



CITY OF MENDOTA

"Cantaloupe Center Of The World"

AGENDA

MENDOTA CITY COUNCIL

Regular City Council Meeting
CITY COUNCIL CHAMBERS
643 QUINCE STREET
December 13, 2022
6:00 PM

CRISTIAN GONZALEZ
City Manager
JOHN KINSEY
City Attorney

JOSE ALONSO
ROLANDO CASTRO
LIBERTAD "LIBERTY" LOPEZ
VICTOR MARTINEZ
OSCAR ROSALES

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.

CALL TO ORDER

ROLL CALL

FLAG SALUTE

INVOCATION

FINALIZE THE AGENDA

1. Adjustments to Agenda
2. Adoption of final Agenda

CONFIRMING THE ELECTION

1. Proposed adoption of **Resolution No. 22-73**, confirming the results of the election returns for the consolidated General Election held on November 8, 2022.
2. City Clerk Cabrera-Garcia to administer the Oath of Office to newly elected Council Members Rolando Castro, Libertad "Liberty" Lopez, and Victor Martinez

REORGANIZATION OF COUNCIL

1. City Clerk Cabrera-Garcia to conduct City Council reorganization proceedings and accept nominations for the following offices:
 - a) Mayor
 - b) Mayor Pro Tempore
 - a. *City Clerk Cabrera-Garcia to accept motions for nominations of Council Members for the office of Mayor*
 - b. *City Clerk Cabrera-Garcia to accept motions for nominations of Council Members for the office of Mayor Pro Tempore*

RECESS

PRESENTATION

1. City Council to recognize local Armed Forces Veterans David Gaxiola, Joe Gil Gomez, Edward E. Petry, Jose R. Ramirez, and Robert Joel Taylor.
2. City Council to recognize the AMOR Wellness Center for its continued service to the community.
3. City Council to select the winner of the “No Shave November” contest.

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 November 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. NOVEMBER 04, 2022 THROUGH DECEMBER 06, 2022
WARRANT LIST CHECK NOS. 52487 THROUGH 52644
TOTAL FOR COUNCIL APPROVAL = \$1,181,312.03
2. Proposed adoption of **Resolution No. 22-74**, authorizing the City Manager to execute agreements with the California Department of Tax and Fee Administration for implementation of the Mendota General Transactions and Use Tax.
3. Proposed adoption of **Resolution No. 22-75**, authorizing examination of Sales or Transactions and Use Tax records.
4. Proposed adoption of **Resolution No. 22-76**, awarding the bid for the Rojas-Pierce Park Expansion Phase 2 to Silverfox Electric, Inc.
5. Proposed adoption of **Resolution No. 22-77**, authorizing the City Manager to execute Amendment I to Agreement No. 21-551 with the County of Fresno for the Rojas-Pierce Park, Community Development Block Grant Project No. 20471.
6. Proposed adoption of **Resolution No. 22-78**, approving a contract with Marko Construction, approving an addendum to the contract with Public Facilities Investment Corporation, and approving an addendum to the contract with RRM Design Group for a total project cost of \$8,575,000 for the construction of the Mendota City Council Chambers and Police Station Project.

BUSINESS

1. Council discussion and consideration of **Resolution No. 22-79**, 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 opens floor to receive any comment from the public*
 - e. *Council provides input and considers Resolution No. 22-79 for adoption*

DEPARTMENT REPORTS AND INFORMATIONAL ITEMS

1. Animal Control, Code Enforcement, and Police Department
 - a) October Monthly Reports

2. Finance Director
 - a) Grant Update
3. City Engineer
 - a) Update
4. City Attorney
 - a) Update
5. City Manager

MAYOR AND COUNCIL REPORTS AND INFORMATIONAL ITEMS

1. Council Member(s)
2. Mayor

CLOSED SESSION

1. CONFERENCE WITH LABOR NEGOTIATORS
Pursuant to Government Code sections 54954.5, subdivision (f), 54957.6
 - a. Agency Designated Representative: Cristian Gonzalez, City Manager
 - b. Employee Organization: Mendota Police Officers Association
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).
3. CONFERENCE WITH LEGAL COUNSEL – EXISTING LITIGATION
Ongoing litigation pursuant to paragraph (1) of subdivision (d) of Government Code section 54956.9 (one case).
Calzona Ag Management, Inc. v. Odyssey Agricultural Development, LLC, et al.,
Fresno County Superior Court, Case No. 22CECG01617

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 December 13, 2022, was posted on the outside bulletin board located at City Hall, 643 Quince Street, on Friday, December 9, 2022, at 5:00 p.m.



Celeste Cabrera-Garcia, City Clerk

AGENDA ITEM – STAFF REPORT

TO: HONORABLE MAYOR AND COUNCILMEMBERS
FROM: CELESTE CABRERA-GARCIA, CITY CLERK
VIA: CRISTIAN GONZALEZ, CITY MANAGER
SUBJECT: CONFIRMING THE RESULTS OF THE ELECTION RETURNS FOR THE CONSOLIDATED GENERAL ELECTION HELD ON NOVEMBER 8, 2022
DATE: DECEMBER 13, 2022

ISSUE

Shall the City Council adopt Resolution No. 22-73, confirming the results of the election returns for the Consolidated General Election held on November 8, 2022?

BACKGROUND

On November 8, 2022, the City of Mendota (“City”) held its Consolidated General Election. Three full-term seats of the Mendota City Council were up for election, and there was a total of eight (8) qualified candidates. Additionally, the Mendota General Transactions and Use Tax (“TUT”) was included on the ballot. The proposed TUT would provide additional funding for the City’s General Fund to pay for essential City services and infrastructure, including improving and maintaining public roads and parks, amongst other purposes.

ANALYSIS

On December 8, 2022, the Fresno County Clerk/Registrar of Voters certified the election and issued the City the attached Certificates of Election and Statement of Votes. The certified results of the election have determined that Victor Martinez, Libertad “Liberty” Lopez, and Rolando Castro were elected to full-term positions of the City Council and will complete a term of four (4) years with the term expiring in 2026. Moreover, certified results have also determined the passage of the TUT measure, with 57.38% of the voters voting “YES”. The measure required 50%+1 votes to pass.

FISCAL IMPACT

None

RECOMMENDATION

Staff recommends that the City Council adopt Resolution No. 22-73, confirming the results of the election returns for the Consolidated General Election held on November 8, 2022.

Attachment(s):

1. Certificates of Election and Statement of Votes
2. Resolution No. 22-73

**STATEMENT OF VOTES CAST
AT THE
CONSOLIDATED STATEWIDE GENERAL ELECTION
HELD ON
NOVEMBER 8, 2022
IN THE
CITY OF MENDOTA
COUNTY OF FRESNO
STATE OF CALIFORNIA**

CERTIFICATE OF COUNTY CLERK TO RESULTS OF THE CANVASS

STATE OF CALIFORNIA)

) ss.

County of Fresno)

I, JAMES A. KUS, County Clerk/Registrar of Voters of the County of Fresno, State of California, do hereby certify that pursuant to the provisions of Section 15301 et seq of the Elections Code of the State of California, I did canvass the returns of the votes cast in the City of Mendota, County of Fresno, at the election held on November 8, 2022, for the Local Office and Measure, submitted to the vote of the voters, and that the Statement of the Votes Cast, to which this certificate is attached, shows the whole number of votes cast in the districts and in each of the respective precincts therein, and that the totals of the respective columns and the totals shown for the offices are full, true and correct.

WITNESS my hand and Official Seal this 8th day of December, 2022.





JAMES A. KUS
County Clerk/Registrar of Voters

FRESNO COUNTY
CONSOLIDATED STATEWIDE GENERAL ELECTION
NOVEMBER 8, 2022
STATEMENT OF VOTES
CITY OF MENDOTA

Precinct	Registered Voters	Voters Cast	% Turnout
City			
City Of Mendota			
0000046			
Vote Center	0	1	N/A
Vote by Mail	0	0	N/A
Total	0	1	N/A
0000047			
Vote Center	3,060	144	4.71%
Vote by Mail	3,060	814	26.60%
Total	3,060	958	31.31%
City Of Mendota - Total	3,060	959	31.34%
City - Total	3,060	959	31.34%
Vote Center	3,060	145	4.74%
Vote by Mail	3,060	814	26.60%

Mendota City Council (Vote for 3)

Precinct		Times Cast	Registered Voters	Undervotes	Overvotes
City					
City Of Mendota					
0000046					
	Vote Center	1	0	3	0
	Vote by Mail	0	0	0	0
	Total	1	0	3	0
0000047					
	Vote Center	144	3,060	100	0
	Vote by Mail	814	3,060	500	12
	Total	958	3,060	600	12
	City Of Mendota - Total	959	3,060	603	12
	City - Total	959	3,060	603	12

Precinct		TEOFILO "TOPO" BAUTISTA		JOSEPH R. RIOFRIO	
City					
City Of Mendota					
0000046					
	Vote Center	0		0	
	Vote by Mail	0		0	
	Total	0		0	
0000047					
	Vote Center	28	8.43%	28	8.43%
	Vote by Mail	193	10.00%	256	13.26%
	Total	221	9.77%	284	12.56%
	City Of Mendota - Total	221	9.77%	284	12.56%
	City - Total	221	9.77%	284	12.56%

Precinct	ROLANDO CASTRO		VICTOR MARTINEZ		JESSE MENDOZA		LIBERTAD "LIBERTY" LOPEZ		JONATHAN R. LEIVA		JUAN LEDESMA		Write-in	
City														
City Of Mendota														
0000046														
Vote Center	0		0		0		0		0		0		0	
Vote by Mail	0		0		0		0		0		0		0	
Total	0		0		0		0		0		0		0	
0000047														
Vote Center	56	16.87%	61	18.37%	54	16.27%	60	18.07%	14	4.22%	31	9.34%	0	0.00%
Vote by Mail	303	15.70%	357	18.50%	196	10.16%	334	17.31%	124	6.42%	167	8.65%	0	0.00%
Total	359	15.87%	418	18.48%	250	11.05%	394	17.42%	138	6.10%	198	8.75%	0	0.00%
City Of Mendota - Total	359	15.87%	418	18.48%	250	11.05%	394	17.42%	138	6.10%	198	8.75%	0	0.00%
City - Total	359	15.87%	418	18.48%	250	11.05%	394	17.42%	138	6.10%	198	8.75%	0	0.00%

Precinct		Total Votes	Unresolved Write-In
City			
City Of Mendota			
0000046			
	Vote Center	0	0
	Vote by Mail	0	0
	Total	0	0
0000047			
	Vote Center	332	0
	Vote by Mail	1,930	0
	Total	2,262	0
	City Of Mendota - Total	2,262	0
	City - Total	2,262	0

H. City of Mendota - Transactions and Use Tax Measure (50% +1 to pass) (Vote for 1)

Precinct	Times Cast	Registered Voters	Undervotes	Overvotes
City				
City Of Mendota				
0000046				
Vote Center	1	0	1	0
Vote by Mail	0	0	0	0
Total	1	0	1	0
0000047				
Vote Center	144	3,060	13	0
Vote by Mail	814	3,060	58	0
Total	958	3,060	71	0
City Of Mendota - Total	959	3,060	72	0
City - Total	959	3,060	72	0

Precinct	YES		NO		Total Votes
City					
City Of Mendota					
0000046					
Vote Center	0		0		0
Vote by Mail	0		0		0
Total	0		0		0
0000047					
Vote Center	76	58.02%	55	41.98%	131
Vote by Mail	433	57.28%	323	42.72%	756
Total	509	57.38%	378	42.62%	887
City Of Mendota - Total	509	57.38%	378	42.62%	887
City - Total	509	57.38%	378	42.62%	887

Precinct	Unresolved Write-In
City	
City Of Mendota	
0000046	
Vote Center	0
Vote by Mail	0
Total	0
0000047	
Vote Center	0
Vote by Mail	0
Total	0
City Of Mendota - Total	0
City - Total	0

Certificate of Election

This is to certify that

LIBERTAD "LIBERTY" LOPEZ

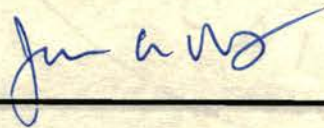
was elected to the office of

*Mendota City
Member, City Council*

of the County of Fresno,
State of California, at an election duly held
therein on

November 8, 2022

In Witness Whereof, I have hereunto set
my hand affixed my official seal this 8th
day of December, 2022



James A. Kus
County Clerk/Registrar of Voters



Certificate of Election

This is to certify that

ROLANDO CASTRO

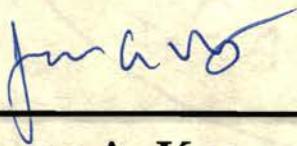
was elected to the office of

*Mendota City
Member, City Council*

of the County of Fresno,
State of California, at an election duly held
therein on

November 8, 2022

In Witness Whereof, I have hereunto set
my hand affixed my official seal this 8th
day of December, 2022



James A. Kus
County Clerk/Registrar of Voters



Certificate of Election

This is to certify that

VICTOR MARTINEZ

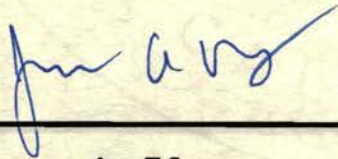
was elected to the office of

*Mendota City
Member, City Council*

of the County of Fresno,
State of California, at an election duly held
therein on

November 8, 2022

In Witness Whereof, I have hereunto set
my hand affixed my official seal this 8th
day of December, 2022



James A. Kus
County Clerk/Registrar of Voters



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

**A RESOLUTION OF THE CITY COUNCIL
OF THE CITY OF MENDOTA CONFIRMING
THE RESULTS OF THE ELECTION RETURNS
FOR THE CONSOLIDATED GENERAL
ELECTION HELD ON NOVEMBER 8, 2022**

RESOLUTION NO. 22-73

WHEREAS, a Consolidated General Municipal Election was duly called and held in the City of Mendota, County of Fresno, on the 8th day of November, 2022 (the "Election"); and

WHEREAS, three individuals were to be elected to full term positions on the City Council; and

WHEREAS, the following persons were nominated and appeared on the Election ballot for the full term positions on the City Council: Jesse Mendoza, Jonathan R. Leiva, Joseph R. Riofrio, Juan Ledesma, Liberty "Libertad" Lopez, Rolando Castro, Teofilo "Topo" Bautista, and Victor Martinez; and

WHEREAS, the votes cast in the precincts established for said Election, including absentee and all qualified provisional ballots, and the total cast at said Election for individuals qualified for the three full term positions on the City Council are as follows:

NAME	VOTES
Victor Martinez	418
Libertad "Liberty" Lopez	394
Rolando Castro	359
Joseph R. Riofrio	284
Jesse Mendoza	250
Teofilo "Topo" Bautista	221
Juan Ledesma	198
Jonathan R. Leiva	138
Write-in	0

WHEREAS, on July 26, 2022, the City Council approved and adopted Ordinance No. 22-03 amending the Mendota Municipal Code ("MMC") to provide for a Mendota General Transactions and Use Tax (a local transactions and use tax) subject to the approval of a majority of qualified voters in the City voting in the Election; and

WHEREAS, the votes cast in the precincts established for said Election, including absentee and all qualified provisional ballots, and the total cast at said

Election for (“YES” vote) and against (“NO” vote) the imposition of the Mendota General Transactions and Use Tax are as follows:

CANDIDATE	VOTES	PERCENTAGE
YES	509	57.38%
NO	378	42.62%

NOW, THEREFORE, BE IT RESOLVED, that the City Council of the City of Mendota hereby confirms the votes cast for members of the three full term positions on the City Council, and hereby determines that Victor Martinez, Libertad “Liberty” Lopez, and Rolando Castro are full term elected members of the City Council, and shall serve a term of four (4) years until the year 2026.

BE IT FURTHER RESOLVED, that the City Clerk is hereby authorized and directed to issue certificates of election to the above designated persons for the designated offices showing that such persons were elected for the above specified terms.

BE IT FURTHER RESOLVED, that the City Council of the City of Mendota hereby confirms the votes cast in the Election regarding the Mendota General Transactions and Use Tax, and hereby determines the Mendota Transactions and Use Tax, Ordinance No. 22-03, received the required votes to become effective.

BE IT FURTHER RESOLVED, that the City Clerk is hereby authorized and directed to issue and execute all documents required to confirm the voters’ approval of the Mendota General Transactions and Use Tax, Ordinance No. 22-03.

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 13th day of December, 2022, by the following vote:

AYES:
NOES:
ABSENT:
ABSTAIN:

Celeste Cabrera-Garcia, City Clerk



MINUTES OF MENDOTA REGULAR CITY COUNCIL MEETING

Regular Meeting

November 8, 2022

Meeting called to order by Mayor Pro Tem Mendoza at 6:00 p.m.

Roll Call

Council Members Present: Mayor Rolando Castro, Mayor Pro Tem Jesus Mendoza and Councilors Joseph Riofrio and Oscar Rosales

Council Members Absent: Councilor Jose Alonso

Flag salute led by Police Officer Joshua Comen

Invocation led by Police Chaplain Robert Salinas

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 Riofrio; unanimously approved (4 ayes, absent: Alonso).

PRESENTATION

1. Chief Smith to introduce Police Officer Joshua Comen.

Chief of Police Smith introduced Police Officer Joshua Comen and shared his background.

Officer Comen thanked the City for the opportunity and stated he is looking forward to serving the community.

The Council congratulated Officer Comen.

At 6:10 p.m. Mayor Castro announced that the City Council would take a brief recess.

At 6:21 p.m. the City Council reconvened in open session.

2. Council to receive presentation regarding HOME ARP funding and Fresno County's CDBG/HOME Programs.

Yvette Quiroga and Jonathan Avedian with the Fresno County's CDBG/HOME Program provided information on the HOME ARP funding.

Discussion was held on potential projects in the community that would be eligible for the HOME ARP funding, and the County's CDBG program.

CITIZENS ORAL AND WRITTEN PRESENTATIONS

Kevin Romero – provided an update on youth football.

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

APPROVAL OF MINUTES AND NOTICE OF WAIVING OF READING

1. Minutes of the regular City Council meeting of October 25, 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 Rosales to approve items 1 and 2, seconded by Councilor Riofrio; unanimously approved (4 ayes, absent: Alonso).

CONSENT CALENDAR

1. OCTOBER 26, 2022 THROUGH OCTOBER 31, 2022
WARRANT LIST CHECK NOS. 52447 THROUGH 52486
TOTAL FOR COUNCIL APPROVAL = \$303,564.99
2. Proposed adoption of **Resolution No. 22-69**, approving the Government Agency Agreement with the Flock Group, Inc., and authorizing the City Manager or their designee to execute all necessary documents.
3. Proposed adoption of **Resolution No. 22-70**, approving a budget amendment to the Fiscal Year 2022-2023 budget.

A motion was made by Councilor Rosales to approve items 1 through 3 of the Consent Calendar, seconded by Councilor Riofrio; unanimously approved (4 ayes, absent: Alonso).

BUSINESS

1. Council discussion and consideration of **Resolution No. 22-71**, approving a contract with MRC and the bids received for an inclusive playground, including surfacing, at Rojas-Pierce Park, and authorizing the City Manager or their designee to execute all necessary documents.

Mayor Castro introduced the item and Finance Director Banda provided the report.

A motion was made by Councilor Riofrio to adopt Resolution No. 22-71, seconded by Councilor Rosales; unanimously approved (4 ayes, absent: Alonso).

2. Council discussion and consideration of appointing Mendota residents to the Mendota Planning and Recreation Commissions.

Mayor Castro introduced the item and City Clerk Cabrera-Garcia provided the report.

Discussion was held on the item.

A motion was made by Councilor Riofrio to appoint Josue Urias to the vacant regular position and Alex Garcia to the vacant alternate position on the Planning Commission, seconded by Councilor Rosales; unanimously approved (4 ayes, absent: Alonso).

PUBLIC HEARING

1. Council discussion and consideration of **Resolution No. 22-72**, authorizing and approving the issuance of Lease Revenue Bonds, Series 2022, in the aggregate principal amount not to exceed \$3,500,000; approving the execution and delivery of a Site and Facility Lease, a Lease Agreement, and a Private Placement Agreement; authorizing actions and execution of documents related thereto; and approving a Notice of Exemption from the California Environmental Quality Act.

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

Eric Scriven with NHA Advisors provided information on the proposed financing plan for the Council Chambers and Police Station project.

Mayor Castro opened the hearing to the public, and there was no one willing to comment on the item.

A motion was made by Councilor Riofrio to adopt Resolution No. 22-72, seconded by Councilor Rosales; unanimously approved (4 ayes, absent: Alonso).

At 7:36 p.m. Mayor Castro announced that the City Council would recess and reconvene as the Mendota Joint Powers Financing Authority to hear Business Item 1 of said body agenda.

At 7:38 p.m. the Mendota Joint Powers Financing Authority adjourned its regular meeting, and the City Council reconvened its meeting.

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 status of local street projects that are planned, including the roundabout project.

3. City Attorney
 - a) Update

City Attorney Kinsey wished everyone a Happy Thanksgiving holiday.

4. City Manager

City Manager Gonzalez reported on the upcoming closure of City offices for Veterans Day, and the upcoming Mid Valley Disposal luncheon.

Discussion was held on issues with speeding throughout the community.

MAYOR AND COUNCIL REPORTS AND INFORMATIONAL ITEMS

1. Council Member(s)

Councilor Riofrio reported on the November 7th Public Safety Sub Committee meeting, including the various topics that were discussed.

Councilor Rosales reported on stray dogs; homeless individuals in the community, and residents who have been feeding them; overgrown weeds near the old Silver Creek area; and wished all candidates good luck in the local election.

2. Mayor

Mayor Castro reported on upcoming events in the community, and shared concerns he has regarding community weekly car washes and food sales and the possibility of regulating those activities.

Discussion was held on carwashes and food sales that are held in the community.

CLOSED SESSION

1. CONFERENCE WITH LABOR NEGOTIATORS

Pursuant to Government Code sections 54954.5, subdivision (f), 54957.6

- a. Agency Designated Representative: Cristian Gonzalez, City Manager
- b. Employee Organization: Mendota Police Officers Association

At 8:06 p.m. the Council moved into closed session.

At 8:20 p.m. the Council reconvened in open session and City Attorney Kinsey stated that in regard to item 1 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 8:20 p.m. by Councilor Rosales, seconded by Councilor Riofrio; unanimously approved (3 ayes, absent: Alonso and Mendoza).

Rolando Castro, Mayor

ATTEST:

Celeste Cabrera-Garcia, City Clerk

CITY OF MENDOTA
CASH DISBURSEMENTS
11/04/2022 - 12/06/2022
CK# 52487 - 52644

Date	Check #	Check Amount	Vendor	Department	Description
November 4, 2022	52487	\$ 36,794.75	SWANSON FARNEY FORD	GENERAL	2022 FORD POLICE INTERCEPTOR UTILITY AWD, NON-HYBRD
November 8, 2022	52488	\$ 2,146.00	A-1 NATIONAL FENCE	GENERAL	ROJAS-PIERCE PARK SOCCER FIELD FENCE 132'X8' DOWNPAYMENT
November 8, 2022	52489	\$ 15.00	ACE TROPHY SHOP	GENERAL	(1) NAME PLATE OSBORN SEPTEMBER 2022
November 8, 2022	52490	\$ 1,915.57	AUTOMATED OFFICE SYSTEMS	GENERAL,WATER,SEWER	COPIER CONTRACT OCTOBER 2022 (PD)(CH), FINAL BILLING (PD,CH)
November 8, 2022	52491	\$ 88,806.00	BB LIMITED	WATER	LEASE AGREEMENT 1ST INSTALLMENT FY 22/23
November 8, 2022	52492	\$ 4,447.22	DNFINC.DBA BOBCAT OF FRESNO	WATER	REMAINING BAL- FRW# S35012 ROLL OVER DAMAGE E32 EXCAVATR
November 8, 2022	52493	\$ 1,213.81	BSK ASSOCIATES	WATER,SEWER	GENERAL EDT WEEKLY TREATMENT & DISTRIBUTION WEEKLY GRAB SAMPLE
November 8, 2022	52494	\$ 40.00	CENTRAL VALLEY	GENERAL	(1) ETHYL ALCOHOL MENDOTA (PD)
November 8, 2022	52495	\$ 341.35	CHEMSEARCH	SEWER	CHERRY FLOW 5 GL OCTOBER 2022 (WWTP)
November 8, 2022	52496	\$ 146.02	COLONIAL LIFE	GENERAL	LIFE INSURANCE PREMIUMS FOR OCTOBER 2022
November 8, 2022	52497	\$ 212.92	DELTA SAND, GRAVEL & RECYCLING	GENERAL,WATER,STREETS	(11.6 TONS) RIVER SAND
November 8, 2022	52498	\$ 7,055.60	EMPLOYER DRIVEN INSURANCE SERV	GENERAL	BILLING SUMMARY FOR DECEMBER 2022 MEDICAL,DENTAL,VISION
November 8, 2022	52499	\$ 92.88	EMPLOYEE RELATIONS	WATER,SEWER	(4) ID REPORT,(4) MOTOR VEHICLE REPORT,(4) MVR FEE
November 8, 2022	52500	\$ 1,101.87	GOVERNMENT JOBS COM, INC.	GENERAL,WATER,SEWER	SUBSCRIPTION FEE FOR GOVERNMENT JOBS.COM REISSUED CK#:051971
November 8, 2022	52501	\$ 142.38	HR DIRECT	GENERAL,WATER,SEWER	(3) ENGLISH CA POSTER GUARD 1 YR PUBLIC FED/STATE/LOCL
November 8, 2022	52502	\$ 700.00	LAW & ASSOCIATES	GENERAL	LAW ENFORCEMENT BACKGROUND INVESTIGATION-HILLIS (PD)
November 8, 2022	52503	\$ 66.00	MENDOTA 1 SMOG	GENERAL	2015 FORD POLICE NTERCEPTOR- OIL CHANGE (PD)
November 8, 2022	52504	\$ 76,814.61	MID VALLEY DISPOSAL, INC	REFUSE	SANITATION CONTRACT SERVICES FOR SEPTEMBER 2022
November 8, 2022	52505	\$ 439.57	PETTY CASH	GENERAL,WATER,SEWER	PETTY CASH EXPENSE TAG #748-758 8/19/22-10/25/22
November 8, 2022	52506	\$ 25,138.09	PG&E	GENERAL,WATER,SEWER, AIRPORT	CITYWIDE UTILITIES 09/09/2022-10/07/2022
November 8, 2022	52507	\$ 1,772.61	PROFORCE LAW ENFORCEMENT	GENERAL	GLK M22 G4 40 SW PST GNS 3MAGS (PD) MAY 2022
November 8, 2022	52508	\$ 28.03	RAMON'S TIRE	WATER,SEWER	(2) BIAS TUBE TR13, FIRESTONE, SPECIALTY TUBE LOOSE
November 8, 2022	52509	\$ 379.04	SITEONE LANDSCAPE SUPPLY LLC	GENERAL	HUNTER PDJ ADJ. ROTOR 4 IN. RISER (25) PARKS
November 8, 2022	52510	\$ 368.80	UNION PACIFIC RAILROAD COMPANY	STREETS	ROADWAY-RENT,INDEX MONTH OF NOVEMBER 2022
November 8, 2022	52511	\$ 4,806.76	BANKCARD CENTER	GENERAL,WATER,SEWER, STREETS	CREDIT CARD EXPENSES 09/28/2022-10/24/2022, ADOBE ACROPRO, SWANK MOTION PICTURES, PHOJOEPHOTO
November 8, 2022	52512	\$ 245.00	MARK ANTHONY DUARTE	GENERAL,WATER,SEWER	PEST CONT. SERVICES CITYHALL/DMV/YOUTH CENT. 10/25,PEST CONTROL SERVICES FOR PUBLIC WORKS 10/25/22
	52513	VOID			
November 8, 2022	52514	\$ 738.04	TRIANGLE ROCK PRODUCTS,LLC	STREETS	HMA-SP-A-1/2" 64-10 AGG&ASPHALT QTY:9.44 SPEEDHUMP
November 8, 2022	52515	\$ 141.83	UNIFIRST CORPORATION	GENERAL, WATER,SEWER	BOWL CLIPS,WET&DRY MOPS,TERRY CLOTHS
November 8, 2022	52516	\$ 687.82	USA BLUEBOOK	WATER	WSO-WATER TREATMENT GRADES 1,3&4,WSO-WATER DISTRIB,IJL CLASS MIDGET FUSE 250V(10) SEPTEMBER 2022
November 8, 2022	52517	\$ 1,822.10	FRESNO COUNTY TAX COLLECTOR	GENERAL,WATER,SEWER, AIRPORT	FRESNO COUNTY SECURED PROPERTY TAX BILL INSTALL1&2
November 8, 2022	52518	\$ 5.90	SAUL TORRES	WATER	MO CUSTOMER REFUND FOR TOR0081
November 9, 2022	52519	\$ 121,634.00	CITY OF MENDOTA PAYROLL	GENERAL	PAYROLL TRANSFER FOR 10/24/22-11/06/22
November 14, 2022	52520	\$ 300.67	FASTSIGNS	GENERAL	FINAL PAYMENT- HONORING VETERANS DBL SIDED BANNER
November 18, 2022	52521	\$ 336.92	ADT SECURITY SERVICES	GENERAL,WATER,SEWER	SECURITY SERVICES 11/11/22-12/12/22 EDD,DMV,CITYHA
November 18, 2022	52522	\$ 374.21	ALERT-0-LITE	STREETS	(1) CONCRETE SAW SYS #714,(1)ENVIRO FEE EQUIP. RENT,(1) SPARK PLUG,(1) AIR FILTER,(1) MOTOR OIL,LABOR/REP
November 18, 2022	52523	\$ 4,999.08	AMERITAS GROUP	GENERAL	VISION INSURANCE FOR DECEMBER 2022, DENTAL INSURANCE FOR DECEMBER 2022
November 18, 2022	52524	\$ 155.14	ARAMARK	GENERAL,WATER,SEWER	PUBLIC WORKS UNIFORM RENTAL SERVICES 10/20/22

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November 18, 2022	52525	\$ 1,414.55	AT&T MOBILITY	GENERAL	POLICE DEPARTMENT CELL PHONE SERV. 09/12-10/11/22
November 18, 2022	52526	\$ 79.07	AUTOZONE, INC.	GENERAL	(1) TRI BALL MOUNT, (1) PIN AND CLIP (PD)
November 18, 2022	52527	\$ 262.00	BSK ASSOCIATES	WATER	BACTI-WEEKLY TREATMENT&DISTRIBUTION 10/27/2022
November 18, 2022	52528	\$ 289.67	CALIFORNIA BUSINESS MACHINES	GENERAL,WATER,SEWER	COPIER CONTRACT FOR OCTOBER SERVICES 2022 (CH&PD)
November 18, 2022	52529	\$ 2,108.85	COMCAST	GENERAL,WATER,SEWER	XFINITY PHONE &INTERNET SERVICES 11/06/22-12/05/22
November 18, 2022	52530	\$ 870.83	COOK'S COMMUNICATIONS	GENERAL	KENWOOD BATTERY REPLACEMENT,DISPOSAL.&ANTENNA (PD),UNIT#87&89:RED SIG REPLACEMENT LIGHT HEAD (PD)
November 18, 2022	52531	\$ 168.83	CORELOGIC INFORMATION	GENERAL,WATER,SEWER	REAL QUEST SERVICE FOR 10/01/2022-10/31/2022
November 18, 2022	52532	\$ 1,389.06	CROWN SERVICES CO.	GENERAL,SEWER	TOILET 1XWK 1000 AIRPORT BLVD BLDG #A (PD), 1300 2ND ST, 350 SORENSEN AVE, BASS AND HWY 33, BASS AVE
November 18, 2022	52533	\$ 637.06	CROWN SHORTLOAD CONCRETE	WATER,STREETS	(1) YD CONCRETE AND DELIVERY FOR 652 4TH ST,1 YD CONCRETE AND DELIVERY FOR 331 OLLER-SIDEWALK
November 18, 2022	52534	\$ 395.69	DATAMATIC, INC.	WATER	MONTHLY SOFTWARE LICENSE&SERV MAINT FEE DEC.2022
November 18, 2022	52535	\$ 200.00	ECN POLYGRAPH & INVESTIGATIONS	GENERAL	(1) POLYGRAPH RESERVE (PD)
November 18, 2022	52536	\$ 14,878.04	FRESNO COUNTY SHERIFF	GENERAL	DISPATCH SERVICES FOR SEPTEMBER 2022, RMS JMS ACCESS FEE FOR NOVEMBER 2022
November 18, 2022	52537	\$ 504.00	FRESNO MOBILE RADIO INC.	GENERAL	(36) POLICE DEPARTMENT RADIOS FOR OCTOBER 2022
November 18, 2022	52538	\$ 139.67	HARBOR FREIGHT TOOLS	STREETS	(3) 4-WAY 5' TRAILER LIGHT KIT, (2) 7-BLADE TO 4-WIRE
November 18, 2022	52539	\$ 439.53	HAVEN'S FOR TOTAL SECURITY, IN	GENERAL	REKEY 3 DOORS TO KEEP MASTER KEY (6) COPIES OF KEY (CITY HALL)
November 18, 2022	52540	\$ 275.00	INSYRATH, KHAMPHOU	GENERAL	POLICE STATISTICS OCTOBER 2022
November 18, 2022	52541	\$ 8,584.01	JAM SERVICES, INC	STREETS	(2) SOLAR R920-E RRFB W/DUAL LIGHTBAR, BULLDOG PPB
November 18, 2022	52542	\$ 648.54	JENSEN & PILEGARD	STREETS	2 IN WATER PUMP, (1) OUTLET, (1) GASKET OUTLET, (1) CAP, FILLER, (1)SEAL
November 18, 2022	52543	\$ 701.60	JORGENSEN & COMPANY	GENERAL	(16) FIRE EXT ANNUAL MAINT. (1) HYDRO TEST(1) RECHARGE (CITY HALL)
November 18, 2022	52544	\$ 485.89	SIMPLOT GROWER SOLUTIONS	SEWER	(7.5 GAL) ROUNDUP POWER MAX
November 18, 2022	52545	\$ 426.20	KERWEST NEWSPAPER	GENERAL,WATER,SEWER	(7) NOTICE OF PUBLIC HEARING-REGULAR CITY COUNCIL, REISSUED: (7) NOTICE OF PUBLIC HEARING REG. MEETING
November 18, 2022	52546	\$ 1,622.50	LIGHTHOUSE ELECTRICAL INC	WATER	(9) HRS SERVICE WORK,MILES TRAVELED,&MATERIAL-WTP
November 18, 2022	52547	\$ 272.49	M.C REPAIRS FULL DIAGNOSTIC	GENERAL	UNIT#89-OIL CHANGE (PD), 2018 JEEP-HEADLIGHT, FOGLIGHT, BULB, & LABOR (PD)
November 18, 2022	52548	\$ 66.00	MENDOTA 1 SMOG	GENERAL WATER	JEEP M90- OIL CHANGE OCTOBER 2022 (PD)
November 18, 2022	52549	\$ 76,694.90	MID VALLEY DISPOSAL, INC	REFUSE	SANITATION CONTRACT SERVICES FOR OCTOBER 2022
November 18, 2022	52550	\$ 36.95	ALEXIS NAVARRO	GENERAL	REIMBURSE: ADELANTE MENDOTA YOUTH EVENT SEPT.2022
November 18, 2022	52551	\$ 2,131.75	NORTHSTAR CHEMICAL	WATER	(675GAL) SODIUM HYPOCHLORITE-12.5 MILLA
November 18, 2022	52552	\$ 3,117.60	PETERS BROTHERS NURSERY & GARD	GENERAL	(40) GRASS BAGS (50LBS)
November 18, 2022	52553	\$ 25,440.78	PG&E	GENERAL,WATER,STREETS	WATER DEPARTMENT UTILITIES 09/08/2022-10/06/2022
November 18, 2022	52554	\$ 3,464.72	PLATT ELECTRIC SUPPLY	STREETS	HOLOPHANE LOT RELEASE BASS ROUNDABOUT
November 18, 2022	52555	\$ 6,000.00	PRICE, PAIGE & COMPANY	GENERAL,STREETS,WATER, REFUSE	PROF SERV RE:06/30/22 AUDITED FINANCIAL STATEMENTS
November 18, 2022	52556	\$ 86,418.32	PROVOST & PRITCHARD	GENERAL,WATER,STREETS, STREETS	PROF SERV:WELL NO10&EXTENSION WATER MAIN SEPT 2022, PROF SERV:ROJAS PIERCE PARK IMP. SEPTEMBER 2022
November 18, 2022	52557	\$ 263.32	R.G. EQUIPMENT COMPANY	GENERAL	BLADE-RECYCLER, 60"DECK(9) SEPTEMBER 2022, CUSTOMER PROVIDED MD BLADE(3)
November 18, 2022	52558	\$ 207.10	RAMON'S TIRE &	STREETS,WATER	FORD SUPER DUTY BOOM TRUCKS TIRE REPAIR SEPT 2022, WATER TANK TRAILER- TIRE REPAIR OCTOBER 2022
November 18, 2022	52559	\$ 125.00	RED WING BUSINESS ADVANTAGE AC	WATER,SEWER	(1) BOOT REPLACEMENT PER MOU
November 18, 2022	52560	\$ 1,781.59	RESOURCE WEST, INC.	SEWER	VDF- 15HP ASSEMBLY INVERTEK OCTOBER 2022
November 18, 2022	52561	\$ 125.00	RIGHT NOW PHLEBOTOMY	GENERAL	PHLEBOTOMY SERVICES #22-2581 10/22/22 (PD)
November 18, 2022	52562	\$ 625.00	RITA RIOS	GENERAL	SHREDDER EXPLOSION DAMAGE TO HAIR TRIM & REPAIR TREATMENT
November 18, 2022	52563	\$ 45,330.84	RRM DESIGN GROUP	GENERAL,WATER,SEWER	MENDOTA CITY HALL & PD STATION CONSTRUCTION DOCS OCT 2022

