

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 June 28, 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

June 28, 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. May 24, 2021 – Regular Meeting

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

FUNDING AND BUDGET MATTERS:

2. Treasurer's Report for the month ending May 31, 2021 (City Treasurer Borba)

Staff's Recommendation: Motion to recommend that the City Council accept the Treasurer's Report for the month ending May 31, 2021.

REPORTS AND PRESENTATIONS FROM STAFF:

3. Introduction of new Finance Director, Delilah Youmara (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

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

May 24, 2021

The City of Atwater Audit and Finance Committee met in Regular Session this date at 4:33 PM in the City Council Chambers located at the Atwater Civic Center, 750 Bellevue Road, Atwater, California; Committee Chair Ambriz presiding.

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

ROLL CALL:

Present: Committee Chair Ambriz, Committee Vice Chair Button,
Committee Member Borba
Absent: None
Staff Present: City Manager Waterman, Finance Director Jacobs-Hunter

APPROVAL OF AGENDA AS POSTED OR AS AMENDED:

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

SUBSEQUENT NEED ITEMS:

None to report.

MINUTES:

April 26, 2021 – Regular meeting

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

FUNDING AND BUDGET MATTERS:

Treasurer's Report for the month ending April 30, 2021 (City Treasurer Borba)

MOTION: *Committee Chair Ambriz moved to approve the April 30, 2021 Treasurer's Report as listed. The motion was seconded by Committee Vice Chair Button and the vote was: Ayes: Button, Ambriz; Abstain: Borba; Noes: None. The motion passed.*

REPORTS AND PRESENTATIONS FROM STAFF:

Update regarding the proposed Fiscal Year 2021-22 Budget. (Finance Director Jacobs-Hunter)

Finance Director Jacobs-Hunter provided update to that the proposed Fiscal Year 2021-22 Budget would be brought before Council for review and possible adoption at the June 14, 2021 Regular Council Meeting.

No action requested. Informational item only.

COMMENTS FROM THE PUBLIC:

No one came forward to speak.

COMMITTEE MEMBER COMMENTS:

None to report.

ADJOURNMENT:

Committee Chair Ambriz adjourned the meeting at 4:46 PM.

DANNY AMBRIZ
COMMITTEE CHAIR


By: Kellie Jacobs-Hunter
Finance Director

STATEMENT OF CHANGES IN CASH BALANCE, UNAUDITED
BY FUND
AS OF 5/31/2021

FUND	BEG. BALANCE	CASH DEBITS	CASH CREDITS	ENDING BAL.
0001 General Fund	5,858,697.80	4,248,515.98	734,010.73	9,373,203.05
0003 General Fund Capital	(315,796.26)	1,014.73	293,679.61	(608,461.14)
0004 Public Safety Trans & Use Tax	455,232.99	338,312.23	40,316.28	753,228.94
0005 Ferrari Ranch Project Fund	21,048.37	0.00	0.00	21,048.37
0007 Measure V Fund	2,242,067.48	56,728.21	0.00	2,298,795.69
0008 Measure V 20% Alternative Modes	407,025.36	14,182.05	39,162.75	382,044.66
0009 Abandoned Veh Abatement Fund	(1,622.06)	0.00	1,353.20	(2,975.26)
0010 Measure V Regional Fund	(29,009.83)	0.00	180.00	(29,189.83)
1005 Police Grants Fund	66,508.76	0.00	0.00	66,508.76
1011 Gas Tax/Street Improvement	230,549.28	0.00	27,759.42	202,789.86
1013 Local Transportation Fund	562,582.05	0.00	0.00	562,582.05
1015 Traffic Circulation Fund	1,359,733.11	2,193.00	2,025.00	1,359,901.11
1016 Applegate Interchange	763,713.18	0.00	0.00	763,713.18
1017 RSTP-Regional Surface Transp Prog	1,939,067.05	0.00	0.00	1,939,067.05
1018 SB1-Road Maint & Rehab RMRA	1,390,935.75	47,716.53	705.00	1,437,947.28
1019 LPP-Local Partnership Prg Fund	0.00	0.00	0.00	0.00
1020 Parks and Recreation Fund	1,706,722.25	4,764.00	0.00	1,711,486.25
1050 Buhach Colony High School	230,673.72	0.00	0.00	230,673.72
1055 Neighborhood Stabilization	220,156.17	0.00	0.00	220,156.17
1059-78 Housing Grant Funds	523,289.40	0.00	0.00	523,289.40
1091 Police Facility Impact Fee	175,470.37	802.00	0.00	176,272.37
1093 Fire Facility Impact Fee	142,867.15	1,040.00	0.00	143,907.15
1095 Government Building Facility	236,553.45	757.52	0.00	237,310.97
3064-67 Redevelopment/Successor Agency Funds	2,002,511.63	1,555,267.57	1,921,947.10	1,635,832.10
4020 Performance Bond Trust	218,860.87	0.00	0.00	218,860.87
4030 Narcotics Program Trust	2,067.13	0.00	0.00	2,067.13
4060 Section 125 Medical	2,209.92	124.00	0.00	2,333.92
4070 Section 125 Dependent Care	0.00	0.00	0.00	0.00
4090 CFD No. 1 Trust	130,540.16	0.00	0.00	130,540.16
5001-55 All Maintenance Districts	1,385,090.93	100,726.40	23,333.70	1,462,483.63

