



# CITY OF MENDOTA

*"Cantaloupe Center Of The World"*

ROLANDO CASTRO

Mayor

JESUS MENDOZA

Mayor Pro Tem

JOSE ALONSO

JOSEPH R. RIOFRIO

OSCAR ROSALES

## AGENDA

### MENDOTA CITY COUNCIL

Regular City Council Meeting

CITY COUNCIL CHAMBERS

643 QUINCE STREET

March 22, 2022

6:00 PM

CRISTIAN GONZALEZ

City Manager

JOHN KINSEY

City Attorney

The Mendota City Council welcomes you to its meetings, which are scheduled for the 2nd and 4th Tuesday of every month. Your interest and participation are encouraged and appreciated. Notice is hereby given that Council may discuss and/or take action on any or all of the items listed on this agenda. **Please turn your cell phones on vibrate/off while in the council chambers.**

Any public writings distributed by the City of Mendota to at least a majority of the City Council regarding any item on this regular meeting agenda will be made available at the front counter at City Hall, located at 643 Quince Street Mendota, CA 93640, during normal business hours, 8 AM – 5 PM.

In compliance with the Americans with Disabilities Act, individuals requiring special assistance to participate at this meeting please contact the City Clerk at (559) 655-3291 or (559) 577-7692. Notification of at least forty-eight hours prior to the meeting will enable staff to make reasonable arrangements to ensure accessibility to the meeting.

Si necesita servicios de interpretación para participar en esta reunión, comuníquese con la Secretaria de la Ciudad al (559) 655-3291 o (559) 577-7692 entre las 8 a.m. y las 5 p.m. De lunes a viernes. La notificación de al menos veinticuatro horas antes de la reunión permitirá al personal adoptar las disposiciones necesarias para garantizar su participación en la reunión.

Pursuant to Government Code section 54953, subdivision (e)(1)(C), the City Council's March 22, 2022, meeting will only be accessible remotely to promote social distancing in light of the ongoing state COVID-19 pandemic emergency per the recommendations of the Centers for Disease Control and Prevention (CDC), California State Public Health Officer, and Fresno County Public Health Officer.

Due to COVID-19, public in-person participation at this meeting is not permitted at this time. To participate in this meeting via Zoom, please use the following information:

Dial-in number: 1(669) 900-6833 Meeting ID: 481 456 459 Password: 93640

<https://zoom.us/j/481456459?pwd=S1ZEc0VYaXRRTFp6c293cHMvQlA1dz09>

## CALL TO ORDER

## ROLL CALL

## FLAG SALUTE

## INVOCATION

## FINALIZE THE AGENDA

1. Adjustments to Agenda
2. Adoption of final Agenda

## **CITIZENS' ORAL AND WRITTEN PRESENTATIONS**

At this time, members of the public may address the City Council on any matter not listed on the agenda involving matters within the jurisdiction of the City Council. Please complete a "request to speak" form and limit your comments to THREE (3) MINUTES. Please give the completed form to the City Clerk prior to the start of the meeting. All speakers shall observe proper decorum. The Mendota Municipal Code prohibits the use of boisterous, slanderous, or profane language. All speakers must step to the podium and state their names and addresses for the record. Please watch the time.

## **APPROVAL OF MINUTES AND NOTICE OF WAIVING OF READING**

1. Minutes of the regular City Council meeting of March 8, 2022.
2. Notice of waiving of the reading of all resolutions and/or ordinances introduced and/or adopted under this agenda.

## **CONSENT CALENDAR**

Matters listed under the Consent Calendar are considered to be routine and will be enacted by one motion and one vote. There will be no separate discussion of these items. If discussion is desired, that item will be removed from the Consent Calendar and will be considered separately.

1. MARCH 1, 2022 THROUGH MARCH 15, 2022  
WARRANT LIST CHECK NOS. 51496 THROUGH 51539  
TOTAL FOR COUNCIL APPROVAL = \$382,258.80
2. Proposed adoption of **Resolution No. 22-17**, authorizing the final payment of retention to the contractor for the 2021 Alley Paving Project – CML-5285(024).
3. Proposed adoption of **Resolution No. 22-18**, approving the Direct Payment Agreement with HORNE, LLP, a Delaware Limited Liability Partnership, contracted by the California Department of Community Services and Development to administer the Low-Income Household Water Assistance Program.
4. Proposed adoption of **Resolution No. 22-19**, approving an amendment to the agreement with the Superior Court of California, County of Fresno, for the provision of Available Court Connection and Electronic Support Services.

## **BUSINESS**

1. Council discussion and consideration of **Resolution No. 22-20**, acknowledging receipt of the annual audit of City funds.
  - a. *Receive report from Finance Director Banda*
  - b. *Receive presentation from Price Paige & Company*
  - c. *Inquiries from Council to staff*
  - d. *Mayor Castro opens floor to receive any comment from the public*
  - e. *Council provides input and considers Resolution No. 22-20 for adoption*

2. Council discussion and consideration of **Resolution No. 22-21**, proclaiming a continued local emergency, ratifying the proclamation of a state of emergency by the Governor on March 4, 2020, and authorizing remote teleconference meetings of the City of Mendota's legislative bodies for a period of thirty days pursuant to the Brown Act.
  - a. *Receive report from City Attorney Kinsey*
  - b. *Inquiries from Council to staff*
  - c. *Mayor Castro opens floor to receive any comment from the public*
  - d. *Council provides input and considers Resolution No. 22-21 for adoption*
  
3. Council discussion and consideration of **Resolution No. 22-22**, transitioning City Council meetings to in-person participation and ending virtual attendance service offerings while monitoring public health developments.
  - a. *Receive report from City Attorney Kinsey*
  - b. *Inquiries from Council to staff*
  - c. *Mayor Castro opens floor to receive any comment from the public*
  - d. *Council provides input and considers Resolution No. 22-22 for adoption*

#### **DEPARTMENT REPORTS AND INFORMATIONAL ITEMS**

1. Animal Control, Code Enforcement, and Police Department
  - a) Monthly Reports
  
2. City Attorney
  - a) Update
  
3. City Manager

#### **MAYOR AND COUNCIL REPORTS AND INFORMATIONAL ITEMS**

1. Council Member(s)
  
2. Mayor

#### **CLOSED SESSION**

1. CONFERENCE WITH LEGAL COUNSEL – EXISTING LITIGATION  
 Ongoing litigation pursuant to paragraph (1) of subdivision (d) of Government Code section 54956.9 (one case).  
*City of Mendota v. Evelyn Kramer, et al.*, Fresno County Superior Court, Case No. 21CECG02410.

2. CONFERENCE WITH LEGAL COUNSEL – ANTICIPATED LITIGATION  
Potential initiation of litigation pursuant to paragraph (4) of subdivision (d) of Government Code section 54956.9 (two potential cases).

**ADJOURNMENT**

**CERTIFICATION OF POSTING**

I, Celeste Cabrera-Garcia, City Clerk of the City of Mendota, do hereby declare that the foregoing agenda for the Mendota City Council Regular Meeting of March 22, 2022, was posted on the outside bulletin board located at City Hall, 643 Quince Street, on Friday, March 18, 2022 at 5:00 p.m.

  
\_\_\_\_\_  
Celeste Cabrera-Garcia, City Clerk



## MINUTES OF MENDOTA REGULAR CITY COUNCIL MEETING

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**Regular Meeting**

**March 8, 2022**

**Meeting called to order by Mayor Castro at 6:00 p.m.**

### **Roll Call**

**Council Members Present:** Mayor Rolando Castro, Mayor Pro Tem Jesus Mendoza and Councilors Jose Alonso, Joseph Riofrio and Oscar Rosales (via Zoom)

**Council Members Absent:** None

**Flag salute led by Councilor Joseph Riofrio in honor of the men and women serving in the armed forces.**

**Invocation led by Police Chaplain Robert Salinas**

*At 6:03 p.m. Mayor Castro left the Council Chambers and returned within the same minute.*

### **FINALIZE THE AGENDA**

1. Adjustments to Agenda.
2. Adoption of final Agenda.

A motion was made by Councilor Rosales to adopt the agenda, seconded by Councilor Alonso unanimously approved (5 ayes).

### **CITIZENS ORAL AND WRITTEN PRESENTATIONS**

**David Castro** – provided information on the open enrollment for the Fresno Migrant and Seasonal Head Start.

Discussion was held on the information provided by Mr. Castro.

## **APPROVAL OF MINUTES AND NOTICE OF WAIVING OF READING**

1. Minutes of the regular City Council meeting of February 22, 2022 and the special City Council meeting of February 28, 2022.
2. Notice of waiving of the reading of all resolutions and/or ordinances introduced and/or adopted under this agenda.

A motion was made by Councilor Riofrio to approve items 1 and 2, seconded by Councilor Rosales; unanimously approved (5 ayes).

## **CONSENT CALENDAR**

1. FEBRUARY 16, 2022 THROUGH MARCH 1, 2022  
WARRANT LIST CHECK NOS. 51450 THROUGH 51495  
TOTAL FOR COUNCIL APPROVAL = \$477,040.79
2. Proposed adoption of **Resolution No. 22-15**, conditionally approving exclusive use permit applications for City facilities for 2022.
3. Proposed adoption of **Resolution No. 22-16**, approving a contract with Provost & Pritchard Consulting Group to provide final design, surveying, bidding, and construction services for the City of Mendota's Proposition 68 UFPGP Funded Stormwater Improvement Project.

A request was made to pull item 3 for discussion.

A motion was made by Councilor Riofrio to approve items 1 and 2 of the Consent Calendar, seconded by Mayor Pro Tem Mendoza; unanimously approved (5 ayes).

3. Proposed adoption of **Resolution No. 22-16**, approving a contract with Provost & Pritchard Consulting Group to provide final design, surveying, bidding, and construction services for the City of Mendota's Proposition 68 UFPGP Funded Stormwater Improvement Project.

Discussion was held on the item.

A motion was made by Mayor Pro Tem Mendoza to approve item 3 of the Consent Calendar, seconded by Councilor Riofrio; unanimously approved (5 ayes).

## **BUSINESS**

1. Council discussion and consideration of setting goals for Fiscal Year 2022-2023.

Mayor Castro introduced the item and City Manager Gonzalez provided the report.

City Engineer Osborn provided information on upcoming road projects.

Discussion was held on the information provided by City Engineer Osborn and the goals for Fiscal Year 2022-2023.

A motion was made by Councilor Rosales to direct staff to set the goals for Fiscal Year 2022-2023 based on the discussion that was held, seconded by Councilor Riofrio; unanimously approved (5 ayes).

## **DEPARTMENT REPORTS AND INFORMATIONAL ITEMS**

1. Finance Director
  - a) Grant Update

Finance Director Banda provided an update on various grant projects, and the status of various grant applications.

Discussion was held on the various projects and grant applications.

2. City Engineer
  - a) Update

City Engineer Osborn provided his report including the status of various engineering projects, planning projects, grant applications, and development projects.

Discussion was held on the information provided by City Engineer Osborn.

3. City Attorney
  - a) Update

City Attorney Kinsey stated that he had nothing to report but commented on the Closed Session items.

4. City Manager

City Manager Gonzalez reported that a catalytic converter was stolen from a vehicle at the Public Works Yard and provided a personnel update.

Discussion was held on the City's personnel; the condition of sidewalks in the City; the possibility of fixing the baseball field at Pool Park; the possibility of planting trees and plants along Bass Avenue; and the permitting process for sidewalk vendors, and the presence of sidewalk vendors in the community.

## **MAYOR AND COUNCIL REPORTS AND INFORMATIONAL ITEMS**

1. Council Member(s)

Councilor Alonso provided an update on the planning process for the Mendota Community Corporation's golf tournament; requested an update on the police department's dispatch services; and reported on outreach he has done for the Earth Day event.

Councilor Riofrio inquired about the City purchasing fuel for City vehicles, the status of housing developments, the status of the police canine, and the possibility installing fencing at Pool Park.

Mayor Pro Tem commented on International Women's Day; and inquired about the status of the soccer field.

Discussion was held on police presence in the community.

## 2. Mayor

Mayor Castro related a message he received from Mr. Joseph Amador regarding candidates for the Fresno County Sheriff position; inquired about the status of a housing development; reported on a meeting he had with Fresno State President Jimenez-Sandoval; an invitation he received from Westlands Water District to attend a water summit; and provided an update on the fireworks show.

## **CLOSED SESSION**

1. CONFERENCE WITH LEGAL COUNSEL – EXISTING LITIGATION  
Ongoing litigation pursuant to paragraph (1) of subdivision (d) of Government Code section 54956.9 (one case).  
*City of Mendota v. Evelyn Kramer, et al.*, Fresno County Superior Court, Case No. 21CECG02410.
2. CONFERENCE WITH LEGAL COUNSEL – ANTICIPATED LITIGATION  
Potential initiation of litigation pursuant to paragraph (4) of subdivision (d) of Government Code section 54956.9 (two potential cases).

At 7:31 p.m. the Council moved into closed session.

At 8:15 p.m. the Council reconvened in open session and City Attorney Kinsey stated that in regard to items 1 and 2 of the Closed Session, there was no reportable action.

## **ADJOURNMENT**

With no more business to be brought before the Council, a motion for adjournment was made at 8:15 p.m. by Councilor Alonso, seconded by Councilor Rosales; unanimously approved (5 ayes).

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Rolando Castro, Mayor



ATTEST:

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Celeste Cabrera-Garcia, City Clerk

CITY OF MENDOTA  
CASH DISBURSEMENTS  
3/1/2022-3/15/2022  
CK# 51496-51539

Date	Check #	Check Amount	Vendor	Department	Description
March 1, 2022	51496	\$ 114,810.00	CITY OF MENDOTA PAYROLL	GENERAL	PAYROLL TRANSFER FOR 2/14/2022-2/27/2022
March 3, 2022	51497	\$ 1,939.22	GERARDO VACA	GENERAL	TD & 4850 2/14/22-2/27/22 CSJVRMA-WC
March 7, 2022	51498	\$ 1,872.80	BANKCARD CENTER	GENERAL-WATER-SEWER	CREDIT CARD EXPENSES 2/1/2022-2/22/2022 CHEWY DOG FOOD, THE HOME DEPOT, AMAZON, COSTCO, PRIMO WATER CORPORATION
March 11, 2022	51499	\$ 21,000.00	ADMINISTRATIVE SOLUTIONS - FRESNO	GENERAL	MEDICAL CHECK RUN FOR 2/22/22 & 3/2/22
March 11, 2022	51500	\$ 325.20	ADT SECURITY SERVICES	GENERAL-WATER-SEWER	SECURITY SERVICES 3/11/22-4/12/22 CITYHALL/DMV/EDD
March 11, 2022	51501	\$ 2,592.18	AGRI VALLEY IRRIGATION, INC.	GENERAL-SEWER	(2) HOSE CLAMP, (1) ADAPTER SCHEDULE 40 FOR NEW PUMP
March 11, 2022	51502	\$ 198.30	ARAMARK	GENERAL-WATER-SEWER	PUBLIC WORKS UNIFORM RENTAL SERVICES 2/17/2022 & 2/24/2022
March 11, 2022	51503	\$ 651.98	AT&T	GENERAL-WATER-SEWER	CITYWIDE TELEPHONE SERVICES FOR 1/25/22-2/24/22
March 11, 2022	51504	\$ 1,309.14	AT&T MOBILITY	GENERAL	POLICE DEPARTMENT CELL PHONE SERVICES 1/12/22-2/11/22
March 11, 2022	51505	\$ 171,782.80	AVISON CONSTRUCTION, INC.	STREETS	2021 ALLEY PAVING 12/1/21-12/31/21 PARTIAL PAYMENT #3
March 11, 2022	51506	\$ 9,513.58	BOGIE'S PUMP SYSTEMS	SEWER	(1) PACO 16 8012-1 1500GPM MOTOR & FREIGHT, EBARA PUMP REPAIR PARTS AND LABOR WWTP
March 11, 2022	51507	\$ 1,708.25	BSK ASSOCIATES	WATER-SEWER	GENERAL EDT WEEKLY TREATMENT & DISTRIBUTION 1/25/22, 2/15/22, 2/28/22, WW WEEKLY GRAB SAMPLE 1/25/22
March 11, 2022	51508	\$ 1,511.66	CONSOLIDATED ELECTRICAL	SEWER	(200) ELECTRICAL CORD FOR AERATORS & WWTP, CIRCUIT BREAKER FOR AERATOR BUCKET
March 11, 2022	51509	\$ 38.00	CENTRAL VALLEY	GENERAL	(1) ETHYL ALCOHOL CASE # 21-2665 (PD)
March 11, 2022	51510	\$ 146.02	COLONIAL LIFE	GENERAL	LIFE INSURANCE PREMIUM FOR FEBRUARY 2022
March 11, 2022	51511	\$ 939.01	CORBIN WILLITS SY'S INC.	GENERAL-WATER-SEWER	ENHANCEMENT & SERVICE FEES MOMS SYSTEM- MARCH 2022
March 11, 2022	51512	\$ 442.98	CROWN SERVICES CO.	GENERAL-SEWER	TOILET 1XWK- 1000 AIRPORT BLVD BLDG #A (PD), TOILET WSINK 1XWK- 1300 2ND ST. WWTP, TOILET 1XWK BASS AVE- POOL PARK
March 11, 2022	51513	\$ 200.00	DATA TICKET, INC.	GENERAL	DAILY CITATION PROCESSING FOR JANUARY 2022
March 11, 2022	51514	\$ 504.00	FRESNO MOBILE RADIO INC.	GENERAL	(36) POLICE DEPARTMENT RADIOS FOR FEBRUARY 2022
March 11, 2022	51515	\$ 353.73	FUTURE FORD OF CLOVIS	GENERAL	FORD EXPLORER- PIPE BENT FROM VEHICLE BOTTOMING
March 11, 2022	51516	\$ 2,039.87	GONZALEZ TRANSPORT, INC.	STREETS	(1) USED RADIATOR FOR STREET SWEEPER (10) HRS LABOR
March 11, 2022	51517	\$ 1,000.00	LAW & ASSOCIATES	GENERAL	(1) LAW ENFORCEMENT BACKGROUND INVESTIGATION (FARR)TRAVEL (PD)
March 11, 2022	51518	\$ 18,453.58	PG&E	GENERAL-WATER-SEWER	CITYWIDE UTILITIES FOR 1/6/2022-2/6/2022
March 11, 2022	51519	\$ 290.00	SAN JOAQUIN VALLEY AIR	WATER-SEWER	22/23 ANNUAL PERMIT TO OPERATE: DIESEL-FIRED STANDY GENERATOR
March 11, 2022	51520	\$ 172.92	THARP'S FARM SUPPLY	SEWER	(1) 20# SQUIRREL BAIT FOR WWTP
March 11, 2022	51521	\$ 154.63	UNIFIRST CORPORATION	GENERAL-WATER-SEWER	(6) 4X6 CITY OF MENDOTA MATS, (2) BOWL CLIPS, TERRY CLOTHS
March 11, 2022	51522	\$ 495.55	USA BLUEBOOK	SEWER	(1) LIFE RING CABINET FOR FLOTATION BOUY FOR PONDS
March 11, 2022	51523	\$ 1,567.95	WESTAMERICA BANK	GENERAL-WATER-SEWER	POLICE DEPARTMENT VEHICLE LOAN PAYMENT APRIL 2022, JEEP CHEROKEE LOAN PAYMENT APRIL 2022
March 11, 2022	51524	\$ 60.48	WECO	GENERAL-WATER-SEWER	(6) RENT CYL ACETYLENE #4 OXYGEN D&K FEBRUARY 2022
March 11, 2022	51525	\$ 3.64	MOHAMED A. ALSOOFI	WATER	MO CUSTOMER REFUND FOR ALS0001
March 11, 2022	51526	\$ 14.80	ERICK CORTES	WATER	MO CUSTOMER REFUND FOR COR0032
March 11, 2022	51527	\$ 56.47	BOWEN DANIEL CUNNINGS	WATER	MO CUSTOMER REFUND FOR CUN0001
March 11, 2022	51528	\$ 150.00	ACT LABORATORIES INC.	WATER	MO CUSTOMER REFUND FOR LAB0002
March 15, 2022	51529	\$ 1,007.50	ADMINISTRATIVE SOLUTIONS - FRESNO	GENERAL	(31) MONTHLY MEDICAL ADMINISTRATION FEE: MARCH 2022
March 15, 2022	51530	\$ 12,439.54	GUTHRIE PETROLEUM INC	GENERAL-WATER-SEWER	(5844) UNLEADED GASOLINE 10% ETHANOL, (2499) DIESEL FUEL NO. 2 & STATE EXCISE TAX
March 15, 2022	51531	\$ 1,047.26	JON'S FLAGS & POLES INC	GENERAL	(2) 3X5FT MARINE, NAVY, AIR FORCE, ARMY & CITY OF MENDOTA FLAGS FOR PARKS
March 15, 2022	51532	\$ 90.00	NAVIA BENEFIT SOLUTIONS	GENERAL	(40) BASE MONTHLY FEE (6) PARTICIPANT FEE FEB.2022

CITY OF MENDOTA  
 CASH DISBURSEMENTS  
 3/1/2022-3/15/2022  
 CK# 51496-51539

March 15, 2022	51533	\$ 1,614.48	NORTHSTAR CHEMICAL	WATER	(734) GAL SODIUM HYPOCHLORITE- 12.5%
March 15, 2022	51534	\$ 3,641.19	QUINN COMPANY	WATER-SEWER	WELL # 7 & WELL # 9 MAINTENANCE & TROUBLESHOOTING, WWTP GENERATOR REPAIR- TROUBLESHOOT BLOCK HEATER
March 15, 2022	51535	\$ 29.95	SEBASTIAN	GENERAL	SECURITY SERVICES FOR 2/21/2022-3/20/2022 (PD)
March 15, 2022	51536	\$ 150.00	STATE WATER BOARD OPERATOR CERTIFICATION	WATER	WATER DISTRIBUTION OPERATOR 3 CERTIFICATION RENEWAL & WATER TREATMENT OPERATOR 2 CERT.RENEWAL (C. GONZALEZ)
March 15, 2022	51537	\$ 3,384.25	TELSTAR INSTRUMENTS, INC.	WATER-SEWER	(8) HRS EQUIPMENT CALIBRATION FOR WTP & WWTP, INSTALLED NEW FLOW METER TRANSMITTER AT FCI MENDOTA
March 15, 2022	51538	\$ 920.10	VERIZON WIRELESS	GENERAL-WATER-SEWER	CITYWIDE CELL PHONE SERVICES 2/7/22-3/6/22
March 15, 2022	51539	\$ 1,635.79	VULCAN MATERIALS COMPANY	STREETS	COLD MIX 3/8 SC8 AGG & ASPHALT QTY: 7.57 & 11.01 (POTHOLE)

\$ 382,258.80

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**AGENDA ITEM – STAFF REPORT**

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**TO:** HONORABLE MAYOR AND COUNCILMEMBERS  
**FROM:** MICHAEL OSBORN, CITY ENGINEER  
**VIA:** CRISTIAN GONZALEZ, CITY MANAGER  
**SUBJECT:** 2021 ALLEY PAVING PROJECT – CML-5285(024)  
**DATE:** MARCH 22, 2022

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**ISSUE**

Should the City Council adopt Resolution No. 22-17, authorizing the City Manager to release the final payment of the retention to Avison Construction, Inc., the contractor for the 2021 Alley Paving Project – Federal Project No. CML-5285(024)?

**BACKGROUND**

Resolution No. 21-71 authorized the award of the construction contract to Avison Construction, Inc. (contractor.) This project paved Alleys 4L, 5L, 7L, and 7U which were previously unpaved and also repaved Alley 7U1 that had failed pavement. On December 17, 2021 the project was found to be substantially complete and in February 2022 the Notice of Completion was recorded by the Fresno County Recorder (Doc 2022-0016997).

Following recordation of the Notice of Completion, a 35-day waiting period commenced during which any stop notices or liens may be filed against the contractor.

**ANALYSIS**

To the best of staff's knowledge, no liens or stop notices have been filed prior to nor during the 35-day waiting period; therefore, payment of the retention may be made in full.

**FISCAL IMPACT**

Final payment including retainage of \$30,070.13 was included in the fee of the awarded contract as well as the approved budget for Fiscal Year 2021-2022. The cost of construction of the newly paved alleys, including this final payment, is 88.53% reimbursable by Congestion Management and Air Quality funds authorized by Caltrans to the City for this purpose. The project was completed under the authorized budget.

**RECOMMENDATION**

Staff recommends that the City Council adopt Resolution 22-17, authorizing the City Manager to release the final payment of the retention to Avison Construction, Inc., the contractor for the 2021 Alley Paving project.

**Attachment(s):**

1. Resolution No. 22-17

**BEFORE THE CITY COUNCIL  
OF THE  
CITY OF MENDOTA, COUNTY OF FRESNO**

**A RESOLUTION OF THE CITY COUNCIL  
OF THE CITY OF MENDOTA AUTHORIZING  
THE FINAL PAYMENT OF RETENTION TO THE  
CONTRACTOR FOR THE 2021 ALLEY PAVING  
PROJECT – CML-5285(024)**

**RESOLUTION NO. 22-17**

**WHEREAS**, Resolution No. 21-71 authorized the award of the 2021 Alley Paving Project, Federal Project No. CML-5285(024), construction contract (the “Project”) to Avison Construction, Inc. (“Contractor”); and

**WHEREAS**, this Project was found to be substantially complete on December 17, 2021; and

**WHEREAS**, the Notice of Completion for the Project was filed with the Fresno County Recorder in February 2022 (Doc. No. 2022-0016997); and

**WHEREAS**, during the required thirty-five-day (35) waiting period no stop notices or liens have been filed with the City against the contractor in relation to this Project; and

**WHEREAS**, payment of the full Project contract amount, including retention, was included in the approved budget for Fiscal Year 2021-2022 to be paid for from Local Street Funds and partially reimbursed by Congestion Management and Air Quality funds.

**NOW, THEREFORE, BE IT RESOLVED**, that the City Council of the City of Mendota hereby authorizes the City Manager to release the payment of retention in the amount of \$30,070.13 to the Contractor, Avison Construction, Inc., as final payment for this Project.

\_\_\_\_\_  
Rolando Castro, Mayor

ATTEST:

I, Celeste Cabrera-Garcia, City Clerk of the City of Mendota, do hereby certify that the foregoing resolution was duly adopted and passed by the City Council at a regular meeting of said Council, held at the Mendota City Hall on the 22<sup>nd</sup> day of March, 2022, by the following vote:

**AYES:**

**NOES:**

**ABSENT:**

**ABSTAIN:**

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Celeste Cabrera-Garcia, City Clerk

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**AGENDA ITEM – STAFF REPORT**

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**TO:** HONORABLE MAYOR AND COUNCILMEMBERS  
**FROM:** NANCY BANDA, FINANCE DIRECTOR  
**VIA:** CRISTIAN GONZALEZ, CITY MANAGER  
**SUBJECT:** APPROVING THE DIRECT PAYMENT AGREEMENT WITH HORNE, LLP, A DELAWARE LIMITED LIABILITY PARTNERSHIP, CONTRACTED BY CALIFORNIA DEPARTMENT OF COMMUNITY SERVICES AND DEVELOPMENT TO ADMINISTER THE LOW-INCOME HOUSEHOLD WATER ASSISTANCE PROGRAM  
**DATE:** MARCH 22, 2022

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**ISSUE**

Shall the City Council adopt Resolution No. 22-18, approving the Direct Payment Agreement with HORNE, LLP, a Delaware Limited Liability Partnership, contracted by California Department of Community Services and Development to administer the Low-Income Household Water Assistance Program?

**BACKGROUND**

The California Low-Income Household Water Assistance Program (“LIHWAP”) provides financial assistance to low-income Californians to help manage their residential water utility costs. This program is designed to issue a one-time benefit (up to \$2,000) on a qualified, low-income customer’s water or wastewater bill. In order for our customers to apply, the City of Mendota must in enroll in the Direct Payment Program.

HORNE, LLP, a Delaware Limited Liability Partnership, has been contracted by California Department of Community Services and Development to administer LIHWAP.

**ANALYSIS**

Staff is bringing forth this “Direct Payment Agreement” for City Council’s approval to participate in the LIHWAP. This program is beneficial to California residents who qualify for LIHWAP. The one-time benefit is eligible for March 4, 2020-June 20, 2021. This is the same time period for the State Water Board’s Arrearages Grant Program. All eligible accounts in Mendota have received their water credit thru the Arrearages Grant Program. Staff did not want to miss the opportunity to apply for this program even though it conflicts with the Arrearages Grant Program.

**FISCAL IMPACT**

None.

**RECOMMENDATION**

Staff recommends that the City Council adopt Resolution No. 20-18, approving the Direct Payment Program with HORNE, LLP, a Delaware Limited Liability Partnership, contracted by California Department of Community Services and Development to administer the Low-Income Household Water Assistance Program.

**Attachment(s):**

1. Resolution No. 22-18
2. Exhibit "A" - Direct Payment Agreement



**BEFORE THE CITY COUNCIL  
OF THE  
CITY OF MENDOTA, COUNTY OF FRESNO**

**A RESOLUTION OF THE CITY COUNCIL  
OF THE CITY OF MENDOTA APPROVING  
THE DIRECT PAYMENT AGREEMENT  
WITH HORNE, LLP, A DELAWARE LIMITED  
LIABILITY PARTNERSHIP, CONTRACTED  
BY THE CALIFORNIA DEPARTMENT OF  
COMMUNITY SERVICES AND DEVELOPMENT  
TO ADMINISTER THE LOW-INCOME  
HOUSEHOLD WATER ASSISTANCE PROGRAM**

**RESOLUTION NO. 22-18**

**WHEREAS**, the California Department of Community Services and Development (“CSD”) is authorized to administer the Low-Income Household Water Assistance Program (“LIHWAP”) to provide financial assistance to help low-income Californians manage their residential water utility costs; and

**WHEREAS**, CSD has contracted with HORNE, LLP, a Delaware Limited Liability Partnership (“HORNE”), to disburse direct payments to water systems to apply a LIHWAP credit to households identified as eligible for LIHWAP assistance by CSD or its Local Service Providers; and

**WHEREAS**, the City of Mendota must enter into a Direct Payment Agreement with HORNE in order for the City’s eligible residents to participate in and benefit from the LIHWAP.

**NOW, THEREFORE, BE IT RESOLVED**, by the City Council of the City of Mendota that the City of Mendota approves and directs the City Manager to execute the Direct Payment Agreement, in substantially the form attached hereto as Exhibit “A,” with HORNE, LLP, a Delaware Limited Liability Partnership, contracted by the California Department of Community Services and Development to administer the Low-Income Household Water Assistance Program.

\_\_\_\_\_  
Rolando Castro, Mayor

ATTEST:

I, Celeste Cabrera-Garcia, City Clerk of the City of Mendota, do hereby certify that the foregoing resolution was duly adopted and passed by the City Council at a regular meeting of said Council, held at the Mendota City Hall on the 22<sup>nd</sup> day of March, 2022, by the following vote:

**AYES:**

**NOES:**

**ABSENT:**

**ABSTAIN:**

---

Celeste Cabrera-Garcia, City Clerk

## Exhibit A



## **DIRECT PAYMENT AGREEMENT**

THIS DIRECT PAYMENT AGREEMENT (Agreement) is made and entered into effective as of the date signed below (the “Effective Date”), by and between **[Name]** (“the Water System”), **[Address]** and **HORNE LLP**, a Delaware limited liability partnership, having a place of business at 661 Sunnybrook Road, Suite 100, Ridgeland, MS 39157 (“HORNE”).

WHEREAS, the California Department of Community Services and Development (“CSD”) is authorized to administer the Low-Income Household Water Assistance Program (“LIHWAP” or “Program”) to provide financial assistance to help low-income Californians manage their residential water utility costs;

WHEREAS, CSD has contracted with HORNE to disburse direct payments to water systems to apply a LIHWAP credit to households identified as eligible for LIHWAP assistance by CSD or its Local Service Providers (LSPs);

WHEREAS, CSD has authorized HORNE to enter into this Agreement with Water System; and

WHEREAS, the Water System desires to enroll in LIHWAP and participate in the direct payment service established by the Direct Payment Program.

NOW, THEREFORE, in consideration of the mutual covenants herein contained, the Water System agrees to receive direct payments from HORNE for the benefit of California residents who qualify for LIHWAP and agrees to abide by all terms and conditions below:

## **Direct Payment Program General Terms and Conditions**

- 1.1 To participate in the Direct Payment Program, a Water System must be defined as a “Community Water System” or “Community Water System Billing Entity”, “Wastewater Treatment Provider” or “Wastewater Billing Entity” (collectively referred to as a “Water System” in this Agreement).
- 1.2 A “Community Water System” means a public water system with at least 15 service connections used by yearlong residents or regularly services at least 25 yearlong residents.
- 1.3 A “Community Water System Billing Entity” means a third-party entity that is the designated billing entity for a community water system.
- 1.4 A “Wastewater Treatment Provider” means a city, county, special district, or joint powers authority that provides wastewater collection, treatment, or disposal service through a publicly owned treatment works.
- 1.5 A “Wastewater Billing Entity” means a local government entity (city, county, or special district) that is the designated billing entity for a wastewater treatment provider.
- 1.6 The Water System enrolled in the Direct Payment Program must be the responsible entity for applying the LIHWAP credit to customer accounts.
- 1.7 Qualified low-income residential customers will be identified by CSD and its LSP partners. CSD will provide HORNE with a direct pay file that contains customer account information as well as the amount for the direct payment to the Water System for each customer. Commercial customers are not eligible for the program.
- 1.8 HORNE will provide the Water System a direct pay file that contains customer account information and the LIHWAP benefit amount for the purpose of crediting the accounts of qualified low-income residential customers of the Water System who have been identified as eligible for water assistance payments under LIHWAP by CSD or its LSPs.
- 1.9 HORNE will establish a secure method to provide the direct pay file and customer information to the Water System and a secure method to receive the Direct Payment Summary from the Water System as described in 2.11.
- 1.10 The Water System is encouraged to offer a payment plan or other forms of assistance to customers who have a remaining balance after the LIHWAP benefit is applied to support the

continuation of services or the restoration of services for accounts where services are terminated due to nonpayment.

### **Obligations of the Water System**

- 2.1 Water System shall provide water and/or wastewater services to each eligible and approved residential household for which payment is provided under LIHWAP.
- 2.2 Water System shall charge LIHWAP residential households using the Water System's normal billing process, the difference between the actual amount due and the amount of the payment made by the LIHWAP payment.
- 2.3 Water System shall restore water services on a timely basis or remove disconnection status upon payment, if applicable, and shall confirm this action to HORNE by submission of the Direct Payment Summary report as specified in provision 2.11.
- 2.4 Water System shall charge all LIHWAP eligible residential households the same rates charged for home drinking water and/or wastewater services billed to other similarly situated residential households that are non-eligible, as determined by the approved rate setting process.
- 2.5 Water System shall not apply LIHWAP payments to account balances that have previously been written off or paid off with other customer assistance program funds. The Water System shall return issued LIHWAP payments to HORNE within 15 business days of receipt for accounts where the owed balance has been paid off with other customer assistance program funds or discharged (written off) in its entirety by the Water System along with the Direct Payment Summary specified in 2.11.
- 2.6 Water System shall apply the LIHWAP benefit to closed accounts to cover the pending balance and shall return any remaining amount of the LIHWAP payment to HORNE within 15 days of receipt along with the Direct Payment Reconciliation Summary specified in 2.11.
- 2.7 Water Systems shall adhere to existing credit return policies when returning funds to a customer that received a LIHWAP benefit, and the account is later closed and there is a remaining LIHWAP credit balance on the account.

