

**NOTICE OF SPECIAL MEETING
AUDIT AND FINANCE COMMITTEE
OF THE CITY OF ATWATER**

NOTICE IS HEREBY GIVEN that a special meeting of the Audit and Finance Committee of the City of Atwater will be held on **Tuesday, November 12, 2019 at 4:30 PM**, or as soon thereafter as may be held. This meeting will be held in the City Council Chambers located at the Atwater Civic Center, 750 Bellevue Road, Atwater, California.

AGENDA

SPECIAL MEETING CALL TO ORDER:

PLEDGE OF ALLEGIANCE TO THE FLAG:

ROLL CALL:

Ambriz _____, **Heller** _____, **Vierra** _____

COMMENTS FROM THE PUBLIC:



NOTICE TO THE PUBLIC

Pursuant to Government Code Section 54954.3, citizens wishing to address the Audit and Finance Committee regarding only the items on the agenda may do so when the item is read for consideration. You may state your name and address for the record; however, it is not required. Please limit comments to three (3) minutes or less. Under the provisions of the California Government Code, the Audit and Finance Committee may not discuss or take action on any item that is not on the agenda.

MINUTES:

1. September 23, 2019 – Regular meeting

Staff's Recommendation: Motion to approve minutes as listed.

FUNDING AND BUDGET MATTERS:

2. Treasurer's Reports for months ending August 31, 2019 and September 30, 2019 (City Treasurer Heller)

Staff's Recommendation: Motion to recommend that the City Council approve the Treasurer's Reports for the months ending August 31, 2019 and September 30, 2019.

REPORTS AND PRESENTATIONS FROM STAFF:

3. **Verbal report regarding sales tax revenue for second quarter of 2019** (Finance Director Jacobs-Hunter)

COMMITTEE MEMBER MATTERS:

Committee Member comments

ADJOURNMENT:

Dated this 8th day of November 2019.



Jim Heller, City Treasurer



Danny Ambriz, Vice Chairman

pc: Committee Members
Atwater Signal/Merced Sun Star



CITY OF ATWATER

AUDIT AND FINANCE COMMITTEE

ACTION MINUTES

SEPTEMBER 23, 2019

REGULAR SESSION: (Council Chambers)

The City of Atwater Audit and Finance Committee met in Regular Session this date at 4:36 PM in the City Council Chambers located at the Atwater Civic Center, 750 Bellevue Road, Atwater, California; Committee Vice Chair Ambriz presiding.

PLEDGE OF ALLEGIANCE TO THE FLAG:

The Pledge of Allegiance was led by Committee Vice Chair Ambriz.

ROLL CALL:

Present: Committee Member Heller, Committee Vice Chair Ambriz
Absent: Committee Chair Vierra
Staff Present: City Manager Waterman, Finance Operations Manager Tejeda, Executive to the City Manager Martin, Recording Secretary Bengtson-Jennings

SUBSEQUENT NEED ITEMS:

None.

APPROVAL OF AGENDA AS POSTED OR AS AMENDED:

MOTION: Committee Member Heller moved to approve the agenda as posted. The motion was seconded by Committee Vice Chair Ambriz and the vote was: Ayes: Heller, Ambriz; Noes: None; Absent: Vierra. The motion passed.

MINUTES:

May 28, 2019 – Regular meeting

MOTION: Committee Vice Chair Ambriz moved to approve the minutes as listed. The motion was seconded by Committee Member Heller and the vote was: Ayes: Heller, Ambriz; Noes: None; Absent: Vierra. The motion passed.

FUNDING AND BUDGET MATTERS:

Treasurer's Report for month ending August 31, 2019 (City Treasurer Heller)

MOTION: Committee Vice Chair Ambriz moved to continue this item to the next regular Audit and Finance Committee meeting of October 28, 2019 in order for full Committee consideration. The motion was seconded by Committee Member Heller and the vote was: Ayes: Heller, Ambriz; Noes: None; Absent: Vierra. The motion passed.

REPORTS AND PRESENTATIONS FROM STAFF:

Verbal report regarding Purchasing Manual training (Finance Operations Manager Tejeda)

Finance Operations Manager Tejeda spoke regarding the recent Purchasing Manual training and highlighted key topics in the manual. She stated that the purchase requisition process is being updated.

Committee Vice Chair Ambriz questioned the implementation process.

