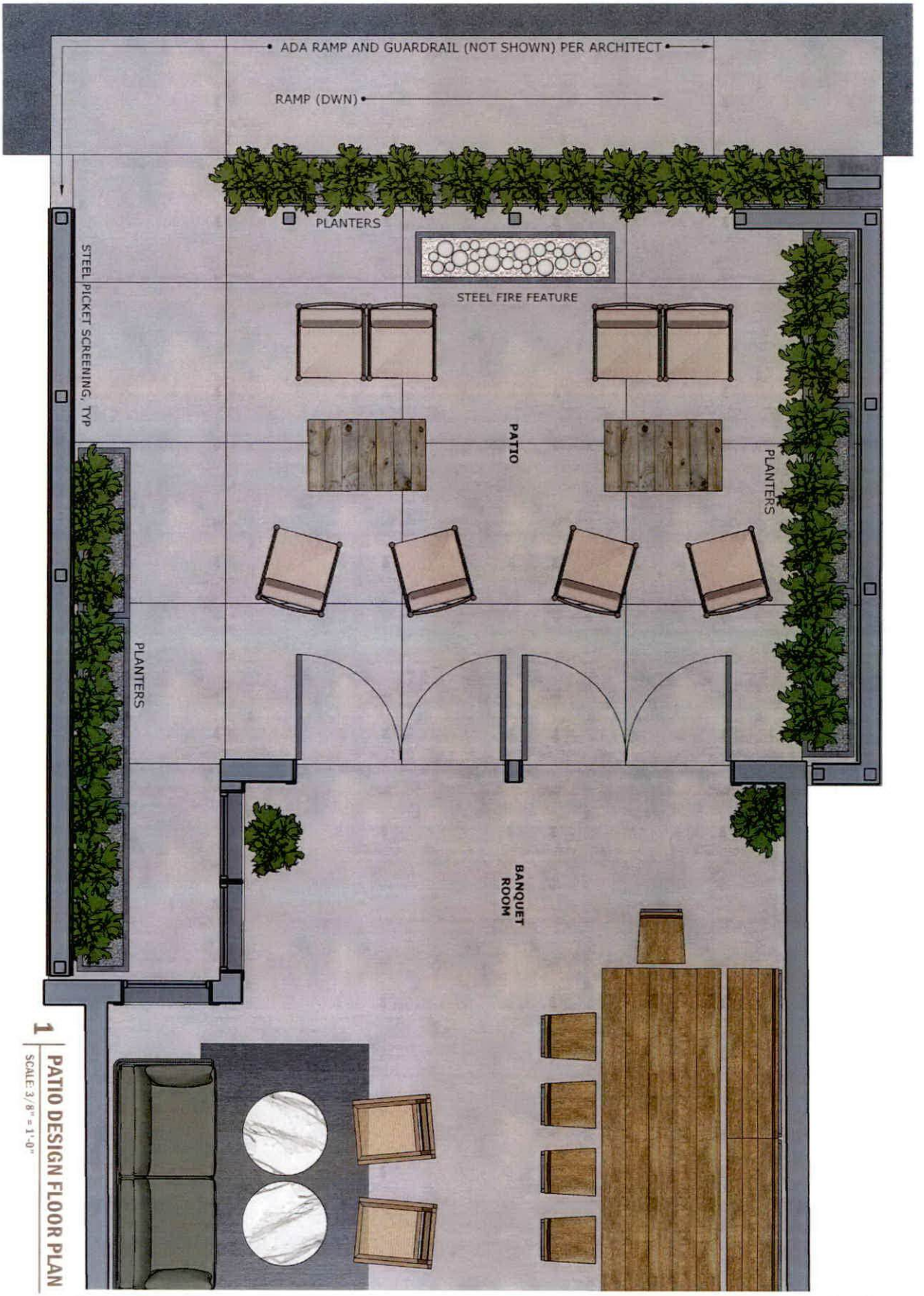
From: Dan Martinez <dan@martinezorchards.com>
Sent: Tuesday, February 23, 2021 5:54 PM
To: Kathleen Trepa <kathleen.trepa@cityofwinters.org>
Subject: [EXTERNAL]Newt's Expressway

Kathleen

We have not met yet and was hoping to do so tomorrow but I am unable to attend the meeting. As co-owner of Berryessa Gap Vineyards, I support the idea of the City bringing the alley into code with ADA access. I believe doing so will help everyone that shares the alley access and help to achieve the vision that was presented to us by the City in previous meetings. Although I think more should have been done in the first attempt it is better late than never. The more elevation that is added to the alley gives each business owner more square footage to serve patrons with less access issues. Having said that, as you are aware already have approved plans for a project we are working on and hope that if there are any changes to the City's plans that the considerable time and expense we have into our project will be taken into consideration. A timely definite answer on this issue is important for us as we are at a critical stage of construction.

I hope for a positive result for the meeting and look forward to meeting you in the near future.

Dan Martinez



1 PATIO DESIGN FLOOR PLAN
SCALE: 3/8" = 1'-0"

ID4
PAGE NO.

DATE: 12/22/21

CLIENT: BERRYESSA GAP

LOCATION: BERRYESSA GAP
15 Main Street
Winters, CA, 95694

TINKER TIN
EST. COMPANY 2012



PATIO ADDITION - RIGHT (EAST) INTERIOR ELEVATION

1 **PATIO ADDITION**
SCALE: 1/2" = 1'-0"

TINKER TIN COMPANY

CLIENT: BERRYESSA GAP

LOCATION: BERRYESSA GAP
15 Main Street
Winters, CA, 95694

DATE: 12/22/21

PAGE NO.
ID16



PATIO ADDITION - REAR (NORTH) INTERIOR ELEVATION

1 PATIO ADDITION
SCALE: 1/2" = 1'-0"

TINKER TIN COMPANY

CLIENT: BERRYESSA GAP

LOCATION: BERRYESSA GAP
15 Main Street
Winters, CA. 95694

DATE: 12/22/21

PAGE NO.
ID17



PATIO ADDITION - REAR (NORTH) EXTERIOR ELEVATION

1 PATIO ADDITION
SCALE: 1/2" = 1'-0"

TINKER TIN COMPANY EST 2012

CLIENT: BERRYESSA GAP

LOCATION: BERRYESSA GAP
15 Main Street
Winters, CA, 95694

DATE: 12/22/21

PAGE NO.
ID18



• ADA RAMP AND GUARDRAIL (NOT SHOWN) PER ARCHITECT

PATIO ADDITION - WEST EXTERIOR ELEVATION

1 **PATIO ADDITION**
SCALE: 1/2" = 1'-0"

TINKER TIN COMPANY

CLIENT: BERRYESSA GAP

LOCATION: BERRYESSA GAP
15 Main Street
Winters, CA, 95694

DATE: 12/22/21

PAGE NO.
ID19



ADA RAMP AND GUARDRAIL (NOT SHOWN) PER ARCHITECT

PATIO ADDITION - REAR PERSPECTIVE

1 | PATIO ADDITION
SCALE: N.T.S.

TINKER TIN COMPANY

CLIENT: BERRYESSA GAP

LOCATION: BERRYESSA GAP
15 Main Street
Winters, CA, 95694

DATE: 12/22/21

PAGE NO.
ID20

Kathleen Trepa

From: Wade Cowan <wkmkcowan@sbcglobal.net>
Sent: Friday, February 25, 2022 4:38 PM
To: Corinne Martinez; Kirk Skierski; Kathleen Trepa
Subject: Fw: [EXTERNAL]berryessa tasting room patio from Wade

Kirk,
Please see my responses in red below, most we have already talked about, I have included Corinne Martinez(BG owner) on this email, please include her on any comments moving forward.
Corinne will also be in touch to discuss 22 main st. commercial kitchen.
thank you,
Wade

----- Forwarded Message -----
From: Kirk Skierski <kirk.skierski@cityofwinters.org>
To: Wade Cowan <wkmkcowan@sbcglobal.net>
Sent: Thursday, February 17, 2022, 09:57:52 AM PST
Subject: RE: [EXTERNAL]berryessa tasting room patio from Wade

Wade,

Apologizes for the delay, but below are my questions/comments:

Questions:

- Can you provide the square footage for the outdoor patio? **Yes, per approved plans cover sheet, patio would remain at 378 sq. ft.**
- Can you provide the dimensions of the outdoor patio? **overall 18' x 24' less planters**
- The 2019 Plans appear to show that the existing building footprint coincides with the property boundaries. The new plans show that the new patio area would extend (slightly) beyond the footprint of the existing building. Can you confirm the patio expansion to the east would not encroach on the adjacent property? **NO, will not extend beyond property lines**
    - Can you confirm the patio expansion to the west would not impact the existing parking area/existing parking spaces, vehicle circulation, ingress/egress, etc.? **Yes, we can confirm it will NOT change anything in regards to adjacent properties on either side.**
- The 2019 approval/conditions identify that the existing signage on the west and north elevations would need to be reduced and/or redesigned to comply with current sign standards. Do you know if the signage issue has been addressed, and if not, would it be addressed as part of this building permit? (See last comment below) **Yes, owners are aware of sign limitations**

Comments:

- I will need to confirm with Kathleen as to the appropriate approval process. **The original review and approval included the rear patio and a partial cover as well as the mural. The main differences with**

new plan is to relocate ADA ramp to the rear, remove water feature, make patio cover permeate rather than retractable.

