CITY COUNCIL
REGULAR MEETING AGENDA
(Teleconferenced)

Tuesday, March 9, 2021 / 6:30 PM / City Hall / 405 East El Monte Way, Dinuba

District 1	District 2	District 3	District 4	District 5
Rachel Nerio-Guerrero Council Member	Maribel Reynosa Vice Mayor	Armando Longoria Council Member	Kuldip Thusu Council Member	Linda Launer Mayor

All attendees are advised that electronic devices should be placed on silent upon entering the Council Chambers.
The City Council will take action on all items listed on the agenda.

1. OPENING CEREMONIES

1.1. Welcome and Call to Order

1.2. Invocation

1.3. Pledge of Allegiance

2. AGENDA CHANGES OR DELETIONS

To better accommodate members of the public or convenience in the order of presentation, items on the agenda may not be presented or acted upon in the order listed. Additions to Agenda may be added only pursuant to California Government Code section 54956.8.

3. REQUEST TO ADDRESS COUNCIL

This portion of the meeting is reserved for any person who would like to address the Council on any item that is not on the agenda. Please be advised that State law does not allow the City Council to discuss or take any action on any issue not on the agenda. The City Council may direct staff to follow up on such item(s). Speakers are limited to three (3) minutes. If there is any person wishing to address the City Council at this time please approach the podium and state your name and nature of the request.

4. CONSENT CALENDAR

Matters listed under the Consent Calendar are considered routine and will be enacted by one motion and one vote. There will be no separate discussion of these items. If discussion is desired, a member of the audience or a Council Member may request an item be removed from the Consent Calendar and it will be considered separately.

4.1. **SUBJECT**

Resolution No. 2021-09 Industrial Disability Retirement of Blanca Montejano (MA)

RECOMMENDATION

Council adopt Resolution No. 2021-09 allowing Blanca Montejano to be placed on industrial disability retirement.

4.2. SUBJECT

City Council Meeting Minutes, February 23, 2021 (LB)

RECOMMENDATION

Council to review and approve the City Council meeting minutes of February 23, 2021.

4.3. SUBJECT

Resolution No. 2021-11 Authorizing Disposal of Surplus Vehicles & Equipment (MM)

RECOMMENDATION

Council to adopt Resolution No. 2021-11 declaring vehicles and miscellaneous equipment as surplus and authorizing the Administrative Services Director to sell or otherwise dispose of vehicles.

4.4. SUBJECT

Resolution No. 2021-10 Authorizing Submittal of Statewide Park Development and Community Revitalization Program Grant in the Amount of $4.5 Milion for the Viscaya Neighborhood Park (SH)

RECOMMENDATION

Council adopt Resolution No. 2021-10 authorizing submittal of an $4.5 million grant application through the Statewide Park Development and Community Revitalization Program for the construction of the Viscaya Neighborhood Park.

4.5. SUBJECT

Resolution No. 2021-12 designating City Manager as Authorized Representative for State Water Resources Control Board Grant Funding for Well #21 (IH)

RECOMMENDATION

Council adopt Resolution No. 2021-12 approving the City Manager or his designee as "authorized representative" for the State Water Resources Control Board grant funding for construction of the Production Well #21 Project.

4.6. SUBJECT

Hands in the Community Request for Sponsorship (LB)

RECOMMENDATION

Council to approve a request for sponsorship in the amount of $800 for the 8th annual golf tournament, scheduled to take place at Ridge Creek Golf Course on May 7, 2021.

4.7. SUBJECT

COVID-19 Update (LP)

RECOMMENDATION

Council to receive verbal COVID-19 update and direct staff accordingly.

5. WARRANT REGISTER

5.1. SUBJECT

Warrant Register February 26 & March 5, 2021 (MM)

RECOMMENDATION

City Council to review and approve the warrant register as presented.

6. PUBLIC HEARING

6.1. SUBJECT

Public Hearing onf Potential Programs for Inclusion in 2021 CDBG Funding Application (IH)

RECOMMENDATION

Council take the following action:

1. Conduct a public hearing and receive public comment on potential programs and projects to be included in the funding application for the 2021 Community Development Block Grant (CDBG) program; and,
2. Provide direction to staff on the programs and projects to include in the 2021 Community Development Block Grant (CDBG) grant application.

7. DEPARTMENT REPORTS

7.1. SUBJECT

Annual Audit of the Comprehensive Annual Financial Report for Fiscal Year 2019-2020 (MM)

RECOMMENDATION

Council to accept the Independent Auditor's Report for the Fiscal Year 2019-2020 Comprehensive Annual Financial Report (CAFR).

7.2. SUBJECT

City of Dinuba Cash and Investment Report for the Quarter Ending December 31, 2020 (MM)

RECOMMENDATION

Council accept the City of Dinuba Cash and Investment Report for the second quarter ending December 31, 2020.

8. MAYOR/COUNCIL REPORTS

9. CITY MANAGER COMMUNICATIONS

10. CITY STAFF COMMUNICATIONS

11. ADJOURNMENT

This agenda was posted at least 72 hours prior to the regular meeting per GC Section 54954.2(a). A Citizens' Packet regarding this meeting is available at the City Clerk's Office located at City Hall, 405 East El Monte Way, Dinuba CA 93618.

In compliance with the Americans with Disabilities Act, if special assistance is needed to participate in the meeting, please contact the City Clerk's Office at 559-591-5900. Please provide at least 48 hours notification prior to the meeting to allow staff to make reasonable arrangements. (28 CFR 35.102-35.104 ADA Title II)

City Council Staff Report

Department: FINANCE SERVICES | March 9, 2021

To: Mayor and City Council

From: Maria Alaniz, Human Resources Manager

Subject: Resolution No. 2021-09 Industrial Disability Retirement of Blanca Montejano (MA)

RECOMMENDATION

Council adopt Resolution No. 2021-09 allowing Blanca Montejano to be placed on industrial disability retirement.

EXECUTIVE SUMMARY

Resolution No. 2021-09 is being submitted to the City Council declaring Blanca Montejano, a City of Dinuba Police Officer, to be disabled as required by the California Public Employees' Retirement System (CalPERS) in order for her to qualify for industrial disability retirement by the California Public Employees' Retirement Law.

OUTSTANDING ISSUES

None.

DISCUSSION

Blanca Montejano will retire from her position as a Police Officer with the City of Dinuba effective March 31, 2021. Ms. Montejano has filed an application with CalPERS for the industrial disability retirement. Medical information received and reviewed by the city indicates that Ms. Montejano is disable to the capacity that she is unable to perform the duties of a Police Officer. The City Council must adopt a resolution finding and determining that Ms. Montejano is eligible for industrial disability retirement.

FISCAL IMPACT

None.

PUBLIC HEARING

None required.

ATTACHMENTS:

A. Resolution No. 2021-09

RESOLUTION NO. 2021-09

RESOLUTION OF THE CITY COUNCIL OF THE CITY OF DINUBA

(Government Code section 21156)

WHEREAS, the City of Dinuba (hereinafter referred to as Agency) is a contracting agency of the California Public Employees' Retirement System (CalPERS);

WHEREAS, the California Public Employees' Retirement Law requires that a contracting agency determine whether an employee of such agency in employment in which he is classified as a local safety member is disabled for purpose of the California Public Employees' Retirement Law and whether such disability is "industrial" within the meaning of such law;

WHEREAS, an application for industrial disability retirement of the left hand/thumb and lumbar spine from Blanca Montejano employed by the Agency in the position of Police Officer has been filed with CalPERS; and

WHEREAS, the City Council has reviewed the medical and other evidence relevant to such alleged disability;

NOW, THEREFORE, BE IT RESOLVED that the City Council find and determine and it does hereby find and determine that Blanca Montejano is incapacitated within the meaning of the California Public Employees' Retirement Law for performance of her duties in the position of Police Officer and does hereby certify under penalty of perjury that this determination was made on the basis of competent medical opinion and was not used as a substitute for the disciplinary process in accordance with Government Code section 21156(a)(2). If the disciplinary process occurred before the member's separation from employment, all relevant personnel documents were forwarded to CalPERS for determination of the member's eligibility for disability retirement and CalPERS' determination that the member is eligible to apply for disability retirement was obtained prior to starting the process of determination.

Blanca Montejano had filed a Workers' Compensation claim for her disabling condition. The Workers' Compensation claim was accepted.

BE IT FURTHER RESOLVED THAT the City Council find and determine and it does hereby find and determine that such disability is disease arising out of and in the course of employment.

Neither said Blanca Montejano nor the agency, City of Dinuba has applied for the Workers' Compensation Appeals Board for a determination pursuant to Government Code section 21166 whether such disability is industrial.

BE IT FURTHER RESOLVED that the member will be separated from her employment in the position of Police Officer after expiration of his rights under Government Code section

21164, effective March 31, 2021 and that no dispute as to the expiration of such leave rights is pending. Her last day on pay status is March 31, 2021.

There is not a possibility of third party liability.

Advanced Disability Pension Payments will not be made.

The primary disabling conditions is left hand/thumb and lumbar spine.

The duration of the disabling condition is expected to be permanent, which is certified by competent medical opinion, as determined on the basis of competent medical opinion.

PASSED AND ADOPTED this 9 day of March, 2021 by the following vote:

AYES:
NOES:
ABSENT:
ABSTAIN:

_____
Linda Launer, Mayor

ATTEST:

_____
Linda Barkley, City Clerk

City Council Staff Report

Department: CITY MANAGER'S OFFICE March 9, 2021

To: Mayor and City Council

From: Linda Barkley, City Clerk

Subject: City Council Meeting Minutes, February 23, 2021 (LB)

RECOMMENDATION

Council to review and approve the City Council meeting minutes of February 23, 2021.

EXECUTIVE SUMMARY

None.

OUTSTANDING ISSUES

None.

DISCUSSION

None.

FISCAL IMPACT

None.

PUBLIC HEARING

None required.

ATTACHMENTS:

City Council Meeting Minutes, February 23, 2021

CITY COUNCIL
REGULAR MEETING AGENDA
(Teleconferenced)

February 23, 2021
MINUTES

COUNCIL MEMBERS PRESENT:

Nerio-Guerrero, Reynosa, Longoria, Thusu, Launer

COUNCIL MEMBERS ABSENT:

None

STAFF MEMBERS PRESENT:

Barkley, James, Jenner, Hernandez, Hurtado, Moreno, Patlan, Popovich, Thompson, Watts, Webster, Solis, Schoettler

1. OPENING CEREMONIES

1.1. Welcome and Call to Order

Mayor Launer called the meeting to order at 6:30 pm.

1.2. Invocation

The invocation was led by City Clerk Barkley.

1.3. Pledge of Allegiance

The flag salute was led by Fire Captain Jordan.

2. AGENDA CHANGES OR DELETIONS

To better accommodate members of the public or convenience in the order of presentation, items on the agenda may not be presented or acted upon in the order listed. Additions to Agenda may be added only pursuant to California Government Code section 54956.8.

None.

3. REQUEST TO ADDRESS COUNCIL

This portion of the meeting is reserved for any person who would like to address the Council on any item that is not on the agenda. Please be advised that State law does not allow the City Council to discuss or take any action on any issue not on the agenda. The City Council may direct staff to follow up on such item(s). Speakers are limited to three (3) minutes. If there is any person wishing to address the City Council at this time please approach the podium and state your name and nature of the request.

None.

4. CONSENT CALENDAR

Matters listed under the Consent Calendar are considered routine and will be enacted by one motion and one vote. There will be no separate discussion of these items. If discussion is desired, a member of the audience or a Council Member may request an item be removed from the Consent Calendar and it will be considered separately.

4.1. SUBJECT

City Council Meeting Minutes, February 9, 2021 (LB)

RECOMMENDATION

Council to review and approve meeting minutes of February 9, 2021 as presented.

4.2. SUBJECT

Appointment to the City of Dinuba Public Safety Commission (LB)

RECOMMENDATION

Council to appoint applicant Felipe Martinez to the Public Safety Commission to serve a term of two (2) years.

A motion was made by Council Member Thusu, second by Council Member Longoria, to approve the consent calendar as presented.

Ayes: Launer, Longoria, Nerio-Guerrero, Reynosa, Thusu

5. WARRANT REGISTER

5.1. SUBJECT

Warrant Register February 12 & 19, 2021 (MM)

RECOMMENDATION

Council to review and approve the warrant register as presented.

A motion was made by Council Member Longoria, second by Council Member Thusu, to approve the warrant register as presented.

Ayes: Launer, Longoria, Nerio-Guerrero, Reynosa, Thusu

6. DEPARTMENT REPORTS

6.1. SUBJECT

Mid-Year Budget Report for Fiscal Year 2020-2021 and Budget Amendments (MM)

RECOMMENDATION

Council take the following action by one motion:

1. Accept the Fiscal Year 2020-2021 Mid-Year Budget Report and Second Quarter Financials; and,
2. Adopt Resolution No. 2021-06 approving budget amendments for Fiscal Year 2020-2021.

Budget Manager Solis presented the 2020-2021 Mid-Year Budget Report and the budget amendments. She requested that the Council Accept the Fiscal Year 2020-2021 Mid-year budget report and the second quarter financials; and, she requested the Council adopt Resolution No. 2021-06 approving the budget amendments for Fiscal Year 2020-2021.
A motion was made by Council Member Thusu, second by Council Member Nerio-Guerrero, to accept the Fiscal Year 2020-2021 Mid-year budget report and the second quarter financials; and, she requested the Council adopt Resolution No. 2021-06 approving the budget amendments for Fiscal Year 2020-2021.

Ayes: Launer, Longoria, Nerio-Guerrero, Reynosa, Thusu

6.2. SUBJECT

COVID-19 Update

RECOMMENDATION

Council to receive Covid-19 update and provide direction as necessary.

City Manager Patlan presented an update on the status of the Covid-19 pandemic. He shared that the positivity rate appears to be dropping. He noted that the government is expected to adopt a $9.2 billion Covid relief bill today.

6.3. SUBJECT

Resolution No. 2021-07 Consideration of Opposition of Tulare County Zone Change (PZC 20-001 (Orozco)) Within Dinuba's Planning Boundary (IH)

RECOMMENDATION

City Council to consider adopting Resolution No. 2021-07 opposing a proposed change in zoning by Tulare County for a property located within the City's planning boundary.

City Planner Schoettler presented information in regard to the opposition of a proposed zone change for property located at Rd. 74 and Nebraska Avenue. The property is located within the city's planning boundary. He noted that it is also within the General Plan and the County' General Plan and, inconsistent with both plans. The proposed zone change is also inconsistent with the Open Space and Conservation and Urban boundaries Plan. Schoettler recommended adopting Resolution No. 2021-07 opposing the zone change.
A motion was made by Council Member Longoria, second by Vice Mayor Reynosa, to adopt Resolution No. 2021-07 opposing a proposed change in zoning by Tulare County for a property located within the City's planning boundary.

Ayes: Launer, Longoria, Nerio-Guerrero, Reynosa, Thusu

6.4. SUBJECT

Resolution No. 2021-08 Consideration of Opposition of California Senate Bill 9 (increased density in single family residential zones)(IH)

RECOMMENDATION

Council to adopt Resolution No. 2020-08 opposing Senate Bill 9 requiring cities to automatically allow two (2) homes per single-family lot.

City Planner Schoettler presented information in regard to opposition of SB 9 regarding the increased density of single family residential zones. He recommended the Council adopt Resolution No. 2021-08 opposing the legislation.
A motion was made by Council Member Longoria, second by Vice Mayor Reynosa, to adopt Resolution No. 2021-08 opposing California Senate Bill 9 (increased density in single family residential zones)

Ayes: Launer, Longoria, Nerio-Guerrero, Reynosa, Thusu

7. MAYOR/COUNCIL REPORTS

Council Member Thusu noted that he was ill during the last meeting and therefore not present. He reported he attended the League sales tax revenue and taxation meeting. He also attended the San Joaquin Valley Air Board meeting.

Council Member Longoria reported he too was ill during the last Council meeting and therefore not present.

Council Member Nerio-Guererro stated that it's good to finally have the Covid-19 vaccine here.

Council Member Reynosa echoed Nerio-Guerrero's comment. She added that County Supervisor Valero was instrumental in getting the vaccine in our area. She added that she is glad to see the numbers coming down but worries about the upcoming Easter holiday and large gatherings.

Mayor Launer shared she visited Council district 1 along with Council Member Nerio-Guerrero to see green areas for potential pocket parks. Mayor Launer a League policy meeting where some of the cities present vocalized their disapproval at loss of revenue sources. Many cities voiced their disapproval of sales tax agreements in cities such as Dinuba because they feel they should be sharing sales tax revenues with all cities. Mayor Launer reported that she explained at the meeting that once Covid is past, people will move about more freely and revenue sources can be more easily spread. She also noted at the meeting that because we are rural, the sales tax revenue source is very important.

8. CITY MANAGER COMMUNICATIONS

City Manager Patlan reported that Friday is Chief Thompson's last day at the department. He will remain on staff until March 31, 2021 but will be on vacation the month of March. He also reported that Battalion Chief Doyle will retire March 31, 2021. Patlan reported that Captain Webster will be in charge of the department as interim Chief.

9. CITY STAFF COMMUNICATIONS

Community Services Director Hurtado shared that there will be parking lot Bingo for the seniors at the Senior Center.

Chief Thompson thanked Council and staff for the support of his department over the years and announced it was to be his last meeting prior to retiring.

Captain Webster congratulated Chief Thompson on his retirement.

Chief Popovich announced the police department parking lot is coming along well. He too congratulated Chief Thompson on his retirement.

Director Hernandez congratulated Chief Thompson on his retirement.

10. CLOSED SESSION

10.1. Conference with Legal Counsel - Pending Litigation (NJ)

Significant exposure to litigation pursuant to subdivision (a) of Government code section 54956.9 (a); One (1) case. City of Dinuba v. Alfonso Nieto Flores, Trustee The Guadalupe M. Guerrero Living Trust of 2019; Tulare County Superior Court Case No. 284113.

No action taken.

11. ADJOURNMENT

Mayor Launer adjourned the meeting at 8:03 pm.

City Council Staff Report

Department: FINANCE SERVICES | March 9, 2021

To: Mayor and City Council

From: Margarita Moreno, Administrative Services Director

Subject: Resolution No. 2021-11 Authorizing Disposal of Surplus Vehicles & Equipment (MM)

RECOMMENDATION

Council to adopt Resolution No. 2021-11 declaring vehicles and miscellaneous equipment as surplus and authorizing the Administrative Services Director to sell or otherwise dispose of vehicles.

EXECUTIVE SUMMARY

The City of Dinuba routinely identifies vehicles and equipment that have surpassed there useful life and are declared a surplus and disposed. Staff has identified several vehicles and miscellaneous equipment that have exceeded their useful life and are no longer useable. Pursuant to the City's surplus property policy, staff is recommending that the City Council declare these items as surplus and authorize staff to dispose of them accordingly.

OUTSTANDING ISSUES

None.

DISCUSSION

The City of Dinuba at least once per year identifies vehicles and miscellaneous equipment that have exceeded their useful life and are no longer usable. Staff presents these items to the City Council as surplus items for disposition pursuant to the City's surplus property policy.

The Finance Director is responsible for the disposal of surplus property. Disposition of surplus property may include sale, destruction or donation to public bodies, charitable, civic or nonprofit organizations. Sales procedures may include negotiated sales, acceptance of sealed bids, or public auction.

Staff has identified a total of 21 vehicles from various departments that are no longer serviceable or exceed their useful life and have no residual value due to high mileage, high repair or maintenance costs, or are no longer operational. These vehicles are currently stored in the Public Works Corporation Yard. In addition, there are some miscellaneous items that are no longer usable.

As reflected in the list enclosed as Attachment 'A', the 21 vehicles identified to be declared surplus and disposed of consist of 4 vehicles from the Police Department, 3 from Fire, 6 from the Golf Course, and 8 vehicles from Public Works Department. These vehicles range in age from 1996 to 2010. Surplus equipment includes Delco A/C generator with trailer, Sullair compressor, Fresh Air SCBA Fire compressor, and Toro Procore 1298 & Sand Pro.

Staff is proposing to sell the surplus assets at a public auction, as has been done in the past. The date of the auction is tentatively set for March 20. The public auction format provides the public an equal opportunity to acquire the subject surplussed assets.

FISCAL IMPACT

Money received from the auction will be deposited into the revenue account from which the expense was incurred or in the General Fund at the Administrative Services Director's discretion. Staff expects sale proceeds to be approximately $5,000.

PUBLIC HEARING

None.

ATTACHMENTS:

A: Resolution No. 2021-11 Authorizing Disposal of Surplus Vehicles

ATTACHMENT "A"

RESOLUTION 2021-11

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF DINUBA AUTHORIZATION OF DISPOSITION OF SURPLUS VEHICLES & EQUIPMENT

WHEREAS, the City of Dinuba adopted a policy that allows for the disposal of surplus vehicles and equipment with City Council approval; and

WHEREAS, the City has accumulated surplus vehicles from several departments that have reached their useful life, are inoperable, or the cost of repairs exceeds their value; and

WHEREAS, disposal of the vehicles & equipment will alleviate storage issues; and

NOW, THEREFORE, BE IT RESOLVED that the by the City Council of the City of Dinuba declares the items in Attachment "A" to be surplus and authorize the Administrative Services Director to sell or otherwise dispose of vehicles & equipment.

PASSED AND ADOPTED this 9th day of March, 2021 by the following vote:

AYES:
NOES:
ABSTAIN:
ABSENT:

_____
Mayor

ATTEST:

_____
City Clerk

Exhibit 1

City of Dinuba Surplus list

Department	Asset #	Year	Make	Model	VIN#	Description/Condidtion
Public Works						
	10302	2003	Honda	Civic	JHMES96633SO22307	DS 1-Out of Service
	10297	2003	Honda	Civic	JHMES96643SO22302	PWV-1 Out of Service
	10368	2004	Ford	F150	2FDPF17M44CA74379	PWV-2 Out of Service
	10249	1997	Chevrolet	C1500	1GCEC14R7VZ197781	T 16 Out of Service
	10221	2000	Chevrolet	C2500	1GBC24R4YF490899	U 05 Out of Service
	10146	1996	Chevrolet	S10	1GCCS1446T8112205	U11 Out of Service
	10434	2007	GEM DS	GEM Car	5ASAK27427F044068	DS Out of Service
	10432	2007	GEM U16	GEM Car	5ASAK27467F044056	U16 Out of Service
	Equipment:					
	10188		Delco	A/C Generator w/trailer	Y1-4374	No use of equipment
	10238	1980	Sulliar	Compressor	363JGG	W09 No use of equipment
Fire						
	10541	2010	Ford	E350 Ambulance	1FDWE3FP5ADA40338	M34 Out of Service
	10575	2010	Ford	E350 Ambulance	1FDWE3FP7ADA41734	M733 Out of Service
	10433	2007	GEM 31	GEM Car	5ASAK27407F044070	Out of Service
	Equipment:					
	10233		Fresh Air SCBA Fire compressor			No use of equipment
Police						
	10316	2004	BMW	RT1100	WB10499A44ZE91470	Unit 1 Motorcycle Out of Service
	10323	2002	GEM 28	GEM Car	5ASAG27402F021172	Unit 28 Out of Service -
	10404	2006	Ford	Crown Vic	2FAFP71W26X160138	Unit 38 K-9 Out of Service
	10403	2006	Ford	Crown Vic	2FAFP71W46X160139	Unit 40 K-9 Out of Service
Golf Course						
	-	2007	Turf2 Carryall	Club Car	QT0839-960675	Out of Service
	-	2007	Turf2 Carryall	Club Car	QT0839-960673	Out of Service
	-	2007	Turf2 Carryall	Club Car	QT0839-960671	Out of Service
	-	2007	Turf2 Carryall	Club Car	QT0839-960676	Out of Service
	-	2007	Turf2 Carryall	Club Car	QT0839-960674	Out of Service
	-	2007	Carryall 295	Club Car	RF0839-960644	Out of Service
	Equipment:					
	-		Toro Procore 1298		280000146	No use of equipment
	-		Toro Sand Pro		280000817	No use of equipment

City Council Staff Report

Department: PARKS AND COMMUNITY SERVICES

March 9, 2021

To: Mayor and City Council

From: Stephanie Hurtado, Parks and Community Serives Director

Subject: Resolution No. 2021-10 Authorizing Submittal of Statewide Park Development and Community Revitalization Program Grant in the Amount of $4.5 Milion for the Viscaya Neighborhood Park (SH)

RECOMMENDATION

Council adopt Resolution No. 2021-10 authorizing submittal of an $4.5 million grant application through the Statewide Park Development and Community Revitalization Program for the construction of the Viscaya Neighborhood Park.

EXECUTIVE SUMMARY

Voters passed Proposition 68 in June of 2018 authorizing $4 billion in state general obligation bonds to fund state and local parks. The City of Dinuba submitted a grant application for the construction of the Viscaya Neighborhood Park last year but was not awarded. The city is proposing to submit a $4.5 million grant application in the next round of funding for the Viscaya Neighborhood Park. Resolution No. 2021-10 authorizes staff to submit a grant application by the March 12 deadline.

OUTSTANDING ISSUES

None

DISCUSSION

The City of Dinuba is proposing to submit an application for 4.5 million through the Statewide Park Development and Community Revitalization Program for the construction of the Viscaya Neighborhood Park. The state is releasing approximately $395 million through Proposition 68 to fund new parks and recreation programs.

Staff submitted an application during round 3 of the Statewide Park Development and Community Revitalization Program. Although we were unsuccessful, we got positive

feedback and feel confident we will be more competitive in this next round. Staff hosted a series of community outreach meetings to solicit input from residents and students on the design of the park. A conceptual design was prepared based on preliminary input received from the community. Staff held an additional community meeting, via Zoom, on November 23rd in preparation to resubmit the Viscaya Neighborhood Park Grant application.

Staff have been actively seeking opportunities to complete the design as funding becomes available. In 2019, staff secured funding from Measure R to complete the Roosevelt Paseo. This accomplishment allows the City of Dinuba to reduce the amount requested to be more competitive in this final round. The estimate for the proposed park is $4,580,000. The elements in the design will remain as requested by the community including playground area, dog park, picnic pavilion, restrooms, sports court for basketball and pickleball, on-site parking, concrete walking trail, lights, irrigation system, trees and other amenities.

The application is due on March 12, 2021. Resolution No. 2021-10 authorizing submittal and a grant application for Viscaya Neighborhood Park is enclosed herein as Attachment 'A'.

FISCAL IMPACT

There is no cost to the City of Dinuba for the submittal of the application.

PUBLIC HEARING

ATTACHMENTS:

A. Resolution No. 2021-10 Authorizing Submittal of Statewide Park Development and Community Revitalization Program Grant for Viscaya Neighborhood Park

RESOLUTION NO. 2021-10

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF DINUBA APPROVING THE APPLICATION FOR STATEWIDE PARK DEVELOPMENT AND COMMUNITY REVITALIZATION PROGRAM GRANT FUNDS

WHEREAS, the State Department of Parks and Recreation has been delegated the responsibility by the Legislature of the State of California for the administration of the Statewide Park Development and Community Revitalization Grant Program, setting up necessary procedures governing the application; and

WHEREAS, said procedures established by the State Department of Parks and Recreation require the Applicant to certify by resolution the approval of the application before submission of said application to the State; and

WHEREAS, successful Applicants will enter into a contract with the State of California to complete the Grant Scope project;

NOW, THEREFORE, BE IT RESOLVED that the City Council of the City of Dinuba hereby:

APPROVES THE FILING OF AN APPLICATION FOR THE VISCAYA NEIGHBOORHOOD PARK; AND

1. Certifies that said Applicant has or will have available, prior to commencement of any work on the project included in this application, the sufficient funds to complete the project if the grant is awarded; and
2. Certifies that if the project is awarded, the Applicant has or will have sufficient funds to operate and maintain the project, and
3. Certifies that the Applicant has reviewed, understands, and agrees to the General Provisions contained in the contract shown in the Grant Administration Guide; and
4. Delegates the authority to City Manager or designee to conduct all negotiations, sign and submit all documents, including, but not limited to applications, agreements, amendments, and payment requests, which may be necessary for the completion of the Grant Scope; and
5. Agrees to comply with all applicable federal, state and local laws, ordinances, rules, regulations and guidelines.
6. Will consider promoting inclusion per Public Resources Code §80001(b)(8 A-G).

Approved and adopted the 9 day of March, 2021

I, the undersigned, hereby certify that the foregoing Resolution Number 2021-10 was duly adopted by the City Council of the City of Dinuba following a roll call vote:

PASSED AND ADOPTED this ___ day of _____, 20_____ by the following vote:

AYES: COUNCIL MEMBERS:
NOES: COUNCIL MEMBERS:
ABSTAIN: COUNCIL MEMBERS:
ABSENT: COUNCIL MEMBERS:

_____
Mayor

ATTEST:

_____
City Clerk

City Council Staff Report

Department: PUBLIC WORKS | March 9, 2021

To: Mayor and City Council

From: Ismael Hernandez, Public Works Director

By: George Avila, Business Manager

Subject: Resolution No. 2021-12 designating City Manager as Authorized Representative for State Water Resources Control Board Grant Funding for Well #21 (IH)

RECOMMENDATION

Council adopt Resolution No. 2021-12 approving the City Manager or his designee as "authorized representative" for the State Water Resources Control Board grant funding for construction of the Production Well #21 Project.

EXECUTIVE SUMMARY

The City of Dinuba has been allocated $1,000,000 from the State Water Resources Control Board for the construction of Production Well 21. In order to access these funds the City must designate an authorized representative to act on the City's behalf on all matters related to this funding. Resolution No. 2021-12 approves the designation of the City Manager as the city's authorized representative for these grant funds.

OUTSTANDING ISSUES

None.

DISCUSSION

State Senator Melissa Hurtado was successful in securing $1.0 million dollars for the City of Dinuba to construct Well #21. This well is needed to accommodate new growth as well as provide back up for the existing water distribution system. The city expects to begin construction of the new well in the Summer of 2021.

City staff has been working closely with the State Water Resources Control Board to provide all necessary documents to secure these grants funds. Part of the approval

process includes designating an "authorized representative" to act on the city's behalf on all matters related to the subject funding.

Resolution No. 2021-12 included herein as Attachment 'A' approves the City Manager or his designee as the "authorized representative" pursuant to state regulations.

FISCAL IMPACT

There is no cost associated with the recommended action.

PUBLIC HEARING

None.

ATTACHMENTS:

A. Resolution Number 2021-12

RESOLUTION NUMBER 2021-12

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF DINUBA DESIGNATING AN AUTHORIZED REPRESENTATIVE FOR THE PRODUCTION WELL 21 PROJECT FUNDED BY THE STATE WATER RESOURCES CONTROL BOARD

WHEREAS, the City Manager (the "Authorized Representative") or designee is hereby authorized and directed to sign and file, for and on behalf of the Entity, a Financial Assistance Application for a financing agreement from the State Water Resources Control Board for the planning, design, and construction of Production Well Number 21 (the "Project"); and

WHEREAS, this Authorized Representative, or his/her designee, is designated to provide the assurances, certifications, and commitments required for the financial assistance application, including executing a financial assistance agreement from the State Water Resources Control Board and any amendments or changes thereto; and

WHEREAS, the Authorized Representative, or his/her designee, is designated to represent the Entity in carrying out the Entity's responsibilities under the financing agreement, including certifying disbursement requests on behalf of the Entity and compliance with applicable state and federal laws.

PASSED AND ADOPTED this ___ day of _____, 20_____ by the following vote:

AYES:	**COUNCIL MEMBERS:**
NOES:	**COUNCIL MEMBERS:**
ABSTAIN:	**COUNCIL MEMBERS:**
ABSENT:	**COUNCIL MEMBERS:**

_____
Mayor

ATTEST:

_____
City Clerk

CERTIFICATION

I do herby certify that the foregoing is a full, true, and correct copy of resolution duly and regularly adopted at a meeting of the Dinuba City Council held on the 9th day of March, 2021.

_____
Linda Barkley
City of Dinuba City Clerk

City Council Staff Report

Department: CITY MANAGER'S OFFICE March 9, 2021

To: Mayor and City Council

From: Linda Barkley, City Clerk

Subject: Hands in the Community Request for Sponsorship (LB)

RECOMMENDATION

Council to approve a request for sponsorship in the amount of $800 for the 8th annual golf tournament, scheduled to take place at Ridge Creek Golf Course on May 7, 2021.

EXECUTIVE SUMMARY

Hands in the Community will hold their annual fund raiser golf tournament on May 7, 2021, at Dinuba Ridge Creek Golf Course. The organization has requested a sponsorship from the City of Dinuba in the amount of $800 for the event.

OUTSTANDING ISSUES

None.

DISCUSSION

Hands in the Community is a volunteer-driven oranization serving the needs of people in Tulare and Kings Counties assisting with access to services towards improved care and well-being. The majority of those served are children, at-risk youth, the elderly, those of low-income.

Hands in the Community holds an annual fundraising golf tournament at Dinuba Ridge Creek Golf Course to raise funds to perpetuate the aforementioned services. The 2021 golf tournament is scheduled for May 7, 2021, and the organization has submitted a request for $800 from the City of Dinuba. Staff recommends that the City Council authorize the sponsorship which can be funded from the Community Grants/Miscellaneous Fund.

FISCAL IMPACT

Should the City Council approve the request for sponsorship, the amount of $800 will be funded out of the City's Community Grants/Miscellaneous fund.

PUBLIC HEARING

None required.

ATTACHMENTS:

A. Hands in the Community Tournament Registration

8th Annual Golf Event

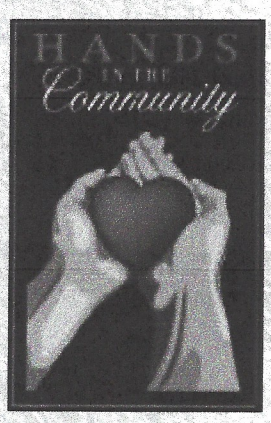
ATTACHMENT "A"

Friday, May 7, 2021

9 AM Shotgun Start

@Ridge Creek Golf Club, Dinuba CA

- **4 Man Scramble**
- **$800 Team Sponsor (4 players)**
- **Platinum Level – 3 Teams**
- **Gold Level – 2 Teams**
- **Sponsor a First Responder Team – help us thank them**
- **Light Breakfast, Lunch, Cart, Range balls, Gift Bag!**
  (Gift Bag includes – 1 Mulligan, 25 raffle tickets, free bump-up hole, 2 drink tickets, 1 putting contest ticket to win $200)



(559) 625-3822

Make Checks payable to Hands in the Community

Our purpose is to provide volunteers/groups to help people in our communities.
www.hnconline.org
TAX ID – 20-8356647

All proceeds and sponsorships will help fund more projects in the local community!

Sponsorship Packages

☐ **$5,000 Platinum**	Corporate level with full color Banner. 3 Teams of 4 players for golf, light breakfast, lunch, and gift bag. Recognition at Awards Ceremony and listed on media and Logo all future events **
☐ **$3,500 Gold**	Breakfast OR lunch sponsor with Full color banner. 2 Teams of 4 players for golf, with light breakfast, lunch, and gift bag. Recognition at Awards Ceremony and listed on media **
☐ **$1,500 Silver**	1 Team of 4 players for golf, light breakfast, lunch, and gift bag. Placard & recognition at Awards Ceremony
☐ **$1,000 First Responder**	1 Team of 4 players for golf, with light breakfast, lunch and gift bag. Name Recognition at Awards Ceremony
☐ **$1,000 Project**	Provides for building ramps, fences, painting homes, plumbing, heating & AC, etc. (Donor will be notified when project is complete)
☐ **$800 Team**	Team of 4 for golf, light breakfast, Lunch, 2 drink tickets and gift bag
☐ **$300 Two Tee Box signs**	☐ **$200 one Tee Box sign**

(Gift Bag includes – 1 Mulligan, 25 raffle tickets, free bump-up hole, 2 drink tickets, 1 putting contest ticket to win $200)

****In order to receive the full benefits of your sponsorship and inclusion in all print materials, a signed commitment must be received prior to February 26, 2021**

Registration & Payment Information

- Pay Online with E-Check or credit card: hnconline.org/donations, click Easy Tithe
- Register via Email to hncvisalia@gmail.com with sponsorship form
- Register by completing the form and mail to: Hands in the Community, P. O. Box 6842 Visalia, CA. 93290)

***Make checks payable to Hands in the Community**...Write Golf in the memo line!

Questions – call (559) 625-3822

Team Information

Team Captain Name: _____ **Handicap**_____

Email: _____

Cell Phone: _____

Team Member's name:

2. _____ **Handicap** ___ **Cell Phone:** _____

3. _____ **Handicap** ___ **Cell Phone:** _____

4. _____ **Handicap** ___ **Cell Phone:** _____

All proceeds and sponsorships will help fund more projects in the local community!

City Council Staff Report

Department: CITY MANAGER'S OFFICE March 9, 2021

To: Mayor and City Council

From: Luis Patlan, City Manager

Subject: COVID-19 Update (LP)

RECOMMENDATION

Council to receive verbal COVID-19 update and direct staff accordingly.

EXECUTIVE SUMMARY

Covid-19 cases continue to slow across the country. The positivity rate and hospitalizations in Tulare County have steadily declined to the point that the County may be soon moving from the Purple to Red Tier.

OUTSTANDING ISSUES

None.

DISCUSSION

Johnson & Johnson Vaccine

The Food and Drug Administration (FDA) approved an emergency authorization use for the Johnson & Johnson one-shot vaccine. Over 3 million doses were distributed to states last week. The federal government is partnering with Merck & Co. to produce the one-shot Johnson & Johnson vaccine in hopes of producing enough vaccines for all Americans by the end of May.

American Rescue Plan

The House of Representatives passed the $1.9 trillion American Recovery Plan on February 29, 2021. The U.S. Senate is currently debated the bill and is expected to vote on the bill over the weekend. If passed, the President is expected to sign the legislation as early as next week.

The American Rescue Plan includes $1,400 in assistance to eligible individuals and

families, additional unemployment payments and $350 billion in direct aid to states, counties and cities.

California

California's positivity rate has fallen to 2.1%, hospitalizations are down 41%, ICU's are down 43%, and over 10 million vaccines have been administered. These declining numbers have resulted in 18 of 58 counties moving from the purple to the red tier as of Friday.

Tulare County

Positive cases in Tulare County continue to decline. As of Friday, March 5, the positivity rate was 5.1% and the Health Equity Positivity metric was 6.3%. Tulare County is expected to move to the less restrict red tier soon if the numbers continue their downward trend.

Dinuba

Police personnel and other allied agencies received the second vaccination shot on March 3 at the Police Department.

FISCAL IMPACT

None.

PUBLIC HEARING

City Council Staff Report

Department: CITY MANAGER'S OFFICE | March 9, 2021

To: Mayor and City Council

From: Maggie Moreno, Administrative Services Director

By: Linda Barkley, City Clerk

Subject: Warrant Register February 26 & March 5, 2021 (MM)

RECOMMENDATION

City Council to review and approve the warrant register as presented.

EXECUTIVE SUMMARY

None.

OUTSTANDING ISSUES

None.

DISCUSSION

None.

FISCAL IMPACT

None.

PUBLIC HEARING

None.

ATTACHMENTS:

WR 02.26.2021
WR 03.05.2021

Accounts Payable Invoice Report

Payment Date Range 02/22/21 - 02/26/21
Report By Vendor - Invoice
Summary Listing

Invoice Number	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Net Amount
Vendor **367 - A-1 Auto Electric**									
127662	REPAIR PARTS FOR R 02	Paid by Check #29732		02/18/2021	02/26/2021	02/26/2021		02/26/2021	22.67
			Vendor **367 - A-1 Auto Electric** Totals			Invoices	1		$22.67
Vendor **348 - Administrative Solutions, Inc.**									
A1009632	February 2021	Paid by Check #29733		02/17/2021	02/26/2021	02/26/2021		02/26/2021	300.00
			Vendor **348 - Administrative Solutions, Inc.** Totals			Invoices	1		$300.00
Vendor **263 - Advantek Benefit Administrators**									
2/5/21	Funding Request	Paid by Check #29734		02/05/2021	02/26/2021	02/26/2021		02/26/2021	32,292.52
2/12/21	Funding Request	Paid by Check #29734		02/12/2021	02/26/2021	02/26/2021		02/26/2021	13,020.78
2/19/21	Funding Request	Paid by Check #29734		02/19/2021	02/26/2021	02/26/2021		02/26/2021	26,448.49
			Vendor **263 - Advantek Benefit Administrators** Totals			Invoices	3		$71,761.79
Vendor **757 - Alexanders Electric Motor Shop**									
90213-R	SALES TAX NOT INCLUDED IN 90213 PAYMENT DUE TO MIS-CALC	Paid by Check #29735		09/08/2020	02/26/2021	02/26/2021		02/26/2021	126.74
91449	ALEXANDER - 75 HP AERATOR PUMP, WWTP	Paid by Check #29735		11/06/2020	02/26/2021	02/26/2021		02/26/2021	6,454.00
			Vendor **757 - Alexanders Electric Motor Shop** Totals			Invoices	2		$6,580.74
Vendor **1229 - Sergio Armando Alvarado**									
ALVARADO 11320	PC MEETING NOVEMBER 3, 2020	Paid by Check #29736		11/03/2020	02/26/2021	02/26/2021		02/26/2021	25.00
ALVARADO 2221	PC MEETING FEBRUARY 2, 2021	Paid by Check #29736		02/22/2021	02/26/2021	02/26/2021		02/26/2021	25.00
			Vendor **1229 - Sergio Armando Alvarado** Totals			Invoices	2		$50.00
Vendor **351 - Anthem Blue Cross**									
101397036I	Hartley 919M97599	Paid by Check #29737		02/06/2021	02/26/2021	02/26/2021		02/26/2021	79.90
101397804I	Ramirez 010W01865	Paid by Check #29738		02/06/2021	02/26/2021	02/26/2021		02/26/2021	79.90
000184239497	Magyar 730A75583	Paid by Check #29742		02/07/2021	02/26/2021	02/26/2021		02/26/2021	865.95
000184247315	Tyler 141A75193	Paid by Check #29740		02/07/2021	02/26/2021	02/26/2021		02/26/2021	228.38
000184273444	Medders 936A79191	Paid by Check #29739		02/07/2021	02/26/2021	02/26/2021		02/26/2021	770.88
000184303213	Sano 097M84206	Paid by Check #29744		02/07/2021	02/26/2021	02/26/2021		02/26/2021	830.37
000184350210	Hartley 925M97595	Paid by Check #29741		02/07/2021	02/26/2021	02/26/2021		02/26/2021	222.72
000184371401	Harman 862W04709	Paid by Check #29745		02/07/2021	02/26/2021	02/26/2021		02/26/2021	391.53
000184387093	Ramirez 992W01856	Paid by Check #29743		02/07/2021	02/26/2021	02/26/2021		02/26/2021	179.95
			Vendor **351 - Anthem Blue Cross** Totals			Invoices	9		$3,649.58
Vendor **844 - Arrowhead Scientific Inc.**									
134833	PD - Supplies	Paid by Check #29746		02/19/2021	02/26/2021	02/26/2021		02/26/2021	52.49
			Vendor **844 - Arrowhead Scientific Inc.** Totals			Invoices	1		$52.49
Vendor **17 - AT&T**									



Accounts Payable Invoice Report

Payment Date Range 02/22/21 - 02/26/21
Report By Vendor - Invoice
Summary Listing

Invoice Number	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Net Amount
93910544612/21	Telephone	Paid by Check #29757		02/11/2021	02/26/2021	02/26/2021		02/26/2021	23.92
93910544662/21	Telephone	Paid by Check #29756		02/11/2021	02/26/2021	02/26/2021		02/26/2021	23.95
93910544672/21	Telephone	Paid by Check #29758		02/11/2021	02/26/2021	02/26/2021		02/26/2021	46.15
93910547562/21	Telephone	Paid by Check #29759		02/11/2021	02/26/2021	02/26/2021		02/26/2021	383.36
93910547442/21	Parks	Paid by Check #29755		02/11/2021	02/26/2021	02/26/2021		02/26/2021	240.93
93910544692/21	PD - 01/11/2021 - 02/10/2021 Billing Charges	Paid by Check #29748		02/11/2021	02/26/2021	02/26/2021		02/26/2021	22.26
93910547402/21	PD - 01/11/2021 - 02/10/2021 Billing Charges	Paid by Check #29747		02/11/2021	02/26/2021	02/26/2021		02/26/2021	266.95
93910372772/21	PW	Paid by Check #29749		02/10/2021	02/26/2021	02/26/2021		02/26/2021	26.45
93910544722/21	PW	Paid by Check #29750		02/10/2021	02/26/2021	02/26/2021		02/26/2021	46.11
93910544742/21	PW	Paid by Check #29751		02/10/2021	02/26/2021	02/26/2021		02/26/2021	46.11
93910544772/21	PW	Paid by Check #29752		02/10/2021	02/26/2021	02/26/2021		02/26/2021	23.90
93910544782/21	PW	Paid by Check #29753		02/10/2021	02/26/2021	02/26/2021		02/26/2021	23.90
93910547412/21	PW	Paid by Check #29754		02/11/2021	02/26/2021	02/26/2021		02/26/2021	268.87
			Vendor **17 - AT&T** Totals			Invoices	13		$1,442.86
Vendor **1393 - Estevan Benavides**									
BENAVIDES 11320	PC MEETING NOVEMBER 3, 2020	Paid by Check #29760		11/03/2020	02/26/2021	02/26/2021		02/26/2021	25.00
BENAVIDES 2221	PC MEETING FEBRUARY 2, 2021	Paid by Check #29760		02/02/2021	02/26/2021	02/26/2021		02/26/2021	25.00
			Vendor **1393 - Estevan Benavides** Totals			Invoices	2		$50.00
Vendor **116 - BSK Analytical Laboratories**									
AE03605	WATER SAMPLE TESTING - WATER DEPT	Paid by Check #29761		02/16/2021	02/26/2021	02/26/2021		02/26/2021	144.00
AE03809	WATER SAMPLE TESTING - WATER DEPT	Paid by Check #29761		02/18/2021	02/26/2021	02/26/2021		02/26/2021	108.00
AE03817	WATER SAMPLE TESTING - WATER DEPT	Paid by Check #29761		02/18/2021	02/26/2021	02/26/2021		02/26/2021	13.00
			Vendor **116 - BSK Analytical Laboratories** Totals			Invoices	3		$265.00
Vendor **1192 - California Industrial Rubber Co.**									
F-046366	WATER DEPT SUPPLIES	Paid by Check #29762		02/12/2021	02/26/2021	02/26/2021		02/26/2021	870.13
F-046587	WATER DEPT SUPPLIES	Paid by Check #29762		02/12/2021	02/26/2021	02/26/2021		02/26/2021	305.18
			Vendor **1192 - California Industrial Rubber Co.** Totals			Invoices	2		$1,175.31
Vendor **94 - California Public Employees Retirement**									
1/31-2/13/21	Payroll 1/31/21-2/13/21	Paid by EFT #1482		02/19/2021	02/22/2021	02/22/2021		02/22/2021	84,606.24
2021-00000307	31 - 457 - Employee CalPERS $*	Paid by EFT #1481		02/19/2021	02/22/2021	02/22/2021		02/22/2021	10,458.40
			Vendor **94 - California Public Employees Retirement** Totals			Invoices	2		$95,064.64
Vendor **725 - CDW Government**									
7065496	Cisco Direct	Paid by Check #29763		01/24/2021	02/26/2021	02/26/2021		02/26/2021	900.70
			Vendor **725 - CDW Government** Totals			Invoices	1		$900.70

Accounts Payable Invoice Report

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Report By Vendor - Invoice
Summary Listing

Invoice Number	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Net Amount
Vendor **1201 - Alberto Cendejas II**									
CENDEJAS 11320	PC MEETING NOVEMBER 3, 2020	Paid by Check #29764		11/03/2020	02/26/2021	02/26/2021		02/26/2021	25.00
CENDEJAS 2221	PC MEETING FEBRUARY 2, 2021	Paid by Check #29764		02/02/2021	02/26/2021	02/26/2021		02/26/2021	25.00
		Vendor **1201 - Alberto Cendejas II** Totals				Invoices	2		$50.00
Vendor **170 - Comcast**									
0160181 2/7/21	1088	Paid by Check #29765		02/07/2021	02/26/2021	02/26/2021		02/26/2021	32.11
		Vendor **170 - Comcast** Totals				Invoices	1		$32.11
Vendor **910 - Timothy S. Conklin**									
CONKLIN 11320	PC MEETING NOVEMBER 3, 2020	Paid by Check #29766		11/03/2020	02/26/2021	02/26/2021		02/26/2021	25.00
CONKLIN 2221	PC MEETING FEBRUARY 2, 2021	Paid by Check #29766		02/02/2021	02/26/2021	02/26/2021		02/26/2021	25.00
		Vendor **910 - Timothy S. Conklin** Totals				Invoices	2		$50.00
Vendor **334 - Cummins Pacific LLC**									
Y4-46145	WELL 18 HEATER-ENG COOLANT	Paid by Check #29767		01/27/2021	02/26/2021	02/26/2021		02/26/2021	356.99
		Vendor **334 - Cummins Pacific LLC** Totals				Invoices	1		$356.99
Vendor **341 - Dinuba Tires LLC**									
072319	TIRE ROTATION FOR GMC TRUCK	Paid by Check #29768		02/10/2021	02/26/2021	02/26/2021		02/26/2021	20.00
		Vendor **341 - Dinuba Tires LLC** Totals				Invoices	1		$20.00
Vendor **62 - Ed Dena's Auto Center**									
56387	REPAIRS FOR M 735	Paid by Check #29769		02/02/2021	02/26/2021	02/26/2021		02/26/2021	740.90
		Vendor **62 - Ed Dena's Auto Center** Totals				Invoices	1		$740.90
Vendor **36 - Ewing Irrigation Products**									
13500248	Fy 20/21-Parks-Blue/red/white stake flags	Paid by Check #29770		02/16/2021	02/26/2021	02/26/2021	02/22/2021	02/26/2021	29.43
		Vendor **36 - Ewing Irrigation Products** Totals				Invoices	1		$29.43
Vendor **1200 - Linda Faust**									
FAUST 11320	PC MEETING NOVEMBER 3, 2020	Paid by Check #29771		11/03/2020	02/26/2021	02/26/2021		02/26/2021	25.00
FAUST 2221	PC MEETING FEBRUARY 2, 2021	Paid by Check #29771		02/02/2021	02/26/2021	02/26/2021		02/26/2021	25.00
		Vendor **1200 - Linda Faust** Totals				Invoices	2		$50.00
Vendor **235 - FERGUSON ENTERPRISES, LLC**									
1604833-1	WATER DEPT SUPPLIES	Paid by Check #29772		02/11/2021	02/26/2021	02/26/2021		02/26/2021	999.57
1604853	WATER DEPT SUPPLIES	Paid by Check #29772		02/16/2021	02/26/2021	02/26/2021		02/26/2021	107.96
1605615-1	WATER DEPT SUPPLIES	Paid by Check #29772		02/16/2021	02/26/2021	02/26/2021		02/26/2021	38.64
		Vendor **235 - FERGUSON ENTERPRISES, LLC** Totals				Invoices	3		$1,146.17
Vendor **1244 - Fire Apparatus Solutions**									
18912	REPAIRS FOR E 32	Paid by Check #29773		02/12/2021	02/26/2021	02/26/2021		02/26/2021	620.73



Accounts Payable Invoice Report

Payment Date Range 02/22/21 - 02/26/21
Report By Vendor - Invoice
Summary Listing

Invoice Number	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Net Amount
		Vendor **1244 - Fire Apparatus Solutions** Totals				Invoices	1		$620.73
Vendor **1518 - Formation Environmental, LLC**									
6163	REMEDIATION REVIEW, GAS N SAVE - FEBRUARY 2021	Paid by Check #29774		01/31/2021	02/26/2021	02/26/2021		02/26/2021	280.00
		Vendor **1518 - Formation Environmental, LLC** Totals				Invoices	1		$280.00
Vendor **1712 - Fresno Bark, Inc.**									
700818A	Fy 20/21-L&L-Muirfield park playground mulch	Paid by Check #29775		02/19/2021	02/26/2021	02/26/2021	02/19/2021	02/26/2021	3,038.00
700818B	Fy 20/21-Parks-200 yrds of muclch purch for city playgrounds	Paid by Check #29775		02/19/2021	02/26/2021	02/26/2021	02/19/2021	02/26/2021	6,076.00
		Vendor **1712 - Fresno Bark, Inc.** Totals				Invoices	2		$9,114.00
Vendor **1431 - Patricia Hartman**									
2/19/21	Anthem	Paid by Check #29776		02/19/2021	02/26/2021	02/26/2021		02/26/2021	79.90
		Vendor **1431 - Patricia Hartman** Totals				Invoices	1		$79.90
Vendor **1710 - HydrantGuard, LLC**									
1022	HYDRANT - SURGE PROTECTANT VALVE	Paid by Check #29777		12/02/2020	02/26/2021	02/26/2021		02/26/2021	12,868.10
		Vendor **1710 - HydrantGuard, LLC** Totals				Invoices	1		$12,868.10
Vendor **6 - Jim Manning Dodge Inc.**									
149886DOR	REPAIR PARTS FOR PD 24	Paid by Check #29778		02/17/2021	02/26/2021	02/26/2021		02/26/2021	34.47
		Vendor **6 - Jim Manning Dodge Inc.** Totals				Invoices	1		$34.47
Vendor **440 - Johnson Controls Security Solutions**									
35491968	199 N L St	Paid by Check #29779		02/06/2021	02/26/2021	02/26/2021		02/26/2021	888.53
35254596	FY19/20-Sportsplex security alarm qtrly. billing 1/1/21-3/31/21	Paid by Check #29779		12/12/2020	02/26/2021	02/26/2021	02/22/2021	02/26/2021	623.15
35491966	SECURITY SERVICES FOR WATER TOWER ON SIERRA	Paid by Check #29779		02/06/2021	02/26/2021	02/26/2021		02/26/2021	66.43
		Vendor **440 - Johnson Controls Security Solutions** Totals				Invoices	3		$1,578.11
Vendor **785 - Judicial Council of California**									
Q2FY20	Shared Costs Tulare Superior Court	Paid by Check #29780		12/31/2020	02/26/2021	02/26/2021		02/26/2021	1,509.66
		Vendor **785 - Judicial Council of California** Totals				Invoices	1		$1,509.66
Vendor **449 - Les Schwab Tire Centers of Central California**									
55100242258	TIRE REPAIR T 20	Paid by Check #29781		02/09/2021	02/26/2021	02/26/2021		02/26/2021	113.27
55100243206	TIRES FOR PD 18	Paid by Check #29781		02/19/2021	02/26/2021	02/26/2021		02/26/2021	724.14
		Vendor **449 - Les Schwab Tire Centers of Central California** Totals				Invoices	2		$837.41
Vendor **89 - Liebert Cassidy Whitmore**									

Accounts Payable Invoice Report

Payment Date Range 02/22/21 - 02/26/21
Report By Vendor - Invoice
Summary Listing

Invoice Number	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Net Amount
1505203	Legal Services (lawyers)	Paid by Check #29782		08/31/2020	02/26/2021	02/26/2021		02/26/2021	47.00
		Vendor **89 - Liebert Cassidy Whitmore** Totals				Invoices	1		$47.00
Vendor **304 - Lowe's Home Centers Inc.**									
6705036 2221	CLEAR PLEXI FOR PARTITIONS AT CH, TOOLS	Paid by Check #29783		02/02/2021	02/26/2021	02/26/2021		02/26/2021	429.64
		Vendor **304 - Lowe's Home Centers Inc.** Totals				Invoices	1		$429.64
Vendor **1587 - MacLeod Watts, Inc.**									
120720Dinub	Professional Services	Paid by Check #29784		12/07/2020	02/26/2021	02/26/2021		02/26/2021	6,850.00
		Vendor **1587 - MacLeod Watts, Inc.** Totals				Invoices	1		$6,850.00
Vendor **22 - Moore Twining Associates Inc.**									
1365599	WATER SAMPLE TESTING WWTP - INDUSTRIAL	Paid by Check #29785		02/17/2021	02/26/2021	02/26/2021		02/26/2021	123.00
1365600	WATER SAMPLE TESTING WWTP - IN HOUSE	Paid by Check #29785		02/17/2021	02/26/2021	02/26/2021		02/26/2021	246.00
1365660	WATER SAMPLE TESTING WWTP - INDUSTRIAL	Paid by Check #29785		02/18/2021	02/26/2021	02/26/2021		02/26/2021	88.00
		Vendor **22 - Moore Twining Associates Inc.** Totals				Invoices	3		$457.00
Vendor **1708 - James Olvera**									
2/19/21	Anthem	Paid by Check #29786		02/19/2021	02/26/2021	02/26/2021		02/26/2021	125.49
		Vendor **1708 - James Olvera** Totals				Invoices	1		$125.49
Vendor **76 - Pacific Gas & Electric**									
250971736422/21	L & M Alley	Paid by Check #29811		02/08/2021	02/26/2021	02/26/2021		02/26/2021	53.68
618305447402/21	496 E Tulare	Paid by Check #29812		02/09/2021	02/26/2021	02/26/2021		02/26/2021	3,490.24
284878382872/21	1455 Crawford	Paid by Check #29802		02/08/2021	02/26/2021	02/26/2021		02/26/2021	10.28
860727324972/21	1001 El Paso	Paid by Check #29809		02/08/2021	02/26/2021	02/26/2021		02/26/2021	26.75
169314496942/21	Kamm/Green	Paid by Check #29801		02/09/2021	02/26/2021	02/26/2021		02/26/2021	29.54
339630846042/21	KAMM/O	Paid by Check #29804		02/09/2021	02/26/2021	02/26/2021		02/26/2021	10.58
602118118762/21	201 Uruapan	Paid by Check #29805		02/09/2021	02/26/2021	02/26/2021		02/26/2021	779.85
774843071192/21	1133 College	Paid by Check #29807		02/09/2021	02/26/2021	02/26/2021		02/26/2021	28.64
945914183252/21	COLLEGE/MARSHALL	Paid by Check #29810		02/09/2021	02/26/2021	02/26/2021		02/26/2021	10.20
294652070082/21	Parks	Paid by Check #29803		02/10/2021	02/26/2021	02/26/2021		02/26/2021	39.44
731427487112/21	Parks	Paid by Check #29806		02/10/2021	02/26/2021	02/26/2021		02/26/2021	1,426.54
155771097452/21	1851 Kamm	Paid by Check #29800		02/11/2021	02/26/2021	02/26/2021		02/26/2021	1,377.65
831902407272/21	Parks	Paid by Check #29808		02/11/2021	02/26/2021	02/26/2021		02/26/2021	24.90
183409121302/21	Marshall/Wright	Paid by Check #29790		02/09/2021	02/26/2021	02/26/2021		02/26/2021	23.67
496411368302/21	Utilities	Paid by Check #29792		02/09/2021	02/26/2021	02/26/2021		02/26/2021	103.64
516730856042/21	Kamm/Alta	Paid by Check #29794		02/09/2021	02/26/2021	02/26/2021		02/26/2021	100.21
672472110622/21	Tulare/L	Paid by Check #29795		02/09/2021	02/26/2021	02/26/2021		02/26/2021	91.15
676638777012/21	Tulare/L	Paid by Check #29796		02/09/2021	02/26/2021	02/26/2021		02/26/2021	60.61