Finance Operations Manager Tejeda stated that kick off for using the new software program for purchase requisitions City-wide is October 1, 2019.

COMMENTS FROM THE PUBLIC:

Notice to the public was read.

No one came forward to speak.

COMMITTEE MEMBER MATTERS:

Committee Member comments

Committee Member Heller had nothing to report.

Committee Vice Chair Ambriz had nothing to report.

ADJOURNMENT:

Committee Vice Chair Ambriz adjourned the meeting at 4:48 PM.

DANNY AMBRIZ
COMMITTEE VICE CHAIR

By: Kim Bengtson-Jennings
Recording Secretary

STATEMENT OF CHANGES IN CASH BALANCE, UNAUDITED
BY FUND
AS OF 8/31/19

FUND	BEG. BALANCE	CASH DEBITS	CASH CREDITS	ENDING BAL.
0001 General Fund	1,088,940.71	1,080,951.76	761,137.18	1,408,755.29
0003 General Fund Capital	(228,026.63)	96,229.34	0.00	(131,797.29)
0004 Measure H Fund	491,692.95	165,663.76	129,419.92	527,936.79
0005 Ferrari Ranch Project Fund	20,588.14	0.00	0.00	20,588.14
0007 Measure V Fund	1,153,669.25	114,138.01	5,245.37	1,262,561.89
0008 Measure V 20% Alternative Modes	231,270.44	28,534.51	4,349.43	255,455.52
0009 Abandoned Veh Abatement Fund	(474.31)	0.00	1,583.65	(2,057.96)
1005 Police Grants Fund	408,930.06	0.00	13,209.18	395,720.88
1011 Gas Tax/Street Improvement	499,824.02	56,362.66	55,521.16	500,665.52
1013 Local Transportation Fund	485,770.12	212.84	0.00	485,982.96
1015 Traffic Circulation Fund	1,039,186.45	725.00	0.00	1,039,911.45
1016 Applegate Interchange	740,739.40	1,263.00	0.00	742,002.40
1017 RSTP-Regional Surface Transp Prog	328,446.02	354,586.00	0.00	683,032.02
1018 SB1-Road Maint & Rehab RMRA	693,004.61	48,527.40	0.00	741,532.01
1020 Parks and Recreation Fund	1,962,680.04	2,382.00	0.00	1,965,062.04
1050 Buhach Colony High School	225,629.69	0.00	0.00	225,629.69
1055 Neighborhood Stabilization	215,342.12	0.00	0.00	215,342.12
1059-78 Housing Grant Funds	281,873.53	0.00	0.00	281,873.53
1091 Police Facility Impact Fee	121,464.05	401.00	0.00	121,865.05
1093 Fire Facility Impact Fee	75,331.81	520.00	0.00	75,851.81
1095 Government Building Facility	183,476.18	378.76	0.00	183,854.94
3064-67 Redevelopment/Successor Agency Funds	584,267.92	880.57	2,602.52	582,545.97
4020 Performance Bond Trust	214,075.14	0.00	0.00	214,075.14
4030 Narcotics Program Trust	5,363.57	0.00	235.42	5,128.15
4060 Section 125 Medical	1,759.74	205.00	0.00	1,964.74
4070 Section 125 Dependent Care	0.00	0.00	0.00	0.00
4090 CFD No. 1 Trust	96,831.39	0.00	0.00	96,831.39
5001-55 All Maintenance Districts	1,470,973.22	0.00	9,801.93	1,461,171.29
5050 CFD Districts	(46,714.91)	0.00	31,621.73	(78,336.64)
6000 Water Enterprise Fund	1,065,400.73	557,635.29	267,719.50	1,355,316.52