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November 18, 2022	52564	\$ 637.76	ERNEST PACKING SOLUTIONS	GENERAL,WATER,SEWER	(7) CAN LINER, (3) FRESH WAVE3D, (2) CLNR/DEGRSR BATH
November 18, 2022	52565	\$ 235.67	SIGNMAX	STREETS	(5) 18X24 EG ALUM "NO TRACTOR TRAILER PARKING" SIGN
November 18, 2022	52566	\$ 9,051.27	SKID STEER SOLUTIONS INC	GENERAL,WATER,SEWER, STREETS	SKID STEER MIX AND GO CONCRETE MIXER MDL: BMX-250
November 18, 2022	52567	\$ 638.89	STATE OF CALIFORNIA	STREETS	SIGNALS & LIGHTING BILLING JULY 2022- SEPTEMBER 2022
November 18, 2022	52568	\$ 2,020.80	TESCO CONTROLS, INC.	SEWER	MAINTENANCE&SYSTEM SERVICE TRBLSHOOT.WWTP/WTP COMS
November 18, 2022	52569	\$ 120.00	TOP DOG TRAINING CENTER, LLC	GENERAL	(1) K-9 MAINTENANCE TRAINING-OFFICER VACA&YANOSCH (PD)
November 18, 2022	52570	\$ 1,689.12	TRIANGLE ROCK PRODUCTS,LLC	STREETS	ST 3/8 CM SC3000 AGG&ASPHALT QTY:7.32-STREET, WASHED CONCRETE SAND AGG&ASPHALT QTY:14.68 STOCK
November 18, 2022	52571	\$ 600.00	UNITED HEALTH CENTERS	GENERAL,WATER,SEWER	(3) PRE-EMPLOYMENY PHYSICAL EXAM OCT. 2022
November 18, 2022	52572	\$ 139.42	UNIFIRST CORPORATION	GENERAL,WATER,SEWER	(3) COM MATS (3) BOWL CLIPS,WET MOP, TERRY CLOTHS
November 18, 2022	52573	\$ 1,606.66	USA BLUEBOOK	WATER	21 GPD,150PSI W/4-20 CONTROL PULSATRON E PLUS, (2) LIQUID DPD1A LAMOTTE, (1) CR RELEASED
November 18, 2022	52574	\$ 746.57	VULCAN MATERIALS COMPANY	STREETS	ST 1/2IN HMA TYPE A-AGG&ASPHALT QTY:8.21 STREET
November 18, 2022	52575	\$ 609.99	WESTAMERICA BANK	GENERAL,WATER,SEWER	JEEP CHEROKEE VEHICLE LOAN PAYMENT NOVEMBER 2022
November 18, 2022	52576	\$ 11,869.67	WANGER JONES HELSLEY PC ATTORNEY	GENERAL,WATER,SEWER	LEGAL SERVICES:SPECIAL LEGAL SERVICES SEPTEMBER 22, LEGAL SERV RE:GENERAL LEGAL SERV 10/15/2022
November 22, 2022	52577	\$ 127,805.00	CITY OF MENDOTA PAYROLL	GENERAL	PAYROLL TRANSFER FOR 11/07/22-11/20/22
November 22, 2022	52578	\$ 64.54	ADT SECURITY SERVICES	WATER	SECURIY SERVICES FOR WATER PLANT 12/04/22-01/03/23
November 22, 2022	52579	\$ 26,197.88	AETNA LIFE INSURANCE COMPANY	GENERAL	MEDICAL INSURANCE DECEMBER 2022
November 22, 2022	52580	\$ 549.56	AFLAC	GENERAL	AFLAC INSURANCES FOR NOVEMBER 2022
November 22, 2022	52581	\$ 4,676.04	FRESNO COUNCIL OF GOVERNMENTS	GENERAL	MULTI-JURISDICTIONAL HOUSING ELEMENT NOVEMBER 2022
November 22, 2022	52582	\$ 19,088.00	STANTEC CONSULTING SERV.	SEWER	PFAS STUDY- GW MONITORING PLAN, MARCH 2022, GROUNDWATER SAMPLING & REPORTING 2ND&3RD QTR REPORT
November 22, 2022	52583	\$ 2,137.41	MUTUAL OF OMAHA	GENERAL	LIFE AD&D, LTD, STD INSURANCE FOR DECEMBER 2022
November 22, 2022	52584	\$ 3,062.97	PURCHASE POWER	GENERAL SEWER WATER	POSTAGE METER (2)REFILLS 10/13/22 & 11/11/222
November 22, 2022	52585	\$ 7,296.09	RTC CONSTRUCTION MANAGEMENT, I	WATER	WORK PERFORMED TO REPAIR LEAK TO 8" PIPING WELL#5
November 22, 2022	52586	\$ 6,187.09	SORENSEN MACHINE WORKS	WATER,SEWER,STREETS	MULTIPLE DEPARTMENT SUPPLIES FOR OCTOBER 2022, MULTIPLE DEPARTMENTS SUPPLIES FOR SEPTEMBER 2022
November 22, 2022	52587	\$ 2,503.56	HOME DEPOT CREDIT CARD	GENERAL,STREET,WATER	(1) ROLLING TOOL TOTE, (1) HEADLAMP, (1) 3-PACK HEADLIG, (2) HUSKY GARDEN HOE, (4) HUSKEY TINE LEAF RAKE
November 22, 2022	52588	\$ 969.65	VERIZON WIRELESS	GENERAL,WATER,SEWER	CITYWIDE CELL PHONE SERVICE 10/07/22-11/06/22
November 30, 2022	52589	\$ 1,781.59	ACME ROTARY BROOM SERVICE	STREET	(10) E5TH SCHWARZE AVALANCHE GULLER BROOM-ST SWEEP
November 30, 2022	52590	\$ 194.12	ALERT-0-LITE	STREET	(1) 2PK RACH TIE DOWN,(1)RAPID CRETE #50
November 30, 2022	52591	\$ 322.68	ARAMARK	SEWER,WATER,GENERAL	PUBLIC WORKS UNIFORM RENTAL SERVICES 11/10/22 & 11/17/22
November 30, 2022	52592	\$ 22.66	AUTOZONE, INC.	SEWER	(1) PEAK FINAL CHARGE ANTIFREEZE/COOLANT-VACTOR
November 30, 2022	52593	\$ 706.25	BSK ASSOCIATES	WATER,SEWER	GENERAL SYS #1010021 MONTHLY 11/01/22, GENERAL EDT WEEKLY TREATMENT&DISTRIBUTION 10/25/22, 11/02/22
November 30, 2022	52594	\$ 63.00	CALIFORNIA BUILDING	GENERAL	SB1473 QUARTERLY FEE 4/1/2022 - 6/30/2022
November 30, 2022	52595	\$ 33.40	DIVISION OF THE STATE ARCHITEC	GENERAL	QUARTER 1 AND 2: DISABILITY ACCESS & EDUCATION FEE
November 30, 2022	52596	\$ 336.95	CHEMSEARCH	SEWER	(1) CHERRY FLOW 5 GL, NAC FE (WWTP) FUEL CHARGE
November 30, 2022	52597	\$ 944.01	CORBIN WILLITS SYS INC.	GENERAL,WATER,SEWER	ENHANCEMENT AND SERVICE FEES DECEMBER-22 MOMS
November 30, 2022	52598	\$ 2,911.01	CRESCO	WATER	MANITOWOC ICE MAKER & DELIVERY (WTP)
November 30, 2022	52599	\$ 1,058.60	EINERSON'S PREPRESS	GENERAL, WATER, SEWER	12,000 LEFT HAND WINDOW ENVELOPES #10 BLACK& SHIPPING
November 30, 2022	52600	\$ 6,464.00	ICAD INC.	WATER, SEWER	8021T EATON 40 HP VDF-REPLACE BAD #3 VDF AT WTP, INVOICE #10F2, 8220T WWTP & WTP RADIO SITE REPLACE
November 30, 2022	52601	\$ 609.20	KERWEST NEWSPAPER	GENERAL,WATER,SEWER	(24) NOTICE TO BIDDERS MENDOTA COUNCIL/POLICE STATION NOV 2022
November 30, 2022	52602	\$ 1,616.34	OFFICE DEPOT	GENERAL,WATER,SEWER	(1) DELL 27INCH MONITOR (1) WIRELESS MOUSE COMBO, (1) STAPLER (1) 100CT FOLDER (1) STICKY (1) BLUE PAPER

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November 30, 2022	52603	\$ 46,262.09	PG&E	GENERAL,WATER,SEWER, STREET	CITYWIDE UTILITIES AND WATER DEPARTMENT UTILITIES 10/07/2022-11/06/2022
November 30, 2022	52604	\$ 4,773.33	PROVOST & PRITCHARD	GENERAL	PASS THRU 20-21 CARBALLO APARTMENTS DECEMBER 2021, JUNE 2022
November 30, 2022	52605	\$ 3,097.54	P S I EQUIPMENT SALES INC	GENERAL,WATER,SEWER, STREET	(1) CARDMASTER INTERNET CELL OPT(1) ANNUAL SERV&UPGR
November 30, 2022	52606	\$ 30.00	RAMON'S TIRE &	WATER,SEWER	2007 FORD F-150 TIRE REPAIR INSIDE PATCH
November 30, 2022	52607	\$ 35,813.50	RRM DESIGN GROUP	GENERAL,SEWER,WATER	POLICE STATION CONSTRUCTION DOCUMENTS NOVEMBER 2022
November 30, 2022	52608	\$ 216.16	SIGNMAX	STREETS	(6) STREET SIGNS 12X18
November 30, 2022	52609	\$ 386.80	UNION PACIFIC RAILROAD COMPANY	STREET	ROADWAY-RENT, INDEX MONTH OF DECEMBER 2022
November 30, 2022	52610	\$ 2,000.00	STREET SAVER DEVMECCA COM LLC	STREETS	STREET SAVER ANNUAL SUBSCRIPTION 2/1/23-01/31/24
November 30, 2022	52611	\$ 56,248.80	THE BANK OF NEW YORK MELLON	SEWER	MENDOTA JOINT POWERS FINANCING AUTHORITY WASTEWATER REFUNDING REVENUE BONDS SERIES 2021
November 30, 2022	52612	\$ 283.37	THE HOME DEPOT PRO	WATER	(3) PUMICE SCOURING STICK, (3) PINK LOT SKIN CLNSR
November 30, 2022	52613	\$ 400.00	UNITED HEALTH CENTERS	WATER,SEWER	(2) PRE-EMPLOYMENT SCREEN (J.FUENTES & R.PATLAN)
November 30, 2022	52614	\$ 150.00	VORTAL	GENERAL,WATER,SEWER	CITY WEBSITE HOSTING AND MAINTENENCE NOVEMBER 2022
November 30, 2022	52615	\$ 287.52	WECO	GENERAL	RENT CYL ACETYLENE #4,OXYGEN D.OXYGEN K 7 & LATE FEES: AUGUST, SEPT, OCT, NOV 22
December 2, 2022	52616	\$ 44.76	AIRGAS USA, LLC	WATER	RENT CYL SMALL CARBON DIOXIDE OCTOBER 2022
December 2, 2022	52617	\$ 2,747.39	CORE & MAIN LP	WATER	(1) 8 MIXFLG ADAPT, (1) 8 ZINC PLTD HEX BOLT& NUT KIT, (2) BRASS METER FLANGE, (2) 2X1 BRASS BRUSHING
December 2, 2022	52618	\$ 120.27	FASTSIGNS	GENERAL	(1) HONORING VETERANS W/ PHOTO BANNER D.GAXIOLA
December 2, 2022	52619	\$ 839.88	GONZALEZ TOWING, TIRE, AUTO &	STREETS	(2) AIR SPRING ROLLING LOBE, AND LABOR
December 2, 2022	52620	\$ 13,650.00	GOVINVEST INC.	GENERAL, WATER, SEWER	YEAR 2 COSTING MODULE SUB, YR 2 FINANCIAL FORCAST
December 2, 2022	52621	\$ 909.90	SIMPLIT GROWER SOLUTIONS	GENERAL	1.011 TONS OF FERT 19-0.0-0.0 23.4S 2.74FE PARKS
December 2, 2022	52622	\$ 35,889.98	LIGHTHOUSE ELECTRICAL INC	WATER	L7189 PLC UPGRADES 600AT INVOICE 2 AND 3 OF 4, L7189 PLC UPGRADES 600AT FURNISH AND INSTALL
December 2, 2022	52623	\$ 172.48	MENDOTA 1 SMOG	GENERAL	(2) DEF FLUID, OIL CHANGE 2018 RAM-1500
December 2, 2022	52624	\$ 2,162.38	NORTHSTAR CHEMICAL	WATER	(685) GAL SODIUM HYPOCHLORITE-12.5%
December 2, 2022	52625	\$ 2,760.23	PLATT ELETRIC SUPPLY	STREET	(1) ATA 22 WATT LED POW, (2) GVD3 P20 40K MVOLT MS
December 2, 2022	52626	\$ 7,913.10	PROVOST & PRITCHARD	GENERAL,WATER, SEWER	PASSTHRU-CES CARBON SEQUESTRATION PROJECT AUG 2022.PROF SERV.METER READING PROJ SEPTEMBER 2022
December 2, 2022	52627	\$ 1,800.00	PUMPING EFFICIENCY TESTING SER	WATER	FLOW METER VERIFIED: EFFLUENT.WELL 9,8,7, FILTERED,BW
December 2, 2022	52628	\$ 25.00	RAMON'S TIRE &	WATER	LAWN MOWER TRAILER TIRE REPAIR
December 2, 2022	52629	\$ 196.19	YVONNE SANDOVAL	GENERAL	REFUND FOR MENDOTA ADELANTE TRUNK OR TREAT BOOTH
December 2, 2022	52630	\$ 193.68	SIGNMAX	STREETS	(1) 30" EG YIELD RED/WHT ROUNDABOUT SIGN
December 2, 2022	52631	\$ 60.00	STATE OF CALIFORNIA	WATER	GRADE 2 DISTRIBUTION RECERTIFICATION J.SALAMON
December 2, 2022	52632	\$ 163.66	THOMASON TRACTOR COMPANY	STREETS,WATER,SEWER	BELT TENSI FOR 310 BACKHOE
December 2, 2022	52633	\$ 670.27	TRIANGLE ROCK PRODUCTS,LLC	STREETS	ST 3/8 CM SC3000 AGG&ASPHALT QTY:7.33- STREETS
December 2, 2022	52634	\$ 129.93	UNIFIRST CORPORATION	GENERAL,WATER,SEWER	(3) 4X6H COM MATS, (1) WET MOP, (3) DRY MOP, CLOTHS
December 2, 2022	52635	\$ 313.78	USA BLUEBOOK	WATER	(1) MUCK CHORE 16 STEEL TOE WATERPROOF BOOTS, (12) LYSOL DISINFECTANT FLATPACK
December 2, 2022	52636	\$ 250.00	WESTSIDE YOUTH	GENERAL	DEPOSIT REFUND FOR " BB DIAMOND HALLOWEEN COMMUNITY EVENT"
December 2, 2022	52637	\$ 79.63	MARIA C. MARTINEZ	WATER	MO CUSTOMER REFUND FOR MAR0132
December 2, 2022	52638	\$ 26.86	FLOR RODRIGUEZ	WATER	MO CUSTOMER REFUND FOR ROD0106
December 6, 2022	52639	\$ 220.00	LUIS ALONZO ARCHILA	GENERAL	REFUND FOR FEE TO RELEASE VEHICLE (PD)
December 6, 2022	52640	\$ 479.99	COMCAST BUSINESS	GENERAL	FRESNO COUNTY SHERRIFF TO MENDOTA PD CIRCUIT NOV 22
December 6, 2022	52641	\$ 527.00	DEPARTMENT OF JUSTICE	GENERAL	(5) BLOOD ALCOHOL ANAYLISIS SEPTEMBER 2022, (5) FINGERPRINT APPS (1) FINGERPRINT FBI- OCT 22 (PD)

CITY OF MENDOTA
 CASH DISBURSEMENTS
 11/04/2022 - 12/06/2022
 CK# 52487 - 52644

December 6, 2022	52642	\$ 15,009.32	FRESNO COUNTY SHERIFF	GENERAL, WATER	23- PRISONER PROCESSING SERVICES 1 OTR JUL-SEP22, DISPATCH SERVICES & RMS JMS ACCESS FEE FOR OCTOBER 2022
December 6, 2022	52643	\$ 19,575.00	LIGHTHOUSE ELECTRICAL INC	GENERAL	REISSUED: WELL#5 VFD CEP INTREG. INVOICE 10F4 25%
December 6, 2022	52644	\$ 1,817.28	METRO UNIFORM	GENERAL	RAZOR BODY ARMOR M.KAWANA, TRAVERSE MOLLE, TO POUCH, BATON HDR,OC POUCH A.ROTH (PD)

\$ 1,181,312.03

AGENDA ITEM – STAFF REPORT

TO: HONORABLE MAYOR AND COUNCILMEMBERS
FROM: CELESTE CABRERA-GARCIA, CITY CLERK & NANCY BANDA, FINANCE DIRECTOR
VIA: CRISTIAN GONZALEZ, CITY MANAGER
SUBJECT: AUTHORIZING THE CITY MANAGER TO EXECUTE THE AGREEMENTS WITH THE CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION FOR IMPLEMENTATION OF A LOCAL TRANSACTIONS AND USE TAX & AUTHORIZING EXAMINATION OF SALES OR TRANSACTIONS AND USE TAX RECORDS
DATE: DECEMBER 13, 2022

ISSUE

Shall the City Council adopt Resolution No. 22-74, authorizing the City Manager to execute agreements with the California Department of Tax and Fee Administration for implementation of a local transactions and use tax; and Resolution No. 22-75, authorizing examination of sales or transactions and use tax records?

BACKGROUND

In July 2022, the City Council of the City of Mendota (“City”) authorized the placement of the Mendota General Transactions and Use Tax (“TUT”) on the November 8, 2022 Statewide General Election ballot. The proposed TUT would provide additional funding for the City’s General Fund to pay for essential City services and infrastructure, including improving and maintaining public roads and parks, amongst other purposes.

In August 2022, the City Council adopted Ordinance No. 22-03 (“Ordinance”), which would amend the Mendota Municipal Code to enact the Mendota TUT to be administered by the California Department of Tax and Fee Administration (“CDTFA”), should the TUT ballot measure be approved by the voters.

ANALYSIS

On November 8, 2022, the City held its Consolidated General Election and on December 8, 2022, the Fresno County Clerk/Registrar of Voters certified the election. The City’s Transaction and Use Tax (Measure H) was approved by the voters with 57.38% voting “YES”. The measure required 50%+1 votes to pass.

As a result of the passage of the measure, the California Department of Tax and Fee Administration (“CDTFA”) requires various approvals and authorizations to administer and operate the Ordinance. The resolutions and agreements attached hereto will permit CDTFA and the City to effectuate the TUT.

FISCAL IMPACT

None.

RECOMMENDATION

Staff recommends that the City Council adopt Resolution No. 22-74, authorizing the City Manager to execute agreements with the California Department of Tax and Fee Administration for implementation of a local transactions and use tax; and Resolution No. 22-75, authorizing examination of sales or transactions and use tax records.

Attachments:

1. Resolution No. 22-74
2. Resolution No. 22-74 – Exhibit “A”
3. Resolution No. 22-74 – Exhibit “B”
4. Resolution No. 22-75

**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 CITY MANAGER TO EXECUTE
AGREEMENTS WITH THE CALIFORNIA
DEPARTMENT OF TAX AND FEE
ADMINISTRATION FOR IMPLEMENTATION
OF THE MENDOTA GENERAL TRANSACTIONS
AND USE TAX**

RESOLUTION NO. 22-74

WHEREAS, on July 26, 2022, the City Council of the City of Mendota (“City”) approved and adopted Ordinance No. 22-03, amending the Mendota Municipal Code (“MMC”) to provide for a Mendota General Transactions and Use Tax (a local transactions and use tax) subject to the approval of a majority of qualified voters in the City voting in the November 8, 2022, general municipal election; and

WHEREAS, a majority of qualified voters in the City voted to approve the Mendota General Transactions and Use Tax (MMC Chapter 3.14) in the November 8, 2022, general municipal election, and, as a result, the City must coordinate its administration; and

WHEREAS, the California Department of Tax and Fee Administration (“Department”) administers and collects the local transactions and use taxes for all applicable jurisdictions within the state; and

WHEREAS, the Department will be responsible for administering and collecting the Mendota General Transactions and Use Tax for the City; and

WHEREAS, the Department requires the City Council authorize the City to enter into a “Preparatory Agreement” (attached hereto as Exhibit “A”) and an “Administration Agreement” (attached hereto as Exhibit “B”) prior to the Department’s implementation and collection of said tax on the City’s behalf.

NOW, THEREFORE BE IT RESOLVED by the City Council of the City of Mendota that the Preparatory Agreement and Administrative Agreement are hereby approved in substantially the forms attached hereto as Exhibits “A” and “B,” respectively, and that the City Manager, or his designee, is hereby authorized to execute all documents required to effect each agreement.

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 13th day of December, 2022, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

Celeste Cabrera-Garcia, City Clerk

Exhibit A

**AGREEMENT FOR PREPARATION TO ADMINISTER AND OPERATE
CITY'S TRANSACTIONS AND USE TAX ORDINANCE**

In order to prepare to administer a transactions and use tax ordinance adopted in accordance with the provision of Part 1.6 (commencing with Section 7251) of Division 2 of the Revenue and Taxation Code, the City of Mendota, hereinafter called *City*, and the CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION, hereinafter called *Department*, do agree as follows:

1. The Department agrees to enter into work to prepare to administer and operate a transactions and use tax in conformity with Part 1.6 of Division 2 of the Revenue and Taxation Code which has been approved by a majority of the electors of the City and whose ordinance has been adopted by the City.

2. City agrees to pay to the Department at the times and in the amounts hereinafter specified all of the Department's costs for preparatory work necessary to administer the City's transactions and use tax ordinance. The Department's costs for preparatory work include costs of developing procedures, programming for data processing, developing and adopting appropriate regulations, designing and printing forms, developing instructions for the Department's staff and for taxpayers, and other appropriate and necessary preparatory costs to administer a transactions and use tax ordinance. These costs shall include both direct and indirect costs as specified in Section 11256 of the Government Code.

3. Preparatory costs may be accounted for in a manner which conforms to the internal accounting and personnel records currently maintained by the Department. The billings for costs may be presented in summary form. Detailed records of preparatory costs will be retained for audit and verification by the City.

4. Any dispute as to the amount of preparatory costs incurred by the Department shall be referred to the State Director of Finance for resolution, and the Director's decision shall be final.

5. Preparatory costs incurred by the Department shall be billed by the Department periodically, with the final billing within a reasonable time after the operative date of the ordinance. City shall pay to the Department the amount of such costs on or before the last day of the next succeeding month following the month when the billing is received.

6. The amount to be paid by City for the Department's preparatory costs shall not exceed one hundred seventy-five thousand dollars (\$175,000) (Revenue and Taxation Code Section 7272.)

7. Communications and notices may be sent by first class United States mail. Communications and notices to be sent to the Department shall be addressed to:

California Department of Tax and Fee Administration
P.O. Box 942879 MIC: 27
Sacramento, California 94279-0027

Attention: Administrator
Local Revenue Branch

Communications and notices to be sent to City shall be addressed to:

City of Mendota
643 Quince Street
Mendota, CA 93640
Attention: Finance Director

8. The date of this agreement is the date on which it is approved by the Department of General Services. This agreement shall continue in effect until the preparatory work necessary to administer City's transactions and use tax ordinance has been completed and the Department has received all payments due from City under the terms of this agreement.

CITY OF MENDOTA

CALIFORNIA DEPARTMENT OF TAX
AND FEE ADMINISTRATION

By _____
Cristian Gonzalez
City Manager

By _____
Administrator
Local Revenue Branch

Exhibit B

**AGREEMENT FOR STATE ADMINISTRATION
OF CITY TRANSACTIONS AND USE TAXES**

The City Council of the City of Mendota has adopted, and the voters of the City of Mendota (hereafter called "City" or "District") have approved by the required majority vote, the City of Mendota Transactions and Use Tax Ordinance (hereafter called "Ordinance"), a copy of which is attached hereto. To carry out the provisions of Part 1.6 of Division 2 of the Revenue and Taxation Code and the Ordinance, the California State Department of Tax and Fee Administration, (hereinafter called the "Department") and the City do agree as follows:

**ARTICLE I
DEFINITIONS**

Unless the context requires otherwise, wherever the following terms appear in the Agreement, they shall be interpreted to mean the following:

1. "District taxes" shall mean the transactions and use taxes, penalties, and interest imposed under an ordinance specifically authorized by Revenue and Taxation Code section 7285.9, and in compliance with Part 1.6, Division 2 of the Revenue and Taxation Code.

2. "City Ordinance" shall mean the City's Transactions and Use Tax Ordinance referred to above and attached hereto, Ordinance No. 22-03, as amended from time to time, or as deemed to be amended from time to time pursuant to Revenue and Taxation Code Section 7262.2.

**ARTICLE II
ADMINISTRATION AND COLLECTION
OF CITY TAXES**

A. Administration. The Department and City agree that the Department shall perform exclusively all functions incident to the administration and operation of the City Ordinance.

B. Other Applicable Laws. City agrees that all provisions of law applicable to the administration and operation of the Department Sales and Use Tax Law which are not inconsistent with Part 1.6 of Division 2 of the Revenue and Taxation Code shall be applicable to the administration and operation of the City Ordinance. City agrees that money collected pursuant to the City Ordinance may be deposited into the State Treasury to the credit of the Retail Sales Tax Fund and may be drawn from that Fund for any authorized purpose, including making refunds, compensating and reimbursing the Department pursuant to Article IV of this Agreement, and transmitting to City the amount to which City is entitled.

C. Transmittal of money.

1. For the period during which the tax is in effect, and except as otherwise provided herein, all district taxes collected under the provisions of the City Ordinance shall be transmitted to City periodically as promptly as feasible, but not less often than twice in each calendar quarter.

2. For periods subsequent to the expiration date of the tax whether by City's self-imposed limits or by final judgment of any court of the State of California holding that City's ordinance is invalid or void, all district taxes collected under the provisions of the City Ordinance shall be transmitted to City not less than once in each calendar quarter.

3. Transmittals may be made by mail or electronic funds transfer to an account of the City designated and authorized by the City. A statement shall be furnished at least quarterly indicating the amounts withheld pursuant to Article IV of this Agreement.

D. Rules. The Department shall prescribe and adopt such rules and regulations as in its judgment are necessary or desirable for the administration and operation of the City Ordinance and the distribution of the district taxes collected thereunder.

E. Preference. Unless the payor instructs otherwise, and except as otherwise provided in this Agreement, the Department shall give no preference in applying money received for state sales and use taxes, state-administered local sales and use taxes, and district transactions and use taxes owed by a taxpayer, but shall apply moneys collected to the satisfaction of the claims of the State, cities, counties, cities and counties, redevelopment agencies, other districts, and City as their interests appear.

F. Security. The Department agrees that any security which it hereafter requires to be furnished by taxpayers under the State Sales and Use Tax Law will be upon such terms that it also will be available for the payment of the claims of City for district taxes owing to it as its interest appears. The Department shall not be required to change the terms of any security now held by it, and City shall not participate in any security now held by the Department.

G. Records of the Department.

When requested by resolution of the legislative body of the City under section 7056 of the Revenue and Taxation Code, the Department agrees to permit authorized personnel of the City to examine the records of the Department, including the name, address, and account number of each seller holding a seller's permit with a registered business location in the City, pertaining to the ascertainment of transactions and use taxes collected for the City. Information obtained by the City from examination of the Department's records shall be used by the City only for purposes related to the collection of transactions and use taxes by the Department pursuant to this Agreement.

H. Annexation. City agrees that the Department shall not be required to give effect to an annexation, for the purpose of collecting, allocating, and distributing District transactions and use taxes, earlier than the first day of the calendar quarter which commences not less than two months after notice to the Department. The notice shall include the name of the county or counties annexed to the extended City boundary. In the event the City shall annex an area, the boundaries of which are not coterminous with a county or counties, the notice shall include a description of the area annexed and two maps of the City showing the area annexed and the location address of the property nearest to the extended City boundary on each side of every street or road crossing the boundary.

ARTICLE III

ALLOCATION OF TAX

A. Allocation. In the administration of the Department's contracts with all districts that impose transactions and use taxes imposed under ordinances, which comply with Part 1.6 of Division 2 of the Revenue and Taxation Code:

1. Any payment not identified as being in payment of liability owing to a designated district or districts may be apportioned among the districts as their interest appear, or, in the discretion

of the Department, to all districts with which the Department has contracted using ratios reflected by the distribution of district taxes collected from all taxpayers.

2. All district taxes collected as a result of determinations or billings made by the Department, and all amounts refunded or credited may be distributed or charged to the respective districts in the same ratio as the taxpayer's self-declared district taxes for the period for which the determination, billing, refund or credit applies.

B. Vehicles, Vessels, and Aircraft. For the purpose of allocating use tax with respect to vehicles, vessels, or aircraft, the address of the registered owner appearing on the application for registration or on the certificate of ownership may be used by the Department in determining the place of use.

ARTICLE IV COMPENSATION

The City agrees to pay to the Department as the State's cost of administering the City Ordinance such amount as is provided for by law. Such amounts shall be deducted from the taxes collected by the Department for the City.

ARTICLE V MISCELLANEOUS PROVISIONS

A. Communications. Communications and notices may be sent by first class United States mail to the addresses listed below, or to such other addresses as the parties may from time to time designate. A notification is complete when deposited in the mail.

Communications and notices to be sent to the Department shall be addressed to:

California State Department of Tax and Fee Administration
P.O. Box 942879
Sacramento, California 94279-0027

Attention: Administrator
Local Revenue Branch

Communications and notices to be sent to the City shall be addressed to:

City of Mendota
643 Quince Street
Mendota, CA 93640
Attention: Finance Director

Unless otherwise directed, transmittals of payment of District transactions and use taxes will be sent to the address above.

B. Term. The date of this Agreement is the date on which it is approved by the Department of General Services. The Agreement shall take effect on December 13, 2022. This Agreement shall continue until December 31 next following the expiration date of the City Ordinance, and shall thereafter be renewed automatically from year to year until the Department completes all work necessary to the administration of the City Ordinance and has received and disbursed all payments due under that Ordinance.

C. Notice of Repeal of Ordinance. City shall give the Department written notice of the repeal of the City Ordinance not less than 110 days prior to the operative date of the repeal.

ARTICLE VI
ADMINISTRATION OF TAXES IF THE
ORDINANCE IS CHALLENGED AS BEING INVALID

A. Impoundment of funds.

1. When a legal action is begun challenging the validity of the imposition of the tax, the City shall deposit in an interest-bearing escrow account, any proceeds transmitted to it under Article II. C., until a court of competent jurisdiction renders a final and non-appealable judgment that the tax is valid.

2. If the tax is determined to be unconstitutional or otherwise invalid, the City shall transmit to the Department the moneys retained in escrow, including any accumulated interest, within ten days of the judgment of the trial court in the litigation awarding costs and fees becoming final and non-appealable.

B. Costs of administration. Should a final judgment be entered in any court of the State of California, holding that City's Ordinance is invalid or void, and requiring a rebate or refund to taxpayers of any taxes collected under the terms of this Agreement, the parties mutually agree that:

1. Department may retain all payments made by City to Department to prepare to administer the City Ordinance.

2. City will pay to Department and allow Department to retain Department's cost of administering the City Ordinance in the amounts set forth in Article IV of this Agreement.

3. City will pay to Department or to the State of California the amount of any taxes plus interest and penalties, if any, that Department or the State of California may be required to rebate or refund to taxpayers.

4. City will pay to Department its costs for rebating or refunding such taxes, interest, or penalties. Department's costs shall include its additional cost for developing procedures for processing

the rebates or refunds, its costs of actually making these refunds, designing and printing forms, and developing instructions for Department's staff for use in making these rebates or refunds and any other costs incurred by Department which are reasonably appropriate or necessary to make those rebates or refunds. These costs shall include Department's direct and indirect costs as specified by Section 11256 of the Government Code.

5. Costs may be accounted for in a manner, which conforms to the internal accounting, and personnel records currently maintained by the Department. The billings for such costs may be presented in summary form. Detailed records will be retained for audit and verification by City.

6. Any dispute as to the amount of costs incurred by Department in refunding taxes shall be referred to the State Director of Finance for resolution and the Director's decision shall be final.

7. Costs incurred by Department in connection with such refunds shall be billed by Department on or before the 25th day of the second month following the month in which the judgment of a court of the State of California holding City's Ordinance invalid or void becomes final. Thereafter Department shall bill City on or before the 25th of each month for all costs incurred by Department for the preceding calendar month. City shall pay to Department the amount of such costs on or before the last day of the succeeding month and shall pay to Department the total amount of taxes, interest, and penalties refunded or paid to taxpayers, together with Department costs incurred in making those refunds.

CITY OF MENDOTA

CALIFORNIA STATE DEPARTMENT OF
TAX AND FEE ADMINISTRATION

By _____
Cristian Gonzalez
City Manager

By _____
Administrator
Local Revenue Branch

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

**A RESOLUTION OF THE CITY COUNCIL
OF THE CITY OF MENDOTA AUTHORIZING
EXAMINATION OF SALES OR TRANSACTIONS
AND USE TAX RECORDS**

RESOLUTION NO. 22-75

WHEREAS, pursuant to Ordinance No. 22-03 of the City of Mendota (“City”), and Revenue and Taxation Code Section 7270, the City entered into a contract with the California Department of Tax and Fee Administration (“Department”) to perform all functions incident to the administration and collection of the Mendota General Transactions and Use Tax on or about December 13, 2022; and

WHEREAS, the City Council deems it desirable and necessary for authorized officers, employees, and representatives of the City of Mendota to examine confidential sales or transactions and use tax records of the Department pertaining to transactions and use taxes collected by the Department for the City pursuant to that contract; and

WHEREAS, Section 7056 of the California Revenue and Taxation Code sets forth certain requirements and conditions for the disclosure of Department records, and Section 7056.5 of the California Revenue and Taxation Code establishes criminal penalties for the unlawful disclosure of information contained in or derived from the Department’s sales or transactions and use tax records.