Accounts Payable Invoice Report

Payment Date Range 02/22/21 - 02/26/21
Report By Vendor - Invoice
Summary Listing

Invoice Number	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Net Amount
874409527912/21	301 Kamm	Paid by Check #29798		02/09/2021	02/26/2021	02/26/2021		02/26/2021	24.77
134971623572/21	Kamm/Green	Paid by Check #29787		02/10/2021	02/26/2021	02/26/2021		02/26/2021	4,201.56
502735657342/21	Randle/El Monte	Paid by Check #29793		02/10/2021	02/26/2021	02/26/2021		02/26/2021	41.54
847471995152/21	Alta/Kamm	Paid by Check #29797		02/10/2021	02/26/2021	02/26/2021		02/26/2021	69.36
207327719752/21	1088 E Kamm	Paid by Check #29789		02/11/2021	02/26/2021	02/26/2021		02/26/2021	874.26
156188827222/21	PW	Paid by Check #29788		02/12/2021	02/26/2021	02/26/2021		02/26/2021	132.03
338077954232/21	2007 Crawford`	Paid by Check #29791		02/12/2021	02/26/2021	02/26/2021		02/26/2021	672.10
954874984792/21	Alta/Nebraska	Paid by Check #29799		02/12/2021	02/26/2021	02/26/2021		02/26/2021	66.92
		Vendor **76 - Pacific Gas & Electric** Totals				Invoices	26		$13,770.11
Vendor **265 - Pape Machinery Inc.**									
12484710	REPAIR PARTS FOR PW 10	Paid by Check #29813		02/01/2021	02/26/2021	02/26/2021		02/26/2021	1,892.68
12493962	CORE CREDIT PW 10	Paid by Check #29813		02/03/2021	02/26/2021	02/26/2021		02/26/2021	(325.50)
12498480	REPAIR PARTS FOR WWRP 06	Paid by Check #29813		02/08/2021	02/26/2021	02/26/2021		02/26/2021	453.23
		Vendor **265 - Pape Machinery Inc.** Totals				Invoices	3		$2,020.41
Vendor **366 - PBM Supply & Mfg., Inc**									
888476	REPLACE DAMAGED BLEACH PUMP	Paid by Check #29814		02/18/2021	02/26/2021	02/26/2021		02/26/2021	322.74
		Vendor **366 - PBM Supply & Mfg., Inc** Totals				Invoices	1		$322.74
Vendor **7 - Pena's Disposal Services**									
565618	Cust No. 01-153360	Paid by Check #29815		02/19/2021	02/26/2021	02/26/2021		02/26/2021	2,450.77
		Vendor **7 - Pena's Disposal Services** Totals				Invoices	1		$2,450.77
Vendor **349 - RES COM Pest Control**									
1897640	PD - Dog Kennel Pest Control Service	Paid by Check #29816		02/16/2021	02/26/2021	02/26/2021		02/26/2021	44.00
		Vendor **349 - RES COM Pest Control** Totals				Invoices	1		$44.00
Vendor **507 - San Joaquin Vally Chapter of the ICC**									
2021 ICC Lopez	SJVCICC Jose Lopez	Paid by Check #29817		02/19/2021	02/26/2021	02/26/2021		02/26/2021	75.00
		Vendor **507 - San Joaquin Vally Chapter of the ICC** Totals				Invoices	1		$75.00
Vendor **957 - Shred-It USA LLC**									
8180672490	PD - 10/14/2020 Service	Paid by Check #29818		10/15/2020	02/26/2021	02/26/2021		02/26/2021	102.45
8181458370	PD - 02/03/2021 Service	Paid by Check #29818		02/15/2021	02/26/2021	02/26/2021		02/26/2021	138.78
		Vendor **957 - Shred-It USA LLC** Totals				Invoices	2		$241.23
Vendor **247 - State Center Community College District**									
15792638-39	PD - FTO Update Registration 02/08/2021 - 02/10/2021	Paid by Check #29819		02/18/2021	02/26/2021	02/26/2021		02/26/2021	122.00
		Vendor **247 - State Center Community College District** Totals				Invoices	1		$122.00
Vendor **147 - Swanson-Farhney Ford Sales**									



Accounts Payable Invoice Report

Payment Date Range 02/22/21 - 02/26/21
Report By Vendor - Invoice
Summary Listing

Invoice Number	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Net Amount
32124	REPAIR PARTS FOR BUS 12	Paid by Check #29820		02/10/2021	02/26/2021	02/26/2021		02/26/2021	35.80
		Vendor **147 - Swanson-Farhney Ford Sales** Totals				Invoices	1		$35.80
Vendor **1447 - Monte Sylvester**									
2/19/21	Anthem	Paid by Check #29821		02/19/2021	02/26/2021	02/26/2021		02/26/2021	291.13
		Vendor **1447 - Monte Sylvester** Totals				Invoices	1		$291.13
Vendor **189 - Terminix International**									
404332854	PD - Pest Control Service	Paid by Check #29822		01/21/2021	02/26/2021	02/26/2021		02/26/2021	23.00
		Vendor **189 - Terminix International** Totals				Invoices	1		$23.00
Vendor **1633 - Toyota Industries Commercial Finance, Inc.**									
4003041459	LITTER VACUUM LEASE PAYMENT	Paid by Check #29823		02/11/2021	02/26/2021	02/26/2021		02/26/2021	950.73
		Vendor **1633 - Toyota Industries Commercial Finance, Inc.** Totals				Invoices	1		$950.73
Vendor **1352 - Trizetto Provider Solutions, LLC**									
3U25122000	Miscellaneous	Paid by Check #29824		12/01/2020	02/26/2021	02/26/2021		02/26/2021	192.20
		Vendor **1352 - Trizetto Provider Solutions, LLC** Totals				Invoices	1		$192.20
Vendor **1577 - Union Pacific Railroad Company**									
90103954	Union Pacific RR S. College Project	Paid by Check #29825		01/14/2021	02/26/2021	02/26/2021		02/26/2021	534.00
		Vendor **1577 - Union Pacific Railroad Company** Totals				Invoices	1		$534.00
Vendor **273 - US Bank**									
436137798	PD - Copiers Lease	Paid by Check #29826		02/12/2021	02/26/2021	02/26/2021		02/26/2021	907.08
		Vendor **273 - US Bank** Totals				Invoices	1		$907.08
Vendor **154 - USA Bluebook**									
485808	WATER DEPT SUPPLIES	Paid by Check #29827		01/27/2021	02/26/2021	02/26/2021		02/26/2021	40.23
486005	SUPPLIES FOR WATER DEPT	Paid by Check #29827		01/27/2021	02/26/2021	02/26/2021		02/26/2021	623.02
500068	REPLACING DAMAGED DO PROBES AT BOTH BASINS	Paid by Check #29827		02/10/2021	02/26/2021	02/26/2021		02/26/2021	4,737.03
		Vendor **154 - USA Bluebook** Totals				Invoices	3		$5,400.28
Vendor **354 - Verizon Wireless**									
9873040076	PD - 01/11/2021 - 02/10/2021 Billing Charges	Paid by Check #29828		02/10/2001	02/26/2021	02/26/2021		02/26/2021	2,015.49
		Vendor **354 - Verizon Wireless** Totals				Invoices	1		$2,015.49
Vendor **549 - Wal-Mart**									
2441 2/9/21	PD - Supplies	Paid by Check #29829		02/09/2021	02/26/2021	02/26/2021		02/26/2021	119.17
		Vendor **549 - Wal-Mart** Totals				Invoices	1		$119.17
Vendor **Jasmine Villarreal**									

Accounts Payable Invoice Report

Payment Date Range 02/22/21 - 02/26/21
Report By Vendor - Invoice
Summary Listing

Invoice Number	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Net Amount
Refund fees	Fy 19/20-Sports-BB Season cancelled due to Covid-19	Paid by Check #29830		04/09/2020	05/01/2020	05/01/2020	04/09/2020	02/25/2021	95.00
			Vendor **Jasmine Villarreal** Totals			Invoices	1		$95.00
			Grand Totals			Invoices	125		$248,233.03

Accounts Payable Invoice Report

Payment Date Range 03/01/21 - 03/05/21
Report By Vendor - Invoice
Summary Listing

Invoice Number	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Net Amount
Vendor **548 - Adamson Police Products**									
INV346862	PD - (4) P320 / Romeo	Paid by Check #29831		02/18/2021	03/05/2021	03/05/2021		03/05/2021	2,845.09
		Vendor **548 - Adamson Police Products** Totals				Invoices	1		$2,845.09
Vendor **263 - Advantek Benefit Administrators**									
2102 0011	Miscellaneous	Paid by Check #29833		01/27/2021	03/05/2021	03/05/2021		03/05/2021	61,892.82
2/26/21	Miscellaneous	Paid by Check #29832		02/26/2021	03/05/2021	03/05/2021		03/05/2021	13,399.63
		Vendor **263 - Advantek Benefit Administrators** Totals				Invoices	2		$75,292.45
Vendor **20 - Ameritas Life Insurance**									
3/1/21-3/31/21	Contractual	Paid by Check #29834		02/15/2021	03/05/2021	03/05/2021		03/05/2021	12,660.68
		Vendor **20 - Ameritas Life Insurance** Totals				Invoices	1		$12,660.68
Vendor **351 - Anthem Blue Cross**									
000184279546	Canales 920M82828	Paid by Check #29835		02/07/2021	03/05/2021	03/05/2021		03/05/2021	713.04
		Vendor **351 - Anthem Blue Cross** Totals				Invoices	1		$713.04
Vendor **17 - AT&T**									
93910544622/21	DSC Telephone 1/11 - 2/10/2021	Paid by Check #29836		02/11/2021	03/05/2021	03/05/2021		03/05/2021	77.60
93910547362/21	PD - 01/20/2021 - 02/19/2021 Billing Charges	Paid by Check #29837		02/20/2021	03/05/2021	03/05/2021		03/05/2021	140.33
		Vendor **17 - AT&T** Totals				Invoices	2		$217.93
Vendor **289 - AT&T Mobility LLC**									
2872350721992/21	Council	Paid by Check #29839		02/16/2021	03/05/2021	03/05/2021		03/05/2021	79.81
2872932128682/21	PW	Paid by Check #29838		02/16/2021	03/05/2021	03/05/2021		03/05/2021	284.41
		Vendor **289 - AT&T Mobility LLC** Totals				Invoices	2		$364.22
Vendor **1679 - Bill Nelson General Engineering Construction, Inc.**									
2223-7	Bill Nelson - Kern Street Project	Paid by Check #29840		02/24/2021	03/05/2021	03/05/2021		03/05/2021	313,369.56
		Vendor **1679 - Bill Nelson General Engineering Construction, Inc.** Totals				Invoices	1		$313,369.56
Vendor **116 - BSK Analytical Laboratories**									
AE04275	WATER SAMPLE TESTING - WATER DEPT	Paid by Check #29841		02/24/2021	03/05/2021	03/05/2021		03/05/2021	13.00
AE04276	WATER SAMPLE TESTING - WATER DEPT	Paid by Check #29841		02/24/2021	03/05/2021	03/05/2021		03/05/2021	144.00
AE04374	WATER SAMPLE TESTING - WATER DEPT	Paid by Check #29841		02/25/2021	03/05/2021	03/05/2021		03/05/2021	318.00
AE04376	WATER SAMPLE TESTING - WATER DEPT	Paid by Check #29841		02/25/2021	03/05/2021	03/05/2021		03/05/2021	998.00
AE04589	WATER SAMPLE TESTING - WATER DEPT	Paid by Check #29841		02/26/2021	03/05/2021	03/05/2021		03/05/2021	13.00
AE04599	WATER SAMPLE TESTING - WATER DEPT	Paid by Check #29841		02/26/2021	03/05/2021	03/05/2021		03/05/2021	144.00



Accounts Payable Invoice Report

Payment Date Range 03/01/21 - 03/05/21
Report By Vendor - Invoice
Summary Listing

Invoice Number	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Net Amount
		Vendor **116 - BSK Analytical Laboratories** Totals				Invoices	6		$1,630.00
Vendor **1141 - Business Location Advisors, Inc.**									
4 Qtr-20	BESTBUY.COM	Paid by Check #29842		02/04/2021	03/05/2021	03/05/2021		03/05/2021	290,291.97
		Vendor **1141 - Business Location Advisors, Inc.** Totals				Invoices	1		$290,291.97
Vendor **1 - C&S Laundry Cleaners**									
034342	Patches	Paid by Check #29843		02/03/2021	03/05/2021	03/05/2021		03/05/2021	60.60
		Vendor **1 - C&S Laundry Cleaners** Totals				Invoices	1		$60.60
Vendor **131 - CalTronics**									
3181970	PD - Records Fax Supplies	Paid by Check #29844		02/01/2021	03/05/2021	03/05/2021		03/05/2021	218.74
		Vendor **131 - CalTronics** Totals				Invoices	1		$218.74
Vendor **333 - Cintas Corporation No. 2**									
1901971563	PD - Nitrile Gloves	Paid by Check #29845		02/15/2021	03/05/2021	03/05/2021		03/05/2021	732.38
4076193011	PD - Janitorial Supplies	Paid by Check #29845		02/17/2021	03/05/2021	03/05/2021		03/05/2021	46.58
		Vendor **333 - Cintas Corporation No. 2** Totals				Invoices	2		$778.96
Vendor **170 - Comcast**									
0148160 2/11/21	1390 Elizabeth	Paid by Check #29846		02/11/2021	03/05/2021	03/05/2021		03/05/2021	231.04
0148178 2/12/21	680 Alta	Paid by Check #29847		02/12/2021	03/05/2021	03/05/2021		03/05/2021	326.08
0191269 2/22/21	201 Uruapan	Paid by Check #29848		02/22/2021	03/05/2021	03/05/2021		03/05/2021	269.68
		Vendor **170 - Comcast** Totals				Invoices	3		$826.80
Vendor **731 - Community Services & Employment Training, Inc.**									
SEFFS-DIATP-17	CSET PATHWAY ATP	Paid by Check #29849		02/23/2021	03/05/2021	03/05/2021		03/05/2021	2,343.44
SEFFS-DISRS-08	CSET SRTS ATP Project	Paid by Check #29849		02/23/2021	03/05/2021	03/05/2021		03/05/2021	1,219.09
		Vendor **731 - Community Services & Employment Training, Inc.** Totals				Invoices	2		$3,562.53
Vendor **1473 - Country View Nursery**									
3644	PLANTS FOR STREETS	Paid by Check #29850		02/11/2021	03/05/2021	03/05/2021		03/05/2021	1,191.33
		Vendor **1473 - Country View Nursery** Totals				Invoices	1		$1,191.33
Vendor **3 - Culligan Water**									
170638	PORTABLE EXCHANGE TANK - PW	Paid by Check #29851		02/28/2021	03/05/2021	03/05/2021		03/05/2021	77.00
170842	PORTABLE EXCHANGE TANK, 1 HIC SERVICE, DI RENTAL - WWTP	Paid by Check #29851		02/28/2021	03/05/2021	03/05/2021		03/05/2021	74.00
		Vendor **3 - Culligan Water** Totals				Invoices	2		$151.00
Vendor **334 - Cummins Pacific LLC**									
Y4-47526	REPAIR PARTS FOR E 31	Paid by Check #29852		02/22/2021	03/05/2021	03/05/2021		03/05/2021	1,499.82
		Vendor **334 - Cummins Pacific LLC** Totals				Invoices	1		$1,499.82
Vendor **30 - Dinuba Chamber of Commerce**									

Accounts Payable Invoice Report

Payment Date Range 03/01/21 - 03/05/21
Report By Vendor - Invoice
Summary Listing

Invoice Number	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Net Amount
Payment #2 2021	Business License Receipts	Paid by Check #29853		02/22/2021	03/05/2021	03/05/2021		03/05/2021	2,980.61
06011237	PD - LNTC Class Tuition Fees - John George Ayala	Paid by Check #29853		01/20/2021	03/05/2021	03/05/2021		03/05/2021	850.00
		Vendor **30 - Dinuba Chamber of Commerce** Totals				Invoices	2		$3,830.61
Vendor **341 - Dinuba Tires LLC**									
072332	FLAT REPAIR FOR P 05	Paid by Check #29854		02/23/2021	03/05/2021	03/05/2021		03/05/2021	20.00
		Vendor **341 - Dinuba Tires LLC** Totals				Invoices	1		$20.00
Vendor **200 - Dinuba Unified School District**									
1666	DSC Senior Lunches - Feb. 2021	Paid by Check #29855		02/26/2021	03/05/2021	03/05/2021		03/05/2021	4,400.00
		Vendor **200 - Dinuba Unified School District** Totals				Invoices	1		$4,400.00
Vendor **1516 - ERIKS North America, Inc.**									
FR040652	FOR CLARIFIERS RAKES	Paid by Check #29856		02/16/2021	03/05/2021	03/05/2021		03/05/2021	702.21
		Vendor **1516 - ERIKS North America, Inc.** Totals				Invoices	1		$702.21
Vendor **36 - Ewing Irrigation Products**									
13486577	NEBRASKA MEDIAN IRRIGATION	Paid by Check #29857		02/12/2021	03/05/2021	03/05/2021		03/05/2021	400.89
		Vendor **36 - Ewing Irrigation Products** Totals				Invoices	1		$400.89
Vendor **1453 - Excel Telecommunications**									
1182793009 1	April 2020	Paid by Check #29858		04/30/2020	03/05/2021	03/05/2021		03/05/2021	17.81
1186633845	February 2021	Paid by Check #29858		02/11/2021	03/05/2021	03/05/2021		03/05/2021	24.86
		Vendor **1453 - Excel Telecommunications** Totals				Invoices	2		$42.67
Vendor **379 - Guardian EMS Products**									
8387	Supplies	Paid by Check #29859		02/17/2021	03/05/2021	03/05/2021		03/05/2021	180.51
8393	Supplies	Paid by Check #29859		02/18/2021	03/05/2021	03/05/2021		03/05/2021	6.35
8440	Supplies	Paid by Check #29859		02/26/2021	03/05/2021	03/05/2021		03/05/2021	184.98
		Vendor **379 - Guardian EMS Products** Totals				Invoices	3		$371.84
Vendor **1431 - Patricia Hartman**									
2/26/21	Anthem	Paid by Check #29860		02/26/2021	03/05/2021	03/05/2021		03/05/2021	563.70
		Vendor **1431 - Patricia Hartman** Totals				Invoices	1		$563.70
Vendor **139 - Henry Schein Inc.**									
89901639	Supplies	Paid by Check #29861		02/12/2021	03/05/2021	03/05/2021		03/05/2021	879.89
		Vendor **139 - Henry Schein Inc.** Totals				Invoices	1		$879.89
Vendor **1150 - Hoffman Security**									
511801	DSC Security Monitoring - March 2021	Paid by Check #29862		02/22/2021	03/05/2021	03/05/2021		03/05/2021	105.00
		Vendor **1150 - Hoffman Security** Totals				Invoices	1		$105.00



Accounts Payable Invoice Report

Payment Date Range 03/01/21 - 03/05/21
Report By Vendor - Invoice
Summary Listing

Invoice Number	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Net Amount
Vendor **1711 - Housing Authority of County of Tulare**									
TBRA 1/21	COVID-19 TBRA JAN 2021	Paid by Check #29863		01/15/2021	03/05/2021	03/05/2021		03/05/2021	17,550.00
		Vendor **1711 - Housing Authority of County of Tulare** Totals				Invoices	1		$17,550.00
Vendor **472 - Jacobson James & Associates**									
2101.0052	SENTINEL WELL MONITORING - JANUARY 2020	Paid by Check #29864		02/24/2021	03/05/2021	03/05/2021		03/05/2021	2,220.17
		Vendor **472 - Jacobson James & Associates** Totals				Invoices	1		$2,220.17
Vendor **449 - Les Schwab Tire Centers of Central California**									
55100243425	TIRES AND FLAT REPAIR FOR T 20	Paid by Check #29865		02/22/2021	03/05/2021	03/05/2021		03/05/2021	957.31
55100243534	TIRES FOR BUS 3	Paid by Check #29865		02/23/2021	03/05/2021	03/05/2021		03/05/2021	877.51
55100243598	FLAT REPAIR FOR U 10	Paid by Check #29865		02/24/2021	03/05/2021	03/05/2021		03/05/2021	80.55
55100243721	TIRES FOR U 42	Paid by Check #29865		02/25/2021	03/05/2021	03/05/2021		03/05/2021	1,197.94
		Vendor **449 - Les Schwab Tire Centers of Central California** Totals				Invoices	4		$3,113.31
Vendor **89 - Liebert Cassidy Whitmore**									
1513810	Legal	Paid by Check #29866		01/31/2021	03/05/2021	03/05/2021		03/05/2021	5,327.00
1513811	Legal Services (lawyers)	Paid by Check #29866		01/31/2021	03/05/2021	03/05/2021		03/05/2021	1,424.50
		Vendor **89 - Liebert Cassidy Whitmore** Totals				Invoices	2		$6,751.50
Vendor **22 - Moore Twining Associates Inc.**									
1365891	WATER SAMPLE TESTING WWTP - INDUSTRIAL	Paid by Check #29867		02/23/2021	03/05/2021	03/05/2021		03/05/2021	131.00
1365892	WATER SAMPLE TESTING WWTP - IN HOUSE	Paid by Check #29867		02/23/2021	03/05/2021	03/05/2021		03/05/2021	115.00
1365943	WATER SAMPLE TESTING WWTP - INDUSTRIAL	Paid by Check #29867		02/24/2021	03/05/2021	03/05/2021		03/05/2021	131.00
1366099	WATER SAMPLE TESTING WWTP - IN HOUSE	Paid by Check #29867		03/01/2021	03/05/2021	03/05/2021		03/05/2021	70.00
1366100	WATER SAMPLE TESTING WWTP - INDUSTRIAL	Paid by Check #29867		03/01/2021	03/05/2021	03/05/2021		03/05/2021	88.00
		Vendor **22 - Moore Twining Associates Inc.** Totals				Invoices	5		$535.00
Vendor **1698 - Fabian Morales**									
Medic 2021	Reimbursement	Paid by Check #29868		02/26/2021	03/05/2021	03/05/2021		03/05/2021	225.00
		Vendor **1698 - Fabian Morales** Totals				Invoices	1		$225.00
Vendor **142 - Office Depot BSD**									
150747645001	Fy 20/21-Dept. office supplies	Paid by Check #29869		02/12/2021	03/05/2021	03/05/2021	02/26/2021	03/05/2021	79.36
157324861001	PD - Supplies	Paid by Check #29869		02/15/2021	03/05/2021	03/05/2021		03/05/2021	547.35
157347344001	PD - Supplies	Paid by Check #29869		02/15/2021	03/05/2021	03/05/2021		03/05/2021	142.00
156645286001	Office Supplies - Office Depot	Paid by Check #29869		02/09/2021	03/05/2021	03/05/2021		03/05/2021	287.71
155351271001	Office Supplies - Office Depot	Paid by Check #29869		02/10/2021	03/05/2021	03/05/2021		03/05/2021	228.72



Accounts Payable Invoice Report

Payment Date Range 03/01/21 - 03/05/21
Report By Vendor - Invoice
Summary Listing

Invoice Number	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Net Amount
		Vendor **142 - Office Depot BSD** Totals				Invoices 5			$1,285.14
Vendor **76 - Pacific Gas & Electric**									
316657841902/21	3007 Kamm	Paid by Check #29880		02/18/2021	03/05/2021	03/05/2021		03/05/2021	24.64
432339024692/21	Ventura/O	Paid by Check #29870		02/16/2021	03/05/2021	03/05/2021		03/05/2021	61.73
854359817422/21	Parks	Paid by Check #29871		02/16/2021	03/05/2021	03/05/2021		03/05/2021	205.53
901837373532/21	Viscaya	Paid by Check #29872		02/16/2021	03/05/2021	03/05/2021		03/05/2021	899.23
919617675882/21	Sierra/Buena Vista	Paid by Check #29873		02/16/2021	03/05/2021	03/05/2021		03/05/2021	67.72
640799572502.21	Utilities	Paid by Check #29876		02/16/2021	03/05/2021	03/05/2021		03/05/2021	699.73
723267973792/21	PW	Paid by Check #29877		02/16/2021	03/05/2021	03/05/2021		03/05/2021	13,629.21
917922255332/21	PW	Paid by Check #29879		02/16/2021	03/05/2021	03/05/2021		03/05/2021	888.03
886695643252/21	PW	Paid by Check #29878		02/18/2021	03/05/2021	03/05/2021		03/05/2021	1,278.08
312018483272/21	7387 Sierra	Paid by Check #29874		02/22/2021	03/05/2021	03/05/2021		03/05/2021	3,847.99
594966555032/21	6675 Ave 412	Paid by Check #29875		02/22/2021	03/05/2021	03/05/2021		03/05/2021	30.67
		Vendor **76 - Pacific Gas & Electric** Totals				Invoices 11			$21,632.56
Vendor **7 - Pena's Disposal Services**									
565611	Fy 20/21-Parks-Disposal service for Vuich park	Paid by Check #29881		02/19/2021	03/05/2021	03/05/2021	02/22/2021	03/05/2021	736.86
		Vendor **7 - Pena's Disposal Services** Totals				Invoices 1			$736.86
Vendor **1411 - Placer Title Company**									
P-325483-2	Placer Title APN 013-050-012 Otani Prop	Paid by Check #29882		10/30/2020	03/05/2021	03/05/2021		03/05/2021	53,223.20
		Vendor **1411 - Placer Title Company** Totals				Invoices 1			$53,223.20
Vendor **532 - React Medical Training**									
2109	CPR Cards	Paid by Check #29883		02/01/2021	03/05/2021	03/05/2021		03/05/2021	52.50
		Vendor **532 - React Medical Training** Totals				Invoices 1			$52.50
Vendor **38 - Reedley Irrigation System**									
RIS-POS02-28163	Fy 20/21-L&L-vstone,bolt,nut,washer	Paid by Check #29884		02/22/2021	03/05/2021	03/05/2021	03/01/2021	03/05/2021	25.61
		Vendor **38 - Reedley Irrigation System** Totals				Invoices 1			$25.61
Vendor **1139 - Robert E. Cendejas and Associates, Inc.**									
4 Qtr-20	BESTBUY.COM	Paid by Check #29885		02/04/2021	03/05/2021	03/05/2021		03/05/2021	290,291.96
		Vendor **1139 - Robert E. Cendejas and Associates, Inc.** Totals				Invoices 1			$290,291.96
Vendor **1677 - Rodeo Wild West**									
22221	WORK BOOTS - PABLO VELASQUEZ, DENNIS FERNANDEZ, DANIEL CRUZ	Paid by Check #29886		02/22/2021	03/05/2021	03/05/2021		03/05/2021	450.00
		Vendor **1677 - Rodeo Wild West** Totals				Invoices 1			$450.00
Vendor **797 - Safety Network Traffic Control Services, Inc.**									



Accounts Payable Invoice Report

Payment Date Range 03/01/21 - 03/05/21
Report By Vendor - Invoice
Summary Listing

Invoice Number	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Net Amount
TS-12783	BAGS OF RIVETS	Paid by Check #29887		02/22/2021	03/05/2021	03/05/2021		03/05/2021	397.35
		Vendor **797 - Safety Network Traffic Control Services, Inc.** Totals				Invoices	1		$397.35
Vendor **800 - San Joaquin Valley Railroad Co.**									
170401	CROSSING MAINT FEE - EL MONTE WAY	Paid by Check #29888		02/02/2021	03/05/2021	03/05/2021		03/05/2021	3,647.08
		Vendor **800 - San Joaquin Valley Railroad Co.** Totals				Invoices	1		$3,647.08
Vendor **507 - San Joaquin Vally Chapter of the ICC**									
2021 MEMBERSHIP	2021 ICC MEMBERSHIP - JOEL RAMIREZ	Paid by Check #29889		03/01/2021	03/05/2021	03/05/2021		03/05/2021	75.00
		Vendor **507 - San Joaquin Vally Chapter of the ICC** Totals				Invoices	1		$75.00
Vendor **141 - Sirchie Finger Print Labs**									
0483037-IN	PD - Supplies	Paid by Check #29890		02/25/2021	03/05/2021	03/05/2021		03/05/2021	286.42
		Vendor **141 - Sirchie Finger Print Labs** Totals				Invoices	1		$286.42
Vendor **214 - Stericycle, Inc.**									
3005451063	March 2020	Paid by Check #29891		03/01/2021	03/05/2021	03/05/2021		03/05/2021	136.46
		Vendor **214 - Stericycle, Inc.** Totals				Invoices	1		$136.46
Vendor **1140 - Strategic Business Locations, Inc.**									
4 Qtr-20	BESTBUY.COM	Paid by Check #29892		02/04/2021	03/05/2021	03/05/2021		03/05/2021	290,291.97
		Vendor **1140 - Strategic Business Locations, Inc.** Totals				Invoices	1		$290,291.97
Vendor **1073 - Stryker Sales Coporation**									
3300035M	Supplies	Paid by Check #29893		02/12/2021	03/05/2021	03/05/2021		03/05/2021	1,738.17
		Vendor **1073 - Stryker Sales Coporation** Totals				Invoices	1		$1,738.17
Vendor **311 - Top Dog Training Center**									
1343	PD - Loredo K9 Vader / Lopez K9 Walker Training	Paid by Check #29894		02/27/2021	03/05/2021	03/05/2021		03/05/2021	180.00
		Vendor **311 - Top Dog Training Center** Totals				Invoices	1		$180.00
Vendor **49 - Tulare County**									
021322	PD - EPO-001 Printing Services	Paid by Check #29896		02/08/2021	03/05/2021	03/05/2021		03/05/2021	251.90
IN0191203	SMALL FACILITY < 5 CHEMICALS, SMALL GENERATOR	Paid by Check #29895		02/04/2021	03/05/2021	03/05/2021		03/05/2021	481.00
		Vendor **49 - Tulare County** Totals				Invoices	2		$732.90
Vendor **296 - Tulare Kings Veterinary Emergency**									
140066	PD - Emergency/Euthanasia Fees	Paid by Check #29897		02/28/2021	03/05/2021	03/05/2021		03/05/2021	115.00
		Vendor **296 - Tulare Kings Veterinary Emergency** Totals				Invoices	1		$115.00
Vendor **154 - USA Bluebook**									
509577	WATER DEPT SUPPLIES	Paid by Check #29898		02/22/2021	03/05/2021	03/05/2021		03/05/2021	141.99

Accounts Payable Invoice Report

Payment Date Range 03/01/21 - 03/05/21
Report By Vendor - Invoice
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Invoice Number	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Net Amount
510060	WATER DEPT SUPPLIES	Paid by Check #29898		02/22/2021	03/05/2021	03/05/2021		03/05/2021	155.75
			Vendor **154 - USA Bluebook** Totals			Invoices	2		$297.74
Vendor **354 - Verizon Wireless**									
9873388508	Finance	Paid by Check #29904		02/14/2021	03/05/2021	03/05/2021		03/05/2021	203.44
9873300631	March 2020	Paid by Check #29900		02/12/2021	03/05/2021	03/05/2021		03/05/2021	351.45
9873388507	March 2020	Paid by Check #29899		02/14/2021	03/05/2021	03/05/2021		03/05/2021	358.82
9873388506	Fy 20/21-Dept. monthly cell phone bill	Paid by Check #29901		02/14/2021	03/05/2021	03/05/2021	03/01/2021	03/05/2021	615.60
9872882245	Acct# 972514922-00001	Paid by Check #29902		02/07/2021	03/05/2021	03/05/2021		03/05/2021	576.20
9873388505	ADMIN PHONE CHARGES	Paid by Check #29903		02/14/2021	03/05/2021	03/05/2021		03/05/2021	738.73
			Vendor **354 - Verizon Wireless** Totals			Invoices	6		$2,844.24
Vendor **104 - Vision Service Plan**									
811724466	Miscellaneous	Paid by Check #29905		02/19/2021	03/05/2021	03/05/2021		03/05/2021	3,096.16
			Vendor **104 - Vision Service Plan** Totals			Invoices	1		$3,096.16
Vendor **962 - Willdan Financial Services**									
010-47051	Cost Allocation Plan Update	Paid by Check #29906		02/18/2021	03/05/2021	03/05/2021		03/05/2021	1,461.00
			Vendor **962 - Willdan Financial Services** Totals			Invoices	1		$1,461.00
Vendor **1382 - XiO, Inc.**									
201211274	MONTHLY PAYMENT FOR PHASE II	Paid by Check #29907		03/01/2021	03/05/2021	03/05/2021		03/05/2021	1,967.79
			Vendor **1382 - XiO, Inc.** Totals			Invoices	1		$1,967.79
Vendor **1313 - Yepez Plumbing**									
6639	FIXED LEAKING TOILET AT PD	Paid by Check #29908		02/12/2021	03/05/2021	03/05/2021		03/05/2021	270.00
			Vendor **1313 - Yepez Plumbing** Totals			Invoices	1		$270.00
			Grand Totals			Invoices	103		$1,422,621.62

City Council Staff Report

Department: PUBLIC WORKS | March 9, 2021

To: Mayor and City Council

From: Ismael Hernandez, Public Works Director

By: George Avila, Business Manager

Subject: Public Hearing onf Potential Programs for Inclusion in 2021 CDBG Funding Application (IH)

RECOMMENDATION

Council take the following action:

1. Conduct a public hearing and receive public comment on potential programs and projects to be included in the funding application for the 2021 Community Development Block Grant (CDBG) program; and,
2. Provide direction to staff on the programs and projects to include in the 2021 Community Development Block Grant (CDBG) grant application.

EXECUTIVE SUMMARY

The California Department of Housing and Community Development has recently announced the availability of grant funds for the 2021 Community Development Block Grant (CDBG) Program. Prior to submitting an application for funding, the city must hold a public hearing to solicit public comment regarding the programs, projects or activities that will be included in the application. The city has successfully received CDBG funds for the First Time Homebuyers Program and Housing Rehabilitation Program.

OUTSTANDING ISSUES

None.

DISCUSSION

On January 29, 2021 the State's Department of Housing and Community Development (HCD) released a Notice of Funding (NOFA) for approximately $30

million in federal funds for the 2021 Community Development Block Grant (CDBG) Program. A copy of the NOFA is enclosed as Attachment 'A'.

CDBG grant funds are provided to cities for a wide range of programs or projects directed toward economic development, improvement of community facilities and infrastructure, neighborhood revitalization, and public services. All CDBG activities must meet one of the three national objectives: benefit low and moderate-income persons; aid in the prevention or elimination of slums and blight; or meet certain urgent community needs.

Under the NOFA, the city is eligible to apply for up to $1.5 million in grant funds for housing and community development or economic development related projects or activities. The city has consistently applied for housing and community development grants to fund the down payment assistance for first-time homebuyers and housing rehabilitation loan program. These program have been very popular over the years.

These and other programs or activities could be considered for CDBG grant funding. The City Council must first conduct a public hearing to seek input from the community on other potential projects or activities to be included in a grant application. Following the public hearing, staff is asking for direction from the City Council on which programs or projects to include in the grant application. Again, the City Council can direct staff to seek funding for the down payment and housing rehabilitation loan program or the two economic development projects.

The scope of the application and an authorizing resolution will be presented to the City Council at a subsequent City Council meeting. Applications are due to the State no later than April 30, 2021.

FISCAL IMPACT

All program costs along with administrative expenditures will be paid for with grant funds.

PUBLIC HEARING

A public hearing notice was published in the Mid-Valley Times on February 25, 2021.

ATTACHMENTS:

A. 2021 CDBG NOFA

DEPARTMENT OF HOUSING AND COMMUNITY DEVELOPMENT
DIVISION OF FINANCIAL ASSISTANCE
2020 W. El Camino Avenue, Suite 670
Sacramento, CA 95833
(916) 263-2771
www.hcd.ca.gov

January 29, 2021

MEMORANDUM FOR: All Potential Applicants

FROM: Jennifer Seeger, Deputy Director
Division of Financial Assistance

SUBJECT: **Community Development Block Grant Program 2021 Notice of Funding Availability**

The California Department of Housing and Community Development (Department) is pleased to announce the release of this Notice of Funding Availability (NOFA) for approximately $30 million in federal funds for the 2021 Community Development Block Grant (CDBG) program. Funding for this program is available to the state from the United States Department of Housing and Urban Development (HUD), pursuant to the Housing Community Development Act of 1974, as amended.

CDBG funds are provided as grants for a wide range of activities directed toward economic development, improvement of community facilities and Infrastructure, neighborhood revitalization, and public services. All CDBG activities must meet one of the following National Objectives: benefit low- and moderate-income persons; aid in the prevention or elimination of slums and blight; or meet certain urgent community needs. This NOFA will provide detailed information on the application process for CDBG funding.

The critical priority for this funding is to ensure all eligible persons receive equitable access to services, and are served with dignity, respect, and compassion regardless of circumstance, ability, or identity. This includes marginalized populations, including but not limited to, Black, Native and Indigenous, Latinx, Asian, Pacific Islanders and other people of color, immigrants, people with criminal records, people with disabilities, people with mental health and substance use vulnerabilities, people with limited English proficiency, people who identify as transgender, people who identify as LGBTQ+, and other individuals that may not traditionally access mainstream support. The Department expects eligible Applicants to plan for how this funding will reduce disparities and increase racial equity in their communities.

Applications for CDBG funding under this NOFA will be accepted via the Department's online grant application and management system, Grants Network, supported by eCivis. Profile set-up instructions, and other technical assistance can be found on the CDBG

webpage under Training and Technical Assistance at eCivis Grants Network User Manual. Community Development Program applications will be due April 30, 2021 at 5:00 p.m. Pacific Daylight Time (PDT), and Economic Development (ED) program competitive applications and Over the Counter (OTC) Project applications will be due May 31, 2021 at 5:00 p.m. PDT.

To receive CDBG program NOFA FAQs, emails, and other information and updates, please subscribe to the Federal Programs listserv. If you have any questions, please submit them to cdbg@hcd.ca.gov.

All activities in this NOFA are subject to availability of funds and continuing HUD and legislative authority.

Attachment

Community Development Block Grant Program
2021 Notice of Funding Availability

Gavin Newsom, Governor
State of California

Lourdes M. Castro Ramírez, Secretary
Business, Consumer Services and Housing Agency

Gustavo Velasquez, Director
California Department of Housing and Community Development

2020 W. El Camino Avenue, Suite 500
Sacramento, CA 95833
Telephone: (916) 263-2771
Website: https://www.hcd.ca.gov/grants-funding/active-funding/cdbg.shtml
Community Development Block Grant Program email: cdbg@hcd.ca.gov

January 29, 2021

Table of Contents

I. Overview 1
A. Notice of Funding Availability 1
B. Tentative Timeline 1
C. What is New in This NOFA 2
D. Authorizing Legislation 3
E. Definitions 4

II. Program Requirements 5
A. Eligible Applicants 5
B. Restrictions on multiple activities in the same political districts 6
C. Allocation and funding 6
D. State allocations 7
E. Special Allocations 7
F. Federal limits 8
G. Activity Delivery 9
H. Insufficient demand 9
I. Eligible activities maximum awards 9
J. Activity limits 9

III. Application requirements 11
A. National Objectives 11
B. Milestones 13
C. Conditions 13

IV. Application threshold and initial requirements 13
A. Threshold requirements 13
B. Application and Activity requirements 17

V. Application review 20
A. Competitive applications 20

VI. Award recommendations 20

VII. Application submission 21
A. Application workshops 21
B. Submission process 21
C. Disclosure of application 21

VIII. Appeal criteria and process 22
A. Criteria 22
B. Appeal process and deadlines 22
C. Appeal decisions 23
D. Effectiveness 23

IX. Awards announcement and grant implementation 23
A. Awards announcements 23
B. Standard agreements 23

X. Federal program requirements 24
A. Federal cross-cutting requirements 24
B. Relocation plan requirement 24
C. Procurement 25

APPENDICES

Appendix A: Non-Entitlement CDBG Jurisdictions Census and American Community Survey Data Need Scoring

Appendix B: Housing Element and Growth Control Requirements

Appendix C: Citizen Participation, Public Hearings, and Public Information File Requirements

Appendix D: Sample Resolution of Governing Body

Appendix E: IDIS Matrix - CDBG Eligibility Activity Codes and National Objectives

Appendix F: Accessing CDBG Income Limits by Country and HUD Low/Moderate-Income Area Benefit Data

Appendix G: Determining Service Area

Appendix H: CDBG Income Survey Information

Appendix I: State Objective Criteria and Scoring

Appendix J: 2021 CDBG Application Certifications and Statement of Assurances

Appendix K: Sample DRAFT Standard Agreement

Appendix L: Scoring Matrix

Appendix M: Program Expectations for ED Activities

Appendix N: Racial Equity

Note – Appendices are located in the 'Files' tab on the HCD Program Solicitations under each specific program solicitation.

I. Overview

A. Notice of Funding Availability

The California Department of Housing and Community Development (Department) announces the availability of approximately $30 million in funding available through the federal Small Cities Community Development Block Grant Program (CDBG) for the 2021 funding year. CDBG funds are provided as grants to Non-Entitlement Jurisdictions. The objectives of the CDBG program are to develop viable communities by the provision of decent affordable housing, a suitable living environment, and to expand economic opportunities, principally for the benefit of low- and moderate-income persons, families, households, and neighborhoods. LMI is defined as neighborhoods, families, households, and individuals whose income does not exceed 80 percent of the county median income, as adjusted by the United States Department of Housing and Urban Development (HUD) for family household size.

All applications will be reviewed for completeness and compliance with state and federal requirements. Only complete and compliant applications will be eligible for application review, approval, and potential funding.

B. Tentative Timeline

The timeline below identifies deadlines for the 2021 program year application process.

NOFA Deadlines

NOFA Release	**January 29, 2021**

Housing and Community Development Programs

Community Development Program Applications	Application Due Date: **April 30, 2021 5:00 p.m. PDT**

Economic Development Program Activity and Economic Development Capital OTC Project Activity Allocation

ED OTC Project Applications and Competitive Applications	Application Closing Date **May 31, 2021, 5:00 p.m. PDT**

Undersubscribed ED OTC and Competitive program funds remaining at the close of the 2021 CDBG NOFA will be rolled into the Multifamily Housing, Housing Infrastructure, and Community Development OTC waitlist of projects submitted

under the 2019 Housing and Non-Housing OTC applications in the 2019-2020 NOFA.

Applications submitted before the application start date or after the respective due date or closing date will not be accepted. There will be no exceptions. The Department recommends Applicants plan to submit their application(s) well before the final due or closing date to provide opportunity for troubleshooting if needed. Each application will be digitally time stamped upon submittal.

C. What is new in This NOFA

1. New application configuration in Grants Network

   The Department has re-configured the Grants Network application space to better take advantage of system functionality and to respond from comments from stakeholders. Changes include:

   - re-arranging activities by application type
   - reducing the number of solicitations
   - adding set-aside solicitations for Colonias
   - removing redundant questions
   - re-organizing questions to improve application flow and usability
   - re-structuring threshold requirements to better align with the NOFA
   - creating dedicated applications for Program Income (PI) only-funded activities

2. Capital improvement Projects

   The Department will not be accepting any new Community Development OTC capital improvement (Project) applications for the 2021 funding round. As part of the CDBG redesign, the Department implemented OTC applications for capital improvement Projects for multi-family housing, Infrastructure, and public facilities in the 2019-2020 NOFA. Applications received in excess of available funds have been put on a waitlist to be funded through dis-encumbered funds from prior year programs. OTC applications submitted under the 2019-2020 NOFA were required to be shovel ready. The Department will continue to fund down the existing waitlist of shovel-ready Projects through the 2021 program year. No new Community Development OTC applications will be accepted for grant year funding in 2021. Community Development Projects funded exclusively with PI will still be accepted.

3. Workshops

   Workshops will be conducted virtually via Microsoft Teams. The schedule and registration information will be posted to the CDBG webpage. Training and TA are also available on the CDBG webpage.

4. Online grant application and management system

   The Department will continue using Grants Network for submission, reviewing, and tracking applications. Improvements and modifications to Grants Network are ongoing. Grants Network supports Programs and Projects from application through implementation and closeout of contracts and will connect with other digital accounting and reporting systems used by both the Department and HUD.

D. Authorizing Legislation

Funding for the CDBG program is authorized pursuant to Title 42 United States Code (U.S.C.) §5301, et. Seq., and /subpart 1 of the Federal CDBG Regulations. The Federal Omnibus Budget Reconciliation Act of 1981 provides for state administration of the federal CDBG program. Additional authority includes, but is not limited to:

- 24 Code of Federal Regulations (CFR) § 570.480 et. seq, Federal CDBG Regulation
- 24 CFR Part 58 Environmental Review Procedures
- 2 CFR Part 200 Uniform Grant Administration Requirements
- 12 Health & Safety Code (HSC) §§ 50825-50834, State of California CDBG program
- 2020-2024 State of California Consolidated Plan
- 2021-2022 State of California Annual Action Plan (in progress)
- CDBG Guidelines, California Department of Housing and Community Development

If there are federal or state statutes or regulations, other laws governing the CDBG program, or funding is modified by Congress, HUD, the Department, or State Legislature, prior to completion of work to be done pursuant to awards made in connection with this NOFA, the changes may become effective immediately and apply to funded activities.

In administering this NOFA, if there is a conflict between the federal statutes or regulations and state statutes or guidelines, the federal statutes and regulations shall prevail. All activities in this NOFA are subject to availability of funds and continuing HUD and California legislative authority. The Department reserves the right, at its sole discretion and at any time, to rescind, suspend or amend this NOFA and any or all its provisions. The Department will notify interested parties through listserv emails and by posting notification on the Department website if the Department rescinds, suspends, or amends this NOFA. This NOFA is not a commitment of funds to any Activity or Applicant.

Note: The HCDA is codified as Title 42 U.S.C., §5301, et. seq.: thus, those citations are interchangeable and cite the same statute language. For example, the citation of HCDA 105(a)(22) and 42 U.S.C. §5305(a)(22) are references to the same statute language. For the purposes of this NOFA, we will use the 42 U.S.C. §5301 citations for references to the federal statutes.

E. Definitions

Activity – means any single eligible undertaking carried out as part of an Applicant's participation in the state CDBG program and as listed at 42 U.S.C. 5305.

Colonia – means a rural community within the United States-Mexico border region that lacks adequate water, sewer, or decent housing, or a combination of all three, as defined by Section 916 of the National Affordable Housing Act of 1990.

Infrastructure – means the physical systems, such as roads, sidewalks, streetlights, water, and sewer facilities, which are necessary to provide basic community services.

Jurisdiction – means the area within a unit of general local government, including a city, county, or town. Please see Appendix A for a list of eligible Non-Entitlement Jurisdictions.

Microenterprise – means a commercial enterprise that has five (5) or fewer employees including the owner(s).

Non-Entitlement – means Jurisdictions that either do not have sufficient population to participate in the HUD's direct entitlement program, or that choose not to participate in HUD's direct entitlement program in favor of participating in the state CDBG program.

Program – means an eligible Activity that provides direct assistance to eligible participants within a defined service area. Programs include public services, housing assistance to households, and instances where an eligible person, household, or area is directly assisted with a unit of service.

Program Income – means gross income received by the Grantee that is directly generated from the use of CDBG funds pursuant to 24 CFR § 570.489(e).

Project – means eligible capital improvements to public facilities, Infrastructure, assets, and right-of-way. Projects may also include eligible capital improvements to privately owned facilities, Infrastructure, and assets that serve the public or that provide a public good, including shelters, community-based facilities, and utilities.

Public Service – means a unit of service or assistance provided to an individual or household and per 42 U.S.C. 5305 (a)(8) involves provisions of public services

(including labor, supplies, and materials) including but not limited to public services concerned with employment, crime prevention, child care, health, drug abuse, education, fair housing counseling, energy conservation, welfare, homebuyer down payment assistance, or recreational needs.

Except as otherwise defined herein, all defined terms have the meaning set forth in 42 U.S.C. 5302 (a) and the State CDBG Guidelines.

II. Program Requirements

A. Eligible Applicants

1. Non-Entitlement status

   CDBG program funds are provided as grants to Non-Entitlement Jurisdictions. Applications may only be submitted by Jurisdictions (city, county, or town). Jurisdictions are encouraged to partner with districts, agencies, nonprofit service providers, and other community organizations whenever appropriate to prepare and submit applications for CDBG funding, and to administer and complete CDBG funded Programs and Projects.

   Incorporated cities located in an urban county as defined by 42 U.S.C. 5302(a)(6) must formally elect to be excluded from participation in the urban county entitlement status. HUD must be notified that the city has elected to be excluded from the urban county participation as per 24 CFR § 570.307(g) for it to be eligible for the state CDBG program. Only eligible activities from eligible Applicants will be scored and ranked.

2. Housing Element compliance

   As per HSC § 50829, the Applicant must submit a draft and adopted Housing Element to the Department in accordance with the requirements listed in Government Code (GC) § 65580, et seq. and GC §65585 (see Appendix B). Applicants that fail to comply with the procedural requirements (i.e., GC §65585) of the Housing Element law are ineligible for funding through the state CDBG program. Eligibility cannot be restored until the Applicant has met such procedural requirements.

3. Growth control limitations

   Applicants that have adopted growth controls, including, but not limited to restrictions on residential building permits and residential buildable lots, that do not meet the exception criteria in HSC §50830 (b) and (c) are ineligible for funding as per HSC §50830. Applicants intending to apply for CDBG funds are required to submit a signed 2021 CDBG Application Certifications and Statement

of Assurances that certifies that the Applicant has not adopted any residential growth controls, or that adopted residential growth controls meet the applicable exception criteria. Failure to submit an executed Application Certifications and Statement of Assurances will result in Applicant ineligibility.

4. Application submittal

   Applicants must meet the following requirements when the application is submitted to be eligible to apply for funding under this NOFA:

   1. An eligible Applicant may apply on its own behalf
   2. An eligible Applicant may apply on behalf of one or more other eligible Applicants
   3. Two or more eligible Applicants, which share a program, may submit a joint application
   4. In addition to Activity and application limits identified in the NOFA, an eligible Applicant may apply for activities in service areas within or outside of the Applicant's Jurisdiction when there are concentrations of Native Americans (HSC §50831) or where there is a designated Colonia as described by Section 916 of the National Affordable Housing Act of 1990, provided the concentration is within an eligible city or county.

B. Restrictions on multiple activities in the same political districts

Applications for eligible activities outside the Applicant's Jurisdiction must include a legally binding agreement, acceptable to the Department, with the city or county in which the eligible Activity is located. Applicants may not apply to both the state CDBG program and to a CDBG program administered by an Urban County or other entitlement entity during the same program year.

C. Allocation and funding

Funds will be allocated according to federal regulations found in 24 CFR § 570 and state statue, as found in HSC § 50827 et seq. For more information, please reference the CDBG Guidelines. The tables below include the estimated percentage of funding available for set-asides and funding caps for the 2021 allocations. The amount of total funding available and the allocations of those funds are only estimates and are subject to change without notice. Funding awarded through this NOFA will have a 36-month expenditure and liquidation period. Awards will be limited to $1.5 million per Jurisdiction, including all applications submitted under this 2021 NOFA.

D. State allocations

1. Economic Development

   As per state statute, 30 percent of the annual allocation, or approximately $8.7 million, is estimated to be available for ED activities (Programs and Projects). Up to ten percent, approximately $873,000 of this allocation will be available for ED planning activities.

2. Housing and housing-related Infrastructure

   As per state statute, 51 percent of the annual allocation, or approximately $14.8 million is estimated to be available in a set-aside for housing assistance, housing services, housing rehabilitation, housing-related facilities, and housing-related Infrastructure. Up to ten percent of the housing and housing-related Infrastructure allocation, approximately $1,500,000, will be available for planning.

   a. Housing assistance programs for single-family housing

   Approximately $5.5. million is estimated to be available for housing-assistance competitive programs.

   b. Multifamily housing rehabilitation and Infrastructure in support of housing OTC projects

   Approximately $7.8 million is estimated to be available for multifamily housing rehabilitation and Infrastructure in support of housing projects. These funds will only apply to applications carried over from the waitlist on the 2019-2020 NOFA.

3. Public Services

   Per federal statute, no more than 15 percent of the annual allocation. Approximately $4.3 million will be available for Public Services, including Public Services in support of housing. In addition to the $4.3 million, approximately $430,000 will be available for public facility and services planning.

E. Special Allocations

1. Colonias

   Per HUD agreement, 5 percent of the annual allocation. Approximately $1.5 million is estimated to be available to Colonias Jurisdictions. The Colonias allocation is exempt from the $1.5 million per Jurisdiction limit. Eligible Activity includes housing assistance, Infrastructure, and public services.

2. Non-federally recognized tribes

   Per state statute, 1.25 percent of the annual allocation. Approximately $375,000 is estimated to be available to non-federally recognized tribes. The non-federally recognized tribe allocation is exempt from the $1.5 million per Jurisdiction limit. Eligible activities include housing assistance, Infrastructure, and public services.

F. Federal limits

1. Program Administration

   The Department can use 3 percent of total funding for administration costs. Approximately $1 million will be available for state administration.

2. General Administration

   Applicants may request up to a flat 7 percent of the total 2021 CDBG grant funding requested per Activity for General Administration (GA). GA costs may include, but are not limited to, the following categories:

   - Salaries, wages, and related costs of the Grantee's staff engaged in activities associated with the general administration of the CDBG program, including general management, general legal services, accounting, and auditing
   - Travel costs incurred in carrying out the general management of the program
   - Administrative services performed under third-party contracts, including contracts for such services as general legal services, accounting services, and audit services
   - Other costs for goods and services related to the general management of the program, including rental and maintenance of office space, insurance, utilities, office supplies, and rental or purchase of office equipment
   - Costs incurred in providing information and resources to individuals, families, and households in the LMI group, and to citizen organizations participating in the planning, implementation, or assessment of the Grantee's program
   - Administrative funding can also be used for fair housing activities in compliance with the requirements of state CDBG Guidelines §103. If a cost cannot be associated with one of the above listed groups and cannot be associated with direct project costs, the Department will, upon the Grantee's request, decide whether it is an administrative cost, an Activity Delivery cost, or an ineligible cost according to 24 CFR §§ 570.489 and 570.482.
   - GA NEPA.

   Applicants may elect to assign more funds to Activity costs and take less than the 7 percent as GA allocation. GA for PI funds is **17 percent.** For project budgets with both grant award and PI as funding sources, please identify how

much GA will be from each source to ensure that GA stays within the program caps.

Note: The above allocations and limits do not total the amount available. These allocations and limits overlap, and applications may be counted against multiple allocations and/or limits. Please see the application solicitations for the available funding for each application type.

G. Activity Delivery

Activity Delivery (AD) costs are those costs directly related and necessary to successfully complete a specific Activity, such as loan underwriting costs, architectural and engineering design costs, and labor compliance review costs.

The Department is re-evaluating AD limitations to improve overall budgeting and Activity performance. AD limits for all activities except housing Rehabilitation Administration have been eliminated. Applicants must include a budget line item inside the Activity category of their budget for AD if there will be AD costs as part of the Activity. The AD limit for Housing Rehabilitation administration will be **20 percent** of the total grant award. AD for Rehabilitation Administration will be charged as a total of the award, not on a loan-by-loan or, in the case of emergency repair programs, grant-by-grant, basis.

H. Insufficient demand

If there is insufficient demand for an identified allocation, the Department may make awards to other qualifying activities in other allocations, to meet the timeliness of federal funds requirements.

I. Eligible activities maximum awards

For a complete list of eligible activities allowed under the HCDA, go to 42 U.S.C. §5305. CDBG program activities should be in predominantly residential areas or should serve predominantly residential areas to be eligible.

J. Activity limits

Jurisdictions will submit **one application per** Activity. Each Jurisdiction **can submit up to three (3) applications** during this NOFA cycle. Each Activity must have a unique application with a complete budget, national objective, scope of work, and milestone timeline. There will be no “combo” activities or applications accepted in this NOFA. Each application will have a stand-alone Standard Agreement for that Activity. Applicants are encouraged to review the sample draft Standard Agreement in Appendix K as a sample of the applicable terms and conditions required for CDBG funded activities.

1. Housing and community development activities

   The maximum grant award for all Community Development Activities is $1.5 million per Jurisdiction. Per Jurisdiction limits do not apply to Colonia and Native American set-asides. The below limits are new grant awards limits per Activity. PI included in an Activity budget does not count against the Jurisdiction maximum grant award. Total Activity budgets may exceed the award limits when PI is budgeted to the Activity; however, the new grant award, per Activity, shall not exceed the maximums below. Per-Activity limits do apply to Colonia and Native American set-asides.

   Pursuant to 24 CFR § 570.482, eligible activities and maximum grant award amount for funding the CDBG program include, but are not limited to:

   a. Housing assistance to single-family units
   - Single Family (1-4 units) Homebuyer Assistance - up to $500,000
   - Single Family (1-4 units) Housing Rehabilitation - up to $500,000

   b. Non-housing community development activities[1]
   - Public Services - up to $500,000
   - Planning & Technical Assistance - up to $250,000

2. Economic Development activities

The maximum total Jurisdiction grant award for ED activities is $1.5 million. When applying for ED and CD activities, the combined maximum may not exceed $1.5 million. These maximums do not include PI. PI may be included in addition to the new program award. The below limits are new grant awards limits per Activity. Per-Activity limits do not apply to Colonia and Native American set-asides. ED activities and grant award include:

a. Business Assistance - up to $500,000
b. Microenterprise Assistance (including both Micro-Financial Assistance and Technical Assistance) - up to $250,000
c. Infrastructure in Support of Businesses - up to $1.5 million

1 Applications submitted under the 2019-2020, including capital facility and Infrastructure improvement, multifamily (5 or more units) acquisition and/or rehabilitation, and Infrastructure in support of housing are grandfathered into the 2019-2020 activity limits.

III. Application requirements

A. National Objectives

CDBG funded activities must meet one of three National Objectives:

- Benefit LMI persons
- Aid in the prevention or elimination of slums or blight
- To meet an urgent need

At least 70 percent of the funds awarded must benefit LMI individuals or households. No Activity or portion of a program assisted by these funds may exclude from its benefits the lowest income-eligible group. Individual activities shall meet one of the following National Objectives:

1. Low- to Moderate-Income (LMI)

   Persons, households, and/or neighborhoods benefiting from LMI activities must meet HUD's LMI requirements. HUD updates income limits annually. Applicants will be notified via a news blast email and information will be posted on the Department's website when the HUD Adjusted Median Family Income (HAMFI) limits and low- to moderate-income areas (LMA) are updated. Applicants are required to use the updated income limits as soon as they are available. The LMI National Objective consists of the following categories:

   a. Low- to moderate-income Limited Clientele (LMC), as defined by income limits or presumed benefit refers to persons who earn 80 percent or less of HAMFI for the county of residence, as updated annually by HUD. Presumed benefit LMC refers to persons who, as a category, are typically low income.