- I have some concerns regarding the location/configuration of the ADA ramp. Should individuals park in the parking lot located west of the patio or should individuals be traveling from paseo park/areas from the west, the accessible path of travel would require individuals to go into the alley's vehicle travel way. I will need to look into ADA requirements and if it is allowable for the ADA path of travel to coincide with vehicle travel ways. It may be recommended to provide an accessible path of travel diagram. **This has been discussed in great depth with all concerned, which included several onsite meetings, the new plan will enhance the path of travel.**
- The 2019 Plans show an approximate 6' retractable awning. The proposed revisions would include a permanent patio cover over the entire outdoor patio area. I will need to confirm with emergency services, trash services, etc. that the proposed permanent patio cover would not impact those services/vehicles. **None of these services are impacted by the patio, covered or not, they all take place outside of the patio boundaries.**
- In regards to the mural located on the west elevation, the 2019 staff report stated, "The proposed mural is not considered a sign as there is no reference to the Berryessa Gap [Winery] in the mural." Should the mural be revised to include reference to Berryessa Gap, it would be considered a sign and the building as a whole would need to comply with the current sign standards. Depending on how the existing signage on the west and north elevations and the proposed mural would be handled, I can outline the appropriate way forward. **No signage is intended on mural.**

While you look into the questions and comments above, I will meet with Kathleen to determine the next steps. In addition, I can begin looking into ADA requirements and services that utilize the alley for vehicle travel.

Kirk Skierski

Senior Planner

City of Winters

(530) 794-6718

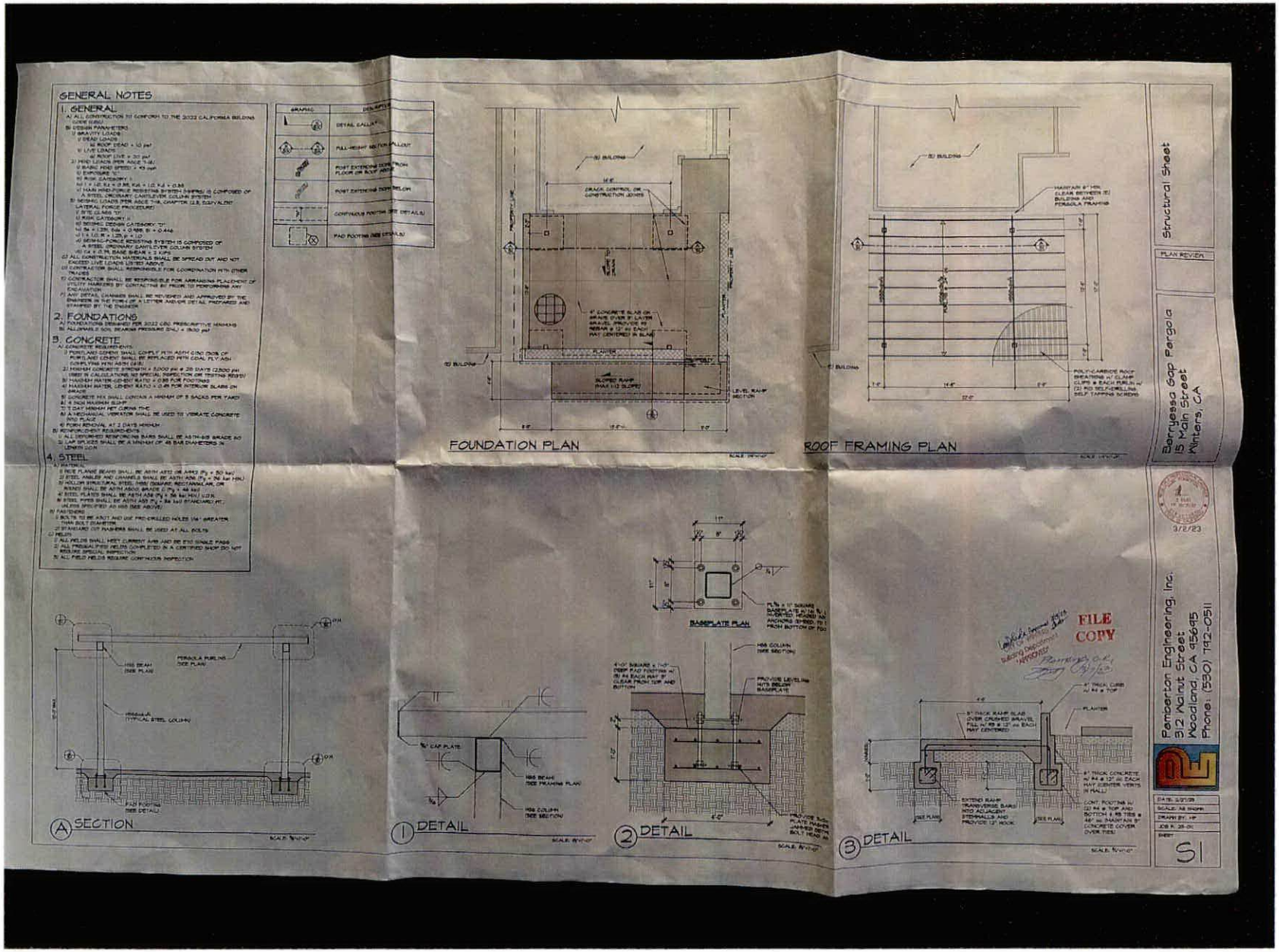
From: Wade Cowan <wkmkcowan@sbcglobal.net>
Sent: Tuesday, February 8, 2022 6:59 AM
To: Kirk Skierski <Kirk.Skierski@cityofwinters.org>
Subject: [EXTERNAL]berryessa tasting room patio from Wade

Kirk,

Thank you for working with me on the adjustments to the Berryessa tasting room patio area.

Wade

707-249-4323


GENERAL NOTES
1. GENERAL
2. FOUNDATIONS
3. CONCRETE
4. STEEL
FOUNDATION PLAN
ROOF FRAMING PLAN
Structural Sheet
Barryessa Gap Pergola
15 Main Street
Winters, CA
PLAN REVIEW
3/2/23
FILE COPY
Ramerton Engineering, Inc.
312 Walnut Street
Woodland, CA 95695
Phone: (530) 792-0511
SHEET S1
A SECTION
1 DETAIL
2 DETAIL
3 DETAIL

October 2012

CITY OF WINTERS
ALLEY ACTIVATION VISIONING PLAN
an Addendum to the Downtown Master Plan



I. Foreword

In late Spring of 2011 the City of Winters was awarded a grant from the Local Government Commission (LGC) for technical assistance in the development of a visioning plan for the activation of the alley known as "Newt's Expressway" located between Railroad Avenue, First, Main and Abbey Streets. This visioning plan will serve as an addendum to the City of Winters Downtown Master Plan.



Sacramento-
Alley between L and Capitol, 17th and 18th

II. Visioning Plan

Creation of conceptual design ideas to enhance connectivity by providing pedestrian and bicycle improvements and to develop outdoor spaces and seating in the Core Block A alley, including a mid-block paseo between Main and Abbey Streets.

