



**CITY COUNCIL  
REGULAR MEETING AGENDA  
(Teleconferenced)**

**March 9, 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, Watts, Webster

**1. OPENING CEREMONIES**

**1.1. Welcome and Call to Order**

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

**1.2. Invocation**

City Clerk Barkley led the invocation.

**1.3. Pledge of Allegiance**

The pledge of allegiance was led by Assistant City Manager James.

**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**

**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.

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

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

**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.

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

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

**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.

Director Hernandez presented information in regard to the potential programs for inclusion in the 2021 CDBG funding application. He noted that the grant funds could be used for housing and community development or economic development related projects or activities. He noted that funds have been used in the past for first time home buyers program and rehab housing loans and have been very popular. He requested the Council hold a public hearing to gather testimony from the public in regard to the matter; and, once the hearing is closed, that the Council approve of the proposed programs and projects to be included in the 2021 CDBG grant application.

Mayor Launer opened the hearing. Mayor Launer closed the hearing with no comments from the public brought forward.

Hernandez noted that last week staff met with consultants to discuss other options and one of the things to consider is to look in to spending more money for grant programs to help with new windows, paint, new roofs, maybe fencing for folks in the far north of town.

City Manager Patlan said we have an opportunity to apply for a planning study to focus on southeast portion of the community to identify in a comprehensive way, the older parts of our community such as streets, alleys, sidewalks, along with beautification. and focus on pocket park program. a neighborhood improvement plan for south side of the community, south of el monte Way.

Council Member Thusu said he would like to see a planning study for the south side of town. Nerio-Guerrero agreed.

City Manager Patlan noted that there were no public comments submitted electronically or at the meeting.

A motion was made by Council Member Longoria, second by Council Member Thusu, to approve the proposed programs and projects to include in the 2021 Community Development Block Grant (CDBG) grant application.

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

## **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).

Brandon Young, of Lance, Soll & Lungard, LLP, was present to provide the annual Audit of the Comprehensive Annual Financial Report for Fiscal Year 2019-2020. He noted that the City received an unmodified opinion which is favorable. The Independent Auditor's Report reflects a clean audit of the city's financial statements for FY 2019-2020.

City Manager Patlan thanked staff for working with the auditors, department directors and staff through the process. He also thanked the council.

A motion was made by Council Member Nerio-Guerrero, second by Council Member Longoria, to accept the independent Auditor's Report for the Fiscal Year 2019-2020 Comprehensive Annual Financial Report (CAFR).

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

## **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.

Administrative Services Director Moreno presented the Cash and Investment Report for the second quarter ending December 31, 2020 for the Council's information. She requested that the Council accept the Cash and Investment Report for the second quarter ending December 31, 2020.

A motion was made by Council Member Thusu, second by Vice Mayor Reynosa, to accept the City of Dinuba Cash and Investment Report for the second quarter ending December 31, 2020.

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

## **8. MAYOR/COUNCIL REPORTS**

Council Member Thusu noted that the Covid-19 vaccination roll-out seems to be going well and we should prepare for community events later this year. He noted that he would like his request for excused absence on the next council agenda.

Council Member Nerio-Guerrero reported that in a recent tour of her district, she noticed that the corner of Randall and Crawford was very busy and she asked for a traffic study. She noted that she attended the art gallery event down town.

Council Member Reynosa said there is a rooster that is frequently on the Alta District Historical Society grounds. She noted the police department parking lot looks good and she thanked staff for their work.

Mayor Launer said she and Council Member Nerio-Guerrero toured District 1; attended the San Joaquin Valley policy meeting last week. She said that transportation was

discussed and legislators are aware of transportation issues and road repair issues.

## **9. CITY MANAGER COMMUNICATIONS**

City Manager Patlan noted that the City received the CSMFO award which recognizes excellent, quality budget documents. Maggie and Karina worked hard to put out a quality product. He noted that It is a statewide award. Patlan said he will meeting tomorrow with the new CEO of the Tulare County EDC who is visiting the cities in Tulare County and he noted he is looking forward to hear his vision and plans for the county. Patlan noted that the American Rescue plan is expected to be approved by congress tomorrow and the City is slated to receive \$4.3 million as part of that plan. Another potential source of funding, the return of Congressional earmarks are expected and staff is following that closely. Staff is putting together a list to submit a list to Congressman Nunes in the event the earmarks are brought back.

## **10. CITY STAFF COMMUNICATIONS**

Assistant City Manager James reported that staff submitted an EMPT grant application recently. Tulare county is doing a vaccine town hall on March 11.

Director Moreno reported that the CSMFO award was a team effort.

Director Hurtado reported that shade structures are going up over the next few weeks at Nebraska, Muirfield and K/C Vista Park playgrounds. Centennial Park is also slated to receive a shade structure in the next couple of months. She reported that the annual Spring Fling is being planned much like the Christmas Parade was, a drive-through event. Mayor Launer said she would like to see two new benches added at Nebraska Park and she will talk to Hurtado about funding them.

Captain Webster noted that daylight savings will occur on Sunday morning and with that, a reminder to change batteries in smoke detectors. Mayor Launer asked Webster if there are funds or a program to replace old smoke detectors. Webster said that staff is working on a grant application for a program.

Chief Popovich noted that one of his staff members out with Covid for a long time is now back at work. The Police Department parking lot is looking good and the landscaping and fencing and gate will soon be installed. Thursday, second meeting for Public Safety Commission. He noted there was a homicide on Sunday evening and staff is investigating.

Director Hernandez reported he's excited to see the police department parking lot project is almost complete. Staff is awaiting the standard agreement for the north Dinuba infrastructure project to begin work.

Engineer Watts reported the flashing message board on Kamm shows a planned closure on March 12 for road reconstruction work. Also Tulare and M Street has been closed and the intersection is looking good.

## **11. ADJOURNMENT**

Mayor Launer adjourned the meeting at 7:34 pm.



## 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 disabled 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:

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Linda Launer, Mayor

ATTEST:

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Linda Barkley, City Clerk



## City Council Staff Report

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Department: CITY MANAGER'S OFFICE

March 9, 2021

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**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 their 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

| <u>Department</u>   | <u>Asset #</u>             | <u>Year</u> | <u>Make</u>                    | <u>Model</u>            | <u>VIN#</u>       | <u>Description/Condition</u>     |
|---------------------|----------------------------|-------------|--------------------------------|-------------------------|-------------------|----------------------------------|
| <b>Public Works</b> |                            |             |                                |                         |                   |                                  |
|                     | 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               |
|                     | <b>Equipment:</b><br>10188 |             | Delco                          | A/C Generator w/trailer | Y1-4374           | No use of equipment              |
|                     | 10238                      | 1980        | Sulliar                        | Compressor              | 363JGG            | W09 No use of equipment          |
| <b>Fire</b>         |                            |             |                                |                         |                   |                                  |
|                     | 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                   |
|                     | <b>Equipment:</b><br>10233 |             | Fresh Air SCBA Fire compressor |                         |                   | No use of equipment              |
| <b>Police</b>       |                            |             |                                |                         |                   |                                  |
|                     | 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       |
| <b>Golf Course</b>  |                            |             |                                |                         |                   |                                  |
|                     | -                          | 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                   |
|                     | <b>Equipment:</b><br>-     |             | 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 Services Director

**Subject:** Resolution No. 2021-10 Authorizing Submittal of Statewide Park Development and Community Revitalization Program Grant in the Amount of \$4.5 Million 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  
NEIGHBORHOOD 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:

|                 |                         |
|-----------------|-------------------------|
| <b>AYES:</b>    | <b>COUNCIL MEMBERS:</b> |
| <b>NOES:</b>    | <b>COUNCIL MEMBERS:</b> |
| <b>ABSTAIN:</b> | <b>COUNCIL MEMBERS:</b> |
| <b>ABSENT:</b>  | <b>COUNCIL MEMBERS:</b> |

\_\_\_\_\_  
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:

|                 |                         |
|-----------------|-------------------------|
| <b>AYES:</b>    | <b>COUNCIL MEMBERS:</b> |
| <b>NOES:</b>    | <b>COUNCIL MEMBERS:</b> |
| <b>ABSTAIN:</b> | <b>COUNCIL MEMBERS:</b> |
| <b>ABSENT:</b>  | <b>COUNCIL MEMBERS:</b> |

\_\_\_\_\_  
Mayor

ATTEST:

\_\_\_\_\_  
City Clerk

**CERTIFICATION**

I do hereby 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 9<sup>th</sup> 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 organization 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](#)



# 8<sup>th</sup> Annual

ATTACHMENT "A"

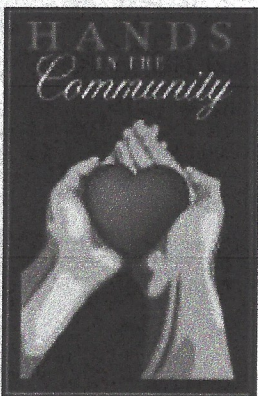
## Golf Event

# 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](http://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](http://hnconline.org/donations), click Easy Tithe
- Register via Email to [hncvisalia@gmail.com](mailto: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

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Department: CITY MANAGER'S OFFICE

March 9, 2021

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**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 <b>367 - A-1 Auto Electric</b>                      |                                                         |                      |             |              |            |            |               |              |                    |
| 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 <b>367 - A-1 Auto Electric</b> Totals               |                                                         |                      |             |              |            | Invoices   | 1             |              | \$22.67            |
| Vendor <b>348 - Administrative Solutions, Inc.</b>         |                                                         |                      |             |              |            |            |               |              |                    |
| A1009632                                                   | February 2021                                           | Paid by Check #29733 |             | 02/17/2021   | 02/26/2021 | 02/26/2021 |               | 02/26/2021   | 300.00             |
| Vendor <b>348 - Administrative Solutions, Inc.</b> Totals  |                                                         |                      |             |              |            | Invoices   | 1             |              | \$300.00           |
| Vendor <b>263 - Advantek Benefit Administrators</b>        |                                                         |                      |             |              |            |            |               |              |                    |
| 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 <b>263 - Advantek Benefit Administrators</b> Totals |                                                         |                      |             |              |            | Invoices   | 3             |              | \$71,761.79        |
| Vendor <b>757 - Alexanders Electric Motor Shop</b>         |                                                         |                      |             |              |            |            |               |              |                    |
| 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 <b>757 - Alexanders Electric Motor Shop</b> Totals  |                                                         |                      |             |              |            | Invoices   | 2             |              | \$6,580.74         |
| Vendor <b>1229 - Sergio Armando Alvarado</b>               |                                                         |                      |             |              |            |            |               |              |                    |
| 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 <b>1229 - Sergio Armando Alvarado</b> Totals        |                                                         |                      |             |              |            | Invoices   | 2             |              | \$50.00            |
| Vendor <b>351 - Anthem Blue Cross</b>                      |                                                         |                      |             |              |            |            |               |              |                    |
| 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 <b>351 - Anthem Blue Cross</b> Totals               |                                                         |                      |             |              |            | Invoices   | 9             |              | \$3,649.58         |
| Vendor <b>844 - Arrowhead Scientific Inc.</b>              |                                                         |                      |             |              |            |            |               |              |                    |
| 134833                                                     | PD - Supplies                                           | Paid by Check #29746 |             | 02/19/2021   | 02/26/2021 | 02/26/2021 |               | 02/26/2021   | 52.49              |
| Vendor <b>844 - Arrowhead Scientific Inc.</b> Totals       |                                                         |                      |             |              |            | Invoices   | 1             |              | \$52.49            |
| Vendor <b>17 - AT&amp;T</b>                                |                                                         |                      |             |              |            |            |               |              |                    |



# 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<br>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<br>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 -<br>WATER DEPT            | Paid by Check #29761 |             | 02/16/2021                                         | 02/26/2021 | 02/26/2021 |               | 02/26/2021   | 144.00             |
| AE03809                                            | WATER SAMPLE TESTING -<br>WATER DEPT            | Paid by Check #29761 |             | 02/18/2021                                         | 02/26/2021 | 02/26/2021 |               | 02/26/2021   | 108.00             |
| AE03817                                            | WATER SAMPLE TESTING -<br>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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| Invoice Number                                | Invoice Description                       | Status               | Held Reason | Invoice Date | Due Date   | G/L Date   | Received Date | Payment Date | Invoice Net Amount |
|-----------------------------------------------|-------------------------------------------|----------------------|-------------|--------------|------------|------------|---------------|--------------|--------------------|
| <b>Vendor 1201 - Alberto Cendejas II</b>      |                                           |                      |             |              |            |            |               |              |                    |
| 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            |
| <b>Vendor 170 - Comcast</b>                   |                                           |                      |             |              |            |            |               |              |                    |
| 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            |
| <b>Vendor 910 - Timothy S. Conklin</b>        |                                           |                      |             |              |            |            |               |              |                    |
| 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            |
| <b>Vendor 334 - Cummins Pacific LLC</b>       |                                           |                      |             |              |            |            |               |              |                    |
| 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           |
| <b>Vendor 341 - Dinuba Tires LLC</b>          |                                           |                      |             |              |            |            |               |              |                    |
| 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            |
| <b>Vendor 62 - Ed Dena's Auto Center</b>      |                                           |                      |             |              |            |            |               |              |                    |
| 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           |
| <b>Vendor 36 - Ewing Irrigation Products</b>  |                                           |                      |             |              |            |            |               |              |                    |
| 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            |
| <b>Vendor 1200 - Linda Faust</b>              |                                           |                      |             |              |            |            |               |              |                    |
| 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            |
| <b>Vendor 235 - FERGUSON ENTERPRISES, LLC</b> |                                           |                      |             |              |            |            |               |              |                    |
| 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         |
| <b>Vendor 1244 - Fire Apparatus Solutions</b> |                                           |                      |             |              |            |            |               |              |                    |
| 18912                                         | REPAIRS FOR E 32                          | Paid by Check #29773 |             | 02/12/2021   | 02/26/2021 | 02/26/2021 |               | 02/26/2021   | 620.73             |



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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 |
|--------------------------------------------------------------------------|--------------------------------------------------------------------|----------------------|-------------|--------------|------------|------------|---------------|--------------|--------------------|
| Vendor <b>1244 - Fire Apparatus Solutions</b> Totals                     |                                                                    |                      |             |              |            | Invoices   | 1             |              | \$620.73           |
| Vendor <b>1518 - Formation Environmental, LLC</b>                        |                                                                    |                      |             |              |            |            |               |              |                    |
| 6163                                                                     | REMEDATION REVIEW, GAS N<br>SAVE - FEBRUARY 2021                   | Paid by Check #29774 |             | 01/31/2021   | 02/26/2021 | 02/26/2021 |               | 02/26/2021   | 280.00             |
| Vendor <b>1518 - Formation Environmental, LLC</b> Totals                 |                                                                    |                      |             |              |            | Invoices   | 1             |              | \$280.00           |
| Vendor <b>1712 - Fresno Bark, Inc.</b>                                   |                                                                    |                      |             |              |            |            |               |              |                    |
| 700818A                                                                  | Fy 20/21-L&L-Muirfield park<br>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 yds of<br>mulch 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 <b>1712 - Fresno Bark, Inc.</b> Totals                            |                                                                    |                      |             |              |            | Invoices   | 2             |              | \$9,114.00         |
| Vendor <b>1431 - Patricia Hartman</b>                                    |                                                                    |                      |             |              |            |            |               |              |                    |
| 2/19/21                                                                  | Anthem                                                             | Paid by Check #29776 |             | 02/19/2021   | 02/26/2021 | 02/26/2021 |               | 02/26/2021   | 79.90              |
| Vendor <b>1431 - Patricia Hartman</b> Totals                             |                                                                    |                      |             |              |            | Invoices   | 1             |              | \$79.90            |
| Vendor <b>1710 - HydrantGuard, LLC</b>                                   |                                                                    |                      |             |              |            |            |               |              |                    |
| 1022                                                                     | HYDRANT - SURGE PROTECTANT<br>VALVE                                | Paid by Check #29777 |             | 12/02/2020   | 02/26/2021 | 02/26/2021 |               | 02/26/2021   | 12,868.10          |
| Vendor <b>1710 - HydrantGuard, LLC</b> Totals                            |                                                                    |                      |             |              |            | Invoices   | 1             |              | \$12,868.10        |
| Vendor <b>6 - Jim Manning Dodge Inc.</b>                                 |                                                                    |                      |             |              |            |            |               |              |                    |
| 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 <b>6 - Jim Manning Dodge Inc.</b> Totals                          |                                                                    |                      |             |              |            | Invoices   | 1             |              | \$34.47            |
| Vendor <b>440 - Johnson Controls Security Solutions</b>                  |                                                                    |                      |             |              |            |            |               |              |                    |
| 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<br>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<br>TOWER ON SIERRA                     | Paid by Check #29779 |             | 02/06/2021   | 02/26/2021 | 02/26/2021 |               | 02/26/2021   | 66.43              |
| Vendor <b>440 - Johnson Controls Security Solutions</b> Totals           |                                                                    |                      |             |              |            | Invoices   | 3             |              | \$1,578.11         |
| Vendor <b>785 - Judicial Council of California</b>                       |                                                                    |                      |             |              |            |            |               |              |                    |
| Q2FY20                                                                   | Shared Costs Tulare Superior<br>Court                              | Paid by Check #29780 |             | 12/31/2020   | 02/26/2021 | 02/26/2021 |               | 02/26/2021   | 1,509.66           |
| Vendor <b>785 - Judicial Council of California</b> Totals                |                                                                    |                      |             |              |            | Invoices   | 1             |              | \$1,509.66         |
| Vendor <b>449 - Les Schwab Tire Centers of Central California</b>        |                                                                    |                      |             |              |            |            |               |              |                    |
| 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 <b>449 - Les Schwab Tire Centers of Central California</b> Totals |                                                                    |                      |             |              |            | Invoices   | 2             |              | \$837.41           |
| Vendor <b>89 - Liebert Cassidy Whitmore</b>                              |                                                                    |                      |             |              |            |            |               |              |                    |





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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 |
|-------------------------------------------|-----------------------------------------|----------------------|------------------------------------|--------------|------------|------------|---------------|--------------|--------------------|
| 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  
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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 |
|------------------------------------------------------|------------------------------------------------------|----------------------|------------------------------------------------------|--------------|------------|------------|---------------|--------------|--------------------|
| 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/EI 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                                       | SJVICC 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 |               |              | 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      | <b>Jasmine Villarreal</b> 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  |
|-------------------------------------------------------------------------|-----------------------------------|-------------------------------------------------------------------------|-------------|--------------|------------|------------|---------------|--------------|---------------------|
| <b>Vendor 548 - Adamson Police Products</b>                             |                                   |                                                                         |             |              |            |            |               |              |                     |
| 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             |              | <u>\$2,845.09</u>   |
| <b>Vendor 263 - Advantek Benefit Administrators</b>                     |                                   |                                                                         |             |              |            |            |               |              |                     |
| 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             |              | <u>\$75,292.45</u>  |
| <b>Vendor 20 - Ameritas Life Insurance</b>                              |                                   |                                                                         |             |              |            |            |               |              |                     |
| 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             |              | <u>\$12,660.68</u>  |
| <b>Vendor 351 - Anthem Blue Cross</b>                                   |                                   |                                                                         |             |              |            |            |               |              |                     |
| 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             |              | <u>\$713.04</u>     |
| <b>Vendor 17 - AT&amp;T</b>                                             |                                   |                                                                         |             |              |            |            |               |              |                     |
| 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      | Paid by Check #29837                                                    |             | 02/20/2021   | 03/05/2021 | 03/05/2021 |               | 03/05/2021   | 140.33              |
|                                                                         | Billing Charges                   |                                                                         |             |              |            |            |               |              |                     |
|                                                                         |                                   | Vendor 17 - AT&T Totals                                                 |             |              |            | Invoices   | 2             |              | <u>\$217.93</u>     |
| <b>Vendor 289 - AT&amp;T Mobility LLC</b>                               |                                   |                                                                         |             |              |            |            |               |              |                     |
| 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             |              | <u>\$364.22</u>     |
| <b>Vendor 1679 - Bill Nelson General Engineering Construction, Inc.</b> |                                   |                                                                         |             |              |            |            |               |              |                     |
| 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             |              | <u>\$313,369.56</u> |
| <b>Vendor 116 - BSK Analytical Laboratories</b>                         |                                   |                                                                         |             |              |            |            |               |              |                     |
| 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 <b>116 - BSK Analytical Laboratories</b> Totals                        |                                                               |                      |             |              |            |            | Invoices      | 6            | \$1,630.00         |
| Vendor <b>1141 - Business Location Advisors, Inc.</b>                         |                                                               |                      |             |              |            |            |               |              |                    |
| 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 <b>1141 - Business Location Advisors, Inc.</b> Totals                  |                                                               |                      |             |              |            |            | Invoices      | 1            | \$290,291.97       |
| Vendor <b>1 - C&amp;S Laundry Cleaners</b>                                    |                                                               |                      |             |              |            |            |               |              |                    |
| 034342                                                                        | Patches                                                       | Paid by Check #29843 |             | 02/03/2021   | 03/05/2021 | 03/05/2021 |               | 03/05/2021   | 60.60              |
| Vendor <b>1 - C&amp;S Laundry Cleaners</b> Totals                             |                                                               |                      |             |              |            |            | Invoices      | 1            | \$60.60            |
| Vendor <b>131 - CalTronics</b>                                                |                                                               |                      |             |              |            |            |               |              |                    |
| 3181970                                                                       | PD - Records Fax Supplies                                     | Paid by Check #29844 |             | 02/01/2021   | 03/05/2021 | 03/05/2021 |               | 03/05/2021   | 218.74             |
| Vendor <b>131 - CalTronics</b> Totals                                         |                                                               |                      |             |              |            |            | Invoices      | 1            | \$218.74           |
| Vendor <b>333 - Cintas Corporation No. 2</b>                                  |                                                               |                      |             |              |            |            |               |              |                    |
| 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 <b>333 - Cintas Corporation No. 2</b> Totals                           |                                                               |                      |             |              |            |            | Invoices      | 2            | \$778.96           |
| Vendor <b>170 - Comcast</b>                                                   |                                                               |                      |             |              |            |            |               |              |                    |
| 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 <b>170 - Comcast</b> Totals                                            |                                                               |                      |             |              |            |            | Invoices      | 3            | \$826.80           |
| Vendor <b>731 - Community Services &amp; Employment Training, Inc.</b>        |                                                               |                      |             |              |            |            |               |              |                    |
| 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 <b>731 - Community Services &amp; Employment Training, Inc.</b> Totals |                                                               |                      |             |              |            |            | Invoices      | 2            | \$3,562.53         |
| Vendor <b>1473 - Country View Nursery</b>                                     |                                                               |                      |             |              |            |            |               |              |                    |
| 3644                                                                          | PLANTS FOR STREETS                                            | Paid by Check #29850 |             | 02/11/2021   | 03/05/2021 | 03/05/2021 |               | 03/05/2021   | 1,191.33           |
| Vendor <b>1473 - Country View Nursery</b> Totals                              |                                                               |                      |             |              |            |            | Invoices      | 1            | \$1,191.33         |
| Vendor <b>3 - Culligan Water</b>                                              |                                                               |                      |             |              |            |            |               |              |                    |
| 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<br>HIC SERVICE, DI RENTAL -<br>WWTP | Paid by Check #29851 |             | 02/28/2021   | 03/05/2021 | 03/05/2021 |               | 03/05/2021   | 74.00              |
| Vendor <b>3 - Culligan Water</b> Totals                                       |                                                               |                      |             |              |            |            | Invoices      | 2            | \$151.00           |
| Vendor <b>334 - Cummins Pacific LLC</b>                                       |                                                               |                      |             |              |            |            |               |              |                    |
| 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 <b>334 - Cummins Pacific LLC</b> Totals                                |                                                               |                      |             |              |            |            | Invoices      | 1            | \$1,499.82         |
| Vendor <b>30 - Dinuba Chamber of Commerce</b>                                 |                                                               |                      |             |              |            |            |               |              |                    |



# 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 <b>30 - Dinuba Chamber of Commerce</b> Totals      |                                                  |                      |             |              |            |            | Invoices      | 2            | \$3,830.61         |
| Vendor <b>341 - Dinuba Tires LLC</b>                      |                                                  |                      |             |              |            |            |               |              |                    |
| 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 <b>341 - Dinuba Tires LLC</b> Totals               |                                                  |                      |             |              |            |            | Invoices      | 1            | \$20.00            |
| Vendor <b>200 - Dinuba Unified School District</b>        |                                                  |                      |             |              |            |            |               |              |                    |
| 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 <b>200 - Dinuba Unified School District</b> Totals |                                                  |                      |             |              |            |            | Invoices      | 1            | \$4,400.00         |
| Vendor <b>1516 - ERIKS North America, Inc.</b>            |                                                  |                      |             |              |            |            |               |              |                    |
| FR040652                                                  | FOR CLARIFIERS RAKES                             | Paid by Check #29856 |             | 02/16/2021   | 03/05/2021 | 03/05/2021 |               | 03/05/2021   | 702.21             |
| Vendor <b>1516 - ERIKS North America, Inc.</b> Totals     |                                                  |                      |             |              |            |            | Invoices      | 1            | \$702.21           |
| Vendor <b>36 - Ewing Irrigation Products</b>              |                                                  |                      |             |              |            |            |               |              |                    |
| 13486577                                                  | NEBRASKA MEDIAN IRRIGATION                       | Paid by Check #29857 |             | 02/12/2021   | 03/05/2021 | 03/05/2021 |               | 03/05/2021   | 400.89             |
| Vendor <b>36 - Ewing Irrigation Products</b> Totals       |                                                  |                      |             |              |            |            | Invoices      | 1            | \$400.89           |
| Vendor <b>1453 - Excel Telecommunications</b>             |                                                  |                      |             |              |            |            |               |              |                    |
| 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 <b>1453 - Excel Telecommunications</b> Totals      |                                                  |                      |             |              |            |            | Invoices      | 2            | \$42.67            |
| Vendor <b>379 - Guardian EMS Products</b>                 |                                                  |                      |             |              |            |            |               |              |                    |
| 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 <b>379 - Guardian EMS Products</b> Totals          |                                                  |                      |             |              |            |            | Invoices      | 3            | \$371.84           |
| Vendor <b>1431 - Patricia Hartman</b>                     |                                                  |                      |             |              |            |            |               |              |                    |
| 2/26/21                                                   | Anthem                                           | Paid by Check #29860 |             | 02/26/2021   | 03/05/2021 | 03/05/2021 |               | 03/05/2021   | 563.70             |
| Vendor <b>1431 - Patricia Hartman</b> Totals              |                                                  |                      |             |              |            |            | Invoices      | 1            | \$563.70           |
| Vendor <b>139 - Henry Schein Inc.</b>                     |                                                  |                      |             |              |            |            |               |              |                    |
| 89901639                                                  | Supplies                                         | Paid by Check #29861 |             | 02/12/2021   | 03/05/2021 | 03/05/2021 |               | 03/05/2021   | 879.89             |
| Vendor <b>139 - Henry Schein Inc.</b> Totals              |                                                  |                      |             |              |            |            | Invoices      | 1            | \$879.89           |
| Vendor <b>1150 - Hoffman Security</b>                     |                                                  |                      |             |              |            |            |               |              |                    |
| 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 <b>1150 - Hoffman Security</b> Totals              |                                                  |                      |             |              |            |            | Invoices      | 1            | \$105.00           |





# Accounts Payable Invoice Report

Payment Date Range 03/01/21 - 03/05/21  
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Summary Listing

| Invoice Number                                                    | Invoice Description                     | Status               | Held Reason | Invoice Date | Due Date   | G/L Date   | Received Date | Payment Date | Invoice Net Amount |
|-------------------------------------------------------------------|-----------------------------------------|----------------------|-------------|--------------|------------|------------|---------------|--------------|--------------------|
| <b>Vendor 1711 - Housing Authority of County of Tulare</b>        |                                         |                      |             |              |            |            |               |              |                    |
| 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        |
| <b>Vendor 472 - Jacobson James &amp; Associates</b>               |                                         |                      |             |              |            |            |               |              |                    |
| 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         |
| <b>Vendor 449 - Les Schwab Tire Centers of Central California</b> |                                         |                      |             |              |            |            |               |              |                    |
| 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         |
| <b>Vendor 89 - Liebert Cassidy Whitmore</b>                       |                                         |                      |             |              |            |            |               |              |                    |
| 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         |
| <b>Vendor 22 - Moore Twining Associates Inc.</b>                  |                                         |                      |             |              |            |            |               |              |                    |
| 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           |
| <b>Vendor 1698 - Fabian Morales</b>                               |                                         |                      |             |              |            |            |               |              |                    |
| 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           |
| <b>Vendor 142 - Office Depot BSD</b>                              |                                         |                      |             |              |            |            |               |              |                    |
| 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  
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Summary Listing

| Invoice Number                                                    | Invoice Description                                         | Status               | Held Reason | Invoice Date                                                 | Due Date   | G/L Date   | Received Date | Payment Date | Invoice Net Amount |
|-------------------------------------------------------------------|-------------------------------------------------------------|----------------------|-------------|--------------------------------------------------------------|------------|------------|---------------|--------------|--------------------|
|                                                                   |                                                             |                      | Vendor      | <b>142 - Office Depot BSD Totals</b>                         |            |            | Invoices      | 5            | \$1,285.14         |
| Vendor <b>76 - Pacific Gas &amp; Electric</b>                     |                                                             |                      |             |                                                              |            |            |               |              |                    |
| 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      | <b>76 - Pacific Gas &amp; Electric Totals</b>                |            |            | Invoices      | 11           | \$21,632.56        |
| Vendor <b>7 - Pena's Disposal Services</b>                        |                                                             |                      |             |                                                              |            |            |               |              |                    |
| 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      | <b>7 - Pena's Disposal Services Totals</b>                   |            |            | Invoices      | 1            | \$736.86           |
| Vendor <b>1411 - Placer Title Company</b>                         |                                                             |                      |             |                                                              |            |            |               |              |                    |
| 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      | <b>1411 - Placer Title Company Totals</b>                    |            |            | Invoices      | 1            | \$53,223.20        |
| Vendor <b>532 - React Medical Training</b>                        |                                                             |                      |             |                                                              |            |            |               |              |                    |
| 2109                                                              | CPR Cards                                                   | Paid by Check #29883 |             | 02/01/2021                                                   | 03/05/2021 | 03/05/2021 |               | 03/05/2021   | 52.50              |
|                                                                   |                                                             |                      | Vendor      | <b>532 - React Medical Training Totals</b>                   |            |            | Invoices      | 1            | \$52.50            |
| Vendor <b>38 - Reedley Irrigation System</b>                      |                                                             |                      |             |                                                              |            |            |               |              |                    |
| 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      | <b>38 - Reedley Irrigation System Totals</b>                 |            |            | Invoices      | 1            | \$25.61            |
| Vendor <b>1139 - Robert E. Cendejas and Associates, Inc.</b>      |                                                             |                      |             |                                                              |            |            |               |              |                    |
| 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      | <b>1139 - Robert E. Cendejas and Associates, Inc. Totals</b> |            |            | Invoices      | 1            | \$290,291.96       |
| Vendor <b>1677 - Rodeo Wild West</b>                              |                                                             |                      |             |                                                              |            |            |               |              |                    |
| 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      | <b>1677 - Rodeo Wild West Totals</b>                         |            |            | Invoices      | 1            | \$450.00           |
| Vendor <b>797 - Safety Network Traffic Control Services, Inc.</b> |                                                             |                      |             |                                                              |            |            |               |              |                    |



# Accounts Payable Invoice Report

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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 |               |              | 397.35             |
| Vendor 797 - Safety Network Traffic Control Services, Inc. Totals    |                                                 |                      |             |              |            | Invoices   | 1             |              | \$397.35           |
| Vendor 800 - San Joaquin Valley Railroad Co.<br>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<br>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<br>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.<br>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.<br>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<br>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<br>1343                         | PD - Loreda 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<br>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<br>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<br>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

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|------------------------------------------------|----------------------------------------|----------------------|-------------|--------------|------------|------------|---------------|--------------|--------------------|
| 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 - Yopez 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 - Yopez 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 on 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 programs 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](http://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



CDBG Program 2021 Notice of Funding Availability

January 29, 2021

Page 2

[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](mailto: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](mailto:cdbg@hcd.ca.gov)

**January 29, 2021**

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## **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 | <b>January 29, 2021</b> |
|--------------|-------------------------|

#### Housing and Community Development Programs

|                                            |                                                              |
|--------------------------------------------|--------------------------------------------------------------|
| Community Development Program Applications | Application Due Date:<br><b>April 30, 2021 5:00 p.m. PDT</b> |
|--------------------------------------------|--------------------------------------------------------------|

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

|                                                          |                                                                |
|----------------------------------------------------------|----------------------------------------------------------------|
| ED OTC Project Applications and Competitive Applications | Application Closing Date<br><b>May 31, 2021, 5:00 p.m. PDT</b> |
|----------------------------------------------------------|----------------------------------------------------------------|

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 statute, 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<sup>1</sup>

- 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

---

<sup>1</sup> 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<sup>2</sup> 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.