- 2.8 Water systems that include other services on the customer's bill shall only apply LIHWAP payments towards the water, wastewater, and/or storm water amount owed including any applicable late fees, reconnection fees, taxes, and other charges.
- 2.9 Water System shall not discriminate against a LIHWAP eligible household with respect to terms, deferred payment plans, credit, conditions of sale, or discounts offered to other customers.
- 2.10 Water System shall post all payments to customer accounts within 5 business days from receipt of payment.
- 2.11 Water System shall submit to HORNE a Direct Payment Summary (in a format provided by HORNE) that reconciles the associated direct pay file and return payments that could not be credited to customer accounts within 15 business days of receipt of payment. The Direct Payment Summary must contain information on the date the credit was posted, direct pay file date; the total number of customer accounts that the Water System was successful in fully crediting; and the total number of customer accounts that the Water System was not successful in crediting. For those customer accounts that were not credited, the Water System shall reflect in the Direct Payment Summary the customer accounts that were not credited to include customer account information (customer name, account number, account address, benefit amount), and reason why the LIHWAP benefit was unable to be applied to the customer's account. The Water System shall use customer and account information contained in the direct pay file to complete the reporting and identification of customer accounts that were not credited.
- 2.12 Water System shall clearly enter, on the LIHWAP recipient's bill, the amount of LIHWAP payment(s) received and identify the payment was received from LIHWAP. The credit should appear on the first billing statement after the credit has been posted. If posting on the LIHWAP recipient's bill is not feasible, the Water System shall send customers a notification of the LIHWAP payment via phone call, letter, text, or email communication as soon as practicable.
- 2.13 Water System shall cooperate with any Federal or State investigation, audit, or program review related to the administration of LIHWAP to ensure funds are accurately applied to customer accounts in compliance with this Agreement, including allowing CSD and its designated representatives access to all books and records related to the receipt and posting of LIHWAP benefits under review.

- 2.14 Water System is informed that failure to cooperate with any Federal or State investigation, audit, or program review may result in the immediate suspension or disqualification from participation in LIHWAP.
- 2.15 Water System shall take corrective action in the time frame specified by the CSD if violations of this Agreement are discovered. Corrective action may include, but is not limited to, providing detailed documentation of changes made and detailed plans for future changes that will bring the Water System into compliance.
- 2.16 Water System is informed that failure to implement corrective actions may result in the immediate suspension or disqualification from participation in LIHWAP.
- 2.17 Water System shall comply with all federal and California privacy laws, and shall take all necessary steps to protect the confidentiality of the information provided by HORNE to the Water System. Water System agrees to provide required security to ensure the confidential, physical security and safekeeping of all data, information files, and documents (“customer information”) pertaining to the recipients of LIHWAP utility assistance payments, while such customer information is in its possession. Water System will, in accordance with applicable law and the terms of this Agreement, protect from unauthorized use and disclosure all sensitive data, documentation, or other customer information provided to Water System by HORNE, CSD, or CSD’s LSPs for purposes of this Agreement.

### **Term**

- 3.1 The term of this Agreement shall be the effective date of this contract through October 31, 2023.

### **Project Coordinator**

- 4.1 The Project Coordinator is designated to manage all HORNE inquiries regarding direct payments, issues with the direct payment process, mishandled or incorrect payments, clarification and updates of reports, and fraud and abuse. The Project Coordinator during the term of this Agreement is listed below. The Water System may designate a different Project Coordinator by notifying HORNE in writing.



### **Water System's Project Coordinator**

Name and Title: \_\_\_\_\_

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

Address: \_\_\_\_\_

City, State, and ZIP Code: \_\_\_\_\_

Email: \_\_\_\_\_

Phone: (\_\_\_\_\_) \_\_\_\_\_ - \_\_\_\_\_

### **Additional Provisions**

- 5.1 Amendment. All amendments to this Agreement shall be in writing, signed by HORNE and Water System.
- 5.2 Assignment. Neither this Agreement nor any of the rights, interests, or obligations under this Agreement shall be assigned by any party without the prior written consent of the other parties.
- 5.3 Merger/Entire Agreement. This Agreement (including the attachments, documents and instruments referred to in this Agreement) constitutes the entire agreement and understanding of the parties with respect to the subject matter of this Agreement and supersedes all prior understandings and agreements, whether written or oral, among the parties with respect to such subject matter.
- 5.4 Nonwaiver. The waiver by either party of any breach of any term, covenant, or condition contained in this Agreement, or any default in the performance of any obligations under this Agreement, shall not be deemed to be a waiver of any other breach or default of the same or any other term, covenant, condition, or obligation; nor shall any waiver of any incident of breach or default constitute a continuing waiver of the same. All waivers shall be in writing.
- 5.5 Severability. If any provision of this Agreement is found invalid or unenforceable in any respect for any reason, the validity and enforceability of any such provision in any other respect and of the remaining provisions of this Agreement will not be in any way impaired and shall remain in full force and effect.

5.6 Venue. In the event that suit shall be brought by either party to this Agreement, the parties agree that venue shall be exclusively vested in the State Courts of the County of Sacramento, or where otherwise appropriate, exclusively in the United States District Court for the Eastern District of California in Sacramento, California.

**IN WITNESS WHEREOF**, the parties hereto have signed this Agreement, or caused it to be signed by their duly authorized representatives “below”.

HORNE LLP

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

Name: \_\_Loden Snell\_\_\_\_\_

Title: \_\_Deputy Project Manager\_\_\_\_\_

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

Water System: [ \_\_\_\_\_ ]

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

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

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

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

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**AGENDA ITEM – STAFF REPORT**

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**TO:** HONORABLE MAYOR AND COUNCILMEMBERS  
**FROM:** CELESTE CABRERA-GARCIA, CITY CLERK  
**VIA:** CRISTIAN GONZALEZ, CITY MANAGER  
**SUBJECT:** APPROVING AN AMENDMENT TO THE AGREEMENT WITH THE SUPERIOR COURT OF CALIFORNIA, COUNTY OF FRESNO FOR THE PROVISION OF AVAILABLE COURT CONNECTION AND ELECTRONIC SUPPORT SERVICES  
**DATE:** MARCH 22, 2022

---

**ISSUE**

Shall the City Council adopt Resolution No. 22-19, approving an amendment to the agreement with the Superior Court of California, County of Fresno for the provision of Available Court Connection and Electronic Support Services?

**BACKGROUND**

In 2020, the City of Mendota (“City”) entered into an agreement with the Superior Court of California County of Fresno (“Court”) for the provision of Available Court Connection and Electronic Support Services (“ACCESS”). ACCESS allows the Court and the City to provide remote traffic court services to Mendota residents and those from surrounding communities every Tuesday from 8:30am-12pm. Through ACCESS, a City staff member facilitates the court proceedings at City Hall and Court staff provide assistance remotely. The Court compensates the City up to a certain amount for facilitating the services.

At its January 11<sup>th</sup> regular meeting, the City Council approved to amend the agreement to extend the term of the contract to June 30, 2022.

**ANALYSIS**

The existing agreement will expire on June 30, 2022. The proposed agreement amendment extends the term of the contract to June 30, 2023.

**FISCAL IMPACT**

There will be a maximum amount of \$5,000 of revenue.

**RECOMMENDATION**

Staff recommends that the City Council adopt Resolution No. 22-19, approving an amendment to the agreement with the Superior Court of California, County of Fresno for the provision of Available Court Connection and Electronic Support Services.

**Attachment(s):**

1. Resolution No. 22-19
2. Exhibit “A” - Agreement Amendment

**BEFORE THE CITY COUNCIL  
OF THE  
CITY OF MENDOTA, COUNTY OF FRESNO**

**A RESOLUTION OF THE CITY COUNCIL  
OF THE CITY OF MENDOTA APPROVING  
AN AMENDMENT TO THE AGREEMENT  
WITH THE SUPERIOR COURT OF CALIFORNIA,  
COUNTY OF FRESNO, FOR THE PROVISION  
OF AVAILABLE COURT CONNECTION  
AND ELECTRONIC SUPPORT SERVICES**

**RESOLUTION NO. 22-19**

**WHEREAS**, the City Council of the City of Mendota (“City”) entered into an agreement (the “Agreement”) for the provision of Available Court Connection and Electronic Support Services (“ACCESS”) with the Superior Court of California, County of Fresno (“Court”), effective January 1, 2020; and

**WHEREAS**, on January 11, 2022, the City Council approved an amendment to the Agreement which extended the term of the Court’s partnership with City; and

**WHEREAS**, the Court desires to amend the agreement once again to extend the term of the Agreement further; and

**WHEREAS**, the City of Mendota’s residents and the community at large will be better served by the extension of the ACCESS agreement.

**NOW, THEREFORE, BE IT RESOLVED**, by the City Council of the City of Mendota, that the City of Mendota hereby approves the amendment to the ACCESS agreement with the Court, and authorizes the City Manager to execute the amendment, in substantially the form presented as Exhibit “A” to this Resolution, and all other documentation necessary to effectuate such agreement amendment, subject to such reasonable modifications, revisions, additions, and deletions as he may approve prior to execution, said execution to provide conclusive evidence of such approval.

---

Rolando Castro, Mayor

ATTEST:

I, Celeste Cabrera-Garcia, City Clerk of the City of Mendota, do hereby certify that the foregoing resolution was duly adopted and passed by the City Council at a regular meeting of said Council, held at the Mendota City Hall on the 22<sup>nd</sup> day of March, 2022, by the following vote:

**AYES:**

**NOES:**

**ABSENT:**

**ABSTAIN:**



---

Celeste Cabrera-Garcia, City Clerk

## Exhibit A

1. All capitalized terms have the meanings given to them in Agreement **10-2019-MEND-O**, between **City of Mendota** ("Contractor") and **Superior Court of California, County of Fresno** ("Court").
2. The Parties agree to Amend the Agreement as follows:
  - A. Contract cover page, Section 2 is deleted in its entirety and replaced with:

This Agreement becomes effective as of **January 1, 2020** (the "Effective Date") and expires on **June 30, 2023**.
3. All terms and conditions of the original Agreement remain in full force and effect.

COURT'S SIGNATURE	CONTRACTOR'S SIGNATURE
JBE'S NAME  <b>Superior Court of California, County of Fresno</b>	CONTRACTOR'S NAME <i>(if Contractor is not an individual person, state whether Contractor is a corporation, partnership, etc., and the state or territory where Contractor is organized)</i>  <b>City of Mendota</b>
BY (Authorized Signature) 	BY (Authorized Signature) 
PRINTED NAME AND TITLE OF PERSON SIGNING  <b>Dawn Annino, Assistant Court Executive Officer</b>	PRINTED NAME AND TITLE OF PERSON SIGNING  <b>Cristian Gonzalez, City Manager</b>
DATE	DATE
ADDRESS  <b>Accounts Payable 1100 Van Ness Avenue Fresno, CA 93724</b>	ADDRESS  <b>City of Mendota 643 Quince Street Mendota, CA 93640</b>

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**AGENDA ITEM – STAFF REPORT**

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**TO:** HONORABLE MAYOR AND COUNCILMEMBERS  
**FROM:** NANCY BANDA, FINANCE DIRECTOR  
**VIA:** CRISTIAN GONZALEZ, CITY MANAGER  
**SUBJECT:** ACKNOWLEDGING RECEIPT OF THE ANNUAL AUDIT OF CITY FUNDS  
**DATE:** MARCH 22, 2022

---

**ISSUE**

Shall the City Council adopt Resolution No. 22-20, acknowledging receipt of the annual audit of City funds?

**BACKGROUND**

Financial Statements are formal records of the financial activities of an entity. The financial information within the entity is presented in a structured manner and formed in related categories for interpretation. Each year the City conducts a formal audit of its financial statements.

**ANALYSIS**

Price, Paige and Company has conducted an independent audit of all financial accounts for the City's financial statements for fiscal year 2020-2021. A presentation of the financials for 2020-2021 will be given by Price, Paige and Company. The attached report includes the Independent's Auditor's Report, the Management's Discussion Analysis and the Basic Financial Statements.

**FISCAL IMPACT**

None.

**RECOMMENDATION**

Staff recommends that the City Council adopt Resolution No. 22-20, acknowledging receipt of the annual audit of City funds.

**Attachment(s):**

1. City of Mendota Audited Financials for June 30, 2021
2. Resolution No. 22-20



**CITY OF MENDOTA  
CALIFORNIA**

**FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED  
JUNE 30, 2021**

DRAFT

**CITY OF MENDOTA**  
**FINANCIAL STATEMENTS**  
**JUNE 30, 2021**

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**CITY OF MENDOTA**  
**FINANCIAL STATEMENTS**  
**JUNE 30, 2021**

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## INDEPENDENT AUDITOR'S REPORT

To the Honorable Mayor and City Council  
City of Mendota, California

### **Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Mendota, California (the City), as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

#### ***Management's Responsibility for the Financial Statements***

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

#### ***Auditor's Responsibility***

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

#### ***Opinions***

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City, as of June 30, 2021, 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.

## **Other Matters**

### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 3-14, budgetary comparison information on pages 59-62, proportionate share of net pension liability (asset) on page 63, and schedule of contributions on page 64 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### *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 combining and individual nonmajor fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such 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 fund financial statements and the schedule of expenditures of federal awards are fairly stated in all material respects in relation to the basic financial statements as a whole.

### **Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated **March XX, 2022**, 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.

Clovis, California  
**March XX, 2022**

**CITY OF MENDOTA  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
JUNE 30, 2021**

The management of the City of Mendota, California (the City) offers readers of the City's financial statements this narrative overview and analysis of the financial activities of the City for the fiscal year ended June 30, 2021. We encourage readers to read the information presented here in conjunction with additional information that we have furnished in the City's financial statements, which follow this narrative.

**FINANCIAL HIGHLIGHTS**

The assets and deferred outflows of resources of the City exceeded its liabilities and deferred inflows of resources at close of the most recent fiscal year by \$43,920,272 (net position). Of this amount, \$6,870,165 (unrestricted net position) may be used to meet the City's ongoing obligation to its citizens and creditors.

The City's total net position increased by \$6,843,229 from the prior fiscal year. Governmental activities increased the City's total net position by \$1,412,321 and business-type activities increased by \$5,430,908. The overall increase in net position is due to several factors. The business-type activities of the City, which represent utility service for water, sewer and waste disposal, benefitted by an increase in utility service revenue of approximately two percent, or \$84,879, over the prior fiscal year due to an increase in new residential housing connections as a result of the continuing build-out of the La Colonial subdivision located in the northern section of the City, coupled with an overall increase in water usage during the year as compared to the prior fiscal year. In addition, the City recognized \$4,889,782 in capital contribution revenue related to reconstruction of a bridge supporting the City's water enterprise fund. Overall profitability of the business-type activities for the fiscal year was further aided by a reduction in facility maintenance costs and utility costs as compared to the prior fiscal year, especially with regard to the sewer enterprise fund which reported a \$204,389 reduction in maintenance and supplies expenditures. With regard to the governmental-type activities, the City reported a fourteen percent, or \$292,004, increase in property and sales tax receipts over the prior fiscal year due to an increase in retail activity within the City, which had been effected by the COVID pandemic in the prior fiscal year, and new housing in the La Colonial subdivision, resulting in higher property tax assessment. In addition, the City received \$370,452 in federal and state grants for COVID relief during the fiscal year, along with federal transportation grants to reimburse the construction costs of the Bass and Barboza Streets roundabout street improvement, totaling \$916,164. However, certain other revenue line items were negatively impacted by the COVID pandemic, resulting in lower governmental-type revenue as compared to the prior fiscal year. This includes police service charges from the Mendota Unified School District, which was impacted by school closures during the pandemic, resulting in a revenue decline of \$81,524, charges related to the City's park venues and cannabis franchise fees, which were impacted by the state mandated public event closures and governmental regulation during the fiscal year. Overall operating expenses of the City increased by approximately 7%, or \$339,206, over the prior fiscal year. This increase in expenditures was due primarily to City grants to local non-profit agencies, totaling \$236,700, to provide COVID relief. In addition, the City incurred higher wage and employee benefits across all governmental departments, along with higher expenditures for outside engineering and legal services related to planning and zoning, which showed an increase in the number of commercial and residential development projects compared to the prior fiscal year. Finally, higher depreciation expense attributable to large park and road infrastructure projects placed in service during the current and prior fiscal years also contributed to the increase in operating expenses incurred by governmental-type operations.

At June 30, 2021, the City's governmental funds reported combined ending fund balances of \$7,778,044, an increase of \$1,003,742 in comparison with the prior year. The increase is due primarily to increases in property and sales tax revenue and COVID and transportation grants provided by the federal and state governments, as discussed in the preceding paragraph. These revenue increases were partially offset by one-time City grants to local non-profit agencies for COVID relief, significantly higher outsourced engineering and legal expenditures for planning and zoning, and overall higher wages and benefits.

At the end of the current fiscal year, unassigned fund balance for the General Fund was \$2,554,827. This represents a \$297,998 increase from the unassigned fund balance of \$2,256,829 reported at June 30, 2020. The increase from the prior year is primarily the result of significant increases in property and sales tax revenue and governmental COVID relief grants, offset by lower franchise fees and City provided service revenue as previously discussed. Overall General Fund expenditures for the current fiscal year were comparable to the prior year, showing a decrease of \$19,057 or less than one percent.

The City's total long-term debt of \$8,908,062 decreased by \$347,233 compared to last year. There were no new debt obligations entered into by the City during the current fiscal year. The \$347,233 reduction represents scheduled repayment of the City's existing debt as required under its various loan agreements.

**CITY OF MENDOTA  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
JUNE 30, 2021**

**OVERVIEW OF THE FINANCIAL STATEMENTS**

This discussion and analysis are intended to serve as an introduction of the City's basic financial statements. The City's basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the basic financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

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

The *statement of net position* presents information on all of the City's assets and liabilities, 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 improving or deteriorating.

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

Both of the government-wide financial statements distinguish functions of the City that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the City included general government, public safety, municipal airport, highways and streets, public works, building and planning, parks, redevelopment and housing, and economic development and assistance. The business-type activities of the City include water, sewer and sanitation.

The Mendota Community Corporation, although legally separate, functions for all practical purposes as a department of the City and, therefore, has been included as an integral part of the primary government.

The government-wide financial statements can be found on pages 17 through 18 of this report.

**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. All of the funds of the City can be divided into two categories: governmental funds and proprietary funds.

**Governmental funds.** *Governmental funds* are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund finance statements focus on *near-term inflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in evaluating a City's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the City's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

The City maintains 43 individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund, HOME Investment Partnership Program Special Revenue Fund, CDBG Housing Special Revenue Fund, Gas Tax Special Revenue Fund and the Measure C Special Revenue Fund. All of these are considered to be major funds. Data from the remaining governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of *combining statements* elsewhere in this report.

The basic governmental fund financial statements can be found on pages 20 through 23 of this report.

**CITY OF MENDOTA  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
JUNE 30, 2021**

*Proprietary funds.* The City maintains one type of proprietary fund. *Enterprise funds* are used to report the same functions presented as *business-type activities* in the government-wide financial statement. The City uses enterprise funds to account for its water, sewer, and sanitation.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the water, sewer, and sanitation operations, as all of these are considered to be major funds of the City.

The basic proprietary fund financial statements can be found on pages 24 through 28 of this report.

**Notes to the basic financial statements.** The notes provide additional information that is essential to fully understand of the data provided in the government-wide and fund financial statements. The notes to the basic financial statements can be found on pages 31 through 55 of this report.

**Other information.** In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the City's General Fund and major Special Revenue Funds budgetary comparison schedule to demonstrate compliance with the City's adopted budget. The City adopts an annual appropriated budget for its General Fund.

Required supplementary information can be found on pages 59 through 64 of this report.

The combining fund statements referred to earlier in connection with nonmajor governmental funds are presented immediately following the required supplementary information. Combining fund statements can be found on pages 67 through 74.

**GOVERNMENT-WIDE FINANCIAL ANALYSIS**

As previously noted, net position may serve over time as a useful indicator of a government's financial position. In the case of the City, assets exceeded liabilities by \$43,920,272 at June 30, 2021.

**Condensed Statement of Net Position  
June 30, 2021 and 2020**

	Governmental Activities		Business-Type Activities		Total	
	2021	2020	2021	2020	2021	2020
Current and other assets	\$ 9,939,490	\$ 8,947,109	\$ 7,168,743	\$ 11,430,706	\$ 17,108,233	\$ 20,377,815
Capital assets, net	13,979,172	13,574,981	23,906,026	18,936,263	37,885,198	32,511,244
Total assets	<u>23,918,662</u>	<u>22,522,090</u>	<u>31,074,769</u>	<u>30,366,969</u>	<u>54,993,431</u>	<u>52,889,059</u>
Deferred outflows of resources	109,272	82,576	106,248	106,967	215,520	189,543
Long-term liabilities	361,408	411,997	8,582,103	8,827,038	8,943,511	9,239,035
Other liabilities	268,277	206,180	2,075,515	6,553,528	2,343,792	6,759,708
Total liabilities	<u>629,685</u>	<u>618,177</u>	<u>10,657,618</u>	<u>15,380,566</u>	<u>11,287,303</u>	<u>15,998,743</u>
Deferred inflows of resources	590	1,151	786	1,665	1,376	2,816
Net position:						
Net investment in capital assets	13,753,125	13,317,884	15,417,573	11,443,103	29,170,698	24,760,987
Restricted	7,221,443	6,571,109	657,966	651,239	7,879,409	7,222,348
Unrestricted	2,423,091	2,096,345	4,447,074	2,997,363	6,870,165	5,093,708
Total net position	<u>\$ 23,397,659</u>	<u>\$ 21,985,338</u>	<u>\$ 20,522,613</u>	<u>\$ 15,091,705</u>	<u>\$ 43,920,272</u>	<u>\$ 37,077,043</u>

The largest portion of the City's net position, \$29,170,698 (66 percent) represents investment in capital assets, less any related debt used to acquire those assets that are still outstanding. The City uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the City's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the City's net position of \$6,870,165 (16 percent) represents unrestricted net position, which may be used to meet the City's ongoing obligations to its citizens and creditors. The remaining balance of \$7,879,409 (18 percent) represents resources that are subject to external restrictions on their use.

Governmental activities increased the City's net position by \$1,412,321, accounting for 21 percent of the total increase in the net position of the City of Mendota as compared to the prior fiscal year.



**CITY OF MENDOTA  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
JUNE 30, 2021**

**Condensed Statement of Activities  
For the Years Ended June 30, 2021 and 2020**

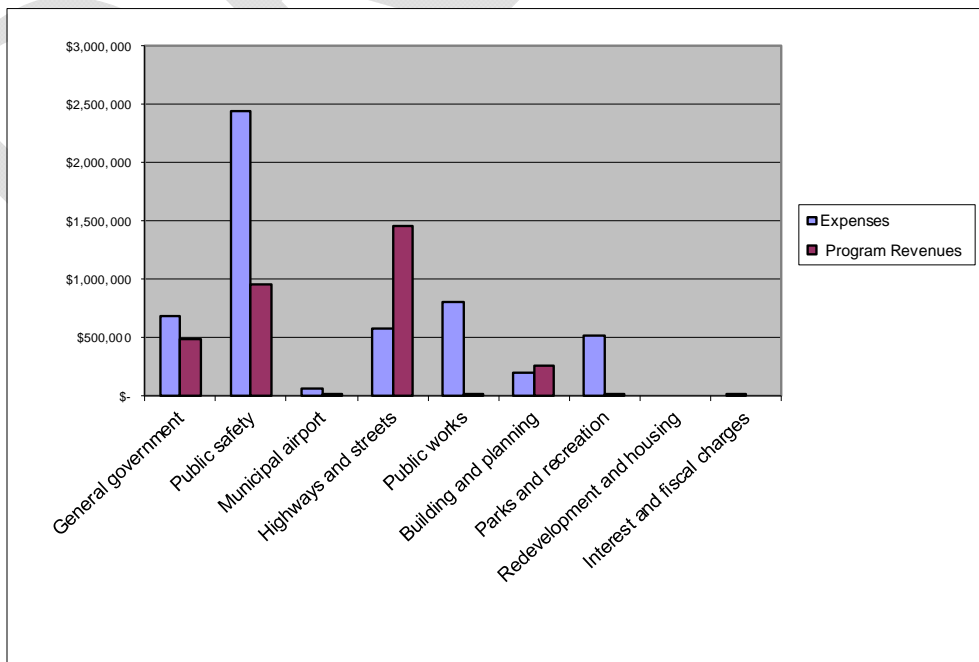
	Governmental Activities		Business-Type Activities		Total	
	2021	2020	2021	2020	2021	2020
<b>Revenues:</b>						
Program revenues:						
Charges for services	\$ 963,412	\$ 1,741,185	\$ 4,584,950	\$ 4,500,071	\$ 5,548,362	\$ 6,241,256
Operating grants and contributions	1,247,712	789,051	15,027	44,382	1,262,739	833,433
Capital grants and contributions	933,968	524,484	4,891,617	480,844	5,825,585	1,005,328
General revenues:						
Property taxes	1,645,197	1,421,731	-	-	1,645,197	1,421,731
Sales tax	778,946	710,409	-	-	778,946	710,409
Franchise taxes	200,475	684,636	-	-	200,475	684,636
Other taxes	698,195	931,214	-	-	698,195	931,214
Earnings on investments	105,968	103,925	6,504	22,272	112,472	126,197
Miscellaneous	19,358	49,954	49,110	-	68,468	49,954
Gain on sale of assets	59,611	-	209,001	-	268,612	-
<b>Total revenues</b>	<b>6,652,842</b>	<b>6,956,589</b>	<b>9,756,209</b>	<b>5,047,569</b>	<b>16,409,051</b>	<b>12,004,158</b>
<b>Expenses:</b>						
General government	672,494	363,288	-	-	672,494	363,288
Public safety	2,430,899	2,374,257	-	-	2,430,899	2,374,257
Municipal airport	50,269	46,407	-	-	50,269	46,407
Highways and streets	576,036	614,406	-	-	576,036	614,406
Public works	799,743	789,575	-	-	799,743	789,575
Building and planning	191,430	139,414	-	-	191,430	139,414
Parks and recreation	517,913	532,370	-	-	517,913	532,370
Redevelopment and housing	-	34,600	-	-	-	34,600
Interest and fiscal charges	1,737	6,998	-	-	1,737	6,998
Water	-	-	2,024,558	1,985,365	2,024,558	1,985,365
Sewer	-	-	1,548,396	1,700,932	1,548,396	1,700,932
Sanitation	-	-	752,347	729,628	752,347	729,628
<b>Total expenses</b>	<b>5,240,521</b>	<b>4,901,315</b>	<b>4,325,301</b>	<b>4,415,925</b>	<b>9,565,822</b>	<b>9,317,240</b>
<b>Increase in net position before transfers</b>	<b>1,412,321</b>	<b>2,055,274</b>	<b>5,430,908</b>	<b>631,644</b>	<b>6,843,229</b>	<b>2,686,918</b>
<b>Increase (decrease) in net position</b>	<b>1,412,321</b>	<b>2,055,274</b>	<b>5,430,908</b>	<b>631,644</b>	<b>6,843,229</b>	<b>2,686,918</b>
<b>Net position - beginning</b>	<b>21,985,338</b>	<b>19,930,064</b>	<b>15,091,705</b>	<b>14,460,061</b>	<b>37,077,043</b>	<b>34,390,125</b>
<b>Net position - ending</b>	<b>\$ 23,397,659</b>	<b>\$ 21,985,338</b>	<b>\$ 20,522,613</b>	<b>\$ 15,091,705</b>	<b>\$ 43,920,272</b>	<b>\$ 37,077,043</b>

**CITY OF MENDOTA  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
JUNE 30, 2021**

**Key elements of the increase/decrease in revenue for governmental activities are as follows:**

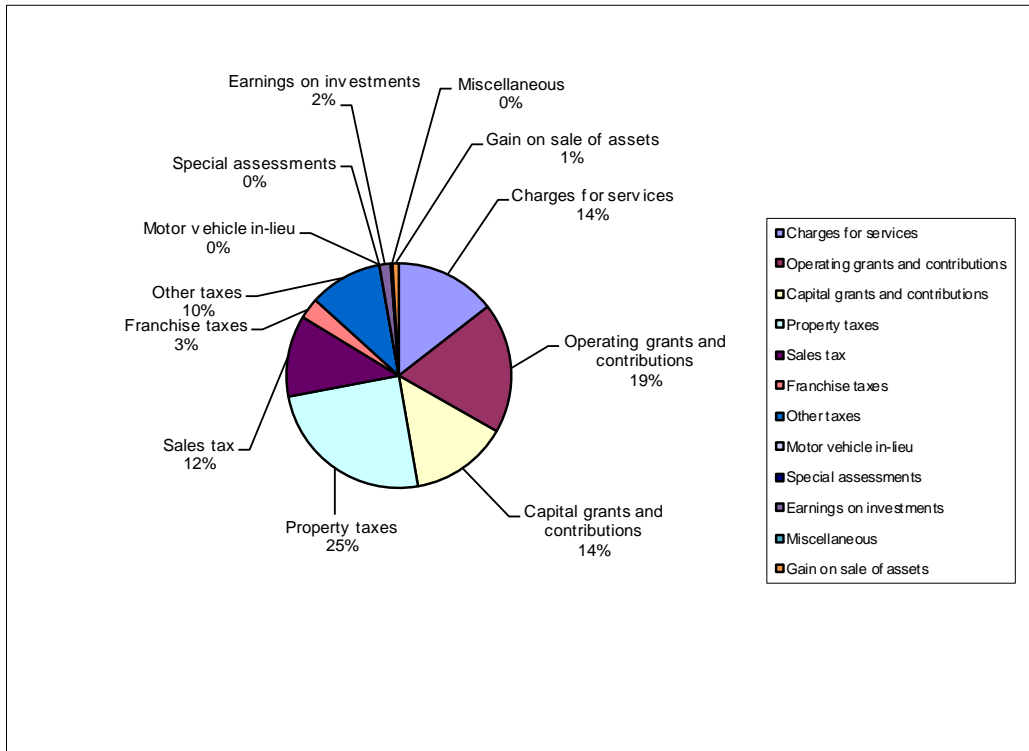
- Charges for services decreased by \$777,773 to \$963,412 from the prior year. In the prior fiscal year, the City received an \$884,000, one-time permitting fee assessed for the La Colonial residential housing development. There were no similar large-scale development projects assessed during the current fiscal year. In addition, police service revenue declined by approximately \$80,000 during the current fiscal year as compared to the prior year.
- Operating grants and contributions increased by \$458,661 to \$1,247,712 from the previous year. The increase is due entirely to the receipt of federal and state grants remitted to the City for COVID relief, including \$154,512 in federal funds through the CARES Act and \$215,940 received from the State of California.
- Capital grants and contributions increased \$409,484 to \$933,968 during the fiscal year. Capital grants for the current fiscal year of \$933,968 consisted primarily of \$916,164 in federal reimbursement for the construction of a roundabout street improvement at Bass and Barboza Streets, coupled with final federal reimbursements for the Black, McCabe and Fleming Street Project completed in the prior fiscal year.
- Property taxes increased by \$223,467 or 16% during the fiscal year. The increase can be attributed to an increase in assessed values for property over the prior year, coupled with an increasing tax base from the addition of new residential housing within the City limits. In addition, sales tax revenue increased by \$68,537 or 10% as business activity within City limits improved from COVID related disruptions in the prior fiscal year.
- Franchise taxes decreased by \$484,161 or 71% to \$200,475 during the fiscal year. The current year decrease is due primarily to a reduction in franchise fee revenue from Canna-Hub, Inc., a California cannabis collective, as the collective's business operations were impacted by the COVID pandemic, along with increased governmental regulation.
- Other taxes decreased by \$233,019 to \$698,195 from the prior fiscal year. Federal highway user tax allocated to the City by the Fresno Council of Governments decreased by \$233,584 from the prior year. This decrease was partially offset by a \$56,595 increase in Measure C funds, a Fresno County local sales tax dedicated to highway maintenance and improvement, as compared to the prior year.
- Miscellaneous income decreased by \$30,596 to \$19,358 over the prior fiscal year. The decrease is due primarily to activity that was received in the prior year that did not occur in the current year.

**Expenses and Program Revenue – Governmental Activities**



**CITY OF MENDOTA  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
JUNE 30, 2021**

**Revenues by Source – Governmental Activities**



**Key elements of the increase/decrease in expenses for governmental activities are as follows:**

- General government expenses increased by \$309,206 to \$672,494 in 2021. The increase is due primarily to the expenditure of COVID related federal and state grant funds to local non-profit organizations to assist with pandemic relief, coupled with a feasibility study conducted for a potential new bond issue to fund construction of a new City Hall/Police Department building.
- Public safety expenses increased by \$56,642 or approximately 2% from the prior year. The increase can be attributed almost exclusively to the City police department through salary raises, increased overtime pay, higher benefits for health care insurance and retirement benefits for department staff. In addition, the City experienced increases in operational supply expenditures related to COVID protections for front-line officers.
- Highways and streets expenditures decreased by \$38,370 or 6% to \$576,036. Lower street light utility costs, coupled with lower allocated salaries and related benefits is the primary reason for the decrease in costs as compared to the prior fiscal year.
- Public works expenses increased by \$10,168 to \$799,743. The increase is due almost exclusively to a higher depreciation provision assessed on capital assets for the current fiscal year as compared to the prior year.
- Building and planning expenses increased by \$52,016 or 37% to \$191,430. During the fiscal year, there was an increase in the number of new commercial and residential developments requiring expenditures for outsourced engineering and legal services for planning and zoning as compared to the prior year. In particular, continuing subdivision work related to the La Colonial residential housing development and a proposed cannabis farming venture.
- Parks and recreation expenses decreased by \$14,457 to \$517,913. The COVID pandemic mandate restricting public gatherings caused a reduction in the availability of the City's public park venues to the general public. As a result, maintenance supplies for the City's parks were significantly lower than in prior years. In addition, labor costs and related benefits were significantly reduced as compared to the prior fiscal year due to the decrease in use. The above decreases were partially offset by a \$43,900 increase in depreciation expense related to the Rojas-Pierce Park expansion completed in the prior fiscal year.