NOW, THEREFORE, BE IT RESOLVED, by the City Council of the City of Mendota that the City Council hereby resolves as follows:

Section 1. The City Manager or Finance Director, or other officer(s) or employee(s) of the City of Mendota, designated in writing by the City Manager or Finance Director to the California Department of Tax and Fee Administration, are hereby appointed to represent the City of Mendota with authority to examine sales or transactions and use tax records of the Department pertaining to all transactions and use taxes collected for the City of Mendota by the Department pursuant to the contract identified above between the City of Mendota and the Department.

Section 2. Information obtained by examination of Department records shall be used only for purposes related to the collection of the City of Mendota’s transactions and use taxes by the Department pursuant to that contract and for purposes related to the following governmental functions of the City of Mendota, including, but not limited to:

- (a) Budget Planning
- (b) Economic Development
- (c) Transportation Planning
- (d) Capital Infrastructure Projects
- (e) Grants

BE IT FURTHER RESOLVED, that information obtained by examination of Department records shall be used only for purposes related to the collection of the City of Mendota's transactions and use taxes by the Department pursuant to the contract between the City of Mendota and the Department and for those purposes relating to the governmental functions of the City of Mendota listed in Section 2 of this Resolution.

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 13th day of December, 2022, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

Celeste Cabrera-Garcia, City Clerk

AGENDA ITEM – STAFF REPORT

TO: HONORABLE MAYOR AND COUNCILMEMBERS
FROM: MICHAEL OSBORN, CITY ENGINEER
VIA: CRISTIAN GONZALEZ, CITY MANAGER
SUBJECT: AWARD OF CONSTRUCTION CONTRACT FOR THE ROJAS PIERCE PARK EXPANSION PHASE 2 PROJECT
DATE: DECEMBER 13, 2022

ISSUE

Shall the City Council adopt Resolution No. 22-76, awarding the construction contract for the Rojas Pierce Park Expansion Phase 2 project to Silverfox Electric, Inc., for the base bid of \$618,098.87?

BACKGROUND

In 2019 the City began an expansion project of the City’s Rojas Pierce Park, the first phase of which included the construction of the new adult soccer field and adult softball/youth baseball field. Phase 2 will provide lighting to the new fields as well as retrofit the lighting of Benny Mares Youth Baseball Field. Future phase(s) will include the restroom/concession building and further expansion to the west.

The request for bids for construction of the Project was published in the Business Journal on October 7th and October 14th and also posted in regional Builder’s Exchanges. Bids were publicly opened immediately following the 2:00 p.m. deadline on November 4, 2022 in the City Council chambers.

ANALYSIS

On November 4, 2022, the City received bids from four companies, as summarized below.

Contractor	Base Bid
Silverfox Electric, Inc.	\$618,098.87
Dynamic Electrical Contracting & Controls, Inc.	\$733,939.00
Rex Moore Group, Inc.	\$1,080,721.00
Power Design Electric, Inc.	\$1,204,470.00

The award of this construction contract shall be based on the base bid amounts listed in the summary table above. The bid by Silverfox Electric, Inc. (“Silverfox”) has been reviewed and has been determined to be the lowest responsive, responsible bidder. This bid is lower than the Engineer’s cost opinion and represents a good value to the City.

On November 7, 2022, the City received a letter from Dynamic Electrical Contracting & Controls, Inc. (“Dynamic”), the 2nd lowest bidder, protesting the bid from Silverfox. The basis of Dynamic’s protest was that Silverfox “cannot meet the experience requirements as set forth in the bid documents.”

On November 9, 2022, Silverfox made a timely response to the City regarding the Dynamic protest by providing information justifying its qualifications, including a letter from Techline Sports Lighting, LLC (“TSL”), confirming that Silverfox is a certified installer of TSL lighting systems. Since the TSL lighting system meets the project’s specifications and Silverfox is a certified installer of that system, City Staff believe Silverfox has the experience and qualifications necessary to complete the project for the City as outlined in its responsive bid.

Fresno County, the administrator of the Community Development Block Grant (“CDBG”) funds for this project, has also reviewed the bids received by the City and concurs with the recommendation of City Staff below.

Per contract specification section 00 50 00, the City of Mendota “reserves the right to award the Contract to the bidder it has determined to be the responsible bidder submitting the lowest responsive bid, and to issue a Notice to Proceed with the Work notwithstanding any pending or continuing challenge to its determination.”

FISCAL IMPACT

Compensation for these services along with construction administration services will be fully reimbursed with CDBG funding through Fresno County. No monies from the City’s General Fund will be expensed as part of this action.

RECOMMENDATION

Staff recommends that the City Council adopt Resolution No. 22-76, awarding the construction contract for the Rojas Pierce Park Expansion Phase 2 project to Silverfox Electric, Inc., for the base bid amount of \$618,098.87.

Attachment:

1. Resolution No. 22-76

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

**A RESOLUTION OF THE CITY COUNCIL
OF THE CITY OF MENDOTA AWARDDING THE
BID FOR THE ROJAS PIERCE PARK EXPANSION
PHASE 2 TO SILVERFOX ELECTRIC, INC.**

RESOLUTION NO. 22-76

WHEREAS, the City of Mendota has determined that certain improvements to Rojas Pierce Park (the "Project") are necessary and desirable for the benefit of the community; and

WHEREAS, the City has received funds from the Community Development Block Grant ("CDBG") program administered through Fresno County sufficient to complete the design and construction of those contemplated improvements; and

WHEREAS, a Mitigated Negative Declaration covering the scope of this Project was adopted by the City Council in Resolution No. 19-53 on July 23, 2019; and

WHEREAS, on October 7, 2022, and October 14, 2022, notice was published in the Business Journal as well as regional Builder's Exchanges notifying all interested parties to submit bids for the Project; and

WHEREAS, a public bid opening was held promptly after the deadline published in the aforementioned notice on November 4, 2022, at 2:00 p.m. in the Council Chambers of the City of Mendota; and

WHEREAS, four companies submitted bids before the deadline, with Silverfox Electric, Inc. ("Silverfox"), qualifying as the lowest responsible bidder with a base bid of \$618,098.87; and

WHEREAS, as outlined in the Staff Report attached hereto and the bid documents on file with the City Clerk, the City received a bid protest from the second lowest bidder alleging Silverfox lacked the experience required to be considered a responsible bidder; and

WHEREAS, in response to the protest, Silverfox demonstrated its status as responsible bidder by, among other things, evidencing it is a certified installer of the systems required for this Project.

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NOW, THEREFORE, BE IT RESOLVED, that the City Council of the City of Mendota hereby approves the award of the contract for the construction of the Rojas Pierce Park Expansion – Phase 2 to Silverfox Electric, Inc., for the base bid amount of \$618,098.87, and authorizes the City Manager, or his designee, to execute all documents necessary for the completion of the Project.

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 13th day of December, 2022, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

Celeste Cabrera-Garcia, City Clerk

AGENDA ITEM – STAFF REPORT

TO: HONORABLE MAYOR AND COUNCILMEMBERS
FROM: MICHAEL OSBORN, CITY ENGINEER
VIA: CRISTIAN GONZALEZ, CITY MANAGER
SUBJECT: AMENDMENT I TO AGREEMENT BETWEEN THE CITY OF MENDOTA AND THE COUNTY OF FRESNO FOR THE FUNDING OF THE ROJAS PIERCE PARK EXPANSION - PHASE 2
DATE: DECEMBER 13, 2022

ISSUE

Shall the City Council adopt Resolution No. 22-77, authorizing the City Manager to execute Amendment I to Agreement No. 21-551 with the County of Fresno for the Rojas Pierce Park, Community Development Block Grant Project No. 20471?

BACKGROUND

On December 14, 2021, the Fresno County Board of Supervisors approved the Project, in the amount of \$575,222 as the County's CDBG funding. The Agreement provided CDBG funds to the City of Mendota on a reimbursement basis for expanding Rojas Pierce Park to the west, adding a baseball field, two soccer fields, restroom and concession facilities, and sports field lighting to the Mendota Rojas Pierce Park, located on the north side of Smoot Avenue, between Gregg Ct. and Amador St. in Mendota. The improvements will provide expanded and improved sports and recreational facilities for the residents of the City.

On September 29, 2022, the Director of Public Works and Planning approved a modification to the scope of work, reducing the proposed improvements to just lighting improvements at the park, due to increased project costs and the new baseball and soccer field being completed with other funds, pursuant to Section I of the Agreement.

Fresno County's Urban County community development entitlement area received CDBG-CV funds from HUD through the CARES Act. The funds are to be used to prevent and respond to the spread of COVID-19 and other infectious diseases. Staff worked with the County Administrative Office and the six cities participating in the County's CDBG program to determine the types of projects being recommended for funding, using the available allocation of CDBG-CV funds. The CDBG-CV funds in this Amendment represent the City's remaining balance after completion of other CDBG-CV funded activities.

All remaining provisions of the Agreement will remain in full force and effect.

ANALYSIS

This is a great opportunity for the City advance their vision of Rojas Pierce Park. The alternative would be to choose to not approve the amendment thus preventing the City from moving forward with the lighting of the fields at Rojas Pierce Park.

FISCAL IMPACT

If approved, Amendment I will increase the total CDBG funds allocated to this Project from \$575,222 to \$748,250. The additional CDBG funds are available from the City's CDBG and CDBG-CV allocations. Also, under the recommended Amendment I, the City will provide a revised local financial contribution of \$607,824 in excess of the CDBG funds requested in order to timely complete the Project; however, these additional local funds are not anticipated to be required for the Rojas Pierce Park Expansion – Phase 2 (field lighting) project.

RECOMMENDATION

Staff recommends that the City Council adopt Resolution No. 22-77, authorizing the City Manager to execute Amendment I to Agreement No. 21-551 with the County of Fresno for the Rojas Pierce Park, Community Development Block Grant Project No. 20471.

Attachments:

1. Resolution No. 22-77
2. Resolution No. 22-77 – Exhibit “A”

**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
CITY MANAGER TO EXECUTE AMENDMENT I
TO AGREEMENT NO. 21-551 WITH THE COUNTY
OF FRESNO FOR THE ROJAS-PIERCE PARK,
COMMUNITY DEVELOPMENT BLOCK GRANT
PROJECT NO. 20471**

RESOLUTION NO. 22-77

WHEREAS, the City of Mendota (“City”) has determined that certain improvements to Rojas-Pierce Park are necessary and desirable for the benefit of the community; and

WHEREAS, on December 14, 2021, the City and County of Fresno (“County”) entered into Agreement 21-551 (“Agreement”) where Community Development Block Grant (“CDBG”) funds were made available to the City for the Mendota Rojas-Pierce Park, Project No. 20471 (“Project”); and

WHEREAS, the City completed the first phase of the Project in 2019 with local development impact park fees; and

WHEREAS, the City is now desiring to construct the second phase of the this Project; and

WHEREAS, the City has requested, and the County has allocated, additional CDBG funding to this Project permitting it to move forward into a second phase of expansion.

NOW, THEREFORE, BE IT RESOLVED, that the City Council of the City of Mendota hereby authorizes the City Manager, or his designee, to execute Amendment I to Agreement No. 21-551 with the County of Fresno for the Rojas-Pierce Park, Community Development Block Grant Project No. 20471, in substantially the form attached hereto as Exhibit “A.”

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 13th day of December, 2022, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

Celeste Cabrera-Garcia, City Clerk

Exhibit A

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AMENDMENT I TO AGREEMENT

THIS AMENDMENT I TO AGREEMENT, ("Amendment I"), is made this ____ day of _____, 2023 ("Effective Date"), by and between the COUNTY OF FRESNO, a political subdivision of the State of California ("County"), and the CITY OF MENDOTA ("City").

WITNESSETH

WHEREAS, the County has been designated as the sponsoring agency to administer and implement the Community Development Block Grant (CDBG) Program activities of the County, and its participating cities, in accordance with the provisions of Title I of the Housing and Community Development Act of 1974, as amended, and the laws of the State of California; and

WHEREAS, the County has received funds to administer and implement the program for the Community Development Block Grant Coronavirus Response ("CDBG-CV") Program activities of the County, and its participating cities, in accordance with the provisions of Title I of the Housing and Community Development Act of 1974, as amended ("HCD Act"; see also Public Law 93-383), the Coronavirus Aid, Relief, and Economic Security Act, ("CARES Act"); and the laws of the State of California; and

WHEREAS, on December 14, 2021, the County and the City entered into Agreement 21-551 ("Agreement"), whereby \$575,222 in CDBG funds were made available to the City for the Mendota Rojas Pierce Park, Project No. 20471 ("Project"); and

WHEREAS, the County has determined that the Project will prevent, prepare for, and respond to the coronavirus ("COVID-19") and other infectious diseases by providing improved outdoor recreational opportunities; and

WHEREAS, the City now has an additional \$43,831.00 from its allocation of CDBG funds that may be made available to the Project for the purposes of this Agreement; and

WHEREAS, the City now has \$129,196.32 from its allocation of CDBG-CV funds that may be made available to the Project for the purposes of this Agreement; and

WHEREAS, the City has requested these additional CDBG funds in the amount of \$43,831.00 and CDBG-CV funds in the amount of \$129,196.32 be made available to the Project for the purposes of this Agreement.

1 NOW THEREFORE, in consideration of their mutual promises as hereinafter set forth, the
2 City and the County agree to amend the Agreement as follows:

3 1. Page 1, Lines 14-19, is amended to read:

4 "WHEREAS, the City has estimated that total cost of the Project is \$1,356,073, and the
5 City has committed local funds to the Project in the amount of \$607,823.68, and is in need of
6 \$619,053.00 in CDBG funding and \$129,196.32 in CDBG-CV funding to complete the Project; and

7 WHEREAS, the County can provide \$748,249.32 in CDBG and CDBG-CV funds needed
8 for the Project from the City's 2020-2021 CDBG allocation (\$171,733.00), from the City's 2021-
9 2022 CDBG allocation (\$368,260.00), from the City's 2022-2023 CDBG allocation (\$449.00), from
10 the City's CDBG-CV allocation (\$129,196.32), and from the City's remaining balance of CDBG
11 funds (\$78,611.00)"; and

12 2. The proposed Project budget on Page 2, Lines 19 through 21, is amended to read:

13	"Construction	\$ 995,000.00
14	Design & Construction Engineering	\$ 196,400.00
15	Contingency, Permits & Misc.	<u>\$ 164,673.00</u>
	Total	\$1,356,073.00"

16 3. The proposed funding summary for the Project on Page 2, Lines 27 and 28, is
17 amended to read:

18	"CDBG	\$ 619,053.00
19	CDBG-CV	\$ 129,196.32
20	Local Financial Contribution	<u>\$ 607,823.68</u>
	Total	\$1,356,073.00"

21 4. That the dollar figure set forth on Page 2, Line 24; Page 3, Line 12; and Page 4,
22 Line 16, is amended in each such place to read "\$748,249.32".

23 County and City agree that this Amendment I is sufficient to amend the Agreement, and
24 that upon execution of this Amendment I, the Agreement and this Amendment I together shall be
25 considered the Agreement.

26 The Agreement, as hereby amended, is ratified and continued. All remaining provisions,
27 terms, covenants, conditions, and promises contained in the Agreement shall remain in full force
28 and effect.

1 IN WITNESS WHEREOF, the parties have executed this Amendment I as of the day and
2 year first hereinabove written.

3

4 CITY OF MENDOTA

COUNTY OF FRESNO

5

6 BY: _____
7 City Manager

BY: _____
Sal Quintero, Chairman of the
Board of Supervisors of the
County of Fresno

8

9 Date: _____

Date: _____

10 ATTEST:

ATTEST:
Bernice E. Seidel
Clerk of the Board of Supervisors
County of Fresno, State of California

11

12

13 BY: _____
14 City Clerk, City of Mendota

BY: _____

15

16 APPROVED AS TO LEGAL FORM:

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18

BY: _____
City Attorney

19

20

REMIT TO:

21

FUND NO: 0001
22 SUBCLASS NO: 10000
ORG NO: 7205
23 ACCOUNT NO: 7885
PROJECT NO: N20471, CV19471
24 ACTIVITY CODE: 7219, 7307

City of Mendota
Attn: Cristian Gonzales, City Manager
643 Quince Street
Mendota, CA 93640
Telephone: (559) 655-4298

25

26

27 SW:JA:

G:\7205ComDev\~Agendas-Agreements\2023\0118_Amend I to Mendota Rojas Pierce Park 20741 AGT.docx

November 9, 2022

28

AGENDA ITEM – STAFF REPORT

TO: HONORABLE MAYOR AND COUNCILMEMBERS
FROM: CRISTIAN GONZALEZ, CITY MANAGER
SUBJECT: APPROVING A CONTRACT WITH MARKO CONSTRUCTION FOR A TOTAL PROJECT COST OF \$8,575,000 FOR THE CONSTRUCTION OF THE MENDOTA CITY COUNCIL CHAMBERS AND POLICE STATION PROJECT
DATE: DECEMBER 13, 2022

ISSUE

Shall the City Council adopt Resolution No. 22-78, approving a contract with Marko Construction, approving an addendum to the contract with Public Facilities Investment Corporation, and approving an addendum to the contract with RRM Design Group for a total project cost of \$8,575,000 for the construction of the Mendota City Council Chambers and Police Station Project?

BACKGROUND

The City has a pressing need for a new facility for a Council Chambers and Police Station project (the “Project” or “CCPS”). Existing City facilities are insufficient to meet the needs of the City to properly serve residents. Accordingly, the construction of the Project is essential to ensuring the City can provide sufficient public safety services to residents. The project will be constructed at the corner of 7th Street and Rio Frio Street.

The City has been working with Public Facilities Investment Corporation (“Project Developer”) and RRM Design Group (“Project Architect”) on the Project. Work on the Project has been ongoing for quite some time, with initial design and project affordability analysis being done in mid-2021 and first round of bids being received in November 2021.

Following the first round of bidding, the Project was put on hold in November 2021 due to project bids received being significantly higher than anticipated. From winter 2021 through summer 2022, City staff worked with the Project Developer and Project Architect to amend the design and scope the Project to reduce costs.

The City posted a bid notice on the City’s website on October 26, 2022 and held a non-mandatory pre-bid conference on November 2, 2022. Bids were due on December 6, 2022. The City received bids from the following firms:

1. Anderson Burton Construction, Inc.
2. Marko Construction
3. AMG and Associates, Inc.
4. Better Enterprises, Inc.

Based on review performed by City staff, the Project Developer, and the Project Architect, Marko Construction is the lowest responsive bidder for the Project.

ANALYSIS

Project Cost– Based on the bid from Marko Construction, the all-in Project cost is \$8,575,000, detailed in the table below. This amount is higher than the \$8 million estimated during the November 8, 2022, City Council meeting when the City Council approved the Umpqua Bank loan to provide funding for a portion of the project costs.

Project Cost Breakdown	
New Construction	\$7,084,209
Equipment and Furnishings	\$119,408
Fees: Developer	\$316,000
Fees: Architectural/Engineering	\$531,578
Fees: Utility Hook-Up, Materials Testing & Inspection	\$110,000
Project Contingency	\$301,687
Total Cost	\$8,575,000

This total cost includes both the cost of construction based on Marko Construction’s bid and also includes soft costs related to the Project Developer and Project Architect, design costs, and project contingency.

Inflation is the primary driver behind this increase in total Project cost. Given the increase in the project cost from the November estimates, some additional funding will be required to cover the cost of the Project (see Funding Sources detail in next section).

In light of the City’s ongoing concerns related to the Project’s cost, both the Project Developer and Project Architect have agreed to cost reductions on their existing agreements with the City in the amounts of \$110,000 and \$10,000, respectively. Those cost concessions are reflected in the Project Cost Breakdown table above.

Funding Sources - The City has identified sufficient funds cover the all-in cost of the Project. The City has received approximately \$4.5 million in grant funds which will be used toward the cost of the project. These grant funds are comprised of a prior gift of \$950,000, a \$2.0 million 2021 public safety grant, and a \$1.5 million 2022 public safety grant.

In addition to the grant funds, the City has identified \$800,000 in City cash and reserves to be applied to the Project upfront. These funds will come from a portion of the American Rescue Plan Act (“ARPA”) funds that the City received. Finally, the City is in the process of securing funding from Umpqua Bank for a \$3.325 million portion of the funding need.

Project Funding Sources	
2021 Public Safety Grant Funds	\$2,000,000
2022 Public Safety Grant Funds	\$1,500,000
Prior Gift Funds Received by the City	\$950,000
Total City Cash Contributions	\$800,000
Umpqua Bank Loan	\$3,325,000
Total Cost	\$8,575,000

Contract – The attached Contract formalizes the relationship between the City and Marko Construction for the construction of the Project. The terms of the Contract are in compliance with applicable California law related to procurement. Among other things, the Contract requires Marko Construction to provide the City with a 100% performance bond and a 100% payment bond.

FISCAL IMPACT

Based on the bid provided by Marko Construction the Project will cost \$8,575,000. As detailed in this report, a portion of this cost will be funded with a combination of grant funds, prior gift funds received by the City, bank loan, and city cash.

RECOMMENDATION

Staff recommends that the City Council adopt Resolution No. 22-78, approving a contract with Marko Construction, approving an addendum to the contract with Public Facilities Investment Corporation, and approving an addendum to the contract with RRM Design Group for a total project cost of \$8,575,000 for the construction of the Mendota City Council Chambers and Police Station Project.

Attachment:

1. Resolution No. 22-78

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

**A RESOLUTION OF THE CITY COUNCIL
OF THE CITY OF MENDOTA APPROVING
A CONTRACT WITH MARKO CONSTRUCTION,
APPROVING AN ADDENDUM TO THE CONTRACT
WITH PUBLIC FACILITIES INVESTMENT
CORPORATION, AND APPROVING AN
ADDENDUM TO THE CONTRACT WITH RRM
DESIGN GROUP FOR A TOTAL PROJECT COST
OF \$8,575,000 FOR THE CONSTRUCTION OF THE
MENDOTA CITY COUNCIL CHAMBERS AND
POLICE STATION PROJECT**

RESOLUTION NO. 22-78

WHEREAS, in order to provide sufficient public safety services to residents, the City of Mendota (“City”) desires to finance the construction of a new City Council Chambers and Police Station Project (the “Project” or “CCPS”) to be located at 1759 7th Street, Mendota, CA 93640; and

WHEREAS, in compliance with applicable procurement law and the Mendota Municipal Code Section 2.48.110, the City posted a bid notice on the City’s website on October 26, 2022, and received four (4) qualified bids on December 6, 2022; and

WHEREAS, based on the review conducted by City Staff, Public Facilities Investment Corporation (“PFIC” or “Project Developer”), and RRM Design Group (“RRM” or “Project Architect”), Marko Construction was determined to be the lowest responsive bidder for the Project, which is reflected by the bid materials on file with the City Clerk; and

WHEREAS, Marko Construction has agreed to the terms outlined in the proposed contract between the City and Marko Construction related to the Project; and

WHEREAS, in light of the City’s cost concerns related to the Project, PFIC has offered a cost reduction on its existing agreement with the City, as approved in Resolution No. 21-37, in the amount of \$110,000; and

WHEREAS, in light of the City’s cost concerns related to the Project, RRM has offered a cost reduction on its existing agreement with the City, as approved in Resolution No. 21-51, in the amount of \$10,000; and

WHEREAS, the Project Developer and Project Architect have provided an all-in cost estimate of \$8,575,000 for the Project; and

WHEREAS, the City has obtained sufficient funding to pay for the construction cost of the Project using a combination of funds, including public safety grant funds, a prior gift earmarked for public safety that was received by the City, a bank loan from Umpqua Bank, and additional City cash reserves; and

WHEREAS, the City wishes to move forward with the Project as outlined herein and in the Staff Report attached hereto.

NOW, THEREFORE, the City Council of the City of Mendota does hereby resolve, determine, and order as follows:

Section 1. Findings. The above recitals are true and correct.

Section 2. Approval of Contract with Marko Construction. The City Council hereby approves the contract between the City of Mendota and Marko Construction for the construction of the Project, in substantially the form on file with the City Clerk. The City Manager, or his designee, are directed to execute all documents reasonably required to effect this agreement with Marko Construction for construction of the Project.

Section 3. Approval of Addendum to the Contract with PFIC. The City Council hereby approves an addendum to the contract with PFIC, as originally approved in Resolution No. 21-37, to reflect a cost reduction to PFIC's fees in the amount of \$110,000. The City Manager, or his designee, are directed to prepare and execute all documents reasonably required to effect this addendum to the City's contract with PFIC.

Section 4. Approval of Addendum to the Contract with RRM. The City Council hereby approves an addendum to the contract with RRM, as originally approved in Resolution No. 21-51, to reflect a cost reduction to RRM's fees in the amount of \$10,000. The City Manager, or his designee, are directed to prepare and execute all documents reasonably required to effect this addendum to the City's contract with RRM.

Section 5. Official Actions. The Mayor, City Manager, Administrative Services Director, Finance Director (the "Authorized Officers"), the City Clerk and all other officers of the City are hereby authorized and directed, for and in the name and on behalf of the City, to execute the agreements identified above and perform additional actions necessary or desirable in connection with construction of the Project, and execution and delivery of any and all agreements and other documents, which they, or any of them, deem necessary or advisable to consummate the transactions as described herein.

Section 6. Ratification. All actions heretofore taken by the officers and employees of the City with respect to the Project, or in connection with or related to any of the agreements or documents referenced herein, are approved, confirmed, and ratified.

Section 7. Severability. If any part of this Resolution is held to be invalid for any reason, such decision shall not affect the validity of the remaining portions of this Resolution, and the City Council declares it would have passed the remainder of the Resolution as if such invalid portion thereof had been deleted.

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Section 8. Effective Date. This Resolution shall take effect immediately upon its adoption.

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 13th day of December, 2022, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

Celeste Cabrera-Garcia, City Clerk

AGENDA ITEM – STAFF REPORT

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: DECEMBER 13, 2022

ISSUE

Shall the City Council adopt Resolution No. 22-79, 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 2021-2022. A presentation of the financials for 2021-2022 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. 22-79, acknowledging receipt of the annual audit of City funds.

Attachment(s):

1. City of Mendota Audited Financials for June 30, 2022
2. Resolution No. 22-79

**CITY OF MENDOTA
CALIFORNIA**

FINANCIAL STATEMENTS

**FOR THE YEAR ENDED
JUNE 30, 2022**

CITY OF MENDOTA
FINANCIAL STATEMENTS
JUNE 30, 2022

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CITY OF MENDOTA
FINANCIAL STATEMENTS
JUNE 30, 2022

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INDEPENDENT AUDITOR'S REPORT

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

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Mendota, California (the City), as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City, as of June 30, 2022, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

570 N. Magnolia Avenue, Suite 100
Clovis, CA 93611
tel 559.299.9540
fax 559.299.2344

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 3-14, budgetary comparison information on pages 56-58, proportionate share of net pension liability (asset) on page 60, and schedule of contributions on page 61 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The accompanying combining and individual nonmajor fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The 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, 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 December 8, 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 City's internal control over financial reporting and compliance.

Price Pange & Company

Clovis, California
December 8, 2022

CITY OF MENDOTA
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2022

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, 2022. 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 \$53,329,789 (net position). Of this amount, \$9,833,036 (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 \$9,459,517 from the prior fiscal year. Governmental activities increased the City's total net position by \$6,077,673 and business-type activities increased by \$3,381,844. 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 nine percent, or \$413,902. The large increase in utility revenue is due to several factors, including installation of modern water meters to accurately reflect previously understated usage and corresponding service charges, an across the board rate increase for all utility services beginning in July of 2021, higher usage demand as compared to the prior year, and the addition of two cannabis farming operations utilizing large amounts of City water for irrigation purposes. In addition, the City recognized \$1,139,404 in federal grant 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 reduced by higher employment related costs, higher maintenance costs in the water enterprise fund and a depreciation/amortization provision which was \$265,664 higher than the prior fiscal year as several completed water and sewer infrastructure projects have recently been placed in service. With regard to the governmental-type activities, which saw a revenue increase of \$5,584,535 over the prior fiscal year, the City reported a 188%, or \$4,046,890, increase in operating and capital grant income over the prior year attributable, primarily, to a \$2,753,676 federal coronavirus relief operating grant and a \$2,000,000 state capital allocation to aid in the construction of a new police department and city chambers facility. In addition, revenue from City service charges increased by approximately \$700,000 over the prior year due almost exclusively to the collection of public benefit fees charged to entities engaged in the cannabis industry that operate within City limits, along with a thirty-two percent increase in sales tax revenue as the City and its retail businesses emerge from the COVID pandemic. Overall operating expenses of the City increased by 20%, or \$1,016,862, over the prior fiscal year. This increase in expenditures was due primarily to higher wage and employee benefits across all governmental departments but, in particular, public safety wages and benefits saw an increase of approximately \$187,000 over the prior year. In addition, the City utilized the entire coronavirus relief grant funds to pay for City operations, including a special wage bonus of \$440,472. Finally, depreciation expense was \$116,331 higher than the prior year and is attributable to park and road infrastructure projects recently placed in service by the City.

At June 30, 2022, the City's governmental funds reported combined ending fund balances of \$13,561,691, an increase of \$5,783,647 in comparison with the prior year. As discussed in the previous paragraph, the increase is due primarily to a \$2,000,000 grant capital allocation for construction of a new police and city chambers facility, along with a \$2,753,676 federal operating grant. In addition, the City reported significant revenue in the form of public benefit fees from entities engaged in the cannabis industry as discussed above. These revenue increases were partially offset by higher salaries and benefits across all departments, including a special wage bonus of \$440,472 as described in the preceding paragraph, along with higher costs for park maintenance and professional fees.

At the end of the current fiscal year, unassigned fund balance for the General Fund was \$5,712,811. This represents a \$3,157,984 increase from the unassigned fund balance of \$2,554,827 reported at June 30, 2021. As described above, the federal coronavirus grant revenue, cannabis related public benefit fees and sales tax revenue were the primary attributes in increasing the City's unassigned fund balance. This higher revenue was partially offset by significantly higher wages and benefits across all general fund departments as compared with the prior year, along with higher public safety expenses for professional services and a significant increase in operational supplies and maintenance attributable to the City's parks and recreation department.

The City's total long-term debt of \$8,317,657 decreased by \$625,854 compared to last year. Taking advantage of favorable market interest rates, the City refinanced its sewer enterprise bond debt, consolidating the defeased principal of the 2005 and 2010 bond issues into a single series bond issued in November, 2021. There were no other new debt obligations entered into by the City during the current fiscal year. The \$625,854 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, 2022

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 16 through 17 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 41 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 Police Building Capital Projects 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, 2022

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 30 through 53 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 56 through 61 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 64 through 71.

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 \$53,329,789 at June 30, 2022.

Condensed Statement of Net Position
June 30, 2022 and 2021

	Governmental Activities		Business-Type Activities		Total	
	2022	2021	2022	2021	2022	2021
Current and other assets	\$ 15,889,557	\$ 9,939,490	\$ 6,230,797	\$ 7,168,743	\$ 22,120,354	\$ 17,108,233
Capital assets, net	<u>14,174,682</u>	<u>13,979,172</u>	<u>26,892,464</u>	<u>23,906,026</u>	<u>41,067,146</u>	<u>37,885,198</u>
Total assets	<u>30,064,239</u>	<u>23,918,662</u>	<u>33,123,261</u>	<u>31,074,769</u>	<u>63,187,500</u>	<u>54,993,431</u>
Deferred outflows of resources	<u>158,051</u>	<u>109,272</u>	<u>140,644</u>	<u>106,248</u>	<u>298,695</u>	<u>215,520</u>
Long-term liabilities	308,372	361,408	8,009,285	8,582,103	8,317,657	8,943,511
Other liabilities	<u>434,867</u>	<u>268,277</u>	<u>1,346,928</u>	<u>2,075,515</u>	<u>1,781,795</u>	<u>2,343,792</u>
Total liabilities	<u>743,239</u>	<u>629,685</u>	<u>9,356,213</u>	<u>10,657,618</u>	<u>10,099,452</u>	<u>11,287,303</u>
Deferred inflows of resources	<u>3,719</u>	<u>590</u>	<u>3,235</u>	<u>786</u>	<u>6,954</u>	<u>1,376</u>
Net position:						
Net investment in capital assets	13,975,373	13,753,125	18,968,246	15,417,573	32,943,619	29,170,698
Restricted	9,813,330	7,221,443	789,804	657,966	10,603,134	7,879,409
Unrestricted	<u>5,686,629</u>	<u>2,423,091</u>	<u>4,146,407</u>	<u>4,447,074</u>	<u>9,833,036</u>	<u>6,870,165</u>
Total net position	<u>\$ 29,475,332</u>	<u>\$ 23,397,659</u>	<u>\$ 23,904,457</u>	<u>\$ 20,522,613</u>	<u>\$ 53,379,789</u>	<u>\$ 43,920,272</u>

The largest portion of the City's net position, \$32,943,619 (62 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 \$9,833,036 (18 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 \$10,603,134 (20 percent) represents resources that are subject to external restrictions on their use.

CITY OF MENDOTA
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2022

Governmental activities increased the City's net position by \$6,077,673, accounting for 64 percent of the total increase in the net position of the City of Mendota as compared to the prior fiscal year.

