

1 JAN SCULLY  
2 DISTRICT ATTORNEY  
3 901 G STREET  
4 SACRAMENTO, CA 95814  
5 (916) 874-6218

SPD-12-204305  
M. BLAZINA, DDA  
TEAM: (SI)  
XRef: 4421270

ORIGINAL

8  
9 **SUPERIOR COURT OF CALIFORNIA**  
10 **COUNTY OF SACRAMENTO**

11  
12 THE PEOPLE OF THE STATE OF CALIFORNIA,

13 vs.

14 BELISA ANDREA SERNA-MAYORGA,

15  
16 Defendant(s).

12F08225

17 The People of the State of California upon oath of the undersigned, upon information and belief  
18 complain against the defendant(s) above named for the crime(s) as follows:

19  
20 **COUNT ONE**

21  
22 On or about and between July 17, 2009, and June 12, 2012, at and in the County of Sacramento,  
23 State of California, defendant(s) BELISA ANDREA SERNA-MAYORGA did commit a felony  
24 namely: a violation of Section 424 of the Penal Code of the State of California, in that said  
25 defendant being a person described in Section 424 charged with the receipt, safekeeping, transfer,  
26 and distribution of public moneys, did, without authority of law, appropriate the same, or any  
27 portion thereof, to his/her own use, and to the use of another, and loan the same, or any portion  
28 thereof, and make any profit out of, and use the same for any purpose not authorized by law, and  
29 knowingly keep any false account, and make any false entry in any account of or relating to the  
30 same, and fraudulently alter, falsify, conceal, destroy, and obliterate any account, and willfully  
31 omit to transfer the same, when transfer is required by law, and willfully omit or refuse to pay  
32 over to any officer or person authorized by law to receive the same, any money received by  
33 him/her under any duty imposed by law so to pay over the same.  
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**COUNT TWO**

For a further and separate cause of action, being a different offense of the same class of crimes and offenses and connected in its commission with the charges set forth in Count One hereof: On or about and between July 17, 2009, and June 12, 2012, at and in the County of Sacramento, State of California, defendant(s) BELISA ANDREA SERNA-MAYORGA did commit a felony namely: a violation of Section 487(a) of the Penal Code of the State of California, in that said defendant did unlawfully take money and personal property of a value exceeding Nine Hundred Fifty Dollars (\$950.00), the property of CITY OF SACRAMENTO.

It is further alleged, as to Count Two, that the said embezzlement and defalcation was of the public funds of the City of Sacramento within the meaning of Penal Code Section 514.

**COUNT THREE**

For a further and separate cause of action, being a different offense of the same class of crimes and offenses and connected in its commission with the charges set forth in Counts One and Two hereof: On or about and between August 14, 2009, and March 18, 2011, at and in the County of Sacramento, State of California, defendant(s) BELISA ANDREA SERNA-MAYORGA did commit a felony namely: a violation of Section 470(b) of the Penal Code of the State of California, in that said defendant did, with the intent to defraud, counterfeit and forge the seal and handwriting of another.

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**COUNT FOUR**

For a further and separate cause of action, being a different offense of the same class of crimes and offenses and connected in its commission with the charges set forth in Counts One through Three hereof: On or about June 28, 2012, at and in the County of Sacramento, State of California, defendant(s) BELISA ANDREA SERNA-MAYORGA did commit a felony namely: a violation of Section 476a(a) of the Penal Code of the State of California, in that said defendant did unlawfully and fraudulently make, draw, utter, and deliver checks and drafts for the payment of money on and between the above dates to the following payee(s), CITY OF SACRAMENTO, drawn upon a bank, to wit, GOLDEN 1 CREDIT UNION, a corporation, the total amount of said checks and drafts in the sum of Three Thousand Twenty Nine Dollars and Seventeen Cents (\$3,029.17), knowing at the time of such making, drawing, uttering, and delivering, that he/she had not sufficient funds in, and credit with said bank to meet the said checks and drafts and all other checks, drafts, and orders upon such funds then outstanding in full upon their presentation for payment; the said defendant at all of said times having the intent then and there to cheat and defraud said person and corporations.