STATEMENT OF CHANGES IN CASH BALANCE, UNAUDITED
BY FUND
AS OF 8/31/19

FUND	BEG. BALANCE	CASH DEBITS	CASH CREDITS	ENDING BAL.
6001 Water Fund Capital Replacement	4,539,636.20	0.00	0.00	4,539,636.20
6002 DBCP Settlement	297,099.47	0.00	2,607.25	294,492.22
6004 Water Well- Buhach Colony	175,580.81	0.00	0.00	175,580.81
6005 Water Capital Impact Fees	1,768,732.09	4,339.00	0.00	1,773,071.09
6006 Water Operating Reserve Fund	175,729.13	0.00	0.00	175,729.13
6007 1,2,3-TCP Fund	358,351.22	9,229,462.00	9,406.00	9,578,407.22
6010 Sewer Enterprise Fund	12,628,695.80	919,198.21	744,517.21	12,803,376.80
6011 Sewer Fund Capital Replacement	2,670,868.44	6,387.00	0.00	2,677,255.44
6020 Sanitation Enterprise	1,973,672.11	814,632.62	466,765.86	2,321,538.87
7000 Internal Service Fund	193,770.30	3,663.96	80,250.69	117,183.57
7010 Employee Benefits Fund	807,486.48	2,552.15	59,397.65	750,640.98
7020 Risk Management	188,427.25	474.16	24,377.03	164,524.38
7030 Information Technology	95,806.28	0.00	27,450.70	68,355.58
9090 Accrued Interest Fund	364,549.41	2,035.00	0.00	366,584.41
TOTAL	39,649,720.44	13,492,341.00	2,697,219.38	50,444,842.06

Prepared by: Patricia Tejada
 Patricia Tejada, Accountant II

Approved by: Jm Heller
 Jm Heller, City Treasurer

**Statement of Changes in Cash Balance
by Bank
As of 8/31/19**

	Beg. Period Balance	Cash Debits	Cash Credits	End Period Balance
City - LAIF	33,508,598.78	10,500,000.00		44,008,598.78
City - RMA Long-Term Investment Fund	1,094,462.00	2,035.00		1,096,497.00
City Checking & Investment Accounts	3,015,368.49	2,990,293.26	2,326,248.03	3,679,413.72
Wastewater Checking	1,945,183.76		370,971.35	1,574,212.41
RA Obligation Retirement Fund	86,107.41	12.74		86,120.15
Totals	<u>39,649,720.44</u>	<u>13,492,341.00</u>	<u>2,697,219.38</u>	<u>50,444,842.06</u>

Prepared by: Patricia Tejada
Patricia Tejada, Accountant II

Approved by: Jim Heller
Jim Heller, City Treasurer

(The following statements are required by California Govt. Code Section 53646 (b) (2,3))
Investments are made pursuant to the City Council approved Investment Policy and Guidelines.
The City of Atwater has the ability to meet its pooled expenditure requirements for the next six months.

Bank Account Detail			
City LAIF	44,008,598.78	Chase General Checking	3,083,121.84
Chandler Asset Mgt.	1,096,497.00	Chase Wastewater Checking	1,574,212.41
		Chase Redevelopment Checking	86,120.15

STATEMENT OF CHANGES IN CASH BALANCE, UNAUDITED
BY FUND
AS OF 9/30/19

FUND	BEG. BALANCE	CASH DEBITS	CASH CREDITS	ENDING BAL.
0001 General Fund	1,408,755.29	1,168,229.52	1,113,660.56	1,463,324.25
0003 General Fund Capital	(131,797.29)	0.00	10,733.45	(142,530.74)
0004 Public Safety Trans & Use Tax	527,936.79	154,528.01	118,317.90	564,146.90
0005 Ferrari Ranch Project Fund	20,588.14	0.00	0.00	20,588.14
0007 Measure V Fund	1,262,561.89	0.00	1,982.00	1,260,579.89
0008 Measure V 20% Alternative Modes	255,455.52	0.00	1,377.91	254,077.61
0009 Abandoned Veh Abatement Fund	(2,057.96)	13,503.21	2,413.97	9,031.28
1005 Police Grants Fund	395,720.88	1,840.43	55,000.00	342,561.31
1011 Gas Tax/Street Improvement	500,665.52	0.00	99,080.49	401,585.03
1013 Local Transportation Fund	485,982.96	28,525.50	0.00	514,508.46
1015 Traffic Circulation Fund	1,039,911.45	1,096.50	938.51	1,040,069.44
1016 Applegate Interchange	742,002.40	0.00	0.00	742,002.40
1017 RSTP-Regional Surface Transp Prog	683,032.02	0.00	0.00	683,032.02
1018 SB1-Road Maint & Rehab RMRA	741,532.01	49,410.10	0.00	790,942.11
1019 LPP-Local Partnership Prg Fund	0.00	0.00	0.00	0.00
1020 Parks and Recreation Fund	1,965,062.04	2,382.00	0.00	1,967,444.04
1050 Buhach Colony High School	225,629.69	0.00	0.00	225,629.69
1055 Neighborhood Stabilization	215,342.12	0.00	0.00	215,342.12
1059-78 Housing Grant Funds	281,873.53	68,600.00	0.00	350,473.53
1091 Police Facility Impact Fee	121,865.05	401.00	0.00	122,266.05
1093 Fire Facility Impact Fee	75,851.81	520.00	0.00	76,371.81
1095 Government Building Facility	183,854.94	378.76	0.00	184,233.70
3064-67 Redevelopment/Successor Agency Funds	582,545.97	1,276.99	94,000.00	489,822.96
4020 Performance Bond Trust	214,075.14	0.00	0.00	214,075.14
4030 Narcotics Program Trust	5,128.15	0.00	1,952.05	3,176.10
4060 Section 125 Medical	1,964.74	205.00	0.00	2,169.74
4070 Section 125 Dependent Care	0.00	0.00	0.00	0.00
4090 CFD No. 1 Trust	96,831.39	0.00	0.00	96,831.39
5001-55 All Maintenance Districts	1,461,171.29	136.01	20,236.69	1,441,070.61
5050 CFD Districts	(78,336.64)	0.00	33,413.46	(111,750.10)