      - Seniors
      - Persons with a disability
      - Homeless persons
      - Abused children and battered spouses
      - Illiterate adults
      - Persons living with acquired immunodeficiency syndrome (AIDS)
      - Migrant farmworkers

   b. LMA are identified using census tracts and block groups. LMA may also be identified through an income survey. See Appendix H for additional information regarding CDBG income surveys, which:

      - Are based on the American Community Survey using Census Geographies

- Contain at least 51 percent of households in the area earning at 80 percent or below HAMFI to meet LMA
- Must be contiguous and the area should be mapped to show eligibility
- Must be an Activity with public benefit for the area, such as streets and sidewalks, sewer/water Infrastructure, community facilities, or park improvements
- Should be determined to be LMA eligibility from the map application at HUD's Low- and Moderate-Income Summary Data Application page. Instructions for HUD's mapping application are available to assist in using the map application.

c. Low- to Moderate-Income Housing (LMH) defined by household income limits is a household earning 80 percent or less of HAMFI.

d. LMI Job Creation or Retention Activities (LMJ)

- LMJ is based on the number of full-time equivalent jobs created or retained
- Must create or retain jobs, and 51 percent of those jobs must be for LMI persons
- To meet the public benefit requirements for LMJ activities, for every $35,000 spent, one full-time equivalent job must be created/retained

2. Slums and Blight

a. Areas must be geographically defined and publicly identified as slums or blighted, typically by a council or board resolution, before the Activity is considered.
b. Activities must aid in the prevention or elimination of slums or blight as described in 24 CFR § 570.482.

3. Urgent Need

For the purposes of this NOFA, no Urgent Need[2] applications will be accepted through the NOFA application process without prior Department approval. If you have a program or a project that meets the criteria of Urgent Need, as established at 24 CFR § 570.483(d) and you believe your proposed project or program must use Urgent Need as a National Objective to be program eligible, please contact your Department representative for further instructions.

2 Special requirements apply to Urgent Need. Please contact the Department for more information.

B. Milestones

All CDBG program-funded activities must be implemented according to the milestones defined in the Standard Agreement. Applicants must include at least five milestones per Activity application:

- Milestone 1 Activity initiation
- Milestone 2 First draw of grant funds
- Milestone 3 Fifty percent completion
- Milestone 4 Final draw of grant funds
- Milestone 5 Activity closeout

Additional milestones are optional, though encouraged for best practice of Activity implementation. Milestones may be adjusted for delays in application review and standard agreement execution. Applicants are encouraged to evaluate feasibility of meeting milestones and build time for unexpected delays into milestone schedules. Milestones may not extend beyond the expenditure deadline of an award.

C. Conditions

Applicants and awardees acknowledge that the funding opportunities referenced in this NOFA, and all obligations of the Department herein, are expressly subject to and conditioned upon the ongoing availability of funds, as well as the continued authority of the Department to operate the CDBG program. In the event that funds are not available, the CDBG program or act under this NOFA is eliminated, or in any way restricted, the Department shall have the option, at its sole discretion, to amend, rescind, suspend, or terminate this NOFA and any associated funding pursuant to the provision set forth immediately above. **This NOFA is not a commitment of funds to any Activity or Applicant.**

IV. Application threshold and initial requirements

All applications are required to pass threshold requirements. Failure to meet threshold will result in immediate disqualification. Applications that do not meet threshold will not move on to scoring, or in the case of ED OTC, review for award.

A. Threshold requirements

The following threshold requirements must be met at the time of application:

1. The Applicant must demonstrate to the satisfaction of the Department that it is in compliance with the financial management requirements of 2 CFR § 200. The Applicant must provide the Department with its most recent single audit (as submitted to the State Controller's Office), if applicable. If the Applicant has any open single audit findings and does not have a plan or agreement to remediate

those findings, the Applicant will be deemed ineligible for funding through the state CDBG program until the findings are resolved or a remediation plan or agreement is established. Any and all single audit findings are included in this evaluation. This requirement is **not** limited to federal funds administered by the Department. If an Applicant is not subject to single audit requirements, the Applicant is not required to submit an audit. Applicants that fail to disclose findings on their most recent single audit will be disqualified without exception or appeal.

2. Pursuant to 24 CFR § 578.25, acceptable evidence of site control is a deed or lease. Absent a current deed or lease, an Applicant may use assessor's parcel information to establish ownership for Applicant or subrecipient-owned sites. If grant funds will be used for acquisition, acceptable evidence of site control will be a purchase agreement. Site control must be maintained through the operation period of the Activity. Activities that are expected to last one year must have documented site control for that year. If site control is expected to expire during the open Activity period, the Applicant must document that either an alternative site will be made available or that the Activity operators intend to extend or renew the lease on the existing site.

3. Applicants must include the Jurisdiction name, initial all pages, sign, and submit the Certifications and Statement of Assurances (Appendix J) with their application to meet threshold. Please review the Statement and confirm compliance with each requirement. Failure to comply with the certifications and assurances may result in disqualification, recapture of federal funds, and debarment. Applicants that fail to submit complete Certifications and Statement of Assurances at application submittal will be disqualified without exception or appeal.

4. Pursuant to 24 CFR § 570.486, applications must follow CDBG Public Participation regulations. Applicants must provide documentation that the Citizen Participation requirements have been met. Documentation must include proof of public noticing, information provided during the public hearing or public meeting, and public comments received during the public participation, including Jurisdiction responses to comments. Additional information about public participation requirements can be found in Appendix C.

5. The application includes a completed Authorizing Resolution approved by the Applicant's governing board. The authorizing resolution designates a person or persons responsible for, and authorized to, execute all documents related to the application of CDBG funds. Applicants are required to use the Department's Sample Resolution of the Governing Body. For reference, please see Appendix D.

6. Applicant must submit the required Government Agency Taxpayer ID (TIN) Form found in the Files tab of each program solicitation. Submitted TIN forms must include DUNS numbers and accurate payment information to be complete.

7. CDBG budgets as found in the Grants Network portal are required at application submission. Required budget information includes direct costs only. Direct costs for Activity, GA, PI, and 'Other' if applicable, must be completed and clearly identified. Do not include any information on indirect cost, match, or cost share. Applications submitted without a complete CDBG Budget will be disqualified without exception or appeal.

   In addition, if funding, other than CDBG dollars, are to be used, Applicants are required to upload their Sources and Uses for all funds applicable to the CDBG Activity. The application will guide Applicants that are using multiple funding sources to finance their Activity to upload a comprehensive Activity Sources and Uses.

8. Based on the 50 percent rule, Applicants with one or more current and open CDBG Standard Agreements (SAs), for which the expenditure deadline established in the agreement(s) has not yet passed, shall be ineligible to apply for any additional CDBG funds for the same type of Activity(ies) included in those open CDBG SAs, unless the Applicant has expended at least 50 percent of CDBG funds previously awarded, including PI, for that Activity, or unless a waiver to the rule has been approved by the Department's Director, as allowed at HSC § 50833(f). This includes PI only SAs approved for the same type of Activity(ies). The requirements of this subsection do not apply to OTC awards. Applications coming in under CDBG-CV are exempt from this requirement. Applicants will be required to submit their most recent Request for Funds and documentation of compliance with the 50 percent rule requirement. For awards managed through Grants Network, a screenshot of the grant administration screen at the time of submittal of the application will work as documentation for compliance with the 50 percent rule.

9. Pursuant to 24 CFR Part 5, all CDBG Applicants are required to verify they and their principals, or any/all persons, contractors, consultants, businesses, sub-recipients, etc., that are conducting business with the Applicant are not presently debarred, proposed for debarment, suspended, declared ineligible, or voluntarily excluded from participation in the covered transaction or in any proposal submitted in connection with the covered transaction. Applicants and their partners, contractors, consultants and subrecipients must register with the System for Award Management (SAM) to do business with the U.S. government. Debarments checks that return "No Results" or "No Record Found" indicate that either the Applicant is not searching under the correct name, or that the Applicant or Applicant partner is not registered. The Department will not award any CDBG program funds to Applicants and Applicant partners, including contractors,

subrecipients, and consultants that are debarred, suspended, proposed for debarment and declared ineligible, voluntarily excluded from participation, or that are unregistered in SAM from federally assisted programs. Applicants are not required to perform debarment checks on individual Applicant or partner employees or individual persons unless that person is acting as a contractor, consultant, subrecipient, or program partner and will be receiving payment directly from CDBG funds. Applications with incomplete Debarment information will be disqualified without exception or appeal.

10. The Applicant must demonstrate, to the satisfaction of the Department, that it is meeting the State Objectives as described in Appendix I.
11. Pursuant to the National Environmental Policy Act of 1969 (NEPA), Environmental Standards must be met. Applicant must demonstrate compliance by submission of fully complete, current, and applicable Environmental Review Record forms and supporting documentation. Required NEPA process, training and current forms are available on the HUD Exchange under the 'Formats' option. Additional HUD guidance can be found at the Orientation to Environmental Reviews page also on HUD Exchange. If Applicants intend to use CDBG funding for GA Activities, a GA NEPA review will also be required at application submission, specifying the applicable exemption in 24 CFR § 58.34(a). For ED Business Assistance and CD housing assistance activities that operate as a program but, as per HUD, require site specific environmental reviews for NEPA clearance, only a GA NEPA review is required at application. Applicants using a Tiered Review process are strongly encouraged to submit their Tier 1 review at application.
12. ED applications only - The Applicant must demonstrate capacity and experience to operate an ED Activity. Capacity and experience may be documented through one of the following commitments:
    a. The Applicant has hired staff that are able to dedicate capacity to the operation of a CDBG-funded ED Activity. These staff must have at least:
        - three years of CDBG ED experience, or
        - five years of commercial underwriting experience plus two years of general CDBG experience.
    b. The Applicant has a draft contract or subrecipient agreement with a qualified consultant or non-profit ED group with direct experience in CDBG ED implementation. The agreement must be fully executed, and a copy provided to the Department within 30 days of receipt of SA. Final contracts and/or subrecipient agreements must be with the same entities as proposed in draft at the time of the application. Substitutions will invalidate the application and cancel the award.

c. The Applicant commits to partnering with the Small Business Development Centers or similar organization that has direct experience in CDBG ED program design, implementation, and commercial underwriting. This commitment will be a resolution, memorandum of understanding, or similar formal statement and will be required at application.

B. Application and Activity requirements

At time of application submission, all applications must comply with and provide documentation of HUD's federal cross cutting requirements found at 24 CFR § 570.600 et seq, and summarized in section X Federal Program Requirements of this NOFA, and state overlays. Failure to comply with these requirements may result in disqualification of the application. State overlays are as follows:

1. Application verification

   Applicants must certify upon submission that their application is true and correct to the best of their knowledge. The application included required input fields, required attachment uploads, and required budgets. Selecting an input field or uploading a blank document to circumvent the application requirements invalidates the application certification and will result in immediate disqualification, without exception or appeal. Applicants that intentionally input false information or that intentionally upload blank documents will have their good standing with the Department revoked and may be determined to be ineligible for other Department funding. Intentionally providing false information is fraud. Applicants that rely on consultants or grant writers to prepare the CDBG application are strongly encouraged to review the application for completeness and correctness prior to submittal. If an input field, upload requirement, or application component is not functioning correctly or if there are system outages or other system failures prior to submittal, please contact cdbg@hcd.ca.gov as soon as possible to document the issue so that applications are not disqualified due to technical difficulties. Failure to contact the Department with system issues will not exempt Applicants from application verification requirements.

2. Gap funding and duplication of benefits

   CDBG is intended to provide stop-gap funding for crucial Infrastructure, public safety, housing, and social service projects. CDBG funds may not be obligated to Activities that are documented to already have sufficient funding for the Activity as described, or that have identified multiple funding sources for the same costs, resulting in a duplication of benefits and overfunding of the Activity. CDBG funds must be "but-for" funding for every Activity and may not be used to supplant local or state resources. CDBG grant funds cannot be used to replace funds that have been budgeted and/or expended from another funding source for the same

Activity. Pre-agreement costs are eligible provided that the initial funding for those costs is identified as a temporary funding source (such as a loan from a local fund where in the loan is float funding the CDBG Activity pre-agreement costs, but must be repaid so that the temporary loaned funds may be used as originally intended) and that the costs are actually budgeted to be part of the CDBG Activity.

3. Good standing

   The Applicant, and any co-Applicant, together with all respective affiliates, must be in good standing with the Department (*i.e.*, are current on all loan and/or grant obligations, have a satisfactory past performance history in all of their prior dealings with the Department, and are in full compliance with all Department contracts and reporting requirements). Applicants not meeting the foregoing requirements shall be ineligible to apply for or receive funding under this NOFA.

4. Article XXXIV

   Applicants engaging in low-income housing project activities that are subject to Article XXXIV of the California Constitution must show that the project approval process complies with Article XXXIV requirements. The state statutes implementing Article XXXIV can be found at HSC § 37000. Exceptions to Article XXXIV can be found at HSC § 37001.

5. Racial equity

   Applicants should prioritize the advancement of racial equity in all CDBG programs and across systems and units of government in the Jurisdiction. The Department asks Applicants to be leaders in the community, facilitating partnerships among service organizations, housing providers, units of government, businesses, the homelessness response system and other partners to promote racial equity practices. All Applicants must identify the work performed to ensure racial equity in access to programs, projects, and activities funded with CDBG resources. Applicants must commit to analyzing disproportionality in access to housing, access to services, quality of service provision and desired outcomes in Programs and Projects and affirmatively further equitable access, quality of service provision and outcomes for protected classes, including but not limited to Black, Native and Indigenous, Latino/Latina/Latinx, Asian, Pacific Islanders, and other people of color who have been historically marginalized and are disproportionately impacted by housing segregation, poverty, homelessness, and COVID-19.

   Applicants cannot simply rely on delivering a standardization of services to address equity. Applicants must commit to reviewing their current policies and procedures and examining available data to ensure all eligible persons receive

equitable services, and support, and are served with dignity, respect and compassion regardless of circumstances, ability, or identity. See Appendix N for Racial Equity Resources and Tools.

When applying for 2021 CDBG funds, Applicants should consider:

- What are the community's racial demographics and the demographics of those experiencing homelessness, housing, and economic insecurity?
- What are the outcomes of the CDBG programs based on race? What are the requirements for all sub-grantees to look at data to determine racial disparities and then put a plan in place to address them?
- How do underserved and marginalized communities learn about and access CDBG program? What marketing and communication strategies are used to increase equitable access to CDBG programming?
- How does the grant-making process include prioritization for programs that are addressing the disproportionate impacts that housing insecurity, homelessness, economic insecurity, lack of access to equitable health care, and COVID-19 has on communities of color, particularly Black, Latinx, Asian, Pacific Islander, and Native and Indigenous communities?
- How are the voices of Black, Latinx, Asian, Pacific Islander, and Native and Indigenous communities and those having lived with experience of housing insecurity, homelessness and economic insecurity being centered in a meaningful, sustained way in creating effective approaches to addressing these challenges? How are they involved in the funding decision-making process?
- How are these funds accessible to smaller and non-traditional organizations that have historically been serving communities of color but may not have previously participated formally in government grant programs; how would these funds address the capacity of organizations that are led by Black, Latinx, Asian, Pacific Islander, and Native and Indigenous people?
- Provide a list of partner organizations that are addressing racial equity in the housing and homeless response system, the economic development sector, and the health care sector and how do you partner with them.

The Department will require Applicants to submit related racial and ethnic data metrics of their CDBG programming on a quarterly reporting basis.

V. Application review

All applications that pass threshold will be reviewed for Activity eligibility. Activities that do not meet program eligibility requirements will be disqualified.

A. Competitive applications

Qualifying competitive applications will be scored according to the evaluation criteria outlined in the application under the Readiness Section. Scores include two components:

1. Need score

   Need scores use publicly available data from the U.S. Census Bureau's American Community Survey to measure poverty, housing, and economic development needs. These statistics are used to rank all eligible Non-Entitlement Jurisdictions and the rankings are translated into numeric scores. Need scores summarize the severity of a community's need for a specific Activity relative to other communities. The Department prepares the need scores and will provide the scores as Appendix A to this NOFA.

2. Activity readiness

   Activity readiness is an indicator of Applicant preparedness for Activity implementation. Applicants are expected to have necessary contracts and subrecipient agreements in place at the time of application submittal. Fully executed contracts and agreements will score higher than draft contracts and agreements. Applicants that will not be using contracts or subrecipient providers to carry out the Activity and will instead use Applicant staff, must clearly document that staff have the experience and capacity necessary to successfully complete the Activity. Documentation will include position description(s) for the identified staff, resumes or Curriculum Vitates for each staff person involved in the implementation of the Activity, organizational chart, and estimated workload.

Applications will be ranked based on highest score. Applicants will be notified of their point score, and the Final Point Score and Awardee List will be posted to the CDBG webpage.

VI. Award recommendations

Applications that are eligible, complete, and that satisfy readiness requirements may be recommended for funding. Applicants recommended for award will officially be notified of awards through the eCivis Grants Network. The award notification will include instructions for accepting or declining the award, as well as an executable Standard Agreement. Applicants that are not recommended for awards or that fail threshold will

be officially notified via email that their application was not awarded or failed to pass threshold. The Final Award List will be posted on the CDBG webpage. Applicants may request a copy of their application reviews after the review has been completed and the Applicant has been notified of the results.

VII. Application submission

A. Application workshops

The Department will hold application workshops beginning in February 2021. Applicants are strongly encouraged to attend these virtual workshop sessions. Please visit the Department's website for upcoming information. Applicants are also strongly encouraged to review available webinars and Training and Technical Assistance materials on the CDBG program, the CDBG Redesign, using Grants Network, and preparing a CDBG program application in Grants Network.

B. Submission process

Applicants **must** follow instructions in this NOFA, the online application, and the CDBG Program Guidelines. The Department strongly encourages Applicants have these documents on hand when completing the application. Failure to follow instructions and submit all required documentation **will** result in disqualification. Once submitted, applications must stand on their own. It is the Applicant's responsibility to ensure that the submitted application is clear, complete, and accurate. Department staff may request clarifying information but are unable to accept any new documentation that would provide an unfair advantage over other applications.

The CDBG Application and all required attachments must be submitted to the Department through the eCivis Grants Network Portal. Applicants must certify that all information is true and complete to the best of their knowledge, on penalty of perjury.

Applicants that do not have an account with eCivis should log into the eCivis portal. Use the "Create an account" option to initiate a profile. See the available training on the CDBG webpage to learn how to open a. There is no cost associated with an eCivis account.

C. Disclosure of application

Information provided in the Application will become public record available for review by the public pursuant to the California Public Records Act (Government Code § 6250, et. seq). As such, the Department may disclose any materials provided by the Applicant to any person making a request under this Act. The Department cautions Applicants to use discretion in providing information not specifically

requested, including, but not limited to, bank account numbers, personal phone numbers, home addresses, or other personally identifying information. By providing this information to the Department, the Applicant is waiving any claims of confidentiality, and consents to the Department's disclosure of the Applicant's material upon receipt of a Public Records Act request.

VIII. Appeal criteria and process

A. Criteria

Upon receipt of the Department's notice that an application has been determined to be incomplete or fails threshold, Applicants under this NOFA may appeal such decision(s) to the Department pursuant to this section, with the exception of the threshold items that specifically state they are exempt from appeal. No Applicant shall have the right to appeal a decision from the Department relating to another Applicant's eligibility, point score, award, denial of award, or any other matter related thereto. The appeal process provided herein applies solely to decisions the Department made in this NOFA and does not apply to any decisions made with respect to any previously issued NOFAs, or decisions to be made pursuant to future program NOFAs.

B. Appeal process and deadlines

In order to lodge an appeal, Applicants must submit to the Department a written appeal by the filing deadline set forth below, which states all relevant facts, arguments, and evidence upon which the appeal is based. Furthermore, the Applicant must provide a detailed reference to the area(s) of the Application that provide clarification and substantiation for the basis of the appeal. No new or additional information will be accepted if this information would result in a competitive advantage to an Applicant. Once the written appeal is submitted to the Department, no further information or materials will be accepted or considered thereafter.

Appeals are to be submitted to the Department via email at cdbg@hcd.ca.gov.

Emails to the email address listed above will be accepted so long as the email time stamp is prior to the appeal deadline.

Filing Deadline: Appeals must be received by the Department no later than five (5) business days from the date the Department notifies the Applicant that their application has failed to meet eligibility, threshold, or has failed to score high enough in readiness to qualify for award. Late appeals will not be reviewed.

C. Appeal decisions

It is the Department's intent to render its decision in writing within fifteen (15) business days of receipt of the Applicant's written appeal. All decisions rendered shall be final, binding, and conclusive, and shall constitute the final action of the Department with respect to the appeal.

D. Effectiveness

If the applicable statutes and/or Guidelines governing the CDBG program contain an existing process for appealing decisions of the Department with respect to NOFA awards, then this section shall be inapplicable, and such existing authority shall govern all appeals.

IX. Awards announcement and grant implementation

A. Awards announcements

The Department anticipates awards will be announced no later than September 2021. OTC awards will be announced as applications are approved for funding. Until awards are announced, the CDBG staff will not be able to discuss the status of applications.

Within 60 days from the award announcement date, unsuccessful Applicants will have the opportunity to request an interview with Department staff to discuss their application. Applications and agreements are public information and are available for review upon request.

B. Standard Agreements

Successful Applicants (awardees) will enter into a Standard Agreement with the Department. A draft sample Standard Agreement is included as Appendix K to this NOFA. The Standard Agreement contains all the relevant state and federal requirements, Activity performance and management requirements, and disbursement requirements. A condition of award will be that a Standard Agreement must be executed by the awardee within 30 days (contracting period) of the awardee's receipt of the Standard Agreement(s). Failure to execute and return the Standard Agreement(s) to the Department within the contracting period will result in award cancellation. Award cancellations are final.

X. Federal program requirements

A. Federal cross-cutting requirements

The CDBG program is administered under the rules and regulations promulgated primarily in 24 CFR § 570.600 et seq. These primary regulations are known as the federal cross-cutting requirements and form the basis of the programmatic requirements. The Department incorporates all federal cross-cutting requirements into the state CDBG program, and the regulations in Part 570 are translated into required actions on the part of all Grantees of the state CDBG program.

This following is a summary of the federal cross-cutting requirements:

1. Environmental Standards (based on National Environmental Policy Act of 1969 [NEPA])
2. Labor Standards (Davis-Bacon and related laws)
3. Achieving a HUD National Objective
4. Public participation requirements
5. Fair Housing and Affirmatively Furthering Fair Housing
6. Equal Opportunity and Non-Discrimination in federal Grant Programs
7. Federal Procurement Guidelines
8. National Flood Insurance Program compliance
9. Relocation and displacement requirements
10. Employment and Contracting Opportunities Section 3 Compliance
11. Lead-based paint requirements
12. No use of debarred, ineligible, or suspended contractors or sub-recipients
13. Uniform Administrative Requirements and Cost Principles
14. Conflict of interest prohibitions
15. Compliance with the Architectural Barriers Act and the Americans with Disabilities Act
16. Compliance with Eligibility Restrictions for certain resident aliens
17. Federal reporting requirements
18. Grant and subrecipient monitoring requirements

B. Relocation plan requirement

Applicants engaging in project-specific activities that may or will cause the temporary or permanent relocation and displacement of persons, property, or businesses must provide a project-specific relocation plan as part of the application. The plan must meet the standards established in the Uniform Relocation Assistance and Real Property Acquisition Policies Act of 1970 (URA). Applicants must successfully demonstrate that they have met URA requirements prior to the start of the project or displacement Activity. Applicants should include relocation costs in project budgets.

Applicants must provide General Information Notices to persons who may be displaced if the Activity in the grant application is funded. This plan must outline how the Grantee will enforce and manage the project's temporary relocation and displacement activities and estimate what relocation benefits will be required so those costs can be included in the project's development budget.

C. Procurement

Pursuant to 24 CFR § 570.489(g), all grantees must comply with federal procurement requirements. The Department will review the grantee's procurement documents for services (i.e., administrative sub-contractor, Davis-Bacon consultant, etc.) at time of monitoring.

Requirements for federal procurement can be found at 2 CFR § 200.317-326. Applicants are responsible for meeting all federal procurement standards for goods and services funded through federal programs. Failure to meet procurement requirements may result in disqualification, recapture of federal funds, and debarment.

City Council Staff Report

Department: FINANCE SERVICES | March 9, 2021

To: Mayor and City Council

From: Margarita Moreno, Administrative Services Director

Subject: Annual Audit of the Comprehensive Annual Financial Report for Fiscal Year 2019-2020 (MM)

RECOMMENDATION

Council to accept the Independent Auditor's Report for the Fiscal Year 2019-2020 Comprehensive Annual Financial Report (CAFR).

EXECUTIVE SUMMARY

The city retained Lance, Soll & Lunghard, LLP to conduct an independent audit report of the Comprehensive Annual Financial Report (CAFR) for Fiscal Year 2019-2020. Lance, Soll & Lunghard will be presenting the audit report for review and acceptance by the City Council.

OUTSTANDING ISSUES

None.

DISCUSSION

The Finance Department completed the Comprehensive Annual Financial Report (CAFR) for Fiscal Year 2019-2020. The CAFR is a thorough and detailed presentation of the city's financial condition for a given fiscal year that is in compliance with the accounting requirements established by the Governmental Accounting Standards Board (GASB). The CAFR must be audited by an independent auditor using generally accepted government auditing standards.

The CAFR consists of three sections: Introductory, Financial and Statistical. The Introductory section orients and guides the reader through the report. The Financial section presents the entity's basic financial statements as well as notes to the statements and the independent auditors' report. The Statistical section provides

additional financial and statistical data, including data about financial trends that may better inform the reader about the government's activities. A copy of the audited Comprehensive Annual Financial Report for Fiscal Year 2019-2020 is enclosed as Attachment 'A'.

The city contracted with Lance, Soll & Lunghard, LLP to audit the Comprehensive Annual Financial Report for Fiscal Year 2019-2020. The firm's audit report begins on page 1 of the CAFR. A representative from Lance, Soll & Lunghard will be presenting the audit report. The firm's audit report begins on page 1 of the CAFR.

In addition, the auditors submitted a report on Internal Controls and Significant Audit Findings enclosed herein as Attachments 'A' and 'B'. The report on Internal Controls evaluates the city's internal control over financial reporting in order to identify any deficiencies. The auditor's identified only two (2) deficiencies that staff has addressed per the auditor's recommendation. Staff works diligently each year to reduce or eliminate any and all deficiencies in financial reporting. For example, the fiscal year 2017-18 audit identified 14 deficiencies and the fiscal year 2018-19 audit identified 9 deficiencies that have since been corrected by staff. The report on Significant Audit Findings evaluated accounting practices with no reportable issues, encountered no difficulties in performing the audit, reported no disagreements with management, and stipulated new accounting standards applied to the fiscal year.

In summary, the Independent Auditor's Report reflects a clean audit of the city's financial statements for FY 2019-2020. Finance staff is pleased to present the CAFR for acceptance by the City Council.

FISCAL IMPACT

None.

PUBLIC HEARING

None.

ATTACHMENTS:

A: Annual Audit of the Comprehensive Annual Financial Report for FY 2019-2020
B: Audit Report on Internal Controls over Financial Reporting
C: Audit Report on Significant Findings

CITY OF DINUBA

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2020

Comprehensive Annual Financial Report



ROOSEVELT PASEO PROJECT

FOCUSED ON COMMUNITY PROSPERITY

FOR THE FISCAL YEAR ENDED JUNE 30, 2020

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COMPREHENSIVE ANNUAL FINANCIAL REPORT



FOR THE FISCAL YEAR ENDED JUNE 30, 2020
City of Dinuba, California

Prepared by the Finance Department

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Introductory Section

North L Street Dinuba

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CITY OF DINUBA

COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED JUNE 30, 2020

TABLE OF CONTENTS

Page Number

INTRODUCTORY SECTION

Letter of Transmittal i
GFOA Certificate of Achievement for Excellence in Financial Reporting vii
Organization Chart & Principal Officials viii

FINANCIAL SECTION

INDEPENDENT AUDITORS' REPORT 1

MANAGEMENT'S DISCUSSION AND ANALYSIS 3

BASIC FINANCIAL STATEMENTS

Government-Wide Financial Statements:
Statement of Net Position 17

Statement of Activities 18

Fund Financial Statements:
Balance Sheet - Governmental Funds 20

Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position 22

Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds 23

Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities 25

Statement of Net Position - Proprietary Funds 26

Statement of Revenues, Expenses and Changes in Fund Net Position - Proprietary Funds 28

Statement of Cash Flows - Proprietary Funds 30

Statement of Fiduciary Net Position - Fiduciary Funds 32

Statement of Changes in Fiduciary Net Position - Fiduciary Funds 33

Notes to Basic Financial Statements 34

CITY OF DINUBA

COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED JUNE 30, 2020

TABLE OF CONTENTS

Page Number

REQUIRED SUPPLEMENTARY INFORMATION

Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual:
- General Fund 82
- HUD Grants 83

Schedule of Proportionate Share of the Net Pension Liability 84

Schedule of Plan Contributions 85

Schedule of Changes in the Total OPEB Liability and Related Ratios 86

Notes to Required Supplementary Information 87

SUPPLEMENTAL INFORMATION

Non-Major Governmental Funds:
- Description of Non-Major Governmental Funds 89
- Combining Balance Sheets 91
- Combining Statement of Revenues, Expenditures and Changes in Fund Balances 95

Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual:
- Public Safety Sales Tax Fund 99
- Gas Tax Fund 100
- Parks Reserve Fund 101
- Transportation Fund 102
- System Development Charges Fund 103
- Community Enhancement Grants Fund 104
- Assessment Districts Fund 105
- Fire Impact Fees Fund 106
- Road Repair and Accountability Act of 2017 Fund (SB 1) 107
- Transportation Construction Fund 108
- General Construction Fund 109
- Drainage Districts Fund 110
- Vocational Center Fund 111
- MTBE Fund 112
- Financing Authority Fund 113
- General Debt Service Fund 114

Non-Major Enterprise Funds:
- Description of Non-Major Enterprise Funds 115
- Combining Statement of Net Position 116
- Combining Statement of Revenues, Expenses and Changes in Net Position 117
- Combining Statement of Cash Flows 118

CITY OF DINUBA

COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED JUNE 30, 2020

TABLE OF CONTENTS

Page Number

Internal Service Funds:
- Description of Internal Service Funds 119
- Combining Statement of Net Position 120
- Combining Statement of Revenues, Expenses and Changes in Net Position 121
- Combining Statement of Cash Flows 122

Agency Funds:
- Description of Agency Funds 123
- Combining Statement of Assets and Liabilities 124
- Combining Statement of Changes in Assets in Liabilities 126

STATISTICAL SECTION

Statistical Section Description 128

Financial Trends Information:
- Net Position by Component 129
- Change in Net Position 130
- Fund Balances Governmental Funds 134
- Changes in Fund Balances Governmental Funds 135
- Government-Wide Revenues 137
- General Government Revenues by Source 138

Revenue Capacity Information:
- Property Ad Valorem Tax Assessed Values 139

Debt Capacity Information:
- Principal Property Taxpayers 140
- Direct and Overlapping Property Tax Rates 141
- Property Tax Levies and Collections 142
- Ratios of Outstanding Debt by Type 143
- Ratios of General Bonded Debt Outstanding 144
- Statement of Direct and Overlapping Debt 145
- Computation of Legal Debt Margin 146
- Pledged Revenue Coverage 147
- General Bonded Indebtedness Maturities by Fiscal Year 148

Demographic and Economic Information:
- Population and Unemployment Rate 149
- Principal Employers 150
- Employees by Function (Full Time Equivalents) 151
- Construction Activity 152
- Tulare County Crop Statistics 153

CITY OF DINUBA

COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED JUNE 30, 2020

TABLE OF CONTENTS

	Page Number
Operating Information:	
Capital Assets Used	154
Demands for City Services	155
General Governmental Expenditures by Function	156
Sales Tax Rate	157
Top 25 Sales Tax Generators	158
Annual Sales Tax by Category	159
Schedule of Insurance in Force	160

CITY OF DINUBA
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City Manager's Office
559/591-5904

City Attorney
559/734-6729

Administrative Services
559/591-5900

Development Services
559/591-5906

Public Works Services
559/591-5924

Engineering Services
559/591-5906

Parks & Community Services
559/591-5940

Fire/Ambulance Services
559/591-5931

Police Services
559/591-5914

February 23, 2021

To the Honorable Mayor, City Council and Citizens of the City of Dinuba:

The Comprehensive Annual Financial Report (CAFR) of the City of Dinuba, for the fiscal year ended June 30, 2020, is hereby submitted as mandated by both local ordinances and state statutes. These ordinances and statutes require that the City of Dinuba issue annually a report on its financial position and activity, and that this report be audited by an independent firm of certified public accountants. The accounting firm of Lance, Soll & Lunghard, LLP of Sacramento, California, was retained by the City to perform the audit of financial records for the fiscal year ended June 30, 2020. The audit was designed to meet the requirements of the federal
Single Audit Act of 1984, as amended and related OMB Circular Uniform Guidance. The auditors report on the fair presentation of the financial statements, the internal controls, and compliance with legal requirements and have issued an unqualified opinion on Dinuba's financial statements.

Responsibility for both the accuracy of the data and the completeness and fairness of the presentation, including all disclosures, rests with management. To the best of our knowledge and belief, the enclosed data are accurate in all material respects and are reported in a manner that presents fairly the financial position and results of operations of the various funds and component units of the City. All disclosures necessary to enable the reader to gain an understanding of the City's activities have been included.

Management's discussion and analysis (MD&A) follows the independent auditor's report and provides a narrative introduction, overview, and analysis of the basic financial statements. The MD&A complements this letter of transmittal and should be read in conjunction with it.

Government Profile
The financial reporting entity (the government) includes all the funds of the primary government (i.e., the City of Dinuba as legally defined), as well as all of its component units. Component units are legally separate entities for which the primary government is financially accountable.

Blended component units, although legally separate entities, are, in substance, part of the primary government's operations and are included as part of the primary government; the Dinuba Financing Authority qualifies as a blended component unit in this regard. City Council members serve as the governing board of the Authority, and the City Manager also serves as the Executive Director of the Authority.

Dinuba was established in 1888 with the coming of the railroad and was incorporated in 1906. Because of Dinuba's rich agricultural area, it grew quickly into a thriving community as people from outlying areas moved closer to the railroad shipping area. Since its founding, Dinuba has had consistent growth, increasing from 970 persons in 1910 to a 2020 population of 25,994. Among the eight incorporated cities of Tulare County, Dinuba ranks fourth in population.

The City, until 1994, operated under the General Laws of the State of California. A City Charter was adopted by the voters on June 4, 1994, and by the Secretary of State on July 7, 1994. The Charter gives the City government greater latitude in carrying out its operations and enables the City to operate more efficiently.

Springtime in Dinuba is filled with the fragrance of blossoms from the surrounding orchards. Dinuba's warm summer days bring forth the abundance of produce that keeps the packing houses and shippers busy during the summer months. Mild temperatures year-round enhance the dairy industry in the surrounding area as well.

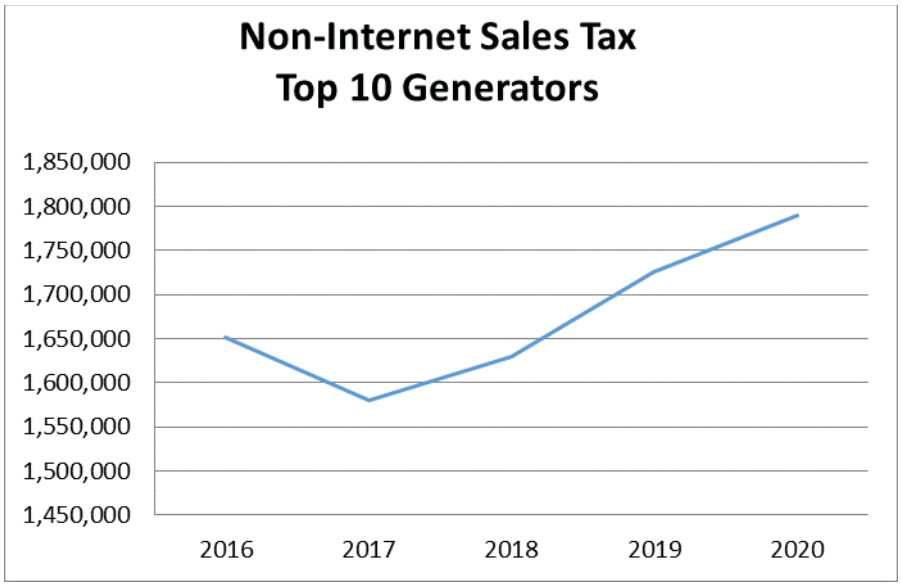
The Dinuba area is one of the San Joaquin Valley's most productive agricultural spots. The variety of crops includes cotton, nuts, vegetables, and fruits, such as grapes, raisins, plums, peaches, nectarines, and citrus. Raisins are a major product in the Dinuba area, where 40 percent of the world's raisins are grown and dried, a total of approximately 300,000 tons annually. Table grapes and wine are also major products. The City of Dinuba is in Tulare County; a table in the Statistical Section lists the major crops raised in Tulare County and the gross value of the crops in the previous calendar year.

Although agriculture is Dinuba's predominant activity, the community has had a modest commercial and industrial base for many years. Dinuba is home to the headquarters of Ruiz Food Products, Incorporated, which prepares frozen Mexican foods and distributes them worldwide. It is also home to the West Coast Distribution Facility for Best Buy, Inc. and Patterson Logistics, Inc. This concentration of employers attracts more residents which in turn draws additional commercial businesses. This has been evidenced through continued strength of the building sector in Dinuba. Because of its unparalleled agricultural base and its expanding industrial site, Dinuba is a community with a progressive and diverse economy.

The City has a Council-Manager form of government. There are five Council members who serve overlapping terms of four years and the Council in turn elects one of the Council members to serve as the Mayor for a term of two years. The Council engages a City Manager and a City Attorney. The Manager is the chief executive officer of the City, and it is the City Manager's responsibility to hire department managers for each of the City functions. Such person also proposes the annual budgets, coordinates and oversees all activities of the organization, and implements the policies, budgets, and laws adopted by the City Council. The Dinuba Redevelopment Agency was created on June 12, 1984, by an Ordinance of the City Council, pursuant to the California Community Redevelopment Law. With the dissolution of redevelopment agencies by the state, the City Council has assumed the role of the board to the Successor Agency of the City of Dinuba.

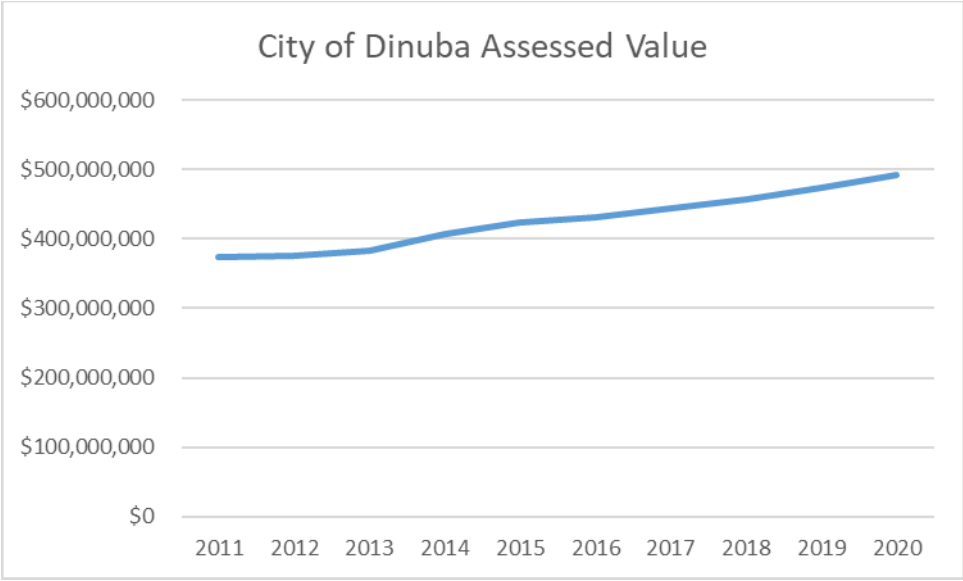
Local Economy

The economic climate in Dinuba is stabilizing. Over the past 5 years sales tax from the top 10 non-Internet businesses grew from approximately $1,586,000 to approximately $1,791,000. During the past year non-Internet sales tax from the same sources grew by $64,000.



In the 2019-20 Fiscal Year the City of Dinuba's Public Works Department issued a total of 945 building permits. A total of 760 of those permits were residential and 185 were for commercial projects. The total valuation for all permits issued was $46,726,034. There are currently three residential developments that are building in Dinuba. These include developments that are below market, market, and above market. There are several other residential developments (single family and multi-family) that are working their way through the development process.

Property values saw a slight uptick in fiscal year 2019-20. The continued growth in new residential and commercial permits is anticipated to continue to reflect in the assessed values going forward and will be apparent in the property tax rolls in future years.



Current Major Initiatives.

During fiscal year 2020 the City's Public Works Department completed several capital improvements projects. They include:

- **Roosevelt Paseo Project.** With the completion of this Project children now have a safe and reliable path to get to school or to access recreational facilities at Roosevelt Elementary. The scope of this Project included constructing a 10-foot wide, approximately 1,300 feet long concrete meandering trail in place of a dirt patch. This new trail includes solar lighting, benches, drought tolerant landscaping, fencing and a new drainage system.

- **Alta/El Monte Signal Synchronization Project.** This Project installed a wireless signal synchronization system will improve the level of service and reduce delays for Alta Avenue and El Monte Way within City limits by coordinating the traffic signals along the two major corridors. Additionally, the benefits will include reduced fuel consumption, reduced carbon emissions, and improved safety.

- **Alley Improvements (Verizon).** Performed major reconstruction improvements on alley adjacent to Verizon store. This improved access for people using alley to get to new commercial development and for disposal contractor to access disposal containers.

- **Kamm & Greene Safety Improvements Project.** Design is complete, the Construction is nearing completion for the Kamm & Green bulb-out Project. This Project was funded with HSIP and local funds. This Project significantly enhances pedestrian facilities for a dangerous intersection where several accidents and at least one fatality had been reported.

- **FY 2018-19 SBl - Dig-Out Project.** This Project removed and replaced asphalt at various street sections on Kamm Avenue, Monte Vista Drive, Englehart Avenue, Olive Way, Euclid Avenue, Pamela Lane, etc. throughout the City. The Project also improved concrete crosswalks located on M and L Street between Kern and Ventura Street.

- **Dinuba Green Median Improvements Project.** The completion of the Dinuba Green Median Improvement Project removed existing stamped concrete medians and replaced them with medians containing hardscape and native, drought-tolerant plants and trees. This Project was funded with an Environmental Enhancement and Mitigation Grant and will improve air quality by aiding in carbon dioxide reduction.

- **Police Station /Court House Reroof.** Project consisted of the removal and replacement the roof and a 3-inch polyiso insulation layer that would increase energy efficiency and considerably minimize heat loss. With these improvements now completed, the Police Department and Court House will start experiencing lower utility bills directly related to heating and cooling of the building. The utility cost savings overtime will eventually pay for itself.

- **Edward Hayes Sanitary Sewer Lift Station.** The project consists of installation of a pump redundancy (two pumps instead of one) with appurtenances, emergency overflow piping, and epoxy coating of the wet well, upgraded electrical equipment, and new hatch assemblies for easier and safer access. Enhancements will not only help staff maintain the existing lift station, but it will also help keep the lift station functional in emergency situations.

- **Cut-Off Wall in Traver Canal El Monte Way/Ave 416.** the City completed the construction of the cut-off walls in the Traver Canal. The cut-off walls were constructed on both sides of the Traver Canal crossing Ridge Creek Drive and El Monte Way east of Road 64. The cut-off walls are required to prevent erosion of the concrete canal liners. This is the last remaining construction item that is required to close-out the El Monte Way Widening Project.

- **Dinuba Pedestrian & Bicyclist and Complete Street Study.** The scope of work identified in the funding application included identifying opportunities to improve walking and bicycling for Dinuba residents through a comprehensive analysis of safety concerns, travel patterns and infrastructure. This undertaking confirms the City's continued support of the active transportation concept due to its health and environmental benefits.

Financial Information

It is recognized that City management is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the City are protected from loss, theft, or misuse and to ensure that adequate accounting data are compiled to allow for the preparation of financial statements in conformity with generally accepted accounting principles. This should provide reasonable, but not absolute, assurance that these objectives are met. The concept of reasonable assurance recognizes that: (1) the cost of a control should not exceed the benefits likely to be derived; and (2) the valuation costs and benefits require estimates and judgments by management.

As a recipient of federal, state, and local financial assistance, the City also is responsible for ensuring that an adequate internal control structure is in place to ensure and document compliance with applicable laws and regulations related to those programs. This internal control structure is subject to periodic evaluation by management.

The City maintains budgetary controls with the objective of ensuring compliance with legal provision embodied in the annual appropriated budget approved by the City Council. Activities of most funds are included in the annual appropriated budget and both revenues and expenses are categorized into either recurring or one-time. Project-length financial plans are adopted for long-term capital projects in a five-year Capital Improvement Plan. As a component of capital projects future operating costs are analyzed and projected and then incorporated into future budget forecasts.

Budgets are prepared for the individual departments within specific funds as management control devices, but the level of budgetary control (i.e., the level at which expenditures cannot legally exceed the appropriated amount) remains at the fund level. The City also maintains an encumbrance accounting system as one technique of accomplishing budgetary control. Encumbered amounts lapse at year end. However, encumbrances outstanding at the year end are generally reappropriated as part of the following year’s budget.

As demonstrated by the statements and schedules included in the financial section of this report, the City of Dinuba continues to meet its responsibility for sound financial management. For further analysis of the City’s financial position, please refer to the Management Discussion and Analysis report in the Financial Section.

Awards

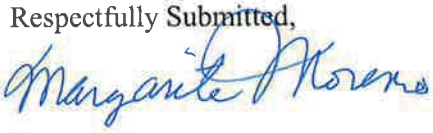
The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the City of Dinuba for its Comprehensive Annual Financial Report for the fiscal year ended June 30, 2019. This was the twenty-seventh consecutive year that the City has achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

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

Acknowledgements

The preparation, cooperation, and assistance of the Finance Department and the auditing firm of Lance, Soll & Lunghard, LLP is greatly appreciated in the publication of this document. The preparation of the comprehensive annual financial report on a timely basis was made possible by the dedicated service of the entire finance staff. We also thank the Dinuba City Council for their dedicated service in guiding and directing the management of the City of Dinuba.

Respectfully Submitted,



Margarita Moreno
Administrative Services Director

Government Finance Officers Association

Certificate of Achievement for Excellence in Financial Reporting

Presented to

City of Dinuba
California

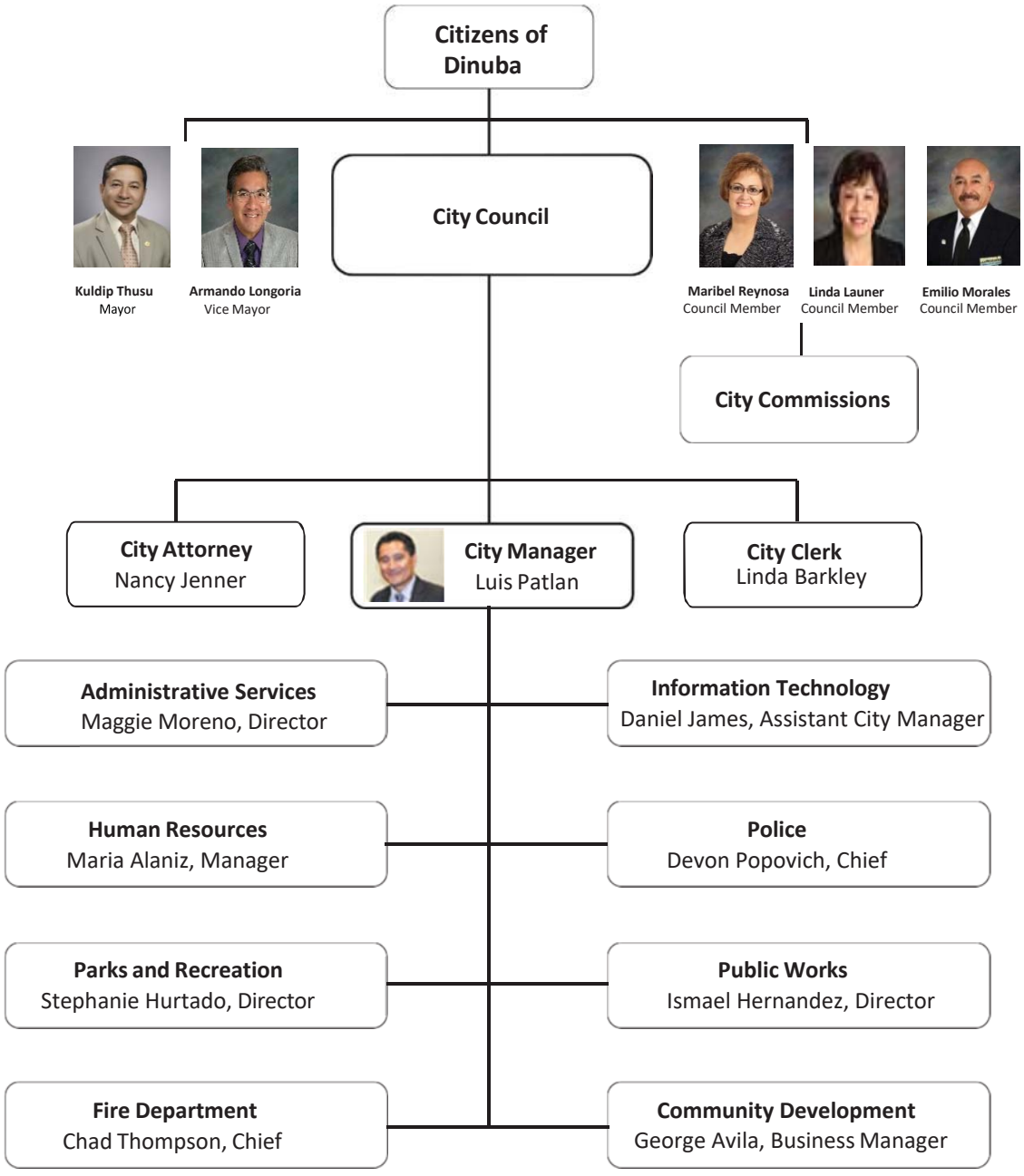
For its Comprehensive Annual
Financial Report
For the Fiscal Year Ended

June 30, 2019

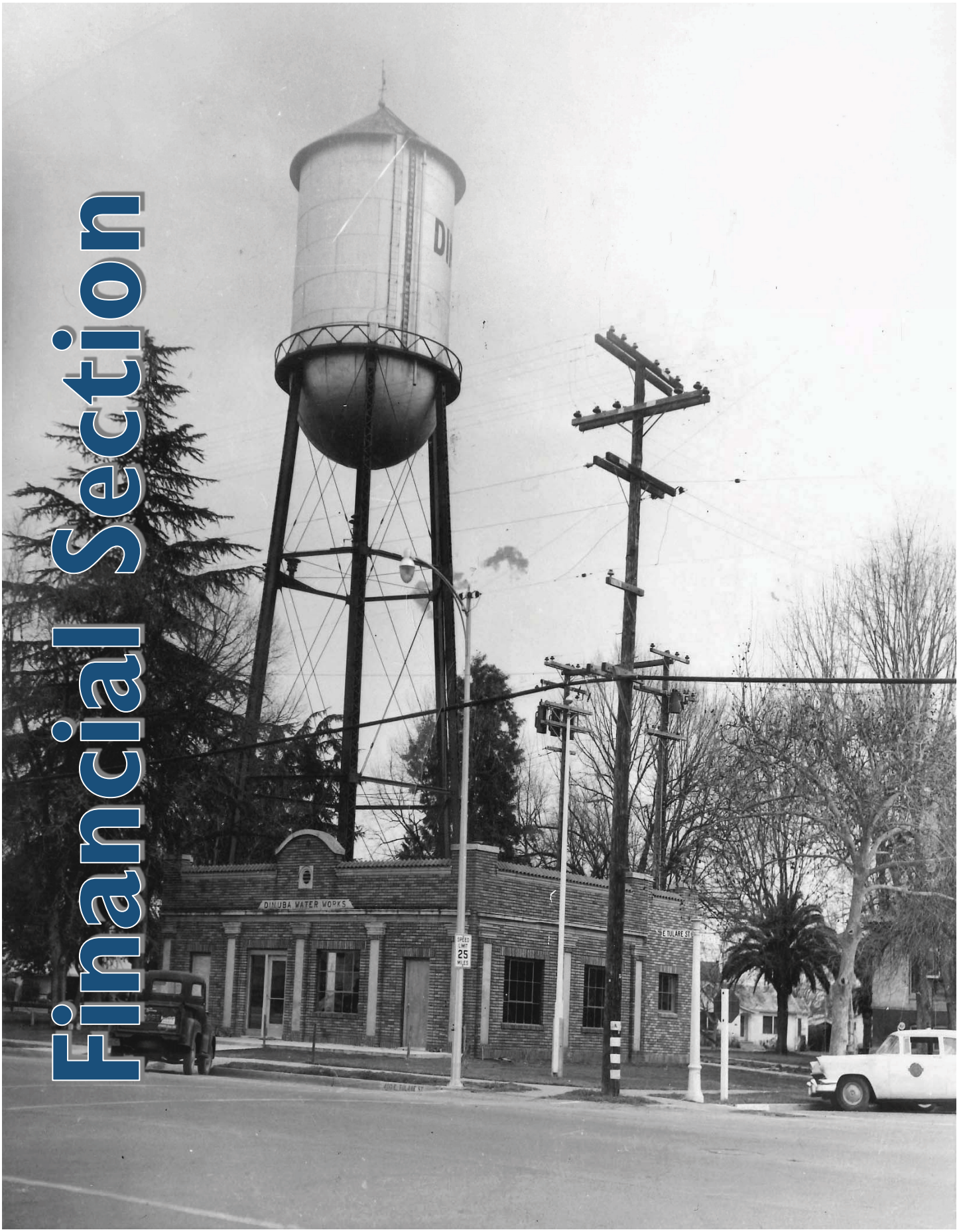
Christopher P. Morrill

Executive Director/CEO

Organizational Chart and Principal Officials



Financial Section



Dinuba Old Water Tower

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INDEPENDENT AUDITORS' REPORT

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

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of City of Dinuba, California, (the City) as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Dinuba, California, as of June 30, 2020, 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.

PrimeGlobal
An Association of Independent Accounting Firms

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

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the required supplementary information, as listed in the Table of Contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The introductory section, combining and individual fund financial statements, budgetary schedules, and statistical section are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual fund financial statements and schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual fund financial statements and schedules are fairly stated, in all material respects in relation to the basic financial statements as a whole.

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated February 23, 2021 on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

Lance, Soll & Lunghard, LLP

Sacramento, California
February 23, 2021

Management's Discussion and Analysis
Fiscal Year Ended June 30, 2020

This management's discussion and analysis provides an overview of financial activities of the City of Dinuba (City) for the fiscal year ended June 30, 2020. Please read this discussion and analysis in conjunction with the accompanying transmittal letter, the basic financial statements, and the accompanying notes to the basic financial statements.

FINANCIAL HIGHLIGHTS

City-Wide

- City total assets decreased by $4.8 million to $316.2 million, of which $237.2 million represented governmental assets and $79.0 million represented business-type assets.
- City total liabilities increased by $2.8 million to $97.6 million, of which $72.2 million were governmental liabilities and $25.5 million were business-type liabilities.
- The City's total net position decreased by $10.3 million to $221.1 million.
- City-wide revenues were $50.2 million, of which $31.3 million were generated by governmental activities and $18.9 were generated by business-type activities.
- City-wide expenses were $46.6 million, of which $28.5 million were incurred by governmental activities and $18.1 were incurred by business-type activities.

Fund Level

- Governmental Fund balances decreased $4.8 million to $44.3 million. Of this amount $7.0 million was unassigned fund balance and available for spending at the City's discretion.
- Governmental Fund revenues were $31.6 million, an increase of $4.7 million from the previous year.
- Governmental Fund expenditures increased by $1.8 million to $25.9 million in fiscal year 2020.
- Enterprise net position decreased by $4.2 million to $54.4 million. Of this amount, $4.2 million was unrestricted net position and available for spending at the City's discretion.
- Enterprise Fund operating revenues decreased by $2.0 million to $14.0 million compared to the previous fiscal year.
- Enterprise Fund operating expenses were $17.4 million in fiscal year 2020, an increase of $2.5 million compared to the previous fiscal year.

OVERVIEW OF THE BASIC FINANCIAL STATEMENTS

The Comprehensive Annual Financial Report is composed of the following:

1. Introductory section, including the Transmittal Letter
2. Management's Discussion and Analysis
3. Basic Financial Statements, which include the Government-wide and the Fund financial statements
4. Notes to the financial statements
5. Combining statements for Non-Major Governmental, Internal Service and Fiduciary Funds
6. Statistical information

Basic Financial Statements
The Basic Financial Statements consist of the City-wide Financial Statements and the Fund Financial Statements. These two sets of financial statements provide a short-term view as well as a long-term view.

The City-wide Financial Statements are designed to provide a broad overview of all of the City's finances taken as a whole, using a long-term view, in a manner similar to private-sector businesses. The City-wide Financial Statements consist of the Statement of Net Position and the Statement of Activities.

The **Statement of Net Position** provides information about the financial position of the City as a whole, including all of its capital assets, liabilities and long-term liabilities with the difference between the two reported as net position. The full accrual basis of accounting is used, thus the flow of all economic resources are measured.

The **Statement of Activities** presents financial information reporting how the City's net position changed during the fiscal year by listing the revenues and expenses of each of the City's major activities. The full accrual basis of accounting is also used, thereby all changes to net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of the related cash flows. Thus revenues and expenses are reported in this statement for some items that will result in cash flows in a future fiscal period.

The fund financial statements report the City's operations in more detail than the City-wide statement and focus primarily on the sort-term activities of the City's General Fund and other Major Funds. The Fund Financial Statements measure only current revenues and expenditures, current, assets, liabilities and fund balances; they exclude capital assets, long-term debt and other long-term amounts.

City-wide Financial Statements

All of the City's activities are grouped into either Governmental Activities or into Business-type Activities. Governmental Activities are those functions that are principally supported by taxes or by specific governmental program revenues such as developer fees. Business Activities are those services supported by charges paid by direct users of the service such as Disposal collection.

City-wide financial statements are prepared on the accrual basis, which means they measure the flow of all economic resources of the City as a whole.

Fund Financial Statements

The fund financial statements are designed to report information about related accounts that have been segregated for specific activities or objectives. The City uses fund accounting to ensure and demonstrate compliance with finance related legal requirements. All of the City's funds are divided into three categories: governmental funds, proprietary funds and fiduciary funds.

The Fund Financial Statements provide detailed information about each of the City's most significant funds called Major Funds. Major Funds account for the major financial activities of the City and are presented individually, while the activities of the Non-major funds are presented in summary as Other Governmental Funds. Subordinate schedules of the Non-major funds present detailed financial information of the City's smaller funds.
Governmental Funds

Most of the City's basic services are reported in governmental funds. These funds focus on reporting the flow of money into and out of those funds and the balances left at year-end that are available for spending. These funds are reported using the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become measurable and available). "Measurable" means that the amount of the transaction can be determined and "available" means that it is collectible within the current period or soon enough thereafter to be used.

The governmental fund financial statements provide a detailed short-term view of the City's general government operations and the basic services provided. Governmental fund information helps determine whether there are more or fewer financial resources that can be spent in the near future to finance the City's programs. The differences between the Governmental Fund Financial Statements and the Government-Wide Financial Statements are explained in a reconciliation following the Governmental Funds' Financial Statements.