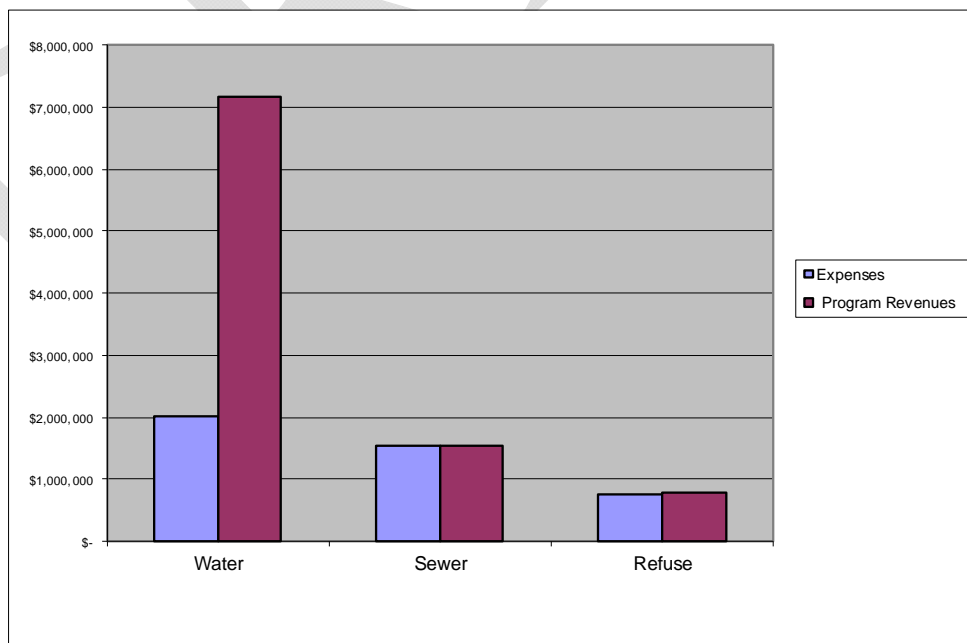
**CITY OF MENDOTA  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
JUNE 30, 2021**

- Interest and fiscal charges decreased by \$5,261 or 75% to \$1,737. The City has benefited from a significant drop in the interest rate charged on a variable rate obligation due to the Successor Agency of the Mendota Redevelopment Agency, resulting in lower interest expense as compared to the prior fiscal year.

**Business-type activities.** Business-type activities increased the City's net position by \$5,430,908 over the prior fiscal year. Key elements of this increase are as follows:

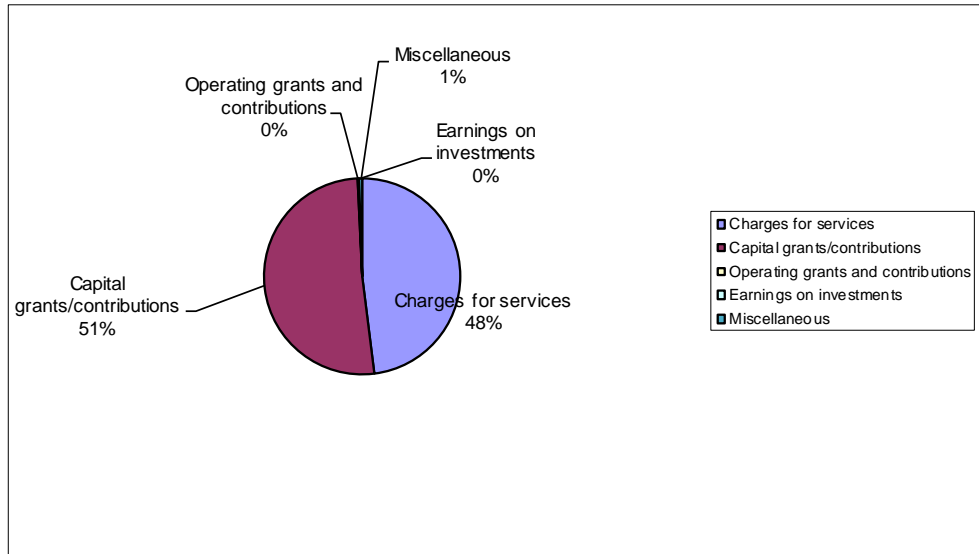
- Charges for services for the business-type activities increased by \$84,879 or 2% over the previous year. The increase is due to the growth in new connections, primarily being the addition of residential housing units in the new La Colonial development located in the northwest section of the City.
- Operating grants and contributions for the business-type activities decreased by \$29,355 or 66% from the previous year. The decrease is the result of a decrease in approved development projects permitted by the City for which impact fees for water and sewer are assessed as compared to the prior fiscal year.
- Capital contributions in the amount of \$4,889,782 for the current fiscal year represents the earned portion of a federal deposit the City received during the fiscal year ended June 30, 2019 for replacement of a bridge accessing the City's water wells. The recognized revenue is the primary contributor to the \$5,430,908 growth in the business-type net position for the fiscal year ended June 30, 2021.
- Expenses of the Water Enterprise Fund increased by \$39,193 to \$2,024,588 during the year. The increase is due to higher interest expense related to debt service on the City's financed solar project completed during the fiscal year, depreciation expense and labor charges. These increases were partially offset by lower electrical utility and contract service expenditures as compared to the prior fiscal year.
- Expenses of the Sewer Enterprise Fund decreased by \$152,536 or 9% from the prior fiscal year. During the prior fiscal year, the City paid \$107,506 for the removal of approximately 1,800 tons of biosolids from the wastewater treatment plant, with no similar expenditure required during the current fiscal year. In addition, the fund reported substantial savings in electric utility costs due to the solar generation placed into service in the first quarter of 2021. These reductions in operational costs were partially offset by higher employee costs and depreciation expense.
- Expenses of the Sanitation Enterprise Fund increased \$22,719 over the prior year due entirely to an increase in fees charged by the City's contracted refuse service provider during the current fiscal year.

**Expenses and Program Revenue – Business-Type Activities**



**CITY OF MENDOTA  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
JUNE 30, 2021**

**Revenue by Source – Business-Type Activities**



**FINANCIAL ANALYSIS OF CITY'S FUNDS**

As noted earlier, the City uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

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

At the end of the current fiscal year, the City's governmental funds reported combined ending fund balances of \$7,778,044 an increase of \$1,003,742 in comparison with the prior year. Of this total amount, \$5,419,255 is either nonspendable, restricted, committed or assigned to various projects and activities of the City, leaving an overall unassigned fund balance of \$2,358,789 at June 30, 2021. This represents an increase of \$290,549 over the prior year unassigned fund balance of \$2,068,240 at June 30, 2020.

The General Fund is the chief operating fund of the City. As a measure of the General Fund's liquidity, it may be useful to compare the unassigned fund balance to total fund expenditures. Current year expenditures for the General Fund total \$3,429,949 at June 30, 2021; the unassigned General Fund balance is currently showing a balance of \$2,554,827 at June 30, 2021.

The fund balance of the City's General Fund increased by \$340,427 during the current fiscal year. The following table provides an explanation of revenues by source that changed significantly over the prior year.

**CITY OF MENDOTA  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
JUNE 30, 2021**

**Revenue by Source  
GENERAL FUND**

	FY2021		FY2020		Increase/ (Decrease)	Percent of Total
	Amount	Percent of Total	Amount	Percent of Total	Amount	
Taxes	\$ 2,163,433	57.39%	\$ 2,437,146	70.48%	\$ (273,713)	-87.78%
Licenses and permits	139,185	3.69%	214,890	6.21%	(75,705)	-24.28%
Intergovernmental	439,734	11.66%	58,937	1.70%	380,797	122.12%
Charges for services	691,613	18.34%	469,738	13.58%	221,875	71.15%
Fines	121,301	3.22%	108,228	3.13%	13,073	4.19%
Use of money and property	101,973	2.70%	97,277	2.81%	4,696	1.51%
Proceeds from sale of capital assets	59,611	1.58%	22,371	0.65%	37,240	11.94%
Miscellaneous	53,526	1.42%	49,963	1.44%	3,563	1.14%
<b>Total</b>	<b>\$ 3,770,376</b>	<b>100%</b>	<b>\$ 3,458,550</b>	<b>100%</b>	<b>\$ 311,826</b>	<b>100%</b>

- Taxes decreased by \$273,713 or 11% as compared to the prior fiscal year. Property tax revenue increased approximately \$103,000 from the prior fiscal year due to assessment of new residential housing and overall rising property values, coupled with a \$68,500 increase in sales tax revenue, which was effected in the prior fiscal year by the COVID pandemic. These increases were offset by lower franchise tax revenue received due to a negative impact to operations caused by the pandemic and governmental regulation and regrouping of activity.
- Licenses and permits decreased by \$75,705 or 35% compared to the prior fiscal year. Due to the COVID pandemic, there was a significant reduction in building permits issued during the fiscal year as compared to the prior year as developers and contractors waited for state mandates to be lifted and for market conditions to improve.
- Intergovernmental revenue increased by \$380,797 to \$439,734. The increase is due almost exclusively to \$370,453 in federal and state grants provided to the City for COVID relief.
- Charges for services increased by \$221,875 or 47%. Charges to the Mendota Unified School District for the services of police resource officers was down \$81,524 as compared to the prior fiscal year. This reduction in service revenue is the result of school campuses being closed during the pandemic. This reduction in service revenue was offset by higher planning and zoning charges for the current fiscal year and revenue received from Canna-Hub, a marijuana collective, that was regrouped in the current year.
- Revenue from fines increased \$13,073 to \$121,301. The increase is due to a higher number of vehicle and traffic citations issued during the current fiscal year as compared to the prior year.
- Use of money and property increased by \$4,696 to \$101,973. The City commenced renting a portion of its City Hall property to United Security Bank during the current fiscal year, resulting in an overall increase in property rental income. This increase in rental income was partially offset by lower interest earnings on invested funds.
- Proceeds from disposal during the current fiscal year represent primarily insurance proceeds for the loss of the City's animal control vehicle and a riding lawn mower used in the City's parks department.

The \$3,563 increase in miscellaneous revenue over the prior fiscal year can be attributable to one-time receipts of income not present in the prior fiscal year.

**CITY OF MENDOTA  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
JUNE 30, 2021**

The following table provides an explanation of expenditures by function that changed significantly over the prior year:

**Expenditures by Function  
GENERAL FUND**

	FY2021		FY2020		Increase/ (Decrease)	Percent of Total
	Amount	Percent of Total	Amount	Percent of Total	Amount	
General government	\$ 611,408	17.83%	\$ 315,974	9.16%	\$ 295,434	-1550.26%
Public safety	1,853,463	54.03%	1,692,331	49.06%	161,132	-845.53%
Highways and streets	-	0.00%	18,093	0.52%	(18,093)	94.94%
Public works	63,161	1.84%	57,774	1.68%	5,387	-28.27%
Building and planning	191,044	5.57%	137,719	3.99%	53,325	-279.82%
Parks and recreation	294,598	8.59%	365,985	10.61%	(71,387)	374.60%
Capital outlay	367,908	10.73%	750,998	21.77%	(383,090)	2010.23%
Debt Service	48,367	1.41%	110,132	3.19%	(61,765)	324.11%
<b>Total</b>	<b>\$ 3,429,949</b>	<b>100%</b>	<b>\$ 3,449,006</b>	<b>100%</b>	<b>\$ (19,057)</b>	<b>100%</b>

- General government expenditures increased by \$295,434 to \$611,408. As discussed in the General Fund revenue section above, the City received \$370,452 in federal and state COVID relief grants. Of this amount received, the City granted \$236,700 to local non-profits to assist in pandemic relief. In addition, the City contracted with a financial services firm to determine the feasibility of a proposed bond issue to fund the construction of a proposed City Hall/Police Department building, coupled with higher administrative wages incurred during the fiscal year as compared to the prior year.
- Public safety expenditures increased by \$161,132 from the previous fiscal year. The significant increase is due primarily to higher wages and benefits for the City's police department charged to the City's General Fund during the current fiscal year. This reallocation of police labor and benefits to the City's General Fund was due to lower available resources in several special revenue funds dedicated to public safety. In addition, expenditures for fire protection provided by Fresno County increased by approximately \$23,000 over the prior fiscal year.
- Building and planning expenditures increased by \$53,325 or 39% from the previous year due to a substantial increase in outsourced engineering and planning service fees incurred by the City, including continued subdivision planning for the La Colonial development and planning/zoning for a proposed new cannabis farming venture.
- Parks and recreation expenditures decreased by \$71,387 to \$294,598 over the prior fiscal year. The decrease in expenditures can be directly attributable to the COVID pandemic as utilization of the City's park venues was negatively impacted by the state mandated restrictions on public gatherings and events. The parks department incurred less cleaning and maintenance time, along with lower costs for facility repairs and operational supplies.
- Capital outlay expenditures for the fiscal year ended June 30, 2021 consist of the purchase of three 2020 Ford Explorer police vehicles and related accessories, along with upgraded vehicle displays and docking stations for the remaining patrol vehicle fleet. In addition, the City purchased a new riding lawn mower for the parks department and shared in the cost of the purchase of a 2016 Peterbilt dump truck and office equipment with other City enterprise and special revenue funds.
- Debt service payments decreased by \$61,765 to \$48,367 from the prior fiscal year. The City paid the final principal portion of the Warkentine settlement obligation during the prior fiscal year, resulting in a \$60,000 decrease in debt service expenditures for the current fiscal year. The remaining decrease is attributable to lower interest charges on the debt due to the Successor Agency of the Mendota Redevelopment Agency.

The HOME Investment Partnership Program Special Revenue Fund has a total fund deficit of \$8,699. The fund had no activity during the current fiscal year due to lack of new funding for community housing assistance.

The CDBG Housing Program Special Revenue Fund has a total fund balance of \$402,151, all of which is restricted to low-income housing. The City collected \$17,543 in debt service payments on its loan portfolio during the year. At June 30, 2021, the fund maintains a portfolio of \$752,310 in low-income housing loans. There were no new housing loans made during the current fiscal year.

**CITY OF MENDOTA  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
JUNE 30, 2021**

The State Gas Tax Special Revenue Fund has a total fund balance of \$1,230,712, all of which is restricted to street maintenance and road improvement projects. The fund was allocated \$505,385 in state gas tax revenue during the fiscal year and received intergovernmental federal reimbursement grants totaling \$352,192 for construction of a roundabout improvement at Bass and Barboza Streets. Of the \$538,913 in fund expenditures for the fiscal year, \$141,570 was for general maintenance of City streets, while the remaining \$397,343 was devoted to capital outlay for the above referenced Bass and Barboza Streets roundabout improvement, along with capital equipment purchases.

The Measure C Special Revenue Fund has a total fund of \$508,817, all of which is restricted to street maintenance and road improvement projects. The fund was allocated \$411,460 in sales tax revenue obtained through a 1.00% county imposed district tax to fund street and road maintenance and improvements. In addition, the fund received intergovernmental federal reimbursement grants totaling \$291,270 for construction of a roundabout improvement at Bass and Barboza Streets. Of the \$573,972 in fund expenditures for the fiscal year, \$221,858 was for general maintenance of City streets, while the remaining \$352,114 was utilized for the Bass and Barboza Street roundabout improvement mentioned above, along with other capital equipment purchases.

**Proprietary funds.** The City's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail. Factors concerning these funds have already been addressed in the discussion of Government-Wide Financial Analysis of business-type activities.

**GENERAL FUND BUDGETARY HIGHLIGHTS**

At the end of the fiscal year, actual expenditures were \$269,485 lower than the final budgetary appropriations. The primary reason for the positive budget variance relates to lower than expected capital outlay expenditures. Capital outlay was budgeted for \$1,046,325, while actual expenditures for the fiscal year came in at \$367,908. Various capital outlay projects that the City had anticipated commencing during the fiscal year ended June 30, 2021 were, instead, delayed or tabled due to the COVID pandemic, resulting in a positive variance of \$678,417. This positive budget variance was partially offset by negative budget variance in public safety expenditures. At the time of the budget preparation, the City did not foresee the allocation of additional General Fund resources needed to cover the police department wages and benefits due to a lack of available resources in special revenue funds dedicated to public safety. As a result, the public safety incurred a negative variance of \$222,034 for the fiscal year ended June 30, 2021.

During the year, actual revenues were \$404,148 higher than the final budgetary estimates. The revenue variance is due primarily to substantially higher property and sales tax revenue than anticipated at the time the budget was developed due to City reservations regarding the impact of the pandemic on retail sales within the City. In addition, the City reported higher revenue for planning and zoning services due to a cannabis farming venture and subdivision work at La Colonial that exceeding the City's expectations when developing the original budget and contributing to the overall positive budget variance.

**CAPITAL ASSETS AND LONG-TERM OBLIGATIONS**

**Capital Assets.** The City's investment in capital assets of its governmental and business-type activities as of June 30, 2021, amounts to \$37,885,198 (net of accumulated depreciation). This investment in capital assets includes land, construction in progress, infrastructure, land improvements, building and improvements, and equipment. The total increase in the City's investments in capital assets for the current year is approximately seventeen percent.

**City of Mendota's Capital Assets**

	Governmental Activities		Business-type Activities		Total	
	2021	2020	2021	2020	2021	2020
Land	\$ 357,322	\$ 357,322	\$ 1,325,374	\$ 2,098,220	\$ 1,682,696	\$ 2,455,542
Construction in progress	155,244	144,788	5,868,352	3,567,094	6,023,596	3,711,882
Infrastructure - non depreciable	-	-	61,425	61,425	61,425	61,425
Infrastructure - depreciable	13,735,441	12,712,674	14,520,326	10,546,505	28,255,767	23,259,179
Land improvements	5,846,749	5,770,695	10,279,996	10,279,996	16,126,745	16,050,691
Buildings and improvements	1,440,436	1,440,436	3,309,684	3,144,163	4,750,120	4,584,599
Equipment	2,405,006	2,022,805	-	-	2,405,006	2,022,805
Less: accumulated depreciation	<u>(9,961,026)</u>	<u>(8,873,739)</u>	<u>(11,459,131)</u>	<u>(10,761,140)</u>	<u>(21,420,157)</u>	<u>(19,634,879)</u>
Total capital assets	<u>\$ 13,979,172</u>	<u>\$ 13,574,981</u>	<u>\$ 23,906,026</u>	<u>\$ 18,936,263</u>	<u>\$ 37,885,198</u>	<u>\$ 32,511,244</u>



**CITY OF MENDOTA  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
JUNE 30, 2021**

**CAPITAL ASSETS AND LONG-TERM OBLIGATIONS (Continued)**

**Capital Assets (Continued)**

This year's additions include:

Completion of "roundabout" road improvement at Bass & Barboza Streets	\$ 922,062
Purchase of three Ford Explorer police vehicles and accessories	150,825
Upgrades to police vehicle displays and docking stations	69,326
Additional improvements to Rojos-Pierce community park	69,930
Engineering designs for the La Colonial subdivision street expansion	57,121
Engineering designs for a city-wide alley paving project	43,500
Purchase of 2016 Peterbuilt dump truck	91,974
Completion of the sewer and water enterprise funds solar project	1,324,728
Continued engineering work on the city-wide auto-read water meter project	72,243
Continued engineering and construction of the Mowry bridge reconstruction project	4,889,782
Acquisition of various other equipment and improvements	<u>233,128</u>

Total additions	<u><u>\$ 7,924,619</u></u>
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For further information, see Note 5 of the financial statements on pages 43 through 44 of this report.

**Long-term debt.** At the end of the current fiscal year, the City of Mendota has total debt outstanding of \$8,943,511. Of this amount, \$361,408 is the liability of governmental activities and \$8,582,103 is the liability of business-type activities.

**City of Mendota's Outstanding Debt**

	Governmental Activities		Business-type Activities		Total	
	06/30/2021	06/30/2020	06/30/2021	06/30/2020	06/30/2021	06/30/2020
Revenue bonds payable	\$ -	\$ -	\$ 4,214,469	\$ 4,379,788	\$ 4,214,469	\$ 4,379,788
Loans payable	239,022	317,097	408,309	464,279	647,331	781,376
Capital leases	-	-	3,865,675	3,920,000	3,865,675	3,920,000
Compensated absences	103,535	91,690	77,052	58,967	180,587	150,657
Net pension liability	18,851	3,210	16,598	4,004	35,449	7,214
Total long-term debt	<u>\$ 361,408</u>	<u>\$ 411,997</u>	<u>\$ 8,582,103</u>	<u>\$ 8,827,038</u>	<u>\$ 8,943,511</u>	<u>\$ 9,239,035</u>

Additional information on the City's long-term debt can be found in Note 6 of the financial statements on pages 45 through 49 of this report.

**ECONOMIC FACTORS AND NEXT FIVE YEARS' BUDGETS AND RATES**

In preparing the budget for the next fiscal year, the following factors were taken into consideration:

- No employee salary adjustments for the current year.
- Health care adjustments of less than 2.50 percent.
- Increases in intergovernmental revenue to be received on various programs from the State of California. Property tax revenue and sales tax increase due to additions of new retailers in the City.

**REQUESTS FOR INFORMATION**

This report is designed to provide an overview of the City's finances for those with an interest in this area. Any questions concerning the information found in this report or requests for additional information should be directed to the Director of Finance, City of Mendota, 643 Quince Street, Mendota, CA 93640.

GOVERNMENT-WIDE FINANCIAL STATEMENTS

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**CITY OF MENDOTA**

**STATEMENT OF NET POSITION  
JUNE 30, 2021**

	Governmental Activities	Business-Type Activities	Total
<b>ASSETS</b>			
Cash and investments	\$ 7,447,504	\$ 4,866,938	\$ 12,314,442
Receivables, net	2,456,039	588,986	3,045,025
Prepaid expenses	40,383	8,314	48,697
Internal balances	(4,436)	4,436	-
Restricted assets:			
Cash and investments	-	1,700,069	1,700,069
Capital assets:			
Nondepreciable	512,566	7,255,151	7,767,717
Depreciable, net	<u>13,466,606</u>	<u>16,650,875</u>	<u>30,117,481</u>
Total assets	<u>23,918,662</u>	<u>31,074,769</u>	<u>54,993,431</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Pension deferrals	<u>109,272</u>	<u>106,248</u>	<u>215,520</u>
Total deferred outflows of resources	<u>109,272</u>	<u>106,248</u>	<u>215,520</u>
<b>LIABILITIES</b>			
Accounts payable	266,917	704,112	971,029
Deposits	-	1,253,282	1,253,282
Accrued interest	1,360	118,121	119,481
Long-term liabilities:			
Portion due or payable within one year:			
Compensated absences payable	26,074	66,339	92,413
Capital lease payable	-	119,327	119,327
Revenue bonds payable	-	182,000	182,000
Loans payable	21,215	56,775	77,990
Portion due or payable after one year:			
Compensated absences payable	77,461	10,713	88,174
Capital lease payable	-	3,746,348	3,746,348
Revenue bonds payable	-	4,032,469	4,032,469
Loans payable	217,807	351,534	569,341
Net pension liability	<u>18,851</u>	<u>16,598</u>	<u>35,449</u>
Total liabilities	<u>629,685</u>	<u>10,657,618</u>	<u>11,287,303</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Pension deferrals	<u>590</u>	<u>786</u>	<u>1,376</u>
Total deferred inflows of resources	<u>590</u>	<u>786</u>	<u>1,376</u>
<b>NET POSITION</b>			
Net investment in capital assets	13,753,125	15,417,573	29,170,698
Restricted for:			
Redevelopment and housing	2,766,232	-	2,766,232
Public safety	1,404,565	-	1,404,565
Highways and streets	2,922,418	-	2,922,418
Parks and recreation	128,228	-	128,228
Debt service	-	657,966	657,966
Unrestricted	<u>2,423,091</u>	<u>4,447,074</u>	<u>6,870,165</u>
Total net position	<u>\$ 23,397,659</u>	<u>\$ 20,522,613</u>	<u>\$ 43,920,272</u>

The notes to the basic financial statements are an integral part of this statement.

**CITY OF MENDOTA**

**STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2021**

	Program Revenues				Net (Expense) Revenue and Changes in Net Position		
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	Total
<b>Functions/Programs</b>							
Governmental Activities:							
General government	\$ 672,494	\$ 389,400	\$ 95,179	\$ -	\$ (187,915)	\$ -	\$ (187,915)
Public safety	2,430,899	301,271	646,143	-	(1,483,485)	-	(1,483,485)
Municipal airport	50,269	-	1,005	2,795	(46,469)	-	(46,469)
Highways and streets	576,036	14,553	505,385	931,173	875,075	-	875,075
Public works	799,743	3,003	-	-	(796,740)	-	(796,740)
Building and planning	191,430	252,456	-	-	61,026	-	61,026
Parks and recreation	517,913	2,729	-	-	(515,184)	-	(515,184)
Interest and fiscal charges	1,737	-	-	-	(1,737)	-	(1,737)
Total governmental activities	5,240,521	963,412	1,247,712	933,968	(2,095,429)	-	(2,095,429)
Business-Type Activities:							
Water	2,024,558	2,261,726	4,701	4,891,617	-	5,133,486	5,133,486
Sewer	1,548,396	1,541,407	5,326	-	-	(1,663)	(1,663)
Sanitation	752,347	781,817	5,000	-	-	34,470	34,470
Total business-type activities	4,325,301	4,584,950	15,027	4,891,617	-	5,166,293	5,166,293
Total City of Mendota	\$ 9,565,822	\$ 5,548,362	\$ 1,262,739	\$ 5,825,585	(2,095,429)	5,166,293	3,070,864
General revenues:							
Taxes:							
Property taxes					1,645,197	-	1,645,197
Sales tax					778,946	-	778,946
Franchise taxes					200,475	-	200,475
Other taxes					698,195	-	698,195
Revenue from the use of money and property					105,968	6,504	112,472
Miscellaneous					19,358	49,110	68,468
Gain on sale of assets					59,611	209,001	268,612
Total general revenues					3,507,750	264,615	3,772,365
Change in net position					1,412,321	5,430,908	6,843,229
Net position - beginning					21,985,338	15,091,705	37,077,043
Net position - ending					\$ 23,397,659	\$ 20,522,613	\$ 43,920,272

The notes to the basic financial statements are an integral part of this statement.

FUND FINANCIAL STATEMENTS

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**CITY OF MENDOTA**

**BALANCE SHEET – GOVERNMENTAL FUNDS  
JUNE 30, 2021**

	Special Revenue Funds						Total Governmental Funds
	General	Gas Tax	CDBG Program	HOME Investment Partnership Program	Measure C	Nonmajor Governmental Funds	
<b>ASSETS</b>							
Cash and investments	\$ 2,430,085	\$ 1,161,292	\$ 402,126	\$ -	\$ 441,311	\$ 3,012,690	\$ 7,447,504
Receivables	341,218	90,206	752,310	1,142,244	73,256	56,805	2,456,039
Due from other funds	47,880	-	-	-	-	-	47,880
Prepaid expenses	40,047	-	-	-	336	-	40,383
<b>Total assets</b>	<b>\$ 2,859,230</b>	<b>\$ 1,251,498</b>	<b>\$ 1,154,436</b>	<b>\$ 1,142,244</b>	<b>\$ 514,903</b>	<b>\$ 3,069,495</b>	<b>\$ 9,991,806</b>
<b>LIABILITIES</b>							
Accounts payable	\$ 230,341	\$ 20,786	\$ -	\$ -	\$ 6,086	\$ 9,704	\$ 266,917
Due to other funds	-	-	-	8,699	-	39,181	47,880
Advances from other funds	4,436	-	-	-	-	-	4,436
<b>Total liabilities</b>	<b>234,777</b>	<b>20,786</b>	<b>-</b>	<b>8,699</b>	<b>6,086</b>	<b>48,885</b>	<b>319,233</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>							
Unavailable revenue - loans	-	-	752,285	1,142,244	-	-	1,894,529
<b>Total deferred inflows of resources</b>	<b>-</b>	<b>-</b>	<b>752,285</b>	<b>1,142,244</b>	<b>-</b>	<b>-</b>	<b>1,894,529</b>
<b>FUND BALANCES (DEFICIT)</b>							
Nonspendable:							
Prepaid expenses	40,047	-	-	-	336	-	40,383
Restricted for:							
Redevelopment and housing	-	-	402,151	-	-	469,552	871,703
Public safety	-	-	-	-	-	1,404,565	1,404,565
Highways and streets	-	1,230,712	-	-	508,481	1,183,225	2,922,418
Parks and recreation	-	-	-	-	-	128,228	128,228
Assigned to:							
Public Safety	9,695	-	-	-	-	22,379	32,074
Highways and streets	19,884	-	-	-	-	-	19,884
Unassigned	2,554,827	-	-	(8,699)	-	(187,339)	2,358,789
<b>Total fund balances (deficit)</b>	<b>2,624,453</b>	<b>1,230,712</b>	<b>402,151</b>	<b>(8,699)</b>	<b>508,817</b>	<b>3,020,610</b>	<b>7,778,044</b>
<b>Total liabilities, deferred inflows of resources, and fund balances (deficit)</b>	<b>\$ 2,859,230</b>	<b>\$ 1,251,498</b>	<b>\$ 1,154,436</b>	<b>\$ 1,142,244</b>	<b>\$ 514,903</b>	<b>\$ 3,069,495</b>	<b>\$ 9,991,806</b>

The notes to the basic financial statements are an integral part of this statement.

**CITY OF MENDOTA**

**RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE  
GOVERNMENT-WIDE STATEMENT OF NET POSITION  
JUNE 30, 2021**

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

Total fund balances - governmental funds		\$ 7,778,044
Capital assets used in governmental activities are not current financial resources and, therefore, are not reported in the governmental funds. The cost of the assets is \$23,940,198 and the accumulated depreciation is \$9,961,026.		13,979,172
Other long-term assets are not available to pay for current period expenditures and, therefore, are deferred in governmental funds.		1,894,529
Interest payable on long-term debt does not require current financial resources; therefore, interest payable is not reported as a liability in the governmental funds balance sheet.		(1,360)
Long-term liabilities are not due and payable in the current period and, therefore, are not reported as liabilities in governmental funds. Long-term liabilities at year-end consist of:		
Loan payable	(239,022)	
Compensated absences	<u>(103,535)</u>	(342,557)
Net pension liability and pension related deferred outflows and inflows of resources are not due in the current period and, therefore, are not reported in governmental funds.		
Net pension liability	(18,851)	
Deferred outflows	109,272	
Deferred inflows	<u>(590)</u>	<u>89,831</u>
Net position of governmental activities		<u>\$ 23,397,659</u>



**CITY OF MENDOTA**

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED JUNE 30, 2021**

	Special Revenue Funds						Total Governmental Funds
	General	Gas Tax	CDBG	HOME Investment Partnership Program	Measure C	Nonmajor Governmental Funds	
<b>REVENUES</b>							
Taxes	\$ 2,163,433	\$ -	\$ -	\$ -	\$ 411,460	\$ 747,920	\$ 3,322,813
Licenses and permits	139,185	-	-	-	-	8,781	147,966
Intergovernmental	439,734	858,957	-	-	292,474	445,654	2,036,819
Charges for services	691,613	-	-	-	-	-	691,613
Fines	121,301	-	-	-	-	2,532	123,833
Loan repayments	-	-	17,543	-	-	-	17,543
Use of money and property	101,973	990	334	3	374	2,294	105,968
Miscellaneous	53,526	-	-	-	-	95,179	148,705
<b>Total revenues</b>	<b>3,710,765</b>	<b>859,947</b>	<b>17,877</b>	<b>3</b>	<b>704,308</b>	<b>1,302,360</b>	<b>6,595,260</b>
<b>EXPENDITURES</b>							
Current:							
General government	611,408	-	-	-	-	-	611,408
Public safety	1,853,463	-	-	-	-	481,494	2,334,957
Municipal airport	-	-	-	-	-	11,692	11,692
Highways and streets	-	141,570	-	-	221,858	208,727	572,155
Public works	63,161	-	-	-	-	-	63,161
Building and planning	191,044	-	-	-	-	-	191,044
Parks and recreation	294,598	-	-	-	-	75,280	369,878
Capital outlay	367,908	397,343	-	-	352,114	331,102	1,448,467
Debt service:							
Principal	41,549	-	-	-	-	-	41,549
Interest	6,818	-	-	-	-	-	6,818
<b>Total expenditures</b>	<b>3,429,949</b>	<b>538,913</b>	<b>-</b>	<b>-</b>	<b>573,972</b>	<b>1,108,295</b>	<b>5,651,129</b>
Excess (deficiency) of revenues over (under) expenditures	280,816	321,034	17,877	3	130,336	194,065	944,131
<b>OTHER FINANCING SOURCES (USES)</b>							
Proceeds from sale of capital assets	59,611	-	-	-	-	-	59,611
<b>Total other financing sources (uses)</b>	<b>59,611</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>59,611</b>
Net change in fund balances	340,427	321,034	17,877	3	130,336	194,065	1,003,742
Fund balances (deficit) - beginning	2,284,026	909,678	384,274	(8,702)	378,481	2,826,545	6,774,302
Fund balances (deficit) - ending	\$ 2,624,453	\$ 1,230,712	\$ 402,151	\$ (8,699)	\$ 508,817	\$ 3,020,610	\$ 7,778,044

The notes to the basic financial statements are an integral part of this statement.

**CITY OF MENDOTA**

**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS  
TO THE GOVERNMENT-WIDE STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2021**

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

Net change in fund balances - total governmental funds	\$ 1,003,742
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlay exceeds depreciation expense in the current period.	391,186
The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of the governmental funds.	31,050
In the statement of activities, compensated absences are measured by the amounts earned during the year. In governmental funds, however, expenditures for these items are measured by the amount of financial resources used (essentially the amounts paid).	(11,845)
Prior year unavailable revenues previously recognized in the statement of activities were recognized in the governmental funds in the current fiscal year when made available.	(17,543)
Interest on long-term debt in the statement of activities differs from the amount reported in the governmental funds because interest is recognized as an expenditure in the funds when it is due, and thus requires the use of current financial resources. In the statement of activities, however, interest expense is recognized as the interest accrues, regardless of when it is due.	4,085
Changes to the pension related deferred outflows do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.	<u>11,646</u>
Change in net position of governmental activities	<u>\$ 1,412,321</u>

**CITY OF MENDOTA**

**STATEMENT OF NET POSITION  
PROPRIETARY FUNDS  
JUNE 30, 2021**

	Business-Type Activities — Enterprise Funds			
	Water Fund	Sewer Fund	Sanitation Fund	Total
<b>ASSETS</b>				
Current assets:				
Cash and investments	\$ 3,202,232	\$ 1,642,255	\$ 22,451	\$ 4,866,938
Receivables, net	287,563	204,042	97,381	588,986
Prepaid expenses	4,861	3,453	-	8,314
Total current assets	<u>3,494,656</u>	<u>1,849,750</u>	<u>119,832</u>	<u>5,464,238</u>
Noncurrent assets:				
Restricted assets:				
Cash and investments	1,042,103	657,966	-	1,700,069
Advances to other funds	1,932,838	8,872	-	1,941,710
Capital assets:				
Nondepreciable	5,943,522	1,311,629	-	7,255,151
Depreciable, net	6,904,996	9,745,879	-	16,650,875
Total noncurrent assets	<u>15,823,459</u>	<u>11,724,346</u>	<u>-</u>	<u>27,547,805</u>
Total assets	<u>19,318,115</u>	<u>13,574,096</u>	<u>119,832</u>	<u>33,012,043</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
Pension deferrals	58,748	42,044	5,456	106,248
Total deferred outflows of resources	<u>58,748</u>	<u>42,044</u>	<u>5,456</u>	<u>106,248</u>
<b>LIABILITIES</b>				
Current liabilities:				
Accounts payable	557,642	29,716	116,754	704,112
Deposits	1,253,282	-	-	1,253,282
Accrued interest	14,354	103,767	-	118,121
Compensated absences payable	26,701	36,838	2,800	66,339
Capital lease payable	119,327	-	-	119,327
Revenue bonds payable	-	182,000	-	182,000
Loans payable	50,000	6,775	-	56,775
Total current liabilities	<u>2,021,306</u>	<u>359,096</u>	<u>119,554</u>	<u>2,499,956</u>
Noncurrent liabilities:				
Advances from other funds	4,436	1,932,838	-	1,937,274
Compensated absences payable	8,664	1,949	100	10,713
Capital lease payable	3,746,348	-	-	3,746,348
Revenue bonds payable	-	4,032,469	-	4,032,469
Loans payable	345,000	6,534	-	351,534
Net pension liability	8,660	7,069	869	16,598
Total noncurrent liabilities	<u>4,113,108</u>	<u>5,980,859</u>	<u>969</u>	<u>10,094,936</u>
Total liabilities	<u>6,134,414</u>	<u>6,339,955</u>	<u>120,523</u>	<u>12,594,892</u>

The notes to the basic financial statements are an integral part of this statement.

