

# CITY OF ATWATER AUDIT AND FINANCE COMMITTEE

## AGENDA

Council Chambers  
750 Bellevue Road  
Atwater, California

**April 22, 2019**

CALL TO ORDER:



**4:30 PM**

PLEDGE OF ALLEGIANCE TO THE FLAG:

ROLL CALL:

**Ambriz \_\_\_\_\_, Heller \_\_\_\_\_, Vierra, \_\_\_\_\_**

APPROVAL OF AGENDA AS POSTED OR AS AMENDED:

**Staff's Recommendation:** Motion to approve agenda as posted or as amended.

COMMENTS FROM THE PUBLIC:

### NOTICE TO THE PUBLIC

At this time any person may comment on any item which is not on the agenda. You may state your name and address for the record; however, it is not required. Action will not be taken on an item that is not on the agenda. If it requires action, it will be referred to staff and/or placed on a future agenda.

To comment on an item that is **on** the agenda, please wait until the item is read for consideration; please limit comments to a maximum of three (3) minutes.

MINUTES:

**1. February 25, 2019**

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

REPORTS AND PRESENTATIONS:

- 2. Treasurer's Reports for months ending February 28, 2019 and March 31, 2019 (City Treasurer Heller)**

**Staff's Recommendation:** Motion to receive the Treasurer's Report and recommend acceptance by the City Council.

- 3. Financial Update regarding Fiscal Year 2018-19 (Finance)**

COMMITTEE MEMBER COMMENTS:

Committee Member comments

ADJOURNMENT:

CERTIFICATION:

I, Gloria Perez, Recording Secretary of the City of Atwater, do hereby certify that a copy of the foregoing agenda was posted at City Hall a minimum of 72 hours prior to the meeting.

  
\_\_\_\_\_  
Gloria Perez  
Recording Secretary

SB 343 NOTICE

*In accordance with California Government Code Section 54957.5, any writing or document that is a public record, relates to an open session agenda item and is distributed less than 72 hours prior to a regular meeting will be made available for public inspection in the Finance Department at City Hall during normal business hours at 750 Bellevue Road.*

*If, however, the document or writing is not distributed until the regular meeting to which it relates, then the document or writing will be made available to the public at the location of the meeting, as listed on this agenda at 750 Bellevue Road.*



*In compliance with the federal Americans with Disabilities Act of 1990, upon request, the agenda can be provided in an alternative format to accommodate special needs. If you require special accommodations to participate in a City Council, Commission or Committee meeting due to a disability, please contact the Finance Department a minimum of three (3) business days in advance of the meeting at (209) 357-6210. You may also send the request by email to [gperez@atwater.org](mailto:gperez@atwater.org).*



# CITY OF ATWATER

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## AUDIT AND FINANCE COMMITTEE

### ACTION MINUTES

February 25, 2019

REGULAR SESSION: (Council Chambers)

*The City of Atwater Audit and Finance Committee met in Regular Session this date at 4:26 PM in the City Council Chambers located at the Atwater Civic Center, 750 Bellevue Road, Atwater, California.*

ROLL CALL:

**Present:** Committee Members Ambriz, Heller, Vierra

**Absent:** None

**Staff Present:** City Manager Waterman (4:30 PM), Finance Director Deol (4:35 PM), Deputy City Clerk Del Real, Recording Secretary Perez

*Deputy City Clerk Del Real announced some housekeeping items that need to be performed before the meeting can commence. She recommended that the first order of business be to select a Chair and a Vice Chair. In order to do so, a subsequent need item is necessary.*

SUBSEQUENT NEED ITEMS:

*Recording Secretary Perez announced a subsequent need item requiring immediate action subsequent to the posting of the agenda: reorganization of the Audit and Finance Committee, specifically the selection of a Chair and a Vice Chair.*

**MOTION:** *Committee Member Vierra moved to add to the agenda the reorganization of the Audit and Finance Committee, specifically the selection of a Chair and a Vice Chair. The motion was seconded by Committee Member Vierra and the vote was: Ayes: Vierra, Ambriz, Heller; Noes: None; Absent: None. The motion passed.*

**AUDIT AND FINANCE COMMITTEE REORGANIZATION:**

**MOTION:** *Committee Member Vierra moved to select Committee Member Vierra as Chair of the Audit and Finance Committee. The motion was seconded by Committee Member Ambriz and the vote was: Ayes: Ambriz, Heller, Vierra; Noes: None; Absent: None. The motion passed.*