Condensed Statement of Activities
For the Years Ended June 30, 2022 and 2021

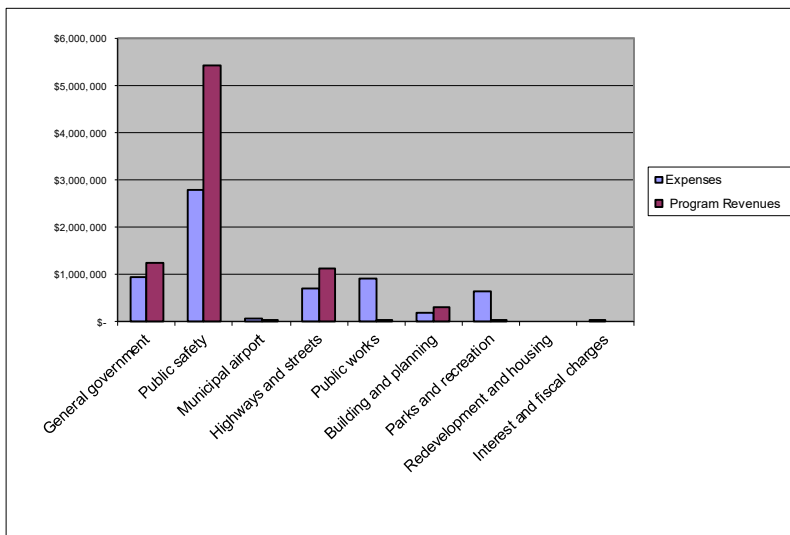
	Governmental Activities		Business-Type Activities		Total	
	2022	2021	2022	2021	2022	2021
Revenues:						
Program revenues:						
Charges for services	\$ 1,797,507	\$ 963,412	\$ 4,998,852	\$ 4,584,950	\$ 6,796,359	\$ 5,548,362
Operating grants and contributions	3,736,787	1,247,712	88,907	15,027	3,825,694	1,262,739
Capital grants and contributions	2,541,783	933,968	2,964,295	4,891,617	5,506,078	5,825,585
General revenues:						
Property taxes	1,740,105	1,645,197	-	-	1,740,105	1,645,197
Sales tax	1,032,032	778,946	-	-	1,032,032	778,946
Franchise taxes	140,417	200,475	-	-	140,417	200,475
Other taxes	1,025,870	698,195	-	-	1,025,870	698,195
Earnings on investments	115,199	105,968	5,403	6,504	120,602	112,472
Miscellaneous	65,819	19,358	53,736	49,110	119,555	68,468
Gain on sale of assets	41,858	59,611	-	209,001	41,858	268,612
Total revenues	12,237,377	6,652,842	8,111,193	9,756,209	20,348,570	16,409,051
Expenses:						
General government	917,525	672,494	-	-	917,525	672,494
Public safety	2,786,952	2,430,899	-	-	2,786,952	2,430,899
Municipal airport	52,681	50,269	-	-	52,681	50,269
Highways and streets	703,297	576,036	-	-	703,297	576,036
Public works	888,433	799,743	-	-	888,433	799,743
Building and planning	173,502	191,430	-	-	173,502	191,430
Parks and recreation	636,340	517,913	-	-	636,340	517,913
Redevelopment and housing	-	-	-	-	-	-
Interest and fiscal charges	974	1,737	-	-	974	1,737
Water	-	-	2,175,136	2,024,558	2,175,136	2,024,558
Sewer	-	-	1,733,323	1,548,396	1,733,323	1,548,396
Sanitation	-	-	820,890	752,347	820,890	752,347
Total expenses	6,159,704	5,240,521	4,729,349	4,325,301	10,889,053	9,565,822
Increase in net position before transfers	6,077,673	1,412,321	3,381,844	5,430,908	9,459,517	6,843,229
Increase (decrease) in net position	6,077,673	1,412,321	3,381,844	5,430,908	9,459,517	6,843,229
Net position - beginning	23,397,659	21,985,338	20,522,613	15,091,705	43,920,272	37,077,043
Net position - ending	\$ 29,475,332	\$ 23,397,659	\$ 23,904,457	\$ 20,522,613	\$ 53,379,789	\$ 43,920,272

**CITY OF MENDOTA
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2022**

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

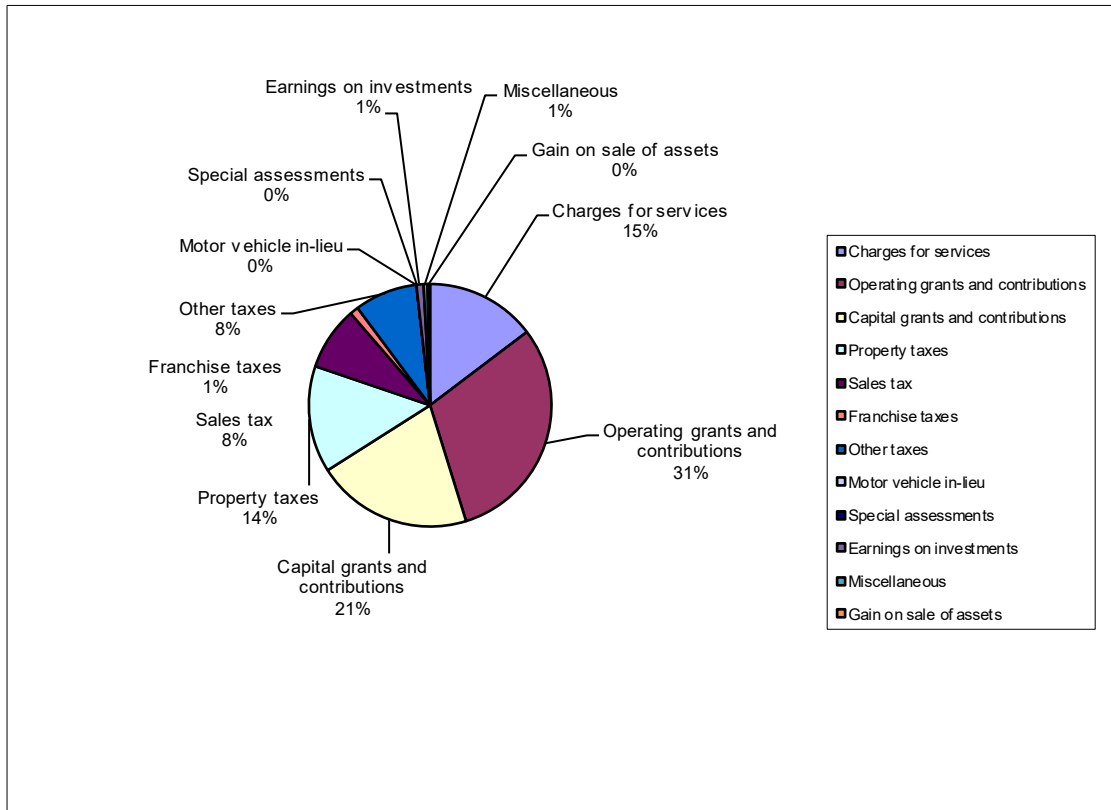
- Charges for services increased by \$834,095 to \$1,797,507 from the prior year. The City received approximately \$700,000 more in public benefit fees related to private sector cannabis operations as compared to the prior fiscal year due to the commissioning of two new operators, Odyssey Insights and Boca Del Rio Development, during the current year. In addition, the City reported higher revenue from the issuance of building permits, along with higher police services revenue, as compared to the prior fiscal year.
- Operating grants and contributions increased by \$2,489,075 to \$3,736,787 from the previous year. In July, 2021, the City received \$2,753,676 in Coronavirus Fiscal Recovery Funds passed through the State of California. In the prior fiscal year, the City had received federal and state COVID relief grants totaling approximately \$370,000.
- Capital grants and contributions increased \$1,607,815 to \$2,541,783 during the fiscal year. In November, 2021, the City was the recipient of a \$2,000,000 capital allocation from the State of California for the construction of a new police department and city chambers building. This increase was partially offset by an \$859,841 decline in federal road improvement grants as compared to the prior fiscal year.
- Property taxes increased by \$94,908 or 6% during the fiscal year. The increase can be attributed to an overall 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 provided by the La Colonial development. In addition, sales tax revenue increased by \$253,086 or 33% as business activity within City limits improved from COVID related disruptions prevalent in the prior fiscal year. In addition, several new retail business outlets opened during the current fiscal year, increasing the taxable sales base as compared to the prior fiscal year.
- Franchise taxes decreased by \$60,058 or 30% to \$140,417 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, which terminated operations in the City at the end of the prior fiscal year.
- Other taxes increased by \$327,675 to \$1,025,870 from the prior fiscal year. Federal highway user tax allocated to the City by the Fresno Council of Governments increased by \$253,400 from the prior year. In addition, Measure C tax revenue, a Fresno County local sales tax dedicated to highway maintenance and improvement, increased by \$53,542 as compared to the prior year.
- Miscellaneous income increased by \$46,461 to \$65,819 over the prior fiscal year. The increase is due primarily to insurance refunds, public donations made to the Mendota Community Corporation and other one-time receipts of income collected during the current fiscal year.

Expenses and Program Revenue – Governmental Activities



**CITY OF MENDOTA
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2022**

Revenues by Source – Governmental Activities



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

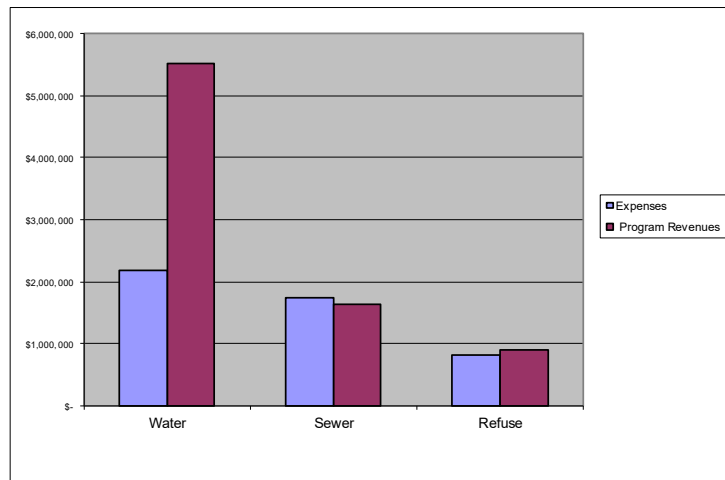
- General government expenses increased by \$245,031 to \$917,525 in 2022. The increase is due primarily to City-wide bonuses, totaling \$440,472, paid to employees utilizing funds provided by the Coronavirus Fiscal Recovery grant received in July 2021. Unlike the prior fiscal year, there were no expenditures to local non-profit organizations utilizing federal and state grant funds to assist in pandemic relief during the current year, which has provided a partially offset to the above one time payroll expenditure.
- Public safety expenses increased by \$356,053 or approximately 15% 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 an increase of approximately \$55,000 in the fee charged by the Fresno County Fire Department for fire protection services over the prior year.
- Highways and streets expenditures increased by \$127,261 or 22% to \$703,297. The increase is due primarily to higher wages and benefits for street personnel, higher utility bills for street and signal lighting and approximately \$51,000 in professional fees related to the development and drafting of a state-mandated "safe routes to school" master plan.
- Public works expenses increased by \$88,690 to \$888,433. 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 decreased by \$17,928 or 9% to \$173,502. During the fiscal year, there was an overall decrease 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 fiscal year.
- Parks and recreation expenses increased by \$118,427 to \$636,340. In the prior fiscal year, 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, required labor to maintain the City parks, along with maintenance and operational supplies, were significantly reduced. With the venues once again open to the public with little restrictions, labor and maintenance costs have increased significantly during the current fiscal year as compared to the previous year.

**CITY OF MENDOTA
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2022**

Business-type activities. Business-type activities increased the City's net position by \$3,381,844 over the prior fiscal year. Key elements of this increase are as follows:

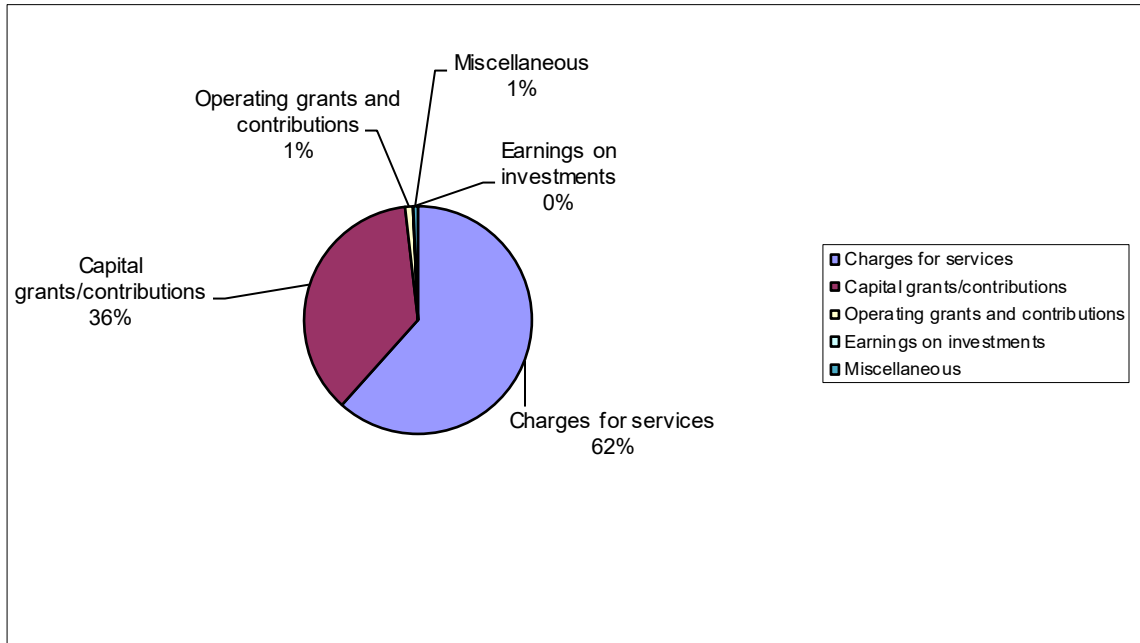
- Charges for services for the business-type activities increased by \$413,902 or 9% over the previous year. The water enterprise fund saw an increase of approximately \$275,000 in service revenue, which is the result of a rate increase implemented in 2021, coupled with increased revenue as a result of installing new meters to accurately reflect water usage on commercial customers. In addition, two cannabis farming entities, which utilize City water, began irrigation of newly planted crops in 2021, resulting in a significant increase in commercial water revenue. Revenue increases for sewer and sanitation services increased by \$48,882 and \$90,118, respectively, during the current fiscal year and is the result of rate increases implemented in 2021, coupled with higher usage during the fiscal year as compared to the prior year.
- Operating grants and contributions for the business-type activities increased by \$73,880 to \$88,907. During the fiscal year, the City received \$72,267 in state grants to reimburse the water and sewer enterprise funds for delinquent customer account balances caused by the pandemic. In addition, the sanitation fund received a Cal-Recycling grant of \$21,968 to implement SB 1383, a green waste initiative. The remaining increase is attributable to higher impact fees collected from developers.
- Capital grants and contributions in the amount of \$2,964,295 for the current fiscal year represents the earned portion of a federal deposit the City received during the fiscal years ended June 30, 2019 and 2022 for replacement of a bridge accessing the City's water wells and the capital grant for the installation of modern water meters. The recognized revenues are the primary contributors to the \$3,381,844 growth in the business-type net position for the fiscal year ended June 30, 2022.
- Expenses of the Water Enterprise Fund increased by \$150,578 to \$2,175,136 during the year. The increase is due primarily to higher salaries and benefits, totaling approximately \$96,000, as compared to the prior fiscal year. In addition, depreciation expense increased by \$68,400, which is primarily due to the solar generation system placed in service towards the end of the prior fiscal year. Also, the water fund incurred higher maintenance and repair costs on the system during the current fiscal year.
- Expenses of the Sewer Enterprise Fund increased by \$184,927 or 12% from the prior fiscal year. The increase is due primarily to a \$131,738 increase in depreciation expense over the prior year as several large infrastructure projects were placed into service towards the end of the prior fiscal year and current year. In addition, the fund incurred a non-cash amortization charge of \$65,531 related to its refinancing of the 2005 WWTP revenue bonds in November, 2021, with the remaining increase attributable to higher employee wages and benefits.
- Expenses of the Sanitation Enterprise Fund increased \$68,543 over the prior year due entirely to an increase in fees charged by the City's contracted refuse service provider to implement state mandated green waste disposal requirements during the current fiscal year.

Expenses and Program Revenue – Business-Type Activities



**CITY OF MENDOTA
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2022**

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 \$13,561,691 an increase of \$5,783,647 in comparison with the prior year. Of this total amount, \$8,047,102 is either nonspendable, restricted, committed or assigned to various projects and activities of the City, leaving an overall unassigned fund balance of \$5,514,589 at June 30, 2022. This represents an increase of \$3,155,800 over the prior year unassigned fund balance of \$2,358,789 at June 30, 2021.

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 \$4,192,448 at June 30, 2022; the unassigned General Fund balance is currently showing a balance of \$5,712,811 at June 30, 2022.

The fund balance of the City's General Fund increased by \$3,159,984 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, 2022

Revenue by Source
GENERAL FUND

	FY2022		FY2021		Increase/ (Decrease)	Percent of Total
	Amount	Percent of Total	Amount	Percent of Total	Amount	
Taxes	\$ 2,443,278	33.24%	\$ 2,163,433	57.39%	\$ 279,845	7.81%
Licenses and permits	205,833	2.80%	139,185	3.69%	66,648	1.86%
Intergovernmental	2,931,488	39.87%	439,734	11.66%	2,491,754	69.56%
Charges for services	1,391,172	18.92%	691,613	18.34%	699,559	19.53%
Fines	164,307	2.23%	121,301	3.22%	43,006	1.20%
Use of money and property	106,177	1.44%	101,973	2.70%	4,204	0.12%
Proceeds from sale of capital assets	41,858	0.57%	59,611	1.58%	(17,753)	-0.50%
Miscellaneous	68,319	0.93%	53,526	1.42%	14,793	0.41%
Total	\$ 7,352,432	100%	\$ 3,770,376	100%	\$ 3,582,056	100%

- Taxes increased by \$279,845 or 13% as compared to the prior fiscal year. Sales tax revenue increased by approximately \$253,000 from the prior year due to the continuing recovery from the COVID pandemic in retail sales, coupled with the addition of new retail outlets opened during the fiscal year within the City. Property tax revenue increased approximately \$66,000 from the prior fiscal year due to an overall rise in assessed property values.
- Licenses and permits increased by \$66,648 or 48% compared to the prior fiscal year. Building permit revenue, which was severely impacted by the COVID pandemic in the prior fiscal year, increased by approximately \$44,000 during the current fiscal year. In addition, there was an approximately \$17,000 increase in business license revenue as the City worked to bring more businesses in compliance, coupled with new business establishments started during the current fiscal year.
- Intergovernmental revenue increased by \$2,491,754 to \$2,931,488. The increase is due almost exclusively to the \$2,753,676 Coronavirus Fiscal Recovery grant awarded to the City. COVID pandemic relief grants received by the City in the prior fiscal year totaled \$370,453, resulting in the overall increase in pandemic related operating grants of \$1,006,385.
- Charges for services increased by \$699,559 or 101%. During the current fiscal year, the City granted two cannabis entities, Odyssey Insights and Boca Del Rio Development, the right to conduct business within the City, resulting in the collection of approximately \$700,000 in public benefit fees.
- Revenue from fines increased \$43,006 to \$164,307. 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 \$4,204 to \$106,177. The increase is attributable to higher rental income for the City park venues, offset by lower investment earnings received from the City's pooled cash funds.
- Proceeds from disposal of capital assets during the current fiscal year represents insurance proceeds for the loss a City police vehicle during the fiscal year.
- The \$14,793 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, 2022**

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

**Expenditures by Function
GENERAL FUND**

	FY2022		FY2021		Increase/ (Decrease)	Percent of Total
	Amount	Percent of Total	Amount	Percent of Total	Amount	
General government	\$ 850,308	20.28%	\$ 611,408	17.83%	\$ 238,900	31.33%
Public safety	2,311,049	55.11%	1,853,463	54.03%	457,586	60.01%
Public works	71,944	1.72%	63,161	1.84%	8,783	1.15%
Building and planning	173,758	4.14%	191,044	5.57%	(17,286)	-2.27%
Parks and recreation	410,521	9.79%	294,598	8.59%	115,923	15.20%
Capital outlay	333,190	7.95%	367,908	10.73%	(34,718)	-4.55%
Debt Service	41,678	0.99%	48,367	1.41%	(6,689)	-0.88%
Total	\$ 4,192,448	100%	\$ 3,429,949	100%	\$ 762,499	100%

- General government expenditures increased by \$238,900 to \$850,308. As discussed in the General Fund revenue section above, the City received a \$2,753,676 Coronavirus relief grant. The City used this grant for City operations. The amount recognized was partially offset a \$236,700 reduction in COVID grants that the City made available to local non-profits in the prior fiscal year using available federal and state grants received in that year. The remaining increase can be attributable to higher wages and benefits.
- Public safety expenditures increased by \$457,586 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 \$55,000 over the prior fiscal year.
- Building and planning expenditures decreased by \$17,286 or 9% from the previous year due to a decrease in outsourced engineering and planning service fees incurred by the City. During the prior fiscal year, the City incurred significant costs related to zoning and planning issues regarding two cannabis farming ventures. There were no similar costs incurred during the current fiscal year.
- Parks and recreation expenditures increased by \$115,923 to \$410,521 over the prior fiscal year. During the prior fiscal year, the City's park venues was negatively impacted by the state mandated restrictions on public gatherings and events; consequently, the parks department incurred less cleaning and maintenance time, along with lower costs for facility repairs and operational supplies. As pandemic restrictions have been lifted during the current fiscal year, costs in operating the parks has increased accordingly.
- Capital outlay expenditures for the fiscal year ended June 30, 2022 consist of the purchase of an animal control vehicle, a code enforcement vehicle, and the proportional cost of two public works trucks with shared the water and sewer enterprise funds, totaling \$106,059. In addition, the City incurred \$42,550 in engineering costs for a proposed expansion of the Rojas-Pierce park, along with new park fencing. Also, the City incurred \$184,581 in architectural design fees from RRM Design Group for plans for a new police department building.
- Debt service payments decreased by \$6,689 to \$41,678 from the prior fiscal year. The decrease is in line with scheduled debt service payments and was aided by lower interest costs on existing debt subject to variable rates.

The Home Investment Partnership Program Special Revenue Fund has a total fund deficit of \$8,698. 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 \$436,448, all of which is restricted to low-income housing. The City collected \$33,710 in debt service payments on its loan portfolio during the year. At June 30, 2022, the fund maintains a portfolio of \$718,437 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, 2022

The State Gas Tax Special Revenue Fund has a total fund balance of \$1,344,629, all of which is restricted to street maintenance and road improvement projects. The fund was allocated \$545,249 in state gas tax revenue during the fiscal year and received a partial intergovernmental federal reimbursement grant totaling \$7,206 for a railroad crossing improvement project. Of the \$669,029 in fund expenditures for the fiscal year, \$200,310 was for general maintenance of City streets, while the remaining \$468,719 was devoted to capital outlay for the above referenced railroad crossing improvement, City-wide alley improvements, street projects at Stamoules Street and Mendota Jr. High School, along with capital equipment purchases.

The Police Building Capital Projects Fund maintains a fund balance of \$2,961,853, all of which is committed to the construction of a new police department and city chambers facility. On November 19, 2021, the City received a \$2,000,000 state allocation dedicated to the construction of the facility, which adds to a \$950,000 state grant received several years earlier for the same commitment. The City is currently in the design stage of the facility.

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 \$256,961 lower than the final budgetary appropriations. The primary reason for the positive budget variance relates to lower than expected capital outlay and general government expenditures. Capital outlay was budgeted for \$785,000, while actual expenditures for the fiscal year came in at \$333,190. Various capital projects that the City had anticipated commencing during the fiscal year ended June 30, 2022 were, instead, delayed or tabled due to the COVID pandemic, resulting in a positive variance of \$451,810. Expenditures for general government reported a positive variance of \$361,634 over budgeted amounts due to a significant drop in contract service expense not anticipated at the time that the budget was created. These positive budget variances were partially offset by a negative budget variance of \$290,535 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, coupled with an overall significant increase in employee wages and legal expense.

During the year, actual revenues were \$3,201,194 higher than the final budgetary estimates, with each revenue line-item showing a positive budget variance. The largest positive variance not anticipated at the time the budget was prepared is the intergovernmental revenue which exceeded budgeted amounts by approximately \$1,834,652, due to recognizing the entire federal Coronavirus Fiscal Recovery grant of \$2,753,676. In addition, the receipt of approximately \$700,000 in public benefit fees from three cannabis entities, two of which commenced their initial growing operations during the fiscal year. Also, sales tax and property tax revenue exceeded the City's expectations as continuing reservations regarding the impact of the pandemic on retail sales and property value resulted in conservative estimates of tax revenue at the time the budget was developed.

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, 2022, amounts to \$41,067,146 (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	
	2022	2021	2022	2021	2022	2021
Land	\$ 357,322	\$ 357,322	\$ 1,325,374	\$ 1,325,374	\$ 1,682,696	\$ 1,682,696
Construction in progress	426,319	155,244	8,790,032	5,868,352	9,216,351	6,023,596
Infrastructure - non depreciable	-	-	61,425	61,425	61,425	61,425
Infrastructure - depreciable	14,470,904	13,735,441	14,584,126	14,520,326	29,055,030	28,255,767
Land improvements	5,852,746	5,846,749	10,285,096	10,279,996	16,137,842	16,126,745
Buildings and improvements	1,440,436	1,440,436	4,203,671	3,309,684	5,644,107	4,750,120
Equipment	2,763,783	2,405,006	-	-	2,763,783	2,405,006
Less: accumulated depreciation	<u>(11,136,828)</u>	<u>(9,961,026)</u>	<u>(12,357,260)</u>	<u>(11,459,131)</u>	<u>(23,494,088)</u>	<u>(21,420,157)</u>
Total capital assets	<u>\$ 14,174,682</u>	<u>\$ 13,979,172</u>	<u>\$ 26,892,464</u>	<u>\$ 23,906,026</u>	<u>\$ 41,067,146</u>	<u>\$ 37,885,198</u>

**CITY OF MENDOTA
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2022**

CAPITAL ASSETS AND LONG-TERM OBLIGATIONS (Continued)

Capital Assets (Continued)

This year's additions include:

Completion of the city-wide alley paving project	\$ 634,842
Purchase of new street sweeper vehicle	296,942
Continued engineering work on the city-wide auto-read water meter project	1,688,084
Continued engineering and construction of the Mowry bridge reconstruction project	1,139,404
Architectural design work on new police department and council chambers building	184,570
Purchase of a storm drain vacuum truck and related equipment	453,486
Purchase of sewer settling pond aerator equipment	173,795
Engineering work on street projects at Stamoules Street, Mendota Jr. High School and Highway 33 railroad crossing	123,393
Purchase of vehicles for animal control, code enforcement, public works, sewer & water	135,393
Engineering work on backwash pump station and stormwater improvement project	94,192
Purchase of various other equipment and improvements	<u>366,278</u>
Total additions	<u>\$ 5,290,379</u>

For further information, see Note 5 of the financial statements on pages 42 through 43 of this report.

Long-term debt. At the end of the current fiscal year, the City of Mendota has total debt outstanding of \$8,317,657. Of this amount, \$308,372 is the liability of governmental activities and \$8,009,285 is the liability of business-type activities.

City of Mendota's Outstanding Debt

	Governmental Activities		Business-type Activities		Total	
	06/30/2022	06/30/2021	06/30/2022	06/30/2021	06/30/2022	06/30/2021
Revenue bonds payable	\$ -	\$ -	\$ 3,826,336	\$ 4,214,469	\$ 3,826,336	\$ 4,214,469
Loans payable	199,309	239,022	351,534	408,309	550,843	647,331
Finance leases	-	-	3,746,348	3,865,675	3,746,348	3,865,675
Compensated absences	109,063	103,535	85,067	77,052	194,130	180,587
Net pension liability	-	18,851	-	16,598	-	35,449
Total long-term debt	<u>\$ 308,372</u>	<u>\$ 361,408</u>	<u>\$ 8,009,285</u>	<u>\$ 8,582,103</u>	<u>\$ 8,317,657</u>	<u>\$ 8,943,511</u>

Additional information on the City's long-term debt can be found in Note 6 of the financial statements on pages 44 through 47 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

CITY OF MENDOTA
STATEMENT OF NET POSITION
JUNE 30, 2022

	Governmental Activities	Business-Type Activities	Total
ASSETS			
Cash and investments	\$ 11,392,316	\$ 2,822,274	\$ 14,214,590
Receivables, net	4,424,793	2,582,451	7,007,244
Prepaid expenses	41,453	5,248	46,701
Internal balances	(2,178)	2,178	-
Net pension asset	33,173	28,842	62,015
Restricted assets:			
Cash and investments	-	789,804	789,804
Capital assets:			
Nondepreciable	783,641	10,176,831	10,960,472
Depreciable, net	13,391,041	16,715,633	30,106,674
Total assets	30,064,239	33,123,261	63,187,500
DEFERRED OUTFLOWS OF RESOURCES			
Pension deferrals	158,051	140,644	298,695
Total deferred outflows of resources	158,051	140,644	298,695
LIABILITIES			
Accounts payable	420,466	482,857	903,323
Deposits	-	771,031	771,031
Accrued interest	793	93,040	93,833
Unearned revenues	13,608	-	13,608
Long-term liabilities:			
Portion due or payable within one year:			
Compensated absences payable	30,444	66,276	96,720
Finance lease payable	-	137,523	137,523
Revenue bonds payable	-	55,000	55,000
Loans payable	12,046	58,534	70,580
Portion due or payable after one year:			
Compensated absences payable	78,619	18,791	97,410
Finance lease payable	-	3,608,825	3,608,825
Revenue bonds payable	-	3,771,336	3,771,336
Loans payable	187,263	293,000	480,263
Total liabilities	743,239	9,356,213	10,099,452
DEFERRED INFLOWS OF RESOURCES			
Pension deferrals	3,719	3,235	6,954
Total deferred inflows of resources	3,719	3,235	6,954
NET POSITION			
Net investment in capital assets	13,975,373	18,968,246	32,943,619
Restricted for:			
Redevelopment and housing	2,767,446	-	2,767,446
Public safety	3,691,592	-	3,691,592
Highways and streets	3,208,185	-	3,208,185
Parks and recreation	146,107	-	146,107
Debt service	-	233,676	233,676
Infrastructure	-	556,128	556,128
Unrestricted	5,686,629	4,146,407	9,833,036
Total net position	\$ 29,475,332	\$ 23,904,457	\$ 53,379,789

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, 2022

Functions/Programs	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
Governmental Activities:							
General government	\$ 917,525	\$ 1,151,015	\$ 89,661	\$ -	\$ 323,151	\$ -	\$ 323,151
Public safety	2,786,952	328,905	3,091,877	2,000,000	2,633,830	-	2,633,830
Municipal airport	52,681	-	10,000	-	(42,681)	-	(42,681)
Highways and streets	703,297	14,553	545,249	541,783	398,288	-	398,288
Public works	888,433	12,577	-	-	(875,856)	-	(875,856)
Building and planning	173,502	282,607	-	-	109,105	-	109,105
Parks and recreation	636,340	7,850	-	-	(628,490)	-	(628,490)
Interest and fiscal charges	974	-	-	-	(974)	-	(974)
Total governmental activities	<u>6,159,704</u>	<u>1,797,507</u>	<u>3,736,787</u>	<u>2,541,783</u>	<u>1,916,373</u>	<u>-</u>	<u>1,916,373</u>
Business-Type Activities:							
Water	2,175,136	2,536,628	18,802	2,964,295	-	3,344,589	3,344,589
Sewer	1,733,323	1,590,289	48,137	-	-	(94,897)	(94,897)
Sanitation	820,890	871,935	21,968	-	-	73,013	73,013
Total business-type activities	<u>4,729,349</u>	<u>4,998,852</u>	<u>88,907</u>	<u>2,964,295</u>	<u>-</u>	<u>3,322,705</u>	<u>3,322,705</u>
Total City of Mendota	<u>\$ 10,889,053</u>	<u>\$ 6,796,359</u>	<u>\$ 3,825,694</u>	<u>\$ 5,506,078</u>	<u>1,916,373</u>	<u>3,322,705</u>	<u>5,239,078</u>
General revenues:							
Taxes:							
Property taxes					1,740,105	-	1,740,105
Sales tax					1,032,032	-	1,032,032
Franchise taxes					140,417	-	140,417
Other taxes					1,025,870	-	1,025,870
Revenue from the use of money and property					115,199	5,403	120,602
Miscellaneous					65,819	53,736	119,555
Gain on sale of assets					41,858	-	41,858
Total general revenues					<u>4,161,300</u>	<u>59,139</u>	<u>4,220,439</u>
Change in net position					6,077,673	3,381,844	9,459,517
Net position - beginning					<u>23,397,659</u>	<u>20,522,613</u>	<u>43,920,272</u>
Net position - ending					<u>\$ 29,475,332</u>	<u>\$ 23,904,457</u>	<u>\$ 53,379,789</u>

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

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FUND FINANCIAL STATEMENTS

CITY OF MENDOTA
BALANCE SHEET – GOVERNMENTAL FUNDS
JUNE 30, 2022

	Special Revenue Funds						Total Governmental Funds
	General	Gas Tax	CDBG Program	HOME Investment Partnership Program	Police Building Capital Projects Fund	Nonmajor Governmental Funds	
ASSETS							
Cash and investments	\$ 4,120,343	\$ 1,099,369	\$ 436,380	\$ -	\$ 2,961,472	\$ 2,774,752	\$ 11,392,316
Receivables	1,914,499	292,473	718,443	1,142,244	381	356,753	4,424,793
Due from other funds	52,303	-	-	-	-	-	52,303
Prepaid expenses	41,097	-	-	-	-	356	41,453
Total assets	\$ 6,128,242	\$ 1,391,842	\$ 1,154,823	\$ 1,142,244	\$ 2,961,853	\$ 3,131,861	\$ 15,910,865
LIABILITIES							
Accounts payable	\$ 328,019	\$ 47,213	\$ -	\$ -	\$ -	\$ 45,234	\$ 420,466
Unearned revenues	13,608	-	-	-	-	-	13,608
Due to other funds	-	-	-	8,698	-	43,605	52,303
Advances from other funds	2,178	-	-	-	-	-	2,178
Total liabilities	343,805	47,213	-	8,698	-	88,839	488,555
DEFERRED INFLOWS OF RESOURCES							
Unavailable revenue - loans	-	-	718,375	1,142,244	-	-	1,860,619
Total deferred inflows of resources	-	-	718,375	1,142,244	-	-	1,860,619
FUND BALANCES (DEFICIT)							
Nonspendable:							
Prepaid expenses	41,097	-	-	-	-	356	41,453
Restricted for:							
Redevelopment and housing	-	-	436,448	-	-	470,379	906,827
Public safety	-	-	-	-	2,961,853	729,739	3,691,592
Highways and streets	-	1,344,629	-	-	-	1,863,556	3,208,185
Parks and recreation	-	-	-	-	-	146,107	146,107
Assigned to:							
Public Safety	10,618	-	-	-	-	22,409	33,027
Highways and streets	19,911	-	-	-	-	-	19,911
Unassigned	5,712,811	-	-	(8,698)	-	(189,524)	5,514,589
Total fund balances (deficit)	5,784,437	1,344,629	436,448	(8,698)	2,961,853	3,043,022	13,561,691
Total liabilities, deferred inflows of resources, and fund balances (deficit)	\$ 6,128,242	\$ 1,391,842	\$ 1,154,823	\$ 1,142,244	\$ 2,961,853	\$ 3,131,861	\$ 15,910,865

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, 2022

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

Total fund balances - governmental funds	\$	13,561,691
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 \$25,311,510 and the accumulated depreciation is \$11,136,828.		14,174,682
Other long-term assets are not available to pay for current period expenditures and, therefore, are deferred in governmental funds.		1,860,619
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.		(793)
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	(199,309)	
Compensated absences	(109,063)	(308,372)
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 asset	33,173	
Deferred outflows	158,051	
Deferred inflows	(3,719)	187,505
Net position of governmental activities		\$ 29,475,332

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

	Special Revenue Funds						Total Governmental Funds
	General	Gas Tax	CDBG	HOME Investment Partnership Program	Police Building Capital Projects Fund	Nonmajor Governmental Funds	
REVENUES							
Taxes	\$ 2,443,278	\$ -	\$ -	\$ -	\$ -	\$ 1,495,146	\$ 3,938,424
Licenses and permits	205,833	-	-	-	-	36,042	241,875
Intergovernmental	2,931,488	781,475	-	-	2,000,000	473,446	6,186,409
Charges for services	1,391,172	-	-	-	-	-	1,391,172
Fines	164,307	-	-	-	-	153	164,460
Loan repayments	-	-	33,710	-	-	200	33,910
Use of money and property	106,177	1,471	587	1	3,387	3,576	115,199
Miscellaneous	68,319	-	-	-	-	89,661	157,980
Total revenues	7,310,574	782,946	34,297	1	2,003,387	2,098,224	12,229,429
EXPENDITURES							
Current:							
General government	850,308	-	-	-	-	-	850,308
Public safety	2,311,049	-	-	-	-	402,714	2,713,763
Municipal airport	-	-	-	-	-	14,422	14,422
Highways and streets	-	200,310	-	-	-	549,119	749,429
Public works	71,944	-	-	-	-	-	71,944
Building and planning	173,758	-	-	-	-	-	173,758
Parks and recreation	410,521	-	-	-	-	79,730	490,251
Capital outlay	333,190	468,719	-	-	-	580,178	1,382,087
Debt service:							
Principal	39,712	-	-	-	-	-	39,712
Interest	1,966	-	-	-	-	-	1,966
Total expenditures	4,192,448	669,029	-	-	-	1,626,163	6,487,640
Excess (deficiency) of revenues over (under) expenditures	3,118,126	113,917	34,297	1	2,003,387	472,061	5,741,789
OTHER FINANCING SOURCES (USES)							
Proceeds from sale of capital assets	41,858	-	-	-	-	-	41,858
Total other financing sources (uses)	41,858	-	-	-	-	-	41,858
Net change in fund balances	3,159,984	113,917	34,297	1	2,003,387	472,061	5,783,647
Fund balances (deficit) - beginning	2,624,453	1,230,712	402,151	(8,699)	958,466	2,570,961	7,778,044
Fund balances (deficit) - ending	\$ 5,784,437	\$ 1,344,629	\$ 436,448	\$ (8,698)	\$ 2,961,853	\$ 3,043,022	\$ 13,561,691