STATEMENT OF CHANGES IN CASH BALANCE, UNAUDITED
BY FUND
AS OF 9/30/19

FUND	BEG. BALANCE	CASH DEBITS	CASH CREDITS	ENDING BAL.
6000 Water Enterprise Fund	1,355,316.52	533,365.18	571,370.84	1,317,310.86
6001 Water Fund Capital Replacement	4,539,636.20	0.00	2,165.00	4,537,471.20
6002 DBCP Settlement	294,492.22	0.00	41,554.99	252,937.23
6004 Water Well- Buhach Colony	175,580.81	314.84	0.00	175,895.65
6005 Water Capital Impact Fees	1,773,071.09	3,089.00	0.00	1,776,160.09
6006 Water Operating Reserve Fund	175,729.13	0.00	0.00	175,729.13
6007 1,2,3-TCP Fund	9,578,407.22	0.00	1,274.34	9,577,132.88
6010 Sewer Enterprise Fund	12,803,376.80	897,004.42	888,724.73	12,811,656.49
6011 Sewer Fund Capital Replacement	2,677,255.44	4,067.00	0.00	2,681,322.44
6020 Sanitation Enterprise	2,321,538.87	333,446.57	621,728.19	2,033,257.25
7000 Internal Service Fund	117,183.57	295,944.66	63,159.52	349,968.71
7010 Employee Benefits Fund	750,640.98	189,739.75	57,329.17	883,051.56
7020 Risk Management	164,524.38	252,559.37	186,620.00	230,463.75
7030 Information Technology	68,355.58	154,657.72	26,488.45	196,524.85
9090 Accrued Interest Fund	366,584.41	2,037.00	0.00	368,621.41
TOTAL	50,444,842.06	4,157,258.54	4,013,522.22	50,588,578.38

Prepared by: *Patricia Tejada*
 Patricia Tejada, Finance Operations Manager

Approved by: *Jim Heller*
 Jim Heller, City Treasurer

**Statement of Changes in Cash Balance
by Bank
As of 9/30/19**

	Beg. Period Balance	Cash Debits	Cash Credits	End Period Balance
City - LAIF	44,008,598.78	2,000,000.00		46,008,598.78
City - RMA Long-Term Investment Fund	1,096,497.00	2,037.00		1,098,534.00
City Checking & Investment Accounts	3,679,413.72	2,155,208.38	3,642,550.87	2,192,071.23
Wastewater Checking	1,574,212.41		370,971.35	1,203,241.06
RA Obligation Retirement Fund	86,120.15	13.16		86,133.31
Totals	<u>50,444,842.06</u>	<u>4,157,258.54</u>	<u>4,013,522.22</u>	<u>50,588,578.38</u>

Prepared by: Patricia Tejada
Patricia Tejada, Finance Operations Manager

Approved by: Jim Heller
Jim Heller, City Treasurer

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Chandler Asset Mgt.	1,098,534.00	Chase Wastewater Checking	1,203,241.06
		Chase Redevelopment Checking	86,133.31