Activating the alley in a manner consistent with the Historic District to provide for vibrant public space and an extension of the core downtown area.

III. Today's Situation

Uneven, cracked pavement; overgrown weeds; unconcealed dumpsters; overhead utilities; poor lighting





IV. Vision: Clean-Up/Fix-Up

1. Enclose dumpsters using complementary materials
2. Replace old paving, pervious as feasible
3. Upgrade fencing materials
4. Rear building paint-up/fix-up
5. Add landscape materials, potted or permanent
6. Formalize/pave parking areas

V. Vision: Reuse with Leasable Area

1. Building renovation
2. Replace temporary structure(s) and parking with usable / leasable space
3. Enclose dumpsters, use complementary materials
4. Add landscape materials, potted or permanent
5. Provide area lighting, signage, bike parking

VI. Vision: New Infill Construction

1. New rear building addition / construction
2. Incorporate signage, lighting per downtown guidelines
3. Add landscape materials, consider greenwalls, etc
4. Provide seating, bike parking, amenities



VII. Recommendations

<u>Guidelines for Private Site and Building Renovations</u>

1. Improvements will conform with Form Based Code criteria
2. Use of way finding signage
3. Establishment of a commercial corridor (utilizing both sides of buildings)

<u>Trash Management</u>

1. Consideration of compactors
2. Site/building locations - architectural dumpsters
3. Common area(s) sites

<u>Public Area Improvements</u>

1. Alley paving and lighting

2. Paseo improvements program - art park, water conservation display, water feature, paving improvements
3. Utility undergrounding
4. Pedestrian link
5. Public spaces
6. Amenities - bicycle racks, seating, landscaping, etc.

Kathleen Trepa

From: Jack Snyder [redacted]
Sent: Monday, August 7, 2023 10:52 AM
To: Leonardo DEPAOLA
Cc: Kathleen Trepa
Subject: Re: Berryessa Gap

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Leo,

It was great speaking with you today as well. As referenced in a previous email the fire code requires a minimum of 20'. Since the alley is pre-existing and the 20' isn't attainable, the required width will be the approx 14' the alley currently is. If there are any questions, concerns or need for further discussion, please let me know. Thank you.

Jack

On Aug 7, 2023, at 11:21 AM, Leonardo DEPAOLA <leonardo.depaola@bureauveritas.com> wrote:

Jack
It was great to finally talk. See the email chain below.
Leo

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From: Corinne Martinez <Corinne@berryessagap.com>
Sent: Monday, August 7, 2023 9:28 AM
To: Jack Snyder <jack.snyder@wintersfire.org>
Cc: Dan Martinez <dan@martinezorchards.com>; Leonardo DEPAOLA <leonardo.depaola@bureauveritas.com>
Subject: Request for meeting regarding project at 15 Main Street

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Good morning, Chief Snyder.
As you know, Berryessa Gap Vineyards has submitted some as built drawings for our alley facing project at 15 Main Street.
Leo directed us to you to address the required width of the traffic lane in the alley.
Do you have any availability this week to meet with Dan and I at the project site?
Thank you in advance for your consideration.
Corinne Martinez
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https://disclaimer.bureauveritas.com

9/15/23 emailed.

Corinne Martinez

To:	Bill Biasi; albert.vallecillo@cityofwinters.org; richard.casavecchia@cityofwinters.org; Jesse Loren; Carol Scianna
Cc:	Dan Martinez; Ellena Branson; joe.gorton@cityofwinters.org
Subject:	Berryessa Gap Expansions Project
Attachments:	Berryessa Gap Ramp.; Re: Revised recap

To: The Honorable Mayor Biasi, Mayor Pro-Tempore Vallecillo, Council Members Casavecchia, Loren and Scianna
Cc: Dan Martinez, Deputy City Clerk Branson, Acting City Manager Gorton
From: Corinne Martinez, for Berryessa Gap Vineyards (tenant) and Joan Martinez (building owner) at 15 Main Street, Winters
Date: 14 September 2023
Re: Berryessa Gap Expansions Project – Permit # BP NONR 11-19-5281

Per the opportunity provided to us in the municipal code, we are hereby appealing the city staff decision communicated to us via email (see attached "Berryessa Gap Ramp.") on August 16 (no formal comment document was received) that our "as-built" plans submitted on 1 August 2023 are being rejected because it "...was constructed without the appropriate permits or permission..." (taken from the email attached – Re: Revised Recap).

Our appeal is based on the following goals:
#1 – Help differently-abled citizens and visitors feel welcome in Winters and ensure an inclusive environment.
#2 – Move forward on the Alley Activation plan to propel the growth and vibrancy of our great city.
#3 – Adhere to the letter of the laws, rules and regulations to reduce risk and improve accessibility to alley-facing businesses in line with the city's growth plans.
#4 – Be a long-term, collaborative partner with the city.
#5 – Develop a solution that we can all live with.

Our appeal is based on the following facts:
#1 – We have a full set of plans that were stamped, dated, signed and approved by the Winters building department that provide for city property, i.e. the alley, to be used for our ADA solution. The plan approval is a de-facto encroachment permit. I have checked this point with numerous architects, lawyers, and builders who all concur on this point.
#2 – We had to change our original plans for ADA access because the entrance to the building was not wide enough for the required door.
#3 – We have revised patio structural plans stamped, dated, signed and approved by both the Winters planning department and the Winters building department that show the solution as it is currently built today (minus the safety railing that we have yet to install).
#4 – The "as-built" drawings we submitted to complete the specification of ADA access for the project match what is on the approved revised patio plans and represent what was built.

Our appeal is also based on the following beliefs we hold:
#1 – Our solution is aligned to the City's approved Alley Activation Plan. The Alley Activation plan calls for businesses to expand customer facing activities to the edge of their property lines in the alley so as to welcome pedestrian traffic that would be encouraged to travel through the alley and specifically from Main Street through the Paseo Park to these alley facing businesses and the Hotel.
#2 – While the Alley Activation plan did not specifically call for a sidewalk on the south side of the alley, the creation of such a solution would provide much needed contiguous ADA access from the Paseo Park to Railroad Ave passing by a number of alley facing businesses. We believe our ADA sidewalk is the first step to creation of that solution.

#3 – Despite having provided the approvals cited above, the city is now offering an alternative solution that we are being asked to build. We believe that is the City's responsibility.
#4 – Despite having the approvals to build what we have built, we are open to the City's alternative solution, but believe it is the City's responsibility to bear the cost of the changes on public property because we incurred costs based on the received approvals.
#5 – Had we built the ramp as specified in the original set of drawings, we would have compounded the ADA issues in this specific alley, causing immense risk and liability for the City and ourselves.
#6 – We have acted in good faith, working with city officials at every turn in this project, and in three and half years have never been told not to construct the ramp as is.

We acknowledge the following:

- The current city staff believes that the former city staff made a mistake in approving the original set of plans in 2019.
- The current city staff does not concur with our beliefs.

We ask the following:

- Allow us to complete our project as submitted via the as-builts (add the safety railing), and issue us a temporary occupancy permit until the Downtown Visioning project is restarted and Alley Activation picked up and completed specifically addressing comprehensive ADA access in the alley. Once that process is complete, we revisit the existing solution vis a vis the results and make changes if necessary. OR,
- Implement the city solution at city cost. Changes in city officials and opinions have led us to the current situation and the city should therefore incur the cost to align the solution to their revised thinking.

Respectfully submitted,

Corinne Martinez

Corinne Y. Martinez
President & COO
Berryessa Gap Vineyards

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INTERNATIONAL BUSINESS TIMES

Bloomberg

YAHOO! FINANCE

Corinne Martinez

From: Leonardo DEPAOLA <leonardo.depaola@bureauveritas.com>
Sent: Friday, August 11, 2023 5:19 PM
To: Corinne Martinez; Kathleen Trepa; Jack Snyder; Kirk Skierski
Cc: Dan Martinez; Bill Biasi
Subject: Re: Revised recap

Corrine
Thank you for the additions.