**COUNT FIVE**

For a further and separate cause of action, being a different offense of the same class of crimes and offenses and connected in its commission with the charges set forth in Counts One through Four hereof: On or about July 18, 2012, at and in the County of Sacramento, State of California, defendant(s) BELISA ANDREA SERNA-MAYORGA did commit a felony namely: a violation of Section 476a(a) of the Penal Code of the State of California, in that said defendant did unlawfully and fraudulently make, draw, utter, and deliver checks and drafts for the payment of money on and between the above dates to the following payee(s), CITY OF SACRAMENTO, drawn upon a bank, to wit, GOLDEN 1 CREDIT UNION, a corporation, the total amount of said checks and drafts in the sum of Six Thousand Dollars (\$6,000.00), knowing at the time of such making, drawing, uttering, and delivering, that he/she had not sufficient funds in, and credit

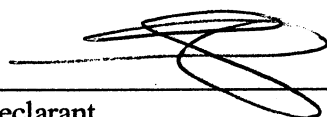
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with said bank to meet the said checks and drafts and all other checks, drafts, and orders upon such funds then outstanding in full upon their presentation for payment; the said defendant at all of said times having the intent then and there to cheat and defraud said person and corporations.

That attached hereto and by this reference incorporated herein is a declaration setting forth facts in support of probable cause for the issuance of a warrant of arrest herein.

I declare upon information and belief and under penalty of perjury that the foregoing is true and correct.

Executed at Sacramento County, California, the 17th day of December, 2012.

  
\_\_\_\_\_  
Declarant  
SACRAMENTO COUNTY DISTRICT ATTORNEY

(916) 874-6218  
Telephone Number

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**HOLDING ORDER**

\_\_\_\_ It appearing to me that the offense(s) in the within complaint has/have been committed, and that there is sufficient cause to believe that the defendant, BELISA ANDREA SERNA-MAYORGA, is guilty thereof,

\_\_\_\_ The defendant, BELISA ANDREA SERNA-MAYORGA, having waived preliminary hearing to the offense(s) set forth in this complaint,

Exceptions/Additions/Conditions: \_\_\_\_\_

\_\_\_\_\_  
I order that the defendant be held to answer to same. In my capacity as Judge of the Superior Court, I deem the within complaint to be an Information and order it filed in the Superior Court.

Date: \_\_\_\_\_ Dept. \_\_\_\_\_

Judge of the Superior Court Sitting as Magistrate

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4 **DECLARATION IN SUPPORT OF ARREST WARRANT**

5 (Made under 2015.5 CCP)  
6

7 The undersigned hereby declares:

8 That your declarant is currently employed as a Deputy District Attorney for the County  
9 of Sacramento, State of California.

10 That pursuant to said employment, your declarant has been assigned to investigate  
11 allegations that BELISA ANDREA SERNA-MAYORGA did commit the crime(s) as set forth  
12 in the attached complaint.

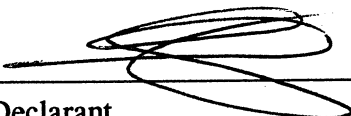
13 That pursuant to said assignment, your declarant has contacted person(s) having  
14 knowledge of said offense(s) and who has/have prepared written reports and/or statements,  
15 and/or has received and read written reports and/or statements prepared by others known by  
16 your declarant to be law enforcement officers, all of which reports and/or statements are  
17 included in a report consisting of 7 page(s) which is attached hereto as Exhibit I and  
18 incorporated by references as though fully set forth.

19 That each of these documents is presently an official record of a law enforcement  
20 agency.

21 WHEREFORE, your declarant prays that a warrant issue for the arrest of the  
22 hereinabove-named defendant(s) and that said defendant(s) be dealt with according to law.