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<sup>2</sup> 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](mailto: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](mailto: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](#)





# 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



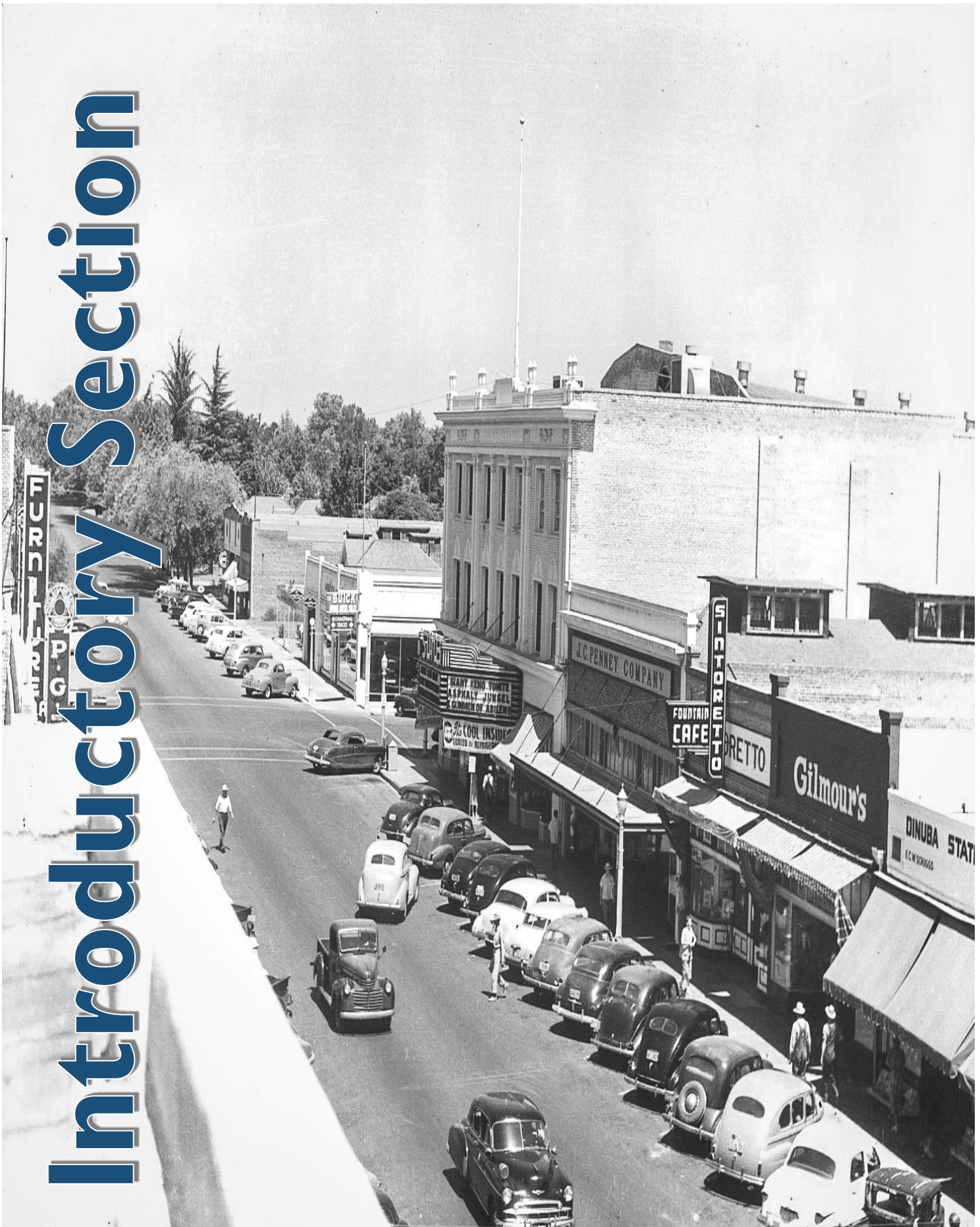
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
City of Dinuba, California

Prepared by the Finance Department

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# Introductory Section



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

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COMPREHENSIVE ANNUAL FINANCIAL REPORT  
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City Manager's Office  
559/591-5904

Development Services  
559/591-5906

Parks & Community Services  
559/591-5940

City Attorney  
559/734-6729

Public Works Services  
559/591-5924

Fire/Ambulance Services  
559/591-5931

Administrative Services  
559/591-5900

Engineering Services  
559/591-5906

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.

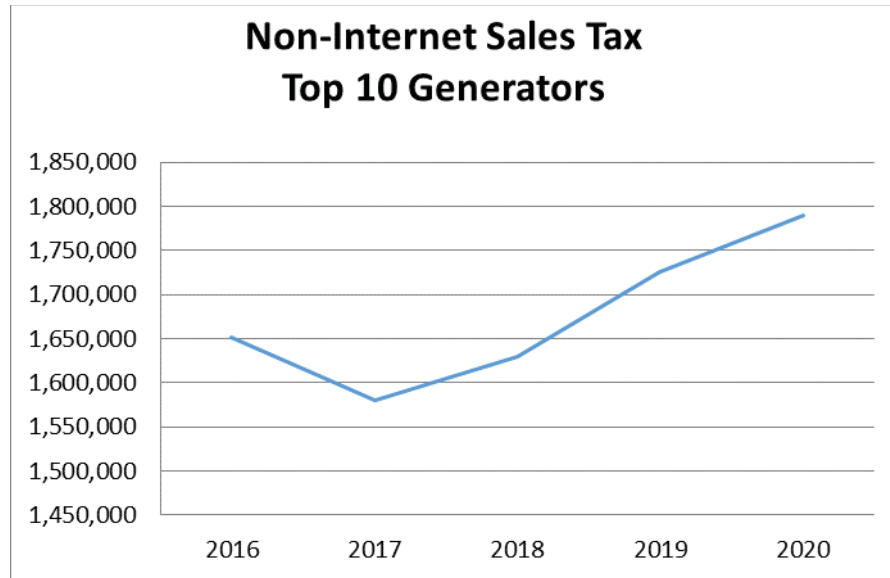
The Dinuba area is one of the San Joaquin Valley's most productive agricultural spots. The variety of crops includes cotton, nuts, vegetables, and fruits, such as grapes, raisins, plums, peaches, nectarines, and citrus. Raisins are a major product in the Dinuba area, where 40 percent of the world's raisins 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.

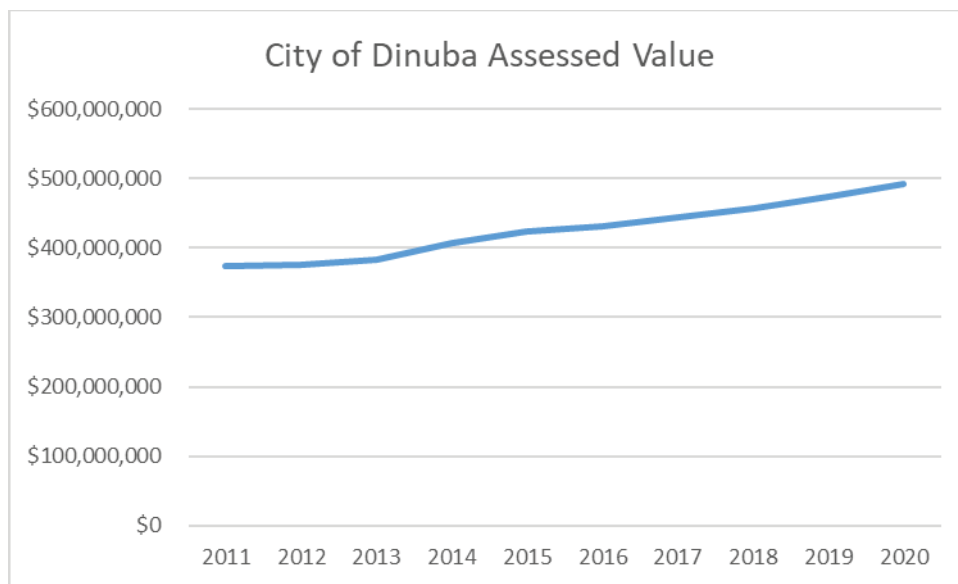
### **Local Economy**

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 SBI - 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**

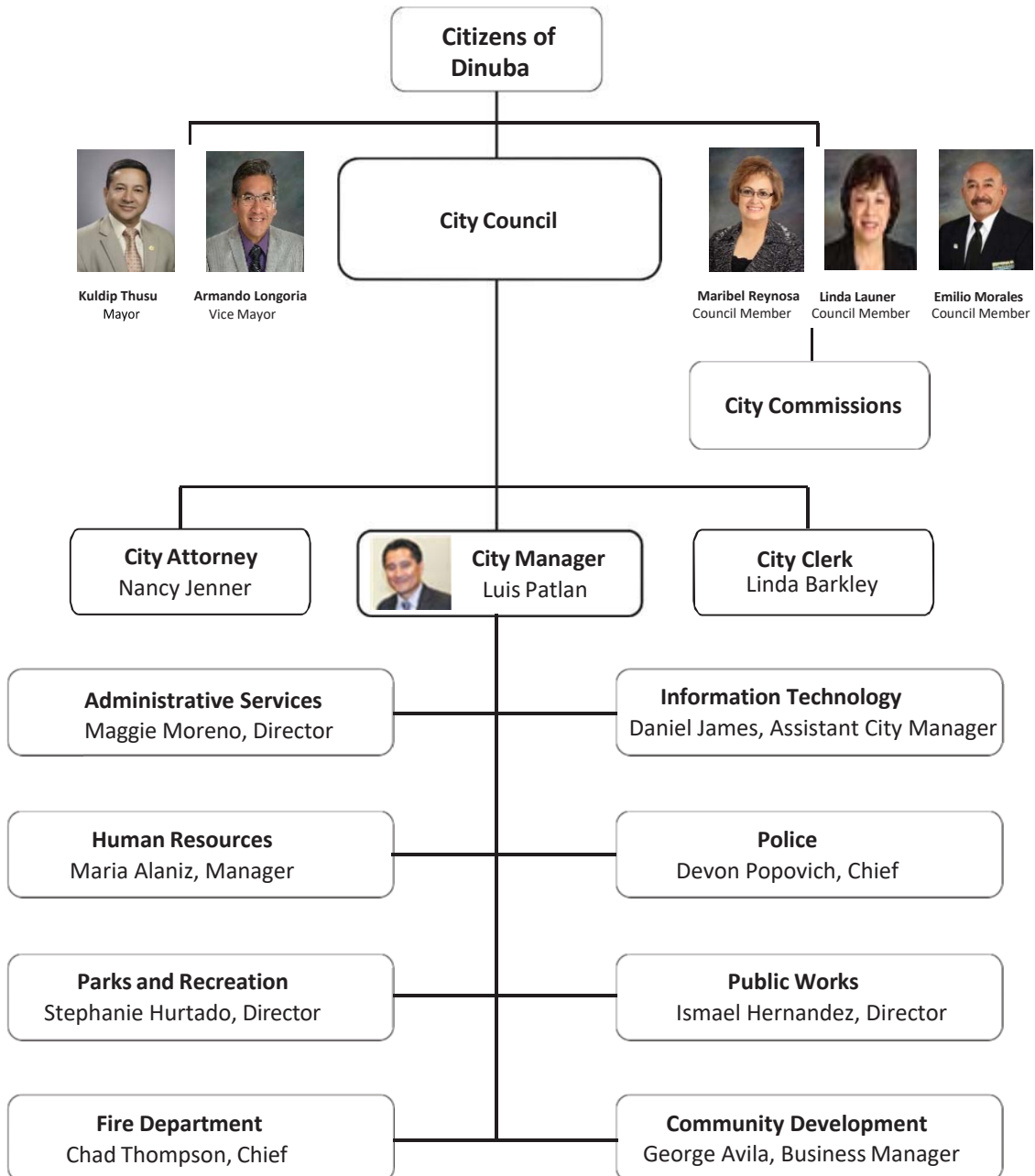
For its Comprehensive Annual  
Financial Report  
For the Fiscal Year Ended

June 30, 2019

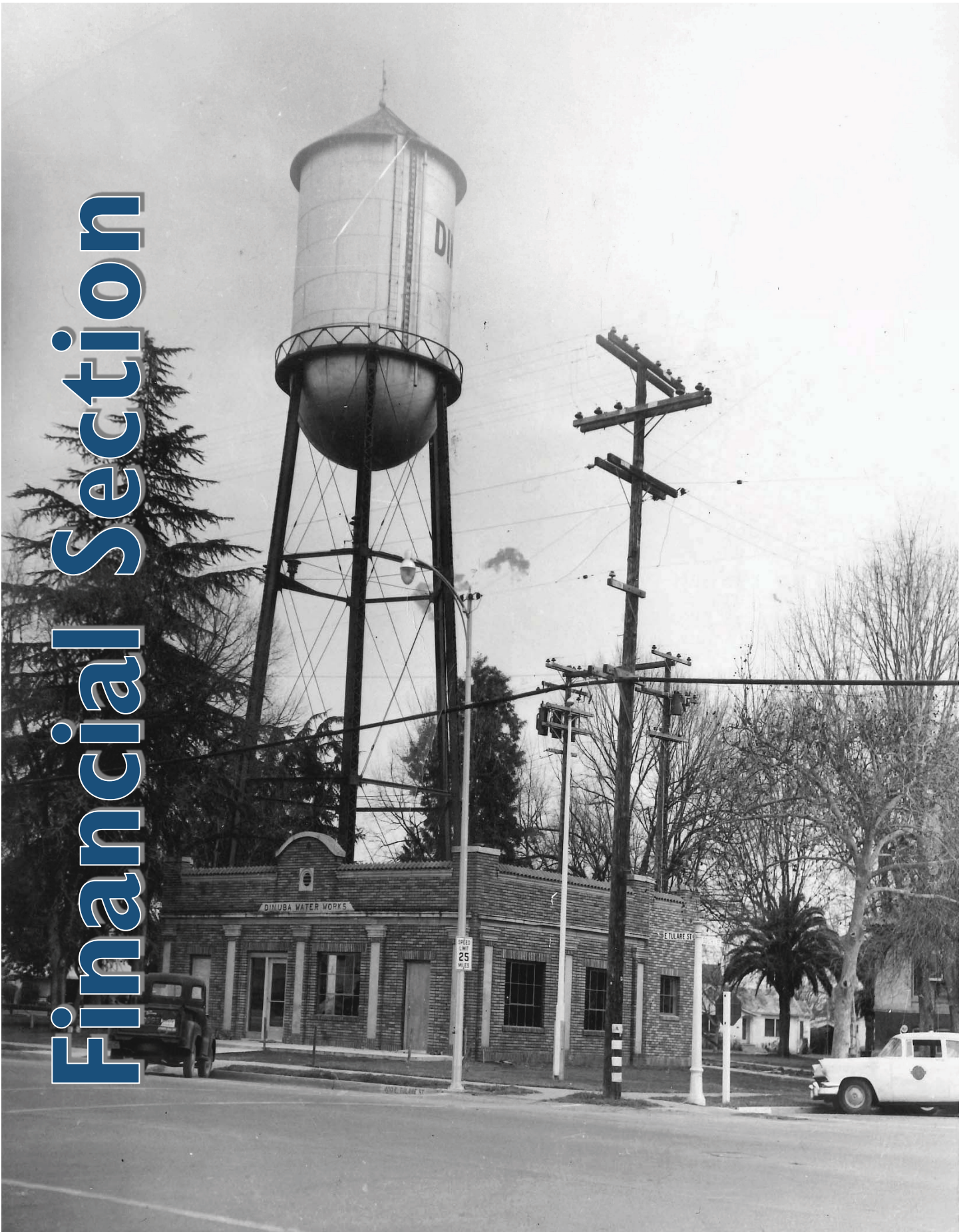
*Christopher P. Morrell*

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.





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.

A handwritten signature in cursive script that reads "Lance, Soll &amp; Lughard, 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 short-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

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

### *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.

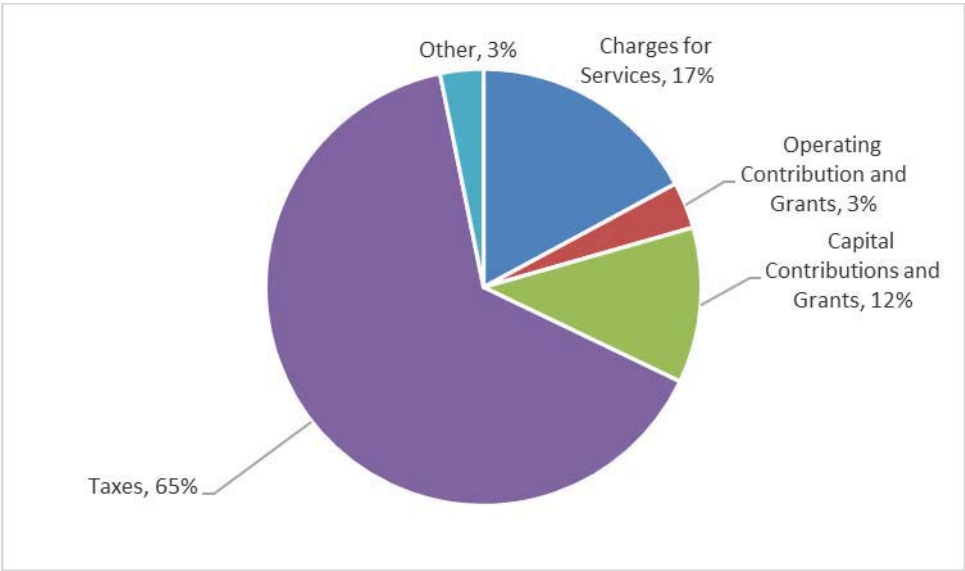
The City's Governmental Net Position decreased by \$6.1 million in fiscal year 2020. Revenues increased \$0.9 million and expenses increased by \$4.1 million. The increase in revenues is primarily due to increases in sales tax, while the increases in expenses are throughout all governmental activities,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

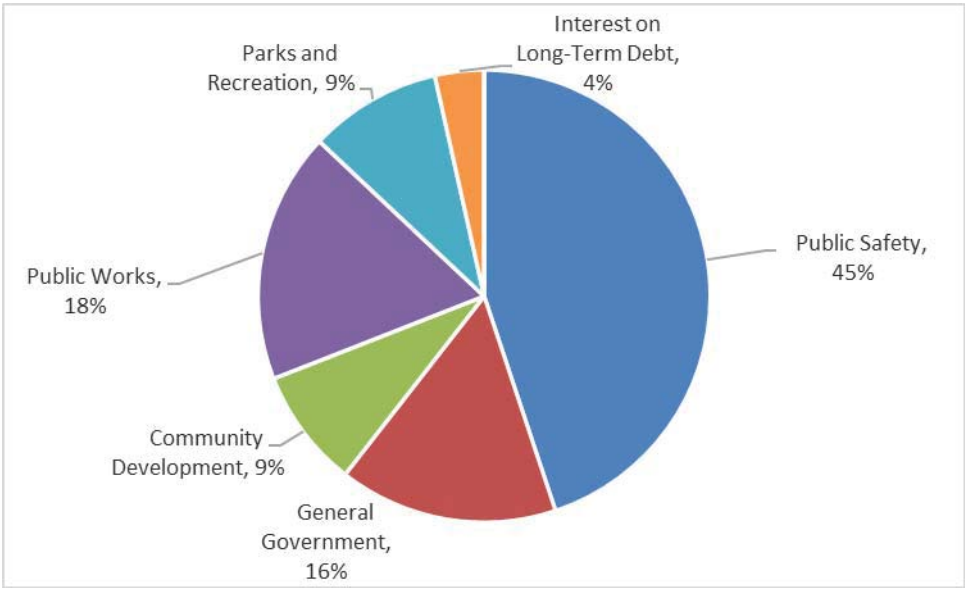
| <b>Table 2</b>                                 |                |                |                |
|------------------------------------------------|----------------|----------------|----------------|
| <b>Changes in Governmental Net Position</b>    |                |                |                |
| <b>(in Thousands)</b>                          |                |                |                |
|                                                | <u>FY 2020</u> | <u>FY 2019</u> | <u>Change</u>  |
| <b>Revenues</b>                                |                |                |                |
| 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                                 | <u>31,328</u>  | <u>30,429</u>  | <u>899</u>     |
| <b>Expenses</b>                                |                |                |                |
| 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                                 | <u>28,517</u>  | <u>24,394</u>  | <u>4,123</u>   |
| <b>Transfers &amp; Special Items (Note 18)</b> | <u>(8,544)</u> | <u>355</u>     | <u>(8,898)</u> |
| Total Transfers & Special Items                | (8,544)        | 355            | (8,898)        |
| <b>Change in Net Position</b>                  | (5,733)        | 6,389          | (12,123)       |
| <b>Net Position- Beginning, Restated</b>       | 172,358        | 166,348        | 6,010          |
| <b>Net Position- Ending</b>                    | 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.

| <b>Table 3</b>                                              |                |                |                |
|-------------------------------------------------------------|----------------|----------------|----------------|
| <b>Business-Type Net Position at June 30, 2019 and 2020</b> |                |                |                |
| <b>(in Thousands)</b>                                       |                |                |                |
|                                                             | <u>FY 2020</u> | <u>FY 2019</u> | <u>Change</u>  |
| Current and other assets                                    | 15,906         | 14,285         | 1,622          |
| Capital Assets                                              | <u>63,109</u>  | <u>66,992</u>  | <u>(3,883)</u> |
| Total Assets                                                | 79,015         | 81,276         | (2,261)        |
| Deferred outflows                                           | <u>2,243</u>   | <u>2,207</u>   | <u>36</u>      |
| Total deferred outflow                                      | 2,243          | 2,207          | 36             |
| Current and other liabilities                               | 1,661          | 2,543          | (882)          |
| Long-term obligations outstanding                           | <u>23,801</u>  | <u>21,584</u>  | <u>2,217</u>   |
| Total liabilities                                           | 25,462         | 24,127         | 1,335          |
| Deferred inflows                                            | <u>1,347</u>   | <u>706</u>     | <u>641</u>     |
| Total deferred inflow                                       | 1,347          | 706            | 641            |
| Net Position                                                |                |                |                |
| Net investment in capital assets                            | 50,288         | 53,299         | (3,011)        |
| Unrestricted                                                | <u>4,161</u>   | <u>5,352</u>   | <u>(1,191)</u> |
| <b>Total net position</b>                                   | 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.

| <b>Table 4</b>                                 |                |                |                |
|------------------------------------------------|----------------|----------------|----------------|
| <b>Business-Type Activities</b>                |                |                |                |
| <b>(in Thousands)</b>                          |                |                |                |
|                                                | <u>FY 2020</u> | <u>FY 2019</u> | <u>Change</u>  |
| <b>Revenues</b>                                |                |                |                |
| 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                                 | <u>18,841</u>  | <u>20,833</u>  | <u>(1,991)</u> |
| <b>Expenses</b>                                |                |                |                |
| 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                                 | <u>18,100</u>  | <u>15,663</u>  | <u>2,425</u>   |
| <b>Transfers &amp; Special Items (Note 18)</b> | <u>(4,215)</u> | <u>(355)</u>   | <u>(3,861)</u> |
| Total Transfers & Special Items                | (4,215)        | (355)          | (3,861)        |
| <b>Change in Net Position</b>                  | (3,474)        | 4,815          | (8,290)        |
| <b>Net Position- Beginning, Restated</b>       | 57,923         | 53,835         | 4,088          |
| <b>Net Position- Ending</b>                    | 54,449         | 58,651         | (4,202)        |

## FINANCIAL ANALYSIS OF CITY'S MAJOR FUNDS

Table 5 summarizes the Governmental balances at the fund level.

| <b>Table 5</b>                                                      |                |                |               |
|---------------------------------------------------------------------|----------------|----------------|---------------|
| <b>Financial Highlights at Fund Level at June 30, 2019 and 2020</b> |                |                |               |
| <b>(in Thousands)</b>                                               |                |                |               |
|                                                                     | <u>FY 2020</u> | <u>FY 2019</u> | <u>Change</u> |
| 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 as 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.

| <b>Table 6</b><br><b>Capital Assets Net of Accumulated Depreciation at June 30</b><br><b>(in Thousands)</b> |                |                |                |
|-------------------------------------------------------------------------------------------------------------|----------------|----------------|----------------|
|                                                                                                             | FY 2020        | FY 2019        | Change         |
| <b>Governmental Activities</b>                                                                              |                |                |                |
| 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)          |
| <b>Total</b>                                                                                                | <b>179,993</b> | <b>182,051</b> | <b>(2,058)</b> |
| <b>Business-Type Activities</b>                                                                             |                |                |                |
| 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)        |
| <b>Total</b>                                                                                                | <b>63,109</b>  | <b>66,992</b>  | <b>(3,883)</b> |

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:

| <b>Table 7</b>                             |               |               |                |
|--------------------------------------------|---------------|---------------|----------------|
| <b>Outstanding Debt<br/>(in Thousands)</b> |               |               |                |
|                                            | FY 2020       | FY 2019       | Change         |
| <b>Governmental Activity Debt</b>          |               |               |                |
| Revenue Bonds Payable                      | 14,742        | 15,569        | (826)          |
| Notes and Capital Leases Payable           | 9,519         | 9,779         | (260)          |
| <b>Total</b>                               | <b>24,261</b> | <b>25,347</b> | <b>(1,086)</b> |
| <b>Business-Type Debt</b>                  |               |               |                |
| 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)            |
| <b>Total</b>                               | <b>13,784</b> | <b>14,755</b> | <b>(971)</b>   |
| <b>Total Long-Term Obligations</b>         | <b>38,046</b> | <b>40,102</b> | <b>(2,057)</b> |

## 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**

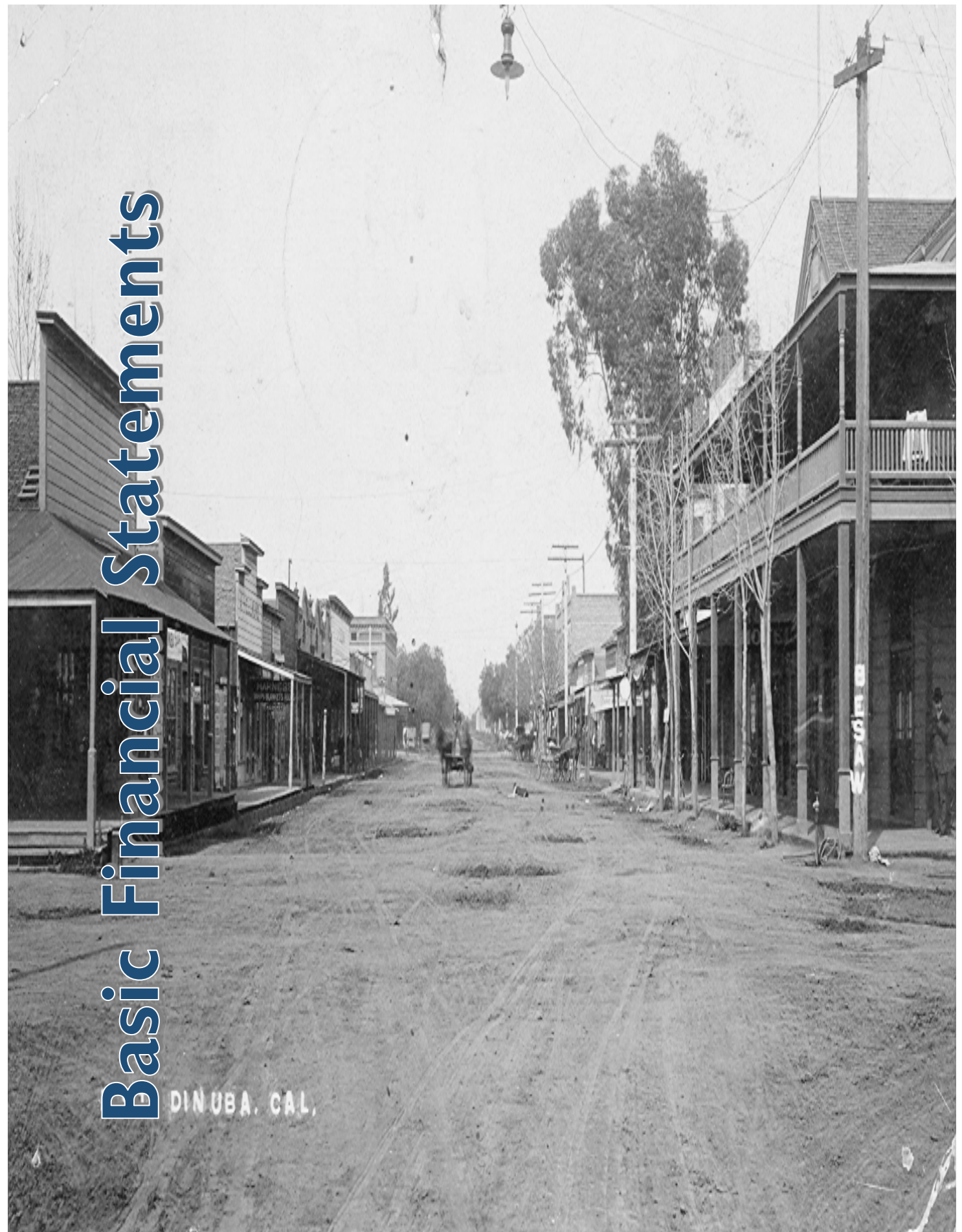
This management's discussion and analysis is designed to provide the City's residents, taxpayers, customers, investors, and creditors with a general overview of the City's finances and to demonstrate the City's accountability. If you have questions about this document, separate reports of the City's 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

DINUBA, CAL.