Get Outlook for iOS

From: Corinne Martinez <Corinne@berryessagap.com>
Sent: Friday, August 11, 2023 4:41:33 PM
To: Leonardo DEPAOLA <leonardo.depaola@bureauveritas.com>; Kathleen Trepa <kathleen.trepa@cityofwinters.org>; Jack Snyder <jack.snyder@wintersfire.org>; Kirk Skierski <Kirk.Skierski@cityofwinters.org>
Cc: Dan Martinez <dan@martinezorchards.com>; Bill Biasi <bill.biasi@cityofwinters.org>
Subject: RE: Revised recap

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See my edit/comments below in blue.

Thank you,
Corinne

Corinne Y. Martinez
President & COO
Berryessa Gap Vineyards

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INTERNATIONAL BUSINESS TIMES

Bloomberg

YAHOO! FINANCE

From: Leonardo DEPAOLA <leonardo.depaola@bureauveritas.com>
Sent: Friday, August 11, 2023 4:09 PM
To: Corinne Martinez <Corinne@berryessagap.com>; Kathleen Trepa <kathleen.trepa@cityofwinters.org>; Jack Snyder <jack.snyder@wintersfire.org>; Kirk Skierski <Kirk.Skierski@cityofwinters.org>
Subject: Revised recap

All
Below is the revised recap.
Thank you

BERRYESSA GAP ACCESSIBILITY DISCUSSION

8/23

All
This is my effort to recap what was discussed and any potential solutions for issues surrounding the rear patio ramp location at the Berryessa Gap tasting room on Main St. I will paraphrase as not official minutes were taken. If any of the participants feel I have mistaken represented what they said, please let me know and provide their version for inclusion.

Corinne's team:
It is Corinne's teams perspective that;

1. All work performed onsite, whether represented on the approved set of plans or not, we're agreed upon in the field with ~~some~~ City personnel employed by the City at that time, including representatives from planning, building, fire, public works and the City Manager.
2. The 14 foot requirement from the Winters Fire Department is an arbitrary number. The 20 foot requirement is for two way traffic as stated in this link from the website of the National Fire Protection Association.
3. Additionally, they interpret the run-off landing of the originally approved ramp location as a defacto encroachment permit providing permission to use the City property for ADA access and that the current structure provides that and is drawn on approved plans. ~~as permission to construct any other structure (the current ramp in this case) in said public right of way.~~
4. At no time over the past 3 years did anyone from the City ever tell us not to build the ramp that was a) discussed in the alley per #1 above, b)drawn on paper by the contractor showing a 12ft minimum passageway and presented to the City manager and City planner, c)painted with spray paint in the alley with City personnel present to view and review, d)drawn on the patio/pergola drawings that are signed/approved by both the planning department and building department, and e)built with oversight of public works. Therefore,
5. Their team is amenable to the possible solutions discussed at the meeting provided the City bears the costs of the revisions.

City Staff:

1. City staff concedes that while a poor path of travel solution, the alley was approved as path of travel to the public way at the East end of the alley.
2. Staff in no way granted permission to utilize property owned by the City to be utilized by Berryessa Gap to construct their project. This would be a gift of Public Funds and can only be done through a purchase agreement and City Council action.
3. Staff has made suggestion of a possible solution utilizing a short ramp and asphalt tabletop connecting to the compliant path of travel on the opposite side of the alley. All design would need to be California accessible compliant and designed by and reviewed by a CASp. For compliance and approval.
4. There was not assignment of financial responsibility or agreement by City Staff to bear any cost of the revision.
5. While the alley is less than the code required 20' width, it is deemed legal non-conforming as an existing condition. However, while the existing condition is not code compliant, legal non-conforming status means that the non-compliance cannot be increased by narrowing the alley further.

Ultimately, it's the City's position that the current ramp was constructed without the appropriate permits or permissions needed and thus needs to be removed. All, solutions must end at the property line and the alley floor may only be used as presented in the originally, approved set of plans or with a solution that is compliant and doesn't further the non-compliant dimensions of the alley's configuration prior to the construction of the ramp.

The goal of staff is to try and support the resolution of the issue at hand while not creating liability for the City or any citizen there of.

Respectfully,

Leo DePaola

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Corinne Martinez

From: Leonardo DEPAOLA <leonardo.depaola@bureauveritas.com>
Sent: Wednesday, August 16, 2023 9:42 AM
To: Corinne Martinez
Cc: kathleen.trepa@cityofwinters.org; Kirk Skierski; Jack Snyder; Building Division
Subject: Berryessa Gap Ramp.

Corrine
After deliberating with City Staff, the direction given is as follows:

The City's position is;
The ramp needs to come out and the applicant needs to provide an accessible path of travel to the alley floor, utilizing only area within you property boundary. To be done at their cost.
The City will demolish the current ramp at city cost.

Unfortunately, it appears that we we're unable to come together on this issue.
Thank you for your input and taking time to meet with both teams on site.

Shaping a World of Trust

Leonardo "Leo" DePaola
VP, Sales, Code Compliance
(279) 204-9941
BUREAU VERITAS
180 Promenade Cir., Ste. 150
Sacramento, Ca. 95834
www.bvna.com

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Kathleen Trepa

From: Corinne Martinez <Corinne@berryessagap.com>
Sent: Tuesday, August 1, 2023 11:07 AM
To: Leonardo DEPAOLA
Cc: Kirk Skierski; Eric Lucero; Martin de los Angeles; Ellena Branson; Mark Polischuk; Bill Biasi; Jack Snyder; Building Division; Dermot Gilmartin; Jesse Loren; Richard Casavecchia; Carol Scianna; Albert Vallecillo; Wade Cowan; Kathleen Trepa; Dan Martinez
Subject: RE: BG Tasting Room Expansion
Attachments: Wades drawings.pptx; 23.07.15 BG As Build Plan.pdf; Berryessa gap S1 Updated 3-7-23 (002).pdf; Berryessa Gap as built notes .doc

Hello Leo,

Earlier today, I submitted the attached packet of information to the Building Department for the Berryessa Gap Vineyards project at 15 Main Street.

Included in the packet (and attached to this email) are:

- (23.07.15 BG As Build Plan.pdf) "As built" drawings from Eric Doud (Design Works) original architect for the last set of changes. These include:
    - The relocation of the electrical panel to the east side of the building
    - The reconfigured patio with relocation of the ADA door along with an updated ADA entrance/exit path of travel
- (Berryessa Gap as built notes.doc) Contractor notes describing the changes
- (Wades drawings.pptx) A sketch showing the insufficient space for the originally planned ADA doorway
- (Wades drawings.pptx) The planning document provided to the planning department and city manager showing property lines for the patio reconfiguration including ADA doors and location and size of the ADA ramp
- (Berryessa gap S1 Updated 3-7-23 (002).pdf) The structural drawings from Mark Pemberton which planning approved on 3/7/23 and building approved on 3/13/23 also showing the patio reconfiguration with property lines and location of the ADA ramp

We are seeking approval of the as built drawings which will allow us to finalize the safety railings and conclude this project.

Please let me know if you have any questions.

Corinne

Corinne Y. Martinez
President & COO
Berryessa Gap Vineyards

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YAHOO! FINANCE

From: Kathleen Trepa <kathleen.trepa@cityofwinters.org>
Sent: Friday, July 28, 2023 10:16 AM
To: Corinne Martinez <Corinne@berryessagap.com>; Dan Martinez <dan@martinezorchards.com>
Cc: Leonardo DEPAOLA <leonardo.depaola@bureauveritas.com>; Kirk Skierski <Kirk.Skierski@cityofwinters.org>; Eric Lucero <eric.lucero@cityofwinters.org>; Martin de los Angeles <Martin.delosAngeles@bbklaw.com>; Ellena Branson <ellena.branson@cityofwinters.org>; Mark Polischuk <mark.polischuk@psomas.com>; Bill Biasi <bill.biasi@cityofwinters.org>; Jack Snyder <jack.snyder@wintersfire.org>; Building Division <building.division@cityofwinters.org>; Dermot Gilmartin <dermot.gilmartin@cityofwinters.org>
Subject: RE: BG Tasting Room Expansion

Good morning, Corinne and Dan. We await your response to the below. August 1st is Tuesday and staff will need to make a decision on next steps. The building expansion has not received a certificate of occupancy and is being used by the public. The accessibility requirements have not been satisfied for this project. Please let us know if you intend to satisfy those requirements, and if so, how, and when.

