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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](mailto:kjacobshunter@atwater.org). Email comments will be accepted on or before 2:00 PM on March 22, 2021.

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

**March 22, 2021**

CALL TO ORDER:



**4:30 PM**

PLEDGE OF ALLEGIANCE TO THE FLAG:

ROLL CALL:

**Ambriz \_\_\_\_\_, Borba \_\_\_\_\_, Button \_\_\_\_\_**

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.

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.)

MINUTES:

**1. February 22, 2021 – Regular Meeting**

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

FUNDING AND BUDGET MATTERS:

**2. Treasurer's Report for the month ending February 28, 2021** (City Treasurer Borba)

**Staff's Recommendation:** Motion to recommend that the City Council accept the Treasurer's Report for the month ending February 28, 2021.

REPORTS AND PRESENTATIONS FROM STAFF:

**3. Verbal report from Finance Director Jacobs-Hunter providing an overview of the Fiscal Year 2021/22 Budget Process** (Finance Director Jacobs-Hunter)

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*

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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](mailto:kjacobshunter@atwater.org).*



## CITY OF ATWATER

### REGULAR MEETING AUDIT AND FINANCE COMMITTEE

#### ACTION MINUTES

FEBRUARY 22, 2021

*The City of Atwater Audit and Finance Committee met in Regular Session this date at 4:34 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 OF THE FLAG: *Deferred to Regular Council Meeting.*

ROLL CALL:

**Present:** Committee Vice Chair Ambriz, Committee Member Button,  
Committee Member Borba

**Absent:** None

**Staff Present:** City Manager Waterman, Finance Director Jacobs-Hunter

SELECTION OF AUDIT AND FINANCE COMMITTEE CHAIR:

**MOTION:** *Committee Member Button moved to appoint Committee Vice Chair Ambriz to serve as Committee Chair of the Audit and Finance Committee for remainder of calendar year 2021. The motion was seconded by Committee Member Borba and the vote was: Ayes: Borba, Button, Ambriz; Noes: None. The motion passed.*

SELECTION OF AUDIT AND FINANCE COMMITTEE VICE CHAIR:

**MOTION:** *Committee Chair Ambriz moved to appoint Committee Member Button to serve as Committee Vice Chair of the Audit and Finance Committee for remainder of calendar year 2021. The motion was seconded by Committee Member Button and the vote was: Ayes: Borba, Button, Ambriz; Noes: None. The motion passed.*

SUBSEQUENT NEED ITEMS:

*None to report.*

MINUTES:

December 14, 2020 – Special meeting

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

FUNDING AND BUDGET MATTERS:

Treasurer's Report for the month ending January 31, 2021 (City Treasurer Borba)

***MOTION: Committee Vice Chair Button moved to approve the January 31, 2021 Treasurer's Report as listed. The motion was seconded by Committee Chair Ambriz and the vote was: Ayes: Ambriz, Button; Abstain: Borba; Noes: None. The motion passed.***

REPORTS AND PRESENTATIONS FROM STAFF:

Verbal report from Finance Director Jacobs-Hunter providing a summary of the most recent sales tax revenue / receipts received by City of Atwater.

***Finance Director Jacobs-Hunter provided an update and presented a summary of the most recent sales tax revenue / receipts received by the City of Atwater.***

***No action required. Informational item only.***

COMMENTS FROM THE PUBLIC:

***No one came forward to speak.***

COMMITTEE MEMBER COMMENTS:

***None.***

ADJOURNMENT:

***Committee Chair Ambriz adjourned the meeting at 4:52 PM.***

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DANNY AMBRIZ  
COMMITTEE VICE CHAIR

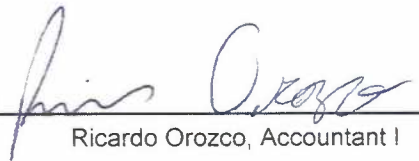
By: Kellie Jacobs-Hunter  
Finance Director