**MOTION:** *Committee Member Heller moved to select Committee Member Ambriz as Vice Chair of the Audit and Finance Committee. The motion was seconded by Chair Vierra and the vote was: Ayes: Heller, Ambriz, Vierra; Noes: None; Absent: None. The motion passed.*

*Deputy City Clerk Del Real left the meeting at 4:35 PM.*

**MINUTES:**

November 13, 2018 – Regular meeting

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

**COMMENTS FROM THE PUBLIC:**

*Notice to the public was read.*

*No one came forward to speak at this time.*

**BUSINESS:**

Treasurer's Report – January 31, 2019

**MOTION:** *Chair Vierra moved to receive the Treasurer's Report and recommend acceptance by the City Council. The motion was seconded by Vice Chair Ambriz and the vote was: Ayes: Ambriz, Heller, Vierra; Noes: None; Absent: None. The motion passed.*

**REPORTS:**

Reports from Finance Director Deol

Financial Update

***Finance Director Deol provided an update regarding the Fiscal Year 2018-19 Budget including a General Fund budget summary.***

Discussion for new time and day to hold Audit and Finance Committee Meeting

***MOTION: Chair Vierra moved to change the regular Audit and Finance Committee Meeting time from 4:00 PM to 4:30 PM. The motion was seconded by Vice Chair Ambriz and the vote was: Ayes: Vierra, Heller, Ambriz; Noes: None; Absent: None. The motion passed.***

**COMMITTEE MEMBER COMMENTS:**

Committee Member updates and comments

***Committee Member Heller had nothing to report.***

***Vice Chair Ambriz had nothing to report.***

***Chair Vierra had nothing to report.***

**FUTURE AGENDA ITEMS:**

***No future agenda items were requested at this time.***

**ADJOURNMENT:**

***The meeting adjourned at 4:40 PM to the next regularly scheduled meeting of March 25, 2019.***

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Cindy Vierra  
Audit and Finance Committee Chair

By: Gloria Perez,  
Recording Secretary

**Statement of Changes in Cash Balance  
by Bank  
As of 2/28/19**

	Beg. Period Balance	Cash Debits	Cash Credits	End Period Balance
City - LAIF	22,252,093.37	5,000,000.00		27,252,093.37
City - RMA Long-Term Investment Fund	1,082,458.00	2,012.00		1,084,470.00
City Checking & Investment Accounts	8,155,995.33	(1,893,012.86)	1,350,230.04	4,912,752.43
Wastewater Checking	5,058,291.95	0.00	601,259.15	4,457,032.80
RA Obligation Retirement Fund	<u>741,790.71</u>	<u>102.40</u>		<u>741,893.11</u>
Totals	<u><u>37,290,629.36</u></u>	<u><u>3,109,101.54</u></u>	<u><u>1,951,489.19</u></u>	<u><u>38,448,241.71</u></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	27,252,093.37	Westamerica Bank Checking	0.00
Chandler Asset Mgt.	1,084,470.00	Westamerica Bank Rsvpmnt Obligation Checking	0.00
Chase General Checking	5,310,023.21	Chase Redevelopment Checking	741,893.11
Chase Wastewater Checking	4,457,032.80		