Thank you, Kathleen

Kathleen Salguero Trepa
City Manager
City of Winters
P: (530) 794-6710
Kathleen.trepa@cityofwinters.org

CITY OF WINTERS
california
Est. 1875

From: Kathleen Trepa
Sent: Friday, June 30, 2023 2:13 PM
To: Corinne Martinez <Corinne@berryessagap.com>; Dan Martinez <dan@martinezorchards.com>
Cc: Wade Cowan <wcowan@snwbuilders.com>; Leonardo DEPAOLA <leonardo.depaola@bureauveritas.com>; Kirk Skierski <Kirk.Skierski@cityofwinters.org>; Eric Lucero <eric.lucero@cityofwinters.org>; Martin de los Angeles <Martin.delosAngeles@bbklaw.com>; Ellena Branson <ellena.branson@cityofwinters.org>; Mark Polischuk <mark.polischuk@psomas.com>; Bill Biasi <bill.biasi@cityofwinters.org>; Jack Snyder <jack.snyder@wintersfire.org>; Building Division <building.division@cityofwinters.org>; Dermot Gilmartin <dermot.gilmartin@cityofwinters.org>
Subject: BG Tasting Room Expansion

Good afternoon.

After discussing Leo's determination below, the City requests that BG revert to the approved plans and install the door and ramp as previously approved. If you would like to propose a different solution, feel free to do so; however, the City

will not accept any offsite alley encroachment improvements as part of satisfying the accessibility requirements. If would like us to consider alternative access, please submit those new plans by the August 1 deadline as I requested yesterday.

Please confirm what you would like to do.

Kathleen

Kathleen Salguero Trepa
City Manager
City of Winters
P: (530) 794-6710
Kathleen.trepa@cityofwinters.org

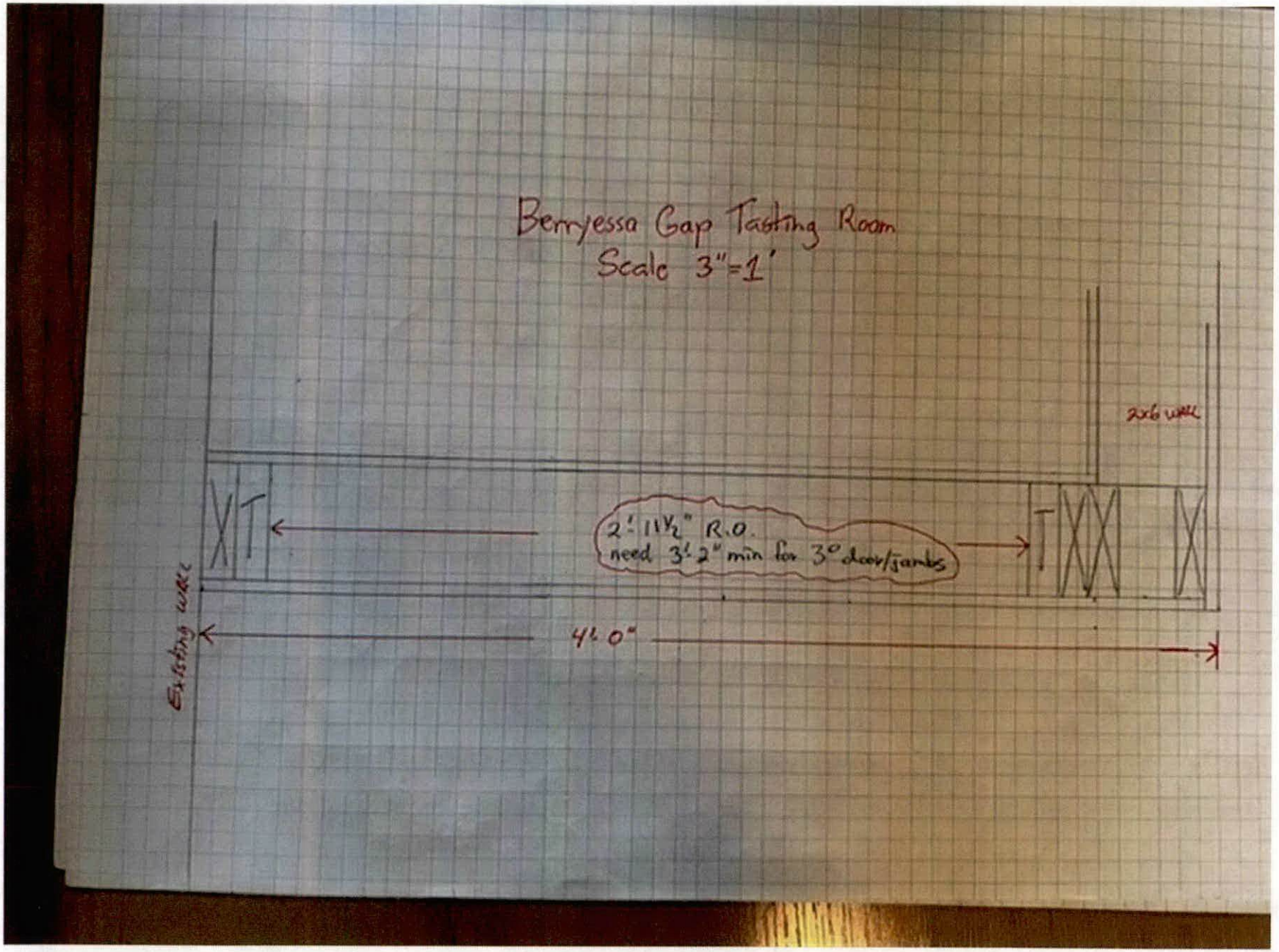
From: Leonardo DEPAOLA <leonardo.depaola@bureauveritas.com>
Sent: Friday, June 30, 2023 12:52 PM
To: corinne martinez <Corinne@berryessagap.com>; Kathleen Trepa <kathleen.trepa@cityofwinters.org>
Subject: Construction of the rear addition

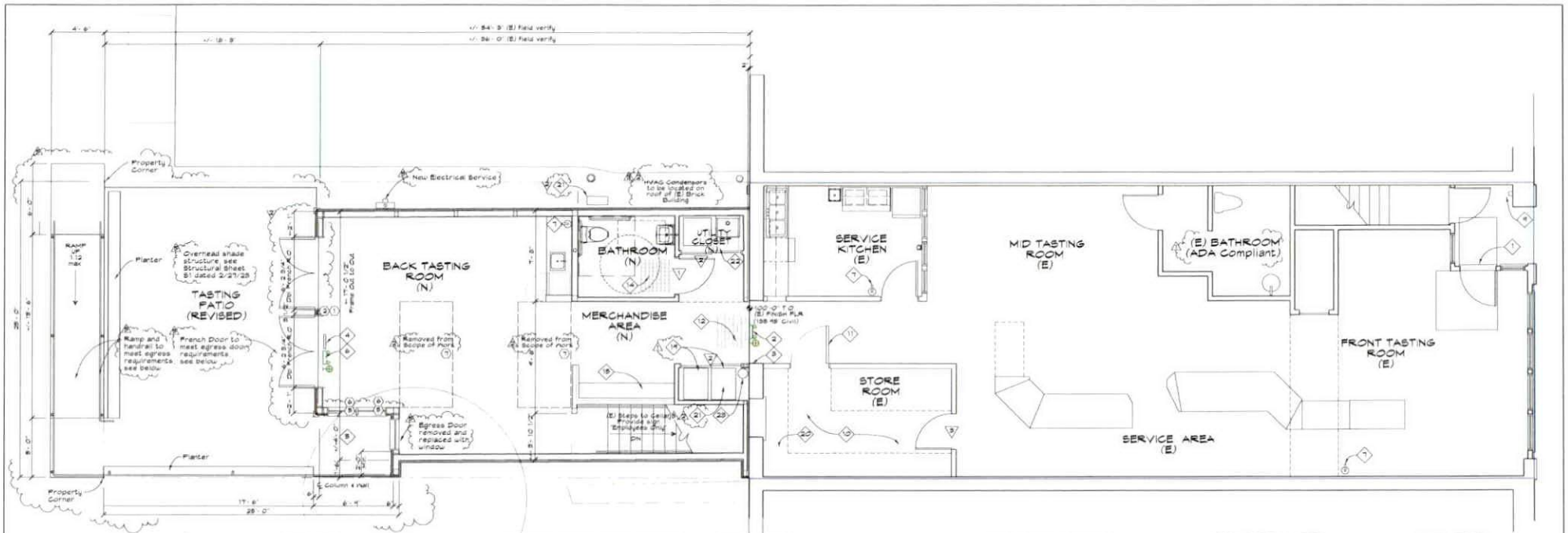
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All
After reviewing the plans and visiting the site. The addition was constructed in general conformance to the approved plans, other than eliminating the accessible door and reconfiguring the ramp.
I have consulted with the City Manager, the City's position is if the project is completed to the originally approved plans, this will be acceptable to the City.
Thank you,
Leo