23 I declare under penalty of perjury that the foregoing is true and correct.

24 Executed on the 17th day of December, 2012, Sacramento, California.  
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28 \_\_\_\_\_  
29 Declarant  
30 901 G Street,  
31 Sacramento, California 95814  
32 Sacramento County District Attorney  
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# DISTRICT ATTORNEY'S COVER SHEET

<b>Sacramento Police Department</b>	424 PC	12-204305
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SUBMITTING AGENCY

OFFENSE TYPE

REPORT NUMBER

(xx) WARRANT REQUEST      ( ) IN CUSTODY

ATTN: DDA Mike Blazina

DATE/TIME OF OFFENSE	7/1/09-7/1/12	DATE/TIME ARREST
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VICTIM      #1 City of Sacramento

SUSPECT	AGE	CHARGE	CII NUMBER	ENC   ORD   NONE
#1 <u>Serna-Mayorga, Belisa</u>	<u>40</u>	<u>424 PC</u>		( ) ( ) (X)
#2 _____	_____	_____		( ) ( ) ( )
#3 _____	_____	_____		( ) ( ) ( )
#4 _____	_____	_____		( ) ( ) ( )

**CASE SUMMARY:** *(Briefly establish the factual basis of the offense and defendant's guilt, including dates, times and identify of principal witnesses).*

(s)Serna-Mayorga held the position of Council Operations Manager for the Mayor's Office of the City of Sacramento from December 2008 until July 2012. The job description for this position is essentially to act as an Office Manager for the Mayor and Council's Office. On 12/29/08, (s)Serna-Mayorga was issued a Bank of America purchasing card in her name with the sole purpose of being used for City business related purchases.

On 12/22/08, (s)Serna-Mayorga signed a "City of Sacramento Purchasing Card Request" form. There is a disclaimer on the form which states that the employee's signature certifies that the employee has received the Purchasing Card User's Guide and understands the guidelines for use of the purchasing card. There is a section in the User's Guide which is titled "Cardholder Responsibility." This section clearly states that all cards "are to be used for City business purposes only." There is also a disclaimer on the Purchasing Card Request form that states, "The employee also understands that the use of the Purchasing Card for any purpose other than City business is a crime and will be prosecuted."

On 11/2/11, (s)Serna-Mayorga was issued a new City of Sacramento purchasing card. The new purchasing card was very distinct being bright green in color and having a large City of Sacramento seal on the face of it.

In August 2012, I was assigned to investigate an allegation that (s)Serna-Mayorga was responsible for making several thousand dollars' worth of personal purchases with her City issued purchasing card. I was provided (s)Serna-Mayorga's entire purchasing card purchase history by the City. I was also provided with the "Account Journal" documentation (s)Serna had turned into the City.

"Account Journals" are documents used as part of the accounting process for the City to reconcile monthly purchasing card charges. City employees who are issued a City purchasing card are issued

a card in their name. Each month the employee receives their monthly purchasing card statement which looks like a personal monthly credit card statement. The employee is supposed to review each of the purchases for the month and complete a "Credit Card Log" and attach the receipt for each purchase. The Credit Card Log is a document where the employee cites a brief explanation for the City business related nature of the purchase. If there is no receipt, the employee is to type a memo, called a "Note to File", which gives a brief explanation for why there is no receipt. Once the employee has reviewed all of their purchases, they are to sign the monthly purchasing card statement acknowledging they have reviewed the purchases. Each of these documents are packaged together into what is known as the Account Journal and then are turned into the employee's supervisor or other responsible management for supervisorial review. The supervisor is to review the purchases and is to determine appropriateness of the purchases. Once the purchases are approved, the supervisor signs the monthly account statement and then the Account Journal is turned into accounting to be processed.

All initial purchase amounts made to City purchasing cards are placed into a central holding account. The processing of the Account Journal then helps to determine which expense account the funds from the central holding account are to be charged. For example, the funds for a purchase of airline tickets would be transferred from the central holding account to the account designated for travel expenses.

