

*In-person participation by the public will be permitted. In addition, remote public participation is available in the following ways:*

- *Livestream online at [www.atwater.org](http://www.atwater.org) (Please be advised that there is a broadcasting delay. If you would like to participate in public comment, please use the option below).*
- *Submit a written public comment prior to the meeting: Public comments submitted to [cityclerk@atwater.org](mailto:cityclerk@atwater.org) by 4:00 p.m. on the day of the meeting will be distributed to the City Council, and made part of the official minutes but will not be read out loud during the meeting.*

*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) 357-6241.*

# **CITY OF ATWATER**

## **City Council**

### **AGENDA**

Council Chambers  
750 Bellevue Road  
Atwater, California

**October 13, 2025**

REGULAR SESSION: (Council Chambers)

CALL TO ORDER:

**6:00 PM**

INVOCATION:

PLEDGE OF ALLEGIANCE TO THE FLAG:

ROLL CALL: (City Council)

**Ambriz \_\_\_\_\_, Cale \_\_\_\_\_, Raymond \_\_\_\_\_, Rochester \_\_\_\_\_, Nelson \_\_\_\_\_**

SUBSEQUENT NEED ITEMS: (The City Clerk 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 City Council present at the meeting.)

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

CEREMONIAL MATTERS:

- **Oath of Office - Police Officer**

**Staff's Recommendation:** That City Clerk Kory Billings administer the ceremonial oath of office to the newly appointed Police Officers: Cody May and Miguel Lozano

CONSENT CALENDAR:

NOTICE TO THE PUBLIC

Background information has been provided on all matters listed under the Consent Calendar, and these items are considered to be routine. All items under the Consent Calendar are normally approved by one motion. If a Councilmember requests separate discussion on any item, that item will be removed from the Consent Calendar for separate action.

WARRANTS:

1. **October 13, 2025**

**Staff's Recommendation:** Receive and file reports as listed.

TREASURER'S REPORT:

2. **August 31, 2025**

**Staff's Recommendation:** Acceptance of report as listed.

MINUTES: (Audit and Finance)

3. a.) **June 23, 2025 — Regular meeting**  
b.) **August 25, 2025 — Regular meeting**

**Staff's Recommendation:** Acceptance of minutes as listed.

MINUTES: (City Council)

4. a.) **August 25, 2025 — Regular meeting**  
b.) **September 8, 2025 — Regular meeting**

**Staff's Recommendation:** Approval of minutes as posted.

RESOLUTIONS:

5. **Approving Fourth Amendment to the Professional Services Agreement to MuniServices, LLC of Centreville, Virginia for Consultant Services for Sales and Use Tax Audit & Report Services** (Finance Director Nicholas)

**Staff's Recommendation:** Adoption of Resolution No. 3572-25 approving the Fourth Amendment to the Professional Services Agreement, in a form approved by the City Attorney, to MuniServices, LLC of Centreville, Virginia to comply with state of California Department of Tax and Fee Administration requirements authorizing MuniServices, LLC to examine transactions tax, sales tax and use tax records of the City of Atwater and directs the City Manager, or his designee, to execute the Fourth Amendment on behalf of the City.

6. **Acknowledging Receipt of 2025 Annual City of Atwater Fire Inspection SB1205 Compliance Report** (CAL FIRE Battalion Chief Carvalho)

**Staff's Recommendation:** Adoption of Resolution No. 3573-25 acknowledging receipt of 2025 annual City of Atwater Fire Inspection Compliance Report as mandated by California Senate Bill 1205.

7. **Approving Budget Amendment Amending Fiscal Year 2025-26 Budget Regarding the Purchase of the Electric Street Sweeper** (Public Works Director Vinson)

**Staff's Recommendation:** Adoption of Resolution No. 3574-25 approving Budget Amendment No. 5, which amends the Fiscal Year 2025-26 budget by increasing the appropriation of general ledger account number 5000-1080-Z001 in the amount of \$166,973; and award a Purchase Agreement, in a form approved by the City Attorney, to Municipal Maintenance Equipment, Inc. of Sacramento, California, for the Electric Street Sweeper, City Project No. 25-02, Federal Project No. CML-5254 (035), in an amount not to exceed \$665,972.80; and Authorize and direct the City Manager, or his designee, to execute the contract on behalf of the City.

OTHER ACTIONABLE ITEMS:

8. **Notice of Completion of Olive Ave Overlay** (Public Works Director Vinson)

**Staff's Recommendation:** Accept work done under the contract for Olive Avenue Overlay Project, City Project 24-07; and authorize and direct City Manager to sign a Notice of Completion and have it recorded on behalf of the City;

ORDINANCES (WAIVING SECOND READING AND ADOPTION):

9. **Adoption of Ordinance No. CS 1073 approving Zoning Ordinance Text Amendment No. 25-09-0100 amending Chapter 17.71 "Conditional Use Permit" of the Atwater Municipal Code** (City Manager Hoem)

**Staff's Recommendation:** Waiving the second reading and adopting Ordinance no. CS 1073 approving Zoning Ordinance Text Amendment No. 25-09-0100 amending Chapter 17.71 "Conditional Use Permit" of the Atwater Municipal Code.

\*\*\*END OF CONSENT CALENDAR\*\*\*

REPORTS AND PRESENTATIONS FROM STAFF:

10. **Receiving and Accepting the City of Atwater's Annual Financial Report and Single Audit Report for the year ended June 30, 2024 and Independent Accountants' Report on Agreed-Upon Procedures Applied to Appropriations Limit Schedule for the year ended June 30, 2025** (Finance Director Nicholas)

**Staff's Recommendation:** Motion to receive and accept the City of Atwater's Annual Financial Report and Single Audit Report for the year ended June 30, 2024 and the Independent Accountants' Report on Agreed-Upon Procedures Applied to Appropriations Limit Schedule for the year ended June 30, 2025.

11. **Fire Department Quarterly Update** (CAL Fire Battalion Chief Randol)
12. **Police Department Quarterly Update** (Police Chief McEachin)
13. **Code Enforcement Annual Update** (Code Enforcement Manager Garcia)

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.

CITY COUNCIL REPORTS/UPDATES:

- **City Council Member Cale, District 1**
- **City Council Member Rochester, District 2**
- **City Council Member Ambriz, District 3**
- **City Council Member Raymond, District 4**
- **Mayor Nelson**

CITY MANAGER REPORTS/UPDATES:

14. **Update from the City Manager**

CLOSED SESSION:

- **Conference with Legal Counsel - Anticipated Litigation - Significant exposure to litigation pursuant to Government Code Section 54956.9(d)(2): Number of cases (1)**

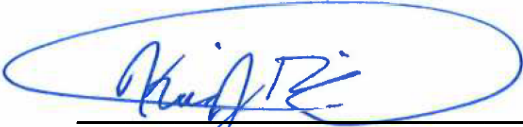


MAYOR OR CITY ATTORNEY REPORT OUT FROM CLOSED SESSION:

ADJOURNMENT:

CERTIFICATION:

I, Kory J. Billings, City Clerk 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.

  
KORY J. BILLINGS  
CITY CLERK

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 office of the City Clerk during normal business hours at 1160 Fifth Street, Atwater, California.*

*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, Atwater, California.*



*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 City Clerk's Office a minimum of three (3) business days in advance of the meeting at (209) 357-6241. You may also send the request by email to [cityclerk@atwater.org](mailto:cityclerk@atwater.org).*

***Unless otherwise noted, City Council actions include a determination that they are not a "Project" within the meaning of the California Environmental Quality Act (CEQA), and therefore, that CEQA does not apply to such actions.***

**LEVINE ACT PUBLIC PARTY/APPLICANT DISCLOSURE OBLIGATIONS:**

*Applicants, parties, and their agents who have made campaign contributions totaling more than \$250 (aggregated) to a Councilmember over the past 12 months, must publicly disclose that fact for the official record of that agenda item. Disclosures must include the amount of the campaign contribution aggregated, and the name(s) of the campaign contributor(s) and Councilmember(s). The disclosure may be made either in writing to the City Clerk prior to the agenda item consideration, or by verbal disclosure at the time of the agenda item consideration.*

*The foregoing statements do not constitute legal advice, nor a recitation of all legal requirements and obligations of parties/applicants and their agents. Parties and agents are urged to consult with their own legal counsel regarding the requirements of the law.*

OCTOBER



SUN	MON	TUE	WED	THU	FRI	SAT
			1	2	3	4
						
5	6	7	8	9	10	11
		Atwater National Night Out - Ralston Park 4:00-6:00 PM			Pumpkin Decorating Contest - Atwater Community Center - 6:00-8:00 PM	
12	13	14	15	16	17	18
	City Council Meeting - 6:00 PM		Planning Commission Meeting - 6:00 PM		<u>Movie in the Park</u> 🌙 Hocus Pocus Bloss Mansion	2025 Atwater Fall Clean Up Event 2877 Atwater Blvd, Atwater CA 7:00 AM - 12:00 PM
19	20	21	22	23	24	25
				Scan QR Code for info regarding mobile office hours 		
26	27	28	29	30	31	
	Audit & Finance Meeting - 5:00 PM  City Council Meeting - 6:00 PM					

# NOVEMBER



SUN	MON	TUE	WED	THU	FRI	SAT
						1
2 Daylight Saving Time Ends	3	4	5	6	7	8
9	10 City Council Meeting - 6:00 PM	11 ***** <b>VETERANS DAY</b> HONORING ALL WHO SERVED City Holiday Trash pick up delayed - 1 day	12	13	14	15
16	17	18	19 Planning Commission Meeting - 6:00 PM	20	21	22
23	24	25	26	27 happy thanksgiving City Holiday Trash pick up delayed - 1 day	28 City Holiday	29
30						

**Warrant Summary October 13, 2025**  
**Prepared By: Joseph Murillo, Accounting Technician**  
**Accounts Payable Warrant**

	Amount
10/13/2025 Warrant	\$ 2,425,255.30
Prewrittens (Checks Processed Between Warrants)	\$ 406,434.10
<b>Total Accounts Payable Warrants:</b>	<b>\$ 2,831,689.40</b>

Additional Warrants		
Date	Description	Amount
9/19/2025	Aflac	\$ 193.50
9/19/2025	AFSCME District Council 57	\$ 1,088.22
9/19/2025	Atwater Police Officers Association	\$ 2,808.60
9/19/2025	CALPERS Employee 457 Plan	\$ 1,602.00
9/19/2025	EPARS Employee 457 Plan (PNC Bank)	\$ 1,888.00
9/19/2025	PERS Retirement 8/29/25-9/10/25	\$ 64,163.60
9/19/2025	State Disbursement - Child Support 9/18/25 Payroll	\$ 353.64
9/19/2025	UNUM Voluntary Life Insurance October 2025 PREMIUMS	\$ 261.28
9/29/2025	Retiree Medical Reimbursement - October 2025	\$ 53,743.36
10/3/2025	PERS Health - October 2025	\$ 127,330.97
10/7/2025	AFSCME District Council 57	\$ 1,088.22
10/7/2025	Atwater Police Officers Association	\$ 2,716.00
10/7/2025	CALPERS Employee 457 Plan	\$ 1,102.00
10/7/2025	EPARS Employee 457 Plan (PNC Bank)	\$ 1,888.00
10/7/2025	PERS Retirement 9/10/24-9/24/25	\$ 63,124.86
10/7/2025	State Disbursement - Child Support 10/2/25 Payroll	\$ 238.26
<b>Total Additional Warrants:</b>		<b>\$ 323,590.51</b>

Payroll		
Date	Description	Amount
9/18/2025	Net Payroll	\$ 215,592.39
9/19/2025	Federal Taxes	\$ 71,311.03
9/19/2025	State Taxes	\$ 9,543.42
10/2/2025	Net Payroll	\$ 204,358.13
10/7/2025	Federal Taxes	\$ 78,598.77
10/7/2025	State Taxes	\$ 10,621.05
<b>Total Payroll:</b>		<b>\$ 590,024.79</b>

<b>Grand Total:</b>	<b>\$ 3,745,304.70</b>
---------------------	------------------------

  
 Anna Nicholas, Finance Director

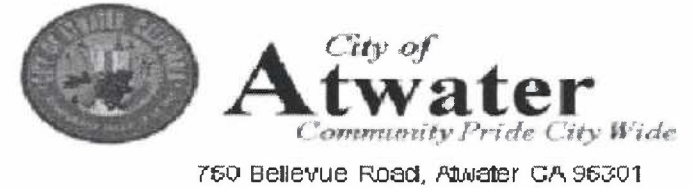
  
 Mark Borba, City Treasurer



# Accounts Payable

## Checks for Approval

User: jmurillo  
Printed: 10/9/2025 - 4:29 PM



Check Number	Check Date	Fund	Account Name	Vendor Name	Void	Amount
0	09/19/2025	0001 General Fund	Fica/Medicare-Employer	PAYROLL TAXES-FEDERAL		432.67
0	09/19/2025	0001 General Fund	State Income Tax Withheld	PAYROLL TAXES-STATE		9,063.13
0	09/19/2025	0001 General Fund	Deferred Compensation	CALPERS		1,027.00
0	09/19/2025	0001 General Fund	Fica/Medicare-Employer	PAYROLL TAXES-FEDERAL		18,582.54
0	09/19/2025	0001 General Fund	Life Insurance Payable	FIRST UNUM LIFE INSURANCE COMPANY		130.64
0	09/19/2025	0001 General Fund	Pers Benefits	PERS-RETIREMENT		17,884.61
0	09/19/2025	0001 General Fund	Pers Benefits	PERS-RETIREMENT		10,148.49
0	09/19/2025	0001 General Fund	Pers Benefits	PERS-RETIREMENT		3,009.06
0	09/19/2025	0001 General Fund	Fica/Medicare-Employer	PAYROLL TAXES-FEDERAL		101.19
0	09/19/2025	0001 General Fund	Pers Benefits	PERS-RETIREMENT		6,929.45
0	09/19/2025	0001 General Fund	Deferred Compensation	PNC BANK		430.00
0	09/19/2025	0001 General Fund	Aflac Premiums	AFLAC PLANS		96.75
0	09/19/2025	0001 General Fund	State Income Tax Withheld	PAYROLL TAXES-STATE		480.29
0	09/19/2025	0001 General Fund	Fica/Medicare-Employer	PAYROLL TAXES-FEDERAL		4,345.96
0	09/19/2025	0001 General Fund	Pers Benefits	PERS-RETIREMENT		1,145.04
0	09/19/2025	0001 General Fund	Pers Benefits	PERS-RETIREMENT		-0.01
0	09/19/2025	0001 General Fund	Fica/Medicare - Employee	PAYROLL TAXES-FEDERAL		18,582.54
0	09/19/2025	0001 General Fund	Life Insurance Payable	FIRST UNUM LIFE INSURANCE COMPANY		130.64
0	09/19/2025	0001 General Fund	Fica/Medicare - Employee	PAYROLL TAXES-FEDERAL		432.67
0	09/19/2025	0001 General Fund	Fica/Medicare - Employee	PAYROLL TAXES-FEDERAL		4,345.96
0	09/19/2025	0001 General Fund	Aflac Premiums	AFLAC PLANS		96.75
0	09/19/2025	0001 General Fund	Federal Income Tax Withheld	PAYROLL TAXES-FEDERAL		682.98
0	09/19/2025	0001 General Fund	Deferred Compensation	PNC BANK		1,458.00
0	09/19/2025	0001 General Fund	Pers Benefits	PERS-RETIREMENT		786.58
0	09/19/2025	0001 General Fund	Fica/Medicare - Employee	PAYROLL TAXES-FEDERAL		101.19
0	09/19/2025	0001 General Fund	Federal Income Tax Withheld	PAYROLL TAXES-FEDERAL		23,703.33
0	09/19/2025	0001 General Fund	Pers Deduction	PERS-RETIREMENT		10,408.63
0	09/19/2025	0001 General Fund	Deferred Compensation	CALPERS		575.00
0	09/19/2025	0001 General Fund	Police Union Dues	ATWATER POLICE OFFICERS ASSN.		2,808.60
0	09/19/2025	0001 General Fund	Pers Deduction	PERS-RETIREMENT		2,564.32
0	09/19/2025	0001 General Fund	Garnishments	STATE DISBURSEMENT UNIT		353.64
0	09/19/2025	0001 General Fund	Pers Benefits	PERS-RETIREMENT		10,423.50
0	09/19/2025	0001 General Fund	Pers Deduction	PERS-RETIREMENT		863.93
0	09/19/2025	0001 General Fund	Miscellaneous Union Dues	AFSCME DISTRICT COUNCIL 57		1,088.22

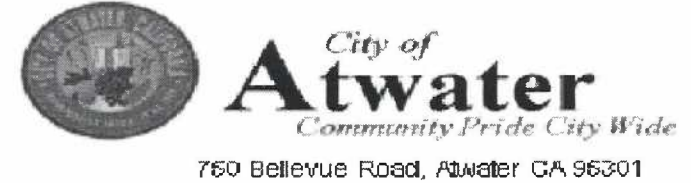
Check Number	Check Date	Fund	Account Name	Vendor Name	Void	Amount
Check Total:						153,213.29



# Accounts Payable

## Checks for Approval

User: jmurillo  
Printed: 10/9/2025 - 4:31 PM



Check Number	Check Date	Fund	Account Name	Vendor Name	Void	Amount
0	09/29/2025	7010 Employee Benefits Fund	Health Insurance, Retirees	LORIN MANN		726.15
0	09/29/2025	7010 Employee Benefits Fund	Health Insurance, Retirees	CHRISTOPHER A. MCDANIEL		368.23
0	09/29/2025	7010 Employee Benefits Fund	Health Insurance, Retirees	STANLEY FEATHERS		832.46
0	09/29/2025	7010 Employee Benefits Fund	Health Insurance, Retirees	LOIS BELT		368.23
0	09/29/2025	7010 Employee Benefits Fund	Health Insurance, Retirees	STEVE KJOS		832.46
0	09/29/2025	7010 Employee Benefits Fund	Health Insurance, Retirees	HARRY E. DUNN		832.46
0	09/29/2025	7010 Employee Benefits Fund	Health Insurance, Retirees	BENJAMIN THOMAS		1,522.58
0	09/29/2025	7010 Employee Benefits Fund	Health Insurance, Retirees	CHARLIE WOODS		832.46
0	09/29/2025	7010 Employee Benefits Fund	Health Insurance, Retirees	ALLAN BOYER		894.46
0	09/29/2025	7010 Employee Benefits Fund	Health Insurance, Retirees	MATTHEW PETERSON-HAYWOOD		573.25
0	09/29/2025	7010 Employee Benefits Fund	Health Insurance, Retirees	JUAN SUFENTES		1,700.78
0	09/29/2025	7010 Employee Benefits Fund	Health Insurance, Retirees	BILL SWALLEY		240.03
0	09/29/2025	7010 Employee Benefits Fund	Health Insurance, Retirees	JOSEPH HOFFAR		638.05
0	09/29/2025	7010 Employee Benefits Fund	Health Insurance, Retirees	NELSON CRABB		846.46
0	09/29/2025	7010 Employee Benefits Fund	Health Insurance, Retirees	ROBERT CALLAWAY		822.46
0	09/29/2025	7010 Employee Benefits Fund	Health Insurance, Retirees	SCOTT DUNCAN		1,112.92
0	09/29/2025	7010 Employee Benefits Fund	Health Insurance, Retirees	NANCY WILLIAMS		368.23
0	09/29/2025	7010 Employee Benefits Fund	Health Insurance, Retirees	RICHARD HAWTHORNE		822.46
0	09/29/2025	7010 Employee Benefits Fund	Health Insurance, Retirees	WILLIAM RICHARDS		245.45
0	09/29/2025	7010 Employee Benefits Fund	Health Insurance, Retirees	CHRISTIAN HAMBRECHT		895.15
0	09/29/2025	7010 Employee Benefits Fund	Health Insurance, Retirees	DENNIS O. SPARKS		368.23
0	09/29/2025	7010 Employee Benefits Fund	Health Insurance, Retirees	LEN GUILLETTE		1,152.38
0	09/29/2025	7010 Employee Benefits Fund	Health Insurance, Retirees	ARMANDO ECHEVARRIA		886.51
0	09/29/2025	7010 Employee Benefits Fund	Health Insurance, Retirees	KAREN ARDEN-WALLER		380.74
0	09/29/2025	7010 Employee Benefits Fund	Health Insurance, Retirees	SAMUEL JOSEPH		2,366.62
0	09/29/2025	7010 Employee Benefits Fund	Health Insurance, Retirees	MICHAEL SALVADOR		86.00
0	09/29/2025	7010 Employee Benefits Fund	Health Insurance, Retirees	WILLIAM MARTIN		886.51
0	09/29/2025	7010 Employee Benefits Fund	Health Insurance, Retirees	JERRY MOORE		822.46
0	09/29/2025	7010 Employee Benefits Fund	Health Insurance, Retirees	EARL WEATHERS		832.46
0	09/29/2025	7010 Employee Benefits Fund	Health Insurance, Retirees	ROBERTO ROMERO		606.47
0	09/29/2025	7010 Employee Benefits Fund	Health Insurance, Retirees	MANUEL DURAN		145.67
0	09/29/2025	7010 Employee Benefits Fund	Health Insurance, Retirees	TYNA LAMISON		701.03
0	09/29/2025	7010 Employee Benefits Fund	Health Insurance, Retirees	JEFF MONDLOCH		306.23
0	09/29/2025	7010 Employee Benefits Fund	Health Insurance, Retirees	GREG WELLMAN		854.46



Check Number	Check Date	Fund	Account Name	Vendor Name	Void	Amount
0	09/29/2025	7010 Employee Benefits Fund	Health Insurance, Retirees	STEPHEN LUNDGREN		280.80
0	09/29/2025	7010 Employee Benefits Fund	Health Insurance, Retirees	JOHN RASMUSSEN		832.46
0	09/29/2025	7010 Employee Benefits Fund	Health Insurance, Retirees	MARGARET MERRITT		240.03
0	09/29/2025	7010 Employee Benefits Fund	Health Insurance, Retirees	ELIZABETH WILDE		886.51
0	09/29/2025	7010 Employee Benefits Fund	Health Insurance, Retirees	FRANK ORMOND		245.45
0	09/29/2025	7010 Employee Benefits Fund	Health Insurance, Retirees	JAMES ATKINSON		240.03
0	09/29/2025	7010 Employee Benefits Fund	Health Insurance, Retirees	DEBRA COURT		245.45
0	09/29/2025	7010 Employee Benefits Fund	Health Insurance, Retirees	LINDA FERRERO		368.23
0	09/29/2025	7010 Employee Benefits Fund	Health Insurance, Retirees	KEN JENSEN		461.15
0	09/29/2025	7010 Employee Benefits Fund	Health Insurance, Retirees	KELLY SORENSEN		1,488.33
0	09/29/2025	7010 Employee Benefits Fund	Health Insurance, Retirees	JOHN SMOTHERS		823.15
0	09/29/2025	7010 Employee Benefits Fund	Health Insurance, Retirees	DOUGLAS P. TILLEY		368.23
0	09/29/2025	7010 Employee Benefits Fund	Health Insurance, Retirees	DARIN JANTZ		1,606.29
0	09/29/2025	7010 Employee Benefits Fund	Health Insurance, Retirees	DICK WISDOM		240.03
0	09/29/2025	7010 Employee Benefits Fund	Health Insurance, Retirees	MICHAEL KEELER		1,298.61
0	09/29/2025	7010 Employee Benefits Fund	Health Insurance, Retirees	GARY FRAGO		590.05
0	09/29/2025	7010 Employee Benefits Fund	Health Insurance, Retirees	DAVID WALKER		676.68
0	09/29/2025	7010 Employee Benefits Fund	Health Insurance, Retirees	LORI WATERMAN		754.33
0	09/29/2025	7010 Employee Benefits Fund	Health Insurance, Retirees	TONY RAMIREZ		972.99
0	09/29/2025	7010 Employee Benefits Fund	Health Insurance, Retirees	RENE MENDOZA		822.46
0	09/29/2025	7010 Employee Benefits Fund	Health Insurance, Retirees	ROBERT VASQUEZ		333.52
0	09/29/2025	7010 Employee Benefits Fund	Health Insurance, Retirees	BARBARA RIIS CHRISTENSEN		822.46
0	09/29/2025	7010 Employee Benefits Fund	Health Insurance, Retirees	BOBBY GREGORY		2,557.71
0	09/29/2025	7010 Employee Benefits Fund	Health Insurance, Retirees	ANTHONY CARDOZA		895.15
0	09/29/2025	7010 Employee Benefits Fund	Health Insurance, Retirees	MIKE STANFORD		703.11
0	09/29/2025	7010 Employee Benefits Fund	Health Insurance, Retirees	SANDY GLOWSKI		843.61
0	09/29/2025	7010 Employee Benefits Fund	Health Insurance, Retirees	FRANK PIETRO		734.76
0	09/29/2025	7010 Employee Benefits Fund	Health Insurance, Retirees	THOMAS PROTHRO		245.45
0	09/29/2025	7010 Employee Benefits Fund	Health Insurance, Retirees	DAVID CHURCH		719.61
0	09/29/2025	7010 Employee Benefits Fund	Health Insurance, Retirees	EDWARD VELASQUEZ		240.03
0	09/29/2025	7010 Employee Benefits Fund	Health Insurance, Retirees	GLEN C. CARRINGTON		240.03
0	09/29/2025	7010 Employee Benefits Fund	Health Insurance, Retirees	RANDALL CARROTHERS		1,696.72
0	09/29/2025	7010 Employee Benefits Fund	Health Insurance, Retirees	JESUS F. DURAN		1,732.78
0	09/29/2025	7010 Employee Benefits Fund	Health Insurance, Retirees	CYNTHIA THOMPSON		368.23
0	09/29/2025	7010 Employee Benefits Fund	Health Insurance, Retirees	PATRICK FARETTA		1,684.75
0	09/29/2025	7010 Employee Benefits Fund	Health Insurance, Retirees	GEORGE LOGAN		368.23
0	09/29/2025	7010 Employee Benefits Fund	Health Insurance, Retirees	ADOLFO LOMELI		245.45
Check Total:						53,743.36
0	10/03/2025	0001 General Fund	Miscellaneous Bills	PERS-HEALTH		0.47
0	10/03/2025	0001 General Fund	Pers Health Payable	PERS-HEALTH		115,363.81
0	10/03/2025	7010 Employee Benefits Fund	General Administration-Ins	PERS-HEALTH		92.29
0	10/03/2025	7010 Employee Benefits Fund	Health Insurance, Retirees	PERS-HEALTH		64.80

Check Number	Check Date	Fund	Account Name	Vendor Name	Void	Amount
0	10/03/2025	7010 Employee Benefits Fund	Health Insurance, Retirees	PERS-HEALTH		591.60
0	10/03/2025	7010 Employee Benefits Fund	Health Insurance, Retirees	PERS-HEALTH		11,218.00
Check Total:						127,330.97
0	10/07/2025	0001 General Fund	Miscellaneous Union Dues	AFSCME DISTRICT COUNCIL 57		1,088.22
0	10/07/2025	0001 General Fund	Pers Benefits	PERS-RETIREMENT		9,394.21
0	10/07/2025	0001 General Fund	Pers Benefits	PERS-RETIREMENT		17,878.88
0	10/07/2025	0001 General Fund	Deferred Compensation	CALPERS		1,027.00
0	10/07/2025	0001 General Fund	Pers Benefits	PERS-RETIREMENT		3,021.52
0	10/07/2025	0001 General Fund	Pers Benefits	PERS-RETIREMENT		6,957.63
0	10/07/2025	0001 General Fund	Pers Deduction	PERS-RETIREMENT		10,357.91
0	10/07/2025	0001 General Fund	Fica/Medicare-Employer	PAYROLL TAXES-FEDERAL		655.68
0	10/07/2025	0001 General Fund	Deferred Compensation	CALPERS		75.00
0	10/07/2025	0001 General Fund	Garnishments	STATE DISBURSEMENT UNIT		238.26
0	10/07/2025	0001 General Fund	Deferred Compensation	PNC BANK		1,458.00
0	10/07/2025	0001 General Fund	Police Union Dues	ATWATER POLICE OFFICERS ASSN.		2,716.00
0	10/07/2025	0001 General Fund	Pers Deduction	PERS-RETIREMENT		2,580.34
0	10/07/2025	0001 General Fund	Fica/Medicare-Employer	PAYROLL TAXES-FEDERAL		70.00
0	10/07/2025	0001 General Fund	Fica/Medicare-Employer	PAYROLL TAXES-FEDERAL		2,803.60
0	10/07/2025	0001 General Fund	Pers Benefits	PERS-RETIREMENT		0.01
0	10/07/2025	0001 General Fund	Fica/Medicare - Employee	PAYROLL TAXES-FEDERAL		299.30
0	10/07/2025	0001 General Fund	Pers Benefits	PERS-RETIREMENT		332.35
0	10/07/2025	0001 General Fund	Fica/Medicare - Employee	PAYROLL TAXES-FEDERAL		70.00
0	10/07/2025	0001 General Fund	Fica/Medicare - Employee	PAYROLL TAXES-FEDERAL		2,803.60
0	10/07/2025	0001 General Fund	Fica/Medicare-Employer	PAYROLL TAXES-FEDERAL		4,168.65
0	10/07/2025	0001 General Fund	Fica/Medicare - Employee	PAYROLL TAXES-FEDERAL		4,168.65
0	10/07/2025	0001 General Fund	State Income Tax Withheld	PAYROLL TAXES-STATE		1,925.86
0	10/07/2025	0001 General Fund	Pers Benefits	PERS-RETIREMENT		249.19
0	10/07/2025	0001 General Fund	State Income Tax Withheld	PAYROLL TAXES-STATE		8,377.02
0	10/07/2025	0001 General Fund	Pers Benefits	PERS-RETIREMENT		9,312.83
0	10/07/2025	0001 General Fund	Pers Benefits	PERS-RETIREMENT		1,145.04
0	10/07/2025	0001 General Fund	Deferred Compensation	PNC BANK		430.00
0	10/07/2025	0001 General Fund	Fica/Medicare - Employee	PAYROLL TAXES-FEDERAL		655.68
0	10/07/2025	0001 General Fund	Federal Income Tax Withheld	PAYROLL TAXES-FEDERAL		4,252.70
0	10/07/2025	0001 General Fund	Pers Benefits	PERS-RETIREMENT		786.58
0	10/07/2025	0001 General Fund	Fica/Medicare-Employer	PAYROLL TAXES-FEDERAL		17,824.64
0	10/07/2025	0001 General Fund	Federal Income Tax Withheld	PAYROLL TAXES-FEDERAL		22,342.15
0	10/07/2025	0001 General Fund	Federal Income Tax Withheld	PAYROLL TAXES-FEDERAL		360.18
0	10/07/2025	0001 General Fund	Fica/Medicare-Employer	PAYROLL TAXES-FEDERAL		299.30
0	10/07/2025	0001 General Fund	Pers Deduction	PERS-RETIREMENT		869.27
0	10/07/2025	0001 General Fund	Pers Benefits	PERS-RETIREMENT		242.62
0	10/07/2025	0001 General Fund	Pers Benefits	PERS-RETIREMENT		-0.02
0	10/07/2025	0001 General Fund	State Income Tax Withheld	PAYROLL TAXES-STATE		318.17

Check Number	Check Date	Fund	Account Name	Vendor Name	Void	Amount
0	10/07/2025	0001 General Fund	Pers Benefits	PERS-RETIREMENT		-3.50
0	10/07/2025	0001 General Fund	Fica/Medicare - Employee	PAYROLL TAXES-FEDERAL		17,824.64
Check Total:						159,377.16
Report Total:						340,451.49

# Accounts Payable

## Checks for Approval

Prewritten

User: jmurillo  
Printed: 10/9/2025 - 4:11 PM



City of  
**Atwater**  
Community Pride City Wide

760 Bellevue Road, Atwater CA 95301

Check Number	Check Date	Fund	Account Name	Vendor Name	Void	Amount
29004	09/19/2025	0001 General Fund	Garnishments	FRANCHISE TAX BOARD		75.00
				Check Total:		75.00
29005	09/19/2025	0001 General Fund	Garnishments	MERCED COUNTY SHERIFF'S OFFICE		250.00
				Check Total:		250.00
29006	09/23/2025	0008 Measure V 20% AlternativeModes	Project Retention	AGEE CONSTRUCTION CORPORATION		-94.63
29006	09/23/2025	0008 Measure V 20% AlternativeModes	Phase 2 Ped Imp Proj Downtown	AGEE CONSTRUCTION CORPORATION		1,892.55
29006	09/23/2025	0008 Measure V 20% AlternativeModes	Project Retention	AGEE CONSTRUCTION CORPORATION		-802.99
29006	09/23/2025	0003 General Fund Capital	Phase 2 Ped Imp Proj Downtown	AGEE CONSTRUCTION CORPORATION		14,607.45
29006	09/23/2025	0003 General Fund Capital	Project Retention	AGEE CONSTRUCTION CORPORATION		-730.37
29006	09/23/2025	0008 Measure V 20% AlternativeModes	Phase 2 Ped Imp Proj Downtown	AGEE CONSTRUCTION CORPORATION		360.00
29006	09/23/2025	1014 CRP Carbon Reduction Prog Fund	Project Retention	AGEE CONSTRUCTION CORPORATION		-6,197.82
29006	09/23/2025	0008 Measure V 20% AlternativeModes	Phase 2 Ped Imp Proj Downtown	AGEE CONSTRUCTION CORPORATION		16,059.86
29006	09/23/2025	0008 Measure V 20% AlternativeModes	Project Retention	AGEE CONSTRUCTION CORPORATION		-18.00
29006	09/23/2025	1014 CRP Carbon Reduction Prog Fund	Phase 2 Ped Imp Proj Downtown	AGEE CONSTRUCTION CORPORATION		123,956.32
				Check Total:		149,032.37
29007	09/26/2025	0001 General Fund	Special Departmental Expense	JON O'CONNOR		5,925.46
				Check Total:		5,925.46
29008	10/03/2025	5046 Applegate Ranch Lndscp	Utilities	MERCED IRRIGATION DISTRICT		19.64
29008	10/03/2025	5041 Meadow View LD	Utilities	MERCED IRRIGATION DISTRICT		645.86
29008	10/03/2025	0001 General Fund	Utilities	MERCED IRRIGATION DISTRICT		1,132.85
29008	10/03/2025	5045 Applegate Ranch LD	Utilities	MERCED IRRIGATION DISTRICT		365.40
29008	10/03/2025	5035 Bell Crossing LNDSCP	Utilities	MERCED IRRIGATION DISTRICT		19.64
29008	10/03/2025	5034 Bell Crossing LD	Utilities	MERCED IRRIGATION DISTRICT		347.73
29008	10/03/2025	6010 Sewer Enterprise Fund	Utilities	MERCED IRRIGATION DISTRICT		757.53
29008	10/03/2025	5009 Price Annexation LD	Utilities	MERCED IRRIGATION DISTRICT		212.18
29008	10/03/2025	5032 America West LD	Utilities	MERCED IRRIGATION DISTRICT		156.78
29008	10/03/2025	5026 Juniper Meadows LD	Utilities	MERCED IRRIGATION DISTRICT		35.37
29008	10/03/2025	5024 Mello Ranch LNDSCP	Utilities	MERCED IRRIGATION DISTRICT		58.90

Check Number	Check Date	Fund	Account Name	Vendor Name	Void	Amount
29008	10/03/2025	5030 Stone Creek LD	Utilities	MERCED IRRIGATION DISTRICT		324.69
29008	10/03/2025	5039 Mello Ranch 2 LD	Utilities	MERCED IRRIGATION DISTRICT		670.04
29008	10/03/2025	5043 Aspenwood LD	Utilities	MERCED IRRIGATION DISTRICT		254.01
29008	10/03/2025	5036 Atwater South LD	Utilities	MERCED IRRIGATION DISTRICT		436.13
29008	10/03/2025	6010 Sewer Enterprise Fund	Utilities	MERCED IRRIGATION DISTRICT		6,055.65
29008	10/03/2025	5028 Camellia Meadows LD	Utilities	MERCED IRRIGATION DISTRICT		70.73
29008	10/03/2025	6000 Water Enterprise Fund	Utilities	MERCED IRRIGATION DISTRICT		17,091.66
29008	10/03/2025	5010 Price Annexation LMA	Utilities	MERCED IRRIGATION DISTRICT		121.00
29008	10/03/2025	5025 Camellia Estates LD	Utilities	MERCED IRRIGATION DISTRICT		70.73
29008	10/03/2025	1011 Gas Tax/Street Improvement	Utilities	MERCED IRRIGATION DISTRICT		980.99
29008	10/03/2025	5031 Stone Creek LNDSCP	Utilities	MERCED IRRIGATION DISTRICT		19.64
29008	10/03/2025	5023 Mello Ranch LD	Utilities	MERCED IRRIGATION DISTRICT		500.02
Check Total:						30,347.17
29009	10/03/2025	7000 Internal Service Fund	Operations & Maintenance	PACIFIC GAS & ELECTRIC		1,261.10
29009	10/03/2025	5002 Orchard Park Estates LD	Utilities	PACIFIC GAS & ELECTRIC		159.37
29009	10/03/2025	5006 Woodhaven LD	Utilities	PACIFIC GAS & ELECTRIC		19.20
29009	10/03/2025	5017 Cottage Gardens LD	Utilities	PACIFIC GAS & ELECTRIC		25.51
29009	10/03/2025	0001 General Fund	Utilities	PACIFIC GAS & ELECTRIC		1,133.68
29009	10/03/2025	5004 Woodview Garland LA	Utilities	PACIFIC GAS & ELECTRIC		17.42
29009	10/03/2025	5013 Pajaro Dunes LD	Utilities	PACIFIC GAS & ELECTRIC		27.86
29009	10/03/2025	7000 Internal Service Fund	Utilities	PACIFIC GAS & ELECTRIC		1,950.79
29009	10/03/2025	5001 Northwood Village LD	Utilities	PACIFIC GAS & ELECTRIC		307.22
29009	10/03/2025	6000 Water Enterprise Fund	Utilities	PACIFIC GAS & ELECTRIC		124,440.57
29009	10/03/2025	0001 General Fund	Utilities	PACIFIC GAS & ELECTRIC		2,977.10
29009	10/03/2025	1011 Gas Tax/Street Improvement	Utilities	PACIFIC GAS & ELECTRIC		16,266.43
29009	10/03/2025	5009 Price Annexation LD	Utilities	PACIFIC GAS & ELECTRIC		1,102.06
29009	10/03/2025	5003 Wildwood Estates LD	Utilities	PACIFIC GAS & ELECTRIC		41.39
29009	10/03/2025	5007 Sierra Parks LD	Utilities	PACIFIC GAS & ELECTRIC		28.53
29009	10/03/2025	5008 Shaffer Lakes East LD	Utilities	PACIFIC GAS & ELECTRIC		235.24
29009	10/03/2025	6000 Water Enterprise Fund	Utilities	PACIFIC GAS & ELECTRIC		45,497.03
29009	10/03/2025	6010 Sewer Enterprise Fund	Utilities	PACIFIC GAS & ELECTRIC		5,234.59
29009	10/03/2025	5036 Atwater South LD	Utilities	PACIFIC GAS & ELECTRIC		48.12
29009	10/03/2025	1011 Gas Tax/Street Improvement	Utilities	PACIFIC GAS & ELECTRIC		303.37
29009	10/03/2025	5005 Shaffer Lakes West LD	Utilities	PACIFIC GAS & ELECTRIC		58.26
29009	10/03/2025	5019 Airport Business Park LD	Utilities	PACIFIC GAS & ELECTRIC		62.95
29009	10/03/2025	7000 Internal Service Fund	Utilities	PACIFIC GAS & ELECTRIC		9,997.99
29009	10/03/2025	0001 General Fund	Utilities	PACIFIC GAS & ELECTRIC		87.43
29009	10/03/2025	5011 Sandlewood Square LD	Utilities	PACIFIC GAS & ELECTRIC		31.35
29009	10/03/2025	0001 General Fund	Utilities	PACIFIC GAS & ELECTRIC		8,790.54
Check Total:						220,105.10
29010	10/03/2025	7030 Information Technology Fund	Training	JACOB RODRIGUEZ		374.00

Check Number	Check Date	Fund	Account Name	Vendor Name	Void	Amount
Check Total:						374.00
29011	10/07/2025	0001 General Fund	Garnishments	FRANCHISE TAX BOARD		75.00
Check Total:						75.00
29012	10/07/2025	0001 General Fund	Garnishments	MERCED COUNTY SHERIFF'S OFFICE		250.00
Check Total:						250.00
Report Total:						406,434.10





# Accounts Payable

## Checks by Date - Detail by Check Date

User: jmurillo  
Printed: 10/9/2025 4:27 PM



City of  
**Atwater**  
Community Pride City Wide

750 Bellevue Road, Atwater CA 95301

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
ACH	CHA999	CHASE	10/13/2025	
	9302025	Realavid.com - Optics Mounting Tool		159.99
	9302025	DoubleTree - CDIAC Stay		161.10
	9302025	The Home Depot - Supplies		96.59
	9302025	Lowe's - Supplies		194.76
	9302025	Harrahs Lake Tahoe - Conference Stay		134.69
	9302025	Lowe's - Supplies		187.75
	9302025	Lowe's - Supplies		212.62
	9302025	Pick-N-Pull - Entrance		6.00
	9302025	Lowe's - Supplies		15.76
	9302025	Walmart - Station 42 Supplies		28.54
	9302025	Lowe's - Hose		128.82
	9302025	Lowe's - Supplies		47.22
	9302025	Sun Ridge Systems Inc - Annual RIMS Conferer		1,425.00
	9302025	Lowe's - Supplies		691.72
	9302025	Lowe's - Suplies		254.82
	9302025	Contractor Resource - Fire Code Manual		264.46
	9302025	Government Finance Officers Association - Men		500.00
	9302025	The Home Depot - Lights		81.16
	9302025	The Sign Guys - #2055 Decals		41.71
	9302025	Lowe's - Station 41 Cable Concealer		37.87
	9302025	Freddys Mexican Food Inc - Breakfast Chiefs As		351.05
	9302025	MercedCountyRecorder.com - Notice of Exempt		52.50
	9302025	Maxi Mart - Fuel		50.00
	9302025	123Print.com - Envelopes		124.69
	9302025	Merced Mall Car Wash - Detail City Vehicle		89.99
	9302025	Vdara - Conference Stay		282.32
	9302025	The Home Depot - Supplies		42.85
	9302025	California Building Officials - Training		240.00
	9302025	Starbucks - Coffee Chiefs Association Meeting		44.00
	9302025	The Home Depot - Faucet		35.12
	9302025	Lowe's - Supplies		157.79
	9302025	Boot Barn - PPE		206.57
	9302025	American Airlines - Training Flight		413.20
	9302025	Springbrook Software - Conference		999.00
	9302025	The Home Depot - Supplies		13.51
	9302025	Preston Lock Shop - Key Copy		4.35
	9302025	Lowe's - Ice Machine		43.88
	9302025	CPCA - Training		1,750.00
	9302025	Trafficsafetystore.com - Road Flares		1,564.41
	9302025	Pick-N-Pull - #3360 Door & Fender		211.88
	9302025	Lowe's - Station 41 Supplies		77.90
	9302025	Lowe's - Hose		128.82
	9302025	SouthWest - Conference Flight		506.96
	9302025	Hilton Sacramento - Traffic Training Hotel Stay		999.04
	9302025	Lowe's - Lava Rock		61.49
	9302025	Save Mart - Beverages & Supplies Chiefs Associ		50.93
	9302025	Walmart - Boots		81.54
	9302025	Walmart - Wall Patch		5.49

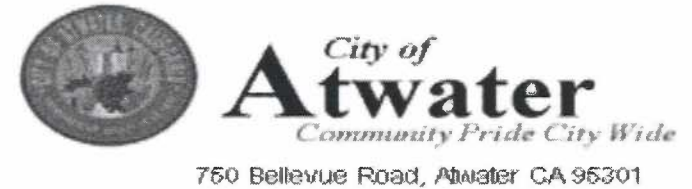


Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
	9302025	Sun Ridge Systems - Training		1,175.00
	9302025	Postal Connections - Shipping		37.80
	9302025	JamF - Subscription		460.00
	9302025	The Sign Guys - Star Badge Decal		289.23
	9302025	Lowe's - Lights		111.06
	9302025	Lowe's - Supplies		69.45
	9302025	Tractor Supply Co - Hose		114.15
	9302025	California Building Officials - Training		1,150.00
	9302025	Lowe's - Supplies		220.05
	9302025	Lowe's - Supplies		117.04
	9302025	Uber - Jon O'Connor Ride		11.70
Total for this ACH Check for Vendor CHA999:				17,015.34
Total for 10/13/2025:				17,015.34
Report Total (1 checks):				17,015.34

# Accounts Payable

## Checks for Approval

User: jmurillo  
Printed: 10/9/2025 - 4:13 PM



Check Number	Check Date	Fund	Account Name	Vendor Name	Void	Amount
0	10/13/2025	7000 Internal Service Fund	Special Departmental Expense	CHASE		96.59
0	10/13/2025	0001 General Fund	Special Departmental Expense	CHASE		1,564.41
0	10/13/2025	7000 Internal Service Fund	Special Departmental Expense	CHASE		77.90
0	10/13/2025	0001 General Fund	Special Departmental Expense	CHASE		159.99
0	10/13/2025	7000 Internal Service Fund	Special Departmental Expense	CHASE		212.62
0	10/13/2025	7000 Internal Service Fund	Special Departmental Expense	CHASE		157.79
0	10/13/2025	7000 Internal Service Fund	Special Departmental Expense	CHASE		691.72
0	10/13/2025	7000 Internal Service Fund	Special Departmental Expense	CHASE		43.88
0	10/13/2025	0001 General Fund	Field Rentals	CHASE		128.82
0	10/13/2025	0001 General Fund	Travel/Conferences/Meetings	CHASE		161.10
0	10/13/2025	6000 Water Enterprise Fund	Special Departmental Expense	CHASE		114.15
0	10/13/2025	0001 General Fund	Office Supplies	CHASE		124.69
0	10/13/2025	7000 Internal Service Fund	Special Departmental Expense	CHASE		15.76
0	10/13/2025	0001 General Fund	Training	CHASE		999.00
0	10/13/2025	7030 Information Technology Fund	Memberships & Subscriptions	CHASE		460.00
0	10/13/2025	0001 General Fund	Special Departmental Expense	CHASE		289.23
0	10/13/2025	0001 General Fund	Electronic Pmt Processing Exp	CHASE MERCHANT SERVICES		1,091.59
0	10/13/2025	0001 General Fund	Travel/Conferences/Meetings	CHASE		44.00
0	10/13/2025	7000 Internal Service Fund	Operations & Maintenance	CHEVRON USA INC.		79.32
0	10/13/2025	0001 General Fund	Training	CHASE		282.32
0	10/13/2025	1011 Gas Tax/Street Improvement	Special Departmental Expense	CHASE		61.49
0	10/13/2025	7000 Internal Service Fund	Operations & Maintenance	CHEVRON USA INC.		108.39
0	10/13/2025	1011 Gas Tax/Street Improvement	Uniform & Clothing Expense	CHASE		81.54
0	10/13/2025	0001 General Fund	Men's Summer Softball	CHASE		128.82
0	10/13/2025	7000 Internal Service Fund	Special Departmental Expense	CHASE		42.85
0	10/13/2025	0001 General Fund	Training	CHASE		1,750.00
0	10/13/2025	7000 Internal Service Fund	Special Departmental Expense	CHASE		81.16
0	10/13/2025	0001 General Fund	Travel/Conferences/Meetings	CHASE		1,425.00
0	10/13/2025	0001 General Fund	Professional Services	CHASE		37.80
0	10/13/2025	7000 Internal Service Fund	Special Departmental Expense	CHASE		4.35
0	10/13/2025	0001 General Fund	Electronic Pmt Processing Exp	CHASE MERCHANT SERVICES		117.45
0	10/13/2025	0001 General Fund	Special Departmental Expense	CHASE		28.54
0	10/13/2025	7030 Information Technology Fund	Training	CHASE		134.69
0	10/13/2025	0001 General Fund	Training	CHASE		999.04

Check Number	Check Date	Fund	Account Name	Vendor Name	Void	Amount
0	10/13/2025	7020 Risk Management Fund	Liability & Property Ins	CENTRAL SAN JOAQUIN VALLEY RMA		525.00
0	10/13/2025	0001 General Fund	Training	CHASE		1,150.00
0	10/13/2025	6010 Sewer Enterprise Fund	Special Departmental Expense	CHASE		194.76
0	10/13/2025	7000 Internal Service Fund	Professional Services	CHASE		89.99
0	10/13/2025	0001 General Fund	Training	CHASE		506.96
0	10/13/2025	0001 General Fund	Training	CHASE		240.00
0	10/13/2025	0001 General Fund	Special Departmental Expense	CHASE		41.71
0	10/13/2025	7000 Internal Service Fund	Special Departmental Expense	CHASE		37.87
0	10/13/2025	7030 Information Technology Fund	Training	CHASE		1,175.00
0	10/13/2025	0001 General Fund	Special Departmental Expense	CHASE		5.49
0	10/13/2025	0001 General Fund	Memberships & Subscriptions	CHASE		500.00
0	10/13/2025	7000 Internal Service Fund	Special Departmental Expense	CHASE		117.04
0	10/13/2025	6020 Sanitation Enterprise Fund	Electronic Pmt Processing Exp	VANCO PAYMENT SOLUTIONS		37.48
0	10/13/2025	7000 Internal Service Fund	Operations & Maintenance	CHEVRON USA INC.		13.23
0	10/13/2025	7020 Risk Management Fund	Liability & Property Ins	CENTRAL SAN JOAQUIN VALLEY RMA		151,066.00
0	10/13/2025	0001 General Fund	Fire Marshal Supplies	CHASE		264.46
0	10/13/2025	0001 General Fund	Training	CHASE		413.20
0	10/13/2025	0001 General Fund	Travel/Conferences/Meetings	CHASE		11.70
0	10/13/2025	7000 Internal Service Fund	Operations & Maintenance	CHASE		211.88
0	10/13/2025	1011 Gas Tax/Street Improvement	Special Departmental Expense	CHASE		69.45
0	10/13/2025	6000 Water Enterprise Fund	Special Departmental Expense	CHASE		35.12
0	10/13/2025	7000 Internal Service Fund	Special Departmental Expense	CHASE		6.00
0	10/13/2025	0001 General Fund	Electronic Pmt Processing Exp	CHASE MERCHANT SERVICES		82.97
0	10/13/2025	7000 Internal Service Fund	Special Departmental Expense	CHASE		13.51
0	10/13/2025	0001 General Fund	Travel/Conferences/Meetings	CHASE		50.93
0	10/13/2025	6000 Water Enterprise Fund	Professional Services	AQUA METRIC		18,377.00
0	10/13/2025	6000 Water Enterprise Fund	Special Departmental Expense	AQUA METRIC		331.13
0	10/13/2025	7000 Internal Service Fund	Special Departmental Expense	CHASE		111.06
0	10/13/2025	0001 General Fund	Printing & Advertising	CHASE		52.50
0	10/13/2025	0001 General Fund	Electronic Pmt Processing Exp	CHASE MERCHANT SERVICES		44.95
0	10/13/2025	7000 Internal Service Fund	Special Departmental Expense	CHASE		220.05
0	10/13/2025	0001 General Fund	Uniform & Clothing Expense	CHASE		206.57
0	10/13/2025	6010 Sewer Enterprise Fund	Electronic Pmt Processing Exp	VANCO PAYMENT SOLUTIONS		37.49
0	10/13/2025	0001 General Fund	Travel/Conferences/Meetings	CHASE		351.05
0	10/13/2025	7000 Internal Service Fund	Special Departmental Expense	CHASE		47.22
0	10/13/2025	6000 Water Enterprise Fund	Electronic Pmt Processing Exp	VANCO PAYMENT SOLUTIONS		37.49
0	10/13/2025	7000 Internal Service Fund	Special Departmental Expense	CHASE		254.82
0	10/13/2025	7000 Internal Service Fund	Operations & Maintenance	CHASE		50.00
0	10/13/2025	7000 Internal Service Fund	Special Departmental Expense	CHASE		187.75
0	10/13/2025	7020 Risk Management Fund	Worker's Compensation	CENTRAL SAN JOAQUIN VALLEY RMA		173,169.00
Check Total:						362,133.83
29013	10/13/2025	6010 Sewer Enterprise Fund	Office Supplies	ABS DIRECT INC		2,066.67

Check Number	Check Date	Fund	Account Name	Vendor Name	Void	Amount
29013	10/13/2025	6000 Water Enterprise Fund	Office Supplies	ABS DIRECT INC		2,066.66
29013	10/13/2025	6020 Sanitation Enterprise Fund	Professional Services	ABS DIRECT INC		48.66
29013	10/13/2025	6020 Sanitation Enterprise Fund	Office Supplies	ABS DIRECT INC		2,066.67
29013	10/13/2025	6010 Sewer Enterprise Fund	Professional Services	ABS DIRECT INC		747.65
29013	10/13/2025	6010 Sewer Enterprise Fund	Professional Services	ABS DIRECT INC		48.65
29013	10/13/2025	6020 Sanitation Enterprise Fund	Professional Services	ABS DIRECT INC		747.65
29013	10/13/2025	6000 Water Enterprise Fund	Professional Services	ABS DIRECT INC		48.65
29013	10/13/2025	6000 Water Enterprise Fund	Professional Services	ABS DIRECT INC		747.64
Check Total:						8,588.90
29014	10/13/2025	0001 General Fund	Towing Fees	AG TOWING AND TRANSPORT		300.00
Check Total:						300.00
29015	10/13/2025	6020 Sanitation Enterprise Fund	Special Departmental Expense	AGROMIN HORTICULTURAL PRODUCTS		12,071.25
Check Total:						12,071.25
29016	10/13/2025	0001 General Fund	Office Supplies	ALLIED WEST PRINTING		281.40
Check Total:						281.40
29017	10/13/2025	0001 General Fund	Professional Services	ALLWAYS TOWING LLC		300.00
Check Total:						300.00
29018	10/13/2025	0001 General Fund	Special Departmental Expense	AMAZON CAPITAL SERVICES		137.56
29018	10/13/2025	7000 Internal Service Fund	Special Departmental Expense	AMAZON CAPITAL SERVICES		60.98
29018	10/13/2025	0001 General Fund	Special Departmental Expense	AMAZON CAPITAL SERVICES		48.93
29018	10/13/2025	0001 General Fund	Special Departmental Expense	AMAZON CAPITAL SERVICES		204.53
29018	10/13/2025	0001 General Fund	Office Supplies	AMAZON CAPITAL SERVICES		25.02
29018	10/13/2025	0001 General Fund	Special Departmental Expense	AMAZON CAPITAL SERVICES		86.57
29018	10/13/2025	0001 General Fund	Special Departmental Expense	AMAZON CAPITAL SERVICES		120.70
29018	10/13/2025	0001 General Fund	Special Departmental Expense	AMAZON CAPITAL SERVICES		43.49
29018	10/13/2025	0001 General Fund	Special Departmental Expense	AMAZON CAPITAL SERVICES		163.70
29018	10/13/2025	0001 General Fund	Office Supplies	AMAZON CAPITAL SERVICES		21.38
29018	10/13/2025	0001 General Fund	Special Departmental Expense	AMAZON CAPITAL SERVICES		54.36
29018	10/13/2025	7030 Information Technology Fund	Special Departmental Expense	AMAZON CAPITAL SERVICES		924.36
29018	10/13/2025	0001 General Fund	Office Supplies	AMAZON CAPITAL SERVICES		20.36
29018	10/13/2025	0001 General Fund	Special Departmental Expense	AMAZON CAPITAL SERVICES		154.40
29018	10/13/2025	0001 General Fund	Special Departmental Expense	AMAZON CAPITAL SERVICES		119.52
29018	10/13/2025	7000 Internal Service Fund	Special Departmental Expense	AMAZON CAPITAL SERVICES		316.41
29018	10/13/2025	0001 General Fund	Special Departmental Expense	AMAZON CAPITAL SERVICES		45.57
29018	10/13/2025	6000 Water Enterprise Fund	Special Departmental Expense	AMAZON CAPITAL SERVICES		86.99
29018	10/13/2025	0001 General Fund	Special Departmental Expense	AMAZON CAPITAL SERVICES		200.09