South L Street Dinuba

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## CITY OF DINUBA

STATEMENT OF NET POSITION  
JUNE 30, 2020

|                                                            | Primary Government         |                             |                       |
|------------------------------------------------------------|----------------------------|-----------------------------|-----------------------|
|                                                            | Governmental<br>Activities | Business-Type<br>Activities | Total                 |
| <b>Assets:</b>                                             |                            |                             |                       |
| 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           |
| <b>Total Assets</b>                                        | <b>237,180,292</b>         | <b>79,015,057</b>           | <b>316,195,349</b>    |
| <b>Deferred Outflows of Resources:</b>                     |                            |                             |                       |
| 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               |
| <b>Total Deferred Outflows<br/>of Resources</b>            | <b>5,821,296</b>           | <b>2,242,903</b>            | <b>8,064,199</b>      |
| <b>Liabilities:</b>                                        |                            |                             |                       |
| 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            |
| <b>Total Liabilities</b>                                   | <b>72,157,202</b>          | <b>25,462,239</b>           | <b>97,619,441</b>     |
| <b>Deferred Inflows of Resources:</b>                      |                            |                             |                       |
| Deferred pension related items                             | 596,649                    | 313,091                     | 909,740               |
| Deferred OPEB related items                                | 3,622,900                  | 1,033,783                   | 4,656,683             |
| <b>Total Deferred Inflows<br/>of Resources</b>             | <b>4,219,549</b>           | <b>1,346,874</b>            | <b>5,566,423</b>      |
| <b>Net Position:</b>                                       |                            |                             |                       |
| 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)          |
| <b>Total Net Position</b>                                  | <b>\$ 166,624,837</b>      | <b>\$ 54,448,847</b>        | <b>\$ 221,073,684</b> |

## CITY OF DINUBA

STATEMENT OF ACTIVITIES  
YEAR ENDED JUNE 30, 2020

|                                | Expenses      | Program Revenues     |                                    |                                  |
|--------------------------------|---------------|----------------------|------------------------------------|----------------------------------|
|                                |               | Charges for Services | Operating Contributions and Grants | Capital Contributions and Grants |
| Functions/Programs             |               |                      |                                    |                                  |
| 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**

| <b>Net (Expenses) Revenues and Changes in Net Position</b> |                                 |                       |
|------------------------------------------------------------|---------------------------------|-----------------------|
| <b>Primary Government</b>                                  |                                 |                       |
| <b>Governmental Activities</b>                             | <b>Business-Type Activities</b> | <b>Total</b>          |
| \$ (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)           |
| <b>(18,456,380)</b>                                        | <b>-</b>                        | <b>(18,456,380)</b>   |
| -                                                          | (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)             |
| -                                                          | <b>477,276</b>                  | <b>477,276</b>        |
| <b>(18,456,380)</b>                                        | <b>477,276</b>                  | <b>(17,979,104)</b>   |
| 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)                     | -                     |
| <b>12,723,029</b>                                          | <b>(3,951,472)</b>              | <b>8,771,557</b>      |
| (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)           |
| <b>\$ 166,624,837</b>                                      | <b>\$ 54,448,847</b>            | <b>\$ 221,073,684</b> |

## CITY OF DINUBA

BALANCE SHEET  
GOVERNMENTAL FUNDS  
JUNE 30, 2020

|                                                                            | Special Revenue Funds |                      |                   |
|----------------------------------------------------------------------------|-----------------------|----------------------|-------------------|
|                                                                            | General               | HUD Grants           | Housing Authority |
| <b>Assets:</b>                                                             |                       |                      |                   |
| 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                                    | -                     | -                    | -                 |
| <b>Total Assets</b>                                                        | <b>19,913,172</b>     | <b>24,683,078</b>    | <b>202,979</b>    |
| <b>Liabilities, Deferred Inflows of Resources, and Fund Balances:</b>      |                       |                      |                   |
| <b>Liabilities:</b>                                                        |                       |                      |                   |
| 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             | -                    | -                 |
| <b>Total Liabilities</b>                                                   | <b>11,068,131</b>     | <b>112,734</b>       | <b>-</b>          |
| <b>Deferred Inflows of resources:</b>                                      |                       |                      |                   |
| Unavailable revenues                                                       | 18,546                | -                    | 85,050            |
| <b>Total Deferred Inflows of Resources</b>                                 | <b>18,546</b>         | <b>-</b>             | <b>85,050</b>     |
| <b>Fund Balances:</b>                                                      |                       |                      |                   |
| <b>Nonspendable:</b>                                                       |                       |                      |                   |
| Prepaid costs                                                              | 28,124                | -                    | -                 |
| Advances to other funds                                                    | 1,696,405             | -                    | -                 |
| <b>Restricted for:</b>                                                     |                       |                      |                   |
| Community development projects                                             | -                     | 24,570,344           | 117,929           |
| Public safety                                                              | -                     | -                    | -                 |
| Parks and recreation                                                       | -                     | -                    | -                 |
| Public works                                                               | -                     | -                    | -                 |
| Capital Projects                                                           | -                     | -                    | -                 |
| Debt service                                                               | -                     | -                    | -                 |
| <b>Unassigned</b>                                                          | <b>7,101,966</b>      | <b>-</b>             | <b>-</b>          |
| <b>Total Fund Balances</b>                                                 | <b>8,826,495</b>      | <b>24,570,344</b>    | <b>117,929</b>    |
| <b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b> | <b>\$ 19,913,172</b>  | <b>\$ 24,683,078</b> | <b>\$ 202,979</b> |

## CITY OF DINUBA

BALANCE SHEET  
GOVERNMENTAL FUNDS  
JUNE 30, 2020

|                                                                                | Capital Projects<br>Funds      |                                |                                |
|--------------------------------------------------------------------------------|--------------------------------|--------------------------------|--------------------------------|
|                                                                                | Transportation<br>Construction | Other<br>Governmental<br>Funds | Total<br>Governmental<br>Funds |
| <b>Assets:</b>                                                                 |                                |                                |                                |
| 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                        |
| <b>Total Assets</b>                                                            | <b>1,008,562</b>               | <b>11,951,347</b>              | <b>57,759,138</b>              |
| <b>Liabilities, Deferred Inflows of Resources,<br/>and Fund Balances:</b>      |                                |                                |                                |
| <b>Liabilities:</b>                                                            |                                |                                |                                |
| 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                      |
| <b>Total Liabilities</b>                                                       | <b>119,410</b>                 | <b>1,682,944</b>               | <b>12,983,219</b>              |
| <b>Deferred Inflows of resources:</b>                                          |                                |                                |                                |
| Unavailable revenues                                                           | -                              | 384,975                        | 488,571                        |
| <b>Total Deferred Inflows of Resources</b>                                     | <b>-</b>                       | <b>384,975</b>                 | <b>488,571</b>                 |
| <b>Fund Balances:</b>                                                          |                                |                                |                                |
| <b>Nonspendable:</b>                                                           |                                |                                |                                |
| Prepaid costs                                                                  | -                              | 2,720                          | 30,844                         |
| Advances to other funds                                                        | -                              | -                              | 1,696,405                      |
| <b>Restricted for:</b>                                                         |                                |                                |                                |
| 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                      |
| <b>Unassigned</b>                                                              | <b>-</b>                       | <b>(139,889)</b>               | <b>6,962,077</b>               |
| <b>Total Fund Balances</b>                                                     | <b>889,152</b>                 | <b>9,883,428</b>               | <b>44,287,348</b>              |
| <b>Total Liabilities, Deferred Inflows of<br/>Resources, and Fund Balances</b> | <b>\$ 1,008,562</b>            | <b>\$ 11,951,347</b>           | <b>\$ 57,759,138</b>           |





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 liabilities, 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                                                                                                                                                                                                                                                    | <u>(1,070,895)</u> | (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. |                    | <u>(276,980)</u>             |
| <b>Net Position of Governmental Activities</b>                                                                                                                                                                                                                          |                    | <b><u>\$ 166,624,837</u></b> |

## 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  |
| <b>Revenues:</b>                                             |                       |                      |                    |
| 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               | -                  |
| <b>Total Revenues</b>                                        | <b>20,257,407</b>     | <b>559,650</b>       | <b>-</b>           |
| <b>Expenditures:</b>                                         |                       |                      |                    |
| 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                 | -                    | -                  |
| <b>Total Expenditures</b>                                    | <b>15,069,039</b>     | <b>229,806</b>       | <b>-</b>           |
| Excess (Deficiency) of Revenues<br>Over (Under) Expenditures | 5,188,368             | 329,844              | -                  |
| <b>Other Financing Sources (Uses):</b>                       |                       |                      |                    |
| 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)        |
| <b>Total Other Financing Sources<br/>(Uses)</b>              | <b>(3,074,599)</b>    | <b>181,098</b>       | <b>(3,769,767)</b> |
| Net Change in Fund Balances                                  | 2,113,769             | 510,942              | (3,769,767)        |
| Fund Balances, Beginning of Year, as<br>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          |
| <b>Fund Balances, End of Year</b>                            | <b>\$ 8,826,495</b>   | <b>\$ 24,570,344</b> | <b>\$ 117,929</b>  |

## CITY OF DINUBA

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

|                                                              | Capital Projects<br>Funds      |                                |                                |
|--------------------------------------------------------------|--------------------------------|--------------------------------|--------------------------------|
|                                                              | Transportation<br>Construction | Other<br>Governmental<br>Funds | Total<br>Governmental<br>Funds |
| <b>Revenues:</b>                                             |                                |                                |                                |
| 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                        |
| <b>Total Revenues</b>                                        | <b>1,657,138</b>               | <b>9,090,981</b>               | <b>31,565,176</b>              |
| <b>Expenditures:</b>                                         |                                |                                |                                |
| 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                        |
| <b>Total Expenditures</b>                                    | <b>1,967,884</b>               | <b>8,659,507</b>               | <b>25,926,236</b>              |
| Excess (Deficiency) of Revenues<br>Over (Under) Expenditures | (310,746)                      | 431,474                        | 5,638,940                      |
| <b>Other Financing Sources (Uses):</b>                       |                                |                                |                                |
| 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)                   |
| <b>Total Other Financing Sources<br/>(Uses)</b>              | <b>(12,458)</b>                | <b>(3,409,327)</b>             | <b>(10,085,053)</b>            |
| Net Change in Fund Balances                                  | (323,204)                      | (2,977,853)                    | (4,446,113)                    |
| Fund Balances, Beginning of Year, as<br>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                     |
| <b>Fund Balances, End of Year</b>                            | <b>\$ 889,152</b>              | <b>\$ 9,883,428</b>            | <b>\$ 44,287,348</b>           |



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 | <u>(536,302)</u> | (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                    | <u>(85,667)</u> | 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. | <u>(1,709,813)</u> |
|---------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|

|                                                          |                              |
|----------------------------------------------------------|------------------------------|
| <b>Change in Net Position of Governmental Activities</b> | <b><u>\$ (5,733,351)</u></b> |
|----------------------------------------------------------|------------------------------|

## CITY OF DINUBA

STATEMENT OF NET POSITION  
PROPRIETARY FUNDS  
JUNE 30, 2020

|                                                  | Business-Type Activities - Enterprise Funds |                      |                      |                   |
|--------------------------------------------------|---------------------------------------------|----------------------|----------------------|-------------------|
|                                                  | Water                                       | Sewer                | Golf Course          | Disposal          |
| <b>Assets:</b>                                   |                                             |                      |                      |                   |
| 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              | -                    | -                 |
| <b>Total Current Assets</b>                      | <b>4,133,396</b>                            | <b>1,698,494</b>     | <b>267,528</b>       | <b>1,296,040</b>  |
| 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           |
| <b>Total Noncurrent Assets</b>                   | <b>17,537,077</b>                           | <b>21,440,092</b>    | <b>19,813,019</b>    | <b>455,938</b>    |
| <b>Total Assets</b>                              | <b>21,670,473</b>                           | <b>23,138,586</b>    | <b>20,080,547</b>    | <b>1,751,978</b>  |
| <b>Deferred Outflows of Resources:</b>           |                                             |                      |                      |                   |
| 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            |
| <b>Total Deferred Outflows of Resources</b>      | <b>264,629</b>                              | <b>1,134,175</b>     | <b>-</b>             | <b>134,496</b>    |
| <b>Liabilities:</b>                              |                                             |                      |                      |                   |
| 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            |
| <b>Total Current Liabilities</b>                 | <b>1,056,343</b>                            | <b>804,351</b>       | <b>511,904</b>       | <b>148,320</b>    |
| 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            |
| <b>Total Noncurrent Liabilities</b>              | <b>6,595,067</b>                            | <b>10,331,464</b>    | <b>1,789,401</b>     | <b>1,227,384</b>  |
| <b>Total Liabilities</b>                         | <b>7,651,410</b>                            | <b>11,135,815</b>    | <b>2,301,305</b>     | <b>1,375,704</b>  |
| <b>Deferred Inflows of Resources:</b>            |                                             |                      |                      |                   |
| Deferred pension related items                   | 59,215                                      | 36,936               | -                    | 31,368            |
| Deferred OPEB related items                      | 318,517                                     | 229,574              | -                    | 137,838           |
| <b>Total Deferred Inflows of Resources</b>       | <b>377,732</b>                              | <b>266,510</b>       | <b>-</b>             | <b>169,206</b>    |
| <b>Net Position:</b>                             |                                             |                      |                      |                   |
| 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           |
| <b>Total Net Position</b>                        | <b>\$ 13,905,960</b>                        | <b>\$ 12,870,436</b> | <b>\$ 17,779,242</b> | <b>\$ 341,564</b> |



## 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               |                                                 |
| <b>Assets:</b>                                   |                                             |                        |                      |                                                 |
| 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                                          |
| <b>Total Current Assets</b>                      | <b>9,104,100</b>                            | <b>984,890</b>         | <b>17,484,448</b>    | <b>1,151,100</b>                                |
| 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                                         |
| <b>Total Noncurrent Assets</b>                   | <b>463,894</b>                              | <b>3,609,664</b>       | <b>63,319,684</b>    | <b>207,333</b>                                  |
| <b>Total Assets</b>                              | <b>9,567,994</b>                            | <b>4,594,554</b>       | <b>80,804,132</b>    | <b>1,358,433</b>                                |
| <b>Deferred Outflows of Resources:</b>           |                                             |                        |                      |                                                 |
| 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                                          |
| <b>Total Deferred Outflows of Resources</b>      | <b>684,703</b>                              | <b>24,900</b>          | <b>2,242,903</b>     | <b>149,659</b>                                  |
| <b>Liabilities:</b>                              |                                             |                        |                      |                                                 |
| 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                                          |
| <b>Total Current Liabilities</b>                 | <b>70,531</b>                               | <b>236,889</b>         | <b>2,828,338</b>     | <b>232,736</b>                                  |
| 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                                         |
| <b>Total Noncurrent Liabilities</b>              | <b>4,308,009</b>                            | <b>171,651</b>         | <b>24,422,976</b>    | <b>1,378,330</b>                                |
| <b>Total Liabilities</b>                         | <b>4,378,540</b>                            | <b>408,540</b>         | <b>27,251,314</b>    | <b>1,611,066</b>                                |
| <b>Deferred Inflows of Resources:</b>            |                                             |                        |                      |                                                 |
| 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                                         |
| <b>Total Deferred Inflows of Resources</b>       | <b>511,273</b>                              | <b>22,153</b>          | <b>1,346,874</b>     | <b>174,006</b>                                  |
| <b>Net Position:</b>                             |                                             |                        |                      |                                                 |
| 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)                                       |
| <b>Total Net Position</b>                        | <b>\$ 5,362,884</b>                         | <b>\$ 4,188,761</b>    | <b>\$ 54,448,847</b> | <b>\$ (276,980)</b>                             |

## 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          |
| <b>Operating Revenues:</b>                       |                                             |                      |                      |                   |
| Sales and service charges                        | \$ 3,195,777                                | \$ 3,591,874         | \$ 1,812,421         | \$ 3,173,221      |
| Miscellaneous                                    | 28,712                                      | 120,867              | -                    | 2,482             |
| <b>Total Operating Revenues</b>                  | <b>3,224,489</b>                            | <b>3,712,741</b>     | <b>1,812,421</b>     | <b>3,175,703</b>  |
| <b>Operating Expenses:</b>                       |                                             |                      |                      |                   |
| 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               | -                 |
| <b>Total Operating Expenses</b>                  | <b>3,430,313</b>                            | <b>2,710,813</b>     | <b>4,096,530</b>     | <b>3,128,828</b>  |
| Operating Income (Loss)                          | (205,824)                                   | 1,001,928            | (2,284,109)          | 46,875            |
| <b>Nonoperating Revenues (Expenses):</b>         |                                             |                      |                      |                   |
| 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)            | -                 |
| <b>Total Nonoperating Revenues (Expenses)</b>    | <b>164,204</b>                              | <b>(516,520)</b>     | <b>(355,471)</b>     | <b>13,980</b>     |
| 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)         |
| <b>Net Position:</b>                             |                                             |                      |                      |                   |
| 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           |
| <b>End of Fiscal Year</b>                        | <b>\$ 13,905,960</b>                        | <b>\$ 12,870,436</b> | <b>\$ 17,779,242</b> | <b>\$ 341,564</b> |

## 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<br>Activities-<br>Internal<br>Service Funds |
|-----------------------------------------------------|---------------------------------------------|------------------------------|----------------------|----------------------------------------------------------|
|                                                     | Ambulance                                   | Other<br>Enterprise<br>Funds | Totals               |                                                          |
| <b>Operating Revenues:</b>                          |                                             |                              |                      |                                                          |
| Sales and service charges                           | \$ 1,573,951                                | \$ 282,249                   | \$ 13,629,493        | \$ 6,021,790                                             |
| Miscellaneous                                       | 265,444                                     | -                            | 417,505              | -                                                        |
| <b>Total Operating Revenues</b>                     | <b>1,839,395</b>                            | <b>282,249</b>               | <b>14,046,998</b>    | <b>6,021,790</b>                                         |
| <b>Operating Expenses:</b>                          |                                             |                              |                      |                                                          |
| 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               | -                                                        |
| <b>Total Operating Expenses</b>                     | <b>2,647,280</b>                            | <b>1,406,654</b>             | <b>17,420,418</b>    | <b>5,330,480</b>                                         |
| Operating Income (Loss)                             | (807,885)                                   | (1,124,405)                  | (3,373,420)          | 691,310                                                  |
| <b>Nonoperating Revenues (Expenses):</b>            |                                             |                              |                      |                                                          |
| 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)            | -                                                        |
| <b>Total Nonoperating<br/>Revenues (Expenses)</b>   | <b>3,504,627</b>                            | <b>1,303,893</b>             | <b>4,114,713</b>     | <b>(1,019)</b>                                           |
| Income (Loss) Before Transfers and<br>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                                                |
| <b>Net Position:</b>                                |                                             |                              |                      |                                                          |
| Beginning of Year, as<br>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)                                              |
| <b>End of Fiscal Year</b>                           | <b>\$ 5,362,884</b>                         | <b>\$ 4,188,761</b>          | <b>\$ 54,448,847</b> | <b>\$ (276,980)</b>                                      |

## CITY OF DINUBA

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

|                                                                                                           | Business-Type Activities - Enterprise Funds |                     |                     |                   |
|-----------------------------------------------------------------------------------------------------------|---------------------------------------------|---------------------|---------------------|-------------------|
|                                                                                                           | Water                                       | Sewer               | Golf Course         | Disposal          |
| <b>Cash Flows from Operating Activities:</b>                                                              |                                             |                     |                     |                   |
| 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             |
| <b>Net Cash Provided (Used) by Operating Activities</b>                                                   | <b>931,856</b>                              | <b>1,953,936</b>    | <b>(130,980)</b>    | <b>580,773</b>    |
| <b>Cash Flows from Non-Capital Financing Activities:</b>                                                  |                                             |                     |                     |                   |
| 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              | -                 |
| <b>Net Cash Provided (Used) by Non-Capital Financing Activities</b>                                       | <b>(421,033)</b>                            | <b>(964,698)</b>    | <b>26,333</b>       | <b>(467,062)</b>  |
| <b>Cash Flows from Capital and Related Financing Activities:</b>                                          |                                             |                     |                     |                   |
| 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)             |
| <b>Net Cash Provided (Used) by Capital and Related Financing Activities</b>                               | <b>(671,807)</b>                            | <b>(1,249,333)</b>  | <b>(84,657)</b>     | <b>(6,475)</b>    |
| <b>Cash Flows from Investing Activities:</b>                                                              |                                             |                     |                     |                   |
| Interest earnings                                                                                         | 60,477                                      | 27,333              | 5,574               | 15,298            |
| <b>Net Cash Provided (Used) by Investing Activities</b>                                                   | <b>60,477</b>                               | <b>27,333</b>       | <b>5,574</b>        | <b>15,298</b>     |
| <b>Net Increase (Decrease) in Cash and Cash Equivalents</b>                                               | <b>(100,507)</b>                            | <b>(232,762)</b>    | <b>(183,730)</b>    | <b>122,534</b>    |
| Cash and Cash Equivalents at Beginning of Year                                                            | 3,276,024                                   | 1,163,977           | 227,539             | 777,172           |
| <b>Cash and Cash Equivalents at End of Year</b>                                                           | <b>\$ 3,175,517</b>                         | <b>\$ 931,215</b>   | <b>\$ 43,809</b>    | <b>\$ 899,706</b> |
| <b>Reconciliation of Operating Income to Net Cash Provided (Used) by Operating Activities:</b>            |                                             |                     |                     |                   |
| Operating income (loss)                                                                                   | \$ (205,824)                                | \$ 1,001,928        | \$ (2,284,109)      | \$ 46,875         |
| <b>Adjustments to reconcile operating income (loss) net cash provided (used) by operating activities:</b> |                                             |                     |                     |                   |
| 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             |
| <b>Total Adjustments</b>                                                                                  | <b>1,137,680</b>                            | <b>952,008</b>      | <b>2,153,129</b>    | <b>533,898</b>    |
| <b>Net Cash Provided (Used) by Operating Activities</b>                                                   | <b>\$ 931,856</b>                           | <b>\$ 1,953,936</b> | <b>\$ (130,980)</b> | <b>\$ 580,773</b> |
| <b>Non-Cash Investing, Capital, and Financing Activities:</b>                                             |                                             |                     |                     |                   |
| 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 disposal of land                                                                     | -                                           | -                   | (359,404)           | -                 |
| Adjustment of capital leases                                                                              | 12,862                                      | 8,247               | -                   | 7,570             |
| Bad debt expense                                                                                          | -                                           | -                   | (41,532)            | -                 |
| Special item                                                                                              | (1,350,000)                                 | -                   | -                   | -                 |

## 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               |                                                 |
| <b>Cash Flows from Operating Activities:</b>                                                              |                                             |                        |                      |                                                 |
| 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              | -                                               |
| <b>Net Cash Provided (Used) by Operating Activities</b>                                                   | <b>(860,635)</b>                            | <b>(695,139)</b>       | <b>1,779,811</b>     | <b>(977,169)</b>                                |
| <b>Cash Flows from Non-Capital Financing Activities:</b>                                                  |                                             |                        |                      |                                                 |
| 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               | -                                               |
| <b>Net Cash Provided (Used) by Non-Capital Financing Activities</b>                                       | <b>2,686,340</b>                            | <b>1,247,892</b>       | <b>2,107,772</b>     | <b>1,934,339</b>                                |
| <b>Cash Flows from Capital and Related Financing Activities:</b>                                          |                                             |                        |                      |                                                 |
| 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)                                         |
| <b>Net Cash Provided (Used) by Capital and Related Financing Activities</b>                               | <b>(10,923)</b>                             | <b>(273,181)</b>       | <b>(2,296,376)</b>   | <b>(24,636)</b>                                 |
| <b>Cash Flows from Investing Activities:</b>                                                              |                                             |                        |                      |                                                 |
| Interest earnings                                                                                         | 97,112                                      | 3,034                  | 208,828              | 1,200                                           |
| <b>Net Cash Provided (Used) by Investing Activities</b>                                                   | <b>97,112</b>                               | <b>3,034</b>           | <b>208,828</b>       | <b>1,200</b>                                    |
| <b>Net Increase (Decrease) in Cash and Cash Equivalents</b>                                               | <b>1,911,894</b>                            | <b>282,606</b>         | <b>1,800,035</b>     | <b>933,734</b>                                  |
| Cash and Cash Equivalents at Beginning of Year                                                            | 5,718,123                                   | 469,089                | 11,631,924           | 165,506                                         |
| <b>Cash and Cash Equivalents at End of Year</b>                                                           | <b>\$ 7,630,017</b>                         | <b>\$ 751,695</b>      | <b>\$ 13,431,959</b> | <b>\$ 1,099,240</b>                             |
| <b>Reconciliation of Operating Income to Net Cash Provided (Used) by Operating Activities:</b>            |                                             |                        |                      |                                                 |
| Operating income (loss)                                                                                   | \$ (807,885)                                | \$ (1,124,405)         | \$ (3,373,420)       | \$ 691,310                                      |
| <b>Adjustments to reconcile operating income (loss) net cash provided (used) by operating activities:</b> |                                             |                        |                      |                                                 |
| 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)                                        |
| <b>Total Adjustments</b>                                                                                  | <b>(52,750)</b>                             | <b>429,266</b>         | <b>5,153,231</b>     | <b>(1,668,479)</b>                              |
| <b>Net Cash Provided (Used) by Operating Activities</b>                                                   | <b>\$ (860,635)</b>                         | <b>\$ (695,139)</b>    | <b>\$ 1,779,811</b>  | <b>\$ (977,169)</b>                             |
| <b>Non-Cash Investing, Capital, and Financing Activities:</b>                                             |                                             |                        |                      |                                                 |
| 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 disposal of land                                                                     | -                                           | -                      | (359,404)            | -                                               |
| Adjustment of capital leases                                                                              | 4,274                                       | -                      | 32,953               | -                                               |
| Bad debt expense                                                                                          | -                                           | -                      | (41,532)             | -                                               |
| Special item                                                                                              | -                                           | -                      | (1,350,000)          | -                                               |

## CITY OF DINUBA

STATEMENT OF FIDUCIARY NET POSITION  
 FIDUCIARY FUNDS  
 JUNE 30, 2020

|                                                 | Agency<br>Funds   | Redevelopment<br>Successor Agency<br>Private-Purpose<br>Trust Fund |
|-------------------------------------------------|-------------------|--------------------------------------------------------------------|
| <b>Assets:</b>                                  |                   |                                                                    |
| 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                                                             |
| <b>Total Assets</b>                             | <b>\$ 672,997</b> | <b>6,920,816</b>                                                   |
| <b>Deferred Outflows of Resources:</b>          |                   |                                                                    |
| Deferred charge on refunding                    |                   | 2,973,446                                                          |
| <b>Total Deferred Outflows of Resources</b>     |                   | <b>2,973,446</b>                                                   |
| <b>Liabilities:</b>                             |                   |                                                                    |
| 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                                                         |
| <b>Total Liabilities</b>                        | <b>\$ 672,997</b> | <b>45,866,412</b>                                                  |
| <b>Deferred Inflows of Resources:</b>           |                   |                                                                    |
| <b>Net Position:</b>                            |                   |                                                                    |
| Held in trust for other purposes                |                   | (35,972,150)                                                       |
| <b>Total Net Position</b>                       |                   | <b>\$ (35,972,150)</b>                                             |

## CITY OF DINUBA

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

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





1900 Dinuba home of Jacob Wilburn Jack

First Dinuba home with indoor plumbing

NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2020

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**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.

NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)  
JUNE 30, 2020

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**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.

NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)  
JUNE 30, 2020

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**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.



**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**JUNE 30, 2020**


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**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.

**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**JUNE 30, 2020**


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**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



**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**JUNE 30, 2020**

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**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.

NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)  
JUNE 30, 2020

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**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.

NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)  
JUNE 30, 2020

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**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.

**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**JUNE 30, 2020**


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**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              |
|                                                    | <u>\$ 35,135,694</u> |

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                          | <u>32,319,460</u>    |
| Total cash and investments           | <u>\$ 35,135,694</u> |

**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.

**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**JUNE 30, 2020**
**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.

**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**JUNE 30, 2020**
**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:

| Investment Type         | Totals               | Remaining Maturity (in Months) |                    |
|-------------------------|----------------------|--------------------------------|--------------------|
|                         |                      | 12 Months of<br>Less           | 13 to 24<br>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                   | <u>\$ 32,319,460</u> | <u>\$ 32,062,163</u>           | <u>\$ 257,297</u>  |

**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.

| Investment Type         | Amount               | Minimum<br>Legal<br>Rating | Rating as of Fiscal<br>Year End |
|-------------------------|----------------------|----------------------------|---------------------------------|
|                         |                      |                            | 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                   | <u>\$ 32,319,460</u> |                            | <u>\$ 32,319,460</u>            |

**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**JUNE 30, 2020**


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**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<br>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).



CITY OF DINUBA

NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)  
JUNE 30, 2020

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**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                  | <u>10,988</u>               |
| Total Notes and Loans Receivables | <u><u>\$ 25,682,081</u></u> |

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.                                                                                                                                                                  | <u>8,756,671</u>            |
| Totals                                                                                                                                                                                                                                                                                                                                                                                                  | <u><u>\$ 25,682,081</u></u> |

## CITY OF DINUBA

NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)  
JUNE 30, 2020**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              |
|                            | <u>\$ 11,042,616</u> | <u>\$ -</u>         | <u>\$ 11,042,616</u> |
| Business-type Activities - |                      |                     |                      |
| Due from other governments | \$ 230,899           | \$ -                | \$ 230,899           |
| Accounts                   | 5,044,557            | 1,458,242           | 3,586,315            |
|                            | <u>\$ 5,275,456</u>  | <u>\$ 1,458,242</u> | <u>\$ 3,817,214</u>  |
| Fiduciary Funds            |                      |                     |                      |
| Due from other governments | \$ 168               | \$ -                | \$ 168               |
| Accounts                   | 2,722                | -                   | 2,722                |
|                            | <u>\$ 2,890</u>      | <u>\$ -</u>         | <u>\$ 2,890</u>      |

**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 | <u>\$ 374,666</u> | Non-Major Governmental Funds | <u>\$ 374,666</u> |
| Total        | <u>\$ 374,666</u> | Total                        | <u>\$ 374,666</u> |

**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 | <u>316,904</u>      | Disposal                     | 200,000             |
|                              |                     | Non-Major Governmental Funds | <u>1,124,333</u>    |
| Total                        | <u>\$ 3,137,642</u> | Total                        | <u>\$ 3,137,642</u> |

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.

## CITY OF DINUBA

NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)  
JUNE 30, 2020**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           |
|                              | <u>\$ 6,687,850</u> |                              | <u>\$ 6,687,850</u> |

**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<br>June 30, 2019 | Additions         | Reductions        | Balance<br>June 30, 2020 | Current<br>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                    | <u>\$ 1,215,601</u>      | <u>\$ 584,081</u> | <u>\$ 469,300</u> | <u>\$ 1,330,382</u>      | <u>\$ 289,571</u>  |

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).

## CITY OF DINUBA

NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)  
JUNE 30, 2020

## Note 8: Capital Assets

## a. Governmental Activities

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

|                                              | Balance at<br>July 1, 2019 | Adjustments        | Additions             | Deletions         | Balance at<br>June 30, 2020 |
|----------------------------------------------|----------------------------|--------------------|-----------------------|-------------------|-----------------------------|
| <b>Capital Assets not being depreciated:</b> |                            |                    |                       |                   |                             |
| 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                 |
| <b>Capital Assets being depreciated:</b>     |                            |                    |                       |                   |                             |
| 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                  |
| <b>Total Capital Assets, Net</b>             | <b>\$ 182,051,422</b>      | <b>\$ (22,296)</b> | <b>\$ (1,126,473)</b> | <b>\$ 909,366</b> | <b>\$ 179,993,287</b>       |

\* 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                  | <u>\$ 3,426,696</u> |

## CITY OF DINUBA

NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)  
JUNE 30, 2020

## 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<br>July 1, 2019 | Adjustments      | Additions           | Deletions   | Balance at<br>June 30, 2020 |
|---------------------------------------------|----------------------------|------------------|---------------------|-------------|-----------------------------|
| <b>Water Fund:</b>                          |                            |                  |                     |             |                             |
| 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                  |
| <b>Water Fund Capital Assets, net</b>       | <b>\$ 17,939,462</b>       | <b>\$ 12,862</b> | <b>\$ (423,235)</b> | <b>\$ -</b> | <b>\$ 17,529,089</b>        |
| <b>Sewer Fund:</b>                          |                            |                  |                     |             |                             |
| 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                  |
| <b>Sewer Fund Capital Assets, net</b>       | <b>\$ 21,758,404</b>       | <b>\$ 8,247</b>  | <b>\$ (326,559)</b> | <b>\$ -</b> | <b>\$ 21,440,092</b>        |
| <b>Disposal Fund:</b>                       |                            |                  |                     |             |                             |
| 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)                   |
| <b>Disposal Fund Capital Assets, net</b>    | <b>\$ 277,962</b>          | <b>\$ 7,570</b>  | <b>\$ (32,594)</b>  | <b>\$ -</b> | <b>\$ 252,938</b>           |

## CITY OF DINUBA

NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)  
JUNE 30, 2020

## Note 8: Capital Assets (Continued)

|                                                   | Balance at<br>July 1, 2019 | Adjustments         | Additions             | Deletions         | Balance at<br>June 30, 2020 |
|---------------------------------------------------|----------------------------|---------------------|-----------------------|-------------------|-----------------------------|
| <b>Ambulance Fund:</b>                            |                            |                     |                       |                   |                             |
| 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)                   |
| <b>Ambulance Fund Capital Assets, net</b>         | <b>\$ 631,072</b>          | <b>\$ 4,274</b>     | <b>\$ (171,452)</b>   | <b>\$ -</b>       | <b>\$ 463,894</b>           |
| <b>Golf Course Fund:</b>                          |                            |                     |                       |                   |                             |
| 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                  |
| <b>Golf Course Fund Capital Assets, net</b>       | <b>\$ 22,789,534</b>       | <b>\$ (499,297)</b> | <b>\$ (2,117,814)</b> | <b>\$ -</b>       | <b>\$ 19,813,019</b>        |
| <b>Other Enterprise Funds:</b>                    |                            |                     |                       |                   |                             |
| 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                   |
| <b>Other Enterprise Funds Capital Assets, net</b> | <b>\$ 1,768,807</b>        | <b>\$ -</b>         | <b>\$ 14,577</b>      | <b>\$ -</b>       | <b>\$ 3,609,664</b>         |
| <b>Total Business-type Capital Assets, net</b>    | <b>\$ 66,991,521</b>       | <b>\$ (466,344)</b> | <b>\$ (3,057,077)</b> | <b>\$ 359,404</b> | <b>\$ 63,108,696</b>        |

\* 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.

**CITY OF DINUBA**

**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**JUNE 30, 2020**

**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                    | <u>\$ 3,731,224</u> |

**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<br>July 1, 2019 | Adjustments        | Additions           | Reductions            | Balance at<br>June 30, 2020 | Due Within<br>One Year |
|----------------------------------|----------------------------|--------------------|---------------------|-----------------------|-----------------------------|------------------------|
| <b>Governmental Activities:</b>  |                            |                    |                     |                       |                             |                        |
| 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    | <u>\$ 25,347,324</u>       | <u>\$ (22,296)</u> | <u>\$ 245,781</u>   | <u>\$ (1,309,474)</u> | <u>\$ 24,261,335</u>        | <u>\$ 1,387,714</u>    |
| <b>Business-type Activities:</b> |                            |                    |                     |                       |                             |                        |
| 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   | <u>\$ 14,755,009</u>       | <u>\$ 32,953</u>   | <u>\$ 2,585,162</u> | <u>\$ (3,588,705)</u> | <u>\$ 13,784,419</u>        | <u>\$ 1,111,869</u>    |

**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.



NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)  
JUNE 30, 2020

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**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.

NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)  
JUNE 30, 2020

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**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.

NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)  
JUNE 30, 2020

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**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.

**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**JUNE 30, 2020**
**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<br>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            |
|                                        | <u>\$ 8,325,000</u> | <u>\$ 2,642,176</u> | <u>\$ 10,967,176</u> |

| 2012 Lease Revenue Bonds      |                   |                  |                   |
|-------------------------------|-------------------|------------------|-------------------|
| Fiscal Year<br>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           |
|                               | <u>\$ 575,000</u> | <u>\$ 53,250</u> | <u>\$ 628,250</u> |

| 2016 DFA Lease Revenue Refunding Bonds |                     |                     |                     |
|----------------------------------------|---------------------|---------------------|---------------------|
| Fiscal Year<br>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           |
|                                        | <u>\$ 5,910,000</u> | <u>\$ 1,919,325</u> | <u>\$ 7,829,325</u> |

## CITY OF DINUBA

NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)  
JUNE 30, 2020

## Note 9: Long-Term Liabilities (Continued)

| Site and Facility Lease        |                     |                     |                      |
|--------------------------------|---------------------|---------------------|----------------------|
| Fiscal Year<br>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              |
|                                | <u>\$ 1,008,376</u> | <u>\$ 311,656</u>   | <u>\$ 1,320,032</u>  |
| Master Equipment Lease         |                     |                     |                      |
| Fiscal Year<br>Ended June 30,  | Principal           | Interest            | Total                |
| 2021                           | \$ 86,402           | \$ 2,921            | \$ 89,323            |
|                                | <u>\$ 86,402</u>    | <u>\$ 2,921</u>     | <u>\$ 89,323</u>     |
| Solar Energy Lease             |                     |                     |                      |
| Fiscal Year<br>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            |
|                                | <u>\$ 7,990,961</u> | <u>\$ 2,943,270</u> | <u>\$ 10,934,231</u> |
| Vehicle Lease - Dodge Chargers |                     |                     |                      |
| Fiscal Year<br>Ended June 30,  | Principal           | Interest            | Total                |
| 2021                           | \$ 51,669           | \$ 1,672            | \$ 53,341            |
|                                | <u>\$ 51,669</u>    | <u>\$ 1,672</u>     | <u>\$ 53,341</u>     |
| RMC City Hall Copier Lease     |                     |                     |                      |
| Fiscal Year<br>Ended June 30,  | Principal           | Interest            | Total                |
| 2021                           | \$ 22,461           | \$ -                | \$ 22,461            |
|                                | <u>\$ 22,461</u>    | <u>\$ -</u>         | <u>\$ 22,461</u>     |

## CITY OF DINUBA

NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)  
JUNE 30, 2020

## Note 9: Long-Term Liabilities (Continued)

| US Bank Police Department Copier Lease |                   |                  |                   |
|----------------------------------------|-------------------|------------------|-------------------|
| Fiscal Year<br>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             |
|                                        | <u>\$ 39,292</u>  | <u>\$ -</u>      | <u>\$ 39,292</u>  |
| RMC Public Works Copier Lease          |                   |                  |                   |
| Fiscal Year<br>Ended June 30,          | Principal         | Interest         | Total             |
| 2021                                   | \$ 2,108          | \$ -             | \$ 2,108          |
|                                        | <u>\$ 2,108</u>   | <u>\$ -</u>      | <u>\$ 2,108</u>   |
| Enterprise Car Leases                  |                   |                  |                   |
| Fiscal Year<br>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             |
|                                        | <u>\$ 147,700</u> | <u>\$ 41,146</u> | <u>\$ 188,846</u> |
| John Deere Tractor Scraper             |                   |                  |                   |
| Fiscal Year<br>Ended June 30,          | Principal         | Interest         | Total             |
| 2021                                   | \$ 7,081          | \$ 949           | \$ 8,030          |
| 2022                                   | 7,384             | 646              | 8,030             |
| 2023                                   | 7,700             | 330              | 8,030             |
|                                        | <u>\$ 22,165</u>  | <u>\$ 1,925</u>  | <u>\$ 24,090</u>  |

## CITY OF DINUBA

NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)  
JUNE 30, 2020

## Note 9: Long-Term Liabilities (Continued)

| RMC Fire Department Copier Lease  |                      |                     |                      |
|-----------------------------------|----------------------|---------------------|----------------------|
| Fiscal Year<br>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                |
|                                   | <u>\$ 4,606</u>      | <u>\$ -</u>         | <u>\$ 4,606</u>      |
| Lanier Senior Center Copier Lease |                      |                     |                      |
| Fiscal Year<br>Ended June 30,     | Principal            | Interest            | Total                |
| 2021                              | \$ 2,340             | \$ -                | \$ 2,340             |
| 2022                              | 195                  | -                   | 195                  |
|                                   | <u>\$ 2,535</u>      | <u>\$ -</u>         | <u>\$ 2,535</u>      |
| Dell Financial Services           |                      |                     |                      |
| Fiscal Year<br>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               |
|                                   | <u>\$ 140,708</u>    | <u>\$ 13,267</u>    | <u>\$ 153,975</u>    |
| Total Governmental Activities     |                      |                     |                      |
| Fiscal Year<br>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                          | <u>24,328,983</u>    | <u>\$ 7,930,608</u> | <u>\$ 32,259,591</u> |
| Net Premium (Discount)            | (67,648)             |                     |                      |
| Grand Total                       |                      |                     |                      |
| Governmental Activities           | <u>\$ 24,261,335</u> |                     |                      |



**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**JUNE 30, 2020**

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**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.

NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)  
JUNE 30, 2020

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**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.

**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**JUNE 30, 2020**
**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<br>Ended June 30, | Principal | Interest | Total     |
| 2021                          | \$ 21,633 | \$ -     | \$ 21,633 |
|                               | \$ 21,633 | \$ -     | \$ 21,633 |
| Utility Vehicle Lease         |           |          |           |
| Fiscal Year<br>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<br>Ended June 30, | Principal | Interest | Total     |
| 2021                          | \$ 8,307  | \$ -     | \$ 8,307  |
|                               | \$ 8,307  | \$ -     | \$ 8,307  |
| RMC Public Works Copier Lease |           |          |           |
| Fiscal Year<br>Ended June 30, | Principal | Interest | Total     |
| 2021                          | \$ 7,930  | \$ -     | \$ 7,930  |
|                               | \$ 7,930  | \$ -     | \$ 7,930  |

## CITY OF DINUBA

NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)  
JUNE 30, 2020

## Note 9: Long-Term Liabilities (Continued)

| 2012 Lease Revenue Bonds      |                     |                     |                     |
|-------------------------------|---------------------|---------------------|---------------------|
| Fiscal Year<br>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           |
|                               | <u>\$ 6,685,000</u> | <u>\$ 2,327,709</u> | <u>\$ 9,012,709</u> |
| 1998 Water Note Payable       |                     |                     |                     |
| Fiscal Year<br>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              |
|                               | <u>\$ 360,082</u>   | <u>\$ 21,841</u>    | <u>\$ 381,923</u>   |
| 2005 Water Note Payable       |                     |                     |                     |
| Fiscal Year<br>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             |
|                               | <u>\$ 3,924,867</u> | <u>\$ 557,633</u>   | <u>\$ 4,482,500</u> |

## CITY OF DINUBA

NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)  
JUNE 30, 2020

## Note 9: Long-Term Liabilities (Continued)

| Enterprise Car Leases         |                   |                  |                   |
|-------------------------------|-------------------|------------------|-------------------|
| Fiscal Year<br>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            |
|                               | <u>\$ 139,233</u> | <u>\$ 45,147</u> | <u>\$ 184,380</u> |
| SCADA Lease                   |                   |                  |                   |
| Fiscal Year<br>Ended June 30, | Principal         | Interest         | Total             |
| 2021                          | \$ 20,637         | \$ 2,976         | \$ 23,613         |
| 2022                          | 10,319            | 1,488            | 11,807            |
|                               | <u>\$ 30,956</u>  | <u>\$ 4,464</u>  | <u>\$ 35,420</u>  |
| Pipehunter Excavator          |                   |                  |                   |
| Fiscal Year<br>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            |
|                               | <u>\$ 149,815</u> | <u>\$ 20,392</u> | <u>\$ 170,207</u> |

## CITY OF DINUBA

NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)  
JUNE 30, 2020

## Note 9: Long-Term Liabilities (Continued)

| Fiscal Year<br>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           |
|                               | <u>\$ 48,128</u>     | <u>\$ 6,883</u> | <u>\$ 55,011</u> |

| Fiscal Year<br>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             |
|                               | <u>\$ 2,360,000</u>            | <u>\$ 607,358</u> | <u>\$ 2,967,358</u> |

| Fiscal Year<br>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                      | <u>13,745,060</u>              | <u>\$ 3,591,427</u> | <u>\$ 17,336,487</u> |

|                                        |                      |
|----------------------------------------|----------------------|
| Net Premium (Discount)                 | <u>39,359</u>        |
| Grand Total Governmental<br>Activities | <u>\$ 13,784,419</u> |

**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**JUNE 30, 2020**
**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:

|                                                   | <b>Miscellaneous Cost-Sharing Rate Plans</b> |                  |
|---------------------------------------------------|----------------------------------------------|------------------|
|                                                   | <b>Tier 1*</b>                               | <b>PEPRA</b>     |
|                                                   | Prior to                                     | On or after      |
| Hire date                                         | January 1, 2013                              | 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         |

**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**JUNE 30, 2020**
**Note 10: Pension Plan (Continued)**

|                                                      | <b>Safety Cost-Sharing Rate Plans</b> |                                |                                |
|------------------------------------------------------|---------------------------------------|--------------------------------|--------------------------------|
|                                                      | <b>Tier 1*</b>                        | <b>PEPRA<br/>Police</b>        | <b>PEPRA<br/>Fire</b>          |
| Hire date                                            | Prior to<br>January 1, 2013           | On or after<br>January 1, 2013 | On or after<br>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<br>eligible compensation | 2.4% to 3.0%                          | 2.0% to 2.7%                   | 2.0% to 2.7%                   |
| Required employee contribution<br>rates              | 9.000%                                | 12.000%                        | 12.000%                        |
| Required employer contribution<br>rates              | 16.704%                               | 12.141%                        | 12.141%                        |
| Required employer UAL<br>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:

| <b>Proportionate Share of Net Pension Liability/(Asset)</b> |                      |
|-------------------------------------------------------------|----------------------|
| Miscellaneous Plan                                          | \$ 9,108,392         |
| Safety Plan                                                 | 11,422,641           |
| Total Plan Net Pension Liability                            | <u>\$ 20,531,033</u> |

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



**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**JUNE 30, 2020**


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**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:

|                             | <u>Miscellaneous Plan</u> |
|-----------------------------|---------------------------|
| Proportion - June 30, 2018  | 0.22200%                  |
| Proportion - June 30, 2019  | 0.22745%                  |
| Change - Increase(Decrease) | <u>0.00545%</u>           |

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:

|                             | <u>Safety Plan</u> |
|-----------------------------|--------------------|
| Proportion - June 30, 2018  | 0.18209%           |
| Proportion - June 30, 2019  | 0.18298%           |
| Change - Increase(Decrease) | <u>0.00089%</u>    |

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:

|                                                                                  | <u>Deferred Outflows<br/>of Resources</u> | <u>Deferred Inflows of<br/>Resources</u> |
|----------------------------------------------------------------------------------|-------------------------------------------|------------------------------------------|
| 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                                  |
| <b>Total</b>                                                                     | <b><u>\$ 2,256,655</u></b>                | <b><u>\$ 648,681</u></b>                 |

## CITY OF DINUBA

NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)  
JUNE 30, 2020**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:

|                                                                                  | <b>Deferred Outflows<br/>of Resources</b> | <b>Deferred Inflows of<br/>Resources</b> |
|----------------------------------------------------------------------------------|-------------------------------------------|------------------------------------------|
| 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                                   | -                                        |
| <b>Total</b>                                                                     | <b>\$ 3,445,791</b>                       | <b>\$ 261,059</b>                        |

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:

|                               | <b>Deferred Outflows/(Inflows) of Resources</b> |                     |                     |
|-------------------------------|-------------------------------------------------|---------------------|---------------------|
| Fiscal Year<br>Ended June 30: | Miscellaneous<br>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              |
|                               | <b>\$ 584,447</b>                               | <b>\$ 1,481,823</b> | <b>\$ 2,066,270</b> |

**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**JUNE 30, 2020**


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**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.

**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**JUNE 30, 2020**
**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.

| <b>Asset Class</b> | <b>Assumed Asset Allocation</b> | <b>Real Return Years 1 - 10 (1)</b> | <b>Real Return Years 11+ (2)</b> |
|--------------------|---------------------------------|-------------------------------------|----------------------------------|
| 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:

| <b>Proportionate Share of Net Pension Liability/(Asset)</b> |                           |                         |                          |
|-------------------------------------------------------------|---------------------------|-------------------------|--------------------------|
|                                                             | <b>Discount Rate - 1%</b> | <b>Current Discount</b> | <b>Discount Rate +1%</b> |
| <b>Plan</b>                                                 | <b>6.15%</b>              | <b>7.15%</b>            | <b>8.15%</b>             |
| Miscellaneous Plan                                          | \$ 14,036,958             | \$ 9,108,392            | \$ 5,040,208             |
| Safety Plan                                                 | 17,120,521                | 11,422,641              | 6,751,271                |
| <b>Total</b>                                                | <b>\$ 31,157,479</b>      | <b>\$ 20,531,033</b>    | <b>\$ 11,791,479</b>     |

***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.

**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**JUNE 30, 2020**


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**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         |
|                                                                  | <u>144</u> |

**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<br>3.62% at June 30, 2018 Bond Buyer Index |
| Inflation             | 2.50%                                                                              |
| Salary Increases      | 3.00% per year                                                                     |
| Mortality*            | CalPERS 2017 Experience Study; Projected<br>with MacLeod Scale 2020                |
| Medical Trend         | 5.40% in 2021, fluctuating down to 4%<br>by 2076                                   |

- \* Demographic actuarial assumptions used in this valuation are based on the 2017 experience study of the CalPERS using data 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.

**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**JUNE 30, 2020**
**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:

|                                                        | <u>Increase(Decrease)</u>   |
|--------------------------------------------------------|-----------------------------|
|                                                        | <u>Total OPEB Liability</u> |
| 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) | <u>\$ 24,385,241</u>        |

**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:

|                          | <b>1% Decrease</b> | <b>Current</b>       | <b>1% Increase</b> |
|--------------------------|--------------------|----------------------|--------------------|
|                          | <b>(2.13%)</b>     | <b>Discount Rate</b> | <b>(4.13%)</b>     |
|                          |                    | <b>(3.13%)</b>       |                    |
| 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:

|                          | <b>1% Decrease</b> | <b>Current Healthcare</b> | <b>1% Increase</b> |
|--------------------------|--------------------|---------------------------|--------------------|
|                          |                    | <b>Cost Trend Rates</b>   |                    |
| Total Net OPEB Liability | \$ 20,032,650      | \$ 24,385,241             | \$ 30,134,854      |

**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**JUNE 30, 2020**
**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<br>of Resources | Deferred Inflows<br>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                        |
|                                                       | <u>\$ 857,151</u>                 | <u>\$ 4,656,683</u>              |

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<br>June 30: | Deferred<br>Outflows/(Inflows) of<br>Resources |
|-------------------------------|------------------------------------------------|
| 2021                          | \$ (514,691)                                   |
| 2022                          | (514,691)                                      |
| 2023                          | (514,691)                                      |
| 2024                          | (514,691)                                      |
| 2025                          | (514,691)                                      |
| Thereafter                    | (1,742,584)                                    |
|                               | <u>\$ (4,316,039)</u>                          |

**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.

**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**JUNE 30, 2020**


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**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                       | <u>\$ 140,373,479</u> |
| Total Liabilities                  | \$ 120,609,137        |
| Total Net Position                 | <u>19,764,342</u>     |
| Total Liabilities and Net Position | <u>\$ 140,373,479</u> |
| Revenues for Fiscal Year           | \$ 58,244,856         |
| Expenses for Fiscal Year           | <u>57,261,330</u>     |
| Change in Position                 | <u>\$ 983,526</u>     |

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.



**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**JUNE 30, 2020**


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**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                               | <u>(2,755,157)</u> | <u>(2,866,811)</u> |
| Liability - end of fiscal year               | <u>\$ 50,000</u>   | <u>\$ 50,000</u>   |

**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.

**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**JUNE 30, 2020**

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**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.

**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**JUNE 30, 2020**
**Note 17: Successor Agency Trust for Assets of the Former Redevelopment Agency (SADRA)**  
**(Continued)**
**a. Capital Assets Held by SADRA**

|                                        | Balance<br>July 1, 2019 | Additions  | Deletions | Balance<br>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<br>July 1, 2019 | Deletions    | Balance<br>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.

NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)  
JUNE 30, 2020

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**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.

## CITY OF DINUBA

NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)  
JUNE 30, 2020**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<br>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<br>(Discount)     | 1,216,706     |               |               |
| Grand Total<br>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       |
|-----------------------------------------------------|---------------------|---------------------|---------------------|---------------------|
|                                                     | Original            | Final               | Amounts             | Final Budget        |
|                                                     |                     |                     |                     | Positive            |
|                                                     |                     |                     |                     | (Negative)          |
| <b>Revenues:</b>                                    |                     |                     |                     |                     |
| 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              |
| <b>Total Revenues</b>                               | <b>15,479,570</b>   | <b>16,765,786</b>   | <b>20,257,407</b>   | <b>3,491,621</b>    |
| <b>Expenditures:</b>                                |                     |                     |                     |                     |
| 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              |
| General 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               |
| <b>Total Expenditures</b>                           | <b>15,058,035</b>   | <b>15,582,630</b>   | <b>15,069,039</b>   | <b>513,591</b>      |
| <b>Excess of Revenues Over Expenditures</b>         | <b>421,535</b>      | <b>1,183,156</b>    | <b>5,188,368</b>    | <b>4,005,212</b>    |
| <b>Other Financing Sources (Uses):</b>              |                     |                     |                     |                     |
| 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             |
| <b>Total Other Financing Sources (Uses)</b>         | <b>(681,704)</b>    | <b>(638,745)</b>    | <b>(3,074,599)</b>  | <b>(2,435,854)</b>  |
| <b>Net Change in Fund Balance</b>                   | <b>(260,169)</b>    | <b>544,411</b>      | <b>2,113,769</b>    | <b>1,569,358</b>    |
| Fund Balance, Beginning of Fiscal Year, as restated | 6,712,726           | 6,712,726           | 6,712,726           | -                   |
| <b>Fund Balance, End of Fiscal Year</b>             | <b>\$ 6,452,557</b> | <b>\$ 7,257,137</b> | <b>\$ 8,826,495</b> | <b>\$ 1,569,358</b> |



## CITY OF DINUBA

**SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
HUD GRANTS  
YEAR ENDED JUNE 30, 2020**

|                                                      | <b>Budget Amounts</b> |                      | <b>Actual<br/>Amounts</b> | <b>Variance with<br/>Final Budget<br/>Positive<br/>(Negative)</b> |
|------------------------------------------------------|-----------------------|----------------------|---------------------------|-------------------------------------------------------------------|
|                                                      | <b>Original</b>       | <b>Final</b>         |                           |                                                                   |
| <b>Revenues:</b>                                     |                       |                      |                           |                                                                   |
| Intergovernmental                                    | \$ -                  | \$ 233,065           | \$ 233,065                | \$ -                                                              |
| Use of money and property                            | 12,101                | 255,900              | 261,508                   | 5,608                                                             |
| Miscellaneous                                        | -                     | -                    | 65,077                    | 65,077                                                            |
| <b>Total Revenues</b>                                | <b>12,101</b>         | <b>488,965</b>       | <b>559,650</b>            | <b>70,685</b>                                                     |
| <b>Expenditures:</b>                                 |                       |                      |                           |                                                                   |
| Community development                                | 779                   | 93,149               | 226,086                   | (132,937)                                                         |
| Capital outlay                                       | -                     | -                    | 3,720                     | (3,720)                                                           |
| <b>Total Expenditures</b>                            | <b>779</b>            | <b>93,149</b>        | <b>229,806</b>            | <b>(136,657)</b>                                                  |
| <b>Excess of Revenues Over<br/>Expenditures</b>      | <b>11,322</b>         | <b>395,816</b>       | <b>329,844</b>            | <b>(65,972)</b>                                                   |
| <b>Other Financing Sources (Uses):</b>               |                       |                      |                           |                                                                   |
| Transfers in                                         | -                     | 911,471              | 193,451                   | (718,020)                                                         |
| Transfers out                                        | (7,883)               | (75,902)             | (12,353)                  | 63,549                                                            |
| <b>Total Other Financing Sources (Uses)</b>          | <b>(7,883)</b>        | <b>835,569</b>       | <b>181,098</b>            | <b>(654,471)</b>                                                  |
| <b>Net Change in Fund Balance</b>                    | <b>3,439</b>          | <b>1,231,385</b>     | <b>510,942</b>            | <b>(720,443)</b>                                                  |
| Fund Balances, Beginning of Fiscal Year, as Restated | 24,059,402            | 24,059,402           | 24,059,402                | -                                                                 |
| <b>Fund Balance, End of Fiscal Year</b>              | <b>\$ 24,062,841</b>  | <b>\$ 25,290,787</b> | <b>\$ 24,570,344</b>      | <b>\$ (720,443)</b>                                               |

## 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     |
| <b>Miscellaneous Rate Plan</b>                                                                           |               |               |               |               |               |               |
| 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%       |
| <b>Safety Rate Plan</b>                                                                                  |               |               |               |               |               |               |
| 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%       |
| <b>Total Plan</b>                                                                                        |               |               |               |               |               |               |
| 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%       |
| <b>The Pension Plan's (PERF-C) Fiduciary Net Position as a Percentage of the Total Pension Liability</b> | <b>79.82%</b> | <b>78.40%</b> | <b>74.06%</b> | <b>73.31%</b> | <b>75.26%</b> | <b>75.26%</b> |

**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 administrative expense) to 7.65 percent (without a reduction for pension plan administrative 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         |
|---------------------------------------------------------------------|--------------|--------------|--------------|--------------|--------------|--------------|
| <b>Miscellaneous Rate Plan</b>                                      |              |              |              |              |              |              |
| 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%       |
| <b>Safety Rate Plan</b>                                             |              |              |              |              |              |              |
| 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%       |
| <b>Total Plan</b>                                                   |              |              |              |              |              |              |
| 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  
Amortization method

Entry Age Normal Cost Method

Level percentage of pay, a summary of the current policy is provided in the table below:

| Driver              | Source      |                |                           |                |                  |
|---------------------|-------------|----------------|---------------------------|----------------|------------------|
|                     | (Gain)/Loss |                | Assumption/ Method Change | Benefit Change | Golden Handshake |
|                     | Investment  | Non-investment |                           |                |                  |
| 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  
Inflation  
Payroll Growth  
Projected Salary Increases  
Investment Rate of Return  
Retirement Age

Direct rate smoothing

2.63%

2.88%

Varies by Entry Age and Service

7.00% (net of pension plan investment and administrative expenses, includes inflation)

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](http://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)**

|                                                                       | <b>2018</b>          | <b>2019</b>          | <b>2020</b>          |
|-----------------------------------------------------------------------|----------------------|----------------------|----------------------|
| <b>Total OPEB Liability</b>                                           |                      |                      |                      |
| 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)            |
| <b>Net Change in Total OPEB Liability</b>                             | <b>(1,047,053)</b>   | <b>1,340,949</b>     | <b>(640,440)</b>     |
| <b>Total OPEB liability - beginning</b>                               | <b>24,731,785</b>    | <b>23,684,732</b>    | <b>25,025,681</b>    |
| <b>Total OPEB liability - ending (a)</b>                              | <b>\$ 23,684,732</b> | <b>\$ 25,025,681</b> | <b>\$ 24,385,241</b> |
| <b>Covered-employee payroll</b>                                       | \$ 7,746,382         | \$ 7,359,008         | \$ 6,955,744         |
| <b>Net OPEB liability as a percentage of covered-employee payroll</b> | 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

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**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.