Proprietary Funds

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

Fiduciary Funds

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

Notes to the Financial Statements
The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statement can be found following the fund financial statements in this report.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

The net position and changes in net position of the City's Governmental Activities (Tables 1 and 2) and Business-Type Activities (Tables 3 and 4) are presented in the City-wide Statement of Net Position and Statement of Activities.

Governmental Activities

Table 1 Governmental Net Position at June 30, 2019 and 2020 (in Thousands)			
	FY 2020	FY 2019	Change
Current and other assets	57,187	126,860	(69,673)
Capital Assets	179,993	112,939	67,054
Total Assets	237,180	239,799	(2,619)
Deferred outflows	5,821	6,507	(686)
Total deferred outflow	5,821	6,507	(686)
Current and other liabilities	11,616	9,519	2,097
Long-term obligations outstanding	60,541	61,145	(604)
Total liabilities	72,157	70,664	1,493
Deferred inflows	4,220	2,905	1,315
Total deferred inflow	4,220	2,905	1,315
Net Position			
Net investment in capital assets	156,273	157,295	(1,022)
Restricted	35,598	41,721	(6,123)
Unrestricted	(25,246)	(26,279)	1,032
Total net position	166,625	172,738	(6,113)

Net Position

As shown in Table 1, the City's governmental Total Net Position is $166.6 million. During fiscal year 2020, the overall net position decreased by $6.1 million, or 4%. During fiscal year 2015, the City implemented GASB 68 & 71, which required the recording of net pension liability and pension related deferred inflows and outflows.

The largest portion of the City's net position, approximately $156.3 million, reflects its investment in capital assets (e.g., land, buildings, improvements other than buildings, equipment, infrastructure, and construction in progress); less any related debt used to acquire those assets that is still outstanding. The City uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the City's 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 rarely are used to liquidate these liabilities.

Resources that are subject to restriction that may only be used to construct specified capital projects, debt service or other special revenue programs represent 21.36 % of the City's Governmental Net Position. These are external restrictions and cannot be changed by the City.

Unrestricted net position can be used to finance day-to-day operation without constraints. Due to the restrictions mentioned and the implementation GASB 68 & 71, the unrestricted net position was ($25.3) million at year end.

Changes in Net Position

The Statement of Activities provides information regarding the entirety of the City's governmental revenues and expenses. The Statement describes in detail the changes in net position from the previous year.

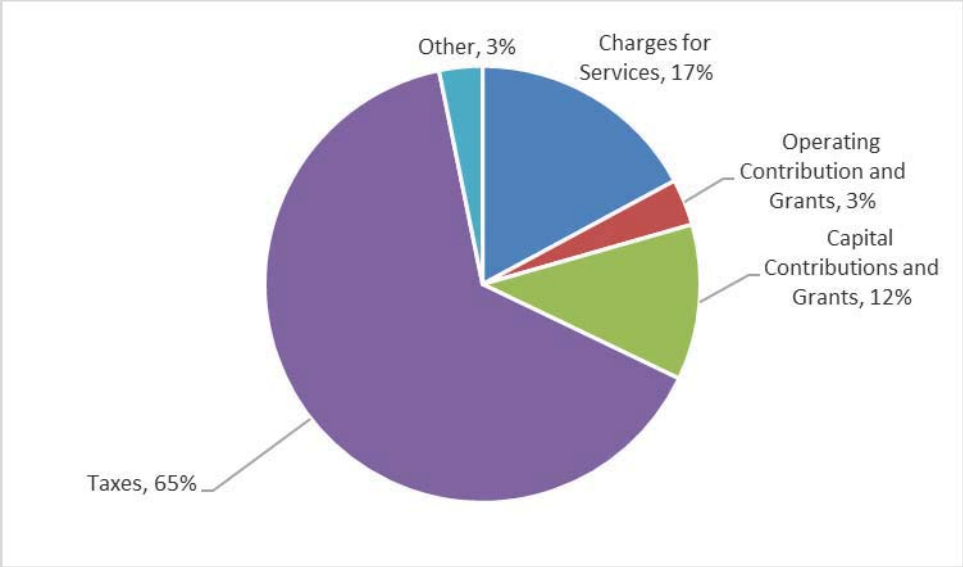
The City's Governmental Net Position decreased by $6.1 million in fiscal year 2020. Revenues increased $0.9 million and expenses increased by $4.1 million. The increase in revenues is primarily due to increases in sales tax, while the increases in expenses are throughout all governmental activities, particularly in General Government and Public Works.

With the increase in total revenue being attributed to increases in sales tax, tax revenues increased by $3.5 million. Property tax revenue had an increase of $75 thousand with the largest increase in overall revenue being from Sales Taxes.

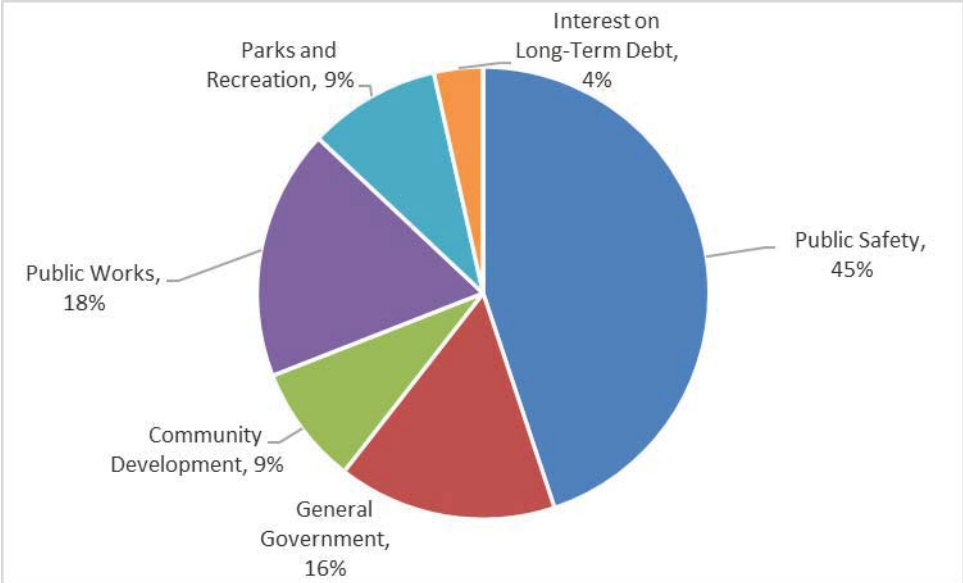
Table 2			
Changes in Governmental Net Position (in Thousands)			
	FY 2020	FY 2019	Change
Revenues			
Program Revenues			
Charges for services	5,370	4,632	737
Operating contribution and grants	1,077	2,293	(1,216)
Capital contributions and grants	3,614	5,688	(2,074)
General Revenues			
Taxes			
Sales Tax	14,059	10,778	3,281
Motor Vehicle in Lieu	2,033	1,943	90
Utility Users Tax	1,535	1,476	59
Property Tax	1,377	1,302	75
Other Tax	1,257	1,277	(19)
Investment Earnings	725	695	30
Miscellaneous	280	345	(65)
Total Revenues	31,328	30,429	899
Expenses			
Public Safety	12,802	12,503	299
General Government	4,464	3,647	817
Community Development	2,427	2,278	149
Public Works	5,117	2,429	2,687
Parks and Recreation	2,706	2,528	178
Interest on Long-Term Debt	1,002	1,009	(7)
Unallocated Depreciation	-	-	-
Total Expenses	28,517	24,394	4,123
Transfers & Special Items (Note 18)	(8,544)	355	(8,898)
Total Transfers & Special Items	(8,544)	355	(8,898)
Change in Net Position	(5,733)	6,389	(12,123)
Net Position- Beginning, Restated	172,358	166,348	6,010
Net Position- Ending	166,625	172,738	(6,113)

The following charts display the City's governmental activities for fiscal year 2020, highlighting the makeup of the governmental revenues and expenses.

Revenues by Source
Governmental Activities



Expenses by Function
Governmental Activities



Business Type Activities
The statement of Business-Type Net Position (Table 3) and statement of Business-Type Activities (Table 4) are presented below.

Net Position
The business–type activities of the City showed a minor decrease $2.3 million in total assets. Of the total net position, 92.4% was net investment in capital assets and 7.6% percent was unrestricted, which was available for future operations.

Table 3
Business-Type Net Position at June 30, 2019 and 2020
(in Thousands)

	FY 2020	FY 2019	Change
Current and other assets	15,906	14,285	1,622
Capital Assets	63,109	66,992	(3,883)
Total Assets	79,015	81,276	(2,261)
Deferred outflows	2,243	2,207	36
Total deferred outflow	2,243	2,207	36
Current and other liabilities	1,661	2,543	(882)
Long-term obligations outstanding	23,801	21,584	2,217
Total liabilities	25,462	24,127	1,335
Deferred inflows	1,347	706	641
Total deferred inflow	1,347	706	641
Net Position			
Net investment in capital assets	50,288	53,299	(3,011)
Unrestricted	4,161	5,352	(1,191)
Total net position	54,449	58,651	(4,202)

Changes in Net Position
As shown in Table 4, net revenues for business-type activities were $18.8 million in fiscal year 2020, a decrease of $2.0 million over the prior year. The decrease was primarily attributable to the refinancing the 2007 Waste Water Bond.

Expenses for business-type activities increased by $2.4 million compared to the previous fiscal year. The increase in expenses are attributed to the Water, Sewer, Disposal and CNG funds, with the largest increase being in Golf for the adjustment of accumulated depreciation that was an adjustment for prior years.

Table 4			
Business-Type Activities (in Thousands)			
	FY 2020	FY 2019	Change
Revenues			
Program Revenues			
Charges for services	13,629	13,345	285
Operating contribution and grants	4,948	3,296	1,652
Capital contributions and grants	-	-	-
General Revenues			
Investment Earnings	206	138	68
Miscellaneous	58	4,055	(3,997)
Total Revenues	18,841	20,833	(1,991)
Expenses			
Disposal	3,129	3,103	26
Golf Course	4,098	2,298	1,799
Sewer	3,255	3,048	207
Water	3,564	2,986	578
Ambulance	2,647	2,798	(151)
Transit	1,089	1,123	(34)
Compressed Natural Gas	318	306	12
Total Expenses	18,100	15,663	2,425
Transfers & Special Items (Note 18)	(4,215)	(355)	(3,861)
Total Transfers & Special Items	(4,215)	(355)	(3,861)
Change in Net Position	(3,474)	4,815	(8,290)
Net Position- Beginning, Restated	57,923	53,835	4,088
Net Position- Ending	54,449	58,651	(4,202)

FINANCIAL ANALYSIS OF CITY'S MAJOR FUNDS

Table 5 summarizes the Governmental balances at the fund level.

Table 5

Financial Highlights at Fund Level at June 30, 2019 and 2020
(in Thousands)

	FY 2020	FY 2019	Change
Total Assets	57,759	58,967	(1,208)
Total Liabilities	12,983	9,125	3,858
Total Deferred Inflows of Resources	489	729	(241)
Total Fund Balances	44,287	49,113	(4,825)
Total Revenues	31,565	26,858	4,707
Total Expenditures	25,926	24,098	1,829
Total Other Financing Sources (Uses)	(10,085)	597	(10,682)

General Fund

The General Fund accounts for all financial resources traditionally associated with government activities that are not accounted for reported in another fund.

Fund balance in the General Fund increased by 15.72% to end the fiscal year at a balance of $8.8 million. The increase was due to additional revenue but partially offset by additional costs.

The final budget amount for General Fund expenditures totaled $15.6 million excluding transfers out. In comparison, actual expenditures excluding transfers out totaled $15.1 million. The variance in expenditures was $0.5 million. Total revenues were budgeted at $16.8 million; actual revenues in the General Fund were $20.3 million. With the variance of $3.5 million.

Other Major Funds

HUD Grants

The fund accounts for the Community Development Block Grants (CDBG) and Home Investment Partnership Program (HOME). The fund's assets include $24.3 million in notes and loans receivable. The loans are offset by deferred inflows as the loans are not expected to be repaid within the next year. The notes and loans receivable are for housing acquisition assistance and housing rehabilitation.

Housing Authority

Net activity in housing remained virtually the same compared to the previous year for day-to-day operations; however, a special item of $3.8 million was attributed to the advances to the Successor Agency to the Redevelopment Agency.

Transportation Construction:
Revenue in the Transportation Construction fund came to just a little under $1.7 million. The revenue is primarily composed of intergovernmental revenues originating with the Tulare County Association of Governments.

Other Governmental Funds:
These funds (referred to a Non-major Funds) are not presented separately in the Basic Financial Statements but are individually presented in Supplementary Information. Combined they received $9.1 million in revenue and have a combined Fund Balance at year-end of $10.0 million.

Business-Type Funds
The business-type funds account for operations that are financed and operated in a manner similar to private business enterprises, wherein the cost of goods and services to the general public are financed or recovered primarily through user charges.

Water
The net position in the water fund decreased by $2.0 million to $14 million. The unrestricted portion of the net position totaled $0.9 million. Increases in liabilities and deferred OPEB related items attributed to the decrease.

Sewer
The sewer fund ended the year with a net position of $12.9 million of which ($0.4) million was unrestricted. Operating revenues exceeded operating expenses by just a little over $1 million. The fund's net position decreased slightly by $0.5 million.

Disposal
Operating revenues and expenses were virtually flat when compared to the previous fiscal year. The fund ended the year with a net position of $0.3 million of which $0.01 million was unrestricted.

Ambulance
In 2020, the City continued to participate in the Inter-governmental Transfer funding provided by the State and as a result the revenue increased to $1.8 million in 2020. As of June 30, 2020 the fund had net position of $5.4 million.

Golf Course
Operating revenues remained virtually the same with a slight decrease of $0.3 million from the prior fiscal year. Operating expenses increased by $1.9 million from the prior year. This was largely due to the depreciation expense of the club house and restaurant. The net position of the Golf Course at the end of the fiscal year was $17.8 million.

CAPITAL ASSETS

A summary of the City's capital assets is shown below in Table 6. More detail regarding the assets can be found in Note 8 of the financial statements.

Table 6
Capital Assets Net of Accumulated Depreciation at June 30
(in Thousands)

	FY 2020	FY 2019	Change
Governmental Activities			
Land	112,694	112,558	136
Artwork	69	69	-
Construction in Progress	355	313	42
Buildings	15,151	15,606	(455)
Improvements	259	565	(306)
Equipment and Machinery	(190)	464	(653)
Infrastructure	51,655	52,477	(823)
Total	179,993	182,051	(2,058)
Business-Type Activities			
Land	7,752	8,610	(859)
Construction in Progress	-	-	-
Buildings and Improvements	20,192	22,010	(1,818)
Equipment and Machinery	1,936	1,915	22
Infrastructure	33,228	34,456	(1,228)
Total	63,109	66,992	(3,883)

The net decrease of $2.1 million for governmental activity assets is comprised of the Buildings, Improvements, Equipment and Machinery and Infrastructure that depreciated throughout the year.

The net decrease of $3.9 million for business-type activity assets is made up of a few decreases, with the majority of the changes being attributed to land sale and prior period adjustments.

For Government-wide Financial Statements, capital asset purchases for governmental activities are capitalized and depreciated. In contrast, in the Fund Financial Statements capital asset purchases for governmental activities are recorded as expenditures. More information concerning the City's investment in capital assets is available in Note 8 in the Notes to Basic Financial Statements section later in this document.

DEBT ADMINISTRATION

Each debt is discussed in more detail in Note 9 to the financial statements.

The City's total long-term debt decreased by $2.1 million compared to the prior fiscal year. The decrease was primarily due to not acquiring new debt and making payments throughout the fiscal year.

The following table provides a breakdown of the City's outstanding indebtedness as of June 30, 2020:

Table 7
Outstanding Debt
(in Thousands)

	FY 2020	FY 2019	Change
Governmental Activity Debt			
Revenue Bonds Payable	14,742	15,569	(826)
Notes and Capital Leases Payable	9,519	9,779	(260)
Total	24,261	25,347	(1,086)
Business-Type Debt			
Revenue Bonds Payable	9,045	9,605	(560)
Notes and Capital Leases Payable	4,700	5,066	(366)
Installment Purchase & Loans Payable	-	42	(42)
Original Issue Premium	39	42	(2)
Total	13,784	14,755	(971)
Total Long-Term Obligations	38,046	40,102	(2,057)

BUDGETING

The City's annual budget is the legally adopted expenditure control document of the City. Budgetary comparison statements are required for the General Fund and all major special revenue funds and may be found immediately following the Government-wide financial statements in this Financial Section of the CAFR. These statements compare the original adopted budget, the budget as amended throughout the fiscal year, and the actual expenditures for each fund, prepared on a budgetary basis. Budgets are prepared on the modified accrual basis of accounting consistent with GAAP, except that encumbrances are included in budgeted expenditures.

Appropriations lapse at fiscal year-end. The City Council generally reauthorizes appropriations for continuing projects and activities. The City Council has the legal authority to amend the budget of any fund at any time during the fiscal year. The budgetary legal level of control (the level on which expenditures may not legally exceed appropriations) is generally at the fund level. For budgeting purposes, the General Fund is composed of several departments while all

other budgeted funds (special revenue funds included) are considered a single department. Budgeted expenditures may be reallocated within a division and between divisions within a department without City Council approval.

ECONOMIC OUTLOOK

Based upon sales tax revenues, it appears that the local business climate has increased slightly. Excluding revenues from the Internet Sales Tax, sales tax from the top 10 sources increased by 3.7% from fiscal year 2019 to 2020. This slight increase could be attributed to increases in retail, auto sales and fuel stations.

Due to the Coronavirus pandemic, the local economy suffered over the course of the year. In June of 2019 the unemployment rate for Tulare County was 8.5%; in June of 2020 the rate increased to 10.9%.

There was a significant increase in the construction of new homes. There were 87 permits issued in 2019 for single family residential homes while in 2020, there were 242 permits issued for single family residential homes.

CONTACT THE CITY'S FINANCIAL MANAGEMENT

This management's discussion and analysis is designed to provide the City's residents, taxpayers, customers, investors, and creditors with a general overview of the City's finances and to demonstrate the City's accountability. If you have questions about this document, separate reports of the City's component unit, or wish any additional financial information, contact:

Margarita Moreno
Administrative Services Director
405 East El Monte Way
Dinuba, California 93618
Phone (559) 591-5900

Basic Financial Statements

South L Street Dinuba

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CITY OF DINUBA

STATEMENT OF NET POSITION
JUNE 30, 2020

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
Assets:			
Cash and investments	$ 17,913,838	$ 12,772,576	$ 30,686,414
Receivables:			
Accounts	371,416	3,586,315	3,957,731
Notes and loans	25,671,093	10,988	25,682,081
Accrued interest	50,122	32,146	82,268
Internal balances	1,589,075	(1,589,075)	-
Prepaid costs	46,115	86,631	132,746
Due from other governments	10,671,200	230,899	10,902,099
Inventories	-	116,498	116,498
Restricted assets:			
Cash with fiscal agent	874,146	659,383	1,533,529
Capital assets not being depreciated	113,118,205	7,751,714	120,869,919
Capital assets, net of depreciation	66,875,082	55,356,982	122,232,064
Total Assets	**237,180,292**	**79,015,057**	**316,195,349**
Deferred Outflows of Resources:			
Deferred charge on refunding	541,180	963,422	1,504,602
Deferred pension related items	4,613,253	1,089,193	5,702,446
Deferred OPEB related items	666,863	190,288	857,151
Total Deferred Outflows of Resources	**5,821,296**	**2,242,903**	**8,064,199**
Liabilities:			
Accounts payable	5,713,285	816,044	6,529,329
Accrued liabilities	5,087,946	120,643	5,208,589
Accrued interest	213,661	151,979	365,640
Unearned revenue	1,089	269,293	270,382
Deposits payable	600,000	303,091	903,091
Accrued compensated absences due within one year	234,152	55,419	289,571
Accrued claims and judgments due within one year	50,000	-	50,000
Bonds, notes, and capital leases due within one year	1,387,714	1,111,869	2,499,583
Noncurrent liabilities:			
Accrued compensated absences due in more than one year	889,217	151,594	1,040,811
Bonds, notes, and capital leases due in more than one year	22,873,621	12,672,550	35,546,171
Net pension Liability	16,134,799	4,396,234	20,531,033
Total OPEB Liability	18,971,718	5,413,523	24,385,241
Total Liabilities	**72,157,202**	**25,462,239**	**97,619,441**
Deferred Inflows of Resources:			
Deferred pension related items	596,649	313,091	909,740
Deferred OPEB related items	3,622,900	1,033,783	4,656,683
Total Deferred Inflows of Resources	**4,219,549**	**1,346,874**	**5,566,423**
Net Position:			
Net investment in capital assets	156,273,132	50,287,699	206,560,831
Restricted for:			
Community development projects	24,688,273	-	24,688,273
Public safety	1,604,103	-	1,604,103
Parks and recreation	455,433	-	455,433
Public works	6,068,425	-	6,068,425
Capital projects	889,152	-	889,152
Debt service	1,892,636	-	1,892,636
Unrestricted	(25,246,317)	4,161,148	(21,085,169)
Total Net Position	**$ 166,624,837**	**$ 54,448,847**	**$ 221,073,684**

See Notes to Financial Statement

CITY OF DINUBA

STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2020

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Contributions and Grants	Program Revenues: Capital Contributions and Grants
Primary Government:				
Governmental Activities:				
General government	$ 4,464,243	$ 1,231,142	$ 121,165	$ -
Public safety	12,801,801	837,538	168,784	-
Community development	2,427,047	65,077	233,065	-
Parks & Rec	2,705,703	560,971	-	-
Public works	5,116,719	2,675,164	553,928	3,613,910
Interest on long-term debt	1,001,611	-	-	-
Total Governmental Activities	**28,517,124**	**5,369,892**	**1,076,942**	**3,613,910**
Business-Type Activities:				
Water	3,563,885	3,195,777	238,563	-
Sewer	3,255,224	3,591,874	-	-
Golf Course	4,097,713	1,812,421	-	-
Disposal	3,129,253	3,173,221	-	-
Ambulance	2,647,280	1,573,951	3,410,180	-
Transit	1,088,585	67,142	1,299,049	-
Compressed Natural Gas	318,069	215,107	-	-
Total Business-Type Activities	**18,100,009**	**13,629,493**	**4,947,792**	**-**
Total Primary Government	**$ 46,617,133**	**$ 18,999,385**	**$ 6,024,734**	**$ 3,613,910**
General Revenues:				
Taxes:				
Property taxes, levied for general purpose				
Transient occupancy taxes				
Sales taxes				
Franchise taxes				
Business licenses taxes				
Utility users tax				
Other taxes				
Motor vehicle in lieu - unrestricted				
Use of money and property				
Other				
Contributions				
Gain (Loss) on sale of capital asset				
Special item (Note 18)				
Transfers				
Total General Revenues, Contributions, Special Items and Transfers				
Change in Net Position				
Net Position at Beginning of Year				
Restatement of Net Position				
Net Position at End of Year				

Net (Expenses) Revenues and Changes in Net Position		
Primary Government		
Governmental Activities	Business-Type Activities	Total
$ (3,111,936)	$ -	$ (3,111,936)
(11,795,479)	-	(11,795,479)
(2,128,905)	-	(2,128,905)
(2,144,732)	-	(2,144,732)
1,726,283	-	1,726,283
(1,001,611)	-	(1,001,611)
(18,456,380)	**-**	**(18,456,380)**
-	(129,545)	(129,545)
-	336,650	336,650
-	(2,285,292)	(2,285,292)
-	43,968	43,968
-	2,336,851	2,336,851
-	277,606	277,606
-	(102,962)	(102,962)
-	**477,276**	**477,276**
(18,456,380)	**477,276**	**(17,979,104)**
1,377,047	-	1,377,047
244,052	-	244,052
14,059,028	-	14,059,028
258,084	-	258,084
259,787	-	259,787
1,534,979	-	1,534,979
495,334	-	495,334
2,033,375	-	2,033,375
724,898	205,916	930,814
280,254	-	280,254
-	417,505	417,505
-	(359,404)	(359,404)
(11,409,298)	(1,350,000)	(12,759,298)
2,865,489	(2,865,489)	-
12,723,029	**(3,951,472)**	**8,771,557**
(5,733,351)	(3,474,196)	(9,207,547)
172,737,553	58,650,677	231,388,230
(379,365)	(727,634)	(1,106,999)
$ 166,624,837	**$ 54,448,847**	**$ 221,073,684**

See Notes to Financial Statement

CITY OF DINUBA

BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2020

		Special Revenue Funds	
	General	HUD Grants	Housing Authority
Assets:			
Pooled cash and investments	$ 8,349,685	$ 377,631	$ 1,025
Receivables:			
Accounts	336,912	-	-
Notes and loans	-	24,304,505	85,050
Accrued interest	25,320	942	-
Prepaid costs	28,124	-	-
Due from other governments	9,102,060	-	-
Due from other funds	374,666	-	-
Advances to other funds	1,696,405	-	116,904
Restricted assets:			
Cash and investments with fiscal agents	-	-	-
Total Assets	**19,913,172**	**24,683,078**	**202,979**
Liabilities, Deferred Inflows of Resources, and Fund Balances:			
Liabilities:			
Accounts payable	5,046,032	112,734	-
Accrued liabilities	4,989,347	-	-
Unearned revenues	1,089	-	-
Deposits payable	-	-	-
Due to other funds	-	-	-
Advances from other funds	1,031,663	-	-
Total Liabilities	**11,068,131**	**112,734**	**-**
Deferred Inflows of resources:			
Unavailable revenues	18,546	-	85,050
Total Deferred Inflows of Resources	**18,546**	**-**	**85,050**
Fund Balances:			
Nonspendable:			
Prepaid costs	28,124	-	-
Advances to other funds	1,696,405	-	-
Restricted for:			
Community development projects	-	24,570,344	117,929
Public safety	-	-	-
Parks and recreation	-	-	-
Public works	-	-	-
Capital Projects	-	-	-
Debt service	-	-	-
Unassigned	7,101,966	-	-
Total Fund Balances	**8,826,495**	**24,570,344**	**117,929**
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	**$ 19,913,172**	**$ 24,683,078**	**$ 202,979**

See Notes to Financial Statement

CITY OF DINUBA

BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2020

	Capital Projects Funds		
	Transportation Construction	Other Governmental Funds	Total Governmental Funds
Assets:			
Pooled cash and investments	$ 722,897	$ 7,428,313	$ 16,879,551
Receivables:			
Accounts	-	-	336,912
Notes and loans	-	1,281,538	25,671,093
Accrued interest	632	21,143	48,037
Prepaid costs	-	2,720	30,844
Due from other governments	285,033	1,284,107	10,671,200
Due from other funds	-	-	374,666
Advances to other funds	-	1,124,333	2,937,642
Restricted assets:			
Cash and investments with fiscal agents	-	809,193	809,193
Total Assets	**1,008,562**	**11,951,347**	**57,759,138**
Liabilities, Deferred Inflows of Resources, and Fund Balances:			
Liabilities:			
Accounts payable	119,410	300,681	5,578,857
Accrued liabilities	-	90,693	5,080,040
Unearned revenues	-	-	1,089
Deposits payable	-	600,000	600,000
Due to other funds	-	374,666	374,666
Advances from other funds	-	316,904	1,348,567
Total Liabilities	**119,410**	**1,682,944**	**12,983,219**
Deferred Inflows of resources:			
Unavailable revenues	-	384,975	488,571
Total Deferred Inflows of Resources	**-**	**384,975**	**488,571**
Fund Balances:			
Nonspendable:			
Prepaid costs	-	2,720	30,844
Advances to other funds	-	-	1,696,405
Restricted for:			
Community development projects	-	-	24,688,273
Public safety	-	1,604,103	1,604,103
Parks and recreation	-	455,433	455,433
Public works	-	6,068,425	6,068,425
Capital Projects	889,152	-	889,152
Debt service	-	1,892,636	1,892,636
Unassigned	-	(139,889)	6,962,077
Total Fund Balances	**889,152**	**9,883,428**	**44,287,348**
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	**$ 1,008,562**	**$ 11,951,347**	**$ 57,759,138**

See Notes to Financial Statement



1906 Dinuba Grammar School

CITY OF DINUBA

RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS TO THE STATEMENT OF NET POSITION JUNE 30, 2020

Fund balances of governmental funds		$ 44,287,348
Amounts reported for governmental activities in the statement of net position are different because:		
Capital assets net of depreciation have not been included as financial resources in governmental fund activity.		179,785,954
Long-term debt, pension liabilites, OPEB liabilities and compensated absences that have not been included in the governmental fund activity:		
Bonds payable	$ (14,810,000)	
Unamortized bond (premiums)discounts	67,648	
Unamortized deferred charges	541,180	
Capital leases payable	(9,378,275)	
Net pension liability	(15,633,490)	
Total OPEB Liability	(18,247,477)	
Compensated Absences	(1,070,895)	(58,531,309)
Accrued interest payable for the current portion of interest due on bonds has not been reported in the governmental funds.		(213,661)
Revenues reported as unavailable revenue in the governmental funds and recognized in the statement of activities. These are included in the intergovernmental revenues in the governmental fund activity.		488,571
Deferred outflows related to pension items that are not included in governmental fund activity		4,489,051
Deferred inflows related to pension items that are not included in governmental fund activity		(560,947)
Deferred outflows related to OPEB items that are not included in governmental fund activity		641,406
Deferred inflows related to OPEB items that are not included in governmental fund activity		(3,484,596)
Internal service funds are used by management to charge the costs of certain activities, such as equipment management and self-insurance, to individual funds. The assets and liabilities of the internal service funds must be added to the statement of net position.		(276,980)
Net Position of Governmental Activities		**$ 166,624,837**

See Notes to Financial Statement

CITY OF DINUBA

STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2020

		Special Revenue Funds	
	General	HUD Grants	Housing Authority
Revenues:			
Taxes	$ 15,094,810	$ -	$ -
Assessments	1,168,344	-	-
Intergovernmental	2,154,540	233,065	-
Charges for services	1,472,650	-	-
Use of money and property	223,501	261,508	-
Fines and forfeitures	86,579	-	-
Miscellaneous	56,983	65,077	-
Total Revenues	**20,257,407**	**559,650**	**-**
Expenditures:			
Current:			
General government	2,689,682	-	-
Public safety	8,882,192	-	-
Community development	1,439,301	226,086	-
Parks and recreation	1,838,979	-	-
Public works	-	-	-
Capital outlay	160,001	3,720	-
Debt service:			
Principal retirement	56,243	-	-
Interest and fiscal charges	2,641	-	-
Total Expenditures	**15,069,039**	**229,806**	**-**
Excess (Deficiency) of Revenues Over (Under) Expenditures	5,188,368	329,844	-
Other Financing Sources (Uses):			
Transfers in	72,353	193,451	-
Transfers out	(860,256)	(12,353)	-
Capital leases	30,195	-	-
Proceeds from sale of capital asset	373,064	-	-
Special item	(2,689,955)	-	(3,769,767)
Total Other Financing Sources (Uses)	**(3,074,599)**	**181,098**	**(3,769,767)**
Net Change in Fund Balances	2,113,769	510,942	(3,769,767)
Fund Balances, Beginning of Year, as previously reported	7,627,220	23,524,273	3,887,696
Restatements	(914,494)	535,129	-
Fund Balances, Beginning of Year, as restated	6,712,726	24,059,402	3,887,696
Fund Balances, End of Year	**$ 8,826,495**	**$ 24,570,344**	**$ 117,929**

See Notes to Financial Statement

CITY OF DINUBA

STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2020

	Capital Projects Funds		
	Transportation Construction	Other Governmental Funds	Total Governmental Funds
Revenues:			
Taxes	$ -	$ 3,133,501	$ 18,228,311
Assessments	-	-	1,168,344
Intergovernmental	1,654,107	2,682,515	6,724,227
Charges for services	-	2,137,505	3,610,155
Use of money and property	3,031	483,056	971,096
Fines and forfeitures	-	431,133	517,712
Miscellaneous	-	223,271	345,331
Total Revenues	**1,657,138**	**9,090,981**	**31,565,176**
Expenditures:			
Current:			
General government	-	47,668	2,737,350
Public safety	-	1,945,065	10,827,257
Community development	-	-	1,665,387
Parks and recreation	-	-	1,838,979
Public works	-	2,211,741	2,211,741
Capital outlay	1,967,884	2,262,808	4,394,413
Debt service:			
Principal retirement	-	1,237,517	1,293,760
Interest and fiscal charges	-	954,708	957,349
Total Expenditures	**1,967,884**	**8,659,507**	**25,926,236**
Excess (Deficiency) of Revenues Over (Under) Expenditures	(310,746)	431,474	5,638,940
Other Financing Sources (Uses):			
Transfers in	518,118	3,555,269	4,339,191
Transfers out	-	(2,601,068)	(3,473,677)
Capital leases	-	55,472	85,667
Proceeds from sale of capital asset	-	-	373,064
Special item	(530,576)	(4,419,000)	(11,409,298)
Total Other Financing Sources (Uses)	**(12,458)**	**(3,409,327)**	**(10,085,053)**
Net Change in Fund Balances	(323,204)	(2,977,853)	(4,446,113)
Fund Balances, Beginning of Year, as previously reported	1,212,356	12,861,281	49,112,826
Restatements	-	-	(379,365)
Fund Balances, Beginning of Year, as restated	1,212,356	12,861,281	48,733,461
Fund Balances, End of Year	**$ 889,152**	**$ 9,883,428**	**$ 44,287,348**

See Notes to Financial Statement



1920 Dinuba Fire Station

CITY OF DINUBA

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES YEAR ENDED JUNE 30, 2020

Net change in fund balances - total governmental funds		$ (4,446,113)
Amounts reported for governmental activities in the statement of activities are different because:		
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the costs of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period.		
Capital outlay	$ 2,123,360	
Depreciation	(3,403,712)	
Proceeds on sale of capital assets	(373,064)	
Gain/(loss) on sale of capital assets	(536,302)	(2,189,718)
Repayment of bond principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position. Issuance of long-term debt is an other financing source in the governmental funds, but the issuance increased long-term liabilities on the statement of net position.		
Principal repayments	1,293,760	
Amortization of bond premiums(discounts)	(3,692)	
Amortization of deferred charges	(49,931)	
Capital leases issued	(85,667)	1,154,470
Accrued interest for long-term liabilities. This is the net change in accrued interest for the current period.		13,537
Compensated absences expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.		(75,731)
OPEB obligation expenses are expenditures in the governmental funds, but reduce the total OPEB liability in the statement of net position.		(929,498)
Revenues reported as unavailable revenue in the governmental funds and recognized in the statement of activities. These are included in the intergovernmental revenues in the governmental fund activity.		(240,751)
Internal service funds are used by management to charge the costs of certain activities, such as equipment management and self-insurance, to individual funds. The net revenues (expenses) of the internal service funds is reported with governmental activities.		2,690,266
Pension obligation expenses are expenditures in the governmental funds, but reduce to the net pension liability in the statement of net position.		(1,709,813)
Change in Net Position of Governmental Activities		**$ (5,733,351)**

See Notes to Financial Statement

CITY OF DINUBA

STATEMENT OF NET POSITION
PROPRIETARY FUNDS
JUNE 30, 2020

	Business-Type Activities - Enterprise Funds			
	Water	**Sewer**	**Golf Course**	**Disposal**
Assets:				
Current:				
Cash and investments	$ 3,125,333	$ 322,016	$ 43,809	$ 899,706
Receivables:				
Accounts	945,970	765,016	84,570	333,608
Accrued interest	9,733	846	198	2,702
Prepaid costs	2,176	1,417	22,453	60,024
Due from other governments	-	-	-	-
Inventories	-	-	116,498	-
Restricted:				
Cash with fiscal agent	50,184	609,199	-	-
Total Current Assets	**4,133,396**	**1,698,494**	**267,528**	**1,296,040**
Noncurrent:				
Notes and loans	7,988	-	-	3,000
Advances to other funds	-	-	-	200,000
Capital assets - net of accumulated depreciation	17,529,089	21,440,092	19,813,019	252,938
Total Noncurrent Assets	**17,537,077**	**21,440,092**	**19,813,019**	**455,938**
Total Assets	**21,670,473**	**23,138,586**	**20,080,547**	**1,751,978**
Deferred Outflows of Resources:				
Deferred charge on refunding	-	963,422	-	-
Deferred pension related items	206,000	128,495	-	109,124
Deferred OPEB related items	58,629	42,258	-	25,372
Total Deferred Outflows of Resources	**264,629**	**1,134,175**	**-**	**134,496**
Liabilities:				
Current:				
Accounts payable	123,268	129,863	188,705	129,760
Accrued liabilities	34,024	23,289	23,490	5,705
Accrued interest	58,926	93,053	-	-
Unearned revenues	-	-	269,293	-
Deposits payable	303,091	-	-	-
Accrued compensated absences	11,743	15,996	-	920
Accrued claims and judgments	-	-	-	-
Bonds, notes, and capital leases	525,291	542,150	30,416	11,935
Total Current Liabilities	**1,056,343**	**804,351**	**511,904**	**148,320**
Noncurrent:				
Advances from other funds	-	-	1,789,075	-
Accrued compensated absences	49,343	24,641	-	25,216
Net pension Liability	831,463	518,635	-	440,448
Total OPEB Liability	1,667,950	1,202,192	-	721,803
Bonds, notes, and capital leases	4,046,311	8,585,996	326	39,917
Total Noncurrent Liabilities	**6,595,067**	**10,331,464**	**1,789,401**	**1,227,384**
Total Liabilities	**7,651,410**	**11,135,815**	**2,301,305**	**1,375,704**
Deferred Inflows of Resources:				
Deferred pension related items	59,215	36,936	-	31,368
Deferred OPEB related items	318,517	229,574	-	137,838
Total Deferred Inflows of Resources	**377,732**	**266,510**	**-**	**169,206**
Net Position:				
Net investment in capital assets	12,957,487	13,275,368	19,782,277	201,086
Unrestricted	948,473	(404,932)	(2,003,035)	140,478
Total Net Position	**$ 13,905,960**	**$ 12,870,436**	**$ 17,779,242**	**$ 341,564**

See Notes to Financial Statement

CITY OF DINUBA

STATEMENT OF NET POSITION
PROPRIETARY FUNDS
JUNE 30, 2020

	Business-Type Activities - Enterprise Funds			Governmental Activities- Internal Service Funds
	Ambulance	Other Enterprise Funds	Totals	
Assets:				
Current:				
Cash and investments	$ 7,630,017	$ 751,695	$ 12,772,576	$ 1,034,287
Receivables:				
Accounts	1,457,151	-	3,586,315	34,504
Accrued interest	16,932	1,735	32,146	2,085
Prepaid costs	-	561	86,631	15,271
Due from other governments	-	230,899	230,899	-
Inventories	-	-	116,498	-
Restricted:				
Cash with fiscal agent	-	-	659,383	64,953
Total Current Assets	**9,104,100**	**984,890**	**17,484,448**	**1,151,100**
Noncurrent:				
Notes and loans	-	-	10,988	-
Advances to other funds	-	-	200,000	-
Capital assets - net of accumulated depreciation	463,894	3,609,664	63,108,696	207,333
Total Noncurrent Assets	**463,894**	**3,609,664**	**63,319,684**	**207,333**
Total Assets	**9,567,994**	**4,594,554**	**80,804,132**	**1,358,433**
Deferred Outflows of Resources:				
Deferred charge on refunding	-	-	963,422	-
Deferred pension related items	623,588	21,986	1,089,193	124,202
Deferred OPEB related items	61,115	2,914	190,288	25,457
Total Deferred Outflows of Resources	**684,703**	**24,900**	**2,242,903**	**149,659**
Liabilities:				
Current:				
Accounts payable	8,748	235,700	816,044	134,428
Accrued liabilities	32,946	1,189	120,643	7,906
Accrued interest	-	-	151,979	-
Unearned revenues	-	-	269,293	-
Deposits payable	-	-	303,091	-
Accrued compensated absences	26,760	-	55,419	12,833
Accrued claims and judgments	-	-	-	50,000
Bonds, notes, and capital leases	2,077	-	1,111,869	27,569
Total Current Liabilities	**70,531**	**236,889**	**2,828,338**	**232,736**
Noncurrent:				
Advances from other funds	-	-	1,789,075	-
Accrued compensated absences	52,394	-	151,594	39,641
Net pension Liability	2,516,947	88,741	4,396,234	501,309
Total OPEB Liability	1,738,668	82,910	5,413,523	724,241
Bonds, notes, and capital leases	-	-	12,672,550	113,139
Total Noncurrent Liabilities	**4,308,009**	**171,651**	**24,422,976**	**1,378,330**
Total Liabilities	**4,378,540**	**408,540**	**27,251,314**	**1,611,066**
Deferred Inflows of Resources:				
Deferred pension related items	179,252	6,320	313,091	35,702
Deferred OPEB related items	332,021	15,833	1,033,783	138,304
Total Deferred Inflows of Resources	**511,273**	**22,153**	**1,346,874**	**174,006**
Net Position:				
Net investment in capital assets	461,817	3,609,664	50,287,699	66,625
Unrestricted	4,901,067	579,097	4,161,148	(343,605)
Total Net Position	**$ 5,362,884**	**$ 4,188,761**	**$ 54,448,847**	**$ (276,980)**

See Notes to Financial Statement

CITY OF DINUBA

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION
PROPRIETARY FUNDS
YEAR ENDED JUNE 30, 2020

	Business-Type Activities - Enterprise Funds			
	Water	**Sewer**	**Golf Course**	**Disposal**
Operating Revenues:				
Sales and service charges	$ 3,195,777	$ 3,591,874	$ 1,812,421	$ 3,173,221
Miscellaneous	28,712	120,867	-	2,482
Total Operating Revenues	**3,224,489**	**3,712,741**	**1,812,421**	**3,175,703**
Operating Expenses:				
Salaries and benefits	1,070,398	688,901	1,294,549	420,527
Contractual services	272,186	176,310	134,337	2,178,040
Materials and supplies	316,069	125,433	286,763	52,178
Insurance	-	-	-	-
Employee health insurance	-	-	-	-
Repairs and maintenance	452,582	119,219	37,668	55,380
Utilities	322,776	771,180	183,867	22,525
Allocated costs	380,735	353,635	-	317,252
Depreciation expense	615,567	476,135	2,117,814	82,926
Bad debt expense	-	-	41,532	-
Total Operating Expenses	**3,430,313**	**2,710,813**	**4,096,530**	**3,128,828**
Operating Income (Loss)	(205,824)	1,001,928	(2,284,109)	46,875
Nonoperating Revenues (Expenses):				
Intergovernmental	238,563	-	-	-
Interest revenue	59,213	27,891	5,116	14,405
Interest expense	(133,572)	(544,411)	(1,183)	(425)
Loss on disposal of capital assets	-	-	(359,404)	-
Total Nonoperating Revenues (Expenses)	**164,204**	**(516,520)**	**(355,471)**	**13,980**
Income (Loss) Before Transfers and Special Items	(41,620)	485,408	(2,639,580)	60,855
Transfers in	339,568	-	-	-
Transfers out	(1,003,643)	(964,698)	-	(497,848)
Special item	(1,350,000)	-	-	-
Changes in Net Position	(2,055,695)	(479,290)	(2,639,580)	(436,993)
Net Position:				
Beginning of Year, as previously reported	15,961,655	13,349,726	21,146,456	778,557
Restatements	-	-	(727,634)	-
Beginning of Fiscal Year, as restated	15,961,655	13,349,726	20,418,822	778,557
End of Fiscal Year	**$ 13,905,960**	**$ 12,870,436**	**$ 17,779,242**	**$ 341,564**

See Notes to Financial Statement

CITY OF DINUBA

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION PROPRIETARY FUNDS YEAR ENDED JUNE 30, 2020

	Business-Type Activities - Enterprise Funds			Governmental Activities- Internal Service Funds
	Ambulance	Other Enterprise Funds	Totals	
Operating Revenues:				
Sales and service charges	$ 1,573,951	$ 282,249	$ 13,629,493	$ 6,021,790
Miscellaneous	265,444	-	417,505	-
Total Operating Revenues	**1,839,395**	**282,249**	**14,046,998**	**6,021,790**
Operating Expenses:				
Salaries and benefits	1,782,030	95,596	5,352,001	525,003
Contractual services	79,334	679,000	3,519,207	116,280
Materials and supplies	255,612	102,165	1,138,220	98,094
Insurance	-	-	-	1,597,609
Employee health insurance	-	-	-	2,755,157
Repairs and maintenance	46,044	62,627	773,520	174,361
Utilities	3,909	68,716	1,372,973	3,394
Allocated costs	300,173	139,946	1,491,741	37,598
Depreciation expense	180,178	258,604	3,731,224	22,984
Bad debt expense	-	-	41,532	-
Total Operating Expenses	**2,647,280**	**1,406,654**	**17,420,418**	**5,330,480**
Operating Income (Loss)	(807,885)	(1,124,405)	(3,373,420)	691,310
Nonoperating Revenues (Expenses):				
Intergovernmental	3,410,180	1,299,049	4,947,792	-
Interest revenue	94,447	4,844	205,916	3,157
Interest expense	-	-	(679,591)	(4,176)
Loss on disposal of capital assets	-	-	(359,404)	-
Total Nonoperating Revenues (Expenses)	**3,504,627**	**1,303,893**	**4,114,713**	**(1,019)**
Income (Loss) Before Transfers and Special Items	2,696,742	179,488	741,293	690,291
Transfers in	-	-	339,568	2,009,091
Transfers out	(723,840)	(15,028)	(3,205,057)	(9,116)
Special item	-	-	(1,350,000)	-
Changes in Net Position	1,972,902	164,460	(3,474,196)	2,690,266
Net Position:				
Beginning of Year, as previously reported	3,389,982	4,024,301	58,650,677	(2,967,246)
Restatements	-	-	(727,634)	-
Beginning of Fiscal Year, as restated	3,389,982	4,024,301	57,923,043	(2,967,246)
End of Fiscal Year	**$ 5,362,884**	**$ 4,188,761**	**$ 54,448,847**	**$ (276,980)**

See Notes to Financial Statement

CITY OF DINUBA

STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
YEAR ENDED JUNE 30, 2020

	Business-Type Activities - Enterprise Funds			
	Water	**Sewer**	**Golf Course**	**Disposal**
Cash Flows from Operating Activities:				
Cash received from customers and users	$ 2,869,605	$ 3,452,096	$ 1,815,072	$ 3,126,374
Cash received from interfund service provided	-	-	-	-
Cash paid to suppliers for goods and services	(1,630,211)	(1,471,957)	(651,503)	(2,548,083)
Cash paid to employees for services	(336,250)	(147,070)	(1,294,549)	-
Cash received from (payments to) others	28,712	120,867	-	2,482
Net Cash Provided (Used) by Operating Activities	**931,856**	**1,953,936**	**(130,980)**	**580,773**
Cash Flows from Non-Capital Financing Activities:				
Cash transfers in	339,568	-	-	-
Cash transfers out	(1,003,643)	(964,698)	-	(497,848)
Short-term loans repaid to other funds	-	-	-	-
Intergovernmental revenue	238,563	-	-	-
Repayments (made)/received on notes/loans	4,479	-	-	30,786
Advance from other funds	-	-	26,333	-
Net Cash Provided (Used) by Non-Capital Financing Activities	**(421,033)**	**(964,698)**	**26,333**	**(467,062)**
Cash Flows from Capital and Related Financing Activities:				
Refunding principal proceeds	-	2,360,000	-	-
Refunding principal payoff	-	(2,430,000)	-	-
Additional proceeds deposited in escrow	-	(15,115)	-	-
Acquisition and construction of capital assets	(17,502)	(149,576)	-	-
Principal paid on capital debt	(517,183)	(547,651)	(83,474)	(6,050)
Interest paid on capital debt	(137,122)	(466,991)	(1,183)	(425)
Net Cash Provided (Used) by Capital and Related Financing Activities	**(671,807)**	**(1,249,333)**	**(84,657)**	**(6,475)**
Cash Flows from Investing Activities:				
Interest earnings	60,477	27,333	5,574	15,298
Net Cash Provided (Used) by Investing Activities	**60,477**	**27,333**	**5,574**	**15,298**
Net Increase (Decrease) in Cash and Cash Equivalents	**(100,507)**	**(232,762)**	**(183,730)**	**122,534**
Cash and Cash Equivalents at Beginning of Year	3,276,024	1,163,977	227,539	777,172
Cash and Cash Equivalents at End of Year	**$ 3,175,517**	**$ 931,215**	**$ 43,809**	**$ 899,706**
Reconciliation of Operating Income to Net Cash Provided (Used) by Operating Activities:				
Operating income (loss)	$ (205,824)	$ 1,001,928	$ (2,284,109)	$ 46,875
Adjustments to reconcile operating income (loss) net cash provided (used) by operating activities:				
Depreciation	615,567	476,135	2,117,814	82,926
Changes in pension related items	226,226	131,186	-	129,460
Changes in OPEB related items	483,712	384,547	-	360,078
(Increase) decrease in accounts receivable	(326,172)	(139,778)	50,939	(52,847)
(Increase) decrease in due from other governments	-	-	-	6,000
(Increase) decrease in prepaid expense	15,714	6,265	(22,381)	813
(Increase) decrease in inventory	-	-	13,019	-
Increase (decrease) in accounts payable & accrued liabilities	83,298	67,555	494	3,399
Increase (decrease) in deposits payable	15,125	-	-	-
Increase (decrease) in unearned revenue	-	-	(6,756)	-
Increase (decrease) in compensated absences	24,210	26,098	-	4,069
Total Adjustments	**1,137,680**	**952,008**	**2,153,129**	**533,898**
Net Cash Provided (Used) by Operating Activities	**$ 931,856**	**$ 1,953,936**	**$ (130,980)**	**$ 580,773**
Non-Cash Investing, Capital, and Financing Activities:				
Capital leased assets	$ 174,830	$ -	$ -	$ 50,332
Restatements due to disposal of capital assets	-	-	(499,297)	-
Restatements due to duplicate receivable balances		-	(228,337)	-
Amortization of premiums/discounts	-	(2,150)	-	-
Amortization of deferred charges	-	113,723	-	-
Loss on current year dispoal of land	-	-	(359,404)	-
Adjustment of capital leases	12,862	8,247	-	7,570
Bad debt expense	-	-	(41,532)	-
Special item	(1,350,000)	-	-	-

See Notes to Financial Statement

CITY OF DINUBA

STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
YEAR ENDED JUNE 30, 2020

	Business-Type Activities - Enterprise Funds			Governmental Activities- Internal Service Funds
	Ambulance	Other Enterprise Funds	Totals	
Cash Flows from Operating Activities:				
Cash received from customers and users	$ 589,750	$ 284,533	$ 12,137,430	$ -
Cash received from interfund service provided	-	-	-	6,100,629
Cash paid to suppliers for goods and services	(680,163)	(906,737)	(7,888,654)	(4,711,487)
Cash paid to employees for services	(1,035,666)	(72,935)	(2,886,470)	(2,366,311)
Cash received from (payments to) others	265,444	-	417,505	-
Net Cash Provided (Used) by Operating Activities	**(860,635)**	**(695,139)**	**1,779,811**	**(977,169)**
Cash Flows from Non-Capital Financing Activities:				
Cash transfers in	-	-	339,568	2,009,091
Cash transfers out	(723,840)	(15,028)	(3,205,057)	(9,116)
Short-term loans repaid to other funds	-	(441,464)	(441,464)	(65,636)
Intergovernmental revenue	3,410,180	1,704,384	5,353,127	
Repayments (made)/received on notes/loans	-	-	35,265	-
Advance from other funds	-	-	26,333	-
Net Cash Provided (Used) by Non-Capital Financing Activities	**2,686,340**	**1,247,892**	**2,107,772**	**1,934,339**
Cash Flows from Capital and Related Financing Activities:				
Refunding principal proceeds	-	-	2,360,000	-
Refunding principal payoff	-	-	(2,430,000)	-
Additional proceeds deposited in escrow	-	-	(15,115)	-
Acquisition and construction of capital assets	(8,726)	(273,181)	(448,985)	(1,054)
Principal paid on capital debt	(2,197)	-	(1,156,555)	(19,406)
Interest paid on capital debt	-	-	(605,721)	(4,176)
Net Cash Provided (Used) by Capital and Related Financing Activities	**(10,923)**	**(273,181)**	**(2,296,376)**	**(24,636)**
Cash Flows from Investing Activities:				
Interest earnings	97,112	3,034	208,828	1,200
Net Cash Provided (Used) by Investing Activities	**97,112**	**3,034**	**208,828**	**1,200**
Net Increase (Decrease) in Cash and Cash Equivalents	**1,911,894**	**282,606**	**1,800,035**	**933,734**
Cash and Cash Equivalents at Beginning of Year	5,718,123	469,089	11,631,924	165,506
Cash and Cash Equivalents at End of Year	**$ 7,630,017**	**$ 751,695**	**$ 13,431,959**	**$ 1,099,240**
Reconciliation of Operating Income to Net Cash Provided (Used) by Operating Activities:				
Operating income (loss)	$ (807,885)	$ (1,124,405)	$ (3,373,420)	$ 691,310
Adjustments to reconcile operating income (loss) net cash provided (used) by operating activities:				
Depreciation	180,178	258,604	3,731,224	22,984
Changes in pension related items	337,854	18,437	843,163	(497,554)
Changes in OPEB related items	411,876	4,224	1,644,437	(1,331,793)
(Increase) decrease in accounts receivable	(1,146,102)	2,284	(1,611,676)	78,839
(Increase) decrease in due from other governments	161,901	-	167,901	-
(Increase) decrease in prepaid expense	-	(288)	123	73,405
(Increase) decrease in inventory	-	-	13,019	-
Increase (decrease) in accounts payable & accrued liabilities	4,909	146,005	305,660	(2,399)
Increase (decrease) in deposits payable	-	-	15,125	-
Increase (decrease) in unearned revenue	-	-	(6,756)	-
Increase (decrease) in compensated absences	(3,366)	-	51,011	(11,961)
Total Adjustments	**(52,750)**	**429,266**	**5,153,231**	**(1,668,479)**
Net Cash Provided (Used) by Operating Activities	**$ (860,635)**	**$ (695,139)**	**$ 1,779,811**	**$ (977,169)**
Non-Cash Investing, Capital, and Financing Activities:				
Capital leased assets	$ -	$ -	$ 225,162	$ 160,114
Restatements due to disposal of capital assets	-	-	(499,297)	-
Restatements due to duplicate receivable balances	-	-	(228,337)	-
Amortization of premiums/discounts	-	-	(2,150)	-
Amortization of deferred charges	-	-	113,723	-
Loss on current year dispoal of land	-	-	(359,404)	-
Adjustment of capital leases	4,274		32,953	
Bad debt expense	-	-	(41,532)	-
Special item	-	-	(1,350,000)	-

See Notes to Financial Statement

CITY OF DINUBA

STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
JUNE 30, 2020

	Agency Funds	Redevelopment Successor Agency Private-Purpose Trust Fund
Assets:		
Pooled cash and investments	$ 669,960	$ 2,134,870
Receivables:		
Accounts	2,722	-
Accrued interest	-	5,057
Prepaid costs	315	186
Due from other governments	-	168
Land held for resale	-	1,888,463
Restricted assets:		
Cash and investments with fiscal agents	-	110,921
Capital assets:		
Capital assets, not being depreciated	-	2,730,606
Capital assets, net of accumulated depreciation	-	50,545
Total Assets	**$ 672,997**	**6,920,816**
Deferred Outflows of Resources:		
Deferred charge on refunding		2,973,446
Total Deferred Outflows of Resources		**2,973,446**
Liabilities:		
Accounts payable	$ 760	6,275
Accrued liabilities	-	6,981
Accrued interest	-	606,264
Deposits payable	590,903	-
Due to other governments	-	186
Due to external parties/other agencies	81,334	-
Long-term liabilities:		
Due in one year	-	1,520,000
Due in more than one year	-	43,726,706
Total Liabilities	**$ 672,997**	**45,866,412**
Deferred Inflows of Resources:		
Net Position:		
Held in trust for other purposes		(35,972,150)
Total Net Position		**$ (35,972,150)**

CITY OF DINUBA

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
YEAR ENDED JUNE 30, 2020

	Redevelopment Successor Agency Private-Purpose Trust Fund
Additions:	
Contributions:	
Taxes	$ 3,504,024
Interest and change in fair value of investments	27,734
Miscellaneous	71,757
Total Additions	**3,603,515**
Deductions:	
Administrative expenses	234,712
Contractual services	68,284
Interest expense	2,112,965
Depreciation expense	5,559
Total Deductions	**2,421,520**
Special item	12,759,298
Changes in Net Position	**13,941,293**
Net Position - Beginning of the Year	(49,913,443)
Net Position - End of the Year	**$ (35,972,150)**

See Notes to Financial Statements



1900 Dinuba home of Jacob Wilburn Jack

First Dinuba home with indoor plumbing

Note 1: Summary of Significant Accounting Policies

The financial statements of the City of Dinuba (City) have been prepared in conformity with accounting principles generally accepted in the United States of America (USGAAP) 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 policies are described below.

a. Reporting Entity

The City of Dinuba is a political subdivision provided for by the General Law 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 was incorporated in 1906 as a general law city. On June 4, 1994, the voters of the City approved a Charter which gives the City Council greater self-rule, and the Charter was accepted by the Secretary of State on July 7, 1994. The City operates under a council-manager form of government.

The City of Dinuba is a municipal corporation governed by an elected five-member City Council who, in turn, elects one of its members to serve as the Mayor. As required by accounting principles generally accepted in the United States of America, these financial statements present the government and its component units, entities for which the government is considered to be financially accountable. Blended component units, although legally separate entities, are, in substance, part of the government's operations and so data from these units are combined with data of the City. The blended component units have a June 30 fiscal year end to coincide with the City's.

Blended Component Unit. In addition, in May 1994, the Dinuba Financing Authority (Authority) was formed in order to provide a funding vehicle for necessary street improvements within the City. The governing board of the Dinuba Financing Authority is the City Council, and the City Manager acts as Executive Director. A separate financial report is not being issued for the Dinuba Financing Authority. The activity of the Authority is reported in the Financing Authority Debt Service Fund of the City.

b. Government-wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the primary government and its component units. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

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

Note 1: Summary of Significant Accounting Policies (Continued)

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

c. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary funds financial statements. Revenues are recorded when earned and expenses are recorded when the liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the fiscal year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

In the Fund Financial Statements, fiduciary funds are presented using the accrual basis of accounting. The private-purpose trust funds use the economic resources measurement focus. The agency funds do not have a measurement focus.

Governmental funds financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when the liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Property taxes, franchise taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Only the portion of special assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered to be measurable and available only when cash is received by the government.

The City reports the following major governmental funds:

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

HUD Grants Fund – This fund accounts for certain designated projects paid for the HUD Grant Federal program monies received from the State, along with repayments of loans.

Housing Authority Fund – This fund is used for account for activities of the former low and moderate income housing fund of the former Dinuba Redevelopment Agency.

Transportation Construction Fund – This fund accounts for other major street construction projects.