**STATEMENT OF CHANGES IN CASH BALANCE, UNAUDITED**  
**BY FUND**  
**AS OF 2/28/19**

<b>FUND</b>	<b>BEG. BALANCE</b>	<b>CASH DEBITS</b>	<b>CASH CREDITS</b>	<b>ENDING BAL.</b>
0001 General Fund	(261,258.19)	905,349.07	571,494.20	72,596.68
0003 General Fund Capital	(96,899.93)	0.00	0.00	(96,899.93)
0004 Measure H Fund	1,115,754.63	160,986.38	57,215.49	1,219,525.52
0005 Ferrari Ranch Project Fund	20,515.31	0.00	0.00	20,515.31
0006 Reimbursement Agreements Fund	0.00	0.00	0.00	0.00
0007 Measure V Fund	859,734.38	50,655.06	0.00	910,389.44
0008 Measure V 20% Alternative Modes	228,323.61	12,663.77	0.00	240,987.38
1005 Police Grants Fund	407,906.98	0.00	0.00	407,906.98
1011 Gas Tax/Street Improvement	779,217.67	38,785.89	54,636.96	763,366.60
1013 Local Transportation Fund	432,965.53	212.84	0.00	433,178.37
1015 Traffic Circulation Fund	1,035,809.93	725.00	0.00	1,036,534.93
1016 Applegate Interchange	735,597.32	1,263.00	0.00	736,860.32
1017 RSTP-Regional Surface Transp Prog	330,492.67	0.00	0.00	330,492.67
1018 SB1-Road Maint & Rehab RMRA	402,848.92	53,195.67	0.00	456,044.59
1020 Parks and Recreation Fund	1,948,607.42	2,382.00	0.00	1,950,989.42
1050 Buhach Colony High School	224,831.47	0.00	0.00	224,831.47
1055 Neighborhood Stabilization	214,580.30	0.00	0.00	214,580.30
1059-78 Housing Grant Funds	280,876.35	0.00	0.00	280,876.35
1091 Police Facility Impact Fee	119,834.18	401.00	0.00	120,235.18
1093 Fire Facility Impact Fee	73,508.99	520.00	0.00	74,028.99
1095 Government Building Facility	181,693.49	378.76	0.00	182,072.25
3064-67 Redevelopment/Successor Agency Funds	956,173.06	1,234.23	0.00	957,407.29
4020 Performance Bond Trust	213,317.80	0.00	0.00	213,317.80
4030 Narcotics Program Trust	5,344.60	0.00	0.00	5,344.60
4060 Section 125 Medical	821.73	205.00	0.00	1,026.73
4070 Section 125 Dependent Care	0.00	0.00	0.00	0.00
4090 CFD No. 1 Trust	96,488.73	0.00	0.00	96,488.73
5001-54 All Maintenance Districts	1,585,291.36	0.00	8,480.68	1,576,810.68
5050 CFD Districts	98,444.96	0.00	20,165.04	78,279.92
6000 Water Enterprise Fund	(206,599.98)	457,748.92	100,616.77	150,532.17

**STATEMENT OF CHANGES IN CASH BALANCE, UNAUDITED**  
**BY FUND**  
**AS OF 2/28/19**

<b>FUND</b>	<b>BEG. BALANCE</b>	<b>CASH DEBITS</b>	<b>CASH CREDITS</b>	<b>ENDING BAL.</b>
6001 Water Fund Capital Replacement	4,537,571.64	0.00	2,246.19	4,535,325.45
6002 DBCP Settlement	454,416.17	0.00	28,673.13	425,743.04
6004 Water Well- Buhach Colony	174,645.93	0.00	0.00	174,645.93
6005 Water Capital Impact Fees	1,750,514.31	4,339.00	0.00	1,754,853.31
6006 Water Operating Reserve Fund	175,107.45	0.00	0.00	175,107.45
6007 1,2,3-TCP Fund	524,378.61	0.00	0.00	524,378.61
6010 Sewer Enterprise Fund	11,316,685.90	1,045,245.35	737,666.71	11,624,264.54
6011 Sewer Fund Capital Replacement	2,644,615.55	6,387.00	0.00	2,651,002.55
6020 Sanitation Enterprise	2,098,192.22	360,193.87	243,647.95	2,214,738.14
7000 Internal Service Fund	454,299.93	213.37	47,894.55	406,618.75
7010 Employee Benefits Fund	720,882.57	3,486.00	51,940.07	672,428.50
7020 Risk Management	399,955.37	518.36	18,090.21	382,383.52
7030 Information Technology	119,626.21	0.00	8,721.24	110,904.97
9090 Accrued Interest Fund	135,514.21	2,012.00	0.00	137,526.21
<b>TOTAL</b>	<b>37,290,629.36</b>	<b>3,109,101.54</b>	<b>1,951,489.19</b>	<b>38,448,241.71</b>

Prepared by:   
 Patricia Tejada, Accountant II

Approved by:   
 Jim Heller, City Treasurer



**Statement of Changes in Cash Balance  
by Bank  
As of 3/31/19**

	Beg. Period Balance	Cash Debits	Cash Credits	End Period Balance
City - LAIF	27,252,093.37	2,000,000.00		29,252,093.37
City - RMA Long-Term Investment Fund	1,084,470.00	1,948.00		1,086,418.00
City Checking & Investment Accounts	4,912,752.43	2,210,722.86	2,967,526.47	4,155,948.82
Wastewater Checking	4,457,032.80	0.00	554,520.91	3,902,511.89
RA Obligation Retirement Fund	741,893.11	106.07		741,999.18
<b>Totals</b>	<b>38,448,241.71</b>	<b>4,212,776.93</b>	<b>3,522,047.38</b>	<b>39,138,971.26</b>