CITY OF DINUBA

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION  
JUNE 30, 2020

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**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:

| <u>Fund/Function</u>  | <u>Final<br/>Appropriation</u> | <u>Expenditures</u> | <u>Excess</u> |
|-----------------------|--------------------------------|---------------------|---------------|
| 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 safety 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**

|                                                                                | <b>Special Revenue Funds</b>       |                   |                      |                       |
|--------------------------------------------------------------------------------|------------------------------------|-------------------|----------------------|-----------------------|
|                                                                                | <b>Public Safety<br/>Sales Tax</b> | <b>Gas Tax</b>    | <b>Parks Reserve</b> | <b>Transportation</b> |
| <b>Assets:</b>                                                                 |                                    |                   |                      |                       |
| 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                                        | -                                  | -                 | -                    | -                     |
| <b>Total Assets</b>                                                            | <b>\$ 861,632</b>                  | <b>\$ 682,299</b> | <b>\$ 606,484</b>    | <b>\$ 618,756</b>     |
| <b>Liabilities, Deferred Inflows of Resources,<br/>and Fund Balances:</b>      |                                    |                   |                      |                       |
| <b>Liabilities:</b>                                                            |                                    |                   |                      |                       |
| 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              | -                     |
| <b>Total Liabilities</b>                                                       | <b>76,360</b>                      | <b>37,613</b>     | <b>123,433</b>       | <b>14,872</b>         |
| <b>Deferred Inflows of Resources:</b>                                          |                                    |                   |                      |                       |
| Unavailable revenues                                                           | -                                  | -                 | 27,618               | -                     |
| <b>Total Deferred Inflows of Resources</b>                                     | <b>-</b>                           | <b>-</b>          | <b>27,618</b>        | <b>-</b>              |
| <b>Fund Balances:</b>                                                          |                                    |                   |                      |                       |
| <b>Nonspendable:</b>                                                           |                                    |                   |                      |                       |
| Prepaid costs                                                                  | -                                  | 1,372             | -                    | 801                   |
| <b>Restricted for:</b>                                                         |                                    |                   |                      |                       |
| Public safety                                                                  | 785,272                            | -                 | -                    | -                     |
| Parks and recreation                                                           | -                                  | -                 | 455,433              | -                     |
| Public works                                                                   | -                                  | 643,314           | -                    | 603,083               |
| Debt service                                                                   | -                                  | -                 | -                    | -                     |
| <b>Unassigned</b>                                                              | <b>-</b>                           | <b>-</b>          | <b>-</b>             | <b>-</b>              |
| <b>Total Fund Balances</b>                                                     | <b>785,272</b>                     | <b>644,686</b>    | <b>455,433</b>       | <b>603,884</b>        |
| <b>Total Liabilities, Deferred Inflows of<br/>Resources, and Fund Balances</b> | <b>\$ 861,632</b>                  | <b>\$ 682,299</b> | <b>\$ 606,484</b>    | <b>\$ 618,756</b>     |

## CITY OF DINUBA

COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
JUNE 30, 2020

(CONTINUED)

|                                                                                | Special Revenue Funds            |                                    |                         |                     |
|--------------------------------------------------------------------------------|----------------------------------|------------------------------------|-------------------------|---------------------|
|                                                                                | System<br>Development<br>Charges | Community<br>Enhancement<br>Grants | Assessment<br>Districts | Fire Impact<br>Fees |
| <b>Assets:</b>                                                                 |                                  |                                    |                         |                     |
| 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                                        | -                                | -                                  | -                       | -                   |
| <b>Total Assets</b>                                                            | <b>\$ 5,503,877</b>              | <b>\$ 89,985</b>                   | <b>\$ 13,957</b>        | <b>\$ -</b>         |
| <b>Liabilities, Deferred Inflows of Resources,<br/>and Fund Balances:</b>      |                                  |                                    |                         |                     |
| <b>Liabilities:</b>                                                            |                                  |                                    |                         |                     |
| Accounts payable                                                               | \$ 96,063                        | \$ -                               | \$ 35,713               | \$ -                |
| Accrued liabilities                                                            | -                                | 3,053                              | 2,543                   | -                   |
| Deposits payable                                                               | -                                | -                                  | -                       | -                   |
| Due to other funds                                                             | -                                | -                                  | 56,384                  | -                   |
| Advances from other funds                                                      | -                                | -                                  | -                       | -                   |
| <b>Total Liabilities</b>                                                       | <b>96,063</b>                    | <b>3,053</b>                       | <b>94,640</b>           | <b>-</b>            |
| <b>Deferred Inflows of Resources:</b>                                          |                                  |                                    |                         |                     |
| Unavailable revenues                                                           | 357,357                          | -                                  | -                       | -                   |
| <b>Total Deferred Inflows of Resources</b>                                     | <b>357,357</b>                   | <b>-</b>                           | <b>-</b>                | <b>-</b>            |
| <b>Fund Balances:</b>                                                          |                                  |                                    |                         |                     |
| <b>Nonspendable:</b>                                                           |                                  |                                    |                         |                     |
| Prepaid costs                                                                  | -                                | -                                  | -                       | -                   |
| <b>Restricted for:</b>                                                         |                                  |                                    |                         |                     |
| Public safety                                                                  | 731,899                          | 86,932                             | -                       | -                   |
| Parks and recreation                                                           | -                                | -                                  | -                       | -                   |
| Public works                                                                   | 4,318,558                        | -                                  | -                       | -                   |
| Debt service                                                                   | -                                | -                                  | -                       | -                   |
| <b>Unassigned</b>                                                              | <b>-</b>                         | <b>-</b>                           | <b>(80,683)</b>         | <b>-</b>            |
| <b>Total Fund Balances</b>                                                     | <b>5,050,457</b>                 | <b>86,932</b>                      | <b>(80,683)</b>         | <b>-</b>            |
| <b>Total Liabilities, Deferred Inflows of<br/>Resources, and Fund Balances</b> | <b>\$ 5,503,877</b>              | <b>\$ 89,985</b>                   | <b>\$ 13,957</b>        | <b>\$ -</b>         |



## CITY OF DINUBA

COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
JUNE 30, 2020

|                                                                                | Special<br>Revenue Funds                                           | Capital Projects Funds  |                       |                      |
|--------------------------------------------------------------------------------|--------------------------------------------------------------------|-------------------------|-----------------------|----------------------|
|                                                                                | Road Repair<br>and<br>Accountability<br>Act of 2017<br>FUND (SB 1) | General<br>Construction | Drainage<br>Districts | Vocational<br>Center |
| <b>Assets:</b>                                                                 |                                                                    |                         |                       |                      |
| 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                                        | -                                                                  | -                       | -                     | -                    |
| <b>Total Assets</b>                                                            | <b>\$ 508,469</b>                                                  | <b>\$ 304,552</b>       | <b>\$ -</b>           | <b>\$ 663,450</b>    |
| <b>Liabilities, Deferred Inflows of Resources,<br/>and Fund Balances:</b>      |                                                                    |                         |                       |                      |
| <b>Liabilities:</b>                                                            |                                                                    |                         |                       |                      |
| Accounts payable                                                               | \$ 4,999                                                           | \$ 78,663               | \$ -                  | \$ 856               |
| Accrued liabilities                                                            | -                                                                  | -                       | -                     | -                    |
| Deposits payable                                                               | -                                                                  | -                       | -                     | 600,000              |
| Due to other funds                                                             | -                                                                  | 226,058                 | -                     | -                    |
| Advances from other funds                                                      | -                                                                  | -                       | -                     | -                    |
| <b>Total Liabilities</b>                                                       | <b>4,999</b>                                                       | <b>304,721</b>          | <b>-</b>              | <b>600,856</b>       |
| <b>Deferred Inflows of Resources:</b>                                          |                                                                    |                         |                       |                      |
| Unavailable revenues                                                           | -                                                                  | -                       | -                     | -                    |
| <b>Total Deferred Inflows of Resources</b>                                     | <b>-</b>                                                           | <b>-</b>                | <b>-</b>              | <b>-</b>             |
| <b>Fund Balances:</b>                                                          |                                                                    |                         |                       |                      |
| <b>Nonspendable:</b>                                                           |                                                                    |                         |                       |                      |
| Prepaid costs                                                                  | -                                                                  | -                       | -                     | 547                  |
| <b>Restricted for:</b>                                                         |                                                                    |                         |                       |                      |
| Public safety                                                                  | -                                                                  | -                       | -                     | -                    |
| Parks and recreation                                                           | -                                                                  | -                       | -                     | -                    |
| Public works                                                                   | 503,470                                                            | -                       | -                     | -                    |
| Debt service                                                                   | -                                                                  | -                       | -                     | -                    |
| <b>Unassigned</b>                                                              | <b>-</b>                                                           | <b>(169)</b>            | <b>-</b>              | <b>62,047</b>        |
| <b>Total Fund Balances</b>                                                     | <b>503,470</b>                                                     | <b>(169)</b>            | <b>-</b>              | <b>62,594</b>        |
| <b>Total Liabilities, Deferred Inflows of<br/>Resources, and Fund Balances</b> | <b>\$ 508,469</b>                                                  | <b>\$ 304,552</b>       | <b>\$ -</b>           | <b>\$ 663,450</b>    |

## CITY OF DINUBA

**COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
JUNE 30, 2020**

|                                                                                | Capital Projects<br>Funds | Debt Service Funds     |                         | Total<br>Governmental<br>Funds |
|--------------------------------------------------------------------------------|---------------------------|------------------------|-------------------------|--------------------------------|
|                                                                                | MTBE                      | Financing<br>Authority | General Debt<br>Service |                                |
| <b>Assets:</b>                                                                 |                           |                        |                         |                                |
| 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                        |
| <b>Total Assets</b>                                                            | <b>\$ -</b>               | <b>\$ 842,986</b>      | <b>\$ 1,254,900</b>     | <b>\$ 11,951,347</b>           |
| <b>Liabilities, Deferred Inflows of Resources,<br/>and Fund Balances:</b>      |                           |                        |                         |                                |
| <b>Liabilities:</b>                                                            |                           |                        |                         |                                |
| 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                        |
| <b>Total Liabilities</b>                                                       | <b>121,084</b>            | <b>204,300</b>         | <b>950</b>              | <b>1,682,944</b>               |
| <b>Deferred Inflows of Resources:</b>                                          |                           |                        |                         |                                |
| Unavailable revenues                                                           | -                         | -                      | -                       | 384,975                        |
| <b>Total Deferred Inflows of Resources</b>                                     | <b>-</b>                  | <b>-</b>               | <b>-</b>                | <b>384,975</b>                 |
| <b>Fund Balances:</b>                                                          |                           |                        |                         |                                |
| <b>Nonspendable:</b>                                                           |                           |                        |                         |                                |
| Prepaid costs                                                                  | -                         | -                      | -                       | 2,720                          |
| <b>Restricted for:</b>                                                         |                           |                        |                         |                                |
| 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                      |
| <b>Unassigned</b>                                                              | <b>(121,084)</b>          | <b>-</b>               | <b>-</b>                | <b>(139,889)</b>               |
| <b>Total Fund Balances</b>                                                     | <b>(121,084)</b>          | <b>638,686</b>         | <b>1,253,950</b>        | <b>9,883,428</b>               |
| <b>Total Liabilities, Deferred Inflows of<br/>Resources, and Fund Balances</b> | <b>\$ -</b>               | <b>\$ 842,986</b>      | <b>\$ 1,254,900</b>     | <b>\$ 11,951,347</b>           |

## 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<br>Sales Tax | Gas Tax           | Parks Reserve     | Transportation    |
| <b>Revenues:</b>                                             |                            |                   |                   |                   |
| 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            |
| <b>Total Revenues</b>                                        | <b>2,201,518</b>           | <b>884,170</b>    | <b>437,837</b>    | <b>1,157,489</b>  |
| <b>Expenditures:</b>                                         |                            |                   |                   |                   |
| 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             |
| <b>Total Expenditures</b>                                    | <b>2,097,141</b>           | <b>755,057</b>    | <b>188,047</b>    | <b>542,293</b>    |
| Excess (Deficiency) of Revenues<br>Over (Under) Expenditures | 104,377                    | 129,113           | 249,790           | 615,196           |
| <b>Other Financing Sources (Uses):</b>                       |                            |                   |                   |                   |
| Transfers in                                                 | -                          | -                 | -                 | -                 |
| Transfers out                                                | (236,420)                  | (101,442)         | (15,588)          | (632,222)         |
| Capital leases                                               | 55,472                     | -                 | -                 | -                 |
| Special item                                                 | -                          | -                 | (150,000)         | -                 |
| <b>Total Other Financing Sources<br/>(Uses)</b>              | <b>(180,948)</b>           | <b>(101,442)</b>  | <b>(165,588)</b>  | <b>(632,222)</b>  |
| 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           |
| <b>Fund Balances, End of Year</b>                            | <b>\$ 785,272</b>          | <b>\$ 644,686</b> | <b>\$ 455,433</b> | <b>\$ 603,884</b> |

## 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<br>Development<br>Charges | Community<br>Enhancement<br>Grants | Assessment<br>Districts | Fire Impact<br>Fees |
| <b>Revenues:</b>                                             |                                  |                                    |                         |                     |
| 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                           | -                                  | -                       | -                   |
| <b>Total Revenues</b>                                        | <b>2,228,120</b>                 | <b>168,806</b>                     | <b>434,552</b>          | <b>-</b>            |
| <b>Expenditures:</b>                                         |                                  |                                    |                         |                     |
| 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                   | -                   |
| <b>Total Expenditures</b>                                    | <b>524,584</b>                   | <b>124,775</b>                     | <b>501,324</b>          | <b>-</b>            |
| Excess (Deficiency) of Revenues<br>Over (Under) Expenditures | 1,703,536                        | 44,031                             | (66,772)                | -                   |
| <b>Other Financing Sources (Uses):</b>                       |                                  |                                    |                         |                     |
| Transfers in                                                 | 956,936                          | 987                                | -                       | -                   |
| Transfers out                                                | (917,432)                        | -                                  | -                       | (283,507)           |
| Capital leases                                               | -                                | -                                  | -                       | -                   |
| Special item                                                 | (365,000)                        | -                                  | (104,000)               | -                   |
| <b>Total Other Financing Sources<br/>(Uses)</b>              | <b>(325,496)</b>                 | <b>987</b>                         | <b>(104,000)</b>        | <b>(283,507)</b>    |
| 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             |
| <b>Fund Balances, End of Year</b>                            | <b>\$ 5,050,457</b>              | <b>\$ 86,932</b>                   | <b>\$ (80,683)</b>      | <b>\$ -</b>         |

## CITY OF DINUBA

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

|                                                              | Special<br>Revenue Funds<br>Road Repair<br>and<br>Accountability<br>Act of 2017<br>FUND (SB 1) | Capital Projects Funds  |                       |                      |
|--------------------------------------------------------------|------------------------------------------------------------------------------------------------|-------------------------|-----------------------|----------------------|
|                                                              |                                                                                                | General<br>Construction | Drainage<br>Districts | Vocational<br>Center |
| <b>Revenues:</b>                                             |                                                                                                |                         |                       |                      |
| Taxes                                                        | \$ -                                                                                           | \$ -                    | \$ -                  | \$ -                 |
| Intergovernmental                                            | 441,917                                                                                        | 641,816                 | -                     | -                    |
| Charges for services                                         | -                                                                                              | -                       | -                     | -                    |
| Use of money and property                                    | 7,079                                                                                          | (4,234)                 | -                     | 351,240              |
| Fines and forfeitures                                        | -                                                                                              | -                       | -                     | -                    |
| Miscellaneous                                                | -                                                                                              | -                       | -                     | -                    |
| <b>Total Revenues</b>                                        | <b>448,996</b>                                                                                 | <b>637,582</b>          | <b>-</b>              | <b>351,240</b>       |
| <b>Expenditures:</b>                                         |                                                                                                |                         |                       |                      |
| Current:                                                     |                                                                                                |                         |                       |                      |
| General government                                           | -                                                                                              | -                       | -                     | 47,668               |
| Public safety                                                | -                                                                                              | -                       | -                     | -                    |
| Public works                                                 | -                                                                                              | -                       | -                     | -                    |
| Capital outlay                                               | 570,645                                                                                        | 1,074,503               | -                     | -                    |
| Debt service:                                                |                                                                                                |                         |                       |                      |
| Principal retirement                                         | -                                                                                              | -                       | -                     | -                    |
| Interest and fiscal charges                                  | -                                                                                              | -                       | -                     | -                    |
| <b>Total Expenditures</b>                                    | <b>570,645</b>                                                                                 | <b>1,074,503</b>        | <b>-</b>              | <b>47,668</b>        |
| Excess (Deficiency) of Revenues<br>Over (Under) Expenditures | (121,649)                                                                                      | (436,921)               | -                     | 303,572              |
| <b>Other Financing Sources (Uses):</b>                       |                                                                                                |                         |                       |                      |
| Transfers in                                                 | 82,333                                                                                         | 424,421                 | -                     | -                    |
| Transfers out                                                | -                                                                                              | -                       | (414,457)             | -                    |
| Capital leases                                               | -                                                                                              | -                       | -                     | -                    |
| Special item                                                 | -                                                                                              | -                       | -                     | -                    |
| <b>Total Other Financing Sources<br/>(Uses)</b>              | <b>82,333</b>                                                                                  | <b>424,421</b>          | <b>(414,457)</b>      | <b>-</b>             |
| 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)            |
| <b>Fund Balances, End of Year</b>                            | <b>\$ 503,470</b>                                                                              | <b>\$ (169)</b>         | <b>\$ -</b>           | <b>\$ 62,594</b>     |

## CITY OF DINUBA

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

|                                                              | Capital Projects<br>Funds | Debt Service Funds     |                         | Total<br>Governmental<br>Funds |
|--------------------------------------------------------------|---------------------------|------------------------|-------------------------|--------------------------------|
|                                                              | MTBE                      | Financing<br>Authority | General Debt<br>Service |                                |
| <b>Revenues:</b>                                             |                           |                        |                         |                                |
| 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                        |
| <b>Total Revenues</b>                                        | <b>106,821</b>            | <b>33,839</b>          | <b>11</b>               | <b>9,090,981</b>               |
| <b>Expenditures:</b>                                         |                           |                        |                         |                                |
| 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                        |
| <b>Total Expenditures</b>                                    | <b>132,916</b>            | <b>1,667,854</b>       | <b>432,700</b>          | <b>8,659,507</b>               |
| Excess (Deficiency) of Revenues<br>Over (Under) Expenditures | (26,095)                  | (1,634,015)            | (432,689)               | 431,474                        |
| <b>Other Financing Sources (Uses):</b>                       |                           |                        |                         |                                |
| 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)                    |
| <b>Total Other Financing Sources<br/>(Uses)</b>              | <b>(3,300,000)</b>        | <b>1,160,803</b>       | <b>429,789</b>          | <b>(3,409,327)</b>             |
| 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                     |
| <b>Fund Balances, End of Year</b>                            | <b>\$ (121,084)</b>       | <b>\$ 638,686</b>      | <b>\$ 1,253,950</b>     | <b>\$ 9,883,428</b>            |

## CITY OF DINUBA

**SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
PUBLIC SAFETY SALES TAX  
YEAR ENDED JUNE 30, 2020**

|                                                 | <b>Budget Amounts</b> |                   | <b>Actual<br/>Amounts</b> | <b>Variance with<br/>Final Budget<br/>Positive<br/>(Negative)</b> |
|-------------------------------------------------|-----------------------|-------------------|---------------------------|-------------------------------------------------------------------|
|                                                 | <b>Original</b>       | <b>Final</b>      |                           |                                                                   |
| <b>Revenues:</b>                                |                       |                   |                           |                                                                   |
| Taxes                                           | \$ 2,396,000          | \$ 2,396,000      | \$ 2,190,975              | \$ (205,025)                                                      |
| Use of money and property                       | -                     | 8,760             | 10,543                    | 1,783                                                             |
| <b>Total Revenues</b>                           | <b>2,396,000</b>      | <b>2,404,760</b>  | <b>2,201,518</b>          | <b>(203,242)</b>                                                  |
| <b>Expenditures:</b>                            |                       |                   |                           |                                                                   |
| 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                                                             |
| <b>Total Expenditures</b>                       | <b>2,208,208</b>      | <b>2,225,084</b>  | <b>2,097,141</b>          | <b>127,943</b>                                                    |
| <b>Excess of Revenues Over<br/>Expenditures</b> | <b>187,792</b>        | <b>179,676</b>    | <b>104,377</b>            | <b>(75,299)</b>                                                   |
| <b>Other Financing Sources (Uses):</b>          |                       |                   |                           |                                                                   |
| Capital leases                                  | -                     | -                 | 55,472                    | 55,472                                                            |
| Transfers out                                   | (204,571)             | (234,571)         | (236,420)                 | 1,849                                                             |
| <b>Total Other Financing Sources (Uses)</b>     | <b>(204,571)</b>      | <b>(234,571)</b>  | <b>(180,948)</b>          | <b>57,321</b>                                                     |
| <b>Net Change in Fund Balance</b>               | <b>(16,779)</b>       | <b>(54,895)</b>   | <b>(76,571)</b>           | <b>(17,978)</b>                                                   |
| Fund Balance, Beginning of Fiscal Year          | 861,843               | 861,843           | 861,843                   | -                                                                 |
| <b>Fund Balance, End of Fiscal Year</b>         | <b>\$ 845,064</b>     | <b>\$ 806,948</b> | <b>\$ 785,272</b>         | <b>\$ (17,978)</b>                                                |



## CITY OF DINUBA

**SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
GAS TAX  
YEAR ENDED JUNE 30, 2020**

|                                         | <b>Budget Amounts</b> |                   | <b>Actual</b>     | <b>Variance with</b> |
|-----------------------------------------|-----------------------|-------------------|-------------------|----------------------|
|                                         | <b>Original</b>       | <b>Final</b>      | <b>Amounts</b>    | <b>Final Budget</b>  |
|                                         |                       |                   |                   | <b>Positive</b>      |
|                                         |                       |                   |                   | <b>(Negative)</b>    |
| <b>Revenues:</b>                        |                       |                   |                   |                      |
| Intergovernmental                       | \$ 766,912            | \$ 829,539        | \$ 876,070        | \$ 46,531            |
| Use of money and property               | 2,000                 | 2,000             | 8,100             | 6,100                |
| <b>Total Revenues</b>                   | <b>768,912</b>        | <b>831,539</b>    | <b>884,170</b>    | <b>52,631</b>        |
| <b>Expenditures:</b>                    |                       |                   |                   |                      |
| Public works                            | 722,210               | 779,755           | 755,057           | 24,698               |
| <b>Total Expenditures</b>               | <b>722,210</b>        | <b>779,755</b>    | <b>755,057</b>    | <b>24,698</b>        |
| <b>Excess of Revenues Over</b>          |                       |                   |                   |                      |
| <b>Expenditures</b>                     | <b>46,702</b>         | <b>51,784</b>     | <b>129,113</b>    | <b>77,329</b>        |
| <b>Other Financing Uses:</b>            |                       |                   |                   |                      |
| Transfers out                           | (197,135)             | (452,407)         | (101,442)         | 350,965              |
| <b>Total Other Financing Uses</b>       | <b>(197,135)</b>      | <b>(452,407)</b>  | <b>(101,442)</b>  | <b>350,965</b>       |
| <b>Net Change in Fund Balance</b>       | <b>(150,433)</b>      | <b>(400,623)</b>  | <b>27,671</b>     | <b>428,294</b>       |
| Fund Balance, Beginning of Fiscal Year  | 617,015               | 617,015           | 617,015           | -                    |
| <b>Fund Balance, End of Fiscal Year</b> | <b>\$ 466,582</b>     | <b>\$ 216,392</b> | <b>\$ 644,686</b> | <b>\$ 428,294</b>    |

## CITY OF DINUBA

**SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
PARKS RESERVE  
YEAR ENDED JUNE 30, 2020**

|                                                         | <b>Budget Amounts</b> |                   | <b>Actual</b>     | <b>Variance with</b> |
|---------------------------------------------------------|-----------------------|-------------------|-------------------|----------------------|
|                                                         | <b>Original</b>       | <b>Final</b>      | <b>Amounts</b>    | <b>Final Budget</b>  |
|                                                         |                       |                   |                   | <b>Positive</b>      |
|                                                         |                       |                   |                   | <b>(Negative)</b>    |
| <b>Revenues:</b>                                        |                       |                   |                   |                      |
| Use of money and property                               | \$ 100                | \$ 100            | \$ 6,704          | \$ 6,604             |
| Fines and forfeitures                                   | 45,760                | 398,904           | 431,133           | 32,229               |
| <b>Total Revenues</b>                                   | <b>45,860</b>         | <b>399,004</b>    | <b>437,837</b>    | <b>38,833</b>        |
| <b>Expenditures:</b>                                    |                       |                   |                   |                      |
| Parks and recreation                                    | 5,000                 | 5,000             | -                 | 5,000                |
| Capital outlay                                          | 200,000               | 330,000           | 188,047           | 141,953              |
| <b>Total Expenditures</b>                               | <b>205,000</b>        | <b>335,000</b>    | <b>188,047</b>    | <b>146,953</b>       |
| <b>Excess of Revenues Over<br/>(Under) Expenditures</b> | <b>(159,140)</b>      | <b>64,004</b>     | <b>249,790</b>    | <b>185,786</b>       |
| <b>Other Financing Sources (Uses):</b>                  |                       |                   |                   |                      |
| Transfers in                                            | -                     | 356,938           | -                 | (356,938)            |
| Special item                                            | -                     | -                 | (150,000)         | (150,000)            |
| Transfers out                                           | -                     | (369,139)         | (15,588)          | 353,551              |
| <b>Total Other Financing Sources (Uses)</b>             | <b>-</b>              | <b>(12,201)</b>   | <b>(165,588)</b>  | <b>(153,387)</b>     |
| <b>Net Change in Fund Balance</b>                       | <b>(159,140)</b>      | <b>51,803</b>     | <b>84,202</b>     | <b>32,399</b>        |
| Fund Balance, Beginning of Fiscal Year                  | 371,231               | 371,231           | 371,231           | -                    |
| <b>Fund Balance, End of Fiscal Year</b>                 | <b>\$ 212,091</b>     | <b>\$ 423,034</b> | <b>\$ 455,433</b> | <b>\$ 32,399</b>     |