The person in charge of reviewing (s)Serna-Mayorga's Account Journals was Kunal Merchant, who held the position of Mayor's Chief of Staff. I spoke with (w)Merchant and provided him with copies of the monthly purchasing statements attached to the Account Journals that the City had on file for (s)Serna-Mayorga. (w)Merchant reviewed the statements and stated that his signature was forged on a number of the statements. The following is a list of the dates where (w)Merchant stated his signature was forged:

8/14/09 (4/4/09 statement)  
8/19/09 (5/4/09 statement)  
8/19/09 (8/4/09 statement)  
1/13/10  
3/20/10  
4/6/10  
5/6/10  
6/12/10  
7/15/10  
3/18/11

With regard to the 3/18/11 forgery, (s)Serna-Mayorga completed a Credit Card Log and a Note to File for purchases to iTunes in the amount of \$122.51. On the Credit Card Log, (s)Serna-Mayorga cited the explanation of the purchase as, "Various applications – Good Reader – for Council Members. Apps to use on iPad for work purposes." On the Note to File, (s)Serna-Mayorga stated the Council Members used the Operations credit card to purchase applications for their iPad. After obtaining a search warrant for all iTunes purchases associated with the two purchasing card account numbers assigned to (s)Serna-Mayorga, I was able to locate the purchases associated with the Credit Card Log and Note to File submitted by (s)Serna-Mayorga.

On 2/1/11, there was a purchase for a Good Reader App for the amount of \$2.99. That purchase was attributed to email address [jschenirer@pd.cityofsacramento.org](mailto:jschenirer@pd.cityofsacramento.org), which is the email address belonging to Council Member Jay Schenirer. Between 2/2/11 – 2/27/11, there were 28 purchases to iTunes totaling \$119.52. When you add the \$2.99 for the Good Reader App, the total amount is \$122.51. Each of these purchases were attributed to email address [lsm0803@gmail.com](mailto:lsm0803@gmail.com) belonging



to (s)Serna-Mayorga. All of the purchases were for music from Zapp & Roger, Nicki Minaj, Mann, Aretha Franklin, Lady Gaga, Gospel's Best Worship, Usher, Justin Beiber, Cee Lo Green, Marc Anthony, Salsa Kids, Jose Valentin Restrep, and ADELE. None of these purchases are as described on the Credit Card Log and Note to File, nor do they appear to have a City business purpose. Refer below for additional personal iTunes purchases.

Several of (s)Serna-Mayorga's Account Journals were submitted without any Manager's signature. One such Account Journal was the purchasing card statement for 7/4/09. On 6/25/09, there was a purchase to Sam's club for \$27.45. When I reviewed the log, (s)Serna-Mayorga wrote the purchase was for "Pens, paper, cleaning supplies for office." When I reviewed the attached receipt, it appeared (s)Serna-Mayorga falsified what she had written on the Credit Card Log with what she actually purchased. The receipt showed (s)Serna-Mayorga had actually purchased something called AWK Oil 3+4 and Vitamin Water, not pens, paper, and cleaning supplies.

It should be noted as well, (s)Serna-Mayorga never turned in many months' worth of Account Journals at all.

Based on the suspicious nature of many of the charges to (s)Serna-Mayorga's purchasing card, I obtained search warrants for purchase records from Disney, Apple, Amazon.com, Barnes and Noble.com, Avis Rent-a-Car, and Southwest Airlines. After reviewing the records, it was apparent to me that there were numerous purchases made to (s)Serna-Mayorga's purchasing card that were not City business related and appeared to be personal in nature.

(s)Serna-Mayorga booked two separate trips to Disneyland in December 2010 and June 2012. The total amount of purchases through Disney was \$1,840.92. For each of those trips, (s)Serna-Mayorga purchased airline tickets through Southwest Airlines for her and her family to travel to Southern California. The total amount of purchases through Southwest Airlines was \$1,563.40. For the trip in December 2010, (s)Serna-Mayorga reserved a hotel stay at the Desert Inn and Suites and rented a vehicle through Avis Rent-a-Car. The total amount of those purchases was \$338.13 and \$180.63 respectively.