Check Number	Check Date	Fund	Account Name	Vendor Name	Void	Amount
29018	10/13/2025	0001 General Fund	Office Supplies	AMAZON CAPITAL SERVICES		157.47
29018	10/13/2025	0001 General Fund	Special Departmental Expense	AMAZON CAPITAL SERVICES		14.30
29018	10/13/2025	0001 General Fund	Office Supplies	AMAZON CAPITAL SERVICES		44.54
29018	10/13/2025	6000 Water Enterprise Fund	Special Departmental Expense	AMAZON CAPITAL SERVICES		86.99
29018	10/13/2025	0001 General Fund	Special Departmental Expense	AMAZON CAPITAL SERVICES		76.11
29018	10/13/2025	0001 General Fund	Fire Marshal Supplies	AMAZON CAPITAL SERVICES		40.46
29018	10/13/2025	0001 General Fund	Special Departmental Expense	AMAZON CAPITAL SERVICES		402.38
29018	10/13/2025	0001 General Fund	Special Departmental Expense	AMAZON CAPITAL SERVICES		112.84
29018	10/13/2025	0001 General Fund	Office Supplies	AMAZON CAPITAL SERVICES		52.17
29018	10/13/2025	0001 General Fund	Special Departmental Expense	AMAZON CAPITAL SERVICES		108.22
29018	10/13/2025	0001 General Fund	Special Departmental Expense	AMAZON CAPITAL SERVICES		122.45
29018	10/13/2025	7030 Information Technology Fund	Special Departmental Expense	AMAZON CAPITAL SERVICES		70.68
29018	10/13/2025	7030 Information Technology Fund	Special Departmental Expense	AMAZON CAPITAL SERVICES		326.24
29018	10/13/2025	0001 General Fund	Special Departmental Expense	AMAZON CAPITAL SERVICES		21.53
29018	10/13/2025	0001 General Fund	Special Departmental Expense	AMAZON CAPITAL SERVICES		10.86
29018	10/13/2025	0001 General Fund	Special Departmental Expense	AMAZON CAPITAL SERVICES		128.44
29018	10/13/2025	0001 General Fund	Office Supplies	AMAZON CAPITAL SERVICES		14.57
29018	10/13/2025	7000 Internal Service Fund	Special Departmental Expense	AMAZON CAPITAL SERVICES		271.50
29018	10/13/2025	7000 Internal Service Fund	Special Departmental Expense	AMAZON CAPITAL SERVICES		39.14
29018	10/13/2025	0001 General Fund	Special Departmental Expense	AMAZON CAPITAL SERVICES		231.50
29018	10/13/2025	0001 General Fund	Office Supplies	AMAZON CAPITAL SERVICES		104.62
29018	10/13/2025	7000 Internal Service Fund	Special Departmental Expense	AMAZON CAPITAL SERVICES		47.46
29018	10/13/2025	0001 General Fund	Special Departmental Expense	AMAZON CAPITAL SERVICES		74.00
29018	10/13/2025	0001 General Fund	Special Departmental Expense	AMAZON CAPITAL SERVICES		814.54
29018	10/13/2025	7030 Information Technology Fund	Special Departmental Expense	AMAZON CAPITAL SERVICES		309.89
29018	10/13/2025	7000 Internal Service Fund	Special Departmental Expense	AMAZON CAPITAL SERVICES		87.70
29018	10/13/2025	0001 General Fund	Special Departmental Expense	AMAZON CAPITAL SERVICES		869.74
29018	10/13/2025	0001 General Fund	Special Departmental Expense	AMAZON CAPITAL SERVICES		194.66
29018	10/13/2025	0001 General Fund	Office Supplies	AMAZON CAPITAL SERVICES		20.42
29018	10/13/2025	1011 Gas Tax/Street Improvement	Special Departmental Expense	AMAZON CAPITAL SERVICES		106.56
29018	10/13/2025	7030 Information Technology Fund	Special Departmental Expense	AMAZON CAPITAL SERVICES		159.65
29018	10/13/2025	0001 General Fund	Office Supplies	AMAZON CAPITAL SERVICES		10.86
29018	10/13/2025	0001 General Fund	Special Departmental Expense	AMAZON CAPITAL SERVICES		114.07
29018	10/13/2025	0001 General Fund	Office Supplies	AMAZON CAPITAL SERVICES		16.30
29018	10/13/2025	0001 General Fund	Office Supplies	AMAZON CAPITAL SERVICES		6.50
29018	10/13/2025	0001 General Fund	Special Departmental Expense	AMAZON CAPITAL SERVICES		22.93
29018	10/13/2025	0001 General Fund	Special Departmental Expense	AMAZON CAPITAL SERVICES		120.18
29018	10/13/2025	0001 General Fund	Special Departmental Expense	AMAZON CAPITAL SERVICES		140.29
29018	10/13/2025	0001 General Fund	Special Departmental Expense	AMAZON CAPITAL SERVICES		80.46
29018	10/13/2025	0001 General Fund	Office Supplies	AMAZON CAPITAL SERVICES		10.62
29018	10/13/2025	0001 General Fund	Training	AMAZON CAPITAL SERVICES		83.32
29018	10/13/2025	1011 Gas Tax/Street Improvement	Special Departmental Expense	AMAZON CAPITAL SERVICES		154.08
29018	10/13/2025	6000 Water Enterprise Fund	Special Departmental Expense	AMAZON CAPITAL SERVICES		86.99
29018	10/13/2025	7030 Information Technology Fund	Special Departmental Expense	AMAZON CAPITAL SERVICES		3,157.75



Check Number	Check Date	Fund	Account Name	Vendor Name	Void	Amount
29018	10/13/2025	0001 General Fund	Office Supplies	AMAZON CAPITAL SERVICES		39.80
29018	10/13/2025	0001 General Fund	Office Supplies	AMAZON CAPITAL SERVICES		44.01
29018	10/13/2025	0001 General Fund	Training	AMAZON CAPITAL SERVICES		83.32
29018	10/13/2025	0004 Public Safety Trans & Use Tax	Machinery & Equipment	AMAZON CAPITAL SERVICES		206.63
29018	10/13/2025	0001 General Fund	Special Departmental Expense	AMAZON CAPITAL SERVICES		44.99
29018	10/13/2025	0001 General Fund	Special Departmental Expense	AMAZON CAPITAL SERVICES		120.18
29018	10/13/2025	6000 Water Enterprise Fund	Special Departmental Expense	AMAZON CAPITAL SERVICES		20.45
29018	10/13/2025	0001 General Fund	Special Departmental Expense	AMAZON CAPITAL SERVICES		181.21
29018	10/13/2025	7030 Information Technology Fund	Special Departmental Expense	AMAZON CAPITAL SERVICES		1,848.72
29018	10/13/2025	0001 General Fund	Office Supplies	AMAZON CAPITAL SERVICES		44.01
29018	10/13/2025	0001 General Fund	Office Supplies	AMAZON CAPITAL SERVICES		15.21
29018	10/13/2025	0001 General Fund	Office Supplies	AMAZON CAPITAL SERVICES		69.99
29018	10/13/2025	0001 General Fund	Office Supplies	AMAZON CAPITAL SERVICES		65.24
Check Total:						14,744.66
29019	10/13/2025	0001 General Fund	Training	AMERICAN RIVER COLLEGE		190.00
Check Total:						190.00
29020	10/13/2025	6000 Water Enterprise Fund	Accounts Payable	ILEANA ARVIZU		27.01
29020	10/13/2025	0001 General Fund	Accounts Payable	ILEANA ARVIZU		2.00
Check Total:						29.01
29021	10/13/2025	6010 Sewer Enterprise Fund	Professional Services	ATWATER CHIROPRACTIC, INC.		310.00
29021	10/13/2025	7000 Internal Service Fund	Professional Services	ATWATER CHIROPRACTIC, INC.		65.00
29021	10/13/2025	6000 Water Enterprise Fund	Professional Services	ATWATER CHIROPRACTIC, INC.		130.00
29021	10/13/2025	0001 General Fund	Professional Services	ATWATER CHIROPRACTIC, INC.		195.00
29021	10/13/2025	1011 Gas Tax/Street Improvement	Professional Services	ATWATER CHIROPRACTIC, INC.		195.00
Check Total:						895.00
29022	10/13/2025	1011 Gas Tax/Street Improvement	Special Departmental Expense	AUTOZONE STORE #5506		13.85
Check Total:						13.85
29023	10/13/2025	0001 General Fund	Rents & Leases	AXON ENTERPRISE, INC.		121,426.07
Check Total:						121,426.07
29024	10/13/2025	0001 General Fund	Professional Services	BADAWI & ASSOCIATES		21,342.50
Check Total:						21,342.50
29025	10/13/2025	7000 Internal Service Fund	Professional Services	BARTON OVERHEAD DOOR		950.00
29025	10/13/2025	7000 Internal Service Fund	Professional Services	BARTON OVERHEAD DOOR		610.00

Check Number	Check Date	Fund	Account Name	Vendor Name	Void	Amount
29025	10/13/2025	7000 Internal Service Fund	Special Departmental Expense	BARTON OVERHEAD DOOR		1,526.04
Check Total:						3,086.04
29026	10/13/2025	7010 Employee Benefits Fund	Dental Insurance	BENEFIT COORDINATORS CORPORATION (BC		4,368.94
29026	10/13/2025	7010 Employee Benefits Fund	Dental Insurance	BENEFIT COORDINATORS CORPORATION (BC		2,004.90
29026	10/13/2025	7010 Employee Benefits Fund	Dental Insurance	BENEFIT COORDINATORS CORPORATION (BC		486.88
29026	10/13/2025	7010 Employee Benefits Fund	Dental Insurance	BENEFIT COORDINATORS CORPORATION (BC		3,591.95
29026	10/13/2025	7010 Employee Benefits Fund	Dental Insurance	BENEFIT COORDINATORS CORPORATION (BC		1,460.30
Check Total:						11,912.97
29027	10/13/2025	7000 Internal Service Fund	Professional Services	DON BENNER		650.00
29027	10/13/2025	7000 Internal Service Fund	Professional Services	DON BENNER		2,400.00
29027	10/13/2025	7000 Internal Service Fund	Operations & Maintenance	DON BENNER		150.00
Check Total:						3,200.00
29028	10/13/2025	7020 Risk Management Fund	Professional Services	BEST BEST & KRIEGER		3,163.70
29028	10/13/2025	6000 Water Enterprise Fund	Professional Services	BEST BEST & KRIEGER		722.50
29028	10/13/2025	0001 General Fund	Professional Services	BEST BEST & KRIEGER		23,583.43
Check Total:						27,469.63
29029	10/13/2025	1011 Gas Tax/Street Improvement	Special Departmental Expense	BIG CREEK LUMBER COMPANY		13.33
29029	10/13/2025	6000 Water Enterprise Fund	Special Departmental Expense	BIG CREEK LUMBER COMPANY		139.38
29029	10/13/2025	0001 General Fund	Special Departmental Expense	BIG CREEK LUMBER COMPANY		21.05
29029	10/13/2025	7000 Internal Service Fund	Special Departmental Expense	BIG CREEK LUMBER COMPANY		4.16
29029	10/13/2025	1011 Gas Tax/Street Improvement	Special Departmental Expense	BIG CREEK LUMBER COMPANY		19.38
29029	10/13/2025	1011 Gas Tax/Street Improvement	Special Departmental Expense	BIG CREEK LUMBER COMPANY		14.31
29029	10/13/2025	0001 General Fund	Special Departmental Expense	BIG CREEK LUMBER COMPANY		202.71
29029	10/13/2025	1011 Gas Tax/Street Improvement	Special Departmental Expense	BIG CREEK LUMBER COMPANY		36.16
29029	10/13/2025	1011 Gas Tax/Street Improvement	Special Departmental Expense	BIG CREEK LUMBER COMPANY		91.71
29029	10/13/2025	6000 Water Enterprise Fund	Special Departmental Expense	BIG CREEK LUMBER COMPANY		15.07
29029	10/13/2025	1011 Gas Tax/Street Improvement	Special Departmental Expense	BIG CREEK LUMBER COMPANY		56.23
29029	10/13/2025	6000 Water Enterprise Fund	Special Departmental Expense	BIG CREEK LUMBER COMPANY		5.37
29029	10/13/2025	1011 Gas Tax/Street Improvement	Special Departmental Expense	BIG CREEK LUMBER COMPANY		36.90
29029	10/13/2025	7000 Internal Service Fund	Special Departmental Expense	BIG CREEK LUMBER COMPANY		12.39
29029	10/13/2025	7000 Internal Service Fund	Special Departmental Expense	BIG CREEK LUMBER COMPANY		14.31
29029	10/13/2025	1011 Gas Tax/Street Improvement	Special Departmental Expense	BIG CREEK LUMBER COMPANY		69.70
29029	10/13/2025	0001 General Fund	Special Departmental Expense	BIG CREEK LUMBER COMPANY		27.39
Check Total:						779.55
29030	10/13/2025	6010 Sewer Enterprise Fund	Uniform & Clothing Expense	BOOT BARN		200.00
29030	10/13/2025	6000 Water Enterprise Fund	Uniform & Clothing Expense	BOOT BARN		173.99

Check Number	Check Date	Fund	Account Name	Vendor Name	Void	Amount
29030	10/13/2025	6010 Sewer Enterprise Fund	Uniform & Clothing Expense	BOOT BARN		200.00
29030	10/13/2025	6010 Sewer Enterprise Fund	Uniform & Clothing Expense	BOOT BARN		179.43
29030	10/13/2025	7000 Internal Service Fund	Uniform & Clothing Expense	BOOT BARN		200.00
29030	10/13/2025	6010 Sewer Enterprise Fund	Uniform & Clothing Expense	BOOT BARN		163.11
29030	10/13/2025	1011 Gas Tax/Street Improvement	Special Departmental Expense	BOOT BARN		173.99
29030	10/13/2025	6010 Sewer Enterprise Fund	Uniform & Clothing Expense	BOOT BARN		173.99
Check Total:						1,464.51
29031	10/13/2025	7000 Internal Service Fund	Special Departmental Expense	BRADY INDUSTRIES		2,489.02
Check Total:						2,489.02
29032	10/13/2025	6000 Water Enterprise Fund	Professional Services	BSK ASSOCIATES		3,390.00
29032	10/13/2025	6000 Water Enterprise Fund	Professional Services	BSK ASSOCIATES		2,790.00
29032	10/13/2025	6000 Water Enterprise Fund	Professional Services	BSK ASSOCIATES		79.89
29032	10/13/2025	6000 Water Enterprise Fund	Special Departmental Expense	BSK ASSOCIATES		999.40
29032	10/13/2025	6000 Water Enterprise Fund	Professional Services	BSK ASSOCIATES		213.04
29032	10/13/2025	6000 Water Enterprise Fund	Professional Services	BSK ASSOCIATES		61.12
29032	10/13/2025	6000 Water Enterprise Fund	Professional Services	BSK ASSOCIATES		30.56
29032	10/13/2025	6000 Water Enterprise Fund	Special Departmental Expense	BSK ASSOCIATES		999.40
29032	10/13/2025	6000 Water Enterprise Fund	Special Departmental Expense	BSK ASSOCIATES		213.04
29032	10/13/2025	6000 Water Enterprise Fund	Special Departmental Expense	BSK ASSOCIATES		61.12
29032	10/13/2025	6000 Water Enterprise Fund	Special Departmental Expense	BSK ASSOCIATES		79.89
29032	10/13/2025	0007 Measure V Fund	Fruitland Ave Rd Improvements	BSK ASSOCIATES		5,075.00
29032	10/13/2025	6000 Water Enterprise Fund	Professional Services	BSK ASSOCIATES		79.89
29032	10/13/2025	6000 Water Enterprise Fund	Special Departmental Expense	BSK ASSOCIATES		213.04
29032	10/13/2025	6000 Water Enterprise Fund	Special Departmental Expense	BSK ASSOCIATES		61.12
29032	10/13/2025	6000 Water Enterprise Fund	Special Departmental Expense	BSK ASSOCIATES		79.89
29032	10/13/2025	6000 Water Enterprise Fund	Professional Services	BSK ASSOCIATES		79.89
29032	10/13/2025	6000 Water Enterprise Fund	Professional Services	BSK ASSOCIATES		1,356.00
29032	10/13/2025	6000 Water Enterprise Fund	Professional Services	BSK ASSOCIATES		1,356.00
29032	10/13/2025	6000 Water Enterprise Fund	Special Departmental Expense	BSK ASSOCIATES		26.63
29032	10/13/2025	6000 Water Enterprise Fund	Professional Services	BSK ASSOCIATES		1,356.16
29032	10/13/2025	0007 Measure V Fund	Fruitland Ave Rd Improvements	BSK ASSOCIATES		4,246.75
29032	10/13/2025	6000 Water Enterprise Fund	Professional Services	BSK ASSOCIATES		213.04
29032	10/13/2025	6000 Water Enterprise Fund	Professional Services	BSK ASSOCIATES		3,090.00
29032	10/13/2025	6007 1,2,3-TCP Fund	Professional Services	BSK ASSOCIATES		2,598.44
29032	10/13/2025	6000 Water Enterprise Fund	Professional Services	BSK ASSOCIATES		213.04
29032	10/13/2025	6000 Water Enterprise Fund	Professional Services	BSK ASSOCIATES		124.14
29032	10/13/2025	1018 SB1-Road Maint & Rehab RMRA	Fruitland Ave Rd Improvements	BSK ASSOCIATES		3,401.75
29032	10/13/2025	6000 Water Enterprise Fund	Professional Services	BSK ASSOCIATES		756.00
29032	10/13/2025	6000 Water Enterprise Fund	Special Departmental Expense	BSK ASSOCIATES		101.44
29032	10/13/2025	6000 Water Enterprise Fund	Professional Services	BSK ASSOCIATES		133.15



Check Number	Check Date	Fund	Account Name	Vendor Name	Void	Amount
Check Total:						33,478.83
29033	10/13/2025	7000 Internal Service Fund	Operations & Maintenance	BURTONS FIRE INC		2,985.90
Check Total:						2,985.90
29034	10/13/2025	6000 Water Enterprise Fund	Special Departmental Expense	CAL FARM SERVICES		113.11
29034	10/13/2025	1011 Gas Tax/Street Improvement	Special Departmental Expense	CAL FARM SERVICES		67.86
29034	10/13/2025	1011 Gas Tax/Street Improvement	Special Departmental Expense	CAL FARM SERVICES		25.11
29034	10/13/2025	1011 Gas Tax/Street Improvement	Professional Services	CAL FARM SERVICES		80.00
Check Total:						286.08
29035	10/13/2025	0001 General Fund	Castle Park Deposits	CELESTE CEJA		200.00
Check Total:						200.00
29036	10/13/2025	7000 Internal Service Fund	Professional Services	CERTIFIED AUTOMOTIVE		126.00
Check Total:						126.00
29037	10/13/2025	0001 General Fund	Planning Deposits	CERTIFIED STAINLESS SERVICE		474.32
Check Total:						474.32
29038	10/13/2025	6000 Water Enterprise Fund	Uniform & Clothing Expense	CINTAS CORP		86.39
29038	10/13/2025	1011 Gas Tax/Street Improvement	Uniform & Clothing Expense	CINTAS CORP		36.53
29038	10/13/2025	0001 General Fund	Uniform & Clothing Expense	CINTAS CORP		43.04
29038	10/13/2025	7000 Internal Service Fund	Special Departmental Expense	CINTAS CORP		35.00
29038	10/13/2025	7000 Internal Service Fund	Special Departmental Expense	CINTAS CORP		35.00
29038	10/13/2025	7000 Internal Service Fund	Uniform & Clothing Expense	CINTAS CORP		35.00
29038	10/13/2025	7000 Internal Service Fund	Uniform & Clothing Expense	CINTAS CORP		35.00
29038	10/13/2025	6010 Sewer Enterprise Fund	Uniform & Clothing Expense	CINTAS CORP		83.99
Check Total:						389.95
29039	10/13/2025	7030 Information Technology Fund	Memberships & Subscriptions	CIVICPLUS LLC		12,075.00
Check Total:						12,075.00
29040	10/13/2025	7000 Internal Service Fund	Utilities	COMCAST		13.10
Check Total:						13.10
29041	10/13/2025	5046 Applegate Ranch Lndscp	Special Departmental Expense	CONSOLIDATED ELECTRICAL DISTRIBUTORS		259.80
29041	10/13/2025	1011 Gas Tax/Street Improvement	Special Departmental Expense	CONSOLIDATED ELECTRICAL DISTRIBUTORS		4.11
29041	10/13/2025	1011 Gas Tax/Street Improvement	Special Departmental Expense	CONSOLIDATED ELECTRICAL DISTRIBUTORS		411.35

Check Number	Check Date	Fund	Account Name	Vendor Name	Void	Amount
29041	10/13/2025	7000 Internal Service Fund	Special Departmental Expense	CONSOLIDATED ELECTRICAL DISTRIBUTOR		74.11
29041	10/13/2025	6010 Sewer Enterprise Fund	Special Departmental Expense	CONSOLIDATED ELECTRICAL DISTRIBUTOR		123.12
Check Total:						872.49
29042	10/13/2025	1013 Local Transportation Fund	Project Retention	CONSOLIDATED ENGINEERING INC		-11,518.50
29042	10/13/2025	1017 RSTP-Regional Surf Transp Prog	Olive Avenue Overlay	CONSOLIDATED ENGINEERING INC		191,297.00
29042	10/13/2025	1013 Local Transportation Fund	Olive Avenue Overlay	CONSOLIDATED ENGINEERING INC		230,370.00
29042	10/13/2025	1017 RSTP-Regional Surf Transp Prog	Project Retention	CONSOLIDATED ENGINEERING INC		-9,564.85
Check Total:						400,583.65
29043	10/13/2025	0001 General Fund	Special Departmental Expense	CPS HR CONSULTING		-35.00
29043	10/13/2025	0001 General Fund	Special Departmental Expense	CPS HR CONSULTING		902.00
29043	10/13/2025	0001 General Fund	Special Departmental Expense	CPS HR CONSULTING		828.00
Check Total:						1,695.00
29044	10/13/2025	0001 General Fund	Training	CSULB FOUNDATION		999.00
29044	10/13/2025	0001 General Fund	Training	CSULB FOUNDATION		999.00
29044	10/13/2025	0001 General Fund	Travel/Conferences/Meetings	CSULB FOUNDATION		405.00
Check Total:						2,403.00
29045	10/13/2025	7000 Internal Service Fund	Professional Services	D & D PEST CONTROL		38.00
29045	10/13/2025	7000 Internal Service Fund	Professional Services	D & D PEST CONTROL		38.00
29045	10/13/2025	7000 Internal Service Fund	Professional Services	D & D PEST CONTROL		38.00
29045	10/13/2025	7000 Internal Service Fund	Professional Services	D & D PEST CONTROL		44.00
29045	10/13/2025	7000 Internal Service Fund	Professional Services	D & D PEST CONTROL		44.00
29045	10/13/2025	7000 Internal Service Fund	Professional Services	D & D PEST CONTROL		55.00
29045	10/13/2025	7000 Internal Service Fund	Professional Services	D & D PEST CONTROL		38.00
29045	10/13/2025	7000 Internal Service Fund	Professional Services	D & D PEST CONTROL		56.00
29045	10/13/2025	7000 Internal Service Fund	Professional Services	D & D PEST CONTROL		56.00
Check Total:						407.00
29046	10/13/2025	6000 Water Enterprise Fund	Accounts Payable	DANE REALTY, INC.		58.16
Check Total:						58.16
29047	10/13/2025	7030 Information Technology Fund	Memberships & Subscriptions	DATA PATH		1,089.00
29047	10/13/2025	7030 Information Technology Fund	Memberships & Subscriptions	DATA PATH		100.83
29047	10/13/2025	7030 Information Technology Fund	Professional Services	DATA PATH		4,224.61
29047	10/13/2025	7030 Information Technology Fund	Professional Services	DATA PATH		8,321.00
29047	10/13/2025	7030 Information Technology Fund	Memberships & Subscriptions	DATA PATH		760.00
29047	10/13/2025	7030 Information Technology Fund	Memberships & Subscriptions	DATA PATH		3,431.00
29047	10/13/2025	7030 Information Technology Fund	Memberships & Subscriptions	DATA PATH		2,862.50

Check Number	Check Date	Fund	Account Name	Vendor Name	Void	Amount
29047	10/13/2025	7030 Information Technology Fund	Memberships & Subscriptions	DATA PATH		2,806.00
				Check Total:		23,594.94 ✓
29048	10/13/2025	0001 General Fund	Various Classes	MARY ANN DAVIS		364.00
				Check Total:		364.00 ✓
29049	10/13/2025	1041 General Plan Update Fund	Professional Services	DE NOVO PLANNING GROUP		23,907.00
				Check Total:		23,907.00 ✓
29050	10/13/2025	7020 Risk Management Fund	Professional Services	DELFINO MADDEN O'MALLEY COYLE & KOE		500.50
				Check Total:		500.50 ✓
29051	10/13/2025	7000 Internal Service Fund	Operations & Maintenance	DELRAY TIRE		1,241.01
29051	10/13/2025	7000 Internal Service Fund	Operations & Maintenance	DELRAY TIRE		494.11
				Check Total:		1,735.12 ✓
29052	10/13/2025	0001 General Fund	Professional Services	DEPT. OF JUSTICE		128.00
				Check Total:		128.00 ✓
29053	10/13/2025	1018 SB1-Road Maint & Rehab RMRA	Pavement Markings	DISPENSING TECHNOLOGY CORPORATION		300.00
29053	10/13/2025	1018 SB1-Road Maint & Rehab RMRA	Pavement Markings	DISPENSING TECHNOLOGY CORPORATION		3,006.23
29053	10/13/2025	1018 SB1-Road Maint & Rehab RMRA	Pavement Markings	DISPENSING TECHNOLOGY CORPORATION		3,167.85
				Check Total:		6,474.08 ✓
29054	10/13/2025	0001 General Fund	Uniform & Clothing Expense	ELITE UNIFORMS		643.08
29054	10/13/2025	0001 General Fund	Uniform & Clothing Expense	ELITE UNIFORMS		66.00
29054	10/13/2025	0001 General Fund	Uniform & Clothing Expense	ELITE UNIFORMS		40.00
29054	10/13/2025	0001 General Fund	Uniform & Clothing Expense	ELITE UNIFORMS		436.33
29054	10/13/2025	0001 General Fund	Uniform & Clothing Expense	ELITE UNIFORMS		339.41
				Check Total:		1,524.82 ✓
29055	10/13/2025	0001 General Fund	Uniform & Clothing Expense	ENTENMANN-ROVIN CO.		154.69
29055	10/13/2025	0001 General Fund	Uniform & Clothing Expense	ENTENMANN-ROVIN CO.		248.88
				Check Total:		403.57 ✓
29056	10/13/2025	0004 Public Safety Trans & Use Tax	Rents & Leases	ENTERPRISE FM TRUST		338.45
				Check Total:		338.45 ✓

Check Number	Check Date	Fund	Account Name	Vendor Name	Void	Amount
29057	10/13/2025	0001 General Fund	Community Center Deposits	ROBERT ESTACIO		350.00
				Check Total:		350.00
29058	10/13/2025	7000 Internal Service Fund	Small Tools	FASTENAL COMPANY		177.25
				Check Total:		177.25
29059	10/13/2025	6010 Sewer Enterprise Fund	Special Departmental Expense	FERGUSON WATERWORKS		1,054.37
				Check Total:		1,054.37
29060	10/13/2025	0001 General Fund	Planning Deposits	JUAN FLORES		931.22
				Check Total:		931.22
29061	10/13/2025	7000 Internal Service Fund	Operations & Maintenance	FORD PRO		136.17
				Check Total:		136.17
29062	10/13/2025	6000 Water Enterprise Fund	Accounts Payable	ANTHONY GARCIA		99.21
				Check Total:		99.21
29063	10/13/2025	6010 Sewer Enterprise Fund	Accounts Payable	ALBERTO GARCIA ESPINOZA		13.74
29063	10/13/2025	6020 Sanitation Enterprise Fund	Accounts Payable	ALBERTO GARCIA ESPINOZA		9.42
29063	10/13/2025	6000 Water Enterprise Fund	Accounts Payable	ALBERTO GARCIA ESPINOZA		187.45
				Check Total:		210.61
29064	10/13/2025	6010 Sewer Enterprise Fund	Special Departmental Expense	GARTON TRACTOR INC		156.52
				Check Total:		156.52
29065	10/13/2025	7000 Internal Service Fund	Uniform & Clothing Expense	GCP WW HOLDCO LLC		123.37
				Check Total:		123.37
29066	10/13/2025	7000 Internal Service Fund	Special Departmental Expense	GRAINGER		1,415.75
29066	10/13/2025	7000 Internal Service Fund	Special Departmental Expense	GRAINGER		248.91
				Check Total:		1,664.66
29067	10/13/2025	6000 Water Enterprise Fund	Special Departmental Expense	GRANITE CONSTRUCTION COMPANY		2,101.26
29067	10/13/2025	6010 Sewer Enterprise Fund	Special Departmental Expense	GRANITE CONSTRUCTION COMPANY		2,101.26
				Check Total:		4,202.52
29068	10/13/2025	0001 General Fund	Professional Services	HDL COREN & CONE		3,479.63

Check Number	Check Date	Fund	Account Name	Vendor Name	Void	Amount
Check Total:						3,479.63
29069	10/13/2025	6010 Sewer Enterprise Fund	Accounts Payable	KRISTY HELLAM		34.36
29069	10/13/2025	6020 Sanitation Enterprise Fund	Accounts Payable	KRISTY HELLAM		24.33
29069	10/13/2025	6000 Water Enterprise Fund	Accounts Payable	KRISTY HELLAM		32.70
Check Total:						91.39
29070	10/13/2025	7000 Internal Service Fund	Utilities	HOFFMAN SECURITY		584.75
29070	10/13/2025	7000 Internal Service Fund	Utilities	HOFFMAN SECURITY		915.00
29070	10/13/2025	7000 Internal Service Fund	Utilities	HOFFMAN SECURITY		187.00
Check Total:						1,686.75
29071	10/13/2025	5037 Atwater South LNDSCP	Special Departmental Expense	HORIZON		1,131.62
29071	10/13/2025	5037 Atwater South LNDSCP	Special Departmental Expense	HORIZON		357.72
29071	10/13/2025	5037 Atwater South LNDSCP	Special Departmental Expense	HORIZON		33.87
29071	10/13/2025	5040 Mello Ranch 2 LNDSCP	Special Departmental Expense	HORIZON		84.48
29071	10/13/2025	0001 General Fund	Special Departmental Expense	HORIZON		156.82
Check Total:						1,764.51
29072	10/13/2025	0001 General Fund	Professional Services	INDEPENDENT INVESTIGATIONS LLC		1,508.10
Check Total:						1,508.10
29073	10/13/2025	1018 SB1-Road Maint & Rehab RMRA	Traffic Signals Maint & Repair	JAM SERVICES INC		424.13
29073	10/13/2025	1018 SB1-Road Maint & Rehab RMRA	Traffic Signals Maint & Repair	JAM SERVICES INC		6,289.77
29073	10/13/2025	1011 Gas Tax/Street Improvement	Special Departmental Expense	JAM SERVICES INC		424.13
29073	10/13/2025	1018 SB1-Road Maint & Rehab RMRA	Traffic Signals Maint & Repair	JAM SERVICES INC		3,045.00
29073	10/13/2025	1018 SB1-Road Maint & Rehab RMRA	Traffic Signals Maint & Repair	JAM SERVICES INC		3,393.00
Check Total:						13,576.03
29074	10/13/2025	7000 Internal Service Fund	Professional Services	JANI TEK CLEANING SOLUTIONS		14,281.65
Check Total:						14,281.65
29075	10/13/2025	6020 Sanitation Enterprise Fund	Accounts Payable	PEDRO JIMENEZ RENTERIA		3.24
29075	10/13/2025	6000 Water Enterprise Fund	Accounts Payable	PEDRO JIMENEZ RENTERIA		4.36
29075	10/13/2025	6010 Sewer Enterprise Fund	Accounts Payable	PEDRO JIMENEZ RENTERIA		4.58
Check Total:						12.18
29076	10/13/2025	7000 Internal Service Fund	Special Departmental Expense	JOHNSTONE SUPPLY		92.58

Check Number	Check Date	Fund	Account Name	Vendor Name	Void	Amount
Check Total:						92.58
29077	10/13/2025	6000 Water Enterprise Fund	Accounts Payable	JOY JONES		33.21
Check Total:						33.21
29078	10/13/2025	1011 Gas Tax/Street Improvement	Professional Services	JORGENSEN COMPANY		230.00
29078	10/13/2025	7000 Internal Service Fund	Professional Services	JORGENSEN COMPANY		238.73
Check Total:						468.73
29079	10/13/2025	6000 Water Enterprise Fund	Special Departmental Expense	KELLOGG SUPPLY		110.10
29079	10/13/2025	6010 Sewer Enterprise Fund	Small Tools	KELLOGG SUPPLY		68.19
29079	10/13/2025	6010 Sewer Enterprise Fund	Uniform & Clothing Expense	KELLOGG SUPPLY		344.61
29079	10/13/2025	6000 Water Enterprise Fund	Special Departmental Expense	KELLOGG SUPPLY		64.46
29079	10/13/2025	6010 Sewer Enterprise Fund	Uniform & Clothing Expense	KELLOGG SUPPLY		26.23
29079	10/13/2025	1011 Gas Tax/Street Improvement	Special Departmental Expense	KELLOGG SUPPLY		172.01
29079	10/13/2025	6010 Sewer Enterprise Fund	Special Departmental Expense	KELLOGG SUPPLY		286.84
29079	10/13/2025	6010 Sewer Enterprise Fund	Special Departmental Expense	KELLOGG SUPPLY		23.42
29079	10/13/2025	6010 Sewer Enterprise Fund	Small Tools	KELLOGG SUPPLY		24.28
29079	10/13/2025	1011 Gas Tax/Street Improvement	Special Departmental Expense	KELLOGG SUPPLY		39.66
29079	10/13/2025	6010 Sewer Enterprise Fund	Special Departmental Expense	KELLOGG SUPPLY		188.85
Check Total:						1,348.65
29080	10/13/2025	7020 Risk Management Fund	Professional Services	KENT M KAWAGOE PHD		375.00
Check Total:						375.00
29081	10/13/2025	7020 Risk Management Fund	Professional Services	KRAMER WORKPLACE INVESTIGATIONS		8,188.00
Check Total:						8,188.00
29082	10/13/2025	0001 General Fund	Professional Services	LAW OFFICE OF THOMAS E. LEWIS		200.00
29082	10/13/2025	0001 General Fund	Professional Services	LAW OFFICE OF THOMAS E. LEWIS		200.00
Check Total:						400.00
29083	10/13/2025	6010 Sewer Enterprise Fund	Accounts Payable	JOSEPH LAWSON		389.44
29083	10/13/2025	0001 General Fund	Accounts Payable	JOSEPH LAWSON		2.00
29083	10/13/2025	6000 Water Enterprise Fund	Accounts Payable	JOSEPH LAWSON		1,285.67
Check Total:						1,677.11
29084	10/13/2025	6010 Sewer Enterprise Fund	Accounts Payable	JOSEPH LAWSON		496.00



Check Number	Check Date	Fund	Account Name	Vendor Name	Void	Amount
Check Total:						496.00
29085	10/13/2025	0001 General Fund	Planning Deposits	FRANCISCO LOBO BOJORGES		460.07
Check Total:						460.07
29086	10/13/2025	0001 General Fund	Miscellaneous	LOOMIS		432.79
Check Total:						432.79
29087	10/13/2025	0001 General Fund	Special Departmental Expense	LOPES SEPTIC & PUMPING		150.00
Check Total:						150.00
29088	10/13/2025	0001 General Fund	Community Center Deposits	JESSICA MACIAS		350.00
Check Total:						350.00
29089	10/13/2025	0010 Measure V Regional Fund	Buhach Widening	MARK THOMAS & COMPANY, INC		8,123.75
29089	10/13/2025	0010 Measure V Regional Fund	Bellevue Road Realignment	MARK THOMAS & COMPANY, INC		56,666.42
Check Total:						64,790.17
29090	10/13/2025	0001 General Fund	Castle Park Deposits	ANA ROSA MARTINEZ		200.00
Check Total:						200.00
29091	10/13/2025	6020 Sanitation Enterprise Fund	Professional Services	MC REGIONAL WASTE MGMT. AUTH.		11,422.92
Check Total:						11,422.92
29092	10/13/2025	0001 General Fund	Printing & Advertising	MCCLATCHY COMPANY LLC		130.75
29092	10/13/2025	0001 General Fund	Printing & Advertising	MCCLATCHY COMPANY LLC		310.93
29092	10/13/2025	0001 General Fund	Printing & Advertising	MCCLATCHY COMPANY LLC		212.26
29092	10/13/2025	0001 General Fund	Printing & Advertising	MCCLATCHY COMPANY LLC		366.89
Check Total:						1,020.83
29093	10/13/2025	0001 General Fund	Coed Fall Softball	MCNAMARA SPORTS		545.58
Check Total:						545.58
29094	10/13/2025	0001 General Fund	Coed Fall Softball	MERCED AREA SPORTS OFFICIALS, INC		175.00
29094	10/13/2025	0001 General Fund	Men's Fall Softball	MERCED AREA SPORTS OFFICIALS, INC		245.00
29094	10/13/2025	0001 General Fund	Coed Fall Softball	MERCED AREA SPORTS OFFICIALS, INC		210.00
29094	10/13/2025	0001 General Fund	Coed Volleyball	MERCED AREA SPORTS OFFICIALS, INC		1,230.00
29094	10/13/2025	0001 General Fund	Men's Fall Softball	MERCED AREA SPORTS OFFICIALS, INC		280.00

Check Number	Check Date	Fund	Account Name	Vendor Name	Void	Amount
Check Total:						2,140.00
29095	10/13/2025	0001 General Fund	Special Departmental Expense	MERCED COUNTY TAX COLLECTOR		118.85
Check Total:						118.85
29096	10/13/2025	0001 General Fund	Professional Services	MERCED FENCE COMPANY		380.00
Check Total:						380.00
29097	10/13/2025	6010 Sewer Enterprise Fund	Professional Services	MERCED IRRIGATION DISTRICT		1,797.20
Check Total:						1,797.20
29098	10/13/2025	7000 Internal Service Fund	Operations & Maintenance	MERCED TRUCK & TRAILER INC.		24,764.64
29098	10/13/2025	7000 Internal Service Fund	Operations & Maintenance	MERCED TRUCK & TRAILER INC.		722.51
Check Total:						25,487.15
29099	10/13/2025	6020 Sanitation Enterprise Fund	Solid Waste Collectn/Disposal	MID-VALLEY DISPOSAL LLC		299,072.63
29099	10/13/2025	6020 Sanitation Enterprise Fund	AB 939 Support Fee	MID-VALLEY DISPOSAL LLC		-9,000.67
29099	10/13/2025	6020 Sanitation Enterprise Fund	AB 939 Support Fee	MID-VALLEY DISPOSAL LLC		-9,057.95
29099	10/13/2025	6020 Sanitation Enterprise Fund	Contract Admin Fee	MID-VALLEY DISPOSAL LLC		-20,911.53
29099	10/13/2025	6020 Sanitation Enterprise Fund	AB 939 Support Fee	MID-VALLEY DISPOSAL LLC		-8,972.18
29099	10/13/2025	6020 Sanitation Enterprise Fund	AB 939 Support Fee	MID-VALLEY DISPOSAL LLC		-8,962.09
29099	10/13/2025	6020 Sanitation Enterprise Fund	Refuse Service Charge	MID-VALLEY DISPOSAL LLC		-19,484.81
29099	10/13/2025	6020 Sanitation Enterprise Fund	Contract Admin Fee	MID-VALLEY DISPOSAL LLC		-21,135.24
29099	10/13/2025	6020 Sanitation Enterprise Fund	Refuse Service Charge	MID-VALLEY DISPOSAL LLC		-18,941.87
29099	10/13/2025	6020 Sanitation Enterprise Fund	Solid Waste Collectn/Disposal	MID-VALLEY DISPOSAL LLC		298,736.19
29099	10/13/2025	6020 Sanitation Enterprise Fund	Contract Admin Fee	MID-VALLEY DISPOSAL LLC		-20,935.08
29099	10/13/2025	6020 Sanitation Enterprise Fund	Contract Admin Fee	MID-VALLEY DISPOSAL LLC		-21,001.54
Check Total:						439,405.86
29100	10/13/2025	6020 Sanitation Enterprise Fund	Accounts Payable	TERRI MILLER		6.49
29100	10/13/2025	6000 Water Enterprise Fund	Accounts Payable	TERRI MILLER		8.72
29100	10/13/2025	6010 Sewer Enterprise Fund	Accounts Payable	TERRI MILLER		9.16
Check Total:						24.37
29101	10/13/2025	0001 General Fund	Planning Deposits	M-MIG CONSTRUCTION		121.37
Check Total:						121.37
29102	10/13/2025	1018 SB1-Road Maint & Rehab RMRA	Curb, Gutter, Sidewalk Project	MNZ CONCRETE		4,900.00



Check Number	Check Date	Fund	Account Name	Vendor Name	Void	Amount
Check Total:						4,900.00
29103	10/13/2025	6000 Water Enterprise Fund	Accounts Payable	SONGHI MORRIS		578.64
Check Total:						578.64
29104	10/13/2025	6010 Sewer Enterprise Fund	Project Retention	MOUNTAIN CASCADE INC		-2,586.93
29104	10/13/2025	6010 Sewer Enterprise Fund	Castle Sewer Interceptor	MOUNTAIN CASCADE INC		51,738.50
Check Total:						49,151.57
29105	10/13/2025	0001 General Fund	Training	NIKKI MULLIGAN		31.36
29105	10/13/2025	0001 General Fund	Uniform & Clothing Expense	NIKKI MULLIGAN		160.00
Check Total:						191.36
29106	10/13/2025	0001 General Fund	Professional Services	MUNISERVICES		8,508.88
29106	10/13/2025	0001 General Fund	Professional Services	MUNISERVICES		3,074.27
Check Total:						11,583.15
29107	10/13/2025	0001 General Fund	Memberships & Subscriptions	NENA		152.00
Check Total:						152.00
29108	10/13/2025	7030 Information Technology Fund	Communications	NEW HORIZON COMMUNICATIONS		2,415.13
Check Total:						2,415.13
29109	10/13/2025	7000 Internal Service Fund	Operations & Maintenance	O'REILLY AUTO PARTS		-30.45
29109	10/13/2025	7000 Internal Service Fund	Operations & Maintenance	O'REILLY AUTO PARTS		52.18
29109	10/13/2025	7000 Internal Service Fund	Operations & Maintenance	O'REILLY AUTO PARTS		186.61
29109	10/13/2025	7000 Internal Service Fund	Operations & Maintenance	O'REILLY AUTO PARTS		112.62
29109	10/13/2025	6000 Water Enterprise Fund	Special Departmental Expense	O'REILLY AUTO PARTS		567.89
29109	10/13/2025	6000 Water Enterprise Fund	Special Departmental Expense	O'REILLY AUTO PARTS		17.38
29109	10/13/2025	7000 Internal Service Fund	Operations & Maintenance	O'REILLY AUTO PARTS		339.48
29109	10/13/2025	1011 Gas Tax/Street Improvement	Special Departmental Expense	O'REILLY AUTO PARTS		45.54
29109	10/13/2025	1011 Gas Tax/Street Improvement	Special Departmental Expense	O'REILLY AUTO PARTS		186.61
29109	10/13/2025	7000 Internal Service Fund	Operations & Maintenance	O'REILLY AUTO PARTS		136.96
29109	10/13/2025	7000 Internal Service Fund	Operations & Maintenance	O'REILLY AUTO PARTS		44.30
29109	10/13/2025	7000 Internal Service Fund	Operations & Maintenance	O'REILLY AUTO PARTS		81.51
29109	10/13/2025	0001 General Fund	Special Departmental Expense	O'REILLY AUTO PARTS		19.56
29109	10/13/2025	7000 Internal Service Fund	Operations & Maintenance	O'REILLY AUTO PARTS		413.51
29109	10/13/2025	1011 Gas Tax/Street Improvement	Special Departmental Expense	O'REILLY AUTO PARTS		31.53
29109	10/13/2025	7000 Internal Service Fund	Operations & Maintenance	O'REILLY AUTO PARTS		-48.82
29109	10/13/2025	1011 Gas Tax/Street Improvement	Special Departmental Expense	O'REILLY AUTO PARTS		29.57

Check Number	Check Date	Fund	Account Name	Vendor Name	Void	Amount
29109	10/13/2025	7000 Internal Service Fund	Operations & Maintenance	O'REILLY AUTO PARTS		156.53
29109	10/13/2025	7000 Internal Service Fund	Operations & Maintenance	O'REILLY AUTO PARTS		-118.10
29109	10/13/2025	7000 Internal Service Fund	Operations & Maintenance	O'REILLY AUTO PARTS		199.38
29109	10/13/2025	7000 Internal Service Fund	Operations & Maintenance	O'REILLY AUTO PARTS		48.90
29109	10/13/2025	7000 Internal Service Fund	Operations & Maintenance	O'REILLY AUTO PARTS		110.93
29109	10/13/2025	1011 Gas Tax/Street Improvement	Special Departmental Expense	O'REILLY AUTO PARTS		157.65
29109	10/13/2025	1011 Gas Tax/Street Improvement	Special Departmental Expense	O'REILLY AUTO PARTS		27.17
29109	10/13/2025	7000 Internal Service Fund	Operations & Maintenance	O'REILLY AUTO PARTS		383.69
29109	10/13/2025	7000 Internal Service Fund	Operations & Maintenance	O'REILLY AUTO PARTS		838.09
29109	10/13/2025	7000 Internal Service Fund	Operations & Maintenance	O'REILLY AUTO PARTS		-44.00
29109	10/13/2025	6010 Sewer Enterprise Fund	Special Departmental Expense	O'REILLY AUTO PARTS		15.20
29109	10/13/2025	6010 Sewer Enterprise Fund	Special Departmental Expense	O'REILLY AUTO PARTS		65.21
29109	10/13/2025	7000 Internal Service Fund	Operations & Maintenance	O'REILLY AUTO PARTS		1,139.82
29109	10/13/2025	7000 Internal Service Fund	Operations & Maintenance	O'REILLY AUTO PARTS		158.81
29109	10/13/2025	1011 Gas Tax/Street Improvement	Special Departmental Expense	O'REILLY AUTO PARTS		29.35
29109	10/13/2025	7000 Internal Service Fund	Small Tools	O'REILLY AUTO PARTS		19.38
29109	10/13/2025	7000 Internal Service Fund	Operations & Maintenance	O'REILLY AUTO PARTS		978.66
29109	10/13/2025	6010 Sewer Enterprise Fund	Special Departmental Expense	O'REILLY AUTO PARTS		17.38
29109	10/13/2025	7000 Internal Service Fund	Operations & Maintenance	O'REILLY AUTO PARTS		136.05
29109	10/13/2025	7000 Internal Service Fund	Operations & Maintenance	O'REILLY AUTO PARTS		184.75
29109	10/13/2025	6010 Sewer Enterprise Fund	Special Departmental Expense	O'REILLY AUTO PARTS		22.82
29109	10/13/2025	7000 Internal Service Fund	Operations & Maintenance	O'REILLY AUTO PARTS		-586.38
29109	10/13/2025	0001 General Fund	Special Departmental Expense	O'REILLY AUTO PARTS		69.56
Check Total:						6,196.83
29110	10/13/2025	0001 General Fund	Race Communication Fiber Proj	PHASE I CONSTRUCTION		5,478.26
Check Total:						5,478.26
29111	10/13/2025	0001 General Fund	Planning Deposits	PRECISION CIVIL ENGINEERING, INC.		362.50
29111	10/13/2025	6000 Water Enterprise Fund	Professional Services	PRECISION CIVIL ENGINEERING, INC.		350.00
29111	10/13/2025	0001 General Fund	Planning Deposits	PRECISION CIVIL ENGINEERING, INC.		332.50
29111	10/13/2025	0008 Measure V 20% AlternativeModes	Phase 3 Ped Imp Proj Downtown	PRECISION CIVIL ENGINEERING, INC.		12.62
29111	10/13/2025	0003 General Fund Capital	Phase 3 Ped Imp Proj Downtown	PRECISION CIVIL ENGINEERING, INC.		97.38
29111	10/13/2025	0001 General Fund	Planning Deposits	PRECISION CIVIL ENGINEERING, INC.		7,850.00
Check Total:						9,005.00
29112	10/13/2025	6010 Sewer Enterprise Fund	Special Departmental Expense	PRESTON'S LOCK & KEY		13.05
Check Total:						13.05
29113	10/13/2025	0004 Public Safety Trans & Use Tax	Machinery & Equipment	PROFORCE		4,976.40
29113	10/13/2025	0004 Public Safety Trans & Use Tax	Machinery & Equipment	PROFORCE		8,560.80

Check Number	Check Date	Fund	Account Name	Vendor Name	Void	Amount
Check Total:						13,537.20
29114	10/13/2025	6010 Sewer Enterprise Fund	Utilities	PROJECT COMPANY FINCO PHASE VI LLC		16,258.01
Check Total:						16,258.01
29115	10/13/2025	6001 Water Fund Capital Replacement	Canal Creek Utility Crossing	PROVOST & PRITCHARD CONSULTING GROU		898.31
29115	10/13/2025	6010 Sewer Enterprise Fund	Canal Creek Utility Crossing	PROVOST & PRITCHARD CONSULTING GROU		898.30
Check Total:						1,796.61
29116	10/13/2025	5009 Price Annexation LD	Professional Services	PUMP PROS INC		10,378.30
Check Total:						10,378.30
29117	10/13/2025	0008 Measure V 20% AlternativeModes	Phase 2 Ped Imp Proj Downtown	QUAD KNOPF		79.50
29117	10/13/2025	0001 General Fund	Professional Services	QUAD KNOPF		4,358.20
29117	10/13/2025	0001 General Fund	Professional Services	QUAD KNOPF		594.00
29117	10/13/2025	6010 Sewer Enterprise Fund	Castle Sewer Interceptor	QUAD KNOPF		79.50
29117	10/13/2025	0001 General Fund	Professional Services	QUAD KNOPF		159.00
29117	10/13/2025	0001 General Fund	Professional Services	QUAD KNOPF		5,017.90
29117	10/13/2025	0001 General Fund	Professional Services	QUAD KNOPF		318.00
29117	10/13/2025	0001 General Fund	Professional Services	QUAD KNOPF		811.90
29117	10/13/2025	1018 SB1-Road Maint & Rehab RMRA	Olive Avenue Overlay	QUAD KNOPF		1,774.50
29117	10/13/2025	0001 General Fund	Professional Services	QUAD KNOPF		238.50
29117	10/13/2025	6010 Sewer Enterprise Fund	Canal Creek Utility Crossing	QUAD KNOPF		238.50
29117	10/13/2025	0007 Measure V Fund	City Wide Traffic Signal Synch	QUAD KNOPF		210.60
29117	10/13/2025	6010 Sewer Enterprise Fund	Castle Sewer Interceptor	QUAD KNOPF		1,877.40
29117	10/13/2025	6001 Water Fund Capital Replacement	Canal Creek Utility Crossing	QUAD KNOPF		238.50
29117	10/13/2025	6010 Sewer Enterprise Fund	Atwater Blvd Drainage Imprvmts	QUAD KNOPF		4,610.20
29117	10/13/2025	0001 General Fund	Professional Services	QUAD KNOPF		632.50
Check Total:						21,238.70
29118	10/13/2025	0001 General Fund	Castle Park Deposits	R&S ERECTION TRI COUNTY INC		200.00
29118	10/13/2025	0001 General Fund	Castle Park Rental	R&S ERECTION TRI COUNTY INC		-80.00
Check Total:						120.00
29119	10/13/2025	6000 Water Enterprise Fund	Accounts Payable	MARIA RAMIREZ		145.39
Check Total:						145.39
29120	10/13/2025	0001 General Fund	Planning Deposits	MARISELA REYNOSO FARIAS		416.89
Check Total:						416.89

Check Number	Check Date	Fund	Account Name	Vendor Name	Void	Amount
29121	10/13/2025	6000 Water Enterprise Fund	Accounts Payable	CELESTE RIVAS		166.23
					Check Total:	166.23
29122	10/13/2025	0001 General Fund	Castle Park Deposits	GLORIA RODRIGUEZ		200.00
					Check Total:	200.00
29123	10/13/2025	6010 Sewer Enterprise Fund	Accounts Payable	TIMOTHY RODRIGUEZ		9.16
29123	10/13/2025	6000 Water Enterprise Fund	Accounts Payable	TIMOTHY RODRIGUEZ		148.15
29123	10/13/2025	6020 Sanitation Enterprise Fund	Accounts Payable	TIMOTHY RODRIGUEZ		6.49
					Check Total:	163.80
29124	10/13/2025	3065 Low&Mod Inc Housing Asset Func	Professional Services	RSG INC		1,366.25
					Check Total:	1,366.25
29125	10/13/2025	1011 Gas Tax/Street Improvement	Special Departmental Expense	SAFE-T-LITE		246.11
					Check Total:	246.11
29126	10/13/2025	7000 Internal Service Fund	Professional Services	SEQUOIA EQUIPMENT COMPANY, INC		1,014.00
29126	10/13/2025	7000 Internal Service Fund	Operations & Maintenance	SEQUOIA EQUIPMENT COMPANY, INC		2,691.26
					Check Total:	3,705.26
29127	10/13/2025	1011 Gas Tax/Street Improvement	Special Departmental Expense	SHERWIN-WILLIAMS CO.		115.21
					Check Total:	115.21
29128	10/13/2025	0001 General Fund	Special Departmental Expense	SIERRA MATERIALS & TRUCKING COMPANY		213.51
					Check Total:	213.51
29129	10/13/2025	0001 General Fund	Planning Deposits	LUIS SOLORZANO ORTIZ		673.14
					Check Total:	673.14
29130	10/13/2025	6000 Water Enterprise Fund	Accounts Payable	MARIA SOTO		100.23
					Check Total:	100.23
29131	10/13/2025	1018 SB1-Road Maint & Rehab RMRA	Traffic Signals Maint & Repair	ST FRANCIS ELECTRIC		4,465.50
					Check Total:	4,465.50
29132	10/13/2025	0001 General Fund	Professional Services	STATE PRO BUILDERS INC.		1,894.50