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Bennyessa Gap Rear Patio/Pergola
Scale 1/8" = 1'
12'-0" MIN. fm Alley
Slope
Ramp
9'-0"
5'-0"
4'-0"
Property Line
Planter
Existing Bldg.
Guard Alley


Berryessa Gap Tasting Room
Scale 3"=1'
2x6 wall
2'-11½" R.O.
need 3'-2" min for 3° door/jambs
Existing wall
4'-0"



MATERIAL & FINISH NOTES

- Handrail material to be 1 1/4" o.d. Tube Steel Powder Coated Black, shop fabricated with all sharp edges and welds subject to contact ground smooth to the touch.
- Owner to review and approve all materials & finish selections.
- Contractor & Metal Fabricator to review all details and recommend development of details as necessary.

RAMP HANDRAIL NOTES

- Handrails shall have adequate strength and attachment per UBC requirements.
- CBC 1014.2 Handrail height shall be not less than 34" or more than 38" above the plane of the stair nosings or the finish surface of the ramp.
- CBC 1014.5 Handrails shall have a diameter of not less than 1 1/4" or more than 2".
- CBC 1014.6 Handrails to be returned to the newel post. The handrail shall extend horiz. at least 12" beyond the top riser.
  At ramps, the handrail shall extend horizontally above the landing 12" min. beyond the top & bottom of the ramp runs.
- CBC 1014.1 Handrail have a clear space between walls or other surfaces a minimum of 1 1/2"

RAMP NOTES

- CBC 1012.2 Ramps as a means of egress shall not be steeper than 1:12 (8%)
- CBC 1010.2 Ramp cross slope shall not be steeper than 1:48 (2%)
- CBC 1012.4 Rise for any ramp shall be 30" max.
- CBC 1012.5 Ramp width shall be not less than that required for corridors. The clear width between handrails or other permissible projections shall be 36" min.
- CBC 1012.6 Landing shall be at top, bottom & points of turning not less that 60" in length.
- CBC 1012.6.4 Where change of direction occurs, landings shall be 60" x 60" min.
- CBC 1012.7.1 Ramp surface shall be slip resistant. Outdoor ramps and approaches shall not accumulate water.
- CBC 1012.8 Ramps with a rise greater than 6" shall have handrails both sides.
- CBC 1012.9 Guards shall be required on ramps and landings that are more than 30" vertically to the grade below.
- CBC 1012.10.2 A curb, rail barrier 4" high min. shall be required. EXCEPTION: Edge protection is not required on the sides of ramp landings serving an adjoining ramp run or stairway.
- CBC 1012.10 Edge protection shall be provided on both sides of ramp runs and landings.
  A curb, rail or barrier shall be provided as edge protection not less than 4" in height.

- CBC 11B-405.5 Clear width of a ramp run shall be 48" min. Exception: Handrails may project 3 1/2" max. at handrail height.
- CBC 11B-405.7 Landing length shall be 60"
- CBC 11B-405.7.5.1 Bottom landings shall extend 72" min. in the direction of ramp run.
- CBC 11B-505.10 Handrail gripping surfaces shall extend beyond and in the same direction of stairs and ramps. Exception: Extensions shall not be required for continuous handrails at the inside turn of switchback stair and ramps.

INTERIOR ACCESSABILITY REQUIREMENTS

- See CBC Chapter 10 & 11B for additional requirements.
- 11B-302.1 Floor and ground surfaces shall be stable, firm and slip resistant.
- 11B-303.2 Level changes of 1/4" max. are permitted without edge treatment. Changes between 1/4" & 1/2" shall be beveled. Greater than 1/2" shall be ramped.
- CBC 11B-303.3 Clear Floor Area shall be 30" by 48" for forward or parallel approach and may be a part of the knee and toe space.
- CBC 11B-305.1 Required Clear Floor Space shall be provided at all controls and operating mechanisms.
- Controls and operating mechanisms shall be located no more higher than 48" and no lower than 15" from the finished floor.
- CBC 11B-309.4 Controls shall operate with one hand and shall not require tight grasping or twisting of the wrist with activating force no greater than 5#s.
- 11B-403.5.1 Corridors & hallways shall have a clear width of not less than 36" min. with an occupant load of 10 or more shall be 44" min.
- 11B-404.2.8 Doors that provide access to common use areas shall have min. net width of 32" & 80" height.
- 11B-404.2.4 Swinging Doors to have a minimum maneuvering clearance complying with Table 11B-404.2.4.1 to include:
  a maneuvering distance of 60" in direction of door pull & to extend 24" beyond the strike edge at exterior doors w/ floor level & slope to extend 18" beyond the strike edge
- CBC 11B-404.2.4.4 Floor or ground surface within required maneuvering clearances shall comply with 11B-302. Changes in levels are not permitted except slopes not greater than 2%.
- 11B-404.2.7 Doors and gates shall be operated w/ lever type hardware mounted between 34" & 44" above the floor. Latching and locking doors or gates shall provide passage by lever or other types without ability to grasp the operating hardware.
- 11B-404.2.9 Maximum effort to operate exterior hinged doorset interior doors not to exceed 5 lbs. such pull or push effort being applied at right angles to hinged doors and at the centerline of sliding or folding doors. Compensating devices or automatic door operators may be utilized to meet the above standards.
- 11B-404.2.10 Bottom 10" of all doors shall have a smooth surface on the push side the full width of the door.

DOOR AND GATES

CBC 11B-404.2.5 Door openings shall provide a clear width of 32 inches minimum. Clear openings of doorways with swinging doors shall be measured between the face of the door and the stop, with the door open 90 degrees. Openings more than 24 inches deep shall provide a clear opening of 36 inches minimum. Floor and ground surfaces shall be stable, firm and slip resistant.

11B-404.2.9 Thresholds. Thresholds, if provided at doorways, shall be 1/2 inch (12.7 mm) high maximum. Raised thresholds and changes in level at doorways shall comply with Sections 11B-302 and 11B-303.

11B-404.5.1 Clear width. Corridors & hallways with occupant load more than 10 shall have a width of 44" min. less than 10 corridor may be not less than 36"

11B-404.2.1 Door and gate hardware.
Doors and gates shall comply with CBC11B-309 and shall be operated w/ lever type hardware mounted between 30" & 44" above the floor.
Latching and locking doors or gates shall provide passage by lever or other types without ability to grasp the operating hardware

11B-404.2.9 Door and gate opening force.
The force for pushing or pulling open a door or gate shall be as follows:
1 interior hinged doors and gates: 5 pounds (22.2 N) maximum
2 Sliding or folding doors: 5 pounds (22.2 N) maximum
3 Required fire doors: the minimum opening force allowable by the appropriate administrative authority, not to exceed 15 pounds (see 7 N).
4 Exterior hinged doors: 5 pounds (22.2 N) maximum
Exception: Main, at a single location, one of every eight exterior door leafs, or fraction of eight, is a powered door. other exterior doors at the same location, serving the same interior space, may have a maximum opening force of 8.5 pounds (37.9 N). The powered leaf(s) shall be located closest to the accessible route bee this section for more details.

11B-404.2.10 Door and gate surfaces.
Bottom 10" of all doors shall have a smooth surface.