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, 2022

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

Net change in fund balances - total governmental funds	\$ 5,783,647
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.	195,510
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.	39,713
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).	(5,528)
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.	(33,910)
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.	567
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>97,674</u>
Change in net position of governmental activities	<u>\$ 6,077,673</u>

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

	Business-Type Activities — Enterprise Funds			
	Water Fund	Sewer Fund	Sanitation Fund	Total
ASSETS				
Current assets:				
Cash and investments	\$ 1,764,636	\$ 1,051,932	\$ 5,706	\$ 2,822,274
Receivables, net	2,228,088	215,717	138,646	2,582,451
Prepaid expenses	2,867	2,381	-	5,248
Total current assets	3,995,591	1,270,030	144,352	5,409,973
Noncurrent assets:				
Restricted assets:				
Cash and investments	556,128	233,676	-	789,804
Advances to other funds	1,873,174	4,356	-	1,877,530
Net pension asset	14,740	12,133	1,969	28,842
Capital assets:				
Nondepreciable	8,792,156	1,384,675	-	10,176,831
Depreciable, net	6,581,947	10,133,686	-	16,715,633
Total noncurrent assets	17,818,145	11,768,526	1,969	29,588,640
Total assets	21,813,736	13,038,556	146,321	34,998,613
DEFERRED OUTFLOWS OF RESOURCES				
Pension deferrals	73,340	58,185	9,119	140,644
Total deferred outflows of resources	73,340	58,185	9,119	140,644
LIABILITIES				
Current liabilities:				
Accounts payable	318,845	89,265	74,747	482,857
Deposits	771,031	-	-	771,031
Accrued interest	13,060	79,980	-	93,040
Compensated absences payable	36,317	27,437	2,522	66,276
Finance lease payable	137,523	-	-	137,523
Revenue bonds payable	-	55,000	-	55,000
Loans payable	52,000	6,534	-	58,534
Total current liabilities	1,328,776	258,216	77,269	1,664,261
Noncurrent liabilities:				
Advances from other funds	2,178	1,873,174	-	1,875,352
Compensated absences payable	9,612	8,967	212	18,791
Finance lease payable	3,608,825	-	-	3,608,825
Revenue bonds payable	-	3,771,336	-	3,771,336
Loans payable	293,000	-	-	293,000
Total noncurrent liabilities	3,913,615	5,653,477	212	9,567,304
Total liabilities	5,242,391	5,911,693	77,481	11,231,565

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, 2022
(Continued)

	Business-Type Activities — Enterprise Funds			
	Water Fund	Sewer Fund	Sanitation Fund	Total
DEFERRED INFLOWS OF RESOURCES				
Pension deferrals	1,654	1,360	221	3,235
Total deferred inflows of resources	1,654	1,360	221	3,235
NET POSITION				
Net investment in capital assets	11,282,755	7,685,491	-	18,968,246
Restricted for:				
Debt service	-	233,676	-	233,676
Infrastructure	556,128	-	-	556,128
Unrestricted	4,804,148	(735,479)	77,738	4,146,407
Total net position	<u>\$ 16,643,031</u>	<u>\$ 7,183,688</u>	<u>\$ 77,738</u>	<u>\$ 23,904,457</u>

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

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

	Business-Type Activities — Enterprise Funds			
	Water Fund	Sewer Fund	Sanitation Fund	Total
Operating revenues:				
Charges for services	\$ 2,536,628	\$ 1,590,289	\$ 871,935	\$ 4,998,852
Miscellaneous	<u>52,736</u>	<u>1,000</u>	<u>21,968</u>	<u>75,704</u>
Total operating revenues	<u>2,589,364</u>	<u>1,591,289</u>	<u>893,903</u>	<u>5,074,556</u>
Operating expenses:				
Wages and benefits	632,588	508,819	74,211	1,215,618
Maintenance and supplies	1,045,516	447,703	745,448	2,238,667
Depreciation	407,304	490,825	-	898,129
Amortization	-	70,207	-	70,207
Bad debt	<u>9,315</u>	<u>3,125</u>	<u>1,231</u>	<u>13,671</u>
Total operating expenses	<u>2,094,723</u>	<u>1,520,679</u>	<u>820,890</u>	<u>4,436,292</u>
Operating income	<u>494,641</u>	<u>70,610</u>	<u>73,013</u>	<u>638,264</u>
Nonoperating revenue (expenses):				
Intergovernmental revenue	-	32,557	-	32,557
Developer fees	18,802	15,580	-	34,382
Interest income	3,720	1,683	-	5,403
Interest expense	(80,413)	(212,644)	-	(293,057)
Capital grant revenue	<u>1,824,891</u>	<u>-</u>	<u>-</u>	<u>1,824,891</u>
Total nonoperating revenues (expenses)	<u>1,767,000</u>	<u>(162,824)</u>	<u>-</u>	<u>1,604,176</u>
Income (loss) before capital contributions	2,261,641	(92,214)	73,013	2,242,440
Capital contributions	<u>1,139,404</u>	<u>-</u>	<u>-</u>	<u>1,139,404</u>
Change in net position	3,401,045	(92,214)	73,013	3,381,844
Net position - beginning	<u>13,241,986</u>	<u>7,275,902</u>	<u>4,725</u>	<u>20,522,613</u>
Net position - ending	<u>\$ 16,643,031</u>	<u>\$ 7,183,688</u>	<u>\$ 77,738</u>	<u>\$ 23,904,457</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, 2022

	Business-Type Activities — Enterprise Funds			
	Water Fund	Sewer Fund	Sanitation Fund	Total
Cash flows from operating activities:				
Cash received from customers	\$ 2,369,043	\$ 1,575,600	\$ 829,439	\$ 4,774,082
Cash payments to suppliers	(1,282,319)	(387,082)	(787,455)	(2,456,856)
Cash payments to employees	(658,825)	(545,468)	(80,697)	(1,284,990)
Other operating cash receipts	<u>52,736</u>	<u>1,000</u>	<u>21,968</u>	<u>75,704</u>
Net cash provided by operating activities	<u>480,635</u>	<u>644,050</u>	<u>(16,745)</u>	<u>1,107,940</u>
Cash flows from noncapital financing activities:				
Loans from/(to) other funds	57,406	(55,147)	-	2,259
Grants	<u>-</u>	<u>32,557</u>	<u>-</u>	<u>32,557</u>
Net cash provided (used) by noncapital financing activities	<u>57,406</u>	<u>(22,590)</u>	<u>-</u>	<u>34,816</u>
Cash flows from capital and related financing activities:				
Cash received from capital grants	46,377	-	-	46,377
Cash received from capital contribution	653,429	-	-	653,429
Cash received from developers	18,802	15,580	-	34,382
Proceeds from incurrence of capital debt	-	3,821,660	-	3,821,660
Principal and interest paid on capital debt	(251,034)	(4,523,206)	-	(4,774,240)
Acquisition or construction of capital assets	<u>(2,932,889)</u>	<u>(951,679)</u>	<u>-</u>	<u>(3,884,568)</u>
Net cash provided (used) by capital and related financing activities	<u>(2,465,315)</u>	<u>(1,637,645)</u>	<u>-</u>	<u>(4,102,960)</u>
Cash flows from investing activities:				
Interest and dividends on investments	<u>3,703</u>	<u>1,572</u>	<u>-</u>	<u>5,275</u>
Net cash provided by investing activities	<u>3,703</u>	<u>1,572</u>	<u>-</u>	<u>5,275</u>
Net increase (decrease) in cash	(1,923,571)	(1,014,613)	(16,745)	(2,954,929)
Cash and investments - beginning	<u>4,244,335</u>	<u>2,300,221</u>	<u>22,451</u>	<u>6,567,007</u>
Cash and investments - ending	<u>\$ 2,320,764</u>	<u>\$ 1,285,608</u>	<u>\$ 5,706</u>	<u>\$ 3,612,078</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, 2022
(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	\$ 494,641	\$ 70,610	\$ 73,013	\$ 638,264
<i>Adjustments to reconcile operating income to net cash provided by operating activities:</i>				
Depreciation and amortization	407,304	561,032	-	968,336
<i>Change in assets and liabilities:</i>				
Decrease (increase) in receivables	(161,994)	(11,564)	(41,265)	(214,823)
Decrease (increase) in prepaid expenses	1,994	1,072	-	3,066
Decrease (increase) in pension deferred outflows	(14,592)	(16,141)	(3,663)	(34,396)
Increase (decrease) in accounts payable	(238,797)	59,549	(42,007)	(221,255)
Increase (decrease) in compensated absences	10,564	(2,383)	(166)	8,015
Increase (decrease) in customer deposits	3,724	-	-	3,724
Increase (decrease) in net pension liabilities	(23,400)	(19,202)	(2,838)	(45,440)
Increase (decrease) in pension deferred inflows	1,191	1,077	181	2,449
Net cash provided by operating activities	<u>\$ 480,635</u>	<u>\$ 644,050</u>	<u>\$ (16,745)</u>	<u>\$ 1,107,940</u>

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

NOTES TO THE BASIC FINANCIAL STATEMENTS

CITY OF MENDOTA
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2022

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, 2022

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 accompany 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.

Police Building Capital Project Fund – This fund is used to account for grant revenues received by the City to fund the future construction of a new police building.

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, 2022

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 finance 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, 2022

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, 2022

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, 2022

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.

The 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 the 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, 2022

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, 2022 are classified in the accompanying financial statements as follows:

Statement of Net Position:

Cash and investments	\$ 14,214,590
Cash and investments - restricted	<u>789,804</u>
Total cash and investments	<u>\$ 15,004,394</u>

CITY OF MENDOTA
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 2 – CASH AND INVESTMENTS (Continued)

Cash and investments as of June 30, 2022 consist of the following:

Cash on hand	\$ 700
Bank deposits	13,590,887
LAIF	1,179,131
Investments	<u>233,676</u>
 Total cash and investments	 <u>\$ 15,004,394</u>

A. Deposits

The carrying amount of the City’s cash deposit was \$13,590,887 at June 30, 2022. The bank balance at June 30, 2022 was \$14,321,389 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.

Authorized Investment Type	Maximum Maturity
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, 2022

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
LAIF	\$ 1,179,131	12 months or less
Held by fiscal agents:		
Money market	<u>233,676</u>	12 months or less
Total	<u>\$ 1,412,807</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 the 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
LAIF	\$ 1,179,131	\$ -	\$ 1,179,131
Held by fiscal agents:			
Money market	<u>233,676</u>	<u>-</u>	<u>233,676</u>
Total	<u>\$ 1,412,807</u>	<u>\$ -</u>	<u>\$ 1,412,807</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:

- \$233,676 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, 2022

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, 2022:

- Investment in the Local Agency Investment Fund: valued at \$1,179,131, 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 \$233,676. 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, 2022

NOTE 3 – RECEIVABLES

Receivables as of June 30, 2022 consist of the following:

Governmental Activities

	General	Gas Tax	CDBG	HOME Investment Partnership Program	Police Building	Nonmajor Governmental	Total
Receivables:							
Intergovernmental	\$ 1,913,969	\$ 292,303	\$ -	\$ -	\$ -	\$ 356,343	\$ 2,562,615
Interest	530	170	68	-	381	410	1,559
Loans	-	-	718,375	1,142,244	-	-	1,860,619
Total receivables	<u>\$ 1,914,499</u>	<u>\$ 292,473</u>	<u>\$ 718,443</u>	<u>\$ 1,142,244</u>	<u>\$ 381</u>	<u>\$ 356,753</u>	<u>\$ 4,424,793</u>

Business-Type Activities

	Water Fund	Sewer Fund	Sanitation Fund	Total
Receivables:				
Accounts	\$ 512,164	\$ 232,228	\$ 151,100	\$ 895,492
Intergovernmental	1,778,514	-	-	1,778,514
Interest	459	190	-	649
Allowance for uncollectible	(63,049)	(16,701)	(12,454)	(92,204)
Total receivables, net	<u>\$ 2,228,088</u>	<u>\$ 215,717</u>	<u>\$ 138,646</u>	<u>\$ 2,582,451</u>

CITY OF MENDOTA
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2022

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, 2022 are as follows:

	<u>Due From</u>	<u>Due To</u>
Major Funds:		
General Fund	\$ 52,303	\$ -
HOME Investment Partnership Program Special Revenue Fund	-	8,698
Nonmajor Funds:		
Aviation Assistance Special Revenue Fund	-	17,815
Street Capital Projects Fund	-	25,790
	<u> </u>	<u> </u>
Total	<u>\$ 52,303</u>	<u>\$ 52,303</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, 2022, 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	\$ -	\$ 2,178
Water Fund	1,873,174	2,178
Sewer Fund	4,356	1,873,174
	<u> </u>	<u> </u>
Total	<u>\$ 1,877,530</u>	<u>\$ 1,877,530</u>

CITY OF MENDOTA
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 5 – CAPITAL ASSETS

A summary of governmental activities capital assets activity for the year ended June 30, 2022 is as follows:

	<u>Balance</u> <u>July 1, 2021</u>	<u>Additions</u>	<u>Dispositions</u>	<u>Balance</u> <u>June 30, 2022</u>
Governmental Activities				
Capital assets, not being depreciated:				
Land	\$ 357,322	\$ -	\$ -	\$ 357,322
Construction in progress	<u>155,244</u>	<u>371,696</u>	<u>(100,621)</u>	<u>426,319</u>
Total capital assets, not being depreciated	<u>512,566</u>	<u>371,696</u>	<u>(100,621)</u>	<u>783,641</u>
Capital assets, being depreciated:				
Infrastructure	13,735,441	735,463	-	14,470,904
Land improvements	5,846,749	5,997	-	5,852,746
Buildings and improvements	1,440,436	-	-	1,440,436
Equipment	<u>2,405,006</u>	<u>393,277</u>	<u>(34,500)</u>	<u>2,763,783</u>
Total capital assets, being depreciated	<u>23,427,632</u>	<u>1,134,737</u>	<u>(34,500)</u>	<u>24,527,869</u>
Less: accumulated depreciation	<u>(9,961,026)</u>	<u>(1,210,302)</u>	<u>34,500</u>	<u>(11,136,828)</u>
Total capital asset, being depreciated, net	<u>13,466,606</u>	<u>(75,565)</u>	<u>-</u>	<u>13,391,041</u>
Governmental activities capital assets, net	<u>\$ 13,979,172</u>	<u>\$ 296,131</u>	<u>\$ (100,621)</u>	<u>\$ 14,174,682</u>

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

Governmental Activities	
General government	\$ 35,441
Public safety	90,847
Municipal airport	38,577
Highways and streets	771,787
Public works	47,831
Parks and recreation	<u>225,819</u>
Total depreciation expense - governmental activities	<u>\$ 1,210,302</u>

CITY OF MENDOTA
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 5 – CAPITAL ASSETS (Continued)

A summary of business-type capital assets activity for the year ended June 30, 2022 is as follows:

	Balance July 1, 2021	Acquisitions	Dispositions	Balance June 30, 2022
Business-Type Activities:				
Capital assets, not being depreciated:				
Land	\$ 1,325,374	\$ -	\$ -	\$ 1,325,374
Construction in progress	5,868,352	2,921,680	-	8,790,032
Infrastructure	<u>61,425</u>	<u>-</u>	<u>-</u>	<u>61,425</u>
Total capital assets, not being depreciated	<u>7,255,151</u>	<u>2,921,680</u>	<u>-</u>	<u>10,176,831</u>
Capital assets, being depreciated:				
Infrastructure	14,520,326	63,800	-	14,584,126
Buildings and improvements	10,279,996	5,100	-	10,285,096
Equipment	<u>3,309,684</u>	<u>893,987</u>	<u>-</u>	<u>4,203,671</u>
Total capital assets, being depreciated	<u>28,110,006</u>	<u>962,887</u>	<u>-</u>	<u>29,072,893</u>
Less: accumulated depreciation	<u>(11,459,131)</u>	<u>(898,129)</u>	<u>-</u>	<u>(12,357,260)</u>
Total capital asset, being depreciated, net	<u>16,650,875</u>	<u>64,758</u>	<u>-</u>	<u>16,715,633</u>
Business-type activities capital assets, net	<u>\$ 23,906,026</u>	<u>\$ 2,986,438</u>	<u>\$ -</u>	<u>\$ 26,892,464</u>

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

Business-Type Activities:	
Water	\$ 407,304
Sewer	<u>490,825</u>
Total - business-type activities	<u>\$ 898,129</u>

CITY OF MENDOTA
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 6 – LONG-TERM LIABILITIES

A summary of governmental activities long-term debt transactions for the year ended June 30, 2022 is as follows:

	Balance July 1, 2021	Issued/ Transferred	Retired/ Transferred	Balance June 30, 2022	Due Within One Year
Governmental Activities:					
<i>Notes from direct borrowings and direct placements:</i>					
 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.	\$ 226,047	\$ -	\$ (28,641)	\$ 197,406	\$ 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.	12,975	-	(11,072)	1,903	1,903
<i>Total notes from direct borrowings and direct placements:</i>	239,022	-	(39,713)	199,309	12,046
Compensated absences	103,535	183,290	(177,762)	109,063	30,444
Governmental activities long-term liabilities	\$ 342,557	\$ 183,290	\$ (217,475)	\$ 308,372	\$ 42,490

CITY OF MENDOTA
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 6 – LONG-TERM LIABILITIES (Continued)

A summary of business-type activities long-term debt transactions for the year ended June 30, 2022 is as follows:

	Balance July 1, 2021	Issued/ Transferred	Retired/ Transferred	Balance June 30, 2022	Due Within One Year
Business-Type Activities:					
<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. Series was defeased in full on November 10, 2021.	\$ 2,345,000	\$ -	\$ (2,345,000)	\$ -	\$ -
Less: unamortized bond discount	(65,531)	-	65,531	-	-
Subtotal	2,279,469	-	(2,279,469)	-	-
Mendota Joint Powers Financing Authority Wastewater Refunding Revenue Bonds, Series 2021, payable in annual principal reductions from \$55,000 to \$195,000, interest payable on January 1 and July 1; serial bonds of \$1,190,000 with annual maturities, beginning on July 1, 2022, in principal amounts from \$55,000 to \$125,000, with interest rates from 2.00% to 4.00%, maturing July 1, 2033; serial bonds in the amount of \$1,265,000 with annual maturities in principal amounts of \$130,000 to \$155,000, with interest rates from 2.25% to 2.50% maturing July 1, 2042, and serial bonds in the amount of \$1,580,000, with interest rates from 2.50% to 2.75%, maturing July 1, 2051, with annual principal payments ranging from \$160,000 to \$195,000 beginning 2043. 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.	-	4,035,000	-	4,035,000	55,000
Less: unamortized bond discount	-	(213,340)	4,676	(208,664)	-
Subtotal	-	3,821,660	4,676	3,826,336	55,000
<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.	395,000	-	(50,000)	345,000	52,000
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.	13,309	-	(6,775)	6,534	6,534
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. Series was defeased in full on November 10, 2021.	1,935,000	-	(1,935,000)	-	-
<i>Total notes from direct borrowings and direct placements:</i>	2,343,309	-	(1,991,775)	351,534	58,534
Signature Bank finance 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.	3,865,675	-	(119,327)	3,746,348	137,523
Compensated absences	77,052	102,877	(94,862)	85,067	66,276
Business-type activities long-term liabilities	\$ 8,565,505	\$ 3,924,537	\$ (4,480,757)	\$ 8,009,285	\$ 317,333

CITY OF MENDOTA
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 6 – LONG-TERM LIABILITIES (Continued)

As of June 30, 2022, annual debt service requirements for governmental activities are as follows:

Westamerica Bank - Police Vehicle Loan			
Year Ending June 30	Principal	Interest	Totals
2023	\$ 1,903	\$ 13	\$ 1,916
Total	<u>\$ 1,903</u>	<u>\$ 13</u>	<u>\$ 1,916</u>

Successor Agency of the Mendota Redevelopment Agency Loan			
Year Ending June 30	Principal	Interest	Totals
2023	\$ 10,143	\$ 793	\$ 10,936
2024	<u>187,263</u>	<u>-</u>	<u>187,263</u>
Total	<u>\$ 197,406</u>	<u>\$ 793</u>	<u>\$ 198,199</u>

As of June 30, 2022, annual debt service requirements for business-type activities are as follows:

USDA Water Improvement Loan			
Year Ending June 30	Principal	Interest	Totals
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
2027	62,000	5,490	67,490
Thereafter	<u>60,000</u>	<u>2,700</u>	<u>62,700</u>
Total	<u>\$ 345,000</u>	<u>\$ 55,845</u>	<u>\$ 400,845</u>

Westamerica Bank - Jeep Cherokee Loan			
Year Ending June 30	Principal	Interest	Totals
2023	\$ 6,534	\$ 175	\$ 6,709
Total	<u>\$ 6,534</u>	<u>\$ 175</u>	<u>\$ 6,709</u>

CITY OF MENDOTA
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 6 – LONG-TERM LIABILITIES (Continued)

Signature Bank Finance Lease Obligation (Solar Project)			
Year Ending June 30	Principal	Interest	Totals
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	234,813	100,916	335,729
2028-2032	1,600,286	361,142	1,961,428
2033-2035	<u>1,223,544</u>	<u>63,790</u>	<u>1,287,334</u>
Total	<u>\$ 3,746,348</u>	<u>\$ 995,198</u>	<u>\$ 4,741,546</u>

Mendota Joint Powers Financing Authority Wastewater Refunding Revenue Bonds, Series 2021			
Year Ending June 30	Principal	Interest	Totals
2023	\$ 55,000	\$ 132,326	\$ 187,326
2024	85,000	114,013	199,013
2025	85,000	111,463	196,463
2026	95,000	108,762	203,762
2027	95,000	105,437	200,437
2028-2032	530,000	466,487	996,487
2033-2037	640,000	359,369	999,369
2038-2042	715,000	276,263	991,263
2043-2047	815,000	180,638	995,638
2048-2052	<u>920,000</u>	<u>64,900</u>	<u>984,900</u>
Subtotal	4,035,000	1,919,658	5,954,658
Less: unamortized discount	<u>(208,664)</u>	<u>-</u>	<u>(208,664)</u>
Total	<u>\$ 3,826,336</u>	<u>\$ 1,919,658</u>	<u>\$ 5,745,994</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	2022	
Capital contributions	<u>\$ 418,118</u>	<u>\$ 480,844</u>	<u>\$ 4,889,782</u>	<u>\$ 1,139,404</u>	\$ 6,928,148
Total amount of contract					<u>7,484,276</u>
Total to be recognized in FY 2022					<u>\$ 556,128</u>

CITY OF MENDOTA
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 8 – DEPOSITS

Deposits as of June 30, 2022 consist of the following:

	Water Fund	Total
Deposits:		
Customer deposits	\$ 214,903	\$ 214,903
Bridge project	<u>556,128</u>	<u>556,128</u>
Total deposits	<u>\$ 771,031</u>	<u>\$ 771,031</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:

	CDBG Program	HOME Investment Partnership Program	Total
Unavailable revenues - loans	\$ <u>718,375</u>	\$ <u>1,142,244</u>	\$ <u>1,860,619</u>
Total deferred inflows of resources	<u>\$ 718,375</u>	<u>\$ 1,142,244</u>	<u>\$ 1,860,619</u>

CITY OF MENDOTA
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2022

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, 2022, employee contributions totaled \$65,619 and the City recognized pension expense of \$7,475, 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, 2022, 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, 2022 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	6.75%
Required employer contribution rates	7.590%

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 \$4,714 for the fiscal year ended June 30, 2022.

CITY OF MENDOTA
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2022

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, 2022 were \$100,063.

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

As of June 30, 2022, the City reported a net pension liability (asset) for its proportionate share of the Plan of (\$62,015).

The City’s net pension liability (asset) for the Plan is measured as the proportionate share of the net pension liability (asset). The net pension liability (asset) of the Plan is measured as of June 30, 2021, and the total pension liability (asset) for the Plan used to calculate the net pension liability (asset) was determined by an actuarial valuation as of June 30, 2020, rolled forward to June 30, 2021, using standard update procedures. The City’s proportion of the net pension liability (asset) 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 (asset) for the Plan as of June 30, 2020 and 2021 was as follows:

Proportion - June 30, 2020	0.0003%
Proportion - June 30, 2021	-0.0011%
Change - Increase (Decrease)	-0.0014%

For the year ended June 30, 2022, the City recognized pension revenue of \$59,377. At June 30, 2022, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Pension contributions subsequent to the measurement date	\$ 115,684	\$ -
Changes of assumptions	-	-
Differences between actual and expected experience	-	6,954
Net differences between projected and actual earnings on plan investments	54,135	-
Change in employer's proportion	40,205	-
Differences between the employer's actual contributions and the employer's proportionate share of contributions	88,671	-
Total	\$ 298,695	\$ 6,954

CITY OF MENDOTA
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 12 – DEFINED BENEFIT PENSION PLAN (Continued)

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

\$115,684 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 (asset) in the year ended June 30, 2023. Other amounts reported as deferred outflow of resources and deferred inflows of resources related to pensions will be recognized as pension expense as follows:

<u>Years Ending June 30</u>	
2023	\$ 75,633
2024	54,374
2025	31,090
2026	14,960
2027	-
Thereafter	-

C. Actuarial Assumptions

The total pension liabilities in the June 30, 2020 actuarial valuations were determined using the following actuarial assumptions:

Valuation Date	June 30, 2020
Measurement Date	June 30, 2021
Actuarial Cost Method	Entry- Age Normal Cost Method
Actuarial Assumptions:	
Discount Rate	7.15%
Inflation	2.50%
Payroll Growth	2.75%
Projected Salary Increase	Varies by Entry Age and Service
Investment Rate of Return	7.15% ⁽¹⁾
Mortality	Derived using CalPERS' Membership Data for all Funds ⁽²⁾

⁽¹⁾ Net of pension plan investment expenses, including inflation

⁽²⁾ 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 (asset) 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 (asset).

CITY OF MENDOTA
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2022

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/revenue 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 ^(a)	New Strategic Allocation	Real Return Years 1-10 ^(b)	Real Return Years 11+ ^(c)
Public Equity	50.0%	4.80%	5.98%
Fixed Income	28.0%	1.00%	2.62%
Inflation Assets	0.0%	0.77%	1.81%
Private Equity	8.0%	6.30%	7.23%
Real Assets	13.0%	3.75%	4.93%
Liquidity	1.0%	0.00%	-0.92%
Total	100.0%		

^(a) In the CalPERS ACFR, 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.

^(b) An expected inflation of 2.00% used for this period

^(c) An expected inflation of 2.92% used for this period

Sensitivity of the Proportionate Share of the Net Pension Liability (Asset) 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 (asset) 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%	Current Discount Rate	Discount Rate +1%
6.15%	7.15%	8.15%
\$ 45,004	\$ (62,015)	\$ (150,487)

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, 2022.

CITY OF MENDOTA
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 13 – DEFICIT FUND BALANCES/NET POSITIONS

The following funds had deficit fund equity at June 30, 2022:

Major Funds:

HOME Investment Partnership Program Special Revenue Fund	\$ 8,698
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Nonmajor Governmental Funds:

Aviation Assistance Special Revenue Fund	17,844
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, 2022, the stabilization fund did not have a balance; accordingly, there was nothing 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.

NOTE 16 - COMMITMENTS

The City entered into an agreement with a consultant to build a new police and city of chambers facility totaling approximately \$8,700,000. The facility will primarily be funded with grant funding.

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REQUIRED SUPPLEMENTARY INFORMATION

CITY OF MENDOTA
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2022

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget
REVENUES				
Taxes	\$ 2,293,456	\$ 2,293,456	\$ 2,443,278	\$ 149,822
Licenses and permits	133,000	133,000	205,833	72,833
Intergovernmental	579,336	1,096,836	2,931,488	1,834,652
Charges for services	374,053	374,053	1,391,172	1,017,119
Fines	93,000	93,000	164,307	71,307
Use of money and property	102,500	102,500	106,177	3,677
Miscellaneous	16,535	16,535	68,319	51,784
 Total revenues	 <u>3,591,880</u>	 <u>4,109,380</u>	 <u>7,310,574</u>	 <u>3,201,194</u>
EXPENDITURES				
Current:				
General government	694,442	1,211,942	850,308	361,634
Public safety	2,020,514	2,020,514	2,311,049	(290,535)
Public works	62,834	62,834	71,944	(9,110)
Building and planning	88,140	88,140	173,758	(85,618)
Parks and recreation	250,979	250,979	410,521	(159,542)
Capital outlay	785,000	785,000	333,190	451,810
Debt service:				
Principal	24,555	24,555	39,712	(15,157)
Interest	5,445	5,445	1,966	3,479
 Total expenditures	 <u>3,931,909</u>	 <u>4,449,409</u>	 <u>4,192,448</u>	 <u>256,961</u>
 Excess (deficiency) of revenues over (under) expenditures	 <u>(340,029)</u>	 <u>(340,029)</u>	 <u>3,118,126</u>	 <u>3,458,155</u>
OTHER FINANCING SOURCES (USES)				
Proceeds from sale of capital assets	4,000	4,000	41,858	37,858
Transfers in	336,029	336,029	-	(336,029)
Transfers out	(5,445)	(5,445)	-	5,445
 Total other financing sources (uses)	 <u>334,584</u>	 <u>334,584</u>	 <u>41,858</u>	 <u>(292,726)</u>
 Net change in fund balance	 <u>\$ (5,445)</u>	 <u>\$ (5,445)</u>	 3,159,984	 <u>\$ 3,165,429</u>
 Fund balance - beginning			 <u>2,624,453</u>	
 Fund balance - ending			 <u>\$ 5,784,437</u>	

CITY OF MENDOTA
BUDGETARY COMPARISON SCHEDULE
GAS TAX
SPECIAL REVENUE FUND
FOR THE YEAR ENDED JUNE 30, 2022

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget
REVENUES				
Intergovernmental	\$ 1,212,608	\$ 1,212,608	\$ 781,475	\$ (431,133)
Use of money and property	-	-	1,471	1,471
Total revenues	<u>1,212,608</u>	<u>1,212,608</u>	<u>782,946</u>	<u>(429,662)</u>
EXPENDITURES				
Current:				
Highways and streets	137,651	137,651	200,310	(62,659)
Capital outlay	<u>1,191,085</u>	<u>1,191,085</u>	<u>468,719</u>	<u>722,366</u>
Total expenditures	<u>1,328,736</u>	<u>1,328,736</u>	<u>669,029</u>	<u>659,707</u>
Net change in fund balance	<u>\$ (116,128)</u>	<u>\$ (116,128)</u>	113,917	<u>\$ 230,045</u>
Fund balance - beginning			<u>1,230,712</u>	
Fund balance - ending			<u>\$ 1,344,629</u>	

**CITY OF MENDOTA
 BUDGETARY COMPARISON SCHEDULE
 POLICE BUILDING
 CAPITAL PROJECTS FUND
 FOR THE YEAR ENDED JUNE 30, 2022**

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget
REVENUES				
Intergovernmental	\$ -	\$ -	\$ 2,000,000	\$ 2,000,000
Use of money and property	<u>-</u>	<u>-</u>	<u>3,387</u>	<u>3,387</u>
Total revenues	<u>-</u>	<u>-</u>	<u>2,003,387</u>	<u>2,003,387</u>
EXPENDITURES				
Current:				
Highways and streets	137,651	137,651	-	137,651
Capital outlay	<u>1,191,085</u>	<u>1,191,085</u>	<u>-</u>	<u>1,191,085</u>
Total expenditures	<u>1,328,736</u>	<u>1,328,736</u>	<u>-</u>	<u>1,328,736</u>
Net change in fund balance	<u><u>\$ (1,328,736)</u></u>	<u><u>\$ (1,328,736)</u></u>	2,003,387	<u><u>\$ 3,332,123</u></u>
Fund balance - beginning			<u>958,466</u>	
Fund balance - ending			<u><u>\$ 2,961,853</u></u>	

CITY OF MENDOTA
NOTES TO THE BUDGETARY COMPARISON SCHEDULES
FOR THE YEAR ENDED JUNE 30, 2022

NOTE 1 – 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^{ths} 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, 2022. Accordingly, budgetary comparison schedules are not presented.