Check Number	Check Date	Fund	Account Name	Vendor Name	Void	Amount
Check Total:						1,894.50 ✓
29133	10/13/2025	1011 Gas Tax/Street Improvement	Special Departmental Expense	STEPPING STONE NURSERY		539.35
Check Total:						539.35 ✓
29134	10/13/2025	0001 General Fund	Professional Services	STERICYCLE INC		41.42
Check Total:						41.42 ✓
29135	10/13/2025	0001 General Fund	Rents & Leases	SUN RIDGE SYSTEMS INC		39,945.00
Check Total:						39,945.00 ✓
29136	10/13/2025	6000 Water Enterprise Fund	Special Departmental Expense	SUPERIOR POOL PRODUCTS LLC		1,103.38
29136	10/13/2025	6000 Water Enterprise Fund	Special Departmental Expense	SUPERIOR POOL PRODUCTS LLC		1,006.59
29136	10/13/2025	6000 Water Enterprise Fund	Special Departmental Expense	SUPERIOR POOL PRODUCTS LLC		832.37
29136	10/13/2025	6000 Water Enterprise Fund	Special Departmental Expense	SUPERIOR POOL PRODUCTS LLC		1,126.61
29136	10/13/2025	6000 Water Enterprise Fund	Special Departmental Expense	SUPERIOR POOL PRODUCTS LLC		967.88
29136	10/13/2025	6000 Water Enterprise Fund	Special Departmental Expense	SUPERIOR POOL PRODUCTS LLC		956.26
29136	10/13/2025	6000 Water Enterprise Fund	Special Departmental Expense	SUPERIOR POOL PRODUCTS LLC		1,386.00
29136	10/13/2025	6000 Water Enterprise Fund	Special Departmental Expense	SUPERIOR POOL PRODUCTS LLC		824.72
Check Total:						8,203.81 ✓
29137	10/13/2025	0001 General Fund	Planning Deposits	SURE STOP MARKET		489.00
Check Total:						489.00 ✓
29138	10/13/2025	0001 General Fund	Various Classes	SWANK MOTION PICTURES INC		440.00
Check Total:						440.00 ✓
29139	10/13/2025	0004 Public Safety Trans & Use Tax	Communications	TANGO TANGO INC		598.00
Check Total:						598.00 ✓
29140	10/13/2025	6000 Water Enterprise Fund	Training	LOGAN TAYLOR		110.00
Check Total:						110.00 ✓
29141	10/13/2025	0001 General Fund	Professional Services	TAYLOR VETERINARY HOSPITAL		439.46
Check Total:						439.46 ✓
29142	10/13/2025	0001 General Fund	Community Center Deposits	TEAMSTERS LOCAL 948		210.00

Check Number	Check Date	Fund	Account Name	Vendor Name	Void	Amount
Check Total:						210.00 ✓
29143	10/13/2025	6000 Water Enterprise Fund	Utilities	TERRAFORM PHOENIX II ARCADIA HOLDING		5,957.41
29143	10/13/2025	7000 Internal Service Fund	Utilities	TERRAFORM PHOENIX II ARCADIA HOLDING		2,331.73
29143	10/13/2025	6000 Water Enterprise Fund	Utilities	TERRAFORM PHOENIX II ARCADIA HOLDING		4,977.97
29143	10/13/2025	6000 Water Enterprise Fund	Utilities	TERRAFORM PHOENIX II ARCADIA HOLDING		13,451.61
Check Total:						26,718.72 ✓
29144	10/13/2025	0001 General Fund	Professional Services	THE RADAR SHOP		436.00
Check Total:						436.00 ✓
29145	10/13/2025	1018 SB1-Road Maint & Rehab RMRA	Pavement Markings	THE SIGN GUYS		896.10
29145	10/13/2025	1018 SB1-Road Maint & Rehab RMRA	Pavement Markings	THE SIGN GUYS		4,350.00
Check Total:						5,246.10 ✓
29146	10/13/2025	7000 Internal Service Fund	Professional Services	TONYS PLUMBING SERVICE INC		940.00
Check Total:						940.00 ✓
29147	10/13/2025	7030 Information Technology Fund	Communications	TPX COMMUNICATIONS		13,001.45
29147	10/13/2025	7030 Information Technology Fund	Communications	TPX COMMUNICATIONS		13,197.96
Check Total:						26,199.41 ✓
29148	10/13/2025	7000 Internal Service Fund	Professional Services	TRANE U.S. INC.		2,335.00
Check Total:						2,335.00 ✓
29149	10/13/2025	0001 General Fund	Professional Services	TRANSUNION RISK AND ALTERNATIVE DATA		115.00
Check Total:						115.00 ✓
29150	10/13/2025	7000 Internal Service Fund	Utilities	TRIPP SECURITY SYSTEMS		33.00
Check Total:						33.00 ✓
29151	10/13/2025	6000 Water Enterprise Fund	Accounts Payable	CRISTOFHER TRISTAN CORONADO		389.55
Check Total:						389.55 ✓
29152	10/13/2025	7000 Internal Service Fund	Operations & Maintenance	TURF STAR INC		235.60
29152	10/13/2025	7000 Internal Service Fund	Operations & Maintenance	TURF STAR INC		2,430.66
29152	10/13/2025	0001 General Fund	Special Departmental Expense	TURF STAR INC		74.89



Check Number	Check Date	Fund	Account Name	Vendor Name	Void	Amount
Check Total:						2,741.15
29153	10/13/2025	6010 Sewer Enterprise Fund	Special Departmental Expense	UNDERGROUND SERVICE ALERT OF NORTHE		371.93
Check Total:						371.93
29154	10/13/2025	7000 Internal Service Fund	Operations & Maintenance	UNITED ROTARY BRUSH CORPORATION		3,917.79
Check Total:						3,917.79
29155	10/13/2025	0001 General Fund	Community Center Deposits	JOSEFFINA VALENCIA		350.00
29155	10/13/2025	0001 General Fund	Community Center Rental	JOSEFFINA VALENCIA		-80.00
Check Total:						270.00
29156	10/13/2025	6000 Water Enterprise Fund	Accounts Payable	J VALLEJO-MORA		135.76
Check Total:						135.76
29157	10/13/2025	7000 Internal Service Fund	Special Departmental Expense	VALLEY BUSINESS CENTER		736.24
Check Total:						736.24
29158	10/13/2025	7000 Internal Service Fund	Operations & Maintenance	VAN DE POL		256.60
29158	10/13/2025	7000 Internal Service Fund	Operations & Maintenance	VAN DE POL		11,669.73
29158	10/13/2025	7000 Internal Service Fund	Operations & Maintenance	VAN DE POL		11,721.95
Check Total:						23,648.28
29159	10/13/2025	6010 Sewer Enterprise Fund	Professional Services	VEOLIA WATER NORTH AMERICA		196,406.03
29159	10/13/2025	6010 Sewer Enterprise Fund	Professional Services	VEOLIA WATER NORTH AMERICA		196,406.03
Check Total:						392,812.06
29160	10/13/2025	7010 Employee Benefits Fund	Vision Insurance	VISION SERVICE PLAN (CA)		1,028.43
29160	10/13/2025	7010 Employee Benefits Fund	Vision Insurance	VISION SERVICE PLAN (CA)		1,881.24
29160	10/13/2025	7010 Employee Benefits Fund	Vision Insurance	VISION SERVICE PLAN (CA)		17.58
Check Total:						2,927.25
29161	10/13/2025	0001 General Fund	Special Departmental Expense	WATERFORD IRRIGATION SUPPLY, INC		42.76
29161	10/13/2025	6000 Water Enterprise Fund	Special Departmental Expense	WATERFORD IRRIGATION SUPPLY, INC		8.29
29161	10/13/2025	1011 Gas Tax/Street Improvement	Special Departmental Expense	WATERFORD IRRIGATION SUPPLY, INC		60.00
29161	10/13/2025	1011 Gas Tax/Street Improvement	Special Departmental Expense	WATERFORD IRRIGATION SUPPLY, INC		28.98
29161	10/13/2025	1011 Gas Tax/Street Improvement	Special Departmental Expense	WATERFORD IRRIGATION SUPPLY, INC		19.14
29161	10/13/2025	0001 General Fund	Special Departmental Expense	WATERFORD IRRIGATION SUPPLY, INC		77.02
29161	10/13/2025	6000 Water Enterprise Fund	Special Departmental Expense	WATERFORD IRRIGATION SUPPLY, INC		10.12

Check Number	Check Date	Fund	Account Name	Vendor Name	Void	Amount
Check Total:						246.31
29162	10/13/2025	6020 Sanitation Enterprise Fund	Accounts Payable	AARON WEST		1.62
29162	10/13/2025	6000 Water Enterprise Fund	Accounts Payable	AARON WEST		185.18
29162	10/13/2025	6010 Sewer Enterprise Fund	Accounts Payable	AARON WEST		2.29
Check Total:						189.09
29163	10/13/2025	7000 Internal Service Fund	Utilities	WEST COAST GAS CO. INC.		29.97
Check Total:						29.97
29164	10/13/2025	6000 Water Enterprise Fund	Accounts Payable	JOSEPH WHITE		37.17
Check Total:						37.17
29165	10/13/2025	7000 Internal Service Fund	Special Departmental Expense	WINTON HARDWARE		10.21
29165	10/13/2025	0001 General Fund	Special Departmental Expense	WINTON HARDWARE		30.13
29165	10/13/2025	7000 Internal Service Fund	Special Departmental Expense	WINTON HARDWARE		36.80
29165	10/13/2025	0001 General Fund	Special Departmental Expense	WINTON HARDWARE		87.25
Check Total:						164.39
29166	10/13/2025	6000 Water Enterprise Fund	Accounts Payable	WISDOM PROPERTY MGMNT		149.61
29166	10/13/2025	6010 Sewer Enterprise Fund	Accounts Payable	WISDOM PROPERTY MGMNT		206.16
Check Total:						355.77
29167	10/13/2025	6000 Water Enterprise Fund	Accounts Payable	KIN TUNG WONG		78.37
Check Total:						78.37
29168	10/13/2025	0001 General Fund	Special Departmental Expense	WORK WELLNESS		1,067.00
Check Total:						1,067.00
29169	10/13/2025	6000 Water Enterprise Fund	Accounts Payable	A VONG YANG		62.39
Check Total:						62.39
Report Total:						2,425,255.30




**STATEMENT OF CHANGES IN CASH BALANCE, UNAUDITED**  
**BY FUND**  
**AS OF 8/31/2025**

FUND	BEG. BALANCE	CASH DEBITS	CASH CREDITS	ENDING BAL.
0001 General Fund	18,080,000.12	1,534,390.65	1,148,988.25	18,465,402.52
0003 General Fund Capital	3,709.49	0.00	46,763.76	(43,054.27)
0004 Public Safety Trans & Use Tax	2,219,310.75	536,681.54	51,009.68	2,704,982.61
0005 Ferrari Ranch Project Fund	2,360.37	0.00	0.00	2,360.37
0007 Measure V Fund	4,090,410.02	70,241.74	613,484.30	3,547,167.46
0008 Measure V 20% Alternative Modes	1,087,747.20	17,560.43	27,575.97	1,077,731.66
0009 Abandoned Veh Abatement Fund	(13,132.73)	0.00	921.81	(14,054.54)
0010 Measure V Regional Fund	(149,947.93)	0.00	26,090.80	(176,038.73)
1005 Police Grants Fund	88,856.67	0.00	0.00	88,856.67
1010 ARPA-American Rescue Plan Act	1,058,741.44	0.00	9,320.00	1,049,421.44
1011 Gas Tax/Street Improvement	240,265.63	82,399.12	63,690.58	258,974.17
1013 Local Transportation Fund	595,797.85	0.00	0.00	595,797.85
1014 CRP Carbon Reduction Proj Fund	(24,114.47)	0.00	143,370.92	(167,485.39)
1015 Traffic Circulation Fund	1,596,908.46	0.00	0.00	1,596,908.46
1016 Applegate Interchange	814,431.99	0.00	0.00	814,431.99
1017 RSTP-Regional Surface Transp Prog	2,032,119.07	0.00	384,144.93	1,647,974.14
1018 SB1-Road Maint & Rehab RMRA	671,393.55	80,084.13	27,185.72	724,291.96
1019 LPP-Local Partnership Prg Fund	0.00	0.00	0.00	0.00
1020 Parks and Recreation Fund	2,008,565.81	0.00	0.00	2,008,565.81
1021 Parks Grants Fund	0.00	0.00	0.00	0.00
1040 General Plan Update-Housing Element	(10,800.00)	0.00	0.00	(10,800.00)
1041 General Plan Update Fund	1,756,710.04	0.00	27,095.75	1,729,614.29
1055 Neighborhood Stabilization	233,235.69	0.00	0.00	233,235.69
1059-80 Housing Grant Funds	1,243,846.41	1,100.00	0.00	1,244,946.41
1091 Police Facility Impact Fee	205,815.85	0.00	0.00	205,815.85
1093 Fire Facility Impact Fee	284,494.40	0.00	0.00	284,494.40
1095 Government Building Facility	300,983.07	0.00	0.00	300,983.07
3064-67 Redevelopment/Successor Agency Funds	1,563,891.27	867.93	0.00	1,564,759.20
4020 Performance Bond Trust	231,863.44	0.00	0.00	231,863.44
4030 Narcotics Program Trust	2,189.88	0.00	0.00	2,189.88

**STATEMENT OF CHANGES IN CASH BALANCE, UNAUDITED**  
**BY FUND**  
**AS OF 8/31/2025**

FUND	BEG. BALANCE	CASH DEBITS	CASH CREDITS	ENDING BAL.
4060 Section 125 Medical	1,842.50	35.00	0.00	1,877.50
4070 Section 125 Dependent Care	0.00	0.00	0.00	0.00
4080 Pension Rate Stblztn 115 Trust	620,275.45	11,303.42	0.00	631,578.87
4090 CFD No. 1 Trust	138,253.53	0.00	0.00	138,253.53
5001-55 All Maintenance Districts	1,306,090.32	4,349.67	12,148.67	1,298,291.32
5050 CFD Districts	(204,900.33)	8,882.68	11,057.26	(207,074.91)
6000 Water Enterprise Fund	16,857,565.36	861,692.49	627,754.63	17,091,503.22
6001 Water Fund Capital Replacement	(2,624,168.24)	0.00	1,565.98	(2,625,734.22)
6002 DBCP Settlement	21,719.67	0.00	0.00	21,719.67
6004 Water Well- Buhach Colony	196,047.78	0.00	0.00	196,047.78
6005 Water Capital Impact Fees	2,912,026.87	0.00	0.00	2,912,026.87
6006 Water Operating Reserve Fund	190,331.08	0.00	0.00	190,331.08
6007 1,2,3-TCP Fund	14,878,130.32	115,455.97	281,099.96	14,712,486.33
6010 Sewer Enterprise Fund	15,886,445.26	1,153,639.59	1,082,608.82	15,957,476.03
6011 Sewer Fund Capital Replacement	4,032,937.29	0.00	0.00	4,032,937.29
6020 Sanitation Enterprise	2,659,175.46	346,393.95	16,333.56	2,989,235.85
7000 Internal Service Fund	903,414.72	0.00	94,489.37	808,925.35
7001 ISF Equipment/Bldg Replacement	299,624.83	0.00	0.00	299,624.83
7010 Employee Benefits Fund	616,788.97	2,473.16	94,979.86	524,282.27
7020 Risk Management	1,221,968.78	0.00	1,166,673.15	55,295.63
7030 Information Technology	661,877.38	0.00	80,225.14	581,652.24
9090 Accrued Interest Fund	1,508,367.61	3,323.13	0.00	1,511,690.74
<b>TOTAL</b>	<b>102,299,467.95</b>	<b>4,830,874.60</b>	<b>6,038,578.87</b>	<b>101,091,763.68</b>

Prepared by:   
Jared Moua, Accountant II

Approved by:   
Mark Borba, City Treasurer

**Statement of Changes in Cash Balance  
by Bank  
As of 8/31/2025**

	Beg. Period Balance	Cash Debits	Cash Credits	End Period Balance
City - LAIF	69,209,325.23			69,209,325.23
City - RMA Long-Term Investment Fund	1,226,569.08	3,323.13		1,229,892.21
City Checking & Investment Accounts	791,556.62	4,700,791.98	5,667,840.84	(175,492.24)
Wastewater Checking	6,143,317.84		370,738.03	5,772,579.81
RA Obligation Retirement Fund	12,964.61	0.10		12,964.71
US Bank/Chandler Asset Mgt.	24,295,459.12	115,455.97		24,410,915.09
PARS Post-Employment Benefits Trust	620,275.45	11,303.42		631,578.87
Totals	102,299,467.95	4,830,874.60	6,038,578.87	101,091,763.68

Prepared by: \_\_\_\_\_

Jared Moua, Accountant II

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	69,209,325.23	Chase General Checking	979,004.06
Chandler Asset Mgt.	1,229,892.21	Chase Wastewater Checking	5,772,579.81
US Bank/Chandler Asset Mgt.	24,410,915.09	Chase Redevelopment Checking	12,964.71
PARS Pension	631,578.87	Chase Savings Account	0.00
PARS OPEB	631,578.88		





## CITY OF ATWATER

### REGULAR MEETING AUDIT AND FINANCE COMMITTEE

#### ACTION MINUTES

June 23, 2025

*The City of Atwater Audit and Finance Committee met in Regular Session this date at 5:00 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 Member Borba  
**Absent:** Committee Vice Chair Rochester  
**Staff Present:** City Manager Hoem, Finance Director Nicholas, Executive Assistant Peralta

#### SUBSEQUENT NEED ITEMS:

*None to report.*

#### APPROVAL OF AGENDA AS POSTED OR AS AMENDED:

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

#### MINUTES:

May 27, 2025 – Regular Meeting

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

FUNDING AND BUDGET MATTERS:

Treasurer's Report for the months ending May 31, 2025 (City Treasurer Borba)

***This item was removed from the agenda.***

FINANCE DIRECTOR UPDATES:

Verbal Finance Update (Finance Director Nicholas)

***Finance Director Nicholas gave a verbal update regarding planning, extracting items, and general financial updates.***

COMMENTS FROM THE PUBLIC:

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

***No one came forward.***

COMMITTEE MEMBER MATTERS:

***Committee Member Borba apologized for his absence during the previous meeting.***

***Committee Chair Ambriz had no updates.***

ADJOURNMENT:

***Committee Chair Ambriz adjourned the meeting at 5:04PM.***

APPROVED:

  
\_\_\_\_\_  
DANNY AMBRIZ  
COMMITTEE CHAIR

ATTEST:

  
\_\_\_\_\_  
GISELA PERALTA  
RECORDING SECRETARY



## CITY OF ATWATER

### REGULAR MEETING AUDIT AND FINANCE COMMITTEE

#### ACTION MINUTES

August 25, 2025

*The City of Atwater Audit and Finance Committee met in Regular Session this date at 5:09 PM in the City Council Chambers located at the Atwater Civic Center, 750 Bellevue Road, Atwater, California; Committee Vice Chair Rochester presiding.*

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

#### ROLL CALL:

**Present:** *Committee Vice Chair Rochester, Committee Member Borba*

**Absent:** *Committee Chair Ambriz*

**Staff Present:** *City Manager Hoem, Finance Director Nicholas, Executive Assistant Peralta*

#### SUBSEQUENT NEED ITEMS:

*None to report.*

#### APPROVAL OF AGENDA AS POSTED OR AS AMENDED:

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

#### MINUTES:

June 23, 2025 – Regular Meeting

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

FINANCE DIRECTOR UPDATES:

Verbal Finance Discussion Regarding 2025 Q1 Sales Tax Report, Section 115 Combo Trust Update, and General Updates (Finance Director Nicholas)

***Finance Director Nicholas gave a verbal update regarding the 2025 Q1 Sales Tax Report, general Finance department updates, and gave a presentation on the Section 115 Combo Trust Update.***

COMMENTS FROM THE PUBLIC:

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

***No one came forward.***

COMMITTEE MEMBER MATTERS:

***Committee Member Borba thanked the Finance Department staff for all their great work and thanked Committee Vice Chair Rochester for running the meeting.***

***Committee Vice Chair Rochester spoke about the Farmers and Crafters Market and Atwater High School's Floral department's success at the market.***

ADJOURNMENT:

***Committee Vice Chair Rochester adjourned the meeting at 5:32PM.***

APPROVED:

  
\_\_\_\_\_  
DANNY AMBRIZ  
COMMITTEE CHAIR

ATTEST:

  
\_\_\_\_\_  
GISELA PERALTA  
RECORDING SECRETARY



# CITY OF ATWATER

---

---

## CITY COUNCIL ACTION MINUTES

**August 25, 2025**

**Council Chambers – 750 Bellevue Road, Atwater, California**

### **CALL TO ORDER**

The City Council meeting was called to order at 6:00 PM.

### **ROLL CALL**

**Present:** Mayor Nelson, Mayor Pro Tem Cale, Council Members Ambriz, Raymond, Rochester

**Absent:** None

### **INVOCATION:**

Provided by City Clerk Billings.

### **PLEDGE OF ALLEGIANCE:**

Led by City Council Member Rochester.

**SUBSEQUENT NEED ITEMS:** None

### **APPROVAL OF AGENDA:**

Motion to approve the agenda as posted.

**MOTION:** Raymond

**SECOND:** Ambriz

**VOTE:** Motion passed unanimously.

### **PRESENTATIONS:**

- **Monthly report by Merced County District 3 Supervisor McDaniel**



**CONSENT CALENDAR**

**Item Removed for Separate Consideration and Discussion:** Items 1,6,7 and 8.

Motion to approve Consent Calendar as amended.

**MOTION:** Cale

**SECOND:** Raymond

**VOTE:** Motion passed unanimously.

**Approved Items:**

- **Item 2:** Planning Commission Minutes – June 18, 2025 (Regular meeting)
- **Item 3:** City Council Minutes – June 9, 2025 (Regular Meeting) and June 23, 2025 (Regular Meeting)
- **Item 4:** Resolution No. 3564-25 Budget Amendment No. 3 Approving Budget Amendment for Previously Approved Purchase of Type I Fire Engine
- **Item 5:** Resolution No. 3565-25 Approving Memorandum of Understanding with the County of Merced Office of Emergency Services for the State Homeland Security Grant Programs Funding for Equipment, Planning, Administration, Training and Exercises

**Voted by one motion, with the amendments noted for item number 6 direction given to City Manager regarding the Emergency Operations Plans.**

Motion to approve Items 1,6,7 and 8.

**MOTION:** Cale

**SECOND:** Raymond

**NOES:** Rochester

**VOTE:** Motion passed.

**REPORTS AND PRESENTATIONS FROM STAFF:****Accepting the Fruitland Avenue Reconstruction Phase 3 as Complete**

**MOTION:** Council Member Ambriz motioned to accept work done under the contract for Fruitland Avenue Reconstruction Phase 3, City Project 16-2-3; and authorizes the City Manager to sign a Notice of Completion and have it recorded on behalf of the city; seconded by Mayor Pro Tem Cale.

**VOTE:** Motion passed unanimously.

**COMMENTS FROM THE PUBLIC**

Public comments were received regarding alert systems, city staff, public safety staffing, and upcoming community events.



## **COUNCIL MATTERS**

Council Members and Mayor provided individual updates.

## **CITY MANAGER REPORT**

Update provided by City Manager Hoem.

## **ADJOURNMENT**

The meeting adjourned at 6:50 PM.

## **APPROVED:**

---

MICHAEL G. NELSON  
MAYOR

ATTEST:

---

JANELL MARTIN  
ASSISTANT CITY CLERK



# CITY OF ATWATER

---

---

## CITY COUNCIL ACTION MINUTES

**September 8, 2025**

**Council Chambers – 750 Bellevue Road, Atwater, California**

### **CALL TO ORDER**

The City Council meeting was called to order at 6:00 PM.

### **ROLL CALL**

**Present:** Mayor Nelson, Mayor Pro Tem Cale, Council Members Ambriz, Rochester

**Absent:** Raymond

### **INVOCATION:**

Provided by Keaton Sanchez.

### **PLEDGE OF ALLEGIANCE:**

Led by Mayor Pro Tem Cale.

**SUBSEQUENT NEED ITEMS:** None

### **APPROVAL OF AGENDA:**

Motion to approve the agenda as posted.

**MOTION:** Cale

**SECOND:** Ambriz

**ABSENT:** Raymond

**VOTE:** Motion passed.

### **PRESENTATIONS:**

- **Verbal Update regarding Merced County's Implementation Plan regarding**

## **the \$3.2 Million Grant Award and Collaboration with the City of Atwater**

### **CONSENT CALENDAR**

Motion to approve Consent Calendar as presented.

**MOTION:** Cale

**SECOND:** Rochester

**ABSENT:** Raymond

**VOTE:** Motion passed.

### **Approved Items:**

- **Item 1:** Treasure's Report – June 30, 2025
- **Item 2:** Warrants – September 8, 2025
- **Item 3:** City Council Minutes – July 14, 2025 (Regular meeting)
- **Item 4:** Approving On-Call Professional Construction Contracts with Various Consultants for Carbon Change-Outs

### **COMMENTS FROM THE PUBLIC**

Public comments were received regarding new businesses, upcoming and ongoing community events and sidewalk projects.

### **COUNCIL MATTERS**

Council Members and Mayor provided individual updates.

### **CITY MANAGER REPORT**

Update provided by City Manager Hoem.

### **CLOSED SESSION**

**Conference with Labor Negotiators - Government Code Section 54957.6, Agency Negotiators: City Manager Hoem and Human Resources Director Sousa Bargaining Units: Atwater Police Officer Association, AFSCME Local 2703 - Clerical Employees Unit, Mid-Managers Group, and Miscellaneous Employees Unit**

### **REPORT OUT FROM CLOSED SESSION:**

City Attorney reported there was no reportable action.

### **ADJOURNMENT**

The meeting adjourned at 7:18 PM.

APPROVED:

---

MICHAEL G. NELSON  
MAYOR

ATTEST:

---

JANELL MARTIN  
ASSISTANT CITY CLERK



## **CITY COUNCIL AGENDA REPORT**

### **CITY COUNCIL**

Mike Nelson, Mayor  
Danny Ambriz      Brian Raymond  
John Cale          Kalisa Rochester

**MEETING DATE:** October 13, 2025  
**TO:** Mayor and City Council  
**FROM:** Anna Nicholas, Finance Director  
**PREPARED BY:** Gisela Peralta, Executive Assistant - Deputy City Clerk  
**SUBJECT:** **Approving Fourth Amendment to the Professional Services Agreement to MuniServices, LLC of Centreville, Virginia for Consultant Services for Sales and Use Tax Audit & Report Services** (Finance Director Nicholas)

---

### **RECOMMENDED COUNCIL ACTION**

Adoption of Resolution No. 3572-25 approving the Fourth Amendment to the Professional Services Agreement, in a form approved by the City Attorney, to MuniServices, LLC of Centreville, Virginia to comply with state of California Department of Tax and Fee Administration requirements authorizing MuniServices, LLC to examine transactions tax, sales tax and use tax records of the City of Atwater and directs the City Manager, or his designee, to execute the Fourth Amendment on behalf of the City.

### **I. BACKGROUND/ANALYSIS:**

On August 11, 1997, the City of Atwater entered into a Professional Services Agreement with MuniServices, LLC ("MuniServices") to to perform, among other things, Sales and Use Tax Audit & Reporting Services.

On or about December 23, 2013, the City and MuniServices executed a letter agreement memorializing the agreement to include Local Tax Compliance Services.

On May 27, 2014, the City and MuniServices executed Amendment No. 2 to include District Tax Services.

In November 2022, the Measure B Transaction and Use Tax was passed by the City of Atwater, which will be effective on or about April 1, 2023 ("District Tax").

On December 12, 2022, City Council adopted Resolution No. 3360-22 authorizing examination of sales or transaction and use tax records and designating MuniServices, LLC to examine the sales or transactions and use tax records of the California Department of Tax and Fee Administration.

On March 13, 2023, the City and MuniServices executed Amendment No. 3.

The City of Atwater has utilized MuniSevices, LLC since 1997 to provide sales tax information and sales tax audit services. Muni Services provides quarterly updates on sales tax activity and sales tax revenue forecasts in addition to auditing sales tax receipts to ensure the City is receiving all sales tax revenue to which it is entitled to.

**ANALYSIS:**

The approval of the Fourth Amendment to the MuniServices Professional Service Agreement for Sales and Use Tax Audit and Report Services, will allow the City to comply with the state of California Department of Tax and Fee Administration and satisfy the requirements of section 7056.

In addition, section 7056 of the California Revenue and Taxation Code imposes conditions on the access to information related to the collection of sales, transaction, and use tax by the Agency. To satisfy the requirement of section 7056, Section 7 Confidentiality is amended regarding Access to Transactions Tax, Sales Tax, and Use Tax.

Amendment No. 4 includes a price adjustment for the Sales Tax Analysis & Reporting System Services (STARS) online portal system. The current annual price of \$2,000 will be increased to \$2,100 and adjusted annually at the beginning of each term by five percent (5%).

**II. FISCAL IMPACTS:**

The agreement is included in the approved 2025/26 annual budget as approved by the City Council annually.

This item has been reviewed by the Finance Director.

**III. LEGAL REVIEW:**

This item has been reviewed by the City Attorney.

**IV. EXISTING POLICY:**

This item is consistent with goal number one (1) of the 2026-2030 City's Strategic Plan: to ensure the City's continued financial solvency.

**V. ALTERNATIVES:**

N/A

**VI. INTERDEPARTMENTAL COORDINATION:**

This item has been reviewed by all relevant departments.



**VII. PUBLIC PARTICIPATION:**

The public will have an opportunity to provide comments on this item prior to City Council action.

**VIII. ENVIRONMENTAL REVIEW:**

This item is not considered a "project" pursuant to Section 21065 of the Public Resources Code in that the action would not have a direct or indirect effect to the physical environment and therefore is not subject to analysis.

**IX. STEPS FOLLOWING APPROVAL:**

If approved, the agreement between the City of Atwater and MuniServices will be executed and services will continue.

Submitted by:



---

Anna Nicholas, Finance Director

Approved by:



---

Chris Hoem, City Manager

Attachments:

1. Resolution XXXX-25 Approving Amendment No. 4 to MuniServices PSA
2. CA - City of Atwater - Amend 4 to CSA



## CITY COUNCIL OF THE CITY OF ATWATER

### RESOLUTION NO. XXXX-25

#### **A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF ATWATER APPROVING AMENDMENT NO. 4 TO THE PROFESSIONAL SERVICES AGREEMENT WITH MUNISERVICES, LLC OF CENTREVILLE, VIRGINIA FOR CONSULTANT SERVICES FOR SALES AND USE TAX AUDIT & REPORT SERVICES**

**WHEREAS**, on August 11, 1997, the City of Atwater ("City") entered into a Professional Services Agreement with MuniServices, LLC ("MuniServices") to perform, among other things, Sales and Use Tax Audit and Reporting Services; and

**WHEREAS**, on or about December 23, 2013, the City and MuniServices executed a letter agreement to include Local Tax Compliance Services; and

**WHEREAS**, on May 27, 2014, the City and MuniServices executed Amendment No. 2 to include District Tax Services; and

**WHEREAS**, on March 13, 2023, the City and MuniServices executed Amendment No. 3; and

**WHEREAS**, in order to comply with the California Department of Tax and Fee Administration (CDTFA) requirements and Section 7056 of the California Revenue and Taxation Code governing access to confidential transactions, sales, and use tax data, the City and MuniServices desire to execute Amendment No. 4 to the Professional Services Agreement to include a price adjustment for the Sales Tax Analysis & Reporting System Services (STARS) online portal system from \$2,000 to \$2,100, adjusted annually at the beginning of each term by five percent (5%).

**NOW, THEREFORE, BE IT RESOLVED** that the City Council of the City of Atwater does hereby authorize the City Manager, or his designee, to execute Amendment No. 4 to the Professional Services Agreement, in a form approved by the City Attorney, with MuniServices, LLC of Centreville, Virginia, for Consultant Services for Sales and Use Tax Audit and Report Services.

The foregoing resolution is hereby adopted this 13<sup>th</sup> day of October 2025.

**AYES:**

**NOES:**

**ABSENT:**

**APPROVED:**

\_\_\_\_\_  
**MICHAEL G. NELSON, MAYOR**

**ATTEST:**

\_\_\_\_\_  
**KORY J. BILLINGS, CITY CLERK**

**Amendment No. 004 to Consultant Services Agreement  
between  
City of Atwater and MuniServices, LLC**

**This Fourth Amendment** (“Amendment No. 4”) is entered into between City of Atwater, a government entity in the State of California (“City”) and MuniServices, LLC., a Delaware limited liability company (“Consultant”), (collectively the “Parties”).

The City and Consultant agree as follows:

**WHEREAS**, the City and Consultant, entered into a Consultant Services Agreement on August 11, 1997 (hereinafter “Agreement”) to provide, among other things, Sales, Transactions and Use Tax Audit and Clearview Sales/Use Tax Analysis and Reporting Services (“Services”);

**WHEREAS**, the City and Consultant have previously amended the Agreement on three occasions (Amendments No. 1, 2, and 3) to revise certain terms and conditions; and

**WHEREAS**, the Parties have continued to operate under the Agreement, which has been renewed for successive one (1) year terms by mutual consent; and

**WHEREAS**, Exhibit A, Section 6 of the Agreement currently does not include annual Price Adjustment language to reflect the increased costs of goods and services; and

**WHEREAS**, the City and Consultant now desire to enter into this Fourth Amendment to further modify the Agreement as set forth herein.

**NOW THEREFORE**, in consideration of the promises and mutual covenants contained herein, the Parties hereby agree to amend the Agreement as follows:

1. This Amendment No. 4 is effective as of August 11, 2025 (“Effective Date of Amendment No. 4”).

2. Exhibit A, Section 6. Fees, of the Agreement is amended to add the following paragraph:

**Price Adjustment**

*All fees and expenses associated with the Sales Tax Analysis & Reporting System Services of this Agreement are adjusted annually at the beginning of each Term Year of the Agreement by five percent (5%).*

3. Exhibit A, Section 6A. Sales/Use Tax Information Service, of the Agreement is amended as follows:

*Consultant shall provide the Sales Tax Query System and STARS Reports for Two-Thousand One Hundred Dollars (\$2,100) for the first year, or Five Hundred Twenty-Five Dollars (\$525.00) per quarter.*

4. Except as herein modified, all other provisions of the Agreement, including any exhibits and subsequent amendments thereto, shall remain in full force and effect.
5. In case of a conflict between the terms of this Amendment and the terms of the Contract, the terms of this Amendment shall strictly prevail.

**IN WITNESS WHEREOF**, the undersigned authorized representatives of Consultant and City have executed this Amendment No. 4.

**MuniServices, LLC**

**City of Atwater**

By: \_\_\_\_\_

By: \_\_\_\_\_

Name: \_\_\_\_\_

Name: \_\_\_\_\_

Title: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

Date: \_\_\_\_\_



## **CITY COUNCIL AGENDA REPORT**

### **CITY COUNCIL**

Mike Nelson, Mayor  
Danny Ambriz      Brian Raymond  
John Cale          Kalisa Rochester

**MEETING DATE:** October 13, 2025  
**TO:** Mayor and City Council  
**FROM:** Robert Carvalho, CAL Fire Battalion Chief/Fire Marshal  
**PREPARED BY:** Robert Carvalho, CAL Fire Battalion Chief/Fire Marshal  
**SUBJECT:** **Acknowledging Receipt of 2025 Annual City of Atwater Fire Inspection SB1205 Compliance Report** (CAL FIRE Battalion Chief Carvalho)

### **RECOMMENDED COUNCIL ACTION**

Adoption of Resolution No. 3573-25 acknowledging receipt of 2025 annual City of Atwater Fire Inspection Compliance Report as mandated by California Senate Bill 1205.

### **I. BACKGROUND/ANALYSIS:**

After the devastating Ghost Ship Fire in Oakland, the California Senate put forth Senate Bill 1205 (Attachment A). This Bill was approved by the Governor on September 27, 2018 and added to §13146.4 of the California Health and Safety Code.

Existing law requires the Fire Chief of any city or county fire department or district providing fire protection services and his or her authorized representatives to inspect every building used as a public or private school within his or her jurisdiction, for the purpose of enforcing specified building standards, not less than once each year, as provided. Existing law requires every city or county fire department or district providing fire protection services that is required to enforce specified building standards to annually inspect certain structures, including hotels, motels, lodging houses, and apartment houses, for compliance with building standards, as provided. Senate Bill 1205 requires every city or county fire department or district required to perform the above-described inspections to report annually to its administering authority, as defined, on the department's or district's compliance with the above described inspection requirements, as provided. The bill would require the administering authority to acknowledge receipt of the report in a resolution or a similar formal document.

During 2025, the City's Fire Department conducted inspections on 18 of the 18 Group E Occupancies (public or private schools), 229 of the 229 Group R Occupancies (hotels, apartments, and certain residential care facilities) and 22 of the 22 Group A Occupancies (assemblies and churches) within the City. A record of the inspections for calendar year 2025 comprise the City of Atwater Fire Inspection Compliance Report that is attached as Exhibit "A" to the resolution. This will bring the City into compliance with SB 1205 for calendar year 2025.

### **II. FISCAL IMPACTS:**

The City charges a fee for fire inspections in accordance with the current City of Atwater Miscellaneous Fee Schedule. All anticipated revenue generated from annual inspections are captured in the Fiscal Year 2025-26 Budget.

There is no fiscal impact associated with the City Council acknowledging the annual City of Atwater Fire Inspection Compliance Report. This item has been reviewed by the Finance Department.

**III. LEGAL REVIEW:**

This item has been reviewed by the City Attorney's Office.

**IV. EXISTING POLICY:**

N/A

**V. ALTERNATIVES:**

N/A

**VI. INTERDEPARTMENTAL COORDINATION:**

This item has been reviewed by all relevant departments.

**VII. PUBLIC PARTICIPATION:**

The public will have an opportunity to provide comments on this item prior to City Council action.

**VIII. ENVIRONMENTAL REVIEW:**

This item is not a "project" under the California Environmental Quality Act (CEQA) as this activity does not cause either a direct physical change in the environment, or a reasonably foreseeable indirect physical change in the environment, pursuant to Public Resources Code section 21065.

**IX. STEPS FOLLOWING APPROVAL:**

The annual City of Atwater Fire Inspection Compliance Report will be filed in the City Clerk's Office and will be made available to the State or the public upon request. In accordance with SB 1205, this will continue to be an annual process.

Submitted by:



---

Robert Carvalho, CAL FIRE Battalion Chief

Approved by:





---

Chris Hoem, City Manager

**Attachments:**

1. XXXX-25 SB 1205 Compliance Report
2. Exhibit A - 2025 SB 1205 Compliance Report



## CITY COUNCIL OF THE CITY OF ATWATER

---

### RESOLUTION NO. XXXX-25

#### A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF ATWATER ACKNOWLEDGING RECEIPT OF ANNUAL CITY OF ATWATER FIRE INSPECTION COMPLIANCE REPORT

**WHEREAS**, California Senate Bill 1205 was passed and signed by the Governor of California in September of 2018 adding California Health and Safety Code Section 13146.4, which outlines the criteria for State Mandated Inspections and reporting; and

**WHEREAS**, the California Health and Safety Code Section 13146.4 requires all fire departments that provide fire protection services to report annually to its administering authority on its compliance with State Mandated Inspections; and

**WHEREAS**, the Fire Department has identified 269 occupancies that are State Mandated for annual reporting; and

**WHEREAS**, the Fire Department completed 269 of the 269 State Mandated Inspections for 2025; and

**WHEREAS**, the City Council has discussed and acknowledged receipt of the City of Atwater Fire Inspection Compliance Report in standard with California Health and Safety Code Section 13146.4.

**NOW, THEREFORE, BE IT RESOLVED** that the City Council of the City of Atwater does hereby acknowledge the receipt of the City of Atwater Fire Inspection Compliance Report, attached herein as **Exhibit "A"**, as outlined in California Health and Safety Code Section 13146.4.

The foregoing resolution is hereby adopted this 13<sup>th</sup> day of October 2025.

**AYES:**

**NOES:**

**ABSENT:**

**APPROVED:**

\_\_\_\_\_  
**MICHAEL G. NELSON, MAYOR**

**ATTEST:**

\_\_\_\_\_  
**KORY J. BILLINGS, CITY CLERK**



ATWATER CITY FIRE  
699 BROADWAY AVE.  
ATWATER, CA 95301  
(209) 209-357-6352

## City of Atwater S/B 1205 Fire Inspection Compliance Report Calendar Year 2025

### **APARTMENTS**

Total Apartments – 226  
Completed in 2025 – 226  
Percentage – 100%  
Compliance – 222

### **SCHOOLS**

Total Schools – 18  
Completed in 2025 – 18  
Percentage – 100%  
Compliance – 18

### **ASSEMBLIES**

Total Assemblies – 22  
Completed in 2025 – 22  
Percentage – 100%  
Compliance – 22

### **HOTELS**

Total Hotels - 3  
Completed in 2025 - 3  
Percentage – 100%  
Compliance – 3



## **CITY COUNCIL AGENDA REPORT**

### **CITY COUNCIL**

Mike Nelson, Mayor  
Danny Ambriz      Brian Raymond  
John Cale          Kalisa Rochester

**MEETING DATE:** October 13, 2025  
**TO:** Mayor and City Council  
**FROM:** Justin Vinson, Public Works Director  
**PREPARED BY:** Justin Vinson, Public Works Director  
**SUBJECT:** **Approving Budget Amendment Amending Fiscal Year 2025-26 Budget Regarding the Purchase of the Electric Street Sweeper**  
(Public Works Director Vinson)

### **RECOMMENDED COUNCIL ACTION**

Adoption of Resolution No. 3574-25 approving Budget Amendment No. 5, which amends the Fiscal Year 2025-26 budget by increasing the appropriation of general ledger account number 5000-1080-Z001 in the amount of \$166,973; and award a Purchase Agreement, in a form approved by the City Attorney, to Municipal Maintenance Equipment, Inc. of Sacramento, California, for the Electric Street Sweeper, City Project No. 25-02, Federal Project No. CML-5254 (035), in an amount not to exceed \$665,972.80; and Authorize and direct the City Manager, or his designee, to execute the contract on behalf of the City.

### **I. BACKGROUND/ANALYSIS:**

The city currently has one street sweeper that is operable. This is a 2022 Schwarze A7 Diesel-powered street sweeper. The city also has a 2012 International 4300 M7 Maxxforce Diesel-powered sweeper that no longer works. Only having one sweeper in use doesn't allow Public Works staff to finish sweeping the whole city in a week, and also leaves no backup for when there is maintenance or servicing of the 2022 Schwarze sweeper.

The City Council approved a CMAQ grant application for an Electric Sweeper. The Electric Street Sweeper project was awarded a CMAQ (Congestion Mitigation and Air Quality) grant in an amount up to \$690,000.00 (federal fund in the amount of \$499,000.00 with local match in the amount of \$191,000.00). Lump sum reimbursement was established for this project.

At their regular meeting on August 11, 2025, the City Council authorized a call for bids for the Electric Street Sweeper. The project aims to replace an older diesel-engineered street sweeper with an electric street sweeper. This is in alignment with the California Air Resource Board's clean fleet regulation and priorities.

Bid proposals for this project were opened on September 11, 2025, at 2:00 P.M. and reviewed for responsiveness. Three (3) bid proposals were received. The Bid Summary (Exhibit "A") shows the bid amounts ranging from \$665,972.80 to \$696,688.00.

Staff has reviewed the bids and determined that the bid submitted by Municipal Maintenance Equipment, Inc. of Sacramento, California in the amount of \$665,972.80, is a responsive and acceptable bid.

Staff is recommending that the Drainage Maintenance Districts fund the match for the electric street sweeper. The districts have benefited from the use of the pervious street sweepers without having to pay for the purchase of the previous street sweepers. The previous street sweepers have always swept the gutters in the drainage districts, which is a best management practice (BMP) to eliminate trash and debris in the storm system, and is a required BMP in the city's storm water permit. The new street sweeper will not be used only in the drainage districts but throughout the whole city, similar to how other sweepers have operated.

When the city council adopted the FY 25/26 budget, \$499,000 was budgeted in the General Fund Capital Budget, which is being funded by the CMAQ grant, and the matching portion of the grant was budgeted out of the sewer fund. During the bid process, staff researched other funds to ensure they had been paying their fair share to have street sweeping done, and staff noticed the drainage assessment districts had never contributed to a purchase of a street sweeper. Staff then prepared the budget amendment so that the districts would pay their fair share, and to limit the spending out of the sewer fund to keep the cost as low as possible to limit future sewer costs. The districts will share the match for the grant in the amount of \$166,973 proportionally, which is determined by the linear footage of area swept in each district.

Upon the signature of the purchase order, the sweeper shall be delivered within 30 days to the city.

## **II. FISCAL IMPACTS:**

Sufficient funding for this project will be available upon approval of Budget Amendment No. 5 in the Maintenance Districts Fund FY 25-26, Account No. 5000-1080-Z001 and 0003-1080-Z001.

This item has been reviewed by the Finance Department.

## **III. LEGAL REVIEW:**

This item was reviewed by the City Attorney's office.

## **IV. EXISTING POLICY:**

This item consists of goals number one (1) and two (2) of the 2026-2030 City's Strategic Plan; to ensure the City's continued financial solvency and to promote safety, stability,

and quality of life, respectively.

**V. ALTERNATIVES:**

N/A

**VI. INTERDEPARTMENTAL COORDINATION:**

This item was coordinated with all relevant departments.

**VII. PUBLIC PARTICIPATION:**

The public will have an opportunity to provide comments on this item prior to City Council action.

**VIII. ENVIRONMENTAL REVIEW:**

This project is Categorically Exempt (CE) pursuant to the California Environmental Quality Act (CEQA) guidelines.

Caltrans determined that the project is a 326 Categorical Exclusion 23CFR 771.177(C) on March 10, 2025.

**IX. STEPS FOLLOWING APPROVAL:**

Staff will prepare a Purchase Agreement (Purchase Order) for the purchase of the new electric street sweeper.

Submitted by:



---

Justin Vinson, Public Works Director

Approved by:



---

Chris Hoem, City Manager

Attachments:

1. Budget Amendment No. X Electric Street Sweeper
2. Exhibit A- Bid Summary Bid Call
3. RAVO R5, R5e - EN - Product Brochure - Ver 3, Apr. 2024 (Web Display)





## CITY COUNCIL OF THE CITY OF ATWATER

### RESOLUTION NO. XXXX-25

#### **A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF ATWATER APPROVING BUDGET AMENDMENT NO. X AMENDING 2025-2026 FISCAL YEAR BUDGET REGARDING ELECTRIC STREET SWEEPER**

**WHEREAS**, the City Council of the City of Atwater adopted Resolution No. 3538-25 adopting the 2025-2026 Fiscal Year Budget on June 9, 2025; and

**WHEREAS**, from time to time, and in order to operate effectively, it is necessary to amend said budget.

**NOW, THEREFORE, BE IT RESOLVED**, that the City Council of the City of Atwater does hereby approve Budget Amendment No. X to the 2025-2026 Fiscal Year Budget as follows:

**SECTION 1:** Increasing budget in Maintenance District Fund as follows:

Increasing Budget (Expense)	5000-1080-Z001	Electric Street Sweeper	\$166,973
--------------------------------	----------------	----------------------------	-----------

**BE IT FURTHER RESOLVED**, that a copy of this resolution appends to the original budget document that is available in the Finance Department and the City Clerk's office.

The foregoing resolution is hereby adopted this 13<sup>th</sup> day of October 2025.

**AYES:**

**NOES:**

**ABSENT:**

**APPROVED:**

---

**MICHAEL G. NELSON, MAYOR**

**ATTEST:**

---

**KORY J. BILLINGS, CITY CLERK**

CITY OF ATWATER  
PUBLIC WORKS DEPARTMENT

## BID SUMMARY

### ELECTRIC STREET SWEEPER CML-5254(035)

Project No. 25-02; Bid Call No. 734-25

Bid Opening: September 11, 2025

No.	Contractor	Base Bid
1	Municipal Maintenance Equipment, Inc. 4634 Mayhew Road Sacramento, CA 95827	\$665,972.80
2	Haaker Equipment Company 2070 N White Ave La Verne, CA 91750	\$676,213.25
3	HEF Operations, LLC 200 Cummings Center Suite 273D, Beverly, MA 01915	\$696,688.00

# MAXI-COMPACT SWEEPERS

The industry reference in maxi-compact sweepers. Expertly engineered to deliver exceptional performance.



## RAVO R5 & R5e

HIGH PERFORMANCE 5m<sup>3</sup> COMPACT ROAD SWEEPERS





# WELCOME TO **RAVO**

High performance road sweeping & cleaning solutions

With a long and pioneering history in the industry, RAVO is a leading manufacturer of high-quality compact road sweeping solutions spanning from 1 to 5 cubic metre hopper capacities. RAVO street sweepers are durable and reliable machines, engineered with operator efficiency, comfort and safety in mind.

Partnered with a strong global dealer network and an expert Parts & Service team, RAVO is proud to offer our customers a complete range of products and services.



## The leader in Maxi-Compact sweepers

The **R5** and the **R5e** set the standard for performance, quality and durability. RAVO **diesel** and **electric** street sweepers are trusted by customers around the world for this reason.

Our machines are powerful, and so  
are our partnerships

To find your local RAVO  
dealer, visit our website:  
[ravo.fayat.com](http://ravo.fayat.com)





# RAVO R5

Robust, reliable and ready to work

With over 12,000 units sold to date, the RAVO R5 is known throughout the industry for its durable construction quality, long service life, and ease of operation.

- **Industry-best compaction rate.** Make the most of the R5's impressive payload with exceptional compaction rate and large hopper capacity.
- **Automatic ride height/self-leveling system.** Maintain constant self leveled brush pressure for the best sweeping results and reduced brush wear.
- **Robust, maintenance-friendly brush system.** The trusted RAVO brush system design is maintenance-friendly and has no greasing points.
- **72 km/h transit speed.** Travel between job sites quickly and easily thanks to the fast transit speed option (up to 72km/h).
- **Best-in-class turning circle.** Sweep the tightest corners and dead end streets thanks to the R5's exceptional manoeuvrability.



## R5

**SIZE:** 11.4 tonnes GVW

**SWEEP SPEED:** 0 – 15 km/h

**HOPPER CAPACITY:** 5.0 m³

**WATER TANK:** 600 litres

**FUEL TANK:** 120 litres

**TYPICAL PAYLOAD:** 4650 – 5260 kg

**SWEEP WIDTH:**

- > 2400 mm
- > Up to 3300 mm (with Third Brush)

**ENGINE:** IVECO Euro 6E 4.5 L Diesel 4 Cylinder  
118 kW / 160 HP

## Leave nothing behind

The R5 achieves best-in-class performance by offering customers:

- Unmatched suction power.
- Unrivalled debris compaction rate.
- Short stainless steel suction tube to deliver debris directly to the hopper.
- Highest payload in its class.
- Stainless steel hopper as standard.

## Trusted reliability

The RAVO R5 has a reputation for reliability thanks to its design, which simplifies maintenance and maximises uptime. Special features to ease maintenance result in a longer service life and lower operating costs. These features include:

- A simple and effective fan cleaning system.
- Large service hatches for easy access to the hopper.
- Only 15 centrally combined greasing points.
- Time saving, easy to change brushes.
- Extremely robust CORTEN steel chassis, guaranteed for 5 years against corrosion.







# R5 TECHNICAL SPECIFICATIONS

## Suction System

Suction Nozzle Dimensions (L x W)	112 x 630 mm
Suction Nozzle Material	Corten Steel (Optional: Wear Resistant Coating)
Suction Tube Diameter	225 mm
Suction Tube Material	Stainless Steel (Optional: Wear Resistant Coating)

## Brush System

Type	Pulled Brush System
Operation	Hydraulic with Joystick
Brush Diameter	750 mm (Optional: 900 mm)
Brush Rotation Rate	0 - 210 rpm

## Brakes & Electrical System

Front Axle Brakes	Disc Brakes
Rear Axle Brakes	Drum Brakes
Front Suspension	Independent Hydropneumatic
Rear Suspension	Rubber Cone Springs
Battery	2 x 12/72 V/Ah

## Maintenance

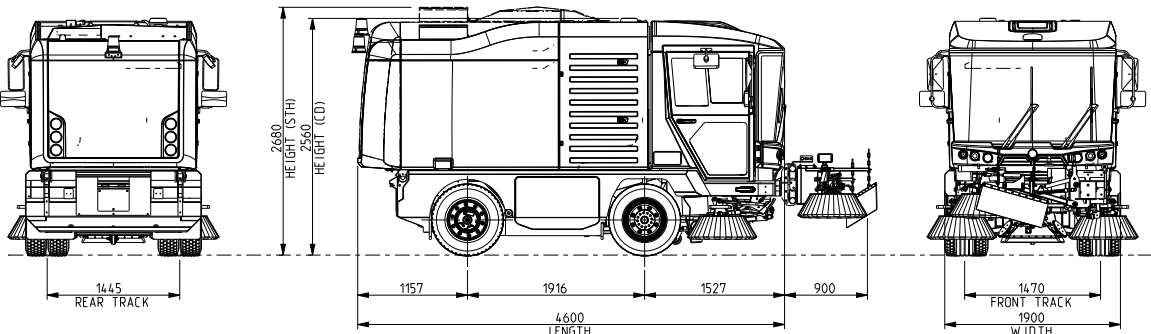
Hopper Material	Stainless Steel (Interior) / ABS Plastic Cladding (Exterior)
Number of Lubrication Points	15
Warranty	2 Years or 2000 Engine Hours (Whichever is reached first)

## Wellbeing

Noise LPA (Inside Cabin)	74 dB
Noise LWA (Outside Cabin)	110 dB (97 dB optional)

\* Depending on local legislation

## Standard vs. Container Dump



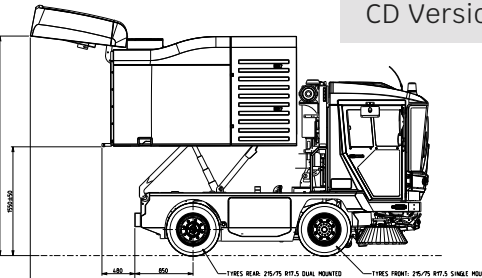
Standard (STH)

Container Dump (CD)

Gross Volume	5 m3	4 m3
Length	4625 mm	4625 mm
Height	2700 mm	2510 mm
Dumping Height	850 mm	860 - 1550 mm
Width (inc. Mirrors)	2280 mm	2280 mm
Wheelbase	1916 mm	1916 mm
Sweeping Width	2200 - 3300 mm (with Third Brush)	2200 - 3300 mm (with Third Brush)
Climbing Ability	Up to 30% Gradient	Up to 30% Gradient
Vehicle Weight	11400 kg	11400 kg
Min. Total Kerb Weight	6070 kg	6280 kg
Max. Load Capacity	5330 kg	5120 kg

## Engine

Engine & Drive	Euro 6E
Capacity	4.5 L
Max. Torque	580 @ 1250 - 1940 rpm
Max. Power	118 kW (160 hp) @ 2500 rpm
Type	Iveco Diesel 4 Cylinder
Transit Speed*	0 - 72 km/h
Drive	Hydrostatic



CD Version



# RAVO R5e

Reliable electric RAVO technology – the first and consistently the best

The R5e combines all of the benefits of the R5 with innovative electric technology, offering customers the performance they expect plus:



Low Noise



Optimized Energy Usage



Battery Management



Fast Charge Capability

With powerful all-electric performance and exceptional manoeuvrability, the R5e is the ideal street sweeper for a wide range of urban environments.