**CITY OF MENDOTA**

**STATEMENT OF NET POSITION  
 PROPRIETARY FUNDS  
 JUNE 30, 2021  
 (Continued)**

	Business-Type Activities — Enterprise Funds			
	Water Fund	Sewer Fund	Sanitation Fund	Total
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Pension deferrals	463	283	40	786
Total deferred inflows of resources	463	283	40	786
<b>NET POSITION</b>				
Net investment in capital assets	8,587,843	6,829,730	-	15,417,573
Restricted for:				
Debt service	-	657,966	-	657,966
Unrestricted	4,654,143	(211,794)	4,725	4,447,074
Total net position	<u>\$ 13,241,986</u>	<u>\$ 7,275,902</u>	<u>\$ 4,725</u>	<u>\$ 20,522,613</u>

**CITY OF MENDOTA**

**STATEMENT OF REVENUES, EXPENSES AND CHANGES IN  
FUND NET POSITION – PROPRIETARY FUNDS  
FOR THE YEAR ENDED JUNE 30, 2021**

	Business-Type Activities — Enterprise Funds			
	Water Fund	Sewer Fund	Sanitation Fund	Total
Operating revenues:				
Charges for services	\$ 2,261,726	\$ 1,541,407	\$ 781,817	\$ 4,584,950
Miscellaneous	<u>20,271</u>	<u>28,839</u>	<u>5,000</u>	<u>54,110</u>
Total operating revenues	<u>2,281,997</u>	<u>1,570,246</u>	<u>786,817</u>	<u>4,639,060</u>
Operating expenses:				
Wages and benefits	575,325	481,541	55,360	1,112,226
Maintenance and supplies	992,060	415,697	696,170	2,103,927
Depreciation	338,904	359,087	-	697,991
Amortization	-	4,681	-	4,681
Bad debt	<u>12,144</u>	<u>1,802</u>	<u>817</u>	<u>14,763</u>
Total operating expenses	<u>1,918,433</u>	<u>1,262,808</u>	<u>752,347</u>	<u>3,933,588</u>
Operating income	<u>363,564</u>	<u>307,438</u>	<u>34,470</u>	<u>705,472</u>
Nonoperating revenue (expenses):				
Intergovernmental revenue	-	1,431	-	1,431
Developer fees	4,701	3,895	-	8,596
Interest income	5,249	1,255	-	6,504
Interest expense	(106,125)	(285,588)	-	(391,713)
Other nonoperating income	-	-	-	-
Capital grant revenue	1,835	-	-	1,835
Gain (loss) on sale of assets	-	209,001	-	209,001
Total nonoperating revenues (expenses)	<u>(94,340)</u>	<u>(70,006)</u>	<u>-</u>	<u>(164,346)</u>
Income before capital contributions	269,224	237,432	34,470	541,126
Capital contributions	<u>4,889,782</u>	<u>-</u>	<u>-</u>	<u>4,889,782</u>
Change in net position	5,159,006	237,432	34,470	5,430,908
Net position (deficit) - beginning	<u>8,082,980</u>	<u>7,038,470</u>	<u>(29,745)</u>	<u>15,091,705</u>
Net position (deficit) - ending	<u>\$ 13,241,986</u>	<u>\$ 7,275,902</u>	<u>\$ 4,725</u>	<u>\$ 20,522,613</u>

The notes to the basic financial statements are an integral part of this statement.

**CITY OF MENDOTA**

**STATEMENT OF CASH FLOWS  
PROPRIETARY FUNDS  
FOR THE YEAR ENDED JUNE 30, 2021**

	Business-Type Activities — Enterprise Funds			
	Water Fund	Sewer Fund	Sanitation Fund	Total
Cash flow from operating activities:				
Cash received from customers	\$ 2,351,028	\$ 1,517,597	\$ 773,713	\$ 4,642,338
Cash payments to suppliers	(560,075)	(437,227)	(692,778)	(1,690,080)
Cash payments to employees	(559,133)	(467,337)	(55,237)	(1,081,707)
Other operating cash receipts	20,271	28,839	5,000	54,110
Net cash provided by operating activities	<u>1,252,091</u>	<u>641,872</u>	<u>30,698</u>	<u>1,924,661</u>
Cash flow from noncapital financing activities:				
Loans from/(to) other funds	(610,948)	613,605	(8,247)	(5,590)
Grants	-	1,431	-	1,431
Net cash provided (used) by noncapital financing activities	<u>(610,948)</u>	<u>615,036</u>	<u>(8,247)</u>	<u>(4,159)</u>
Cash flow from capital and related financing activities:				
Cash received from capital grants	1,835	-	-	1,835
Cash received from developers	4,701	3,895	-	8,596
Proceeds from sale of capital assets	-	981,847	-	981,847
Principal and interest paid on capital debt	(213,899)	(472,043)	-	(685,942)
Acquisition or construction of capital assets	(5,721,281)	(719,319)	-	(6,440,600)
Net cash provided (used) by capital and related financing activities	<u>(5,928,644)</u>	<u>(205,620)</u>	<u>-</u>	<u>(6,134,264)</u>
Cash flow from investing activities:				
Interest and dividends on investments	7,127	1,358	-	8,485
Net cash provided by investing activities	<u>7,127</u>	<u>1,358</u>	<u>-</u>	<u>8,485</u>
Net increase (decrease) in cash	(5,280,374)	1,052,646	22,451	(4,205,277)
Cash and investments, July 1, 2020	<u>9,524,709</u>	<u>1,247,575</u>	<u>-</u>	<u>10,772,284</u>
Cash and investments, June 30, 2021	<u>\$ 4,244,335</u>	<u>\$ 2,300,221</u>	<u>\$ 22,451</u>	<u>\$ 6,567,007</u>

The notes to the basic financial statements are an integral part of this statement.

**CITY OF MENDOTA**

**STATEMENT OF CASH FLOWS  
 PROPRIETARY FUNDS  
 FOR THE YEAR ENDED JUNE 30, 2021  
 (Continued)**

**Reconciliation of Operating Income (Loss) to Net Cash  
 Provided (Used) by Operating Activities**

	Business-Type Activities — Enterprise Funds			
	Water Fund	Sewer Fund	Sanitation Fund	Total
Operating income	\$ 363,564	\$ 307,438	\$ 34,470	\$ 705,472
<i>Adjustments to reconcile operating income to net cash provided by operating activities:</i>				
Depreciation and amortization	338,904	363,768	-	702,672
<i>Change in assets and liabilities:</i>				
Decrease (increase) in receivables	89,529	(22,008)	(7,287)	60,234
Decrease (increase) in prepaid expenses	122	(61)	-	61
Decrease (increase) in pension deferred outflows	8,847	(7,877)	(251)	719
Increase (decrease) in accounts payable	431,863	(21,469)	3,392	413,786
Increase (decrease) in compensated absences	1,789	16,554	(258)	18,085
Increase (decrease) in customer deposits	11,917	-	-	11,917
Increase (decrease) in net pension liabilities	6,099	5,819	676	12,594
Increase (decrease) in pension deferred inflows	(543)	(292)	(44)	(879)
Net cash provided by operating activities	<u>\$ 1,252,091</u>	<u>\$ 641,872</u>	<u>\$ 30,698</u>	<u>\$ 1,924,661</u>

**Schedule of Non-Cash Capital and Related Financing Activities**

	Water Fund	Sewer Fund	Sanitation Fund	Total
Disposal of capital assets	<u>\$ -</u>	<u>\$ (772,846)</u>	<u>\$ -</u>	<u>\$ (772,846)</u>

NOTES TO THE BASIC FINANCIAL STATEMENTS

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## **CITY OF MENDOTA**

### **NOTES TO THE BASIC FINANCIAL STATEMENTS JUNE 30, 2021**

#### **NOTE 1 – ORGANIZATION AND ACCOUNTING POLICIES**

The basic financial statements of City of Mendota, California (the City) have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the government's accounting principles are described below.

##### **A. Reporting Entity**

The City was incorporated in 1942 as a general law city of the State of California and, as such, can exercise the powers specified by the constitution and laws of the State of California. The City is governed by an elected five-member City Council under the administration of an appointed City Manager. The City provides the following services: public safety; community services; planning and zoning; street construction and maintenance; water; sanitation collection and disposal; sewer; street cleaning and general administrative services.

As required by generally accepted accounting principles, these financial statements present the City and its component units, entities for which the City is considered to be financially accountable. Blended component units, although legally separate entities are, in substance, part of the government's operations. Further, the City Council has significant influence over the operations of the component units and data from these units are combined with data of the primary government. The blended component unit has a June 30 year-end.

##### **B. Blended Component Unit**

###### ***Mendota Community Corporation***

The Corporation was incorporated in the State of California on April 13, 2015 by the Mendota City Council as a nonprofit entity under Internal Revenue Code Section 501(c)(3) to facilitate the receipt of tax-deductible donations from the public to fund various philanthropic causes within the City of Mendota. The activity of the Mendota Community Corporation (the Corporation) is reported in these financial statements as a special revenue fund.

##### **C. Basis of Presentation**

###### ***Management's Discussion and Analysis***

GASB Statement No. 34 requires that financial statements be accompanied by a narrative introduction and analytical overview of the City's financial activities in the form of "management's discussion and analysis" (MD&A). This analysis is similar to the analysis provided in the annual reports of private-sector organizations.

###### ***Government-Wide Financial Statements***

The statement of net position and the statement of activities display information about the primary government (the City) and its component units. These statements include the financial activities of the overall government, except for fiduciary activities. Eliminations have been made to minimize the double-counting of internal activities. These statements distinguish between the *governmental* and *business-type activities* of the City. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange transactions. Business-type activities are financed in whole or in part by fees charged to external parties.

The statement of activities presents a comparison between direct expenses and program revenues for the different business-type activities of the City and for each function of the City's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly recipients of goods or services offered by the programs and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

**CITY OF MENDOTA**

**NOTES TO THE BASIC FINANCIAL STATEMENTS  
JUNE 30, 2021**

**NOTE 1 – ORGANIZATION AND ACCOUNTING POLICIES (Continued)**

**C. Basis of Presentation (Continued)**

***Fund Financial Statements***

The fund financial statements provide information about the City's funds. Separate statements for each fund category – *governmental and proprietary* – are presented. The emphasis of fund financial statements is on major governmental and enterprise funds; each displayed in a separate column. All remaining governmental and enterprise funds are aggregated and reported as nonmajor funds.

Proprietary fund operating revenues, such as charges for services, result from exchange transactions associated with the principal activity of the fund. Exchange transactions are those in which each party receives and gives up essentially equal values. Nonoperating revenues, such as subsidies and investment earnings, result from nonexchange transactions or ancillary activities.

**D. Major Funds**

Major funds are defined as funds that have either assets, liabilities, revenues, or expenditures/expenses equal to ten percent of their fund-type total and five percent of the grand total. The General Fund is always a major fund. The City may also select other funds it believes should be presented as major funds.

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

***General Fund*** - This is the City's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

***Gas Tax Special Revenue Fund*** – This fund is used to account for the City's apportioned share of revenue assessed by the State of California on the sale of gasoline in the state. The funds are to be used exclusively for maintenance and improvement of the City's street and roads.

***CDBG Housing Special Revenue Fund*** – This fund is used to account for grant funds passed through the Fresno Council of Governments from the Community Development Block Grant program of the federal government for the purposes of supporting low-income housing within the City of Mendota.

***HOME Investment Partnership Program Special Revenue Fund*** - This fund is used to account for grant funds received from the Federal Government for the purpose of developing viable urban communities and for the City's rehabilitation program.

***Measure C Special Revenue Fund*** - This fund is used to account for the City's apportioned share of local sales tax revenues to be used exclusively for the maintenance and improvement of the City's streets and roads. It also includes grant funds for the purpose of street and road maintenance and road improvement projects.

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

***Water Fund*** - This fund is used to account for the activities of the City's water distribution operations.

***Sewer Fund*** - This fund is used to account for the activities of the City's wastewater utility and collection.

***Sanitation Fund*** - This fund is used to account for the activities of the City's sanitation services.

**CITY OF MENDOTA**

**NOTES TO THE BASIC FINANCIAL STATEMENTS  
JUNE 30, 2021**

**NOTE 1 – ORGANIZATION AND ACCOUNTING POLICIES (Continued)**

**E. Measurement Focus, Basis of Accounting**

***Government-Wide and Proprietary Fund Financial Statements***

The government-wide and proprietary fund financial statements are reported using the economic resources measurement focus. The government-wide and proprietary fund financial statements are reported using the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Nonexchange transactions, in which the City gives (or receives) value without directly receiving (or giving) equal value in exchange, include property taxes, grants, entitlements, and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants, entitlements, and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

***Governmental Fund Financial Statements***

Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. The City considers certain revenues reported in the governmental funds to be available if the revenues are collected within sixty days after year-end. Property taxes, sales taxes, franchise taxes, licenses, and interest are considered to be susceptible to accrual. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, claims and judgments, as well as compensated absences, which are recognized as expenditures to the extent they have matured. General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and acquisitions under capital leases are reported as other financing sources.

**F. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position/Fund Balance**

***Cash and Cash Equivalents***

The City's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition. These investments are not specifically identified with any one fund. Interest is allocated to the individual funds on the basis of average cash balances.

***Restricted Assets***

Certain proceeds of general obligation debt and enterprise debt are classified as restricted assets on the balance sheet because their use is limited by applicable debt covenants. "Cash with Fiscal Agent" is used to report resources set aside for potential deficiencies in the repayment ability of the debt service fund and enterprise funds, and for payment of construction projects undertaken by the City.

***Interfund Transactions***

Activities between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year 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 business-type activities are reported in the government-wide financial statements as "internal balances."

**CITY OF MENDOTA**

**NOTES TO THE BASIC FINANCIAL STATEMENTS  
JUNE 30, 2021**

**NOTE 1 – ORGANIZATION AND ACCOUNTING POLICIES (Continued)**

**F. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position/Fund Balance (Continued)**

***Capital Assets***

Capital assets, which include land, buildings and improvements, equipment, and infrastructure assets (e.g., roads, sidewalks, traffic lights and signals, street lights and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Such capital assets are recorded at historical cost. Donated capital assets are recorded at estimated fair value at the date of donation. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

The City's policy has set the capitalization threshold for reporting capital assets as follows:

<u>Capital Assets</u>	<u>Minimum Threshold</u>
Land	\$ 100,000
Land improvements	5,000
Buildings	100,000
Building improvements	5,000
Vehicles	5,000
Equipment/machinery	5,000
Infrastructure	100,000
Utility systems	100,000
Information technology equipment	5,000

For capital assets, depreciation is recorded on a straight-line basis over the estimated useful lives of the assets as follows:

<u>Capital Assets</u>	<u>Useful Life</u>
Land improvements	10-20 years
Buildings	25-40 years
Building improvements	25-40 years
Vehicles	5-10 years
Equipment/machinery	5-10 years
Infrastructure	20-40 years
Utility systems	25-40 years
Information technology equipment	3-5 years

Major outlays for capital assets and improvements are capitalized as projects are constructed.

***Interest Payable***

In the government-wide financial statements, interest payable of long-term debt is recognized as the liability is incurred for governmental fund types and proprietary fund types.

In the fund financial statements, proprietary fund types recognize the interest payable when the liability is incurred.

**CITY OF MENDOTA**

**NOTES TO THE BASIC FINANCIAL STATEMENTS  
JUNE 30, 2021**

**NOTE 1 – ORGANIZATION AND ACCOUNTING POLICIES (Continued)**

**F. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position/Fund Balance (Continued)**

***Unearned Revenue***

In the government-wide financial statements, unearned revenue is recognized for transactions for which revenue has not yet been earned. Typically, transactions recorded as unearned revenue in the government-wide financial statements are long-term loans receivable, advanced fees from developers, and prepaid charges for services.

***Unavailable Revenue***

In the fund financial statements, unavailable revenue is recorded when transactions have not yet met the revenue recognition criteria based on the modified accrued basis of accounting. The City records unavailable revenue for transactions for which revenues have been earned but are not available to meet current financial obligations. Typical transactions for which unavailable revenue is recorded are property taxes earned but not yet available.

***Compensated Absences***

Compensated absences are recorded in accordance with GASB. Vested or accumulated compensated absences that are expected to be liquidated with current financial resources are reported as an expenditure and a fund liability of the governmental fund that will pay it. Amounts of vested or accumulated compensated absences that are not expected to be liquidated with expendable available financial resources are reported in the governmental activities of the government-wide financial statements. Vested or accumulated compensated absences of proprietary funds are recorded as an expense and liability of those funds as the benefits accrue to employees.

***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.

***Net Position and Fund Balance***

**Net Position**

In government-wide financial statements, net position is reported in three categories as follows:

- *Net Investment in Capital Assets* – This amount consists of capital assets net of accumulated depreciation and reduced by outstanding debt that attributed to the acquisition, construction, or improvements of the assets.
- *Restricted* – This amount is restricted by external creditors, grantors, contributors, or laws or regulations of other governments.
- *Unrestricted* – This amount is all net position that does not meet the definition of “net investment in capital assets” or “restricted net position.”

When an expense is incurred for purposes for which both restricted and unrestricted net position are available, the City's practice is to apply restricted net position first.

**CITY OF MENDOTA**

**NOTES TO THE BASIC FINANCIAL STATEMENTS  
JUNE 30, 2021**

**NOTE 1 – ORGANIZATION AND ACCOUNTING POLICIES (Continued)**

**F. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position/Fund Balance (Continued)**

***Net Position and Fund Balance* (Continued)**

Fund Balance Classification

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:

- *Nonspendable* - This classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) are legally or contractually required to be maintained intact.
- *Restricted* - This classification includes amounts for which constraints have been placed on the use of the resources either (a) externally imposed by creditors (such as through a debt covenant), grantors, contributors, or laws or regulations of other governments, or (b) imposed by law through constitutional provisions or enabling legislation.
- *Committed* - This classification includes amounts that can be used only for specific purposes pursuant to constraints imposed by formal action of the City Council. These amounts cannot be used for any other purpose unless the City Council removes or changes the specified use by taking the same type of action (ordinance or resolution) that was employed when the funds were initially committed. This classification also includes contractual obligations to the extent that existing resources have been specifically committed for use in satisfying those contractual requirements.
- *Assigned* - This classification includes amounts that are constrained by the City's intent to be used for a specific purpose but are neither restricted nor committed. This intent can be expressed by the City Council or through the City Council delegating this responsibility to the City Manager through the budgetary process. This classification also includes the remaining positive fund balance for all governmental funds except for the General Fund.
- *Unassigned* - This classification includes amounts that have not been assigned to other funds or restricted, committed or assigned to a specific purpose within the City. This classification also includes negative residual fund balance of any other governmental fund that cannot be eliminated by offsetting of assigned fund balance amount.

City Council establishes (and modifies or rescinds) fund balance commitments by passage of an ordinance or resolution. This is typically done through adoption and amendment of the budget. A fund balance commitment is further indicated in the budget document as a designation or commitment of the fund (such as for special incentives). Assigned fund balance is established by the City Council through adoption or amendment of the budget as intended for specific purpose (such as the purchase of fixed assets, construction, debt service, or for other purposes).

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, the City considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the City considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds, as needed, unless City Council has provided otherwise in its commitment or assignment actions.

In the General Fund, the City strives to maintain an unassigned fund balance to be used for unanticipated emergencies of approximately 20% of the actual GAAP basis expenditures and other financing sources and uses.

**CITY OF MENDOTA**

**NOTES TO THE BASIC FINANCIAL STATEMENTS  
JUNE 30, 2021**

**NOTE 1 – ORGANIZATION AND ACCOUNTING POLICIES (Continued)**

**F. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position/Fund Balance (Continued)**

***Property Tax Calendar***

Secured property taxes become a lien on the property as of January 1 and are levied in two equal installments: the first due November 1, and delinquent on December 11, and the second due February 1 and delinquent April 11. Property taxes on unsecured property are due on the lien date of March 1 and become delinquent on September 1. The County of Fresno is responsible for the assessment, collection, and apportionment for all jurisdictions within the County, including the City of Mendota.

The City accounts for property taxes in conformance with NCGA Interpretation 3 which requires that: (1) taxes relating to the current budget and collected within 60 days after the year-end of the budget period be recognized as revenue currently; and (2) a property tax assessment made during the current year, for the purpose of financing the budget of the following fiscal period, be recorded as receivable and the related revenue deferred to the period for which it was levied.

***Use of Estimates***

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

**NOTE 2 – CASH AND INVESTMENTS**

The City of Mendota maintains a cash and investment pool that is available for all funds. Each fund type balance in the pool is reflected on the combined balance sheet as cash and investments. The City apportions interest earnings to all funds based on their monthly cash balances. Certain restricted funds which are held and invested by independent outside custodians through contractual agreements are not pooled. These restricted funds include cash and investment held by trustees.

Cash and investments as of June 30, 2021 are classified in the accompanying financial statements as follows:

Statement of Net Position:

Cash and investments	\$ 12,314,442
Cash and investments - restricted	<u>1,700,069</u>
Total cash and investments	<u>\$ 14,014,511</u>

Cash and investments as of June 30, 2021 consist of the following:

Cash on hand	\$ 700
Bank deposits	12,179,997
State investment pool	1,175,848
Investments	<u>657,966</u>
Total cash and investments	<u>\$ 14,014,511</u>



**CITY OF MENDOTA**

**NOTES TO THE BASIC FINANCIAL STATEMENTS  
JUNE 30, 2021**

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

**A. Deposits**

The carrying amount of the City's cash deposit was \$12,179,997 at June 30, 2021. The bank balance at June 30, 2021 was \$12,115,761 the total amount of which was insured and/or collateralized with securities held by the pledging financial institutions in the City's name as described below.

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

**B. Investments**

***Investments Authorized by the City's Investment Policy***

The City of Mendota's investment policy only authorizes investment in the local government investment pool administered by the State of California (LAIF). The City's investment policy does not contain any specific provisions intended to limit the City's exposure to interest rate risk, credit risk, and concentration of credit risk.

***Investments Authorized by Debt Agreements***

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

<u>Authorized Investment Type</u>	<u>Maximum Maturity</u>
U.S. Treasury Obligations	None
U.S. Agency Securities	None
Banker's Acceptances	180 days
Commercial Paper	270 days
Money Market Mutual Funds	N/A

**CITY OF MENDOTA**

**NOTES TO THE BASIC FINANCIAL STATEMENTS  
JUNE 30, 2021**

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

**B. Investments (Continued)**

***Disclosures Relating to Interest Rate Risk***

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates.

Information about the sensitivity of the fair values of the City's investments to market interest rate fluctuations is provided by the following table that shows the maturity date of each investment:

Investment Type	Amount	Remaining Maturity Date
State investment pool Held by fiscal agents:	\$ 1,175,848	12 months or less
Money market	<u>657,966</u>	12 months or less
Total	<u><u>\$ 1,833,814</u></u>	

***Disclosure 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 investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. Presented below is actual rating as of year-end for each investment type:

Investment Type	Amount	Ratings as of Year-End	
		AAAm	Not Rated
State investment pool Held by fiscal agents:	\$ 1,175,848	\$ -	\$ 1,175,848
Money market	<u>657,966</u>	<u>657,966</u>	<u>-</u>
Total	<u><u>\$ 1,833,814</u></u>	<u><u>\$ 657,966</u></u>	<u><u>\$ 1,175,848</u></u>

***Concentration of Credit Risk***

The investment policy of the City contains no limitations on the amount that can be invested in any one issuer beyond that stipulated by the California Government Code. The City holds investments in U.S. Bank Money Market Account that represents 5 percent or more of total City investments.

Investments in any one issuer that represent 5 percent or more of total investments by reporting unit (primary government, governmental activities, major funds, nonmajor funds in aggregate, etc.) are as follows:

- \$657,966 of cash and investments (including amounts held by bond trustee) reported in the Sewer Fund are held in the form of the above-described money market funds.

**CITY OF MENDOTA**

**NOTES TO THE BASIC FINANCIAL STATEMENTS  
JUNE 30, 2021**

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

**B. Investments** (Continued)

***Custodial Credit Risk***

The custodial credit risk for *investments* is the risk that, in the event of the failure of the counterparty (i.e., broker-dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. The California Government Code and the City's investment policy do not contain legal or policy requirements that would limit the exposure to custodial credit risk for investments. With respect to investment, custodial credit risk generally applies only to direct investment in securities through the use of mutual funds or government investment pools (such as LAIF).

***Investment in State Investment Pool***

The City is a voluntary participant in the Local Agency Investment Fund (LAIF) that is regulated by California Government Code Section 16429 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 amount based upon the City's pro-rata share of the fair value provided by LAIF for the entire LAIF portfolio (in relation to the amortized cost of the portfolio). The balance available for withdrawal is based in the accounting records maintained by LAIF, which are recorded on an amortized cost basis.

***Investments Valuation***

The City categorizes the fair value measurements of its investments based on the hierarchy established by generally accepted accounting principles. The fair value hierarchy, which has three levels, is 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. The City does not have any investments that are measured using Level 3 inputs.

Fair value measurements of the City's investments are as follows at June 30, 2021.

- Investment in the Local Agency Investment Fund: valued at \$1,175,848, based on the City's pro-rata share of the fair value provided by the LAIF for the entire LAIF portfolio. LAIF invests in numerous types of investments ranging all levels in the fair value hierarchy. Accordingly, LAIF is not an investment type that can be categorized in any particular level in the fair value hierarchy.
- Investment in the money market is valued at \$657,966. Money market funds have a maturity of less than one year and are presented at amortized costs, which approximates fair value. Since they are presented at amortized costs, they are not an investment type that can be categorized in any particular level in the fair value hierarchy.

**CITY OF MENDOTA**

**NOTES TO THE BASIC FINANCIAL STATEMENTS  
JUNE 30, 2021**

**NOTE 3 – RECEIVABLES**

Receivables as of June 30, 2021 consist of the following:

***Governmental Activities***

	General	Gas Tax	CDBG	HOME Investment Partnership Program	Measure C	Nonmajor Governmental	Total
Receivables:							
Intergovernmental	\$ 341,087	\$ 90,138	\$ -	\$ -	\$ 73,230	\$ 56,618	\$ 561,073
Interest	131	68	25	-	26	187	437
Loans	-	-	752,285	1,142,244	-	-	1,894,529
Total receivables	<u>\$ 341,218</u>	<u>\$ 90,206</u>	<u>\$ 752,310</u>	<u>\$ 1,142,244</u>	<u>\$ 73,256</u>	<u>\$ 56,805</u>	<u>\$ 2,456,039</u>

***Business-Type Activities***

	Water Fund	Sewer Fund	Sanitation Fund	Total
Receivables:				
Accounts	\$ 340,870	\$ 217,549	\$ 108,607	\$ 667,026
Interest	442	79	-	521
Allowance for uncollectible	(53,749)	(13,586)	(11,226)	(78,561)
Total receivables, net	<u>\$ 287,563</u>	<u>\$ 204,042</u>	<u>\$ 97,381</u>	<u>\$ 588,986</u>

**CITY OF MENDOTA**

**NOTES TO THE BASIC FINANCIAL STATEMENTS  
JUNE 30, 2021**

**NOTE 4 – INTERFUND ACTIVITY**

***Due from/Due to Other Funds***

Interfund receivable and payable balances arise from interfund transactions and are recorded by all funds affected in the period in which transactions are executed and are expected to be repaid shortly after the end of the fiscal year. Interfund receivable and payable balances have primarily been recorded when funds overdraw their share of pooled cash.

Activities within due from/due to other fund balances at June 30, 2021 are as follows:

	<u>Due From</u>	<u>Due To</u>
Major Funds:		
General Fund	\$ 47,880	\$ -
HOME Investment Partnership Program Special Revenue Fund	-	8,699
Nonmajor Funds:		
Aviation Assistance Special Revenue Fund	-	13,391
Street Capital Projects Fund	-	25,790
	<u>          </u>	<u>          </u>
Total	<u>\$ 47,880</u>	<u>\$ 47,880</u>

***Advances to/Advances from Other Funds***

Advances receivable constitute long-term borrowing between funds. Advances typically carry a stated interest rate and have scheduled debt service payments. At June 30, 2021, the funds below have made advances that were not expected to be repaid in one year or less.

	<u>Advances To</u>	<u>Advances From</u>
Major Funds:		
General Fund	\$ -	\$ 4,436
Water Fund	1,932,838	4,436
Sewer Fund	8,872	1,932,838
	<u>          </u>	<u>          </u>
Total	<u>\$ 1,941,710</u>	<u>\$ 1,941,710</u>

**CITY OF MENDOTA**

**NOTES TO THE BASIC FINANCIAL STATEMENTS  
JUNE 30, 2021**

**NOTE 5 – CAPITAL ASSETS**

A summary of governmental activities capital assets activity for the year ended June 30, 2021 is as follows:

	<u>Balance</u> <u>June 30, 2020</u>	<u>Additions</u>	<u>Dispositions</u>	<u>Balance</u> <u>June 30, 2021</u>
<b>Governmental Activities</b>				
Capital assets, not being depreciated:				
Land	\$ 357,322	\$ -	\$ -	\$ 357,322
Construction in progress	<u>144,788</u>	<u>111,163</u>	<u>(100,707)</u>	<u>155,244</u>
Total capital assets, not being depreciated	<u>502,110</u>	<u>111,163</u>	<u>(100,707)</u>	<u>512,566</u>
Capital assets, being depreciated:				
Infrastructure	12,712,674	1,022,767	-	13,735,441
Land improvements	5,770,695	76,054	-	5,846,749
Buildings and improvements	1,440,436	-	-	1,440,436
Equipment	<u>2,022,805</u>	<u>404,398</u>	<u>(22,197)</u>	<u>2,405,006</u>
Total capital assets, being depreciated	<u>21,946,610</u>	<u>1,503,219</u>	<u>(22,197)</u>	<u>23,427,632</u>
Less: accumulated depreciation	<u>(8,873,739)</u>	<u>(1,109,484)</u>	<u>22,197</u>	<u>(9,961,026)</u>
Total capital asset, being depreciated, net	<u>13,072,871</u>	<u>393,735</u>	<u>-</u>	<u>13,466,606</u>
Governmental activities capital assets, net	<u>\$ 13,574,981</u>	<u>\$ 504,898</u>	<u>\$ (100,707)</u>	<u>\$ 13,979,172</u>

Depreciation expense was charged to the following governmental activities functions on the statement of activities:

<b>Governmental Activities</b>	
General government	\$ 30,809
Public safety	85,443
Municipal airport	38,577
Highways and streets	702,534
Public works	33,215
Parks and recreation	<u>218,906</u>
Total depreciation expense - governmental activities	<u>\$ 1,109,484</u>

**CITY OF MENDOTA**

**NOTES TO THE BASIC FINANCIAL STATEMENTS  
JUNE 30, 2021**

**NOTE 5 – CAPITAL ASSETS (Continued)**

A summary of business-type capital assets activity for the year ended June 30, 2021 is as follows:

	<u>Balance</u> <u>June 30, 2020</u>	<u>Acquisitions</u>	<u>Dispositions</u>	<u>Balance</u> <u>June 30, 2021</u>
<b>Business-Type Activities:</b>				
Capital assets, not being depreciated:				
Land	\$ 2,098,220	\$ -	\$ (772,846)	\$ 1,325,374
Construction in progress	3,567,094	4,962,025	(2,660,767)	5,868,352
Infrastructure	<u>61,425</u>	<u>-</u>	<u>-</u>	<u>61,425</u>
Total capital assets, not being depreciated	<u>5,726,739</u>	<u>4,962,025</u>	<u>(3,433,613)</u>	<u>7,255,151</u>
Capital assets, being depreciated:				
Infrastructure	10,546,505	3,973,821	-	14,520,326
Buildings and improvements	10,279,996	-	-	10,279,996
Equipment	<u>3,144,163</u>	<u>165,521</u>	<u>-</u>	<u>3,309,684</u>
Total capital assets, being depreciated	<u>23,970,664</u>	<u>4,139,342</u>	<u>-</u>	<u>28,110,006</u>
Less: accumulated depreciation	<u>(10,761,140)</u>	<u>(697,991)</u>	<u>-</u>	<u>(11,459,131)</u>
Total capital asset, being depreciated, net	<u>13,209,524</u>	<u>3,441,351</u>	<u>-</u>	<u>16,650,875</u>
Business-type activities capital assets, net	<u>\$ 18,936,263</u>	<u>\$ 8,403,376</u>	<u>\$ (3,433,613)</u>	<u>\$ 23,906,026</u>

Depreciation expense was charged to the following business-type activities functions on the statement of activities:

<b>Business-Type Activities:</b>	
Water	\$ 338,904
Sewer	<u>359,087</u>
Total depreciation expense - business-type activities	<u>\$ 697,991</u>

**CITY OF MENDOTA**

**NOTES TO THE BASIC FINANCIAL STATEMENTS  
JUNE 30, 2021**

**NOTE 6 – LONG-TERM LIABILITIES**

A summary of governmental activities long-term debt transactions for the year ended June 30, 2021 is as follows:

	<u>Balance</u> <u>July 1, 2020</u>	<u>Issued/ Transferred</u>	<u>Retired/ Transferred</u>	<u>Balance</u> <u>June 30, 2021</u>	<u>Due Within</u> <u>One Year</u>
<b>Governmental Activities:</b>					
<i>Notes from direct borrowings and direct placements:</i>					
Westamerica Bank Loan, payable in monthly installments of \$1,626, including interest at 5.50%. Instrument matured on October 1, 2020 and is secured by first trust deed on real property acquired. There is a provision whereby if the City is unable to make payment then all principal and interest becomes immediately due and payable. Additionally, the lender may modify this loan without the consent or of notice to the City.	\$ 6,495	\$ -	\$ (6,495)	\$ -	\$ -
Loan due to the Successor Agency of the Mendota Redevelopment Agency. Interest is calculated and accrued quarterly based on the current rate of interest earned with the California Local Agency Investment Fund. Annual principal reductions of \$10,143, including interest equal to the Local Agency Investment Fund (LAIF) current rate, is payable on January 1 each year until paid in full on January 1, 2024. There is a provision in the loan whereby in an event of default the lender may declare the entire unpaid principal and interest immediately due and payable, with an increase in interest per annum of 10% or the maximum amount permitted by applicable law. Additionally, the lender may modify this loan without the consent or of notice to the City.	250,602	-	(24,555)	226,047	10,143
Westamerica Bank Loan, payable in monthly installments of \$958, including interest at 5.25%. Instrument matures on August 14, 2022 and is secured by police vehicles acquired. There is a provision whereby if the City is unable to make payments then all principal and interest becomes immediately due and payable. Additionally, the lender may modify this loan without consent or of notice to the City.	<u>23,474</u>	<u>-</u>	<u>(10,499)</u>	<u>12,975</u>	<u>11,072</u>
<i>Total notes from direct borrowings and direct placements:</i>	280,571	-	(41,549)	239,022	21,215
Contractual legal settlement in the case of <i>Warkentine et al. v. Soria et al.</i> , in which the City of Mendota was a party. Initial principal reduction of \$350,000 paid on March 11, 2016, to be followed by five equal, non-interest bearing, annual installments of \$60,000 beginning March 2, 2017. Matured on March 2, 2021.	60,000	-	(60,000)	-	-
Compensated absences	<u>91,690</u>	<u>195,425</u>	<u>(183,580)</u>	<u>103,535</u>	<u>26,074</u>
<b>Governmental activities long-term liabilities</b>	<u>\$ 432,261</u>	<u>\$ 195,425</u>	<u>\$ (285,129)</u>	<u>\$ 342,557</u>	<u>\$ 47,289</u>



**CITY OF MENDOTA**

**NOTES TO THE BASIC FINANCIAL STATEMENTS  
JUNE 30, 2021**

**NOTE 6 – LONG-TERM LIABILITIES (Continued)**

A summary of business-type activities long-term debt transactions for the year ended June 30, 2021 is as follows:

	<u>Balance July 1, 2020</u>	<u>Issued/ Transferred</u>	<u>Retired/ Transferred</u>	<u>Balance June 30, 2021</u>	<u>Due Within One Year</u>
<b>Business-Type Activities:</b>					
<i>Revenue Bonds:</i>					
Mendota Joint Powers Financing Authority Wastewater Revenue Bonds, Series 2005, payable in annual principal reductions from \$30,000 to \$200,000, interest payable on January 1 and July 1; serial bonds with annual maturities on July 1 beginning in 2006, in amounts from \$30,000 to \$135,000, with interest rates from 3.00% to 4.75%; term bonds in the amount of \$620,000 at 5.10% maturing July 1, 2024, and in the amount of \$1,725,000 at 5.25% maturing July 1, 2035, with annual payments ranging from \$135,000 to \$200,000 beginning 2024. The bonds are secured by revenues received from ownership and operation of the Wastewater Enterprise Fund. There is a provision in the bonds whereby in an event of default the lender may accelerate the installment payments; however, there can be no assurance that there will be sufficient revenue to pay the accelerated amount.	\$ 2,480,000	\$ -	\$ (135,000)	\$ 2,345,000	\$ 145,000
Less: unamortized bond discount	<u>(70,212)</u>	<u>-</u>	<u>4,681</u>	<u>(65,531)</u>	<u>-</u>
Subtotal	<u>2,409,788</u>	<u>-</u>	<u>(130,319)</u>	<u>2,279,469</u>	<u>145,000</u>
<i>Notes from direct borrowings and direct placements:</i>					
USDA Water Improvement Loan, payable in annual principal reductions from \$22,000 to \$60,000, interest payable semi-annually at 4.50% per annum. The loan is secured by a pledge of net revenues.	443,000	-	(48,000)	395,000	50,000
Westamerica Bank Loan, payable in monthly installments of \$1,552, including interest at 5.50%. Instrument matured on July 20, 2020 and is secured by three work trucks acquired. There is a provision whereby if the City is unable to make payment then all principal and interest becomes immediately due and payable. Additionally, the lender may modify this loan without the consent or of notice to the City.	1,545	-	(1,545)	-	-
Westamerica Bank Loan, payable in monthly installments of \$610, including interest at 5.25%. Instrument matures on May 21, 2023 and is secured by administrative vehicle acquired. There is a provision whereby if the City is unable to make payment then all principal and interest becomes immediately due and payable. Additionally, the lender may modify this loan without the consent or of notice to the City.	19,734	-	(6,425)	13,309	6,775
Mendota Joint Powers Financing Authority Wastewater Certificates of Participation, Series 2010-1, payable in annual principal reductions from \$18,000 to \$110,000 beginning on July 1, 2010 through July 1, 2049, interest payable semi-annually on January 1 and July 1 at the stated interest rate of 4.00%. The loan is secured by a pledge of net revenues. There is a provision in the loan whereby in an event of default the lender may declare the entire unpaid principal and interest immediately due and payable.	<u>1,970,000</u>	<u>-</u>	<u>(35,000)</u>	<u>1,935,000</u>	<u>37,000</u>
<i>Total notes from direct borrowings and direct placements:</i>	<u>2,434,279</u>	<u>-</u>	<u>(90,970)</u>	<u>2,343,309</u>	<u>93,775</u>
Signature Bank capital lease obligation, payable in quarterly principal reductions from \$226 to \$120,577 beginning on May 28, 2020 through February 28, 2035, interest payable quarterly on February 28, May 28, August 28 and November 30 at a stated rate of 3.394%. Secured by the solar project acquired. There is a provision whereby if the City is unable to make payment then all principal and interest becomes immediately due and payable. There is also a provision in the lease whereby, in the event of default on other loans that are greater than or equal to \$500,000, the outstanding principal and interest may become immediately due and payable.	<u>3,920,000</u>	<u>-</u>	<u>(54,325)</u>	<u>3,865,675</u>	<u>119,327</u>
Compensated absences	<u>58,967</u>	<u>86,133</u>	<u>(68,048)</u>	<u>77,052</u>	<u>66,339</u>
<b>Business-type activities long-term liabilities</b>	<u>\$ 8,823,034</u>	<u>\$ 86,133</u>	<u>\$ (343,662)</u>	<u>\$ 8,565,505</u>	<u>\$ 424,441</u>

**CITY OF MENDOTA**

**NOTES TO THE BASIC FINANCIAL STATEMENTS  
JUNE 30, 2021**

**NOTE 6 – LONG-TERM LIABILITIES (Continued)**

As of June 30, 2021, annual debt service requirements for governmental activities are as follows:

**Westamerica Bank - Police Vehicle Loan**

<u>Year Ending June 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Totals</u>
2022	\$ 11,072	\$ 424	\$ 11,496
2023	<u>1,903</u>	<u>13</u>	<u>1,916</u>
Total	<u>\$ 12,975</u>	<u>\$ 437</u>	<u>\$ 13,412</u>

**Successor Agency of the Mendota Redevelopment Agency Loan**

<u>Year Ending June 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Totals</u>
2022	\$ 10,143	\$ 3,684	\$ 13,827
2023	10,143	3,535	13,678
2024	<u>205,761</u>	<u>5,004</u>	<u>210,765</u>
Total	<u>\$ 226,047</u>	<u>\$ 12,223</u>	<u>\$ 238,270</u>

**CITY OF MENDOTA**

**NOTES TO THE BASIC FINANCIAL STATEMENTS  
JUNE 30, 2021**

**NOTE 6 – LONG-TERM LIABILITIES (Continued)**

As of June 30, 2021, annual debt service requirements for business-type activities are as follows:

**Mendota Joint Powers Financing Authority  
Wastewater Revenue Bonds, Series 2005**

Year Ending June 30	Principal	Interest	Totals
2022	\$ 145,000	\$ 116,213	\$ 261,213
2023	150,000	108,838	258,838
2024	160,000	101,088	261,088
2025	165,000	92,963	257,963
2026	120,000	85,748	205,748
2027-2031	700,000	326,768	1,026,768
2032-2036	905,000	121,154	1,026,154
Subtotal	2,345,000	952,772	3,297,772
Less: unamortized discount	(65,531)	-	(65,531)
Total	<u>\$ 2,279,469</u>	<u>\$ 952,772</u>	<u>\$ 3,232,241</u>

**USDA Water Improvement Loan**

Year Ending June 30	Principal	Interest	Totals
2022	\$ 50,000	\$ 17,775	\$ 67,775
2023	52,000	15,525	67,525
2024	54,000	13,185	67,185
2025	57,000	10,755	67,755
2026	60,000	8,190	68,190
Thereafter	122,000	8,190	130,190
Total	<u>\$ 395,000</u>	<u>\$ 73,620</u>	<u>\$ 468,620</u>

**Westamerica Bank - Jeep Cherokee Loan**

Year Ending June 30	Principal	Interest	Totals
2022	6,775	545	7,320
2023	6,534	175	6,709
Total	<u>\$ 13,309</u>	<u>\$ 720</u>	<u>\$ 14,029</u>

**CITY OF MENDOTA**

**NOTES TO THE BASIC FINANCIAL STATEMENTS  
JUNE 30, 2021**

**NOTE 6 – LONG-TERM LIABILITIES (Continued)**

**Mendota Joint Powers Financing Authority Wastewater Certificates of  
Participation, Series 2010-1**

Year Ending June 30	Principal	Interest	Totals
2022	\$ 37,000	76,654	\$ 113,654
2023	38,000	75,154	113,154
2024	40,000	73,593	113,593
2025	41,000	72,173	113,173
2026	43,000	70,293	113,293
2027-2031	240,000	324,141	564,141
2032-2036	293,000	270,930	563,930
2037-2041	356,000	206,295	562,295
2042-2046	434,000	127,394	561,394
2047-2050	<u>413,000</u>	<u>33,856</u>	<u>446,856</u>
Total	<u>\$ 1,935,000</u>	<u>\$ 1,330,483</u>	<u>\$ 3,265,483</u>

**Signature Bank Capital Lease Obligation (Solar Project)**

Year Ending June 30	Principal	Interest	Totals
2022	\$ 119,327	\$ 129,750	\$ 249,077
2023	137,523	125,473	262,996
2024	156,993	120,562	277,555
2025	182,784	114,953	297,737
2026	210,405	108,362	318,767
2027-2031	1,452,002	412,278	1,864,280
2032-2035	<u>1,606,641</u>	<u>113,569</u>	<u>1,720,210</u>
Total	<u>\$ 3,865,675</u>	<u>\$ 1,124,947</u>	<u>\$ 4,990,622</u>

**NOTE 7 – CAPITAL CONTRIBUTIONS**

During fiscal year 2019, the City entered into an agreement with United States Department of the Interior for replacement of a bridge accessing the City's water wells. The City recognized capital contributions in the following amounts within the Water Fund:

	Year Ending June 30			Total
	2019	2020	2021	
Capital contributions	<u>\$ 418,118</u>	<u>\$ 480,844</u>	<u>\$ 4,889,782</u>	\$ 5,788,744
Total amount of contract				<u>6,830,846</u>
Total to be recognized in FY 2022				<u>\$ 1,042,102</u>

**CITY OF MENDOTA**

**NOTES TO THE BASIC FINANCIAL STATEMENTS  
JUNE 30, 2021**

**NOTE 8 – DEPOSITS**

Deposits as of June 30, 2021 consist of the following:

	<u>Water Fund</u>	<u>Total</u>
Deposits:		
Customer deposits	\$ 211,180	\$ 211,180
Bridge project	<u>1,042,102</u>	<u>1,042,102</u>
Total deposits	<u>\$ 1,253,282</u>	<u>\$ 1,253,282</u>

**NOTE 9 – RISK MANAGEMENT**

The City is exposed to various risks of loss related to torts, theft, damage or destruction of assets, errors and omissions, injuries to employees, and natural disasters. During fiscal year 2012, the City obtained general liability coverage at a cost that is considered to be economically justifiable by joining together with other government entities in the State as a member of the Central San Joaquin Valley Risk Management Authority (CSJVRMA). RMA is a self-funded pool operating as a common risk management and insurance program. The City pays an annual premium to CSJVRMA for its above insurance coverage. The agreement for the formation of CSJVRMA provides that CSJVRMA will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of acceptable risk levels; however, each category of coverage has its own level of reinsurance. The financial statements of CSJVRMA can be obtained at 1750 Creekside Oaks Drive, Suite 200, Sacramento, CA 95833.

Current levels of coverage are \$10,000,000 liability, \$1,000,000 workers compensation, and applicable assessed value in property coverage. Losses in excess of \$10,000 are pooled with other members of the association.

**NOTE 10 – DEFERRED OUTFLOWS/INFLOWS OF RESOURCES**

In addition to assets, the statement of financial position 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 position or fund balance that applies to a future period(s) and thus, will not be recognized as an outflow of resources (expense/expenditure) until then. The City has pension related items that qualify to be reported as deferred outflows of resources. The pension related deferred outflows of resources are described in detail in Note 12.

In addition to liabilities, the statement of financial position 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 position or fund balance 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 numerous items, which arise only under a modified accrual basis of accounting that qualifies for reporting in this category. Accordingly, the items, unavailable revenue and deferred loans, are reported only in the governmental funds balance sheet. Deferred inflows of resources reported in the governmental funds for unavailable revenues are as follows:

	<u>CDBG Program</u>	<u>HOME Investment Partnership Program</u>	<u>Total</u>
Unavailable revenues - loans	\$ 752,285	\$ 1,142,244	\$ 1,894,529
Total deferred inflows of resources	<u>\$ 752,285</u>	<u>\$ 1,142,244</u>	<u>\$ 1,894,529</u>

**CITY OF MENDOTA**

**NOTES TO THE BASIC FINANCIAL STATEMENTS  
JUNE 30, 2021**

**NOTE 11 – 401(K) PENSION PLAN**

The City contributes to the City of Mendota 401(k) Profit Sharing Plan (Plan), for its full-time safety employees after 6 months of service with the City. The Plan is administered by the City.

Benefit terms, including contribution requirements, for the Plan are established and may be amended by the City Council. For each employee in the Plan, the City is required to contribute 5 percent of annual salary and may contribute additional matching contributions to an individual employee account. Employees are permitted to make contributions to the Plan, up to applicable Internal Revenue Code Limits. For the year ended June 30, 2021, employee contributions totaled \$65,260 and the City recognized pension expense of \$9,244, which comprise of contributions made by the City to the Plan.

Employees are immediately vested in their own contributions and earnings on those contributions and become fully vested in City contributions and earnings after completing 3 years of creditable service with the City. Nonvested City contributions are forfeited upon termination of employment. Such forfeitures are used to cover a portion of the Plan's administrative expenses and contributions. For the year ended June 30, 2021, there were no forfeitures reported.

**NOTE 12 – DEFINED BENEFIT 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 Plan (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 (all others.) 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 one miscellaneous rate plan. 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 with statutorily reduced benefits. All members are eligible for non-duty disability benefits after 10 years of service. The death benefit is one of the following: the Basic Death Benefit, the 1957 Survivor Benefit, or the Optional Settlement 2W Death Benefit. The cost of living adjustments for the Plan are applied as specified by the Public Employees' Retirement Law.

The rate plan provisions and benefits in effect at June 30, 2021 are summarized as follows:

	Miscellaneous PEPRA
Hire date	Prior to on or after January 1, 2013
Benefit formula	2% @ 62
Benefit vesting schedule	5 years service
Benefit payments	monthly for life
Retirement age	52 - 67
Monthly benefits, as a % of annual salary	1.0% to 2.5%
Required employee contribution rates	6.25%
Required employer contribution rates	6.985%

Beginning in fiscal year 2016, CalPERS collects employer contributions for the Plan as a percentage of payroll for the normal cost portion as noted in the rates above and as a dollar amount for contributions toward the unfunded liability and side fund, if applicable. The dollar amounts are billed on a monthly basis. The City's required contribution for the unfunded liability was \$4,277 for the fiscal year ended June 30, 2021.

**CITY OF MENDOTA**

**NOTES TO THE BASIC FINANCIAL STATEMENTS  
JUNE 30, 2021**

**NOTE 12 – DEFINED BENEFIT PENSION PLAN (Continued)**

**A. General Information about the Pension Plan (Continued)**

**Contributions** –Section 20814(c) of the California Public Employees’ Retirement Law (PERL) requires that the employer rates for all public employers are determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. The total plan contributions are determined through CalPERS’ annual actuarial valuation process. 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. Employer contribution rates may change if plan contracts are amended. Payments made by the employer to satisfy contribution requirements that are identified by the pension plan terms as plan member contribution requirements are classified as plan member contributions.

The City’s contributions to the plan that were recognized as a part of pension expense for the year ended June 30, 2021 were \$80,969.

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

As of June 30, 2021, the City reported a net pension liability for its proportionate share of the Plan of \$35,449.

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, 2020, 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, 2019, rolled forward to June 30, 2020, 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, 2019 and 2020 was as follows:

Proportion - June 30, 2019	0.0001%
Proportion - June 30, 2020	0.0003%
Change - Inrease (Decrease)	0.0002%

For the year ended June 30, 2021, the City recognized pension expense of \$100,881. At June 30, 2021, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Pension contributions subsequent to the measurement date	\$ 100,063	\$ -
Changes of assumptions	-	253
Differences between actual and expected experience	1,826	-
Net differences between projected and actual earnings on plan investments	1,053	-
Change in employer's proportion	24,322	1,123
Differences between the employer's actual contributions and the employer's proportionate share of contributions	<u>88,256</u>	<u>-</u>
Total	<u>\$ 215,520</u>	<u>\$ 1,376</u>

**CITY OF MENDOTA**

**NOTES TO THE BASIC FINANCIAL STATEMENTS  
JUNE 30, 2021**

**NOTE 12 – DEFINED BENEFIT PENSION PLAN (Continued)**

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

\$100,063 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, 2021. Other amounts reported as deferred outflow of resources and deferred inflows of resources related to pensions will be recognized as pension expense as follows:

Years Ending June 30	
2022	\$ 56,814
2023	39,485
2024	17,278
2025	504

**C. Actuarial Assumptions**

The total pension liabilities in the June 30, 2019 actuarial valuations were determined using the following actuarial assumptions:

Valuation Date	June 30, 2019
Measurement Date	June 30, 2020
Actuarial Cost Method	Entry- Age Normal Cost Method
Actuarial Assumptions:	
Discount Rate	7.15%
Inflation	2.50%
Payroll Growth	2.75%
Projected Salary Increase	Varies by Entry Age and Service
Investment Rate of Return	7.15% <sup>(1)</sup>
Mortality	Derived using CalPERS' Membership Data for all Funds <sup>(2)</sup>

<sup>(1)</sup> Net of pension plan investment expenses, including inflation

<sup>(2)</sup> The mortality table was developed based on CalPERS specific data.  
The table includes 15 years of mortality improvements using Society of Actuaries Scale 90% of scale MP 2016.

The underlying mortality assumptions and all other actuarial assumptions used in the June 30, 2017 valuation were based on the results of December 2017 actuarial experience study for the period 1997 to 2015. Further details of the Experiences Study can be found on the CalPERS website.

**D. Discount Rate**

The discount rate used to measure the total pension liability was 7.15%. 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.



**CITY OF MENDOTA**

**NOTES TO THE BASIC FINANCIAL STATEMENTS  
JUNE 30, 2021**

**NOTE 12 – DEFINED BENEFIT PENSION PLAN (Continued)**

**D. Discount Rate (Continued)**

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 PERF cash flows. Using historical returns of all the funds' asset classes, 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 fund. The expected rate of return was set by calculating the 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 equivalent to the single equivalent rate calculated above and adjusted to account for assumed administrative expenses.

The expected real rates of return by asset class are as follows:

Asset Class <sup>(a)</sup>	New Strategic Allocation	Real Return Years 1-10 <sup>(b)</sup>	Real Return Years 11+ <sup>(c)</sup>
Global 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%	0.00%	-0.92%
Total	100.0%		

<sup>(a)</sup> In the CalPERS CAFR, Fixed Income is included in Global Debt Securities; Liquidity is included in Short-term Investments; Inflation Assets are included in both Global Equity Securities and Global Debt Securities.

<sup>(b)</sup> An expected inflation of 2.00% used for this period

<sup>(c)</sup> 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 (asset) for the Plan, 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 1-percentage point lower or 1-percentage point higher than the current rate:

Discount Rate -1% 6.15%	Current Discount Rate 7.15%	Discount Rate +1% 8.15%
\$ 119,797	\$ 35,449	\$ (34,245)

**E. Pension Plan Fiduciary Net Position**

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

**F. Payable to the Pension Plan**

The City did not have an outstanding amount of contributions to the pension plan required for the year ended June 30, 2021.

**CITY OF MENDOTA**

**NOTES TO THE BASIC FINANCIAL STATEMENTS  
JUNE 30, 2021**

**NOTE 13 – DEFICIT FUND BALANCES/NET POSITIONS**

The following funds had deficit fund equity at June 30, 2021:

Major Funds:

HOME Investment Partnership Program Special Revenue Fund	\$	8,699
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Nonmajor Governmental Funds:

Aviation Assistance Special Revenue Fund	13,422
Streets Capital Projects Fund	25,790

**NOTE 14 – STABILIZATION POLICY**

In fiscal year 2016, City Council approved a stabilization agreement through a resolution. The funds are to be replenished to the greater of 50% of the average of the last three years' General Fund expenditures or the highest fund balance attained in the emergency fund. Under the policy, the emergency funds could be utilized if one of the following conditions are met:

The City's fund balance meets or falls below a 110% amount of unpaid obligations remaining within the same fund, in an individual year.

The Emergency Center is activated at level 2 or higher.

Upon finding by the City Council that the emergency conditions exist necessitating the use of said emergency funds.

The fund balance is over \$600,000 or an amount equal to two months of the City's average monthly operating expenses over the past five years, whichever is greater, a non-emergency need requiring the use of said funds, determined by the City

As of June 30, 2021, the stabilization fund balance of \$950,000 was reported as unassigned within the General Fund. The policy does not meet the GASB 54 stabilization arrangement criteria requirements.

**NOTE 15 – CONTINGENCIES**

**A. Grants**

The government participates in various federal grant programs, the principal of which are subject to program compliance audits pursuant to the Single Audit Act as amended. Accordingly, the government's compliance with applicable grant requirements will be established at a future date. The amount of expenditures which may be disallowed by the granting agencies cannot be determined at this time, although the government anticipates such amounts, if any, will be immaterial.

**B. COVID-19**

On March 11, 2020, the World Health Organization declared the outbreak of a coronavirus, COVID-19, a pandemic. Accordingly, some functions of the City's operations were limited to protect the health and safety of its employees. The financial impact that could occur as a result of the pandemic is unknown at this time.

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REQUIRED SUPPLEMENTARY INFORMATION

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**CITY OF MENDOTA**

**BUDGETARY COMPARISON SCHEDULE  
GENERAL FUND  
FOR THE YEAR ENDED JUNE 30, 2021**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
<b>REVENUES</b>				
Taxes	\$ 2,185,241	\$ 2,185,241	\$ 2,163,433	\$ (21,808)
Licenses and permits	132,000	132,000	139,185	7,185
Intergovernmental	460,929	460,929	439,734	(21,195)
Charges for services	347,082	347,082	691,613	344,531
Fines	73,000	73,000	121,301	48,301
Use of money and property	101,500	101,500	101,973	473
Miscellaneous	<u>6,865</u>	<u>6,865</u>	<u>53,526</u>	<u>46,661</u>
 Total revenues	 <u>3,306,617</u>	 <u>3,306,617</u>	 <u>3,710,765</u>	 <u>404,148</u>
<b>EXPENDITURES</b>				
Current:				
General government	548,910	548,910	611,408	(62,498)
Public safety	1,631,429	1,631,429	1,853,463	(222,034)
Public works	65,365	65,365	63,161	2,204
Building and planning	97,000	97,000	191,044	(94,044)
Parks and recreation	275,622	275,622	294,598	(18,976)
Capital outlay	1,046,325	1,046,325	367,908	678,417
Debt service:				
Principal	25,358	25,358	41,549	(16,191)
Interest	<u>9,425</u>	<u>9,425</u>	<u>6,818</u>	<u>2,607</u>
 Total expenditures	 <u>3,699,434</u>	 <u>3,699,434</u>	 <u>3,429,949</u>	 <u>269,485</u>
 Excess (deficiency) of revenues over (under) expenditures	 <u>(392,817)</u>	 <u>(392,817)</u>	 <u>280,816</u>	 <u>673,633</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Proceeds from sale of capital assets	4,000	4,000	59,611	55,611
Transfers in	389,518	389,518	-	(389,518)
Transfers out	<u>(9,425)</u>	<u>(9,425)</u>	<u>-</u>	<u>9,425</u>
 Total other financing sources (uses)	 <u>384,093</u>	 <u>384,093</u>	 <u>59,611</u>	 <u>(324,482)</u>
 Net change in fund balance	 <u>\$ (8,724)</u>	 <u>\$ (8,724)</u>	 340,427	 <u>\$ 349,151</u>
 Fund balance - beginning			<u>2,284,026</u>	
 Fund balance - ending			<u>\$ 2,624,453</u>	

**CITY OF MENDOTA**

**BUDGETARY COMPARISON SCHEDULE  
GAS TAX  
SPECIAL REVENUE FUND  
FOR THE YEAR ENDED JUNE 30, 2021**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
<b>REVENUES</b>				
Intergovernmental	\$ 1,208,863	\$ 1,208,863	\$ 858,957	\$ (349,906)
Use of money and property	<u>-</u>	<u>-</u>	<u>990</u>	<u>990</u>
Total revenues	<u>1,208,863</u>	<u>1,208,863</u>	<u>859,947</u>	<u>(348,916)</u>
<b>EXPENDITURES</b>				
Current:				
Highways and streets	137,679	137,679	141,570	(3,891)
Capital outlay	<u>961,068</u>	<u>961,068</u>	<u>397,343</u>	<u>563,725</u>
Total expenditures	<u>1,098,747</u>	<u>1,098,747</u>	<u>538,913</u>	<u>559,834</u>
Net change in fund balance	<u>\$ 110,116</u>	<u>\$ 110,116</u>	321,034	<u>\$ 210,918</u>
Fund balance - beginning			<u>909,678</u>	
Fund balance - ending			<u>\$ 1,230,712</u>	

**CITY OF MENDOTA**

**BUDGETARY COMPARISON SCHEDULE  
MEASURE C  
SPECIAL REVENUE FUND  
FOR THE YEAR ENDED JUNE 30, 2021**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
<b>REVENUES</b>				
Taxes	\$ 369,555	\$ 369,555	\$ 411,460	\$ 41,905
Intergovernmental	701,105	701,105	292,474	(408,631)
Use of money and property	-	-	374	374
Total revenues	<u>1,070,660</u>	<u>1,070,660</u>	<u>704,308</u>	<u>(366,352)</u>
<b>EXPENDITURES</b>				
Current:				
Highways and streets	305,755	305,755	221,858	83,897
Capital outlay	<u>805,089</u>	<u>805,089</u>	<u>352,114</u>	<u>452,975</u>
Total expenditures	<u>1,110,844</u>	<u>1,110,844</u>	<u>573,972</u>	<u>536,872</u>
Net change in fund balance	<u>\$ (40,184)</u>	<u>\$ (40,184)</u>	130,336	<u>\$ 170,520</u>
Fund balance - beginning			<u>378,481</u>	
Fund balance - ending			<u>\$ 508,817</u>	



**CITY OF MENDOTA**

**NOTES TO THE BUDGETARY COMPARISON SCHEDULES  
FOR THE YEAR ENDED JUNE 30, 2021**

**BUDGETARY BASIS OF ACCOUNTING**

The official budget was prepared for adoption for the General Fund and Special Revenue Funds. The following procedures are followed in establishing the budgetary data reflected in the general purpose financial statements:

1. Prior to the beginning of the fiscal year, the City prepares a budget for the next succeeding fiscal year. The operating budget includes proposed expenditures and the means of financing them.
2. A meeting of the City Council is then called for the purpose of adopting the proposed budget. At least ten days' public notice of the meeting must have been given.
3. Prior to the start of the fiscal year, the budget is legally enacted through passage of a resolution by the City Council.

Once a budget is approved, it can be amended only by approval of a 4/5<sup>ths</sup> vote of the members of the City Council. As required by law, such amendments are made after fiscal year-end. All budget appropriations lapse at year-end.

A budget was not prepared for the HOME Investment Partnership Program fund nor the CDBG Program fund for the year ended June 30, 2021. Accordingly, budgetary comparison schedules are not presented.

**EXCESS OF EXPENDITURES OVER APPROPRIATIONS**

As of June 30, 2021, expenditures exceeded appropriations in individual funds as follows:

<u>Appropriations Category</u>	<u>Excess Expenditures</u>
General Fund:	
General government	\$ 62,498
Public safety	222,034
Building and planning	94,044
Parks and recreation	18,976
Principal	16,191
Gas Tax Fund:	
Highways and streets	3,891

**CITY OF MENDOTA**

**PROPORTIONATE SHARE OF NET PENSION LIABILITY (ASSET)  
REQUIRED SUPPLEMENTARY INFORMATION  
LAST 10 YEARS\***

	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
Proportion of the net pension liability (asset)	0.0000%	0.0000%	0.0001%	0.0003%
Proportionate share of the net pension liability (asset)	\$ -	\$ (3,773)	\$ 7,214	\$ 35,449
Covered payroll	\$ 902,792	\$ 1,141,007	\$ 1,274,069	\$ 1,154,780
Proportionate share of the net pension liability (asset) as percentage of covered payroll	0.00%	-0.33%	0.57%	3.07%
Plan fiduciary net position as a percentage of the total pension liability (asset)	0.00%	102.66%	98.15%	94.41%

**NOTES TO SCHEDULE**

**Changes in Benefit Terms:** None

**Changes of Assumptions:** None

\*Schedule is intended to show information for ten years. Additional years will be displayed as they become available.

**CITY OF MENDOTA**

**SCHEDULE OF CONTRIBUTIONS  
REQUIRED SUPPLEMENTARY INFORMATION  
LAST 10 YEARS\***

	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
Actuarially required contribution (actuarially determined)	\$ 59,178	\$ 74,542	\$ 87,172	\$ 80,969	\$ 100,063
Contributions in relation to the actuarially determined contributions	<u>59,178</u>	<u>74,542</u>	<u>87,172</u>	<u>80,969</u>	<u>100,063</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	\$ 902,792	\$ 1,141,007	\$ 1,274,069	\$ 1,154,780	\$ 1,238,823
Contributions as a percentage of covered payroll	6.55%	6.53%	6.84%	7.01%	8.08%

\*Schedule is intended to show information for ten years. Additional years will be displayed as they become available.

