

Pursuant to the provisions of the Governor's Executive Orders N-29-20, which suspended certain requirements of the Brown Act, you may view the agenda, agenda packet and/or the minutes of the meeting at www.atwater.org.

If you wish to make either a general public comment or to comment on a specific agenda item, please submit your comment (include Agenda Item Number in the subject line) to the Finance Director at kjacobshunter@atwater.org. Email comments will be accepted on or before 2:00 PM on November 23, 2020.

Assistance will be provided to those requiring accommodations for disabilities in compliance with the Americans with Disabilities Act of 1990. Persons requesting accommodation should contact the City in advance of the meeting, and as soon as possible, at (209) 357-6310.

CITY OF ATWATER AUDIT AND FINANCE COMMITTEE

AGENDA

Council Chambers
750 Bellevue Road
Atwater, California

November 23, 2020

CALL TO ORDER:



4:30 PM

PLEDGE OF ALLEGIANCE TO THE FLAG:

ROLL CALL:

Ambriz _____, Heller _____, Vierra _____

SUBSEQUENT NEED ITEMS: (The Chair shall announce any requests for items requiring immediate action subsequent to the posting of the agenda. Subsequent need items require a two-thirds vote of the members of the Audit and Finance Committee present at the meeting.)

APPROVAL OF AGENDA AS POSTED OR AS AMENDED: (This is the time for the Audit and Finance Committee to remove items from the agenda or to change the order of the agenda.)

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

MINUTES:

1. September 28, 2020 – Regular meeting

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

FUNDING AND BUDGET MATTERS:

2. **Treasurer's Report for the month ending September 30, 2020.** (City Treasurer Heller)

Staff's Recommendation: Motion to recommend that the City Council accept the Treasurer's Report for the month ending September 30, 2020.

REPORTS AND PRESENTATIONS FROM STAFF:

3. **Verbal report from Finance Director Jacobs-Hunter providing an overview of the League of California Cities webinar featuring CDTFA (California Department Taxation and Fee Administration) providing COVID-19 Impacts to local Sales and Use Tax Receipts in California.** (Finance Director Jacobs-Hunter) (continued from 9/28/20 Regular Meeting, 10/26/20 Regular Meeting was cancelled)

No action requested. Informational item only.

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. Please limit comments to a maximum of three (3) minutes.

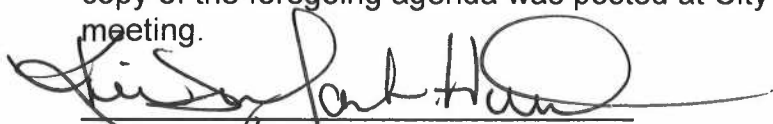
COMMITTEE MEMBER MATTERS:

Committee Member comments

ADJOURNMENT:

CERTIFICATION:

I, Kellie Jacobs-Hunter, Finance Director 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.


Kellie Jacobs-Hunter
Finance Director

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 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) 357-6310. You may also send the request by email to kjacobshunter@atwater.org.



CITY OF ATWATER

REGULAR MEETING AUDIT AND FINANCE COMMITTEE

ACTION MINUTES

SEPTEMBER 28, 2020

CALL TO ORDER:

The City of Atwater Audit and Finance Committee met in Regular Session this date at 4:31 PM in the City Council Chambers located at the Atwater Civic Center, 750 Bellevue Road, Atwater, California; Committee Chair Vierra presiding.

PLEDGE OF ALLEGIANCE OF THE FLAG: *Deferred to Regular Council Meeting.*

ROLL CALL:

Present: Committee Vice Chair Ambriz, Committee Chair Vierra, Committee Member Heller
Absent: None
Staff Present: Deputy City Manager Del Real, Finance Operations Manager Tejada, Deputy City Clerk Vang

SUBSEQUENT NEED ITEMS:

None to report.

APPROVAL OF AGENDA AS POSTED OR AS AMENDED:

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

MINUTES:

August 24, 2020 – Regular meeting

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

Treasurer's Report for the month ending August 31, 2020. (City Treasurer Heller)

MOTION: Vice Chair Ambriz moved to approve the Treasurer's Report for the month ending August 31, 2020 as listed. The motion was seconded by Committee Chair Vierra and the vote was: Ayes: Ambriz, Vierra; Noes: none; Abstain: Heller. The motion passed.