- **Optimized electric performance.** The R5e's Battery Management System optimises the level of kW/h consumption to offer full shift autonomy.
- **The preferred battery choice.** RAVO's Lithium Iron Phosphate battery has been specifically chosen to offer customers a safe and sustainable battery technology, combined with the longest battery life on the market.
- **An industry-leading warranty that's got you covered.** The R5e comes with the full peace of mind that a battery warranty guaranteeing no less than 8,000 operation hours or five years (whichever comes first) brings with it.



## R5e

**BATTERY:** Flash Lithium Iron Phosphate (LiFePO4)

**BATTERY CAPACITY:** 120 kWh / 480 v

**SWEEP SPEED:** 0 – 15 km/h

**HOPPER CAPACITY:** 5 m³

**WATER TANK:** 600 litres

**SWEEP WIDTH:**

- > 2400 mm
- > Up to 3300 mm (with Third Brush)

**CHARGING OPTIONS:**

- > Type 2 (IEC 62196-2) offers a maximum rate of 22 kW/h. With this charging method, a full charge takes approx 4.5 hours.
- > A With a CCS Combo 2 (IEC 62196-3) connection, the battery is charged at 70 kW/h via an external charger that fully recharges the battery in approx. 2 hours.

## 100% performance, 0% emissions

The fully electric R5e doesn't rely on an internal combustion engine for driving or sweeping meaning that customers achieve the performance they expect from their RAVO sweeper, without emitting CO<sub>2</sub> or Nitrogen Oxides into the environment.

## Quiet

At an industry-low 93 dB outside the cabin, the R5e makes early-morning and late-night shifts viable. Inside the cabin, exceptional soundproofing technology means low noise levels for operators, with a maximum noise level of no more than 61 dB.

## Regenerative braking system

The R5e generates its own energy. When the accelerator is released, the electric motor works like an alternator – the energy that is generated is used to recharge battery. The regenerative braking system allows optimal efficiency of the sweeper, maximizes its autonomy and reduces its operating cost.

## Reduced downtime, more cost savings

The R5e doesn't have an engine to service and relies on less hydraulic parts and hoses than a diesel version, resulting in maintenance cost savings of up to 70%.





NEW

## UPGRADES FOR 2024

Model Year Change enhancements for the RAVO R5/R5e.

### High Pressure Spray Gun

Easily clean street furniture, or your sweeper at the end of each shift, with a **powerful spray gun**.

ADDITIONAL OPTION

### LED Beacons

Enhance the visibility of your sweeper with LED beacons, now included as standard.

INCLUDED AS STANDARD

### Roof-Mounted Water Tank

Increase the overall water capacity to 950 litres with an **additional roof-mounted 420 litre water tank**.

ADDITIONAL OPTION

### Hydraulically Supported Wanderhose

RAVO's powerful wanderhose, now with **hydraulic support**.

ADDITIONAL OPTION

### LiFePO4 Battery

Enlarged **Lithium Iron Phosphate battery** for enhanced performance and safety.

INCLUDED AS STANDARD FOR R5E

### Cabin Preconditioning

**Pre-set the cabin temperature** before you start your shift while the machine is on charge.

ADDITIONAL OPTION FOR R5E

### Water Recycling

**Sweep up to 2.5 times longer** with RAVO's innovative water recycling system.

ADDITIONAL OPTION

### BE-GE Driver Seat

The new **heated and air suspended BE-GE drivers seat** redefines operator comfort.

ADDITIONAL OPTION

### Tinted Windscreen

The R5e is now equipped with a tinted windscreen to offer the **improved visibility** in sunlight.

INCLUDED AS STANDARD



# THE BEST-IN-CLASS BATTERY



The RAVO R5e is powered by **LiFePO4** (Lithium Iron Phosphate) batteries, providing reliable and safe power, fast charging capabilities and a very long lifespan; backed by an industry-leading warranty covering 8,000 hours or five years.

The battery is also a sound environmental investment since it is free of toxic materials and can be fully recycled.

## Optimised Electric Performance

Lithium Iron Phosphate (LFP) battery technology, in combination with RAVO's battery management system, offers our customers true full shift autonomy. LFP is the preferred choice of battery technology for heavy duty equipment for a number of reasons, including:



### PERFORMANCE

Continued high performance and capacity throughout its extensive life (over 5,000 charging cycles with minimum degradation).



### SUSTAINABILITY

LiFePO4 batteries cannot leak, are fully recyclable, non-toxic, and do not contain harmful heavy metals (such as cobalt or nickel)



### SAFETY

LiFePO4 batteries cannot overheat and are incombustible.



# OPERATING OPTIONS

## WATER RECYCLING SYSTEM



> Sweep up to 2.5 times longer with water being circulated from the hopper to the suction nozzle and back again, meaning that fresh water is only needed for the nozzles on the brushes. As a bonus, the water recycling system, which is easy to clean, suppresses dust emissions as well.

## ROOF-MOUNTED WATER TANK



> An extra roof mounted 420-litre tank will give the sweeper a class leading total water capacity of over 950 litres without taking hopper space away. This enables a longer operating time between water refills, keeping the sweeper on the streets and on the go.

## HYDRAULICALLY SUPPORTED WANDERHOSE



> The powerful RAVO wanderhose, now with hydraulic support, ideal for sucking leaves, emptying gullies and collecting debris from bins. It is supported by a hydraulic cylinder to lower or raise the hose making operation easy for the operator.

## CRUISE CONTROL IN SWEEP MODE



> Fully concentrate on the sweeping job by engaging cruise control in sweep mode. The cruise control mode allows the RAVO to sweep with a constant speed ideal for long straight roads.

## SPRAY GUN & HIGH PRESSURE WATER PUMP



> The new spray gun now has two spray settings: a very powerful jet stream, and a wide-spread fan pattern that covers a larger area with greater efficiency. With this new high-pressure spray gun, operators can quickly and easily clean the sweeper and street furniture like bins and bus stops.

# CABIN OPTIONS



## LUXURY HEATED & AIR SUSPENDED BE-GE OPERATOR SEAT

> This luxury BE-GE heated and air suspended seat redefines operator comfort. With its wide range of settings it can be fully adjusted to the operators liking. Standard features include weight independent height adjustment, quick air release, air operated tilt of seat cushion and release of slide rails, lumbar and side support, an integrated headrest and a manual air controlled height adjustment system.



## CABIN PREHEATING AND COOLING

(AVAILABLE FOR THE RAVO R5e)

> Pre-set the temperature of the cabin before the start of your shift. Preconditioning allows you to heat or cool the cabin to a comfortable level while the RAVO is plugged in. By using power from the charger and battery energy is being preserved to maximize the operating range.





# R5e TECHNICAL SPECIFICATIONS

## Suction System

<b>Suction Nozzle Dimensions (L x W)</b>	112 x 630 mm
<b>Suction Nozzle Material</b>	Corten Steel (Optional: Wear Resistant Coating)
<b>Suction Tube Diameter</b>	225mm
<b>Suction Tube Material</b>	Stainless Steel (Optional: Wear Resistant Coating)

## Brush System

<b>Type</b>	Maintenance Free RAVO System
<b>Operation</b>	Hydraulic with Joystick
<b>Brush Diameter</b>	900 mm (Optional: 700 mm)
<b>Brush Rotation Rate</b>	0 - 210 rpm

## Brakes

<b>Front Axle Brakes</b>	Disc Brakes
<b>Rear Axle Brakes</b>	Drum Brakes
	Electrically Regenerative
<b>Front Suspension</b>	Independent Hydropneumatic
<b>Rear Suspension</b>	Rubber Cone Springs

## Maintenance

<b>Hopper Material</b>	Stainless Steel (Interior) / ABS Plastic Cladding (Exterior)
<b>Number of Lubrication Points</b>	15
<b>Battery Warranty***</b>	5 Years or 8000 Operating Hours
<b>Warranty***</b>	2 Years or 2500 Operating Hours

## Wellbeing

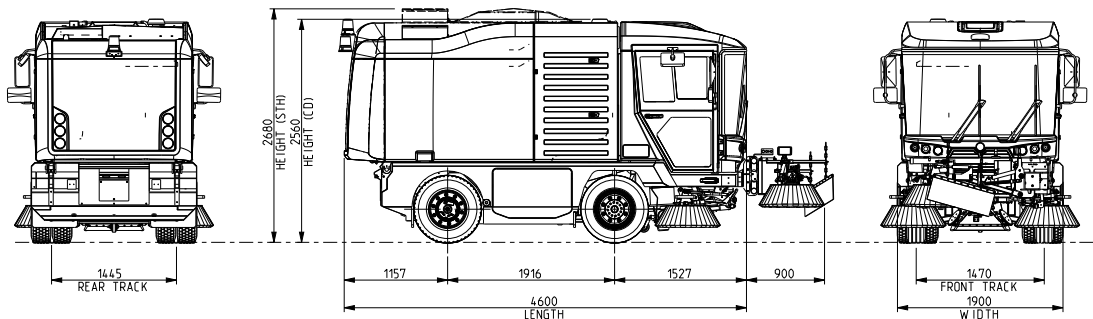
<b>Noise LPA (Inside Cabin)</b>	61 dB (Inside Cabin)
<b>Noise LWA (Outside Cabin)</b>	93 dB (Outside Cabin)



## Electric Motor & Drive System

<b>Battery Capacity</b>	120 kW/h / 480 volt
<b>Battery Type</b>	Lithium Iron Phosphate (LiFePO4)
<b>Max. Torque / Power</b>	765 (Nm) / 150 kW (peak) - 70 kW (nominal)
<b>Chargers (Included with Machine)</b>	22 kW AC Internal
<b>Powertrain</b>	Electric Three-Phase Permanent Magnet Motor
<b>Performance*</b>	Completes a Full Shift
<b>Transit Speed**</b>	0 - 42 km/h

## Standard vs. Container Dump



	Standard	Container Dump (CD)
<b>Gross Volume</b>	5 m³	4 m³
<b>Length</b>	4625 mm	4625 mm
<b>Height</b>	2705 mm	2560 mm
<b>Dumping Height</b>	850 mm	860 - 1550 mm
<b>Width (inc. Mirrors)</b>	2280 mm	2280 mm
<b>Wheelbase</b>	1916 mm	1916 mm
<b>Sweeping Width</b>	2200 - 2400 mm	2200 - 2400 mm
<b>Vehicle Weight</b>	11400 kg	11400 kg
<b>Min. Total Kerb Weight</b>	6500 kg	6710 kg
<b>Max. Load Capacity</b>	4900 kg	4690 kg

\* Depending on user profile and use of opportunity charging.

\*\* Depending on local legislation.

\*\*\* Whichever is reached first.



# OPERATOR FIRST

Performance, visibility and safety for all applications

At RAVO, our focus is on the operators behind the wheel of our sweepers – that’s why our machines offer a comfortable cabin, unwavering safety standards and intuitive operation.

The slightly tilted panoramic windscreen of the R5 and R5e provides excellent visibility for the operator to carry out their work safely – and with a low cabin entry height of just 85cm, the machine is easily accessible.

Each of the sweepers in our range delivers reliable performance and high levels of responsiveness that RAVO operators can count on every time they step in the cabin.



## Next Generation Telematics.

All RAVO sweepers are equipped with an onboard telematics system that collects 50 signals from the CANbus system, as well as collecting location data and delivering updates on sweeper route information.

As part of the telematics system, the operator has access to data from your Propulse dashboard, or your own fleet management system, via an API connection.

# OPTIONS

Tailor your RAVO to meet the demands of your sweeping tasks



RAVO R5e Container Dump Option



RAVO R5e Third Brush Option

### CONTAINER DUMP

> A hopper variant that allows the collected debris to be deposited directly into a container. The dumping height is 1550m.

### THIRD BRUSH

> Increase reach and remove weeds without the need to use chemicals with the Third Brush option – adding extra versatility to the already agile RAVO sweeper.

### SHUTTER SUCTION TUBE

> The hydraulically operated shutter suction tube opens or closes automatically when the fan is switched on or off to avoid excess debris and water falling to the ground.

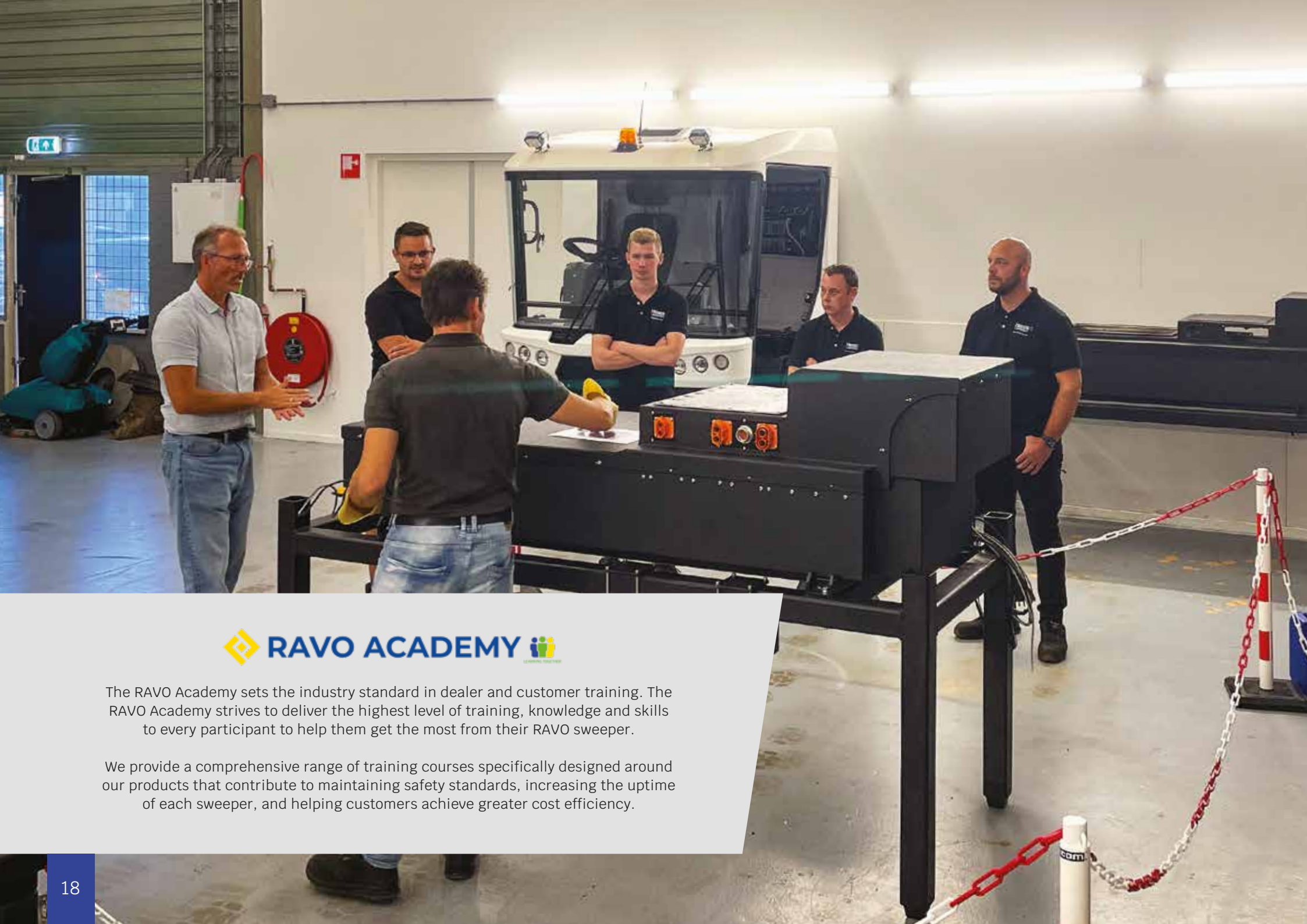
### HEAVY DUTY PACKAGE

> For sweeping heavy materials (sand, grit, etc.), the Heavy Duty Package offers a coated suction system to preserve and protect your sweeper from abrasion.

### SWASHER

> The Swasher options adds a front spray bar, high pressure water gun and/or a boom to the top of the hopper for in-depth cleaning.





The RAVO Academy sets the industry standard in dealer and customer training. The RAVO Academy strives to deliver the highest level of training, knowledge and skills to every participant to help them get the most from their RAVO sweeper.

We provide a comprehensive range of training courses specifically designed around our products that contribute to maintaining safety standards, increasing the uptime of each sweeper, and helping customers achieve greater cost efficiency.

# AFTER SALES SUPPORT

## Genuine RAVO parts

The best way to ensure your machine remains working in top condition is by always using Genuine RAVO parts. With a high first time pick rate and dedicated parts facilities stationed around Europe, we'll have your parts to you as quickly as possible, wherever you are in the world.

## Class-leading service and Dealer Network

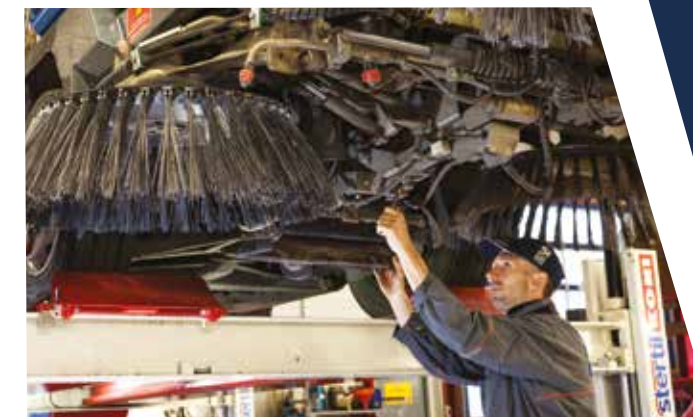
RAVO understands that keeping your machine on the road is one of our most important jobs. That's why we prioritise a Dealer Network that's as powerful as our machines. Find your local dealer for more information about the service options available to you: [ravo.fayat.com](https://ravo.fayat.com)



myRAVO is a state-of-the-art online portal to help our dealers and customers keep every RAVO machine operating in optimal condition. Features include:

- Access to the latest information on all RAVO machines.
- Technical documentation for all models.
- Access to warranty services.
- Marketing and sales support information.

Every effort has been made to ensure that the information in this brochure is correct. RAVO B.V. is not responsible for printing errors or administrative errors.





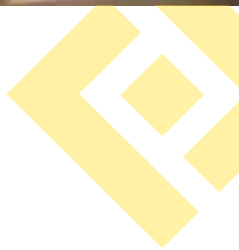
## The industry-standard for Maxi-Compact sweepers:

- Unrivalled compaction rate.
- Exceptional suction performance.
- Maintenance-friendly, highly durable brush system.
- Electric and diesel, trusted by customers worldwide.

Discover the full RAVO range: [ravo.fayat.com](https://ravo.fayat.com)



Dealer







## CITY COUNCIL AGENDA REPORT

### CITY COUNCIL

Mike Nelson, Mayor  
Danny Ambriz      Brian Raymond  
John Cale          Kalisa Rochester

**MEETING DATE:** October 13, 2025  
**TO:** Mayor and City Council  
**FROM:** Justin Vinson, Public Works Director  
**PREPARED BY:** Jim Vang, Civil Engineering Assistant  
**SUBJECT:** **Notice of Completion of Olive Ave Overlay** (Public Works Director Vinson)

---

### **RECOMMENDED COUNCIL ACTION**

Accept work done under the contract for Olive Avenue Overlay Project, City Project 24-07; and authorize and direct City Manager to sign a Notice of Completion and have it recorded on behalf of the City;

### **I. BACKGROUND/ANALYSIS:**

At their regular meeting of June 9, 2025, the City Council awarded a contract to Consolidated Engineering Inc. of Valley Springs, California for Olive Avenue Overlay Project. Improvements are on Olive Avenue between Winton Way and the city limits. The work consists of a wedge grind, installation of an asphalt paving mat, and an overlay of 1 ½" of asphalt concrete over the mat. This will also include approximately 50 feet of overlay on intersection streets that do not have a valley gutter.

The work was satisfactorily completed in accordance with the plans and specifications. The total amount of the contract is \$452,256.05. Staff has inspected the work and finds it acceptable. Separate from the project, staff is having a stop sign warrant analysis performed at the intersection of Olive Avenue and Herman Street now that the project is completed to determine if a stop sign is warranted at this location. If the warrant analysis comes back as a stop sign being warranted, staff will install stop sign(s) at this intersection.

The Notice of Completion has been prepared (**EXHIBIT "A"**) for this project.

### **II. FISCAL IMPACTS:**

Sufficient funding to pay the retention amount is contained in the project retention liability accounts. This item has been reviewed by the Finance Department.

### **III. LEGAL REVIEW:**

This item was reviewed by the City Attorney's office.

**IV. EXISTING POLICY:**

This item consists of goals number one (1) and two (2) of the City's Strategic Plan; to ensure the City's continued financial solvency and to promote safety, stability, and quality of life, respectively.

**V. ALTERNATIVES:**

N/A

**VI. INTERDEPARTMENTAL COORDINATION:**

This item has been reviewed by all relevant departments.

**VII. PUBLIC PARTICIPATION:**

The public will have an opportunity to provide comments on this item prior to City Council action.

**VIII. ENVIRONMENTAL REVIEW:**

This project is Categorically Exempt (CE) pursuant to the California Environmental Quality Act (CEQA) guidelines, Section 15301, "Existing Facilities" Class1(c): Operation, repair, maintenance, or minor alteration to existing highways and streets, sidewalks, gutters, bicycle and pedestrian trails, and similar facilities.

**IX. STEPS FOLLOWING APPROVAL:**

Upon City Council approval, the City Manager will execute the Notice of Completion and the City Clerk's office will record the Notice. Acceptance of the Contract begins the 1-year guarantee period, during which staff monitors the completed improvements for any required corrective work. Contract bonds remain in place for 1 year or until the completion of any required corrective work.

Submitted by:



---

Justin Vinson, Public Works Director

Approved by:



---

Chris Hoem, City Manager

Attachments:

1. Exhibit A - Notice of Completion

**CITY CLERK**

**CITY OF ATWATER**

**1160 FIFTH STREET**

**ATWATER, CA 95301**

## Page 92 of 326





## CITY COUNCIL AGENDA REPORT

### CITY COUNCIL

Mike Nelson, Mayor  
Danny Ambriz      Brian Raymond  
John Cale          Kalisa Rochester

**MEETING DATE:** October 13, 2025  
**TO:** Mayor and City Council  
**FROM:** Christopher Hoem, City Manager  
**PREPARED BY:** Christopher Hoem, City Manager  
**SUBJECT:** **Adoption of Ordinance No. CS 1073 approving Zoning Ordinance Text Amendment No. 25-09-0100 amending Chapter 17.71 "Conditional Use Permit" of the Atwater Municipal Code (City Manager Hoem)**

---

### **RECOMMENDED COUNCIL ACTION**

Waiving the second reading and adopting Ordinance no. CS 1073 approving Zoning Ordinance Text Amendment No. 25-09-0100 amending Chapter 17.71 "Conditional Use Permit" of the Atwater Municipal Code.

### **I. BACKGROUND/ANALYSIS:**

The first reading of Ordinance No. CS 1073 approving Zoning Ordinance Text Amendment No. 25-09-0100 amending Chapter 17.71 "Conditional Use Permit" of the Atwater Municipal Code was presented at the regularly scheduled City Council meeting of September 22, 2024. This is the second reading and adoption.

The regulations for Conditional Use Permits were first adopted in 1983 and revised in 1984 and 1987. While other nearby cities have modernized their corresponding regulations, the City of Atwater is in need of an update in this matter.

Currently, the Code has a six-month expiration for newly approved Conditional Use Permits. This Zoning Ordinance Text Amendment (ZOTA) proposes to amend the expiration to five years.

Many projects—particularly those involving larger-scale development or significant site improvements—require extended timeframes for financing, design development, and construction staging. A six-month window is often unrealistic, especially in today's economic and regulatory environment. Extending the expiration period to five years provides a more practical timeline that reflects the realities of project delivery.

A longer validity period reduces the need for applicants to request extensions or reapply, which in turn reduces staff time spent on processing minor extensions for valid,

ongoing projects. This change promotes administrative efficiency and reduces unnecessary costs for applicants, especially those navigating complex or phased developments.

While the CUP would be valid for five years, staff retains authority to monitor compliance and enforce permit conditions throughout that period. Furthermore, the City may still revoke a CUP if it is not in compliance or becomes a nuisance, ensuring accountability without imposing rigid time constraints.

Economic fluctuations, construction delays, and supply chain disruptions have become increasingly common. Extending the expiration period provides applicants flexibility to adapt to market conditions without jeopardizing entitlements prematurely.

Lastly, this amendment will also apply to existing Conditional Use Permits. Any CUP approved within the past five years, including those that may have lapsed under the prior six-month expiration rule, will be deemed valid and extended to a five-year term measured from their original date of approval. CUPs approved more than five years prior to the effective date of this ordinance will remain expired and will not be reinstated.

If a project includes a Conditional Use Permit and other permit types, such as a site plan approval or a tentative map, and if there are different expiration dates for each approval, then the earliest expiration of those permits will apply to the whole project.

## **II. FISCAL IMPACTS:**

No negative fiscal impacts are anticipated with the approval of this project. This item has been reviewed by the Finance Department.

## **III. LEGAL REVIEW:**

This item has been reviewed by the City Attorney's Office.

## **IV. EXISTING POLICY:**

The ordinance will amend Chapter 17.71, "Conditional Use Permit,".

The draft ordinance does not conflict with any policies of the General Plan or other City policies or guidelines.

## **V. ALTERNATIVES:**

N/A

## **VI. INTERDEPARTMENTAL COORDINATION:**



This item has been reviewed by all relevant departments.

**VII. PUBLIC PARTICIPATION:**

The public hearing was adequately noticed and advertised for the regularly scheduled City Council hearing. The public will have the opportunity to provide comments on this item prior to City Council action.

**VIII. ENVIRONMENTAL REVIEW:**

Pursuant to the California Environmental Quality Act (CEQA), the draft ordinance is categorically exempt under section 15061, (b)(3). This exemption states that the activity is covered by the common sense exemption that CEQA applies only to projects which have the potential for causing a significant effect on the environment. Therefore, the activity is not subject to CEQA.

**IX. STEPS FOLLOWING APPROVAL:**

This is the second reading and upon adoption the ordinance will be sent for codification.

Submitted and Approved by:



---

Chris Hoem, City Manager

Attachments:

1. RSO 0271-25 Ordinance No. CS 1073



## CITY COUNCIL OF THE CITY OF ATWATER

### ORDINANCE NO. CS 1073

#### AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF ATWATER ADOPTING ZONING ORDINANCE TEXT AMENDMENT (ZOTA) NO. 25- 09-0100 AMENDING CHAPTER 17.71: “CONDITIONAL USE PERMIT” OF THE ATWATER MUNICIPAL CODE.

**WHEREAS**, the City of Atwater wishes to modernize its conditional use permit ordinance; and,

**WHEREAS**, Chapter 17.71 “Conditional Use Permit” of the City of Atwater Municipal Code was initially adopted in 1983 and only partially revised in 1984 and 1987; and,

**WHEREAS**, on May 21, 2025, the Planning Commission held a duly-noticed public hearing and considered the staff report, recommendations by staff, and public testimony concerning this proposed Ordinance. Following the public hearing, the Planning Commission voted to forward the Ordinance to the City Council with a recommendation in favor of its adoption; and

**WHEREAS**, the City Council finds that the following findings can be made for ZOTA No. 25-09-0100:

1. The proposed ordinance is consistent with the Atwater General Plan.
2. Adoption of the ordinance is exempt from CEQA review under CEQA guideline section 15061(b)(3).
3. The public hearing for this project has been adequately noticed and advertised.
4. The project will not have a detrimental effect on the health, safety, and welfare of the neighborhood or any adverse effects on the community.

**NOW THEREFORE BE IT ORDAINED**, by the City Council of the City of Atwater as follows:

**SECTION 1. Incorporation.** The recitals above are each incorporated by reference and adopted as findings by the City Council.

**SECTION 2. CEQA.** this project is exempt under California Environmental Quality Act (CEQA) guideline section 15061(b)(3), “Review for Exemption”. This exemption states,

the activity is covered by the commons sense exemption that CEQA applies only to projects which have the potential for causing a significant effect on the environment. Where it can be seen with certainty that there is no possibility that the activity in question may have a significant effect on the environment. This is not subject to CEQA.

**SECTION 3. General Plan.** The City Council hereby finds that the adoption of the Ordinance is consistent with the General Plan.

**SECTION 4. Code Amendment.** Chapter 17.71: "Conditional Use Permit," of the Atwater Municipal Code is hereby amended and restated to read in its entirety as provided in "Exhibit A," attached hereto and incorporated herein by reference.

**SECTION 5. Effective Date.** Within fifteen (15) days from and after adoption, this Ordinance shall be published once in a newspaper of general circulation printed and published in Merced County and circulated in Atwater, in accordance with California Government Code Section 36933. This Ordinance shall take effect and be enforced thirty (30) days after its adoption.

**SECTION 6. Publication.** The City Clerk is directed to certify to the adoption of this Ordinance and post or publish this Ordinance as required by law.

**SECTION 7. Custodian of Records.** The custodian of records for this Ordinance is the City Clerk and the records comprising the administrative record are located at 1160 Fifth St, Atwater, CA 95301.

**SECTION 8. Severability.** If any provision of this Ordinance or its application to any person or circumstance is held to be invalid by a court of competent jurisdiction, such invalidity has no effect on the other provisions or applications of the Ordinance that can be given effect without the invalid provision or application, and to this extent, the provisions of this Ordinance are severable. The City Council declares that it would have adopted this Ordinance irrespective of the invalidity of any portion thereof.

**INTRODUCED:      September 22, 2025**

**ADOPTED:**

**AYES:**

**NOES:**

**ABSENT:**

**APPROVED:**

\_\_\_\_\_  
**MICHAEL G. NELSON, MAYOR**

**ATTEST:**

\_\_\_\_\_  
**KORY J. BILLINGS, CITY CLERK**



## CITY COUNCIL AGENDA REPORT

### CITY COUNCIL

Mike Nelson, Mayor  
Danny Ambriz      Brian Raymond  
John Cale          Kalisa Rochester

**MEETING DATE:** October 13, 2025  
**TO:** Mayor and City Council  
**FROM:** Anna Nicholas, Finance Director  
**PREPARED BY:** Anna Nicholas, Finance Director  
**SUBJECT:** **Receiving and Accepting the City of Atwater's Annual Financial Report and Single Audit Report for the year ended June 30, 2024 and Independent Accountants' Report on Agreed-Up Procedures Applied to Appropriations Limit Schedule for the year ended June 30, 2025** (Finance Director Nicholas)

### **RECOMMENDED COUNCIL ACTION**

Motion to receive and accept the City of Atwater's Annual Financial Report and Single Audit Report for the year ended June 30, 2024 and the Independent Accountants' Report on Agreed-Up Procedures Applied to Appropriations Limit Schedule for the year ended June 30, 2025.

### **I. BACKGROUND/ANALYSIS:**

#### **Background:**

Each year, the City's financial records are audited by an independent Certified Public Accounting firm. For the financial records of Fiscal Year 2023-24 (FY 24), the independent external auditing firm of Badawi & Associates performed the annual audit which is formally known as the Annual Financial Report. Using Generally Accepted Accounting Principles (GAAP) and Generally Accepted Government Auditing Standards (GAGAS), the firm reviewed the financial records of the City and issued the FY 24 Single Audit Report and the FY 24 Annual Financial Report, which includes the Independent Auditor's Report. In addition, the Independent Accountants' Report on Agreed-Up Procedures Applied to Appropriations Limit Schedule for FY 25 has been completed. This report is to meet the intended purpose of the requirements of Section 1.5 of Article XIII-B of the California Constitution, as it pertains to the Appropriations Limit and the calculations to be reviewed as part of the annual audit process. All of these reports are used by internal and external stakeholders to evaluate the fiscal condition of the City.

#### **Analysis:**

1. The City received an unmodified (favorable) audit opinion for the FY 24 Annual Financial Report. The opinion indicates the auditor found the financial statements to be

fairly presented in all material respects, in accordance with the applicable financial reporting framework; there have been no findings of material misstatements; and the City has adhered to GAAP in the preparation of the financial statements.

Along with the Annual Financial Report, the auditor includes an Independent Auditor's Report which addresses internal controls over financial reporting.

Included with the Annual Financial Report is a Letter of Transmittal which can be found on Page v. The Letter of Transmittal is from the Finance Director and City Manager and provides additional information about the City, including recent initiatives.

Page 1 begins the Independent Auditor's Report, which contains items such as the Auditor's Opinion, Basis for Opinions and other Supplementary Information.

Page 5 begins the Management Discussion & Analysis (MD&A). The MD&A provides the reader with a narrative overview and analysis of the financial activities for the fiscal year ended June 30, 2024.

The Basic Financial Statements (beginning on pg. 6 and pg. 25) are comprised of the Government-wide Financial Statements and the Fund Financial Statements. The Government-wide Financial Statements provide a broad overview of the City's activities as a whole and are comprised of the Statement of Net position and the Statement of Activities. The Fund Financial Statements (beginning on pg. 6 and pg. 31) provide detailed Fund level statements for governmental and proprietary funds for the City.

The Notes to the Basic Financial Statements (pg.45) provide supporting information that helps to explain the significant categories of accounting.

2. The Single Audit Report for the fiscal year ended June 30, 2024, received an unmodified (favorable) audit opinion and complied, in all material respects, with the types of compliance requirements referred to that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2024. The Schedule of Findings does contain three significant deficiencies. There were no findings of material weaknesses. The difference between a material weakness and a significant deficiency is that a material weakness is a deficiency (or a combination of deficiencies) in internal controls severe enough that there could be a reasonable conclusion that a material misstatement of the financial statements may not be prevented or detected and corrected timely. A significant deficiency is a deficiency (or combination of deficiencies) in internal controls, while less severe than a material weakness, warrants consideration and correction. The goal should be to implement a plan to correct the significant deficiencies soon so they do not turn into material weaknesses in the internal control framework of an organization. Included in the report are the significant deficiencies, management response and corrective action plan.

3. The Independent Accountants' Report on Agreed-Upon Procedures Applied to Appropriations Limit Schedule For the year ended June 30, 2025, had no adverse findings.

**II. FISCAL IMPACTS:**

There is no fiscal impact with the acceptance of the required financial reports.

**III. LEGAL REVIEW:**

This item has been reviewed by the City Attorney's Office.

**IV. EXISTING POLICY:**

Not applicable.

**V. ALTERNATIVES:**

N/A

**VI. INTERDEPARTMENTAL COORDINATION:**

This item has been routed to all relevant departments.

**VII. PUBLIC PARTICIPATION:**

The public will have an opportunity to comment on this item.

**VIII. ENVIRONMENTAL REVIEW:**

Not applicable.

**IX. STEPS FOLLOWING APPROVAL:**

The reports will be posted to the City's website for all interested stakeholders.

Submitted by:



---

Anna Nicholas, Finance Director

Approved by:



---

Chris Hoem, City Manager

Attachments:

1. City of Atwater AFR and Single Audit w-CAP FY2024 - FINAL v2



2. City of Atwater Gann AUP FY2025 - FINAL

# City of Atwater

Atwater, California

*Single Audit Reports*

*For the year ended June 30, 2024*



City of Atwater  
Single Audit Reports  
For the year ended June 30, 2024

Table of Contents

---

	<u>Page</u>
Independent Auditor’s Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i> .....	1
Report on Compliance for Each Major Program and Report on Internal Control over Compliance in Accordance with the Uniform Guidance and on the Schedule of Expenditures of Federal Awards .....	3
Schedule of Expenditures of Federal Awards .....	7
Notes to the Schedule of Expenditures of Federal Awards.....	8
Schedule of Findings and Questioned Costs .....	9

*This page intentionally left blank*

**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND  
OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN  
ACCORDANCE WITH  
GOVERNMENT AUDITING STANDARDS**

Independent Auditor's Report

To the Honorable Mayor and Members of the City Council  
of the City of Atwater  
Atwater, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Atwater, California (City), as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the City's basic financial statements and have issued our report thereon dated September 24, 2025.

**Report on Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We identified certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as items 2024-001 and 2024-002 that we consider to be significant deficiencies.

To the Honorable Mayor and Members of the City Council  
of the City of Atwater  
Atwater, California  
Page 2

### **Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the City's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### **City's Response to Findings**

Government Auditing Standards requires the auditor to perform limited procedures on the City's response to findings identified in our engagement and described in the accompanying schedule of findings and questioned costs. The City's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Badawi & Associates, CPAs  
Emeryville, California  
September 24, 2025



**REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND REPORT ON INTERNAL  
CONTROL OVER COMPLIANCE IN ACCORDANCE WITH THE UNIFORM GUIDANCE  
AND ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

**Independent Auditor's Report**

To the Honorable Mayor and Members of the City Council  
of the City of Atwater  
Atwater, California

**Report on Compliance for Each Major Federal Program**

***Opinion on Each Major Federal Program***

We have audited the City of Atwater, California (City)'s compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the City's major federal programs for the year ended June 30, 2024. The City's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the City, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2024.

***Basis for Opinion on Each Major Federal Program***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* (GAS), issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the City's compliance with the compliance requirements referred to above.

***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the City's federal programs.

### ***Auditor's Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the City's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the City's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the City's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the City's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

### ***Other Matters***

The results of our auditing procedures disclosed instances of noncompliance which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as item SA2024-001. Our opinion on each major federal program is not modified with respect to these matters.

Government Auditing Standards requires the auditor to perform limited procedures on city's response to the noncompliance findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs. City's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

### **Report on Internal Control Over Compliance**

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be significant deficiencies.

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items SA 2024-001 to be significant deficiency.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

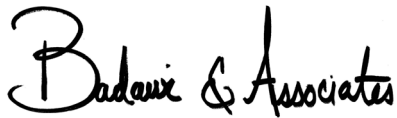
Government Auditing Standards requires the auditor to perform limited procedures on city's response to the internal control over compliance findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs. City's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

To the Honorable Mayor and Members of the City Council  
of the City of Atwater  
Atwater, California  
Page 4

### **Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance**

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City, as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the City's basic financial statements. We issued our report thereon dated September 24, 2025, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.



Badawi & Associates, CPAs  
Emeryville, California  
September 24, 2025

**City of Atwater**  
**Schedule of Expenditures of Federal Awards**  
**For the year ended June 30, 2024**

Grantor Agency and Grant Title	Assistance Listing Number	Agency or Pass-through Number	Program Expenditures
<b><u>U.S. Department of Justice</u></b>			
<i>Direct Programs</i>			
Edward Byrne Memorial Justice Assistance Grant Program	16.738	Bureau of Justice Asst Grant 2021	\$ 29,182
Total Edward Byrne Memorial Justice Assistance Grant Program			29,182
<b>Total U.S. Department of Justice</b>			<b>29,182</b>
<b><u>U.S. Department of Transportation</u></b>			
<i>Passed Through State of California Department of Transportation</i>			
Highway Planning and Construction (Federal-Aid Highway Program)			
Highway Planning and Construction (Federal-Aid Highway Program)	20.205	CML-5254(030)	251,012
Highway Planning and Construction (Federal-Aid Highway Program)	20.205	CML-5254(033)	36,820
Highway Planning and Construction (Federal-Aid Highway Program)	20.205	CML-5254(032)	22,373
Highway Planning and Construction (Federal-Aid Highway Program)	20.205	CML-5254(031)	58,929
Highway Planning and Construction (Federal-Aid Highway Program)	20.205	CML-5254(021)	86,670
Total Highway Planning and Construction (Federal-Aid Highway Program)			455,804
<b>Total U.S. Department of Transportation</b>			<b>455,804</b>
		Total Highway Planning and Construction Cluster	455,804
<b><u>U.S. Department of the Treasury</u></b>			
<i>Direct Programs</i>			
Coronavirus State and Local Fiscal Recovery Funds	21.027	n/a	1,964,241
Total Coronavirus State and Local Fiscal Recovery Funds			1,964,241
<b>Total U.S. Department of the Treasury</b>			<b>1,964,241</b>
<b><u>U.S. Department of Health and Human Services</u></b>			
<i>Direct Programs</i>			
Low-income Household Water Assistance Program	93.499	n/a	278,933
Total Low-income Household Water Assistance Program			278,933
<b>Total U.S. Department of Health and Human Services</b>			<b>278,933</b>
<b>Total Expenditures of Federal Awards</b>			<b>\$ 2,728,160</b>

The accompanying notes are an integral part of this schedule

**City of Atwater**  
**Notes to Schedule of Expenditures of Federal Awards**  
**For the year ended June 30, 2024**

---

**A. Reporting Entity**

The financial reporting entity consists of (a) the primary government, City of Atwater, California (City), (b) organizations for which the primary government is financially accountable, and (c) other organizations for which the primary government is not accountable, but for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

**B. Basis of Accounting**

Funds received under the various grant programs have been recorded within the general, special revenue, and capital projects funds of the City. The City utilizes the modified accrual basis of accounting for the general, special revenue, and capital projects funds. Expenditures of federal awards reported on the Schedule of Expenditures of Federal Awards (Schedule) are recognized when incurred.

**C. Relationship of Schedule of Expenditures of Federal Awards to Financial Statements**

The accompanying Schedule presents the activity of all federal financial assistance programs of the City. Federal financial assistance received directly from federal agencies as well as federal financial assistance passed through the State of California is included in the Schedule.

The Schedule was prepared only from the accounts of various grant programs and, therefore, does not present the financial position or results of operations of the City.

**D. Pass-Through Entities' Identifying Number**

When federal awards were received from a pass-through entity, the Schedule shows, if available, the identifying number assigned by the pass-through entity. When no identifying number is shown, the City determined that no identifying number is assigned for the program, or the City was unable to obtain an identifying number from the pass-through entity.

**E. Indirect Costs**

The City did not elect to use indirect costs.

**City of Atwater**  
**Schedule of Findings and Questioned Costs**  
**For the year ended June 30, 2024**

---

**Section I – Summary of Auditor’s Results**

**Financial Statements**

Types of auditors’ report issued on whether financial statements.  
audited were prepared in accordance with GAAP Unmodified

Internal control over financial reporting:

- Material weakness(es) identified? No
- Significant deficiency(ies) identified? Yes

Any noncompliance material to the financial statements noted? No

**Federal Awards**

Internal control over major programs:

- Material weakness(es) identified? No
- Significant deficiency(ies) identified? Yes

Type of auditor’s report issued on compliance for major programs Unmodified

Any audit findings disclosed that are required to be reported in  
accordance with section 200.516(a)? Yes

Identification of major programs:

<b>Assistance Listing</b>		
<b>Number(s)</b>	<b>Name of Federal Program or Cluster</b>	<b>Expenditures</b>
21.027	Coronavirus State and Local Fiscal Recovery Funds	\$ 1,964,241
	<b>Total Expenditures of All Major Federal Programs</b>	<b>\$ 1,964,241</b>
	<b>Total Expenditures of Federal Awards</b>	<b>\$ 2,728,160</b>
	<b>Percentage of Total Expenditures of Federal Awards</b>	<b>72%</b>

Dollar threshold used to distinguish between type A and type B program \$750,000

Auditee qualified as low-risk auditee under  
section 200.520? No

**City of Atwater**  
**Schedule of Findings and Questioned Costs**  
**For the year ended June 30, 2024**

---

**Section II – Current Year Findings**

**A. Financial Statement Audit**

**2024-001 – Financial Closing and Audit Preparedness (Significant Deficiency)**

**Criteria**

The City is responsible for a timely preparation and presentation of the financial statements in conformity with accounting principles generally accepted in the United States of America. In addition, an effective internal control system over financial closing and reporting provides reasonable assurance for the safeguarding of assets, the reliability of financial information, and compliance with laws and regulations.

**Condition**

During the performance of the audit, we noted that the city was not fully prepared for the audit. Several of the documents requested for the audit were not provided timely. This resulted in significant delays in the audit process and single audit.

**Cause**

The City has experienced staff turnover in key positions involved in the closing and financial reporting process.

**Effect**

The City's trial balance was provided late, and City was not ready for the audit. This resulted in a significant delay to complete the audit.

**Recommendation**

We recommend that the City enhance its internal control over financial reporting and its closing procedures to ensure its books are thoroughly completed before the commencement of the audit.

**Management Response**

The City will take the Auditor's recommendation into consideration and will continue to review areas of improvement that can be implemented to help mitigate this concern in the future. The City agrees that staff turnover contributed to the delinquency of the audit process, including the year-end closing preparations. In addition to the turnover of staff, the City has limited staff dedicated to the accounting functions of the Finance department. To meet the timely deadline requirements necessary for the annual audit process, it will be essential to add additional finance personnel dedicated to general ledger, accounting, and audit functions, or acquire these services through professional contracts. Since the prior audit period, the City implemented two key measures to help improve in this area of deficiency: addition of a second accountant and addition of language into the City's Strategic Plan 2026-2030 that will ensure dedication of resources to aid in completion of timely financial reporting. These measures will help position the City for improved outcomes in the future with financial reporting processes and timeliness; however, they will not provide immediate remedy due to considerable amount of time involved in training of staff and procurement of services. While the conditions were not optimal in completing the audit this year, City staff made every effort possible to continue moving the process forward with the available resources.



**City of Atwater**  
**Schedule of Findings and Questioned Costs**  
**For the year ended June 30, 2024**

---

**Section II – Current Year Findings, Continued**

**A. Financial Statement Audit, Continued**

**2024-002: Long term Debts Roll Forward Schedule (Significant Deficiency)**

**Criteria**

The City is responsible for maintaining records of long-term debt, creating, and updating roll forward schedules and reconciling the records frequently to the financial statements to ensure the accuracy of the accounting records.

**Condition**

During the performance of the audit, we noted the City's doesn't maintain any roll forward schedule and City's debt records did not tie to the prior year audited financial statements and City was unable to confirm the accurate amount of long-term debt outstanding as of June 30, 2024.

**Cause**

Roll Forward schedules are not prepared by the city. Frequent reconciliations of long-term debt were not performed to ensure the accuracy of the long-term debts.

**Effect**

Detailed long-term debt listing doesn't tie to the prior year audited financial statements and audit record.

**Recommendation**

We recommend that the City implement internal controls to ensure frequent reconciliation of the long-term debt records to the financial statements.

**Management Response**

The City will take the Auditor's recommendation into consideration and will continue to review areas of improvement that can be implemented to help mitigate this concern in the future. The City agrees that staff turnover contributed to the delinquency of the audit process, including the year-end closing preparations. In addition to the turnover of staff, the City has limited staff dedicated to the accounting functions of the Finance department. To meet the timely deadline requirements necessary for the annual audit process, it will be essential to add additional finance personnel dedicated to general ledger, accounting, and audit functions, or acquire these services through professional contracts. Since the prior audit period, the City implemented two key measures to help improve in this area of deficiency: addition of a second accountant and addition of language into the City's Strategic Plan 2026-2030 that will ensure dedication of resources to aid in completion of timely financial reporting. These measures will help position the City for improved outcomes in the future with financial reporting processes and timeliness; however, they will not provide immediate remedy due to considerable amount of time involved in training of staff and procurement of services. While the conditions were not optimal in completing the audit this year, City staff made every effort possible to continue moving the process forward with the available resources.

**City of Atwater**  
**Schedule of Findings and Questioned Costs**  
**For the year ended June 30, 2024**

---

**Section II – Current Year Findings, Continued**

**B. Federal Award Program Audit**

**SA2024-001: Lack of Documentation for Suspension or Debarment Verification**

**Criteria**

Per 2 CFR section 180.300, when a non-federal entity enters into a covered transaction with an entity at a lower tier, the non-federal entity must verify that the entity is not suspended or debarred or otherwise excluded from participating in the transaction. This verification may be accomplished by (1) checking the System for Award Management (SAM) Exclusions maintained by the General Services Administration (GSA) and available at SAM.gov (2) collecting a certification from the entity, or (3) adding a clause or condition to the covered transaction with that entity.

**Condition**

The City failed to provide evidence demonstrating the verification of vendor's eligibility before entering into a procurement contract.

**Cause**

The absence of documented proof regarding the verification of vendor's eligibility for participation in the transaction is attributed to inadequate record-keeping practices rather than a failure to conduct the verification process. It appears that while the verification may have been conducted, the City did not retain sufficient documentation to demonstrate compliance with the requirement.

**Effect**

Without proper documentation, the City's procurement process lacks transparency and accountability, leading to challenges in demonstrating compliance with federal regulations.

**Recommendation**

The City should enhance its record-keeping practices to ensure that documentation of suspension or debarment verification is consistently maintained for all procurement transactions.

**Management Response**

The City has taken action by updating the procedures to now include a requirement for attaching the suspension and debarment verifications as part of the documentation process.

**City of Atwater**  
**Schedule of Findings and Questioned Costs**  
**For the year ended June 30, 2024**

---

**Section III – Prior Year Findings**

**A. Financial Statement Audit**

**2023-001 – Financial Closing and Audit Preparedness (Significant Deficiency)**

**Criteria**

The City is responsible for a timely preparation and presentation of the financial statements in conformity with accounting principles generally accepted in the United States of America. In addition, an effective internal control system over financial closing and reporting provides reasonable assurance for the safeguarding of assets, the reliability of financial information, and compliance with laws and regulations.

**Condition**

During the performance of the audit, we noted that the city was not fully prepared for the audit. Several of the documents requested for the audit were not provided timely. Several issues were identified and adjusted during the year. This resulted in significant delays in the audit process. Listed below are some of those adjustments made during the audit.

- Correction of Interest Payable for Proprietary Bonds
- Correction of FMV adjustments of investments
- Reclassification of ARPA revenue to unearned revenue
- Correction of Lease Liability outstanding as of June 30, 2023
- Correction of RDA capital assets account

**Cause**

The City has experienced staff turnover in key positions involved in the closing and financial reporting process.

**Effect**

The City's trial balance was provided late, and City was not ready for the audit. This resulted in a significant delay to complete the audit.

**Recommendation**

We recommend that the City enhance its internal control over financial reporting and its closing procedures to ensure its books are thoroughly completed before the commencement of the audit.

**Status**

*No change, current year finding as well.*

**City of Atwater**  
**Schedule of Findings and Questioned Costs**  
**For the year ended June 30, 2024**

---

**Section III – Prior Year Findings, Continued**

**2023-002: Capital Assets Roll Forward Schedule (Significant Deficiency)**

**Criteria**

The City is responsible for maintaining records of capital assets, creating, and updating roll forward schedules and reconciling the records frequently to the financial statements to ensure the accuracy of the accounting records.

**Condition**

During the performance of the audit, we noted the City's capital assets records did not tie to the prior year audited financial statements specifically in classification of assets.

**Cause**

Roll Forward schedules are not prepared by the City. Frequent reconciliations of capital assets were not performed on the capital assets to ensure the accuracy of the presentation of the capital assets.

**Effect**

Detailed Asset listing classifications doesn't tie to the prior year audited financial statements capital assets schedule.

**Recommendation**

We recommend that the City implement internal controls to ensure frequent reconciliation of the capital asset records to the financial statements.

**Status:**

*Resolved*

**B. Federal Award Program Audit**

No prior year federal award program audit findings.

# City of Atwater



CIVIC CENTER  
750 BELLEVUE ROAD  
ATWATER, CALIFORNIA 95301  
(209) 357-6212

## SINGLE AUDIT FOR THE YEAR ENDED JUNE 30, 2024 CORRECTIVE ACTION PLANS

### **Financial Statement Findings – Current Year**

#### **Finding Reference Number: 2024-001 - Financial Closing and Audit Preparedness**

**Contact Person:** Anna Nicholas, Finance Director

#### **Corrective Action Plan:**

The City will enhance its internal control over financial reporting and its closing procedures to ensure its books are thoroughly completed before the commencement of the audit.

The City will add additional finance personnel dedicated to general ledger, accounting, and audit functions, or acquire these services through professional contracts. Since the prior audit period, the City implemented two key measures to help improve in this area of deficiency: addition of a second accountant and addition of language into the City's Strategic Plan 2026-2030 that will ensure dedication of resources to aid in completion of timely financial reporting.

**Anticipated Completion Date:** December 31, 2025

## **Financial Statement Findings – Current Year (Continued)**

### **Finding Reference Number: 2024-002 – Long-term Debt Roll Forward Schedule**

**Contact Person:** Anna Nicholas, Finance Director

#### **Corrective Action Plan:**

The City will implement internal controls to ensure frequent reconciliation of the long-term debt records to the financial statements.

The City will add additional finance personnel dedicated to general ledger, accounting, and audit functions, or acquire these services through professional contracts. Since the prior audit period, the City implemented two key measures to help improve in this area of deficiency: addition of a second accountant and addition of language into the City's Strategic Plan 2026-2030 that will ensure dedication of resources to aid in completion of timely financial reporting.

**Anticipated Completion Date:** December 31, 2025

## **Federal Awards Findings – Current Year**

### **Finding Reference Number: SA2024-001 – Lack of Documentation for Suspension or Debarment Verification**

**Assistance Listing Number:** 21.027

**Assistance Listing Title:** Coronavirus State and Local Fiscal Recovery funds

**Name of Federal Agency:** U.S. Department of the Treasury

**Contact Person:** Anna Nicholas, Finance Director

#### **Corrective Action Plan:**

The City will enhance its record-keeping practices to ensure that documentation of suspension or debarment verification is consistently maintained for all procurement transactions. The City has taken action by updating the procedures to now include a requirement for attaching the suspension and debarment verifications as part of the documentation process.