Note 1: Summary of Significant Accounting Policies (Continued)

The City reports the following major proprietary funds:

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

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

The Golf Course Fund – This fund accounts for the operation and maintenance of the City's golf course.

The Disposal Enterprise Fund – This fund accounts for the collection and disposal of solid waste from industrial, commercial, and residential users throughout the Dinuba area.

The Ambulance Enterprise Fund – This fund accounts for ambulance service fees and all costs associated with providing ambulance service throughout the City.

Additionally, the City reports the following fund types:

The Debt Service Funds are used to account for financial resources that are restricted, committed, or assigned to expenditure for principal and interest.

The Internal Service Funds account for financial transactions related to the City's billing and collections, maintenance and repairs, self-insurance programs and technology replacement. These services are provided to other departments or agencies of the City on a cost reimbursement basis.

The Fiduciary Funds are used to report resources held by the City in a purely custodial capacity, which involves only the receipt, temporary investment, and remittance of fiduciary resources to individuals, private organizations, or other governments. These funds are not included in the government-wide financial statements. These assets include refundable and expendable cash deposits, and retentions withheld pending satisfactory project completion. Please see page 124 for description of activities for each Agency Fund. The Private-Purpose Trust Funds are used to account for the assets of the former City of Dinuba Redevelopment Agency during the wind down period.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are charges between the government's proprietary funds function and various other functions of the government. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the Enterprise Funds and of the Internal Service Fund are charges to customers for sales and services. Operating expenses for the Enterprises Funds and the Internal Service Funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

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

Note 1: Summary of Significant Accounting Policies (Continued)

d. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, Net Position or Equity

Cash and Investments

In order to maximize the flexibility of its investment program and to aid in cash budgeting, the City pools the cash of all funds, except for monies deposited with fiscal agents in accordance with related bond indentures. The cash and investments balance in each fund represent that fund's equity share of the City's cash and investment pool. As the City places no restrictions on the deposit or withdrawal of a particular fund's equity in the pool, the pool operates like a demand deposit account for the participating funds.

Interest income earned on pooled cash and investments is allocated monthly to the various funds based on month-end balances and is adjusted at fiscal year-end. Interest income on restricted cash and investments with fiscal agents is credited directly to the related fund.

In accordance with the State of California Government Code, the City adopts an investment policy annually that, among other things, authorizes types and concentrations of investments and maximum investment terms.

The City's investments are carried at fair value. The fair value of equity and debt securities is determined based on sales prices or bid-and-asked quotations from SEC- registered securities exchanges or NASDAQ dealers. LAIF determines the fair value of its portfolio quarterly and reports a factor to the City; the City applies that factor to convert its share of LAIF from amortized cost to fair value. Changes in fair value are allocated to each participating fund.

For purposes of the statement of cash flows, the City has defined cash and cash equivalents to be change and petty cash funds, equity in the City's cash and investment pool, and restricted non-pooled investments with initial maturities of three months or less.

Property Taxes

Assessed values for purposes of property taxes are determined on an annual basis for the period July 1 to June 30 by the Tulare County Assessor as of January 1. Taxes are levied annually on July 1 and become a lien on real property at January 1. Taxes are due November 1 and February 1 and are delinquent if not paid by December 10 and April 10, respectively, at which time applicable penalties and interest are assessed. Unsecured taxes became delinquent if not paid by August 31.

Prepaid Items

Payments to vendors that reflect costs applicable to future accounting periods are recorded as prepaid items in both government-wide and fund financial statements. The cost of prepaid items is recorded as expenditures/expenses when consumed rather than when purchased.

Restricted Assets

Certain proceeds of the City's long-term debt, as well as certain resources set aside for their repayment, are classified as restricted assets on the balance sheet because they are maintained in separate bank accounts and their use is limited by applicable bond covenants.

Note 1: Summary of Significant Accounting Policies (Continued)

In the absence of specific statutory provisions governing the issuance of bonds, certificates, or leases, these bond monies may be invested in accordance with the ordinance; resolutions and indentures specifying the types of investments its trustees or fiscal agents may make. These ordinances, resolutions, and indentures are generally more restrictive than the City's general investment policy. In no instance have additional types of investments been authorized that are not permitted by the City's general investment policy.

Capital Assets

Capital assets, which include property, plant, equipment, fine art, and infrastructure assets (e.g., roads, bridges, 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. Capital assets are defined by the City as assets with an initial, individual cost of $2,500 or more and an estimated useful life in excess of one year. Such capital assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital asset, donated works of art and similar items, and capital assets received in a service concession arrangement are reported at acquisition value. The cost of normal maintenance and repairs that do not add to the value of the capital asset or materially extend capital asset lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business- type activities is included as part of the capitalized value of the assets constructed. No interest was capitalized during the fiscal year ended June 30, 2020.

Capital assets of the City are depreciated using the straight-line method over the following estimated useful lives:

Assets	Years
Buildings	30
Improvements other than buildings	30
Infrastructure	20 to 40
Utility systems	40 to 75
Vehicles	5 to 15
Computer equipment	7

The City's art collection is not depreciated. Periodic restoration and maintenance costs on particular items are charged to expense as incurred.

Compensated Absences

It is the City's policy to permit employees to accumulate earned but unused vacation and sick leave benefits. All vacation and sick leave benefits are accrued as earned by employees. A portion of unused sick leave benefits, varying by employee bargaining unit, vests and is payable upon retirement. For proprietary funds, a current liability is reported for that portion of the estimated value of vacation and sick leave benefits to be used during the subsequent fiscal year, and the estimated value of vested sick leave benefits of employees approaching or at their respective retirement ages.

Note 1: Summary of Significant Accounting Policies (Continued)

Long-Term Obligations

In the government-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position. Initial-issue bond premiums and discounts are deferred and amortized over the life of the bonds using the straight-line method (which approximates the effective interest method). The difference between the reacquisition price of refunding bonds and the net carrying amount of refunded debt (deferred amount on refunding) is amortized over the shorter of the life of the refunding debt or remaining life of the refunded debt. Amortization of bond premiums or discounts, and deferred amounts on refunding is included in interest expense.

In the fund financial statements, governmental fund types recognize bond premiums, discounts, and issuance costs during the period issued. The face amount of debt issued is reported as other financing sources. Premiums received are reported as other financing sources, while discounts are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

Net Pension Liability

For purposes of measuring the net pension liability, deferred outflows and inflows of resources related to pensions, and pension expense, information about the fiduciary net position and additions to/deductions from the fiduciary net position have been determined on the same basis as they are reported by the CalPERS Financial Office. For this purpose, benefit payments (including refunds of employee contributions) are recognized when currently due and payable in accordance with the benefit terms. Investments are reported at fair value. CalPERS audited financial statements are publicly available reports that can be obtained at CalPERS' website under Forms and Publications.

Other Post-Employment Benefits (OPEB)

For purposes of measuring the total OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense have been determined by an independent actuary. For this purpose, benefit payments are recognized when currently due and payable in accordance with the benefit terms.

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

Valuation Date	June 30, 2019
Measurement Date	June 30, 2019
Measurement Period	June 30, 2018 to June 30, 2019

Deferred Outflows and Inflows of Resources

In addition to assets, the statement of net 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 that applies to a future period(s) and so will not be recognized as an outflow of resources (expense) until then. The City reports deferred charges on bond refunding's as well as deferred outflows relating

Note 1: Summary of Significant Accounting Policies (Continued)

to the net pension liability and total OPEB liability reported in the government-wide statement of net position for governmental and business-type activities.

In addition to liabilities, the statement of net position and governmental balance sheet will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The City has three items that qualify for reporting in the category. The first item are deferred inflows relating to the net pension liability reported in the government-wide statement of net position for governmental and business-type activities. The second item relates to revenues earned, but not yet available for resources. The third item is deferred inflows relating to the total OPEB liability reported in the government-wide statement of net position for governmental and business-type activities.

Interfund Transactions

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

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

Net Position and Fund Equity

GASB Statement No. 63 requires that the difference between assets added to the deferred outflows of resources and liabilities added to the deferred inflows of resources be reported as net position. Net position is classified as either net investment in capital assets, restricted, or unrestricted.

Net position that is net investment in capital assets consist of capital assets, net of accumulated depreciation, and reduced by the outstanding principal of related debt. Restricted net position is the portion of net position that has external constraints placed on it by creditors, grantors, contributors, laws, or regulations of other governments, or through constitutional provisions or enabling legislation. Unrestricted net position consists of net position that does not meet the definition of net investment in capital assets or restricted net position.

In the fund financial statements, governmental funds report fund balance as non-spendable, restricted, committed, assigned or unassigned based primarily on the extent to which the City is bound to honor constraints on how specific amounts can be spent.

Note 1: Summary of Significant Accounting Policies (Continued)

- *Non-spendable fund balance* – amounts that cannot be spent because they are either
  (a) not spendable in form or (b) legally or contractually required to be maintained intact.

- *Restricted fund balance* – amounts with constraints placed on their use that are either (a) externally imposed by creditors, grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.

- *Committed fund balance* – amounts that can only be used for specific purposes determined by formal action of the City Council which includes the City Charter, ordinances and resolutions and that remain binding unless removed in the same manner. The underlying action that imposed the limitation needs to occur no later than the close of the reporting period.

- *Assigned fund balance* – amounts that are constrained by the City's intent to be used for specific purposes but are neither restricted nor committed. Such intent should be expressed by the City Council or its designated officials to assign amounts to be used. Constraints imposed on the use of assigned amounts can be removed with no formal Council actions.

- *Unassigned fund balance* – the residual classification for the City's General Fund that includes amounts not contained in the other classifications. In other funds, the unassigned classification is used only if expenditures incurred for specific purposes exceed the amounts restricted, committed, or assigned to those purposes.

The City Council establishes, modifies, or rescinds fund balance commitments and assignments by passage of a resolution or other formal action. This is done through adoption of the budget, subsequent budget amendments, resolution, or other formal actions when necessary that occur throughout the year.

When both restricted and unrestricted resources are available for use, it is the City's policy to use restricted resources first, followed by unrestricted committed, assigned and unassigned resources as they are needed.

e. Use of Estimates

The preparation of basic financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses/expenditures during the reporting period. Actual results could differ from those estimates.

Note 1: Summary of Significant Accounting Policies (Continued)

f. New Accounting Standards Adopted

During the year ended June 30, 2020, the City adopted the following Governmental Accounting Standards Board (GASB) Statements:

GASB Statement No. 95 – *Postponement of Effective Dates of Certain Authoritative Guidance* – The following pronouncements have been postponed as a temporary relieve to governments and other stakeholders in light of the COVID-19 pandemic and the new effective date are reflected in the following fiscal years:

GASB 83 – *Certain Assets Retirement Obligations* – The requirements of this statement are effective for reporting periods beginning on or after June 15, 2020.

GASB 84 – *Fiduciary Activities* – The requirements of this statement are effective for reporting periods beginning after December 15, 2019.

GASB 87 – *Leases* – The requirements of this statement are effective for reporting periods beginning on or after June 15, 2021.

Note 2: Stewardship, Compliance, and Accountability

a. Deficit Fund Balances and Net Position

The Assessment Districts Fund has a deficit fund balance of $80,683 which should be alleviated as additional revenues or transfers are received.

The General Construction Fund has a deficit fund balance of $169 which should be alleviated as additional revenues or transfers are received.

The MTBE Fund has a deficit fund balance of $121,084 which should be alleviated as additional revenues or transfers are received.

The Property and Equipment Internal Service Fund has a deficit net positions of $598,874.

These deficits should be alleviated as additional revenues are received by City departments.

Note 3: Cash and Investments

Cash and investments as of June 30, 2020, are classified in the accompanying financial statements as follows:

Statement of net position:		
Cash and investments	$	30,686,414
Restricted cash and investments with fiscal agents		1,533,529
Fiduciary funds:		
Cash and investments		2,804,830
Restricted cash and investments with fiscal agents		110,921
	$	35,135,694

Cash and investments as of June 30, 2020, consist of the following:

Cash on hand	$	7,370
Deposits with financial institutions		2,808,864
Investments		32,319,460
Total cash and investments	$	35,135,694

a. Investments Authorized by the California Government Code and the City's Investment Policy

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

Note 3: Cash and Investments (Continued)

Authorized Investment Type	Maximum Maturity	Maximum Percentage of Portfolio	Maximum Investment in One Issuer
Local Agency Investment Fund (State Pool)	N/A	None	$50 million
U.S. Treasury Obligations	N/A	None	None
U.S. Government Agency Issues	N/A	None	None
Insured Passbook on Demand Deposits with Banks and Savings and Loans	N/A	None	100,000
Certificates of Deposit	5 years	None	100,000
Money Market Funds (must be comprised of eligible securities permitted under this policy)	N/A	None	None
Repurchase agreements	1 year	None	None

The investment policy allows for the above investments which have equal safety and liquidity as all other allowed investments. Maturity depends on the cash needs of the City.

b. Investments Authorized by Debt Agreements

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

Authorized Investment Type	Maximum Maturity	Maximum Percentage of Portfolio	Maximum Investment in One Issuer
Local Agency Investment Fund (State Pool)	N/A	None	$50 million
U.S. Treasury Obligations	N/A	None	None
U.S. Government Agency Issues	N/A	None	None
Insured Passbook on Demand Deposits with Banks and Savings and Loans	N/A	None	100,000
Certificates of Deposit	5 years	None	100,000
Commercial Paper			
Mutual Funds (must be comprised of eligible securities permitted under this policy)			
Money Market Funds (must be comprised of eligible securities permitted under this policy)	N/A	None	None
Municipal Bonds (rated highest 2 categories)	N/A	None	None
Investment Agreements	N/A	None	None
Repurchase agreements	1 year	None	None

The investment policy allows for the above investments which have equal safety and liquidity as all other allowed investments. Maturity depends on the cash needs of the City.

Note 3: Cash and Investments (Continued)

c. Disclosures Relating to Interest Rate Risk

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

Information about the sensitivity of the fair values of the City's investments (including investments held by bond trustee) to market interest rate fluctuations is provided by the following table that shows the distribution of the City's investments by maturity:

		Remaining Maturity (in Months)	
Investment Type	Totals	12 Months of Less	13 to 24 Months
State Investment Pool	$ 27,003,399	$ 27,003,399	$ -
Money Market Funds	3,671,612	3,671,612	-
Held by Bond Trustees:	-	-	-
Money Market Funds	773,596	773,596	-
Certificates of Deposit	870,853	613,556	257,297
Total	$ 32,319,460	$ 32,062,163	$ 257,297

d. Investments with Fair Values Highly Sensitive to Interest Rate Fluctuations

The City has no investments (including investments held by bond trustees) that are highly sensitive to interest rate fluctuations (to a greater degree than already indicated in the information provided above).

e. Disclosures Relating to Credit Risk

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

		Minimum Legal	Rating as of Fiscal Year End
Investment Type	Amount	Raring	Not Rated
State Investment Pool	$ 27,003,399	N/A	$ 27,003,399
Money Market Funds	3,671,612	N/A	3,671,612
Held by Bond Trustees:			
Money Market Funds	773,596	N/A	773,596
Certificates of Deposit	870,853	N/A	870,853
Total	$ 32,319,460		$ 32,319,460

Note 3: Cash and Investments (Continued)

The investment policy of the City contains limitations on the amount that can be invested in any one issuer. There are no investments in any one issuer (other than U.S. Treasury securities, mutual funds, and external investment pools) that represent 5% or more of total City investments.

f. Custodial Credit Risk

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

As of June 30, 2020, all of the City's deposits with financial institutions in excess of federal depository insurance limits were held in collateralized accounts. As of June 30, 2020, City investments in the following investment types were held by the same broker-dealer (counterparty) that was used by the City to buy the securities:

Investment Type	Reported Amount
Certificates of Deposit	$ 870,853
Money Market Funds	4,445,208

g. Investment in State Investment Pool

The City is a voluntary participant in the Local Agency Investment Fund (LAIF) that is regulated by the California Government Code under the oversight of the Treasurer of the State of California. The fair value of the City's investment in this pool is reported in the accompanying financial statements at amounts based upon the City's pro-rata share of the fair value provided by LAIF for the entire LAIF portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on the accounting records maintained by LAIF, which are recorded on an amortized cost basis.

h. Fair Value Measurements

The City categorizes its fair value measurements within the fair value hierarchy establish by generally accepted accounting principles. These principles recognize a three tiered fair value hierarchy as follows: Level 1 – Investments reflect prices quoted in active markets; Level 2 – Investments reflect prices that are based on similar observable asset either directly or indirectly, which may include inputs in markets that are not considered active; and Level 3 – Investments reflect prices based upon unobservable sources. The City has marketable securities that are measured with recurring fair value measurements as of June 30, 2020 and are valued using quoted market prices (level 1 inputs).

Note 4: Notes and Loans Receivable

Notes receivable as of June 30, 2020, totaled $25,910,418 and were recorded as follows:

Special Revenue Funds	$ 25,671,093
Enterprise Funds	10,988
Total Notes and Loans Receivables	$ 25,682,081

Notes and loans receivable by type are:

Home Loan Rehabilitation Program loans to assist low income residents to afford safe and sanitary housing, including improvements to the housing; non-interest bearing to 10 percent interest; principal and interest generally due at maturity or change of home ownership; secured by deeds of trust; proceeds are paid directly to the builder and a receivable is recorded from the home purchaser.	$ 13,822,410
Note to Pena's (disposal contractor) for purchase of green carts.	3,000
HOME program funds were used to loan to a developer for the construction of an affordable Senior housing complex.	3,100,000
Promissory notes from developers for the acquisition and development of property for housing projects within the City; interest rates from 3% to 4.81%; terms of the notes are thirty to forty years; notes secured by deeds of trust.	8,756,671
Totals	$ 25,682,081

Note 5: Accounts Receivable

The following is a list of accounts receivable at June 30, 2020:

	Receivable	Allowance	Net
Governmental Activities -			
Due from other governments	$ 10,671,200	$ -	$ 10,671,200
Accounts	371,416	-	371,416
	$ 11,042,616	$ -	$ 11,042,616
Business-type Activities -			
Due from other governments	$ 230,899	$ -	$ 230,899
Accounts	5,044,557	1,458,242	3,586,315
	$ 5,275,456	$ 1,458,242	$ 3,817,214
Fiduciary Funds			
Due from other governments	$ 168	$ -	$ 168
Accounts	2,722	-	2,722
	$ 2,890	$ -	$ 2,890

Note 6: Interfund Transactions

a. Current Interfund Balances

Current interfund balances arise in the normal course of business and are expected to be repaid shortly after the end of the fiscal year. These balances normally represent loans to cover temporary shortages of cash in individual funds. The following presents a summary of current interfund balances at June 30, 2020:

Due to Fund	Amount	Due From Fund	Amount
General Fund	$ 374,666	Non-Major Governmental Funds	$ 374,666
Total	$ 374,666	Total	$ 374,666

b. Long-term Interfund Advances

At June 30, 2020, the funds below have made/received advances that were not expected to be repaid within one year:

Payable Fund	Amount	Receivable Fund	Amount
Major Fund:		Major Fund:	
General	$ 1,031,663	General	$ 1,696,405
Major Proprietary Fund:		Housing Authority	116,904
Golf Course	1,789,075	Major Proprietary Fund:	
Non-Major Governmental Funds	316,904	Disposal	200,000
		Non-Major Governmental Funds	1,124,333
Total	$ 3,137,642	Total	$ 3,137,642

Advances will be repaid to the advancing fund when revenue in the receiving fund is adequate. These usually occur as impact fees, operating, fees, tax revenues, or sales of property occur.

Note 6: Interfund Transactions (Continued)

c. Transfers Between Funds

With Council approval, resources may be transferred from one City fund to another. The purpose of the majority of transfers is to cover operating costs and fund capital projects, less often, an equity transfers may be made to open or close a fund.

Transfers In	Amount	Transfers Out	Amount
Major Governmental:		Major Governmental:	
General	$ 72,353	General	$ 860,256
HUD Grants	193,451	HUD Grants	12,353
Transportation Construction	518,118	Major Enterprise:	
Major Enterprise:		Water	1,003,643
Water	339,568	Sewer	964,698
Internal Service Funds	2,009,091	Disposal	497,848
Non-major Governmental Funds	3,555,269	Ambulance	723,840
		Non-major Enterprise Funds	15,028
		Internal Service Funds	9,116
		Non-major Governmental Funds	2,601,068
	$ 6,687,850		$ 6,687,850

Note 7: Compensated Absences

The following is a summary of changes in the City's compensated absences for the fiscal year ended June 30, 2020:

	Balance June 30, 2019	Additions	Reductions	Balance June 30, 2020	Current Portion
Governmental activities	$ 1,059,599	$ 430,598	$ 366,828	$ 1,123,369	$ 234,152
Business-type activities	156,002	153,483	102,472	207,013	55,419
Total	$ 1,215,601	$ 584,081	$ 469,300	$ 1,330,382	$ 289,571

Compensated absences in governmental activities have been liquidated in the past fiscal year in the general fund, the gas tax, transportation, public safety sales tax and community enhancement grant, (Special Revenue Funds) and general construction, vocational center, and public works management (Capital Projects funds).

Note 8: Capital Assets

a. Governmental Activities

Capital asset governmental activity for the fiscal year ended June 30, 2020 was as follows:

	Balance at July 1, 2019	Adjustments	Additions	Deletions	Balance at June 30, 2020
Capital Assets not being depreciated:					
Land	$ 105,927,780	$ -	$ 51,174	$ -	$ 105,978,954
Artwork	68,641	-	-	-	68,641
Right of way s/easements	6,629,937	-	85,319	-	6,715,256
Construction in progress	313,138	-	74,986	32,770	355,354
Total	112,939,496	-	211,479	32,770	113,118,205
Capital Assets being depreciated:					
Buildings	20,997,509	-	13,370	-	21,010,879
Improvements other than buildings	2,997,981	-	72,700	-	3,070,681
Equipment and machinery	8,535,900	47,575	560,584	715,139	8,428,920
Infrastructure	80,200,133	-	1,442,090	489,136	81,153,087
Total	112,731,523	47,575	2,088,744	1,204,275	113,663,567
Less accumulated depreciation for:					
Buildings	(5,391,287)	-	(468,613)	-	(5,859,900)
Improvements other than buildings	(2,433,291)	-	(378,438)	-	(2,811,729)
Equipment and machinery	(8,072,105)	(69,871)	(603,943)	127,465	(8,618,454)
Infrastructure	(27,722,914)	-	(1,975,702)	200,214	(29,498,402)
Total	(43,619,597)	(69,871)	(3,426,696)	327,679	(46,788,485)
Total, net of accumulated depreciation	69,111,926	(22,296)	(1,337,952)	876,596	66,875,082
Total Capital Assets, Net	$ 182,051,422	$ (22,296)	$ (1,126,473)	$ 909,366	$ 179,993,287

* Adjustment of $69,871 was recorded to remove a fully depreciated vehicle from the Ambulance Fund to governmental activities, designated for parks and recreation activities. Additional adjustments of $22,296 were necessary to correct reporting of capital leases payable between governmental activities and business-type activities.

Depreciation expense was charged to functions/programs of the City's governmental activities as follows:

General Government	$ 680,743
Public Safety	680,743
Community Development	680,742
Parks & Rec	680,742
Public Works	680,742
Internal Service Funds	22,984
Total	$ 3,426,696

Note 8: Capital Assets (Continued)

b. Business-type Activities

Capital asset business-type activity for the fiscal year ended June 30, 2020, was as follows:

	Balance at July 1, 2019	Adjustments	Additions	Deletions	Balance at June 30, 2020
Water Fund:					
Capital Assets not being depreciated:					
Land	$ 261,806	$ -	$ -	$ -	$ 261,806
Total capital assets not being depreciated	261,806	-	-	-	261,806
Capital Assets being depreciated:					
Infrastructure	21,233,240	-	-	-	21,233,240
Buildings and improvements	4,852,279	-	-	-	4,852,279
Equipment and machinery	963,434	12,862	192,332	-	1,168,628
Total capital assets being depreciated	27,048,953	12,862	192,332	-	27,254,147
Less accumulated depreciation for:					
Infrastructure	(6,500,951)	-	(353,621)	-	(6,854,572)
Buildings and improvements	(2,394,425)	-	(161,589)	-	(2,556,014)
Equipment and machinery	(475,921)	-	(100,357)	-	(576,278)
Total accumulated depreciation	(9,371,297)	-	(615,567)	-	(9,986,864)
Total capital assets being depreciated, net	17,677,656	12,862	(423,235)	-	17,267,283
Water Fund Capital Assets, net	**$ 17,939,462**	**$ 12,862**	**$ (423,235)**	**$ -**	**$ 17,529,089**
Sewer Fund:					
Capital Assets not being depreciated:					
Land	$ 4,388,142	$ -	$ -	$ -	$ 4,388,142
Total capital assets not being depreciated	4,388,142	-	-	-	4,388,142
Capital Assets being depreciated:					
Infrastructure	19,658,199	-	93,076	-	19,751,275
Buildings and improvements	4,403,718	-	-	-	4,403,718
Equipment and machinery	632,104	8,247	56,500	36,403	660,448
Total capital assets being depreciated	24,694,021	8,247	149,576	36,403	24,815,441
Less accumulated depreciation for:					
Infrastructure	(4,470,693)	-	(321,776)	-	(4,792,469)
Buildings and improvements	(2,266,398)	-	(124,747)	-	(2,391,145)
Equipment and machinery	(586,668)	-	(29,612)	(36,403)	(579,877)
Total accumulated depreciation	(7,323,759)	-	(476,135)	(36,403)	(7,763,491)
Total capital assets being depreciated, net	17,370,262	8,247	(326,559)	-	17,051,950
Sewer Fund Capital Assets, net	**$ 21,758,404**	**$ 8,247**	**$ (326,559)**	**$ -**	**$ 21,440,092**
Disposal Fund:					
Capital Assets being depreciated:					
Equipment and machinery	$ 635,212	$ 7,570	$ 50,332	$ -	$ 693,114
Less accumulated depreciation for:					
Equipment and machinery	(357,250)	-	(82,926)	-	(440,176)
Disposal Fund Capital Assets, net	**$ 277,962**	**$ 7,570**	**$ (32,594)**	**$ -**	**$ 252,938**

Note 8: Capital Assets (Continued)

	Balance at July 1, 2019	Adjustments	Additions	Deletions	Balance at June 30, 2020
Ambulance Fund:					
Capital Assets being depreciated:					
Equipment and machinery	$ 1,481,957	$ (65,597)	$ 8,726	$ 47,731	$ 1,377,355
Less accumulated depreciation for:					
Equipment and machinery	(850,885)	69,871	(180,178)	(47,731)	(913,461)
Ambulance Fund Capital Assets, net	**$ 631,072**	**$ 4,274**	**$ (171,452)**	**$ -**	**$ 463,894**
Golf Course Fund:					
Capital Assets not being depreciated:					
Land	$ 3,960,467	$ (499,297)	$ -	$ 359,404	$ 3,101,766
Total capital assets not being depreciated	3,960,467	(499,297)	-		3,101,766
Capital Assets being depreciated:					
Infrastructure	6,530,587	-	-	-	6,530,587
Buildings and improvements	20,878,871	-	-	-	20,878,871
Equipment and machinery	1,062,361	-	-	-	1,062,361
Total capital assets being depreciated	28,471,819	-	-	-	28,471,819
Less accumulated depreciation for:					
Infrastructure	(1,994,074)	-	(645,511)	-	(2,639,585)
Buildings and improvements	(6,867,646)	-	(1,372,497)	-	(8,240,143)
Equipment and machinery	(781,032)	-	(99,806)	-	(880,838)
Total accumulated depreciation	(9,642,752)	-	(2,117,814)	-	(11,760,566)
Total capital assets being depreciated, net	18,829,067	-	(2,117,814)	-	16,711,253
Golf Course Fund Capital Assets, net	**$ 22,789,534**	**$ (499,297)**	**$ (2,117,814)**	**$ -**	**$ 19,813,019**
Other Enterprise Funds:					
Capital Assets being depreciated:					
Buildings and improvements	$ 4,638,847	$ -	$ -	$ -	$ 4,638,847
Equipment and machinery	1,572,576	-	273,181	-	1,845,757
Total capital assets being depreciated	3,431,515	-	273,181	-	6,484,604
Less accumulated depreciation for:					
Buildings and improvements	(281,495)	-	(159,252)	-	(440,747)
Equipment and machinery	(2,334,841)	-	(99,352)	-	(2,434,193)
Total accumulated depreciation	(1,662,708)	-	(258,604)	-	(2,874,940)
Total capital assets being depreciated, net	1,768,807	-	14,577	-	3,609,664
Other Enterprise Funds Capital Assets, net	**$ 1,768,807**	**$ -**	**$ 14,577**	**$ -**	**$ 3,609,664**
Total Business-type Capital Assets, net	**$ 66,991,521**	**$ (466,344)**	**$ (3,057,077)**	**$ 359,404**	**$ 63,108,696**

* Adjustment of $69,871 was recorded to remove a fully depreciated vehicle from the Ambulance Fund to governmental activities, designated for parks and recreation activities. Additional adjustments of $22,296 were recorded to correct reporting of capital leases payable between governmental activities and business-type activities. Adjustment of $499,297 was recorded to remove land in the Golf Course Fund related to a sale of property that occurred in fiscal year 2015-16. See footnote 16 for further information.

Note 8: Capital Assets (Continued)

Depreciation expense was charged to functions/programs of the City's business-type activities as follows:

Business-Type Activities	
Water	$ 615,567
Sewer	476,135
Disposal	82,926
Ambulance	180,178
Golf	2,117,814
Other Enterprise Funds	258,604
Total	$ 3,731,224

Note 9: Long-Term Liabilities

The following is a summary of changes in the City's long-term liabilities for the fiscal year ended June 30, 2020:

	Balance at July 1, 2019	Adjustments	Additions	Reductions	Balance at June 30, 2020	Due Within One Year
Governmental Activities:						
Direct Borrowings:						
Capital leases payable	$ 9,778,664	$ (22,296)	$ 245,781	$ (483,166)	$ 9,518,983	$ 537,714
Public Offerings:						
Lease revenue bonds payable	15,640,000	-	-	(830,000)	14,810,000	850,000
Original issue discount	(233,391)	-	-	12,090	(221,301)	-
Original issue premium	162,051	-	-	(8,398)	153,653	-
Total Governmental Activities	$ 25,347,324	$ (22,296)	$ 245,781	$ (1,309,474)	$ 24,261,335	$ 1,387,714
Business-type Activities:						
Direct Borrowings:						
Capital leases payable	$ 344,996	$ 32,953	$ 225,162	$ (188,000)	$ 415,111	$ 137,010
Water notes payable	4,721,122	-	-	(436,173)	4,284,949	447,859
Loan payable	42,382	-	-	(42,382)	-	-
Public Offerings:						
Revenue bonds	9,605,000	-	-	(2,920,000)	6,685,000	420,000
Original issue premium	41,509	-	-	(2,150)	39,359	-
Private Placement:						
Revenue bonds	-	-	2,360,000	-	2,360,000	107,000
Total Business-type Activities	$ 14,755,009	$ 32,953	$ 2,585,162	$ (3,588,705)	$ 13,784,419	$ 1,111,869

a. Governmental Activities – Lease Revenue Bonds (Public Offerings)

2012 DFA Lease Revenue Bonds Payable. On November 7, 2012, the Dinuba Financing Authority issued $11,270,000 of 2012 Lease Revenue Refunding Bonds. The proceeds of the bonds were used to refund the 2002 Lease Revenue Bonds in the amount of $6,430,000, refund the $3,825,000 remaining balance of the 2010 Lease Revenue Notes issued by the Redevelopment Agency, fund a reserve account, and pay costs of issuance. The bonds consist of $5,285,000 of serial bonds with maturity dates from September 1, 2014 through 2024. Interest rates vary between 2.0%-3.0% with semi-annual payments due each March 1 and September 1. There are also $4,650,000 of term bonds due September 1, 2032 and $1,335,000 term bonds due September 1, 2038, which carry interest rates of 3.75% and 4.00%, respectively.

Note 9: Long-Term Liabilities (Continued)

The principal balance outstanding on the 2012 bonds as of June 30, 2020 was $8,325,000. The refunding of the 2002 bonds resulted in a cash savings over the repayment period of $690,097 and an economic gain of $481,729. The refunding of the 2010 bonds resulted in a cash deficit of $2,361,946 as the 2010 bonds were due in 2017 whereas the 2012 bonds are due through 2038.

2012 DFA Lease Revenue Refunding Bonds Payable. On September 20, 2012, the Dinuba Financing Authority issued $1,500,000 of Lease Revenue Bonds. The proceeds of these bonds are to be used for financing and refinancing the purchase of certain land parcels within the City and pay costs of issuance. The bonds carry interest at 3.0%, interest is paid semi-annually each March 1 and September 1. Principal is due each September 1 through 2022. The outstanding balance of the 2012 Lease Revenue Bonds as of June 30, 2020 was $575,000.

2016 DFA Lease Revenue Refunding Bonds Payable. On October 12, 2016, the Dinuba Financing Authority issued $6,580,000 of 2016 Lease Revenue Refunding Bonds. The proceeds of the bonds were used to refund the 2007 Lease Revenue Bonds in the amount of $6,255,000 and pay costs of issuance.

The bonds consist of $6,580,000 of serial bonds with maturity dates from September 1, 2018 through 2038. Interest rates vary between 2.0%-4.0% with semi-annual payments due each March 1 and September 1.

The refunding of the 2007 bonds resulted in a cash savings over the repayment period of $1,529,810 and an economic loss of $296,346.

The principal balance outstanding on the 2016 bonds as of June 30, 2020 was $5,910,000.

b. Governmental Activities – Capital Leases Payable (Direct Borrowings)

On July 1, 2015, the City entered into a Site and Facility Lease with Compass Bank. The City determined it was necessary and desirable to repay a loan to the Successor Agency to the Dinuba Redevelopment Agency. The City will lease real property and improvements consisting of the Dinuba Transit Center to Compass in consideration for Compass's paying the City the sum of not to exceed $1,300,000 in advance rental. Compass bank will then lease the site and facility back to the City at an interest rate not to exceed 5.25%. The site and facility lease will commence on July 1, 2015 and shall end on May 25, 2030. The outstanding principal balance of this lease at June 30, 2020 is $1,008,376.

On October 15, 2013, the City entered into a Master Equipment Lease Purchase Agreement with Pinnacle Public Finance Inc. (Lessor) for the purpose of financing the purchase of Logos, net Software in the amount of $548,623. The annual payments begin October 15, 2014 with a final maturity date of October 15, 2020. The interest rate is 3.38% and the annual payments are $89,323. The outstanding balance of the lease obligation as of June 30, 2020 was $86,402.

Note 9: Long-Term Liabilities (Continued)

On December 1, 2013, the City entered into a lease purchase agreement with the Dinuba Financing Authority and Western Alliance Bank in the amount of $8,433,377. The lease was executed to finance the costs associated with the acquisition, construction, and installation of solar energy improvements to City facilities. The funds are to be deposited into a project fund ($8,146,742), a capitalized interest fund ($176,785) and a delivery costs fund ($109,850). Lease payments are made semi-annually on June 12 and December 12. Interest is 4.1925%. The lease term matures on December 12, 2033. The City has the right to prepay the lease at any time. The outstanding balance as of June 30, 2020 is $7,990,961.

On February 1, 2017, the City entered into an agreement with De Lage Landen Public Finance LLC (Lessor) for the purpose of financing the purchase of 6 Dodge Charger Patrol Vehicles in the amount of $250,486. The annual payments begin February 1, 2017 with a final maturity date of February 1, 2021. The interest rate is 3.24% and the annual payments are $53,341. The outstanding balance of the lease obligation as of June 30, 2020 was $51,669.

On July 1, 2016, the City entered into an agreement with Ray Morgan Company (RMC) for the purpose leasing a City Hall copy machine in the amount of $159,000. The monthly payments begin July 1, 2016 with a final maturity date of June 1, 2021. The agreement has no stated interest rate and the monthly payments are $2,650. Payments are split between the governmental and business-type funds. The outstanding balance of the lease obligation as of June 30, 2020 related to the governmental funds was $22,461.

On October 15, 2015, the City entered into an agreement with US Bank Equipment Finance for the purpose of leasing multiple copiers for the Police Department in the amount of $52,140. The monthly payments begin October 15, 2015 with a final maturity date of October 15, 2020. On June 6, 2019, the City re-entered into an agreement with US Bank Equipment Finance for the purpose of leasing multiple copiers for the Police Department in the amount of $50,160. The monthly payments begin June 2019 with a final maturity date of May 2024. The agreement has no stated interest rate and the monthly payments are $869 and $836, respectively. The outstanding balance of the lease obligation as of June 30, 2020 was $39,292.

On July 1, 2016, the City entered into an agreement with Ray Morgan Company (RMC) for the purpose leasing a Public Works copy machine in the amount of $50,190. The monthly payments begin July 1, 2016 with a final maturity date of June 1, 2021. The agreement has no stated interest rate and the monthly payments are $837. Payments are split between the governmental and business-type funds. The outstanding balance of the lease obligation as of June 30, 2020 related to the governmental funds was $2,108.

On June 26, 2018, the City entered into an agreement with Enterprise Car Trust for the purpose of leasing thirteen 2019 Ram 1500 Classics in the amount of $354,082; of which $147,203 relates to governmental activities. The interest rate is 1.35% and the monthly payments are $5,270. The outstanding balance of the lease obligations as of June 30, 2020 was $102,394.

On April 14, 2020, the City entered into an agreement with John Deere Financial for the purpose of leasing a 2017 John Deere Tractor, 2019 John Deere Loader, 2019 Frontier Rotary Tiller and 2019 Frontier CAT 1 Box Blade. The interest rate is 4.20% and the monthly payments are $8,030. The outstanding balance of the lease obligations as of June 30, 2020 was $22,165.

Note 9: Long-Term Liabilities (Continued)

On June 26, 2019. The City entered into an agreement with Ray Morgan Company (RMC) for the purpose of leasing a Lanier copy machine for the Fire Department in the amount of $5,880. The first monthly payment was made in June 2019. The monthly payments are $98. The outstanding balance of the lease obligations as of June 30, 2020 was $4,606.

In August 2016, the City entered into an agreement with US Bank for the purpose of leasing a Lanier copy machine for the Senior Center in the amount of $11,700. The first monthly payment was made in August 2016. The monthly payments are $195. The outstanding balance of the lease obligations as of June 30, 2020 was $2,535.

On September 25, 2019, the City entered into an agreement with Dell Financial Services for the purpose of providing services, software and hardware in the amount of $160,114. The first payment was due November 1, 2019. The agreement has an interest rate of 4.13% and the monthly payments are $2,948. The outstanding balance of the lease obligation as of June 30, 2020 was $140,708.

On December 1, 2019, the City entered into an agreement with Enterprise to lease 3 vehicles for the Police Department in the amount of $55,472. The first monthly payment was made in January 2020. The monthly payments are $2,616. The outstanding balance of the lease obligations as of June 30, 2020 was $45,306.

Note 9: Long-Term Liabilities (Continued)

c. Long-Term Debt Amortization – Governmental Activities

The annual requirements to amortize long-term debt outstanding at June 30, 2020 (other than compensated absences) are as follows:

	2012 DFA Lease Revenue Refunding Bonds		
Fiscal Year Ended June 30,	Principal	Interest	Total
2021	$ 445,000	$ 290,188	$ 735,188
2022	455,000	277,800	732,800
2023	470,000	263,925	733,925
2024	475,000	249,750	724,750
2025	495,000	235,200	730,200
2026-2030	2,740,000	889,688	3,629,688
2031-2035	2,320,000	359,925	2,679,925
2036-2039	925,000	75,700	1,000,700
	$ 8,325,000	$ 2,642,176	$ 10,967,176

	2012 Lease Revenue Bonds		
Fiscal Year Ended June 30,	Principal	Interest	Total
2021	$ 175,000	$ 29,250	$ 204,250
2022	200,000	18,000	218,000
2023	200,000	6,000	206,000
	$ 575,000	$ 53,250	$ 628,250

	2016 DFA Lease Revenue Refunding Bonds		
Fiscal Year Ended June 30,	Principal	Interest	Total
2021	$ 230,000	$ 184,800	$ 414,800
2022	240,000	177,750	417,750
2023	240,000	170,550	410,550
2024	250,000	163,200	413,200
2025	260,000	154,250	414,250
2026-2030	1,445,000	611,200	2,056,200
2031-2035	1,690,000	362,850	2,052,850
2036-2039	1,555,000	94,725	1,649,725
	$ 5,910,000	$ 1,919,325	$ 7,829,325

Note 9: Long-Term Liabilities (Continued)

	Site and Facility Lease		
Fiscal Year Ended June 30,	Principal	Interest	Total
2021	$ 74,435	$ 51,282	$ 125,717
2022	78,340	47,377	125,717
2023	82,452	43,266	125,718
2024	86,777	38,940	125,717
2025	91,331	34,386	125,717
2026-2030	415,827	87,043	502,870
2031-2032	179,214	9,362	188,576
	$ 1,008,376	$ 311,656	$ 1,320,032

	Master Equipment Lease		
Fiscal Year Ended June 30,	Principal	Interest	Total
2021	$ 86,402	$ 2,921	$ 89,323
	$ 86,402	$ 2,921	$ 89,323

	Solar Energy Lease		
Fiscal Year Ended June 30,	Principal	Interest	Total
2021	$ 213,609	$ 332,805	$ 546,414
2022	257,476	323,395	580,871
2023	304,955	312,108	617,063
2024	356,286	298,790	655,076
2025	411,724	283,278	695,002
2026-2030	3,053,859	1,093,975	4,147,834
2031-2034	3,393,052	298,919	3,691,971
	$ 7,990,961	$ 2,943,270	$ 10,934,231

	Vehicle Lease - Dodge Chargers		
Fiscal Year Ended June 30,	Principal	Interest	Total
2021	$ 51,669	$ 1,672	$ 53,341
	$ 51,669	$ 1,672	$ 53,341

	RMC City Hall Copier Lease		
Fiscal Year Ended June 30,	Principal	Interest	Total
2021	$ 22,461	$ -	$ 22,461
	$ 22,461	$ -	$ 22,461

Note 9: Long-Term Liabilities (Continued)

US Bank Police Department Copier Lease

Fiscal Year Ended June 30,	Principal	Interest	Total
2021	$ 10,032	$ -	$ 10,032
2022	10,032	-	10,032
2023	10,032	-	10,032
2024	9,196	-	9,196
	$ 39,292	$ -	$ 39,292

RMC Public Works Copier Lease

Fiscal Year Ended June 30,	Principal	Interest	Total
2021	$ 2,108	$ -	$ 2,108
	$ 2,108	$ -	$ 2,108

Enterprise Car Leases

Fiscal Year Ended June 30,	Principal	Interest	Total
2021	$ 38,832	$ 10,999	$ 49,831
2022	38,832	10,999	49,831
2023	38,832	10,999	49,831
2024	26,562	7,339	33,901
2025	4,642	810	5,452
	$ 147,700	$ 41,146	$ 188,846

John Deere Tractor Scraper

Fiscal Year Ended June 30,	Principal	Interest	Total
2021	$ 7,081	$ 949	$ 8,030
2022	7,384	646	8,030
2023	7,700	330	8,030
	$ 22,165	$ 1,925	$ 24,090

Note 9: Long-Term Liabilities (Continued)

	RMC Fire Department Copier Lease		
Fiscal Year Ended June 30,	Principal	Interest	Total
2021	$ 1,176	$ -	$ 1,176
2022	1,176	-	1,176
2023	1,176	-	1,176
2024	1,078	-	1,078
	$ 4,606	$ -	$ 4,606

	Lanier Senior Center Copier Lease		
Fiscal Year Ended June 30,	Principal	Interest	Total
2021	$ 2,340	$ -	$ 2,340
2022	195	-	195
	$ 2,535	$ -	$ 2,535

	Dell Financial Services		
Fiscal Year Ended June 30,	Principal	Interest	Total
2021	$ 27,569	$ 4,856	$ 32,425
2022	31,286	4,085	35,371
2023	32,605	2,768	35,373
2024	36,872	1,448	38,320
2025	12,376	110	12,486
	$ 140,708	$ 13,267	$ 153,975

	Total Governmental Activities		
Fiscal Year Ended June 30,	Principal	Interest	Total
2021	$ 1,387,714	$ 909,722	$ 2,297,436
2022	1,319,721	860,052	2,179,773
2023	1,387,752	809,946	2,197,698
2024	1,241,771	759,467	2,001,238
2025	1,275,073	708,034	1,983,107
2026-2030	7,654,686	2,681,906	10,336,592
2031-2035	7,582,266	1,031,056	8,613,322
2036-2039	2,480,000	170,425	2,650,425
Subtotal	24,328,983	$ 7,930,608	$ 32,259,591
Net Premium (Discount)	(67,648)		
Grand Total Governmental Activities	$ 24,261,335		

Note 9: Long-Term Liabilities (Continued)

d. Business-Type Activities

Capital Leases (Direct Borrowings)

On April 29, 2016, the City entered into an agreement with PNC Equipment Finance, LLC (Lessor) for the purpose of financing the purchase of 75 Golf Carts in the amount of $259,596. The monthly payments begin November 3, 2016 with a final maturity date of November 3, 2020. The agreement has no stated interest rate and the monthly payments are $5,408. The outstanding balance of the lease obligation as of June 30, 2020 was $21,633.

On April 29, 2016, the City entered into an agreement with PNC Equipment Finance, LLC (Lessor) for the purpose of financing the purchase of 5 Utility Vehicles in the amount of $58,746. The monthly payments begin December 5, 2016 with a final maturity date of December 5, 2020. On August 1, 2017 entered into an additional agreement with PNC Equipment Finance LLC to finance the purchase of two additional Utility Vehicles in the amount of $15,558. The monthly payment began September 21, 2017 with a final maturity date of September 21, 2021. The agreements have no stated interest rates and the monthly payments are $1,224 and $324, respectively. The outstanding balance of the lease obligations as of June 30, 2020 was $9,109.

On June 26, 2018, the City entered into an agreement with Enterprise Car Trust for the purpose of leasing thirteen 2019 Ram 1500 Classics in the amount of $354,082; of which $206,879 relates to governmental activities. The interest rate is 1.35% and the monthly payments are $5,270. The outstanding balance of the lease obligations as of June 30, 2020 was $139,233.

On October 19, 2018, the City entered into an agreement with Xio, Inc. for the purpose of leasing a Cloud SCADA water control system in the amount of $61,912 with a final maturity date of October 2021. The monthly payments are $1,968 including interest. The outstanding balance of the lease obligation as of June 30, 2020 was $30,956.

On July 1, 2016, the City entered into an agreement with Ray Morgan Company (RMC) for the purpose leasing a City Hall copy machine in the amount of $159,000. The monthly payments begin July 1, 2016 with a final maturity date of June 1, 2021. The agreement has no stated interest rate and the monthly payments are $2,650. Payments are split between the governmental and business-type funds. The outstanding balance of the lease obligation as of June 30, 2020 related to the business-type funds was $8,307.

On July 1, 2016, the City entered into an agreement with Ray Morgan Company (RMC) for the purpose leasing a Public Works copy machine in the amount of $50,190. The monthly payments begin July 1, 2016 with a final maturity date of June 1, 2021. The agreement has no stated interest rate and the monthly payments are $837. Payments are split between the governmental and business-type funds. The outstanding balance of the lease obligation as of June 30, 2020 related to the business-type funds was $7,930.

On December 1, 2019, the City entered into an agreement with Leasing 2, Inc for the purpose of leasing a PipeHunter VacHunter excavator in the amount of $174,830. The first payment was due June 1, 2020. The agreement has an interest rate of 3.77%. The outstanding balance of the lease obligation as of June 30, 2020 was $149,815.

Note 9: Long-Term Liabilities (Continued)

On March 16, 2020, the City entered into an agreement with RJMS Corporation for the purpose of leasing a Toyota Madvac Litter Vacuum in the amount of $50,332. The first payment was due April 8, 2020. The agreement has a total finance charge of $7,312. The outstanding balance of the lease obligation as of June 30, 2020 was $48,128.

2007 DFA Wastewater System Revenue Bonds (Public Offering)

On September 12, 2007, the Dinuba Financing Authority issued $3,150,000 of Revenue bonds. The proceeds of the bonds were issued by the purpose of financing wastewater system improvements within the City. The installment purchase payments are secured by a separate pledge, charge, and lien upon the net revenues of the wastewater system.

Interest rates vary between 4.0% and 5.375% and are payable semi-annually on September 1 and March 1. Principal is paid annually on September 1 through 2038. Bonds maturing after 2017 are subject to optional redemption. The bond was refunded in the current year with the issuance of the 2019 Wastewater Revenue Refunding Bond.

2012 Wastewater Revenue Refunding Bonds (Public Offering)

On November 7, 2012, the City issued $8,145,000 of Series 2012 Wastewater Revenue Refunding Bonds. The bonds were issued to refund $3,005,000 of outstanding 1998A Refunding Certificates of Participation, $3,845,000 of outstanding 2008 Lease Revenue Bonds, fund a reserve fund, and pay the costs of issuance.

These bonds will be payable from and secured by net revenues and certain funds and accounts of the City's wastewater system.

The bonds consist of $1,880,000 of service bonds at an interest rate of 2% and maturing between 2014 and 2020. The issue also includes $6,265,000 of term bonds with interest rates ranging from 2.50% to 5.00% and maturing between 2022 and 2038. Interest is payable semi-annually each March 1 and September 1. Principal is due annually each September 1.

The outstanding principal balance of the bonds as of June 30, 2020 was $6,685,000 The City advance refunded the 1998A Refunding Certificates of Participation of the 2008 Lease Revenue Bonds to reduce its total debt service over the next 25 years by $416,788 and $869,754, respectively. These refunding's also provided an economic gain of $311,941 and $561,370, respectively.

2019 Wastewater Revenue Refunding Bonds (Private Placement)

On November 1, 2019, the City issued $2,360,000 of Series 2019 Wastewater Revenue Refunding Bonds. The bonds were issued to refund $2,430,000 of outstanding 2007 DFA Wastewater System Revenue Bonds and $110,777 of the proceeds is to pay the cost of issuance.

These bonds will be payable from and secured by net revenues and certain funds and accounts of the City's wastewater system.

The bonds have an interest rate of 2.66% and maturing between 2020 and 2038. Interest is payable semi-annually each March 1 and September 1, commencing on March 1, 2020. Principal is due annually each September 1.

Note 9: Long-Term Liabilities (Continued)

The outstanding principal balance of the bonds as of June 30, 2020 was $2,360,000.

Water Notes Payable (Direct Borrowing)

The State of California Department of Water Resources granted a loan to the Water Fund of the City for construction of water facilities in the amount of $2,700,000. Of this amount, $1,924,399 was drawn down from the State. The note calls for semiannual payments of $54,710 including interest at 2.955% until January 2024. The balance at June 30, 2020 is $360,082.

The State of California Department of Water Resources granted a loan to the Water Fund of the City for construction of water facilities in the amount of $7,462,450. Of this amount, $6,956,217 was drawn down from the State. The note calls for semiannual payments of $224,125 including interest at 2.60% until January 2029. The balance at June 30, 2020 is $3,924,867.

e. Long-Term Debt Amortization – Business-type Activities

The annual requirements to amortize enterprise long-term debt outstanding at June 30, 2020 are as follows:

	Golf Cart Lease		
Fiscal Year Ended June 30,	Principal	Interest	Total
2021	$ 21,633	$ -	$ 21,633
	$ 21,633	$ -	$ 21,633

	Utility Vehicle Lease		
Fiscal Year Ended June 30,	Principal	Interest	Total
2021	$ 8,783	$ -	$ 8,783
2022	326	-	326
	$ 9,109	$ -	$ 9,109

	RMC City Hall Copier Lease		
Fiscal Year Ended June 30,	Principal	Interest	Total
2021	$ 8,307	$ -	$ 8,307
	$ 8,307	$ -	$ 8,307

	RMC Public Works Copier Lease		
Fiscal Year Ended June 30,	Principal	Interest	Total
2021	$ 7,930	$ -	$ 7,930
	$ 7,930	$ -	$ 7,930

Note 9: Long-Term Liabilities (Continued)

	2012 Lease Revenue Bonds		
Fiscal Year Ended June 30,	Principal	Interest	Total
2021	$ 420,000	$ 241,138	$ 661,138
2022	430,000	231,563	661,563
2023	440,000	220,688	660,688
2024	455,000	208,363	663,363
2025	470,000	194,488	664,488
2026-2030	2,235,000	708,719	2,943,719
2031-2035	1,135,000	409,500	1,544,500
2036-2039	1,100,000	113,250	1,213,250
	$ 6,685,000	$ 2,327,709	$ 9,012,709

	1998 Water Note Payable		
Fiscal Year Ended June 30,	Principal	Interest	Total
2021	$ 99,405	$ 10,015	$ 109,420
2022	102,381	7,040	109,421
2023	105,445	3,976	109,421
2024	52,851	810	53,661
	$ 360,082	$ 21,841	$ 381,923

	2005 Water Note Payable		
Fiscal Year Ended June 30,	Principal	Interest	Total
2021	$ 348,454	$ 99,796	$ 448,250
2022	357,572	90,678	448,250
2023	366,930	81,320	448,250
2024	1,983,807	257,443	2,241,250
2025	868,104	28,396	896,500
	$ 3,924,867	$ 557,633	$ 4,482,500

Note 9: Long-Term Liabilities (Continued)

	Enterpise Car Leases		
Fiscal Year Ended June 30,	Principal	Interest	Total
2021	$ 38,793	$ 12,476	$ 51,269
2022	38,793	12,476	51,269
2023	38,793	12,476	51,269
2024	22,854	7,719	30,573
	$ 139,233	$ 45,147	$ 184,380

	SCADA Lease		
Fiscal Year Ended June 30,	Principal	Interest	Total
2021	$ 20,637	$ 2,976	$ 23,613
2022	10,319	1,488	11,807
	$ 30,956	$ 4,464	$ 35,420

	Pipehunter Excavator		
Fiscal Year Ended June 30,	Principal	Interest	Total
2021	$ 22,716	$ 5,652	$ 28,368
2022	23,573	4,795	28,368
2023	24,462	3,906	28,368
2024	25,385	2,983	28,368
2025	26,343	2,025	28,368
2026	27,336	1,031	28,367
	$ 149,815	$ 20,392	$ 170,207

Note 9: Long-Term Liabilities (Continued)

Fiscal Year Ended June 30,	Madvac Litter Vacuum Principal	Interest	Total
2021	$ 8,211	$ 2,304	$ 10,515
2022	8,647	1,868	10,515
2023	9,107	1,405	10,512
2024	9,591	924	10,515
2025	12,572	382	12,954
	$ 48,128	$ 6,883	$ 55,011

Fiscal Year Ended June 30,	2019 Wastewater Refunding Bond Principal	Interest	Total
2021	$ 107,000	$ 61,353	$ 168,353
2022	106,000	58,520	164,520
2023	110,000	55,647	165,647
2024	113,000	52,681	165,681
2025	116,000	49,636	165,636
2026-2030	626,000	199,713	825,713
2031-2035	711,000	110,882	821,882
2036-2039	471,000	18,926	489,926
	$ 2,360,000	$ 607,358	$ 2,967,358

Fiscal Year Ended June 30,	Total Business-type Activities Principal	Interest	Total
2021	$ 1,111,869	$ 435,710	$ 1,547,579
2022	1,077,611	408,428	1,486,039
2023	1,094,737	379,418	1,474,155
2024	2,662,488	530,923	3,193,411
2025	1,493,019	274,927	1,767,946
2026-2030	2,888,336	909,463	3,797,799
2031-2035	1,846,000	520,382	2,366,382
2036-2039	1,571,000	132,176	1,703,176
Subtotal	13,745,060	$ 3,591,427	$ 17,336,487
Net Premium (Discount)	39,359		
Grand Total Governmental Activities	$ 13,784,419		

Note 10: Pension Plan

Plan Description

All qualified permanent and probationary employees are eligible to participate in the City of Dinuba Miscellaneous & Safety cost-sharing multiple-employer defined benefit pension plan administered by the California Public Employees' Retirement System (CalPERS). Benefit provisions under the Plan are established by State statute and Local Government resolution. CalPERS issues publicly available reports that include a full description of the pension plans 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 each plan are applied as specified by the Public Employees' Retirement Law.

The rate plan provisions and benefits in effect at June 30, 2020, are summarized as follows:

	Miscellaneous Cost-Sharing Rate Plans	
	Tier 1*	PEPRA
Hire date	Prior to January 1, 2013	On or after January 1, 2013
Benefit formula	2% @ 55	2% @ 62
Benefit vesting schedule	5 years service	5 years service
Benefit payments	monthly for life	monthly for life
Retirement age	minimum 50 yrs	minimum 52 yrs
Monthly benefits, as a % of eligible compensation	1.426% to 2.418%	1.0% to 2.5%
Required employee contribution rates	7.000%	6.250%
Required employer normal contribution rates	9.409%	6.842%
Required employer UAL contributions	$ 508,848	$ 4,355

Note 10: Pension Plan (Continued)

	Safety Cost-Sharing Rate Plans		
	Tier 1*	PEPRA Police	PEPRA Fire
Hire date	Prior to January 1, 2013	On or after January 1, 2013	On or after January 1, 2013
Benefit formula	3% @ 55	2.7% @ 57	2.7% @ 57
Benefit vesting schedule	5 years service	5 years service	5 years service
Benefit payments	monthly for life	monthly for life	monthly for life
Retirement age	minimum 50 yrs	minimum 50 yrs	minimum 50 yrs
Monthly benefits, as a % of eligible compensation	2.4% to 3.0%	2.0% to 2.7%	2.0% to 2.7%
Required employee contribution rates	9.000%	12.000%	12.000%
Required employer contribution rates	16.704%	12.141%	12.141%
Required employer UAL contributions	$ 738,190	$ 1,954	$ 1,462

Contribution Description

Section 20814(c) of the California Public Employees' Retirement Law (PERL) requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. The total plan contributions are determined through the CalPERS' annual actuarial valuation process. For public agency cost-sharing plans covered by either the Miscellaneous or Safety risk pools, the Plan's actuarially determined rate is based on the estimated amount necessary to pay the Plan's allocated share of the risk pool's costs of benefits earned by employees during the year, and any unfunded accrued liability. The employer is required to contribute the difference between the actuarially determined rate and the contribution rate of employees.

For the year ended June 30, 2020, the employer contributions recognized as a reduction to the net pension liability for the Plan were $882,029 for Miscellaneous and $1,553,598 for Safety.

Pension Liabilities, Pension Expense and Deferred Outflows and Deferred Inflows of Resources Related to Pensions

As of June 30, 2020, the City reported net pension liabilities for its proportionate shares of the net pension liability of the Plan as follows:

Proportionate Share of Net Pension Liability/(Asset)		
Miscellaneous Plan	$	9,108,392
Safety Plan		11,422,641
Total Plan Net Pension Liability	$	20,531,033

The City's net pension liability for the Plan is measured as the proportionate share of the net pension liability. The net pension liability of the Plan is measured as of June 30, 2019, and the total pension liability for the Plan used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2018 rolled forward to June 30, 2019, using standard

Note 10: Pension Plan (Continued)

update procedures. The City's proportion of the net pension liability was based on a projection of the City's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined.