NOTE 2 – EXCESS OF EXPENDITURES OVER APPROPRIATIONS

As of June 30, 2022, expenditures exceeded appropriations in individual funds as follows:

Appropriations Category	Excess Expenditures
General Fund:	
Public safety	\$ 290,535
Public works	9,110
Building and planning	85,618
Parks and recreation	159,542
Principal	15,157
Gas Tax Fund:	
Highways and streets	62,659

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>	<u>2022</u>
Proportion of the net pension liability (asset)	0.0000%	0.0000%	0.0001%	0.0003%	-0.0011%
Proportionate share of the net pension liability (asset)	\$ -	\$ (3,773)	\$ 7,214	\$ 35,449	\$ (62,015)
Covered payroll	\$ 902,792	\$ 1,141,007	\$ 1,274,069	\$ 1,154,780	\$ 1,238,823
Proportionate share of the net pension liability (asset) as percentage of covered payroll	0.00%	-0.33%	0.57%	3.07%	-5.01%
Plan fiduciary net position as a percentage of the total pension liability (asset)	0.00%	102.66%	98.15%	94.41%	107.65%

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>	<u>2022</u>
Actuarially required contribution (actuarially determined)	\$ 59,178	\$ 74,542	\$ 87,172	\$ 80,969	\$ 100,063	\$ 115,684
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>	<u>115,684</u>
Contribution deficiency (excess)	<u>\$ -</u>	<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	\$ 1,462,052
Contributions as a percentage of covered payroll	6.55%	6.53%	6.84%	7.01%	8.08%	7.91%

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

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SUPPLEMENTARY INFORMATION

**CITY OF MENDOTA
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2022**

	Nonmajor Special Revenue	Nonmajor Capital Projects	Total
ASSETS			
Cash and investments	\$ 2,688,390	\$ 86,362	\$ 2,774,752
Receivables	356,740	13	356,753
Prepaid expenses	356	-	356
Total assets	<u>\$ 3,045,486</u>	<u>\$ 86,375</u>	<u>\$ 3,131,861</u>
LIABILITIES			
Accounts payable	\$ 45,234	\$ -	\$ 45,234
Due to other funds	17,815	25,790	43,605
Total liabilities	63,049	25,790	88,839
FUND BALANCES (DEFICIT)			
Nonspenable:			
Prepays	356	-	356
Restricted for:			
Redevelopment and housing	470,379	-	470,379
Public safety	729,739	-	729,739
Highways and streets	1,777,181	86,375	1,863,556
Parks and recreation	146,107	-	146,107
Assigned to:			
Public safety	22,409	-	22,409
Unassigned	(163,734)	(25,790)	(189,524)
Total fund balances (deficit)	2,982,437	60,585	3,043,022
Total liabilities and fund balances (deficit)	<u>\$ 3,045,486</u>	<u>\$ 86,375</u>	<u>\$ 3,131,861</u>

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

	Nonmajor Special Revenue	Nonmajor Capital Projects	Total
REVENUES			
Taxes	\$ 1,495,146	\$ -	\$ 1,495,146
Licenses and permits	36,042	-	36,042
Intergovernmental	473,446	-	473,446
Fines	153	-	153
Loan repayments	200	-	200
Use of money and property	3,462	114	3,576
Miscellaneous	89,661	-	89,661
Total revenues	<u>2,098,110</u>	<u>114</u>	<u>2,098,224</u>
EXPENDITURES			
Current:			
Public safety	402,714	-	402,714
Municipal airport	14,422	-	14,422
Highways and streets	549,119	-	549,119
Parks and recreation	79,730	-	79,730
Capital outlay	580,178	-	580,178
Total expenditures	<u>1,626,163</u>	<u>-</u>	<u>1,626,163</u>
Net change in fund balances	471,947	114	472,061
Fund balances (deficit) - beginning	<u>2,510,490</u>	<u>60,471</u>	<u>2,570,961</u>
Fund balances (deficit) - ending	<u>\$ 2,982,437</u>	<u>\$ 60,585</u>	<u>\$ 3,043,022</u>

**CITY OF MENDOTA
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SPECIAL REVENUE FUNDS
JUNE 30, 2022**

	Housing Income	Aviation Assistance	Police Grants	Local Transportation Fund	LLMD
ASSETS					
Cash and investments	\$ 470,306	\$ -	\$ 189,900	\$ 776,311	\$ 24,494
Receivables	73	-	26,633	143,666	402
Prepaid expenses	-	-	-	-	-
Total assets	\$ 470,379	\$ -	\$ 216,533	\$ 919,977	\$ 24,896
LIABILITIES					
Accounts payable	\$ -	\$ 29	\$ -	\$ 20,766	\$ 315
Due to other funds	-	17,815	-	-	-
Total liabilities	-	17,844	-	20,766	315
FUND BALANCES (DEFICIT)					
Nonspendable:					
Prepays	-	-	-	-	-
Restricted for:					
Redevelopment and housing	470,379	-	-	-	-
Public safety	-	-	194,124	-	-
Highways and streets	-	-	-	899,211	24,581
Parks and recreation	-	-	-	-	-
Assigned to:					
Public safety	-	-	22,409	-	-
Unassigned	-	(17,844)	-	-	-
Total fund balances (deficit)	470,379	(17,844)	216,533	899,211	24,581
Total liabilities and fund balances (deficit)	\$ 470,379	\$ -	\$ 216,533	\$ 919,977	\$ 24,896

CITY OF MENDOTA
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SPECIAL REVENUE FUNDS
JUNE 30, 2022
(Continued)

	Mendota CFD	Mendota Community Corporation	Development Fees	Measure C	Total
ASSETS					
Cash and investments	\$ 449,981	\$ 72,337	\$ 295,594	\$ 409,467	\$ 2,688,390
Receivables	5,269	-	67	180,630	356,740
Prepaid expenses	-	-	-	356	356
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total assets	<u>\$ 455,250</u>	<u>\$ 72,337</u>	<u>\$ 295,661</u>	<u>\$ 590,453</u>	<u>\$ 3,045,486</u>
LIABILITIES					
Accounts payable	\$ 1,170	\$ 70	\$ -	\$ 22,884	\$ 45,234
Due to other funds	-	-	-	-	17,815
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total liabilities	<u>1,170</u>	<u>70</u>	<u>-</u>	<u>22,884</u>	<u>63,049</u>
FUND BALANCES (DEFICIT)					
Nonspendable:					
Prepays	-	-	-	356	356
Restricted for:					
Redevelopment and housing	-	-	-	-	470,379
Public safety	454,080	-	81,535	-	729,739
Highways and streets	-	-	286,176	567,213	1,777,181
Parks and recreation	-	72,267	73,840	-	146,107
Assigned to:					
Public safety	-	-	-	-	22,409
Unassigned	-	-	(145,890)	-	(163,734)
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total fund balances (deficit)	<u>454,080</u>	<u>72,267</u>	<u>295,661</u>	<u>567,569</u>	<u>2,982,437</u>
Total liabilities and fund balances (deficit)	<u>\$ 455,250</u>	<u>\$ 72,337</u>	<u>\$ 295,661</u>	<u>\$ 590,453</u>	<u>\$ 3,045,486</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, 2022

	Housing Income	Aviation Assistance	Police Grants	Local Transportation Fund	LLMD
REVENUES					
Taxes	\$ -	\$ -	\$ -	\$ 493,488	\$ 22,278
Licenses and permits	-	-	-	-	-
Intergovernmental	-	10,000	157,889	149,337	-
Fines	-	-	-	-	-
Loan repayments	200	-	-	-	-
Use of money and property	627	-	261	992	41
Miscellaneous	-	-	-	-	-
Total revenues	<u>827</u>	<u>10,000</u>	<u>158,150</u>	<u>643,817</u>	<u>22,319</u>
EXPENDITURES					
Current:					
Public safety	-	-	86,498	-	-
Municipal airport	-	14,422	-	-	-
Highways and streets	-	-	-	253,704	15,635
Parks and recreation	-	-	-	-	-
Capital outlay	-	-	-	296,905	-
Total expenditures	<u>-</u>	<u>14,422</u>	<u>86,498</u>	<u>550,609</u>	<u>15,635</u>
Net change in fund balances	827	(4,422)	71,652	93,208	6,684
Fund balances (deficit) - beginning	<u>469,552</u>	<u>(13,422)</u>	<u>144,881</u>	<u>806,003</u>	<u>17,897</u>
Fund balances (deficit) - ending	<u>\$ 470,379</u>	<u>\$ (17,844)</u>	<u>\$ 216,533</u>	<u>\$ 899,211</u>	<u>\$ 24,581</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, 2022
(Continued)

	Mendota CFD	Mendota Community Corporation	Development Fees	Measure C	Total
REVENUES					
Taxes	\$ 514,378	\$ -	\$ -	\$ 465,002	\$ 1,495,146
Licenses and permits	-	-	36,042	-	36,042
Intergovernmental	-	-	-	156,220	473,446
Fines	-	-	153	-	153
Loan repayments	-	-	-	-	200
Use of money and property	370	-	588	583	3,462
Miscellaneous	-	89,661	-	-	89,661
Total revenues	<u>514,748</u>	<u>89,661</u>	<u>36,783</u>	<u>621,805</u>	<u>2,098,110</u>
EXPENDITURES					
Current:					
Public safety	316,216	-	-	-	402,714
Municipal airport	-	-	-	-	14,422
Highways and streets	-	-	-	279,780	549,119
Parks and recreation	-	79,730	-	-	79,730
Capital outlay	-	-	-	283,273	580,178
Total expenditures	<u>316,216</u>	<u>79,730</u>	<u>-</u>	<u>563,053</u>	<u>1,626,163</u>
Net change in fund balances	198,532	9,931	36,783	58,752	471,947
Fund balances (deficit) - beginning	<u>255,548</u>	<u>62,336</u>	<u>258,878</u>	<u>508,817</u>	<u>2,510,490</u>
Fund balances (deficit) - ending	<u>\$ 454,080</u>	<u>\$ 72,267</u>	<u>\$ 295,661</u>	<u>\$ 567,569</u>	<u>\$ 2,982,437</u>

**CITY OF MENDOTA
 COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 CAPITAL PROJECTS FUNDS
 JUNE 30, 2022**

	CDBG - Sewer and Drainage Projects	Street Capital Projects	Total
	<u> </u>	<u> </u>	<u> </u>
ASSETS			
Cash and investments	\$ 86,362	\$ -	\$ 86,362
Receivables	<u>13</u>	<u>-</u>	<u>13</u>
Total assets	<u>\$ 86,375</u>	<u>\$ -</u>	<u>\$ 86,375</u>
LIABILITIES			
Due to other funds	<u>\$ -</u>	<u>\$ 25,790</u>	<u>\$ 25,790</u>
Total liabilities	<u>-</u>	<u>25,790</u>	<u>25,790</u>
FUND BALANCES (DEFICITS)			
Restricted to:			
Highways and streets	86,375	-	86,375
Unassigned	<u>-</u>	<u>(25,790)</u>	<u>(25,790)</u>
Total fund balances (deficit)	<u>86,375</u>	<u>(25,790)</u>	<u>60,585</u>
Total liabilities and fund balances (deficit)	<u>\$ 86,375</u>	<u>\$ -</u>	<u>\$ 86,375</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, 2022

	CDBG - Sewer and Drainage Projects	Street Capital Projects	Total
	<u> </u>	<u> </u>	<u> </u>
REVENUES			
Use of money and property	\$ 114	\$ -	\$ 114
Total revenues	<u>114</u>	<u>-</u>	<u>114</u>
EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	114	-	114
Fund balances (deficit) - beginning	<u>86,261</u>	<u>(25,790)</u>	<u>60,471</u>
Fund balances (deficit) - ending	<u>\$ 86,375</u>	<u>\$ (25,790)</u>	<u>\$ 60,585</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. 22-79

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

WHEREAS, an audit of all City financial accounts for fiscal year 2021-2022 has been conducted by Price, Paige, and Company (the “Auditors”); and

WHEREAS, the Auditors found 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 complied with all applicable standards contained in *Government Auditing Standards* for fiscal year 2021-2022.

NOW, THEREFORE, BE IT RESOLVED, by the City Council of the City of Mendota that the City Council hereby formally acknowledges receipt of the Auditors’ report for the financial audit of the City of Mendota for fiscal year 2021-2022.

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 13th day of December, 2022, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

Celeste Cabrera-Garcia, City Clerk

**Animal Control
Monthly Log**

October 2022

TYPE	BREED/DESCRIPTION	SEX	OWNER	IMPOUND Y/N	DOG DISPOSITION & DATE	CASE DISPOSITION	OFFENSE	FINE
ANIMAL COMPLAINT	1 BLACK DOG	F	UNK	YES	DOG POUND	NECESSARY ACTION TAKEN	N/A	\$0.00
ANIMAL COMPLAINT	SMALL BROWN AND GRAY DOG	UNK	UNK	NO	GONE ON ARRIVAL	UNABLE TO LOCATE	N/A	\$0.00
ANIMAL COMPLAINT	GERMAN SHEPHERD	UNK	UNK	NO	GONE ON ARRIVAL	UNABLE TO LOCATE	N/A	\$0.00
ANIMAL COMPLAINT	BLACK/BROWN GERMAN SHEPHERD	UNK	UNK	NO	GONE ON ARRIVAL	UNABLE TO LOCATE	N/A	\$0.00
PUBLIC HAZARD	1 CAT	UNK	UNK	NO	1144 CAT	NECESSARY ACTION TAKEN	N/A	\$0.00
ANIMAL COMPLAINT	1 SMALL DOG	UNK	624 GARCIA ST	YES	HELD UNTIL OWNER AVAILABLE	NECESSARY ACTION TAKEN	N/A	\$0.00
LOST/FOUND ANIMAL	1 SMALL DOG	UNK	624 GARCIA ST	YES	TOT OWNER	NECESSARY ACTION TAKEN	N/A	\$0.00
ANIMAL COMPLAINT	1 SNAKE	UNK	UNK	NO	GONE ON ARRIVAL	UNABLE TO LOCATE	N/A	\$0.00
ANIMAL COMPLAINT	1 SNAKE	UNK	UNK	YES	RELEASED TO EMPTY FIELD	NECESSARY ACTION TAKEN	N/A	\$0.00
ANIMAL COMPLAINT	BLACK/WHITE PITBULL	UNK	UNK	NO	GONE ON ARRIVAL	UNABLE TO LOCATE	N/A	\$0.00
LOST/FOUND ANIMAL	BLACK/WHITE HUSKY	F	UNK	NO	LOST HUSKY/BOL AC	NAT	N/A	\$0.00
PUBLIC HAZARD	2 LARGE DOGS	UNK	UNK	NO	GONE ON ARRIVAL	UNABLE TO LOCATE	N/A	\$0.00
ANIMAL COMPLAINT	1 MEDIUM SIZED DOG	UNK	UNK	NO	1144 DOG	NECESSARY ACTION TAKEN	N/A	\$0.00
ANIMAL COMPLAINT	1144 DOG	UNK	UNK	NO	1144 DOG	NECESSARY ACTION TAKEN	N/A	\$0.00
LOST/FOUND ANIMAL	SMALL WHITE/BROWN TERRIER MIX	UNK	UNK	NO	DOG TOT OWNER	NECESSARY ACTION TAKEN	N/A	\$0.00
PUBLIC HAZARD	LARGE BLACK ROTWEILER	UNK	UNK	NO	GONE ON ARRIVAL	UNABLE TO LOCATE	N/A	\$0.00
ANIMAL COMPLAINT	BRWN/BLACK GERMAN SHEP	M	626 I ST	YES	DOG POUND	NECESSARY ACTION TAKEN	N/A	\$0.00
PUBLIC HAZARD	BLACK/WHITE PITBULL	UNK	294 K ST	NO	TOT OWNER	WARNING	N/A	\$0.00
LOST/FOUND ANIMAL	BRWN/BLACK GERMAN SHEP	M	626 I ST	NO	TOT OWNER	CITE	N/A	\$50.00
ANIMAL COMPLAINT	3 SMALL DOGS	UNK	251 GREGG CT N	NO	TOT OWNER	WARNING	N/A	\$0.00
PUBLIC HAZARD	LARGE GERMAN SHEPHERD	M	626 I ST	YES	DOG POUND	NECESSARY ACTION TAKEN	N/A	\$0.00
ANIMAL COMPLAINT	2 SMALL DOGS	UNK	220 GREGG CT N	YES	2 TOT OWNER/ 1 DOG POUND	CITE/NAT	N/A	\$100.00
ANIMAL COMPLAINT	LARGE BLACK DOG	UNK	UNK	NO	GONE ON ARRIVAL	UNABLE TO LOCATE	N/A	\$0.00
PUBLIC HAZARD	1144 DOG	UNK	UNK	NO	1144 DOG	NECESSARY ACTION TAKEN	N/A	\$0.00
ANIMAL COMPLAINT	GREY/BLACK PITBULL	UNK	UNK	NO	GONE ON ARRIVAL	UNABLE TO LOCATE	N/A	\$0.00
LOST/FOUND ANIMAL	1 KITTEN	UNK	UNK	NO	GONE ON ARRIVAL	NECESSARY ACTION TAKEN	N/A	\$0.00
ANIMAL COMPLAINT	2 SMALL BROWN AND WHITE DOG	UNK	UNK	YES	DOG POUND	NECESSARY ACTION TAKEN	N/A	\$0.00
LOST/FOUND ANIMAL	BLACK/BROWN GERMAN SHEPHERD	M	626 I ST	NO	DOG TOT OWNER	CITE	N/A	\$100.00
ANIMAL COMPLAINT	BLACK/BROWN GERMAN SHEPHERD	M	626 I ST	YES	DOG TOT OWNER	CITE	N/A	\$150.00
LOST/FOUND ANIMAL	WHITE SMALL SHIH TZU	UNK	UNK	YES	TOT VOLUNTEER	NECESSARY ACTION TAKEN	N/A	\$0.00
LOST/FOUND ANIMAL	BLACK/WHITE PITBULL	UNK	UNK	YES	DOG POUND	NECESSARY ACTION TAKEN	N/A	\$0.00
LOST/FOUND ANIMAL	MISSING DOG	UNK	UNK	NO	GONE ON ARRIVAL	NECESSARY ACTION TAKEN	N/A	\$0.00
LOST/FOUND ANIMAL	INJURED KITTEN	UNK	UNK	NO	TOT VOLUNTEER	NECESSARY ACTION TAKEN	N/A	\$0.00
ANIMAL COMPLAINT	7 DOGS	UNK	UNK	NO	DOG TOT OWNER	WARNING	N/A	\$0.00
ANIMAL COMPLAINT	3 DOGS	UNK	419 L STREET	NO	DOG TOT OWNER	WARNING	N/A	\$0.00
ANIMAL COMPLAINT	LARGE BLACK DOG	UNK	UNK	NO	GONE ON ARRIVAL	UNABLE TO LOCATE	N/A	\$0.00
PUBLIC HAZARD	BLACK/BROWN GERMAN SHEPHERD	UNK	242 L ST	NO	DOG TOT OWNER	REPORT TO FOLLOW	N/A	\$0.00
ANIMAL COMPLAINT	3 MIXED BROWN DOGS	UNK	277 GREGG CT S	NO	DOG TOT OWNER	NECESSARY ACTION TAKEN	N/A	\$0.00
ANIMAL COMPLAINT	BLACK DOG	UNK	UNK	YES	DOG POUND	NECESSARY ACTION TAKEN	N/A	\$0.00
ANIMAL COMPLAINT	WHITE/BLACK PITBULL	UNK	558 4TH STREET	NO	TOT OWNER	WARNING	N/A	\$0.00
ANIMAL COMPLAINT	SMALL BLACK DOG	UNK	UNK	NO	GONE ON ARRIVAL	UNABLE TO LOCATE	N/A	\$0.00
LOST/FOUND ANIMAL	1 DOG AND 2 PUPPIES	UNK	UNK	YES	FHAS RESCUE	NECESSARY ACTION TAKEN	N/A	\$0.00
ANIMAL COMPLAINT	PITBULL	M	UNK	YES	DOG POUND	NECESSARY ACTION TAKEN	N/A	\$0.00
ANIMAL COMPLAINT	WHITE DOG W/ BROWN SPOTS	UNK	UNK	NO	GONE ON ARRIVAL	UNABLE TO LOCATE	N/A	\$0.00
ANIMAL COMPLAINT	1144 DOG	UNK	UNK	NO	1144 DOG	NECESSARY ACTION TAKEN	N/A	\$0.00
ANIMAL COMPLAINT	1 BLACK/WHITE DOG	UNK	UNK	NO	GONE ON ARRIVAL	UNABLE TO LOCATE	N/A	\$0.00
LOST/FOUND ANIMAL	MEPD	M	UNK	NO	DOG TOT OWNER	NECESSARY ACTION TAKEN	N/A	\$0.00
ANIMAL COMPLAINT	NO DESCRIPTION GIVEN	UNK	UNK	NO	GONE ON ARRIVAL	UNABLE TO LOCATE	N/A	\$0.00

**Animal Control
Monthly Log**

October 2022

ANIMAL COMPLAINT	LARGE WHITE DOG	UNK	408 BANDONI CT	NO	DOG TOT OWNER	NECESSARY ACTION TAKEN	N/A	\$0.00
PUBLIC HAZARD	5 DOGS	UNK	419 L STREET	NO	DOG TOT OWNER	WARNING	N/A	\$0.00
ANIMAL COMPLAINT	1 BLACK HUSKY AND 1 BROWN HUSKY	UNK	UNK	YES	1 DOG TOT DOG POUND	NECESSARY ACTION TAKEN	N/A	\$0.00
PUBLIC NUISANCE	1 DOG	UNK	619 JUANITA ST	NO	BARKING NOISE COMPLAINT	WARNING	N/A	\$0.00
PUBLIC HAZARD	LARGE BEIGE DOG	UNK	UNK	NO	GONE ON ARRIVAL	UNABLE TO LOCATE	N/A	\$0.00
TOTAL IMPOUND: 15							TOTAL	\$400.00
RETURNED TO OWNER: 3								

**Code Enforcement
Monthly Log**

October 2022

ADDRESS	TYPE OF CASE	1ST NOTICE	DEADLINE	STATUS	FINE AMOUNT	OFFICER
LOZANO PARK	VEHICLE CHECK	10/1/2022	N/A	TOWED	\$ -	A.NAVARRO/G.ALCAZAR
MEPD	CITIZEN ASSIST	10/1/2022	N/A	COMPLETE	\$ -	A.NAVARRO
210 LUA AVE	COMMUNITY CONTACT	10/1/2022	N/A	COMPLETE	\$ -	A.NAVARRO/G.ALCAZAR
700 DERRICK AVE	COMMUNITY CONTACT	10/2/2022	N/A	COMPLETE	\$ -	G.ALCAZAR
566 N KATE ST	VEHICLE CHECK	10/2/2022	N/A	TAGGED	\$ -	A.NAVARRO
638 4TH ST	VEHICLE CHECK	10/2/2022	N/A	CITE	\$ 50.00	A.NAVARRO
MENDOTA DOG POUND	PATROL CHECK	10/2/2022	N/A	COMPLETE	\$ -	G.ALCAZAR
LA AMISTAD APARTMENTS	VEHICLE CHECK	10/2/2022	N/A	CITE	\$ 50.00	A.NAVARRO
301 BLANCO ST	CITIZEN ASSIST	10/2/2022	N/A	COMPLETE	\$ -	G.ALCAZAR
614 GAXIOLA ST	MUNICIPAL CODE VIOLATION	10/2/2022	N/A	WARNING	\$ -	A.NAVARRO
1100 2ND ST	VEHICLE CHECK	10/2/2022	N/A	CITE	\$ 50.00	G.ALCAZAR
411 OXNARD ST	VEHICLE CHECK	10/2/2022	N/A	TOWED	\$ 50.00	G.ALCAZAR/A.NAVARRO/F.RENTERIA/E.BARRERA
8TH ST & UNIDA	CITIZEN ASSIST	10/2/2022	N/A	COMPLETE	\$ -	A.NAVARRO
VETERANS PARK	MUNICIPAL CODE VIOLATION	10/2/2022	N/A	WARNING	\$ -	G.ALCAZAR
DOLLAR GENERAL	MUNICIPAL CODE VIOLATION	10/2/2022	N/A	WARNING	\$ -	A.NAVARRO
BASS & HWY33	MUNICIPAL CODE VIOLATION	10/2/2022	N/A	WARNING	\$ -	A.NAVARRO
467 OLLER ST	MUNICIPAL CODE VIOLATION	10/2/2022	N/A	CITE	\$ 50.00	G.ALCAZAR/A.NAVARRO
2ND/OLLER	VEHICLE CHECK	10/2/2022	N/A	CITE	\$ 100.00	G.ALCAZAR
767 RIO FRIO ST	VEHICLE CHECK	10/3/2022	N/A	TAGGED	\$ -	A.NAVARRO
775 BELMONT AVE	COMMUNITY CONTACT	10/3/2022	N/A	COMPLETE	\$ -	A.NAVARRO
912 MARIE ST	REFUELING	10/3/2022	N/A	COMPLETE	\$ -	A.NAVARRO
CITY HALL	ADMINISTRATIVE MEETING	10/3/2022	N/A	COMPLETE	\$ -	R.PENA
FIELD BEHIND 603 DE LA CRUZ	HOMELESS ENCAMPMENT	10/4/2022	N/A	COMPLETE	\$ -	G.ALCAZAR/Y.SANDOVAL/R.PENA/F.RENTERIA
BASS/BARBOZA	LOST/FOUND PROPERTY	10/4/2022	N/A	REPORT TO FOLLOW	\$ -	R.PENA
JUANITA/6TH	VEHICLE CHECK	10/4/2022	N/A	CHECKS OKAY	\$ -	G.ALCAZAR
CITY HALL	COMMUNITY CONTACT	10/4/2022	N/A	COMPLETE	\$ -	R.PENA
318 K ST	VEHICLE CHECK	10/4/2022	N/A	WARNING	\$ -	G.ALCAZAR
TOWN & LIQUOR	COMMUNITY CONTACT	10/4/2022	N/A	COMPLETE	\$ -	G.ALCAZAR
218 OLLER ST	COMMUNITY CONTACT	10/4/2022	N/A	COMPLETE	\$ -	R.PENA
467 OLLER ST	MUNICIPAL CODE VIOLATION	10/4/2022	N/A	CITE	\$ 50.00	G.ALCAZAR/R.PENA
210 LUA AVE	COMMUNITY CONTACT	10/4/2022	N/A	COMPLETE	\$ -	R.PENA
747 DERRICK AVE	COMMUNITY CONTACT	10/4/2022	N/A	COMPLETE	\$ -	Y.SANDOVAL
MENDOTA DOG POUND	PATROL CHECK	10/4/2022	N/A	COMPLETE	\$ -	G.ALCAZAR
218 OLLER ST	COMMUNITY CONTACT	10/5/2022	N/A	COMPLETE	\$ -	R.PENA
866 OLLER ST	MUNICIPAL CODE VIOLATION	10/5/2022	N/A	NECESSARY ACTION TAKEN	\$ -	R.PENA
CITY HALL	COMMUNITY CONTACT	10/5/2022	N/A	COMPLETE	\$ -	R.PENA
700 STAMOULES ST	MUNICIPAL CODE VIOLATION	10/5/2022	N/A	WARNING	\$ -	R.PENA
766 DERRICK AVE	FOLLOW UP	10/5/2022	N/A	COMPLETE	\$ -	R.PENA
218 OLLER ST	COMMUNITY CONTACT	10/5/2022	N/A	COMPLETE	\$ -	R.PENA
1840 7TH ST	MUNICIPAL CODE VIOLATION	10/5/2022	N/A	CITE	\$ 100.00	R.PENA
111 BELMONT AVE	COMMUNITY CONTACT	10/5/2022	N/A	COMPLETE	\$ -	Y.SANDOVAL
LOZANO PARK	MUNICIPAL CODE VIOLATION	10/5/2022	N/A	WARNING	\$ -	Y.SANDOVAL
210 LUA AVE	COMMUNITY CONTACT	10/6/2022	N/A	COMPLETE	\$ -	R.PENA
6TH/MARIE	HOMELESS ENCAMPMENT	10/6/2022	N/A	CITE	\$ 300.00	G.ALCAZAR/R.PENA/E.BARRERA
6TH/JUANITA	CITIZEN ASSIST	10/6/2022	N/A	COMPLETE	\$ -	G.ALCAZAR

**Code Enforcement
Monthly Log**

October 2022

51 VERA CIR	MUNICIPAL CODE VIOLATION	10/6/2022	N/A	WARNING	\$ -	R.PENA
MENDOTA DOG POUND	PATROL CHECK	10/6/2022	N/A	COMPLETE	\$ -	G.ALCAZAR
218 OLLER ST	COMMUNITY CONTACT	10/6/2022	N/A	COMPLETE	\$ -	R.PENA
GARCIA/GOMEZ	COMMUNITY CONTACT	10/6/2022	N/A	COMPLETE	\$ -	G.ALCAZAR
230 MCCABE AVE	COMMUNITY CONTACT	10/6/2022	N/A	COMPLETE	\$ -	R.PENA
747 DERRICK AVE	COMMUNITY CONTACT	10/6/2022	N/A	COMPLETE	\$ -	R.PENA
617 LOZANO ST	MUNICIPAL CODE VIOLATION	10/6/2022	N/A	WARNING	\$ -	Y.SANDOVAL
291 ESPINOZA ST	VEHICLE CHECK	10/6/2022	N/A	CHECKS OKAY	\$ -	Y.SANDOVAL
1567 4TH ST	MUNICIPAL CODE VIOLATION	10/6/2022	N/A	WARNING	\$ -	G.ALCAZAR
260 MALDONADO ST	VEHICLE CHECK	10/6/2022	N/A	CITE	\$ 50.00	Y.SANDOVAL
111 BELMONT AVE	COMMUNITY CONTACT	10/6/2022	N/A	COMPLETE	\$ -	Y.SANDOVAL
643 QUINCE ST	COMMUNITY CONTACT	10/6/2022	N/A	COMPLETE	\$ -	Y.SANDOVAL
218 OLLER ST	COMMUNITY CONTACT	10/6/2022	N/A	COMPLETE	\$ -	Y.SANDOVAL
CITY HALL	COMMUNITY CONTACT	10/6/2022	N/A	COMPLETE	\$ -	Y.SANDOVAL
884 QUINCE ST	MUNICIPAL CODE VIOLATION	10/6/2022	N/A	NECESSARY ACTION TAKEN	\$ -	Y.SANDOVAL
266 L ST	MUNICIPAL CODE VIOLATION	10/6/2022	N/A	WARNING	\$ -	Y.SANDOVAL
784 LOLITA ST	FOLLOW UP	10/6/2022	N/A	REPORT TO FOLLOW	\$ -	G.ALCAZAR
CITY HALL	COMMUNITY CONTACT	10/7/2022	N/A	COMPLETE	\$ -	Y.SANDOVAL
CITYHALL	COMMUNITY CONTACT	10/7/2022	N/A	COMPLETE	\$ -	Y.SANDOVAL
800 GARCIA ST	VEHICLE CHECK	10/7/2022	N/A	CITE	\$ 50.00	A.NAVARRO
619 GAXIOLA ST	VEHICLE CHECK	10/7/2022	N/A	TAGGED	\$ -	Y.SANDOVAL
260 SAN PEDRO	VEHICLE CHECK	10/7/2022	N/A	CITE	\$ 20.00	Y.SANDOVAL
295 SAN PEDRO ST	MUNICIPAL CODE VIOLATION	10/7/2022	N/A	WARNING	\$ -	Y.SANDOVAL
OLLER/4TH	SPECIAL DETAIL	10/7/2022	N/A	COMPLETE	\$ -	Y.SANDOVAL
690 OLLER ST	COMMUNITY CONTACT	10/7/2022	N/A	COMPLETE	\$ -	Y.SANDOVAL
912 MARIE ST	SPECIAL DETAIL	10/7/2022	N/A	COMPLETE	\$ -	Y.SANDOVAL
MENDOTA DOG POUND	PATROL CHECK	10/8/2022	N/A	COMPLETE	\$ -	G.ALCAZAR
912 MARIE ST	REFUELING	10/8/2022	N/A	COMPLETE	\$ -	G.ALCAZAR
636 LOLITA ST	COMMUNITY CONTACT	10/8/2022	N/A	COMPLETE	\$ -	G.ALCAZAR
242 L ST	CITIZEN ASSIST	10/8/2022	N/A	COMPLETE	\$ -	G.ALCAZAR
1160 PUCHEU ST	VEHICLE CHECK	10/8/2022	N/A	CHECKS OKAY	\$ -	A.NAVARRO
850 PUCHEU ST	VEHICLE CHECK	10/8/2022	N/A	CHECKS OKAY	\$ -	A.NAVARRO
1837 JENNINGS ST	VEHICLE CHECK	10/8/2022	N/A	TAGGED/CITE	\$ 50.00	A.NAVARRO
431 MARIE ST	VEHICLE CHECK	10/8/2022	N/A	CITE	\$ 50.00	G.ALCAZAR
767 SORENSON ST	MUNICIPAL CODE VIOLATION	10/8/2022	N/A	WARNING	\$ -	A.NAVARRO
210 SAN PEDRO ST	MUNICIPAL CODE VIOLATION	10/8/2022	N/A	WARNING	\$ -	A.NAVARRO
MENDOTA DOG POUND	CITIZEN ASSIST	10/8/2022	N/A	COMPLETE	\$ -	G.ALCAZAR
1788 8TH ST	VEHICLE CHECK	10/8/2022	N/A	CITE	\$ 50.00	G.ALCAZAR
467 OLLER ST	MUNICIPAL CODE VIOLATION	10/8/2022	N/A	WARNING	\$ -	G.ALCAZAR
MENDOTA DOG POUND	SPECIAL DETAIL	10/9/2022	N/A	REPORT TO FOLLOW	\$ -	G.ALCAZAR/A.NAVARRO/F.RENTERIA
777 DERRICK AVE	COMMUNITY CONTACT	10/9/2022	N/A	COMPLETE	\$ -	A.NAVARRO
913 PUCHEU ST	VEHICLE NUISANCE	10/9/2022	N/A	UNABLE TO LOCATE	\$ -	G.ALCAZAR/A.NAVARRO
CA33 & BASS AVE	MUNICIPAL CODE VIOLATION	10/9/2022	N/A	CITE	\$ 250.00	A.NAVARRO/G.ALCAZAR
607 LOZANO ST	VEHICLE CHECK	10/9/2022	N/A	CITE	\$ 50.00	A.NAVARRO
147 PETRY ST	MUNICIPAL CODE VIOLATION	10/9/2022	N/A	CITE	\$ 100.00	A.NAVARRO
585 J ST	MUNICIPAL CODE VIOLATION	10/9/2022	N/A	WARNING	\$ -	G.ALCAZAR

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AMADOR AVE & GONZALEZ ST	CITIZEN ASSIST	10/9/2022	N/A	COMPLETE	\$ -	G.ALCAZAR
467 OLLER ST	MUNICIPAL CODE VIOLATION	10/9/2022	N/A	WARNING	\$ -	G.ALCAZAR/A.NAVARRO
1783 8TH ST	VEHICLE CHECK	10/9/2022	N/A	CITE	\$ 50.00	G.ALCAZAR
SONORA MINI MART	BUSINESS INSPECTION COMPLIANCE	10/9/2022	N/A	COMPLETE	\$ -	G.ALCAZAR/A.NAVARRO
218 OLLER ST	COMMUNITY CONTACT	10/11/2022	N/A	COMPLETE	\$ -	G.ALCAZAR
MENDOTA DOG POUND	PATROL CHECK	10/11/2022	N/A	COMPLETE	\$ -	G.ALCAZAR
318 K ST	VEHICLE CHECK	10/11/2022	N/A	CITE	\$ 50.00	G.ALCAZAR
CITY HALL	COMMUNITY CONTACT	10/11/2022	N/A	COMPLETE	\$ -	Y.SANDOVAL
1269 MARIE ST	MUNICIPAL CODE VIOLATION	10/11/2022	N/A	NECESSARY ACTION TAKEN	\$ -	R.PENA
1100 2ND ST	VEHICLE CHECK	10/11/2022	N/A	CITE	\$ 50.00	G.ALCAZAR
CITY HALL	COMMUNITY CONTACT	10/11/2022	N/A	COMPLETE	\$ -	R.PENA
10TH & NAPLES	VEHICLE CHECK	10/11/2022	N/A	CITE	\$ 50.00	Y.SANDOVAL
10TH & NAPLES	VEHICLE CHECK	10/11/2022	N/A	CITE	\$ 50.00	Y.SANDOVAL
747 DERRICK AVE	COMMUNITY CONTACT	10/11/2022	N/A	COMPLETE	\$ -	R.PENA
912 MARIE ST	REFUELING	10/11/2022	N/A	COMPLETE	\$ -	Y.SANDOVAL
866 LOLITA ST	MUNICIPAL CODE VIOLATION	10/11/2022	N/A	NECESSARY ACTION TAKEN	\$ -	Y.SANDOVAL
747 DERRICK AVE	COMMUNITY CONTACT	10/11/2022	N/A	COMPLETE	\$ -	Y.SANDOVAL
6TH & MARIE ST	HOMELESS ENCAMPMENT	10/11/2022	N/A	NECESSARY ACTION TAKEN	\$ -	G.ALCAZAR/E.BARRERA/A.AGUILAR
218 OLLER ST	COMMUNITY CONTACT	10/11/2022	N/A	COMPLETE	\$ -	Y.SANDOVAL
1709 7TH ST	COMMUNITY CONTACT	10/11/2022	N/A	COMPLETE	\$ -	G.ALCAZAR
MEPD	CITIZEN ASSIST	10/11/2022	N/A	COMPLETE	\$ -	R.PENA
MENDOTA POOL PARK	PATROL CHECK	10/11/2022	N/A	COMPLETE	\$ -	G.ALCAZAR
218 OLLER ST	COMMUNITY CONTACT	10/12/2022	N/A	COMPLETE	\$ -	R.PENA
720 OLLER ST	COMMUNITY CONTACT	10/12/2022	N/A	COMPLETE	\$ -	R.PENA
653 LOZANO ST	VEHICLE CHECK	10/12/2022	N/A	CITE	\$ 100.00	Y.SANDOVAL
912 MARIE ST	REFUELING	10/12/2022	N/A	COMPLETE	\$ -	R.PENA
2ND & J ST	VEHICLE CHECK	10/12/2022	N/A	CITE	\$ 50.00	Y.SANDOVAL
868 OLLER ST	COMMUNITY CONTACT	10/12/2022	N/A	COMPLETE	\$ -	Y.SANDOVAL
422 MARTINEZ CT	VEHICLE CHECK	10/12/2022	N/A	WARNING	\$ -	Y.SANDOVAL
472 QUINCE ST	VEHICLE CHECK	10/12/2022	N/A	CITE	\$ 25.00	Y.SANDOVAL
234 LUA AVE	MUNICIPAL CODE VIOLATION	10/12/2022	N/A	WARNING	\$ -	Y.SANDOVAL
218 OLLER ST	COMMUNITY CONTACT	10/12/2022	N/A	COMPLETE	\$ -	R.PENA/Y.SANDOVAL
836 OLLER ST	COMMUNITY CONTACT	10/12/2022	N/A	COMPLETE	\$ -	R.PENA
912 MARIE ST	REFUELING	10/13/2022	N/A	COMPLETE	\$ -	R.PENA
747 DERRICK AVE	COMMUNITY CONTACT	10/13/2022	N/A	COMPLETE	\$ -	R.PENA
MEPD	ADMINISTRATIVE MEETING	10/13/2022	N/A	COMPLETE	\$ -	Y.SANDOVAL/R.PENA
AUTOZONE	COMMUNITY CONTACT	10/13/2022	N/A	COMPLETE	\$ -	G.ALCAZAR
BASS AVE & HWY 33	MUNICIPAL CODE VIOLATION	10/13/2022	N/A	COMPLETE	\$ -	R.PENA
BASS AVE & HWY 33	MUNICIPAL CODE VIOLATION	10/13/2022	N/A	WARNING	\$ -	R.PENA
BASS AVE & HWY 33	MUNICIPAL CODE VIOLATION	10/13/2022	N/A	WARNING	\$ -	R.PENA
HWY 33 & LOZANO ST	MUNICIPAL CODE VIOLATION	10/13/2022	N/A	WARNING	\$ -	R.PENA
HWY 33 & LOZANO ST	MUNICIPAL CODE VIOLATION	10/13/2022	N/A	WARNING	\$ -	R.PENA
PEREZ & LOZANO	MUNICIPAL CODE VIOLATION	10/13/2022	N/A	WARNING	\$ -	R.PENA
PEREZ & BARBOZA	MUNICIPAL CODE VIOLATION	10/13/2022	N/A	WARNING	\$ -	R.PENA
BASS & BARBOZA	MUNICIPAL CODE VIOLATION	10/13/2022	N/A	WARNING	\$ -	R.PENA
218 OLLER ST	COMMUNITY CONTACT	10/13/2022	N/A	COMPLETE	\$ -	R.PENA