**Anticipated Completion Date:** August 1, 2025

# City of Atwater

Atwater, California

## *Annual Financial Report*

*For the year ended June 30, 2024*

Prepared by:  
Finance Department





City of Atwater  
Annual Comprehensive Financial Report  
For the year ended June 30, 2024  
Table of Contents

	Page
<b><u>INTRODUCTORY SECTION</u></b>	
Table of Contents .....	i
Letter of Transmittal .....	v
List of City Officials .....	ix
City of Atwater Organizational Chart .....	x
<b><u>FINANCIAL SECTION</u></b>	
Independent Auditor's Report .....	1
Management’s Discussion and Analysis (Required Supplementary Information).....	5
<b>Basic Financial Statements:</b>	
<b>Government-Wide Financial Statements</b>	
Statement of Net Position.....	25
Statement of Activities .....	26
<b>Fund Financial Statements</b>	
<b>Governmental Funds:</b>	
Balance Sheet.....	31
Reconciliation of Governmental Funds Balance Sheet to the Statement of Net Position .....	32
Statement of Revenues, Expenditures and Changes in Fund Balances.....	33
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Government-Wide Statement of Activities .....	34
Statement of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – General Fund.....	35
Statement of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – Public Safety Transaction & Use Special Revenue Fund ...	36
<b>Proprietary Funds</b>	
Statement of Net position – Proprietary Funds .....	37
Statement of Revenues, Expenses, and Changes in Fund Net position .....	38
Statement of Cash Flows.....	39
<b>Fiduciary Funds:</b>	
Statement of Fiduciary Net Position .....	41
Statement of Changes in Fiduciary Net Position.....	42
Notes to the Basic Financial Statements .....	45

**City of Atwater**  
**Annual Comprehensive Financial Report**  
**For the year ended June 30, 2024**  
**Table of Contents**

---

Page

**FINANCIAL SECTION, Continued**

**Required Supplementary Information**

Schedule of the City's Proportionate Share of the	
Net Pension Liability and Related Ratios – Last 10 years .....	86
Schedule of Pension Contributions – Last 10 Years .....	88
Schedule of Changes in the Net OPEB Liability and Related Ratios – Last 10 Years .....	90
Schedule of OPEB Contributions – Last 10 Years .....	91

**Other Supplementary Information**

**Combining and Individual Fund Financial Statements and Schedules**

Non-Major Governmental Funds:	
Combining Balance Sheet .....	95
Combining Statement of Revenues, Expenditures and Changes in Fund Balances .....	96

Non-Major Special Revenue Funds:	
Combining Balance Sheet .....	98
Combining Statement of Revenues, Expenditures and Changes in Fund Balances .....	102
Statements of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual:	
Measure V Fund .....	106
Police Grants Fund .....	107
Gas Tax Fund .....	108
Local Transportation Fund .....	109
Facility Impact Fee Fund .....	110
CDBG Program Income Fund .....	111
Home Investment Partnership Fund .....	112
Housing Authority Fund .....	113
Narcotics Program Fund .....	114
Neighborhood Stabilization Fund .....	115
Applegate Interchange Fund .....	116
Regional Surface Transportation Program Fund .....	117
Pension Rate Stabilization 115 Trust Fund .....	118
General Plan Update Grant Fund .....	119
PLHA-Perm Local Housing Allocation Fund .....	120
ARPA Grant Fund .....	121

Combining Balance Sheet – Maintenance District Special Revenue Funds .....	122
Combining Statement of Revenues, Expenditures, and Changes	
in Fund Balances – Maintenance District Special Revenue Funds .....	130

Schedule of Revenues, Expenditures, and Changes in Fund Balances –	
Budget and Actual – Maintenance District Special Revenue Funds .....	137

City of Atwater  
Annual Comprehensive Financial Report  
For the year ended June 30, 2024  
Table of Contents

---

	Page
<b><u>FINANCIAL SECTION, Continued</u></b>	
<b>Internal Service Funds:</b>	
Combining Statement of Net Position .....	171
Combining Statement of Revenues, Expenses and Changes in Net Position .....	172
Combining Statement of Cash Flows .....	173
<b>Custodial Funds:</b>	
Combining Statement of Fiduciary Net Position .....	175
Combining Statement of Changes in Fiduciary Net Position .....	176
Schedule of Debt Service Coverage .....	177

*This page intentionally left blank*



City of Atwater, California  
Finance Department

**September 24, 2025**

**Honorable Mayor, Members of the City Council and Citizens of the City of Atwater:**

It is our pleasure to submit the Annual Financial Report of the City of Atwater for the fiscal year that ended June 30, 2024. The financial statements are presented in conformity with generally accepted accounting principles (GAAP) and audited in accordance with government auditing standards. In compliance with state and federal laws, a licensed certified public accountant conducts an annual audit at the end of each fiscal year and issues a complete set of financial statements to be submitted to the governing body of the City of Atwater.

Management is responsible for the completeness and reliability of the information contained in this report, based on a comprehensive framework of internal control that has been established for this purpose. We believe the data presented in this report is accurate in all material respects and all statements and disclosures necessary for the reader to obtain a thorough understanding of the City's financial activities have been included.

Management has established an internal control framework that is designed both to protect the City's assets from loss, theft, or misuse and to compile sufficient reliable information for the preparation of the City's financial statements in conformity with GAAP. Because the cost of internal controls should not outweigh their benefits, the City's framework of internal controls has been designed to provide reasonable rather than absolute assurance that the financial statements will be free from material misstatements.

While formally presented to the governing body of the City, this report is intended to provide relevant financial information to the citizens of the City of Atwater, City staff, creditors, investors, and other interested readers. We encourage all readers to contact the Finance Department with any questions or comments concerning this report.

The City's financial statements have been audited by Badawi & Associates, a firm of certified public accountants. The goal of the independent audit is to provide reasonable assurance that the financial statements of the City for the fiscal year that ended June 30, 2023<sup>4</sup>, are free of material misstatements. The independent audit involved examining on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing the accounting principles used and significant estimates made by management, and evaluating the overall financial statement presentation. Based upon the audit, the independent auditors concluded that there was reasonable basis for rendering an unqualified opinion, which states that the City's financial statements for the fiscal year ended June 30, 2024, are fairly presented in conformity with GAAP. The independent auditor's report is presented as the first component of the financial section of this report.

GAAP requires that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of the Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement the MD&A and should be read in conjunction with it. The City's MD&A can be found immediately following the report of the independent auditors.

## **Profile of the City of Atwater and Services Provided**

The City of Atwater was incorporated in 1922 and is in the San Joaquin Valley of California. Atwater is one of six incorporated cities in Merced County. The City encompasses a six square mile area approximately six miles west-northwest of Merced. The City has a current population of 31,862 (State of California DOF Population Estimates, May 2025). The City maintains a small hometown feel through community events, partnerships with area schools, and longstanding community service clubs that build on many beloved traditions in Atwater. Being located along the Highway 99 corridor, the City of Atwater is in a premiere location for travelers that traverse through California. Additionally, the City is geographically situated where a visit to the Pacific coast or Sierra Nevada mountain range is all within the distance of a daytrip, making the location a desirable place to live, work and operate a business.

The City of Atwater operates under a Council-Manager form of government and provides municipal services that include general municipal administration, road infrastructure, police services, contracted fire services, community and economic development, and parks and recreational opportunities. In addition, through public works, the City provides water, wastewater, and contracted solid waste services in the form of enterprise activities. This report includes all funds of the City of Atwater and its blended component unit, the Successor Agency of the Atwater Redevelopment Agency, for which the City is financially accountable. The Atwater City Council consists of five members: four council members are elected by districts to four-year terms, and the Mayor is elected at large. All council members must be residents of the City. The Mayor conducts the City Council meetings and represents the City on ceremonial occasions. The City Council serves as the policy board for the City of Atwater and provides policy direction, establishes goals, and sets priorities for the City government. In addition to serving as the policy makers for the community, the City Council is responsible for numerous land use decisions within its borders, including the General Plan. The City Council appoints the City Manager, City Attorney, and members of advisory boards, commissions, and committees, except for the Public Safety Transaction & Use Tax (Measure B) Oversight Committee, whose appointments are made by the City Manager.

## **Local Economy**

Like many organizations, the City of Atwater has been experiencing increases in inflationary costs relative to municipal operations. The City's primary General Fund revenue sources are property tax and

sales tax. While property and sales tax revenues have remained strong; revenue estimates for sales tax continue to be flat when compared to previous recent years. The City's housing market has continued to remain stable. The median home value for the City of Atwater is \$406,500. The median household income in Atwater is \$63,945, according to the American Community Survey 5-year estimates conducted by the U.S. Census Bureau ([American Community Survey \(ACS\)](#)). The unemployment rate (EDD, State of CA, July 2025) for Merced County is 10.3% and for the City of Atwater is 9.8%, which compares to a state rate of 6.1% and the U.S. rate of 4.2%. The diversity of the region offers many opportunities for businesses.

## **Budget Information**

The City operates on a fiscal year that runs from July 1 – June 30. The City Council adopts annual budgets for the General Fund, Proprietary Funds, and all Special Revenue Funds, in addition to a capital budget. Budgetary control is legally maintained at the fund level. The City Manager and Finance Director meet with each department director to discuss budget requests, department and organizational goals and needs, and make revisions, as necessary. The Finance Department prepares an estimate of revenues and expenses for the City Manager's review and recommendation to the City Council. Budget workshops are held prior to the adoption of the budget that allow for public comment opportunity. In June of each year, the City Council adopts by resolution the new fiscal year budget which serves as a spending plan and a communication tool for the spending priorities of the new fiscal year.

## **Financial Information & Policies**

The City continues to take necessary steps to improve and preserve its fiscal health and sustainability.

The City of Atwater, by way of Resolution No. 3068-19, has a General Fund Reserve Policy that requires a minimum of 10% of annual General Fund operating costs to be kept in fund balance. During this audit period and subsequent periods to date of this publication, the City has maintained this requirement and met the goal of having a 25% General Fund reserve. The City established an irrevocable Section 115 trust (combo trust) to address the long-term liabilities of other postemployment benefits (OPEB) and pension liabilities. The City has made contributions for five consecutive years into the plan and is committed to annual contributions so the plan can grow and provide resources to help fund OPEB and pension liabilities. The City continues to work towards implementing measures to help fund existing liabilities and reduce future liabilities, while aiming to achieve structural fund balance in all operating funds on an annual basis.

The City of Atwater's sales tax rate is 8.75%. One percent of this is the Public Safety Transactions and Use Tax "Measure B" which is dedicated to public safety costs. This is a destination-based tax that provides revenue for police and fire expenses.

During the past fiscal year, there were no changes to the City's financial policies or items in which policies impacted financial information or presentation. Information concerning significant accounting policies affecting the finances of the City is summarized in the Notes to the Financial Statements.



## Major Initiatives

The City of Atwater's City Council, executive management team and staff continue to dedicate significant planning, attention, and resources to achieving the City's goals. Some of the recent highlights of these accomplishments are road improvement projects, resurfacing of the community tennis courts at Osborn Park, the completion of a new City Hall that contains the Community Development Department and the Finance Department, and creation of the Public Safety Expenditure Plan Program Guidelines.

Another important initiative that will help guide the City in future years is the update and adoption of the City's new Strategic Plan 2026-2030. The comprehensive plan was produced through input by the community, City staff, and governing body and serves as a roadmap to help guide decision-making. This plan helps the City Council to prioritize goals and align them with community interests. The plan contains six goals with each containing subitems that provide direction and areas of focus over the next five years. The City of Atwater Strategic Plan 2026-2030 can be located at: [www.atwater.org](http://www.atwater.org).

## Acknowledgements

The preparation and completion of the City of Atwater's Annual Financial Report is made possible by the dedicated service of the Finance Department, under the leadership of the Finance Director. The department takes considerable care in producing this report for all the City of Atwater's stakeholders. We appreciate the contributions and hard work of the Finance Department in producing the City's Annual Financial Report. We appreciate the service and professionalism provided by Badawi & Associates and their efforts that made the completion of this report possible.

In addition, appreciation is extended to all City departments for their cooperation and contributions made in the preparation of this report. We thank the Mayor and City Council as well for their continued support and encouragement toward achieving and maintaining the highest standards of management and fiscal stewardship for the City of Atwater. We look forward to our ongoing partnerships with the community as we continue to strive to provide efficient and optimal municipal governance for the City of Atwater.

Respectfully submitted,

  
\_\_\_\_\_  
Christopher Hoem,  
City Manager



\_\_\_\_\_  
Anna Nicholas,  
Finance Director

**City of Atwater**  
**For the year ended June 30, 2024**

**List of City Officials**

---

*CITY COUNCIL*

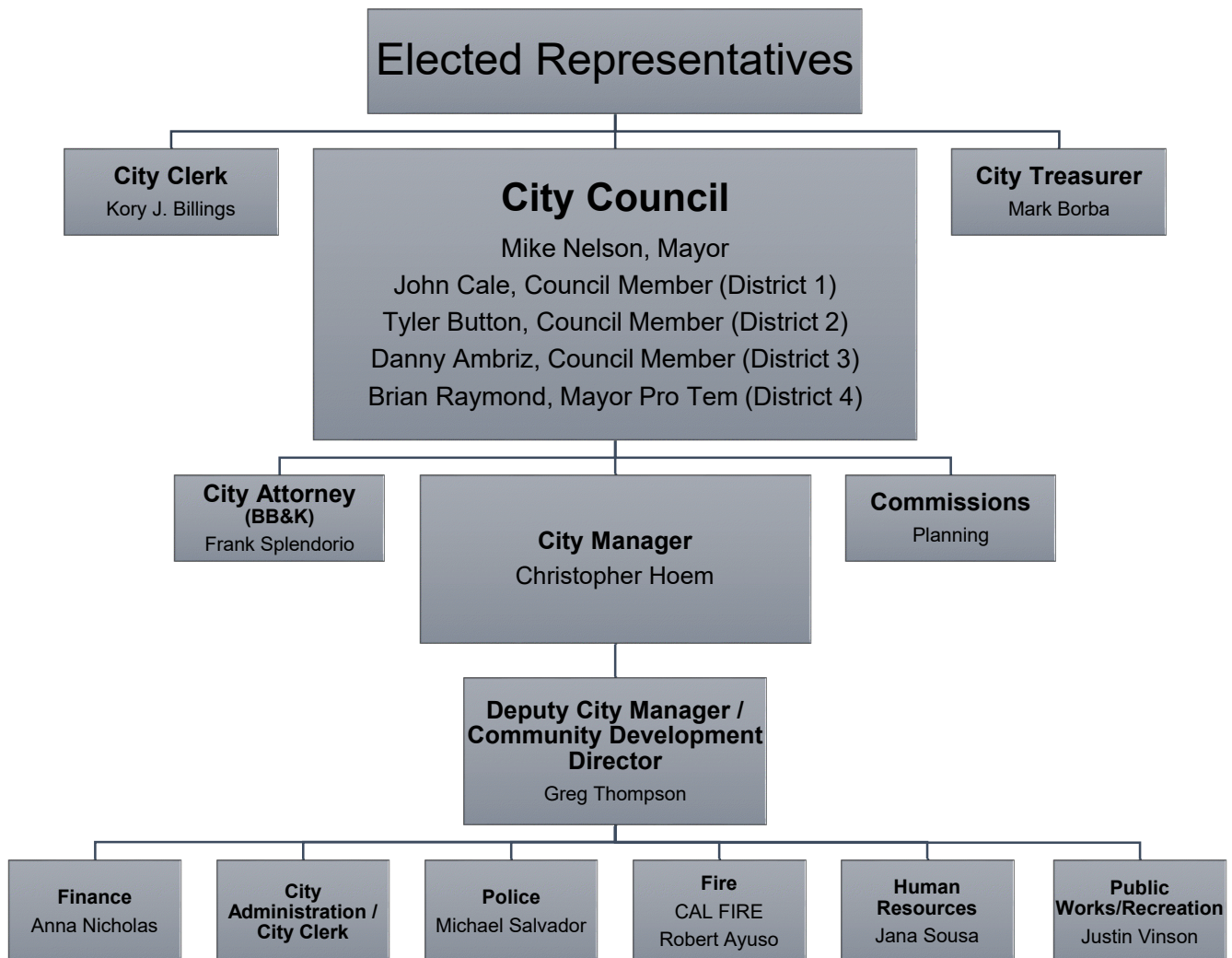
- Mike Nelson, Mayor
- Brian Raymond, Mayor Pro Term
- John Cale, Council Member
- Tyler Button, Council Member
- Danny Ambriz, Council Member

*CITY OFFICIALS*

- Christopher Hoem, City Manager
- Greg Thompson, Deputy City Manager/Community Development Manager
- Kory J. Billings, City Clerk
- Mark Borba, City Treasurer
- Frank Splendorio, City Attorney
- Justin Vinson, Public Works Director
- Jana Sousa, HR Director
- Anna Nicholas, Finance Director
- Michael Salvador, Police Chief



# CITY OF ATWATER ORGANIZATIONAL CHART 2024



## Council Committees

Audit & Finance

Citizens Oversight for Public Safety Transaction and Use Tax  
General Plan Technical Advisory Committee

## INDEPENDENT AUDITOR'S REPORT

To the Honorable Mayor and Members  
of the City Council of the City of Atwater  
Atwater, California

### **Report on the Audit of the Financial Statements**

#### ***Opinions***

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Atwater (City), as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise City's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City, as of June 30, 2024, and the respective changes in financial position and, where applicable, cash flows thereof, and the respective budgetary comparisons for the General Fund and Public Safety Transactions and Use Tax Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### ***Basis for Opinions***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards* (GAS), issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### ***Responsibilities of Management for the Financial Statements***

The City's management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

*Auditor's Responsibilities for the Audit of the Financial Statements*

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and GAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and GAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and required pension and other post-employment benefit (OPEB) information on pages 5-19 and 86-91 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

***Supplementary Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The other budgetary comparison schedules, combining and individual nonmajor fund financial statements, budgetary comparison schedules of nonmajor governmental funds, and schedule of debt service coverage are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The other budgetary comparison schedules, combining and individual nonmajor fund financial statements, and budgetary comparison schedules of nonmajor governmental funds are the responsibility of management and were derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the other budgetary comparison schedules, combining and individual nonmajor fund financial statements, and budgetary comparison schedules of nonmajor governmental funds are fairly stated, in all material respects, in relation to the basic financial statements as a whole.



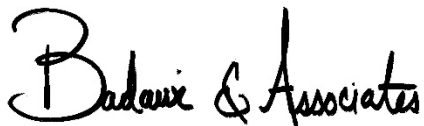
To the Honorable Mayor and Members  
of the City Council of the City of Atwater  
Atwater, California  
Page 4

### ***Other Information***

Management is responsible for the other information included in the annual report. The other information comprises the introductory section but does not include the financial statements and our auditor's report thereon. Our opinions on the financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

### ***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated September 24, 2025, on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

A handwritten signature in black ink that reads "Badawi & Associates". The signature is stylized, with a large, looped "B" at the beginning.

Badawi & Associates, CPAs  
Emeryville, California  
September 24, 2025

**City of Atwater, California**  
**Basic Financial Statements**  
**For the year ended June 30, 2024**

**Management's Discussion and Analysis**

---

This section provides a narrative overview and analysis of the financial activities of the City of Atwater (City) for the fiscal year ended June 30, 2024. It should be read in conjunction with the accompanying transmittal letter and basic financial statements.

**FINANCIAL HIGHLIGHTS**

***Government-wide Highlights***

- ◆ City's net position (assets and deferred outflows in excess of liabilities and deferred inflows) at June 30, 2024, totaled \$124.3 million. Governmental activities the net position was \$32.6 million, while the business-type activities net position was \$91.7 million.
- ◆ Total City revenues, including program and general revenues, and business-type activities were \$64.04 million, while total expenses were \$49.3 million.
- ◆ Governmental program and general revenues were \$35.6 million compared to governmental program expenses of \$24.8 million.
- ◆ Program revenues from business-type activities were \$25.5 million, while expenses for business-type activities were \$24.5 million.
- ◆ The City's total net capital asset balance for governmental activities was \$27.8 million and \$38.6 million for business-type activities.

***Fund Highlights***

- ◆ Net General Fund revenues and other financing sources (uses) exceeded expenditures by \$1.6 million as compared to the prior year when revenues and other financing sources (uses) exceeded expenditures by \$3.2 million.
- ◆ At June 30, 2024, the General Fund has a positive fund balance of \$17.3 million.

**OVERVIEW OF THE ANNUAL FINANCIAL REPORT**

This Annual Financial Report is in two major parts:

- 1) **Introductory section**, which includes the Transmittal Letter and general information; and,
- 2) **Financial section**, which includes the Management's Discussion and Analysis (this part), the Basic Financial Statements, which include the Government-wide and the Fund Financial Statements along with the notes to these financial statements and Combining and Individual Fund Financial Statements and Schedules.

**City of Atwater, California**  
**Basic Financial Statements**  
**For the year ended June 30, 2024**

**Management's Discussion and Analysis, Continued**

---

**OVERVIEW OF THE ANNUAL FINANCIAL REPORT, Continued**

**The Basic Financial Statements**

The Basic Financial Statements are comprised of the Government-wide Financial Statements and the Fund Financial Statements; these two sets of financial statements provide two different views of the City's financial activities and financial position.

**Government-wide Financial Statements**

The Government-wide Financial Statements provide a broad overview of the City's activities as a whole and comprise the Statement of Net position and the Statement of Activities. The Statement of Net position provides information about the financial position of the City as a whole, including all its capital assets and long-term liabilities on the full accrual basis, similar to that used by corporations. The Statement of Activities provides information about all the City's revenues and all its expenses, also on the full accrual basis, with the emphasis on measuring net revenues or expenses of each the City's programs. The Statement of Activities explains in detail the change in Net position for the year.

All of the City's activities are grouped into Governmental Activities and Business-type activities, as explained below. All the amounts in the Statement of Net position and the Statement of Activities are separated into Governmental Activities and Business-type Activities in order to provide a summary of these two activities of the City as a whole.

- ◆ ***Governmental activities*** – All of the City's basic services are considered to be governmental activities, including general government, public safety, highways and streets, urban redevelopment and housing, community services, and general administration. These services are supported by general City revenues such as taxes and by specific program revenues such as developer fees.
- ◆ ***Business-type activities*** – All the City's enterprise activities are reported here, including Water, Sewer, and Sanitation Funds. Unlike governmental services, these services are supported by charges paid by users based on the amount of the service they use.

**Fund Financial Statements**

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the City can be divided into two categories: governmental funds and proprietary funds.

**City of Atwater, California**  
**Basic Financial Statements**  
**For the year ended June 30, 2024**

**Management's Discussion and Analysis, Continued**

---

**OVERVIEW OF THE ANNUAL FINANCIAL REPORT, Continued**

**Fund Financial Statements, Continued**

**Governmental funds.** Governmental funds are used to account for essentially the same functions reported as governmental activities in the Government-wide Financial Statements. However, unlike the Government-wide Financial Statements, Governmental Fund Financial Statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of the Governmental Fund Financial Statements is narrower than that of the Government-wide Financial Statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the Government-wide Financial Statement. By doing so, readers may better understand the long-term impact of the government's near-term financial decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities. The Governmental Fund Financial Statements provide detailed information about each of the City's most significant funds, called major funds. The concept of major funds, and the determination of which are major funds, was established by GASB Statement No. 34 and replaces the concept of combining like funds and presenting them as one total. Instead, each major fund is presented individually, with all nonmajor funds summarized and presented only in a single column. Subordinate schedules present the detail of these nonmajor funds. Major funds present the major activities of the City for the year and may change from year to year as a result of changes in the pattern of the City's activities.

For the fiscal year ended June 30, 2024, the City's major funds are as follows:

**GOVERNMENTAL FUNDS:**

- ◆ General Fund
- ◆ Public Safety Transactions and Use Tax Fund

**PROPRIETARY FUNDS:**

- ◆ Water Enterprise Fund
- ◆ Sewer Enterprise Fund
- ◆ Sanitation Enterprise Fund

**City of Atwater, California**  
**Basic Financial Statements**  
**For the year ended June 30, 2024**

**Management's Discussion and Analysis, Continued**

---

**OVERVIEW OF THE ANNUAL FINANCIAL REPORT, Continued**

**Fund Financial Statements, Continued**

For the fiscal year ended June 30, 2024, the City adopted annual appropriated budgets for all governmental funds.

***Proprietary funds.*** The City maintains Enterprise-type and Internal Service proprietary funds. Enterprise funds are used to report the same functions presented as business-type activities in the Government-wide Financial Statements. The City uses enterprise funds to account for Water, Sewer, and Sanitation activities. Internal service funds are an accounting methodology used to accumulate and allocate costs internally among the City's various functions. The City uses internal service funds to account for its fleet of vehicles and its information technology assets. Proprietary funds provide the same type of information as the Government-wide Financial Statements, only in more detail. The proprietary fund financial statements provide separate information for all of these operations.

***Fiduciary funds.*** The City maintains a private-purpose trust fund and custodial funds that are classified as fiduciary funds. The private-purpose trust fund the City maintains is the Successor Agency to the Atwater Redevelopment Agency (RDA) and the City serves as the custodian to the assets of the dissolved RDA and administers the retirement of enforceable obligations. The custodial funds the City maintains are related to assets held in employee benefit trust.

**Notes to the Basic Financial Statements**

The notes provide additional information that is essential to a full understanding of the data provided in the Government-wide and Fund Financial Statements. The notes to the basic financial statements can be found on pages 47–84 of this report.

**Combining and Individual Fund Financial Statements and Schedules**

The combining statements referred to earlier in connection with non-major governmental funds are presented immediately following the notes to the financial statements. Combining and individual fund statements can be found on pages 97–163 of this report.

**City of Atwater, California**  
**Basic Financial Statements**  
**For the year ended June 30, 2024**

**Management's Discussion and Analysis, Continued**

**GOVERNMENT-WIDE FINANCIAL ANALYSIS**

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the City's net position, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$124.3 million as of June 30, 2024. The Summary of net position as of June 30, 2023, and 2024 follows:

Summary of Net Position						
	2023			2024		
	Govern- mental Activities	Business- type Activities	Total	Govern- mental Activities	Business- type Activities	Total
Current and other assets	\$ 50,457,435	\$ 57,293,913	\$ 107,751,348	\$ 54,729,192	\$ 56,499,694	\$ 111,228,886
Noncurrent assets	25,145,812	101,513,524	126,659,336	28,228,225	104,582,890	132,811,115
Deferred outflows of resources	16,022,723	-	16,022,723	15,350,383	-	15,350,383
Total assets and deferred outflows of resources	91,625,970	158,807,437	250,433,407	98,307,800	161,082,584	259,390,384
Current and other liabilities	8,788,090	4,695,728	13,483,818	7,230,264	5,084,696	12,314,960
Long-term liabilities	49,549,663	66,235,849	115,785,512	50,318,880	64,232,273	114,551,153
Deferred inflows of resources	11,479,799	-	11,479,799	8,144,089	-	8,144,089
Total liabilities and deferred inflows of resources	69,817,552	70,931,577	140,749,129	65,693,233	69,316,969	135,010,202
Net position:						
Net investment in capital assets	24,470,439	33,639,179	58,109,618	27,836,092	38,668,554	66,504,646
Restricted	22,603,301	1,035,567	23,638,868	26,722,990	1,130,742	27,853,732
Unrestricted (deficit)	(25,265,322)	53,201,114	27,935,792	(21,944,515)	51,966,319	30,021,804
<b>Total net position</b>	<b>\$ 21,808,418</b>	<b>\$ 87,875,860</b>	<b>\$ 109,684,278</b>	<b>\$ 32,614,567</b>	<b>\$ 91,765,615</b>	<b>\$ 124,380,182</b>

Overall, the total net position increased by \$14.6 million. The total net position of governmental activities increased by \$10.8 million and total net position for business-type activities increased by \$3.8 million.

The total restricted net position increased by \$10.6 million, and the unrestricted net position experienced a decrease of \$4.3 million over the previous year.



**City of Atwater, California**  
**Basic Financial Statements**  
**For the year ended June 30, 2024**

**Management's Discussion and Analysis, Continued**

---

**GOVERNMENT-WIDE FINANCIAL ANALYSIS, Continued**

**Revenues**

The City's total revenues for governmental and business-type activities were \$64.0 million for the fiscal year ended June 30, 2024. Significant revenues for the City for fiscal year 2023-24 were derived from charges for services 45%, sales and use tax 17.9%, operating/capital grants and contributions 11.3%, property taxes and assessments 10.6%.

The following discusses variances in key revenues from the prior fiscal year for governmental and business-type activities:

1. **Sales and Use Tax.** Sales Tax revenue increased by \$2.2 million or 20% over last fiscal year. The fiscal year ending June 30, 2024, encompassed the first full fiscal year the Measure B Public Safety one cent special transaction and use tax (sales tax) was in effect. The one cent tax went into effect during the last quarter of fiscal year 2022-23 and replaced Measure H which was a half cent transaction and use tax.
2. **Operating/Capital Grants and Contributions.** Capital contributions represent 3% of overall total revenues for the City.
3. **Property Taxes and Assessments.** Property tax revenue increased by \$162,808 or 2.4% over last fiscal year. This is due primarily to higher property values.

**City of Atwater, California**  
**Basic Financial Statements**  
**For the year ended June 30, 2024**

**Management's Discussion and Analysis, Continued**

**GOVERNMENT-WIDE FINANCIAL ANALYSIS, Continued**

The change in net position for the fiscal years ended June 30, 2023, and 2024, follows

	Changes in Net Position					
	2023			2024		
	Governmental Activities	Business-type Activities	Total	Governmental Activities	Business-type Activities	Total
Revenues:						
Program revenues:						
Charges for services	\$ 4,171,579	\$ 24,788,960	\$ 28,960,539	\$ 4,688,984	\$ 24,271,014	\$ 28,959,998
Grants and contributions:						
Operating	2,549,146	553,293	3,102,439	3,839,414	1,314,149	5,153,563
Capital	1,307,173	-	1,307,173	2,137,575	-	2,137,575
General revenues:						
Property taxes and assessments	6,688,731	-	6,688,731	6,851,539	-	6,851,539
Transient occupancy taxes	43,921	-	43,921	51,276	-	51,276
Sales and use tax	9,204,161	-	9,204,161	11,478,891	-	11,478,891
Franchise taxes	1,023,347	-	1,023,347	714,781	-	714,781
Other taxes	1,935,430	-	1,935,430	1,848,083	-	1,848,083
Intergovernmental	1,214,785	-	1,214,785	1,773,427	-	1,773,427
Use of money and property	627,063	652,877	1,279,940	1,820,613	2,976,846	4,797,459
Other	201,822	-	201,822	202,249	-	202,249
Sale of real property	-	-	-	80,000	-	80,000
Total revenues	28,967,158	25,995,130	54,962,288	35,486,832	28,562,009	64,048,841
Expenses:						
Governmental activities:						
General government	3,088,191	-	3,088,191	6,453,064	-	6,453,064
Public safety	6,867,369	-	6,867,369	12,370,822	-	12,370,822
Highways and streets	2,122,879	-	2,122,879	3,760,276	-	3,760,276
Urban redevelopment and housing	647,257	-	647,257	988,150	-	988,150
Community services	940,277	-	940,277	1,134,604	-	1,134,604
Interest on long-term debt	119,819	-	119,819	126,142	-	126,142
Business-type activities:						
Water	-	5,095,232	5,095,232	-	6,153,078	6,153,078
Sewer	-	12,657,347	12,657,347	-	12,761,785	12,761,785
Sanitation	-	4,181,081	4,181,081	-	5,605,016	5,605,016
Total expenses	13,785,792	21,933,660	35,719,452	24,833,058	24,519,879	49,352,937
Change in net position before transfers	15,181,366	4,061,470	19,242,836	10,653,774	4,042,130	14,695,904
Transfers	752,375	(752,375)	-	152,375	(152,375)	-
Change in net position	15,933,741	3,309,095	19,242,836	10,806,149	3,889,755	14,695,904

**City of Atwater, California**  
**Basic Financial Statements**  
**For the year ended June 30, 2024**

**Management's Discussion and Analysis, Continued**

---

**GOVERNMENT-WIDE FINANCIAL ANALYSIS, Continued**

**Expenses**

Governmental and business-type activity expenses of the city for the year totaled \$49.3 million. Governmental activity expenses totaled \$24.8 million or 50% of total expenses. Business-type activities incurred \$24.5 million or 50% of total expenses during the fiscal year. Public safety costs represented 25% of total governmental activities expenses.

**Governmental Activities**

The following table shows the cost of each of the City's major programs and the net cost of the programs. Net cost is the total cost less fees and other direct revenue generated by the activities. The net cost reflects the financial burden that was placed on the City's taxpayers by each of the programs. The total cost of services and the net cost of services for the fiscal years ended June 30, 2023, and 2024, are as follows:

	2023		2024	
	Total Cost of Services	Net Cost of Services	Total Cost of Services	Net Cost of Services
General government	\$ 3,088,191	\$ 116,207	\$ 6,453,064	\$ (2,715,091)
Public safety	6,842,033	(4,898,922)	12,370,822	(9,165,603)
Highway and streets	2,122,879	547,917	3,760,276	(549,042)
Urban revelopment and housing	647,257	(647,257)	988,150	(829,941)
Community services	940,277	(730,684)	1,134,604	(781,266)
Interest on long-term debt	145,155	(145,155)	126,142	(126,142)
Total	<u>\$ 13,785,792</u>	<u>\$ (5,757,894)</u>	<u>\$ 24,833,058</u>	<u>\$ (14,167,085)</u>

Net cost of the City's major programs can fluctuate greatly from one fiscal year to the next due to GASB's standards associated with the reporting of pension expense in the City's financial statements. The components of pension expense include many factors: service cost, interest on the total pension liability, changes in the net pension liability, employee contributions, and expected return on plan assets. When investment returns come in higher than expected, the City will experience a reduction in pension expense. Conversely, if returns on plan assets fall short of the expected return, the City will realize an increase in pension expense. The first situation occurred in FY 23/24, when CalPERS net return on plan assets came in higher than anticipated resulting in a reduction of pension expense for the City.

**City of Atwater, California**  
**Basic Financial Statements**  
**For the year ended June 30, 2024**

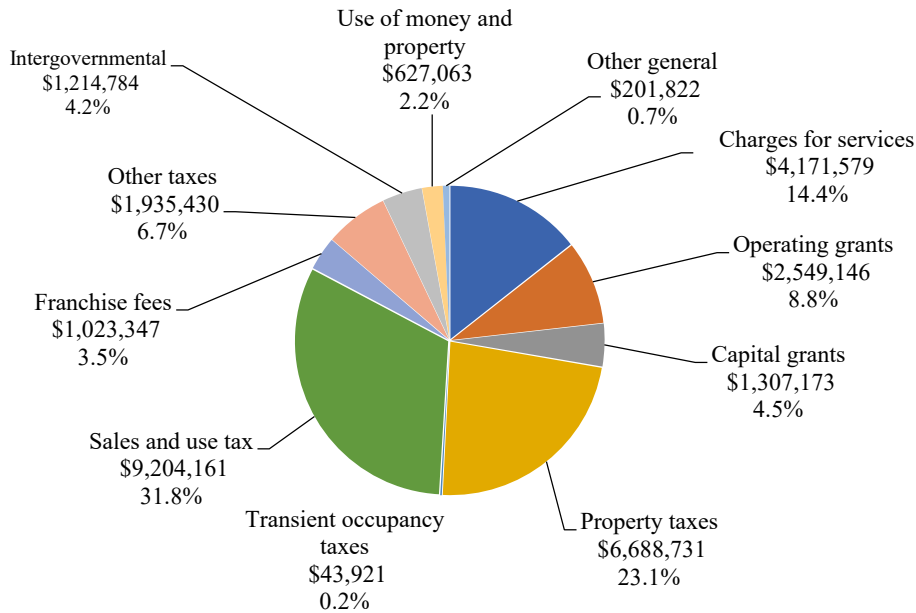
**Management's Discussion and Analysis, Continued**

**GOVERNMENT-WIDE FINANCIAL ANALYSIS, Continued**

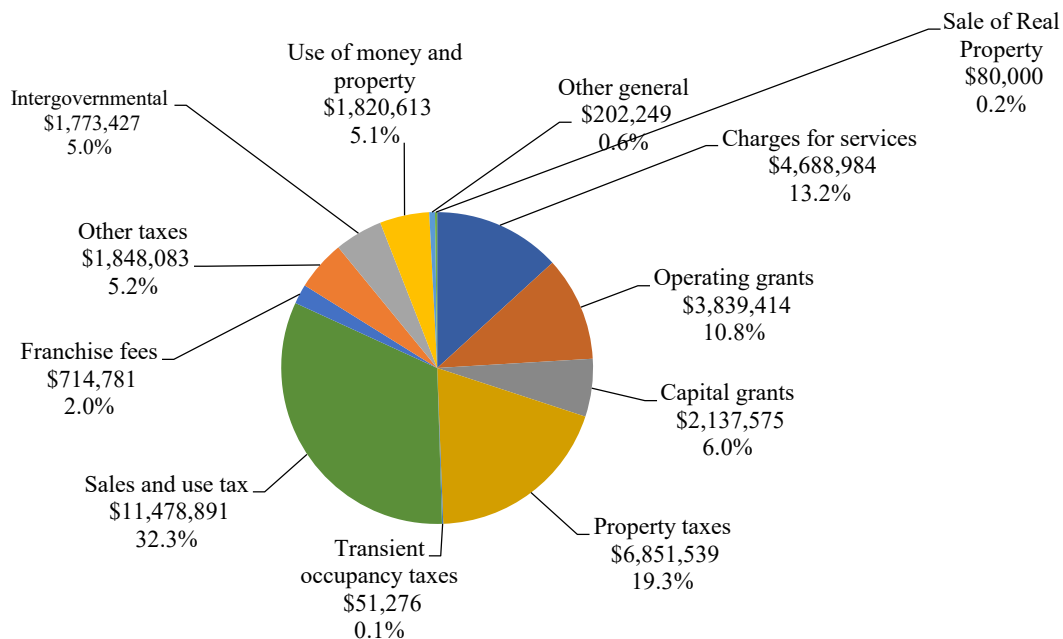
**Governmental Activities, Continued**

Revenues by source for the fiscal years ended June 30, 2023, and 2024, are as follows:

**Revenues by Source - Governmental Activities 2023**



**Revenues by Source - Governmental Activities 2024**



**City of Atwater, California**  
**Basic Financial Statements**  
**For the year ended June 30, 2024**

**Management's Discussion and Analysis, Continued**

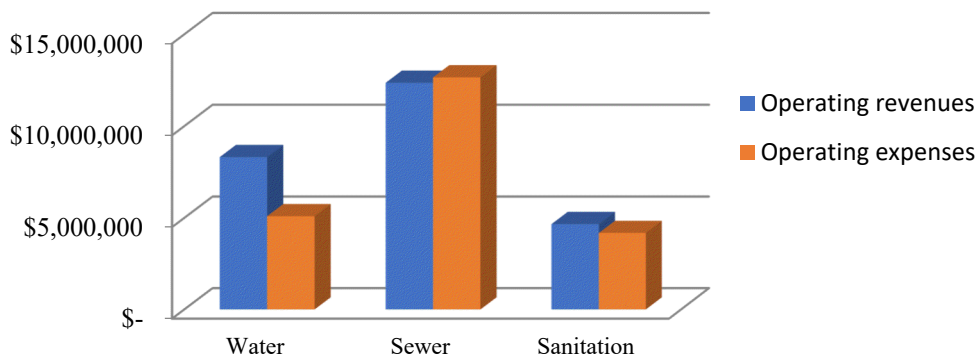
---

**GOVERNMENT-WIDE FINANCIAL ANALYSIS, Continued**

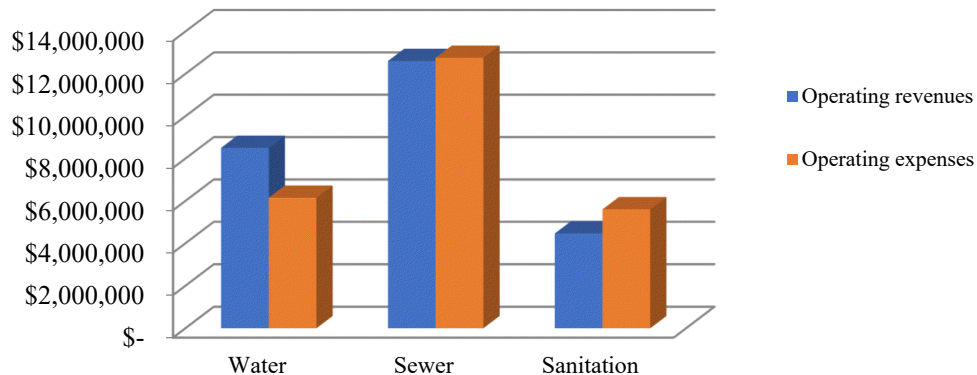
**Business-type Activities**

The City has three business-type activities: Water, Sewer, and Sanitation Operations. The operating revenues and expenses for the business-type activities for the fiscal years ended June 30, 2023 and 2024 are as follows:

**Operating Revenues & Expenditures  
Business-type 2023**



**Operating Revenues and Expenses  
Business-type Activities  
2024**



**City of Atwater, California**  
**Basic Financial Statements**  
**For the year ended June 30, 2024**

**Management's Discussion and Analysis, Continued**

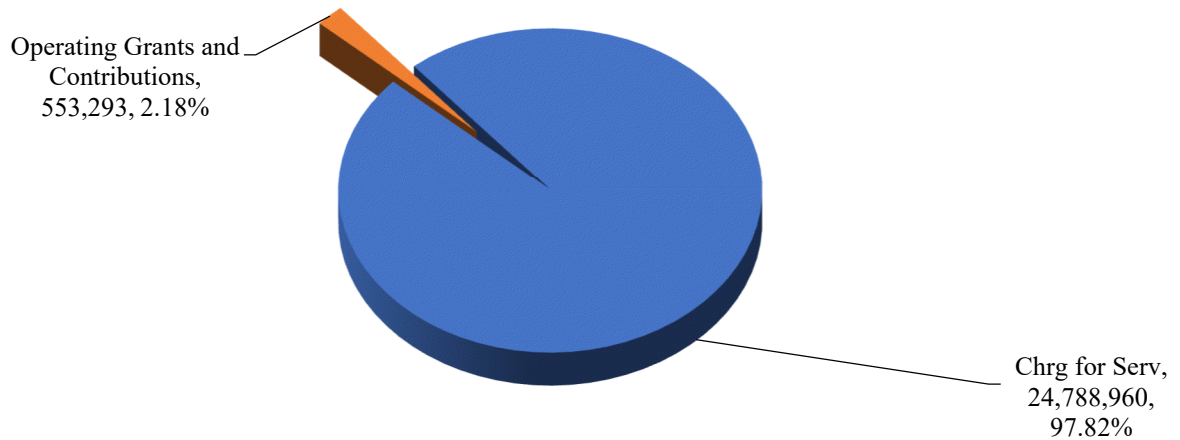
---

**GOVERNMENT-WIDE FINANCIAL ANALYSIS, Continued**

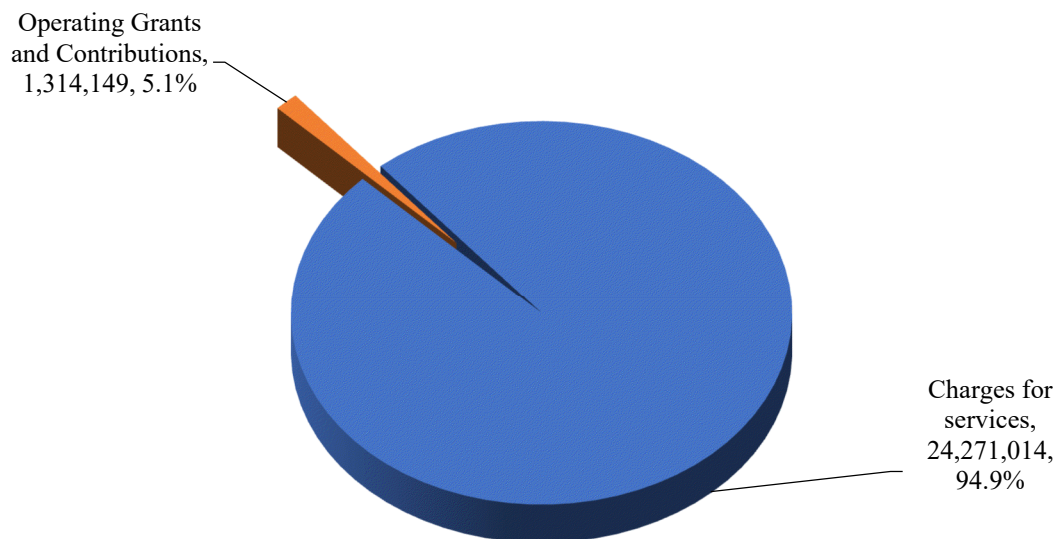
**Business-type Activities, Continued**

The revenues by source for the business-type activities for the fiscal years ended June 30, 2023, and 2024, are as follows:

**Revenues by Source - Business-type Activities 2023**



**Revenues by Source - Business-type Activities 2024**





**City of Atwater, California**  
**Basic Financial Statements**  
**For the year ended June 30, 2024**

**Management's Discussion and Analysis, Continued**

---

**FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS**

The City of Atwater uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The fund financial statements focus on individual parts of the City government, reporting the City's operations in more detail than the government-wide financial statements.

**Governmental Funds.** The City's governmental funds provide information on near-term inflows, outflows, and balances of spending resources. At the fiscal year ended June 30, 2024, the City's governmental funds reported combined fund balances of \$44.2 million. The increase is due mainly to departments not expending the approved appropriations contained within the adopted/amended budget.

The General Fund is the chief operating fund of the City. At the fiscal year ended June 30, 2024, the General Fund had a fund balance of \$17.3 million. The General Fund balance improved by \$1.6 million from the prior fiscal year end balance of \$15.7 million and is the sixth consecutive fiscal year with positive fund balance. The increase of \$1.6 million was due to \$800K more revenue being received than estimated and \$ 800K of approved appropriations weren't expended.

The Public Safety Transactions and Use Tax Fund is defined as a major fund of the City and had a fund balance of \$3.0 million as of June 30, 2024. The Public Safety Transactions and Use Tax Fund balance improved by \$1.1 million over the prior fiscal year.

**Proprietary Funds.** The City maintains two different types of proprietary funds. *Enterprise funds* are used to report the same functions presented as *business-type activities* in the government-wide financial statement. The City uses enterprise funds to account for its water, sewer and sanitation operations. *Internal service funds* are an accounting device used to accumulate and allocate costs internally among the City's various functions. The City uses the internal service funds to account for its building and equipment maintenance, as well as employee benefits fund. The City's proprietary funds net position increased by \$3.8 million for enterprise funds and increased by \$265,027 for internal service funds in the fiscal year ended June 30, 2024. For the enterprise funds, the increase was due mainly to planned rate increases to utility users. The increase in the internal service funds net position was mainly the result of an increase in interdepartmental charges.

**Fiduciary Funds.** Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are *not* available to support the City's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds.

**City of Atwater, California**  
**Basic Financial Statements**  
**For the year ended June 30, 2024**

**Management's Discussion and Analysis, Continued**

---

**FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS, Continued**

**General Fund Budgetary Highlights**

General Fund actual revenues totaled \$20.2 million which was 105.1 percent of the amended budget estimate. General Fund expenditures totaled \$17.9 million or 88.2 percent of the approved amended budget. The General Fund balance increased by \$1.6 million to a balance of \$17.2 million.

**CAPITAL ASSETS**

The City's net investment in capital assets for its governmental and business-type activities as of June 30, 2024 amounted to \$132.6 million. This investment in capital assets includes land, construction in progress, costs for buildings and improvements, infrastructure, roads, and equipment.

	Governmental Activities		Business-type Activities		Totals	
	2023	2024	2023	2024	2023	2024
Land	\$ 299,384	\$ 299,384	\$ 1,064,902	\$ 1,064,902	\$ 1,364,286	\$ 1,364,286
Construction in progress	9,112,226	6,420,451	32,177,643	11,608,855	41,289,869	18,029,306
Buildings and improvemer	9,218,339	18,160,380	113,068,526	139,740,024	122,286,865	157,900,404
Infrastructure	1,214,625	1,214,625	-	-	1,214,625	1,214,625
Roads	52,378,765	50,012,085	-	-	52,378,765	50,012,085
Equipment	11,335,755	12,316,355	11,770,535	11,977,249	23,106,290	24,293,604
Total	<u>\$ 83,559,094</u>	<u>\$ 88,423,280</u>	<u>\$ 158,081,606</u>	<u>\$ 164,391,030</u>	<u>\$ 241,640,700</u>	<u>\$ 252,814,310</u>

The June 30, 2024, total balance reflects addition to construction in progress of \$7.8 million. Total depreciation for the year amounted to \$4.9 million.

More detail of the capital assets and current activity can be found in the notes to the financial statements on page 51 for significant accounting policies and Note 3 on pages 62 and 63 for other capital asset information.

**City of Atwater, California**  
**Basic Financial Statements**  
**For the year ended June 30, 2024**

**Management's Discussion and Analysis, Continued**

**LONG-TERM LIABILITIES**

At June 30, 2024, the City had \$66.9 million in debt outstanding consisting of compensated absences, lease obligations and revenue bonds.

	2024		
	Governmental	Business-type	
	Activities	Activities	Total
Compensated absences	\$ 720,230	\$ 162,152	\$ 882,382
Capital lease obligation	184,403	-	184,403
2017A Wastewater Revenue Refunding Bonds	-	49,115,000	49,115,000
2018A Wastewater Revenue Refunding Bonds	-	12,520,000	12,520,000
Unamortized bond premium	-	4,279,336	4,279,336
Unamortized underwriting discount	-	-	-
Total	\$ 904,633	\$ 66,076,488	\$ 66,981,121

During the current fiscal year, the City's net debt decreased by \$2.1 million. The net decrease was due to scheduled principal payments and unamortized premium retirements. Additional information regarding each of the City's debt issues as well as debt service requirements is discussed in greater detail in Note 6 to the financial statements on page 69.

**NEXT YEARS BUDGET AND THE ECONOMY**

The budget for Fiscal Year (FY) 2024-25 was developed with expense and revenue estimates based on known data factors and historical trends. The City's total FY 2024-25 adopted budget approves appropriations at \$91.2 million. The budget provides funding for staffing of 106.5 positions and allocates funds for retirement and OPEB obligations. Revenue increases were calculated with a conservative and likely approach as there is no identified new revenue streams coming online during FY 2024-25 and sales tax estimates are rather flat. Expense estimates were calculated with cost escalation of both known data, and estimates where needed.

After eight (8) years of operating at a deficit, the City's General Fund has had a positive fund balance for six consecutive fiscal years and is planned to maintain a positive fund balance in FY 2024-25 and continue to meet the reserve requirement as established by Council, in addition, the estimated budget allows for maintaining funds for General Fund reserves beyond the required ten percent of estimated expenses as set forth by the General Fund reserve policy. The FY 2024-25 budget does not contain plans for new debt.

**City of Atwater, California**  
**Basic Financial Statements**  
**For the year ended June 30, 2024**

**Management's Discussion and Analysis, Continued**

---

**NEXT YEARS BUDGET AND THE ECONOMY, Continued**

As with many cities, the City of Atwater expects to experience the effects of increased inflation with impacts on operating expenses in the delivery of municipal services during FY 2024-25. In addition, primary sources of General Fund revenue, such as sales tax, have slowed in recent quarters. For FY 2024-25, there are cost of living increases approved for the Atwater Police Officers Association which have been included in the budget, and no cost-of-living increases approved for the other labor groups or unrepresented employees in the FY 2024-25 budget.

The City of Atwater is located in Merced County, which lies in the great Central Valley of California. Prior to the COVID-19 pandemic, the City was experiencing increases in economic activity, property and sales tax revenue, and an increased interest in development activity. Property and sales tax revenue maintained favorable levels during the pandemic; however, sales tax in particular has remained relatively flat rather than steady upticks. The City continues to pursue viable economic development activities that will position the City advantageously for future revenue growth.

**REQUESTS FOR INFORMATION**

This Annual Financial Report is intended to provide citizens, taxpayers, investors, and creditors with a general overview of the City's finances. If you have any questions about this report, need additional financial information, or would like to obtain component unit financial statements, contact the City of Atwater Finance Department, 1350 Broadway Avenue, Atwater, CA 95301, or visit the City's web page at [www.atwater.org](http://www.atwater.org).