Records from Barnes and Noble.com show purchases of two tablet devices and approximately 124 games and other miscellaneous entertainment Apps and ebooks that had no apparent City related business. The total amount of purchases was \$714.06.

There were three charges to the Inn at the Tides Hotel on 8/15/10 for \$182.04, 9/12/10 for \$247.42, and 2/6/11 for \$176.49. (s)Serna-Mayorga reimbursed the City for the charge of \$176.49.

Between 9/20/11 and 5/26/12, there were approximately 1,085 Apple iTunes purchases attributed to (s)Serna-Mayorga's iTunes account. Of those 1,085 purchases, 1,071 of them appeared to be personal in nature (i.e., games, music, movies, misc entertainment Apps). The total amount of purchases was \$3,790.29.

I also discovered that there were a number of non-City business related purchases made at businesses that were either on (s)Serna-Mayorga's scheduled days off (Vacation/holiday/sick etc) or on the weekend which are her normal days off. For example, between 2/12/11– 6/2/12, there were \$3,593.90 made on days off at Target. Many of the items purchased were clothing, food, and electronics with no apparent City related purpose. There were also a number of charges (s)Serna-Mayorga had admitted to (w)Merchant as being of a personal nature. (w)Merchant created a spreadsheet of those personal purchases. The following is a list of the charges that fall in the above listed categories:

2/12/11 – 6/2/12	Target	3,593.90	(Weekends/Taken days off)
12/10/10 – 6/12/12	Disney	1,840.92	(Personal)
11/7/10 -3/20/12	Southwest	1,563.40	(Personal/Disneyland trip)
11/28/11 – 5/5/12	Barnes and Noble	714.06	(Non-City business related)
8/15/10 – 2/6/11	Inn at the Tides	605.95	(Personal/Weekends)
9/20/2011 - 5/26/12	iTunes	3,790.29	(Non-City business related)
7/17/09	Active Alzheimers	28.25	(admitted)
8/20/09	524 Restaurant	16.03	(admitted)
10/4/09	Sam's Club	36.55	(Sunday)
10/9/09	Enterprise Rent-A-Car	101.58	(admitted)
11/14/09	REI	54.32	(Furlough day off)
2/4/10	Tortilla Jo's	57.37	(admitted)
3/6/10	Courtyard by Marriot	113.45	(admitted)
3/12/10	Courtyard by Marriot	353.84	(admitted)
3/29/10	Venetian	285.15	(admitted)
6/13/10	Staples	24.54	(Sunday)
7/25/10	Papyrus	30.67	(Sunday)
7/25/10	Burberry	85.62	(Sunday)
7/25/10	Chevys	82.07	(Sunday)
7/29/10	Macy's	106.09	(Sick day off)
		96.34	(Sick day off)
8/8/10	Ecko Folsom	54.36	(Sunday)
11/21/10	Staples	51.46	(Sunday)
11/26/10	Michael Kors	216.23	(Holiday day off)
12/19/10	Desert Inn	338.13	(Personal/Disneyland trip)
12/19/12	Avis	180.63	(Personal/Disneyland trip)
3/13/11	Staples	137.71	(Sunday)
4/4/11	Shell Oil	50.17	(Sick/HYA day off)
4/9/11	Staples	288.16	(Saturday)
4/29/11	Office Max	85.85	(Furlough day off)
4/29/11	ULTA	107.60	(Furlough day off)
4/30/11	Nordstrom	212.06	(Saturday)
6/22/11	Staples	22.99	(Furlough day off)
6/23/11	Monterey Surf Inn	307.98	(Vacation day off)
7/8/11	Chilis	50.64	(admitted)
7/15/11	Shell Oil	38.07	(Furlough day off)
7/16/11	Home Depot	75.73	(Furlough day off)
7/16/11	UHaul	144.70	(Saturday)
7/17/11	BJ's Restaurant	63.84	(Sunday)
7/23/11	Scotty's Hand Car Wash	50.01	(Saturday)
7/29/11	Leatherby's	52.73	(admitted)
7/31/11	Union 76	37.39	(Sunday)
8/30/11	El Novillero	37.76	(admitted)
9/3/11	Union 76	51.17	(Saturday)
9/3/11	Stage 9	21.53	(Saturday)
9/5/11	Union 76	51.32	(Holiday day off)
9/10/11	Chevron	30.00	(Saturday)
9/11/11	Bel Air	102.03	(Sunday)
9/14/11	El Novillero	42.80	(admitted)
9/16/11	Subway	7.37	(admitted)
9/29/11	Subway	5.87	(admitted)
10/12/11	Grange	36.33	(admitted)