SITE & BUILDING KEY NOTES

1 Existing Exit Door, verify (E) door has ADA compliant threshold & symbol of Accessibility requirements see general Notes this Sheet and Sheet ADA 1.1
2 Verify required approach clear floor dimensions both pull & push sides. For additional requirements see ADA 11 Details 4 & 16
3 Interior Exit Door
(N) Finish Paver Floor to be no more than 1/2" different from (E) Brick Building. Provide ADA compliant transition w/slope no more than 2% 1:0 (N) Paver flooring
5 Provide tactile "TO EXIT" signage at corridor exit way see Sheet ADA 1.1
4 New Exterior Exit Door. Provide ADA compliant threshold & symbol of Accessibility requirements. Provide tactile "EXIT" signage at door 5x5 w/s see general Notes this Sheet and Sheet ADA 1.1
5 Provide 48" min. clear width Ramp w/ 1:12 slope max. to (E) alley grade. Landing w/ 2% max. slope at Exit Door. At upper landing, when fully open, doors shall not reduce the required ramp landing width of 60" by more than 9". Doors in any position shall not reduce the min. dimension of the ramp landing to less than 42" as indicated by shaded area
6 Emergency egress lighting to provide 1 foot-candle min. at the walking surface only out the egress route. Emergency egress lighting to be normally powered w/ on site elect. supply w/ secondary power providing 90 minutes min. emergency lighting

FIRE SUPPRESSION NOTES

- Occupancy shall be inspected and approved by the fire code official prior to final inspection of the Building Department.

7 (E) Fire extinguisher locations. Class 2A10BC min. w/ "S" max. travel distance from any bldg. location
8 Address to be posted prior to construction w/ 6" high min. constrasting letters visible from both Newell Alley travel directions
4 Verify existing Knox Box with Fire Dept.

ARCHITECTURAL NOTES

10 Existing raised floor level in Storage Room to be removed to main floor level. Optional, only without area
11 Existing Locker Door to remain. Add section to lower portion to match lower floor level
12 Stained Concrete Floor
13 Stained Concrete @ Steps & Ramp
14 Stained Concrete @ Bathroom
15 Merchandising Table at 42" height, straight grain fir to match front countertops
16 Patio to slope to area drain
17 Existing gutter and Downspout for front brick building to remain
18 New Downspout and leader to discharge to alley sized to accommodate additions storm drainage see Roof Plan A2.2
19 Recycle bins

MECHANICAL NOTES

20 Telephone Box to remain
21 Tankless Hot Water Heater to be substituted for tank type water heater located on the south east wall of new construction
22 Existing grease Trap to remain
23 Existing 10" dia. duct to cellar to remain
24 Electrical Meter set to framing above concrete patio wall, see Electrical
25 Gas Meter, verify location

Note:
Revisions to the Rear Patio, Egress Door and Ramp have been made by the Contractor and Owner without the involvement of the Architect. "As built" drawings are based on information provided by the Contractor and need to be field verified to determine if as constructed components meet egress requirements.

2x4 wall
2x6 wall
Architectural Note
Door Symbol
Window Symbol
EMERGENCY LIGHT
WALL MOUNTED EXIT SIGN

GROUND LEVEL PLAN

0 5 10 20

NORTH

SCALE: 1/8" = 1'-0" (11 X 17 FORMAT) 1/4" = 1'-0" (22 X 34 FORMAT)

DESIGNWORKS
ARCHITECTURE + PLANNING
14 MAIN STREET
WINTERS CA 95694
530.795.1506 ph
www.dsgnwks.com

"AS BUILT" DRAWINGS

Berryessa Gap Winery
Tasting Room Addition with Patio Terrace
15 Main Street
Winters, CA 95694

LICENSED ARCHITECT
Eric L. David
No. C-27826
7-31-2023
Renewal Date
STATE OF CALIFORNIA

07-19-2023 "As Built" Revision	
12-20-2022 Plan Check Revision	
11-22-2022 Plan Check Revision	
07-19-2022 Owner Revision	
01-20-2022 Plan Check Revision	

SHEET TITLE: GROUND LEVEL PLAN
JOB NO: 1830
DATE: from 12, 2019
DRAWN: ELD
CHECKED: MAS
SHEET: A - 2.1

These drawings are instruments of service. The ideas and designs contained herein are the property of the Architect and are not to be used for any other project without the written approval of the Architect.
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GENERAL NOTES

1. GENERAL

A) ALL CONSTRUCTION TO CONFORM TO THE 2022 CALIFORNIA BUILDING CODE (CBC)

B) DESIGN PARAMETERS
- i) GRAVITY LOADS
  - i) DEAD LOADS
    - a) ROOF DEAD = 10 psf
  - ii) LIVE LOADS
    - a) ROOF LIVE = 20 psf
- 2) WIND LOADS (PER ASCE 7-16)
  - i) BASIC WIND SPEED = 98 mph
  - ii) EXPOSURE "C"
  - iii) RISK CATEGORY II
  - iv) I = 1.0, Kz = 0.85, Kzt = 1.0, Kd = 0.85
  - v) MAIN WIND-FORCE RESISTING SYSTEM (MWFRS) IS COMPOSED OF A STEEL ORDINARY CANTILEVER COLUMN SYSTEM
- 3) SEISMIC LOADS (PER ASCE 7-16, CHAPTER 12.8, EQUIVALENT LATERAL FORCE PROCEDURE)
  - i) SITE CLASS "D"
  - ii) RISK CATEGORY II
  - iii) SEISMIC DESIGN CATEGORY "D"
  - iv) S_s = 1.251, S_{ds} = 0.985, SI = 0.446
  - v) I = 1.0, R = 1.25, ρ = 1.0
  - vi) SEISMIC-FORCE RESISTING SYSTEM IS COMPOSED OF A STEEL ORDINARY CANTILEVER COLUMN SYSTEM
  - vii) C_s = 0.76, BASE SHEAR = 2 KIPS

C) ALL CONSTRUCTION MATERIALS SHALL BE SPREAD OUT AND NOT EXCEED LIVE LOADS LISTED ABOVE

D) CONTRACTOR SHALL RESPONSIBLE FOR COORDINATION WITH OTHER TRADES

E) CONTRACTOR SHALL BE RESPONSIBLE FOR ARRANGING PLACEMENT OF UTILITY MARKERS BY CONTACTING 811 PRIOR TO PERFORMING ANY EXCAVATION

F) ANY DETAIL CHANGES SHALL BE REVIEWED AND APPROVED BY THE ENGINEER IN THE FORM OF A LETTER AND/OR DETAIL PREPARED AND STAMPED BY THE ENGINEER

2. FOUNDATIONS

A) FOUNDATIONS DESIGNED PER 2022 CBC PRESCRIPTIVE MINIMUMS

B) ALLOWABLE SOIL BEARING PRESSURE (1/3) = 1500 psf

3. CONCRETE

A) CONCRETE REQUIREMENTS:
- 1) PORTLAND CEMENT SHALL COMPLY WITH ASTM C150 (50% OF PORTLAND CEMENT SHALL BE REPLACED WITH COAL FLY ASH COMPLYING WITH ASTM C618)
- 2) MINIMUM CONCRETE STRENGTH = 3,000 psi @ 28 DAYS (2,500 psi USED IN CALCULATIONS, NO SPECIAL INSPECTION OR TESTING REQ'D)
- 3) MAXIMUM WATER-CEMENT RATIO = 0.55 FOR FOOTINGS
- 4) MAXIMUM WATER CEMENT RATIO = 0.45 FOR INTERIOR SLABS ON GRADE
- 5) CONCRETE MIX SHALL CONTAIN A MINIMUM OF 5 SACKS PER YARD
- 6) 4 INCH MAXIMUM SLUMP
- 7) 7 DAY MINIMUM WET CURING TIME
- 8) A MECHANICAL VIBRATOR SHALL BE USED TO VIBRATE CONCRETE INTO PLACE
- 9) FORM REMOVAL AT 3 DAYS MINIMUM

B) REINFORCEMENT REQUIREMENTS
- 1) ALL DEFORMED REINFORCING BARS SHALL BE ASTM-615 GRADE 60
- 2) LAP SPLICES SHALL BE A MINIMUM OF 45 BAR DIAMETERS IN LENGTH U.O.N.