*This page intentionally left blank*

---

# BASIC FINANCIAL STATEMENTS

---



*This page intentionally left blank*

---

# GOVERNMENT-WIDE FINANCIAL STATEMENTS

---

*This page intentionally left blank*

**City of Atwater**  
**Statement of Net Position**  
**June 30, 2024**

	Primary Government		
	Governmental Activities	Business-type Activities	Total
<b>ASSETS</b>			
Current assets:			
Cash and investments	\$ 49,957,284	\$ 52,656,941	\$ 102,614,225
Restricted cash and investments	-	1,130,742	1,130,742
Receivables:			
Accounts	4,719,362	2,708,425	7,427,787
Prepaid items	52,546	3,586	56,132
Total current assets	54,729,192	56,499,694	111,228,886
Noncurrent assets:			
Investment in land held for resale	159,364	-	159,364
Capital assets:			
Nondepreciable	6,719,835	12,673,757	19,393,592
Depreciable	81,703,444	151,717,273	233,420,717
Lease assets	249,376	-	249,376
Less accumulated amortization	(207,429)	-	(207,429)
Less accumulated depreciation	(60,396,365)	(59,808,140)	(120,204,505)
Total capital assets	28,068,861	104,582,890	132,651,751
Total noncurrent assets	28,228,225	104,582,890	132,811,115
<b>Total assets</b>	82,957,417	161,082,584	244,040,001
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Deferred outflows - pension	12,048,401	-	12,048,401
Deferred outflows - OPEB	3,301,982	-	3,301,982
<b>Total deferred outflows of resources</b>	15,350,383	-	15,350,383
<b>LIABILITIES</b>			
Current liabilities:			
Accounts payable and accrued liabilities	3,111,201	1,913,251	5,024,452
Interest payable	-	436,368	436,368
Deposits payable	452,360	577,104	1,029,464
Other liabilities	46,204	256,820	303,024
Unearned revenue	2,582,856	56,938	2,639,794
Compensated absences - current portion	60,530	14,215	74,745
Lease liabilities - current portion	45,570	-	45,570
Long-term debt - current portion	109,317	1,830,000	1,939,317
Net OPEB liability - current portion	822,226	-	822,226
Total current liabilities	7,230,264	5,084,696	12,314,960
Noncurrent liabilities:			
Compensated absences	659,700	147,937	807,637
Net pension liability	29,210,063	-	29,210,063
Net OPEB liability	20,371,235	-	20,371,235
Lease liabilities	2,796	-	2,796
Long-term debt	75,086	64,084,336	64,159,422
Total noncurrent liabilities	50,318,880	64,232,273	114,551,153
<b>Total liabilities</b>	57,549,144	69,316,969	126,866,113
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Deferred inflows of resources - pension	2,890,316	-	2,890,316
Deferred inflows of resources - OPEB	5,253,773	-	5,253,773
<b>Total deferred inflows of resources</b>	8,144,089	-	8,144,089
<b>NET POSITION</b>			
Net investment in capital assets	27,836,092	38,668,554	66,504,646
Restricted	26,722,990	1,130,742	27,853,732
Unrestricted	(21,944,515)	51,966,319	30,021,804
<b>Total net position</b>	\$ 32,614,567	\$ 91,765,615	\$ 124,380,182

See accompanying Notes to Basic Financial Statements

**City of Atwater**  
**Statement of Activities**  
**For the year ended June 30, 2024**

Functions/Programs	Expenses	Program Revenues			Total
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
<b>Governmental activities:</b>					
General government	\$ 6,453,064	\$ 3,727,042	\$ 10,931	\$ -	\$ 3,737,973
Public safety	12,370,822	222,814	2,734,443	247,962	3,205,219
Highways and streets	3,760,276	555,798	935,831	1,719,605	3,211,234
Urban redevelopment and housing	988,150	-	158,209	-	158,209
Community services	1,134,604	183,330	-	170,008	353,338
Interest on long-term debt	126,142	-	-	-	-
Total governmental activities	24,833,058	4,688,984	3,839,414	2,137,575	10,665,973
<b>Business-type Activities:</b>					
Water	6,153,078	8,398,535	110,534	-	8,509,069
Sewer	12,761,785	12,162,445	447,496	-	12,609,941
Sanitation	5,605,016	3,710,034	756,119	-	4,466,153
Total Business-Type activities	24,519,879	24,271,014	1,314,149	-	25,585,163
<b>Total primary government</b>	<b>\$ 49,352,937</b>	<b>\$ 28,959,998</b>	<b>\$ 5,153,563</b>	<b>\$ 2,137,575</b>	<b>\$ 36,251,136</b>

**General Revenues:**

Taxes:

Property taxes, levied for general purposes

Transient occupancy tax

Sales taxes

Franchise fes

Other taxes

Total taxes

Intergovernmental

Use of money and property

Other general revenues

Sale of real property

Total general revenues

Transfers

Total general revenues and transfers

**Change in net position**

**Net position - beginning of year**

**Net position - end of year**

Net (Expense) Revenue  
and Changes in Net Position

Governmental Activities	Business-Type Activities	Total
\$ (2,715,091)	\$ -	\$ (2,715,091)
(9,165,603)	-	(9,165,603)
(549,042)	-	(549,042)
(829,941)	-	(829,941)
(781,266)	-	(781,266)
(126,142)	-	(126,142)
<u>(14,167,085)</u>	<u>-</u>	<u>(14,167,085)</u>
-	2,355,991	2,355,991
-	(151,844)	(151,844)
<u>-</u>	<u>(1,138,863)</u>	<u>(1,138,863)</u>
-	1,065,284	1,065,284
<u>(14,167,085)</u>	<u>1,065,284</u>	<u>(13,101,801)</u>
6,851,539	-	6,851,539
51,276	-	51,276
11,478,891	-	11,478,891
714,781	-	714,781
<u>1,848,083</u>	<u>-</u>	<u>1,848,083</u>
20,944,570	-	20,944,570
1,773,427	-	1,773,427
1,820,613	2,976,846	4,797,459
202,249	-	202,249
<u>80,000</u>	<u>-</u>	<u>80,000</u>
3,876,289	2,976,846	6,853,135
<u>152,375</u>	<u>(152,375)</u>	<u>-</u>
<u>4,028,664</u>	<u>2,824,471</u>	<u>6,853,135</u>
10,806,149	3,889,755	14,695,904
<u>21,808,418</u>	<u>87,875,860</u>	<u>109,684,278</u>
<u>\$ 32,614,567</u>	<u>\$ 91,765,615</u>	<u>\$ 124,380,182</u>



*This page intentionally left blank*

---

# FUND FINANCIAL STATEMENTS

---

*Governmental Fund Financial Statements*

*Proprietary Fund Financial Statements*

*Fiduciary Fund Financial Statements*

*This page intentionally left blank*

**City of Atwater**  
**Balance Sheet**  
**Governmental Funds**  
**June 30, 2024**

	Major Funds			
	General Fund	Public Safety Transaction & Use Special Tax Revenue Fund	Nonmajor Governmental Funds	Total Governmental Funds
<b>ASSETS</b>				
Cash and investments	\$ 17,633,678	\$ 2,246,123	\$ 26,543,182	\$ 46,422,983
Receivables:				
Taxes	673,777	-	17,049	690,826
Interest	125,764	15,479	184,639	325,882
Intergovernmental	12,638	-	968,979	981,617
Other receivable	1,480,726	956,322	229,894	2,666,942
Prepaid items	35,013	-	321	35,334
Investment in land held for resale	-	-	159,364	159,364
<b>Total assets</b>	<b>\$ 19,961,596</b>	<b>\$ 3,217,924</b>	<b>\$ 28,103,428</b>	<b>\$ 51,282,948</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>				
<b>Liabilities:</b>				
Accounts payable	\$ 1,611,191	\$ 113,245	\$ 752,478	\$ 2,476,914
Accrued liabilities	285,352	31,483	21,812	338,647
Deposits payable	340,694	-	111,666	452,360
Other liabilities	-	-	46,204	46,204
Unearned revenue	-	-	2,582,856	2,582,856
<b>Total liabilities</b>	<b>2,237,237</b>	<b>144,728</b>	<b>3,515,016</b>	<b>5,896,981</b>
<b>Deferred Inflows of Resources</b>				
Unavailable revenues	389,609	-	697,848	1,087,457
<b>Total deferred inflows of resources</b>	<b>389,609</b>	<b>-</b>	<b>697,848</b>	<b>1,087,457</b>
<b>Fund Balances:</b>				
Nonspendable				
Prepaid items	35,013	-	321	35,334
Investment in land held for resale	-	-	159,364	159,364
Restricted	-	3,073,196	23,649,794	26,722,990
Assigned	-	-	116,188	116,188
Unassigned	17,299,737	-	(35,103)	17,264,634
<b>Total fund balances</b>	<b>17,334,750</b>	<b>3,073,196</b>	<b>23,890,564</b>	<b>44,298,510</b>
<b>Total liabilities, deferred inflows of resources and fund balances</b>	<b>\$ 19,961,596</b>	<b>\$ 3,217,924</b>	<b>\$ 28,103,428</b>	<b>\$ 51,282,948</b>

See accompanying Notes to Basic Financial Statements

# City of Atwater

## Reconciliation of the Governmental Funds Balance Sheet to the Government-Wide Statement of Net Position June 30, 2024

**Total Fund Balances - Total Governmental Funds** \$ 44,298,510

Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used in governmental activities were not current financial resources. Therefore, they were not reported in the Governmental Funds Balance Sheet. Except for the internal service funds reported below, the capital assets were adjusted as follows:

	Government- Wide Statement of Net Position	Internal Service Funds	Total
Nondepreciable	\$ 6,719,835	\$ -	\$ 6,719,835
Depreciable, net	21,349,026	(744,274)	20,604,752
Total capital assets	<u>\$ 28,068,861</u>	<u>\$ (744,274)</u>	<u>27,324,587</u>

Internal service funds were used by management to charge the costs of certain activities, such as insurance, to individual funds. The assets and liabilities of the Internal service funds were included in governmental activities in the Government-Wide Statement of Net Position.

4,027,060

Unavailable revenues recorded in the fund financial statements resulting from activities in which revenues were earned but were not available are reclassified as revenues in the Government-Wide Financial Statements.

1,087,457

In the Government-Wide Financial Statements, deferred employer contributions for pension and OPEB, certain differences between actuarial estimates and actual results, and other adjustments resulting from changes in assumptions and benefits are deferred in the current year.

Deferred outflows of resources related to pension	12,048,401
Deferred outflows of resources related to OPEB	3,301,982
Deferred inflows of resources related to pension	(2,890,316)
Deferred inflows of resources related to OPEB	(5,253,773)

Long-term liabilities were not due and payable in the current period. Therefore, they were not reported in the Governmental Funds Balance Sheet.

	Government- Wide Statement of Net Position	Internal Service Funds	Total
Compensated absences - due within one year	\$ (60,530)	\$ 4,307	\$ (56,223)
Long-term debt - due within one year	(109,317)	-	(109,317)
Compensated absences - due in more than one year	(659,700)	22,875	(636,825)
Net pension liability	(29,210,063)	-	(29,210,063)
Net OPEB liability - due within one year	(822,226)	-	(822,226)
Net OPEB liability - due in more than one year	(20,371,235)	-	(20,371,235)
Lease liability	(2,796)	-	(2,796)
Long-term lease liability - due in more than one year	(45,570)	-	(45,570)
Long-term debt - due in more than one year	(75,086)	-	(75,086)
Total long-term liabilities	<u>\$ (51,356,523)</u>	<u>\$ 27,182</u>	<u>(51,329,341)</u>

**Net Position of Governmental Activities**

\$ 32,614,567

# City of Atwater

## Statement of Revenues, Expenditures and Changes in Fund Balances

### Governmental Funds

For the year ended June 30, 2024

	Major Funds				Total Governmental Funds
	General Fund	Public Safety Transaction & Use Special Tax Revenue	ARPA Grant Fund	Nonmajor Governmental Funds	
<b>REVENUES:</b>					
Taxes and assessments	\$ 9,366,038	\$ 5,711,910	\$ -	\$ 2,010,591	\$ 17,088,539
Licenses and permits	340,566	-	-	-	340,566
Fines and forfeitures	172,487	-	-	-	172,487
Intergovernmental	5,321,178	-	-	5,807,848	11,129,026
Use of money and property	754,608	65,615	-	910,977	1,731,200
Charges for services	4,148,830	-	-	105,813	4,254,643
Other revenues	183,686	-	-	124,639	308,325
<b>Total revenues</b>	<b>20,287,393</b>	<b>5,777,525</b>	<b>-</b>	<b>8,959,868</b>	<b>35,024,786</b>
<b>EXPENDITURES:</b>					
Current:					
General government	5,426,370	7,200	-	627,239	6,060,809
Public safety	9,223,432	3,119,375	-	16,582	12,359,389
Highways and streets	2,038,732	-	-	1,273,856	3,312,588
Urban redevelopment and housing	-	-	-	1,025,385	1,025,385
Community services	1,102,381	60,162	-	-	1,162,543
Capital outlay	-	803,960	-	3,795,136	4,599,096
Debt service					
Principal	189,014	213,296	-	-	402,310
Interest and fiscal charges	-	7,072	-	-	7,072
<b>Total expenditures</b>	<b>17,979,929</b>	<b>4,211,065</b>	<b>-</b>	<b>6,738,198</b>	<b>28,929,192</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>2,307,464</b>	<b>1,566,460</b>	<b>-</b>	<b>2,221,670</b>	<b>6,095,594</b>
<b>OTHER FINANCING SOURCES (USES):</b>					
Transfers in	202,375	-	-	667,193	869,568
Transfers out	(867,193)	-	-	(50,000)	(917,193)
Proceeds from sale of capital assets	-	-	-	80,000	80,000
<b>Total other financing sources (uses)</b>	<b>(664,818)</b>	<b>-</b>	<b>-</b>	<b>697,193</b>	<b>32,375</b>
<b>Net change in fund balances</b>	<b>1,642,646</b>	<b>1,566,460</b>	<b>-</b>	<b>2,918,863</b>	<b>6,127,969</b>
<b>FUND BALANCES:</b>					
Beginning of year	15,692,104	1,506,736	37,570	20,934,131	38,170,541
Restatement - change in reporting entity	-	-	(37,570)	37,570	-
Beginning of year, as restated	15,692,104	1,506,736	-	20,971,701	38,170,541
End of year	<u>\$ 17,334,750</u>	<u>\$ 3,073,196</u>	<u>\$ -</u>	<u>\$ 23,890,564</u>	<u>\$ 44,298,510</u>



# City of Atwater

## Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Government-Wide Statement of Activities For the year ended June 30, 2024

---

Net Change in Fund Balances - Total Governmental Funds	\$ 6,127,969
--	--------------

Amounts reported for governmental activities in the Government-Wide Statement of Activities were different because:

Governmental funds reported capital outlay as expenditures. However, in the Government-Wide Statement of Activities, the cost of those assets was allocated over their estimated lives as depreciation expense. This was the amount of capital assets recorded in the current period, net of the amount related to internal service funds.	4,599,096
--	-----------

Depreciation expense on capital assets was reported in the Government-Wide Statement of Activities, but did not require the use of current financial resources. Therefore, depreciation expense was not reported as expenditures in the governmental funds, net of the amount related to internal service funds.	(1,690,288)
--	-------------

Accrued compensated leave payments were reported as expenditures in the governmental funds, however expense is recognized in the Government-Wide Statement of Activities based on earned leave accruals.	(47,277)
--	----------

Debt proceeds provide current financial resources to governmental funds, but issuing debt increased long-term liabilities in the Government-Wide Statement of Net Position. Repayment of debt was an expenditure in governmental funds, but the repayment reduced long-term liabilities in the Government-Wide Statement of Net Position.

Long-term debt repayments	283,240
---------------------------	---------

Capital Contributions	247,962
-----------------------	---------

Changes in the net pension liability and related deferred inflows and deferred outflows do not use or provide current financial resources and are therefore not reported in the funds.	48,152
--	--------

Changes in the net OPEB liability and related deferred inflows and deferred outflows do not use or provide current financial resources and are therefore not reported in the funds.	930,983
---	---------

Unavailable revenues recorded in the fund financial statements resulting from activities in which revenues were earned but were not available are reclassified as revenues in the Government-Wide Financial Statements.	41,285
---	--------

Internal service funds were used by management to charge the costs of certain activities, such as insurance and fleet management, to individual funds. The net revenue of the internal service funds was reported with governmental activities.	265,027
---	---------

<b>Change in Net Position of Governmental Activities</b>	<b>\$ 10,806,149</b>
--	----------------------

---

# City of Atwater

## Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual

### General Fund

For the year ended June 30, 2024

	Budget Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final	Amounts	
<b>REVENUES:</b>				
Taxes and assessments	\$ 9,355,213	\$ 9,355,213	\$ 9,366,038	\$ 10,825
Licenses and permits	312,725	312,725	340,566	27,841
Fines and forfeitures	207,750	207,750	172,487	(35,263)
Intergovernmental	4,594,526	4,594,526	5,321,178	726,652
Use of money and property	173,033	173,033	754,608	581,575
Charges for services	4,604,864	4,604,864	4,148,830	(456,034)
Other revenues	176,320	176,320	183,686	7,366
<b>Total revenues</b>	<b>19,424,431</b>	<b>19,424,431</b>	<b>20,287,393</b>	<b>862,962</b>
<b>EXPENDITURES:</b>				
Current:				
General government	6,104,123	6,104,123	5,426,370	677,753
Public safety	10,468,606	10,468,606	9,223,432	1,245,174
Public works	2,482,630	2,482,630	2,038,732	443,898
Community services	1,324,203	1,324,203	1,102,381	221,822
Debt Service				
Principal	-	-	189,014	(189,014)
<b>Total expenditures</b>	<b>20,379,562</b>	<b>20,379,562</b>	<b>17,979,929</b>	<b>2,588,647</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(955,131)</b>	<b>(955,131)</b>	<b>2,307,464</b>	<b>3,451,609</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers in	202,375	202,375	202,375	-
Transfers out	(1,935,114)	(1,935,114)	(867,193)	1,067,921
<b>Total other financing sources (uses)</b>	<b>(1,732,739)</b>	<b>(1,732,739)</b>	<b>(664,818)</b>	<b>1,067,921</b>
<b>Net change in fund balances</b>	<b>\$ (2,687,870)</b>	<b>\$ (2,687,870)</b>	<b>1,642,646</b>	<b>\$ 4,519,530</b>
<b>FUND BALANCES:</b>				
Beginning of year			15,692,104	
End of year			<u>\$ 17,334,750</u>	

# City of Atwater

## Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual

### Public Safety Transaction & Use Special Tax Revenue Fund

For the year ended June 30, 2024

	Budget Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
<b>REVENUES:</b>				
Taxes and assessments	\$ 4,964,700	\$ 4,964,700	\$ 5,711,910	\$ 747,210
Use of money and property	1,000	1,000	65,615	64,615
<b>Total revenues</b>	<b>4,965,700</b>	<b>4,965,700</b>	<b>5,777,525</b>	<b>811,825</b>
<b>EXPENDITURES:</b>				
Current:				
General government	7,200	7,200	7,200	-
Public safety	3,623,566	3,623,566	3,119,375	504,191
Non-departmental	65,000	65,000	60,162	4,838
Capital outlay:				
General capital outlay	752,352	752,352	803,960	(51,608)
Debt service				
Principal	314,117	314,117	213,296	100,821
<b>Total expenditures</b>	<b>4,762,235</b>	<b>4,762,235</b>	<b>4,211,065</b>	<b>457,421</b>
<b>REVENUES OVER (UNDER)</b>				
<b>EXPENDITURES</b>	<b>203,465</b>	<b>203,465</b>	<b>1,566,460</b>	<b>1,269,246</b>
<b>Net change in fund balances</b>	<b>\$ 203,465</b>	<b>\$ 203,465</b>	<b>1,566,460</b>	<b>\$ 1,269,246</b>
<b>FUND BALANCES:</b>				
Beginning of year			1,506,736	
End of year			\$ 3,073,196	

**City of Atwater**  
**Statement of Net Position**  
**Proprietary Funds**  
**June 30, 2024**

	Business-Type Activities - Enterprise Funds				Governmental Activities Internal Service Funds
	Water	Sewer	Sanitation	Totals	
<b>ASSETS</b>					
Current Assets:					
Cash and investments	\$ 30,464,359	\$ 19,693,127	\$ 2,499,455	\$ 52,656,941	\$ 3,534,301
Restricted cash and investments	-	1,130,742	-	1,130,742	-
Receivables:					
Accounts	771,253	1,028,271	524,436	2,323,960	33,605
Interest	227,041	138,498	18,926	384,465	20,490
Prepaid expenses	3,586	-	-	3,586	17,212
Total current assets	31,466,239	21,990,638	3,042,817	56,499,694	3,605,608
Noncurrent:					
Capital assets:					
Nondepreciable	8,411,745	4,176,668	85,344	12,673,757	-
Depreciable	48,424,157	102,726,445	566,671	151,717,273	2,764,426
Less accumulated depreciation	(17,554,024)	(41,766,680)	(487,436)	(59,808,140)	(2,020,152)
Net capital assets	39,281,878	65,136,433	164,579	104,582,890	744,274
Total noncurrent assets	39,281,878	65,136,433	164,579	104,582,890	744,274
<b>Total assets</b>	70,748,117	87,127,071	3,207,396	161,082,584	4,349,882
<b>LIABILITIES</b>					
Current liabilities:					
Accounts payable	715,586	872,165	275,516	1,863,267	285,865
Accrued payroll	16,062	33,922	-	49,984	9,775
Interest payable	-	436,368	-	436,368	-
Deposits payable	577,104	-	-	577,104	-
Other liabilities	256,820	-	-	256,820	-
Unearned revenue	-	56,938	-	56,938	-
Compensated absences - current	6,337	7,878	-	14,215	4,307
Long-term debt - current	-	1,830,000	-	1,830,000	-
Total current liabilities	1,571,909	3,237,271	275,516	5,084,696	299,947
Noncurrent liabilities:					
Compensated absences	34,627	113,310	-	147,937	22,875
Long-term debt	-	64,084,336	-	64,084,336	-
Total noncurrent liabilities	34,627	64,197,646	-	64,232,273	22,875
<b>Total liabilities</b>	1,606,536	67,434,917	275,516	69,316,969	322,822
<b>NET POSITION</b>					
Net investment in capital assets	39,281,878	(777,903)	164,579	38,668,554	744,274
Restricted for capital projects	-	1,130,742	-	1,130,742	-
Unrestricted	29,859,703	19,339,315	2,767,301	51,966,319	3,282,786
<b>Total net position</b>	\$ 69,141,581	\$ 19,692,154	\$ 2,931,880	\$ 91,765,615	\$ 4,027,060

See accompanying Notes to Basic Financial Statements.

**City of Atwater**  
**Statement of Revenues, Expenses and Changes in Net Position**  
**Proprietary Funds**  
**For the year ended June 30, 2024**

	Business-Type Activities - Enterprise Funds				Governmental Activities
	Water	Sewer	Sanitation	Totals	Internal Service Funds
<b>OPERATING REVENUES:</b>					
Charges for services	\$ 8,398,535	\$ 12,162,445	\$ 3,710,034	\$ 24,271,014	\$ 5,507,416
Other operating revenue	110,534	447,496	756,119	1,314,149	661,539
<b>Total operating revenues</b>	<b>8,509,069</b>	<b>12,609,941</b>	<b>4,466,153</b>	<b>25,585,163</b>	<b>6,168,955</b>
<b>OPERATING EXPENSES:</b>					
Salaries and benefits	754,501	1,511,908	-	2,266,409	554,612
Contractual services	1,308,470	2,609,926	4,550,890	8,469,286	660,908
Materials and supplies	240,286	157,010	37,347	434,643	114,697
Repairs and maintenance	-	36,626	-	36,626	896,439
Utilities	1,635,192	1,102,885	-	2,738,077	172,496
Insurance	-	-	-	-	3,379,652
Other operating costs	1,944,857	1,876,925	1,002,726	4,824,508	326,439
Depreciation	269,772	2,981,827	14,053	3,265,652	91,489
<b>Total operating expenses</b>	<b>6,153,078</b>	<b>10,277,107</b>	<b>5,605,016</b>	<b>22,035,201</b>	<b>6,196,732</b>
<b>Operating income (loss)</b>	<b>2,355,991</b>	<b>2,332,834</b>	<b>(1,138,863)</b>	<b>3,549,962</b>	<b>(27,777)</b>
<b>NONOPERATING REVENUES (EXPENSES):</b>					
Intergovernmental revenues (expenses)	-	-	-	-	3,743
Interest revenue	2,150,065	734,926	91,855	2,976,846	89,061
Interest expense	-	(2,484,678)	-	(2,484,678)	-
<b>Total nonoperating revenues (expenses)</b>	<b>2,150,065</b>	<b>(1,749,752)</b>	<b>91,855</b>	<b>492,168</b>	<b>92,804</b>
<b>Income before contributions and transfers</b>	<b>4,506,056</b>	<b>583,082</b>	<b>(1,047,008)</b>	<b>4,042,130</b>	<b>65,027</b>
<b>CONTRIBUTIONS AND TRANSFERS:</b>					
Transfers in	-	-	-	-	300,000
Transfers out	(152,375)	-	-	(152,375)	(100,000)
<b>Total contributions and transfers</b>	<b>(152,375)</b>	<b>-</b>	<b>-</b>	<b>(152,375)</b>	<b>200,000</b>
<b>Change in net position</b>	<b>4,353,681</b>	<b>583,082</b>	<b>(1,047,008)</b>	<b>3,889,755</b>	<b>265,027</b>
<b>NET POSITION:</b>					
Beginning of year	64,787,900	19,109,072	3,978,888	87,875,860	3,762,033
End of year	\$ 69,141,581	\$ 19,692,154	\$ 2,931,880	\$ 91,765,615	\$ 4,027,060

See accompanying Notes to Basic Financial Statements.

**City of Atwater**  
**Statement of Cash Flows**  
**Proprietary Funds**  
**For the year ended June 30, 2024**

	Business-Type Activities - Enterprise Funds				Governmental Activities Internal Service Funds
	Water	Sewer	Sanitation	Totals	
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>					
Cash received from customers and users	\$ 8,978,890	\$ 13,107,053	\$ 4,760,258	\$ 26,846,201	\$ 6,210,884
Cash paid to suppliers for goods and services	(5,278,133)	(5,563,195)	(5,333,871)	(16,175,199)	(5,695,094)
Cash paid to employees for services	(755,264)	(1,480,211)	-	(2,235,475)	(548,775)
<b>Net cash provided by (used in) operating activities</b>	<b>2,945,493</b>	<b>6,063,647</b>	<b>(573,613)</b>	<b>8,435,527</b>	<b>(32,985)</b>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>					
Cash transfers in	-	-	-	-	300,000
Cash transfers out	(152,375)	-	-	(152,375)	(100,000)
Subsidy from grants	-	-	-	-	3,743
<b>Net cash provided by (used in) noncapital financing activities</b>	<b>(152,375)</b>	<b>-</b>	<b>-</b>	<b>(152,375)</b>	<b>203,743</b>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>					
Note principal payments	-	(1,755,000)	-	(1,755,000)	-
Interest paid on capital debt	-	(2,703,161)	-	(2,703,161)	-
Purchase of capital assets	(5,393,418)	(941,600)	-	(6,335,018)	(17,127)
<b>Net cash provided by (used in) capital and related financing activities</b>	<b>(5,393,418)</b>	<b>(5,399,761)</b>	<b>-</b>	<b>(10,793,179)</b>	<b>(17,127)</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>					
Interest received	2,062,183	678,753	86,195	2,827,131	89,061
<b>Net cash provided by (used in) investing activities</b>	<b>2,062,183</b>	<b>678,753</b>	<b>86,195</b>	<b>2,827,131</b>	<b>89,061</b>
<b>Net cash flows</b>	<b>(538,117)</b>	<b>1,342,639</b>	<b>(487,418)</b>	<b>317,104</b>	<b>242,692</b>
<b>CASH AND INVESTMENTS - Beginning of year</b>	<b>31,002,476</b>	<b>19,481,230</b>	<b>2,986,873</b>	<b>53,470,579</b>	<b>3,291,609</b>
<b>CASH AND INVESTMENTS - End of year</b>	<b>\$ 30,464,359</b>	<b>\$ 20,823,869</b>	<b>\$ 2,499,455</b>	<b>\$ 53,787,683</b>	<b>\$ 3,534,301</b>
<b>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET</b>					
<b>CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES:</b>					
Operating income (loss)	\$ 2,355,991	\$ 2,332,834	\$ (1,138,863)	\$ 3,549,962	(27,777)
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:					
Depreciation	269,772	2,981,827	14,053	3,265,652	91,489
(Increase) decrease in accounts receivable	470,519	497,112	294,105	1,261,736	(23,218)
(Increase) decrease in prepaid expense	(698)	-	-	(698)	65,147
Increase (decrease) in accounts payable	(368,947)	267,809	257,092	155,954	(144,463)
Increase (decrease) in accrued payroll	99	3,464	-	3,563	-
Increase (decrease) in accrued liabilities	167,517	(47,632)	-	119,885	285
Increase (decrease) in deposits payable	52,102	-	-	52,102	-
Increase (decrease) in compensated absences	(862)	28,233	-	27,371	5,552
<b>Net cash provided by (used in) operating activities</b>	<b>\$ 2,945,493</b>	<b>\$ 6,063,647</b>	<b>\$ (573,613)</b>	<b>\$ 8,435,527</b>	<b>\$ (32,985)</b>
<b>NONCASH TRANSACTIONS:</b>					
Amortization of bond premiums	\$ -	\$ 205,009	\$ -	\$ -	\$ -

See accompanying Notes to Basic Financial Statements.

*This page intentionally left blank*



**City of Atwater**  
**Statement of Fiduciary Net Position**  
**Fiduciary Funds**  
**June 30, 2024**

	RDA Successor Agency Private Purpose	
	Trust Fund	Custodial Funds
<b>ASSETS</b>		
Current assets:		
Cash and investments	\$ 599,250	\$ 136,970
Interest receivable	6,239	966
Loans/notes receivable	1,740	-
Total current assets	607,229	137,936
Land	706,256	
Property, plant and equipment	8,348,242	-
Less accumulated depreciation	(6,898,870)	-
Property, plant and equipment	2,155,628	-
<b>Total assets</b>	<b>2,762,857</b>	<b>137,936</b>
<b>LIABILITIES</b>		
Current liabilities:		
Accounts payable	75	-
Due to others	-	2,074
Due within one year	979,000	-
Total current liabilities	979,075	2,074
Long-term liabilities:		
Due after one year	1,005,000	-
Total long-term liabilities	1,005,000	-
<b>Total liabilities</b>	<b>1,984,075</b>	<b>2,074</b>
<b>NET POSITION</b>		
Held in trust for dissolution of RDA	778,782	-
Held for the CFD Bond holders	-	135,862
<b>Total Net Position</b>	<b>\$ 778,782</b>	<b>\$ 135,862</b>

See accompanying Notes to Basic Financial Statements.

**City of Atwater**  
**Statement of Changes in Fiduciary Net Position**  
**Fiduciary Funds**  
**For the year ended June 30, 2024**

	RDA Successor Agency Private Purpose Trust Fund	Custodial Funds
<b>ADDITIONS:</b>		
Property taxes	\$ 1,070,223	\$ -
Investment income	37,008	4,462
Other additions	1,260,373	-
<b>Total additions</b>	<b>2,367,604</b>	<b>4,462</b>
<b>DEDUCTIONS:</b>		
Depreciation expense	466,825	-
Urban redevelopment and housing	1,385,391	-
Interest expense	74,985	-
<b>Total deductions</b>	<b>1,927,201</b>	<b>-</b>
<b>Change in net position</b>	<b>440,403</b>	<b>4,462</b>
<b>NET POSITION:</b>		
Beginning of year	338,379	131,400
End of year	<u>\$ 778,782</u>	<u>\$ 135,862</u>

---

# NOTES TO BASIC FINANCIAL STATEMENTS

---

*This page intentionally left blank.*

**City of Atwater**  
**Notes to Basic Financial Statements**  
**For the year ended June 30, 2024**

---

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The City of Atwater (City) was incorporated in 1922, under the laws and regulations of the State of California (State). The City operates under a City Council/Manager form of government and provides the following services: public safety (Police), highways and streets, solid waste, storm water utility, public improvements, planning and zoning, and general administration.

The financial statements of the City have been prepared in accordance with accounting principles generally accepted in the United States of America (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the standard-setting body for governmental accounting and financial reporting. On June 15, 1987, GASB issued a codification of the existing Governmental Accounting and Financial Reporting Standards which, along with subsequent GASB pronouncements (Statements and Interpretations), constitutes GAAP for governmental units. The City applies all GASB pronouncements to its activities.

**A. Financial Reporting Entity**

The City operates as a self-governing local government unit within the State. It has limited authority to levy taxes and has the authority to determine user fees for the services that it provides. The City's main funding sources include sales taxes, other intergovernmental revenue from state and federal sources, user fees, and federal and state financial assistance.

The financial reporting entity consists of (a) the primary government, the City, (b) organizations for which the primary government is financially accountable, and (c) other organizations for which the primary government is not accountable, but for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete. Financial accountability is defined as the appointment of a voting majority of the component unit's board, and either (a) the City has the ability to impose its will on the organization, or (b) there is a potential for the organization to provide a financial benefit to or impose a financial burden on the City.

The basic financial statements of the City include only the financial activities of the City. The City does not have component units.

**B. Basis of Presentation**

**Government Wide Financial Statements**

The statement of net position and statement of activities display information about the reporting government as a whole. They include all funds of the reporting entity except for fiduciary funds. The statements distinguish between governmental and business-type activities. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange revenues.

Certain types of transactions reported as program revenues for the City are reported in three categories:

- Charges for services
- Operating grants and contributions
- Capital grants and contributions

**City of Atwater**  
**Notes to Basic Financial Statements**  
**For the year ended June 30, 2024**

---

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued**

***B. Basis of Presentation, Continued***

Certain eliminations have been made in regards to interfund activities, payables, and receivables. All internal balances in the Statement of Net Position have been eliminated except for those representing balances between the governmental activities and business-type activities, which are presented as internal balances and eliminated in the total primary government column. In the Statement of Activities, internal fund transactions have been eliminated; however those transactions between governmental and business-type activities have not been eliminated. The following interfund activities have been eliminated:

- Due to/from other funds
- Advances to/from other funds
- Transfer in/out

The City applies all applicable GASB pronouncements including all NCGA Statements and Interpretations currently in effect.

**Governmental Fund Financial Statements**

Governmental fund financial statements include a Balance Sheet and a Statement of Revenues, Expenditures and Changes in Fund Balances for all major governmental funds and non-major funds aggregated. An accompanying schedule is presented to reconcile and explain the differences in net position as presented in these statements to the net position presented in the government-wide financial statements. The City has presented all major funds that meet specific qualifications.

All governmental funds are accounted for on a spending or “current financial resources” measurement focus and the modified accrual basis of accounting. Accordingly, only current assets and current liabilities are included on the balance sheets. The Statement of Revenues, Expenditures and Changes in Fund Balances present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Under the modified accrual basis of accounting, revenues are recognized in the accounting period in which they become both measurable and available to finance expenditures of the current period.

In the fund financial statements, governmental funds are presented on the modified accrual basis of accounting. Under this modified accrual basis of accounting, revenues are recognized when “measurable and available.” Measurable means knowing or being able to reasonably estimate the amount. Available means the amount is collectible within the current period or soon enough thereafter to pay current liabilities. The City considers all revenues reported in the governmental funds to be available if the revenues are collected within 60 days after year end, with the exception of grant revenues and Transportation Development Act (TDA) revenues. Grant revenues are considered to be available if collected within 190 days and TDA revenues are considered to be available if collected within 90 days of the end of the current fiscal period.

**City of Atwater**  
**Notes to Basic Financial Statements**  
**For the year ended June 30, 2024**

---

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued**

***B. Basis of Presentation, Continued***

The City reports the following major governmental funds:

- *General Fund* – used for all activities except those legally or administratively required to be accounted for in other funds.
- *Public Safety Transaction & Use Tax Special Revenue Fund* – accounts for Measure H and Measure B, a voter approved sales tax measure, to provide enhanced public safety costs.

**Proprietary Fund Financial Statements**

Proprietary fund financial statements include a Statement of Net Position, a Statement of Revenues, Expenses and Change in Net Position, and a Statement of Cash Flows for all proprietary funds.

Proprietary funds are accounted for using the “economic resources” measurement focus and the accrual basis of accounting. Accordingly, all assets and liabilities (whether current or noncurrent) are included on the Statement of Net Position. The Statement of Revenues, Expenses and Changes in Net Position present increases (revenues) and decreases (expenses) in total net position.

Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used. Operating revenues in the fund are those revenues that are generated from the primary operations of the fund. All other revenues are reported as non-operating revenues. Operating expenses are those expenses that are essential to the primary operations of the fund. All other expenses are reported as non-operating expenses. The City reports the following proprietary funds as major:

- *Water Enterprise Fund* – accounts for the operation and maintenance of the City’s water treatment and distribution system.
- *Sewer Enterprise Fund* – accounts for the operation and maintenance of the City’s wastewater treatment plant and collection facilities.
- *Sanitation Enterprise Fund* – accounts for all activities associates with the operation and maintenance of providing solid waste services.

Internal service fund balances and activities have been combined with governmental and business-type activities in the Government-Wide Financial Statements. These funds account for building maintenance, employee benefits, risk management and information technology.

**Fiduciary Fund Financial Statements**

Fiduciary fund financial statements consist of a Statement of Fiduciary Net Position and a Statement of Changes in Fiduciary Net Position. The City has one private-purpose trust fund. The private-purpose trust fund accounts for resources of all other trust arrangements in which principal and income benefit individuals, private organizations, or other governments (i.e. unclaimed property/escheat property). Fiduciary funds are accounted for using the accrual basis of accounting.



**City of Atwater**  
**Notes to Basic Financial Statements**  
**For the year ended June 30, 2024**

---

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued**

***B. Basis of Presentation, Continued***

The funds of the financial reporting entity are described below:

- Successor Agency – Former Atwater Community Development Agency Fund - accounts for funds collected and disbursed for the dissolution of the former Atwater Development Agency related to Administration and Retirement of enforceable obligations.
- Custodial Funds - account for assets held by the City in a purely custodial capacity and are not presented in the government-wide financial statements.

***C. Cash Deposits and Investments***

The City's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

The City pools cash and investments from all funds for the purpose of increasing income through investment activities. Highly liquid money market investments with maturities of one year or less at time of purchase are stated at amortized cost. All other investments are stated at fair value in accordance with GASB Statement No. 31, Accounting and Financial Reporting for Certain Investments and for External Investment Pools. Market value is used as fair value for those securities for which market quotations are readily available.

In accordance with GASB Statement No. 40, *Deposit, and Investment Disclosures (Amendment of GASB No. 3)*, certain disclosure requirements for Deposits and Investment Risks were made in the following areas:

- Interest Rate Risk
- Credit Risk
  - Overall
  - Custodial Credit Risk
  - Concentrations of Credit Risk

In addition, other disclosures are specified including use of certain methods to present deposits and investments, highly sensitive investments, credit quality at year-end, and other disclosures.

***D. Interfund Receivables and Payables***

During the course of operations, numerous transactions occur between individual funds that may result in amounts owed between funds. Those related to goods and services type transactions are classified as "due to and from other funds." Long-term interfund loans (noncurrent portion) are reported as "advances from and to other funds." Interfund receivables and payables between funds within governmental activities are eliminated in the Statement of Net position. See Note 7 for details of interfund transactions, including receivables and payables at year-end.

***E. Receivables***

In the government-wide statements, receivables consist of all revenues earned at year-end and not yet received. Major receivable balances for the governmental activities include property taxes, sales and use taxes, utility user taxes, intergovernmental subventions, interest earnings, and expense reimbursements.

**City of Atwater**  
**Notes to Basic Financial Statements**  
**For the year ended June 30, 2024**

---

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued**

*E. Receivables, Continued*

In the fund financial statements, material receivables in governmental funds include revenue accruals such as property tax, sales tax, utility user tax, and intergovernmental subventions since they are usually both measurable and available. Non-exchange transactions collectible but not available, such as property tax, are deferred in the fund financial statements in accordance with the modified accrual basis, but not deferred in the government-wide financial statements in accordance with the accrual basis.

Interest and investment earnings are recorded when earned only if paid within 60 days since they would be considered both measurable and available. The loans receivable are recorded in the fund statements, but are deferred to indicate they do not represent current financial resources. The loans are recognized when advanced in the government-wide statements. The City’s experience is that all accounts receivable are collectible; therefore an allowance for doubtful accounts is unnecessary.

*F. Prepaid Items*

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements. In the governmental fund financial statements, prepaid items are offset with a reservation of fund balance for long-term assets to indicate they do not constitute current resources available for appropriation.

*G. Capital Assets*

The City's assets are capitalized at historical cost or estimated historical cost, if actual is unavailable, except for donated Capital Assets which are recorded at their estimated fair value at the date of donation. Policy has set the capitalization threshold for reporting at \$5,000 acquisitions value for non-infrastructure capital assets and \$25,000 for infrastructure capital assets.

Public domain (infrastructure) capital assets include roads, bridges, curbs and gutters, streets, sidewalks, drainage systems, and lighting systems.

The accounting treatment of property, plant and equipment (capital assets) depends on whether the assets are used in governmental fund operations or proprietary fund operations and whether they are reported in the government-wide or fund financial statements.

Depreciation of all exhaustible capital assets is recorded as an allocated expense in the Statement of Activities, with accumulated depreciation reflected in the Statement of Net position. Depreciation is provided over the assets’ estimated useful lives using the straight-line method of depreciation. No depreciation is recorded in the year of acquisition or in the year of disposition.

The range of estimated useful lives by type of asset is as follows:

Buildings and improvements	5-40 years	Landscaping	30 years
Roadway improvements	40 years	Signage	25 years
Sidewalks, curbs, and gutters	40 years	Leasehold improvements	5 years
Storm drain pipes/structures	40 years	Machinery and equipment	3-5 years
Traffic signal devices	5-40 years	Vehicles	3 years

**City of Atwater**  
**Notes to Basic Financial Statements**  
**For the year ended June 30, 2024**

---

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued**

***H. Compensated Absences***

Employees accrue vacation, sick, holiday, and compensatory time off benefits. City employees have vested interests in the amount of accrued time off, with the exception of sick time, and are paid on termination. Also, annually an employee may elect to be compensated for 40 to 120 hours of unused annual leave depending upon their length of service. All vacation pay is accrued when incurred in the government-wide and proprietary financial statements. A liability for these amounts is reported in the governmental funds only if they have matured, for example, as a result of employee resignations or retirements and is currently payable. The City had no employee resignations or retirements for which compensated absences should be accrued in governmental funds at year-end. The general fund is typically used to liquidate compensated absences.

***I. Deferred Outflows/Inflows of Resources***

In addition to assets, the statement of net position or balance sheet will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net assets that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/ expenditure) until then.

In addition to liabilities, the statement of net position or balance sheet will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net assets that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

***J. Pensions***

For purposes of measuring the net pension liability and deferred outflows/inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Local Government of Example's California Public Employees' Retirement System (CalPERS) plans (Plans) and additions to/deductions from the Plans' fiduciary net position have been determined on the same basis as they are reported by CalPERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

***K. Other Postemployment Benefits (OPEB)***

For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the City's plan (OPEB Plan) and additions to/deductions from the OPEB Plan's fiduciary net position have been determined on the same basis. For this purpose, benefit payments are recognized when currently due and payable in accordance with the benefit terms. Investments are reported at fair value. Generally accepted accounting principles require that the reported results must pertain to liability and asset information within certain defined timeframes. For this report, the following timeframes are used:

Valuation Date	June 30, 2023
Measurement Date	June 30, 2023
Measurement Period	July 1, 2022 to June 30, 2023

**City of Atwater**  
**Notes to Basic Financial Statements**  
**For the year ended June 30, 2024**

---

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued**

***L. Net Position and Fund Balance***

*Government-Wide Statements*

Equity is classified as net position and is displayed in three components:

- a. *Net investment in capital assets* – consists of capital assets, including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
- b. *Restricted net position* – consists of net position with constraints placed on the use by external groups such as creditors, grantors, contributors, or bylaws or regulations of other governments or law through constitutional provisions or enabling legislation.
- c. *Unrestricted net position* – all other net position that do not meet the definition of “restricted” or “net investment in capital assets.”

*Fund Financial Statements*

Governmental fund equity is classified as fund balance. Fund balance is classified as nonspendable, restricted, committed, assigned, or unassigned. Proprietary fund equity is classified the same as in the government-wide statements. The classifications for governmental funds are defined as follows for the City:

*Nonspendable Fund Balance –*

- Assets that will never convert to cash (prepaid items, inventory).
- Assets that will not convert to cash soon enough to affect the current period (long-term notes or loans receivable).
- Resources that must be maintained intact pursuant to legal or contractual requirements (the principal of an endowment).

*Restricted Fund Balance –*

- Resources that are subject to externally enforceable legal restrictions imposed by parties altogether outside the government (creditors, grantors, contributors and other governments).
- Resources that are subject to limitations imposed by law through constitutional provisions or enabling legislation (e.g. Gas Tax).

*Committed Fund Balance –*

- Self-imposed limitations set in place prior to the end of the period (encumbrances, economic contingencies and uncertainties).
- Limitation at the highest level of decision-making (Council) that requires formal action at the same level to remove.
- Council resolution is required to be taken to establish, modify or rescind a fund balance commitment

**City of Atwater**  
**Notes to Basic Financial Statements**  
**For the year ended June 30, 2024**

---

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued**

***L. Net Position and Fund Balance, Continued***

*Assigned Fund Balance –*

- Amounts in excess of nonspendable, restricted and committed fund balance in funds other than the general fund automatically are reported as assigned fund balance.
- Assigned amounts for a specific purpose are as authorized by the City's City Treasurer through its fund balance policy.

*Unassigned Fund Balance –*

- Residual net resources
- Total fund balance in the general fund in excess of nonspendable, restricted, committed, and assigned fund balance (surplus).
- Excess of nonspendable, restricted, and committed fund balance over total fund balance (deficit).

***M. Revenues, Expenditures, and Expenses***

**Property Tax**

Property taxes in the State of California are administered for all local agencies at the county level and consist of secured, unsecured, and utility tax rolls. The following is a summary of major policies and practices relating to property taxes.

Property Valuations – are established by the Assessor of the County of Merced (County) for the secured and unsecured property tax rolls; the utility property tax rolls are valued by the State Board of Equalization. Under the provisions of Article XIII A of the State Constitution (Proposition 13 adopted by voters on June 6, 2078) properties are assessed at 100% of full value. From this base of assessment, subsequent annual increases in valuation are limited to a maximum of 2%. However, increases to full value are allowed for property improvements or upon change in ownership. Personal property is excluded from these limitations, and is subject to annual reappraisal.

Tax Levies – are limited to 1% of full value which results in a tax rate of \$1.00 per \$100 assessed valuation, under the provisions of Proposition 13. Tax rates for voter-approved indebtedness are excluded from this limitation.

Tax Levy Dates – are attached annually on January 1 proceeding the fiscal year for which the taxes are levied. The fiscal year begins July 1 and ends June 30 of the following year. Taxes are levied on both real and unsecured personal property as it exists at that time. Liens against real estate, as well as the tax on personal property, are not relieved by subsequent renewal or change in ownership.

Tax Collections – are the responsibility of the County Tax Collector. Taxes and assessments on secured and utility rolls which constitute a lien against the property, may be paid in two installments: The first is due on November 1 of the fiscal year and is delinquent if not paid by December 10; and the second is due on March 1 of the fiscal year and is delinquent if not paid by April 10. Unsecured personal property taxes do not constitute a lien against real property unless the taxes become delinquent. Payment must be made in one installment, which is delinquent if not paid by August 31 of the fiscal year. Significant penalties are imposed by the County for late payments.

**City of Atwater**  
**Notes to Basic Financial Statements**  
**For the year ended June 30, 2024**

---

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued**

***M. Revenues, Expenditures, and Expenses, Continued***

The County levies, bills, and collects property taxes and special assessments for the City. Property taxes levied are recorded as revenue when received, in the fiscal year of levy, due to the adoption of the “alternate method of property tax distribution”, known as the Teeter Plan, by the City and the County. The Teeter Plan authorizes the Auditor/Controller of the County to allocate 100% of the secured property taxes billed, but not yet paid. The County remits tax monies to the City in three installments as follows:

50 percent remitted in December  
45 percent remitted in April  
5 percent remitted in June

***N. Budgetary Accounting***

The City Council establishes budgets for the General Fund and all Special Revenue Funds, except for certain Special Revenue Funds for which expenditures are controlled by grant funding or by assessments received. Budgetary control is legally maintained at the fund level for these funds. Department heads submit budget requests to the City Manager. The City Manager prepares an estimate of revenues and prepares recommendations for the next year’s budget. The preliminary budget may or may not be amended by the City Council and is adopted by resolution by the City Council on or before June 30 in accordance with the municipal code.

The City Council may amend the budget by motion during the fiscal year. Only the Council can authorize transfers between funds and approve inter-fund loans. The City Manager is authorized to transfer budgeted amounts within a fund without formal council action or approval. The City Manager is authorized to increase expenditures in relation to revenues in funds receiving assigned revenues without approval by the City Council.

Expenditures may not legally exceed appropriations at the fund level, which is the legal level of control. Supplemental appropriations, which increase appropriations, may be made during the fiscal year. There were no material supplemental appropriations made for the fiscal year ended June 30, 2024. Budget information is presented for the General and budgeted Special Revenue Funds in the fund financial statements. The budget information is presented on a basis consistent with generally accepted accounting principles. Appropriations, except open project appropriations, and unexpended grant appropriations, lapse at the end of each fiscal year.

***O. Use of Estimates***

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, revenues and expenses. Actual results could differ from those estimates.

**City of Atwater**  
**Notes to Basic Financial Statements**  
**For the year ended June 30, 2024**

---

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued**

***P. New Accounting Pronouncements***

In 2024, the City adopted new accounting standards in order to conform to the following Governmental Accounting Standards Board Statements:

- GASB Statement No. 100, Accounting Changes and Error Corrections – an amendments of GASB Statement No. 62. This main purpose of this Statement is to strengthen accounting and financial reporting standards with respect to accounting changes and corrections of errors. The statement provides detailed descriptions (1) changes in accounting principles; (2) changes in accounting estimates; (3) changes in reporting entity. Those changes need to disclose the nature and reasons in the financial statements to ensure the better transparency and consistency in financial reporting.

**2. CASH AND INVESTMENTS**

Cash, cash equivalents, and investments are reported in the accompanying basic financial statements as follows:

	Government-Wide Statement of Net Position			
	Governmental Activities	Business-Type Activities	Fiduciary Funds	Total
Cash and investments	\$ 49,957,284	\$ 52,656,941	\$ 736,220	\$ 103,350,445
Restricted cash and investments	-	1,130,742	-	1,130,742
Total cash and investments	<u>\$ 49,957,284</u>	<u>\$ 53,787,683</u>	<u>\$ 736,220</u>	<u>\$ 104,481,187</u>



**City of Atwater**  
**Notes to Basic Financial Statements**  
**For the year ended June 30, 2024**

---

**2. CASH AND INVESTMENTS, Continued**

Summary of Cash and Investments

At June 30, 2024, the City's pooled cash and investments consist of the following:

Cash on hand	\$ 550
Deposits with financial institutions	13,377,856
Total cash on hand and deposits	13,378,406
Local Agency Investment Funds (LAIF)	65,171,135
CSJVRMA Investment Pool	1,187,118
Government bonds	9,150,983
Corporate bonds	5,055,498
Asset-backed securities	949,050
Suprational obligation	964,422
Agency CMBS	1,606,254
Commercial Paper	121,849
Money Market Fund	83,395
Agency Obligation	5,167,903
Total investments	89,457,607
Total City Treasury	102,836,013
Cash and investments held by fiscal agents	1,130,742
Restricted for PARS pension Trust	514,432
Total cash and investments	\$ 104,481,187

Deposits

The carrying amount of the City's cash deposit was \$13,377,856 at June 30, 2024.

Bank balances before reconciling items were a positive amount of \$13,284,293 at June 30, 2024. The City's cash deposit was fully insured up to \$250,000 by the Federal Deposit Insurance Corporation. The remaining amount was collateralized with securities held by the pledging financial institutions in the City's name.

The California Government Code (Code) Section 53652 requires California banks and savings and loan associations to secure the City's cash deposits by pledging securities as collateral. The Code states that collateral pledged in this manner shall have the effect of perfecting a security interest in such collateral superior to those of a general creditor. Thus, collateral for cash deposits is considered to be held in the City's name.

The market value of pledged securities must equal at least 110% of the City's cash deposits. California law also allows institutions to secure City deposits by pledging first trust deed mortgage notes having a value of 150% of the City's total cash deposits.

**City of Atwater**  
**Notes to Basic Financial Statements**  
**For the year ended June 30, 2024**

**2. CASH AND INVESTMENTS, Continued**

Investments

California statutes authorize cities to invest idle or surplus funds in a variety of credit instruments as provided for in the California Government Code, Section 53600, Chapter 4 – Financial Affairs. The table below identifies the investment types that are authorized for the City by the California Government Code (or the City’s investment policy, where more restrictive) that address interest rate risk, credit risk, and concentration of credit risk. The table does not address investments of debt proceeds held by bond trustees that are governed by the provisions of debt agreements of the City, rather than the general provisions of the California Government Code or the City’s investment policy. During the year ended June 30, 2024, the City’s permissible investments included the following instruments:

Authorized Investment Type	Maximum Maturity	Minimum Credit Quality	Maximum % of Portfolio	Maximum Investment in One Issuer
Bankers Acceptances	180 days	A-1, P-1	30%	5%
Certificates of Deposits	2 years	N/A	N/A	\$500,000 per entity
Negotiable Certificates of Deposit	2 years	A	30%	\$1m per institution
Commercial Paper	270 days	A-1	25%	10%
State of California Local Agency Investment Fund (State Pool)	N/A	N/A	N/A	N/A
Medium Term Notes	5 years	A	N/A	5%
Money Market Funds	N/A	Aaa	20%	10%
U.S. Treasury Securities	5 years	N/A	N/A	N/A
U.S. Government Agency Issues	5 years	A	30%	5%
U.S. Government Agency Sponsored Enterprise Securities	5 years	N/A	N/A	N/A
Repurchase Agreements	1 year	N/A	10%	10%
Mortgage pass-through and asset backed securities	5 years	AA	20%	5%
Supranational Obligations	5 years	AA	30%	10%

Investment of debt proceeds held by bond trustees are governed by provisions of the debt agreements, rather than the general provisions of the California Government Code or the City’s investment policy. The table below identifies the investment types that are authorized for investments held by bond trustees. The table also identifies certain provisions of these debt agreements that address interest rate risk, credit risk, and concentration of credit risk.

**City of Atwater**  
**Notes to Basic Financial Statements**  
**For the year ended June 30, 2024**

**2. CASH AND INVESTMENTS, Continued**

Investments, Continued

The City is a voluntary participant in the Local Agency Investment Fund (LAIF) that is regulated by Code Section 16429 under the oversight of the Treasurer of the State of California. The City's investments with LAIF at June 30, 2024, include a portion of the pool funds invested in Structured Notes and Asset-Backed Securities. These investments include the following:

**Structured Notes** - are debt securities (other than asset-backed securities) whose cash flow characteristics (coupon rate, redemption amount, or stated maturity) depend upon one or more indices and/or have embedded forwards or options.

**Asset-Backed Securities** - the bulk of which are mortgage-backed securities, entitle their purchasers to receive a share of the cash flows from a pool of assets such as principal and interest repayments from a pool of mortgages (such as Collateralized Mortgage Obligations) or credit card receivables.

As of June 30, 2024, the City had \$65,171,135 invested in LAIF, which had invested 3.00% of the pool investment funds in Structured Notes and Asset-Backed Securities as compared to 2.78% in the previous year. The LAIF fair value factor of 0.996316042 was used to calculate the fair value of the investments in LAIF.

Risk Disclosures

**Interest rate risk** -Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment the greater the sensitivity of its fair value to changes in market interest rates. One of the ways that the City manages its exposure to interest rate risk is by purchasing a combination of shorter term and longer term investments and by timing cash flows from maturities so that a portion of the portfolio is maturing or coming close to maturity evenly over time as necessary to provide the cash flow and liquidity needed for operations.

Investment Type	Total	Investment Maturities (in Months)		
		12 Months or less	13 to 36 Months	More than 36 Months
Government bonds	\$ 9,150,983	\$ 3,960,857	\$ 1,955,802	\$ 3,234,324
Corporate bonds	5,055,498	1,162,319	2,601,970	1,291,209
Asset-backed securities	949,050	201,639	687,900	59,511
Suprational obligation	964,422	-	613,150	351,272
Agency CMBS	1,606,254	791,377	147,165	667,712
Commercial Paper	121,849	121,849	-	-
Money Market Fund	83,395	83,395	-	-
Agency Obligation	5,167,903	2,466,599	2,146,975	554,329
Subtotal	23,099,354	8,788,035	8,152,962	6,158,357
Joint investment pools:				
Local Agency Investment Fund	65,171,135	65,171,135	-	-
CSJVRMA Investment Pool	1,187,118	1,187,118	-	-
Total	\$ 89,457,607	\$ 75,146,288	\$ 8,152,962	\$ 6,158,357

**City of Atwater**  
**Notes to Basic Financial Statements**  
**For the year ended June 30, 2024**

**2. CASH AND INVESTMENTS, Continued**

Risk Disclosures, Continued

*Credit risk* – Credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. Presented below is the actual rating at June 30, 2024 for each investment type:

Investment	Total	Rating as of June 30, 2024					
		A3	A2	A1	Aa2	Aaa	P-1
Government bonds	\$ 9,150,983	-	-	-	-	\$ 6,764,586	\$2,386,397
Corporate bonds	5,055,498	261,532	1,566,670	2,674,658	552,638	-	-
Asset-backed securities	547,677	-	-	-	-	547,677	-
Suprational obligation	964,422	-	-	-	-	964,422	-
Agency CMBS	1,606,254	-	-	-	-	1,606,254	-
Commercial Paper	121,849	-	-	-	-	-	121,849
Money Market Fund	83,395	-	-	-	-	83,395	-
Agency Obligation	5,167,903	-	-	-	-	5,167,903	-
Subtotal	<u>\$22,697,981</u>	<u>\$261,532</u>	<u>\$1,566,670</u>	<u>\$2,674,658</u>	<u>\$552,638</u>	<u>\$15,134,237</u>	<u>\$2,508,246</u>

**Not Rated:**

Joint Investment Pool:

Local Agency Investment Fund	\$ 65,171,135
CSJVRMA Investment Pool	1,187,118
Asset-backed securities	<u>401,373</u>
Total Investments	<u>\$89,457,607</u>
Total Cash and Investments	<u>\$89,457,607</u>

*Concentration of credit risk* – The City’s investment policy does not allow for an investment in any one issuer that is in excess of five percent of the government’s total investments. The investments made by the City Treasurer are limited to those allowable under State statutes as incorporated into the City’s Investment Policy, which is accepted annually by the City Council. There were no concentrations in any one issuer for the year.