10/16/11	Staples	53.16	(Sunday)
10/16/11	Sunny Food Mart	50.01	(Sunday)
10/16/11	Roma's Pizza	33.85	(Sunday)
10/17/11	Uhaul	46.68	(Personal)
		86.90	(Personal)
10/24/11	Grange	71.03	(admitted)
10/28/11	Union 76	48.12	(Furlough day off)
10/31/11	Old Spaghetti	26.88	(admitted)
11/2/11	Cheesecake Sac	36.03	(admitted)
11/4/11	Grange	50.10	(admitted)
11/5/11	La Superior Supreme	19.91	(Saturday)
11/6/11	Bel Air	71.90	(Sunday)
11/8/11	Chipotle	25.00	(admitted)
11/16/11	Nishiki Sushi	102.78	(admitted)
12/1/11	Macy's	144.92	(Personal)
		34.48	(Personal)
12/7/11	Grange	45.95	(admitted)
12/18/11	Trader Joe's	26.62	(Sunday)
12/18/11	The Park	39.24	(admitted)
12/19/11	Bath and Body Works	91.85	(ATO day off)
12/20/11	Bel Air	185.24	(ATO day off)
12/24/11	Metro PCS	90.00	(Saturday)
12/30/11	Bel Air	143.85	(ATO/Holiday/HYA day off)
1/3/12	Shell	45.33	(Vacation day off)
1/11/12	Cheesecake Sac	79.12	(admitted)
1/18/12	El Novillero	36.14	(admitted)
1/21/12	Home Goods	64.33	(Saturday)
1/21/12	Tilly's	82.18	(Saturday)
1/30/12	Trader Joe's	124.05	(Furlough day)
2/1/12	Golden Dragon	39.37	(admitted)
2/3/12	Nishiki Sushi	22.93	(admitted)
2/4/12	Trader Joe's	77.00	(Saturday)
2/4/12	Michaels	105.71	(Saturday)
2/8/12	Esquire Grill	119.06	(admitted)
2/10/12	Ernesto's	30.37	(admitted)
2/11/12	Roma's Pizzeria	36.89	(Saturday)
2/24/12	Zen Sushi	23.69	(admitted)
2/25/12	Bel Air	40.33	(Saturday)
3/10/12	Bel Air	45.52	(Saturday)
3/10/12	CJ Gas	48.05	(Saturday)
3/11/12	Bel Air	48.84	(Sunday)
3/12/12	CK Sacramento	55.96	(Sick day off)
3/16/12	Sac County Airport	29.00	(admitted)
3/26/12	Bel Air	72.07	(Holiday day off)
3/31/12	U-line Ship Supplies	80.97	(Saturday)
4/6/12	La Bou	20.26	(admitted)
4/9/12	Amazon	117.07	(G Shock Watch)
4/13/12	Chevron	52.54	(admitted)
5/3/12	Supershuttle	79.06	(admitted)
5/4/12	Weight Watchers	34.95	(admitted)
5/5/12	Bel Air	62.82	(Saturday)
5/12/12	Trader Joe's	25.82	(Saturday)