## CITY OF DINUBA

**SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
TRANSPORTATION  
YEAR ENDED JUNE 30, 2020**

|                                         | <b>Budget Amounts</b> |                   | <b>Actual</b>     | <b>Variance with</b> |
|-----------------------------------------|-----------------------|-------------------|-------------------|----------------------|
|                                         | <b>Original</b>       | <b>Final</b>      | <b>Amounts</b>    | <b>Final Budget</b>  |
|                                         |                       |                   |                   | <b>Positive</b>      |
|                                         |                       |                   |                   | <b>(Negative)</b>    |
| <b>Revenues:</b>                        |                       |                   |                   |                      |
| 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               |
| <b>Total Revenues</b>                   | <b>941,208</b>        | <b>941,208</b>    | <b>1,157,489</b>  | <b>216,281</b>       |
| <b>Expenditures:</b>                    |                       |                   |                   |                      |
| 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)                 |
| <b>Total Expenditures</b>               | <b>820,401</b>        | <b>496,129</b>    | <b>542,293</b>    | <b>(46,164)</b>      |
| <b>Excess of Revenues Over</b>          |                       |                   |                   |                      |
| <b>Expenditures</b>                     | <b>120,807</b>        | <b>445,079</b>    | <b>615,196</b>    | <b>170,117</b>       |
| <b>Other Financing Uses:</b>            |                       |                   |                   |                      |
| Transfers out                           | (585,021)             | (790,293)         | (632,222)         | 158,071              |
| <b>Total Other Financing Uses</b>       | <b>(585,021)</b>      | <b>(790,293)</b>  | <b>(632,222)</b>  | <b>158,071</b>       |
| <b>Net Change in Fund Balance</b>       | <b>(464,214)</b>      | <b>(345,214)</b>  | <b>(17,026)</b>   | <b>328,188</b>       |
| Fund Balances, Beginning of Fiscal Year | 620,910               | 620,910           | 620,910           | -                    |
| <b>Fund Balance, End of Fiscal Year</b> | <b>\$ 156,696</b>     | <b>\$ 275,696</b> | <b>\$ 603,884</b> | <b>\$ 328,188</b>    |

## CITY OF DINUBA

**SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
SYSTEM DEVELOPMENT CHARGES  
YEAR ENDED JUNE 30, 2020**

|                                                     | <b>Budget Amounts</b> |                     | <b>Actual<br/>Amounts</b> | <b>Variance with<br/>Final Budget<br/>Positive<br/>(Negative)</b> |
|-----------------------------------------------------|-----------------------|---------------------|---------------------------|-------------------------------------------------------------------|
|                                                     | <b>Original</b>       | <b>Final</b>        |                           |                                                                   |
| <b>Revenues:</b>                                    |                       |                     |                           |                                                                   |
| 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                                                             |
| <b>Total Revenues</b>                               | <b>545,611</b>        | <b>2,145,357</b>    | <b>2,228,120</b>          | <b>82,763</b>                                                     |
| <b>Expenditures:</b>                                |                       |                     |                           |                                                                   |
| Public works                                        | -                     | 941,009             | 439,085                   | 501,924                                                           |
| Capital outlay                                      | -                     | 30,000              | 85,499                    | (55,499)                                                          |
| <b>Total Expenditures</b>                           | <b>-</b>              | <b>971,009</b>      | <b>524,584</b>            | <b>446,425</b>                                                    |
| <b>Excess of Revenues Over<br/>Expenditures</b>     | <b>545,611</b>        | <b>1,174,348</b>    | <b>1,703,536</b>          | <b>529,188</b>                                                    |
| <b>Other Financing Sources (Uses):</b>              |                       |                     |                           |                                                                   |
| 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)                                                         |
| <b>Total Other Financing Sources (Uses)</b>         | <b>(234,939)</b>      | <b>(43,230)</b>     | <b>(325,496)</b>          | <b>(282,266)</b>                                                  |
| <b>Net Change in Fund Balance</b>                   | <b>310,672</b>        | <b>1,131,118</b>    | <b>1,378,040</b>          | <b>246,922</b>                                                    |
| Fund Balance, Beginning of Fiscal Year, as restated | 3,672,417             | 3,672,417           | 3,672,417                 | -                                                                 |
| <b>Fund Balance, End of Fiscal Year</b>             | <b>\$ 3,983,089</b>   | <b>\$ 4,803,535</b> | <b>\$ 5,050,457</b>       | <b>\$ 246,922</b>                                                 |

## 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                          |
|---------------------------------------------------------|------------------|------------------|------------------|----------------------------------------|
|                                                         | Original         | Final            | Amounts          | Final Budget<br>Positive<br>(Negative) |
| <b>Revenues:</b>                                        |                  |                  |                  |                                        |
| Intergovernmental                                       | \$ 100,000       | \$ 165,738       | \$ 168,784       | \$ 3,046                               |
| Use of money and property                               | -                | -                | 22               | 22                                     |
| <b>Total Revenues</b>                                   | <b>100,000</b>   | <b>165,738</b>   | <b>168,806</b>   | <b>3,068</b>                           |
| <b>Expenditures:</b>                                    |                  |                  |                  |                                        |
| Public safety                                           | 100,313          | 100,313          | 111,939          | (11,626)                               |
| Capital outlay                                          | -                | 12,836           | 12,836           | -                                      |
| <b>Total Expenditures</b>                               | <b>100,313</b>   | <b>113,149</b>   | <b>124,775</b>   | <b>(11,626)</b>                        |
| <b>Excess of Revenues Over<br/>(Under) Expenditures</b> | <b>(313)</b>     | <b>52,589</b>    | <b>44,031</b>    | <b>(8,558)</b>                         |
| <b>Other Financing Sources:</b>                         |                  |                  |                  |                                        |
| Transfers in                                            | -                | -                | 987              | 987                                    |
| <b>Total Other Financing Sources</b>                    | <b>-</b>         | <b>-</b>         | <b>987</b>       | <b>987</b>                             |
| <b>Net Change in Fund Balance</b>                       | <b>(313)</b>     | <b>52,589</b>    | <b>45,018</b>    | <b>(7,571)</b>                         |
| Fund Balance, Beginning of Fiscal Year                  | 41,914           | 41,914           | 41,914           | -                                      |
| <b>Fund Balance, End of Fiscal Year</b>                 | <b>\$ 41,601</b> | <b>\$ 94,503</b> | <b>\$ 86,932</b> | <b>\$ (7,571)</b>                      |

## CITY OF DINUBA

**SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
ASSESSMENT DISTRICTS  
YEAR ENDED JUNE 30, 2020**

|                                                  | <b>Budget Amounts</b> |                  | <b>Actual<br/>Amounts</b> | <b>Variance with<br/>Final Budget<br/>Positive<br/>(Negative)</b> |
|--------------------------------------------------|-----------------------|------------------|---------------------------|-------------------------------------------------------------------|
|                                                  | <b>Original</b>       | <b>Final</b>     |                           |                                                                   |
| <b>Revenues:</b>                                 |                       |                  |                           |                                                                   |
| Taxes                                            | \$ 472,668            | \$ 472,668       | \$ 434,918                | \$ (37,750)                                                       |
| Use of money and property                        | -                     | -                | (366)                     | (366)                                                             |
| <b>Total Revenues</b>                            | <b>472,668</b>        | <b>472,668</b>   | <b>434,552</b>            | <b>(38,116)</b>                                                   |
| <b>Expenditures:</b>                             |                       |                  |                           |                                                                   |
| 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                                                                |
| <b>Total Expenditures</b>                        | <b>517,611</b>        | <b>517,611</b>   | <b>501,324</b>            | <b>16,287</b>                                                     |
| <b>Excess of Revenues<br/>Under Expenditures</b> | <b>(44,943)</b>       | <b>(44,943)</b>  | <b>(66,772)</b>           | <b>(21,829)</b>                                                   |
| <b>Other Financing Uses:</b>                     |                       |                  |                           |                                                                   |
| Special item                                     | -                     | -                | (104,000)                 | (104,000)                                                         |
| <b>Total Other Financing Uses</b>                | <b>-</b>              | <b>-</b>         | <b>(104,000)</b>          | <b>(104,000)</b>                                                  |
| <b>Net Change in Fund Balance</b>                | <b>(44,943)</b>       | <b>(44,943)</b>  | <b>(170,772)</b>          | <b>(125,829)</b>                                                  |
| Fund Balance, Beginning of Fiscal Year           | 90,089                | 90,089           | 90,089                    | -                                                                 |
| <b>Fund Balance, End of Fiscal Year</b>          | <b>\$ 45,146</b>      | <b>\$ 45,146</b> | <b>\$ (80,683)</b>        | <b>\$ (125,829)</b>                                               |

## CITY OF DINUBA

**SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
FIRE IMPACT FEES  
YEAR ENDED JUNE 30, 2020**

|                                         | <b>Budget Amounts</b> |                   | <b>Actual</b>    | <b>Variance with</b> |
|-----------------------------------------|-----------------------|-------------------|------------------|----------------------|
|                                         | <b>Original</b>       | <b>Final</b>      | <b>Amounts</b>   | <b>Final Budget</b>  |
|                                         |                       |                   |                  | <b>Positive</b>      |
|                                         |                       |                   |                  | <b>(Negative)</b>    |
| <b>Revenues:</b>                        |                       |                   |                  |                      |
| Charges for services                    | \$ 26,874             | \$ 243,733        | \$ -             | \$ (243,733)         |
| Use of money and property               | 492                   | 492               | -                | (492)                |
| <b>Total Revenues</b>                   | <b>27,366</b>         | <b>244,225</b>    | <b>-</b>         | <b>(244,225)</b>     |
| <b>Excess of Revenues Over</b>          |                       |                   |                  |                      |
| <b>Expenditures</b>                     | <b>27,366</b>         | <b>244,225</b>    | <b>-</b>         | <b>(244,225)</b>     |
| <b>Other Financing Uses:</b>            |                       |                   |                  |                      |
| Transfers out                           | -                     | (283,507)         | (283,507)        | -                    |
| <b>Total Other Financing Uses</b>       | <b>-</b>              | <b>(283,507)</b>  | <b>(283,507)</b> | <b>-</b>             |
| <b>Net Change in Fund Balance</b>       | <b>27,366</b>         | <b>(39,282)</b>   | <b>(283,507)</b> | <b>(244,225)</b>     |
| Fund Balance, Beginning of Fiscal Year  | 283,507               | 283,507           | 283,507          | -                    |
| <b>Fund Balance, End of Fiscal Year</b> | <b>\$ 310,873</b>     | <b>\$ 244,225</b> | <b>\$ -</b>      | <b>\$ (244,225)</b>  |



## 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**

|                                         | <b>Budget Amounts</b> |                    | <b>Actual</b>     | <b>Variance with</b> |
|-----------------------------------------|-----------------------|--------------------|-------------------|----------------------|
|                                         | <b>Original</b>       | <b>Final</b>       | <b>Amounts</b>    | <b>Final Budget</b>  |
|                                         |                       |                    |                   | <b>Positive</b>      |
|                                         |                       |                    |                   | <b>(Negative)</b>    |
| <b>Revenues:</b>                        |                       |                    |                   |                      |
| Intergovernmental                       | \$ 411,689            | \$ 411,689         | \$ 441,917        | \$ 30,228            |
| Use of money and property               | -                     | -                  | 7,079             | 7,079                |
| <b>Total Revenues</b>                   | <b>411,689</b>        | <b>411,689</b>     | <b>448,996</b>    | <b>37,307</b>        |
| <b>Expenditures:</b>                    |                       |                    |                   |                      |
| Capital outlay                          | 494,022               | 1,058,050          | 570,645           | 487,405              |
| <b>Total Expenditures</b>               | <b>494,022</b>        | <b>1,058,050</b>   | <b>570,645</b>    | <b>487,405</b>       |
| <b>Excess of Revenues</b>               |                       |                    |                   |                      |
| <b>Under Expenditures</b>               | <b>(82,333)</b>       | <b>(646,361)</b>   | <b>(121,649)</b>  | <b>524,712</b>       |
| <b>Other Financing Sources:</b>         |                       |                    |                   |                      |
| Transfers in                            | 82,333                | 82,333             | 82,333            | -                    |
| <b>Total Other Financing Sources</b>    | <b>82,333</b>         | <b>82,333</b>      | <b>82,333</b>     | <b>-</b>             |
| <b>Net Change in Fund Balance</b>       | <b>-</b>              | <b>(564,028)</b>   | <b>(39,316)</b>   | <b>524,712</b>       |
| Fund Balance, Beginning of Fiscal Year  | 542,786               | 542,786            | 542,786           | -                    |
| <b>Fund Balance, End of Fiscal Year</b> | <b>\$ 542,786</b>     | <b>\$ (21,242)</b> | <b>\$ 503,470</b> | <b>\$ 524,712</b>    |

## CITY OF DINUBA

**SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
TRANSPORTATION CONSTRUCTION  
YEAR ENDED JUNE 30, 2020**

|                                             | <b>Budget Amounts</b> |                    | <b>Actual</b>     | <b>Variance with</b> |
|---------------------------------------------|-----------------------|--------------------|-------------------|----------------------|
|                                             | <b>Original</b>       | <b>Final</b>       | <b>Amounts</b>    | <b>Final Budget</b>  |
|                                             |                       |                    |                   | <b>Positive</b>      |
|                                             |                       |                    |                   | <b>(Negative)</b>    |
| <b>Revenues:</b>                            |                       |                    |                   |                      |
| Intergovernmental                           | \$ 3,060,000          | \$ 3,060,000       | \$ 1,654,107      | \$ (1,405,893)       |
| Use of money and property                   | 500                   | 500                | 3,031             | 2,531                |
| <b>Total Revenues</b>                       | <b>3,060,500</b>      | <b>3,060,500</b>   | <b>1,657,138</b>  | <b>(1,403,362)</b>   |
| <b>Expenditures:</b>                        |                       |                    |                   |                      |
| Capital outlay                              | 3,556,914             | 4,161,805          | 1,967,884         | 2,193,921            |
| <b>Total Expenditures</b>                   | <b>3,556,914</b>      | <b>4,161,805</b>   | <b>1,967,884</b>  | <b>2,193,921</b>     |
| <b>Excess of Revenues</b>                   |                       |                    |                   |                      |
| <b>Under Expenditures</b>                   | <b>(496,414)</b>      | <b>(1,101,305)</b> | <b>(310,746)</b>  | <b>790,559</b>       |
| <b>Other Financing Sources (Uses):</b>      |                       |                    |                   |                      |
| Transfers in                                | 518,052               | 518,052            | 518,118           | 66                   |
| Special item                                | -                     | -                  | (530,576)         | (530,576)            |
| <b>Total Other Financing Sources (Uses)</b> | <b>518,052</b>        | <b>518,052</b>     | <b>(12,458)</b>   | <b>(530,510)</b>     |
| <b>Net Change in Fund Balance</b>           | <b>21,638</b>         | <b>(583,253)</b>   | <b>(323,204)</b>  | <b>260,049</b>       |
| Fund Balance, Beginning of Fiscal Year      | 1,212,356             | 1,212,356          | 1,212,356         | -                    |
| <b>Fund Balance, End of Fiscal Year</b>     | <b>\$ 1,233,994</b>   | <b>\$ 629,103</b>  | <b>\$ 889,152</b> | <b>\$ 260,049</b>    |

## CITY OF DINUBA

**SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
GENERAL CONSTRUCTION  
YEAR ENDED JUNE 30, 2020**

|                                                  | <b>Budget Amounts</b> |                    | <b>Actual<br/>Amounts</b> | <b>Variance with<br/>Final Budget<br/>Positive<br/>(Negative)</b> |
|--------------------------------------------------|-----------------------|--------------------|---------------------------|-------------------------------------------------------------------|
|                                                  | <b>Original</b>       | <b>Final</b>       |                           |                                                                   |
| <b>Revenues:</b>                                 |                       |                    |                           |                                                                   |
| Intergovernmental                                | \$ 200,000            | \$ 612,250         | \$ 641,816                | \$ 29,566                                                         |
| Use of money and property                        | -                     | -                  | (4,234)                   | (4,234)                                                           |
| <b>Total Revenues</b>                            | <b>200,000</b>        | <b>612,250</b>     | <b>637,582</b>            | <b>25,332</b>                                                     |
| <b>Expenditures:</b>                             |                       |                    |                           |                                                                   |
| Capital outlay                                   | 420,000               | 1,140,300          | 1,074,503                 | 65,797                                                            |
| <b>Total Expenditures</b>                        | <b>420,000</b>        | <b>1,140,300</b>   | <b>1,074,503</b>          | <b>65,797</b>                                                     |
| <b>Excess of Revenues<br/>Under Expenditures</b> | <b>(220,000)</b>      | <b>(528,050)</b>   | <b>(436,921)</b>          | <b>91,129</b>                                                     |
| <b>Other Financing Sources:</b>                  |                       |                    |                           |                                                                   |
| Transfers in                                     | 240,000               | 420,000            | 424,421                   | 4,421                                                             |
| <b>Total Other Financing Sources</b>             | <b>240,000</b>        | <b>420,000</b>     | <b>424,421</b>            | <b>4,421</b>                                                      |
| <b>Net Change in Fund Balance</b>                | <b>20,000</b>         | <b>(108,050)</b>   | <b>(12,500)</b>           | <b>95,550</b>                                                     |
| Fund Balance, Beginning of Fiscal Year           | 12,331                | 12,331             | 12,331                    | -                                                                 |
| <b>Fund Balance, End of Fiscal Year</b>          | <b>\$ 32,331</b>      | <b>\$ (95,719)</b> | <b>\$ (169)</b>           | <b>\$ 95,550</b>                                                  |

## CITY OF DINUBA

**SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
DRAINAGE DISTRICTS  
YEAR ENDED JUNE 30, 2020**

|                                                     | <b>Budget Amounts</b> |                  | <b>Actual<br/>Amounts</b> | <b>Variance with<br/>Final Budget<br/>Positive<br/>Negative</b> |
|-----------------------------------------------------|-----------------------|------------------|---------------------------|-----------------------------------------------------------------|
|                                                     | <b>Original</b>       | <b>Final</b>     |                           |                                                                 |
| <b>Revenues:</b>                                    |                       |                  |                           |                                                                 |
| Charges for services                                | \$ 48,876             | \$ -             | \$ -                      | \$ -                                                            |
| Use of money and property                           | 500                   | -                | -                         | -                                                               |
| <b>Total Revenues</b>                               | <b>49,376</b>         | <b>-</b>         | <b>-</b>                  | <b>-</b>                                                        |
| <b>Excess of Revenues Over<br/>Expenditures</b>     | <b>49,376</b>         | <b>-</b>         | <b>-</b>                  | <b>-</b>                                                        |
| <b>Other Financing Sources (Uses):</b>              |                       |                  |                           |                                                                 |
| Proceeds from sale of capital asset                 | 5,000                 | -                | -                         | -                                                               |
| Transfers out                                       | (125,000)             | (414,457)        | (414,457)                 | -                                                               |
| <b>Total Other Financing Sources (Uses)</b>         | <b>(120,000)</b>      | <b>(414,457)</b> | <b>(414,457)</b>          | <b>-</b>                                                        |
| <b>Net Change in Fund Balance</b>                   | <b>(70,624)</b>       | <b>(414,457)</b> | <b>(414,457)</b>          | <b>-</b>                                                        |
| Fund Balance, Beginning of Fiscal Year, As Restated | 414,457               | 414,457          | 414,457                   | -                                                               |
| <b>Fund Balance, End of Fiscal Year</b>             | <b>\$ 343,833</b>     | <b>\$ -</b>      | <b>\$ -</b>               | <b>\$ -</b>                                                     |

## 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           | Variance with    |
|-----------------------------------------|------------------|------------------|------------------|------------------|
|                                         | Original         | Final            | Amounts          | Final Budget     |
|                                         |                  |                  |                  | Positive         |
|                                         |                  |                  |                  | (Negative)       |
| <b>Revenues:</b>                        |                  |                  |                  |                  |
| Use of money and property               | \$ 342,852       | \$ 342,852       | \$ 351,240       | \$ 8,388         |
| <b>Total Revenues</b>                   | <b>342,852</b>   | <b>342,852</b>   | <b>351,240</b>   | <b>8,388</b>     |
| <b>Expenditures:</b>                    |                  |                  |                  |                  |
| General government                      | 69,537           | 69,537           | 47,668           | 21,869           |
| <b>Total Expenditures</b>               | <b>69,537</b>    | <b>69,537</b>    | <b>47,668</b>    | <b>21,869</b>    |
| <b>Excess of Revenues Over</b>          |                  |                  |                  |                  |
| <b>Expenditures</b>                     | <b>273,315</b>   | <b>273,315</b>   | <b>303,572</b>   | <b>30,257</b>    |
| <b>Net Change in Fund Balance</b>       | <b>273,315</b>   | <b>273,315</b>   | <b>303,572</b>   | <b>30,257</b>    |
| Fund Balance, Beginning of Fiscal Year  | (240,978)        | (240,978)        | (240,978)        | -                |
| <b>Fund Balance, End of Fiscal Year</b> | <b>\$ 32,337</b> | <b>\$ 32,337</b> | <b>\$ 62,594</b> | <b>\$ 30,257</b> |

## CITY OF DINUBA

**SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
MTBE  
YEAR ENDED JUNE 30, 2020**

|                                         | <b>Budget Amounts</b> |                     | <b>Actual</b>       | <b>Variance with</b>  |
|-----------------------------------------|-----------------------|---------------------|---------------------|-----------------------|
|                                         | <b>Original</b>       | <b>Final</b>        | <b>Amounts</b>      | <b>Final Budget</b>   |
|                                         |                       |                     |                     | <b>Positive</b>       |
|                                         |                       |                     |                     | <b>(Negative)</b>     |
| <b>Revenues:</b>                        |                       |                     |                     |                       |
| Use of money and property               | \$ -                  | \$ -                | \$ (1,454)          | \$ (1,454)            |
| Miscellaneous                           | 150,000               | 150,000             | 108,275             | (41,725)              |
| <b>Total Revenues</b>                   | <b>150,000</b>        | <b>150,000</b>      | <b>106,821</b>      | <b>(43,179)</b>       |
| <b>Expenditures:</b>                    |                       |                     |                     |                       |
| Capital outlay                          | 150,000               | 284,226             | 132,916             | 151,310               |
| <b>Total Expenditures</b>               | <b>150,000</b>        | <b>284,226</b>      | <b>132,916</b>      | <b>151,310</b>        |
| <b>Excess of Revenues</b>               |                       |                     |                     |                       |
| <b>Under Expenditures</b>               | <b>-</b>              | <b>(134,226)</b>    | <b>(26,095)</b>     | <b>108,131</b>        |
| <b>Other Financing Uses:</b>            |                       |                     |                     |                       |
| Special item                            | -                     | -                   | (3,300,000)         | (3,300,000)           |
| <b>Total Other Financing Uses</b>       | <b>-</b>              | <b>-</b>            | <b>(3,300,000)</b>  | <b>(3,300,000)</b>    |
| <b>Net Change in Fund Balance</b>       | <b>-</b>              | <b>(134,226)</b>    | <b>(3,326,095)</b>  | <b>(3,191,869)</b>    |
| Fund Balance, Beginning of Fiscal Year  | 3,205,011             | 3,205,011           | 3,205,011           | -                     |
| <b>Fund Balance, End of Fiscal Year</b> | <b>\$ 3,205,011</b>   | <b>\$ 3,070,785</b> | <b>\$ (121,084)</b> | <b>\$ (3,191,869)</b> |

## CITY OF DINUBA

**SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
FINANCING AUTHORITY  
YEAR ENDED JUNE 30, 2020**

|                                                  | <b>Budget Amounts</b> |                     | <b>Actual<br/>Amounts</b> | <b>Variance with<br/>Final Budget<br/>Positive<br/>(Negative)</b> |
|--------------------------------------------------|-----------------------|---------------------|---------------------------|-------------------------------------------------------------------|
|                                                  | <b>Original</b>       | <b>Final</b>        |                           |                                                                   |
| <b>Revenues:</b>                                 |                       |                     |                           |                                                                   |
| Use of money and property                        | \$ 5,000              | \$ 5,000            | \$ 32,839                 | \$ 27,839                                                         |
| Miscellaneous                                    | -                     | -                   | 1,000                     | 1,000                                                             |
| <b>Total Revenues</b>                            | <b>5,000</b>          | <b>5,000</b>        | <b>33,839</b>             | <b>28,839</b>                                                     |
| <b>Expenditures:</b>                             |                       |                     |                           |                                                                   |
| Debt service:                                    |                       |                     |                           |                                                                   |
| Principal retirement                             | 828,126               | 828,126             | 828,126                   | -                                                                 |
| Interest and fiscal charges                      | 842,678               | 842,678             | 839,728                   | 2,950                                                             |
| <b>Total Expenditures</b>                        | <b>1,670,804</b>      | <b>1,670,804</b>    | <b>1,667,854</b>          | <b>2,950</b>                                                      |
| <b>Excess of Revenues<br/>Under Expenditures</b> | <b>(1,665,804)</b>    | <b>(1,665,804)</b>  | <b>(1,634,015)</b>        | <b>31,789</b>                                                     |
| <b>Other Financing Sources (Uses):</b>           |                       |                     |                           |                                                                   |
| Transfers in                                     | 1,665,804             | 1,665,804           | 1,660,803                 | (5,001)                                                           |
| Special item                                     | -                     | -                   | (500,000)                 | (500,000)                                                         |
| <b>Total Other Financing Sources (Uses)</b>      | <b>1,665,804</b>      | <b>1,665,804</b>    | <b>1,160,803</b>          | <b>(505,001)</b>                                                  |
| <b>Net Change in Fund Balance</b>                | <b>-</b>              | <b>-</b>            | <b>(473,212)</b>          | <b>(473,212)</b>                                                  |
| Fund Balance, Beginning of Fiscal Year           | 1,111,898             | 1,111,898           | 1,111,898                 | -                                                                 |
| <b>Fund Balance, End of Fiscal Year</b>          | <b>\$ 1,111,898</b>   | <b>\$ 1,111,898</b> | <b>\$ 638,686</b>         | <b>\$ (473,212)</b>                                               |

## 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     |
|---------------------------------------------------------|---------------------|---------------------|---------------------|-------------------|
|                                                         | Original            | Final               | Amounts             | Final Budget      |
|                                                         |                     |                     |                     | Positive          |
|                                                         |                     |                     |                     | (Negative)        |
| <b>Revenues:</b>                                        |                     |                     |                     |                   |
| Use of money and property                               | \$ -                | \$ -                | \$ 11               | \$ 11             |
| <b>Total Revenues</b>                                   | <b>-</b>            | <b>-</b>            | <b>11</b>           | <b>11</b>         |
| <b>Expenditures:</b>                                    |                     |                     |                     |                   |
| Debt service:                                           |                     |                     |                     |                   |
| Principal retirement                                    | 329,324             | 329,324             | 329,302             | 22                |
| Interest and fiscal charges                             | 108,743             | 108,743             | 103,398             | 5,345             |
| <b>Total Expenditures</b>                               | <b>438,067</b>      | <b>438,067</b>      | <b>432,700</b>      | <b>5,367</b>      |
| <b>Excess of Revenues Over<br/>(Under) Expenditures</b> | <b>(438,067)</b>    | <b>(438,067)</b>    | <b>(432,689)</b>    | <b>5,378</b>      |
| <b>Other Financing Sources:</b>                         |                     |                     |                     |                   |
| Transfers in                                            | 438,067             | 438,067             | 429,789             | (8,278)           |
| <b>Total Other Financing Sources</b>                    | <b>438,067</b>      | <b>438,067</b>      | <b>429,789</b>      | <b>(8,278)</b>    |
| <b>Net Change in Fund Balance</b>                       | <b>-</b>            | <b>-</b>            | <b>(2,900)</b>      | <b>(2,900)</b>    |
| Fund Balance, Beginning of Fiscal Year                  | 1,256,850           | 1,256,850           | 1,256,850           | -                 |
| <b>Fund Balance, End of Fiscal Year</b>                 | <b>\$ 1,256,850</b> | <b>\$ 1,256,850</b> | <b>\$ 1,253,950</b> | <b>\$ (2,900)</b> |





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**

|                                                  | <b>Business-Type Activities - Enterprise Funds</b> |                                   |                     |
|--------------------------------------------------|----------------------------------------------------|-----------------------------------|---------------------|
|                                                  | <b>Transit</b>                                     | <b>Compressed<br/>Natural Gas</b> | <b>Totals</b>       |
| <b>Assets:</b>                                   |                                                    |                                   |                     |
| 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             |
| <b>Total Current Assets</b>                      | <b>474,182</b>                                     | <b>510,708</b>                    | <b>984,890</b>      |
| Noncurrent:                                      |                                                    |                                   |                     |
| Capital assets - net of accumulated depreciation | 1,880,098                                          | 1,729,566                         | 3,609,664           |
| <b>Total Noncurrent Assets</b>                   | <b>1,880,098</b>                                   | <b>1,729,566</b>                  | <b>3,609,664</b>    |
| <b>Total Assets</b>                              | <b>2,354,280</b>                                   | <b>2,240,274</b>                  | <b>4,594,554</b>    |
| <b>Deferred Outflows of Resources:</b>           |                                                    |                                   |                     |
| Deferred pension related items                   | 2,220                                              | 19,766                            | 21,986              |
| Deferred OPEB related items                      | -                                                  | 2,914                             | 2,914               |
| <b>Total Deferred Outflows of Resources</b>      | <b>2,220</b>                                       | <b>22,680</b>                     | <b>24,900</b>       |
| <b>Liabilities:</b>                              |                                                    |                                   |                     |
| Current:                                         |                                                    |                                   |                     |
| Accounts payable                                 | 213,147                                            | 22,553                            | 235,700             |
| Accrued liabilities                              | 132                                                | 1,057                             | 1,189               |
| <b>Total Current Liabilities</b>                 | <b>213,279</b>                                     | <b>23,610</b>                     | <b>236,889</b>      |
| Noncurrent:                                      |                                                    |                                   |                     |
| Net pension liability                            | 8,961                                              | 79,780                            | 88,741              |
| Total OPEB Liability                             | -                                                  | 82,910                            | 82,910              |
| <b>Total Noncurrent Liabilities</b>              | <b>8,961</b>                                       | <b>162,690</b>                    | <b>171,651</b>      |
| <b>Total Liabilities</b>                         | <b>222,240</b>                                     | <b>186,300</b>                    | <b>408,540</b>      |
| <b>Deferred Inflows of Resources:</b>            |                                                    |                                   |                     |
| Deferred pension related items                   | 638                                                | 5,682                             | 6,320               |
| Deferred OPEB related items                      | -                                                  | 15,833                            | 15,833              |
| <b>Total Deferred Inflows of Resources</b>       | <b>638</b>                                         | <b>21,515</b>                     | <b>22,153</b>       |
| <b>Net Position:</b>                             |                                                    |                                   |                     |
| Investment in capital assets                     | 1,880,098                                          | 1,729,566                         | 3,609,664           |
| Unrestricted                                     | 253,524                                            | 325,573                           | 579,097             |
| <b>Total Net Position</b>                        | <b>\$ 2,133,622</b>                                | <b>\$ 2,055,139</b>               | <b>\$ 4,188,761</b> |