*Custodial credit risk* – investments. For investments, this is the risk that, in the event of the failure of the counterparty, the City will not be able to recover the value of its investments or collateral securities that are in the possession of an outside counterparty. For the investments maintained by the City, no security was uninsured or unregistered or held by a brokerage firm which is also the counterparty for the security.

**City of Atwater**  
**Notes to Basic Financial Statements**  
**For the year ended June 30, 2024**

---

**2. CASH AND INVESTMENTS, Continued**

Fair Value Hierarchy

The City categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure fair value of the assets. Level 1 inputs are quoted prices in an active market for identical assets; Level 2 inputs are significant other observable inputs; and Level 3 inputs are significant unobservable inputs.

The following is a summary of the fair value hierarchy of the fair value of investments of the City as of June 30, 2024:

Investment Type	Fair Value	Fair Value Measurement Using		
		Level 1	Level 2	Level 3
Government bonds	\$ 9,150,983	\$ -	\$ 9,150,983	\$ -
Corporate bonds	5,055,498	-	5,055,498	-
Asset-backed securities	949,050		949,050	
Suprational obligation	964,422	-	964,422	-
Agency CMBS	1,606,254	-	1,606,254	-
Commercial Paper	121,849	-	121,849	-
Agency Obligation	5,167,903	-	5,167,903	-
Total investments subject to fair value	23,015,959	\$ -	\$ 23,015,959	\$ -
Investments not subject to levelling:				
Money Market Funds	83,395			
CSJVRMA Investment Pool	1,187,118			
California Local Agency Investment Fund	65,171,135			
Total Investments	<u>\$ 89,457,607</u>			

**City of Atwater**  
**Notes to Basic Financial Statements**  
**For the year ended June 30, 2024**

**3. CAPITAL ASSETS**

Governmental capital asset activity for the year ended June 30, 2024, was as follows:

	Balance at July 1, 2023	Adjustments	Restated balance at July 1, 2023	Additions	Transfers	Balance June 30, 2024
<b>Governmental activities</b>						
<b>Nondepreciable assets:</b>						
Land	\$ 299,384	\$ -	\$ 299,384	\$ -	\$ -	\$ 299,384
Construction in Progress	9,112,226	-	9,112,226	2,097,487	(4,789,262)	6,420,451
<b>Total nondepreciable assets</b>	<b>9,411,610</b>	<b>-</b>	<b>9,411,610</b>	<b>2,097,487</b>	<b>(4,789,262)</b>	<b>6,719,835</b>
<b>Depreciable assets:</b>						
Buildings and improvements	9,218,339	8,073,196	17,291,535	-	868,845	18,160,380
Infrastructure	1,214,625	-	1,214,625	-	-	1,214,625
Roads	52,378,765	(8,073,196)	44,305,569	1,786,099	3,920,417	50,012,085
Equipment	11,335,755	-	11,335,755	980,600	-	12,316,355
<b>Total depreciable assets</b>	<b>74,147,484</b>	<b>-</b>	<b>74,147,484</b>	<b>2,766,699</b>	<b>4,789,262</b>	<b>81,703,445</b>
<b>Total</b>	<b>83,559,094</b>	<b>-</b>	<b>83,559,094</b>	<b>4,864,186</b>	<b>-</b>	<b>88,423,280</b>
<b>Accumulated depreciation:</b>						
Buildings and improvements	(5,006,636)	(5,675,565)	(10,682,201)	(438,800)	-	(11,121,001)
Infrastructure	(629,106)	(362,337)	(991,443)	(9,994)	-	(1,001,437)
Roads	(45,731,928)	6,037,902	(39,694,026)	(559,402)	-	(40,253,428)
Equipment	(7,310,923)	-	(7,310,923)	(709,577)	-	(8,020,500)
<b>Total accumulated depreciation</b>	<b>(58,678,592)</b>	<b>-</b>	<b>(58,678,592)</b>	<b>(1,717,773)</b>	<b>-</b>	<b>(60,396,365)</b>
<b>Net depreciable assets</b>	<b>15,468,892</b>	<b>-</b>	<b>15,468,892</b>	<b>1,048,926</b>	<b>4,789,262</b>	<b>21,307,080</b>
<b>Amortizable assets:</b>						
Right of use - lease asset	249,376	-	249,376	-	-	249,376
<b>Accumulated amortization</b>	<b>(143,430)</b>	<b>-</b>	<b>(143,430)</b>	<b>(64,000)</b>	<b>-</b>	<b>(207,430)</b>
<b>Net amortizable assets</b>	<b>105,946</b>	<b>-</b>	<b>105,946</b>	<b>(64,000)</b>	<b>-</b>	<b>41,946</b>
<b>Total net capital assets</b>	<b>\$ 24,986,448</b>	<b>\$ -</b>	<b>\$ 24,986,448</b>	<b>\$ 3,082,413</b>	<b>\$ -</b>	<b>\$ 28,068,861</b>

Depreciation expense for capital assets was charged to functions as follows:

General government	\$ 700,070
Public safety	458,305
Highways and streets	559,398
<b>Total</b>	<b>\$ 1,717,773</b>

**City of Atwater**  
**Notes to Basic Financial Statements**  
**For the year ended June 30, 2024**

**3. CAPITAL ASSETS, Continued**

Business-type capital asset activity for the year ended June 30, 2024, was as follows:

	Balance July 1, 2023	Adjustments	Restated balance at July 1, 2024	Additions	Deletions	Transfers	Balance June 30, 2024
<b><u>Business-type activities</u></b>							
<b>Nondepreciable assets:</b>							
Land	\$ 1,064,902	\$ -	\$ 1,064,902	\$ -	\$ -	\$ -	\$ 1,064,902
Construction in Progress	32,177,643	-	32,177,643	5,886,038	-	(26,454,826)	11,608,855
<b>Total nondepreciable assets</b>	<b>33,242,545</b>	<b>-</b>	<b>33,242,545</b>	<b>5,886,038</b>	<b>-</b>	<b>(26,454,826)</b>	<b>12,673,757</b>
<b>Depreciable assets:</b>							
Buildings and improvements	113,068,526	216,672	113,285,198	-	-	26,454,826	139,740,024
Equipment	11,770,535	(216,672)	11,553,863	455,360	(31,974)	-	11,977,249
<b>Total depreciable assets</b>	<b>124,839,061</b>	<b>-</b>	<b>124,839,061</b>	<b>455,360</b>	<b>(31,974)</b>	<b>26,454,826</b>	<b>151,717,273</b>
<b>Total</b>	<b>158,081,606</b>	<b>-</b>	<b>158,081,606</b>	<b>6,341,398</b>	<b>(31,974)</b>	<b>-</b>	<b>164,391,030</b>
<b>Accumulated depreciation:</b>							
Buildings and improvements	(47,251,683)	-	(47,251,683)	(2,913,649)	-	-	(50,165,332)
Equipment	(9,316,399)	-	(9,316,399)	(352,003)	25,594	-	(9,642,808)
<b>Total accumulated depreciation</b>	<b>(56,568,082)</b>	<b>-</b>	<b>(56,568,082)</b>	<b>(3,265,652)</b>	<b>25,594</b>	<b>-</b>	<b>(59,808,140)</b>
<b>Net depreciable assets</b>	<b>68,270,979</b>	<b>-</b>	<b>68,270,979</b>	<b>(2,810,292)</b>	<b>(6,380)</b>	<b>26,454,826</b>	<b>91,909,133</b>
<b>Total net capital assets</b>	<b>\$101,513,524</b>	<b>\$ -</b>	<b>\$ 101,513,524</b>	<b>\$ 3,075,746</b>	<b>\$ (6,380)</b>	<b>\$ -</b>	<b>\$104,582,890</b>

Depreciation expense for capital assets was charged to functions as follows:

Water	\$ 269,772
Sewer	2,981,827
Sanitation	14,053
	<u>\$ 3,265,652</u>

**4. LONG-TERM LIABILITIES**

The following is a summary of changes in long-term liabilities for governmental activities for the year ended June 30, 2024:

	Balance July 1, 2023	Additions	Retirements	Balance June 30, 2024	Due Within One Year
<b><u>Governmental Activities:</u></b>					
Lease liability	\$ 118,985	\$ -	\$ (70,619)	\$ 48,366	\$ 45,570
Lease-purchase financing	397,024	-	(212,621)	184,403	109,317
<b>Total governmental activities</b>	<b>\$ 516,009</b>	<b>\$ -</b>	<b>\$ (283,240)</b>	<b>\$ 232,769</b>	<b>\$ 154,887</b>



**City of Atwater**  
**Notes to Basic Financial Statements**  
**For the year ended June 30, 2024**

**4. LONG-TERM LIABILITIES, Continued**

The following is a summary of changes in long-term liabilities for business-type activities for the year ended June 30, 2024:

	Balance July 1, 2023	Additions	Retirements	Balance June 30, 2024	Due Within One Year
<u>Business-type Activities</u>					
2017A Wastewater Revenue					
Refunding Bonds	\$ 50,180,000	\$ -	\$ (1,065,000)	\$ 49,115,000	\$ 1,115,000
Unamortized bond premium	4,429,015	-	(201,320)	4,227,695	-
2018A Wastewater Revenue					
Refunding Bonds	13,210,000	-	(690,000)	12,520,000	715,000
Unamortized bond premium	55,330	-	(3,689)	51,641	-
Total governmental activities	<u>\$ 67,874,345</u>	<u>\$ -</u>	<u>\$ (1,960,009)</u>	<u>\$ 65,914,336</u>	<u>\$ 1,830,000</u>

***Governmental Activities:***

Lease-Purchase financing:

The City of Atwater has entered into two separate lease agreements as lessee for financing the acquisition of eight patrol vehicles valued at \$204,276 and ladder fire truck valued at \$783,751. The interest rates on the leases are 1.98% and 2.65%, respectively. The patrol vehicles have a 5-year estimated useful life and the ladder truck has a 15-year estimated useful life. Title reverts to the City after payment of the minimum lease payments, and, therefore, have been recorded at the present value of future minimum lease payments. City paid off the Ladder fire truck lease purchase liability in FY 2024.

In 2019, City of Atwater entered into agreement with Sun Ridge systems for lease RMIS system and US Bank equipment finance for purchase of radios. The table below shows the lease-Purchase liability related to radios, fire truck and RMIS system.

Year Ending June 30,	Principal	Interest
2025	\$ 71,774	\$ 7,177
Total	<u>\$ 71,774</u>	<u>\$ 7,177</u>

**City of Atwater**  
**Notes to Basic Financial Statements**  
**For the year ended June 30, 2024**

**4. LONG-TERM LIABILITIES, Continued**

In fiscal year 2021, the City of Atwater entered into a lease agreement as lessee for financing the acquisition of police bodycam equipment. The remaining liability as of June 30, 2024 amounted to \$112,629. The bodycams have 5-year estimated useful life.

Year Ending June 30,	Principal	Interest
2025	\$ 37,543	\$ -
2026	37,543	-
2027	37,543	-
Total	<u>\$ 112,629</u>	<u>\$ -</u>

Lease liabilities

Pursuant to the GASB 87, the City has following lease liabilities:

In fiscal year 2021, the City of Atwater entered into a lease agreement as lessee with Enterprise for one police vehicle (Vehicle #2053-23C8PN) valued at \$45,349. As of June 30, 2024, the value of the lease liability is \$10,851. The vehicle has 4-year estimated useful life. The City is required to make monthly payment of \$944. The net value of the right to use the asset as of June 30, 2024 of \$9,645 is included in the intangible assets on the capital assets activities table found in Note 3 above.

Year Ending June 30,	Principal	Interest
2025	\$ 10,851	\$ 485
Total	<u>\$ 10,851</u>	<u>\$ 485</u>

In fiscal year 2020, the City of Atwater entered into a lease agreement as lessee with Enterprise for one police vehicle (Vehicle #2045-239MBF) valued at \$46,033. The vehicle has 4-year estimated useful life. As of June 30, 2024, City has paid off the lease liability. Right to use asset as of June 30, 2024 is fully amortized and is included in the intangible assets on the capital assets activities table found in Note 3 above.

In fiscal year 2020, the City of Atwater entered into a lease agreement as lessee with Enterprise for one police vehicle (Vehicle #2047-23C8Q4) valued at \$25,785.. The vehicle has 4-year estimated useful life. As of June 30, 2024, City has paid off the lease liability. As of June 30, 2024 Right to use the asset is fully amortized and is included in the intangible assets on the capital assets activities table found in Note 3 above.

**City of Atwater**  
**Notes to Basic Financial Statements**  
**For the year ended June 30, 2024**

---

**4. LONG-TERM LIABILITIES, Continued**

Lease liabilities, Continued

In fiscal year 2020, the City of Atwater entered into a lease agreement as lessee with Enterprise for one police vehicle (Vehicle #2048-23C8Q3) valued at \$25,785. The vehicle has 4-year estimated useful life. As of June 30, 2024, City has paid off the lease liability. As of June 30, 2024, Right to use the asset is fully amortized and is included in the intangible assets on the capital assets activities table found in Note 3 above.

In fiscal year 2021, the City of Atwater entered into a lease agreement as lessee with Enterprise for one police vehicle (Vehicle #2056-239MBD) valued at \$36,406. As of June 30, 2024, the value of the lease liability is \$2,722. The vehicle has 4-year estimated useful life. The City is required to make monthly payment of \$919. The net value of the right to use the asset as of June 30, 2024 of \$1,813 is included in the intangible assets on the capital assets activities table found in Note 3 above.

Year Ending June 30,	Principal	Interest
2025	\$ 2,722	\$ 35
Total	<u>\$ 2,722</u>	<u>\$ 35</u>

In fiscal year 2022, the City of Atwater entered into a lease agreement as lessee with Enterprise for one police vehicle (Vehicle #2051-23XZTS) valued at \$36,778. As of June 30, 2024, the value of the lease liability is \$11,534. The vehicle has 4-year estimated useful life. The City is required to make monthly payment of \$931. The net value of the right to use the asset as of June 30, 2024 of \$10,172 is included in the intangible assets on the capital assets activities table found in Note 3 above.

Year Ending June 30,	Principal	Interest
2025	\$ 10,608	\$ 35
2026	926	6
Total	<u>\$ 11,534</u>	<u>\$ 41</u>

**City of Atwater**  
**Notes to Basic Financial Statements**  
**For the year ended June 30, 2024**

---

**4. LONG-TERM LIABILITIES, Continued**

Lease liabilities, Continued

In fiscal year 2022, the City of Atwater entered into a lease agreement as lessee with Enterprise for one police vehicle (Vehicle #2052-23XZTV) valued at \$36,778. As of June 30, 2024, the value of the lease liability is \$11,603. The vehicle has 4-year estimated useful life. The City is required to make monthly payment of \$936. The net value of the right to use the asset as of June 30, 2024 of \$10,161 is included in the intangible assets on the capital assets activities table found in Note 3 above.

Year Ending June 30,	Principal	Interest
2025	\$ 10,673	\$ 570
2026	930	7
Total	<u>\$ 11,603</u>	<u>\$ 577</u>

In fiscal year 2022, the City of Atwater entered into a lease agreement as lessee with Enterprise for one police vehicle (Vehicle #2050-252ZQB) valued at \$36,778. As of June 30, 2024, the value of the lease liability is \$11,656. The vehicle has 4-year estimated useful life. The City is required to make monthly payment of \$940. The net value of the right to use the asset as of June 30, 2024 of \$10,151 is included in the intangible assets on the capital assets activities table found in Note 3 above.

Year Ending June 30,	Principal	Interest
2025	\$ 10,716	\$ 572
2026	940	7
Total	<u>\$ 11,656</u>	<u>\$ 579</u>

***Business-type Activities***

2017A Wastewater Revenue Refunding Bonds (Sewer)

In August 2017, the City issued the 2017A Wastewater Revenue Refunding Bonds in the amount of \$56,600,000 to defease the 2008 Wastewater Revenue Refunding Bonds and the 2010 Wastewater Revenue Bonds by placing funds in separate escrow accounts to prepay the obligations. Each payment includes interest at an annual rate between 3.125% to 5.000%. Interest on the bonds is payable on May 1 and November 1 of each year. Principal of the bonds is payable on May 1 of each year beginning May 1, 2018. The bonds fully mature on May 1, 2045. An original issue premium of \$5,619,924 and an underwriting discount of \$509,400 was included in the sales of the bonds.

**City of Atwater**  
**Notes to Basic Financial Statements**  
**For the year ended June 30, 2024**

**4. LONG-TERM LIABILITIES, Continued**

2017A Wastewater Revenue Refunding Bonds (Sewer), Continued

The annual debt service requirements for the 2017A Bonds are as follow:

Year Ending June 30,	2017A Wastewater Revenue Refunding Bonds	
	Principal	Interest
2025	\$ 1,115,000	\$ 2,191,838
2026	1,175,000	2,136,086
2027	1,230,000	2,077,336
2028	1,295,000	2,015,838
2029	1,365,000	1,951,088
2030-2034	7,815,000	8,756,438
2035-2039	10,850,000	7,048,850
2040-2044	19,770,000	3,523,000
2045	4,500,000	157,500
Total	<u>\$ 49,115,000</u>	<u>\$ 29,857,974</u>

2018A Wastewater Revenue Refunding Bonds (Sewer)

In April 2019, the City issued the 2019A Wastewater Revenue Refunding Bonds in the amount of \$16,255,000 to defease the 2011 Wastewater Revenue Bonds by placing funds in an escrow account to prepay the obligation. Each payment includes interest at an annual rate between 2.75% to 4.00%. Interest on the bonds is payable on May 1 and November 1 of each year. Principal of the bonds is payable on May 1 of each year beginning May 1, 2019, Interest payments began on November 1, 2019. The bonds fully mature on May 1, 2038. An original issue premium of \$2,064,063 and an underwriting discount of \$146,295 was included in the sales of the bonds.

The annual debt service requirements for the 2018A Bonds are as follow:

Year Ending June 30,	2018A Wastewater Revenue Refunding Bonds	
	Principal	Interest
2025	\$ 715,000	\$ 426,369
2026	740,000	397,769
2027	775,000	368,168
2028	795,000	346,856
2029	820,000	323,006
2030-2034	4,495,000	1,211,863
2035-2038	4,180,000	385,019
Total	<u>\$ 12,520,000</u>	<u>\$ 3,459,050</u>

**City of Atwater**  
**Notes to Basic Financial Statements**  
**For the year ended June 30, 2024**

---

**5. COMPENSATED ABSENCES**

The City's compensated absences payable activity for the year ended June 30, 2024 was as follows:

	Balance July 1, 2023	Additions	Deletions	Balance June 30, 2024	Due Within One Year
<b>Governmental Activities:</b>					
Compensated absences payable	\$ 667,401	\$ 52,829	\$ -	\$ 720,230	\$ 60,530
<b>Business-Type Activities:</b>					
Compensated absences payable	134,781	27,371	-	162,152	14,215
	<u>\$ 802,182</u>	<u>\$ 80,200</u>	<u>\$ -</u>	<u>\$ 882,382</u>	<u>\$ 74,745</u>

**6. NET POSITION/ FUND BALANCES**

Net position

	Governmental Activities	Businesss-type Activities	Total
Net investment in capital assets	\$ 27,836,092	\$ 38,668,554	\$ 66,504,646
Restricted	26,722,990	1,130,742	27,853,732
Unrestricted (deficit)	(21,944,515)	51,966,319	30,021,804
Total	<u>\$ 32,614,567</u>	<u>\$ 91,765,615</u>	<u>\$ 124,380,182</u>

Restricted balances are for the same purposes as fund balance restrictions because external restriction requirements are the same. See descriptions of the restrictions below.

**City of Atwater**  
**Notes to Basic Financial Statements**  
**For the year ended June 30, 2024**

---

**6. NET POSITION/ FUND BALANCES, Continued**

Fund Balance

Nonspendable and Restricted fund balance consisted of the following at June 30, 2024:

Nonspendable:		
Prepaid items	\$	35,334
Investment in land held for resale		159,364
		<hr/>
Total Nonspendable	\$	194,698
		<hr/>
Restricted:		
Governmental Funds:		
Public Safety Transaction & Use Special Revenue	\$	3,073,196
Measure V Special Revenue		6,028,505
Gas Tax		156,320
Facility Impact Fee		6,708,191
HOME Investment Partnership		534,666
Neighborhood Stabilization		229,201
Pension 115 Trust		514,432
Narcotics Program		2,152
Applegate Exchange		800,346
Regional Transportation Program		2,710,408
PLHA-Perm Local Housing Alloc		158,593
ARPA Fund		157,523
Maintenance District Funds		1,512,547
		<hr/>
Total Restricted	\$	26,722,990
		<hr/>
Assigned:		
Performance Bond	\$	116,118
		<hr/>
Total Assigned	\$	116,118
		<hr/>

The following describe the purpose of each nonspendable, restricted, and committed category used by the City:

**Nonspendable**

- **Prepaid items** - used to segregate that portion of fund balance to indicate that prepaid amounts do not represent available, spendable resources even though they are components of assets.
- **Investment in land held for resale** - includes properties held for the purpose of redevelopment either through resale or conversion to public use, which do not represent available, spendable resources even though they are components of assets.



**City of Atwater**  
**Notes to Basic Financial Statements**  
**For the year ended June 30, 2024**

**6. NET POSITION/ FUND BALANCES, Continued**

**Restricted**

- **Gas Tax** – represents amounts restricted for street maintenance purposes as defined in Sections 2105, 2106, 2107 and 2107.5 of the Streets and Highway Code.
- **Facility Impact Fee** – represents amounts restricted to capital projects through AB1600.
- **HOME Investment Partnership Program** – represents amounts restricted for the City’s HOME revolving loan program as this program is supported by specific grants requiring the restriction.
- **Neighborhood Stabilization** – represents restricted amounts received from Federal Grants for neighborhood revitalization programs.

Deficit fund balances consisted of the following:

	As of June 30, 2024
Nonmajor Capital Project Funds:	
General Capital Projects	\$ (34,838)
Maintenance District Funds:	
Northwood Village	(245)
Woodview Garland	(20)
Total Governmental Funds	<u>\$ (35,103)</u>

The above deficit fund balances have occurred due to the spending of funds prior to the receipt of revenues (cost reimbursements). The fund balances will be restored in the near future as revenues are received.

**7. INTERFUND TRANSACTIONS**

Transfers are used to (1) move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them, and (2) use unrestricted revenues collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

Transfers consisted of the following at June 30, 2024:

Transfers Out	Transfers In			Total
	General Fund	Nonmajor Governmental Funds	Internal Service Funds	
General Fund	\$ -	\$ 567,193	\$ 300,000	\$ 867,193
Nonmajor Governmental Funds	50,000	-	-	50,000
Water Fund	152,375	-	-	152,375
Internal Service Fund	-	100,000	-	100,000
<b>Total</b>	<u>\$ 202,375</u>	<u>\$ 667,193</u>	<u>\$ 300,000</u>	<u>\$ 1,169,568</u>

**City of Atwater**  
**Notes to Basic Financial Statements**  
**For the year ended June 30, 2024**

---

**7. INTERFUND TRANSACTIONS, Continued**

The \$50,000 transfer from Nonmajor Governmental Funds to General Fund was for Administration of the Low to Moderate Income Housing Fund. The remaining \$152,375 Water Fund Transfer to General Fund was to fund hydrant maintenance paid from General Fund. The transfers from the General Fund to Nonmajor Governmental funds are for the contributions to the Gas Tax Fund for road maintenance and general benefit contribution to the Maintenance Districts. The transfers from the General Fund to Nonmajor Proprietary Funds are for the contributions to the Internal Service Fund for Building/Equipment Replacement and unfunded OPEB Liabilities.

**8. RISK MANAGEMENT**

The City participates with other public entities in a joint venture under a joint powers agreement which establishes the Central San Joaquin Valley Risk Management Authority (CSJVRMA). The relationship between the City and CSJVRMA is such that CSJVRMA is not a component unit of the City for financial reporting purposes. The City is covered for the first \$1,000,000 of each general liability claim and \$500,000 of each worker's compensation claim through the CSJVRMA. The City has the right to receive dividends or the obligation to pay assessments based on a formula which, among other expenses, charges the City's account for liability losses under \$50,000 and worker's compensation losses under \$100,000. The CSJVRMA participates in an excess pool which provides worker's compensation coverage from \$500,000 to \$4,500,000 and purchases excess insurance above the \$5,000,000 to the statutory limit.

The CSJVRMA is a consortium of fifty-four (54) cities in San Joaquin Valley, California. It was established under the provisions of California Government Code Section 6500 et. seq. The CSJVRMA is governed by a Board of Directors, which meets 3-4 times per year, consisting of one member appointed by each member city. The day-to-day business is handled by a management group employed by the CSJVRMA.

At the termination of the joint venture agreement and after all claims have been settled, any excess or deficit will be divided among the cities in proportion to the aggregate amount of contribution made by each. The financial position results of operations of CSJVRMA are as follows for June 30, 2024, the most recent available:

Total assets	\$ 179,635,612
Total liabilities	144,400,470
Total equities	35,235,142
Total revenues	95,596,916
Total expenses	94,324,180
Revenues over (under) expenses	1,272,736

**City of Atwater**  
**Notes to Basic Financial Statements**  
**For the year ended June 30, 2024**

**9. PUBLIC EMPLOYEES' RETIREMENT SYSTEM**

General Information about the Pension Plans

**Plan Descriptions** - All qualified permanent and probationary employees are eligible to participate in the City's separate Safety (police and fire) and Miscellaneous (all other) Employee Pension Plans, costsharing multiple employer defined benefit pension plans administered by the California Public Employees' Retirement System (CalPERS). Benefit provisions under the Plans are established by State statute and City resolution. CalPERS issues publicly available reports that include a full description of the pension plans regarding benefit provisions, assumptions and membership information that can be found on the CalPERS website.

**Benefits Provided** - CalPERS provides service retirement and disability benefits, annual cost of living adjustments and death benefits to plan members, who must be public employees and beneficiaries. Benefits are based on years of credited service, equal to one year of full time employment. Members with five years of total service are eligible to retire at age 50 with statutorily reduced benefits. All members are eligible for non-duty disability benefits after 10 years of service. The death benefit is one of the following: the Basic Death Benefit, the 2057 Survivor Benefit, or the Optional Settlement 2W Death Benefit. The cost of living adjustments for each plan are applied as specified by the Public Employees' Retirement Law.

Benefits Provided

The Plans' provisions and benefits in effect at June 30, 2024, are summarized as follows:

	Miscellaneous PEPRA	Miscellaneous Classic	Miscellaneous - Tier 2
	Prior to January 1, 2013	Prior to January 1, 2013	Prior to January 1, 2013
Hire date	January 1, 2013	January 1, 2013	January 1, 2013
Benefit vesting schedule	5 years of service	5 years of service	5 years of service
Benefit payments	monthly for life	monthly for life	monthly for life
Retirement age	62	55-60	60
Monthly benefits, as a % of eligible compensation	2.00%	2.00%-3.00%	2.00%
Required employee contribution rates	6.75%	8.00%	7%
Required employer contribution rates	7.68%	17.96%	10.10%
	Safety - Classic	Safety - PEPRA	
	Prior to January 1, 2013	Prior to January 1, 2013	
Hire date	January 1, 2013	January 1, 2013	
Benefit vesting schedule	5 years of service	5 years of service	
Benefit payments	monthly for life	monthly for life	
Retirement age	50	57	
Monthly benefits, as a % of eligible compensation	3.00%	2.70%	
Required employee contribution rates	9.00%	13.75%	
Required employer contribution rates	28.30%	13.54%	

**City of Atwater**  
**Notes to Basic Financial Statements**  
**For the year ended June 30, 2024**

---

**9. PUBLIC EMPLOYEES' RETIREMENT SYSTEM, Continued**

**Contributions** -Section 20814(c) of the California Public Employees' Retirement Law requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. Funding contributions for both Plans are determined annually on an actuarial basis as of June 30 by CalPERS. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The City is required to contribute the difference between the actuarially determined rate and the contribution rate of employees.

For the year ended June 30, 2024, the contributions recognized as part of pension expense for each Plan were as follows:

	Miscellaneous	Safety
Contributions - employer	\$ 1,946,726	\$ 1,427,392

Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions

As of June 30, 2024, the City reported net pension liabilities for its proportionate shares of the net pension liability of each Plan as follows:

	Proportionate Share of Net Pension Liability
Miscellaneous	\$ 14,133,528
Safety	15,076,535
Total Net Pension Liability	<u>\$ 29,210,063</u>

The City's net pension liability for each Plan is measured as the proportionate share of the net pension liability. The net pension liability of each of the Plans is measured as of June 30, 2023, and the total pension liability for each Plan used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2023 rolled forward to June 30, 2022 using standard update procedures. The City's proportion of the net pension liability was based on a projection of the City's long-term share of contributions to the pension plans relative to the projected contributions of all participating employers, actuarially determined. The City's proportionate share of the net pension liability for each Plan as of June 30, 2023 and 2022 was as follows:

Proportion - June 30, 2022	0.24936%
Proportion - June 30, 2023	0.23414%
Change - Increase (Decrease)	<u>(0.01522%)</u>

**City of Atwater**  
**Notes to Basic Financial Statements**  
**For the year ended June 30, 2024**

**9. PUBLIC EMPLOYEES' RETIREMENT SYSTEM, Continued**

Pension Liabilities, Pension Expenses, and Deferred Outflows/Inflows of Resources Related to Pensions, Continued

For the year ended June 30, 2024, the City recognized pension expense of \$3,533,547. At June 30, 2024, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Change in Assumptions	\$ 1,733,192	\$ -
Differences between actual and expected experience	1,828,913	206,764
Differences between projected and actual investment	4,351,565	-
Differences between employers contributions and proportionate share of contributions	760,613	-
Change in employer's proportion	-	2,683,552
Pension contributions made subsequent to measurement date	3,374,118	-
Total	<u>\$ 12,048,401</u>	<u>\$ 2,890,316</u>

\$3,374,118 reported as deferred outflows of resources related to contributions subsequent to the measurement date that will be recognized as a reduction of the net pension liability in the year ended June 30, 2025. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as pension expense as follows:

Year Ended June 30,	
2025	\$ 1,371,076
2026	987,458
2027	3,302,182
2028	123,251

Actuarial Assumptions -The total pension liabilities in the June 30, 2023 actuarial valuations were determined using the following actuarial assumptions:

Actuarial Assumptions	
Actuarial cost method	Entry-age normal cost method
Actuarial assumptions	
Discount rate	6.90%
Inflation	2.30%
Salary increases	Varies by category, entry age, and service
Mortality Rate Table	Derived using CalPERS' Membership Data for all Funds.
	Contract COLA up to 2.3% until purchasing power protection
Post-retirement benefit increase	Protection Allowance Floor on Purchasing Power applies

**City of Atwater**  
**Notes to Basic Financial Statements**  
**For the year ended June 30, 2024**

**9. PUBLIC EMPLOYEES' RETIREMENT SYSTEM, Continued**

Pension Liabilities, Pension Expenses, and Deferred Outflows/Inflows of Resources Related to Pensions, Continued

The mortality table was developed based on CalPERS-specific data. The rate incorporates Generational mortality improvements to capture ongoing mortality improvement using 80% of Scale MP 2020 published by society of Actuaries. For more details, please refer to the 2021experience study report that can be found on the CalPERS website.

Discount Rate – The discount rate used to measure the total pension liability as of the measurement date of June 30, 2023 for the Plan was 6.90%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers will be made at statutorily required rates, actuarially determined. Based on those assumptions, the Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all periods of projected benefit payments to determine the total pension liability. A detailed report testing these projections can be obtained from the CalPERS website.

In determining the long-term expected rate of return, CalPERS took into account long-term market return expectations as well as the expected pension fund cash flows. Projected returns for all asset classes are estimated and, combined with risk estimates, are used to project compound (geometric) returns over the long term. The discount rate used to discount liabilities was informed by the long-term projected portfolio return.

The table below reflects the long-term expected real rate of return by asset class. The rate of return was calculated using the capital market assumptions applied to determine the discount rate and asset allocation. These rates of return are net of administrative expenses.

Asset Class (1)	Assumed Asset Allocation	Real Return <sup>1,2</sup>
Global equity - cap-weighted	30.00%	4.45
Global equity non-cap-weighted	12.00	3.84
Private equity	13.00	7.28
Treasury	5.00	0.27
Mortgage-backed Securities	5.00	0.50
Investment Grade Corporates	10.00	1.56
High Yield	5.00	2.27
Emerging Market Debt	5.00	2.48
Private Debt	5.00	3.57
Real assets	15.00	3.21
Leverage	(5.00)	(0.59)
Total	100%	

(1) Figures are based on the 2021 Asset Liability Management study.

(2) An expected inflation of 2.30% used for this period.

**City of Atwater**  
**Notes to Basic Financial Statements**  
**For the year ended June 30, 2024**

**9. PUBLIC EMPLOYEES’ RETIREMENT SYSTEM, Continued**

Pension Liabilities, Pension Expenses, and Deferred Outflows/Inflows of Resources Related to Pensions, Continued

*Sensitivity of the Proportionate Share of the Net Pension Liability to Changes in the Discount Rate* - The following presents the City's proportionate share of the net pension liability for each Plan, calculated using the discount rate for each Plan, as well as what the City's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower or 1-percentage point higher than the current rate:

	1% Decrease (5.90%)	Current Discount Rate (6.90%)	1% Increase (7.90%)
Net Pension Liability as of June 30, 2024			
Net Pension Liability (Asset)	\$ 41,913,935	\$ 29,210,063	\$ 18,791,265
Total	\$ 41,913,935	\$ 29,210,063	\$ 18,791,265

Payable to the Pension Plan

At June 30, 2024 the City no outstanding amount of contributions to the pension plan required for the year ended June 30, 2024.

Pension Plan Fiduciary Net Position

Detailed information about each pension plan's fiduciary net position is available in the separately issued CalPERS financial reports.

**10. OTHER POSTEMPLOYMENT BENEFITS**

Plan Description

The City of Atwater Retired Employees Healthcare Plan is a single-employer defined benefit healthcare plan administered by CalPERS. The City provides medical benefits to eligible retirees, their spouses and dependents. To earn this benefit, employees must have reached the age of fifty with five years of service to the City. The City provides coverage for surviving family members of an enrollee who dies while covered under the plan. Coverage for the enrolled family members then continues until any one of a specific set of circumstances occurs. The Retiree Health Plan does not issue a financial report.

Funding Policy

The contribution requirements of plan members and the City are established and may be amended by the City Council. The required contribution is based on projected pay-as-you-go financing requirements. For fiscal year 2025, the City contributed \$822,226 to the plan, the entire amount for current premiums. The City pays the full benefit cost of health care coverage premiums for retired members receiving benefits. The City does not pay for dental and vision insurance premiums for retiree. Those retirees wishing to be covered by dental and vision insurance benefits must pay 100% of the cost for the retirees and their dependents.

**City of Atwater**  
**Notes to Basic Financial Statements**  
**For the year ended June 30, 2024**

---

**10. OTHER POSTEMPLOYMENT BENEFITS, Continued**

At June 30, 2024, the following employees were covered by the benefit terms:

Active employees	96
Inactive employees or beneficiaries currently receiving benefits	68
Inactive employees entitled to, but not yet receiving benefits	28
Total number of participants	<u>192</u>

City Contribution to the Plan

The Plan and its contribution requirements are established by Memoranda of Understanding with the applicable employee bargaining units and may be amended by agreements between the City and the bargaining units. The annual contribution is based on the actuarially determined contribution. For the fiscal year ended June 30, 2024, the City's cash contributions were \$646,975 cash benefit payments.

Net OPEB Liability

The City's net OPEB liability was measured as of June 30, 2023, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation dated June 30, 2022 that was rolled forward to determine the June 30, 2023 total OPEB liability, based on the following actuarial methods and assumptions:

Actuarial Assumptions:

Actuarial Valuation Date	June 30, 2023
Contribution Policy	City plans to contribute \$50,000 or more into the trust every year, pay benefit payments outside of the trust, and not seek reimbursements
Discount Rate	3.56% at June 30, 2023 3.54% at June 30, 2022 Current trust assets plus expected City contributions and expected trust earnings projected to be less than future hires' Service Costs
General Inflation	2.50% per annum
Mortality, Retirement, Disability, Termination	CalPERS 2000-2019 experience study
Salary Increases	Aggregate - 2.75% annually Merit - Table from CalPERS 2000-2019 Experience Study
Medical Trend	7.90% - 3.45%
Participation at Retirement	Active & surviving spouse: Participating & Waived: - Percentage of premium - 100% - PEMHCA minimum - 60% Retirees & surviving spouse: Participating - 100% Waived > 65 - 0 %



**City of Atwater**  
**Notes to Basic Financial Statements**  
**For the year ended June 30, 2024**

**10. OTHER POSTEMPLOYMENT BENEFITS, Continued**

Net OPEB Liability, Continued

The long-term expected rate of return on OPEB plan investments was determined using a building block method in which expected future real rates of return (expected returns, net of OPEB plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Allocation PARS- Balanced	Expected Real Rate of Return
Global Equity	60%	4.56%
Fixed Income	35%	0.78%
Cash	5%	(0.05%)
	<u>100%</u>	

Discount Rate

The discount rate used to measure the total OPEB liability was 3.65 percent. The projection of cash flows used to determine the discount rate assumed that Authority contributions will be made at rates equal to the actuarially determined contribution rates. Based on those assumptions, the OPEB plan's fiduciary net position was projected to be available to make all projected OPEB payments for current active and inactive employees and beneficiaries. Therefore, the long-term expected rate of return on OPEB plan investments was applied to all periods of projected benefit payments to determine the total OPEB liability.

Changes in the OPEB Liability

The changes in the net OPEB liability for the Plan are as follows:

	Total OPEB Liability	Fiduciary Net Position	Net OPEB Liability
Balance at 6/30/2023 (6/30/22 measurement date)	\$ 20,161,295	\$ 244,667	\$ 19,916,628
Changes for the year			
Service Cost	566,446	-	566,446
Interest	721,815	-	721,815
Difference between actual and expected experience	306,204	-	306,204
Assumption changes	479,774	-	479,774
Contributions - employer	-	777,122	(777,122)
Contributions - employee	-	-	-
Net investment income	-	23,047	(23,047)
Benefit payments	(674,989)	(674,989)	-
Administrative expenses	-	(2,763)	2,763
Net Changes	1,399,250	122,417	1,276,833
Balance at 6/30/2024 (6/30/23 measurement date)	\$ 21,560,545	\$ 367,084	\$ 21,193,461

**City of Atwater**  
**Notes to Basic Financial Statements**  
**For the year ended June 30, 2024**

**10. OTHER POSTEMPLOYMENT BENEFITS, Continued**

Sensitivity of the Net OPEB Liability to Changes in the Discount Rate

The discount rate used for the fiscal year end 2023 is 3.65%. The following presents the net OPEB liability of the City if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current rate, for measurement period ended June 30, 2022:

	1% Decrease	Current Rate	1% Increase
Change in Discount Rate	2.65%	3.65%	4.65%
Net OPEB Liability	\$ 24,606,128	\$ 21,193,461	\$ 18,452,603

Sensitivity of the Net OPEB Liability to Changes in the Health Care Cost Trend Rates

The following presents the net OPEB liability of the City if it were calculated using health care cost trend rates that are one percentage point lower or one percentage point higher than the current rate, for measurement period ended June 30, 2023 (Healthcare Cost Trend Rate was assumed to start at 7.90% in 2026 and grade down to 3.45% for years 2076 and thereafter):

Change in Healthcare Cost Trend Rate	1% Decrease	Current Trend	1% Increase
Net OPEB Liability	\$ 18,282,976	\$ 21,193,461	\$ 24,846,237

Recognition of Deferred Outflows and Deferred Inflows of Resources

Gains and losses related to changes in total OPEB liability and fiduciary net position are recognized in OPEB expense systematically over time. Amounts are first recognized in OPEB expense for the year the gain or loss occurs. The remaining amounts are categorized as deferred outflows and deferred inflows of resources related to OPEB and are to be recognized in future OPEB expense. The recognition period differs depending on the source of the gain or loss:

Net difference between projected and actual earnings on OPEB plan investment	5 years
All other amounts	Expected average remaining service lifetime (EARSL) (7.8 Years at June 30, 2023)

**City of Atwater**  
**Notes to Basic Financial Statements**  
**For the year ended June 30, 2024**

**10. OTHER POSTEMPLOYMENT BENEFITS, Continued**

OPEB Expense and Deferred Outflows/Inflows of Resources Related to OPEB

For the fiscal year ended June 30, 2022, the City recognized OPEB expense of \$836,861. As of fiscal year ended June 30, 2024, the City reported deferred outflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 263,077	\$ 1,787,025
Changes in assumptions	2,205,527	3,466,748
Net difference between projected and actual earnings on plan investments	11,152	-
Employer contributions made subsequent to the measurement date	822,226	-
Total	<u>\$ 3,301,982</u>	<u>\$ 5,253,773</u>

The \$822,226 reported as deferred outflows of resources related to contributions subsequent to the June 30, 2023 measurement date will be recognized as a reduction of the net OPEB liability during the fiscal year ending June 30, 2024. Other amounts reported as deferred outflows of resources related to OPEB will be recognized as expense as follows:

Fiscal Year Ended June 30,	Deferred Outflow/(Inflow) of Resources
2025	\$ (1,121,637)
2026	(269,298)
2027	(731,660)
2028	(663,503)
2029	(109,691)
Thereafter	121,772

**11. SUCCESSOR AGENCY TRUST FOR ASSETS OF FORMER REDEVELOPMENT AGENCY**

On December 29, 2011, the California Supreme Court upheld Assembly Bill 1X 26 ("the Bill") that provides for the dissolution of all redevelopment agencies in the State of California. This action impacted the reporting entity of the City of Atwater that previously had reported a redevelopment agency within the reporting entity of the City as a blended component unit.

The Bill provides that upon dissolution of a redevelopment agency, either the city or another unit of local government will agree to serve as the "successor agency" to hold the assets until they are distributed to other units of state and local government. On January 12, 2015, the City Council elected to become the Successor Agency for the former redevelopment agency in accordance with the Bill as part of City resolution number 112-10.

11. SUCCESSOR AGENCY TRUST FOR ASSETS OF FORMER REDEVELOPMENT AGENCY,
Continued

After enactment of the law on June 28, 2011, redevelopment agencies in the State of California cannot enter into new projects, obligations or commitments. Subject to the control of a newly established oversight board, remaining assets can only be used to pay enforceable obligations in existence at the date of dissolution (including the completion of any unfinished projects that were subject to legally enforceable contractual commitments).

In future fiscal years, successor agencies will only be allocated revenue in the amount that is necessary to pay the estimated annual installment payments on enforceable obligations of the former redevelopment agency until all enforceable obligations of the prior redevelopment agency have been paid in full and all assets have been liquidated.

The Bill directs the State Controller of the State of California to review the propriety of any transfers of assets between redevelopment agencies and other public bodies that occurred after January 1, 2011. If the public body that received such transfers is not contractually committed to a third party for the expenditure or encumbrance of those assets, the State Controller is required to order the available assets to be transferred to the public body designated as the successor agency by the Bill.

Management believes, in consultation with legal counsel, that the obligations of the former redevelopment agency due to the City are valid enforceable obligations payable by the successor agency trust under the requirements of the Bill. The City’s position on this issue is not a position of settled law and there is considerable legal uncertainty regarding this issue. It is reasonably possible that a legal determination may be made at a later date by an appropriate judicial authority that would resolve this issue unfavorably to the City. After the date of dissolution, the assets and activities of the dissolved redevelopment agency are reported in a fiduciary fund (private-purpose trust fund) in the financial statements of the City.

Long-term Liabilities

The following is a summary of changes in long-term liabilities for the year ended June 30, 2024:

	Balance July 1, 2023	Additions	Retirements	Balance June 30, 2024	Due Within One Year
Trust Activities					
Refunding Bonds	\$ 2,940,000	\$ -	\$ (956,000)	\$ 1,984,000	\$ 979,000
Total trust fund debt	\$ 2,940,000	\$ -	\$ (956,000)	\$ 1,984,000	\$ 979,000

**City of Atwater**  
**Notes to Basic Financial Statements**  
**For the year ended June 30, 2024**

**11. SUCCESSOR AGENCY TRUST FOR ASSETS OF FORMER REDEVELOPMENT AGENCY,**  
**Continued**

**2017 Tax Allocation Refunding Bonds - Series A and B**

In September 2017, the Successor Agency to the Atwater Redevelopment Agency issued \$7,524,000 Tax Allocation Refunding Bonds, Series A, in the amount of \$5,999,000 and Series B in the amount of \$1,525,000. The were used to defease all of the outstanding 2098 A Bonds and the 2007, Series A and B Bonds. The final maturity date on the bonds is June 2026.

Future debt service for Fiduciary Activities at June 30, 2024, is as follows:

Year Ending June 30,	2017 Series A & B Tax Allocation Refunding Bonds	
	Principal	Interest
2025	\$ 979,000	\$ 51,188
2026	1,005,000	25,928
Total	<u>\$ 1,984,000</u>	<u>\$ 77,116</u>

**12. COMMITMENTS AND CONTINGENCIES**

*Litigation*

The City is involved in litigation incurred in the normal course of conducting City business. Although the outcome of these lawsuits is not presently determinable, in the opinion of the City's counsel, the resolution of these matters will not have a material adverse effect on the financial condition of the City.

*Grants and Allocations*

Amounts received or receivable from grant agencies are subject to audit and adjustment by grantor agencies, principally the federal and state government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures that may be disallowed by the grantor cannot be determined at this time, although the City expects such amounts, if any, to be immaterial.

*Trichloro propane (TCP) Contamination, Settlement and Remediation Efforts*

The City of Atwater was awarded a \$63 million dollar jury award in 2019 after suing Shell Oil Company and DOW Chemical for marketing and selling a pesticide fumigant used in agricultural applications that contained TCP and over the years infiltrated the groundwater system, thereby contaminating the City's domestic water system wells.

The City's net settlement was \$43 million after legal costs. The City Council of the City of Atwater adopted Resolution No. 3130-20 on January 13, 2020, committing the proceeds of the TCP settlement towards the remediation of TCP from the City's water system. Under the Resolution the funds will be utilized towards long-term well-head treatment, closure and/or abandonment of existing well sites, and the drilling of new wells.

**City of Atwater**  
**Notes to Basic Financial Statements**  
**For the year ended June 30, 2024**

---

**12. COMMITMENTS AND CONTINGENCIES, Continued**

The City completed the 1, 2, 3 -TCP Central Treatment Plant in 2021. The City oversees the operations and maintenance of the TCP Central Treatment plant and performs testing as required utilizing the TCP Settlement Funds.

Currently the annual cost of maintenance is approximately \$1,000,000 based upon once-a-month testing requirements and filter replacements. The cost of testing can fluctuate depending upon levels of TCP present in the monthly samples. Should the levels of TCP increase, more frequent testing would be required, therefore resulting in higher costs.

**13. DEFERRED COMPENSATION PLAN**

The City has two 457 Deferred Compensation Plans implemented. In October, 1999, the City established a 457(b) Deferred Compensation Plan with Mission Square Retirement (ICMA) to provide retirement income and other deferred benefits to the Employee of the Employer and the Employees' Beneficiaries in accordance with the provisions of Section 457 of the IRC, Sections 1.457-4 through 1.457-10. Approximately 101 employees were eligible to participate in this plan. In calendar year 2024, the employees were able to contribute to the plan up to a maximum of \$23,000. The City did not match or provide any employer paid contributions to the plan during fiscal year 2024.

Effective January 2015, the City established another 457(b) Deferred Compensation Plan with Orion Portfolio Solutions. Approximately 101 employees were eligible to participate in this plan. In calendar year 2024, the employees were able to contribute to the plan up to a maximum \$23,000. The City did not match or provide any employer paid contributions to the plan during fiscal year 2024.

**14. CHANGES IN REPORTING ENTITY**

City reported the following changes in reporting entity as a result of change in major funds this year.

	June 30, 2023, as previously reported	Changes in major fund	June 30, 2023, as restated
Governmental Funds:			
Major Governmental Funds			
ARPA fund	\$ 375,750	\$ (37,570)	\$ -
Nonmajor Governmental Funds	20,934,131	37,570	20,971,701

---

# REQUIRED SUPPLEMENTARY INFORMATION

---

*This page intentionally left blank*



*This page intentionally left blank*

**City of Atwater**  
**Required Supplementary Information**  
**For the year ended June 30, 2024**

---

***Schedule of the City's Proportionate Share of the Net Pension Liability and Related Ratios***  
***- Last 10 Years***

<b>Fiscal year</b>	<b>2024</b>	<b>2023</b>	<b>2022</b>	<b>2021</b>	<b>2020</b>
Measurement date	<b>6/30/2023</b>	<b>6/30/2022</b>	<b>6/30/2021</b>	<b>6/30/2020</b>	<b>6/30/2019</b>
Proportion share of the net pension liability / (asset)	0.23414%	0.24936%	0.34025%	0.25529%	0.26482%
Proportionate share of the net pension liability / (asset)	\$ 29,210,063	\$ 28,802,661	\$ 18,401,458	\$ 27,776,819	\$ 27,135,766
Covered payroll	5,904,114	5,228,523	4,635,875	4,869,106	4,301,273
Proportionate share of the net pension liability / (asset) as a percentage of its covered-employee payroll	20.21%	18.15%	25.19%	17.53%	15.85%
Proportionate share of the fiduciary net position as a percentage of the City's net pension liability	76.21%	76.68%	88.29%	75.10%	75.26%

Notes to Schedule

The CalPERS discount rate was increased from 7.5% to 7.65% in fiscal year 2016, decreased from 7.65% to 7.15% in fiscal year 2018, and then decreased from 7.15% to 6.9% in fiscal year 2023.

The CalPERS mortality assumptions were adjusted in fiscal year 2019.

**City of Atwater**  
**Required Supplementary Information**  
**For the year ended June 30, 2024**

---



---

***Schedule of the City's Proportionate Share of the Net Pension Liability and Related Ratios***  
***- Last 10 Years (Continued)***

<b>Fiscal year</b>	<b>2019</b>	<b>2018</b>	<b>2017</b>	<b>2016</b>
Measurement date	<b>6/30/2018</b>	<b>6/30/2017</b>	<b>6/30/2016</b>	<b>6/30/2015</b>
Proportion share of the net pension liability / (asset)	0.27549%	0.27768%	0.29319%	0.32718%
Proportionate share of the net pension liability / (asset)	\$ 26,546,855	\$ 27,538,451	\$ 25,370,399	\$ 22,457,323
Covered payroll	4,352,437	4,645,102	4,635,102	4,635,102
Proportionate share of the net pension liability / (asset) as a percentage of its covered-employee payroll	16.40%	16.87%	18.27%	20.64%
Proportionate share of the fiduciary net position as a percentage of the City's net pension liability	75.26%	73.31%	74.06%	78.40%

**City of Atwater**  
**Required Supplementary Information**  
**For the year ended June 30, 2024**

*Schedule of Pension Contributions - Last 10 Years*

Fiscal year	2024	2023	2022	2021	2020
Actuarially determined contribution	\$ 3,374,118	\$ 3,273,604	\$ 3,715,339	\$ 3,689,231	\$ 3,671,000
Contributions in relation to actuarially deemed contributions	(3,374,118)	(3,273,604)	(3,715,339)	(3,689,231)	(3,671,000)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -
Covered payroll	\$ 7,065,729	\$ 5,904,114	\$ 5,228,523	\$ 4,635,875	\$ 4,869,106
Contributions as a percentage of covered payroll	47.75%	55.45%	71.06%	79.58%	75.39%

Notes to Schedule

Methods and assumptions used to determine contribution rates:

Valuation date (for contractually required

contribution):	6/30/2021	6/30/2020	6/30/2019	6/30/2018	6/30/2017
Actuarial cost method:	Entry Age	Entry Age	Entry Age	Entry Age	Entry Age
Amortization method:	(1)	(1)	(1)	(1)	(1)
Assets valuation method:	Market Value	Market Value	Market Value	Market Value	Market Value
Inflation:	2.30%	2.50%	2.50%	2.50%	2.63%
Salary increases:	(2)	(2)	(2)	(2)	(2)
Investment rate of return:	6.900%	7.000%	7.000%	7.000%	7.250%
Retirement age:	(3)	(3)	(3)	(3)	(3)
Mortality:	(4)	(4)	(4)	(4)	(4)

(1) Varies by date established and source. May be level dollar or level % of pay and may include direct rate smoothing

(2) Depending on age, service and type of employment

(3) 50 for all plan, with the exception of 52 for Miscellaneous PEPR 2%@62

(4) Mortality assumptions are based on mortality rates resulting from the CalPER's most recent experience study adopted by the CalPER's Board.