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	29,252,093.37	Westamerica Bank Checking	0.00
Chandler Asset Mgt.	1,086,418.00	Westamerica Bank Rdlvpmnt Obligation Checking	0.00
Chase General Checking	4,447,092.02	Chase Redevelopment Checking	741,999.18
Chase Wastewater Checking	3,902,511.89		

**STATEMENT OF CHANGES IN CASH BALANCE, UNAUDITED**  
**BY FUND**  
**AS OF 3/31/19**

<b>FUND</b>	<b>BEG. BALANCE</b>	<b>CASH DEBITS</b>	<b>CASH CREDITS</b>	<b>ENDING BAL.</b>
0001 General Fund	72,596.68	1,425,631.98	1,192,753.10	305,475.56
0003 General Fund Capital	(96,899.93)	2,900.48	2,684.92	(96,684.37)
0004 Measure H Fund	1,219,525.52	165,687.81	76,469.20	1,308,744.13
0005 Ferrari Ranch Project Fund	20,515.31	72.83	0.00	20,588.14
0006 Reimbursement Agreements Fund	0.00	0.00	0.00	0.00
0007 Measure V Fund	910,389.44	58,181.33	885.50	967,685.27
0008 Measure V 20% Alternative Modes	240,987.38	14,593.66	0.00	255,581.04
1005 Police Grants Fund	407,906.98	1,448.19	0.00	409,355.17
1011 Gas Tax/Street Improvement	763,366.60	41,531.55	76,612.22	728,285.93
1013 Local Transportation Fund	433,178.37	1,537.91	0.00	434,716.28
1015 Traffic Circulation Fund	1,036,534.93	3,680.02	0.00	1,040,214.95
1016 Applegate Interchange	736,860.32	2,616.08	0.00	739,476.40
1017 RSTP-Regional Surface Transp Prog	330,492.67	1,173.35	0.00	331,666.02
1018 SB1-Road Maint & Rehab RMRA	456,044.59	41,284.60	0.00	497,329.19
1020 Parks and Recreation Fund	1,950,989.42	6,926.62	0.00	1,957,916.04
1050 Buhach Colony High School	224,831.47	798.22	0.00	225,629.69
1055 Neighborhood Stabilization	214,580.30	761.82	0.00	215,342.12
1059-78 Housing Grant Funds	280,876.35	997.18	0.00	281,873.53
1091 Police Facility Impact Fee	120,235.18	426.87	0.00	120,662.05
1093 Fire Facility Impact Fee	74,028.99	262.82	0.00	74,291.81
1095 Government Building Facility	182,072.25	646.41	0.00	182,718.66
3064-67 Redevelopment/Successor Agency Funds	957,407.29	4,194.34	51,290.00	910,311.63
4020 Performance Bond Trust	213,317.80	757.34	0.00	214,075.14
4030 Narcotics Program Trust	5,344.60	18.97	0.00	5,363.57
4060 Section 125 Medical	1,026.73	205.00	0.00	1,231.73
4070 Section 125 Dependent Care	0.00	0.00	0.00	0.00
4090 CFD No. 1 Trust	96,488.73	342.56	0.00	96,831.29
5001-54 All Maintenance Districts	1,576,810.68	6,273.27	24,071.82	1,559,012.13
5050 CFD Districts	78,279.92	158.45	33,648.72	44,789.65
6000 Water Enterprise Fund	150,532.17	500,028.97	335,502.77	315,058.37