**STATEMENT OF CHANGES IN CASH BALANCE, UNAUDITED**  
**BY FUND**  
**AS OF 2/28/2021**

<b>FUND</b>	<b>BEG. BALANCE</b>	<b>CASH DEBITS</b>	<b>CASH CREDITS</b>	<b>ENDING BAL.</b>
0001 General Fund	6,217,801.24	1,059,703.88	862,944.35	6,414,560.77
0003 General Fund Capital	(43,123.83)	0.00	28,154.97	(71,278.80)
0004 Public Safety Trans & Use Tax	(3,424.87)	308,435.26	44,043.00	260,967.39
0005 Ferrari Ranch Project Fund	21,024.70	0.00	0.00	21,024.70
0007 Measure V Fund	2,061,302.94	53,528.28	0.00	2,114,831.22
0008 Measure V 20% Alternative Modes	404,508.36	13,382.06	3,634.57	414,255.85
0009 Abandoned Veh Abatement Fund	267.27	0.00	1,478.85	(1,211.58)
0010 Measure V Regional Fund	(5,142.71)	0.00	0.00	(5,142.71)
1005 Police Grants Fund	56,154.61	11,000.00	180.64	66,973.97
1011 Gas Tax/Street Improvement	138,946.48	48,452.94	28,892.61	158,506.81
1013 Local Transportation Fund	528,324.94	22,487.22	0.00	550,812.16
1015 Traffic Circulation Fund	1,219,467.94	95,051.83	0.00	1,314,519.77
1016 Applegate Interchange	762,854.29	0.00	0.00	762,854.29
1017 RSTP-Regional Surface Transp Prog	1,936,886.31	0.00	0.00	1,936,886.31
1018 SB1-Road Maint & Rehab RMRA	1,302,505.75	42,944.67	30,312.50	1,315,137.92
1019 LPP-Local Partnership Prg Fund	0.00	0.00	0.00	0.00
1020 Parks and Recreation Fund	1,617,387.81	76,224.00	0.00	1,693,611.81
1050 Buhach Colony High School	230,414.30	0.00	0.00	230,414.30
1055 Neighborhood Stabilization	219,908.58	0.00	0.00	219,908.58
1059-78 Housing Grant Funds	427,559.28	0.00	0.00	427,559.28
1091 Police Facility Impact Fee	155,105.03	13,752.00	0.00	168,857.03
1093 Fire Facility Impact Fee	116,552.78	17,833.70	0.00	134,386.48
1095 Government Building Facility	217,015.59	13,211.67	0.00	230,227.26
3064-67 Redevelopment/Successor Agency Funds	1,476,172.39	505,162.88	2,840.00	1,978,495.27
4020 Performance Bond Trust	218,614.74	0.00	0.00	218,614.74
4030 Narcotics Program Trust	2,064.81	0.00	0.00	2,064.81
4060 Section 125 Medical	1,837.92	124.00	0.00	1,961.92
4070 Section 125 Dependent Care	0.00	0.00	0.00	0.00
4090 CFD No. 1 Trust	130,393.35	0.00	0.00	130,393.35
5001-55 All Maintenance Districts	1,413,278.06	17,343.50	10,900.44	1,419,721.12

**STATEMENT OF CHANGES IN CASH BALANCE, UNAUDITED**  
**BY FUND**  
**AS OF 2/28/2021**

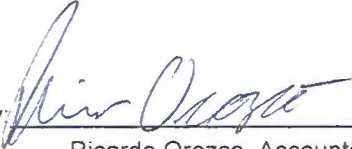
<b>FUND</b>	<b>BEG. BALANCE</b>	<b>CASH DEBITS</b>	<b>CASH CREDITS</b>	<b>ENDING BAL.</b>
5050 CFD Districts	59,804.37	0.00	26,394.70	33,409.67
6000 Water Enterprise Fund	4,325,399.56	496,919.07	169,533.65	4,652,784.98
6001 Water Fund Capital Replacement	4,483,899.26	0.00	5,052.05	4,478,847.21
6002 DBCP Settlement	16,790.73	0.00	0.00	16,790.73
6004 Water Well- Buhach Colony	181,727.95	0.00	0.00	181,727.95
6005 Water Capital Impact Fees	2,046,206.47	97,448.00	0.00	2,143,654.47
6006 Water Operating Reserve Fund	179,455.57	0.00	0.00	179,455.57
6007 1,2,3-TCP Fund	42,252,687.96	0.00	92,582.20	42,160,105.76
6010 Sewer Enterprise Fund	15,165,147.66	725,308.33	801,022.96	15,089,433.03
6011 Sewer Fund Capital Replacement	3,027,292.48	125,578.30	0.00	3,152,870.78
6020 Sanitation Enterprise	2,586,118.23	371,669.17	303,443.49	2,654,343.91
7000 Internal Service Fund	374,056.67	2,343.40	106,983.01	269,417.06
7010 Employee Benefits Fund	951,894.52	16,467.42	72,612.73	895,749.21
7020 Risk Management	462,657.52	227.50	24,848.50	438,036.52
7030 Information Technology	100,520.99	1,660.88	27,101.95	75,079.92
9090 Accrued Interest Fund	102,238.16	6,294.22	0.00	108,532.38
<b>TOTAL</b>	<b>97,140,556.16</b>	<b>4,142,554.18</b>	<b>2,642,957.17</b>	<b>98,640,153.17</b>

Prepared by:   
 Ricardo Orozco, Accountant I

Approved by:   
 Mark Borba, City Treasurer

**Statement of Changes in Cash Balance  
by Bank  
As of 2/28/2021**

	Beg. Period Balance	Cash Debits	Cash Credits	End Period Balance
City - LAIF	63,865,998.68	3,500,000.00		67,365,998.68
City - RMA Long-Term Investment Fund	1,128,963.00	1,516.00		1,130,479.00
City Checking & Investment Accounts	5,040,169.76	636,252.73	2,180,341.11	3,496,081.38
Wastewater Checking	2,754,415.39	0.00	371,233.86	2,383,181.53
RA Obligation Retirement Fund	956,076.18	7.23		956,083.41
US Bank/Chandler Asset Mgt.	23,162,292.88		91,382.20	23,070,910.68
PARS Post-Employment Benefits Trust	<u>232,640.27</u>	<u>4,778.22</u>		<u>237,418.49</u>
Totals	<u>97,140,556.16</u>	<u>4,142,554.18</u>	<u>2,642,957.17</u>	<u>98,640,153.17</u>

Prepared by:   
Ricardo Orozco, Accountant I

Approved by:   
Mark Borba, 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	67,365,998.68	Chase General Checking	3,874,447.59
Chandler Asset Mgt.	1,130,479.00	Chase Wastewater Checking	2,383,181.53
US Bank/Chandler Asset Mgt.	23,070,910.68	Chase Redevelopment Checking	956,083.41
PARS Post-Employment Benefits Trust	237,418.49		