## CITY OF DINUBA

COMBINING STATEMENT OF REVENUES, EXPENSES  
AND CHANGES IN FUND NET POSITION  
NON-MAJOR ENTERPRISE FUNDS  
YEAR ENDED JUNE 30, 2020

|                                                   | <b>Business-Type Activities - Enterprise Funds</b> |                                   |                     |
|---------------------------------------------------|----------------------------------------------------|-----------------------------------|---------------------|
|                                                   | <b>Transit</b>                                     | <b>Compressed<br/>Natural Gas</b> | <b>Totals</b>       |
| <b>Operating Revenues:</b>                        |                                                    |                                   |                     |
| Charges for services                              | \$ 67,142                                          | \$ 215,107                        | \$ 282,249          |
| <b>Total Operating Revenues</b>                   | <b>67,142</b>                                      | <b>215,107</b>                    | <b>282,249</b>      |
| <b>Operating Expenses:</b>                        |                                                    |                                   |                     |
| 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             |
| <b>Total Operating Expenses</b>                   | <b>1,088,585</b>                                   | <b>318,069</b>                    | <b>1,406,654</b>    |
| Operating Loss                                    | (1,021,443)                                        | (102,962)                         | (1,124,405)         |
| <b>Nonoperating Revenues (Expenses):</b>          |                                                    |                                   |                     |
| Intergovernmental                                 | 1,299,049                                          | -                                 | 1,299,049           |
| Interest revenue                                  | (3,447)                                            | 8,291                             | 4,844               |
| <b>Total Nonoperating<br/>Revenues (Expenses)</b> | <b>1,295,602</b>                                   | <b>8,291</b>                      | <b>1,303,893</b>    |
| 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             |
| <b>Net Position:</b>                              |                                                    |                                   |                     |
| Beginning of Year                                 | 1,866,695                                          | 2,157,606                         | 4,024,301           |
| <b>End of Fiscal Year</b>                         | <b>\$ 2,133,622</b>                                | <b>\$ 2,055,139</b>               | <b>\$ 4,188,761</b> |

## CITY OF DINUBA

**COMBINING STATEMENT OF CASH FLOWS**  
**NON-MAJOR ENTERPRISE FUNDS**  
**YEAR ENDED JUNE 30, 2020**

|                                                                                                      | <b>Business-Type Activities - Enterprise Funds</b> |                                   |                     |
|------------------------------------------------------------------------------------------------------|----------------------------------------------------|-----------------------------------|---------------------|
|                                                                                                      | <b>Transit</b>                                     | <b>Compressed<br/>Natural Gas</b> | <b>Totals</b>       |
| <b>Cash Flows from Operating Activities:</b>                                                         |                                                    |                                   |                     |
| 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)            |
| <b>Net Cash Provided (Used) by Operating Activities</b>                                              | <b>(733,762)</b>                                   | <b>38,623</b>                     | <b>(695,139)</b>    |
| <b>Cash Flows from Non-Capital<br/>Financing Activities:</b>                                         |                                                    |                                   |                     |
| 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           |
| <b>Net Cash Provided (Used) by<br/>Non-Capital Financing Activities</b>                              | <b>1,255,688</b>                                   | <b>(7,796)</b>                    | <b>1,247,892</b>    |
| <b>Cash Flows from Capital<br/>and Related Financing Activities:</b>                                 |                                                    |                                   |                     |
| Acquisition and construction of capital assets                                                       | (273,181)                                          | -                                 | (273,181)           |
| <b>Net Cash Used by<br/>Capital and Related Financing Activities</b>                                 | <b>(273,181)</b>                                   | <b>-</b>                          | <b>(273,181)</b>    |
| <b>Cash Flows from Investing Activities:</b>                                                         |                                                    |                                   |                     |
| Interest earnings                                                                                    | (6,106)                                            | 9,140                             | 3,034               |
| <b>Net Cash Provided (Used) by<br/>Investing Activities</b>                                          | <b>(6,106)</b>                                     | <b>9,140</b>                      | <b>3,034</b>        |
| <b>Net Increase in Cash<br/>and Cash Equivalents</b>                                                 | <b>242,639</b>                                     | <b>39,967</b>                     | <b>282,606</b>      |
| Cash and Cash Equivalents at Beginning of Year                                                       | -                                                  | 469,089                           | 469,089             |
| <b>Cash and Cash Equivalents at End of Year</b>                                                      | <b>\$ 242,639</b>                                  | <b>\$ 509,056</b>                 | <b>\$ 751,695</b>   |
| <b>Reconciliation of Operating Income to Net Cash<br/>Provided (Used) by Operating Activities:</b>   |                                                    |                                   |                     |
| Operating loss                                                                                       | \$ (1,021,443)                                     | \$ (102,962)                      | \$ (1,124,405)      |
| <b>Adjustments to reconcile operating loss<br/>net cash provided (used) by operating activities:</b> |                                                    |                                   |                     |
| 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             |
| <b>Total Adjustments</b>                                                                             | <b>287,681</b>                                     | <b>141,585</b>                    | <b>429,266</b>      |
| <b>Net Cash Provided (Used) by<br/>Operating Activities</b>                                          | <b>\$ (733,762)</b>                                | <b>\$ 38,623</b>                  | <b>\$ (695,139)</b> |

**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 |                                     |                                     |                             | Totals              |
|--------------------------------------------------|--------------------------------------------------|-------------------------------------|-------------------------------------|-----------------------------|---------------------|
|                                                  | Insurance Fund                                   | Billing and Collection Service Fund | Property and Equipment Service Fund | Technology Replacement Fund |                     |
| <b>Assets:</b>                                   |                                                  |                                     |                                     |                             |                     |
| 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              |
| <b>Total Current Assets</b>                      | <b>1,078,551</b>                                 | <b>-</b>                            | <b>33,485</b>                       | <b>39,064</b>               | <b>1,151,100</b>    |
| Noncurrent:                                      |                                                  |                                     |                                     |                             |                     |
| Capital assets - net of accumulated depreciation | -                                                | -                                   | 45,209                              | 162,124                     | 207,333             |
| <b>Total Noncurrent Assets</b>                   | <b>-</b>                                         | <b>-</b>                            | <b>45,209</b>                       | <b>162,124</b>              | <b>207,333</b>      |
| <b>Total Assets</b>                              | <b>1,078,551</b>                                 | <b>-</b>                            | <b>78,694</b>                       | <b>201,188</b>              | <b>1,358,433</b>    |
| <b>Deferred Outflows of Resources:</b>           |                                                  |                                     |                                     |                             |                     |
| Deferred pension related items                   | 73,721                                           | -                                   | 50,481                              | -                           | 124,202             |
| Deferred OPEB related items                      | 11,657                                           | -                                   | 13,800                              | -                           | 25,457              |
| <b>Total Deferred Outflows of Resources</b>      | <b>85,378</b>                                    | <b>-</b>                            | <b>64,281</b>                       | <b>-</b>                    | <b>149,659</b>      |
| <b>Liabilities:</b>                              |                                                  |                                     |                                     |                             |                     |
| 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              |
| <b>Total Current Liabilities</b>                 | <b>147,938</b>                                   | <b>-</b>                            | <b>37,825</b>                       | <b>46,973</b>               | <b>232,736</b>      |
| 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             |
| <b>Total Noncurrent Liabilities</b>              | <b>650,651</b>                                   | <b>-</b>                            | <b>614,540</b>                      | <b>113,139</b>              | <b>1,378,330</b>    |
| <b>Total Liabilities</b>                         | <b>798,589</b>                                   | <b>-</b>                            | <b>652,365</b>                      | <b>160,112</b>              | <b>1,611,066</b>    |
| <b>Deferred Inflows of Resources:</b>            |                                                  |                                     |                                     |                             |                     |
| Deferred pension related items                   | 21,191                                           | -                                   | 14,511                              | -                           | 35,702              |
| Deferred OPEB related items                      | 63,331                                           | -                                   | 74,973                              | -                           | 138,304             |
| <b>Total Deferred Inflows of Resources</b>       | <b>84,522</b>                                    | <b>-</b>                            | <b>89,484</b>                       | <b>-</b>                    | <b>174,006</b>      |
| <b>Net Position:</b>                             |                                                  |                                     |                                     |                             |                     |
| Net investment in capital assets                 | -                                                | -                                   | 45,209                              | 21,416                      | 66,625              |
| Unrestricted                                     | 280,818                                          | -                                   | (644,083)                           | 19,660                      | (343,605)           |
| <b>Total Net Position</b>                        | <b>\$ 280,818</b>                                | <b>\$ -</b>                         | <b>\$ (598,874)</b>                 | <b>\$ 41,076</b>            | <b>\$ (276,980)</b> |

## 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 |                                     |                                     |                             | Totals              |
|-----------------------------------------------|--------------------------------------------------|-------------------------------------|-------------------------------------|-----------------------------|---------------------|
|                                               | Insurance Fund                                   | Billing and Collection Service Fund | Property and Equipment Service Fund | Technology Replacement Fund |                     |
| <b>Operating Revenues:</b>                    |                                                  |                                     |                                     |                             |                     |
| Charges for services                          | \$ 5,277,574                                     | \$ -                                | \$ 744,216                          | -                           | \$ 6,021,790        |
| <b>Total Operating Revenues</b>               | <b>5,277,574</b>                                 | <b>-</b>                            | <b>744,216</b>                      | <b>-</b>                    | <b>6,021,790</b>    |
| <b>Operating Expenses:</b>                    |                                                  |                                     |                                     |                             |                     |
| 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              |
| <b>Total Operating Expenses</b>               | <b>4,647,563</b>                                 | <b>-</b>                            | <b>664,469</b>                      | <b>18,448</b>               | <b>5,330,480</b>    |
| Operating Income (Loss)                       | 630,011                                          | -                                   | 79,747                              | (18,448)                    | 691,310             |
| <b>Nonoperating Revenues (Expenses):</b>      |                                                  |                                     |                                     |                             |                     |
| Interest revenue                              | 3,415                                            | -                                   | (258)                               | -                           | 3,157               |
| Interest expense                              | -                                                | -                                   | -                                   | (4,176)                     | (4,176)             |
| <b>Total Nonoperating Revenues (Expenses)</b> | <b>3,415</b>                                     | <b>-</b>                            | <b>(258)</b>                        | <b>(4,176)</b>              | <b>(1,019)</b>      |
| 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           |
| <b>Net Position:</b>                          |                                                  |                                     |                                     |                             |                     |
| Beginning of Year                             | (352,608)                                        | (1,945,391)                         | (669,247)                           | -                           | (2,967,246)         |
| <b>End of Fiscal Year</b>                     | <b>\$ 280,818</b>                                | <b>\$ -</b>                         | <b>\$ (598,874)</b>                 | <b>\$ 41,076</b>            | <b>\$ (276,980)</b> |



## CITY OF DINUBA

**COMBINING STATEMENT OF CASH FLOWS**  
**INTERNAL SERVICE FUNDS**  
**YEAR ENDED JUNE 30, 2020**

|                                                                                                           | <b>Governmental Activities - Internal Service Funds</b> |                                            |                                            |                                    |                     |
|-----------------------------------------------------------------------------------------------------------|---------------------------------------------------------|--------------------------------------------|--------------------------------------------|------------------------------------|---------------------|
|                                                                                                           | <b>Insurance Fund</b>                                   | <b>Billing and Collection Service Fund</b> | <b>Property and Equipment Service Fund</b> | <b>Technology Replacement Fund</b> | <b>Totals</b>       |
| <b>Cash Flows from Operating Activities:</b>                                                              |                                                         |                                            |                                            |                                    |                     |
| 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)         |
| <b>Net Cash Provided (Used) by Operating Activities</b>                                                   | <b>912,060</b>                                          | <b>(1,879,467)</b>                         | <b>(6,814)</b>                             | <b>(2,948)</b>                     | <b>(977,169)</b>    |
| <b>Cash Flows from Non-Capital Financing Activities:</b>                                                  |                                                         |                                            |                                            |                                    |                     |
| 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)            |
| <b>Net Cash Provided (Used) by Non-Capital Financing Activities</b>                                       | <b>-</b>                                                | <b>1,879,755</b>                           | <b>(9,116)</b>                             | <b>63,700</b>                      | <b>1,934,339</b>    |
| <b>Cash Flows from Capital and Related Financing Activities:</b>                                          |                                                         |                                            |                                            |                                    |                     |
| 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)             |
| <b>Net Cash Used by Capital and Related Financing Activities</b>                                          | <b>-</b>                                                | <b>-</b>                                   | <b>-</b>                                   | <b>(24,636)</b>                    | <b>(24,636)</b>     |
| <b>Cash Flows from Investing Activities:</b>                                                              |                                                         |                                            |                                            |                                    |                     |
| Interest earnings                                                                                         | 809                                                     | (288)                                      | 679                                        | -                                  | 1,200               |
| <b>Net Cash Provided (Used) by Investing Activities</b>                                                   | <b>809</b>                                              | <b>(288)</b>                               | <b>679</b>                                 | <b>-</b>                           | <b>1,200</b>        |
| <b>Net Increase (Decrease) in Cash and Cash Equivalents</b>                                               | <b>912,869</b>                                          | <b>-</b>                                   | <b>(15,251)</b>                            | <b>36,116</b>                      | <b>933,734</b>      |
| Cash and Cash Equivalents at Beginning of Year                                                            | 118,426                                                 | -                                          | 47,080                                     | -                                  | 165,506             |
| <b>Cash and Cash Equivalents at End of Year</b>                                                           | <b>\$ 1,031,295</b>                                     | <b>\$ -</b>                                | <b>\$ 31,829</b>                           | <b>\$ 36,116</b>                   | <b>\$ 1,099,240</b> |
| <b>Reconciliation of Operating Income to Net Cash Provided (Used) by Operating Activities:</b>            |                                                         |                                            |                                            |                                    |                     |
| Operating income (loss)                                                                                   | \$ 630,011                                              | \$ -                                       | \$ 79,747                                  | \$ (18,448)                        | \$ 691,310          |
| <b>Adjustments to reconcile operating income (loss) net cash provided (used) by operating activities:</b> |                                                         |                                            |                                            |                                    |                     |
| 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)            |
| <b>Total Adjustments</b>                                                                                  | <b>282,049</b>                                          | <b>(1,879,467)</b>                         | <b>(86,561)</b>                            | <b>15,500</b>                      | <b>(1,668,479)</b>  |
| <b>Net Cash Provided (Used) by Operating Activities</b>                                                   | <b>\$ 912,060</b>                                       | <b>\$ (1,879,467)</b>                      | <b>\$ (6,814)</b>                          | <b>\$ (2,948)</b>                  | <b>\$ (977,169)</b> |
| <b>Non-Cash Investing, Capital, and Financing Activities:</b>                                             |                                                         |                                            |                                            |                                    |                     |
| 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<br>Deposits  | Retiree's<br>Insurance | Special<br>Community<br>Events |
|----------------------------------------|-------------------|------------------------|--------------------------------|
| <b>Assets:</b>                         |                   |                        |                                |
| Pooled cash and investments            | \$ 552,846        | \$ -                   | \$ 74,479                      |
| Receivables:                           |                   |                        |                                |
| Accounts                               | -                 | -                      | -                              |
| Prepaid costs                          | -                 | -                      | -                              |
| <b>Total Assets</b>                    | <b>\$ 552,846</b> | <b>\$ -</b>            | <b>\$ 74,479</b>               |
| <b>Liabilities:</b>                    |                   |                        |                                |
| Accounts payable                       | \$ -              | \$ -                   | \$ 279                         |
| Deposits payable                       | 552,846           | -                      | -                              |
| Due to external parties/other agencies | -                 | -                      | 74,200                         |
| <b>Total Liabilities</b>               | <b>\$ 552,846</b> | <b>\$ -</b>            | <b>\$ 74,479</b>               |

## CITY OF DINUBA

COMBINING STATEMENT OF ASSETS AND LIABILITIES  
 ALL AGENCY FUNDS  
 JUNE 30, 2020

|                                        | Post Training<br>Revolving | Police<br>Activities | Totals            |
|----------------------------------------|----------------------------|----------------------|-------------------|
| <b>Assets:</b>                         |                            |                      |                   |
| Pooled cash and investments            | \$ 4,578                   | \$ 38,057            | \$ 669,960        |
| Receivables:                           |                            |                      |                   |
| Accounts                               | 2,722                      | -                    | 2,722             |
| Prepaid costs                          | 315                        | -                    | 315               |
| <b>Total Assets</b>                    | <b>\$ 7,615</b>            | <b>\$ 38,057</b>     | <b>\$ 672,997</b> |
| <b>Liabilities:</b>                    |                            |                      |                   |
| Accounts payable                       | \$ 481                     | \$ -                 | \$ 760            |
| Deposits payable                       | -                          | 38,057               | 590,903           |
| Due to external parties/other agencies | 7,134                      | -                    | 81,334            |
| <b>Total Liabilities</b>               | <b>\$ 7,615</b>            | <b>\$ 38,057</b>     | <b>\$ 672,997</b> |

## CITY OF DINUBA

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
 ALL AGENCY FUNDS  
 YEAR ENDED JUNE 30, 2020

|                                        | Balance<br>July 1, 2019 | Additions         | Deductions        | Balance<br>June 30, 2020 |
|----------------------------------------|-------------------------|-------------------|-------------------|--------------------------|
| <b><u>Cash Deposits</u></b>            |                         |                   |                   |                          |
| <b>Assets:</b>                         |                         |                   |                   |                          |
| Pooled cash and investments            | \$ 518,669              | \$ 57,128         | \$ 22,951         | \$ 552,846               |
| <b>Total Assets</b>                    | <b>\$ 518,669</b>       | <b>\$ 57,128</b>  | <b>\$ 22,951</b>  | <b>\$ 552,846</b>        |
| <b>Liabilities:</b>                    |                         |                   |                   |                          |
| Accounts payable                       | \$ -                    | \$ 17,537         | \$ 17,537         | \$ -                     |
| Deposits payable                       | 518,669                 | 58,409            | 24,232            | 552,846                  |
| <b>Total Liabilities</b>               | <b>\$ 518,669</b>       | <b>\$ 75,946</b>  | <b>\$ 41,769</b>  | <b>\$ 552,846</b>        |
| <b><u>Retiree's Insurance</u></b>      |                         |                   |                   |                          |
| <b>Assets:</b>                         |                         |                   |                   |                          |
| Pooled cash and investments            | \$ -                    | \$ 694            | \$ 694            | \$ -                     |
| Receivables:                           |                         |                   |                   |                          |
| Accrued interest                       | 59                      | 59                | 118               | -                        |
| <b>Total Assets</b>                    | <b>\$ 59</b>            | <b>\$ 753</b>     | <b>\$ 812</b>     | <b>\$ -</b>              |
| <b>Liabilities:</b>                    |                         |                   |                   |                          |
| Due to external parties/other agencies | \$ 59                   | \$ -              | \$ 59             | \$ -                     |
| <b>Total Liabilities</b>               | <b>\$ 59</b>            | <b>\$ -</b>       | <b>\$ 59</b>      | <b>\$ -</b>              |
| <b><u>Special Community Events</u></b> |                         |                   |                   |                          |
| <b>Assets:</b>                         |                         |                   |                   |                          |
| Pooled cash and investments            | \$ 72,915               | \$ 76,724         | \$ 75,160         | \$ 74,479                |
| Receivables:                           |                         |                   |                   |                          |
| Accounts                               | 282                     | -                 | 282               | -                        |
| <b>Total Assets</b>                    | <b>\$ 73,197</b>        | <b>\$ 76,724</b>  | <b>\$ 75,442</b>  | <b>\$ 74,479</b>         |
| <b>Liabilities:</b>                    |                         |                   |                   |                          |
| 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                   |
| <b>Total Liabilities</b>               | <b>\$ 73,197</b>        | <b>\$ 149,719</b> | <b>\$ 148,437</b> | <b>\$ 74,479</b>         |

## CITY OF DINUBA

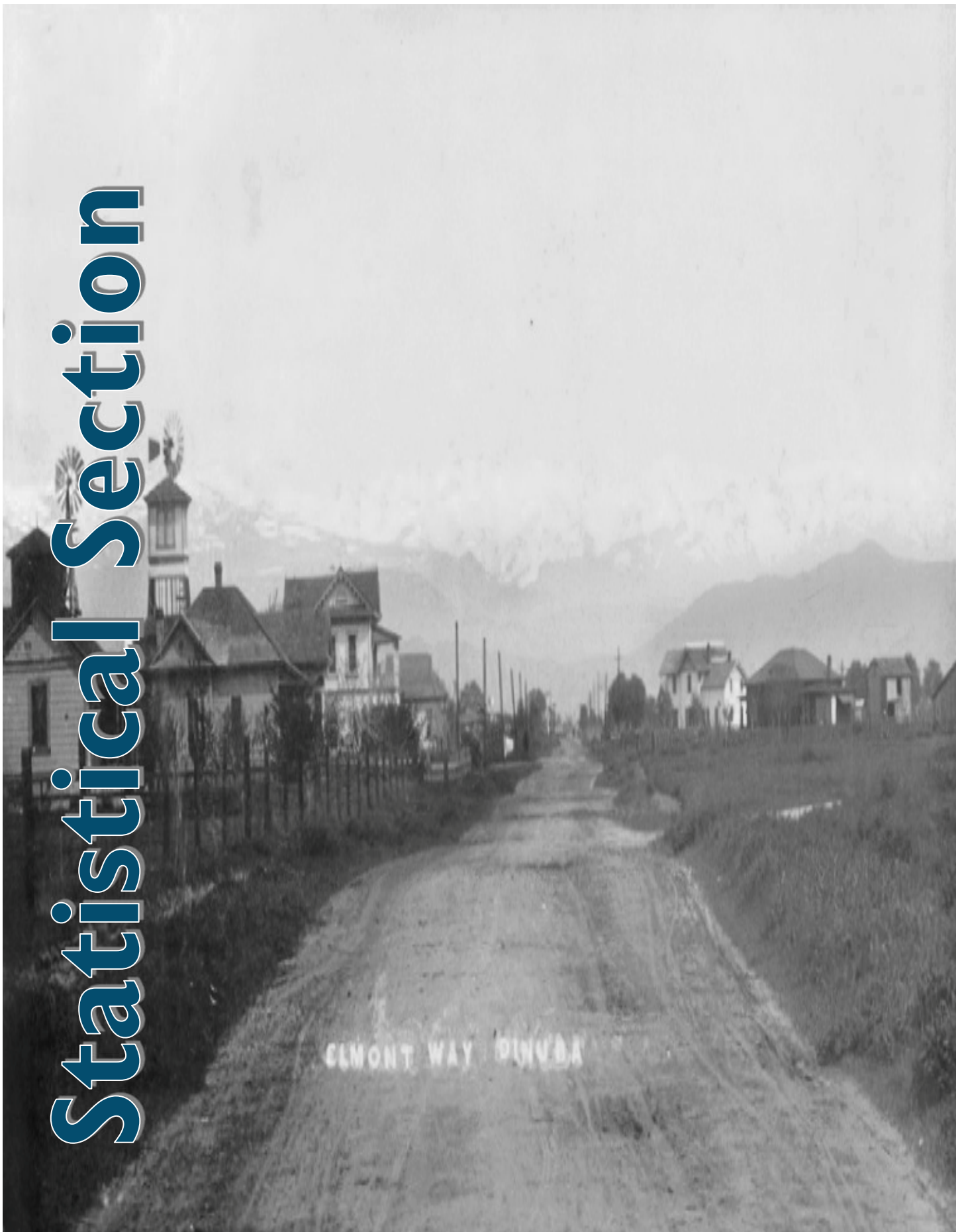
**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**  
**ALL AGENCY FUNDS**  
**YEAR ENDED JUNE 30, 2020**

|                                         | <u>Balance<br/>July 1, 2019</u> | <u>Additions</u>  | <u>Deductions</u> | <u>Balance<br/>June 30, 2020</u> |
|-----------------------------------------|---------------------------------|-------------------|-------------------|----------------------------------|
| <b><u>Post Training Revolving</u></b>   |                                 |                   |                   |                                  |
| <b>Assets:</b>                          |                                 |                   |                   |                                  |
| 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                              |
| <b>Total Assets</b>                     | <b>\$ 1,796</b>                 | <b>\$ 33,050</b>  | <b>\$ 27,231</b>  | <b>\$ 7,615</b>                  |
| <b>Liabilities:</b>                     |                                 |                   |                   |                                  |
| Accounts payable                        | \$ 272                          | \$ 635            | \$ 426            | \$ 481                           |
| Due to external parties/other agencies  | 1,524                           | 33,168            | 27,558            | 7,134                            |
| <b>Total Liabilities</b>                | <b>\$ 1,796</b>                 | <b>\$ 33,803</b>  | <b>\$ 27,984</b>  | <b>\$ 7,615</b>                  |
| <b><u>Police Activities</u></b>         |                                 |                   |                   |                                  |
| <b>Assets:</b>                          |                                 |                   |                   |                                  |
| Pooled cash and investments             | \$ 28,845                       | \$ 15,537         | \$ 6,325          | \$ 38,057                        |
| <b>Total Assets</b>                     | <b>\$ 28,845</b>                | <b>\$ 15,537</b>  | <b>\$ 6,325</b>   | <b>\$ 38,057</b>                 |
| <b>Liabilities:</b>                     |                                 |                   |                   |                                  |
| Deposits payable                        | \$ 28,845                       | \$ 15,537         | \$ 6,325          | \$ 38,057                        |
| <b>Total Liabilities</b>                | <b>\$ 28,845</b>                | <b>\$ 15,537</b>  | <b>\$ 6,325</b>   | <b>\$ 38,057</b>                 |
| <b><u>Totals - All Agency Funds</u></b> |                                 |                   |                   |                                  |
| <b>Assets:</b>                          |                                 |                   |                   |                                  |
| 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                              |
| <b>Total Assets</b>                     | <b>\$ 622,566</b>               | <b>\$ 183,192</b> | <b>\$ 132,761</b> | <b>\$ 672,997</b>                |
| <b>Liabilities:</b>                     |                                 |                   |                   |                                  |
| 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                           |
| <b>Total Liabilities</b>                | <b>\$ 622,566</b>               | <b>\$ 275,005</b> | <b>\$ 224,574</b> | <b>\$ 672,997</b>                |



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.

