

# CITY OF ATWATER AUDIT AND FINANCE COMMITTEE

## AGENDA

Council Chambers  
750 Bellevue Road  
Atwater, California

**May 28, 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. **April 22, 2019**

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

REPORTS AND PRESENTATIONS:

**2. Treasurer's Reports for months ending April 30, 2019**  
(City Treasurer Heller)

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

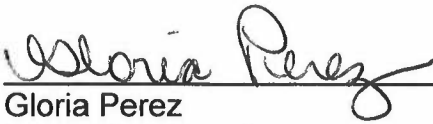
COMMITTEE MEMBER COMMENTS:

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

---

### AUDIT AND FINANCE COMMITTEE

### ACTION MINUTES

**April 22, 2019**

REGULAR SESSION: (Council Chambers)

*The City of Atwater Audit and Finance Committee met in Regular Session this date at 4:30 PM in the City Council Chambers located at the Atwater Civic Center, 750 Bellevue Road, Atwater, California.*

ROLL CALL:

**Present:** Committee Members Ambriz, Vierra  
**Absent:** City Treasure Heller  
**Staff Present:** City Manager Waterman, Accountant II Tejada, Recording Secretary Perez

SUBSEQUENT NEED ITEMS:

**None**

MINUTES:

February 25, 2019

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

COMMENTS FROM THE PUBLIC:

***Notice to the public was read.***

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

REPORTS AND PRESENTATIONS:

Treasurer's Report for months ending February 28, 2019 and March 31, 2019  
(City Treasurer Heller)

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

Financial Update regarding Fiscal Year 2018-2019 (Finance)

***Accountant II Tejeda provided an update regarding the Fiscal Year 2018-19 Budget.***

COMMITTEE MEMBER COMMENTS:

Committee Member comments

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

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

ADJOURNMENT:

***The meeting adjourned at 4:54 PM.***

---

Cindy Vierra  
Audit and Finance Committee Chair

By: Gloria Perez,  
Recording Secretary

**STATEMENT OF CHANGES IN CASH BALANCE, UNAUDITED**  
**BY FUND**  
**AS OF 4/30/19**

<b>FUND</b>	<b>BEG. BALANCE</b>	<b>CASH DEBITS</b>	<b>CASH CREDITS</b>	<b>ENDING BAL.</b>
0001 General Fund	305,475.56	776,979.04	1,515,710.40	(433,255.80)
0003 General Fund Capital	(96,684.37)	2,684.92	7,215.88	(101,215.33)
0004 Measure H Fund	1,308,744.13	159,106.62	59,890.60	1,407,960.15
0005 Ferrari Ranch Project Fund	20,588.14	0.00	0.00	20,588.14
0006 Reimbursement Agreements Fund	0.00	0.00	0.00	0.00
0007 Measure V Fund	967,685.27	98,194.57	170.00	1,065,709.84
0008 Measure V 20% Alternative Modes	255,581.04	24,548.65	131.62	279,998.07
1005 Police Grants Fund	409,355.17	10,889.59	0.00	420,244.76
1011 Gas Tax/Street Improvement	728,285.93	100,502.16	144,564.28	684,223.81
1013 Local Transportation Fund	434,716.28	28,525.50	6,210.00	457,031.78
1015 Traffic Circulation Fund	1,040,214.95	0.00	0.00	1,040,214.95
1016 Applegate Interchange	739,476.40	0.00	0.00	739,476.40
1017 RSTP-Regional Surface Transp Prog	331,666.02	0.00	3,220.00	328,446.02
1018 SB1-Road Maint & Rehab RMRA	497,329.19	57,892.67	0.00	555,221.86
1020 Parks and Recreation Fund	1,957,916.04	0.00	0.00	1,957,916.04
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	120,662.05	0.00	0.00	120,662.05
1093 Fire Facility Impact Fee	74,291.81	0.00	0.00	74,291.81
1095 Government Building Facility	182,718.66	0.00	0.00	182,718.66
3064-67 Redevelopment/Successor Agency Funds	910,311.63	11,248.89	1,332.50	920,228.02
4020 Performance Bond Trust	214,075.14	0.00	0.00	214,075.14
4030 Narcotics Program Trust	5,363.57	0.00	0.00	5,363.57
4060 Section 125 Medical	1,231.73	205.00	0.00	1,436.73
4070 Section 125 Dependent Care	0.00	0.00	0.00	0.00
4090 CFD No. 1 Trust	96,831.29	0.00	0.00	96,831.29
5001-54 All Maintenance Districts	1,559,012.13	0.00	9,101.35	1,549,910.78
5050 CFD Districts	44,789.65	0.00	21,808.48	22,981.17
6000 Water Enterprise Fund	315,058.37	452,143.82	120,624.66	646,577.53

**STATEMENT OF CHANGES IN CASH BALANCE, UNAUDITED**  
**BY FUND**  
**AS OF 4/30/19**

<b>FUND</b>	<b>BEG. BALANCE</b>	<b>CASH DEBITS</b>	<b>CASH CREDITS</b>	<b>ENDING BAL.</b>
6001 Water Fund Capital Replacement	4,545,496.20	0.00	5,860.00	4,539,636.20
6002 DBCP Settlement	419,221.95	129.30	38,823.27	380,527.98
6004 Water Well- Buhach Colony	175,265.97	0.00	0.00	175,265.97
6005 Water Capital Impact Fees	1,761,083.59	0.00	0.00	1,761,083.59
6006 Water Operating Reserve Fund	175,729.13	0.00	0.00	175,729.13
6007 1,2,3-TCP Fund	526,240.31	0.00	546.00	525,694.31
6010 Sewer Enterprise Fund	11,648,182.83	889,078.27	633,697.28	11,903,563.82
6011 Sewer Fund Capital Replacement	2,660,414.44	0.00	0.00	2,660,414.44
6020 Sanitation Enterprise	2,221,427.17	366,062.01	101,883.65	2,485,605.53
7000 Internal Service Fund	399,933.44	1,125.12	51,366.00	349,692.56
7010 Employee Benefits Fund	818,725.16	1,783.50	53,912.31	766,596.35
7020 Risk Management	468,340.17	521.37	14,982.20	453,879.34
7030 Information Technology	171,369.78	0.00	12,460.69	158,909.09
9090 Accrued Interest Fund	0.00	155,109.52	0.00	155,109.52
<b>TOTAL</b>	<b>39,138,971.26</b>	<b>3,136,730.52</b>	<b>2,803,511.17</b>	<b>39,472,190.61</b>

Prepared by: Patricia Tejada  
 Patricia Tejada, Accountant II

Approved by: Jim Heller  
 Jim Heller, City Treasurer

**Statement of Changes in Cash Balance  
by Bank  
As of 4/30/19**

	Beg. Period Balance	Cash Debits	Cash Credits	End Period Balance
City - LAIF	29,252,093.37	153,117.52		29,405,210.89
City - RMA Long-Term Investment Fund	1,086,418.00	1,992.00		1,088,410.00
City Checking & Investment Accounts	4,155,948.82	2,981,503.94	2,232,214.33	4,905,238.43
Wastewater Checking	3,902,511.89	0.00	571,296.84	3,331,215.05
RA Obligation Retirement Fund	741,999.18	117.06		742,116.24
<b>Totals</b>	<u>39,138,971.26</u>	<u>3,136,730.52</u>	<u>2,803,511.17</u>	<u>39,472,190.61</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	29,405,210.89	Chase General Checking	4,781,126.84
Chandler Asset Mgt.	1,088,410.00	Chase Wastewater Checking	3,331,215.05
		Chase Redevelopment Checking	742,116.24