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2ND ST & NAPLES	COMMUNITY CONTACT	10/13/2022	N/A	COMPLETE	\$ -	R.PENA
VETERANS PARK	MUNICIPAL CODE VIOLATION	10/13/2022	N/A	WARNING	\$ -	G.ALCAZAR
296 OLLER ST	COMMUNITY CONTACT	10/13/2022	N/A	COMPLETE	\$ -	Y.SANDOVAL
5TH ST & MARIE ST	HOMELESS ENCAMPMENT	10/13/2022	N/A	NECESSARY ACTION TAKEN	\$ -	G.ALCAZAR
CITY HALL	COMMUNITY CONTACT	10/13/2022	N/A	COMPLETE	\$ -	G.ALCAZAR
CITY HALL	COMMUNITY CONTACT	10/13/2022	N/A	COMPLETE	\$ -	R.PENA
7TH & LOLITA ST	MUNICIPAL CODE VIOLATION	10/13/2022	N/A	NECESSARY ACTION TAKEN	\$ -	G.ALCAZAR
MENDOTA DOG POUND	PATROL CHECK	10/13/2022	N/A	COMPLETE	\$ -	G.ALCAZAR
181 NAPLES ST	COMMUNITY CONTACT	10/14/2022	N/A	COMPLETE	\$ -	Y.SANDOVAL/A.NAVARRO
MEPD	LOST AND FOUND PROPERTY	10/14/2022	N/A	NECESSARY ACTION TAKEN	\$ -	Y.SANDOVAL
MENDOTA POOL PARK	COMMUNITY CONTACT	10/14/2022	N/A	COMPLETE	\$ -	A.NAVARRO
SORENSON AVE & SMOOT	SPECIAL DETAIL	10/14/2022	N/A	COMPLETE	\$ -	Y.SANDOVAL
2ND & OLLER ST	VEHICLE CHECK	10/15/2022	N/A	CITE	\$ 100.00	G.ALCAZAR
MENDOTA DOG POUND	PATROL CHECK	10/15/2022	N/A	COMPLETE	\$ -	G.ALCAZAR
BASS & 2ND ST	COMMUNITY CONTACT	10/15/2022	N/A	COMPLETE	\$ -	A.NAVARRO
1891 8TH ST	VEHICLE CHECK	10/15/2022	N/A	TOWED	\$ 50.00	G.ALCAZAR/A.NAVARRO
AMIGOS MARKET	MUNICIPAL CODE VIOLATION	10/16/2022	N/A	RTF	\$ -	G.ALCAZAR/F.RENTERIA
617 GAXIOLA ST	VEHICLE CHECK	10/16/2022	N/A	CITE	\$ 40.00	A.NAVARRO
MENDOTA DOG POUND	PATROL CHECK	10/16/2022	N/A	COMPLETE	\$ -	G.ALCAZAR
647 PEREZ ST	VEHICLE CHECK	10/16/2022	N/A	CITE	\$ 50.00	G.ALCAZAR
685 LOLITA ST	MUNICIPAL CODE VIOLATION	10/16/2022	N/A	CITE	\$ 50.00	G.ALCAZAR
253 SANTA CRUZ ST	MUNICIPAL CODE VIOLATION	10/16/2022	N/A	CITE	\$ 25.00	A.NAVARRO
790 RIO FRIO ST	VEHICLE CHECK	10/16/2022	N/A	CHECKS OK	\$ -	G.ALCAZAR
JENNINGS & QUINCE ST	VEHICLE CHECK	10/16/2022	N/A	WARNING	\$ -	A.NAVARRO
ALLEYWAY OF STAMOULES & 6TH	MUNICIPAL CODE VIOLATION	10/16/2022	N/A	WARNING	\$ -	G.ALCAZAR
RAMON'S TIRE SHOP	COMMUNITY CONTACT	10/17/2022	N/A	COMPLETE	\$ -	A.NAVARRO
603 GARCIA ST	MUNICIPAL CODE VIOLATION	10/17/2022	N/A	WARNING	\$ -	A.NAVARRO
866 OLLER ST	FOLLOW UP	10/17/2022	N/A	COMPLETE	\$ -	R.PENA
NAPLES & 8TH ST	VEHICLE CHECK/GTAREC	10/17/2022	N/A	TOWED	\$ -	R.PENA/A.NAVARRO/E.BARRERA
MENDOTA DOG POUND	CITIZEN ASSIST	10/17/2022	N/A	NECESSARY ACTION TAKEN	\$ -	R.PENA
218 OLLER ST	COMMUNITY CONTACT	10/17/2022	N/A	COMPLETE	\$ -	R.PENA
218 OLLER ST	COMMUNITY CONTACT	10/18/2022	N/A	COMPLETE	\$ -	R.PENA
PEREZ & LOZANO	VEHICLE CHECK	10/18/2022	N/A	CITE	\$ 100.00	R.PENA
617 4TH CT	VEHICLE CHECK	10/18/2022	N/A	CITE	\$ 50.00	G.ALCAZAR
912 MARIE ST	REFUELING	10/18/2022	N/A	COMPLETE	\$ -	R.PENA
1000 2ND ST	VEHICLE CHECK	10/18/2022	N/A	CITE	\$ 50.00	G.ALCAZAR
MEPD	LOST AND FOUND PROPERTY	10/18/2022	N/A	NECESSARY ACTION TAKEN	\$ -	R.PENA
9TH & STAMOULES ST	MUNICIPAL CODE VIOLATION	10/18/2022	N/A	WARNING	\$ -	G.ALCAZAR
660 LOLITA ST	MUNICIPAL CODE VIOLATION	10/18/2022	N/A	WARNING	\$ -	G.ALCAZAR
1256 E DIVISADERO ST	MISC. INVESTIGATION	10/18/2022	N/A	COMPLETE	\$ -	Y.SANDOVAL
ROJAS PIERCE PARK	HOMELESS ENCAMPMENT	10/18/2022	N/A	NECESSARY ACTION TAKEN	\$ -	R.PENA
6TH & MARIE ST	HOMELESS ENCAMPMENT	10/18/2022	N/A	NECESSARY ACTION TAKEN	\$ -	G.ALCAZAR
747 DERRICK AVE	COMMUNITY CONTACT	10/18/2022	N/A	COMPLETE	\$ -	R.PENA
700 DERRICK AVE	COMMUNITY CONTACT	10/18/2022	N/A	COMPLETE	\$ -	R.PENA
218 OLLER ST	COMMUNITY CONTACT	10/18/2022	N/A	COMPLETE	\$ -	R.PENA
1682 4TH ST	MUNICIPAL CODE VIOLATION	10/18/2022	N/A	NECESSARY ACTION TAKEN	\$ -	G.ALCAZAR

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5311 N WOODROW AVE	TRAINING	10/19/2022	N/A	COMPLETE	\$ -	Y.SANDOVAL
ROJAS PIERCE PARK	FOLLOW UP	10/19/2022	N/A	COMPLETE	\$ -	R.PENA
SORENSEN HARDWARE STORE	COMMUNITY CONTACT	10/19/2022	N/A	COMPLETE	\$ -	R.PENA
MENDOTA HIGH SCHOOL	ADMINISTRATIVE MEETING	10/19/2022	N/A	COMPLETE	\$ -	R.PENA/Y.SANDOVAL
2158 N BASS AVE	MISC. INVESTIGATION	10/19/2022	N/A	COMPLETE	\$ -	R.PENA
650 OLLER ST	COMMUNITY CONTACT	10/19/2022	N/A	COMPLETE	\$ -	R.PENA
NAPLES & 6TH ST	MUNICIPAL CODE VIOLATION	10/19/2022	N/A	CITE	\$ 50.00	Y.SANDOVAL
KERMAN	SPECIAL DETAIL	10/20/2022	N/A	COMPLETE	\$ -	G.ALCAZAR/R.PENA
912 MARIE ST	REFUELING	10/20/2022	N/A	COMPLETE	\$ -	Y.SANDOVAL
6TH & QUINCE ST	FOLLOW UP	10/20/2022	N/A	COMPLETE	\$ -	R.PENA
912 MARIE ST	REFUELING	10/20/2022	N/A	COMPLETE	\$ -	G.ALCAZAR
634 DE LA CRUZ ST	VEHICLE CHECK	10/20/2022	N/A	CITE	\$ 50.00	Y.SANDOVAL
ROSALES LN & LUA AVE	VEHICLE CHECK	10/20/2022	N/A	WARNING	\$ -	Y.SANDOVAL
4TH ST & OLLER ST	CITIZEN ASSIST	10/20/2022	N/A	COMPLETE	\$ -	G.ALCAZAR
56 DIAZ ST	VEHICLE CHECK	10/20/2022	N/A	CITE	\$ 50.00	G.ALCAZAR/R.PENA
951 RIO FRIO ST	MUNICIPAL CODE VIOLATION	10/20/2022	N/A	WARNING	\$ -	Y.SANDOVAL
950 RIO FRIO ST	VEHICLE CHECK	10/20/2022	N/A	CITE	\$ 20.00	Y.SANDOVAL
MENDOTA POOL PARK	GTAREC	10/20/2022	N/A	RTF	\$ -	R.PENA/G.ALCAZAR/G.GALAVIZ/F.RENTERIA
MEPD	FOLLOW UP	10/20/2022	N/A	COMPLETE	\$ -	Y.SANDOVAL
CITY HALL	COMMUNITY CONTACT	10/20/2022	N/A	COMPLETE	\$ -	Y.SANDOVAL
MCCABLE ELEMENTARY	COMMUNITY CONTACT	10/20/2022	N/A	COMPLETE	\$ -	R.PENA
218 OLLER ST	COMMUNITY CONTACT	10/20/2022	N/A	COMPLETE	\$ -	Y.SANDOVAL
MEPD	ADMINISTRATIVE MEETING	10/20/2022	N/A	COMPLETE	\$ -	Y.SANDOVAL
997 OLLER ST	COMMUNITY CONTACT	10/20/2022	N/A	COMPLETE	\$ -	Y.SANDOVAL
AVENAL	SPECIAL DETAIL	10/21/2022	N/A	COMPLETE	\$ -	Y.SANDOVAL
1675 6TH ST	COMMUNITY CONTACT	10/21/2022	N/A	COMPLETE	\$ -	Y.SANDOVAL
6TH & MARIE ST	HOMELESS ENCAMPMENT	10/21/2022	N/A	COMPLETE	\$ -	A.NAVARRO/Y.SANDOVAL
EAST OF DOG POUND	HOMELESS ENCAMPMENT	10/21/2022	N/A	COMPLETE	\$ -	A.NAVARRO/Y.SANDOVAL
6TH & MARIE ST	HOMELESS ENCAMPMENT	10/22/2022	N/A	COMPLETE	\$ -	A.NAVARRO/G.ALCAZAR
ROJAS PIERCE PARK	PATROL CHECK	10/22/2022	N/A	COMPLETE	\$ -	G.ALCAZAR/A.NAVARRO
ROJAS PIERCE PARK	PATROL CHECK	10/22/2022	N/A	COMPLETE	\$ -	A.NAVARRO/G.ALCAZAR
2ND & OLLER	VEHICLE CHECK	10/23/2022	N/A	CITE	\$ 100.00	G.ALCAZAR
ROJAS PIERCE PARK	SPECIAL DETAIL	10/23/2022	N/A	COMPLETE	\$ -	A.NAVARRO/G.ALCAZAR
912 MARIE ST	EQUIPMENT REPAIR	10/23/2022	N/A	COMPLETE	\$ -	A.NAVARRO
ROJAS PIERCE PARK	PATROL CHECK	10/23/2022	N/A	COMPLETE	\$ -	A.NAVARRO/G.ALCAZAR/E.BARRERA/F.RENTERIA
6TH & MARIE ST	HOMELESS ENCAMPMENT	10/23/2022	N/A	NECESSARY ACTION TAKEN	\$ -	G.ALCAZAR
330 L ST	VEHICLE CHECK	10/23/2022	N/A	CITE	\$ 50.00	A.NAVARRO
ROJAS PIERCE PARK	PATROL CHECK	10/23/2022	N/A	COMPLETE	\$ -	A.NAVARRO
331 L ST	FOLLOW UP	10/23/2022	N/A	COMPLETE	\$ -	G.ALCAZAR/A.NAVARRO
379 J ST	MUNICIPAL CODE VIOLATION	10/23/2022	N/A	WARNING	\$ -	A.NAVARRO
210 LUA AVE	COMMUNITY CONTACT	10/24/2022	N/A	COMPLETE	\$ -	R.PENA
1675 6TH ST	COMMUNITY CONTACT	10/24/2022	N/A	COMPLETE	\$ -	A.NAVARRO
MENDOTA VALLEY FOOD	VEHICLE CHECK	10/24/2022	N/A	CITE	\$ 50.00	A.NAVARRO
912 MARIE ST	REFUELING	10/25/2022	N/A	COMPLETE	\$ -	R.PENA
449 QUINCE ST	FOLLOW UP	10/25/2022	N/A	COMPLETE	\$ -	R.PENA/G.ALCAZAR
MENDOTA CITY HALL	COMMUNITY CONTACT	10/25/2022	N/A	COMPLETE	\$ -	Y.SANDOVAL

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CITY HALL	ADMINISTRATIVE MEETING	10/25/2022	N/A	COMPLETE	\$ -	R.PENA/Y.SANDOVAL
CITY HALL	COMMUNITY CONTACT	10/25/2022	N/A	COMPLETE	\$ -	G.ALCAZAR
210 LUA AVE	COMMUNITY CONTACT	10/25/2022	N/A	COMPLETE	\$ -	R.PENA
1063 N TEMPERANCE AVE	SPECIAL DETAIL	10/25/2022	N/A	COMPLETE	\$ -	G.ALCAZAR
697 DERRICK AVE	COMMUNITY CONTACT	10/25/2022	N/A	COMPLETE	\$ -	R.PENA
218 OLLER ST	COMMUNITY CONTACT	10/25/2022	N/A	COMPLETE	\$ -	Y.SANDOVAL
MARIE & 6TH ST	HOMELESS ENCAMPMENT	10/25/2022	N/A	CITED & RELEASED	\$ -	G.ALCAZAR/R.PENA/Y.SANDOVAL/E.BARRERA
14061 W WHITESBRIDGE AVE	MISC. INVESTIGATION	10/26/2022	N/A	COMPLETE	\$ -	R.PENA
218 OLLER ST	COMMUNITY CONTACT	10/26/2022	N/A	COMPLETE	\$ -	Y.SANDOVAL
1285 OLLER ST	COMMUNITY CONTACT	10/26/2022	N/A	COMPLETE	\$ -	R.PENA
6TH & MARIE ST	HOMELESS ENCAMPMENT	10/26/2022	N/A	COMPLETE	\$ -	R.PENA/Y.SANDOVAL/L.GUTIERREZ
MEPD	FOLLOW UP	10/26/2022	N/A	NECESSARY ACTION TAKEN	\$ -	R.PENA/ARCIGA
MENDOTA HIGHSCHOOL	ADMINISTRATIVE MEETING	10/26/2022	N/A	COMPLETE	\$ -	R.PENA/Y.SANDOVAL
MENDOTA HIGHSCHOOL	SPECIAL DETAIL	10/26/2022	N/A	COMPLETE	\$ -	R.PENA/Y.SANDOVAL/L.GUTIERREZ
720 OLLER ST	COMMUNITY CONTACT	10/27/2022	N/A	COMPLETE	\$ -	R.PENA
747 DERRICK AVE	COMMUNITY CONTACT	10/27/2022	N/A	COMPLETE	\$ -	R.PENA
800 GARCIA ST	VEHICLE CHECK	10/27/2022	N/A	CITE	\$ 50.00	R.PENA
812 PUCHEU ST	MUNICIPAL CODE VIOLATION	10/27/2022	N/A	WARNING	\$ -	R.PENA
867 OLLER ST	COMMUNITY CONTACT	10/27/2022	N/A	COMPLETE	\$ -	R.PENA
MENDOTA POOL PARK	PATROL CHECK	10/27/2022	N/A	COMPLETE	\$ -	G.ALCAZAR
LOLITA & 5TH	MUNICIPAL CODE VIOLATION	10/27/2022	N/A	WARNING	\$ -	Y.SANDOVAL
FIELD EAST OF 900 AIRPORT BLVD	HOMELESS ENCAMPMENT	10/27/2022	N/A	COMPLETE	\$ -	G.ALCAZAR
CITY HALL	COMMUNITY CONTACT	10/27/2022	N/A	COMPLETE	\$ -	Y.SANDOVAL
5TH ST & MARIE ST	FIRE	10/27/2022	N/A	TOT CAL FIRE	\$ -	G.ALCAZAR/Y.SANDOVAL/A.AGUILAR/L.GUTIERREZ
HWY 33 & BASS AVE	HOMELESS ENCAMPMENT	10/27/2022	N/A	COMPLETE	\$ -	G.ALCAZAR/R.PENA/Y.SANDOVAL
200 DERRICK AVE	MUNICIPAL CODE VIOLATION	10/27/2022	N/A	WARNING	\$ -	R.PENA/G.ALCAZAR
SORENSEN HARDWARE STORE	COMMUNITY CONTACT	10/27/2022	N/A	COMPLETE	\$ -	Y.SANDOVAL
747 DERRICK AVE	COMMUNITY CONTACT	10/27/2022	N/A	COMPLETE	\$ -	R.PENA/Y.SANDOVAL
AMOR WELLNESS	SPECIAL DETAIL	10/27/2022	N/A	COMPLETE	\$ -	R.PENA/Y.SANDOVAL
900 AIRPORT BLVD	MUNICIPAL CODE VIOLATION	10/27/2022	N/A	WARNING	\$ -	G.ALCAZAR
837 OLLER ST	COMMUNITY CONTACT	10/27/2022	N/A	COMPLETE	\$ -	G.ALCAZAR
LOZANO PARK	HOMELESS ENCAMPMENT	10/27/2022	N/A	COMPLETE	\$ -	G.ALCAZAR
AMOR WELLNESS	COMMUNITY CONTACT	10/27/2022	N/A	COMPLETE	\$ -	G.ALCAZAR
655 OLLER ST	COMMUNITY CONTACT	10/28/2022	N/A	COMPLETE	\$ -	Y.SANDOVAL
CITY HALL	COMMUNITY CONTACT	10/28/2022	N/A	COMPLETE	\$ -	A.NAVARRO
296 OLLER ST	COMMUNITY CONTACT	10/28/2022	N/A	COMPLETE	\$ -	Y.SANDOVAL
MEPD	MISC. INVESTIGATION	10/28/2022	N/A	NECESSARY ACTION TAKEN	\$ -	Y.SANDOVAL
507 OLLER ST	MUNICIPAL CODE VIOLATION	10/28/2022	N/A	WARNING	\$ -	A.NAVARRO/Y.SANDOVAL
467 OLLER ST	MUNICIPAL CODE VIOLATION	10/28/2022	N/A	WARNING	\$ -	A.NAVARRO/Y.SANDOVAL
1840 7TH ST	CITIZEN ASSIST	10/28/2022	N/A	COMPLETE	\$ -	Y.SANDOVAL
748 RIO FRIO ST	MUNICIPAL CODE VIOLATION	10/28/2022	N/A	WARNING	\$ -	Y.SANDOVAL
610 DIVISADERO ST	VEHICLE CHECK	10/29/2022	N/A	CITE	\$ 50.00	A.NAVARRO
253 KATE CT	MUNICIPAL CODE VIOLATION	10/29/2022	N/A	CHECKS OK	\$ -	A.NAVARRO
241 K ST	MUNICIPAL CODE VIOLATION	10/29/2022	N/A	CHECKS OK	\$ -	A.NAVARRO
MARIE & 9TH	HOMELESS ENCAMPMENT	10/29/2022	N/A	CITE	\$ 100.00	G.ALCAZAR/A.NAVARRO
812 PUCHEU ST	MUNICIPAL CODE VIOLATION	10/29/2022	N/A	CHECKS OK	\$ -	A.NAVARRO

**Code Enforcement
Monthly Log**

October 2022

831 RIO FRIO ST	VEHICLE CHECK	10/29/2022	N/A	TAG	\$ -	A.NAVARRO
141 CERVANTEZ ST	VEHICLE CHECK	10/29/2022	N/A	CITE	\$ 40.00	A.NAVARRO
270 L ST	VEHICLE CHECK	10/30/2022	N/A	CITE	\$ 50.00	A.NAVARRO
ROJAS PIERCE PARK	PATROL CHECK	10/30/2022	N/A	COMPLETE	\$ -	A.NAVARRO/E.BARRERA
ROJAS PIERCE PARK	MUNICIPAL CODE VIOLATION	10/30/2022	N/A	WARNING	\$ -	G.ALCAZAR
6TH & MARIE	HOMELESS ENCAMPMENT	10/30/2022	N/A	CITE	\$ 100.00	G.ALCAZAR
400 DERRICK AVE	MUNICIPAL CODE VIOLATION	10/30/2022	N/A	CITE	\$ 150.00	G.ALCAZAR/A.NAVARRO/F.RENTERIA/E.BARRERA
ROJAS PIERCE PARK	SPECIAL DETAIL	10/30/2022	N/A	COMPLETE	\$ -	A.NAVARRO/R.PENA/Y.SANDOVAL/J.FARR/A.ROTH
ROJAS PIERCE PARK	PATROL CHECK	10/30/2022	N/A	COMPLETE	\$ -	A.NAVARRO/G.ALCAZAR
LOZANO PARK	PATROL CHECK	10/30/2022	N/A	COMPLETE	\$ -	G.ALCAZAR
AMOR WELLNESS	PATROL CHECK	10/30/2022	N/A	COMPLETE	\$ -	G.ALCAZAR
6TH & MARIE	HOMELESS ENCAMPMENT	10/30/2022	N/A	WARNING	\$ -	G.ALCAZAR
LLIAM R JOHNSTON MUNICIPAL AIRPC	PATROL CHECK	10/30/2022	N/A	COMPLETE	\$ -	G.ALCAZAR
720 DERRICK AVE	COMMUNITY CONTACT	10/31/2022	N/A	COMPLETE	\$ -	R.PENA
940 7TH ST	VANDALISM	10/31/2022	N/A	RTF	\$ -	R.PENA
MENDOTA POST OFFICE	COMMUNITY CONTACT	10/31/2022	N/A	COMPLETE	\$ -	R.PENA/A.NAVARRO
LLIAM R JOHNSTON MUNICIPAL AIRPC	PATROL CHECK	10/31/2022	N/A	COMPLETE	\$ -	A.NAVARRO
1749 7TH ST	COMMUNITY CONTACT	10/31/2022	N/A	COMPLETE	\$ -	A.NAVARRO
111 BELMONT AVE	COMMUNITY CONTACT	10/31/2022	N/A	COMPLETE	\$ -	A.NAVARRO
				TOTAL:	\$ 3,320.00	

MENDOTA POLICE DEPARTMENT

OCTOBER 2022



CASE#	ADDRESS	RPT DATE	DAYS	ARREST	CRIME TYPE	CHARGES
220002403.1		10/1/2022	Sat	NO	VEHICLE STORAGE	VC 22651
220002404.1		10/1/2022	Sat	YES	WARRANT ARREST	PC 978.5
220002406.1		10/1/2022	Sat	NO	AGGRAVATED ASSAULT (DV)	
220002408.1		10/1/2022	Sat	NO	INCIDENT REPORT	
220002409.1		10/2/2022	Sun	NO	HARASSING PHONE CALL	PC 653M
220002410.1		10/2/2022	Sun	YES	WARRANT ARREST	PC 978.5
220002411.1		10/2/2022	Sun	NO	VEHICLE STORAGE	VC 22651
220002415.1		10/2/2022	Sun	NO	TRAFFIC COLLISION	
220002416.1		10/2/2022	Sun	NO	INCIDENT REPORT	
220002417.1		10/2/2022	Sun	YES	VEHICLE PURSUIT	VC 2800.2A
220002418.1		10/3/2022	Mon	NO	ARSON	PC 451
220002420.1		10/3/2022	Mon	NO	SIMPLE ASSAULT	PC 242
220002422.1		10/3/2022	Mon	NO	BRANDISHING	PC 417
220002423.1		10/3/2022	Mon	NO	COMMERCIAL BURGLARY	PC 459
220002424.1		10/3/2022	Mon	NO	RAPE/SEX OFFENSE	PC 288, PC 261.5, PC 285
220002425.1		10/3/2022	Mon	NO	REPOSESSION	
220002427.1		10/4/2022	Tue	NO	INCIDENT REPORT	
220002428.1		10/4/2022	Tue	NO	REPOSESSION	
220002429.1		10/4/2022	Tue	NO	INCIDENT REPORT	
220002430.1		10/4/2022	Tue	NO	VANDALISM	PC 594
220002431.1		10/4/2022	Tue	NO	REPOSESSION	
220002433.1		10/4/2022	Tue	NO	RESIDENTIAL BURGLARY	PC 459
220002434.1		10/5/2022	Wed	YES	WARRANT ARREST	PC 978.5
220002436.1		10/5/2022	Wed	NO	VEHICLE BURGLARY	PC 459
220002442.1		10/6/2022	Thu	NO	INCIDENT REPORT	
220002443.1		10/6/2022	Thu	NO	INCIDENT REPORT	
220002445.1		10/6/2022	Thu	YES	BRANDISHING	PC 417, PC 518
220002454.1		10/7/2022	Fri	NO	MENTALLY UNSTABLE	WI 5150
220002456.1		10/8/2022	Sat	YES	OPEN CONTAINER	BP 25620
220002460.1		10/8/2022	Sat	NO	INCIDENT REPORT	
220002461.1		10/8/2022	Sat	NO	INCIDENT REPORT	
220002462.1		10/8/2022	Sat	NO	ANIMAL CRUELTY	PC 597
220002464.1		10/8/2022	Sat	NO	AGGRAVATED ASSAULT	PC 245
220002465.1		10/8/2022	Sat	NO	BRANDISHING	PC 417
220002466.1		10/9/2022	Sun	NO	COMMERCIAL BURGLARY	PC 459
220002469.1		10/9/2022	Sun	NO	RESIDENTIAL BURGLARY	PC 459
220002470.1		10/9/2022	Sun	NO	VANDALISM	PC 594
220002475.1		10/10/2022	Mon	NO	VANDALISM	PC 594
220002476.1		10/10/2022	Mon	NO	RO VIOLATION	PC 273.6
220002480.1		10/11/2022	Tue	NO	REPOSESSION	
220002481.1		10/11/2022	Tue	YES	OPEN CONTAINER	BP 25620
220002482.1		10/11/2022	Tue	YES	BREAKING TRACTION	VC 23109
220002483.1		10/11/2022	Tue	NO	TRAFFIC COLLISION	
220002487.1		10/11/2022	Tue	YES	SIMPLE ASSAULT	PC 242
220002491.1		10/12/2022	Wed	NO	REPOSESSION	
220002492.1		10/12/2022	Wed	YES	RO VIOLATION	PC 273.6
220002496.1		10/12/2022	Wed	YES	DUI ARREST	VC 23152
220002498.1		10/12/2022	Wed	NO	CRIMINAL THREAT	PC 422
220002499.1		10/13/2022	Thu	NO	INCIDENT REPORT	
220002500.1		10/13/2022	Thu	NO	INCIDENT REPORT	
220002509.1		10/14/2022	Fri	NO	INCIDENT REPORT	
220002510.1		10/14/2022	Fri	NO	INCIDENT REPORT	
220002514.1		10/14/2022	Fri	NO	ATTEMPT RESIDENTIAL BURGLARY	PC 664/459
220002515.1		10/14/2022	Fri	NO	VEHICLE STORAGE	VC 22651
220002516.1		10/15/2022	Sat	NO	SIMPLE ASSAULT	PC 242
220002517.1		10/15/2022	Sat	NO	GRAND THEFT AUTO	VC 10851



MENDOTA POLICE DEPARTMENT

OCTOBER 2022

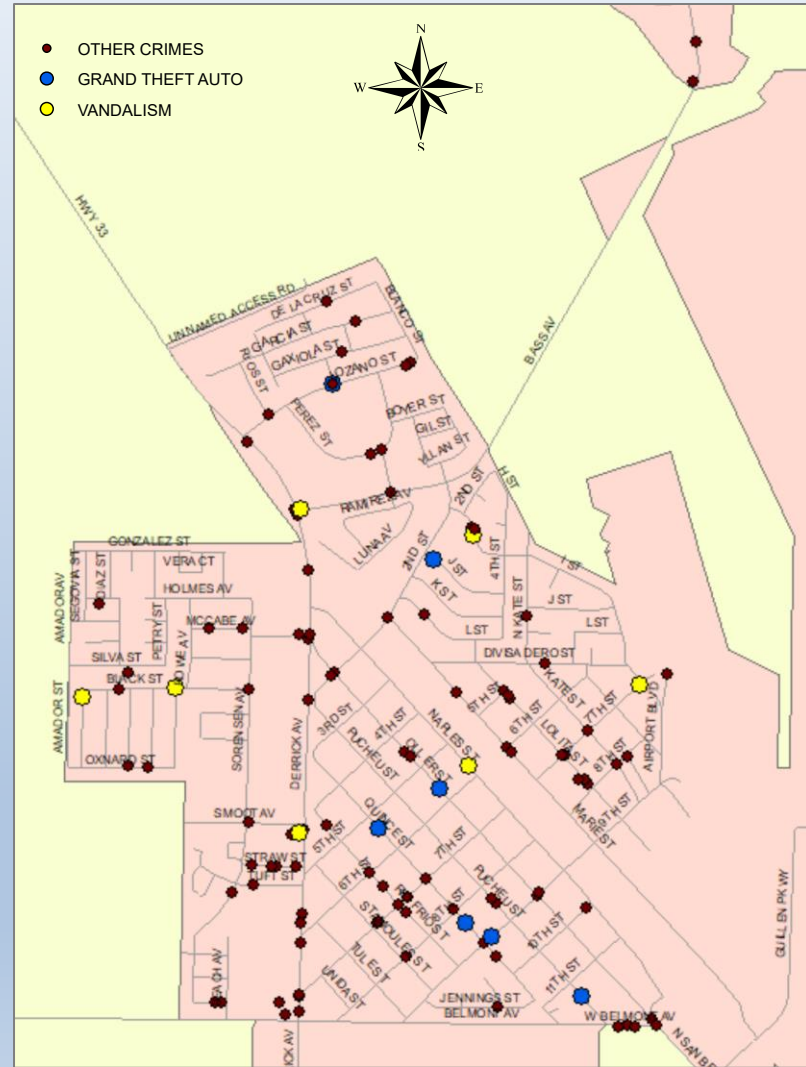
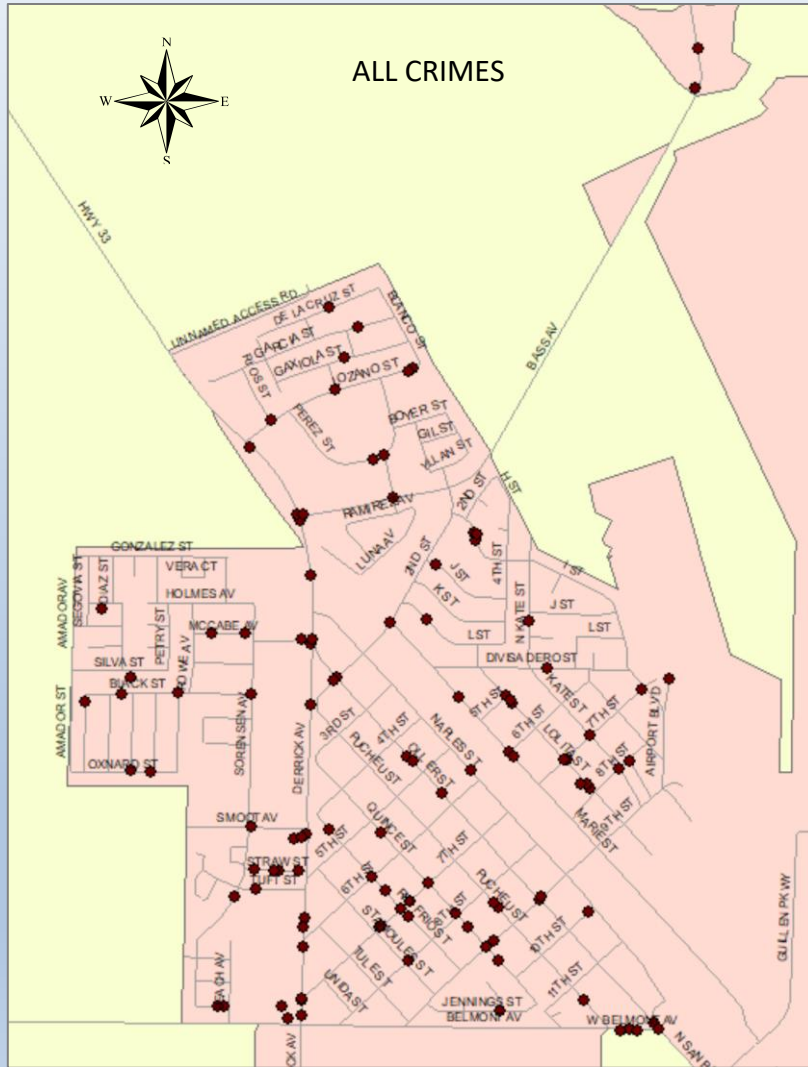