REPORTS AND PRESENTATIONS FROM STAFF:

Verbal report from Finance Director Jacobs-Hunter providing an overview of the League of California Cities webinar featuring CDTFA (California Department Taxation and Fee Administration) providing COVID-19 Impacts to local Sales and Use Tax Receipts in California. (Finance Director Jacobs-Hunter)

Finance Director Jacobs-Hunter was absent, and the Committee agreed to continue the item to the next regular Audit and Finance Committee meeting of October 26, 2020 at 4:30 PM.

No action required. Informational item only.

COMMENTS FROM THE PUBLIC:

No one came forward to speak.

COMMITTEE MEMBER COMMENTS:

None.

ADJOURNMENT:

Committee Chair Vierra adjourned the meeting at 4:35 PM.

CINDY VIERRA
COMMITTEE CHAIR

By: Richard Vang
Deputy City Clerk

**Statement of Changes in Cash Balance
by Bank
As of 9/30/2020**

| | Beg. Period Balance | Cash Debits | Cash Credits | End Period Balance |
|--------------------------------------|------------------------|---------------------|---------------------|-----------------------|
| City - LAIF | 64,625,991.11 | | | 64,625,991.11 |
| City - RMA Long-Term Investment Fund | 1,120,456.00 | 1,826.00 | | 1,122,282.00 |
| City Checking & Investment Accounts | 2,807,595.83 | 2,840,721.34 | 3,734,537.84 | 1,913,779.33 |
| Wastewater Checking | 4,610,584.64 | | 371,233.86 | 4,239,350.78 |
| RA Obligation Retirement Fund | 73,065.96 | 2.98 | | 73,068.94 |
| US Bank/Chandler Asset Mgt. | 14,133,999.53 | 3,008,282.36 | | 17,142,281.89 |
| PARS Post-Employment Benefits Trust | 214,672.89 | | 4,465.16 | 210,207.73 |
| Totals | <u>87,586,365.96</u> | <u>5,850,832.68</u> | <u>4,110,236.86</u> | <u>89,326,961.78</u> |

Prepared by: Patricia Tejada
Patricia Tejada, Finance Operations Manager

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 | 64,625,991.11 | Chase General Checking | 2,261,399.02 |
| Chandler Asset Mgt. | 1,122,282.00 | Chase Wastewater Checking | 4,239,350.78 |
| US Bank/Chandler Asset Mgt. | 17,142,281.89 | Chase Redevelopment Checking | 73,068.94 |
| PARS Post-Employment Benefits Trust | 210,207.73 | | |

STATEMENT OF CHANGES IN CASH BALANCE, UNAUDITED
BY FUND
AS OF 9/30/2020

| FUND | BEG. BALANCE | CASH DEBITS | CASH CREDITS | ENDING BAL. |
|--|---------------------|--------------------|---------------------|--------------------|
| 0001 General Fund | 2,537,566.94 | 1,301,366.69 | 1,260,734.12 | 2,578,199.51 |
| 0003 General Fund Capital | (189,257.44) | 183,729.20 | 0.00 | (5,528.24) |
| 0004 Public Safety Trans & Use Tax | (71,267.52) | 166,853.16 | 58,580.78 | 37,004.86 |
| 0005 Ferrari Ranch Project Fund | 20,841.88 | 0.00 | 0.00 | 20,841.88 |
| 0007 Measure V Fund | 1,810,802.00 | 0.00 | 0.00 | 1,810,802.00 |
| 0008 Measure V 20% Alternative Modes | 348,189.87 | 0.00 | 1,800.00 | 346,389.87 |
| 0009 Abandoned Veh Abatement Fund | 1,779.77 | 3,459.92 | 1,818.34 | 3,421.35 |
| 0010 Measure V Regional Fund | (2,105,434.20) | 0.00 | 615.00 | (2,106,049.20) |
| 1005 Police Grants Fund | 80,979.35 | 0.00 | 0.00 | 80,979.35 |
| 1011 Gas Tax/Street Improvement | 262,825.06 | 123,075.52 | 61,128.25 | 324,772.33 |
| 1013 Local Transportation Fund | 501,870.47 | 2,766.92 | 0.00 | 504,637.39 |
| 1015 Traffic Circulation Fund | 1,146,547.99 | 38,319.00 | 0.00 | 1,184,866.99 |
| 1016 Applegate Interchange | 756,220.48 | 0.00 | 0.00 | 756,220.48 |
| 1017 RSTP-Regional Surface Transp Prog | 630,137.30 | 1,089,079.00 | 0.00 | 1,719,216.30 |
| 1018 SB1-Road Maint & Rehab RMRA | 1,118,042.88 | 47,337.90 | 9,780.00 | 1,155,600.78 |
| 1019 LPP-Local Partnership Prg Fund | (117.73) | 0.00 | 0.00 | (117.73) |
| 1020 Parks and Recreation Fund | 1,687,438.30 | 28,584.00 | 60,457.47 | 1,655,564.83 |
| 1050 Buhach Colony High School | 228,410.62 | 0.00 | 0.00 | 228,410.62 |
| 1055 Neighborhood Stabilization | 217,996.25 | 0.00 | 0.00 | 217,996.25 |
| 1059-78 Housing Grant Funds | 423,841.24 | 0.00 | 0.00 | 423,841.24 |
| 1091 Police Facility Impact Fee | 143,055.26 | 6,119.88 | 0.00 | 149,175.14 |
| 1093 Fire Facility Impact Fee | 102,175.37 | 7,547.88 | 0.00 | 109,723.25 |
| 1095 Government Building Facility | 204,717.26 | 5,740.86 | 0.00 | 210,458.12 |
| 3064-67 Redevelopment/Successor Agency Funds | 570,271.57 | 26,490.93 | 16,214.75 | 580,547.75 |
| 4020 Performance Bond Trust | 216,713.66 | 0.00 | 0.00 | 216,713.66 |
| 4030 Narcotics Program Trust | 2,046.86 | 0.00 | 0.00 | 2,046.86 |
| 4060 Section 125 Medical | 2,851.51 | 195.00 | 0.00 | 3,046.51 |
| 4070 Section 125 Dependent Care | 0.00 | 0.00 | 0.00 | 0.00 |
| 4090 CFD No. 1 Trust | 98,024.84 | 0.00 | 0.00 | 98,024.84 |
| 5001-55 All Maintenance Districts | 1,248,579.71 | 1,890.00 | 38,528.92 | 1,211,940.79 |