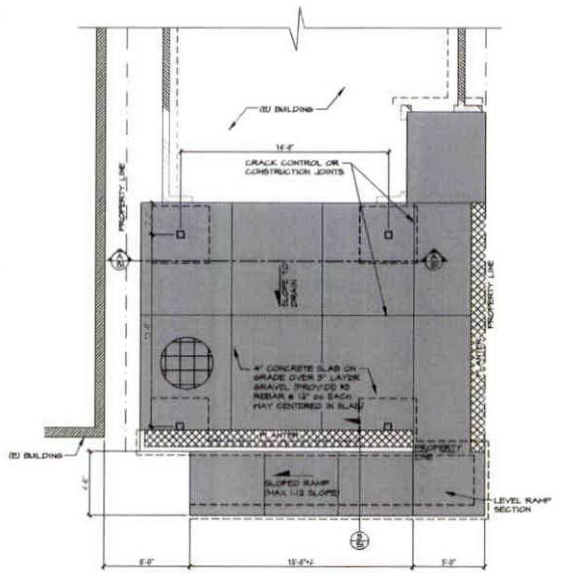
4. STEEL

A) MATERIAL
- 1) WIDE FLANGE BEAMS SHALL BE ASTM A572 OR A992 (F_y = 50 ksi)
- 2) STEEL ANGLES AND CHANNELS SHALL BE ASTM A36 (F_y = 36 ksi MIN.)
- 3) HOLLOW STRUCTURAL STEEL (HSS) (SQUARE, RECTANGULAR, OR ROUND) SHALL BE ASTM A500, GRADE C (F_y = 46 ksi)
- 4) STEEL PLATES SHALL BE ASTM A36 (F_y = 36 ksi MIN.) U.O.N.
- 5) STEEL PIPES SHALL BE ASTM A53 (F_y = 36 ksi) STANDARD WT., UNLESS SPECIFIED AS HSS (SEE ABOVE)

B) FASTENERS
- 1) BOLTS TO BE A307 AND USE PRE-DRILLED HOLES 1/16" GREATER THAN BOLT DIAMETER
- 2) STANDARD CUT WASHERS SHALL BE USED AT ALL BOLTS

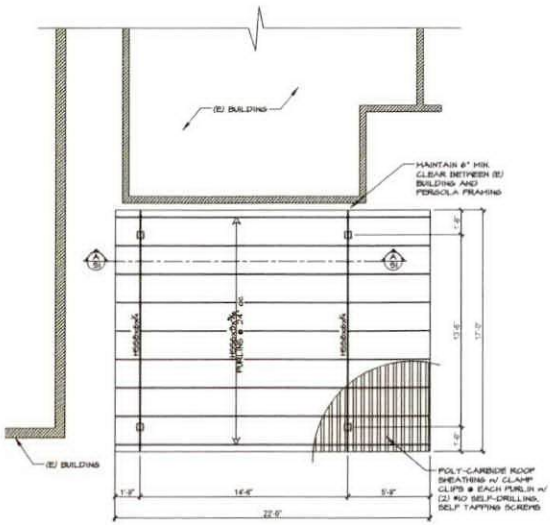
C) WELDS
- 1) ALL WELDS SHALL MEET CURRENT AWS AND BE E70 SINGLE PASS
- 2) ALL PREQUALIFIED WELDS COMPLETED IN A CERTIFIED SHOP DO NOT REQUIRE SPECIAL INSPECTION
- 3) ALL FIELD WELDS REQUIRE CONTINUOUS INSPECTION

GRAPHIC	DESCRIPTION
	DETAIL CALLOUT
	FULL-HEIGHT SECTION CALLOUT
	POST EXTENDING DOWN FROM FLOOR OR ROOF ABOVE
	POST EXTENDING DOWN BELOW
	CONTINUOUS FOOTING (SEE DETAILS)
	PAD FOOTING (SEE DETAILS)



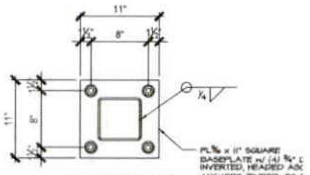
FOUNDATION PLAN

SCALE 1/4"=1'-0"

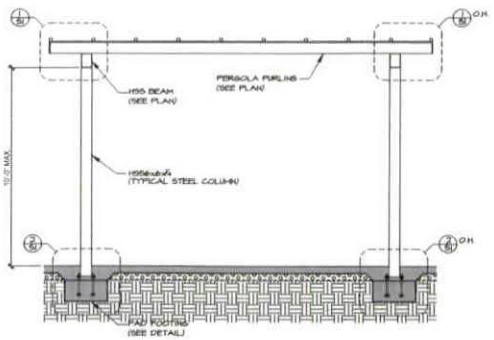


ROOF FRAMING PLAN

SCALE 1/4"=1'-0"

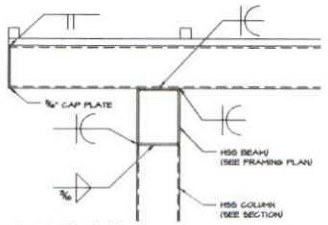


BASEPLATE PLAN



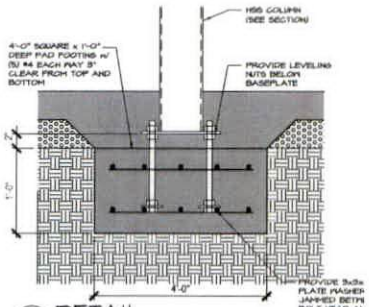
A SECTION

SCALE: ⅜"=1'-0"



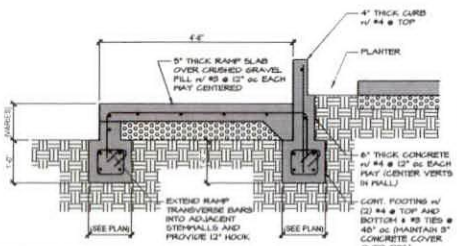
1 DETAIL

SCALE: 1"=1'-0"



2 DETAIL

SCALE: 1"=1'-0"



3 DETAIL

SCALE: ¾"=1'-0"

Structural Sheet

PLAN REVIEW

Berryessa Gap Pergola
15 Main Street
Winters, CA

3/2/23

Pemberton Engineering, Inc.
312 Walnut Street
Woodland, CA 95695
Phone: (530) 792-0511

DATE: 2/27/23
SCALE: AS SHOWN
DRAWN BY: MP
JOB #: 23-01
SHEET
S1

Berryessa Gap Tasting room 15 Main st.
Submittal notes for "As build's"

With the new patio design, the electrical service panel location will move from edge of patio at the property line, (per original drawings), to the east wall of new expansion. (see color drawing) This change was reviewed and approved by the building official prior to submittal of new patio design drawings. At the time of utility undergrounding for the alley, the utility contractors, due to the fact that current power supply is on a temporary pole, ran an additional conduit to the new service location to accommodate the relocation of power supply lines to the new service location.

The single French door (shown as ADA exit) was removed from the location shown on the original approved plans after discussion with building official onsite prior to starting the framing because the 3-0 door needed for ADA would not fit and operate properly with space available. (per section 2, 11B 202.4) (see scale drawing provided by Wade) and it was determined then that we wanted to do the redesign on the patio and it was determined that both pairs of French doors on the rear (north Wall) meet ADA exit requirements. This change was reviewed and approved by the building official on site prior to the framing of the addition.

From: Leonardo DEPAOLA
Sent: Thursday, August 3, 2023 3:10 PM
To: Corinne@berryessagap.com
Cc: Building Division <building.division@cityofwinters.org>
Subject: new submittal for ADA access at rear alley

Corrine
Thank you for your resubmittal. However, it still contains the ramp on public property. I will not be able to approve this configuration. That being said, I believe there are a few possible solutions that can be achieved in the rear of the building. We have discussed a few possibilities when we met on site. I am happy to meet along with your design team and I would suggest and access specialist. Please let me know if this is amenable to you.
Thank you

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www.bvna.com

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https://disclaimer.bureauveritas.com

Kathleen Trepa

From: Leonardo DEPAOLA <leonardo.depaola@bureauveritas.com>
Sent: Monday, August 14, 2023 8:38 AM
To: Kathleen Trepa; Jack Snyder; Kirk Skierski; Building Division
Subject: Berryessa Gap ramp

[EXTERNAL EMAIL] DO NOT CLICK links or attachments unless you recognize the sender and know the content is safe.

Kathleen
So, I'm clear the City's position is;
The ramp needs to come out and the applicant needs to provide an accessible path or travel to the alley floor. To be done at their cost.
The City will demolish the current ramp at city cost.
Correct?
Leo

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