**STATEMENT OF CHANGES IN CASH BALANCE, UNAUDITED**  
**BY FUND**  
**AS OF 3/31/19**

<b>FUND</b>	<b>BEG. BALANCE</b>	<b>CASH DEBITS</b>	<b>CASH CREDITS</b>	<b>ENDING BAL.</b>
6001 Water Fund Capital Replacement	4,535,325.45	16,080.85	5,910.10	4,545,496.20
6002 DBCP Settlement	425,743.04	1,483.10	8,004.19	419,221.95
6004 Water Well- Buhach Colony	174,645.93	620.04	0.00	175,265.97
6005 Water Capital Impact Fees	1,754,853.31	6,230.28	0.00	1,761,083.59
6006 Water Operating Reserve Fund	175,107.45	621.68	0.00	175,729.13
6007 1,2,3-TCP Fund	524,378.61	1,861.70	0.00	526,240.31
6010 Sewer Enterprise Fund	11,624,264.54	954,282.46	930,364.17	11,648,182.83
6011 Sewer Fund Capital Replacement	2,651,002.55	9,411.89	0.00	2,660,414.44
6020 Sanitation Enterprise	2,214,738.14	384,642.00	377,952.97	2,221,427.17
7000 Internal Service Fund	406,618.75	117,809.61	124,494.92	399,933.44
7010 Employee Benefits Fund	672,428.50	200,595.60	54,298.94	818,725.16
7020 Risk Management	382,383.52	146,592.08	60,635.43	468,340.17
7030 Information Technology	110,904.97	87,459.01	26,994.20	171,369.78
9090 Accrued Interest Fund	137,526.21	1,948.00	139,474.21	0.00
<b>TOTAL</b>	<b>38,448,241.71</b>	<b>4,212,776.93</b>	<b>3,522,047.38</b>	<b>39,138,971.26</b>

Prepared by: Patricia Tejada  
 Patricia Tejada, Accountant II

Approved by: Jim Heller  
 Jim Heller, City Treasurer

## CITY OF ATWATER GENERAL FUND BUDGET SUMMARY

Un-audited Information	FY 2018-19 Budget	FY 2018-19 Actual
<b>Revenues</b>		
Property Tax	2,333,319	1,121,306
Sales Tax	2,866,065	1,800,352
Franchise Tax	700,000	380,587
Business License Tax	190,000	112,459
Transient Occupancy Tax	60,000	27,567
Property Transfer Tax	80,000	35,115
License & Permits	8,900	3,241
Intergovernmental	3,555,987	2,029,863
Charges for Service	1,002,100	564,069
Fines and Forfeitures	33,500	28,191
Miscellaneous Revenue	664,175	314,663
Transfer-in	2,398,491	1,178,083
Revenue Total	<b>\$13,892,537</b>	<b>\$7,595,497</b>
<b>Expenditures By Department</b>		
Mayor and City Council	23,885	14,640
City Administration	749,866	258,596
Finance	648,649	397,694
Human Resources / City Clerk	491,284	263,257
City Treasurer	2,846	1,962
Non-Departmental	1,563,569	1,109,795
Police Department	5,488,128	2,492,053
Fire	2,886,350	669,122
Community Development Department	955,069	527,897
Parks & Community Services	474,647	270,904
Bloss House Trust	7,700	1,806
Transfer Outs, Miscellaneous	374,033	0
Expenditures Total	<b>\$13,666,026</b>	<b>\$6,007,725</b>
<b>Operational Surplus/(Deficit)</b>	<b>\$226,511</b>	<b>\$1,587,772</b>

City of Atwater

Fiscal Year 2018-19

General Fund Revenue By Category

Description	FY 2018-19 Adopted Budget	FY 2018-19 Actuals
Property Taxes		
Property Tax, Current Secured	1,932,465	897,272
Property Tax, Current Unsecured	145,553	150,930
Property Tax, Prior Unsecured	5,570	0
Property Tax, Supplemental	37,853	15,802
Property Tax Miscellaneous	0	2,400
Prop Tax In-lieu Sales/Use	0	0
RDA Residuals (COA)	198,900	45,833
Property Tax, Homeowner Exemption	12,978	9,068
<b>Total Property Tax Revenue</b>	<b>2,333,319</b>	<b>1,121,306</b>
Sales Tax		
Sales & Use Tax	2,746,065	1,725,738
Sales & Use Tax-Public Safety	120,000	74,614
<b>Total Sales Tax Revenue</b>	<b>2,866,065</b>	<b>1,800,352</b>
Other Taxes		
Business License Tax	190,000	112,459
Franchise Tax	700,000	380,587
Transient Occupancy Tax	60,000	27,567
Property Transfer Tax	80,000	35,115
<b>Total Other Tax Revenue</b>	<b>1,030,000</b>	<b>555,729</b>
Licenses and Permits		
Animal License	800	485
Bicycle License	100	20
Fireworks Permits	1,800	262
Well Permits	800	244
Building Permits	1,400	0
Other Licenses And Permits	4,000	2,230
<b>Total Licenses and Permit Revenue</b>	<b>8,900</b>	<b>3,241</b>
Intergovernmental		
Prop Tax In Lieu Veh Lic Fee	2,576,675	1,414,910
ROPS - Successor Agency Administration	27,412	13,706
Loan Repayment - RDA	0	0
RDA Residuals - (COA Fire Dept)	65,500	15,089
Motor Vehicle In-lieu Fee	15,000	14,993
State Mandated Cost	1,000	0
Statutory Pass-Through Revenue	68,800	35,311
MUHSD/AESD Reimbursement	513,600	345,836
Fire District In-lieu Fee	220,000	136,752
State Fire Reimbursement	50,000	53,266
Homeland Security Grant Fire	18,000	-
AFG Operations & Safety Grant	0	0
Federal COPS Grant	0	0
<b>Total Intergovernmental Revenue</b>	<b>3,555,987</b>	<b>2,029,863</b>