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SUPPLEMENTARY INFORMATION

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**CITY OF MENDOTA**

**COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
JUNE 30, 2021**

	<u>Nonmajor Special Revenue</u>	<u>Nonmajor Capital Projects</u>	<u>Total</u>
<b>ASSETS</b>			
Cash and investments	\$ 1,968,031	\$ 1,044,659	\$ 3,012,690
Receivables	<u>56,737</u>	<u>68</u>	<u>56,805</u>
Total assets	<u>\$ 2,024,768</u>	<u>\$ 1,044,727</u>	<u>\$ 3,069,495</u>
<b>LIABILITIES</b>			
Accounts payable	\$ 9,704	\$ -	\$ 9,704
Due to other funds	<u>13,391</u>	<u>25,790</u>	<u>39,181</u>
Total liabilities	<u>23,095</u>	<u>25,790</u>	<u>48,885</u>
<b>FUND BALANCES (DEFICIT)</b>			
Restricted for:			
Redevelopment and housing	469,552	-	469,552
Public safety	446,099	958,466	1,404,565
Highways and streets	1,096,964	86,261	1,183,225
Parks and recreation	128,228	-	128,228
Assigned to:			
Public safety	22,379	-	22,379
Unassigned	<u>(161,549)</u>	<u>(25,790)</u>	<u>(187,339)</u>
Total fund balances (deficit)	<u>2,001,673</u>	<u>1,018,937</u>	<u>3,020,610</u>
Total liabilities and fund balances (deficit)	<u>\$ 2,024,768</u>	<u>\$ 1,044,727</u>	<u>\$ 3,069,495</u>

**CITY OF MENDOTA**

**COMBINING STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES  
NONMAJOR GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED JUNE 30, 2021**

	<u>Nonmajor Special Revenue</u>	<u>Nonmajor Capital Projects</u>	<u>Total</u>
<b>REVENUES</b>			
Taxes	\$ 747,920	\$ -	\$ 747,920
Licenses and permits	8,781	-	8,781
Intergovernmental	445,654	-	445,654
Fines	2,532	-	2,532
Use of money and property	1,408	886	2,294
Miscellaneous	95,179	-	95,179
Total revenues	<u>1,301,474</u>	<u>886</u>	<u>1,302,360</u>
<b>EXPENDITURES</b>			
Current:			
Public safety	481,494	-	481,494
Municipal airport	11,692	-	11,692
Highways and streets	208,727	-	208,727
Parks and recreation	75,280	-	75,280
Capital outlay	331,102	-	331,102
Total expenditures	<u>1,108,295</u>	<u>-</u>	<u>1,108,295</u>
Net change in fund balances	193,179	886	194,065
Fund balances (deficit) - beginning	<u>1,808,494</u>	<u>1,018,051</u>	<u>2,826,545</u>
Fund balances (deficit) - ending	<u>\$ 2,001,673</u>	<u>\$ 1,018,937</u>	<u>\$ 3,020,610</u>

**CITY OF MENDOTA**

**COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
SPECIAL REVENUE FUNDS  
JUNE 30, 2021**

	<u>Housing Income</u>	<u>Aviation Assistance</u>	<u>Police Grants</u>	<u>Local Transportation Fund</u>	<u>LLMD</u>
<b>ASSETS</b>					
Cash and investments	\$ 469,520	\$ -	\$ 144,876	\$ 759,585	\$ 18,136
Receivables	<u>32</u>	<u>-</u>	<u>5</u>	<u>54,690</u>	<u>-</u>
Total assets	<u>\$ 469,552</u>	<u>\$ -</u>	<u>\$ 144,881</u>	<u>\$ 814,275</u>	<u>\$ 18,136</u>
<b>LIABILITIES</b>					
Accounts payable	\$ -	\$ 31	\$ -	\$ 8,272	\$ 239
Due to other funds	<u>-</u>	<u>13,391</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>-</u>	<u>13,422</u>	<u>-</u>	<u>8,272</u>	<u>239</u>
<b>FUND BALANCES (DEFICIT)</b>					
Restricted for:					
Redevelopment and housing	469,552	-	-	-	-
Public safety	-	-	122,502	-	-
Highways and streets	-	-	-	806,003	17,897
Parks and recreations	-	-	-	-	-
Assigned to:					
Public safety	-	-	22,379	-	-
Unassigned	<u>-</u>	<u>(13,422)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total fund balances (deficit)	<u>469,552</u>	<u>(13,422)</u>	<u>144,881</u>	<u>806,003</u>	<u>17,897</u>
Total liabilities and fund balances (deficit)	<u>\$ 469,552</u>	<u>\$ -</u>	<u>\$ 144,881</u>	<u>\$ 814,275</u>	<u>\$ 18,136</u>



**CITY OF MENDOTA**

**COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
SPECIAL REVENUE FUNDS  
JUNE 30, 2021  
(Continued)**

	<u>Mendota CFD</u>	<u>Mendota Community Corporation</u>	<u>Development Fees</u>	<u>Total</u>
<b>ASSETS</b>				
Cash and investments	\$ 254,731	\$ 62,332	\$ 258,851	\$ 1,968,031
Receivables	<u>1,979</u>	<u>4</u>	<u>27</u>	<u>56,737</u>
Total assets	<u>\$ 256,710</u>	<u>\$ 62,336</u>	<u>\$ 258,878</u>	<u>\$ 2,024,768</u>
<b>LIABILITIES</b>				
Accounts payable	\$ 1,162	\$ -	\$ -	\$ 9,704
Due to other funds	<u>-</u>	<u>-</u>	<u>-</u>	<u>13,391</u>
Total liabilities	<u>1,162</u>	<u>-</u>	<u>-</u>	<u>23,095</u>
<b>FUND BALANCES (DEFICIT)</b>				
Restricted for:				-
Redevelopment and housing	-	-	-	469,552
Public safety	255,548	-	68,049	446,099
Highways and streets	-	-	273,064	1,096,964
Parks and recreations	-	62,336	65,892	128,228
Assigned to:				-
Public safety	-	-	-	22,379
Unassigned	<u>-</u>	<u>-</u>	<u>(148,127)</u>	<u>(161,549)</u>
Total fund balances (deficit)	<u>255,548</u>	<u>62,336</u>	<u>258,878</u>	<u>2,001,673</u>
Total liabilities and fund balances (deficit)	<u>\$ 256,710</u>	<u>\$ 62,336</u>	<u>\$ 258,878</u>	<u>\$ 2,024,768</u>

**CITY OF MENDOTA**

**COMBINING STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES  
NONMAJOR GOVERNMENTAL FUNDS  
SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED JUNE 30, 2021**

	<u>Housing Income</u>	<u>Aviation Assistance</u>	<u>Police Grants</u>	<u>Local Transportation Fund</u>	<u>LLMD</u>
<b>REVENUES</b>					
Taxes	\$ -	\$ -	\$ -	\$ 240,088	\$ 20,985
Licenses and permits	-	-	-	-	-
Intergovernmental	-	3,800	156,727	285,127	-
Fines	-	-	2,532	-	-
Use of money and property	405	-	79	670	4
Miscellaneous	-	-	-	-	-
	<u>405</u>	<u>3,800</u>	<u>159,338</u>	<u>525,885</u>	<u>20,989</u>
<b>Total revenues</b>					
	<u>405</u>	<u>3,800</u>	<u>159,338</u>	<u>525,885</u>	<u>20,989</u>
<b>EXPENDITURES</b>					
Current:					
Public safety	-	-	79,719	-	-
Municipal airport	-	11,692	-	-	-
Highways and streets	-	-	-	205,635	3,092
Parks and recreation	-	-	-	-	-
Capital outlay	-	-	-	331,102	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>331,102</u>	<u>-</u>
<b>Total expenditures</b>					
	<u>-</u>	<u>11,692</u>	<u>79,719</u>	<u>536,737</u>	<u>3,092</u>
<b>Net change in fund balances</b>	405	(7,892)	79,619	(10,852)	17,897
<b>Fund balances (deficit) - beginning</b>	<u>469,147</u>	<u>(5,530)</u>	<u>65,262</u>	<u>816,855</u>	<u>-</u>
<b>Fund balances (deficit) - ending</b>	<u>\$ 469,552</u>	<u>\$ (13,422)</u>	<u>\$ 144,881</u>	<u>\$ 806,003</u>	<u>\$ 17,897</u>

**CITY OF MENDOTA**

**COMBINING STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES  
NONMAJOR GOVERNMENTAL FUNDS  
SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED JUNE 30, 2021  
(Continued)**

	<u>Mendota CFD</u>	<u>Mendota Community Corporation</u>	<u>Development Fees</u>	<u>Total</u>
<b>REVENUES</b>				
Taxes	\$ 486,847	\$ -	\$ -	\$ 747,920
Licenses and permits	-	-	8,781	8,781
Intergovernmental	-	-	-	445,654
Fines	-	-	-	2,532
Use of money and property	46	65	139	1,408
Miscellaneous	-	95,179	-	95,179
Total revenues	<u>486,893</u>	<u>95,244</u>	<u>8,920</u>	<u>1,301,474</u>
<b>EXPENDITURES</b>				
Current:				
Public safety	385,509	-	16,266	481,494
Municipal airport	-	-	-	11,692
Highways and streets	-	-	-	208,727
Parks and recreation	-	75,280	-	75,280
Capital outlay	-	-	-	331,102
Total expenditures	<u>385,509</u>	<u>75,280</u>	<u>16,266</u>	<u>1,108,295</u>
Net change in fund balances	101,384	19,964	(7,346)	193,179
Fund balances (deficit) - beginning	<u>154,164</u>	<u>42,372</u>	<u>266,224</u>	<u>1,808,494</u>
Fund balances (deficit) - ending	<u>\$ 255,548</u>	<u>\$ 62,336</u>	<u>\$ 258,878</u>	<u>\$ 2,001,673</u>

**CITY OF MENDOTA**

**COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
CAPITAL PROJECTS FUNDS  
JUNE 30, 2021**

	<u>CDBG - Sewer and Drainage Projects</u>	<u>Street Capital Projects</u>	<u>Police Building</u>	<u>Total</u>
<b>ASSETS</b>				
Cash and investments	\$ 86,256	\$ -	\$ 958,403	\$ 1,044,659
Receivables	<u>5</u>	<u>-</u>	<u>63</u>	<u>68</u>
Total assets	<u>\$ 86,261</u>	<u>\$ -</u>	<u>\$ 958,466</u>	<u>\$ 1,044,727</u>
<b>LIABILITIES</b>				
Due to other funds	<u>\$ -</u>	<u>\$ 25,790</u>	<u>\$ -</u>	<u>\$ 25,790</u>
Total liabilities	<u>-</u>	<u>25,790</u>	<u>-</u>	<u>25,790</u>
<b>FUND BALANCES (DEFICITS)</b>				
Restricted to:				
Public safety	-	-	958,466	958,466
Highways and streets	86,261	-	-	86,261
Unassigned	<u>-</u>	<u>(25,790)</u>	<u>-</u>	<u>(25,790)</u>
Total fund balances (deficit)	<u>86,261</u>	<u>(25,790)</u>	<u>958,466</u>	<u>1,018,937</u>
Total fund balances (deficit)	<u>\$ 86,261</u>	<u>\$ -</u>	<u>\$ 958,466</u>	<u>\$ 1,044,727</u>

**CITY OF MENDOTA**

**COMBINING STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES  
NONMAJOR GOVERNMENTAL FUNDS  
CAPITAL PROJECTS FUNDS  
FOR THE YEAR ENDED JUNE 30, 2021**

	<u>CDBG - Sewer and Drainage Projects</u>	<u>Street Capital Projects</u>	<u>Police Building</u>	<u>Total</u>
<b>REVENUES</b>				
Use of money and property	\$ 74	\$ -	\$ 812	\$ 886
Total revenues	<u>74</u>	<u>-</u>	<u>812</u>	<u>886</u>
<b>EXPENDITURES</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	74	-	812	886
Fund balances (deficit) - beginning	<u>86,187</u>	<u>(25,790)</u>	<u>957,654</u>	<u>1,018,051</u>
Fund balances (deficit) - ending	<u>\$ 86,261</u>	<u>\$ (25,790)</u>	<u>\$ 958,466</u>	<u>\$ 1,018,937</u>

**BEFORE THE CITY COUNCIL  
OF THE  
CITY OF MENDOTA, COUNTY OF FRESNO**

**A RESOLUTION OF THE CITY COUNCIL  
OF THE CITY OF MENDOTA  
ACKNOWLEDGING RECEIPT OF THE  
ANNUAL AUDIT OF CITY FUNDS**

**RESOLUTION NO. 22-20**

**WHEREAS**, each year the City of Mendota (“City”) conducts a formal audit of all of its financial accounts; and

**WHEREAS**, an audit of all of the City’s financial accounts for fiscal year 2020-2021 has been conducted by Price, Paige, and Company; and

**WHEREAS**, the City’s auditors have concluded that City management has complied in all material respects with the types of compliance requirements described in the Office of Managements and Budget Circular A-133 and complies with all applicable standards contained in *Government Auditing Standards* for fiscal year 2020-2021.

**NOW, THEREFORE, BE IT RESOLVED**, by the City Council of the City of Mendota that the City Council hereby formally acknowledges receipt of the report for the financial audit of the City of Mendota for fiscal year 2020-2021.

\_\_\_\_\_  
Rolando Castro, Mayor

ATTEST:

I, Celeste Cabrera-Garcia, City Clerk of the City of Mendota, do hereby certify that the foregoing resolution was duly adopted and passed by the City Council at a regular meeting of said Council, held at the Mendota City Hall on the 22<sup>nd</sup> day of March, 2022, by the following vote:

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

\_\_\_\_\_  
Celeste Cabrera-Garcia, City Clerk

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**AGENDA ITEM – STAFF REPORT**

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**TO:** HONORABLE MAYOR AND COUNCILMEMBERS  
**FROM:** CRISTIAN GONZALEZ, CITY MANAGER  
**SUBJECT:** ASSEMBLY BILL 361; AUTHORIZING REMOTE TELECONFERENCE MEETINGS OF THE CITY OF MENDOTA'S LEGISLATIVE BODIES FOR A PERIOD OF THIRTY DAYS PURSUANT TO THE BROWN ACT  
**DATE:** MARCH 22, 2022

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**ISSUE**

Shall the City Council adopt Resolution No. 22-21, proclaiming a continued local emergency, ratifying the proclamation of a state of emergency by the Governor on March 4, 2020, and authorizing remote teleconference meetings of the City of Mendota's legislative bodies for a period of thirty (30) days pursuant to the Brown Act?

**BACKGROUND**

Executive Order N-29-20, which suspended some of the Brown Act's requirements and allowed the City to conduct remote meetings without opening all remote locations to the public, expired on September 30, 2021. Prior to this expiration, Governor Newsom signed Assembly Bill ("AB") 361 into law on September 16, 2021, and it went into effect immediately pursuant to an emergency clause.

The standard teleconference (remote) meeting procedures that were suspended by Executive Order N-29-20 are contained in Government Code section 54953. Subdivision (b) of Government Code section 54953 authorizes teleconference meetings for the public and legislative body's benefit. (Gov. Code, § 54953, subd. (b)(1).) In this context, "teleconference" specifically means a meeting by the City Council where its "members are in different locations, connected by an electronic means, through either audio or video, or both." (Gov. Code, § 54953, subd. (b)(4).)

Although Government Code section 54953, subdivision (b), authorizes remote meetings, it also requires additional notice and access procedures be followed. Where the City Council elects to use teleconferencing, it must post agendas at "all teleconference locations and conduct teleconference meetings in a manner that protects the statutory and constitutional rights of the parties or the public appearing before the legislative body of a local agency." (Gov. Code, § 54953, subd. (b)(3).) "Each teleconference location shall be identified in the notice and agenda of the meeting or proceeding, and each teleconference location shall be accessible to the public." (*Ibid.*) "[A]t least a quorum" of the City Council's members would need to participate from teleconference locations that are within the City's boundaries." (*Ibid.*)

AB 361 amended subdivision (e) of Government Code section 54953 to provide additional exemptions to the teleconferencing limitations contained in paragraph (3) of subdivision (b)

which are laid out above. One of the following three scenarios must be in place in order to use these exemptions to the standard teleconferencing procedures:

- (1) The City Council holds a meeting during a proclaimed state of emergency, and state or local officials have imposed or recommended measures to promote social distancing;
- (2) The City Council holds a meeting during a proclaimed state of emergency for the purpose of determining, by majority vote, whether as a result of the emergency, meeting in person would present imminent risks to the health or safety of attendees; or
- (3) The City Council holds a meeting during a proclaimed state of emergency and has determined, by majority vote, that, as a result of the emergency, meeting in person would present imminent risks to the health or safety of attendees.

(Gov. Code, § 54953, subd. (e)(1)(A)-(C).) Government Code section 54953, as amended by AB 361, will remain in effect until January 1, 2024.

At its January 25 and February 22, 2022, meetings, the City Council voted to adopt Resolution Nos. 22-06 and 22-09, respectively, proclaiming a continued local emergency, ratifying the proclamation of a State of Emergency by the Governor on March 4, 2020, and authorizing remote teleconference meetings of the City’s legislative bodies for a period of thirty (30) days pursuant to the Brown Act. In adopting these Resolutions, the City Council cited its ongoing concern regarding the spike in COVID-19 positivity rates and new positive cases per day following the December 2021 holidays as justification for reinstating remote access to City Council meetings via Zoom.

### **ANALYSIS**

**Option 1:** The City Council may approve Resolution No. 22-21 to extend the pause on Government Code section 54953, subdivision (b)’s notice requirements for teleconferencing meetings. To do so, the City Council must determine, by majority vote, that, as a result of the ongoing COVID-19 pandemic emergency, meeting in person would present imminent risks to the health or safety of attendees. If adopted, Resolution No. 22-21 would extend the City’s current pause on Government Code section 54953, subdivision (b)’s notice requirements for an additional thirty (30) days, allowing the City to host remote teleconference meetings without opening each remote location to the public.

**Option 2:** If, at this time, the City Council does not believe meeting in person presents imminent risks to the health or safety of attendees, the City Council should vote not to adopt Resolution No. 22-21. In that instance, the City’s current pause on Government Code section 54953, subdivision (b)’s notice requirements will expire on March 24, 2022.

### **FISCAL IMPACT**

If remote teleconferencing options remain in use, the City will incur continued costs associated with maintaining Zoom service (approximately \$779.80 per year) in addition to staff time managing the virtual aspect of public meetings.



**RECOMMENDATION**

Staff recommends the City Council consider whether to proceed via **Option 1** or **Option 2** as described above.

**Attachment:**

1. Resolution No. 22-21

**BEFORE THE CITY COUNCIL  
OF THE  
CITY OF MENDOTA, COUNTY OF FRESNO**

**A RESOLUTION OF THE CITY COUNCIL  
OF THE CITY OF MENDOTA PROCLAIMING  
A CONTINUED LOCAL EMERGENCY,  
RATIFYING THE PROCLAMATION OF A  
STATE OF EMERGENCY BY THE GOVERNOR  
ON MARCH 4, 2020, AND AUTHORIZING  
REMOTE TELECONFERENCE MEETINGS OF  
THE CITY OF MENDOTA'S LEGISLATIVE  
BODIES FOR A PERIOD OF THIRTY DAYS  
PURSUANT TO THE BROWN ACT**

**RESOLUTION NO. 22-21**

**WHEREAS**, on March 4, 2020, Governor Newsom declared a State of Emergency due to the outbreak and spread of COVID-19 (Novel Coronavirus); and

**WHEREAS**, on March 15, 2020, the County of Fresno declared a State of Emergency in response to the continuing spread of COVID-19; and

**WHEREAS**, on March 16, 2020, the City Council of the City of Mendota ("City") adopted Resolution No. 20-18 proclaiming a local emergency in response to the continuing spread of COVID-19; and

**WHEREAS**, all meetings of the City's legislative bodies are open and public as required by the Ralph M. Brown Act (Gov. Code, §§ 54950-54963), so that any member of the public may attend, participate, and watch the City's legislative bodies conduct their business; and

**WHEREAS**, Governor Newsom signed Assembly Bill 361 ("AB 361") into law on September 16, 2021, and AB 361 went into effect immediately pursuant to an emergency clause; and

**WHEREAS**, AB 361 amended Government Code section 54953's requirements related to teleconference participation in meetings by members of the City's legislative bodies, subject to certain conditions, permitting members of the City's legislative body to participate remotely without complying with paragraph (3) of subdivision (b) of Government Code section 54953's requirements; and

**WHEREAS**, the City may use teleconferencing without complying with paragraph (3) of subdivision (b) of Government Code section 54953's requirements under any of the following circumstances: (1) the City's legislative body holds a meeting during a proclaimed state of emergency, and state or local officials have imposed or recommended measures to promote social distancing; (2) the City's legislative body holds a meeting during a proclaimed state of emergency for the purpose of determining,

by majority vote, whether as a result of the emergency, meeting in person would present imminent risks to the health or safety of attendees; or (3) the City's legislative body holds a meeting during a proclaimed state of emergency and has determined, by majority vote, that, as a result of the emergency, meeting in person would present imminent risks to the health or safety of attendees; and

**WHEREAS**, a proclamation of a state of emergency is declared by the Governor pursuant to Government Code section 8625, proclaiming the existence of conditions of disaster or extreme peril to the safety of persons and property within the state caused by conditions as described in Government Code 8558; and

**WHEREAS**, a proclamation is made when there is an actual incident, threat of disaster, or extreme peril to the safety of persons and property within the jurisdictions that are within the City's boundaries, caused by natural, technological, or human-caused disasters; and

**WHEREAS**, Mendota Municipal Code ("MMC") Section 2.44.020 defines "emergency" as the actual or threatened existence of conditions of disaster or of extreme peril to the safety of persons and property within this city caused by such conditions as air pollution, fire, flood, storm, epidemic, riot or earthquake, or other conditions, including conditions resulting from a labor controversy, which conditions are or are likely to be beyond the control of the services, personnel, equipment and facilities of this city requiring the combined forces of other political subdivisions to combat; and

**WHEREAS**, MMC section 2.44.060 and Government Code section 8630 empower the City Council, if in session, to proclaim the existence of a local emergency when the City is threatened by the existence of conditions of disaster or of extreme peril; and

**WHEREAS**, pursuant to the Governor's March 4, 2020, Proclamation of a State of Emergency, and the City's March 16, 2020, Proclamation of a Local Emergency, such emergency conditions persist in the City; and

**WHEREAS**, the COVID-19 pandemic emergency remains a significant ongoing challenge worldwide and throughout the United States according to the Centers for Disease Control; and

**WHEREAS**, the COVID-19 pandemic emergency remains a significant ongoing challenge throughout California according to the California Department of Public Health; and

**WHEREAS**, the COVID-19 pandemic emergency remains a significant ongoing challenge throughout the City in accordance with the State of California's current health and safety guidelines and the City's duty to provide and maintain a safe community for its citizens and a workplace free of known hazards, constituting a local emergency; and

**WHEREAS**, following the December 2021 holidays, COVID-19 positivity rates and new positive COVID-19 cases per day surged, consistently trending upward each week between December 27, 2021, and January 31, 2022; and

**WHEREAS**, on January 25 and February 22, 2022, the City Council adopted Resolution Nos. 22-06 and 22-09, respectively, proclaiming a continued local emergency, ratifying the proclamation of a State of Emergency by the Governor on March 4, 2020, and authorizing remote teleconference meetings of the City's legislative bodies for a period of thirty days pursuant to the Brown Act; and

**WHEREAS**, continued instances of new COVID-19 cases is continued cause for concern within the City, and demands the City continue promoting further social distancing among its citizens in an effort to further curtail COVID-19 infection and hospitalization rates; and

**WHEREAS**, Governor Newsom's March 4, 2020, proclamation of a State of Emergency throughout California remains in effect despite State and Local orders trending toward relaxing COVID-19-related response measures; and

**WHEREAS**, to date, many masking, social distancing, and vaccination requirements and recommendations remain in effect throughout the State to prevent a resurgence of COVID-19 infections; and

**WHEREAS**, as a consequence of the ongoing local emergency, and as authorized by subdivision (e) of Government Code section 54953, the City Council finds that the City's legislative bodies should continue conducting their public meetings without compliance with paragraph (3) of subdivision (b) of Government Code section 54953 to avoid the imminent risks to attendees' health and safety that accompany in-person participation, and that such legislative bodies shall comply with all necessary requirements to provide the public with access to public meetings as described in paragraph (2) of subdivision (e) of Government Code section 54953.

**NOW, THEREFORE, BE IT RESOLVED**, by the City Council of the City of Mendota that:

**Section 1. Recitals.** The Recitals set forth above are true and correct and are incorporated into this Resolution by this reference as though fully set forth herein.

**Section 2. Proclamation of Local Emergency.** In accordance with the current State of California health and safety guidelines and the City of Mendota's duty to provide an maintain a safe community for its citizens, the City Council of the City of Mendota hereby proclaims the local emergency it proclaimed on March 16, 2020, related to the COVID-19 pandemic emergency, is ongoing.

**Section 3. Ratification of Governor Newsom's Proclamation of a State of Emergency.** The City Council of the City of Mendota hereby ratifies Governor

Newsom's March 4, 2020, Proclamation of a State of Emergency throughout California.

**Section 4. Remote Teleconference Meetings.** The City of Mendota's legislative bodies are hereby authorized and directed to take all actions necessary to carry out the intent and purpose of this Resolution to conduct open and public meetings using teleconferencing in accordance with subdivision (e) of Government Code section 54953 and the other applicable provisions of the Brown Act.

**Section 5. Effective Date of Resolution.** This Resolution shall take effect immediately upon its adoption and shall be effective until the earlier of April 21, 2022, or such time the City Council adopts a subsequent Resolution in accordance with paragraph (3) of subdivision (e) of Government Code section 54953 to extend the time during which the City of Mendota's legislative bodies may continue to teleconference without compliance with paragraph (3) of subdivision (b) of Government Code section 54953.

\_\_\_\_\_  
Rolando Castro, Mayor

ATTEST:

I, Celeste Cabrera-Garcia, City Clerk of the City of Mendota, do hereby certify that the foregoing resolution was duly adopted and passed by the City Council at a regular meeting of said Council, held at the Mendota City Hall on the 22<sup>nd</sup> day of March, 2022, by the following vote:

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

\_\_\_\_\_  
Celeste Cabrera-Garcia, City Clerk

**BEFORE THE CITY COUNCIL  
OF THE  
CITY OF MENDOTA, COUNTY OF FRESNO**

**A RESOLUTION OF THE CITY COUNCIL  
OF THE CITY OF MENDOTA  
TRANSITIONING CITY COUNCIL MEETINGS  
TO IN-PERSON PARTICIPATION AND  
ENDING VIRTUAL ATTENDANCE SERVICE  
OFFERINGS WHILE MONITORING PUBLIC  
HEALTH DEVELOPMENTS**

**RESOLUTION NO. 22-22**

**WHEREAS**, the City of Mendota (“City”) is dedicated to the business of ensuring the welfare and safety of its residents and the local community; and

**WHEREAS**, all meetings of the City’s legislative bodies are open and public as required by the Ralph M. Brown Act (Gov. Code, §§ 54950-54963), so that any member of the public may attend, participate, and watch the City’s legislative bodies conduct their business in person where these public meetings are occurring; and

**WHEREAS**, Governor Newsom signed Assembly Bill 361 (“AB 361”) into law on September 16, 2021, and AB 361 went into effect immediately pursuant to an emergency clause; and

**WHEREAS**, prior to the expiration of the various Brown Act exemptions provided by Executive Order N-29-20 on October 1, 2021, AB 361 amended Government Code section 54953’s requirements related to teleconference participation in meetings by members of the City’s legislative bodies, subject to certain conditions, permitting members of the City’s legislative body to participate remotely without complying with paragraph (3) of subdivision (b) of Government Code section 54953’s requirements; and

**WHEREAS**, pursuant to AB 361, the City may use teleconferencing without complying with paragraph (3) of subdivision (b) of Government Code section 54953’s requirements under any of the following circumstances: (1) the City’s legislative body holds a meeting during a proclaimed state of emergency, and state or local officials have imposed or recommended measures to promote social distancing; (2) the City’s legislative body holds a meeting during a proclaimed state of emergency for the purpose of determining, by majority vote, whether as a result of the emergency, meeting in person would present imminent risks to the health or safety of attendees; or (3) the City’s legislative body holds a meeting during a proclaimed state of emergency and has determined, by majority vote, that, as a result of the emergency, meeting in person would present imminent risks to the health or safety of attendees; and

**WHEREAS**, during its regular meeting on March 22, 2022, the City Council discussed and considered a Resolution regarding whether the present conditions in the

City constituted a local emergency such that holding meetings of the City's legislative bodies would present imminent risks to the health or safety of attendees such that virtual meetings would be required and the City should exercise its teleconferencing options as amended by AB 361; and

**WHEREAS**, during its regular meeting on March 22, 2022, the City Council voted not to adopt the Resolution discussed above, concluding in-person attendance that is compliant with all applicable State and Local COVID-19 health orders does not present an imminent risk to the health or safety of attendees at this time; and

**WHEREAS**, transitioning back to in-person meetings and participation in public meetings of the City's legislative bodies will foster more meaningful discussion between the City Council and public attendees and will contribute to a greater sense of community throughout the City; and

**WHEREAS**, the City remains committed to monitoring the ongoing effects of the COVID-19 pandemic emergency and will transition back to virtual public meetings pursuant to AB 361 or other applicable State or Local health orders should the need arise in the future.

**NOW, THEREFORE, BE IT RESOLVED**, that the City Council of the City of Mendota hereby announces a transition to full in-person participation at the City's public meetings, and that, as a result, Zoom attendance service offerings will cease on \_\_\_\_\_, 2022.

\_\_\_\_\_  
Rolando Castro, Mayor

ATTEST:

I, Celeste Cabrera-Garcia, City Clerk of the City of Mendota, do hereby certify that the foregoing resolution was duly adopted and passed by the City Council at a regular meeting of said Council, held at the Mendota City Hall on the 22<sup>nd</sup> day of March, 2022, by the following vote:

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

\_\_\_\_\_  
Celeste Cabrera-Garcia, City Clerk

**Animal Control  
Monthly Log**

February 2022

LOCATION	DATE	TYPE	BREED/DESCRIPTION	SEX	OWNER	IMPOUND Y/N	DOG DISPOSITION & DATE	CASE DISPOSITION	OFFENSE	FINE
CITY HALL	2/1/2022	ANIMAL COMPLAINT	PACK OF 6 DOGS	UNK	UNK	NO	GONE ON ARRIVAL	GONE ON ARRIVAL	N/A	\$0.00
812 AIRPORT	2/1/2022	ANIMAL COMPLAINT	FRENCH BULLDOG	F	JAYLEENA OLIVERA	NO	DOG WAS PUT INSIDE BY OWNER	WARNING	1ST	\$0.00
735 I ST	2/1/2022	ANIMAL COMPLAINT	CHICKEN RUNNING AT LARGE	F	UNK	YES	RESCUED	COMPLETE	N/A	\$0.00
612 DE LA CRUZ	2/2/2022	ANIMAL COMPLAINT	DOG DESTROYING NEIGHBORS FENCE	UNK	JOSE ARAMBULA	NO	DOGS RESTRAINED BY OWNERS	WARNING	1ST	\$0.00
649 S KATE	2/2/2022	ANIMAL COMPLAINT	3 AGGRESSIVE DOGS IN THE AREA	UNK	UNK	YES	1 IMPOUNDED/ 2 DOGS NOT AGGRESSIVE RAN FROM THE AREA	GONE ON ARRIVAL	N/A	\$0.00
KATE/ 9TH	2/3/2022	ANIMAL COMPLAINT	MALE WALKING 3 DOGS NO LEASH	UNK	TRINO CONTRERAS	NO	DOGS RESTRAINED BY OWNERS	CITE	1ST	\$150.00
1043 QUINCE	2/3/2022	ANIMAL COMPLAINT	DOGS IN BACKYARD	UNK	UNK	NO	GONE ON ARRIVAL	GONE ON ARRIVAL	N/A	\$0.00
260 SAN PEDRO	2/6/2022	ANIMAL COMPLAINT	AT LEAST 10 ROOSTERS/ CHICKENS	UNK	EFREN PONCERO	NO	LIVESTOCK RESTRAINED BY OWNERS	CITE	1ST	\$100.00
1155 PUCHEU	2/6/2022	ANIMAL COMPLAINT	DOG RUNNING AT LARGE	M	UNK	YES	AT DOG POUND	NECESSARY ACTION TAKEN	N/A	\$0.00
1155 PUCHEU	2/7/2022	ANIMAL COMPLAINT	2 DOGS STUCK TO EACH OTHER	M/ F	UNK	YES	AT DOG POUND	NECESSARY ACTION TAKEN	N/A	\$0.00
AMADOR/ CASTANEDA	2/7/2022	ANIMAL COMPLAINT	BLACK/ BROWN LAB MIX	M	UNK	YES	AT DOG POUND	NECESSARY ACTION TAKEN	N/A	\$0.00
1114 OLLER	2/8/2022	ANIMAL COMPLAINT	FEM DOG W/ PUPPIES	F	UNK	NO	UNABLE TO LOCATE	UNABLE TO LOCATE	N/A	\$0.00
MENDOTA PD	2/8/2022	ANIMAL COMPLAINT	RED LAB PICKED UP BY OWNERS	M	CARLOS NUNEZ	NO	RETURNED TO OWNER	COMPLETE	N/A	\$0.00
2ND/ J ST	2/10/2022	ANIMAL COMPLAINT	1144 CAT	UNK	UNK	NO	CAT WAS PICKED UP AND DISPOSED	COMPLETE	N/A	\$0.00
1246 BELMONT	2/16/2022	ANIMAL COMPLAINT	FEMALE BLACK PUPPY	F	UNK	YES	FHAS RESCUE	COMPLETE	N/A	\$0.00
575 I ST	2/16/2022	ANIMAL COMPLAINT	NO DOG LICENSE OR VACCINES	M	MARIA DE JESUS REYES	NO	N/A	CITED	1ST	\$75.00
240 FLEMING	2/16/2022	ANIMAL COMPLAINT	NO DOG LICENSE OR VACCINES	F	MARIO A QUINTANAR	NO	N/A	CITED	1ST	\$75.00
634 DE LA CRUZ	2/16/2022	ANIMAL COMPLAINT	NO DOG LICENSE OR VACCINES	F	ARMANDO TORRES MARAVILLA	NO	N/A	CITED	1ST	\$75.00
CITY HALL	2/17/2022	ANIMAL COMPLAINT	4 LOOSE DOGS	UNK	UNK	NO	GONE ON ARRIVAL	GONE ON ARRIVAL	UNK	\$0.00
735 I ST	2/17/2022	ANIMAL COMPLAINT	CHICKENS IN BACK YARD	UNK	UNK	NO	NEGATIVE ON CHICKENS	NECESSARY ACTION TAKEN	N/A	\$0.00
GAXIOLA/ GARCIA	2/18/2022	ANIMAL COMPLAINT	1144 CAT	UNK	UNK	NO	CAT WAS PICKED UP AND DISPOSED	COMPLETE	N/A	\$0.00
CITY HALL	2/20/2022	ANIMAL COMPLAINT	DOG INSIDE TRAP	UNK	UNK	NO	DOG GOT AWAY FROM ANIMAL CONTROL OFFICERS	NECESSARY ACTION TAKEN	N/A	\$0.00
951 2ND ST	2/23/2022	ANIMAL COMPLAINT	LOOSE LARGE BROWN AREA	UNK	UNK	NO	UNABLE TO LOCATE	UNABLE TO LOCATE	N/A	\$0.00
MENDOTA HIGH SCHOOL	2/24/2022	ANIMAL COMPLAINT	BLACK/ WHITE HUSKY	F	UNK	YES	AT DOG POUND	COMPLETE	N/A	\$0.00
MENDOTA JR HIGH	2/25/2022	ANIMAL COMPLAINT	LARGE WHITE DOG	M	UNK	YES	AT DOG POUND	COMPLETE	N/A	\$0.00
906 JENNINGS	2/25/2022	ANIMAL COMPLAINT	WHITE PITBULL	F	CHAPLAIN ARTURO MONTEJANO	NO	DOG RESTRAINED BY OWNER	COMPLETE	1ST	\$0.00
1990 9TH ST	2/25/2022	ANIMAL COMPLAINT	WHITE / BROWN PITBULL	M	UNK	YES	AT DOG POUND	COMPLETE	N/A	\$0.00
491 KATE	2/28/2022	ANIMAL COMPLAINT	LOCATED DOGS FROM DOG BITE 10.30.21	M	JOHNNY MEDINA	NO	RENTER FELIPE MEJIA DID NOT CONSENT TO TAKING DOGS	NECESSARY ACTION TAKEN	N/A	\$0.00
602 PEACH	2/28/2022	ANIMAL COMPLAINT	INJURED DOG	F	UNK	YES	AT DOG POUND/ DOG NOT INJURED	COMPLETE	N/A	\$0.00
1920 8TH ST	2/28/2022	ANIMAL COMPLAINT	DOG SURRENDER	UNK	BRENADE BERNA	NO	MEPD DOES NOT TAKE SURRENDERS	COMPLETE	N/A	\$0.00
627 PEACH	2/28/2022	ANIMAL COMPLAINT	1144 CAT BY MAILBOX	UNK	UNK	NO	CAT WAS PICKED UP AND DISPOSED	COMPLETE	N/A	\$0.00
							TOTAL IMPOUND: 10		TOTAL:	\$475.00
							RESCUED: 2			
							AT DOG POUND: 7			
							RETURNED TO OWNER: 1			