5/12/12	Weight Watchers.com	42.95	(admitted)
5/12/12	Staple	40.92	(Saturday)
6/2/12	Shell Gas	61.62	(Saturday)
6/4/12	Amazon	27.07	(iPhone Fish Eye Lens)
6/12/12	Weight Watchers	42.95	(Vacation day off)
6/12/12	Sac County Airport	203.00	(Vacation day off)
Total:		\$20,175.45	

After reviewing (s)Serna-Mayorga's Account Journals that had been submitted to the City, I found several instance where (s)Serna-Mayorga had reimbursed the City for personal charges she had made using her City issued purchasing card. The following is a list of the purchases she had reimbursed:

8/11/09	Active Alzheimers	28.25
9/14/09	524 Restaurant	16.03
11/29/09	Enterprise Rent-A-Car	101.58
3/11/10	Tortilla Jo's	57.37
12/21/10	Marriott & Venetian	752.44
3/23/11	Inn at the Tides	176.49
Total:		-1,132.16

**GRAND TOTAL: \$19,043.29**

On 6/28/12, (s)Serna-Mayorga provided two checks(\$1,078.75 & \$1,950.42) drawn on her personal Golden 1 CU checking account to the City of Sacramento for reimbursement of some of the charges.

When the City submitted these checks for deposit into its Bank of America account, according to a letter from Bank of America to the City of Sacramento, a STOP PAYMENT had been placed on both checks on 7/2/12.

On 7/18/12, (s)Serna-Mayorga provided one check for \$6,000 drawn on her personal Golden 1 CU checking account to the City of Sacramento for reimbursement of some of the charges.

When the City submitted this check for deposit into its Bank of America account, according to a letter from Bank of America to the City of Sacramento, a STOP PAYMENT had been placed on the above listed check on 7/19/12.

I received Golden 1 CU records related to (s)Serna-Mayorga's personal account pursuant to a search warrant request. I reviewed (s)Serna-Mayorga's Golden 1 CU account records and saw that on 6/28/12 when the checks for \$1,078.75 & \$1,950.42 were written and turned into the City, the balance in the account was \$985.91, which would not be sufficient funds to cover either check.

On 7/18/12, when the check for \$6,000 was turned into the City, the balance in the account was overdrawn by -\$472.71, which would not be sufficient funds to cover the check.

In fact, between 7/17/12 and 7/18/12, there were 4 transactions which caused overdrafts to the account. For the month of July, there was a total of \$130 in overdraft fees. For the year to date there was a total of \$520 in overdraft fees attributed to her Golden 1 checking account.

Based on the evidence I reviewed in this case, it is apparent to me that (s)Serna-Mayorga made numerous charges of a personal nature with her City of Sacramento issued purchasing cards. Not only did she make an excessive amount of personal purchases that goes beyond the excuse of the purchase being a mistake, but it appears she went through steps to hide a number of these purchases by forging (w)Merchant's signature on her account journals, not obtaining a manager's signature for approval, and/or not turning in a number of the Account Journals at all. Finally, in an attempt to reimburse the City of Sacramento of over \$9,000, (s)Serna-Mayorga provided 3 checks drawn on her Golden 1 CU checking account to the City of Sacramento knowing that there were not sufficient funds to cover those checks. A stop payment was placed on all three checks effectively stopping any reimbursement to the City.

**COMMENTS:** *(Use for description and identification of all suspects for warrant requests and for additional victim's and or/defendants).*

Belisa Andrea Serna-Mayorga, 8/3/1972, 5-7 170, BRO/BRO, 5831 14<sup>th</sup> Ave Sacramento, Ca 95820

OLN: A3513273 CII: none Xref: 4421270

Submitting Officer: Jason Collins Detail NCU 1/2 Phone: 916-808-1537

Reviewing Supervisor: A/S Wood Date: 11/16/12