The City's proportionate share of the net pension liability for the City's Miscellaneous Rate Plan as of the June 30, 2018 and 2019 measurement dates were as follows:

	Miscellaneous Plan
Proportion - June 30, 2018	0.22200%
Proportion - June 30, 2019	0.22745%
Change - Increase(Decrease)	0.00545%

The City's proportionate share of the net pension liability for the City's Safety Rate Plan as of June 30, 2018 and 2019 measurement dates were as follows:

	Safety Plan
Proportion - June 30, 2018	0.18209%
Proportion - June 30, 2019	0.18298%
Change - Increase(Decrease)	0.00089%

For the year ended June 30, 2020, the City recognized a total pension expense of $1,968,895 for the Miscellaneous Plan and $2,812,961 for the Safety Plan.

At June 30, 2020, the City reported deferred outflows and deferred inflows of resources related to the Miscellaneous Plan as follows:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Pension contributions subsequent to measurement date	$ 1,023,527	$ -
Change of Assumptions	434,330	153,966
Difference between Expected and Actual Experiences	632,616	49,015
Net Difference between Projected and Actual Earnings on Pension Plan Investments	-	159,243
Adjustment due to differences in proportions	166,182	-
Difference in proportionate share of contributions	-	286,457
Total	**$ 2,256,655**	**$ 648,681**

Note 10: Pension Plan (Continued)

At June 30, 2020, the City reported deferred outflows and deferred inflows of resources related to the Safety Plan as follows:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Pension contributions subsequent to the measurement date	$ 1,702,909	$ -
Change of Assumptions	468,194	91,368
Difference between Expected and Actual Experiences	745,795	-
Net Difference between Projected and Actual Earnings on Pension Plan Investments	-	157,138
Adjustment due to differences in proportions	103,610	12,553
Difference in proportionate share of contributions	425,283	-
Total	**$ 3,445,791**	**$ 261,059**

The $1,023,527 for the Miscellaneous Plan and the $1,702,909 for the Safety Plan, reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2021. Other amounts reported as deferred outflows or deferred inflows of resources related to pensions will be recognized as pension expense as follows:

	Deferred Outflows/(Inflows) of Resources		
Fiscal Year Ended June 30:	Miscellaneous Plan	Safety Plan	Total
2021	$ 644,479	$ 1,171,539	$ 1,816,018
2022	(134,125)	103,592	(30,533)
2023	41,915	176,118	218,033
2024	32,178	30,574	62,752
	$ 584,447	$ 1,481,823	$ 2,066,270

Note 10: Pension Plan (Continued)

Actuarial Methods and Assumptions Used to Determine Total Pension Liability

For the measurement period ended June 30, 2019, the total pension liability was determined by rolling forward the June 30, 2018 total pension liability. The June 30, 2018 and the June 30, 2019 total pension liabilities were based on the following actuarial methods and assumptions:

Actuarial Cost Method	Entry Age Normal in accordance with the requirements of GASB Statement No. 68
Actuarial Assumptions	
Discount Rate	7.15%
Inflation	2.50%
Salary Increases	Varies by Entry Age and Service
Mortality Rate Table (1)	Derived using CalPERS' Membership Data for all Funds
Post Retirement Benefit Increase	Contract COLA up to 2.50% until Purchasing Power Protection Allowance Floor on Purchasing Power applies

(1)The mortality table used 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. For more details on this table, please refer to the December 2017 experience study report (based on CalPERS demographic data from 1997 to 2015) that can be found on the CalPERS website.

Discount Rate

The discount rate used to measure the total pension liability for PERF C 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.

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

In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations as well as the expected pension fund (PERF C) cash flows. Taking into account historical returns of all the Public Employees Retirement Funds' asset classes (which includes the agent plan and two cost-sharing plans or PERF A, B, and C funds), expected compound (geometric) returns were calculated over the short-term (first 10 years) and the long-term (11+ years) using a building-block approach.

Note 10: Pension Plan (Continued)

Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each PERF C 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 equal to the single equivalent rate calculated above and rounded down to the nearest one quarter of one percent.

The table below reflects long-term expected real rate of return by asset class. The rate of return was calculated using the capital market assumptions applied to determine the discount rate and asset allocation. The target allocation shown was adopted by the Board effective on July 1, 2014.

Asset Class	Assumed Asset Allocation	Real Return Years 1 - 10 (1)	Real Return Years 11+ (2)
Global Equity	50.00%	4.80%	5.98%
Fixed Income	28.00%	1.00%	2.62%
Inflation Assets	0.00%	0.77%	1.81%
Private Equity	8.00%	6.30%	7.23%
Real Assets	13.00%	3.75%	4.93%
Liquidity	1.00%	0.00%	-0.92%

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

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

The following presents the City's proportionate share of the net pension liability for the Plan, calculated using the discount rate for the Plan, as well as what the City's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1% point lower or 1% point higher than the current rate:

Proportionate Share of Net Pension Liability/(Asset)

Plan	Discount Rate - 1% 6.15%	Current Discount 7.15%	Discount Rate +1% 8.15%
Miscellaneous Plan	$ 14,036,958	$ 9,108,392	$ 5,040,208
Safety Plan	17,120,521	11,422,641	6,751,271
Total	$ 31,157,479	$ 20,531,033	$ 11,791,479

Pension Plan Fiduciary Net Position

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

Note 11: Other Post-Employment Benefits (OPEB)

Description of the Plan

The City sponsors and administers a single-employer health care plan (HC Plan) for its employees. The plan provides medical, dental and vision plan coverage. Medical coverage is provided through CalPERS under the Public Employees' Medical and Hospital Care Act (PEMHCA), also referred to as PERS Health. Children are eligible for coverage until age 26.

Note 11: Other Post-Employment Benefits (OPEB) (Continued)

As the City's OPEB benefits are administered by City personnel, no separate financial statements are issued.

The City participates in the CalPERS Health Program, a community-rated program for its medical coverage.

Employees Covered

As of the June 30, 2019 actuarial valuation, the following current and former employees were covered by the benefit terms under the Plan:

Active	114
Inactive employees or beneficiaries currently receiving benefits	30
	144

Contributions

The HC Plan and its contribution requirements are established by Memoranda of Understanding with the applicable employee bargaining units and may be amended by agreements between the City and the bargaining units. The City is funding the benefits as a "Pay-as-you-go", meaning the City only contributes the required benefits when due. Total contributions were $630,017, which include the City's cash contributions of $519,684 and implied subsidy of $110,333.

Total OPEB Liability

The City's Total OPEB liability was measured as of June 30, 2019 and the total OPEB liability used to calculate the total OPEB liability was determined by an actuarial valuation dated June 30, 2019, based on the following actuarial methods and assumptions:

Actuarial Cost Method	Entry Age Normal
Actuarial Assumptions	
Discount Rate	3.13% at June 30, 2019 Bond Buyer Index 3.62% at June 30, 2018 Bond Buyer Index
Inflation	2.50%
Salary Increases	3.00% per year
Mortality*	CalPERS 2017 Experience Study; Projected with MacLeod Scale 2020
Medical Trend	5.40% in 2021, fluctuating down to 4% by 2076

* Demographic actuarial assumptions used in this valuation are based on the 2017 experience study of the CalPERS using date from 1997 to 2015, except for a different basis used to project future mortality improvements. The representative mortality rates were those published by CalPERS and adjusted to back out 15 years of Scale MP 2016 to central year 2015.

Changes of Assumptions

Discount rate changed from 3.62% as of June 30, 2018 to 3.13% as of June 30, 2019, based on the published change in return for the applicable municipal bond index.

Note 11: Other Post-Employment Benefits (OPEB) (Continued)

Discount Rate

The discount rate used to measure the total OPEB liability was 3.13 percent. The projection of cash flows used to determine the discount rate assumed that City contributions will be made at rates equal to the actuarially determined contribution rates. The City does not participate in a trust fiduciary fund.

Changes in the OPEB Liability

The changes in the Total OPEB liability for the HC Plan are as follows:

	Increase(Decrease) Total OPEB Liability
Balance at June 30, 2019 (measurement date 06/30/2018)	$ 25,025,681
Changes recognized over the measurement period:	
Service Cost	1,330,644
Interest	942,696
Change of assumptions	(914,613)
Difference between expected and actual experience	(1,369,150)
Benefit payments	(630,017)
Net Changes	(640,440)
Balance at June 30, 2020 (measurement date 06/30/2019)	$ 24,385,241

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

The following presents the total OPEB liability of the City if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current rate, for measurement period ended June 30, 2019:

	1% Decrease (2.13%)	Current Discount Rate (3.13%)	1% Increase (4.13%)
Total Net OPEB Liability	$ 29,166,581	$ 24,385,241	$ 20,644,836

Sensitivity of the total OPEB Liability to Changes in the Health Care Cost Trend Rates

The following presents the total OPEB liability of the City if it were calculated using health care cost trend rates that are one percentage point lower or one percentage point higher than the current rate, for measurement period ended June 30, 2019:

	1% Decrease	Current Healthcare Cost Trent Rates	1% Increase
Total Net OPEB Liability	$ 20,032,650	$ 24,385,241	$ 30,134,854

Note 11: Other Post-Employment Benefits (OPEB) (Continued)

OPEB Expense and Deferred Outflows/Inflows of Resources Related to OPEB

For the fiscal year ended June 30, 2020, the City recognized OPEB expense of $1,758,649. As of fiscal year ended June 30, 2020, the City reported deferred outflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
OPEB Contributions subsequent to the measurement date	$ 516,507	$ -
Changes of assumptions	340,644	1,033,237
Differences between expected and actual experiences	-	3,623,446
	$ 857,151	$ 4,656,683

The $516,507 reported as deferred outflows of resources related to contributions subsequent to the June 30, 2019 measurement date will be recognized as a reduction of the Total OPEB Liability during the fiscal year ending June 30, 2021. Other amounts reported as deferred outflows or deferred inflows of resources related to OPEB will be recognized as OPEB expense as follows:

Fiscal Year ended June 30:	Deferred Outflows/(Inflows) of Resources
2021	$ (514,691)
2022	(514,691)
2023	(514,691)
2024	(514,691)
2025	(514,691)
Thereafter	(1,742,584)
	$ (4,316,039)

Note 12: Deferred Compensation

The City has established a Deferred Compensation Plan and Trust as provided in Section 457 of the Internal Revenue Code of 1986, as amended. The City, acting as trustee of this plan, has agreed to perform its services as trustee in accordance with, and, as necessary, limited to comply with, applicable law. All amounts of compensation deferred pursuant to the plan, all property and rights purchased with such amounts, and all income attributable to such amounts, property or rights shall be held in trust for the exclusive benefit of participants and beneficiaries under the plan.

Note 13: Risk Management/Joint Venture

The City's risk management activities are recorded in the internal service fund. The purpose of the fund is to administer the employee life, health, property and liability, and workers' compensation insurance programs of the City.

The City participates with other public entities in a joint venture under a joint powers agreement which establishes the Central San Joaquin Valley Risk Management Authority (CSJVRMA). The relationship between the City and CSJVRMA is such that CSJVRMA is not a component unit of the City for financial reporting purposes.

Note 13: Risk Management/Joint Venture (Continued)

The City is covered for the first $1,000,000 of each general liability claim and $500,000 of each worker's compensation claim through the CSJVRMA. The City has the right to receive dividends or the obligation to pay assessments based on a formula which among other expenses, charges the City's account for liability losses under $50,000 and workers' compensation losses under $50,000. The CSJVRMA purchases excess reinsurance from $1,000,000 to $29,000,000. The CSJVRMA participates in an excess pool which provides Workers' Compensation coverage from $500,000 to $1,500,000 and purchases excess reinsurance above $5,000,000 to the statutory limit.

The CSJVRMA is a consortium of fifty-five (55) cities in San Joaquin Valley, California. It was established under the provisions of California Government Code Section 6500 et seq. The CSJVRMA is governed by a Board of Directors, which meets three times per year, consisting of one member appointed by each member city. The day-to-day business is handled by a management group employed by the CSJVRMA. The financial statements of CSJVRMA can be obtained at 1831 K Street, Sacramento, California 95814.

The financial position and results of operations for the CSJVRMA as of June 30, 2020 are presented below:

Total Assets	$ 140,373,479
Total Liabilities	$ 120,609,137
Total Net Position	19,764,342
Total Liabilities and Net Position	$ 140,373,479
Revenues for Fiscal Year	$ 58,244,856
Expenses for Fiscal Year	57,261,330
Change in Position	$ 983,526

At the termination of the joint powers agreement and after all claims have been settled, any excess or deficit will be divided among the cities in accordance with its governing documents.

The City is self-insured for health insurance for its employees. Each department and division is charged an actuarially determined amount for health insurance expenses based on its employees. All claims are administered by an independent insurance processor; the City is responsible for reimbursing the company for all claims up to $50,000 per covered individual, with any expenses greater than that being covered by the insurance provider.

The claims liability of $50,000 for health insurance at June 30, 2020 is based on the requirements of Governmental Accounting Standards Board Statement No. 10, which requires that a liability for claims be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated. The claims liability was estimated from the average amount of claims paid per lag reports provided by the administrator. Settlements have not exceeded coverages for each of the past three fiscal years.

Note 13: Risk Management/Joint Venture (Continued)

Changes in health claim liabilities at June 30, 2020 and 2019, were as follows:

	2020	2019
Liability - beginning of fiscal year	$ 50,000	$ 50,000
Current year claims and changes in estimates	2,755,157	2,866,811
Claim payments	(2,755,157)	(2,866,811)
Liability - end of fiscal year	$ 50,000	$ 50,000

Note 14: Commitments

The City is committed to pay the local Chamber of Commerce 60% of the annual business license fees collected. For the fiscal year ended June 30, 2020 this amount is approximately $155,872. The budgeted amount for fiscal year June 30, 2021 is $155,872.

Note 15: Contingent Liabilities

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

The City is subject to various lawsuits and claims involving public liability and other actions incidental to the ordinary course of City operations. In the aggregate, those claims seek monetary damages in significant amounts. To the extent the outcome of such litigation may be determined to result in financial loss to the City, in the opinion of City management, any potential liability for these actions is adequately provided for in the basic financial statements. The timing of potential payment of such losses cannot presently be determined.

Note 16: Prior Period Adjustments

	General Fund	HUD Grants Fund	Golf Course Fund
Restatements	$ (914,494)	$ 535,129	$ (727,634)

Beginning fund balance or net position was restated due to the following:

Beginning fund balance of the General Fund was restated by $914,494 due prior year revenue that should have been abated through one of the City's tax abatement agreements. This resulted in an increase in sales tax payable to a third-party vendor.

Beginning fund balance of the HUD Grants Fund was restated by $535,129 due to an overstatement of unavailable revenue recorded in the prior fiscal year.

Note 16: Prior Period Adjustments (Continued)

Beginning net position of the Golf Course Fund was restated by $499,297 to remove land related to a sale of property that occurred in fiscal year 2015-16. Beginning net position of the Golf Course Fund was also restated by $228,337 due to the duplicate recording of an interfund loan related to an advancement for the construction of the event center on the golf course grounds. Noted an advance to/from had already been established between the Golf Course Fund and the City's General Debt Service Fund.

Note 17: Successor Agency Trust for Assets of the Former Redevelopment Agency (SADRA)

On December 29, 2011, the California Supreme Court upheld AB X1 26 that provides for the dissolution of all redevelopment agencies in the State of California. This action impacted the reporting entity of the City that previously had reported a redevelopment agency within the reporting entity of the City as a blended component unit.

AB X1 26 provides that upon dissolution of a redevelopment agency, either the city or another unit of local government will agree to serve as the “successor agency” to hold the assets until they are distributed to other units of state and local government. The City Council elected to become the Successor Agency for the former redevelopment agency in accordance with AB X1 26.

After enactment of the law, which occurred on June 28, 2011, redevelopment agencies in the State of California cannot enter into new projects, obligations or commitments. Subject to the control of a newly established oversight board, remaining assets can only be used to pay enforceable obligations in existence at the date of dissolution (including the completion of any unfinished projects that were subject to legally enforceable contractual commitments).

In future fiscal years, successor agencies will only be allocated revenue in the amount that is necessary to pay the estimated annual installment payments on enforceable obligations of the former redevelopment agency until all enforceable obligations of the prior redevelopment agency have been paid in full and all assets have been liquidated.

AB X1 26 directs the State Controller of the State of California to review the propriety of any transfers of assets between redevelopment agencies and other public bodies that occurred after January 1, 2011. If the public body that received such transfers is not contractually committed to a third party for the expenditure or encumbrance of those assets, the State Controller is required to order the available assets to be transferred to the public body designated as the successor agency by AB X1 26.

In accordance with the timeline set forth in the Bill (as modified by the California Supreme Court on December 29, 2011) all redevelopment agencies in the State of California were dissolved and ceased to operate as a legal entity as of February 1, 2012. Prior to that date, the final seven months of the activity of the redevelopment agency continued to be reported in the Low-Moderate Income Housing, Tax Allocation and Redevelopment Agency governmental funds of the City. After the date of dissolution, the assets and activities of the dissolved redevelopment agency are reported in a fiduciary fund (private-purpose trust fund) in the financial statements of the City.

Note 17: Successor Agency Trust for Assets of the Former Redevelopment Agency (SADRA) (Continued)

a. Capital Assets Held by SADRA

	Balance July 1, 2019	Additions	Deletions	Balance June 30, 2020
Capital assets, not depreciated:				
Land	$ 2,730,606	$ -	$ -	$ 2,730,606
Total capital assets, not depreciated	2,730,606	-	-	2,730,606
Capital assets, depreciated:				
Buildings and structures	167,848	-	-	167,848
Total capital assets, depreciated	167,848	-	-	167,848
Less accumulated depreciation for:				
Buildings and structures	(111,744)	(5,559)	-	(117,303)
Total accumulated depreciation	(111,744)	(5,559)	-	(117,303)
Total capital assets, depreciated, net	56,104	(5,559)	-	50,545
Total capital assets, net	$ 2,786,710	$ (5,559)	$ -	$ 2,781,151

Depreciation expense for the fiscal year ended June 30, 2020 was $5,559.

b. Summary of SADRA's Long-Term Debt

	Balance July 1, 2019	Deletions	Balance June 30, 2020	Current Portion
Public Offerings:				
Tax allocation bonds	$ 45,505,000	$ 1,475,000	$ 44,030,000	$ 1,520,000
Original issue premium	1,335,389	84,878	1,250,511	N/A
Original issue discount	(35,549)	(1,744)	(33,805)	N/A
Total long-term liabilities, net	$ 46,804,840	$ 1,558,134	$ 45,246,706	$ 1,520,000

2012 Subordinate Tax Allocation Refunding Bonds. On December 6, 2012, SADRA issued $1,700,000 Subordinate Tax Allocation Refunding Bonds bearing interest of 2.0% to 4.25% payable semi-annually on March 1 and September 1 commencing March 1, 2014. The bonds mature annually at various amounts through September 2039. The bonds are payable from and secured by incremental tax revenues. Bonds outstanding as of June 30, 2020 were $1,380,000.

The Bonds were issued to refinance the Agency's previously issued $1,370,000, 2009 Tax Allocation Notes. As a result, the 2009 Tax Allocation Notes are considered to be defeased and the liability for those bonds have been removed from the long-term liabilities.

The aggregate debt service payments of the new debt is $1,406,600 more than the old debt.

After using funds remaining from the 2001 and 2003 issues, recognizing an original issue premium, paying costs of issuance, and paying an escrow agent for the refunding, the SADRA recognized a deferred loss on refunding in the amount of $495,141.

Note 17: Successor Agency Trust for Assets of the Former Redevelopment Agency (SADRA) (Continued)

2014 Tax Allocation Refunding Bonds. On May 14, 2014, the Successor Agency to the Dinuba Redevelopment Agency issued $14,650,000 Tax Allocation Refunding Bonds bearing interest of 3% payable semi-annually on March 1 and September 1 commencing September 1, 2014. The bonds mature annually at various amounts through September 1, 2033. The bonds are payable from and secured by incremental tax revenues. Bonds outstanding as of June 30, 2020 were $11,735,000.

The Bonds are being issued to refinance the outstanding amount ($9,630,000) of the Agency's previously issued 2001 Tax Allocation Bonds and outstanding amount ($6,465,000) of the Agency's 2003 Tax Allocation Bonds. As a result, the 2001 and 2003 Tax Allocation Bonds are considered to be defeased and the liability for those bonds have been removed from the long-term liabilities of the Private Purpose Trust Fund.

2015 Tax Allocation Refunding Bonds. On October 1, 2015, the Successor Agency to the Dinuba Redevelopment Agency issued $15,055,000 Tax Allocation Refunding Bonds bearing interest of 3% payable semi-annually on March 1 and September 1 commencing March 1, 2017. The bonds mature annually at various amounts through September 1, 2036. The bonds are payable from and secured by incremental tax revenues. Bonds outstanding as of June 30, 2020 were $13,060,000.

The Bonds were issued to refinance the outstanding amount ($4,440,000) of the Agency's previously issued 2005 Tax Allocation Refunding Bonds and outstanding amount ($11,375,000) of the Agency's 2006 Tax Allocation Refunding Bonds. As a result, the 2005 Tax Allocation Refunding Bonds are considered to be defeased and the liability for the bonds have been removed from the long-term liabilities of the Private Purpose Trust Fund.

As a result of this refunding, the SADRA recognized a deferred loss on refunding in the amount of $828,923.

2017 Tax Allocation Refunding Bonds. On February 22, 2017, the Successor Agency to the Dinuba Redevelopment Agency issued $18,875,000 Tax Allocation Refunding Bonds bearing interest of 2%-4% payable semi-annually on March 1 and September 1 commencing September 1, 2017. The bonds mature annually at various amounts through September 1, 2041. The bonds are payable from and secured by incremental tax revenues. Bonds outstanding as of June 30, 2020 were $17,855,000.

The Bonds were issued to refinance the outstanding amount ($3,000,000) of the Agency's previously issued 2006 Tax Allocation Refunding Bonds, outstanding amount ($10,365,000) of the Agency's previously issued 2011A Tax Allocation Refunding Bonds and outstanding amount ($4,325,000) of the Agency's 2011B Tax Allocation Refunding Bonds. As a result, the 2006, 2011A, and 2011B Tax Allocation Refunding Bonds are considered to be defeased and the liability for the bonds have been removed from the long-term liabilities of the Private Purpose Trust Fund.

As a result of this refunding, the SADRA recognized a deferred loss on refunding in the amount of $2,820,201.

Note 17: Successor Agency Trust for Assets of the Former Redevelopment Agency (SADRA) (Continued)

The annual requirements to amortize long-term debt outstanding at June 30, 2020 are as follows:

Fiscal Year Ended June 30,	Principal	Interest	Total
2021	$ 1,520,000	$ 1,815,938	$ 3,335,938
2022	1,505,000	1,756,182	3,261,182
2023	1,570,000	1,691,082	3,261,082
2024	1,625,000	1,619,619	3,244,619
2025	1,710,000	1,541,175	3,251,175
2026-2030	9,725,000	6,510,972	16,235,972
2031-2035	12,120,000	4,145,844	16,265,844
2036-2040	11,765,000	1,569,919	13,334,919
2041-2042	2,490,000	83,800	2,573,800
Subtotal	44,030,000	$ 20,734,531	$ 64,764,531
Net Premium (Discount)	1,216,706		
Grand Total SADRA	$ 45,246,706		

Note 18: Special Item

In previous years, the City loaned funds to the Successor Agency to the Redevelopment Agency (SADRA) in the amount of $12,759,298. The City has continuously sought to collect payment on these advances through the yearly ROPS filings. However, the City has been unsuccessful in the collection of these advances from the Department of Finance for several years. The City has made the decision to discontinue efforts to collect these loans and has written off the full balance during fiscal year 2019-20.

Note 19: Subsequent Events

On March 27, 2020, in response to the economic fallout of the Coronavirus pandemic in the United States, Congress passed the Coronavirus Aid, Relief, and Economic Security Act, also known as the CARES Act, which provided $2.2 trillion in economic stimulus funding through a variety of channels. The State of California received a $500 million allocation to provide cities which did not receive a direct federal allocation through the CARES Act. The City entered into an agreement with the State of California in July 2020 to receive their allocation of the CARES Act funding. The funding is to be received in 3 monthly installments of $53,492 and a final installment of $160,475, with the first installment received by the City in July 2020. The total amount of CARES Act funding to be received by the City is $320,951. This funding was for the reimbursement of costs incurred by the City since the start of the pandemic.

Required Supplementary Information

Tulare Street Dinuba

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CITY OF DINUBA

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL GENERAL FUND YEAR ENDED JUNE 30, 2020

	Budget Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
Revenues:				
Taxes	$ 11,404,700	$ 11,691,817	$ 15,094,810	$ 3,402,993
Assessments	1,168,798	1,168,798	1,168,344	(454)
Intergovernmental	1,968,000	2,092,930	2,154,540	61,610
Charges for services	849,597	1,584,534	1,472,650	(111,884)
Use of money and property	30,000	103,654	223,501	119,847
Fines and forfeitures	58,475	80,123	86,579	6,456
Miscellaneous	-	43,930	56,983	13,053
Total Revenues	**15,479,570**	**16,765,786**	**20,257,407**	**3,491,621**
Expenditures:				
General government				
City Council	151,414	141,414	132,951	8,463
City Manager	117,300	157,655	197,225	(39,570)
City Attorney	297,788	297,788	286,911	10,877
Human Resources	243,871	243,871	170,531	73,340
Genral Services	1,783,482	1,754,486	1,206,633	547,853
Finance Administration	707,385	707,385	695,431	11,954
Public safety				
Police Services	6,249,993	6,277,059	6,212,276	64,783
Fire Control	2,698,158	2,698,158	2,669,916	28,242
Community development				
Engineering	294,815	465,964	566,047	(100,083)
Planning	105,915	353,341	436,450	(83,109)
Code Enforcement	107,540	107,540	90,883	16,657
Building	277,600	302,600	315,052	(12,452)
Housing	34,603	34,603	30,869	3,734
Parks and recreation				
Community Services	583,253	579,004	556,343	22,661
Parks	555,993	547,963	556,906	(8,943)
Special Events	39,663	11,939	8,121	3,818
Youth Events	249,192	249,192	220,547	28,645
Sportplex	115,716	115,716	120,348	(4,632)
Sports	200,487	200,487	133,533	66,954
Senior Citizens	220,822	220,822	243,181	(22,359)
Capital outlay	4,275	88,843	160,001	(71,158)
Debt service:				
Principal retirement	14,340	22,370	56,243	(33,873)
Interest and fiscal charges	4,430	4,430	2,641	1,789
Total Expenditures	**15,058,035**	**15,582,630**	**15,069,039**	**513,591**
Excess of Revenues Over Expenditures	**421,535**	**1,183,156**	**5,188,368**	**4,005,212**
Other Financing Sources (Uses):				
Transfers in	79,883	79,883	72,353	(7,530)
Capital leases	-	-	30,195	30,195
Proceeds from sale of capital asset	-	363,955	373,064	9,109
Special item	-	-	(2,689,955)	(2,689,955)
Transfers out	(761,587)	(1,082,583)	(860,256)	222,327
Total Other Financing Sources (Uses)	**(681,704)**	**(638,745)**	**(3,074,599)**	**(2,435,854)**
Net Change in Fund Balance	**(260,169)**	**544,411**	**2,113,769**	**1,569,358**
Fund Balance, Beginning of Fiscal Year, as restated	6,712,726	6,712,726	6,712,726	-
Fund Balance, End of Fiscal Year	**$ 6,452,557**	**$ 7,257,137**	**$ 8,826,495**	**$ 1,569,358**

See Notes to Required Supplemental Information

CITY OF DINUBA

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
HUD GRANTS
YEAR ENDED JUNE 30, 2020

	Budget Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
Revenues:				
Intergovernmental	$ -	$ 233,065	$ 233,065	$ -
Use of money and property	12,101	255,900	261,508	5,608
Miscellaneous	-	-	65,077	65,077
Total Revenues	**12,101**	**488,965**	**559,650**	**70,685**
Expenditures:				
Community development	779	93,149	226,086	(132,937)
Capital outlay	-	-	3,720	(3,720)
Total Expenditures	**779**	**93,149**	**229,806**	**(136,657)**
Excess of Revenues Over Expenditures	**11,322**	**395,816**	**329,844**	**(65,972)**
Other Financing Sources (Uses):				
Transfers in	-	911,471	193,451	(718,020)
Transfers out	(7,883)	(75,902)	(12,353)	63,549
Total Other Financing Sources (Uses)	**(7,883)**	**835,569**	**181,098**	**(654,471)**
Net Change in Fund Balance	**3,439**	**1,231,385**	**510,942**	**(720,443)**
Fund Balances, Beginning of Fiscal Year, as Restated	24,059,402	24,059,402	24,059,402	-
Fund Balance, End of Fiscal Year	**$ 24,062,841**	**$ 25,290,787**	**$ 24,570,344**	**$ (720,443)**

See Notes to Required Supplementary Information

CITY OF DINUBA

COST SHARING MULTIPLE-EMPLOYER PLAN
SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
AS OF JUNE 30, 2020

	2015	2016	2017	2018	2019	2020
Measurement Date	***6/30/2014***	***6/30/2015***	***6/30/2016***	***6/30/2017***	***6/30/2018***	***6/30/2019***
Miscellaneous Rate Plan						
Rate Plan's Proportion of the Net Pension Liability	0.09025%	0.08449%	0.08530%	0.08633%	0.08682%	0.08889%
Rate Plan's Proportionate Share of the Net Pension Liability	$ 5,615,605	$ 5,799,429	$ 7,380,757	$ 8,561,182	$ 8,366,578	$ 9,108,392
Rate Plan's Covered Payroll	$ 4,337,752	$ 4,535,654	$ 4,950,525	$ 4,855,630	$ 4,623,761	$ 4,190,146
Rate Plan's Proportionate Share of the Net Pension Liability as Percentage of Covered Payroll	129.46%	127.86%	149.09%	176.31%	180.95%	217.38%
Safety Rate Plan						
Rate Plan's Proportion of the Net Pension Liability	0.12534%	0.11578%	0.10988%	0.10815%	0.02695%	0.11147%
Rate Plan's Proportionate Share of the Net Pension Liability	$ 7,798,956	$ 7,946,896	$ 9,507,786	$ 10,725,363	$ 10,683,936	$ 11,422,641
Rate Plan's Covered Payroll	$ 4,361,016	$ 4,579,907	$ 4,837,830	$ 4,868,573	$ 5,340,189	$ 5,275,144
Rate Plan's Proportionate Share of the Net Pension Liability as Percentage of Covered Payroll	178.83%	173.52%	196.53%	220.30%	200.07%	216.54%
Total Plan						
Plan Proportion of the Net Pension Liability	0.21558%	0.20027%	0.19517%	0.19447%	0.11378%	0.20036%
Plan Proportionate Share of the Net Pension Liability	$ 13,414,561	$ 13,746,325	$ 16,888,543	$ 19,286,545	$ 19,050,514	$ 20,531,033
Plan Covered Payroll	$ 8,698,768	$ 9,115,561	$ 9,788,355	$ 9,724,203	$ 9,963,950	$ 9,465,290
Plan Proportionate Share of the Net Pension Liability as Percentage of Covered Payroll	154.21%	150.80%	172.54%	198.34%	191.19%	216.91%
The Pension Plan's (PERF-C) Fiduciary Net Position as a Percentage of the Total Pension Liability	79.82%	78.40%	74.06%	73.31%	75.26%	75.26%

Notes to Schedule:

Benefit Changes: There were no changes to benefit terms. However, the figures above do not include any liability impact that may have resulted from plan changes which occurred after June 30, 2016. This applies for voluntary benefit changes as well as any offers of Two Years Additional Service Credit (a.k.a. Golden Handshakes).

Changes of Assumptions: In 2019, there were no changes. In 2018, demographic assumptions and inflation rate were changed in accordance to the CalPERS Experience Study and Review of Actuarial Assumptions December 2017. There were no changes in the discount rate in 2018. In 2017, the accounting discount rate reduced from 7.65 percent to 7.15 percent. In 2016, there were no changes. In 2015, amounts reported reflect an adjustment of the discount rate from 7.5 percent (net of adminstrative expense) to 7.65 percent (without a reduction for pension plan adminstrative expense.) In 2014, amount reported were based on the 7.5 percent discount rate.

(1) Historical information is required only for measurement for which GASB 68 is applicable. Fiscal Year 2015 was the first year of implementation, therefore only six years are shown.

CITY OF DINUBA

COST SHARING MULTIPLE-EMPLOYER PLAN
SCHEDULE OF PLAN CONTRIBUTIONS
AS OF JUNE 30, 2020

	2015	2016	2017	2018	2019	2020
Miscellaneous Rate Plan						
Actuarially Determined Contribution	$ 558,710	$ 588,950	$ 699,287	$ 801,836	$ 882,029	$ 1,023,527
Contribution in Relation to the Actuarially Determined Contribution	(558,710)	(588,950)	(699,287)	(801,836)	(882,029)	(1,023,527)
Contribution Deficiency (Excess)	$ -	$ -	$ -	$ -	$ -	$ -
Covered Payroll	$ 4,535,654	$ 4,950,525	$ 4,855,630	$ 4,623,761	$ 4,190,146	$ 4,115,214
Contributions as a Percentage of Covered Payroll	12.32%	11.90%	14.40%	17.34%	21.05%	24.87%
Safety Rate Plan						
Actuarially Determined Contribution	$ 1,170,656	$ 1,201,260	$ 1,211,650	$ 1,487,592	$ 1,553,598	$ 1,702,909
Contribution in Relation to the Actuarially Determined Contribution	(1,170,656)	(1,201,260)	(1,211,650)	(1,487,592)	(1,553,598)	(1,702,909)
Contribution Deficiency (Excess)	$ -	$ -	$ -	$ -	$ -	$ -
Covered Payroll	$ 4,579,907	$ 4,837,830	$ 4,868,573	$ 5,340,189	$ 5,275,144	$ 5,276,932
Contributions as a Percentage of Covered Payroll	25.56%	24.83%	24.89%	27.86%	29.45%	32.27%
Total Plan						
Actuarially Determined Contribution	$ 1,729,366	$ 1,790,210	$ 1,910,937	$ 2,289,428	$ 2,435,627	$ 2,726,436
Contribution in Relation to the Actuarially Determined Contribution	(1,729,366)	(1,790,210)	(1,910,937)	(2,289,428)	(2,435,627)	(2,726,436)
Contribution Deficiency (Excess)	$ -	$ -	$ -	$ -	$ -	$ -
Covered Payroll	$ 9,115,561	$ 9,788,355	$ 9,724,203	$ 9,963,950	$ 9,465,290	$ 9,392,146
Contributions as a Percentage of Covered Payroll	18.97%	18.29%	19.65%	22.98%	25.73%	29.03%

(1) Historical information is required only for measurement for which GASB 68 is applicable. Fiscal Year 2015 was the first year of implementation, therefore only six years are shown.

Note to Schedule:

Valuation Date: June 30, 2017

Methods and assumptions used to determine contribution rates:

Actuarial Cost Method: Entry Age Normal Cost Method

Amortization method: Level percentage of pay, a summary of the current policy is provided in the table below:

	Source				
	(Gain)/Loss		Assumption/ Method		Golden
Driver	Investment	Non-investment	Change	Benefit Change	Handshake
Amortization Period	30 years	30 Years	20 Years	20 Years	5 Years
Escalation Rate					
- Active Plans	2.875%	2.875%	2.875%	2.875%	2.875%
- Inactive Plans	0%	0%	0%	0%	0%
Ramp Up	5	5	5	0	0
Ramp Down	5	5	5	0	0

Asset valuation method: Direct rate smoothing

Inflation: 2.63%

Payroll Growth: 2.88%

Projected Salary Increases: Varies by Entry Age and Service

Investment Rate of Return: 7.00% (net of pension plan investment and administrative expenses, includes inflation)

Retirement Age: All other actuarial assumptions used in the June 30, 2017 valuation were based on the results of an actuarial experience study for the period from 1997 to 2015, including updates to salary increase, mortality and retirement rates. The Experience Study report may be accessed on the CalPERS website at www.calpers.ca.gov under Forms and Publications.

Mortality: The mortality table used was developed based on CalPERS' specific data. The table includes 15 years of mortality improvements using 90 percent of Society of Actuaries' Scale 2016. For more details on this table, please refer to the 2017 experience study report.

CITY OF DINUBA

SCHEDULE OF CHANGES IN THE TOTAL OPEB LIABILITY AND RELATED RATIOS
AS OF JUNE 30, FOR THE LAST TEN FISCAL YEARS (1)

	2018	2019	2020
Total OPEB Liability			
Service cost	$ 1,508,388	$ 1,308,469	$ 1,330,644
Interest on the total OPEB liability	759,508	879,229	942,696
Differences between expected and actual experiences	(3,331,140)	-	(1,369,150)
Changes in assumptions	475,464	(255,242)	(914,613)
Benefit payments	(459,273)	(591,507)	(630,017)
Net Change in Total OPEB Liability	**(1,047,053)**	**1,340,949**	**(640,440)**
Total OPEB liability - beginning	**24,731,785**	**23,684,732**	**25,025,681**
Total OPEB liability - ending (a)	**$ 23,684,732**	**$ 25,025,681**	**$ 24,385,241**
Covered-employee payroll	$ 7,746,382	$ 7,359,008	$ 6,955,744
Net OPEB liability as a percentage of covered-employee payroll	305.75%	340.07%	350.58%

(1) Historical information is required only for the measurement periods for which GASB 75 is applicable. Fiscal Year 2018 was the first year of implementation. Future years' information will be displayed up to 10 years as information becomes available.

(2) Total employer contributions consist of $383,380 explicit contributions and $133,127 implicit contributions.



1907 Dinuba First Christian Church

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
JUNE 30, 2020

Note 1: Budgets and Budgetary Data

a. The annual budget adopted by the City Council provides for the general operation of the City. It includes proposed expenditures and the means of financing them.

b. The City Council approves total budgeted appropriations and any amendments to appropriations throughout the fiscal year. All amendments made during the fiscal year are included in the budgetary amounts reported herein. The “appropriated budget” covers all City expenditures, with the exception of debt service on bond issues and capital improvement projects carried forward from prior fiscal years, which expenditures constitute legally authorized “non-appropriated budget”. Actual expenditures may not exceed budgeted appropriations at the fund level, which is the legal level of control.

   The City Manager is authorized to transfer budgeted amounts between departments within any fund; however, any revisions that alter the total expenditures of any fund must be approved by the City Council.

c. Formal budgetary integration is employed as a management control device during the fiscal year. Commitments for materials and services, such as purchase orders and contracts, are recorded as encumbrances to assist in controlling expenditures. Appropriations which are encumbered lapse at fiscal year-end, and then are added to the following fiscal year’s budgeted appropriations.

d. Budgets for the General, Special Revenue, and Debt Service Funds are adopted on a basis substantially consistent with accounting principles generally accepted in the United States of America (USGAAP). Accordingly, actual revenues and expenditures can be compared with related budgeted amounts without any significant reconciling items.

   The Housing Authority Fund does not have legally adopted budgets for the fiscal year ended June 30, 2020.

   Budget comparisons are not presented for the Proprietary Funds, as the City is not legally required to adopt a budget for these type funds.

e. Capital projects are budgeted through the Capital Projects Funds. Appropriations for capital projects authorized but not constructed or completed during the fiscal year are carried forward as continuing appropriations into the following fiscal year’s budget.

f. Under Article XIII-B of the California constitution (the Gann Spending Limitation Initiative), the City is restricted as to the amount of annual appropriations from the proceeds of taxes, and if proceeds of taxes exceed allowed appropriations, the excess must either be refunded to the State Controller or returned to the taxpayers through revised tax rates or revised fee schedules, or an excess in one year may be offset by a deficit in the following year. For the fiscal year ended June 30, 2020, based on calculations by City staff, proceeds of taxes did not exceed appropriations. Further, Section 5 of Article XIII-B allows the City to designate a portion of fund balance for general contingencies, to be used for any purpose.

Note 2: Excess Expenditures over Appropriations

The following are major funds in which certain expenditures exceeded appropriations for the fiscal year ended June 30, 2020:

Fund/Function	Final Appropriation	Expenditures	Excess
Major Funds:			
General Fund			
Community Development	$ 1,264,048	$ 1,439,301	$ (175,253)
HUD Grants Fund			
Community Development	93,149	226,086	(132,937)
Capital Outlay	-	3,720	(3,720)

Other Supplemental Information

Dinuba School

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CITY OF DINUBA

NONMAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS

Special revenue funds are used to account for specific revenue (other than those for major capital projects) that are restricted legally to expenditures for particular purposes.

PUBLIC SAFETY SALES TAX FUND - This fund accounts for 3/4% add-on sales tax approved by voters in November 2005 for enhanced public saftey services.

GAS TAX FUND - This fund accounts for street projects paid for out of the City's share of the gas tax monies received from the state.

PARKS RESERVE FUND – Monies received from developers for the purpose of acquiring additional parklands are accounted for in this fund.

TRANSPORTATION FUND – This fund accounts for monies received under the Transportation Development Act for street and road projects, and for planning purposes.

SYSTEM DEVELOPMENT CHARGES FUND – This fund accounts for developer deposits for expanding existing water, sewer, and/or transportation systems, and to provide new systems necessary in new real

COMMUNITY ENHANCEMENT GRANTS FUND – This fund accounts for various State and Federal grants awards to the City.

ASSESSMENT DISTRICTS FUND – This fund accounts for the lighting and maintenance district costs of various medians and landscape areas in the City. Funding is provided by assessments charged to property owners within the district.

FIRE IMPACT FEES FUND – This fund accounts for fees collected from developers and saved for future capital outlays for fire equipment.

ROAD REPAIR AND ACCOUNTABILITY ACT OF 2017 FUND – This fund accounts for fees collected from developers and saved for future capital outlays for fire equipment.

CITY OF DINUBA

NONMAJOR GOVERNMENTAL FUNDS

CAPITAL PROJECTS FUNDS

Capital projects funds are used to account for the acquisition and construction of major capital facilities other than those financed by proprietary funds and trust funds.

GENERAL CONSTRUCTION FUND – This fund accounts for other major construction projects.

DRAINAGE DISTRICTS FUND – This fund accounts for all the capital projects which have been, or will be, established in the City's drainage districts.

VOCATIONAL CENTER FUND – This fund accounts for the expenditures associated with the operation of the Vocational Center.

MTBE FUND – This fund accounts for the revenue received as part of the MTBE Settlement Litigation. Revenue is received in this fund and allocated-out to the appropriate funds and capital projects that have expenditures associated with MTBE.

DEBT SERVICE FUNDS

Debt service funds are used to account for the accumulation of resources for, and the retirement of, long-term debt principal and interest.

FINANCING AUTHORITY DEBT SERVICE FUND – This fund accounts for the accumulation of resources for, and the retirement of, the Authority's long-term debt issue for capital investments.

GENERAL DEBT SERVICE FUND – This fund was set up to account for servicing general long-term debt incurred in Governmental Funds through equipment lease-purchases and/or loans, along with its commitment to fund the long-term portion of employee vacation, sick leave, and compensatory time benefits.



1907 corner of El Monte Way and J Street

The two story house on the left is still on the NW corner
of El Monte Way and Villa Ave (Next to Dinuba City Hall)

CITY OF DINUBA

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2020

	Special Revenue Funds			
	Public Safety Sales Tax	**Gas Tax**	**Parks Reserve**	**Transportation**
Assets:				
Pooled cash and investments	$ 389,412	$ 335,683	$ 487,794	$ 414,132
Receivables:				
Notes and loans	-	-	117,274	-
Accrued interest	1,781	1,214	1,416	1,096
Prepaid costs	-	1,372	-	801
Due from other governments	470,439	344,030	-	202,727
Advances to other funds	-	-	-	-
Restricted assets:				
Cash and investments with fiscal agents	-	-	-	-
Total Assets	**$ 861,632**	**$ 682,299**	**$ 606,484**	**$ 618,756**
Liabilitites, Deferred Inflows of Resources, and Fund Balances:				
Liabilities:				
Accounts payable	$ 4,595	$ 28,465	$ 6,529	$ 10,688
Accrued liabilities	71,765	9,148	-	4,184
Deposits payable	-	-	-	-
Due to other funds	-	-	-	-
Advances from other funds	-	-	116,904	-
Total Liabilities	**76,360**	**37,613**	**123,433**	**14,872**
Deferred Inflows of Resources:				
Unavailable revenues	-	-	27,618	-
Total Deferred Inflows of Resources	**-**	**-**	**27,618**	**-**
Fund Balances:				
Nonspendable:				
Prepaid costs	-	1,372	-	801
Restricted for:				
Public safety	785,272	-	-	-
Parks and recreation	-	-	455,433	-
Public works	-	643,314	-	603,083
Debt service	-	-	-	-
Unassigned	-	-	-	-
Total Fund Balances	**785,272**	**644,686**	**455,433**	**603,884**
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	**$ 861,632**	**$ 682,299**	**$ 606,484**	**$ 618,756**

CITY OF DINUBA

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2020 (CONTINUED)

	Special Revenue Funds			
	System Development Charges	Community Enhancement Grants	Assessment Districts	Fire Impact Fees
Assets:				
Pooled cash and investments	$ 4,327,211	$ 86,662	$ 11,242	$ -
Receivables:				
Notes and loans	1,164,264	-	-	-
Accrued interest	12,402	278	-	-
Prepaid costs	-	-	-	-
Due from other governments	-	3,045	2,715	-
Advances to other funds	-	-	-	-
Restricted assets:				
Cash and investments with fiscal agents	-	-	-	-
Total Assets	**$ 5,503,877**	**$ 89,985**	**$ 13,957**	**$ -**
Liabilitites, Deferred Inflows of Resources, and Fund Balances:				
Liabilities:				
Accounts payable	$ 96,063	$ -	$ 35,713	$ -
Accrued liabilities	-	3,053	2,543	-
Deposits payable	-	-	-	-
Due to other funds	-	-	56,384	-
Advances from other funds	-	-	-	-
Total Liabilities	**96,063**	**3,053**	**94,640**	**-**
Deferred Inflows of Resources:				
Unavailable revenues	357,357	-	-	-
Total Deferred Inflows of Resources	**357,357**	**-**	**-**	**-**
Fund Balances:				
Nonspendable:				
Prepaid costs	-	-	-	-
Restricted for:				
Public safety	731,899	86,932	-	-
Parks and recreation	-	-	-	-
Public works	4,318,558	-	-	-
Debt service	-	-	-	-
Unassigned	-	-	(80,683)	-
Total Fund Balances	**5,050,457**	**86,932**	**(80,683)**	**-**
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	**$ 5,503,877**	**$ 89,985**	**$ 13,957**	**$ -**

CITY OF DINUBA

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2020

	Special Revenue Funds	Capital Projects Funds		
	Road Repair and Accountability Act of 2017 FUND (SB 1)	General Construction	Drainage Districts	Vocational Center
Assets:				
Pooled cash and investments	$ 475,821	$ 74,986	$ -	$ 661,109
Receivables:				
Notes and loans	-	-	-	-
Accrued interest	1,063	-	-	1,794
Prepaid costs	-	-	-	547
Due from other governments	31,585	229,566	-	-
Advances to other funds	-	-	-	-
Restricted assets:				
Cash and investments with fiscal agents	-	-	-	-
Total Assets	**$ 508,469**	**$ 304,552**	**$ -**	**$ 663,450**
Liabilitites, Deferred Inflows of Resources, and Fund Balances:				
Liabilities:				
Accounts payable	$ 4,999	$ 78,663	$ -	$ 856
Accrued liabilities	-	-	-	-
Deposits payable	-	-	-	600,000
Due to other funds	-	226,058	-	-
Advances from other funds	-	-	-	-
Total Liabilities	**4,999**	**304,721**	**-**	**600,856**
Deferred Inflows of Resources:				
Unavailable revenues	-	-	-	-
Total Deferred Inflows of Resources	**-**	**-**	**-**	**-**
Fund Balances:				
Nonspendable:				
Prepaid costs	-	-	-	547
Restricted for:				
Public safety	-	-	-	-
Parks and recreation	-	-	-	-
Public works	503,470	-	-	-
Debt service	-	-	-	-
Unassigned	-	(169)	-	62,047
Total Fund Balances	**503,470**	**(169)**	**-**	**62,594**
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	**$ 508,469**	**$ 304,552**	**$ -**	**$ 663,450**

CITY OF DINUBA

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2020

	Capital Projects Funds	Debt Service Funds		
	MTBE	Financing Authority	General Debt Service	Total Governmental Funds
Assets:				
Pooled cash and investments	$ -	$ 33,694	$ 130,567	$ 7,428,313
Receivables:				
Notes and loans	-	-	-	1,281,538
Accrued interest	-	99	-	21,143
Prepaid costs	-	-	-	2,720
Due from other governments	-	-	-	1,284,107
Advances to other funds	-	-	1,124,333	1,124,333
Restricted assets:				
Cash and investments with fiscal agents	-	809,193	-	809,193
Total Assets	**$ -**	**$ 842,986**	**$ 1,254,900**	**$ 11,951,347**
Liabilitites, Deferred Inflows of Resources, and Fund Balances:				
Liabilities:				
Accounts payable	$ 28,860	$ 4,300	$ 950	$ 300,681
Accrued liabilities	-	-	-	90,693
Deposits payable	-	-	-	600,000
Due to other funds	92,224	-	-	374,666
Advances from other funds	-	200,000	-	316,904
Total Liabilities	**121,084**	**204,300**	**950**	**1,682,944**
Deferred Inflows of Resources:				
Unavailable revenues	-	-	-	384,975
Total Deferred Inflows of Resources	**-**	**-**	**-**	**384,975**
Fund Balances:				
Nonspendable:				
Prepaid costs	-	-	-	2,720
Restricted for:				
Public safety	-	-	-	1,604,103
Parks and recreation	-	-	-	455,433
Public works	-	-	-	6,068,425
Debt service	-	638,686	1,253,950	1,892,636
Unassigned	(121,084)	-	-	(139,889)
Total Fund Balances	**(121,084)**	**638,686**	**1,253,950**	**9,883,428**
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	**$ -**	**$ 842,986**	**$ 1,254,900**	**$ 11,951,347**

CITY OF DINUBA

**COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2020**

	Special Revenue Funds			
	Public Safety Sales Tax	Gas Tax	Parks Reserve	Transportation
Revenues:				
Taxes	$ 2,190,975	$ -	$ -	$ 507,608
Intergovernmental	-	876,070	-	553,928
Charges for services	-	-	-	-
Use of money and property	10,543	8,100	6,704	5,934
Fines and forfeitures	-	-	431,133	-
Miscellaneous	-	-	-	90,019
Total Revenues	**2,201,518**	**884,170**	**437,837**	**1,157,489**
Expenditures:				
Current:				
General government	-	-	-	-
Public safety	1,833,126	-	-	-
Public works	-	755,057	-	523,595
Capital outlay	198,362	-	188,047	-
Debt service:				
Principal retirement	60,212	-	-	14,328
Interest and fiscal charges	5,441	-	-	4,370
Total Expenditures	**2,097,141**	**755,057**	**188,047**	**542,293**
Excess (Deficiency) of Revenues Over (Under) Expenditures	104,377	129,113	249,790	615,196
Other Financing Sources (Uses):				
Transfers in	-	-	-	-
Transfers out	(236,420)	(101,442)	(15,588)	(632,222)
Capital leases	55,472	-	-	-
Special item	-	-	(150,000)	-
Total Other Financing Sources (Uses)	**(180,948)**	**(101,442)**	**(165,588)**	**(632,222)**
Net Change in Fund Balances	(76,571)	27,671	84,202	(17,026)
Fund Balances, Beginning of Year, as previously reported	861,843	617,015	371,231	620,910
Restatements	-	-	-	-
Fund Balances, Beginning of Year, as restated	861,843	617,015	371,231	620,910
Fund Balances, End of Year	**$ 785,272**	**$ 644,686**	**$ 455,433**	**$ 603,884**

CITY OF DINUBA

**COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2020** **(CONTINUED)**

	Special Revenue Funds			
	System Development Charges	Community Enhancement Grants	Assessment Disricts	Fire Impact Fees
Revenues:				
Taxes	$ -	$ -	$ 434,918	$ -
Intergovernmental	-	168,784	-	-
Charges for services	2,137,505	-	-	-
Use of money and property	66,638	22	(366)	-
Fines and forfeitures	-	-	-	-
Miscellaneous	23,977	-	-	-
Total Revenues	**2,228,120**	**168,806**	**434,552**	**-**
Expenditures:				
Current:				
General government	-	-	-	-
Public safety	-	111,939	-	-
Public works	439,085	-	494,004	-
Capital outlay	85,499	12,836	-	-
Debt service:				
Principal retirement	-	-	5,549	-
Interest and fiscal charges	-	-	1,771	-
Total Expenditures	**524,584**	**124,775**	**501,324**	**-**
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,703,536	44,031	(66,772)	-
Other Financing Sources (Uses):				
Transfers in	956,936	987	-	-
Transfers out	(917,432)	-	-	(283,507)
Capital leases	-	-	-	-
Special item	(365,000)	-	(104,000)	-
Total Other Financing Sources (Uses)	**(325,496)**	**987**	**(104,000)**	**(283,507)**
Net Change in Fund Balances	1,378,040	45,018	(170,772)	(283,507)
Fund Balances, Beginning of Year, as previously reported	3,680,284	41,914	90,089	283,507
Restatements	(7,867)	-	-	-
Fund Balances, Beginning of Year, as restated	3,672,417	41,914	90,089	283,507
Fund Balances, End of Year	**$ 5,050,457**	**$ 86,932**	**$ (80,683)**	**$ -**

CITY OF DINUBA

**COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2020**

	Special Revenue Funds	Capital Projects Funds		
	Road Repair and Accountability Act of 2017 FUND (SB 1)	General Construction	Drainage Districts	Vocational Center
Revenues:				
Taxes	$ -	$ -	$ -	$ -
Intergovernmental	441,917	641,816	-	-
Charges for services	-	-	-	-
Use of money and property	7,079	(4,234)	-	351,240
Fines and forfeitures	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	**448,996**	**637,582**	**-**	**351,240**
Expenditures:				
Current:				
General government	-	-	-	47,668
Public safety	-	-	-	-
Public works	-	-	-	-
Capital outlay	570,645	1,074,503	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total Expenditures	**570,645**	**1,074,503**	**-**	**47,668**
Excess (Deficiency) of Revenues Over (Under) Expenditures	(121,649)	(436,921)	-	303,572
Other Financing Sources (Uses):				
Transfers in	82,333	424,421	-	-
Transfers out	-	-	(414,457)	-
Capital leases	-	-	-	-
Special item	-	-	-	-
Total Other Financing Sources (Uses)	**82,333**	**424,421**	**(414,457)**	**-**
Net Change in Fund Balances	(39,316)	(12,500)	(414,457)	303,572
Fund Balances, Beginning of Year, as previously reported	542,786	12,331	406,590	(240,978)
Restatements	-	-	7,867	-
Fund Balances, Beginning of Year, as restated	542,786	12,331	414,457	(240,978)
Fund Balances, End of Year	**$ 503,470**	**$ (169)**	**$ -**	**$ 62,594**

CITY OF DINUBA

**COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2020**

	Capital Projects Funds	Debt Service Funds		
	MTBE	Financing Authority	General Debt Service	Total Governmental Funds
Revenues:				
Taxes	$ -	$ -	$ -	$ 3,133,501
Intergovernmental	-	-	-	2,682,515
Charges for services	-	-	-	2,137,505
Use of money and property	(1,454)	32,839	11	483,056
Fines and forfeitures	-	-	-	431,133
Miscellaneous	108,275	1,000	-	223,271
Total Revenues	**106,821**	**33,839**	**11**	**9,090,981**
Expenditures:				
Current:				
General government	-	-	-	47,668
Public safety	-	-	-	1,945,065
Public works	-	-	-	2,211,741
Capital outlay	132,916	-	-	2,262,808
Debt service:				
Principal retirement	-	828,126	329,302	1,237,517
Interest and fiscal charges	-	839,728	103,398	954,708
Total Expenditures	**132,916**	**1,667,854**	**432,700**	**8,659,507**
Excess (Deficiency) of Revenues Over (Under) Expenditures	(26,095)	(1,634,015)	(432,689)	431,474
Other Financing Sources (Uses):				
Transfers in	-	1,660,803	429,789	3,555,269
Transfers out	-	-	-	(2,601,068)
Capital leases	-	-	-	55,472
Special item	(3,300,000)	(500,000)	-	(4,419,000)
Total Other Financing Sources (Uses)	**(3,300,000)**	**1,160,803**	**429,789**	**(3,409,327)**
Net Change in Fund Balances	(3,326,095)	(473,212)	(2,900)	(2,977,853)
Fund Balances, Beginning of Year, as previously reported	3,205,011	1,111,898	1,256,850	12,861,281
Restatements	-	-	-	-
Fund Balances, Beginning of Year, as restated	3,205,011	1,111,898	1,256,850	12,861,281
Fund Balances, End of Year	**$ (121,084)**	**$ 638,686**	**$ 1,253,950**	**$ 9,883,428**

CITY OF DINUBA

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
PUBLIC SAFETY SALES TAX
YEAR ENDED JUNE 30, 2020

	Budget Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
Revenues:				
Taxes	$ 2,396,000	$ 2,396,000	$ 2,190,975	$ (205,025)
Use of money and property	-	8,760	10,543	1,783
Total Revenues	**2,396,000**	**2,404,760**	**2,201,518**	**(203,242)**
Expenditures:				
Public safety	1,953,774	1,970,650	1,833,126	137,524
Capital outlay	151,500	151,500	198,362	(46,862)
Debt service:				
Principal retirement	92,137	92,137	60,212	31,925
Interest and fiscal charges	10,797	10,797	5,441	5,356
Total Expenditures	**2,208,208**	**2,225,084**	**2,097,141**	**127,943**
Excess of Revenues Over Expenditures	**187,792**	**179,676**	**104,377**	**(75,299)**
Other Financing Sources (Uses):				
Capital leases	-	-	55,472	55,472
Transfers out	(204,571)	(234,571)	(236,420)	1,849
Total Other Financing Sources (Uses)	**(204,571)**	**(234,571)**	**(180,948)**	**57,321**
Net Change in Fund Balance	**(16,779)**	**(54,895)**	**(76,571)**	**(17,978)**
Fund Balance, Beginning of Fiscal Year	861,843	861,843	861,843	-
Fund Balance, End of Fiscal Year	**$ 845,064**	**$ 806,948**	**$ 785,272**	**$ (17,978)**

CITY OF DINUBA

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
GAS TAX
YEAR ENDED JUNE 30, 2020

	Budget Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	$ 766,912	$ 829,539	$ 876,070	$ 46,531
Use of money and property	2,000	2,000	8,100	6,100
Total Revenues	**768,912**	**831,539**	**884,170**	**52,631**
Expenditures:				
Public works	722,210	779,755	755,057	24,698
Total Expenditures	**722,210**	**779,755**	**755,057**	**24,698**
Excess of Revenues Over Expenditures	**46,702**	**51,784**	**129,113**	**77,329**
Other Financing Uses:				
Transfers out	(197,135)	(452,407)	(101,442)	350,965
Total Other Financing Uses	**(197,135)**	**(452,407)**	**(101,442)**	**350,965**
Net Change in Fund Balance	**(150,433)**	**(400,623)**	**27,671**	**428,294**
Fund Balance, Beginning of Fiscal Year	617,015	617,015	617,015	-
Fund Balance, End of Fiscal Year	**$ 466,582**	**$ 216,392**	**$ 644,686**	**$ 428,294**