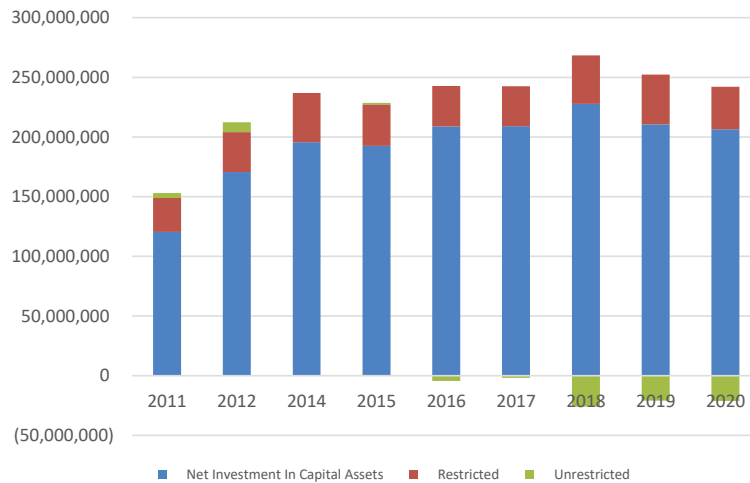
**Operating Information**

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          |
|---------------------------------------------|---------------|---------------|---------------|---------------|---------------|
| <b>Governmental Activities</b>              |               |               |               |               |               |
| 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   |
| <b>Business-Type Activities</b>             |               |               |               |               |               |
| 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    |
| <b>Primary Government</b>                   |               |               |               |               |               |
| 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          |
|---------------------------------------------|---------------|---------------|---------------|---------------|---------------|
| <b>Governmental Activities</b>              |               |               |               |               |               |
| 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   |
| <b>Business-Type Activities</b>             |               |               |               |               |               |
| 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    |
| <b>Primary Government</b>                   |               |               |               |               |               |
| 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                |
| <b>Expenses</b>                                 |                     |                     |                     |                     |
| 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           | <u>\$35,054,743</u> | <u>\$30,763,688</u> | <u>\$33,534,444</u> | <u>\$37,096,220</u> |
| <b>Program Revenues</b>                         |                     |                     |                     |                     |
| 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       | <u>\$26,261,848</u> | <u>\$22,218,737</u> | <u>\$28,121,930</u> | <u>\$51,623,181</u> |

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          |
| <u>\$45,151,802</u> | <u>\$46,566,107</u> | <u>\$48,206,813</u> | <u>\$47,114,702</u> | <u>\$40,056,857</u> | <u>\$46,617,133</u> |
| \$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          |
| <u>\$36,500,844</u> | <u>\$40,924,479</u> | <u>\$33,255,831</u> | <u>\$43,153,611</u> | <u>\$29,253,453</u> | <u>\$28,638,029</u> |

**CITY OF DINUBA**  
**CHANGES IN NET POSITION**  
**LAST TEN FISCAL YEARS**  
(Accrual Basis of Accounting)

|                                                           | Fiscal Year          |                      |                      |                     |
|-----------------------------------------------------------|----------------------|----------------------|----------------------|---------------------|
|                                                           | 2011                 | 2012                 | 2013                 | 2014                |
| <b>Net (Expense)/Revenue</b>                              |                      |                      |                      |                     |
| 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                      | <u>(\$8,792,895)</u> | <u>(\$8,544,951)</u> | <u>(\$5,412,514)</u> | <u>\$14,526,961</u> |
| <b>General Revenues and Other Changes in Net Position</b> |                      |                      |                      |                     |
| 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                                  | <u>\$15,944,737</u>  | <u>\$67,798,367</u>  | <u>\$10,570,620</u>  | <u>\$9,086,522</u>  |
| <b>Change in Net Position</b>                             |                      |                      |                      |                     |
| 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                                  | <u>\$7,151,842</u>   | <u>\$59,253,416</u>  | <u>\$5,158,106</u>   | <u>\$23,613,483</u> |

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        |
|---------------------|-------------|-------------|-------------|-------------|-------------|
| <b>General Fund</b> |             |             |             |             |             |
| Nondisposable       | \$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 |

|                                     |                  |              |              |              |              |
|-------------------------------------|------------------|--------------|--------------|--------------|--------------|
| <b>All Other Governmental Funds</b> |                  |              |              |              |              |
| Unreserved, Reported In:            |                  |              |              |              |              |
| Nondisposable 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        |
|---------------------|-------------|-------------|-------------|-------------|-------------|
| <b>General Fund</b> |             |             |             |             |             |
| Nondisposable       | \$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 |

|                                     |                  |              |              |              |              |
|-------------------------------------|------------------|--------------|--------------|--------------|--------------|
| <b>All Other Governmental Funds</b> |                  |              |              |              |              |
| Unreserved, Reported In:            |                  |              |              |              |              |
| Nondisposable 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                 |
| <b>Revenues</b>                                                 |                     |                    |                    |                    |                      |
| 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               |
| <b>Total Revenues</b>                                           | <b>28,424,803</b>   | <b>28,698,249</b>  | <b>23,671,544</b>  | <b>29,033,333</b>  | <b>29,383,099</b>    |
| <b>Expenditures</b>                                             |                     |                    |                    |                    |                      |
| 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 <sup>2</sup>                                       | 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 <sup>1</sup>                               | 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            | -                    |
| <b>Total Expenditures</b>                                       | <b>43,026,078</b>   | <b>25,383,479</b>  | <b>26,406,363</b>  | <b>32,198,479</b>  | <b>34,204,711</b>    |
| <b>Excess of Revenues Over (Under) Expenditures</b>             | <b>(14,601,275)</b> | <b>3,314,770</b>   | <b>(2,734,819)</b> | <b>(3,165,146)</b> | <b>(4,821,612)</b>   |
| <b>Other Financing Sources (Uses)</b>                           |                     |                    |                    |                    |                      |
| 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)        | -                  | -                    |
| <b>Total Other Financing Sources (Uses)</b>                     | <b>15,199,829</b>   | <b>(660,400)</b>   | <b>2,102,110</b>   | <b>9,926,487</b>   | <b>60,468</b>        |
| <b>Net Change in Fund Balances before Extraordinary Item</b>    | <b>598,554</b>      | <b>2,654,370</b>   | <b>(632,709)</b>   | <b>6,761,341</b>   | <b>(4,761,144)</b>   |
| <b>Extraordinary Item - Litigation Settlement</b>               | <b>-</b>            | <b>-</b>           | <b>145,910</b>     | <b>-</b>           | <b>-</b>             |
| <b>Net Change In Fund Balances</b>                              | <b>\$598,554</b>    | <b>\$2,654,370</b> | <b>(\$486,799)</b> | <b>\$6,761,341</b> | <b>(\$4,761,144)</b> |
| <b>Debt Service as a percentage of non-capital expenditures</b> | <b>58.4%</b>        | <b>21.5%</b>       | <b>13.5%</b>       | <b>10.1%</b>       | <b>11.0%</b>         |

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              |
| <u>30,000,201</u>    | <u>25,810,616</u>  | <u>24,310,602</u>    | <u>26,857,682</u>  | <u>31,565,176</u>    |
|                      |                    |                      |                    |                      |
| 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              |
| -                    | -                  | -                    | -                  | -                    |
| <u>32,820,628</u>    | <u>33,099,950</u>  | <u>27,291,533</u>    | <u>24,097,699</u>  | <u>25,926,236</u>    |
| <u>(2,820,427)</u>   | <u>(7,289,334)</u> | <u>(2,980,931)</u>   | <u>2,759,983</u>   | <u>5,638,940</u>     |
|                      |                    |                      |                    |                      |
| 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)         |
| -                    | -                  | -                    | -                  | -                    |
| -                    | -                  | -                    | -                  | -                    |
| -                    | -                  | -                    | -                  | -                    |
| <u>1,178,422</u>     | <u>7,761,859</u>   | <u>1,262,948</u>     | <u>596,889</u>     | <u>(10,085,053)</u>  |
| (1,642,005)          | 472,525            | (1,717,983)          | 3,356,872          | (4,446,113)          |
| -                    | -                  | -                    | -                  | -                    |
| <u>(\$1,642,005)</u> | <u>\$472,525</u>   | <u>(\$1,717,983)</u> | <u>\$3,356,872</u> | <u>(\$4,446,113)</u> |
|                      |                    |                      |                    |                      |
| 11.5%                | 29.0%              | 8.3%                 | 10.8%              | 9.5%                 |

**CITY OF DINUBA**  
**GOVERNMENT-WIDE REVENUES**  
**LAST TEN FISCAL YEARS**

| Fiscal Year | PROGRAM REVENUES           |                                          |                                        |                              | Total<br>General<br>Revenues | Total<br>Government-<br>Wide<br>Revenues |
|-------------|----------------------------|------------------------------------------|----------------------------------------|------------------------------|------------------------------|------------------------------------------|
|             | Charges<br>For<br>Services | Operating<br>Grants And<br>Contributions | Capital<br>Grants And<br>Contributions | Total<br>Program<br>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                             |

| Fiscal Year | GENERAL REVENUES  |                |                        |                       |                                 | Total<br>General<br>Revenues |
|-------------|-------------------|----------------|------------------------|-----------------------|---------------------------------|------------------------------|
|             | Property<br>Taxes | Sales<br>Taxes | Utility Users<br>Taxes | All<br>Other<br>Taxes | Use Of<br>Money And<br>Property |                              |
| 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

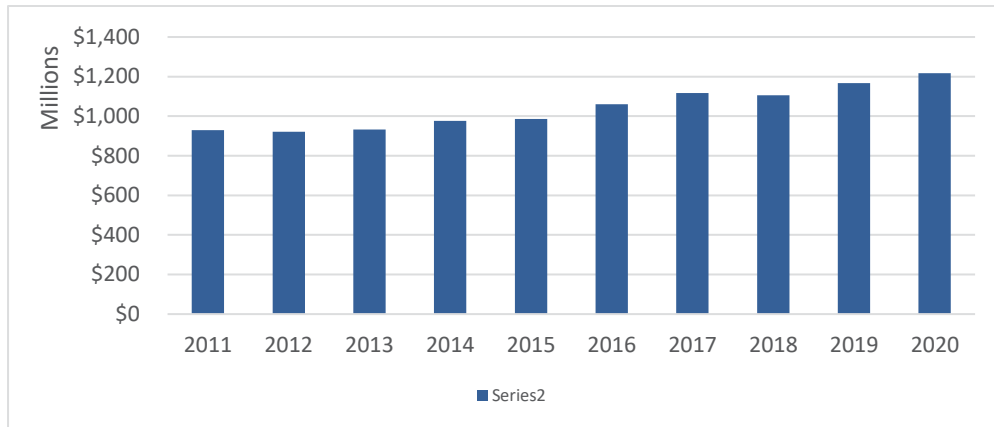
**CITY OF DINUBA**  
**GENERAL GOVERNMENT REVENUES BY SOURCE <sup>1</sup>**  
**LAST TEN FISCAL YEARS**

| <u>Fiscal Year</u> | <u>Taxes<br/>And<br/>Assessments</u> | <u>Licenses<br/>And<br/>Permits</u> | <u>Intergovernmental</u> | <u>Charges<br/>For<br/>Services</u> | <u>Use Of<br/>Money And<br/>Property</u> | <u>Fines<br/>And<br/>Forfeitures</u> |
|--------------------|--------------------------------------|-------------------------------------|--------------------------|-------------------------------------|------------------------------------------|--------------------------------------|
| 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                            |

| <u>Fiscal Year</u> | <u>Reimbursements</u> | <u>Miscellaneous</u> | <u>Assessments</u> | <u>Total<br/>General<br/>Government<br/>Revenues</u> |
|--------------------|-----------------------|----------------------|--------------------|------------------------------------------------------|
| 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 <sup>1</sup>**  
**LAST TEN FISCAL YEARS**



| Year<br>Ended<br>June 30 | Assessed<br>Value <sup>2</sup> | County<br>Tax Rate<br>Per \$100 | City                            |                       |             |
|--------------------------|--------------------------------|---------------------------------|---------------------------------|-----------------------|-------------|
|                          |                                |                                 | Portion of<br>Assessed<br>Value | Tax Rate <sup>3</sup> | 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 |

<sup>1</sup> 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.

<sup>2</sup> Pursuant to chapter 1207 of the statutes of 1978, "Assessed Value" means 100% of full taxable value.

<sup>3</sup> 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**

| Taxpayer                     | Type Of Business       | Fiscal Year 2020     |                                     |      | Fiscal Year 2011      |                                     |      |
|------------------------------|------------------------|----------------------|-------------------------------------|------|-----------------------|-------------------------------------|------|
|                              |                        | 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   |
|                              |                        | <u>\$195,073,998</u> | <u>16.01%</u>                       |      | <u>\$ 230,362,344</u> | <u>24.80%</u>                       |      |

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**

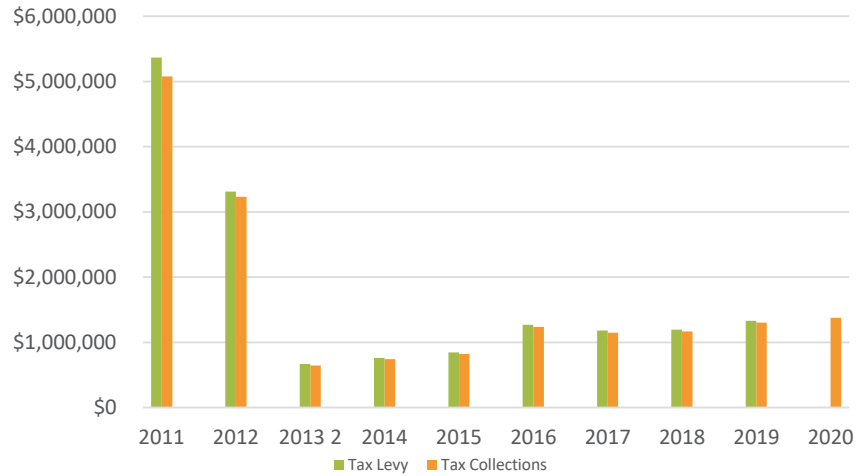
|                                      | 2016    | 2017    | 2018    | 2019    | 2020    |
|--------------------------------------|---------|---------|---------|---------|---------|
| City Direct Rates:                   |         |         |         |         |         |
| City basic rate                      | \$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   |
| Tulare 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 <sup>1</sup>       | 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.

<sup>1</sup> 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 <sup>1</sup> |
|--------------------|----------------|-------------------------|----------------------------------------|
| 2011               | \$5,368,533    | \$5,078,633             | 94.60                                  |
| 2012               | \$3,311,306    | \$3,231,844             | 97.60                                  |
| 2013 <sup>2</sup>  | \$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                                  |

<sup>2</sup> 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**

| Fiscal Year       | Governmental Activities         |                |                   |               |                    |                               |
|-------------------|---------------------------------|----------------|-------------------|---------------|--------------------|-------------------------------|
|                   | 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 <sup>2</sup> | \$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                  |

| Fiscal Year | Business-Type Activities      |               |                |                   |                    |                                |
|-------------|-------------------------------|---------------|----------------|-------------------|--------------------|--------------------------------|
|             | 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 <sup>1</sup> |
|-------------|--------------------|-------------------------|
| 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.

<sup>1</sup> See the table of Population and Unemployment Rate later in this section for personal income and population data. Personal income data is not available.

<sup>2</sup> 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**

| <u>Fiscal Year</u> | <u>Lease<br/>Revenue<br/>Bonds</u> | <u>Less: Amounts<br/>Available<br/>in Debt<br/>Service<br/>Funds</u> | <u>Total<br/>General<br/>Bonded<br/>Debt<br/>Outstanding</u> | <u>Percentage<br/>of Assessed<br/>Value of<br/>Property <sup>1</sup></u> | <u>Per<br/>Capita</u> |
|--------------------|------------------------------------|----------------------------------------------------------------------|--------------------------------------------------------------|--------------------------------------------------------------------------|-----------------------|
| 2011               | \$13,740,000                       | \$4,645,419                                                          | \$64,069,581                                                 | 6.9%                                                                     | \$2,919               |
| 2012 <sup>2</sup>  | \$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                 |

<sup>1</sup> 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.

<sup>2</sup> 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<br>DEBT | % APPLICABLE <sup>1</sup> | ESTIMATED<br>SHARE OF<br>OUTSTANDING<br>DEBT |
|                                                                    | 6/30/2020           |                           |                                              |
| <b>OVERLAPPING TAX AND ASSESSMENT DEBT</b>                         |                     |                           |                                              |
| 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                                   |
| <b>DIRECT AND OVERLAPPING GENERAL FUND DEBT:</b>                   |                     |                           |                                              |
| 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                                    |
| <b>City of Dinuba General Fund Obligations</b>                     | <b>24,261,335</b>   | 100.000%                  | <b>24,261,335</b>                            |
| TOTAL OVERLAPPING GENERAL FUND OBLIGATION DEBT                     | 336,111,335         |                           | 40,980,465                                   |
| <b>OVERLAPPING TAX INCREMENT DEBT (Successor Agency):</b>          | <b>44,030,000</b>   | <b>100.0000%</b>          | <b>44,030,000</b>                            |
| <b>TOTAL DIRECT DEBT</b>                                           |                     |                           | <b>23,809,337</b>                            |
| <b>TOTAL OVERLAPPING DEBT</b>                                      |                     |                           | <b>76,100,150</b>                            |
| <b>COMBINED TOTAL DEBT</b>                                         |                     |                           | <b>\$ 99,909,487</b>                         |

**Debt Ratios:**

Ratios to 2019-20 Adjusted Valuation:

|                                           |              |
|-------------------------------------------|--------------|
| Total Overlapping Tax and Assessment Debt | 1.26%        |
| <b>Total Direct Debt (\$23,809,337)</b>   | <b>1.96%</b> |
| Combined Total Debt                       | 8.21%        |

Ratios to Redevelopment Increment Valuation (\$743,824,912):

|                                      |       |
|--------------------------------------|-------|
| Total Overlapping Tax Increment Debt | 5.92% |
|--------------------------------------|-------|

<sup>1</sup> 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.

<sup>2</sup> 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.

**CITY OF DINUBA  
COMPUTATION OF LEGAL DEBT MARGIN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

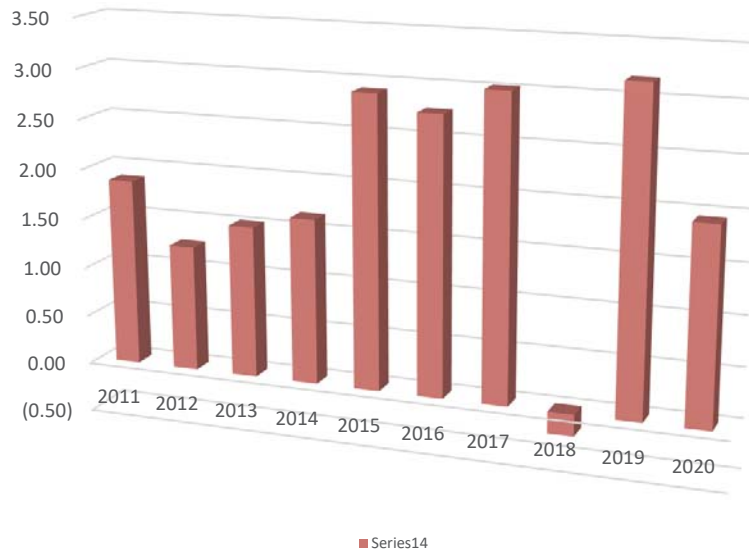
|                                              |                        |
|----------------------------------------------|------------------------|
| Total Assessed Valuation                     | <u>\$1,217,137,041</u> |
| Debt Limit - 15% of Total Assessed Valuation | \$182,570,556          |
| Amount of Debt Applicable to the Limit       | <u>43,393,085</u>      |
| Legal Debt Margin                            | <u>\$139,177,471</u>   |

**LEGAL DEBT MARGIN INFORMATION  
LAST TEN FISCAL YEARS**

| Fiscal Year | Debt<br>Limit | Total<br>Debt<br>Applicable | Legal<br>Debt<br>Margin | Total Debt<br>Applicable<br>As A<br>Percentage<br>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 <sup>1</sup> | Less: Operating Expenses <sup>2</sup> | 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                  |

<sup>1</sup> 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.

<sup>2</sup> Depreciation is eliminated for this calculation.

Source: City of Dinuba Financial Services Division

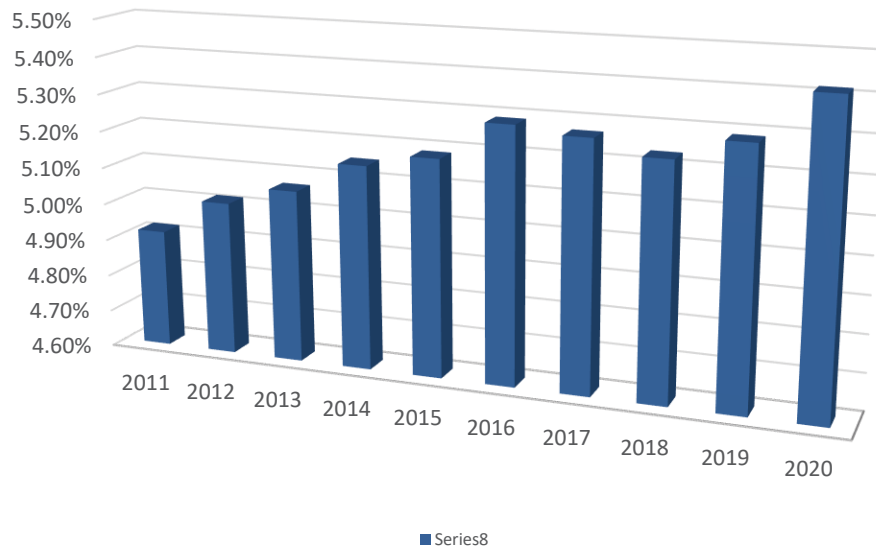
**CITY OF DINUBA  
GENERAL BONDED INDEBTEDNESS  
MATURITIES BY FISCAL YEAR**

| Fiscal Year | Lease Revenue Bonds |                    | Total               |
|-------------|---------------------|--------------------|---------------------|
|             | Principal           | Interest           |                     |
| 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           |
|             | <u>\$14,810,000</u> | <u>\$4,615,650</u> | <u>\$19,425,650</u> |

Source: City of Dinuba Financial Services Division



**CITY OF DINUBA  
POPULATION AND UNEMPLOYMENT RATE  
LAST TEN FISCAL YEARS**



| Fiscal Year | City Population <sup>1</sup> | % Change | Tulare County Population | City Population as % of County Population | Unemployment Rate <sup>3</sup> |
|-------------|------------------------------|----------|--------------------------|-------------------------------------------|--------------------------------|
| 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

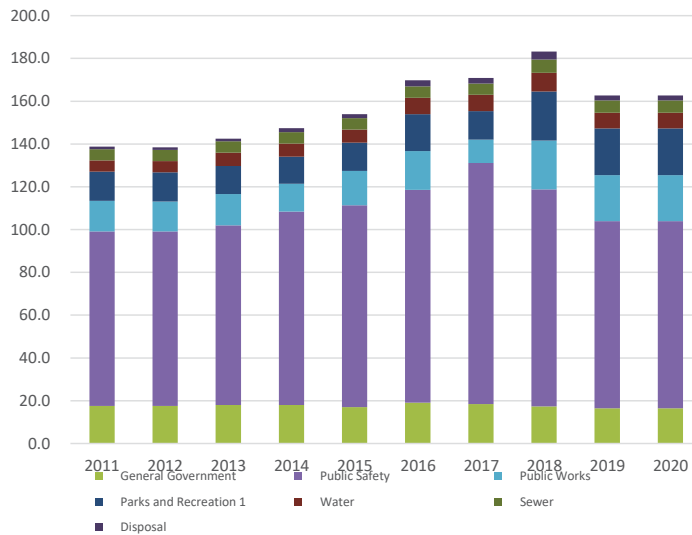
Note: Per capita income and total personal income information not available.

**CITY OF DINUBA  
PRINCIPAL EMPLOYERS  
AS OF JUNE 30, 2020 AND 2011**

| Employer                 | Type of Business    | Fiscal Year 2020 |                                           |      | Fiscal Year 2011 |                                           |      |
|--------------------------|---------------------|------------------|-------------------------------------------|------|------------------|-------------------------------------------|------|
|                          |                     | Employees        | Percent of<br>Total<br>City<br>Employment | Rank | Employees        | Percent of<br>Total<br>City<br>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 <sup>1</sup>     | Fruit Juices        |                  |                                           |      | 200              | 5%                                        | 6    |
| Patterson Dental         | Wholesaler          |                  |                                           |      | 94               | 2%                                        | 10   |
|                          |                     | <u>3,938</u>     | <u>100.00%</u>                            |      | <u>4,405</u>     | <u>100.00%</u>                            |      |

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 <sup>1</sup> | 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 |

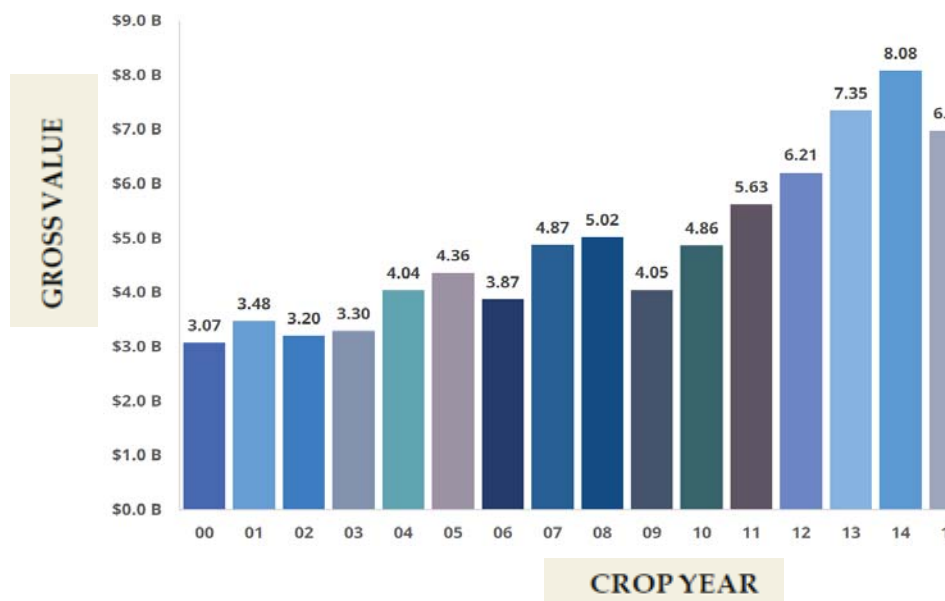
Source: City of Dinuba Annual Building Report

## 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 |

### Tulare County Twenty-Year Comparison



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**

| <u>Fiscal Year</u> | <u>Population</u> | <u>Number of<br/>Utility<br/>Customers</u> | <u>Number of<br/>Police<br/>Calls - Total</u> | <u>Number of<br/>911 Emergency<br/>Calls</u> | <u>Number of<br/>Sworn<br/>Officers</u> |
|--------------------|-------------------|--------------------------------------------|-----------------------------------------------|----------------------------------------------|-----------------------------------------|
| 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                                      |

| <u>Fiscal Year</u> | <u>Number of<br/>Fire<br/>Calls <sup>1</sup></u> | <u>Number of<br/>Ambulance<br/>Runs</u> | <u>Number of<br/>Fire<br/>Fighters</u> |
|--------------------|--------------------------------------------------|-----------------------------------------|----------------------------------------|
| 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                                     |

<sup>1</sup> 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 <sup>1</sup>**

|                                        | 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 | <u>\$23,737,091</u> | <u>\$18,912,965</u> | <u>\$19,144,524</u> | <u>\$21,369,070</u> | <u>\$29,119,590</u> |

|                                        | 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 | <u>\$29,803,972</u> | <u>\$32,572,658</u> | <u>\$28,944,256</u> | <u>\$24,394,065</u> | <u>\$28,517,124</u> |

<sup>1</sup> 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**

| <u>YEAR</u> | <u>EFFECTIVE DATE</u> | <u>STATE RATE</u> | <u>LOCAL RATE</u> |
|-------------|-----------------------|-------------------|-------------------|
| 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                        |                      |
|--------------------------------|----------------------|--------------------------------|----------------------|
| <b>Taxpayer</b>                | <b>Business Type</b> | <b>Taxpayer</b>                | <b>Business Type</b> |
| 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                                                              | <u>\$ 4,966,656.80</u> | <u>\$ 7,609,253.39</u> | <u>\$ 10,403,397.39</u> | <u>\$ 10,993,396.50</u> | <u>\$ 12,169,936.91</u> |

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 minimum 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.

A handwritten signature in black ink that reads "Lance, Soll &amp; Loughard, LLP". The signature is written in a cursive, flowing style.

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<br>(Under) Revenues and<br>Expenditures/Expenses<br>and Changes in Fund<br>Balance/Equity |
|--------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------|
| Correction of reporting of capital leases payable between<br>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,

A handwritten signature in black ink that reads "Lance, Soll &amp; Lughard, LLP". The signature is written in a cursive, flowing style.

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<br>(in millions) |
|-------------------------------------|-------------------------|
| Local Agency Investment Fund        | \$27.02                 |
| Money Market Deposit                | \$0.17                  |
| Trustee Cash & Investment           | \$1.41                  |
| Banks & Deposits                    | \$9.40                  |
| <b>Total Cash &amp; Investments</b> | <b>\$38.00</b>          |

#### 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<br>Balance | Monthly<br>Portfolio<br>Rate | 2-Year<br>Treasury | Federal<br>Funds<br>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](#)

**CITY OF DINUBA CASH & INVESTMENTS SUMMARY**  
**As of December 31, 2020**

| <u>INSTITUTION</u>                                              | <u>PURPOSE</u>                     | <u>BALANCE</u> | <u>TOTAL</u>                |
|-----------------------------------------------------------------|------------------------------------|----------------|-----------------------------|
| <b><u>CASH IN BANKS</u></b>                                     |                                    |                |                             |
| MECHANICS BANK                                                  | A/P, PAYROLL, GOLF                 | 9,346,277      |                             |
| BANK OF THE SIERRA                                              | POLICE                             | 47,210         |                             |
| PETTY CASH                                                      | VARIOUS DEPTS                      | 7,095          |                             |
|                                                                 | <i>Total Cash Deposits</i>         |                | 9,400,582                   |
| <b><u>CASH AND INVESTMENTS WITH FISCAL AGENTS (TRUSTEE)</u></b> |                                    |                |                             |
| US BANK                                                         |                                    |                |                             |
|                                                                 | SAFE DRINKING WATER                | 50,252         |                             |
|                                                                 | 2012 LEASE REVENUE BONDS           | 764,440        |                             |
|                                                                 | 2012 WASTEWATER REVENUE BONDS      | 593,387        |                             |
|                                                                 | <i>Total Trustee Deposits</i>      |                | 1,408,079                   |
| <b><u>PORTFOLIO INVESTMENTS</u></b>                             |                                    |                |                             |
| MECHANICS BANK                                                  | MONEY MARKET DEPOSIT ACCOUNT       | 172,024        |                             |
| LOCAL AGENCY INVESTMENT FUND                                    |                                    | 27,015,962     |                             |
|                                                                 | <i>Total Portfolio Investments</i> |                | 27,187,986                  |
|                                                                 | <b>TOTAL CASH AND INVESTMENTS</b>  |                | <b><u>\$ 37,996,647</u></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               |       |
|             | <u>\$ 27,130,705</u> |               | <u>\$ 184,804.77</u> | 0.68% |

| Dec-20 Type | Value                | Interest Rate |                      |       |
|-------------|----------------------|---------------|----------------------|-------|
| LAIF        | 27,015,962           | 0.54%         | 145,886.19           |       |
| PIMMA       | 172,024              | 0.08%         | 137.62               |       |
|             | <u>\$ 27,187,986</u> |               | <u>\$ 146,023.81</u> | 0.54% |