STATEMENT OF CHANGES IN CASH BALANCE, UNAUDITED
BY FUND
AS OF 5/31/2021

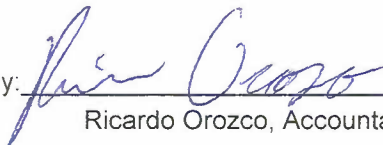
FUND	BEG. BALANCE	CASH DEBITS	CASH CREDITS	ENDING BAL.
5050 CFD Districts	(35,923.01)	279,480.33	26,249.43	217,307.89
6000 Water Enterprise Fund	5,248,509.05	508,244.19	136,226.23	5,620,527.01
6001 Water Fund Capital Replacement	4,424,017.66	0.00	15,673.75	4,408,343.91
6002 DBCP Settlement	16,809.63	0.00	0.00	16,809.63
6004 Water Well- Buhach Colony	181,932.55	629.68	0.00	182,562.23
6005 Water Capital Impact Fees	2,192,278.98	6,178.00	0.00	2,198,456.98
6006 Water Operating Reserve Fund	179,657.61	0.00	0.00	179,657.61
6007 1,2,3-TCP Fund	40,763,610.83	45,047.92	1,864,461.51	38,944,197.24
6010 Sewer Enterprise Fund	16,830,158.54	871,878.65	697,726.65	17,004,310.54
6011 Sewer Fund Capital Replacement	3,215,158.66	8,134.00	0.00	3,223,292.66
6020 Sanitation Enterprise	2,787,928.49	364,200.43	251,961.47	2,900,167.45
7000 Internal Service Fund	387,284.10	30,981.57	199,235.19	219,030.48
7010 Employee Benefits Fund	949,160.22	5,322.24	60,138.37	894,344.09
7020 Risk Management	517,793.09	0.00	3,537.50	514,255.59
7030 Information Technology	147,801.87	20,000.00	27,367.37	140,434.50
9090 Accrued Interest Fund	81,348.09	3,414.65	0.00	84,762.74
TOTAL	99,815,272.54	8,515,655.88	6,367,050.26	101,963,878.16

Prepared by: 
 Ricardo Orozco, Accountant I

Approved by: 
 Mark Borba, City Treasurer

**Statement of Changes in Cash Balance
by Bank
As of 5/31/2021**

	Beg. Period Balance	Cash Debits	Cash Credits	End Period Balance
City - LAIF	67,437,938.90			67,437,938.90
City - RMA Long-Term Investment Fund	1,133,799.00	1,522.00		1,135,321.00
City Checking & Investment Accounts	5,318,693.49	8,467,225.08	5,040,143.26	8,745,775.31
Wastewater Checking	1,640,713.82	0.00	370,842.20	1,269,871.62
RA Obligation Retirement Fund	956,099.67	5.94	956,064.80	40.81
US Bank/Chandler Asset Mgt.	23,080,287.53	45,010.21		23,125,297.74
PARS Post-Employment Benefits Trust	247,740.13	1,892.65		249,632.78
Totals	<u>99,815,272.54</u>	<u>8,515,655.88</u>	<u>6,367,050.26</u>	<u>101,963,878.16</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	67,437,938.90	Chase General Checking	8,945,950.85
Chandler Asset Mgt.	1,135,321.00	Chase Wastewater Checking	1,269,871.62
US Bank/Chandler Asset Mgt.	23,125,297.74	Chase Redevelopment Checking	40.81
PARS Post-Employment Benefits Trust	249,632.78		