CITY OF DINUBA

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
PARKS RESERVE
YEAR ENDED JUNE 30, 2020

	Budget Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
Revenues:				
Use of money and property	$ 100	$ 100	$ 6,704	$ 6,604
Fines and forfeitures	45,760	398,904	431,133	32,229
Total Revenues	**45,860**	**399,004**	**437,837**	**38,833**
Expenditures:				
Parks and recreation	5,000	5,000	-	5,000
Capital outlay	200,000	330,000	188,047	141,953
Total Expenditures	**205,000**	**335,000**	**188,047**	**146,953**
Excess of Revenues Over (Under) Expenditures	**(159,140)**	**64,004**	**249,790**	**185,786**
Other Financing Sources (Uses):				
Transfers in	-	356,938	-	(356,938)
Special item	-	-	(150,000)	(150,000)
Transfers out	-	(369,139)	(15,588)	353,551
Total Other Financing Sources (Uses)	**-**	**(12,201)**	**(165,588)**	**(153,387)**
Net Change in Fund Balance	**(159,140)**	**51,803**	**84,202**	**32,399**
Fund Balance, Beginning of Fiscal Year	371,231	371,231	371,231	-
Fund Balance, End of Fiscal Year	**$ 212,091**	**$ 423,034**	**$ 455,433**	**$ 32,399**

CITY OF DINUBA

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL TRANSPORTATION YEAR ENDED JUNE 30, 2020

	Budget Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Taxes	$ 422,785	$ 422,785	$ 507,608	$ 84,823
Intergovernmental	509,223	509,223	553,928	44,705
Use of money and property	2,000	2,000	5,934	3,934
Miscellaneous	7,200	7,200	90,019	82,819
Total Revenues	**941,208**	**941,208**	**1,157,489**	**216,281**
Expenditures:				
Public works	801,704	477,432	523,595	(46,163)
Debt service:				
Principal retirement	14,344	14,344	14,328	16
Interest and fiscal charges	4,353	4,353	4,370	(17)
Total Expenditures	**820,401**	**496,129**	**542,293**	**(46,164)**
Excess of Revenues Over Expenditures	**120,807**	**445,079**	**615,196**	**170,117**
Other Financing Uses:				
Transfers out	(585,021)	(790,293)	(632,222)	158,071
Total Other Financing Uses	**(585,021)**	**(790,293)**	**(632,222)**	**158,071**
Net Change in Fund Balance	**(464,214)**	**(345,214)**	**(17,026)**	**328,188**
Fund Balances, Beginning of Fiscal Year	620,910	620,910	620,910	-
Fund Balance, End of Fiscal Year	**$ 156,696**	**$ 275,696**	**$ 603,884**	**$ 328,188**

CITY OF DINUBA

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL SYSTEM DEVELOPMENT CHARGES YEAR ENDED JUNE 30, 2020

	Budget Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for services	$ 544,311	$ 2,070,531	$ 2,137,505	$ 66,974
Use of money and property	1,300	57,391	66,638	9,247
Miscellaneous	-	17,435	23,977	6,542
Total Revenues	**545,611**	**2,145,357**	**2,228,120**	**82,763**
Expenditures:				
Public works	-	941,009	439,085	501,924
Capital outlay	-	30,000	85,499	(55,499)
Total Expenditures	**-**	**971,009**	**524,584**	**446,425**
Excess of Revenues Over Expenditures	**545,611**	**1,174,348**	**1,703,536**	**529,188**
Other Financing Sources (Uses):				
Transfers in	(87,075)	610,889	956,936	346,047
Special item	-	-	(365,000)	(365,000)
Transfers out	(147,864)	(654,119)	(917,432)	(263,313)
Total Other Financing Sources (Uses)	**(234,939)**	**(43,230)**	**(325,496)**	**(282,266)**
Net Change in Fund Balance	**310,672**	**1,131,118**	**1,378,040**	**246,922**
Fund Balance, Beginning of Fiscal Year, as restated	3,672,417	3,672,417	3,672,417	-
Fund Balance, End of Fiscal Year	**$ 3,983,089**	**$ 4,803,535**	**$ 5,050,457**	**$ 246,922**

CITY OF DINUBA

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL COMMUNITY ENHANCEMENT GRANTS YEAR ENDED JUNE 30, 2020

	Budget Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
Revenues:				
Intergovernmental	$ 100,000	$ 165,738	$ 168,784	$ 3,046
Use of money and property	-	-	22	22
Total Revenues	**100,000**	**165,738**	**168,806**	**3,068**
Expenditures:				
Public safety	100,313	100,313	111,939	(11,626)
Capital outlay	-	12,836	12,836	-
Total Expenditures	**100,313**	**113,149**	**124,775**	**(11,626)**
Excess of Revenues Over (Under) Expenditures	**(313)**	**52,589**	**44,031**	**(8,558)**
Other Financing Sources:				
Transfers in	-	-	987	987
Total Other Financing Sources	**-**	**-**	**987**	**987**
Net Change in Fund Balance	**(313)**	**52,589**	**45,018**	**(7,571)**
Fund Balance, Beginning of Fiscal Year	41,914	41,914	41,914	-
Fund Balance, End of Fiscal Year	**$ 41,601**	**$ 94,503**	**$ 86,932**	**$ (7,571)**

CITY OF DINUBA

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
ASSESSMENT DISTRICTS
YEAR ENDED JUNE 30, 2020

	Budget Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Taxes	$ 472,668	$ 472,668	$ 434,918	$ (37,750)
Use of money and property	-	-	(366)	(366)
Total Revenues	**472,668**	**472,668**	**434,552**	**(38,116)**
Expenditures:				
Public works	510,288	510,288	494,004	16,284
Debt service:				
Principal retirement	5,539	5,539	5,549	(10)
Interest and fiscal charges	1,784	1,784	1,771	13
Total Expenditures	**517,611**	**517,611**	**501,324**	**16,287**
Excess of Revenues Under Expenditures	**(44,943)**	**(44,943)**	**(66,772)**	**(21,829)**
Other Financing Uses:				
Special item	-	-	(104,000)	(104,000)
Total Other Financing Uses	**-**	**-**	**(104,000)**	**(104,000)**
Net Change in Fund Balance	**(44,943)**	**(44,943)**	**(170,772)**	**(125,829)**
Fund Balance, Beginning of Fiscal Year	90,089	90,089	90,089	-
Fund Balance, End of Fiscal Year	**$ 45,146**	**$ 45,146**	**$ (80,683)**	**$ (125,829)**

CITY OF DINUBA

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FIRE IMPACT FEES
YEAR ENDED JUNE 30, 2020

	Budget Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
Revenues:				
Charges for services	$ 26,874	$ 243,733	$ -	$ (243,733)
Use of money and property	492	492	-	(492)
Total Revenues	**27,366**	**244,225**	**-**	**(244,225)**
Excess of Revenues Over Expenditures	**27,366**	**244,225**	**-**	**(244,225)**
Other Financing Uses:				
Transfers out	-	(283,507)	(283,507)	-
Total Other Financing Uses	**-**	**(283,507)**	**(283,507)**	**-**
Net Change in Fund Balance	**27,366**	**(39,282)**	**(283,507)**	**(244,225)**
Fund Balance, Beginning of Fiscal Year	283,507	283,507	283,507	-
Fund Balance, End of Fiscal Year	**$ 310,873**	**$ 244,225**	**$ -**	**$ (244,225)**

CITY OF DINUBA

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL ROAD REPAIR AND ACCOUNTABILITY ACT OF 2017 FUND (SB 1) YEAR ENDED JUNE 30, 2020

	Budget Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	$ 411,689	$ 411,689	$ 441,917	$ 30,228
Use of money and property	-	-	7,079	7,079
Total Revenues	**411,689**	**411,689**	**448,996**	**37,307**
Expenditures:				
Capital outlay	494,022	1,058,050	570,645	487,405
Total Expenditures	**494,022**	**1,058,050**	**570,645**	**487,405**
Excess of Revenues Under Expenditures	**(82,333)**	**(646,361)**	**(121,649)**	**524,712**
Other Financing Sources:				
Transfers in	82,333	82,333	82,333	-
Total Other Financing Sources	**82,333**	**82,333**	**82,333**	**-**
Net Change in Fund Balance	**-**	**(564,028)**	**(39,316)**	**524,712**
Fund Balance, Beginning of Fiscal Year	542,786	542,786	542,786	-
Fund Balance, End of Fiscal Year	**$ 542,786**	**$ (21,242)**	**$ 503,470**	**$ 524,712**

CITY OF DINUBA

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL TRANSPORTATION CONSTRUCTION YEAR ENDED JUNE 30, 2020

	Budget Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
Revenues:				
Intergovernmental	$ 3,060,000	$ 3,060,000	$ 1,654,107	$ (1,405,893)
Use of money and property	500	500	3,031	2,531
Total Revenues	**3,060,500**	**3,060,500**	**1,657,138**	**(1,403,362)**
Expenditures:				
Capital outlay	3,556,914	4,161,805	1,967,884	2,193,921
Total Expenditures	**3,556,914**	**4,161,805**	**1,967,884**	**2,193,921**
Excess of Revenues Under Expenditures	**(496,414)**	**(1,101,305)**	**(310,746)**	**790,559**
Other Financing Sources (Uses):				
Transfers in	518,052	518,052	518,118	66
Special item	-	-	(530,576)	(530,576)
Total Other Financing Sources (Uses)	**518,052**	**518,052**	**(12,458)**	**(530,510)**
Net Change in Fund Balance	**21,638**	**(583,253)**	**(323,204)**	**260,049**
Fund Balance, Beginning of Fiscal Year	1,212,356	1,212,356	1,212,356	-
Fund Balance, End of Fiscal Year	**$ 1,233,994**	**$ 629,103**	**$ 889,152**	**$ 260,049**

CITY OF DINUBA

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
GENERAL CONSTRUCTION
YEAR ENDED JUNE 30, 2020

	Budget Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
Revenues:				
Intergovernmental	$ 200,000	$ 612,250	$ 641,816	$ 29,566
Use of money and property	-	-	(4,234)	(4,234)
Total Revenues	**200,000**	**612,250**	**637,582**	**25,332**
Expenditures:				
Capital outlay	420,000	1,140,300	1,074,503	65,797
Total Expenditures	**420,000**	**1,140,300**	**1,074,503**	**65,797**
Excess of Revenues Under Expenditures	**(220,000)**	**(528,050)**	**(436,921)**	**91,129**
Other Financing Sources:				
Transfers in	240,000	420,000	424,421	4,421
Total Other Financing Sources	**240,000**	**420,000**	**424,421**	**4,421**
Net Change in Fund Balance	**20,000**	**(108,050)**	**(12,500)**	**95,550**
Fund Balance, Beginning of Fiscal Year	12,331	12,331	12,331	-
Fund Balance, End of Fiscal Year	**$ 32,331**	**$ (95,719)**	**$ (169)**	**$ 95,550**

CITY OF DINUBA

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
DRAINAGE DISTRICTS
YEAR ENDED JUNE 30, 2020

	Budget Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
Revenues:				
Charges for services	$ 48,876	$ -	$ -	$ -
Use of money and property	500	-	-	-
Total Revenues	**49,376**	**-**	**-**	**-**
Excess of Revenues Over Expenditures	**49,376**	**-**	**-**	**-**
Other Financing Sources (Uses):				
Proceeds from sale of capital asset	5,000	-	-	-
Transfers out	(125,000)	(414,457)	(414,457)	-
Total Other Financing Sources (Uses)	**(120,000)**	**(414,457)**	**(414,457)**	**-**
Net Change in Fund Balance	**(70,624)**	**(414,457)**	**(414,457)**	**-**
Fund Balance, Beginning of Fiscal Year, As Restated	414,457	414,457	414,457	-
Fund Balance, End of Fiscal Year	**$ 343,833**	**$ -**	**$ -**	**$ -**

CITY OF DINUBA

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
VOCATIONAL CENTER
YEAR ENDED JUNE 30, 2020

	Budget Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Use of money and property	$ 342,852	$ 342,852	$ 351,240	$ 8,388
Total Revenues	**342,852**	**342,852**	**351,240**	**8,388**
Expenditures:				
General government	69,537	69,537	47,668	21,869
Total Expenditures	**69,537**	**69,537**	**47,668**	**21,869**
Excess of Revenues Over Expenditures	**273,315**	**273,315**	**303,572**	**30,257**
Net Change in Fund Balance	**273,315**	**273,315**	**303,572**	**30,257**
Fund Balance, Beginning of Fiscal Year	(240,978)	(240,978)	(240,978)	-
Fund Balance, End of Fiscal Year	**$ 32,337**	**$ 32,337**	**$ 62,594**	**$ 30,257**

CITY OF DINUBA

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
MTBE
YEAR ENDED JUNE 30, 2020

	Budget Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
Revenues:				
Use of money and property	$ -	$ -	$ (1,454)	$ (1,454)
Miscellaneous	150,000	150,000	108,275	(41,725)
Total Revenues	**150,000**	**150,000**	**106,821**	**(43,179)**
Expenditures:				
Capital outlay	150,000	284,226	132,916	151,310
Total Expenditures	**150,000**	**284,226**	**132,916**	**151,310**
Excess of Revenues Under Expenditures	**-**	**(134,226)**	**(26,095)**	**108,131**
Other Financing Uses:				
Special item	-	-	(3,300,000)	(3,300,000)
Total Other Financing Uses	**-**	**-**	**(3,300,000)**	**(3,300,000)**
Net Change in Fund Balance	**-**	**(134,226)**	**(3,326,095)**	**(3,191,869)**
Fund Balance, Beginning of Fiscal Year	3,205,011	3,205,011	3,205,011	-
Fund Balance, End of Fiscal Year	**$ 3,205,011**	**$ 3,070,785**	**$ (121,084)**	**$ (3,191,869)**

CITY OF DINUBA

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL FINANCING AUTHORITY YEAR ENDED JUNE 30, 2020

	Budget Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
Revenues:				
Use of money and property	$ 5,000	$ 5,000	$ 32,839	$ 27,839
Miscellaneous	-	-	1,000	1,000
Total Revenues	**5,000**	**5,000**	**33,839**	**28,839**
Expenditures:				
Debt service:				
Principal retirement	828,126	828,126	828,126	-
Interest and fiscal charges	842,678	842,678	839,728	2,950
Total Expenditures	**1,670,804**	**1,670,804**	**1,667,854**	**2,950**
Excess of Revenues Under Expenditures	**(1,665,804)**	**(1,665,804)**	**(1,634,015)**	**31,789**
Other Financing Sources (Uses):				
Transfers in	1,665,804	1,665,804	1,660,803	(5,001)
Special item	-	-	(500,000)	(500,000)
Total Other Financing Sources (Uses)	**1,665,804**	**1,665,804**	**1,160,803**	**(505,001)**
Net Change in Fund Balance	**-**	**-**	**(473,212)**	**(473,212)**
Fund Balance, Beginning of Fiscal Year	1,111,898	1,111,898	1,111,898	-
Fund Balance, End of Fiscal Year	**$ 1,111,898**	**$ 1,111,898**	**$ 638,686**	**$ (473,212)**

CITY OF DINUBA

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
GENERAL DEBT SERVICE
YEAR ENDED JUNE 30, 2020

	Budget Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
Revenues:				
Use of money and property	$ -	$ -	$ 11	$ 11
Total Revenues	**-**	**-**	**11**	**11**
Expenditures:				
Debt service:				
Principal retirement	329,324	329,324	329,302	22
Interest and fiscal charges	108,743	108,743	103,398	5,345
Total Expenditures	**438,067**	**438,067**	**432,700**	**5,367**
Excess of Revenues Over (Under) Expenditures	**(438,067)**	**(438,067)**	**(432,689)**	**5,378**
Other Financing Sources:				
Transfers in	438,067	438,067	429,789	(8,278)
Total Other Financing Sources	**438,067**	**438,067**	**429,789**	**(8,278)**
Net Change in Fund Balance	**-**	**-**	**(2,900)**	**(2,900)**
Fund Balance, Beginning of Fiscal Year	1,256,850	1,256,850	1,256,850	-
Fund Balance, End of Fiscal Year	**$ 1,256,850**	**$ 1,256,850**	**$ 1,253,950**	**$ (2,900)**



Dinuba's 1909 Girls Basketball Team

CITY OF DINUBA

NONMAJOR ENTERPRISE FUNDS

Enterprise funds are used to account for the financing of goods or services provided to customers.

TRANSIT ENTERPRISE FUND – This fund accounts for the operation of the City's transit system, which is accomplished by a private contractor. The principal source of funding for this activity is SB325 money.

COMPRESSED NATURAL GAS FUND – This fund accounts for the sale of compressed natural gas and related costs to outside entities.

CITY OF DINUBA

COMBINING STATEMENT OF NET POSITION
NON-MAJOR ENTERPRISE FUNDS
JUNE 30, 2020

	Business-Type Activities - Enterprise Funds		
	Transit	Compressed Natural Gas	Totals
Assets:			
Current:			
Cash and investments	$ 242,639	$ 509,056	$ 751,695
Receivables:			
Accrued interest	353	1,382	1,735
Prepaid costs	291	270	561
Due from other governments	230,899	-	230,899
Total Current Assets	**474,182**	**510,708**	**984,890**
Noncurrent:			
Capital assets - net of accumulated depreciation	1,880,098	1,729,566	3,609,664
Total Noncurrent Assets	**1,880,098**	**1,729,566**	**3,609,664**
Total Assets	**2,354,280**	**2,240,274**	**4,594,554**
Deferred Outflows of Resources:			
Deferred pension related items	2,220	19,766	21,986
Deferred OPEB related items	-	2,914	2,914
Total Deferred Outflows of Resources	**2,220**	**22,680**	**24,900**
Liabilities:			
Current:			
Accounts payable	213,147	22,553	235,700
Accrued liabilities	132	1,057	1,189
Total Current Liabilities	**213,279**	**23,610**	**236,889**
Noncurrent:			
Net pension liability	8,961	79,780	88,741
Total OPEB Liability	-	82,910	82,910
Total Noncurrent Liabilities	**8,961**	**162,690**	**171,651**
Total Liabilities	**222,240**	**186,300**	**408,540**
Deferred Inflows of Resources:			
Deferred pension related items	638	5,682	6,320
Deferred OPEB related items	-	15,833	15,833
Total Deferred Inflows of Resources	**638**	**21,515**	**22,153**
Net Position:			
Investment in capital assets	1,880,098	1,729,566	3,609,664
Unrestricted	253,524	325,573	579,097
Total Net Position	**$ 2,133,622**	**$ 2,055,139**	**$ 4,188,761**

CITY OF DINUBA

COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION
NON-MAJOR ENTERPRISE FUNDS
YEAR ENDED JUNE 30, 2020

	Business-Type Activities - Enterprise Funds		
	Transit	Compressed Natural Gas	Totals
Operating Revenues:			
Charges for services	$ 67,142	$ 215,107	$ 282,249
Total Operating Revenues	**67,142**	**215,107**	**282,249**
Operating Expenses:			
Salaries and benefits	7,469	88,127	95,596
Contractual services	655,798	23,202	679,000
Materials and supplies	101,943	222	102,165
Repairs and maintenance	37,447	25,180	62,627
Utilities	12,716	56,000	68,716
Allocated costs	111,322	28,624	139,946
Depreciation expense	161,890	96,714	258,604
Total Operating Expenses	**1,088,585**	**318,069**	**1,406,654**
Operating Loss	(1,021,443)	(102,962)	(1,124,405)
Nonoperating Revenues (Expenses):			
Intergovernmental	1,299,049	-	1,299,049
Interest revenue	(3,447)	8,291	4,844
Total Nonoperating Revenues (Expenses)	**1,295,602**	**8,291**	**1,303,893**
Income (Loss) Before Transfers	274,159	(94,671)	179,488
Transfers out	(7,232)	(7,796)	(15,028)
Changes in Net Position	266,927	(102,467)	164,460
Net Position:			
Beginning of Year	1,866,695	2,157,606	4,024,301
End of Fiscal Year	**$ 2,133,622**	**$ 2,055,139**	**$ 4,188,761**

CITY OF DINUBA

COMBINING STATEMENT OF CASH FLOWS
NON-MAJOR ENTERPRISE FUNDS
YEAR ENDED JUNE 30, 2020

	Business-Type Activities - Enterprise Funds		
	Transit	Compressed Natural Gas	Totals
Cash Flows from Operating Activities:			
Cash received from customers and users	$ 69,426	$ 215,107	$ 284,533
Cash paid to suppliers for goods and services	(789,171)	(117,566)	(906,737)
Cash paid to employees for services	(14,017)	(58,918)	(72,935)
Net Cash Provided (Used) by Operating Activities	**(733,762)**	**38,623**	**(695,139)**
Cash Flows from Non-Capital Financing Activities:			
Cash transfers out	(7,232)	(7,796)	(15,028)
Short-term loans paid to other funds	(441,464)	-	(441,464)
Intergovernmental revenue	1,704,384	-	1,704,384
Net Cash Provided (Used) by Non-Capital Financing Activities	**1,255,688**	**(7,796)**	**1,247,892**
Cash Flows from Capital and Related Financing Activities:			
Acquisition and construction of capital assets	(273,181)	-	(273,181)
Net Cash Used by Capital and Related Financing Activities	**(273,181)**	**-**	**(273,181)**
Cash Flows from Investing Activities:			
Interest earnings	(6,106)	9,140	3,034
Net Cash Provided (Used) by Investing Activities	**(6,106)**	**9,140**	**3,034**
Net Increase in Cash and Cash Equivalents	**242,639**	**39,967**	**282,606**
Cash and Cash Equivalents at Beginning of Year	-	469,089	469,089
Cash and Cash Equivalents at End of Year	**$ 242,639**	**$ 509,056**	**$ 751,695**
Reconciliation of Operating Income to Net Cash Provided (Used) by Operating Activities:			
Operating loss	$ (1,021,443)	$ (102,962)	$ (1,124,405)
Adjustments to reconcile operating loss net cash provided (used) by operating activities:			
Depreciation	161,890	96,714	258,604
Changes in pension related items	(6,548)	24,985	18,437
Changes in OPEB related items	-	4,224	4,224
(Increase) decrease in accounts receivable	2,284	-	2,284
(Increase) decrease in prepaid expense	(291)	3	(288)
Increase (decrease) in accounts payable & accrued liabilities	130,346	15,659	146,005
Total Adjustments	**287,681**	**141,585**	**429,266**
Net Cash Provided (Used) by Operating Activities	**$ (733,762)**	**$ 38,623**	**$ (695,139)**

CITY OF DINUBA

INTERNAL SERVICE FUNDS

Internal service funds are used to account for the financing of goods or services provided to departments or agencies of the government and to other government units, on a cost reimbursement basis.

INSURANCE FUND – This fund was set up to account for the cost of general liability, property damage, and employee related health insurance costs. The City is involved in a self-insurance program through a joint powers authority with other local municipalities. The source of funding for the City's program is a charge to all operating departments through a budgeting of the estimated costs to be allocated.

BILLING AND COLLECTION SERVICES FUND – This fund was set up to account for the costs and revenue for billing and collections of General, Utility, and Ambulance funds. The source of funding is a charge against the aforementioned funds.

PROPERTY AND EQUIPMENT SERVICE FUND – This fund was set up to account for the costs of maintenance and repairs for both buildings and equipment throughout the City. The source of this funding is a charge against the departments for services rendered.

TECHNOLOGY REPLACEMENT FUND - This fund was set up as a computer replacement program, implemented to account for the costs associated with computer, server and Information Technology replacements throughout the City. All costs are spread amongst the benefitting funds.

CITY OF DINUBA

COMBINING STATEMENT OF NET POSITION
INTERNAL SERVICE FUNDS
JUNE 30, 2020

	Governmental Activities - Internal Service Funds				
	Insurance Fund	Billing and Collection Service Fund	Property and Equipment Service Fund	Technology Replacement Fund	Totals
Assets:					
Current:					
Cash and investments	$ 966,342	$ -	$ 31,829	36,116	$ 1,034,287
Receivables:					
Accounts	34,504	-	-	-	34,504
Accrued interest	1,933	-	152	-	2,085
Prepaid costs	10,819	-	1,504	2,948	15,271
Restricted:					
Cash with fiscal agent	64,953	-	-	-	64,953
Total Current Assets	**1,078,551**	**-**	**33,485**	**39,064**	**1,151,100**
Noncurrent:					
Capital assets - net of accumulated depreciation	-	-	45,209	162,124	207,333
Total Noncurrent Assets	**-**	**-**	**45,209**	**162,124**	**207,333**
Total Assets	**1,078,551**	**-**	**78,694**	**201,188**	**1,358,433**
Deferred Outflows of Resources:					
Deferred pension related items	73,721	-	50,481	-	124,202
Deferred OPEB related items	11,657	-	13,800	-	25,457
Total Deferred Outflows of Resources	**85,378**	**-**	**64,281**	**-**	**149,659**
Liabilities:					
Current:					
Accounts payable	93,625	-	21,399	19,404	134,428
Accrued liabilities	2,901	-	5,005	-	7,906
Accrued compensated absences	1,412	-	11,421	-	12,833
Accrued claims and judgments	50,000	-	-	-	50,000
Capital leases	-	-	-	27,569	27,569
Total Current Liabilities	**147,938**	**-**	**37,825**	**46,973**	**232,736**
Noncurrent:					
Accrued compensated absences	21,455	-	18,186	-	39,641
Net pension liability	297,557	-	203,752	-	501,309
Total OPEB liability	331,639	-	392,602	-	724,241
Capital leases	-	-	-	113,139	113,139
Total Noncurrent Liabilities	**650,651**	**-**	**614,540**	**113,139**	**1,378,330**
Total Liabilities	**798,589**	**-**	**652,365**	**160,112**	**1,611,066**
Deferred Inflows of Resources:					
Deferred pension related items	21,191	-	14,511	-	35,702
Deferred OPEB related items	63,331	-	74,973	-	138,304
Total Deferred Inflows of Resources	**84,522**	**-**	**89,484**	**-**	**174,006**
Net Position:					
Net investment in capital assets	-	-	45,209	21,416	66,625
Unrestricted	280,818	-	(644,083)	19,660	(343,605)
Total Net Position	**$ 280,818**	**$ -**	**$ (598,874)**	**$ 41,076**	**$ (276,980)**

CITY OF DINUBA

COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION
INTERNAL SERVICE FUNDS
YEAR ENDED JUNE 30, 2020

	Governmental Activities - Internal Service Funds				
	Insurance Fund	Billing and Collection Service Fund	Property and Equipment Service Fund	Technology Replacement Fund	Totals
Operating Revenues:					
Charges for services	$ 5,277,574	$ -	$ 744,216	-	$ 6,021,790
Total Operating Revenues	**5,277,574**	**-**	**744,216**	**-**	**6,021,790**
Operating Expenses:					
Salaries and benefits	266,633	-	258,370	-	525,003
Contractual services	28,015	-	88,265	-	116,280
Materials and supplies	149	-	94,236	3,709	98,094
Insurance	1,597,609	-	-	-	1,597,609
Employee health insurance	2,755,157	-	-	-	2,755,157
Repairs and maintenance	-	-	174,361	-	174,361
Utilities	-	-	3,394	-	3,394
Allocated costs	-	-	37,598	-	37,598
Depreciation expense	-	-	8,245	14,739	22,984
Total Operating Expenses	**4,647,563**	**-**	**664,469**	**18,448**	**5,330,480**
Operating Income (Loss)	630,011	-	79,747	(18,448)	691,310
Nonoperating Revenues (Expenses):					
Interest revenue	3,415	-	(258)	-	3,157
Interest expense	-	-	-	(4,176)	(4,176)
Total Nonoperating Revenues (Expenses)	**3,415**	**-**	**(258)**	**(4,176)**	**(1,019)**
Income (Loss) Before Transfers	633,426	-	79,489	(22,624)	690,291
Transfers in	-	1,945,391	-	63,700	2,009,091
Transfers out	-	-	(9,116)	-	(9,116)
Changes in Net Position	633,426	1,945,391	70,373	41,076	2,690,266
Net Position:					
Beginning of Year	(352,608)	(1,945,391)	(669,247)	-	(2,967,246)
End of Fiscal Year	**$ 280,818**	**$ -**	**$ (598,874)**	**$ 41,076**	**$ (276,980)**

CITY OF DINUBA

COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
YEAR ENDED JUNE 30, 2020

	Governmental Activities - Internal Service Funds				
	Insurance Fund	Billing and Collection Service Fund	Property and Equipment Service Fund	Technology Replacement Fund	Totals
Cash Flows from Operating Activities:					
Cash received from interfund service provided	$ 5,356,413	$ -	$ 744,216	$ -	$ 6,100,629
Cash paid to suppliers for goods and services	(4,246,522)	(14,714)	(447,303)	(2,948)	(4,711,487)
Cash paid to employees for services	(197,831)	(1,864,753)	(303,727)	-	(2,366,311)
Net Cash Provided (Used) by Operating Activities	**912,060**	**(1,879,467)**	**(6,814)**	**(2,948)**	**(977,169)**
Cash Flows from Non-Capital Financing Activities:					
Cash transfers in	-	1,945,391	-	63,700	2,009,091
Cash transfers out	-	-	(9,116)	-	(9,116)
Short-term loans paid to other funds	-	(65,636)	-		(65,636)
Net Cash Provided (Used) by Non-Capital Financing Activities	**-**	**1,879,755**	**(9,116)**	**63,700**	**1,934,339**
Cash Flows from Capital and Related Financing Activities:					
Acquisition and construction of capital assets	-	-	-	(1,054)	(1,054)
Principal paid on capital debt	-	-	-	(19,406)	(19,406)
Interest paid on capital debt	-	-	-	(4,176)	(4,176)
Net Cash Used by Capital and Related Financing Activities	**-**	**-**	**-**	**(24,636)**	**(24,636)**
Cash Flows from Investing Activities:					
Interest earnings	809	(288)	679	-	1,200
Net Cash Provided (Used) by Investing Activities	**809**	**(288)**	**679**	**-**	**1,200**
Net Increase (Decrease) in Cash and Cash Equivalents	**912,869**	**-**	**(15,251)**	**36,116**	**933,734**
Cash and Cash Equivalents at Beginning of Year	118,426	-	47,080	-	165,506
Cash and Cash Equivalents at End of Year	**$ 1,031,295**	**$ -**	**$ 31,829**	**$ 36,116**	**$ 1,099,240**
Reconciliation of Operating Income to Net Cash Provided (Used) by Operating Activities:					
Operating income (loss)	$ 630,011	$ -	$ 79,747	$ (18,448)	$ 691,310
Adjustments to reconcile operating income (loss) net cash provided (used) by operating activities:					
Depreciation	-	-	8,245	14,739	22,984
Changes in pension related items	41,478	(466,753)	(72,279)		(497,554)
Changes in OPEB related items	16,894	(1,368,686)	19,999		(1,331,793)
(Increase) decrease in accounts receivable	78,839	-	-	-	78,839
(Increase) decrease in prepaid expense	75,698	-	655	(2,948)	73,405
Increase (decrease) in accounts payable & accrued liabilities	58,710	(14,714)	(50,104)	3,709	(2,399)
Increase (decrease) in compensated absences	10,430	(29,314)	6,923	-	(11,961)
Total Adjustments	**282,049**	**(1,879,467)**	**(86,561)**	**15,500**	**(1,668,479)**
Net Cash Provided (Used) by Operating Activities	**$ 912,060**	**$ (1,879,467)**	**$ (6,814)**	**$ (2,948)**	**$ (977,169)**
Non-Cash Investing, Capital, and Financing Activities:					
Capital leased assets	$ -	$ -	$ -	$ 160,114	$ 160,114

CITY OF DINUBA

AGENCY FUNDS

Agency funds are used to account for assets held by the City as an agent for individuals, private organizations, other agencies, and/or other funds.

CASH DEPOSITS FUND – This fund was set up to be a revolving cash deposits fund. Monies are held here (cleaning deposits, construction bonds, etc.) until they are expended or a refund is authorized by the City when the depositor has met all the necessary requirements.

RETIREE'S INSURANCE FUND – To account for funds set aside and due to retirees for future health

SPECIAL COMMUNITY EVENTS FUND – Donations to community services (recreation) for special recreation equipment or services are accounted for in this fund.

POST TRAINING REVOLVING FUND – This fund is a revolving fund set up for specific types of police

POLICE ACTIVITIES FUND – Donations to the Police Activities Fund are used to pay for uniforms and equipment for citizen volunteers of the police department.

CITY OF DINUBA

COMBINING STATEMENT OF ASSETS AND LIABILITIES
ALL AGENCY FUNDS
JUNE 30, 2020

	Cash Deposits	Retiree's Insurance	Special Community Events
Assets:			
Pooled cash and investments	$ 552,846	$ -	$ 74,479
Receivables:			
Accounts	-	-	-
Prepaid costs	-	-	-
Total Assets	**$ 552,846**	**$ -**	**$ 74,479**
Liabilities:			
Accounts payable	$ -	$ -	$ 279
Deposits payable	552,846	-	-
Due to external parties/other agencies	-	-	74,200
Total Liabilities	**$ 552,846**	**$ -**	**$ 74,479**

CITY OF DINUBA

COMBINING STATEMENT OF ASSETS AND LIABILITIES
ALL AGENCY FUNDS
JUNE 30, 2020

	Post Training Revolving	Police Activities	Totals
Assets:			
Pooled cash and investments	$ 4,578	$ 38,057	$ 669,960
Receivables:			
Accounts	2,722	-	2,722
Prepaid costs	315	-	315
Total Assets	**$ 7,615**	**$ 38,057**	**$ 672,997**
Liabilities:			
Accounts payable	$ 481	$ -	$ 760
Deposits payable	-	38,057	590,903
Due to external parties/other agencies	7,134	-	81,334
Total Liabilities	**$ 7,615**	**$ 38,057**	**$ 672,997**

CITY OF DINUBA

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
ALL AGENCY FUNDS
YEAR ENDED JUNE 30, 2020

	Balance July 1, 2019	Additions	Deductions	Balance June 30, 2020
Cash Deposits				
Assets:				
Pooled cash and investments	$ 518,669	$ 57,128	$ 22,951	$ 552,846
Total Assets	**$ 518,669**	**$ 57,128**	**$ 22,951**	**$ 552,846**
Liabilities:				
Accounts payable	$ -	$ 17,537	$ 17,537	$ -
Deposits payable	518,669	58,409	24,232	552,846
Total Liabilities	**$ 518,669**	**$ 75,946**	**$ 41,769**	**$ 552,846**
Retiree's Insurance				
Assets:				
Pooled cash and investments	$ -	$ 694	$ 694	$ -
Receivables:				
Accrued interest	59	59	118	-
Total Assets	**$ 59**	**$ 753**	**$ 812**	**$ -**
Liabilities:				
Due to external parties/other agencies	$ 59	$ -	$ 59	$ -
Total Liabilities	**$ 59**	**$ -**	**$ 59**	**$ -**
Special Community Events				
Assets:				
Pooled cash and investments	$ 72,915	$ 76,724	$ 75,160	$ 74,479
Receivables:				
Accounts	282	-	282	-
Total Assets	**$ 73,197**	**$ 76,724**	**$ 75,442**	**$ 74,479**
Liabilities:				
Accounts payable	$ 1,629	$ 279	$ 1,629	$ 279
Unearned revenues	36,118	-	36,118	-
Due to external parties/other agencies	35,450	149,440	110,690	74,200
Total Liabilities	**$ 73,197**	**$ 149,719**	**$ 148,437**	**$ 74,479**

CITY OF DINUBA

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
ALL AGENCY FUNDS
YEAR ENDED JUNE 30, 2020

	Balance July 1, 2019	Additions	Deductions	Balance June 30, 2020
Post Training Revolving				
Assets:				
Pooled cash and investments	$ (3,141)	$ 25,076	$ 17,357	$ 4,578
Receivables:				
Accounts	4,937	7,659	9,874	2,722
Prepaid costs	-	315	-	315
Total Assets	**$ 1,796**	**$ 33,050**	**$ 27,231**	**$ 7,615**
Liabilities:				
Accounts payable	$ 272	$ 635	$ 426	$ 481
Due to external parties/other agencies	1,524	33,168	27,558	7,134
Total Liabilities	**$ 1,796**	**$ 33,803**	**$ 27,984**	**$ 7,615**
Police Activities				
Assets:				
Pooled cash and investments	$ 28,845	$ 15,537	$ 6,325	$ 38,057
Total Assets	**$ 28,845**	**$ 15,537**	**$ 6,325**	**$ 38,057**
Liabilities:				
Deposits payable	$ 28,845	$ 15,537	$ 6,325	$ 38,057
Total Liabilities	**$ 28,845**	**$ 15,537**	**$ 6,325**	**$ 38,057**
Totals - All Agency Funds				
Assets:				
Pooled cash and investments	$ 617,288	$ 175,159	$ 122,487	$ 669,960
Receivables:				
Accounts	5,219	7,659	10,156	2,722
Accrued interest	59	59	118	-
Prepaid costs	-	315	-	315
Total Assets	**$ 622,566**	**$ 183,192**	**$ 132,761**	**$ 672,997**
Liabilities:				
Accounts payable	$ 1,901	$ 18,451	$ 19,592	$ 760
Unearned revenues	36,118	-	36,118	-
Deposits payable	547,514	73,946	30,557	590,903
Due to external parties/other agencies	37,033	182,608	138,307	81,334
Total Liabilities	**$ 622,566**	**$ 275,005**	**$ 224,574**	**$ 672,997**



1947 Dinuba Broadway

Statistical Section

El Monte Way Dinuba

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CITY OF DINUBA

STATISTICAL SECTION

This part of the City's comprehensive annual financial report presents detailed information in a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the City's overall financial health.

Financial Trends

These schedules contain trend information to help the reader understand how the City's financial performance and well-being have changed over time.

Revenue Capacity

These schedules contain information to help the reader assess the factors affecting the City's ability to generate its property and sales taxes.

Debt Capacity

These schedules present information to help the reader assess the affordability of the City's current levels of outstanding debt and the City's ability to issue additional debt in the future.

Demographic and Economic Information

These schedules offer demographic and economic indicators to help the reader understand the environment within which the City's financial activities take place and to help make comparisons over time and with other governments.

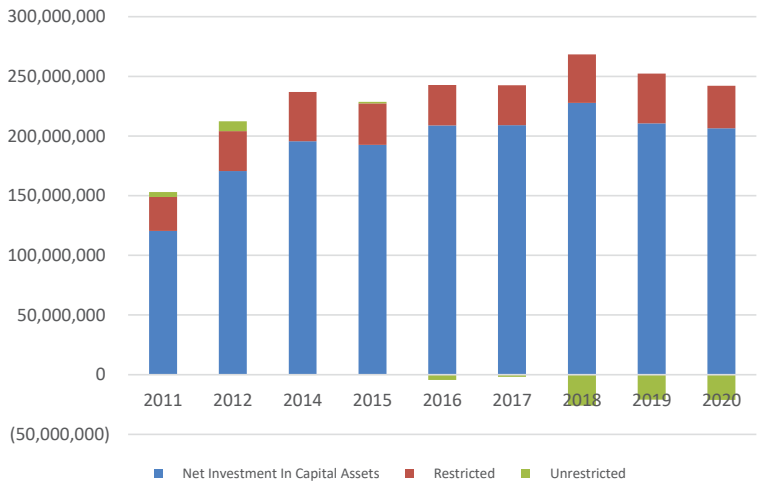
Operating Information

These schedules contain information about the City's operations and resources to help the reader understand how the City's financial information relates to the services the City provides and the activities it performs.



1910 Dinuba L's Street
Looking North between Tulare & Kern Street

CITY OF DINUBA
NET POSITION BY COMPONENT
LAST TEN FISCAL YEARS
(Accrual Basis of Accounting)



	2011	2012	2013	2014	2015
Governmental Activities					
Net Investment In Capital Assets	$75,360,279	$125,564,573	$125,814,202	$148,079,509	$145,008,916
Restricted	28,285,199	33,514,558	33,633,364	41,313,341	34,836,273
Unrestricted	(401,603)	2,903,128	468,534	(6,418,737)	(1,260,101)
Total Governmental Activities Net Position	103,243,875	161,982,259	159,916,100	182,974,113	178,585,088
Business-Type Activities					
Net Investment In Capital Assets	45,170,204	45,077,861	49,997,905	47,545,851	47,536,365
Unrestricted	4,741,445	5,348,820	5,179,596	6,046,622	2,514,439
Total Business-Type Activities Net Position	49,911,649	50,426,681	55,177,501	53,592,473	50,050,804
Primary Government					
Net Investment In Capital Assets	120,530,483	170,642,434	175,812,107	195,625,360	192,545,281
Restricted	28,285,199	33,514,558	33,633,364	41,313,341	34,836,273
Unrestricted	4,339,842	8,251,948	5,648,130	(372,115)	1,254,338
Total Primary Government Net Position	$153,155,524	$212,408,940	$215,093,601	$236,566,586	$228,635,892

	2016	2017	2018	2019	2020
Governmental Activities					
Net Investment In Capital Assets	$162,419,353	$162,951,223	$175,427,868	$157,295,209	$156,273,132
Restricted	33,955,040	33,547,768	40,668,235	41,721,018	35,598,022
Unrestricted	(9,391,284)	(6,391,796)	(27,286,468)	(26,278,675)	(25,246,317)
Total Governmental Activities Net Position	186,983,109	190,107,195	188,809,635	172,737,552	166,624,837
Business-Type Activities					
Net Investment In Capital Assets	46,474,326	46,126,105	52,249,502	53,298,542	50,287,699
Unrestricted	4,986,126	4,641,804	1,298,646	5,352,135	4,161,148
Total Business-Type Activities Net Position	51,460,452	50,767,909	53,548,148	58,650,677	54,448,847
Primary Government					
Net Investment In Capital Assets	208,893,679	209,077,328	227,677,370	210,593,751	206,560,831
Restricted	33,955,040	33,547,768	40,668,235	41,721,018	35,598,022
Unrestricted	(4,405,158)	(1,749,992)	(25,987,822)	(20,926,540)	(21,085,169)
Total Primary Government Net Position	$238,443,561	$240,875,104	$242,357,783	$231,388,229	$221,073,684

Source: City of Dinuba Financial Services Division

CITY OF DINUBA
CHANGES IN NET POSITION
LAST TEN FISCAL YEARS
(Accrual Basis of Accounting)

	Fiscal Year			
	2011	2012	2013	2014
Expenses				
Governmental Activities				
General Government	$4,009,529	$3,439,679	$4,339,158	$4,703,501
Public Safety	8,107,881	8,167,990	8,990,013	9,591,236
Public Works	3,632,361	1,826,602	2,197,625	2,761,922
Community Development	1,763,309	1,007,987	636,986	548,112
Parks and Recreation	1,152,007	1,796,570	1,136,847	1,224,454
Interest on Long-Term Debt	4,192,595	1,720,593	1,020,371	1,521,663
Unallocated Depreciation	879,409	953,544	823,524	1,018,182
Total Governmental Activities Expenses	23,737,091	18,912,965	19,144,524	21,369,070
Business-Type Activities				
Water	2,152,856	2,159,494	2,963,788	2,970,062
Sewer	2,292,341	2,427,747	2,459,666	2,914,729
Disposal	2,030,223	2,109,008	2,922,065	3,320,744
Ambulance	1,185,992	1,150,496	1,450,622	1,386,124
Transit	575,289	639,059	699,102	875,313
Golf Course	2,965,176	3,244,707	3,250,394	3,422,866
Compressed Natural Gas	115,775	120,212	137,950	174,521
Engineering	-	-	506,333	662,791
Total Business-Type Activities Expenses	11,317,652	11,850,723	14,389,920	15,727,150
Total Primary Government Net Expenses	$35,054,743	$30,763,688	$33,534,444	$37,096,220
Program Revenues				
Governmental Activities				
Charges for Services				
General Government	$27,409	$52,073	$4,688	$1,509,801
Public Safety	446,219	519,454	423,329	276,308
Public Works	2,489,475	2,320,459	2,313,306	3,226,541
Community Development	178,106	38,410	11,941	70,343
Parks and Recreation	117,807	184,657	146,557	162,281
Operating Contributions and Grants	1,877,718	3,279,460	4,462,789	6,248,747
Capital Contributions and Grants	6,195,826	2,436,154	5,669,203	25,473,768
Total Governmental Activities Program Revenues	11,332,560	8,830,667	13,031,813	36,967,789
Business-Type Activities				
Charges for Services				
Water	2,569,449	2,647,422	2,847,344	2,763,415
Sewer	2,603,345	2,610,812	2,574,505	2,719,638
Disposal	2,891,914	2,980,135	3,324,925	3,080,017
Ambulance	1,219,352	1,078,428	1,281,703	1,288,620
Transit	39,601	46,089	44,959	53,507
Golf Course	1,948,101	2,239,576	2,255,964	2,343,736
Compressed Natural Gas	149,916	188,775	217,120	214,162
Engineering	-	-	486,415	591,278
Operating Contributions and Grants	1,001,190	627,400	868,397	885,831
Capital Contributions and Grants	2,506,420	969,433	1,188,785	715,188
Total Business-Type Activities Program Revenues	14,929,288	13,388,070	15,090,117	14,655,392
Total Primary Government Program Revenues	$26,261,848	$22,218,737	$28,121,930	$51,623,181

Source: City of Dinuba Financial Services Division

Fiscal Year					
2015	2016	2017	2018	2019	2020
$5,345,434	$4,802,762	$7,661,240	$3,989,322	$3,647,223	$4,464,243
13,275,052	13,746,235	13,897,596	12,920,443	12,503,075	12,801,801
3,334,975	3,943,500	3,752,225	6,577,677	2,429,367	5,116,719
1,641,605	1,178,906	637,522	2,350,919	2,277,992	2,427,047
1,682,401	1,824,431	2,007,951	2,127,602	2,527,531	2,705,703
1,204,781	1,278,342	1,604,463	978,293	1,008,877	1,001,611
2,635,342	3,029,796	3,011,661	-	-	-
29,119,590	29,803,972	32,572,658	28,944,256	24,394,065	28,517,124
2,931,923	3,204,634	2,977,849	2,965,352	2,985,641	3,563,885
3,182,025	3,247,602	3,156,499	4,553,169	3,048,253	3,255,224
3,336,842	3,239,137	3,206,889	3,430,622	3,102,875	3,129,253
1,377,304	1,368,670	1,523,498	2,760,551	2,798,210	2,647,280
1,044,207	1,243,710	1,137,529	1,147,311	1,123,030	1,088,585
3,335,866	3,560,260	3,491,319	3,131,513	2,298,467	4,097,713
165,208	159,572	140,572	181,928	306,316	318,069
658,837	738,550	-	-	-	-
16,032,212	16,762,135	15,634,155	18,170,446	15,662,792	18,100,009
$45,151,802	$46,566,107	$48,206,813	$47,114,702	$40,056,857	$46,617,133
$3,055,054	$5,470,676	$8,259,877	$1,500,372	$1,602,391	$1,231,142
898,323	274,181	30,863	549,566	500,114	837,538
3,824,832	1,808,508	1,530,664	1,977,090	2,132,137	2,675,164
120,322	22,282	-	115,498	60,995	65,077
183,922	174,473	38,475	352,536	336,771	560,971
3,274,094	3,375,630	5,263,630	2,168,438	2,292,863	1,076,942
10,114,120	12,075,630	3,011,810	19,289,803	5,687,693	3,613,910
21,470,667	23,201,380	18,135,319	25,953,303	12,612,964	10,060,744
2,604,665	2,510,596	2,648,278	2,962,303	3,005,484	3,195,777
2,751,349	2,838,956	2,947,782	3,368,250	3,566,985	3,591,874
3,081,958	3,175,398	3,088,068	3,105,381	3,167,180	3,173,221
1,271,302	1,332,373	1,396,312	1,487,640	1,200,884	1,573,951
61,929	85,333	120,565	103,623	89,775	67,142
2,346,921	2,441,531	2,223,355	2,072,902	2,104,304	1,812,421
262,922	284,800	199,896	210,677	209,972	215,107
493,851	710,226	-	-	-	-
1,705,461	3,178,252	2,496,256	3,889,532	3,295,905	4,947,792
449,819	1,165,634	-	-	-	-
15,030,177	17,723,099	15,120,512	17,200,308	16,640,489	18,577,285
$36,500,844	$40,924,479	$33,255,831	$43,153,611	$29,253,453	$28,638,029

CITY OF DINUBA
CHANGES IN NET POSITION
LAST TEN FISCAL YEARS
(Accrual Basis of Accounting)

	Fiscal Year			
	2011	2012	2013	2014
Net (Expense)/Revenue				
Governmental Activities	($12,404,531)	($10,082,298)	($6,112,711)	$15,598,719
Business-Type Activities	3,611,636	1,537,347	700,197	(1,071,758)
Total Primary Government Net Expense	($8,792,895)	($8,544,951)	($5,412,514)	$14,526,961
General Revenues and Other Changes in Net Position				
Governmental Activities				
Taxes				
Property Taxes	$5,078,633	$3,461,506	$645,437	$742,122
Transient Occupancy Taxes	144,780	133,920	171,817	184,211
Sales Taxes	5,803,277	9,843,519	3,677,282	3,700,400
Franchise Taxes	233,109	230,613	226,904	243,956
Business Licenses Taxes	-	-	-	-
Utility Users Tax	1,560,074	1,600,423	1,622,049	1,612,836
Other Taxes	784,070	870,086	240,387	249,602
Motor Vehicle Tax	1,636,167	1,565,696	1,553,701	1,571,490
Use of Money and Property	360,997	288,456	287,977	262,191
Other	174,494	946,090	1,552,988	18,522
Gain (Loss) on Sale of Capital Assets	159,698	(2,019,092)	400,323	266,189
Special Item (Note 8)	-	-	-	-
Transfers	855,678	703,133	(4,065,884)	195,877
Total Governmental Activities	16,790,977	17,624,350	6,312,981	9,047,396
Business-Type Activities				
Use of Money and Property	9,438	19,536	-	37,243
Other/Contributions	-	(338,718)	45,845	92,839
Gain (Loss) on Sale of Capital Assets	-	-	-	-
Special Item (Note 8)	-	-	-	-
Transfers	(855,678)	(703,133)	4,065,884	(195,877)
Total Business-Type Activities	(846,240)	(1,022,315)	4,111,729	(65,795)
Extraordinary Item - Litigation Settlement	-	-	145,910	104,921
Extraordinary Item - RDA Dissolution	-	51,196,332	-	-
Total Primary Government	$15,944,737	$67,798,367	$10,570,620	$9,086,522
Change in Net Position				
Governmental Activities	$4,386,446	$58,738,384	$346,180	$24,751,036
Business-Type Activities	2,765,396	515,032	4,811,926	(1,137,553)
Total Primary Government	$7,151,842	$59,253,416	$5,158,106	$23,613,483

Source: City of Dinuba Financial Services Division

Fiscal Year					
2015	2016	2017	2018	2019	2020
($7,648,923)	($6,602,592)	($14,437,339)	($2,990,953)	($11,781,101)	($18,456,380)
(1,002,035)	960,964	(513,643)	(970,138)	977,697	477,276
($8,650,958)	($5,641,628)	($14,950,982)	($3,961,091)	($10,803,404)	($17,979,104)
$846,306	$1,260,845	$1,149,426	$1,166,971	$1,301,585	$1,377,047
226,817	248,579	281,005	291,190	289,263	244,052
5,461,810	9,729,414	9,080,769	9,926,107	10,777,734	14,059,028
256,883	252,761	216,407	234,815	245,102	258,084
-	-	-	233,387	237,357	259,787
1,630,654	1,683,265	1,482,077	1,491,791	1,475,873	1,534,979
292,650	487,363	273,161	478,877	504,884	495,334
1,633,128	1,754,885	1,847,746	1,841,147	1,943,492	2,033,375
113,494	262,770	201,154	454,092	695,301	724,898
109,931	552,748	539,928	698,424	345,361	280,254
261,425	-	-	-	-	-
-	-	-	-	-	(11,409,298)
391,944	(269,724)	988,600	816,888	354,520	2,865,489
11,225,042	15,962,906	16,060,273	17,633,689	18,170,472	12,723,029
18,524	37,175	50,643	59,094	137,539	205,916
-	-	-	6,585,197	4,054,738	417,505
-	-	-	-	-	(359,404)
-	-	-	-	-	(1,350,000)
(391,944)	269,724	(988,600)	(816,888)	(354,520)	(2,865,489)
(373,420)	306,899	(937,957)	5,827,403	3,837,757	(3,951,472)
-	-	-	-	-	-
-	-	-	-	-	-
$10,851,622	$16,269,805	$15,122,316	$23,461,092	$22,008,229	$8,771,557
$3,576,119	$9,360,314	$1,622,934	$14,642,736	$6,389,371	($5,733,351)
(1,375,455)	1,267,863	(1,451,600)	4,857,265	4,815,454	(3,474,196)
$2,200,664	$10,628,177	$171,334	$19,500,001	$11,204,825	($9,207,547)



1920 Dinuba Library

CITY OF DINUBA
FUND BALANCES OF GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(Modified Accrual Basis of Accounting)

	2011	2012	2013	2014	2015
General Fund					
Nonspendable	$2,869,745	$3,005,321	$2,742,077	$2,736,489	$2,699,439
Unassigned	(700,688)	1,587,709	1,217,109	1,894,697	2,255,325
Total General Fund	$2,169,057	$4,593,030	$3,959,186	$4,631,186	$4,954,764
All Other Governmental Funds					
Unreserved, Reported In:					
Nonspendable Funds	14,759,706	5,792,649	21,170	572,060	8,957,449
Restricted Funds	8,352,350	6,840,553	16,917,455	24,668,685	10,838,675
Assigned Funds	206,798	4,478,409	147,627	184,506	103,142
Unassigned Funds	(11,089,450)	(484,580)	(312,176)	(1,215,832)	(618,061)
Total All Other Governmental Funds	$12,229,404 (b)	$16,627,031	$16,774,076	$24,209,419	$19,281,205
Total Governmental Funds	$14,398,461	$21,220,061	$20,733,262	$28,840,605	$24,235,969

	2016	2017	2018	2019	2020
General Fund					
Nonspendable	$3,082,112	$3,436,060	$3,846,794	$4,257,720	$1,724,529
Unassigned	1,219,528	1,113,239	1,533,739	3,369,500	7,101,966
Total General Fund	$4,301,640	$4,549,299	$5,380,533	$7,627,220	$8,826,495
All Other Governmental Funds					
Unreserved, Reported In:					
Nonspendable Funds	10,334,283	5,045,407	1,298	7,450	2,720
Restricted Funds	7,636,453	13,091,326	40,668,235	41,721,018	35,598,022
Assigned Funds	55,075	64,462	-	-	-
Unassigned Funds	(695,780)	(451,012)	(453,629)	(242,862)	(139,889)
Total All Other Governmental Funds	$17,330,031 (a)	$17,750,183	$40,215,904	$41,485,606	$35,460,853
Total Governmental Funds	$21,631,671	$22,299,482	$45,596,437	$49,112,826	$44,287,348

(a) The change in total fund balance for the General Fund and other governmental funds is explained in Management's Discussion and Analysis.
(b) Effective fiscal 2010-11, the City implemented GASB 54 which changed fund balance reporting

CITY OF DINUBA
CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(Modified Accrual Basis of Accounting)

	Fiscal Year				
	2011	2012	2013	2014	2015
Revenues					
Taxes and Assessments	$13,333,324	$15,763,647	$10,054,422	$10,127,924	$14,673,041
Licenses and Permits	663,034	490,803	533,126	388,248	825,421
Assessments					
Intergovernmental	9,592,560	6,873,909	8,840,363	13,389,637	10,254,854
Charges for Services	2,031,815	2,297,156	1,842,951	2,611,700	2,629,858
Use of Money and Property	219,523	615,073	105,029	372,987	116,046
Fines and Forfeitures	165,482	393,113	118,693	83,015	83,345
Reimbursements	2,223,521	1,983,721	1,993,316	1,866,721	773,948
Miscellaneous	195,544	280,827	183,644	193,101	26,586
Total Revenues	28,424,803	28,698,249	23,671,544	29,033,333	29,383,099
Expenditures					
Current					
General Government	3,424,510	3,198,893	3,567,574	3,062,629	3,221,524
Public Safety	6,900,645	7,622,470	8,512,170	9,155,928	9,573,198
Public Works [2]	2,047,171	2,305,236	2,108,997	2,497,426	2,361,778
Community development	1,480,571	1,254,396	3,077,272	1,813,416	1,205,315
Parks and Recreation [1]	871,568	1,595,747	1,108,050	1,140,903	1,235,269
Capital Outlay	5,822,476	5,230,041	5,070,355	12,419,958	14,428,933
Debt Service					
Principal Retirement	17,796,703	2,209,513	1,814,520	991,156	1,001,685
Interest and Fiscal Charges	3,947,999	1,967,183	816,403	1,010,139	1,177,009
Debt Issuance Costs	734,435	-	331,022	106,924	-
Total Expenditures	43,026,078	25,383,479	26,406,363	32,198,479	34,204,711
Excess of Revenues Over (Under) Expenditures	(14,601,275)	3,314,770	(2,734,819)	(3,165,146)	(4,821,612)
Other Financing Sources (Uses)					
Proceeds from Issuance of debt					
Transfers In	6,959,476	7,319,087	2,330,637	6,091,537	10,198,943
Transfers Out	(8,231,685)	(8,270,637)	(6,500,021)	(5,549,298)	(10,506,999)
Sales of Property	159,698	291,150	500,687	402,248	368,524
Capital Leases	-	-	-	-	-
Special Item	-	-	-	-	-
Issuance of Long Term Debt	16,312,340	-	12,770,000	8,982,000	-
Original issuance discount	-	-	(314,360)	-	-
Payment to Refunded Bond Escrow Agent	-	-	(6,684,833)	-	-
Total Other Financing Sources (Uses)	15,199,829	(660,400)	2,102,110	9,926,487	60,468
Net Change in Fund Balances before Extraordinary Item	598,554	2,654,370	(632,709)	6,761,341	(4,761,144)
Extraordinary Item - Litigation Settlement	-	-	145,910	-	-
Net Change In Fund Balances	$598,554	$2,654,370	($486,799)	$6,761,341	($4,761,144)
Debt Service as a percentage of non-capital expenditures	58.4%	21.5%	13.5%	10.1%	11.0%

Source: City of Dinuba Financial Services Division

Fiscal Year				
2016	2017	2018	2019	2020
$15,417,110	$17,699,777	$13,823,138	$14,831,798	$18,228,311
410,496	269,630			
		1,553,351	1,567,928	1,168,344
9,817,361	3,885,183	5,099,899	6,329,384	6,724,227
1,386,822	1,275,159	2,818,004	2,909,545	3,610,155
265,203	205,154	454,092	695,301	971,096
96,196	113,012	235,466	178,240	517,712
2,560,957	2,205,415	-	-	-
46,056	157,286	326,652	345,486	345,331
30,000,201	25,810,616	24,310,602	26,857,682	31,565,176
3,504,184	6,363,752	3,824,662	2,565,387	2,737,350
10,454,857	10,820,834	10,786,365	10,465,411	10,827,257
2,880,100	2,299,448	6,072,381	1,758,071	2,211,741
813,013	270,174	1,911,234	1,614,439	1,665,387
1,458,541	1,640,604	1,780,297	1,840,142	1,838,979
11,512,821	2,811,519	739,058	3,656,178	4,394,413
980,865	7,131,417	1,156,606	1,208,551	1,293,760
1,216,247	1,762,202	1,020,930	989,520	957,349
-	-	-	-	-
32,820,628	33,099,950	27,291,533	24,097,699	25,926,236
(2,820,427)	(7,289,334)	(2,980,931)	2,759,983	5,638,940
1,300,000	6,764,759	437,479	36,863	373,064
3,115,598	5,091,147	2,907,190	2,610,730	4,339,191
(3,385,322)	(4,094,047)	(2,081,721)	(2,248,067)	(3,473,677)
148,146	-	-	-	-
-	-	-	197,363	85,667
-	-	-	-	(11,409,298)
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
1,178,422	7,761,859	1,262,948	596,889	(10,085,053)
(1,642,005)	472,525	(1,717,983)	3,356,872	(4,446,113)
-	-	-	-	-
($1,642,005)	$472,525	($1,717,983)	$3,356,872	($4,446,113)
11.5%	29.0%	8.3%	10.8%	9.5%

CITY OF DINUBA
GOVERNMENT-WIDE REVENUES
LAST TEN FISCAL YEARS

	PROGRAM REVENUES					
Fiscal Year	Charges For Services	Operating Grants And Contributions	Capital Grants And Contributions	**Total Program Revenues**	**Total General Revenues**	**Total Government-Wide Revenues**
2011	$3,259,016	$1,877,718	$6,195,826	$11,332,560	$15,775,601	$27,108,161
2012	$3,115,053	$3,279,460	$2,436,154	$8,830,667	$18,940,309	$27,770,976
2013	$2,899,821	$4,462,789	$5,669,203	$13,031,813	$9,978,542	$23,010,355
2014	$5,245,274	$6,248,747	$25,473,768	$36,967,789	$8,585,330	$45,553,119
2015	$8,082,453	$3,274,094	$10,114,120	$21,470,667	$11,225,042	$32,695,709
2016	$7,750,120	$3,375,630	$12,075,630	$23,201,380	$16,232,630	$39,434,010
2017	$9,859,879	$5,263,630	$3,011,810	$18,135,319	$15,071,673	$33,206,992
2018	$4,495,062	$2,168,438	$19,289,803	$25,953,303	$16,816,801	$42,770,104
2019	$4,632,408	$2,292,863	$5,687,693	$12,612,964	$17,815,952	$30,428,916
2020	$5,369,892	$1,076,942	$3,613,910	$10,060,744	$21,266,838	$31,327,582

	GENERAL REVENUES					
Fiscal Year	Property Taxes	Sales Taxes	Utility Users Taxes	All Other Taxes	Use Of Money And Property	**Total General Revenues**
2011	$5,078,633	$5,803,277	$1,560,074	$2,972,620	$360,997	$15,775,601
2012	$3,461,506	$9,843,519	$1,600,423	$3,746,405	$288,456	$18,940,309
2013	$645,437	$3,677,282	$1,622,049	$3,745,797	$287,977	$9,978,542
2014	$742,122	$3,700,400	$1,612,836	$2,267,781	$262,191	$8,585,330
2015	$846,306	$5,461,810	$1,630,654	$2,519,409	$766,863	$11,225,042
2016	$1,260,845	$9,729,414	$1,683,265	$3,296,336	$262,770	$16,232,630
2017	$1,149,426	$9,080,769	$1,482,077	$3,158,247	$201,154	$15,071,673
2018	$1,166,971	$9,926,107	$1,491,791	$3,777,840	$454,092	$16,816,801
2019	$1,301,585	$10,777,734	$1,475,873	$3,565,459	$695,301	$17,815,952
2020	$1,377,047	$14,059,028	$1,534,979	$3,570,886	$724,898	$21,266,838

Source: City of Dinuba Financial Services Division

CITY OF DINUBA

GENERAL GOVERNMENT REVENUES BY SOURCE [1]

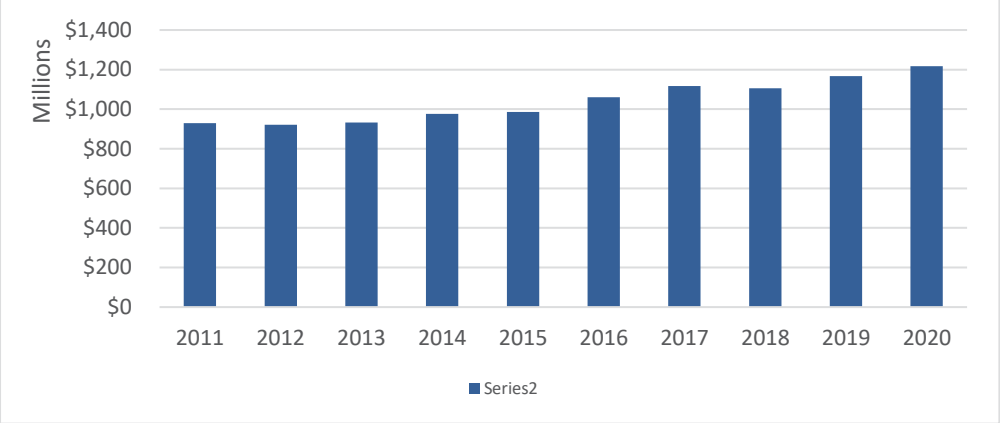
LAST TEN FISCAL YEARS

Fiscal Year	Taxes And Assessments	Licenses And Permits	Intergovernmental	Charges For Services	Use Of Money And Property	Fines And Forfeitures
2011	$13,333,324	$663,034	$9,592,560	$2,031,815	$219,523	$165,482
2012	$15,763,647	$490,803	$6,873,909	$2,297,156	$615,073	$393,113
2013	$10,054,422	$533,126	$8,840,363	$1,842,951	$105,029	$118,693
2014	$10,127,924	$388,248	$13,389,637	$2,611,700	$372,987	$165,482
2015	$14,673,041	$825,421	$10,254,854	$2,629,858	$116,046	$83,345
2016	$15,417,110	$410,496	$9,817,361	$1,386,822	$265,203	$96,196
2017	$17,699,777	$269,630	$3,885,183	$1,275,159	$205,154	$113,012
2018	$13,823,138	-	$5,099,899	$2,818,004	$454,092	$235,466
2019	$14,831,798	-	$6,329,384	$2,909,545	$695,301	$178,240
2020	$18,228,311	-	$6,724,227	$3,610,155	$971,096	$517,712

Fiscal Year	Reimbursements	Miscellaneous	Assessments	**Total General Government Revenues**
2011	$2,223,521	$195,544	$ -	$28,424,803
2012	$1,983,721	$280,827	-	$28,698,249
2013	$1,993,316	$183,644	-	$23,671,544
2014	$1,866,721	$193,101	-	$29,115,800
2015	$773,948	$26,586	-	$29,383,099
2016	$2,560,957	$46,056	-	$30,000,201
2017	$2,205,415	$157,286	-	$25,810,616
2018	-	$326,652	$1,553,351	$24,310,602
2019	-	$345,486	$1,567,928	$26,857,682
2020	-	$345,331	$1,168,344	$31,565,176

Source: City of Dinuba Financial Services Division

CITY OF DINUBA
PROPERTY AD VALOREM TAX ASSESSED VALUES [1]
LAST TEN FISCAL YEARS



Year Ended June 30	Assessed Value [2]	County Tax Rate Per $100	City Portion of Assessed Value	City Tax Rate [3]	City Tax Levy
2011	$928,720,115	1.1260	$374,186,358	0.163%	$608,653
2012	$921,046,459	1.1160	$376,464,415	0.174%	$655,249
2013	$933,234,251	1.1110	$383,803,558	0.168%	$645,437
2014	$976,358,668	1.1110	$406,708,703	0.182%	$742,122
2015	$985,816,882	1.2246	$424,657,013	0.194%	$823,237
2016	$1,060,846,254	1.1285	$431,998,964	0.287%	$1,238,278
2017	$1,116,863,014	1.1459	$444,394,065	0.259%	$1,149,426
2018	$1,104,970,655	1.6906	$457,636,600	0.255%	$1,166,972
2019	$1,167,672,497	1.1450	$473,212,129	0.275%	$1,301,585
2020	$1,217,137,041	1.8701	$491,911,581	0.280%	$1,377,047

[1] Estimated Actual Value of Taxable Property is not available since passage of Proposition 13 in 1978. Property assessed values may rise only to a maximum of 2% per year unless there is new construction or when the property is sold. Consequently, estimated values are not available.