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ADDRESS	TYPE OF CASE	1ST NOTICE	DEADLINE	STATUS	FINE AMOUNT
287 J ST	VEHICLE CHECK	2/1/22	N/A	CITE	\$50.00
287 J ST	VEHICLE CHECK	2/1/22	N/A	TOW / REPORT TO FOLLOW	\$0.00
608 4TH ST	VEHICLE CHECK	2/1/22	N/A	CITE	\$50.00
HERNANDEZ / LOZANO ST	VEHICLE CHECK	2/1/22	N/A	CITE	\$50.00
DERRICK / BELMONT AVE	PUBLIC HAZARD	2/1/22	N/A	NECESSARY ACTION TAKEN	\$0.00
317 RIOS ST	VEHICLE CHECK	2/1/22	N/A	CITE	\$50.00
7TH / STAMOULES ST	VEHICLE CHECK	2/1/22	N/A	CITE	\$50.00
150 ROWE AVE	VEHICLE CHECK	2/1/22	N/A	CITE	\$50.00
MEPD	LOBBY TRAFFIC	2/1/22	N/A	COMPLETE	\$0.00
1070 9TH ST	MUNI CODE VIOLATION (APPLIANCE / ABANDONED VEH)	2/1/22	2/11/22	WARNING	\$0.00
1575 2ND ST	VEHICLE CHECK	2/1/22	N/A	CITE	\$50.00
535 I ST	COMMUNITY CONTACT	2/1/22	N/A	COMPLETE	\$0.00
323 RIOS ST	VEHICLE CHECK	2/2/22	N/A	CITE	\$50.00
DIVISADERO / LOLITA ST	VEHICLE CHECK	2/2/22	N/A	CITE	\$50.00
730 PEACH AVE	VEHICLE CHECK	2/2/22	N/A	CITE	\$50.00
730 PEACH AVE	VEHICLE CHECK	2/2/22	N/A	TOW / REPORT TO FOLLOW	\$0.00
JUANITA / 7TH ST	MUNI CODE VIOLATION (TIRES)	2/2/22	2/12/22	WARNING	\$0.00
MENDOTA CITY HALL	COMMUNITY CONTACT	2/2/22	N/A	COMPLETE	\$0.00
BARBOZA / GAXIOLA ST	VEHICLE CHECK	2/2/22	N/A	CITE	\$50.00
GARCIA / BLANCO ST	VEHICLE CHECK	2/2/22	N/A	CITE	\$50.00
GARCIA / BLANCO ST	VEHICLE CHECK	2/2/22	N/A	TOW / REPORT TO FOLLOW	\$0.00
219 I ST	VEHICLE CHECK	2/2/22	N/A	CITE	\$50.00
MEPD	LOBBY TRAFFIC	2/2/22	N/A	COMPLETE	\$0.00
582 L ST	VEHICLE CHECK	2/2/22	N/A	NECESSARY ACTION TAKEN	\$0.00
HERNANDEZ / GAXIOLA ST	VEHICLE CHECK	2/3/22	N/A	CITE	\$50.00
BARBOZA / GARCIA ST	VEHICLE CHECK	2/3/22	N/A	CITE	\$50.00
PUCHEU / 3RD ST	VEHICLE CHECK	2/3/22	N/A	CITE	\$50.00
315 RIOS ST	VEHICLE CHECK	2/3/22	N/A	CITE	\$50.00
MENDOTA CITY HALL	COMMUNITY CONTACT	2/3/22	N/A	COMPLETE	\$0.00
159 CERVANTEZ ST	VEHICLE NUISANCE	2/3/22	2/6/22	72 HR TAG	\$0.00
755 OLLER ST	FOLLOW UP	2/3/22	N/A	COMPLETE	\$0.00
582 L ST	VEHICLE CHECK	2/3/22	N/A	CITE	\$50.00
582 L ST	VEHICLE CHECK	2/3/22	2/6/22	72 HR TAG	\$0.00
611 GARCIA ST	COMMUNITY CONTACT	2/3/22	N/A	COMPLETE	\$0.00
612 DIVISADERO CIR	VEHICLE CHECK	2/3/22	N/A	CITE	\$50.00
MEPD	LOBBY TRAFFIC	2/3/22	N/A	COMPLETE	\$0.00
BASS / BARBOZA ST	HOMELESS ENCAMPMENT	2/4/22	N/A	NECESSARY ACTION TAKEN	\$0.00
265 K ST	FOLLOW UP	2/4/22	N/A	COMPLETE	\$0.00
614 DE LA CRUZ ST	MUNI CODE VIOLATION (INOPERABLE VEH)	2/4/22	N/A	CITE	\$100.00

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316 GOMEZ ST	VEHICLE CHECK	2/4/22	N/A	CITE	\$50.00
416 MENDOZA CT	VEHICLE CHECK	2/4/22	N/A	CITE	\$50.00
650 OLLER ST	COMMUNITY CONTACT	2/4/22	N/A	COMPLETE	\$0.00
297 MARIE ST	VEHICLE CHECK	2/4/22	2/7/22	72 HR TAG	\$0.00
MENDOTA CITY HALL	COMMUNITY CONTACT	2/4/22	N/A	COMPLETE	\$0.00
655 QUINCE ST	COMMUNITY CONTACT	2/4/22	N/A	COMPLETE	\$0.00
150 ROWE AVE	VEHICLE CHECK	2/4/22	N/A	CITE	\$50.00
150 ROWE AVE	VEHICLE CHECK	2/4/22	N/A	TOW / REPORT TO FOLLOW	\$0.00
690 OLLER ST	COMMUNITY CONTACT	2/4/22	N/A	COMPLETE	\$0.00
2167 7TH ST	MISC. INVESTIGATION	2/4/22	N/A	NECESSARY ACTION TAKEN	\$0.00
218 OLLER ST	COMMUNITY CONTACT	2/4/22	N/A	COMPLETE	\$0.00
784 LOLITA ST	MUNI CODE VIOLATION (INOPERABLE VEH)	2/4/22	N/A	CITE	\$100.00
LOZANO / BLANCO ST	VEHICLE CHECK	2/5/22	N/A	CITE	\$50.00
647 LOZANO ST	VEHICLE CHECK	2/5/22	N/A	NECESSARY ACTION TAKEN	\$0.00
1100 2ND ST	VEHICLE CHECK	2/5/22	2/8/22	72 HR TAG	\$0.00
PEREZ / LOZANO ST	VEHICLE CHECK	2/5/22	N/A	CITE	\$50.00
261 SANTA CRUZ ST	VEHICLE CHECK	2/5/22	N/A	CITE	\$50.00
330 BLACK ST	VEHICLE CHECK	2/5/22	N/A	CITE	\$50.00
1042 PUCHEU ST	VEHICLE CHECK	2/5/22	N/A	NECESSARY ACTION TAKEN	\$0.00
676 SORENSON AVE	VEHICLE CHECK	2/5/22	N/A	CITE	\$50.00
185 ASH AVE	VEHICLE CHECK	2/5/22	N/A	CITE	\$50.00
706 JUANITA ST	CITIZEN ASSIST	2/5/22	N/A	NECESSARY ACTION TAKEN	\$0.00
7TH / QUINCE ST	COMMUNITY CONTACT	2/5/22	N/A	COMPLETE	\$0.00
1008 8TH ST	MUNI CODE VIOLATION (GRAFFITI)	2/5/22	2/15/22	WARNING	\$0.00
1067 QUINCE ST	MUNI CODE VIOLATION (VEH PARKED ON LAWN)	2/5/22	N/A	CITE	\$25.00
1064 QUINCE ST	MUNI CODE VIOLATION (VEH PARKED ON LAWN)	2/5/22	N/A	CITE	\$25.00
218 OLLER ST	COMMUNITY CONTACT	2/6/22	N/A	COMPLETE	\$0.00
647 PEREZ ST	VEHICLE CHECK	2/6/22	N/A	WARNING	\$0.00
253 KATE ST	MUNI CODE VIOLATION (VEH PARKED ON LAWN)	2/6/22	N/A	CITE	\$25.00
530 BLACK ST	MUNI CODE VIOLATION (VEH PARKED ON LAWN)	2/6/22	N/A	CITE	\$25.00
736 TULE ST	VEHICLE CHECK	2/6/22	N/A	CHECKS OKAY	\$0.00
636 JUANITA ST	DETAIL - SPECIAL DETAIL	2/6/22	N/A	COMPLETE	\$0.00
BASS / BARBOZA ST	HOMELESS ENCAMPMENT	2/6/22	N/A	NECESSARY ACTION TAKEN	\$0.00
265 K ST	FOLLOW UP	2/6/22	N/A	COMPLETE	\$0.00
997 OLLER ST	COMMUNITY CONTACT	2/6/22	N/A	COMPLETE	\$0.00
QUINCE / 7TH ST	COMMUNITY CONTACT	2/6/22	N/A	COMPLETE	\$0.00
NAPLES / 6TH ST	VEHICLE CHECK	2/6/22	N/A	CITE	\$50.00
2020 7TH ST	VEHICLE CHECK	2/6/22	N/A	CITE	\$50.00
647 PEREZ ST	MISC. INVESTIGATION	2/7/22	N/A	COMPLETE	\$0.00
1415 9TH ST	COMMUNITY CONTACT	2/7/22	N/A	COMPLETE	\$0.00

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218 OLLER ST	COMMUNITY CONTACT	2/7/22	N/A	COMPLETE	\$0.00
MEPD	LOBBY TRAFFIC	2/7/22	N/A	COMPLETE	\$0.00
BASS / BARBOZA ST	FOLLOW UP	2/7/22	N/A	COMPLETE	\$0.00
609 LOZANO ST	MUNI CODE VIOLATION (VEH PARKED ON LAWN)	2/7/22	N/A	CITE	\$0.00
697 DERRICK AVE	COMMUNITY CONTACT	2/7/22	N/A	COMPLETE	\$0.00
MEPD	LOBBY TRAFFIC	2/7/22	N/A	COMPLETE	\$0.00
1170 7TH ST	FOLLOW UP	2/7/22	N/A	COMPLETE	\$0.00
DIVISADERO / KATE ST	FOLLOW UP	2/7/22	N/A	COMPLETE	\$0.00
1415 9TH ST	COMMUNITY CONTACT	2/7/22	N/A	COMPLETE	\$0.00
690 INEZ ST	FOLLOW UP	2/8/22	N/A	COMPLETE	\$0.00
279 L ST	MUNI CODE VIOLATION (SEMI PARKED IN RESIDENTAIL)	2/8/22	N/A	CITE	\$100.00
636 LOLITA ST	VEHICLE CHECK	2/8/22	N/A	WARNING	\$0.00
HERNANDEZ / GAXIOLA ST	VEHICLE CHECK	2/8/22	N/A	CITE	\$50.00
BARBOZA / GARCIA ST	VEHICLE CHECK	2/8/22	N/A	CITE	\$0.00
279 L ST	FOLLOW UP	2/8/22	N/A	COMPLETE	\$0.00
750 DERRICK AVE	COMMUNITY CONTACT	2/8/22	N/A	COMPLETE	\$0.00
56 DIAZ ST	VEHICLE NUISANCE	2/8/22	N/A	NECESSARY ACTION TAKEN	\$0.00
MEPD	CITIZEN ASSIST	2/8/22	N/A	COMPLETE	\$0.00
617 DE LA CRUZ ST	VEHICLE NUISANCE	2/8/22	N/A	COMPLETE	\$0.00
DIVISADERO / I ST	VEHICLE CHECK	2/9/22	N/A	CITE	\$50.00
540 KATE ST	MUNI CODE VIOLATION (VEH PARKED ON LAWN)	2/9/22	N/A	CITE	\$25.00
4TH / J ST	VEHICLE CHECK	2/9/22	N/A	CITE	\$50.00
BASS / 2ND ST	COMMUNITY CONTACT	2/9/22	N/A	COMPLETE	\$0.00
700 DERRICK AVE	COMMUNITY CONTACT	2/9/22	N/A	COMPLETE	\$0.00
677 JUANITA ST	VEHICLE CHECK	2/9/22	N/A	72 HR TAG	\$0.00
620 DE LA CRUZ ST	FOLLOW UP	2/9/22	N/A	COMPLETE	\$0.00
157 DERRICK AVE	COMMUNITY CONTACT	2/9/22	N/A	COMPLETE	\$0.00
MEPD	LOBBY TRAFFIC	2/9/22	N/A	COMPLETE	\$0.00
MEPD	EVIDENCE	2/10/22	N/A	COMPLETE	\$0.00
HERNANDEZ / GAXIOLA ST	VEHICLE CHECK	2/10/22	N/A	CITE	\$50.00
BARBOZA / GARCIA ST	VEHICLE CHECK	2/10/22	N/A	CITE	\$50.00
766 DERRICK AVE	COMMUNITY CONTACT	2/10/22	N/A	COMPLETE	\$0.00
807 JUANITA ST	VEHICLE CHECK	2/10/22	N/A	CITE	\$50.00
568 GONZALEZ ST	VEHICLE CHECK	2/10/22	N/A	CITE	\$50.00
918 QUINCE ST	FOLLOW UP	2/10/22	N/A	COMPLETE	\$0.00
CANAL / 9TH ST	MUNI CODE VIOLATION (INOPERABLE VEH)	2/10/22	2/20/22	WARNING	\$0.00
564 J ST	VEHICLE CHECK	2/10/22	N/A	CHECKS OKAY	\$0.00
4TH / RIO FRIO ST	FOLLOW UP	2/10/22	N/A	COMPLETE	\$0.00
461 RIO FRIO ST	MUNI CODE VIOLATION (VEH PARKED ON LAWN)	2/10/22	N/A	CITE	\$25.00
697 DERRICK AVE	COMMUNITY CONTACT	2/10/22	N/A	COMPLETE	\$0.00

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157 DERRICK AVE	COMMUNITY CONTACT	2/10/22	N/A	COMPLETE	\$0.00
MENDOTA HIGH SCHOOL	ADMINISTRATIVE MEETING	2/10/22	N/A	COMPLETE	\$0.00
200 SANTA CRUZ ST	FOLLOW UP	2/10/22	N/A	COMPLETE	\$0.00
218 OLLER ST	COMMUNITY CONTACT	2/12/22	N/A	COMPLETE	\$0.00
513 KATE ST	MUNI CODE VIOLATION (VEH PARKED ON LAWN)	2/12/22	N/A	CITE	\$25.00
311 BLANCO ST	VEHICLE CHECK	2/12/22	N/A	CITE	\$50.00
623 GAXIOLA ST	MUNI CODE VIOLATION (VEH PARKED ON LAWN)	2/12/22	N/A	CITE	\$25.00
111 BELMONT AVE	COMMUNITY CONTACT	2/12/22	N/A	COMPLETE	\$0.00
367 QUINCE ST	DETAIL - SPECIAL DETAIL	2/12/22	N/A	COMPLETE	\$0.00
STAMOULES / 7TH ST	COMMUNITY CONTACT	2/12/22	N/A	COMPLETE	\$0.00
867 OLLER ST	COMMUNITY CONTACT	2/12/22	N/A	COMPLETE	\$0.00
720 OLLER ST	COMMUNITY CONTACT	2/13/22	N/A	COMPLETE	\$0.00
616 I ST	VANDALISM	2/13/22	N/A	REPORT TO FOLLOW	\$0.00
601 GAXIOLA ST	VEHICLE CHECK	2/13/22	N/A	CITE	\$50.00
KATE / 6TH ST	VEHICLE CHECK	2/13/22	N/A	CHECKS OKAY	\$0.00
6TH / LOLITA ST	MUNI CODE VIOLATION (NOISE NUSIANCE)	2/13/22	N/A	WARNING	\$0.00
218 OLLER ST	COMMUNITY CONTACT	2/13/22	N/A	COMPLETE	\$0.00
2ND / OLLER ST	VEHICLE CHECK	2/13/22	N/A	CITE	\$50.00
43 VERA CIR	VEHICLE CHECK	2/13/22	N/A	WARNING	\$0.00
42 VERA CIR	MUNI CODE VIOLATION (WOODEN PALLETS)	2/13/22	2/23/22	WARNING	\$0.00
2ND / 2ND CT	VEHICLE NUISANCE	2/13/22	N/A	WARNING	\$0.00
FRESNO	MISC. INVESTIGATION	2/14/22	N/A	COMPLETE	\$0.00
CLOVIS	EQUIPMENT REPAIR	2/14/22	N/A	COMPLETE	\$0.00
BARBOZA / GARCIA ST	VEHICLE CHECK	2/14/22	N/A	CITE	\$50.00
313 BLANCO ST	VEHICLE CHECK	2/14/22	N/A	CITE	\$50.00
637 GAXIOLA ST	VEHICLE CHECK	2/14/22	N/A	CITE	\$50.00
212 LUA AVE	VEHICLE CHECK	2/14/22	N/A	WARNING	\$0.00
MENDOTA CITY HALL	COMMUNITY CONTACT	2/14/22	N/A	COMPLETE	\$0.00
567 OLLER ST	MUNI CODE VIOLATION (NO BUSINESS LICENSE)	2/14/22	N/A	WARNING	\$0.00
6TH / OLLER ST	MUNI CODE VIOLATION (NO BUSINESS LICENSE)	2/14/22	N/A	WARNING	\$0.00
QUICKEROO	MUNI CODE VIOLATION (NO BUSINESS LICENSE)	2/14/22	N/A	WARNING	\$0.00
NAPLES / 3RD ST	VEHICLE CHECK	2/14/22	N/A	CITE	\$50.00
MEPD	LOBBY TRAFFIC	2/14/22	N/A	COMPLETE	\$0.00
OLLER / 4TH ST	MUNI CODE VIOLATION (NO BUSINESS LICENSE)	2/14/22	N/A	WARNING	\$0.00
1490 4TH ST	MUNI CODE VIOLATION (NO BUSINESS LICENSE)	2/14/22	N/A	WARNING	\$0.00
750 DERRICK AVE	COMMUNITY CONTACT	2/14/22	N/A	COMPLETE	\$0.00
FIREBAUGH	EQUIPMENT REPAIR	2/14/22	N/A	COMPLETE	\$0.00
935 DERRICK AVE	MUNI CODE VIOLATION (AUTO SHOP)	2/14/22	N/A	NECESSARY ACTION TAKEN	\$0.00
573 MARIE ST	MUNI CODE VIOLATION (APPLIANCE / FURNITURE)	2/14/22	2/24/22	WARNING	\$0.00
300 RIOS ST	MUNI CODE VIOLATION (UNLICENSED VENDOR)	2/14/22	N/A	UNABLE TO LOCATE	\$0.00

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800 GARCIA ST	VEHICLE CHECK	2/14/22	N/A	CITE	\$275.00
MENDOTA CITY HALL	COMMUNITY CONTACT	2/14/22	N/A	COMPLETE	\$0.00
935 DERRICK AVE	FOLLOW UP	2/14/22	N/A	COMPLETE	\$0.00
1106 PUCHEU ST	MUNI CODE VIOLATION (FURNITURE / APPLIANCE)	2/14/22	N/A	CITE	\$200.00
1037 PUCHEU ST	MUNI CODE VIOLATION (APPLIANCES)	2/14/22	N/A	CITE	\$200.00
1832 9TH ST	VEHICLE CHECK	2/14/22	N/A	CITE	\$50.00
1832 9TH ST	VEHICLE CHECK	2/14/22	N/A	TOW / REPORT TO FOLLOW	\$0.00
PUCHEU / 6TH ST	VEHICLE CHECK	2/14/22	N/A	CITE	\$50.00
915 DERRICK AVE	MUNI CODE VIOLATION (ABANDONED VEH)	2/15/22	N/A	NECESSARY ACTION TAKEN	\$0.00
MENDOTA CITY HALL	COMMUNITY CONTACT	2/15/22	N/A	COMPLETE	\$0.00
1110 9TH ST	MUNI CODE VIOLATION (TRASH / TIRES)	2/15/22	2/25/22	WARNING	\$0.00
807 JUANITA ST	VEHICLE CHECK	2/15/22	N/A	CITE	\$50.00
242 TUFT ST	VEHICLE CHECK	2/15/22	N/A	CITE	\$50.00
915 DERRICK AVE	FOLLOW UP	2/15/22	N/A	COMPLETE	\$0.00
400 BLK QUIROGAST	MUNI CODE VIOLATION (SEMI PARKED IN RESIDENTAIL)	2/15/22	N/A	WARNING	\$0.00
329 BLANCO ST	MUNI CODE VIOLATION (APPLIANCE)	2/15/22	2/25/22	WARNING	\$0.00
313 BLANCO ST	VEHICLE CHECK	2/15/22	N/A	CITE	\$50.00
MEPD	LOBBY TRAFFIC	2/15/22	N/A	COMPLETE	\$0.00
JENNINGS / 9TH ST	VEHICLE CHECK	2/15/22	N/A	WARNING	\$0.00
766 STAMOULES ST	MUNI CODE VIOLATION (TRASH / APPLIANCE)	2/15/22	2/26/22	WARNING	\$0.00
807 JUANITA ST	MUNI CODE VIOLATION (VEH PARKED ON LAWN)	2/16/22	N/A	CITE	\$25.00
760 W NIELSON AVE	MISC. INVESTIGATION	2/16/22	N/A	COMPLETE	\$0.00
319 RIOS ST	VEHICLE CHECK	2/16/22	N/A	CITE	\$50.00
617 GARCIA ST	VEHICLE CHECK	2/16/22	N/A	CITE	\$50.00
633 GARCIA ST	VEHICLE CHECK	2/16/22	N/A	CHECKS OKAY	\$0.00
DE LA CRUZ / HERNANDEZ ST	VEHICLE CHECK	2/16/22	2/19/22	72 HR TAG	\$0.00
1723 7TH ST	COMMUNITY CONTACT	2/16/22	N/A	COMPLETE	\$0.00
742 JUANITA ST	OTHER AGENCY ASSIST	2/16/22	N/A	NECESSARY ACTION TAKEN	\$0.00
655 LOLITA ST	VEHICLE CHECK	2/16/22	N/A	CITE	\$50.00
575 I ST	COMMUNITY CONTACT	2/16/22	N/A	COMPLETE	\$0.00
MENDOTA CITY HALL	COMMUNITY CONTACT	2/16/22	N/A	COMPLETE	\$0.00
797 JUANITA ST	MUNI CODE VIOLATION (TRASH)	2/16/22	2/26/22	WARNING	\$0.00
837 OLLER ST	COMMUNITY CONTACT	2/17/22	N/A	COMPLETE	\$0.00
807 JUANITA ST	MUNI CODE VIOLATION (VEH PARKED ON LAWN)	2/17/22	N/A	CITE	\$25.00
755 TULE ST	VEHICLE CHECK	2/17/22	N/A	CITE	\$50.00
270 FLEMING AVE	MUNI CODE VIOLATION (FURNITURE)	2/17/22	N/A	CITE	\$100.00
664 OLLER ST	COMMUNITY CONTACT	2/17/22	N/A	COMPLETE	\$0.00
MENDOTA CITY HALL	COMMUNITY CONTACT	2/17/22	N/A	COMPLETE	\$0.00
1837 JENNINGS ST	MUNI CODE VIOLATION (INOPERABLE VEHS)	2/17/22	2/27/22	WARNING	\$0.00
1837 JENNINGS ST	MUNI CODE VIOLATION (VEH PARKED ON LAWN)	2/18/22	N/A	CITE	\$25.00

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MEPD	LOBBY TRAFFIC	2/18/22	N/A	COMPLETE	\$0.00
MENDOTA CITY HALL	COMMUNITY CONTACT	2/18/22	N/A	COMPLETE	\$0.00
1957 JENNINGS ST	VEHICLE CHECK	2/18/22	N/A	CITE	\$50.00
218 OLLER ST	COMMUNITY CONTACT	2/18/22	N/A	COMPLETE	\$0.00
111 BELMONT AVE	COMMUNITY CONTACT	2/18/22	N/A	COMPLETE	\$0.00
927 DERRICK AVE	COMMUNITY CONTACT	2/18/22	N/A	COMPLETE	\$0.00
612 DERRICK AVE	COMMUNITY CONTACT	2/18/22	N/A	COMPLETE	\$0.00
BELMONT / DERRICK AVE	COMMUNITY CONTACT	2/18/22	N/A	COMPLETE	\$0.00
218 OLLER ST	COMMUNITY CONTACT	2/18/22	N/A	COMPLETE	\$0.00
620 DE LA CRUZ ST	FOLLOW UP	2/18/22	N/A	COMPLETE	\$0.00
897 OLLER ST	NON INJURY VEHICLE ACCIDENT	2/18/22	N/A	NECESSARY ACTION TAKEN	\$0.00
912 MARIE ST	REFUELING	2/19/22	N/A	COMPLETE	\$0.00
7TH / DERRICK AVE	COMMUNITY CONTACT	2/19/22	N/A	COMPLETE	\$0.00
651 DE LA CRUZ ST	VEHICLE CHECK	2/19/22	N/A	CITE	\$50.00
121 RAMIREZ AVE	VEHICLE CHECK	2/19/22	N/A	CITE	\$50.00
1700 BLK 7TH ST	PATROL CHECKS	2/19/22	N/A	COMPLETE	\$0.00
7TH / OLLER ST	COMMUNITY CONTACT	2/19/22	N/A	COMPLETE	\$0.00
1782 8TH ST	FOLLOW UP	2/19/22	N/A	COMPLETE	\$0.00
35 SEGOVIA ST	VEHICLE CHECK	2/19/22	N/A	CITE	\$50.00
750 DERRICK AVE	COMMUNITY CONTACT	2/20/22	N/A	COMPLETE	\$0.00
7TH / QUINCE	COMMUNITY CONTACT	2/20/22	N/A	COMPLETE	\$0.00
1290 6TH ST	MUNI CODE VIOLATION (GRAFFITI)	2/20/22	N/A	CITE	\$100.00
343 ROSALES LN	VEHICLE CHECK	2/21/22	N/A	CITE	\$50.00
320 GONZALEZ ST	VEHICLE CHECK	2/21/22	N/A	CITE	\$50.00
320 GONZALEZ ST	VEHICLE CHECK	2/21/22	N/A	REPORT TO FOLLOW	\$0.00
APN: 013-104-16	MUNI CODE VIOLATION (TRASH)	2/21/22	3/3/22	WARNING	\$0.00
680 DIVISADERO ST	MUNI CODE VIOLATION (TRASH / WEEDS)	2/21/22	3/3/22	WARNING	\$0.00
7TH / STAMOULES ST	MUNI CODE VIOLATION (ILLEGAL DUMPING)	2/21/22	N/A	NECESSARY ACTION TAKEN	\$0.00
748 QUINCE ST	MUNI CODE VIOLATION (APPLIANCE)	2/21/22	3/3/22	WARNING	\$0.00
605 4TH ST	VEHICLE CHECK	2/22/22	N/A	CITE	\$50.00
914 2ND ST	VEHICLE CHECK	2/22/22	N/A	CITE	\$50.00
914 2ND ST	VEHICLE CHECK	2/22/22	N/A	REPORT TO FOLLOW	\$0.00
MENDOTA CITY HALL	COMMUNITY CONTACT	2/22/22	N/A	COMPLETE	\$0.00
BLACK / ESPINOZA ST	MUNI CODE VIOLATION (VEH PARKED ON LAWN)	2/22/22	N/A	CITE	\$25.00
MEPD	LOBBY TRAFFIC	2/22/22	N/A	COMPLETE	\$0.00
675 LOZANO ST	MUNI CODE VIOLATION (VEH PARKED ON LAWN)	2/22/22	N/A	CITE	\$25.00
679 LOZANO ST	MUNI CODE VIOLATION (VEH PARKED ON LAWN)	2/22/22	N/A	CITE	\$25.00
900 BLK JENNINGS ST	VEHICLE CHECK	2/22/22	N/A	CITE	\$50.00
919 RIO FRIO ST	VEHICLE CHECK	2/22/22	N/A	CITE	\$50.00
2992 LARKIN AVE	MISC. INVESTIGATION	2/23/22	N/A	COMPLETE	\$0.00

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FRESNO	MISC. INVESTIGATION	2/23/22	N/A	COMPLETE	\$0.00
513 LOLITA ST	VEHICLE CHECK	2/23/22	N/A	CITE	\$50.00
513 LOLITA ST	VEHICLE CHECK	2/23/22	N/A	TOW / REPORT TO FOLLOW	\$0.00
750 DERRICK AVE	COMMUNITY CONTACT	2/23/22	N/A	COMPLETE	\$0.00
760 LOLITA ST	MUNI CODE VIOLATION (ABANDONED VEH)	2/23/22	3/5/22	WARNING	\$0.00
MENDOTA CITY HALL	COMMUNITY CONTACT	2/23/22	N/A	COMPLETE	\$0.00
2ND / 2ND CT	VEHICLE CHECK	2/23/22	N/A	CITE	\$50.00
4TH / L ST	VEHICLE CHECK	2/23/22	N/A	CITE	\$50.00
STAR SUPER MARKET	VEHICLE NUISANCE	2/23/22	N/A	NECESSARY ACTION TAKEN	\$0.00
914 2ND ST	VEHICLE CHECK	2/23/22	N/A	WARNING	\$0.00
2ND / 2ND CT	VEHICLE CHECK	2/23/22	N/A	CITE	\$50.00
912 MARIE ST	REFUELING	2/24/22	N/A	COMPLETE	\$0.00
467 KATE ST	MUNI CODE VIOLATION (APPLIANCES)	2/24/22	N/A	CITE	\$500.00
331 BLANCO ST	VEHICLE CHECK	2/24/22	N/A	CITE	\$50.00
SORENSEN / SMOOT AVE	MUNI CODE VIOLATION (NO BUSINESS LICENSE)	2/24/22	N/A	WARNING	\$0.00
297 MARIE ST	VEHICLE CHECK	2/24/22	N/A	CITE	\$50.00
297 MARIE ST	VEHICLE CHECK	2/24/22	N/A	TOW / REPORT TO FOLLOW	\$0.00
SORENSEN / SMOOT AVE	MUNI CODE VIOLATION (NO BUSINESS LICENSE)	2/24/22	N/A	CITE	\$250.00
620 4TH CT	VEHICLE CHECK	2/24/22	N/A	CITE	\$50.00
7TH / QUINCE ST	COMMUNITY CONTACT	2/24/22	N/A	COMPLETE	\$0.00
DERRICK / 6TH ST	MUNI CODE VIOLATION (NO BUSINESS LICENSE)	2/24/22	N/A	WARNING	\$0.00
WASHGTON ELEMENTARY SCHOOL	COMMUNITY CONTACT	2/25/22	N/A	COMPLETE	\$0.00
750 DERRICK AVE	COMMUNITY CONTACT	2/25/22	N/A	COMPLETE	\$0.00
GONZALEZ ST	PATROL CHECKS	2/25/22	N/A	COMPLETE	\$0.00
70 GURROLA ST	MUNI CODE VIOLATION (APPLIANCE)	2/25/22	3/7/22	WARNING	\$0.00
LA COLONIA	PATROL CHECKS	2/25/02	N/A	COMPLETE	\$0.00
654 LOZANO ST	MUNI CODE VIOLATION (TRASH / APPLIANCE)	2/25/22	3/7/22	WARNING	\$0.00
1599 10TH ST (ALLEY)	VEHICLE CHECK	2/25/22	N/A	CITE	\$25.00
8TH / OLLER ST	MUNI CODE VIOLATION (ADVERTISEMENT SIGNS)	2/25/22	N/A	NECESSARY ACTION TAKEN	\$0.00
200 FLEMING AVE	VEHICLE NUSIANCE	2/26/22	N/A	NECESSARY ACTION TAKEN	\$0.00
867 OLLER ST	COMMUNITY CONTACT	2/26/22	N/A	COMPLETE	\$0.00
MENDOTA JR HIGH SCHOOL	COMMUNITY CONTACT	2/26/22	N/A	COMPLETE	\$0.00
754 JUANITA ST	MISC. INVESTIGATION	2/26/22	N/A	NECESSARY ACTION TAKEN	\$0.00
111 BELMONT AVE	COMMUNITY CONTACT	2/26/22	N/A	COMPLETE	\$0.00
MENDOTA JR HIGH SCHOOL	COMMUNITY CONTACT	2/26/22	N/A	COMPLETE	\$0.00
750 DERRICK AVE	COMMUNITY CONTACT	2/26/22	N/A	COMPLETE	\$0.00
82 CANTU ST	MUNI CODE VIOLATION (STARTING FIRES)	2/26/22	N/A	WARNING	\$0.00
218 OLLER ST	COMMUNITY CONTACT	2/27/22	N/A	COMPLETE	\$0.00
SMOOT / SORENSEN AVE	VEHICLE CHECK	2/27/22	N/A	CITE	\$50.00
337 RAMIREZ LN	MUNI CODE VIOLATION (SEMI PARKED IN RESIDENTAIL)	2/27/22	N/A	CITE	\$100.00

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636 JUANITA ST	DETAIL - SPECIAL DETAIL	2/27/22	N/A	COMPLETE	\$0.00
MENDOTA CITY HALL	MISC. INVESTIGATION	2/27/22	N/A	REPORT TO FOLLOW	\$0.00
202 I ST	PETTY THEFT	2/27/22	N/A	REPORT TO FOLLOW	\$0.00
660 PUCHEU ST	GRAND THEFT	2/28/22	N/A	REPORT TO FOLLOW	\$0.00
121 BARBOZA ST	HOMELESS ENCAMPMENT	2/28/22	N/A	NECESSARY ACTION TAKEN	\$0.00
617 4TH CT	VEHICLE CHECK	2/28/22	N/A	CITE	\$50.00
510 4TH ST	VEHICLE CHECK	2/28/22	N/A	CITE	\$50.00
585 J ST	VEHICLE CHECK	2/28/22	N/A	CITE	\$50.00
607 KATE ST	MUNI CODE VIOLATION (INOPERABLE VEH X3)	2/28/22	N/A	CITE	\$300.00
497 KATE ST	VEHICLE CHECK	2/28/22	N/A	CITE	\$50.00
497 KATE ST	VEHICLE CHECK	2/28/22	N/A	REPORT TO FOLLOW	\$0.00
MENDOTA CITY HALL	COMMUNITY CONTACT	2/28/22	N/A	COMPLETE	\$0.00
642 LOLITA ST	MUNI CODE VIOLATION (TRASH)	2/28/22	3/10/22	WARNING	\$0.00
636 LOLITA ST	CITIZEN ASSIST	2/28/22	N/A	NECESSARY ACTION TAKEN	\$0.00
1190 PUCHEU ST	MUNI CODE VIOLATION (CAR PARTS / INOPERABLE VEH)	2/28/22	3/10/22	WARNING	\$0.00
1106 PUCHEU ST	MUNI CODE VIOLATION (APPLIANCE)	2/28/22	N/A	CITE	\$100.00
1161 PUCHEU ST	MUNI CODE VIOLATION (INOP VEH / TRASH / WEEDS)	2/28/22	N/A	WARNING	\$0.00
1078 PUCHEU ST	MUNI CODE VIOLATION (VEH PARKED ON LAWN)	2/28/22	N/A	CITE	\$100.00
NAPLES / 6TH ST	VEHICLE CHECK	2/28/22	N/A	CITE	\$50.00
1025 PUCHEU ST	VEHICLE CHECK	2/28/22	N/A	CITE	\$50.00
272 NAPLES ST	MUNI CODE VIOLATION (ACCUMULATED TRASH)	2/28/22	N/A	CITE	\$200.00
1599 10TH ST (ALLEY)	MUNI CODE VIOLATION (FURNITURE)	2/28/22	3/10/22	WARNING	\$0.00
325 NAPLES ST	VEHICLE CHECK	2/28/22	N/A	CITE	\$50.00
824 PUCHEU ST	MUNI CODE VIOLATION (VEH PARKED ON LAWN)	2/28/22	N/A	CITE	\$25.00
1055 PUCHEU ST	MUNI CODE VIOLATION (INOPERABLE VEH)	2/28/22	3/10/22	WARNING	\$0.00
NAPLES / HWY 33	VEHICLE CHECK	2/28/22	N/A	CITE	\$200.00
1054 QUINCE ST	VEHICLE CHECK	2/28/22	N/A	72 HR TAG	\$0.00
620 DE LA CRUZ ST	FOLLOW UP	2/28/22	N/A	NECESSARY ACTION TAKEN	\$0.00
968 RIO FRIO ST	MUNI CODE VIOLATION (VEH PARKED ON LAWN)	2/28/22	N/A	CITE	\$100.00
1837 JENNINGS ST	MUNI CODE VIOLATION (INOPERABLE VEH)	2/28/22	N/A	CITE	\$100.00
				<b>TOTAL:</b>	<b>\$7,425.00</b>