CASE#	ADDRESS	RPT DATE	DAYS	ARREST	CRIME TYPE	CHARGES
220002518.1		10/15/2022	Sat	NO	VEHICLE STORAGE	VC 22651
220002520.1		10/15/2022	Sat	NO	PETTY THEFT	PC 484
220002523.1		10/15/2022	Sat	NO	AGGRAVATED ASSAULT	PC 245
220002524.1		10/16/2022	Sun	YES	OPEN CONTAINER	BP 25620
220002529.1		10/16/2022	Sun	NO	MISSING PERSON	
220002531.1		10/16/2022	Sun	YES	NEGILIENT DISCHARGE	PC 246.3, PC 273A(A), PC 25400AI
220002532.1		10/17/2022	Mon	YES	CHILD ENDANGERMENT	PC 273A, HS 11364
220002533.1		10/17/2022	Mon	NO	MENTALLY UNSTABLE	WI 5150
220002536.1		10/18/2022	Tue	NO	INCIDENT REPORT	
220002545.1		10/18/2022	Tue	NO	INCIDENT REPORT	
220002546.1		10/19/2022	Wed	NO	GRAND THEFT AUTO	VC 10851
220002559.1		10/20/2022	Thu	YES	GTA RECOVERY	
220002560.1		10/20/2022	Thu	NO	GRAND THEFT AUTO	VC 10851
220002561.1		10/20/2022	Thu	NO	GRAND THEFT AUTO	VC 10851
220002562.1		10/20/2022	Thu	NO	MISSING PERSON	
220002563.1		10/20/2022	Thu	NO	INCIDENT REPORT	
220002565.1		10/20/2022	Thu	YES	DUI ARREST	VC 23152
220002568.1		10/20/2022	Thu	NO	MENTALLY UNSTABLE	WI 5150
220002569.1		10/21/2022	Fri	NO	FOLLOW-UP	
220002577.1		10/21/2022	Fri	NO	INCIDENT REPORT	
220002578.1		10/21/2022	Fri	YES	DUI ARREST	VC 23152
220002579.1		10/21/2022	Fri	YES	DUI ARREST	VC 23152
220002580.1		10/22/2022	Sat	NO	VANDALISM	PC 594
220002581.1		10/22/2022	Sat	YES	DUI ARREST	VC 23152
220002583.1		10/23/2022	Sun	NO	VANDALISM	PC 594
220002584.1		10/23/2022	Sun	NO	INCIDENT REPORT	
220002591.1		10/24/2022	Mon	NO	HIT & RUN	VC 20002
220002603.1		10/24/2022	Mon	NO	MENTALLY UNSTABLE	WI 5150
220002604.1		10/24/2022	Mon	NO	ANIMAL COMPLAINT	
220002605.1		10/24/2022	Mon	NO	GRAND THEFT AUTO	VC 10851
220002608.1		10/25/2022	Tue	YES	WEAPONS POSSESSION (KNIFE)	PC 21310
220002612.1		10/25/2022	Tue	YES	LOITERING	PC 369(A)
220002617.1		10/25/2022	Tue	NO	FIELD INTERVIEW	
220002637.1		10/27/2022	Thu	YES	WARRANT ARREST	PC 978.5
220002638.1		10/27/2022	Thu	NO	FOLLOW-UP	
220002639.1		10/27/2022	Thu	NO	INCIDENT REPORT	
220002640.1		10/27/2022	Thu	NO	INCIDENT REPORT	
220002642.1		10/28/2022	Fri	NO	INCIDENT REPORT	
220002645.1		10/28/2022	Fri	NO	FOUND PROPERTY	
220002647.1		10/28/2022	Fri	NO	INCIDENT REPORT	
220002648.1		10/29/2022	Sat	NO	LOST PROPERTY	
220002649.1		10/29/2022	Sat	NO	LOST PROPERTY	
220002650.1		10/29/2022	Sat	NO	TRAFFIC COLLISION	
220002652.1		10/29/2022	Sat	YES	NARCOTICS VIOLATION	HS 11364
220002653.1		10/29/2022	Sat	NO	GRAND THEFT AUTO	VC 10851
220002654.1		10/29/2022	Sat	YES	DUI ARREST	VC 23152
220002655.1		10/29/2022	Sat	YES	DUI ARREST	VC 23152
220002656.1		10/29/2022	Sat	NO	GRAND THEFT AUTO	VC 10851
220002657.1		10/30/2022	Sun	YES	OPEN CONTAINER	BP 25620
220002660.1		10/30/2022	Sun	YES	NARCOTICS VIOLATION	HS 11350 A
220002662.1		10/31/2022	Mon	NO	VANDALISM	PC 594
220002663.1		10/31/2022	Mon	NO	INCIDENT REPORT	
220002664.1		10/31/2022	Mon	NO	VANDALISM	PC 594
220002665.1		10/31/2022	Mon	NO	FRAUD	PC476
220002666.1		10/31/2022	Mon	NO	TRAFFIC COLLISION	
220002667.1		10/31/2022	Mon	NO	TRAFFIC COLLISION	
220002668.1		10/31/2022	Mon	YES	ESCAPEE	PC 4532B1, PC 496A



MENDOTA POLICE DEPARTMENT

OCTOBER 2022 - MAP





MENDOTA POLICE DEPARTMENT

OCTOBER 2022



CRIME TYPE	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Grand Total
AGGRAVATED ASSAULT							2	2
AGGRAVATED ASSAULT (DV)							1	1
ANIMAL COMPLAINT		1						1
ANIMAL CRUELTY							1	1
ARSON		1						1
ATTEMPT RESIDENTIAL BURGLARY						1		1
BRANDISHING		1			1		1	3
BREAKING TRACTION			1					1
CHILD ENDANGERMENT		1						1
COMMERCIAL BURGLARY	1	1						2
CRIMINAL THREAT				1				1
DUI ARREST				1	1	2	3	7
ESCAPEE		1						1
FIELD INTERVIEW			1					1
FOLLOW-UP					1	1		2
FOUND PROPERTY						1		1
FRAUD		1						1
GRAND THEFT AUTO		1		1	2		3	7
GTA RECOVERY					1			1
HARASSING PHONE CALL	1							1
HIT & RUN		1						1
INCIDENT REPORT	2	1	4		7	5	3	22
LOITERING			1					1
LOST PROPERTY							2	2
MENTALLY UNSTABLE		2			1	1		4
MISSING PERSON	1				1			2
NARCOTICS VIOLATION	1						1	2
NEGILIENT DISCHARGE	1							1
OPEN CONTAINER	2		1				1	4
PETTY THEFT							1	1
REPOSSESSION		1	3	1				5
RESIDENTIAL BURGLARY	1		1					2
RO VIOLATION		1		1				2
RAPE/SEX OFFENSE		1						1
SIMPLE ASSAULT		1	1				1	3
TRAFFIC COLLISION	1	2	1				1	5
VANDALISM	2	3	1				1	7
VEHICLE BURGLARY				1				1
VEHICLE PURSUIT	1							1
VEHICLE STORAGE	1					1	2	4
WARRANT ARREST	1			1	1		1	4
WEAPONS POSSESSION (KNIFE)			1					1
Grand Total	16	21	16	7	16	12	25	113

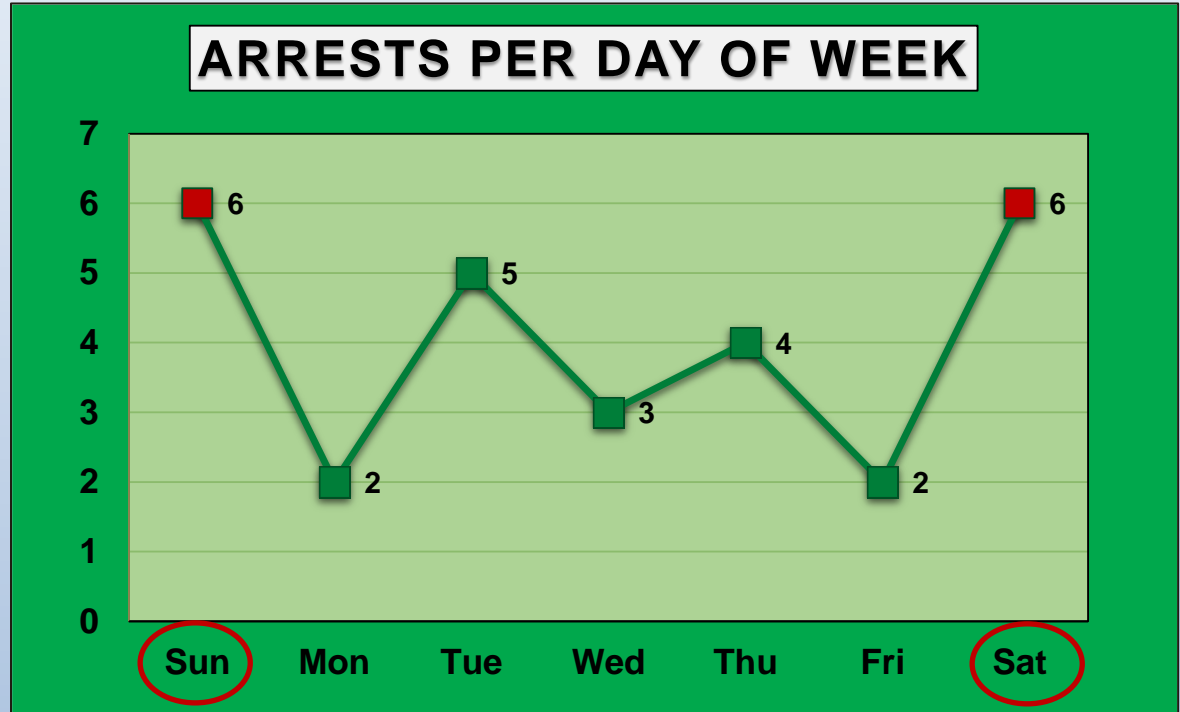


MENDOTA POLICE DEPARTMENT

OCTOBER 2022 - ARRESTS



DAYS	ARRESTS
Sun	6
Mon	2
Tue	5
Wed	3
Thu	4
Fri	2
Sat	6
Grand Total	28





MENDOTA POLICE DEPARTMENT

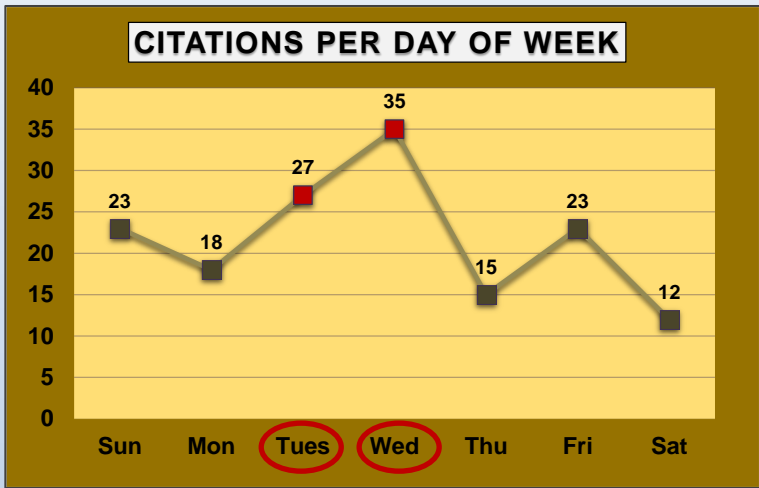
OCTOBER 2022 - CITES



CASE#	RPT DATE	DAY OF WEEK
220002405.1	10/1/2022	Sat
220002407.1	10/1/2022	Sat
220002412.1	10/2/2022	Sun
220002413.1	10/2/2022	Sun
220002414.1	10/2/2022	Sun
220002419.1	10/3/2022	Mon
220002421.1	10/3/2022	Mon
220002426.1	10/3/2022	Mon
220002432.1	10/4/2022	Tue
220002435.1	10/5/2022	Wed
220002437.1	10/5/2022	Wed
220002438.1	10/5/2022	Wed
220002439.1	10/5/2022	Wed
220002440.1	10/5/2022	Wed
220002441.1	10/5/2022	Wed
220002444.1	10/6/2022	Thu
220002446.1	10/7/2022	Fri
220002447.1	10/7/2022	Fri
220002448.1	10/7/2022	Fri
220002449.1	10/7/2022	Fri
220002450.1	10/7/2022	Fri
220002451.1	10/7/2022	Fri
220002452.1	10/7/2022	Fri
220002453.1	10/7/2022	Fri
220002455.1	10/8/2022	Sat
220002457.1	10/8/2022	Sat
220002458.1	10/8/2022	Sat
220002459.1	10/8/2022	Sat
220002463.1	10/8/2022	Sat
220002467.1	10/9/2022	Sun
220002468.1	10/9/2022	Sun
220002471.1	10/9/2022	Sun
220002472.1	10/9/2022	Sun
220002473.1	10/9/2022	Sun
220002474.1	10/9/2022	Sun
220002477.1	10/10/2022	Mon
220002478.1	10/10/2022	Mon
220002479.1	10/10/2022	Mon
220002484.1	10/11/2022	Tue
220002485.1	10/11/2022	Tue
220002486.1	10/11/2022	Tue
220002488.1	10/11/2022	Tue
220002489.1	10/11/2022	Tue
220002490.1	10/11/2022	Tue
220002493.1	10/12/2022	Wed
220002494.1	10/12/2022	Wed
220002495.1	10/12/2022	Wed
220002497.1	10/12/2022	Wed
220002501.1	10/13/2022	Thu
220002502.1	10/13/2022	Thu
220002503.1	10/13/2022	Thu

CASE#	RPT DATE	DAY OF WEEK
220002504.1	10/13/2022	Thu
220002505.1	10/13/2022	Thu
220002506.1	10/13/2022	Thu
220002507.1	10/13/2022	Thu
220002508.1	10/14/2022	Fri
220002511.1	10/14/2022	Fri
220002512.1	10/14/2022	Fri
220002513.1	10/14/2022	Fri
220002519.1	10/15/2022	Sat
220002521.1	10/15/2022	Sat
220002522.1	10/15/2022	Sat
220002525.1	10/16/2022	Sun
220002526.1	10/16/2022	Sun
220002527.1	10/16/2022	Sun
220002528.1	10/16/2022	Sun
220002530.1	10/16/2022	Sun
220002534.1	10/17/2022	Mon
220002535.1	10/18/2022	Tue
220002537.1	10/18/2022	Tue
220002538.1	10/18/2022	Tue
220002539.1	10/18/2022	Tue
220002540.1	10/18/2022	Tue
220002541.1	10/18/2022	Tue
220002542.1	10/18/2022	Tue
220002543.1	10/18/2022	Tue
220002544.1	10/18/2022	Tue
220002547.1	10/19/2022	Wed
220002548.1	10/19/2022	Wed
220002549.1	10/19/2022	Wed
220002550.1	10/19/2022	Wed
220002551.1	10/19/2022	Wed
220002552.1	10/19/2022	Wed
220002553.1	10/19/2022	Wed
220002554.1	10/19/2022	Wed
220002555.1	10/19/2022	Wed
220002556.1	10/19/2022	Wed
220002557.1	10/19/2022	Wed
220002558.1	10/19/2022	Wed
220002564.1	10/20/2022	Thu
220002566.1	10/20/2022	Thu
220002567.1	10/20/2022	Thu
220002570.1	10/21/2022	Fri
220002571.1	10/21/2022	Fri
220002572.1	10/21/2022	Fri
220002573.1	10/21/2022	Fri
220002574.1	10/21/2022	Fri
220002575.1	10/21/2022	Fri
220002576.1	10/21/2022	Fri
220002582.1	10/22/2022	Sat
220002585.1	10/23/2022	Sun
220002586.1	10/23/2022	Sun

CASE#	RPT DATE	DAY OF WEEK
220002587.1	10/23/2022	Sun
220002588.1	10/23/2022	Sun
220002589.1	10/23/2022	Sun
220002590.1	10/23/2022	Sun
220002592.1	10/24/2022	Mon
220002593.1	10/24/2022	Mon
220002594.1	10/24/2022	Mon
220002595.1	10/24/2022	Mon
220002596.1	10/24/2022	Mon
220002597.1	10/24/2022	Mon
220002598.1	10/24/2022	Mon
220002599.1	10/24/2022	Mon
220002600.1	10/24/2022	Mon
220002601.1	10/24/2022	Mon
220002602.1	10/24/2022	Mon
220002606.1	10/25/2022	Tue
220002607.1	10/25/2022	Tue
220002609.1	10/25/2022	Tue
220002610.1	10/25/2022	Tue
220002611.1	10/25/2022	Tue
220002613.1	10/25/2022	Tue
220002614.1	10/25/2022	Tue
220002615.1	10/25/2022	Tue
220002616.1	10/25/2022	Tue
220002618.1	10/25/2022	Tue
220002619.1	10/25/2022	Tue
220002620.1	10/26/2022	Wed
220002621.1	10/26/2022	Wed
220002622.1	10/26/2022	Wed
220002623.1	10/26/2022	Wed
220002624.1	10/26/2022	Wed
220002625.1	10/26/2022	Wed
220002626.1	10/26/2022	Wed
220002627.1	10/26/2022	Wed
220002628.1	10/26/2022	Wed
220002629.1	10/26/2022	Wed
220002630.1	10/26/2022	Wed
220002631.1	10/26/2022	Wed
220002632.1	10/26/2022	Wed
220002633.1	10/27/2022	Thu
220002634.1	10/27/2022	Thu
220002635.1	10/27/2022	Thu
220002636.1	10/27/2022	Thu
220002641.1	10/28/2022	Fri
220002643.1	10/28/2022	Fri
220002644.1	10/28/2022	Fri
220002646.1	10/28/2022	Fri
220002651.1	10/29/2022	Sat
220002658.1	10/30/2022	Sun
220002659.1	10/30/2022	Sun
220002661.1	10/30/2022	Sun

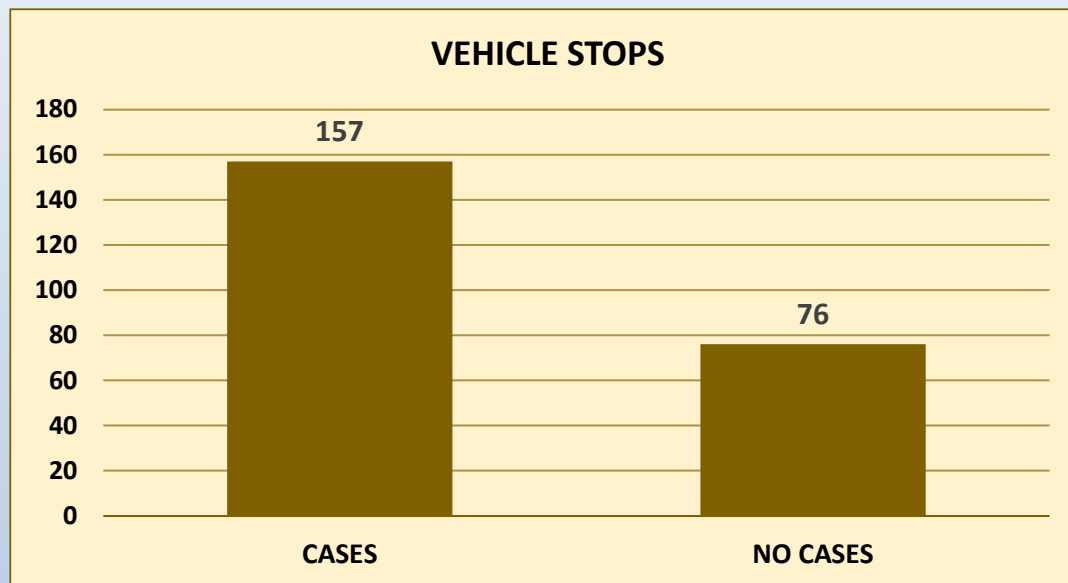


DAYS	COUNT
Sun	23
Mon	18
Tues	27
Wed	35
Thu	15
Fri	23
Sat	12
Grand Total	153



MENDOTA POLICE DEPARTMENT

OCTOBER 2022 – VEHICLE STOPS



TOTAL VEHICLE STOPS – 233

- WITH CASE NUMBERS – 157
- WITHOUT CASE NUMBERS - 76



MENDOTA POLICE DEPARTMENT

OCTOBER 2022



	December	January	February	March	April	May	June	July	August	September	October	November	December	2022 Totals	SEPT-OCT%
Homicide	0	0	0	0	0	0	0	0	0	1	0			1	NON-CAL
Rape	0	0	1	0	0	0	1	0	0	0	1			3	NON-CAL
Other Sex Offense	1	0	1	1	0	3	3	1	2	2	0			13	-100%
Robbery	0	1	0	0	1	1	0	1	0	0	0			4	NON-CAL
Aggravated Assault	2	2	2	2	2	1	3	3	4	0	2			21	NON-CAL
Aggravated Assault (DV)	2	0	3	5	2	3	4	3	4	6	1			31	-83%
Simple Assault	1	1	2	4	1	1	1	1	3	1	3			18	200%
Simple Assault (DV)	1	1	2	0	0	0	1	1	1	0	0			6	NON-CAL
Residential Burglary	0	1	1	3	0	0	0	0	0	0	3			8	NON-CAL
Commercial Burglary	2	0	1	2	0	1	0	0	0	1	2			7	100%
Auto Theft	9	5	6	7	10	17	12	13	8	9	7			94	-22%
Grand Theft	17	4	7	8	5	4	0	2	1	3	0			34	-100%
Petty Theft	1	6	7	5	4	5	5	3	2	6	1			44	-83%
Vehicle Burglary	1	7	2	3	1	2	0	3	3	1	1			23	0%
ID Theft/Fraud	2	0	0	1	1	0	2	0	3	1	1			9	0%
Arson	0	0	0	0	0	0	0	0	0	0	1			1	NON-CAL
Vandalism	11	12	10	9	16	17	14	17	8	6	7			116	17%
Hate Crimes	0	0	0	0	0	0	0	0	0	0	0			0	NON-CAL
Possession of Firearm	0	0	0	1	0	0	0	0	2	1	0			4	-100%
Possession of Knife	1	0	0	0	0	0	0	1	2	1	1			5	0%
DUI Arrests	1	3	7	9	4	6	4	10	4	6	7			60	17%
Public Intoxication	1	0	2	3	1	2	3	2	1	3	0			17	-100%
Narcotics Violation	3	5	6	6	7	12	9	1	7	8	3			64	-63%
Parole/Restraining Order Violation	0	2	2	1	0	1	2	5	2	1	2			18	100%
Warrant Arrest	20	14	13	15	16	19	13	15	7	6	4			122	-33%
Mental Health Reports	2	0	2	2	3	5	0	1	1	1	4			19	300%
Runaway / Missing	2	1	2	1	4	1	2	3	1	1	2			18	100%
Trespass	0	3	3	6	0	0	0	0	1	1	0			14	-100%
TOTALS	80	68	82	94	78	101	79	86	67	66	53	0	0	774	-20%



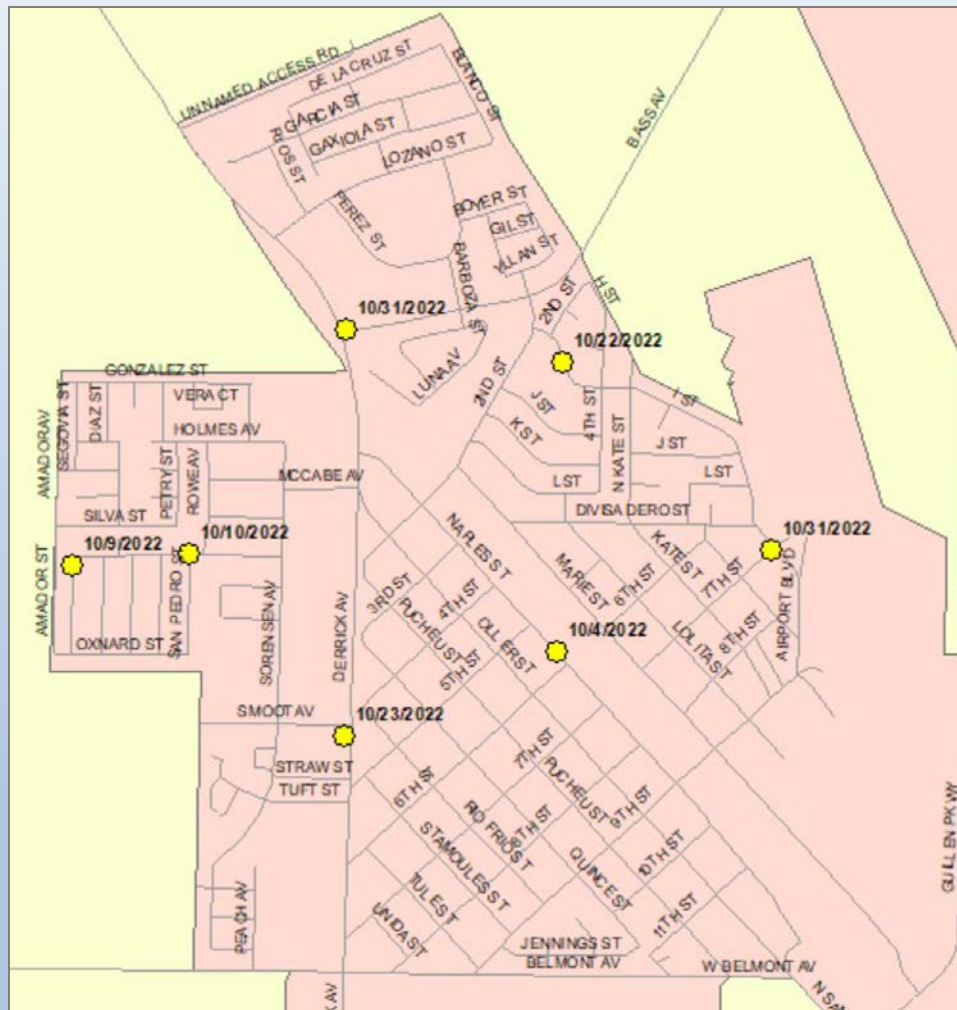
MENDOTA POLICE DEPARTMENT

OCTOBER 2022



Vandalism: 7 Total

- 5 to vehicles
- 1 residence
- 1 public place





MENDOTA POLICE DEPARTMENT

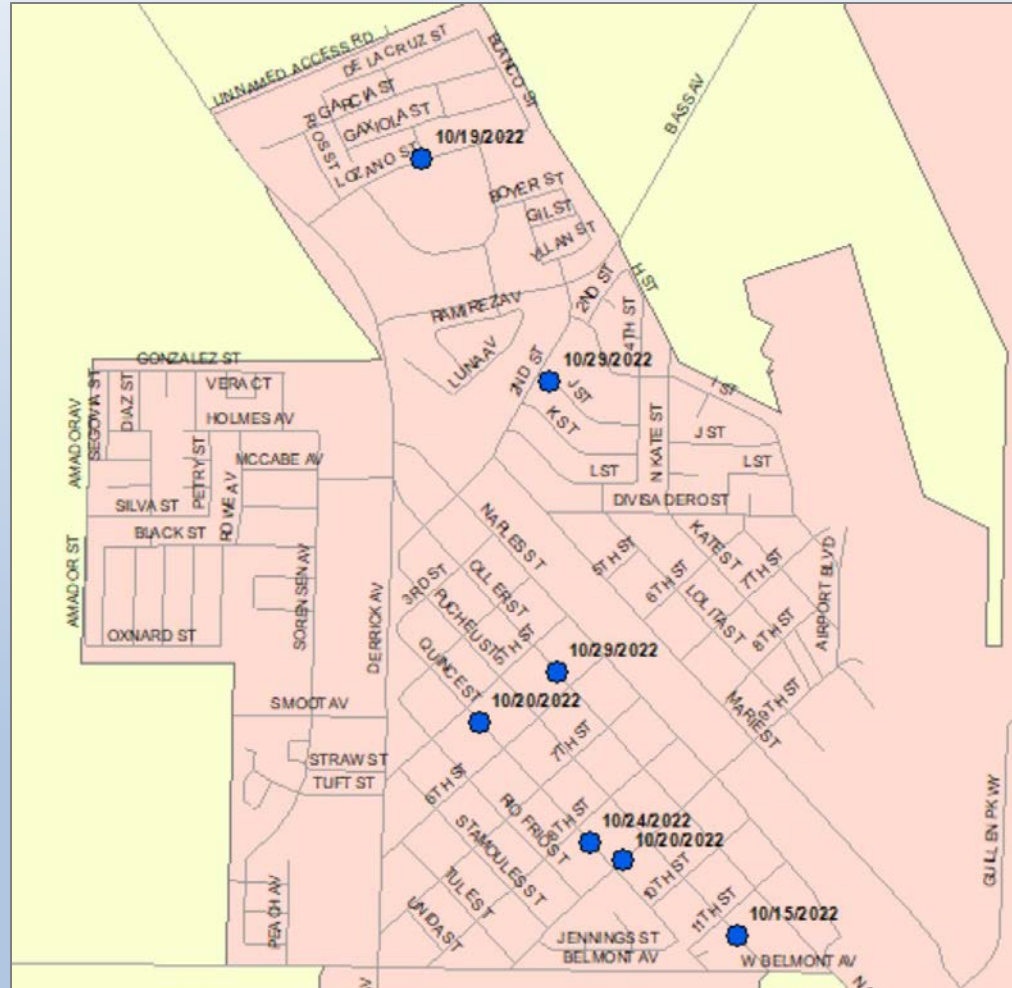
OCTOBER 2022



Auto Theft: 7 Total

- 3 Chevys
- 2 Hondas
- 1 Dodge Dakota
- 1 GMC Sonoma

- All older models, except 1 Chevy
- 2000 – 2008, 2017



AGENDA ITEM – STAFF REPORT

TO: HONORABLE MAYOR AND COUNCILMEMBERS
FROM: NANCY BANDA, FINANCE DIRECTOR
VIA: CRISTIAN GONZALEZ, CITY MANAGER
SUBJECT: GRANTS UPDATE
DATE: DECEMBER 13, 2022

GRANTS UPDATE

- **FEMA-4482-DR-CA California Covid-19 Pandemic** – Staff submitted a reimbursement for Covid-19 expenses for the Personal Protection Equipment Project. Staff will be submitting a second project for the Covid-19 Testing and Vaccination Project.
- **Backup Generator Funding Program** – Staff will be submitted an application for three generators for Well# 8, the Water Treatment Plant, and for the new water storage to be constructed on Smoot Avenue. The State Water Board accepted the application. However, we will still need to wait until the application is approved.
- **Automatic Meter Read Project** – Staff is preparing the second claim for reimbursement. Staff will be scheduling a site visit to occur in January 2023 with the State Water Board.
- **Flood Plain Management Services** – The U.S. Army Corps of Engineers, City Staff, and City Engineer had a kick-off meeting for the Mendota, CA FPMS Project on December 6th. This project is expected to be completed in 2-5 years, but the U.S. Army Corps of Engineers is hopeful the project could be completed in less time than anticipated.
- **Local Recovery Funds (ARPA) Subrecipient Agreement with the County of Fresno** – The agreement has been approved.
- **SB 1383** – Staff will be hosting a “Pop-up Shop” on Friday, December 16th from 9 am to 12 pm outside of City Hall. We will provide educational materials and compost bins for residents to have in their kitchens to assist with organic collection. Also, staff will be signing up residents to attend workshops to be held in February and April of 2023.
- **Clean Mobility Option Voucher Pilot Program for Community Transportation Needs Assessment** – Staff will be preparing an application to this grant program. We will be submitting one for the planning side of the grant funding.
- **Office of Traffic Safety (STEP Program)** – Staff was scheduled to have a kick-off meeting in early December, but the meeting will take place later.

In – Progress Grants:

- **Rojas-Pierce Park Expansion Project** – County of Fresno, Urban Community Development Block Grant (CDBG) Program
- **Rojas-Pierce Park Expansion Project** – Per Capita Program
- **Rojas-Pierce Park Expansion Project** – CDBG-CV
- **COPS Hiring Program** – Department of Justice
- **Proposition 64** – Board of State and Community Corrections
- **Urban Flood Protection Grant** – California Natural Resources Agency
- **Automatic Meter Read Project** – State Water Board
- **Tire-Derived Product** – Cal Recycle
- **SB 1383** – Cal Recycle
- **Office of Traffic Safety** – STEP Program

Audit: Staff prepared the grant reconciliation for the Fiscal Year 2021-2022.

Annual Reporting: Staff submitted the Form 990-EZ for Fiscal Year 2020-2021 to the Internal Revenue Service. Staff will be preparing Fiscal Year 2021-2022 after January 1, 2023 when the tax forms is available.

Memorandum

To: City Council via Cristian Gonzalez, City Manager

From: Michael Osborn, City Engineer
Jeff O'Neal, City Planner

Subject: City Engineer's Report to City Council

Date: December 7, 2022

Engineering Projects:

1. Rojas Pierce Park:
 - Construction of Phase 2 Expansion Project (field lighting) in Winter 2022 with CDBG funding
2. Well 10 and Water Main Relocation
 - Design in progress; coordination with USBR and BB Limited
3. Mendota Meter Reading Project
 - Construction is completed with Waterboard funding
4. Citywide RRXG Improvements:
 - Coordinating crossing improvements at SR 33 with Railroad, Caltrans & CPUC
 - Construction anticipated in Fall 2023
5. MJHS Safe Routes to School Project
 - Construction in Winter 2022 with ATP funding
6. 2022 Local Street Reconstruction Project
 - Construction in Winter 2022 with SB1 funding
7. Backwash Reclaim Project
 - Design is underway; looking for funding opportunities for construction
8. Mendota Stormwater Improvement Project
 - Prop 68 UFGP funded: Final design in progress
 - Construction anticipated in Spring/Summer 2023
9. Derrick & Oller Roundabout
 - Design & CEQA preparation in progress
 - Construction anticipated in Fall 2023
10. Westside Water Tank & Booster Pump
 - ARPA funded design is underway
 - Construction anticipated in Winter/Spring 2023

Planning/Development Projects

1. Rojas Pierce Park Annexation
 - Continuing discussions with USBR about whether and how the WWD land retirement program affects the project.
2. Regional Housing Needs Allocation
 - Participating in Fresno COG meetings for 6th Cycle multijurisdictional Housing Element

3. Safe Routes to School Master Plan

- Finalizing Safety Analysis Report and Outreach Memorandum
- Public Informational webinar on Wednesday, 12/14/2022 at 6pm

Grant Applications:

1. 5th Street & Quince Street Reconstruction:

- \$706,251 in STBG funding AWARDED; Construction authorization in FFY 23/24

2. Amador & Smoot Extension:

- \$874,000 in STBG & CMAQ TPP funds; Construction authorization in FFY 23/24

On-going (this month):

1. Representation of the City at FCOG TTC
2. Discussion of road projects with Caltrans
3. Assistance to Finance Director for grant opportunities

Overall P&P Staff engaged (month of October):

- Engineers: 9
- Planners: 2
- Surveyors: 0
- Environmental Specialist: 1
- GIS/CAD Specialists: 2
- Construction Manager: 0
- Project Administrator: 3

Abbreviations:

EOPCC – Engineer's Opinion of Probable Construction Cost
NTP – Notice to Proceed
CUCCAC – California Uniform Construction Cost Accounting Commission
STBG – Surface Transportation Block Grant
CMAQ – Congestion Mitigation and Air Quality (grant)
ATP – Active Transportation Plan (grant)
RFP – Request for Proposal

RFA- Request for Authorization (for grant funding)
FCOG – Fresno Council of Governments
ADA – Americans with Disabilities Act
DBE – Disadvantaged Business Enterprise
TTC – Technical Transportation Committee (through FCOG)
RTP/SCS – Regional Transportation Plan, Sustainable Communities Strategies