[2] Pursuant to chapter 1207 of the statutes of 1978, "Assessed Value" means 100% of full taxable value.

[3] The City's total direct tax rate varies by tax rate area. The rate shown is the combined rate for the entire city and may not match the rate shown on the "Direct and Overlapping Property Tax Rates" schedule.

Source: Tulare County Auditor's Office
Source: California Municipal Statistics, Inc.

CITY OF DINUBA
PRINCIPAL PROPERTY TAXPAYERS
AS OF JUNE 30, 2020 AND 2011

		Fiscal Year 2020			Fiscal Year 2011		
Taxpayer	Type Of Business	Assessed Valuation	Percent Of Total Assessed Valuation	Rank	Assessed Valuation	Percent Of Total Assessed Valuation	Rank
Ruiz Foods Products Inc.	Frozen Food	$ 69,349,019.00	5.70%	1	$ 51,067,438.00	5.50%	2
Best Buy Stores, Inc.	Distribution Center	$ 52,117,780.00	4.28%	2	$ 66,233,105.00	7.13%	1
Wal-mart Store Inc	Retail Store	$ 19,013,627.00	1.56%	3	$ 16,430,894.00	1.77%	5
Patterson Dental Supply	Wholesaler	$ 13,908,672.00	1.14%	4	$ 21,695,249.00	2.34%	4
Dinuba Properties	Apartment Complex	$ 10,999,200.00	0.90%	5			
Boscacci Group	Real Estate Investment	$ 7,593,503.00	0.62%	6			
Aung San LLC	Holiday Inn	$ 6,470,567.00	0.53%	7			
College Operations LLC	Real Estate Investment	$ 5,254,020.00	0.43%	8			
Red Rock Plaza Center LLC	Real Estate Investment	$ 5,250,000.00	0.43%	9	$ 7,040,500.00	0.76%	7
Calle Miramar Properties LLC	Real Estate Investment	$ 5,117,610.00	0.42%	10			
Odwalla, Inc.	Fruit Juices				$ 40,997,808.00	4.41%	3
Dinuba - Veto LLC	Real Estate Investment				$ 9,283,509.00	1.00%	6
Kmart Corporation	Retail Store				$ 6,687,003.00	0.72%	8
Ennis Land Development	Real Estate Investment				$ 5,702,824.00	0.61%	9
North Park Apartments	Apartment Complex				$ 5,224,014.00	0.56%	10
		$195,073,998	16.01%		$ 230,362,344	24.80%	

Source: Tulare County Auditor's Office

CITY OF DINUBA
DIRECT AND OVERLAPPING PROPERTY TAX RATES
(Rate per $100 of Assessed Value)
LAST FIVE FISCAL YEARS

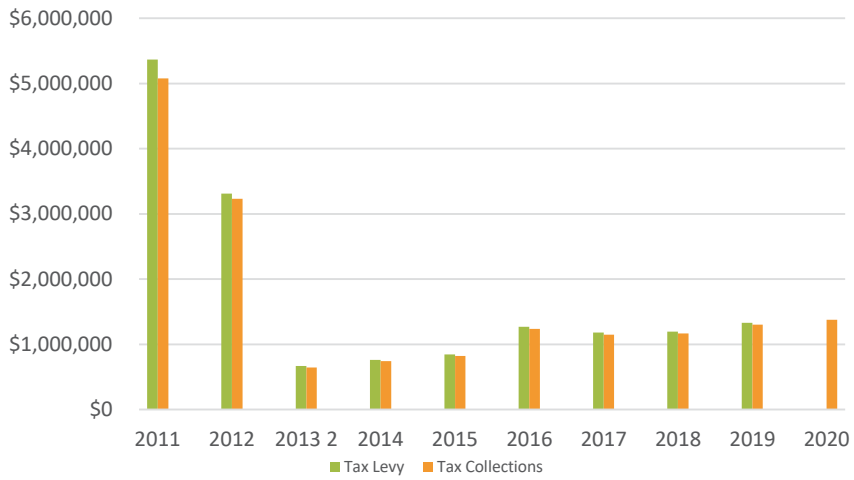
	2016	2017	2018	2019	2020
City Direct Rates:					
City basic rate	$0.192	$0.191	$0.191	$0.189	$0.189
Total City Direct Rate	0.192	0.191	0.191	0.189	0.189
Overlapping Rates:					
Tulare County	0.178	0.177	0.177	0.176	0.176
Library	0.015	0.015	0.153	0.015	0.015
Dinuba School District	0.273	0.273	0.273	0.272	0.273
Community College District	0.046	0.046	0.456	0.046	0.456
Tuluare County Schools	0.024	0.024	0.024	0.024	0.240
Alta Cemetery	0.008	0.008	0.008	0.008	0.008
Alta Hospital District	0.018	0.018	0.018	0.018	0.018
Delta Vector Control	0.014	0.014	0.014	0.014	0.136
Dinuba Memorial District	0.005	0.005	0.005	0.005	0.005
Tulare County Air Pollution District	0.000	0.000	0.000	0.000	0.000
Tulare County Flood District	0.002	0.002	0.002	0.002	0.002
Education Revenue Augmentation	0.224	0.227	0.226	0.230	0.230
Dinuba School District Bonds	0.120	0.120	0.120	0.120	0.095
Community College Bonds	0.008	0.026	0.023	0.026	0.026
Total Direct Rate[1]	1.128	1.146	1.691	1.145	1.870

NOTE: In 1978, California voters passed Proposition 13, which sets the property tax rate at a 1.000% fixed amount. This 1.000% is shared by all taxing agencies for which the subject property resides within. In addition to the fixed amount, property owners are charged taxes as a percentage of assessed property values for the payment of bonded debt service on the voter-approved School District and Community College bonds.

1 The City's total direct tax rate varies by tax rate area. The rate provided comes from tax rate area 001-005 and is representative of other tax rate areas within the City.

Source: Tulare County Assessor's Office

CITY OF DINUBA
PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN FISCAL YEARS



Year Ended June 30	Total Tax Levy	Current Tax Collections	Percent of Levy Collected [1]
2011	$5,368,533	$5,078,633	94.60
2012	$3,311,306	$3,231,844	97.60
2013 [2]	$665,948	$645,437	96.92
2014	$759,282	$742,122	97.74
2015	$844,692	$823,237	97.46
2016	$1,267,299	$1,238,278	97.71
2017	$1,178,415	$1,149,426	97.54
2018	$1,192,370	$1,166,972	97.87
2019	$1,329,640	$1,301,585	97.89
2020	$1,408,743	$1,377,047	97.75

[2] Previously, redevelopment tax increment was shown in this table. With the dissolution of of redevelopment, only the City's property is being shown.

Source: Tulare County Auditor's Office

CITY OF DINUBA
RATIOS OF OUTSTANDING DEBT BY TYPE
LAST TEN FISCAL YEARS

	Governmental Activities					
Fiscal Year	General Bonded Debt Outstanding	Capital Leases	Contracts Payable	Notes Payable	Premiums Discounts	Total Governmental Activities
2011	$64,069,581	$814,538	$ -	$2,880,931	$ -	$67,765,050
2012[2]	$11,291,970	$932,596	$190,471	$1,247,879	-	$13,662,916
2013	$19,595,000	$701,861	$146,016	$23,549	($306,247)	$20,160,179
2014	$18,895,000	$9,442,497	$99,516	$20,257	($318,416)	$28,138,854
2015	$18,265,000	$9,012,913	$50,877	$16,734	($281,909)	$27,063,615
2016	$17,590,000	$10,085,195	-	$12,965	($269,740)	$27,418,420
2017	$17,230,000	$9,897,810	-	$8,932	($78,724)	$27,058,018
2018	$16,425,000	$10,000,236	-	$4,616	($75,032)	$26,354,820
2019	$15,640,000	$9,778,664	-	-	($71,340)	$25,347,324
2020	$14,810,000	$9,518,983	-	-	($67,648)	$24,261,335

	Business-Type Activities					
Fiscal Year	Certificates Of Participation	Notes Payable	Capital Leases	Contracts Payable	Premiums Discounts	Total Business-Type Activities
2011	$3,005,000	$8,087,419	$413	$ -	$ -	$11,092,832
2012	$3,005,000	$7,580,353	-	$611,334	-	$11,196,687
2013	$11,030,000	$7,108,030	$292,146	$534,813	-	$18,964,989
2014	$18,895,000	$6,736,215	$222,586	$454,773	-	$26,308,574
2015	$10,540,000	$7,194,326	$150,758	$373,930	-	$18,259,014
2016	$10,315,000	$6,602,194	$76,588	$292,286	-	$17,286,068
2017	$10,085,000	$5,994,444	-	$209,814	$45,809	$16,335,067
2018	$9,845,000	$5,365,859	$185,699	$126,516	$43,659	$15,566,733
2019	$9,605,000	$4,721,122	$344,996	$42,382	$41,509	$14,755,009
2020	$9,045,000	$4,284,949	$415,111	-	$39,359	$13,784,419

Fiscal Year	Primary Government	Per Capita [1]
2011	$78,857,882	$3,593
2012	$24,859,603	$1,099
2013	$39,125,168	$1,695
2014	$54,447,428	$2,302
2015	$45,322,629	$1,891
2016	$44,704,488	$1,813
2017	$43,393,085	$1,745
2018	$41,921,553	$1,685
2019	$40,102,333	$1,583
2020	$38,045,754	$1,464

Note: Details regarding the City's outstanding debt can be found in the Notes to the Financial Statements.

[1] See the table of Population and Unemployment Rate later in this section for personal income and population data. Personal income data is not available.

[2] As of February 1, 2012, obligations of the former Redevelopment Agency were transferred to the Successor Agency resulting in a decrease in Government Bonds outstanding Tax Allocation Bonds, notes and loans, and other revenue bonds of the former Agency will be paid as enforceable obligations of the Successor Agency.

Source: City of Dinuba Financial Services Division

CITY OF DINUBA
RATIOS OF GENERAL BONDED DEBT OUTSTANDING
LAST TEN FISCAL YEARS

Fiscal Year	Lease Revenue Bonds	Less: Amounts Available in Debt Service Funds	Total General Bonded Debt Outstanding	Percentage of Assessed Value of Property [1]	Per Capita
2011	$13,740,000	$4,645,419	$64,069,581	6.9%	$2,919
2012 [2]	$13,455,000	$2,163,030	$11,291,970	1.2%	$499
2013	$13,160,000	$1,907,038	$11,252,962	1.2%	$488
2014	$18,895,000	$739	$18,894,261	1.9%	$799
2015	$18,265,000	$2,952	$18,262,048	1.9%	$762
2016	$17,590,000	$1,260,186	$16,329,814	1.5%	$662
2017	$17,230,000	$1,256,567	$15,973,433	1.4%	$643
2018	$16,425,000	$1,257,257	$15,167,743	1.4%	$610
2019	$15,640,000	$1,256,850	$14,383,150	1.2%	$568
2020	$14,810,000	$1,253,950	$13,556,050	1.1%	$522

[1] Estimated Actual Value of Taxable Property is not available since passage of Proposition 13 in 1978. Property assessed values may rise only to a maximum of 2% per year unless there is new construction or when the property is sold. Consequently, estimated values are not available.

[2] As of February 1, 2012, obligations of the former Redevelopment Agency were transferred to the Successor Agency resulting in a decrease in Government Bonds outstanding Tax Allocation Bonds, notes and loans, and other revenue bonds of the former Agency will be paid as enforceable obligations of the Successor Agency.

Source: City of Dinuba Financial Services Division

CITY OF DINUBA
STATEMENT OF DIRECT AND OVERLAPPING DEBT
As of June 30, 2020

2019 - 2020 Assessed Valuation:	$1,217,137,041
Redevelopment Incremental Valuation:	
City Adjusted Assessed Valuation	$1,217,137,041

	OUTSTANDING DEBT 6/30/2020	% APPLICABLE [1]	ESTIMATED SHARE OF OUTSTANDING DEBT
OVERLAPPING TAX AND ASSESSMENT DEBT			
State Center Community College District	$155,670,000	1.347%	$2,096,875
Dinuba Joint Unified School District	18,966,675	67.862%	12,871,165
Kings Canyon Joint Unified School District	78,640,662	0.487%	382,980
TOTAL OVERLAPPING TAX AND ASSESSMENT DEBT	253,277,337		15,351,020
DIRECT AND OVERLAPPING GENERAL FUND DEBT:			
Tulare County Certificates of Participation	31,105,000	3.311%	1,029,887
Tulare County Pension Obligation Bonds	232,875,000	3.311%	7,710,491
Tulare County Board of Education Certificates of Participation	37,965,000	3.311%	1,257,021
Dinuba Joint Unified School District Certificates of Participation	9,905,000	67.862%	6,721,731
City of Dinuba General Fund Obligations	**24,261,335**	100.000%	**24,261,335**
TOTAL OVERLAPPING GENERAL FUND OBLIGATION DEBT	336,111,335		40,980,465
OVERLAPPING TAX INCREMENT DEBT (Successor Agency):	44,030,000	100.0000%	44,030,000
TOTAL DIRECT DEBT			**23,809,337**
TOTAL OVERLAPPING DEBT			76,100,150
COMBINED TOTAL DEBT			$ 99,909,487

Debt Ratios:

Ratios to 2019-20 Adjusted Valuation:	
Total Overlapping Tax and Assessment Debt	1.26%
Total Direct Debt ($23,809,337)	**1.96%**
Combined Total Debt	8.21%
Ratios to Redevelopment Increment Valuation ($743,824,912):	
Total Overlapping Tax Increment Debt	5.92%

[1] The percentage of overlapping debt applicable to the city is estimated using taxable assessed property value. Applicable percentages were estimated by determining the portion of the overlapping district's assessed value that is within the boundaries of the city divided by the district's total taxable assessed value.

[2] Excludes tax and revenue anticipation notes, enterprise revenue, mortgage revenue and non-bonded capital lease obligations. Qualified Zone Academy bonds are included based on principal due at maturity.

Source: California Municipal Statistics, Inc.

CITY OF DINUBA
COMPUTATION OF LEGAL DEBT MARGIN
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

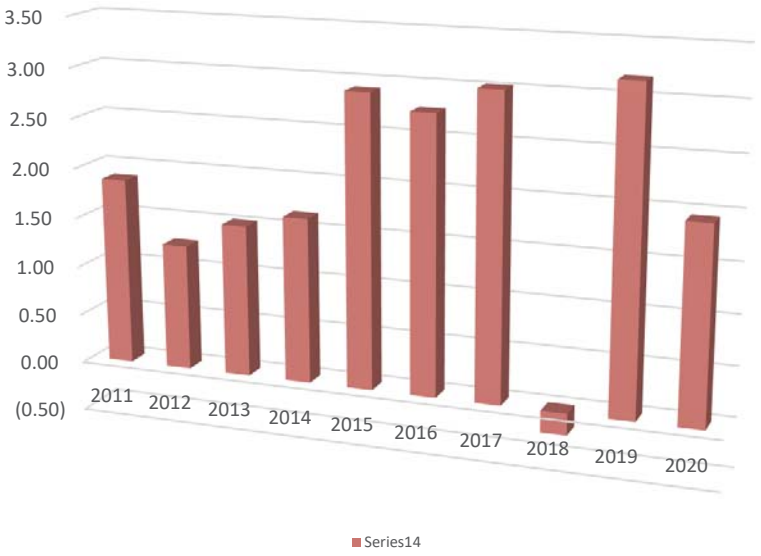
Total Assessed Valuation	$1,217,137,041
Debt Limit - 15% of Total Assessed Valuation	$182,570,556
Amount of Debt Applicable to the Limit	43,393,085
Legal Debt Margin	$139,177,471

LEGAL DEBT MARGIN INFORMATION
LAST TEN FISCAL YEARS

Fiscal Year	Debt Limit	Total Debt Applicable	Legal Debt Margin	Total Debt Applicable As A Percentage Of Debt Limit
2011	$139,308,017	$78,857,882	$60,450,135	56.6%
2012	$138,156,969	$24,859,603	$113,297,366	18.0%
2013	$139,985,138	$39,125,168	$100,859,970	27.9%
2014	$146,453,800	$54,447,428	$92,006,372	37.2%
2015	$147,872,532	$45,322,629	$102,549,903	30.6%
2016	$159,126,938	$44,704,488	$114,422,450	28.1%
2017	$167,529,452	$43,393,085	$124,136,367	25.9%
2018	$165,745,598	$41,921,553	$123,824,045	25.3%
2019	$175,150,875	$40,102,333	$135,048,542	22.9%
2020	$182,570,556	$38,045,754	$144,524,802	20.8%

Source: City of Dinuba Financial Services Division

CITY OF DINUBA
PLEDGED-REVENUE COVERAGE
LAST TEN FISCAL YEARS



	Certificates of Participation (Sewer Fund)						
Year Ended June 30	Sewer Charges And Other Contributions [1]	Less: Operating Expenses [2]	Net Available Revenue	Principal	Interest	Total Debt Service	Debt Service Coverage
2011	$3,545,791	$1,547,768	$1,998,023	$270,000	$796,668	$1,066,668	1.87
2012	$3,293,667	$1,744,908	$1,548,759	$290,000	$938,250	$1,228,250	1.26
2013	$2,945,488	$1,641,917	$1,303,571	$240,000	$618,372	$858,372	1.52
2014	$3,062,058	$1,920,430	$1,141,628	$270,000	$421,644	$691,644	1.65
2015	$3,915,684	$2,063,218	$1,852,466	$220,000	$415,412	$635,412	2.92
2016	$4,027,942	$2,275,360	$1,752,582	$225,000	$409,500	$634,500	2.76
2017	$4,067,626	$2,155,155	$1,912,471	$230,000	$403,355	$633,355	3.02
2018	$3,443,625	$3,581,543	($137,918)	$240,000	$396,891	$636,891	(0.22)
2019	$3,845,532	$2,053,342	$1,792,190	$240,000	$324,271	$564,271	3.18
2020	$3,712,741	$2,234,678	$1,478,063	$490,000	$268,986	$758,986	1.95

[1] Includes transfers from the Water Fund. Bond proceeds from the 2002 Refunding Bond were also used to fund certain Water projects. Therefore, the water fund pays a proportionate share of the debt service.

[2] Depreciation is eliminated for this calculation.

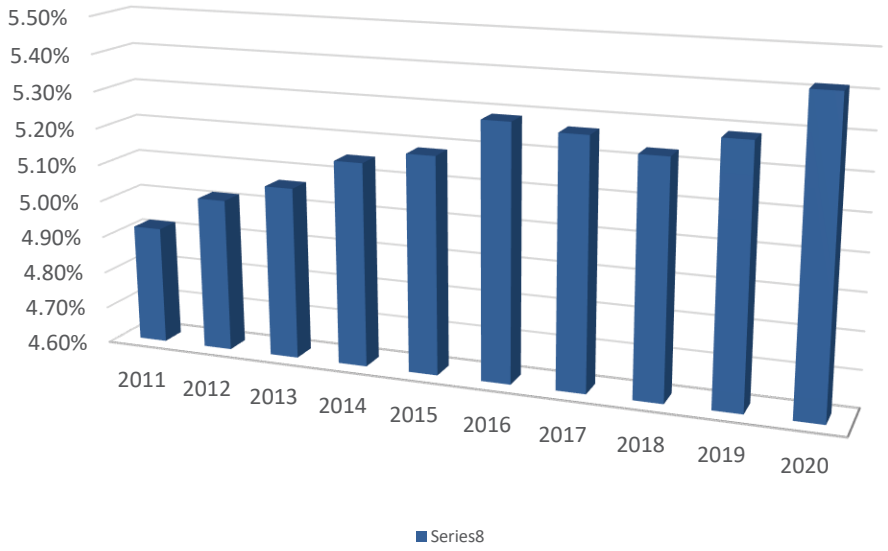
Source: City of Dinuba Financial Services Division

CITY OF DINUBA
GENERAL BONDED INDEBTEDNESS
MATURITIES BY FISCAL YEAR

	Lease Revenue Bonds		
Fiscal Year	Principal	Interest	Total
2021	$850,000	$504,237.50	$1,354,238
2022	$895,000	$474,450.00	$1,369,450
2023	$910,000	$440,475.00	$1,350,475
2024	$725,000	$412,950.00	$1,137,950
2025	$755,000	$389,450.00	$1,144,450
2026	$775,000	$361,962.50	$1,136,963
2027	$805,000	$331,656.25	$1,136,656
2028	$835,000	$300,193.75	$1,135,194
2029	$870,000	$268,987.50	$1,138,988
2030	$900,000	$238,087.50	$1,138,088
2031	$935,000	$206,043.75	$1,141,044
2032	$960,000	$172,931.25	$1,132,931
2033	$1,000,000	$138,675.00	$1,138,675
2034	$550,000	$111,950.00	$661,950
2035	$565,000	$93,175.00	$658,175
2036	$595,000	$73,625.00	$668,625
2037	$610,000	$53,325.00	$663,325
2038	$625,000	$32,500.00	$657,500
2039	$650,000	$10,975.00	$660,975
	$14,810,000	$4,615,650	$19,425,650

Source: City of Dinuba Financial Services Division

CITY OF DINUBA
POPULATION AND UNEMPLOYMENT RATE
LAST TEN FISCAL YEARS



Fiscal Year	City Population [1]	% Change	Tulare County Population	City Population as % of County Population	Unemployment Rate [3]
2011	21,950	1.86%	446,180	4.92%	22.8%
2012	22,614	2.94%	450,840	5.02%	21.2%
2013	23,082	2.03%	455,599	5.07%	18.9%
2014	23,666	2.47%	459,446	5.15%	17.3%
2015	23,966	1.25%	462,189	5.19%	10.9%
2016	24,657	2.80%	466,339	5.29%	10.7%
2017	24,861	0.82%	471,842	5.27%	9.5%
2018	24,873	0.05%	475,479	5.23%	8.3%
2019	25,328	1.80%	479,112	5.29%	8.5%
2020	25,994	2.56%	479,977	5.42%	10.9%

Source: California Department of Finance
California Employment Development Department

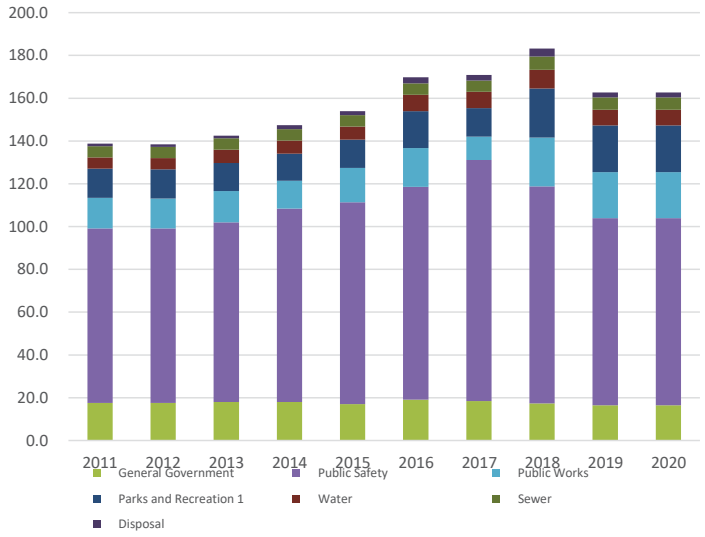
Note: Per capita income and total personal income information not available.

CITY OF DINUBA
PRINCIPAL EMPLOYERS
AS OF JUNE 30, 2020 AND 2011

		Fiscal Year 2020			Fiscal Year 2011		
Employer	Type of Business	Employees	Percent of Total City Employment	Rank	Employees	Percent of Total City Employment	Rank
Ruiz Foods Products Inc.	Frozen Food	1,644	42%	1	1,571	36%	1
Dinuba Public Schools	Education	674	17%	2	768	17%	2
Best Buy Stores, Inc.	Distribution Center	515	13%	3	330	7%	5
Wal-Mart	Retail Store	458	12%	4	400	9%	4
Patterson Dental	Wholesaler	186	5%	5			
City of Dinuba	Local Government	175	4%	6	159	4%	8
Corona College Heights	Produce Packing	139	4%	7			
Family Tree Farms	Produce Packing	80	2%	8	578	13%	3
United Market	Retail Store	44	1%	9			
Grocery Outlet	Retail Store	23	1%	10			
Giannini Packing	Produce/Packing				180	4%	7
Surabian and Sons	Produce/Packing				125	3%	9
Odwalla [1]	Fruit Juices				200	5%	6
Patterson Dental	Wholesaler				94	2%	10
		3,938	100.00%		4,405	100.00%	

Source: City of Dinuba and the U. S. Bureau of the Census

CITY OF DINUBA
EMPLOYEES BY FUNCTION (FULL TIME EQUIVALENTS)
LAST TEN FISCAL YEARS



	Fiscal Year									
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Governmental Activities										
General Government	17.6	17.6	18.0	18.0	17.0	19.1	18.5	17.4	16.5	16.5
Public Safety	81.5	81.5	84.0	90.4	94.4	99.5	112.7	101.5	87.5	87.5
Public Works	14.3	14.0	14.7	13.0	16.0	18.1	10.9	22.8	21.5	21.5
Parks and Recreation [1]	13.7	13.7	13.1	12.7	13.2	17.3	13.3	23.0	21.9	21.9
Water	5.2	5.2	6.2	6.2	6.2	7.7	7.7	8.7	7.3	7.3
Sewer	5.3	5.3	5.3	5.3	5.3	5.3	5.3	6.3	5.7	5.7
Disposal	1.2	1.2	1.2	1.9	1.9	2.8	2.6	3.7	2.3	2.3
Total Government-Wide Employees	138.8	138.5	142.5	147.4	154.0	169.8	170.9	183.2	162.7	162.7

CITY OF DINUBA
CONSTRUCTION ACTIVITY
LAST TEN CALENDAR YEARS

Calendar Year	Total Permits	Total Valuation	Commercial and Office		Residential Single	
			Number Permits	Valuation	Number Permits	Valuation
2011	407	$28,265,284	3	$2,507,500	171	$21,658,886
2012	543	$43,487,055	13	$9,295,706	161	$20,246,430
2013	430	$20,466,026	4	$1,488,000	99	$11,149,388
2014	437	$16,722,112	5	$8,448,970	41	$4,244,435
2015	552	$14,559,111	2	$490,000	78	$8,286,981
2016	689	$7,134,510	2	$1,110,000	57	$5,565,450
2017	712	$15,863,961	5	$1,517,700	62	$5,777,900
2018	754	$31,539,649	1	$60,000	70	$9,485,662
2019	734	$24,624,270	2	$2,500,000	88	$13,024,036
2020	945	$46,726,003	3	$1,525,400	242	$33,023,369

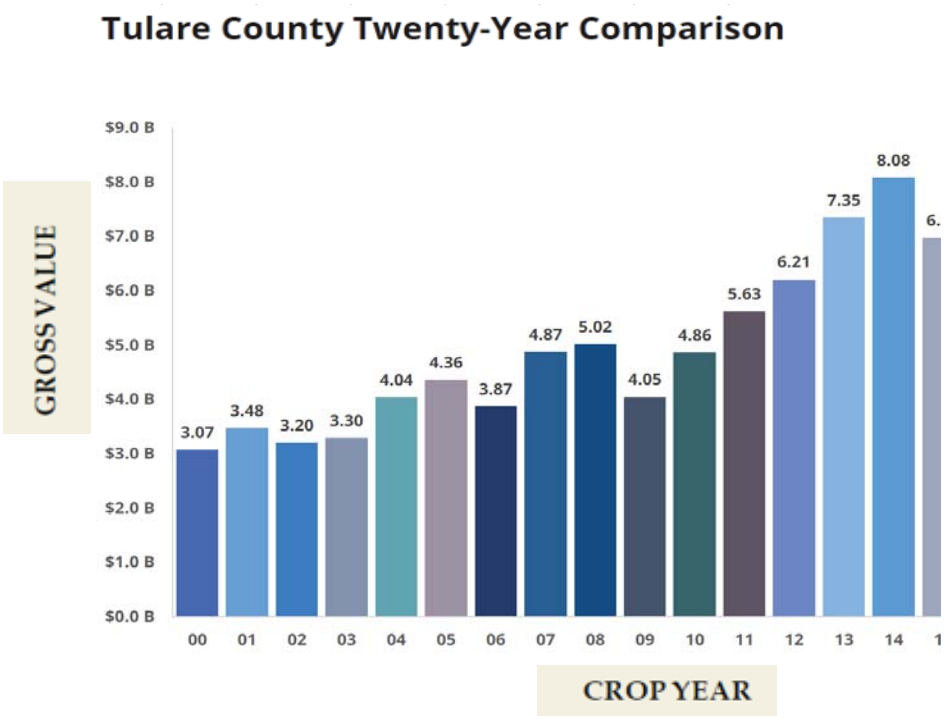
Calendar Year	Residential Multi-Units		All Other	
	Number Permits	Valuation	Number Permits	Valuation
2011	0	$0	233	$4,098,898
2012	0	$0	382	$13,944,919
2013	1	$2,450,000	326	$5,378,638
2014	0	$0	391	$4,028,707
2015	0	$0	472	$5,782,130
2016	0	$0	630	$459,060
2017	0	$0	645	$8,568,361
2018	3	$8,522,081	680	$13,471,903
2019	0	$0	644	$9,100,234
2020	0	$0	709	$12,177,264

Source: City of Dinuba Annual Building Report

TULARE COUNTY CROP STATISTICS
FOR THE CALENDAR YEAR 2019

Dinuba lies in the heart of the farming area of Tulare County, California, which currently ranks second in the nation in agricultural productivity. The following list comprises the major cash crops in the county from farming and ranching for 2019

PRODUCT	GROSS VALUE
1. Milk	$1,612,070,000
2. Oranges - Navels & Valencias	$919,400,000
3. Grapes	$802,551,000
4. Cattle & Calves	$595,222,000
5. Tangerines - Fresh	$550,620,000
6. Almonds Meats & Hulls	$425,600,000
7. Pistachio Nuts	$327,000,000
8. Peach Cling & Freestone	$269,813,000
9. Lemon	$191,360,000
10. Corn - Grain & Silage	$166,586,000
Total Value of the Top Ten Tulare County Crops	$5,860,222,000
Total Value of All Tulare County Crops	$7,505,352,100



Source: Tulare County Agricultural Commissioner news release

CITY OF DINUBA
CAPITAL ASSETS USED
LAST TEN FISCAL YEARS

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Water:										
Number Water Wells	8	8	8	8	8	8	8	8	8	8
Annual Production (Million Gal)	1,671	1,996	1,570	1,790	1,578	1,218	1,274	1,399	1,463	1,468
Service Connections	5,459	5,581	5,633	5,937	5,742	5,862	5,964	6,031	6,131	6,327
Police:										
Stations	2	2	2	2	2	2	1	1	1	1
Sworn Officers	35	35	34	33	36	28	27	24	32	32
Support Personnel	10	10	10	9	11	11	13	11	11	11
Part-Time Support Personnel	7	8	3	3	2	2	2	2	2	2
Police Vehicles	34	35	37	36	40	38	43	46	49	37
Motorcycles	2	2	2	4	4	4	4	4	4	5
Fire:										
Stations	1	1	1	1	1	1	1	1	1	1
Firefighters	24	24	23	26	26	26	26	26	26	26
Fire and Rescue Vehicles	5	5	5	5	5	5	6	6	6	6
Ambulances	4	4	4	5	5	5	6	6	6	6
Staff Vehicles	4	5	6	6	4	5	5	5	5	5
Parks and Recreation:										
Parks	13	13	13	13	13	13	13	13	13	13
Acres of Park land	66	66	66	66	66	66	66	66	66	66
Acres of Open Space	56	56	56	56	56	56	56	56	56	56
Recreation Centers	2	2	2	2	2	2	2	2	2	2
Other:										
City Land Area (Square Miles)	4.90	4.90	4.90	4.90	4.90	4.90	4.90	4.90	4.90	4.90
Miles of Water Main	74.0	74.0	74.0	74.0	74.0	74.0	74.0	74.0	74.0	74.0
Miles of Storm Drain	19.0	19.0	19.0	19.0	19.0	19.0	19.0	19.0	19.0	19.0
Miles of Sewer Main	74.0	74.0	74.0	74.0	74.0	74.0	74.0	74.0	74.0	74.0
Miles of City Streets	65.7	65.7	65.7	65.7	65.7	65.7	65.7	65.7	65.7	65.7

Source: City of Dinuba Financial Services Division

CITY OF DINUBA
DEMANDS FOR CITY SERVICES
LAST TEN FISCAL YEARS

Fiscal Year	Population	Number of Utility Customers	Number of Police Calls - Total	Number of 911 Emergency Calls	Number of Sworn Officers
2011	21,950	5,459	40,486	4,713	35
2012	22,614	5,581	39,161	4,535	35
2013	23,082	5,633	38,550	5,967	34
2014	23,666	5,927	34,611	5,844	35
2015	23,966	5,742	38,637	13,397	34
2016	24,657	5,862	41,314	1,845	28
2017	24,861	5,964	42,319	1,487	37
2018	24,873	6,031	40,019	2,271	32
2019	25,328	6,131	38,525	8,811	32
2020	25,994	6,327	37,870	3,065	32

Fiscal Year	Number of Fire Calls [1]	Number of Ambulance Runs	Number of Fire Fighters
2011	200	3,163	24
2012	460	3,304	24
2013	572	3,594	23
2014	666	3,646	26
2015	887	3,647	24
2016	773	4,154	26
2017	861	3,968	26
2018	984	4,093	26
2019	613	4,466	26
2020	529	4,522	26

[1] Includes calls for fires, explosions, and hazardous conditions.

Source: City of Dinuba Financial Services Division, Fire Department, and Police Department

CITY OF DINUBA
GENERAL GOVERNMENTAL EXPENDITURES BY FUNCTION
LAST TEN FISCAL YEARS [1]

	2011	2012	2013	2014	2015
Governmental Activities					
General Government	$4,009,529	$3,439,679	$4,339,158	$4,703,501	$5,345,434
Public Safety	8,107,881	8,167,990	8,990,013	9,591,236	13,275,052
Public Works	3,632,361	1,826,602	2,197,625	2,761,922	3,334,975
Community Development	1,763,309	1,007,987	636,986	548,112	1,641,605
Parks and Recreation	1,152,007	1,796,570	1,136,847	1,224,454	1,682,401
Debt Service	4,192,595	1,720,593	1,020,371	1,521,663	1,204,781
Unallocated Depreciation	879,409	953,544	823,524	1,018,182	2,635,342
Total Governmental Activities Expenses	$23,737,091	$18,912,965	$19,144,524	$21,369,070	$29,119,590

	2016	2017	2018	2019	2020
Governmental Activities					
General Government	$4,802,762	$7,661,240	$3,989,322	$3,647,223	$4,464,243
Public Safety	$13,746,235	$13,897,596	$12,920,443	$12,503,075	$12,801,801
Public Works	$3,943,500	$3,752,225	$6,577,677	$2,429,367	$5,116,719
Community Development	$1,178,906	$637,522	$2,350,919	$2,277,992	$2,427,047
Parks and Recreation	$1,824,431	$2,007,951	$2,127,602	$2,527,531	$2,705,703
Debt Service	$1,278,342	$1,604,463	$978,293	$1,008,877	$1,001,611
Unallocated Depreciation	$3,029,796	$3,011,661	$0	$0	$0
Total Governmental Activities Expenses	$29,803,972	$32,572,658	$28,944,256	$24,394,065	$28,517,124

[1] Includes General, Special Revenue, Debt Service, and Capital Projects Funds.

Source: City of Dinuba Financial Services Division

CITY OF DINUBA
SALES TAX RATES
LAST TEN FISCAL YEARS

YEAR	EFFECTIVE DATE	STATE RATE	LOCAL RATE
2011	7/1/2011	7.25%	8.50%
2012	7/1/2011	7.25%	8.50%
2013	1/1/2013	7.50%	8.75%
2014	1/1/2013	7.50%	8.75%
2015	1/1/2013	7.50%	8.75%
2016	1/1/2013	7.50%	8.75%
2017	1/1/2017	7.25%	8.50%
2018	1/1/2017	7.25%	8.50%
2019	1/1/2017	7.25%	8.50%
2020	1/1/2017	7.25%	8.50%

Source: California State Board of Equalization

CITY OF DINUBA
TOP 25 SALES TAX GENERATORS
AS OF JUNE 30, 2020 AND 2011
(in alphabetical order)

Principal Sales Tax Producers

2019-20		2010-11	
Taxpayer	**Business Type**	**Taxpayer**	**Business Type**
Ace Hardware	Bldg.Matls-Retail	Autozone	Auto Parts/Repair
Arco AM/PM Mini Marts	Service Stations	Bestbuy.com	Furniture/Appliance
Autozone	Auto Parts/Repair	Big 5 Sporting Goods	Recreation Products
Best Buy Warehouse Logistics	Business Services	Burger King Restaurants	Restaurants
Bestbuy.com	Furniture/Appliance	Candy's Diesel Repair	Auto Parts/Repair
Big 5 Sporting Goods	Recreation Products	Dinuba Lumber Company	Bldg.Matls-Whsle
Burger King Restaurants	Restaurants	E B M Auto Sales	Auto Sales - Used
Dinuba Auto Plaza	Auto Sales - Used	Ed Dena's Auto Center	Auto Sales - New
Dinuba Gas & Food Mart	Service Stations	El Monte Gas Food & Car Wash	Service Stations
Ed Dena's Auto Center	Auto Sales - New	Gamestop	Miscellaneous Retail
Jack In The Box Restaurants	Restaurants	Jack In The Box Restaurants	Restaurants
Jim Manning Dodge Chryslr Jeep	Auto Sales - New	Jim Manning Dodge Chryslr Jeep	Auto Sales - New
Liquor Locker	Liquor Stores	K Mart Stores	Department Stores
McDonald's Restaurants	Restaurants	McDonald's Restaurants	Restaurants
Panda Express	Restaurants	Patterson Veterinary Supply	Light Industry
Patterson Veterinary Supply	Light Industry	Quick Shop Markets	Food Markets
Quick Shop Markets	Food Markets	Quick-N-Handy Mart & Deli	Food Markets
R J Food & Gas	Service Stations	R J Food & Gas	Service Stations
Rite Aid Drug Stores	Drug Stores	Rhodes Service Stations	Service Stations
Sal's Food Mart	Food Markets	Rite Aid Drug Stores	Drug Stores
Scout Specialties	Miscellaneous Other	Ruiz Food Products	Food Processing Eqp
Taco Bell	Restaurants	Smith Auto Parts	Auto Parts/Repair
Tractor Supply Company	Miscellaneous Retail	United Market	Food Markets
Verizon Wireless	Miscellaneous Retail	Valero Service Stations	Service Stations
Wal Mart Stores	Department Stores	Walgreen's Drug Stores	Drug Stores

Source: MuniServices

CITY OF DINUBA
ANNUAL SALES TAX BY CATEGORY
2015-2019 CALENDAR YEARS

NAICS Category	2015	2016	2017	2018	2019
Accommodation and Food Services	304,388	328,812	340,345	357,492	378,630
Administrative and Support and Waste Management and Remediation Services	8,710	9,973	11,937	12,650	13,862
Agriculture, Forestry, Fishing and Hunting	64,425	25,747	40,868	110,241	48,492
Arts, Entertainment, and Recreation	3,023	3,093	2,812	2,244	5,302
Construction	141,234	106,464	62,693	49,760	6,712
Information	0	0	0	1	0
Manufacturing	535,041	569,830	485,256	542,565	579,767
Mining, Quarrying, and Oil and Gas Extraction	11,569	8,963	9,865	10,615	7,727
Other Services (except Public Administration)	22,914	24,848	24,817	22,682	21,113
Professional, Scientific, and Technical Services	1,808	2,022	2,812	2,166	1,988
Real Estate and Rental and Leasing	1,818	808	1,006	908	263
Retail Trade	3,859,799	6,517,225	9,414,016	9,872,079	11,095,144
Undefined	(294)	405	(3,623)	(726)	(461)
Utilities	12,222	11,064	10,593	10,720	11,398
Grand Total	$ 4,966,656.80	$ 7,609,253.39	$ 10,403,397.39	$ 10,993,396.50	$ 12,169,936.91

Source: MuniServices

Note: 2019 is latest available year.

CITY OF DINUBA
SCHEDULE OF INSURANCE IN FORCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

TYPES AND DETAILS OF COVERAGE	AMOUNT
1. GENERAL LIABILITY	
a. Self-insured retention, $1,000,000 limit	$50,000
b. Liability excess coverage	$19,000,000
2. AUTO PHYSICAL DAMAGE	
a. Comprehensive coverage, fire trucks, dump trucks, and ambulances, 5% of values at time of loss subject to $1,000 minumum and $10,000 maximum.	$11,280,927
b. Comprehensive coverage, low value vehicles under $25,000, $500 deductible	$1,175,073
3. PROPERTY COVERAGE	
a. Covers all owned buildings and contents at replacement cost, including data processing equipment and valuable papers, $5,000 deductible.	$70,138,284
b. Miscellaneous Property Floater	$6,301,331
c. Special Equipment.	$1,000,000
d. Extra Expense Associated with Physical Damage or Loss	$562,000
e. Extra Expense Associated with Floater Equipment	$10,000
4. WORKERS' COMPENSATION	
a. Self-insured retention $500,000 limit	$50,000
b. Workers' compensation excess coverage	$4,500,000
5. OTHER	
a. Employee's fidelity dishonesty bond (Blanket)	$250,000
b. Money & Securities	$15,000
c. Wrongful Discharge, Discrimination, and Sexual Harrassment	$1,000,000
d. Boiler & Machinery Property Coverage	$100,000
e. Loss of Earnings/Extra Expense $2,500 deductible	$2,828,400

Source: City of Dinuba Risk Manager



1920 Dinuba's Tulare Street

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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Dinuba, California (the City), as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated February 23, 2021.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. We consider the following deficiencies reported on the schedule of findings and questioned costs to be material weaknesses: 2020-001.

A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the following deficiencies, described on the accompanying schedule of findings and questioned costs, to be significant deficiencies: 2020-002.

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Lance, Soll & Lunghard, LLP

Sacramento, California
February 23, 2021

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

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Reconciliation of Advances and Receivables (Material Weakness)

Reference Number: 2020-001

Condition: Through our audit procedures of the City's receivable balances and advances to/from, it was identified that an interfund loan related to an advancement for the construction of the event center on the golf course grounds was incorrectly duplicated as a long-term receivable balance in previous years.

Criteria: As part of the year end closing procedures, the City should be reconciling all asset balances, and evaluate the nature and collectability of all receivable balances.

Cause of Condition: Due to zero activity occurring with receivable balances and advances to/from, these balances were overlooked and not reconciled properly, causing the City's receivable balances in the Golf Course fund to be overstated by $228,337.

Effect or Potential Effect of Condition: A correcting entry for $228,337 was required to remove the receivable balance and restate beginning net position in the Golf Course Fund.

Recommendation: We recommend the City establish procedures to ensure that all asset balances are properly recorded, reconciled and reviewed.

Management's Response and Corrective Action: The City will implement a procedure to reconcile all asset balances to ensure proper recording.

Capital Asset Management (Significant Deficiency)

Reference Number: 2020-002

Condition: Through our audit procedures of the City's capital assets records, it was identified that various asset activity was not properly reconciled in the subledgers, asset listing, and Trial Balance.

Criteria: As part of the year end closing procedures, the City should be accounting for all capital asset activity and communicate with all departments to ensure that the subledgers and asset listings are complete and accurate.

Cause of Condition: Due to the decentralized nature of the City's operations various asset additions were not properly reconciled in the subledger and asset listing resulting in adjustments to the Trial Balance.

Effect or Potential Effect of Condition: Capital assets balances were misstated and required adjustment.

Recommendation: We recommend the City establish procedures to ensure that all capital assets are properly recorded and reviewed for capitalization.

Management's Response and Corrective Action: The City will be conducting an audit by using a third party vendor to ensure that all capital assets are properly recorded and reviewed for capitalization.

February 23, 2021

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

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Dinuba, California (the City) for the year ended June 30, 2020. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards* and the Uniform Guidance, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated February 23, 2021. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the City are described in the notes to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during fiscal year 2019-2020.

We noted no transactions entered into by the City during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the City's financial statements were:

> Management's estimates of its net pension liability and total other post-employment benefits liability based on actuarial valuation specialist assumptions. We evaluated the key factors and assumptions used to develop the net pension liability and total other post-employment benefits liability in determining that they are reasonable in relation to the financial statements taken as a whole.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

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

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. These differences are described below. In addition, we detected misstatements as a result of audit procedures which were material, and were subsequently corrected by management. The details of these misstatements are described in a separate letter dated February 23, 2021.

Unadjusted Audit Differences	Current Year Over (Under) Revenues and Expenditures/Expenses and Changes in Fund Balance/Equity
Correction of reporting of capital leases payable between governmental activities and business-type activities.	$ 22,296
Cumulative effect (before effect of prior year differences)	22,296
Effect of unadjusted audit difference - prior year	-
Cumulative effect (after effect of prior year differences)	$ 22,296

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated February 23, 2021.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the City's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the City's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

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

Other Matters

We applied certain limited procedures to the management discussion and analysis, budgetary comparison schedules for the general fund and HUD grants fund, the schedule of proportionate share of the net pension liability, the schedule of plan contributions, and the schedule of changes in the total OPEB liability and related ratios which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding 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 did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on combining and individual nonmajor fund financial statements and schedules, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

We were not engaged to report on the statistical and introductory sections, which accompany the financial statements but are not RSI. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

New Accounting Standards

The following new Governmental Accounting Standards Board (GASB) pronouncements were effective for fiscal year 2019-2020 audit:

> GASB Statement No. 95, *Postponement of Effective Dates of Certain Authoritative Guidance* – The following pronouncements have been postponed as a temporary relieve to governments and other stakeholders in light of the COVID-19 pandemic and the new effective date are reflected in the following fiscal years.
>
> GASB Statement No. 88, *Certain Disclosure Related to Debt, including Direct Borrowing and Direct Placements.*

The following Governmental Accounting Standards Board (GASB) pronouncements are effective in the following fiscal year audit and should be reviewed for proper implementation by management:

Fiscal year 2021

> GASB Statement No. 84, *Fiduciary Activities.*
>
> GASB Statement No. 90, *Majority Equity Interests - an Amendment of GASB Statement Nos. 14 and 61.*

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

Fiscal year 2022

GASB Statement No. 87, *Leases.*

GASB Statement No. 89, *Accounting for Interest Cost Incurred before the End of a Construction Period.*

Fiscal year 2023

GASB Statement No. 91, *Conduit Debt Obligations.*

Restriction on Use

This information is intended solely for the use of City Council and management of the City of Dinuba and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

Lance, Soll & Lunghard, LLP

Sacramento, California

City Council Staff Report

Department: FINANCE SERVICES | March 9, 2021

To: Mayor and City Council

From: Margarita Moreno, Administrative Services Director

Subject: City of Dinuba Cash and Investment Report for the Quarter Ending December 31, 2020 (MM)

RECOMMENDATION

Council accept the City of Dinuba Cash and Investment Report for the second quarter ending December 31, 2020.

EXECUTIVE SUMMARY

The city has prepared the Cash and Investment Report for the Second Quarter of Fiscal Year 2020-21 as required by the Charter. The investment report summarizes the city's cash and rates of return on investments.

OUTSTANDING ISSUES

None.

DISCUSSION

Cash and Investment Summary

The Cash and Investment Summary for the Second Quarter of Fiscal Year 2020-21 has been prepared in accordance with the City Charter. The second quarter report covers the city's cash position and return on investments through the first six months of the fiscal year ending December 31, 2020.

The city's cash and investments as of December 31, 2020 total $38 million as reflected on Table 1, and summarized in Attachment 'A'.

Table 1: Cash Summary as of 12/31/2020.

Investment Type	Amount (in millions)
Local Agency Investment Fund	$27.02

Money Market Deposit	$0.17
Trustee Cash & Investment	$1.41
Banks & Deposits	$9.40
Total Cash & Investments	**$38.00**

Managed Investments

The city invests a majority of its cash in the Local Agency Investment Fund (LAIF). LAIF is a pooled investment fund established by the state to provide cities with a safe investment option that is administered by the California Treasurer's Office. As such earning or returns are typically lower than more aggressive investment vehicles. A small portion of cash is also invested in the Public Investment Money Market Account (PIMMA).

As of December 31, 2020, the city had a total of $27.19 million invested in LAIF and PIMMA with interest earnings of 0.54% and 0.08%, respectively for the second quarter ending December 31, 2020.

The city's Managed Investment Summary is enclosed as Attachment 'A'. Performance summary for the city's cash investments are shown on Table 2.

Table 2: Managed Investment Performance Summary

Quarter	Portfolio Balance	Monthly Portfolio Rate	2-Year Treasury	Federal Funds Rate
1. July 1 - September 30, 2020	$27.13M	0.68%	0.13%	0.00%
2. October 1 - December 31, 2020	$27.19M	0.54%	0.12%	0.00%

Earnings are relatively low due to overall economic conditions and the conservative nature of the Local Agency Investment Fund. Over the past fiscal year the federal reserved decreased its Funds Rate to zero (0%) due to the economic slowdown caused by the Covid-19 pandemic.

Staff is projecting the LAIF rate to continue to hover near or around the 0.60% through the end of the calendar year and well into the new year.

FISCAL IMPACT

None.

PUBLIC HEARING

None.

ATTACHMENTS:

A: Cash and Investment Summary
B: Managed Investments

Attachment 'A'

CITY OF DINUBA CASH & INVESTMENTS SUMMARY
As of December 31, 2020

INSTITUTION	PURPOSE	BALANCE	TOTAL
CASH IN BANKS			
MECHANICS BANK	A/P, PAYROLL, GOLF	9,346,277	
BANK OF THE SIERRA	POLICE	47,210	
PETTY CASH	VARIOUS DEPTS	7,095	
	Total Cash Deposits		9,400,582
CASH AND INVESTMENTS WITH FISCAL AGENTS (TRUSTEE)			
US BANK			
	SAFE DRINKING WATER	50,252	
	2012 LEASE REVENUE BONDS	764,440	
	2012 WASTEWATER REVENUE BONDS	593,387	
	Total Trustee Deposits		1,408,079
PORTFOLIO INVESTMENTS			
MECHANICS BANK	MONEY MARKET DEPOSIT ACCOUNT	172,024	
LOCAL AGENCY INVESTMENT FUND		27,015,962	
	Total Portfolio Investments		27,187,986
	TOTAL CASH AND INVESTMENTS		***$ 37,996,647***

Attachment 'B'

Managed Investments 2nd Quarter 20-21

Sep-20	Type	Value	Interest Rate		
	LAIF	26,958,712	0.69%	184,667.18	
	PIMMA	171,993	0.08%	137.59	
		$ 27,130,705		$ 184,804.77	0.68%

Dec-20	Type	Value	Interest Rate		
	LAIF	27,015,962	0.54%	145,886.19	
	PIMMA	172,024	0.08%	137.62	
		$ 27,187,986		$ 146,023.81	0.54%