**City of Atwater**

**Fiscal Year 2018-19**

**General Fund Revenue By Category**

Description	FY 2018-19 Adopted Budget	FY 2018-19 Actuals
<b>Miscellaneous Revenue</b>		
Interest Earned	100	0
Rents & Leases	12,500	10,500
Cellular 2000 Lease	32,000	27,197
Billboard Rental	5,000	1,666
KVRQ-F Tower Lease	12,000	9,000
Metro PCS Lease	17,000	14,283
Sale of Real Property	200,000	0
Cingular @ Water Tower	19,575	16,313
Cricket-Tower Lease	0	0
Cricket-Tower Electrical Usage	0	0
P G & E Energy Rebate	50,000	0
Restitution	500	15
Penalties	30,000	28,195
Donations & Contributions	0	0
Taxicab Registration Fees	0	0
Veterans Brick Project	500	259
Other Revenue	100,000	23,941
State Cops Funding	126,000	126,430
Abandoned Veh Abatement (AVA)	0	10,986
Rent & Utility Raiston Station	0	0
Community Center Rental	50,000	43,007
Bloss Estate Rental	6,000	0
Veterans Pavillion Rental & Rents & Leases	3,000	2,870
<b>Total Miscellaneous Revenue</b>	<b>664,175</b>	<b>314,663</b>
<b>Inter-Fund Transfers</b>		
Admin Fees, Streets	53,853	26,927
Admin Fees, Water	708,045	354,023
Admin Fees, Sanitation	516,134	258,067
Admin Fees, Sewer	708,157	354,079
Admin Fees, Maintenance Dist	37,927	18,964
Admin Fees, CFD 1-90	187,000	140,250
Admin Fees, Information Technology	0	0
Ferrari Ranch Reimbursement Fund	35,000	25,775
Measure H Fund	0	0
Hydrant Maintenance - Water Fund	152,375	0
Transfers In	-	-
<b>Total Administrative Fee Revenue</b>	<b>2,398,491</b>	<b>1,178,083</b>
<b>Total General Fund Revenue</b>	<b>13,892,537</b>	<b>7,595,497</b>

**City of Atwater**  
**Fiscal Year 2018-19 Other Funds**  
**Budget vs Actual**

<b>Water Enterprise Fund (6000)</b>	<u>Budget</u>	<u>Actual thru 3/20/2019</u>
Revenue	\$5,099,953	\$3,963,390
Expenditures	\$3,890,856	\$1,702,221
<b>Operating Surplus/(Shortfall)</b>	<b>\$1,209,097</b>	<b>\$2,261,169</b>

<b>Sewer Enterprise Fund (6010)</b>	<u>Budget</u>	<u>Actual thru 3/20/2019</u>
Revenue	\$8,597,198	\$8,944,514
Expenditures	\$11,239,475	\$5,549,944
<b>Operating Surplus/(Shortfall)</b>	<b>(\$2,642,277)</b>	<b>\$3,394,571</b>

<b>Sanitation Enterprise Fund (6020)</b>	<u>Budget</u>	<u>Actual thru 3/20/2019</u>
Revenue	\$4,194,679	\$3,312,986
Expenditures	\$3,870,312	\$2,349,305
<b>Operating Surplus/(Shortfall)</b>	<b>\$324,367</b>	<b>\$963,681</b>

<b>Measure H Fund (0004)</b>	<u>Budget</u>	<u>Actual thru 3/20/2019</u>
Revenue	\$1,935,456	\$1,036,047
Expenditures	\$1,910,413	\$634,076
<b>Operating Surplus/(Shortfall)</b>	<b>\$25,043</b>	<b>\$401,971</b>