STATEMENT OF CHANGES IN CASH BALANCE, UNAUDITED

BY FUND

AS OF 9/30/2020

| FUND | BEG. BALANCE | CASH DEBITS | CASH CREDITS | ENDING BAL. |
|-------------------------------------|----------------------|---------------------|---------------------|----------------------|
| 5050 CFD Districts | (54,604.00) | 0.00 | 42,568.65 | (97,172.65) |
| 6000 Water Enterprise Fund | 3,380,903.43 | 539,856.25 | 579,271.96 | 3,341,487.72 |
| 6001 Water Fund Capital Replacement | 4,467,042.00 | 0.00 | 321.16 | 4,466,720.84 |
| 6002 DBCP Settlement | 16,221.71 | 0.00 | 0.00 | 16,221.71 |
| 6004 Water Well- Buhach Colony | 180,152.16 | 0.00 | 0.00 | 180,152.16 |
| 6005 Water Capital Impact Fees | 1,946,474.89 | 44,588.00 | 0.00 | 1,991,062.89 |
| 6006 Water Operating Reserve Fund | 177,895.02 | 0.00 | 0.00 | 177,895.02 |
| 6007 1,2,3-TCP Fund | 42,894,483.03 | 8,282.36 | 43,922.42 | 42,858,842.97 |
| 6010 Sewer Enterprise Fund | 15,261,386.04 | 902,455.53 | 1,074,860.07 | 15,088,981.50 |
| 6011 Sewer Fund Capital Replacement | 2,909,986.64 | 51,273.68 | 0.00 | 2,961,260.32 |
| 6020 Sanitation Enterprise | 2,368,293.77 | 368,496.27 | 440,092.35 | 2,296,697.69 |
| 7000 Internal Service Fund | 212,188.13 | 317,619.02 | 114,310.25 | 415,496.90 |
| 7010 Employee Benefits Fund | 842,297.95 | 188,266.21 | 60,165.05 | 970,399.11 |
| 7020 Risk Management | 245,864.40 | 258,871.75 | 170,620.85 | 334,115.30 |
| 7030 Information Technology | 91,670.24 | 138,567.75 | 71,807.31 | 158,430.68 |
| 9090 Accrued Interest Fund | 650,261.00 | 0.00 | 2,639.16 | 647,621.84 |
| TOTAL | 87,586,365.96 | 5,850,832.68 | 4,110,236.86 | 89,326,961.78 |

Prepared by: Patricia Tejada
 Patricia Tejada, Finance Operations Manager

Approved by: Jim Heller
 Jim Heller, City Treasurer