# MENDOTA POLICE DEPARTMENT

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CASE#	ADDRESS	RPT DATE	DAYS	ARREST	CRIME TYPE	CHARGES
220000214.1		2/1/2022	Tue	NO	ERROR	
220000215.1		2/1/2022	Tue	YES	PAROLE VIOLATION	PC 3056
220000216.1		2/1/2022	Tue	YES	NARCOTICS VIOLATION	HS 11377
220000217.1		2/2/2022	Wed	NO	MISSING PERSON	
220000218.1		2/2/2022	Wed	NO	VEHICLE STORAGE	VC 22651
220000219.1		2/2/2022	Wed	YES	WARRANT ARREST	PC 166
220000221.1		2/2/2022	Wed	NO	VEHICLE STORAGE	VC 22651
220000222.1		2/2/2022	Wed	NO	INCIDENT REPORT	
220000223.1		2/2/2022	Wed	YES	AGGRAVATED ASSAULT (DV)	PC 273.5A
220000224.1		2/2/2022	Wed	YES	WARRANT ARREST	PC 166
220000225.1		2/3/2022	Thu	NO	VANDALISM	PC 594
220000230.1		2/4/2022	Fri	NO	MENTALLY UNSTABLE	WI 5150
220000231.1		2/4/2022	Fri	NO	VEHICLE STORAGE	VC 22651
220000232.1		2/4/2022	Fri	YES	NARCOTICS VIOLATION	HS 11364
220000233.1		2/4/2022	Fri	NO	PETTY THEFT	PC 484
220000236.1		2/4/2022	Fri	YES	WARRANT ARREST	PC 166
220000238.1		2/4/2022	Fri	YES	DUI ARREST	VC 23152
220000241.1		2/4/2022	Fri	NO	INCIDENT REPORT	
220000243.1		2/5/2022	Sat	NO	INCIDENT REPORT	
220000244.1		2/5/2022	Sat	NO	ERROR	
220000245.1		2/5/2022	Sat	NO	SIMPLE ASSAULT	PC 242
220000246.1		2/5/2022	Sat	YES	AGGRAVATED ASSAULT	PC 245A1
220000247.1		2/5/2022	Sat	NO	FIELD INTERVIEW	
220000249.1		2/5/2022	Sat	YES	WARRANT ARREST	PC 166
220000253.1		2/5/2022	Sat	YES	DUI ARREST	VC 23152
220000255.1		2/6/2022	Sun	YES	DUI ARREST	VC 23153, VC 20001
220000256.1		2/6/2022	Sun	NO	INCIDENT REPORT	
220000257.1		2/6/2022	Sun	YES	SIMPLE ASSAULT(DV)	PC 243E1
220000259.1		2/6/2022	Sun	NO	GRAND THEFT	PC 487
220000261.1		2/6/2022	Sun	NO	RO VIOLATION	PC 273.6
220000262.1		2/6/2022	Sun	YES	GRAND THEFT	PC 182/487, PC 487, PC 25850, PC 12090
220000263.1		2/7/2022	Mon	NO	GRAND THEFT	PC 487
220000264.1		2/7/2022	Mon	NO	FOUND PROPERTY	
220000266.1		2/7/2022	Mon	NO	ATTEMPT GRAND THEFT	PC 664/487
220000267.1		2/7/2022	Mon	YES	NARCOTICS VIOLATION	HS 11377
220000268.1		2/7/2022	Mon	NO	GRAND THEFT	PC 487
220000270.1		2/8/2022	Tue	NO	GRAND THEFT	PC 487
220000271.1		2/8/2022	Tue	YES	NARCOTICS VIOLATION	HS 11350
220000272.1		2/8/2022	Tue	NO	FIELD INTERVIEW	
220000273.1		2/9/2022	Wed	YES	TRESPASS	PC 602
220000274.1		2/9/2022	Wed	YES	WARRANT ARREST	PC 166
220000276.1		2/9/2022	Wed	NO	PETTY THEFT	PC 484
220000285.1		2/10/2022	Thu	NO	INCIDENT REPORT	
220000288.1		2/10/2022	Thu	NO	INCIDENT REPORT	



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CASE#	ADDRESS	RPT DATE	DAYS	ARREST	CRIME TYPE	CHARGES
220000289.1		2/10/2022	Thu	NO	PETTY THEFT	PC 484
220000292.1		2/11/2022	Fri	YES	AGGRAVATED ASSAULT	PC 245A1
220000296.1		2/11/2022	Fri	YES	DUI ARREST	VC 23152
220000300.1		2/12/2022	Sat	YES	WARRANT ARREST	PC 166
220000301.1		2/12/2022	Sat	NO	INCIDENT REPORT	
220000302.1		2/12/2022	Sat	YES	AGGRAVATED ASSAULT (DV)	PC 273.5A
220000303.1		2/13/2022	Sun	YES	RESISTING	PC 69
220000304.1		2/13/2022	Sun	NO	VANDALISM	PC 594
220000305.1		2/13/2022	Sun	NO	INCIDENT REPORT	
220000308.1		2/13/2022	Sun	NO	TRAFFIC COLLISION	
220000309.1		2/13/2022	Sun	YES	RESIDENTIAL BURGLARY	PC 459
220000310.1		2/13/2022	Sun	NO	TRAFFIC COLLISION	
220000311.1		2/14/2022	Mon	NO	VANDALISM	PC 594
220000313.1		2/14/2022	Mon	YES	WARRANT ARREST	PC 166
220000315.1		2/14/2022	Mon	NO	MISSING PERSON	
220000316.1		2/14/2022	Mon	YES	SIMPLE ASSAULT	PC 242
220000317.1		2/14/2022	Mon	NO	VEHICLE STORAGE	VC 22651
220000321.1		2/14/2022	Mon	NO	AGGRAVATED ASSAULT (DV)	PC 273.5
220000322.1		2/14/2022	Mon	YES	NARCOTICS VIOLATION	HS 11364, WARRANT ARREST
220000323.1		2/15/2022	Tue	YES	VANDALISM	PC 594
220000324.1		2/15/2022	Tue	NO	INCIDENT REPORT	
220000325.1		2/15/2022	Tue	NO	LOST PROPERTY	
220000326.1		2/15/2022	Tue	NO	INCIDENT REPORT	
220000327.1		2/15/2022	Tue	YES	WARRANT ARREST	PC 166
220000330.1		2/15/2022	Tue	YES	WARRANT ARREST	PC 166
220000331.1		2/15/2022	Tue	YES	WARRANT ARREST	PC 166
220000332.1		2/16/2022	Wed	NO	REPOSSESSION	
220000333.1		2/16/2022	Wed	NO	MENTALLY UNSTABLE	WI 5150
220000339.1		2/17/2022	Thu	NO	ANNOYING PHONE CALL	PC 653M
220000340.1		2/17/2022	Thu	YES	PUBLIC INTOXICATION	PC 647F
220000341.1		2/17/2022	Thu	YES	TRESPASS	PC 602, PC148A1
220000342.1		2/17/2022	Thu	NO	VANDALISM	PC 594
220000343.1		2/17/2022	Thu	NO	GRAND THEFT	PC 487
220000344.1		2/17/2022	Thu	NO	SEX OFFENSE	PC 288
220000347.1		2/17/2022	Thu	YES	UNLICENSED DRIVER	VC 12500, VC 23222
220000348.1		2/17/2022	Thu	YES	NARCOTICS VIOLATION	HS 11364
220000349.1		2/17/2022	Thu	YES	RAPE	PC 261.5D, PC 288B1, PC 289
220000350.1		2/18/2022	Fri	NO	GRAND THEFT AUTO	VC 10851
220000351.1		2/18/2022	Fri	NO	ERROR	
220000354.1		2/18/2022	Fri	NO	VANDALISM	PC 594
220000355.1		2/18/2022	Fri	YES	TRESPASS	PC 602
220000357.1		2/18/2022	Fri	NO	INCIDENT REPORT	
220000360.1		2/18/2022	Fri	YES	WARRANT ARREST	PC 166
220000362.1		2/19/2022	Sat	NO	ERROR	

# MENDOTA POLICE DEPARTMENT

FEBRUARY 2022

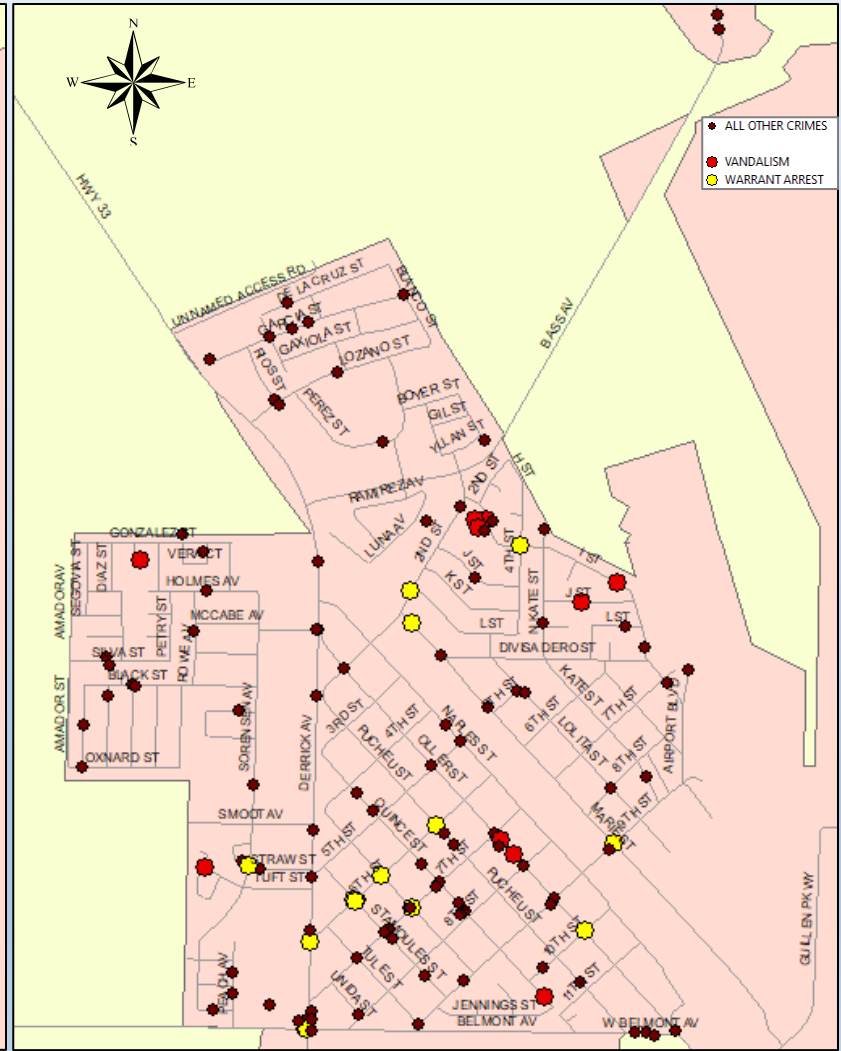
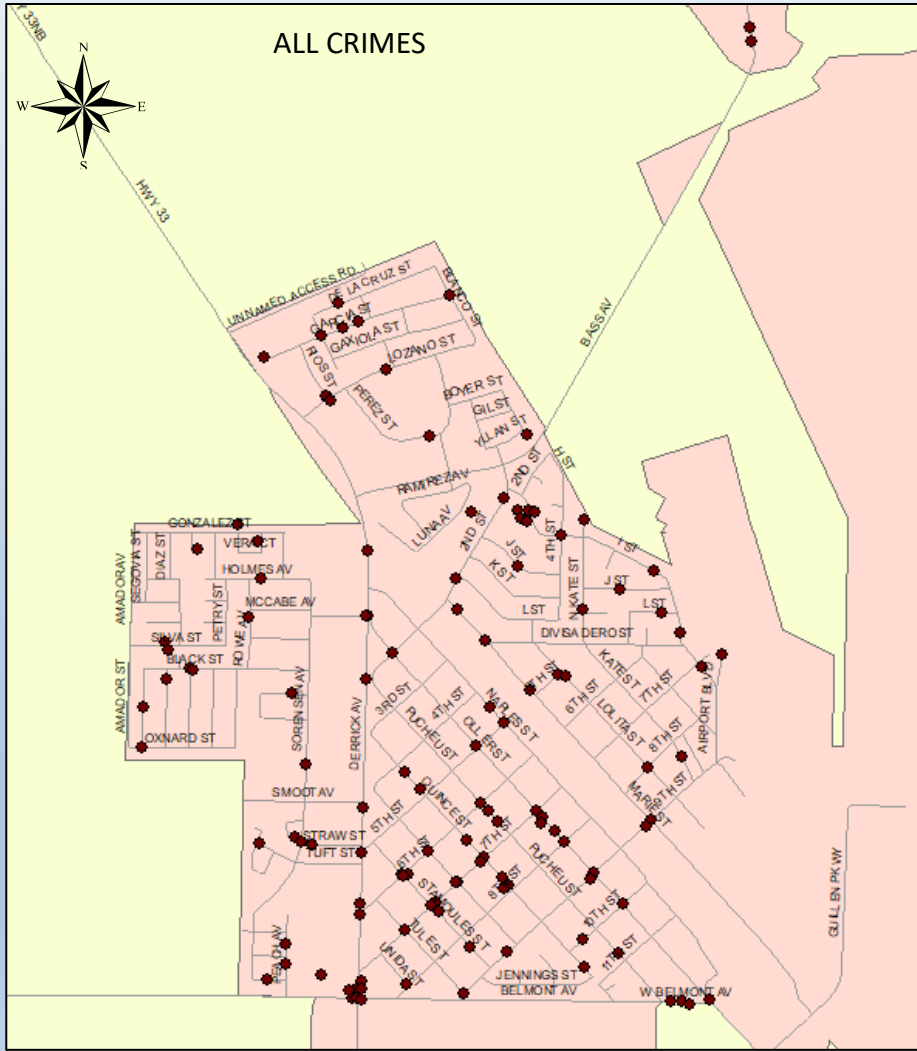


CASE#	ADDRESS	RPT DATE	DAYS	ARREST	CRIME TYPE	CHARGES
220000363.1		2/19/2022	Sat	NO	FOUND PROPERTY	
220000364.1		2/19/2022	Sat	YES	PUBLIC INTOXICATION	PC 647F
220000369.1		2/20/2022	Sun	NO	TRAFFIC COLLISION	
220000370.1		2/20/2022	Sun	NO	PETTY THEFT	PC 484
220000371.1		2/20/2022	Sun	YES	SHOPLIFTING	PC 459.5
220000373.1		2/20/2022	Sun	NO	GRAND THEFT AUTO	VC 10851
220000374.1		2/21/2022	Mon	NO	VEHICLE STORAGE	VC 22651
220000376.1		2/21/2022	Mon	NO	VEHICLE STORAGE	VC 22651
220000377.1		2/21/2022	Mon	NO	CRIMINAL THREAT	PC 422
220000382.1		2/23/2022	Wed	NO	REPOSSESSION	
220000384.1		2/23/2022	Wed	YES	PANHANDLING	PC 647C
220000385.1		2/23/2022	Wed	NO	VEHICLE STORAGE	VC 22651
220000386.1		2/23/2022	Wed	NO	TRAFFIC COLLISION	
220000392.1		2/24/2022	Thu	NO	300 HOLD	WI 300
220000393.1		2/24/2022	Thu	YES	SIMPLE ASSAULT(DV)	PC 243E1
220000394.1		2/24/2022	Thu	NO	VEHICLE STORAGE	VC 22651
220000395.1		2/24/2022	Thu	NO	VANDALISM	PC 594
220000396.1		2/24/2022	Thu	NO	GRAND THEFT AUTO	VC 10851
220000398.1		2/24/2022	Thu	NO	GRAND THEFT AUTO	VC 10851
220000399.1		2/24/2022	Thu	NO	VANDALISM	PC 594
220000400.1		2/24/2022	Thu	YES	WARRANT ARREST	PC 166
220000402.1		2/24/2022	Thu	NO	REPOSSESSION	
220000404.1		2/25/2022	Fri	YES	PANHANDLING	PC 647C
220000406.1		2/25/2022	Fri	NO	TRAFFIC COLLISION	
220000408.1		2/25/2022	Fri	YES	OPEN CONTAINER	BP 25620
220000410.1		2/25/2022	Fri	YES	DUI ARREST	VC 23152
220000411.1		2/25/2022	Fri	NO	COMMERCIAL BURGLARY	PC 459
220000412.1		2/26/2022	Sat	NO	INCIDENT REPORT	
220000413.1		2/26/2022	Sat	NO	PETTY THEFT	PC 484
220000414.1		2/26/2022	Sat	NO	VANDALISM	PC 594
220000418.1		2/26/2022	Sat	NO	VEHICLE BURGLARY	PC 459
220000419.1		2/26/2022	Sat	NO	VEHICLE BURGLARY	PC 459
220000421.1		2/26/2022	Sat	NO	VANDALISM	PC 594
220000422.1		2/27/2022	Sun	YES	DUI ARREST	VC 23152
220000423.1		2/27/2022	Sun	NO	INCIDENT REPORT	
220000424.1		2/27/2022	Sun	NO	PETTY THEFT	PC 484
220000425.1		2/27/2022	Sun	YES	WARRANT ARREST	PC 166
220000427.1		2/27/2022	Sun	YES	DUI ARREST	VC 23152
220000429.1		2/28/2022	Mon	NO	GRAND THEFT AUTO	VC 10851
220000430.1		2/28/2022	Mon	NO	GRAND THEFT	PC 487
220000431.1		2/28/2022	Mon	NO	GRAND THEFT AUTO	VC 10851
220000432.1		2/28/2022	Mon	NO	VEHICLE STORAGE	VC 22651
220000433.1		2/28/2022	Mon	NO	TRAFFIC COLLISION	



# MENDOTA POLICE DEPARTMENT

## FEBRUARY 2022 - MAP





# MENDOTA POLICE DEPARTMENT

FEBRUARY 2022



CRIME TYPE	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Grand Total
300 HOLD					1			1
AGGRAVATED ASSAULT						1	1	2
AGGRAVATED ASSAULT (DV)		1		1			1	3
ANNOYING PHONE CALL					1			1
ATTEMPT GRAND THEFT		1						1
COMMERCIAL BURGLARY						1		1
CRIMINAL THREAT		1						1
DUI ARREST	3					3	1	7
ERROR			1			1	2	4
FIELD INTERVIEW			1				1	2
FOUND PROPERTY		1					1	2
GRAND THEFT	2	3	1		1			7
GRAND THEFT AUTO	1	2			2	1		6
INCIDENT REPORT	3		2	1	2	2	3	13
LOST PROPERTY			1					1
MENTALLY UNSTABLE				1		1		2
MISSING PERSON		1		1				2
NARCOTICS VIOLATION		2	2		1	1		6
OPEN CONTAINER						1		1
PANHANDLING				1		1		2
PAROLE VIOLATION			1					1
PETTY THEFT	2			1	1	1	1	6
PUBLIC INTOXICATION					1		1	2
RAPE					1			1
REPOSSESSION				2	1			3
RESIDENTIAL BURGLARY	1							1
RESISTING	1							1
RO VIOLATION	1							1
SEX OFFENSE					1			1
SHOPLIFTING	1							1
SIMPLE ASSAULT		1					1	2
SIMPLE ASSAULT(DV)	1				1			2
TRAFFIC COLLISION	3	1		1		1		6
TRESPASS				1	1	1		3
UNLICENSED DRIVER					1			1
VANDALISM	1	1	1		4	1	2	10
VEHICLE BURGLARY							2	2
VEHICLE STORAGE		4		3	1	1		9
WARRANT ARREST	1	1	3	3	1	2	2	13
<b>Grand Total</b>	<b>21</b>	<b>20</b>	<b>13</b>	<b>16</b>	<b>22</b>	<b>20</b>	<b>19</b>	<b>131</b>

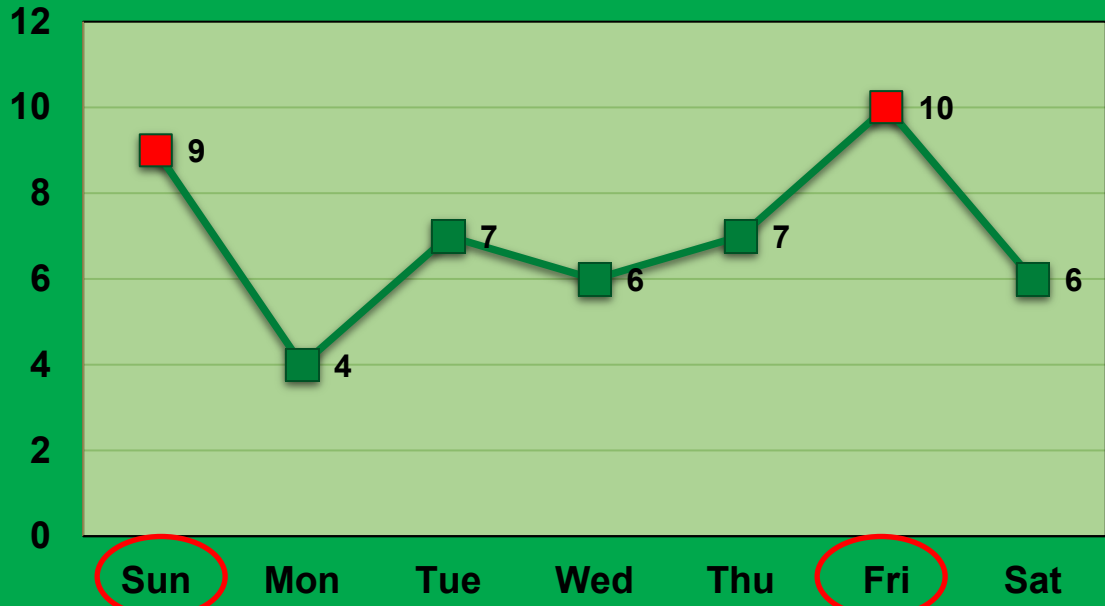


# MENDOTA POLICE DEPARTMENT

FEBRUARY 2022 - ARRESTS



## ARRESTS PER DAY OF WEEK



DAYS	ARRESTS
Sun	9
Mon	4
Tue	7
Wed	6
Thu	7
Fri	10
Sat	6
Grand Total	49

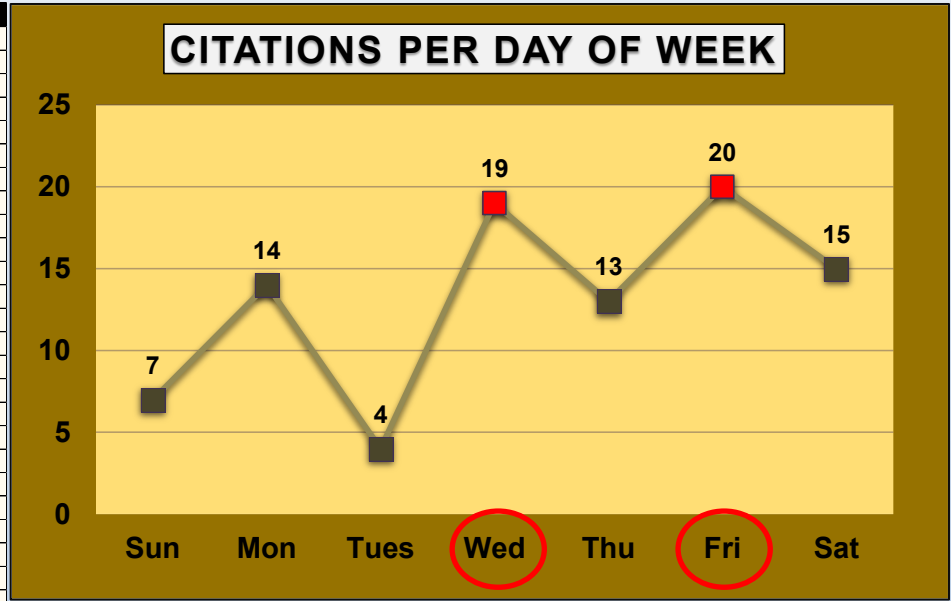


# MENDOTA POLICE DEPARTMENT

FEBRUARY 2022 - CITES



CASE#	RPT DATE	DAY OF WEEK	CASE#	RPT DATE	DAY OF WEEK
220000213.1	2/1/2022	Tue	220000320.1	2/14/2022	Mon
220000220.1	2/2/2022	Wed	220000328.1	2/15/2022	Tue
220000226.1	2/3/2022	Thu	220000329.1	2/15/2022	Tue
220000227.1	2/3/2022	Thu	220000334.1	2/16/2022	Wed
220000228.1	2/3/2022	Thu	220000335.1	2/16/2022	Wed
220000229.1	2/3/2022	Thu	220000336.1	2/16/2022	Wed
220000234.1	2/4/2022	Fri	220000337.1	2/16/2022	Wed
220000235.1	2/4/2022	Fri	220000338.1	2/16/2022	Wed
220000237.1	2/4/2022	Fri	220000345.1	2/17/2022	Thu
220000239.1	2/4/2022	Fri	220000346.1	2/17/2022	Thu
220000240.1	2/4/2022	Fri	220000352.1	2/18/2022	Fri
220000242.1	2/4/2022	Fri	220000353.1	2/18/2022	Fri
220000248.1	2/5/2022	Sat	220000356.1	2/18/2022	Fri
220000250.1	2/5/2022	Sat	220000358.1	2/18/2022	Fri
220000251.1	2/5/2022	Sat	220000359.1	2/18/2022	Fri
220000252.1	2/5/2022	Sat	220000361.1	2/18/2022	Fri
220000254.1	2/6/2022	Sun	220000365.1	2/19/2022	Sat
220000258.1	2/6/2022	Sun	220000366.1	2/19/2022	Sat
220000260.1	2/6/2022	Sun	220000367.1	2/19/2022	Sat
220000265.1	2/7/2022	Mon	220000368.1	2/19/2022	Sat
220000269.1	2/8/2022	Tue	220000372.1	2/20/2022	Sun
220000275.1	2/9/2022	Wed	220000375.1	2/21/2022	Mon
220000277.1	2/9/2022	Wed	220000378.1	2/21/2022	Mon
220000278.1	2/9/2022	Wed	220000379.1	2/21/2022	Mon
220000279.1	2/9/2022	Wed	220000380.1	2/21/2022	Mon
220000280.1	2/9/2022	Wed	220000381.1	2/21/2022	Mon
220000281.1	2/9/2022	Wed	220000383.1	2/23/2022	Wed
220000282.1	2/9/2022	Wed	220000388.1	2/23/2022	Wed
220000283.1	2/9/2022	Wed	220000389.1	2/23/2022	Wed
220000284.1	2/9/2022	Wed	220000387.1	2/23/2022	Wed
220000286.1	2/10/2022	Thu	220000390.1	2/24/2022	Thu
220000287.1	2/10/2022	Thu	220000391.1	2/24/2022	Thu
220000290.1	2/10/2022	Thu	220000397.1	2/24/2022	Thu
220000291.1	2/11/2022	Fri	220000401.1	2/24/2022	Thu
220000293.1	2/11/2022	Fri	220000403.1	2/25/2022	Fri
220000294.1	2/11/2022	Fri	220000405.1	2/25/2022	Fri
220000295.1	2/11/2022	Fri	220000407.1	2/25/2022	Fri
220000297.1	2/12/2022	Sat	220000409.1	2/25/2022	Fri
220000298.1	2/12/2022	Sat	220000415.1	2/26/2022	Sat
220000299.1	2/12/2022	Sat	220000416.1	2/26/2022	Sat
220000306.1	2/13/2022	Sun	220000417.1	2/26/2022	Sat
220000307.1	2/13/2022	Sun	220000420.1	2/26/2022	Sat
220000312.1	2/14/2022	Mon	220000426.1	2/27/2022	Sun
220000314.1	2/14/2022	Mon	220000428.1	2/28/2022	Mon
220000318.1	2/14/2022	Mon	220000434.1	2/28/2022	Mon
220000319.1	2/14/2022	Mon	220000435.1	2/28/2022	Mon



DAYS	COUNT
Sun	7
Mon	14
Tues	4
Wed	19
Thu	13
Fri	20
Sat	15
<b>Grand Total</b>	<b>92</b>



# MENDOTA POLICE DEPARTMENT

FEBRUARY 2022



	December	January	February	March	April	May	June	July	August	September	October	November	December	2022T totals	JAN-FEB%
Homicide	0	0	0											0	NON-CAL
Rape	0	0	1											1	NON-CAL
Other Sex Offense	1	0	1											1	NON-CAL
Robbery	0	1	0											1	-100%
Aggravated Assault	2	2	2											4	0%
Aggravated Assault (DV)	2	0	3											3	NON-CAL
Simple Assault	1	1	2											3	100%
Simple Assault (DV)	1	1	2											3	100%
Residential Burglary	0	1	1											2	0%
Commercial Burglary	2	0	1											1	NON-CAL
Auto Theft	9	5	6											11	20%
Grand Theft	17	4	7											11	75%
Petty Theft	1	6	7											13	17%
Vehicle Burglary	1	7	2											9	-71%
ID Theft/Fraud	2	0	0											0	NON-CAL
Arson	0	0	0											0	NON-CAL
Vandalism	11	12	10											22	-17%
Hate Crimes	0	0	0											0	NON-CAL
Possession of Firearm	0	0	0											0	NON-CAL
Possession of Knife	1	0	0											0	NON-CAL
DUI Arrests	1	3	7											10	133%
Public Intoxication	1	0	2											2	NON-CAL
Narcotics Violation	3	5	6											11	20%
Parole/Restraining Order Violation	0	2	2											4	0%
Warrant Arrest	20	14	13											27	-7%
Mental Health Reports	2	0	2											2	NON-CAL
Runaway / Missing	2	1	2											3	100%
Trespass	0	3	3											6	0%
<b>TOTALS</b>	<b>80</b>	<b>68</b>	<b>82</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>150</b>	<b>21%</b>





# MENDOTA POLICE DEPARTMENT

FEBRUARY 2022



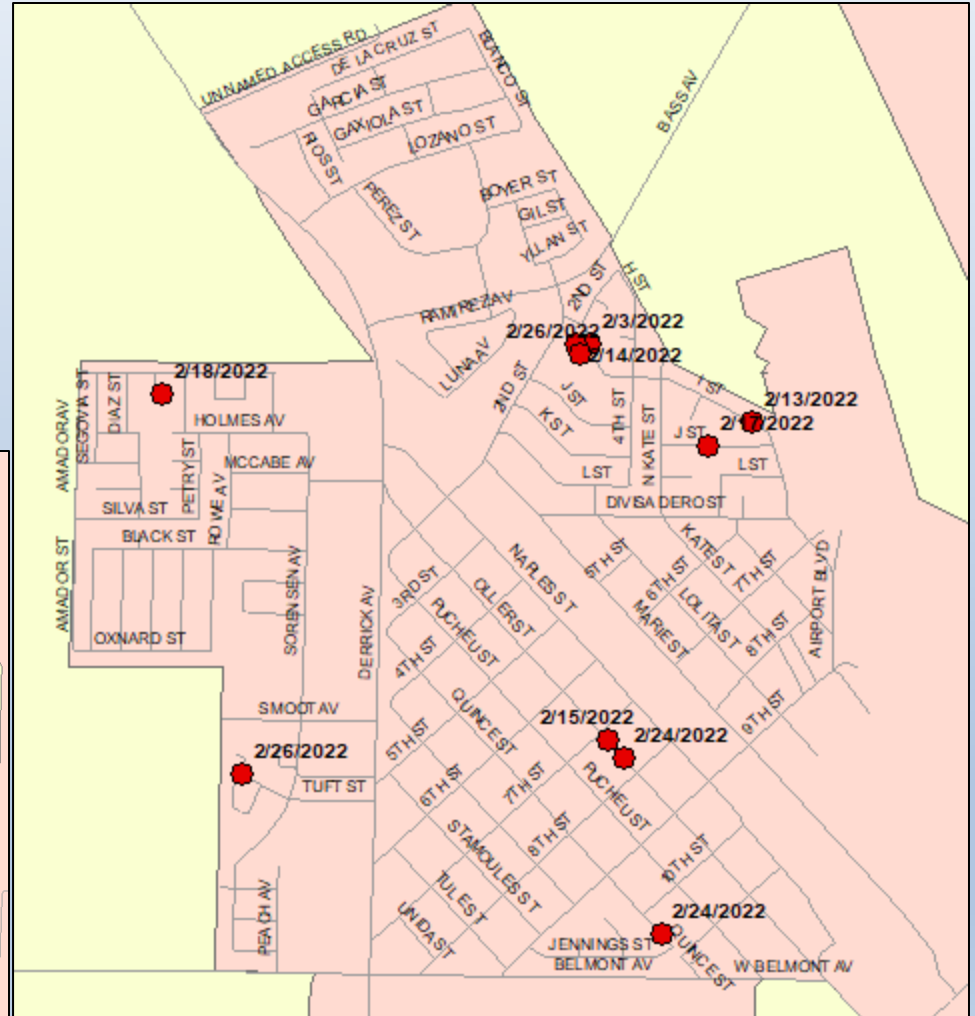
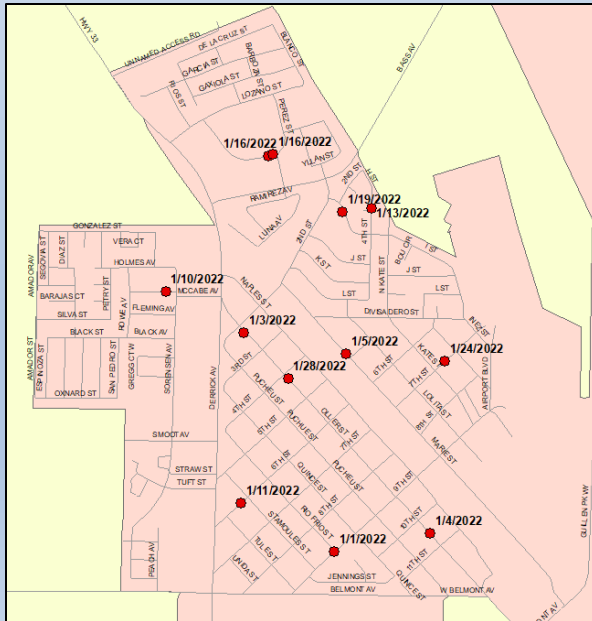
## VANDALISM: TOTAL -10

- 5 TO VEHS
- 3 RESIDENCE
- 2 BUSINESSES

## JANUARY

### VANDALISM: TOTAL -12

- 9 TO VEHS
- 2 TO RESIDENCE
- 1 TO VAC BLDG





# MENDOTA POLICE DEPARTMENT

FEBRUARY 2022



## GRAND THEFT: TOTAL -7

- Mostly catalytic converters