**City of Atwater**  
**Required Supplementary Information**  
**For the year ended June 30, 2024**

*Schedule of Pension Contributions - Last 10 Years (Continued)*

<b>Fiscal year</b>	<b>2019</b>	<b>2018</b>	<b>2017</b>	<b>2016</b>
Actuarially determined contribution	\$ 3,103,630	\$ 2,892,846	\$ 2,734,672	\$ 1,645,317
Contributions in relation to actuarially deemed contributions	(3,103,630)	(2,892,846)	(2,734,672)	(1,645,317)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -
Covered payroll	\$ 4,301,273	\$ 4,352,437	\$ 4,645,102	\$ 4,635,102
Contributions as a percentage of covered payroll	72.16%	66.46%	58.87%	35.50%

Valuation date (for contractually required contribution):	6/30/2016	6/30/2015	6/30/2014	6/30/2013
Actuarial cost method:	Entry Age	Entry Age	Entry Age	Entry Age
Amortization method:	(1)	(1)	(1)	(1)
Assets valuation method:	Market Value	Market Value	Market Value	Market Value
Inflation:	2.75%	2.75%	2.75%	2.75%
Salary increases:	(2)	(2)	(2)	(2)
Investment rate of return:	7.375%	7.500%	7.500%	7.500%
Retirement age:	(3)	(3)	(3)	(3)
Salary increases:	(4)	(4)	(4)	(4)

**City of Atwater**  
**Required Supplementary Information**  
**For the year ended June 30, 2024**

**OTHER POST-EMPLOYMENT BENEFITS PLAN SCHEDULES**

OPEB Plan, an Agent Multiple-Employer Defined Benefit Plan

*Schedule of Changes in the Net OPEB Liability and Related Ratios - Last 10 Years\**

For the Measurement Period Ended:	6/30/2023	6/30/2022	6/30/2021	6/30/2020	6/30/2019	6/30/2018	6/30/2017
<b>Total OPEB Liability</b>							
Service cost	\$ 566,446	\$ 830,650	1,052,679	\$ 737,612	\$ 986,349	\$ 1,028,487	\$ 1,200,000
Interest	721,815	531,096	552,930	678,894	949,529	872,785	746,000
Assumption changes	479,774	(4,628,232)	(495,797)	4,517,566	1,230,191	(1,089,852)	(2,981,000)
Differences between expected and actual experience	306,204	-	(674,772)	-	(7,433,570)	-	-
Benefit payments	(674,989)	(658,695)	(630,738)	(622,521)	(622,296)	(604,000)	(627,000)
<b>Net change in the total OPEB liability</b>	<b>1,399,250</b>	<b>(3,925,181)</b>	<b>(195,698)</b>	<b>5,311,551</b>	<b>(4,889,797)</b>	<b>207,420</b>	<b>(1,662,000)</b>
<b>Total OPEB liability - beginning</b>	<b>20,161,295</b>	<b>24,086,476</b>	<b>24,282,174</b>	<b>18,970,623</b>		<b>23,653,000</b>	<b>25,315,000</b>
<b>Total OPEB liability - ending (a)</b>	<b>\$ 21,560,545</b>	<b>\$ 20,161,295</b>	<b>24,086,476</b>	<b>\$24,282,174</b>	<b>\$ (4,889,797)</b>	<b>\$ 23,860,420</b>	<b>\$ 23,653,000</b>
<b>Plan Fiduciary Net Position</b>							
Contributions - employer	\$ 777,122	\$ 710,265	\$ 732,277	\$ 724,186	\$ -	\$ -	\$ -
Net investment income	23,047	(31,120)	26,549	76	-	-	-
Administrative expense	(2,763)	(2,126)	(1,821)	(1,665)	-	-	-
Benefit payments	(674,989)	(658,695)	(630,738)	(622,521)	-	-	-
<b>Net change in the total OPEB liability</b>	<b>122,417</b>	<b>18,324</b>	<b>126,267</b>	<b>100,076</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Plan fiduciary net position - beginning</b>	<b>244,667</b>	<b>226,343</b>	<b>100,076</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Plan fiduciary net position - ending (b)</b>	<b>\$ 367,084</b>	<b>\$ 244,667</b>	<b>\$ 226,343</b>	<b>\$ 100,076</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Net OPEB liability - ending (a) - (b)</b>	<b>\$ 21,193,461</b>	<b>\$19,916,628</b>	<b>\$23,860,133</b>	<b>\$24,182,098</b>	<b>\$ (4,889,797)</b>	<b>\$ 23,860,420</b>	<b>\$ 23,653,000</b>
Plan fiduciary net position as a percentage of the total OPEB liability	1.70%	1.21%	0.94%	0.41%	0.00%	0.00%	0.00%
Covered employee payroll	\$ 7,061,135	\$ 7,055,218	\$ 5,925,878	\$ 4,869,106	N/A	N/A	N/A
Net OPEB liability as a percentage of covered employee payroll	300.1%	282.3%	402.64%	496.64%	N/A	N/A	N/A

\*Fiscal year 2017 was the 1st year of implementation.

**City of Atwater**  
**Required Supplementary Information**  
**For the year ended June 30, 2024**

**OTHER POST-EMPLOYMENT BENEFITS PLAN SCHEDULES**

*Schedule of OPEB Contributions - Last 10 Years\**

<b>Fiscal Year Ended:</b>	<b>6/30/2024</b>	<b>6/30/2023</b>	<b>6/30/2022</b>	<b>6/30/2021</b>
Actuarially determined contribution	\$ 822,226	\$ 777,122	\$ 710,265	\$ 732,277
Contributions in relation to the actuarially determined contribution	(822,226)	(777,122)	(710,265)	(732,277)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -
Covered - employee payroll	\$ 7,487,307	\$ 7,061,135	\$ 7,055,218	\$ 5,925,878
Contribution as a percentage of covered-employee payroll	11%	11%	10%	12%

**Notes:**

\*fiscal year 2021 is the first year that the City has actuarially determined contribution

**Actuarial Assumptions:**

Actuarial Valuation Date	June 30, 2023
Contribution Policy	City plans to contribute \$50,000 into the trust every year after June 30, 2021, pay benefit payments outside of the trust, and not seek reimbursements.
Discount Rate	3.65% at June 30, 2023
Long-term Expected Rate of Return on Assets	5.54% for 2021/22
General Inflation	2.5% annually
Mortality, Retirement, Disability, Termination	CalPERS 2000-2019 Experience Study
Salary Increases	Aggregate - 2.75% annually Merit - Table from CalPERS 2000-2019 Experience Study
Medical Trend	7.90% -5.65%
Participation at Retirement	Active & surviving spouse: Participating & Waived: - Percentage of premium 100% - PEMHCA minimum - 60% Retirees & surviving spouse: Participating - 100% Waived < 65 - 20% at 65 Waived > 65 - 0%

*This page intentionally left blank*



---

# **SUPPLEMENTARY INFORMATION**

---

*This page intentionally left blank*

**City of Atwater**  
**Combining Balance Sheet**  
**Nonmajor Governmental Funds**  
**June 30, 2024**

	Capital Projects Funds			Total Nonmajor Governmental Funds
	Special Revenue Funds	General	Performance Bond	
<b>ASSETS</b>				
Cash and investments	\$ 26,335,728	\$ (18,779)	\$ 226,233	\$ 26,543,182
Receivables:				
Taxes	17,049	-	-	17,049
Interest	183,018	-	1,621	184,639
Intergovernmental	968,979	-	-	968,979
Other receivable	114,882	115,012	-	229,894
Prepaid items	321	-	-	321
Investment in land held for resale	159,364	-	-	159,364
<b>Total assets</b>	<b>\$ 27,779,341</b>	<b>\$ 96,233</b>	<b>\$ 227,854</b>	<b>\$ 28,103,428</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>				
<b>Liabilities:</b>				
Accounts payable	\$ 621,407	\$ 131,071	\$ -	\$ 752,478
Accrued liabilities	21,812	-	-	21,812
Deposits payable	-	-	111,666	111,666
Other liabilities	46,204	-	-	46,204
Unearned revenue	2,582,856	-	-	2,582,856
<b>Total liabilities</b>	<b>3,272,279</b>	<b>131,071</b>	<b>111,666</b>	<b>3,515,016</b>
<b>Deferred Inflows of Resources</b>				
Unavailable revenues	697,848	-	-	697,848
<b>Total deferred inflows of resources</b>	<b>697,848</b>	<b>-</b>	<b>-</b>	<b>697,848</b>
<b>Fund Balances:</b>				
Nonspendable				
Prepaid items	321	-	-	321
Investment in land held for resale	159,364	-	-	159,364
Restricted	23,649,794	-	-	23,649,794
Assigned	-	-	116,188	116,188
Unassigned	(265)	(34,838)	-	(35,103)
<b>Total fund balances</b>	<b>23,809,214</b>	<b>(34,838)</b>	<b>116,188</b>	<b>23,890,564</b>
<b>Total liabilities, deferred inflows of resources and fund balances</b>	<b>\$ 27,779,341</b>	<b>\$ 96,233</b>	<b>\$ 227,854</b>	<b>\$ 28,103,428</b>

# City of Atwater

## Combining Statement of Revenues, Expenditures and Changes in Fund Balances

### Nonmajor Governmental Funds

For the year ended June 30, 2024

	Capital Projects Funds			
	Special Revenue Funds	General	Performance Bond	Total Nonmajor Governmental Funds
<b>REVENUES:</b>				
Taxes and assessments	\$ 2,010,591	\$ -	\$ -	\$ 2,010,591
Intergovernmental	4,993,656	814,192	-	5,807,848
Use of money and property	903,493	-	7,484	910,977
Charges for services	105,813	-	-	105,813
Other revenues	124,639	-	-	124,639
<b>Total revenues</b>	<b>8,138,192</b>	<b>814,192</b>	<b>7,484</b>	<b>8,959,868</b>
<b>EXPENDITURES:</b>				
Current:				
General government	627,239	-	-	627,239
Public safety	16,582	-	-	16,582
Highways and streets	1,273,856	-	-	1,273,856
Urban redevelopment and housing	1,025,385	-	-	1,025,385
Capital outlay	3,339,332	455,804	-	3,795,136
<b>Total expenditures</b>	<b>6,282,394</b>	<b>455,804</b>	<b>-</b>	<b>6,738,198</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>1,855,798</b>	<b>358,388</b>	<b>7,484</b>	<b>2,221,670</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Proceeds from sale of capital assets	80,000	-	-	80,000
Transfers in	667,193	-	-	667,193
Transfers out	(50,000)	-	-	(50,000)
<b>Total other financing sources (uses)</b>	<b>697,193</b>	<b>-</b>	<b>-</b>	<b>697,193</b>
<b>Net change in fund balances</b>	<b>2,552,991</b>	<b>358,388</b>	<b>7,484</b>	<b>2,918,863</b>
<b>FUND BALANCES:</b>				
Beginning of year, as previously stated	21,218,653	(393,226)	108,704	20,934,131
Restatement - change in reporting entity	37,570	-	-	37,570
Beginning of year, as restated	21,256,223	(393,226)	108,704	20,971,701
End of year	\$ 23,809,214	\$ (34,838)	\$ 116,188	\$ 23,890,564

*This page intentionally left blank*

**City of Atwater**  
**Combining Balance Sheet**  
**Nonmajor Special Revenue Funds**  
**June 30, 2024**

	Special Revenue Funds			
	Measure V Special Revenue Fund	Police Grants	Gas Tax	Local Transportation
<b>ASSETS</b>				
Cash and investments	\$ 5,832,783	\$ 101,881	\$ 192,589	\$ 595,148
Receivables:				
Taxes	-	-	-	-
Interest	42,033	-	-	4,282
Intergovernmental	381,438	-	-	-
Other receivable	-	-	114,382	-
Prepaid items	-	-	321	-
Investment in land held for resale	-	-	-	-
<b>Total assets</b>	<b>\$ 6,256,254</b>	<b>\$ 101,881</b>	<b>\$ 307,292</b>	<b>\$ 599,430</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>				
<b>Liabilities:</b>				
Accounts payable	\$ 16,982	\$ -	\$ 99,462	\$ 10,580
Accrued liabilities	-	-	9,322	-
Other liabilities	-	-	-	-
Unearned revenue	-	-	-	-
<b>Total liabilities</b>	<b>16,982</b>	<b>-</b>	<b>108,784</b>	<b>10,580</b>
<b>Deferred Inflows of Resources</b>				
Unavailable revenues	210,767	-	41,867	-
<b>Total deferred inflows of resources</b>	<b>210,767</b>	<b>-</b>	<b>41,867</b>	<b>-</b>
<b>Fund Balances:</b>				
Nonspendable				
Prepaid items	-	-	321	-
Investment in land held for resale	-	-	-	-
Restricted	6,028,505	101,881	156,320	588,850
Unassigned	-	-	-	-
<b>Total fund balances</b>	<b>6,028,505</b>	<b>101,881</b>	<b>156,641</b>	<b>588,850</b>
<b>Total liabilities, deferred inflows of resources and fund balances</b>	<b>\$ 6,256,254</b>	<b>\$ 101,881</b>	<b>\$ 307,292</b>	<b>\$ 599,430</b>

Special Revenue Funds

Facility Impact Fee	CDBG Program Income	HOME Investment Partnership Program	Housing Authority	Narcotics Program
\$ 6,554,953	\$ 301,819	\$ 530,863	\$ 1,238,968	\$ 2,137
-	-	-	-	-
47,370	2,194	3,803	8,728	15
142,798	-	-	-	-
-	500	-	-	-
-	-	-	-	-
-	-	-	159,364	-
<u>\$ 6,745,121</u>	<u>\$ 304,513</u>	<u>\$ 534,666</u>	<u>\$ 1,407,060</u>	<u>\$ 2,152</u>

\$ 36,930	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>36,930</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

-	471	-	-	-
-	471	-	-	-

-	-	-	-	-
-	-	-	159,364	-
6,708,191	304,042	534,666	1,247,696	2,152
-	-	-	-	-
<u>6,708,191</u>	<u>304,042</u>	<u>534,666</u>	<u>1,407,060</u>	<u>2,152</u>
<u>\$ 6,745,121</u>	<u>\$ 304,513</u>	<u>\$ 534,666</u>	<u>\$ 1,407,060</u>	<u>\$ 2,152</u>

**City of Atwater**  
**Combining Balance Sheet**  
**Nonmajor Special Revenue Funds**  
**June 30, 2024**

	Special Revenue Funds			
	Neighborhood Stabilization	Applegate Exchange	Regional Surface Transportation Program	Pension Rate Stablization 115 Trust
<b>ASSETS</b>				
Cash and investments	\$ 227,571	\$ 794,653	\$ 2,700,874	\$ 514,432
Receivables:				
Taxes	-	-	-	-
Interest	1,630	5,693	19,349	-
Intergovernmental	-	-	444,743	-
Other receivable	-	-	-	-
Prepaid items	-	-	-	-
Investment in land held for resale	-	-	-	-
<b>Total assets</b>	<b>\$ 229,201</b>	<b>\$ 800,346</b>	<b>\$ 3,164,966</b>	<b>\$ 514,432</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>				
<b>Liabilities:</b>				
Accounts payable	\$ -	\$ -	\$ 9,815	\$ -
Accrued liabilities	-	-	-	-
Other liabilities	-	-	-	-
Unearned revenue	-	-	-	-
<b>Total liabilities</b>	<b>-</b>	<b>-</b>	<b>9,815</b>	<b>-</b>
<b>Deferred Inflows of Resources</b>				
Unavailable revenues	-	-	444,743	-
<b>Total deferred inflows of resources</b>	<b>-</b>	<b>-</b>	<b>444,743</b>	<b>-</b>
<b>Fund Balances:</b>				
Nonspendable				
Prepaid items	-	-	-	-
Investment in land held for resale	-	-	-	-
Restricted	229,201	800,346	2,710,408	514,432
Unassigned	-	-	-	-
<b>Total fund balances</b>	<b>229,201</b>	<b>800,346</b>	<b>2,710,408</b>	<b>514,432</b>
<b>Total liabilities, deferred inflows of resources and fund balances</b>	<b>\$ 229,201</b>	<b>\$ 800,346</b>	<b>\$ 3,164,966</b>	<b>\$ 514,432</b>



Special Revenue Funds				
General Plan Update Fund	PLHA-Perm Local Housing Allocation Fund	Maintenance District Funds	ARPA Grant Fund	Total Nonmajor Special Revenue Funds
\$ 1,898,666	\$ 158,216	\$ 1,530,633	\$ 3,159,542	\$ 26,335,728
-	-	17,049	-	17,049
13,963	377	9,916	23,665	183,018
-	-	-	-	968,979
-	-	-	-	114,882
-	-	-	-	321
-	-	-	-	159,364
<u>\$ 1,912,629</u>	<u>\$ 158,593</u>	<u>\$ 1,557,598</u>	<u>\$ 3,183,207</u>	<u>\$ 27,779,341</u>
\$ 18,188	\$ -	\$ 32,826	\$ 396,624	\$ 621,407
-	-	12,490	-	21,812
-	-	-	46,204	46,204
-	-	-	2,582,856	2,582,856
<u>18,188</u>	<u>-</u>	<u>45,316</u>	<u>3,025,684</u>	<u>3,272,279</u>
-	-	-	-	697,848
-	-	-	-	697,848
-	-	-	-	321
-	-	-	-	159,364
1,894,441	158,593	1,512,547	157,523	23,649,794
-	-	(265)	-	(265)
<u>1,894,441</u>	<u>158,593</u>	<u>1,512,282</u>	<u>157,523</u>	<u>23,809,214</u>
<u>\$ 1,912,629</u>	<u>\$ 158,593</u>	<u>\$ 1,557,598</u>	<u>\$ 3,183,207</u>	<u>\$ 27,779,341</u>

# City of Atwater

## Combining Statement of Revenues, Expenditures and Changes in Fund Balances

### Nonmajor Special Revenue Funds

For the year ended June 30, 2024

	Special Revenue Funds			
	Measure V Special Revenue	Police Grants	Gas Tax	Local Transportation
<b>REVENUES:</b>				
Taxes and assessments	\$ 1,064,767	\$ -	\$ -	\$ 1,277
Intergovernmental	-	106,927	840,952	377,505
Use of money and property	187,695	819	(451)	18,751
Charges for services	-	-	105,813	-
Other revenues	-	-	5,304	-
<b>Total revenues</b>	<b>1,252,462</b>	<b>107,746</b>	<b>951,618</b>	<b>397,533</b>
<b>EXPENDITURES:</b>				
Current:				
General government	-	-	-	-
Public safety	-	14,784	-	-
Highways and streets	-	-	1,273,856	-
Urban redevelopment and housing	-	-	-	-
Capital outlay	137,536	94,398	52,920	238,043
<b>Total expenditures</b>	<b>137,536</b>	<b>109,182</b>	<b>1,326,776</b>	<b>238,043</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>1,114,926</b>	<b>(1,436)</b>	<b>(375,158)</b>	<b>159,490</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Proceeds from sale of capital assets	-	-	-	-
Transfers in	-	-	481,500	-
Transfers out	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>481,500</b>	<b>-</b>
<b>Net change in fund balances</b>	<b>1,114,926</b>	<b>(1,436)</b>	<b>106,342</b>	<b>159,490</b>
<b>FUND BALANCES:</b>				
Beginning of year, as previously stated	4,913,579	103,317	50,299	429,360
Restatement - change in reporting entity	-	-	-	-
Beginning of year, as restated	4,913,579	103,317	50,299	429,360
End of year	<b>\$ 6,028,505</b>	<b>\$ 101,881</b>	<b>\$ 156,641</b>	<b>\$ 588,850</b>

---

---

Special Revenue Funds

---

Facility Impact Fee	CDBG Program Income	HOME Investment Partnership Program	Housing Authority	Narcotics Program
\$ 43,913	\$ -	\$ -	\$ -	\$ -
948,096	-	-	-	-
224,080	9,968	17,557	40,071	71
-	-	-	-	-
829	42,900	-	1,000	-
<u>1,216,918</u>	<u>52,868</u>	<u>17,557</u>	<u>41,071</u>	<u>71</u>
1,078	8,270	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	1,988	-
594,040	-	-	-	-
<u>595,118</u>	<u>8,270</u>	<u>-</u>	<u>1,988</u>	<u>-</u>
621,800	44,598	17,557	39,083	71
-	-	-	80,000	-
-	-	-	-	-
-	-	-	(50,000)	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>30,000</u>	<u>-</u>
621,800	44,598	17,557	69,083	71
6,086,391	259,444	517,109	1,337,977	2,081
-	-	-	-	-
<u>6,086,391</u>	<u>259,444</u>	<u>517,109</u>	<u>1,337,977</u>	<u>2,081</u>
<u>\$ 6,708,191</u>	<u>\$ 304,042</u>	<u>\$ 534,666</u>	<u>\$ 1,407,060</u>	<u>\$ 2,152</u>

# City of Atwater

## Combining Statement of Revenues, Expenditures and Changes in Fund Balances

### Nonmajor Special Revenue Funds

For the year ended June 30, 2024

	Special Revenue Funds			
	Neighborhood Stabilization	Applegate Exchange	Regional Surface Transportation Program	Pension Rate Stablization 115 Trust
<b>REVENUES:</b>				
Taxes and assessments	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	437,727	-
Use of money and property	7,525	26,283	89,072	47,348
Charges for services	-	-	-	-
Other revenues	-	-	-	-
<b>Total revenues</b>	<b>7,525</b>	<b>26,283</b>	<b>526,799</b>	<b>47,348</b>
<b>EXPENDITURES:</b>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Highways and streets	-	-	-	-
Urban redevelopment and housing	-	-	-	-
Capital outlay	-	-	397,682	-
<b>Total expenditures</b>	<b>-</b>	<b>-</b>	<b>397,682</b>	<b>-</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>7,525</b>	<b>26,283</b>	<b>129,117</b>	<b>47,348</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Proceeds from sale of capital assets	-	-	-	-
Transfers in	-	-	-	100,000
Transfers out	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>100,000</b>
<b>Net change in fund balances</b>	<b>7,525</b>	<b>26,283</b>	<b>129,117</b>	<b>147,348</b>
<b>FUND BALANCES:</b>				
Beginning of year, as previously stated	221,676	774,063	2,581,291	367,084
Restatement - change in reporting entity	-	-	-	-
Beginning of year, as restated	221,676	774,063	2,581,291	367,084
End of year	\$ 229,201	\$ 800,346	\$ 2,710,408	\$ 514,432

---

---

Special Revenue Funds

---

General Plan Update Fund	PLHA-Perm Local Housing Allocation Fund	Maintenance District Funds	ARPA Grant Fund	Total Nonmajor Special Revenue Funds
\$ -	\$ -	\$ 900,634	\$ -	\$ 2,010,591
160,000	158,209	-	1,964,240	4,993,656
68,007	384	46,360	119,953	903,493
-	-	-	-	105,813
74,606	-	-	-	124,639
302,613	158,593	946,994	2,084,193	8,138,192
478,364	-	-	139,527	627,239
-	-	1,798	-	16,582
-	-	-	-	1,273,856
-	-	1,023,397	-	1,025,385
-	-	-	1,824,713	3,339,332
478,364	-	1,025,195	1,964,240	6,282,394
(175,751)	158,593	(78,201)	119,953	1,855,798
-	-	-	-	80,000
-	-	85,693	-	667,193
-	-	-	-	(50,000)
-	-	85,693	-	697,193
(175,751)	158,593	7,492	119,953	2,552,991
2,070,192	-	1,504,790	-	21,218,653
-	-	-	37,570	37,570
2,070,192	-	1,504,790	37,570	21,256,223
\$ 1,894,441	\$ 158,593	\$ 1,512,282	\$ 157,523	\$ 23,809,214

# City of Atwater

## Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual

### Measure V Fund

For the year ended June 30, 2024

	Budget Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final	Amounts	
<b>REVENUES:</b>				
Taxes and assessments	\$ 861,382	\$ 861,382	\$ 1,064,767	\$ 203,385
Use of money and property	12,000	12,000	187,695	175,695
Charges for services	2,289,162	2,289,162	-	(2,289,162)
<b>Total revenues</b>	<b>3,162,544</b>	<b>3,162,544</b>	<b>1,252,462</b>	<b>(1,910,082)</b>
<b>EXPENDITURES:</b>				
Current:				
Capital outlay:				
General capital outlay	5,657,607	5,657,607	137,536	5,520,071
<b>Total expenditures</b>	<b>5,657,607</b>	<b>5,657,607</b>	<b>137,536</b>	<b>5,520,071</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(2,495,063)</b>	<b>(2,495,063)</b>	<b>1,114,926</b>	<b>3,609,989</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
<b>Net change in fund balances</b>	<b>\$ (2,495,063)</b>	<b>\$ (2,495,063)</b>	<b>1,114,926</b>	<b>\$ 3,609,989</b>
<b>FUND BALANCES:</b>				
Beginning of year			4,913,579	
End of year			<u>\$ 6,028,505</u>	

# City of Atwater

## Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual

### Police Grants Fund

For the year ended June 30, 2024

	Budget Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
<b>REVENUES:</b>				
Charges for services	\$ 88,137	\$ 88,137	\$ 106,927	\$ 18,790
Fines, forfeitures and assessments	-	-	819	819
<b>Total revenues</b>	88,137	88,137	107,746	19,609
<b>EXPENDITURES:</b>				
Public safety	34,784	34,784	14,784	20,000
Capital outlay:				
General capital outlay	73,353	73,353	94,398	(21,045)
<b>Total expenditures</b>	108,137	108,137	109,182	(1,045)
<b>Net change in fund balances</b>	<u>\$ (20,000)</u>	<u>\$ (20,000)</u>	(1,436)	<u>\$ 18,564</u>
<b>FUND BALANCES:</b>				
Beginning of year			103,317	
End of year			<u>\$ 101,881</u>	

# City of Atwater

## Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual

### Gas Tax Fund

For the year ended June 30, 2024

	Budget Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final	Amounts	
<b>REVENUES:</b>				
Charges for services	\$ 833,547	\$ 833,547	\$ 840,952	\$ 7,405
Fines, forfeitures and assessments	-	-	(451)	(451)
Use of money and property	115,494	115,494	105,813	(9,681)
Miscellaneous	-	-	5,304	5,304
<b>Total revenues</b>	<b>949,041</b>	<b>949,041</b>	<b>951,618</b>	<b>2,577</b>
<b>EXPENDITURES:</b>				
Current:				
Public works	1,420,989	1,420,989	1,273,856	147,133
Capital outlay:				
General capital outlay	60,000	60,000	52,920	7,080
<b>Total expenditures</b>	<b>1,481,189</b>	<b>1,481,189</b>	<b>1,326,776</b>	<b>154,413</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(532,148)</b>	<b>(532,148)</b>	<b>(375,158)</b>	<b>156,990</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers in	481,500	481,500	481,500	-
<b>Total other financing sources (uses)</b>	<b>481,500</b>	<b>481,500</b>	<b>481,500</b>	<b>-</b>
<b>Net change in fund balances</b>	<b>\$ (50,648)</b>	<b>\$ (50,648)</b>	<b>106,342</b>	<b>\$ 156,990</b>
<b>FUND BALANCES:</b>				
Beginning of year			50,299	
End of year			<u>\$ 156,641</u>	



# City of Atwater

## Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual

### Local Transportation Fund

For the year ended June 30, 2024

	Budget Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final	Amounts	
<b>REVENUES:</b>				
Taxes	\$ -	\$ -	\$ 1,277	\$ 1,277
Charges for services	230,370	230,370	377,505	147,135
Fines, forfeitures and assessments	500	500	18,751	18,251
<b>Total revenues</b>	<b>230,870</b>	<b>230,870</b>	<b>397,533</b>	<b>166,663</b>
<b>EXPENDITURES:</b>				
Current:				
Capital outlay:				
General capital outlay	814,850	814,850	238,043	576,807
<b>Total expenditures</b>	<b>814,850</b>	<b>814,850</b>	<b>238,043</b>	<b>576,807</b>
<b>Net change in fund balances</b>	<b>\$ (583,980)</b>	<b>\$ (583,980)</b>	<b>159,490</b>	<b>\$ 743,470</b>
<b>FUND BALANCES:</b>				
Beginning of year			429,360	
End of year			<u>\$ 588,850</u>	

# City of Atwater

## Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual

### Facility Impact Fee Fund

For the year ended June 30, 2024

	Budget Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final	Amounts	
<b>REVENUES:</b>				
Taxes	\$ -	\$ -	\$ 43,913	\$ 43,913
Charges for services	888,900	888,900	948,096	59,196
Fines, forfeitures and assessments	12,500	12,500	224,080	211,580
Miscellaneous	-	-	829	829
<b>Total revenues</b>	<b>901,400</b>	<b>901,400</b>	<b>1,216,918</b>	<b>315,518</b>
<b>EXPENDITURES:</b>				
Current:				
General government	170	170	1,078	(908)
Capital outlay:				
General capital outlay	3,818,780	3,818,780	594,040	3,224,740
<b>Total expenditures</b>	<b>3,818,950</b>	<b>3,818,950</b>	<b>595,118</b>	<b>3,223,832</b>
<b>Net change in fund balances</b>	<b>\$ (2,917,550)</b>	<b>\$ (2,917,550)</b>	<b>621,800</b>	<b>\$ 3,539,350</b>
<b>FUND BALANCES:</b>				
Beginning of year			6,086,391	
End of year			\$ 6,708,191	

# City of Atwater

## Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual

### CDBG Program Income Fund

For the year ended June 30, 2024

	Budget Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
<b>REVENUES:</b>				
Fines, forfeitures and assessments	\$ 500	\$ 500	\$ 9,968	\$ 9,468
Miscellaneous	-	-	42,900	42,900
<b>Total revenues</b>	<b>500</b>	<b>500</b>	<b>52,868</b>	<b>52,368</b>
General government	240,741	240,741	8,270	232,471
<b>Total expenditures</b>	<b>240,741</b>	<b>240,741</b>	<b>8,270</b>	<b>232,471</b>
<b>Net change in fund balances</b>	<b>\$ (240,241)</b>	<b>\$ (240,241)</b>	<b>44,598</b>	<b>\$ 284,839</b>
<b>FUND BALANCES:</b>				
Beginning of year			259,444	
End of year			<u>\$ 304,042</u>	

City of Atwater
Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
Home Investment Partnership Fund
For the year ended June 30, 2024

	Budget Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final	Amounts	
REVENUES:				
Fines, forfeitures and assessments	\$ 1,000	\$ 1,000	\$ 17,557	\$ 16,557
Total revenues	700,993	700,993	17,557	(683,436)
Net change in fund balances	\$ 1,000	\$ 1,000	17,557	\$ 16,557
FUND BALANCES:				
Beginning of year			517,109	
End of year			\$ 534,666	

# City of Atwater

## Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual

### Housing Authority Fund

For the year ended June 30, 2024

	Budget Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final	Amounts	
<b>REVENUES:</b>				
Fines, forfeitures and assessments	\$ 3,000	\$ 3,000	\$ 40,071	\$ 37,071
Miscellaneous	15,125	15,125	1,000	(14,125)
<b>Total revenues</b>	<b>18,125</b>	<b>18,125</b>	<b>41,071</b>	<b>22,946</b>
<b>EXPENDITURES:</b>				
Current:				
Community development	20,000	20,000	1,988	18,012
<b>Total expenditures</b>	<b>20,000</b>	<b>20,000</b>	<b>1,988</b>	<b>18,012</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(1,875)</b>	<b>(1,875)</b>	<b>39,083</b>	<b>40,958</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Proceeds from sale of capital assets	160,000	160,000	80,000	(80,000)
Transfers out	(50,000)	(50,000)	(50,000)	(100,000)
<b>Total other financing sources (uses)</b>	<b>110,000</b>	<b>110,000</b>	<b>30,000</b>	<b>(180,000)</b>
<b>Net change in fund balances</b>	<b>\$ 108,125</b>	<b>\$ 108,125</b>	<b>69,083</b>	<b>\$ (139,042)</b>
<b>FUND BALANCES:</b>				
Beginning of year			1,337,977	
End of year			\$ 1,407,060	

City of Atwater
Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
Narcotics Program Fund
For the year ended June 30, 2024

	Budget Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget Positive (Negative)
REVENUES:				
Fines, forfeitures and assessments	\$ -	\$ -	\$ 71	\$ 71
<b>Total revenues</b>	-	-	71	71
<b>Net change in fund balances</b>	\$ -	\$ -	71	\$ 71
FUND BALANCES:				
Beginning of year			2,081	
End of year			\$ 2,152	

City of Atwater
Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
Neighborhood Stablization Fund
For the year ended June 30, 2024

	Budget Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget Positive (Negative)
REVENUES:				
Fines, forfeitures and assessments	\$ -	\$ -	\$ 7,525	\$ 7,525
<b>Total revenues</b>	-	-	7,525	7,525
<b>Net change in fund balances</b>	\$ -	\$ -	7,525	\$ 7,525
FUND BALANCES:				
Beginning of year			221,676	
End of year			\$ 229,201	

City of Atwater
Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
Applegate Interchange Fund
For the year ended June 30, 2024

	Budget Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget Positive (Negative)
REVENUES:				
Fines, forfeitures and assessments	\$ -	\$ -	\$ 26,283	\$ 26,283
<b>Total revenues</b>	-	-	26,283	26,283
<b>Net change in fund balances</b>	\$ -	\$ -	26,283	\$ 26,283
FUND BALANCES:				
Beginning of year			774,063	
End of year			\$ 800,346	



# City of Atwater

## Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual Regional Surface Transportation Program For the year ended June 30, 2024

	Budget Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final	Amounts	
<b>REVENUES:</b>				
Charges for services	\$ 437,727	\$ 437,727	\$ 437,727	\$ -
Fines, forfeitures and assessments	5,000	5,000	89,072	84,072
<b>Total revenues</b>	<b>442,727</b>	<b>442,727</b>	<b>526,799</b>	<b>84,072</b>
<b>EXPENDITURES:</b>				
Capital outlay:				
General capital outlay	2,857,418	2,857,418	397,682	2,459,736
<b>Total expenditures</b>	<b>2,857,418</b>	<b>2,857,418</b>	<b>397,682</b>	<b>2,459,736</b>
<b>Net change in fund balances</b>	<b>\$ (2,414,691)</b>	<b>\$ (2,414,691)</b>	<b>129,117</b>	<b>\$ 2,543,808</b>
<b>FUND BALANCES:</b>				
Beginning of year			2,581,291	
End of year			\$ 2,710,408	

# City of Atwater

## Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual

### Pension Rate Stabilization 115 Trust Fund

For the year ended June 30, 2024

	Budget Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
<b>REVENUES:</b>				
Fines, forfeitures and assessments	\$ 5,000	\$ 5,000	\$ -	\$ (5,000)
Use of money and property	-	-	47,348	47,348
<b>Total revenues</b>	<b>5,000</b>	<b>5,000</b>	<b>47,348</b>	<b>42,348</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers in	100,000	100,000	100,000	-
<b>Total other financing sources (uses)</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>-</b>
<b>Net change in fund balances</b>	<b>\$ 105,000</b>	<b>\$ 105,000</b>	<b>147,348</b>	<b>\$ 42,348</b>
<b>FUND BALANCES:</b>				
Beginning of year			367,084	
End of year			<u>\$ 514,432</u>	

# City of Atwater

## Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual

### General Plan Update Grant Fund

For the year ended June 30, 2024

	Budget Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final	Amounts	
<b>REVENUES:</b>				
Intergovernmental	\$ 160,000	\$ 160,000	\$ 160,000	\$ -
Use of money and property	-	-	68,007	68,007
Other revenues	150,000	150,000	74,606	(75,394)
<b>Total revenues</b>	<b>310,000</b>	<b>310,000</b>	<b>302,613</b>	<b>(7,387)</b>
<b>EXPENDITURES:</b>				
Current:				
General government	3,100,000	3,100,000	478,364	2,621,636
<b>Total expenditures</b>	<b>3,100,000</b>	<b>3,100,000</b>	<b>478,364</b>	<b>2,621,636</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(2,790,000)</b>	<b>(2,790,000)</b>	<b>(175,751)</b>	<b>2,614,249</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers in	900,000	900,000	-	(900,000)
<b>Total other financing sources (uses)</b>	<b>900,000</b>	<b>900,000</b>	<b>-</b>	<b>(900,000)</b>
<b>Net change in fund balances</b>	<b>\$ (1,890,000)</b>	<b>\$ (1,890,000)</b>	<b>(175,751)</b>	<b>\$ 1,714,249</b>
<b>FUND BALANCES:</b>				
Beginning of year			2,070,192	
End of year			\$ 1,894,441	

City of Atwater
Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
PLHA-Perm Local Housing Allocation Fund
For the year ended June 30, 2024

	Budget Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget Positive (Negative)
REVENUES:				
Intergovernmental	\$ 949,257	\$ 949,257	\$ 158,209	\$ (791,048)
Use of money and property	-	-	384	384
Total revenues	949,257	949,257	158,593	(790,664)
OTHER FINANCING SOURCES (USES):				
Net change in fund balances	\$ 949,257	\$ 949,257	158,593	\$ (790,664)
FUND BALANCES:				
Beginning of year			-	
End of year			\$ 158,593	

See accompanying Notes to Basic Financial Statements.

# City of Atwater

## Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual

### ARPA Grant

For the year ended June 30, 2024

	Budget Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final	Amounts	
<b>REVENUES:</b>				
Intergovernmental	\$ -	\$ -	\$ 1,964,240	\$ 1,964,240
Use of money and property	-	-	119,953	119,953
<b>Total revenues</b>	-	-	2,084,193	2,084,193
<b>EXPENDITURES:</b>				
Current:				
General government	138,471	138,471	139,527	(1,056)
Capital outlay	4,625,977	4,625,977	1,824,713	2,801,264
<b>Total expenditures</b>	4,764,448	4,764,448	1,964,240	2,800,208
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	(4,764,448)	(4,764,448)	119,953	4,884,401
<b>OTHER FINANCING SOURCES (USES):</b>				
<b>Net change in fund balances</b>	\$ (4,764,448)	\$ (4,764,448)	119,953	\$ 4,884,401
<b>FUND BALANCES:</b>				
Beginning of year, as previously stated			-	
Restatement - change in reporting entity			37,570	
Beginning of year, as restated			37,570	
End of year			\$ 157,523	

**City of Atwater**  
**Combining Balance Sheet**  
**Maintenance District Special Revenue Funds**  
**June 30, 2024**

	Special Revenue Funds			
	Northwood Village	Orchard Parks Estates	Wildwood Estates	Woodview Garland
<b>ASSETS</b>				
Cash and investments	\$ -	\$ 94,364	\$ 23,408	\$ -
Receivables:				
Taxes	117	238	73	-
Interest	-	669	135	-
<b>Total assets</b>	<b>\$ 117</b>	<b>\$ 95,271</b>	<b>\$ 23,616</b>	<b>\$ -</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>				
<b>Liabilities:</b>				
Accounts payable	\$ 362	\$ 170	\$ 47	\$ 20
Accrued liabilities	-	-	-	-
<b>Total liabilities</b>	<b>362</b>	<b>170</b>	<b>47</b>	<b>20</b>
<b>Fund Balances:</b>				
Nonspendable				
Restricted		95,101	23,569	
Unassigned	(245)	-	-	(20)
<b>Total fund balances</b>	<b>(245)</b>	<b>95,101</b>	<b>23,569</b>	<b>(20)</b>
<b>Total liabilities, deferred inflows of resources and fund balances</b>	<b>\$ 117</b>	<b>\$ 95,271</b>	<b>\$ 23,616</b>	<b>\$ -</b>

---

---

Special Revenue Funds

---

Shaffer Lakes West	Woodhaven	Sierra Parks	Shaffer Lakes East	Price Annexation	Sandlewood Square
\$ 26,692	\$ 15,947	\$ -	\$ 121,904	\$ 9,855	\$ 19,509
129	-	370	417	1,370	326
188	114	-	847	43	134
<u>\$ 27,009</u>	<u>\$ 16,061</u>	<u>\$ 370</u>	<u>\$ 123,168</u>	<u>\$ 11,268</u>	<u>\$ 19,969</u>

\$ 67	\$ 24	\$ 33	\$ 272	\$ 10,144	\$ 804
-	-	-	-	-	-
<u>67</u>	<u>24</u>	<u>33</u>	<u>272</u>	<u>10,144</u>	<u>804</u>

26,942	16,037	337	122,896	1,124	19,165
-	-	-	-	-	-
<u>26,942</u>	<u>16,037</u>	<u>337</u>	<u>122,896</u>	<u>1,124</u>	<u>19,165</u>
<u>\$ 27,009</u>	<u>\$ 16,061</u>	<u>\$ 370</u>	<u>\$ 123,168</u>	<u>\$ 11,268</u>	<u>\$ 19,969</u>

**City of Atwater**  
**Combining Balance Sheet**  
**Maintenance District Special Revenue Funds**  
**June 30, 2024**

	Special Revenue Funds			
	Pajaro Dunes	Redwood Estates	Cottage Gardens	Airport Business Park
<b>ASSETS</b>				
Cash and investments	\$ 42,248	\$ 64,747	\$ 24,406	\$ 15,876
Receivables:				
Taxes	36	252	-	432
Interest	303	460	176	88
<b>Total assets</b>	<b>\$ 42,587</b>	<b>\$ 65,459</b>	<b>\$ 24,582</b>	<b>\$ 16,396</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>				
<b>Liabilities:</b>				
Accounts payable	\$ 501	\$ 484	\$ 337	\$ 766
Accrued liabilities	-	-	-	-
<b>Total liabilities</b>	<b>501</b>	<b>484</b>	<b>337</b>	<b>766</b>
<b>Fund Balances:</b>				
Nonspendable				
Restricted	42,086	64,975	24,245	15,630
Unassigned	-	-	-	-
<b>Total fund balances</b>	<b>42,086</b>	<b>64,975</b>	<b>24,245</b>	<b>15,630</b>
<b>Total liabilities, deferred inflows of resources and fund balances</b>	<b>\$ 42,587</b>	<b>\$ 65,459</b>	<b>\$ 24,582</b>	<b>\$ 16,396</b>



---

---

Special Revenue Funds

---

Silva Ranch	Mello Ranch	Camelia Estates	Juniper Meadows	Camelia Meadows	Stone Creek
\$ 56,380	\$ 75,142	\$ 19,942	\$ 19,255	\$ 39,320	\$ 145,331
86	66	-	3	511	181
397	514	142	121	280	1,022
<u>\$ 56,863</u>	<u>\$ 75,722</u>	<u>\$ 20,084</u>	<u>\$ 19,379</u>	<u>\$ 40,111</u>	<u>\$ 146,534</u>

\$ 1,050	\$ 1,949	\$ 148	\$ 351	\$ 728	\$ 2,385
-	-	-	-	-	-
<u>1,050</u>	<u>1,949</u>	<u>148</u>	<u>351</u>	<u>728</u>	<u>2,385</u>

55,813	73,773	19,936	19,028	39,383	144,149
-	-	-	-	-	-
<u>55,813</u>	<u>73,773</u>	<u>19,936</u>	<u>19,028</u>	<u>39,383</u>	<u>144,149</u>

<u>\$ 56,863</u>	<u>\$ 75,722</u>	<u>\$ 20,084</u>	<u>\$ 19,379</u>	<u>\$ 40,111</u>	<u>\$ 146,534</u>
------------------	------------------	------------------	------------------	------------------	-------------------

**City of Atwater**  
**Combining Balance Sheet**  
**Maintenance District Special Revenue Funds**  
**June 30, 2024**

	Special Revenue Funds			
	America West	Bell Crossing	Atwater South	Beluga Court
<b>ASSETS</b>				
Cash and investments	\$ 56,482	\$ 2,734	\$ 91,211	\$ 7,008
Receivables:				
Taxes	-	168	382	304
Interest	404	6	604	50
<b>Total assets</b>	<b>\$ 56,886</b>	<b>\$ 2,908</b>	<b>\$ 92,197</b>	<b>\$ 7,362</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>				
<b>Liabilities:</b>				
Accounts payable	\$ 323	\$ 1,249	\$ 3,133	\$ -
Accrued liabilities	-	-	-	-
<b>Total liabilities</b>	<b>323</b>	<b>1,249</b>	<b>3,133</b>	<b>-</b>
<b>Fund Balances:</b>				
Nonspendable				
Restricted	56,563	1,659	89,064	7,362
Unassigned	-	-	-	-
<b>Total fund balances</b>	<b>56,563</b>	<b>1,659</b>	<b>89,064</b>	<b>7,362</b>
<b>Total liabilities, deferred inflows of resources and fund balances</b>	<b>\$ 56,886</b>	<b>\$ 2,908</b>	<b>\$ 92,197</b>	<b>\$ 7,362</b>

---

---

Special Revenue Funds

---

Mello Ranch 2	Meadow View	Aspenwood	Applegate Ranch	Reserve	CFD District
\$ 188,948	\$ 89,677	\$ 101,793	\$ 27,621	\$ 13,416	\$ 93,984
352	359	955	20	-	9,899
1,328	609	723	174	96	-
<u>\$ 190,628</u>	<u>\$ 90,645</u>	<u>\$ 103,471</u>	<u>\$ 27,815</u>	<u>\$ 13,512</u>	<u>\$ 103,883</u>

\$ 2,579	\$ 1,933	\$ 1,312	\$ 1,651	\$ 3	\$ -
-	-	-	-	-	12,490
<u>2,579</u>	<u>1,933</u>	<u>1,312</u>	<u>1,651</u>	<u>3</u>	<u>12,490</u>

188,049	88,712	102,159	26,164	13,509	91,393
-	-	-	-	-	-
<u>188,049</u>	<u>88,712</u>	<u>102,159</u>	<u>26,164</u>	<u>13,509</u>	<u>91,393</u>
<u>\$ 190,628</u>	<u>\$ 90,645</u>	<u>\$ 103,471</u>	<u>\$ 27,815</u>	<u>\$ 13,512</u>	<u>\$ 103,883</u>

**City of Atwater**  
**Combining Balance Sheet**  
**Maintenance District Special Revenue Funds**  
**June 30, 2024**

	Special Revenue Funds			
	Simon Annexation Lighting District	Simon Annexation Landscape District	Juniper Meadows 2 Lighting District	Total Maintenance District Special Revenue Funds
ASSETS				
Cash and investments	\$ 15,106	\$ 6,414	\$ 21,913	\$ 1,530,633
Receivables:				
Taxes	-	-	3	17,049
Interest	103	46	140	9,916

*This page intentionally left blank*

# City of Atwater

## Combining Statement of Revenues, Expenditures and Changes in Fund Balances

### Maintenance District Special Revenue Funds

For the year ended June 30, 2024

	Special Revenue Funds			
	Northwood Village	Orchard Parks Estates	Wildwood Estates	Woodview Garland
<b>REVENUES:</b>				
Taxes and assessments	\$ 4,552	\$ 5,064	\$ 3,505	\$ 392
Use of money and property	-	3,083	560	-
<b>Total revenues</b>	<b>4,552</b>	<b>8,147</b>	<b>4,065</b>	<b>392</b>
<b>EXPENDITURES:</b>				
Current:				
Public safety	-	-	-	-
Urban redevelopment and housing	11,234	5,320	1,571	886
<b>Total expenditures</b>	<b>11,234</b>	<b>5,320</b>	<b>1,571</b>	<b>886</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(6,682)</b>	<b>2,827</b>	<b>2,494</b>	<b>(494)</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers in	6,675	350	5,688	472
<b>Total other financing sources (uses)</b>	<b>6,675</b>	<b>350</b>	<b>5,688</b>	<b>472</b>
<b>Net change in fund balances</b>	<b>(7)</b>	<b>3,177</b>	<b>8,182</b>	<b>(22)</b>
<b>FUND BALANCES:</b>				
Beginning of year	(238)	91,924	15,387	2
End of year	\$ (245)	\$ 95,101	\$ 23,569	\$ (20)

Special Revenue Funds

Shaffer Lakes West	Woodhaven	Sierra Parks	Shaffer Lakes East	Price Annexation	Sandlewood Square
\$ 2,292 864	\$ - 533	\$ 2,027 -	\$ 14,257 3,859	\$ 55,790 218	\$ 7,097 608
3,156	533	2,027	18,116	56,008	7,705
-	-	-	-	-	-
2,323	1,334	1,099	9,609	109,452	9,510
2,323	1,334	1,099	9,609	109,452	9,510
833	(801)	928	8,507	(53,444)	(1,805)
280	279	2,293	1,460	42,755	3,190
280	279	2,293	1,460	42,755	3,190
1,113	(522)	3,221	9,967	(10,689)	1,385
25,829	16,559	(2,884)	112,929	11,813	17,780
\$ 26,942	\$ 16,037	\$ 337	\$ 122,896	\$ 1,124	\$ 19,165

# City of Atwater

## Combining Statement of Revenues, Expenditures and Changes in Fund Balances

### Maintenance District Special Revenue Funds

For the year ended June 30, 2024

	Special Revenue Funds			
	Pajaro Dunes	Redwood Estates	Cottage Gardens	Airport Business Park
<b>REVENUES:</b>				
Taxes and assessments	\$ 3,454	\$ 5,599	\$ 404	\$ 5,407
Use of money and property	1,406	2,118	837	385
<b>Total revenues</b>	<b>4,860</b>	<b>7,717</b>	<b>1,241</b>	<b>5,792</b>
<b>EXPENDITURES:</b>				
Current:				
Public safety	-	-	-	-
Urban redevelopment and housing	5,645	7,770	2,744	7,518
<b>Total expenditures</b>	<b>5,645</b>	<b>7,770</b>	<b>2,744</b>	<b>7,518</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(785)</b>	<b>(53)</b>	<b>(1,503)</b>	<b>(1,726)</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers in	610	1,906	268	3,369
<b>Total other financing sources (uses)</b>	<b>610</b>	<b>1,906</b>	<b>268</b>	<b>3,369</b>
<b>Net change in fund balances</b>	<b>(175)</b>	<b>1,853</b>	<b>(1,235)</b>	<b>1,643</b>
<b>FUND BALANCES:</b>				
Beginning of year	42,261	63,122	25,480	13,987
End of year	\$ 42,086	\$ 64,975	\$ 24,245	\$ 15,630



---

---

Special Revenue Funds

---

Silva Ranch	Mello Ranch	Camelia Estates	Juniper Meadows	Camelia Meadows	Stone Creek
\$ 6,348 1,863	\$ 13,089 2,386	\$ - 666	\$ 2,897 530	\$ 5,213 1,299	\$ 12,084 4,769
8,211	15,475	666	3,427	6,512	16,853
-	-	-	-	-	-
12,782	19,072	1,755	2,539	5,717	22,513
12,782	19,072	1,755	2,539	5,717	22,513
(4,571)	(3,597)	(1,089)	888	795	(5,660)
526	1,016	312	2,840	396	912
526	1,016	312	2,840	396	912
(4,045)	(2,581)	(777)	3,728	1,191	(4,748)
59,858	76,354	20,713	15,300	38,192	148,897
\$ 55,813	\$ 73,773	\$ 19,936	\$ 19,028	\$ 39,383	\$ 144,149

# City of Atwater

## Combining Statement of Revenues, Expenditures and Changes in Fund Balances

### Maintenance District Special Revenue Funds

For the year ended June 30, 2024

	Special Revenue Funds			
	America West	Bell Crossing	Atwater South	Beluga Court
<b>REVENUES:</b>				
Taxes and assessments	\$ -	\$ 13,693	\$ 25,732	\$ 709
Use of money and property	1,878	20	2,744	227
<b>Total revenues</b>	<b>1,878</b>	<b>13,713</b>	<b>28,476</b>	<b>936</b>
<b>EXPENDITURES:</b>				
Current:				
Public safety	-	-	-	-
Urban redevelopment and housing	2,731	15,866	25,852	111
<b>Total expenditures</b>	<b>2,731</b>	<b>15,866</b>	<b>25,852</b>	<b>111</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(853)</b>	<b>(2,153)</b>	<b>2,624</b>	<b>825</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers in	433	1,338	1,399	17
<b>Total other financing sources (uses)</b>	<b>433</b>	<b>1,338</b>	<b>1,399</b>	<b>17</b>
<b>Net change in fund balances</b>	<b>(420)</b>	<b>(815)</b>	<b>4,023</b>	<b>842</b>
<b>FUND BALANCES:</b>				
Beginning of year	56,983	2,474	85,041	6,520
End of year	\$ 56,563	\$ 1,659	\$ 89,064	\$ 7,362

Special Revenue Funds

Mello Ranch 2	Meadow View	Aspenwood	Applegate Ranch	Reserve	CFD District
\$ 14,260 6,155	\$ 16,920 2,790	\$ 3,846 3,373	\$ 11,180 782	\$ - 441	\$ 662,481 677
20,415	19,710	7,219	11,962	441	663,158
-	-	-	-	-	1,798
21,422	16,373	9,570	10,651	162	679,982
21,422	16,373	9,570	10,651	162	681,780
(1,007)	3,337	(2,351)	1,311	279	(18,622)
1,106	808	505	565	127	-
1,106	808	505	565	127	-
99	4,145	(1,846)	1,876	406	(18,622)
187,950	84,567	104,005	24,288	13,103	110,015
\$ 188,049	\$ 88,712	\$ 102,159	\$ 26,164	\$ 13,509	\$ 91,393

# City of Atwater

## Combining Statement of Revenues, Expenditures and Changes in Fund Balances

### Maintenance District Special Revenue Funds

For the year ended June 30, 2024

	Special Revenue Funds			
	Simon Annexation Lighting District	Simon Annexation Landscape District	Juniper Meadows 2 Lighting District	Total Maintenance District Special Revenue Funds
<b>REVENUES:</b>				
Taxes and assessments	\$ -	\$ -	\$ 2,342	\$ 900,634
Use of money and property	469	212	608	46,360
<b>Total revenues</b>	<b>469</b>	<b>212</b>	<b>2,950</b>	<b>946,994</b>
<b>EXPENDITURES:</b>				
Current:				
Public safety	-	-	-	1,798
Urban redevelopment and housing	33	31	220	1,023,397
<b>Total expenditures</b>	<b>33</b>	<b>31</b>	<b>220</b>	<b>1,025,195</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>436</b>	<b>181</b>	<b>2,730</b>	<b>(78,201)</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers in	1,045	4	2,749	85,693
<b>Total other financing sources (uses)</b>	<b>1,045</b>	<b>4</b>	<b>2,749</b>	<b>85,693</b>
<b>Net change in fund balances</b>	<b>1,481</b>	<b>185</b>	<b>5,479</b>	<b>7,492</b>
<b>FUND BALANCES:</b>				
Beginning of year	13,728	6,275	16,576	1,504,790
End of year	\$ 15,209	\$ 6,460	\$ 22,055	\$ 1,512,282

# City of Atwater

## Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual

### Northwood Village - Maintenance District Special Revenue Fund

For the year ended June 30, 2024

	Budget Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
<b>REVENUES:</b>				
Taxes and assessments	\$ -	\$ -	\$ 4,552	\$ 4,552
<b>Total revenues</b>	-	-	4,552	4,552
<b>EXPENDITURES:</b>				
Current:				
Urban redevelopment and housing	-	-	11,234	(11,234)
<b>Total expenditures</b>	-	-	11,234	(11,234)
<b>REVENUES OVER (UNDER)</b>				
<b>EXPENDITURES</b>	-	-	(6,682)	(6,682)
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers in	-	-	6,675	6,675
<b>Total other financing sources (uses)</b>	-	-	6,675	6,675
<b>Net change in fund balances</b>	\$ -	\$ -	(7)	\$ (7)
<b>FUND BALANCES:</b>				
Beginning of year			(238)	
End of year			\$ (245)	

# City of Atwater

## Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual Orchard Parks Estates - Maintenance District Special Revenue Fund For the year ended June 30, 2024

	Budget Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget Positive (Negative)
<b>REVENUES:</b>				
Taxes and assessments	\$ -	\$ -	\$ 5,064	\$ 5,064
Use of money and property	-	-	3,083	3,083
<b>Total revenues</b>	-	-	8,147	8,147
<b>EXPENDITURES:</b>				
Current:				
Urban redevelopment and housing	-	-	5,320	(5,320)
<b>Total expenditures</b>	-	-	5,320	(5,320)
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	-	-	2,827	2,827
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers in	-	-	350	350
<b>Total other financing sources (uses)</b>	-	-	350	350
<b>Net change in fund balances</b>	\$ -	\$ -	3,177	\$ 3,177
<b>FUND BALANCES:</b>				
Beginning of year			91,924	
End of year			\$ 95,101	

# City of Atwater

## Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual Wildwood Estates - Maintenance District Special Revenue Fund For the year ended June 30, 2024

	Budget Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget Positive (Negative)
<b>REVENUES:</b>				
Taxes and assessments	\$ -	\$ -	\$ 3,505	\$ 3,505
Use of money and property	-	-	560	560
<b>Total revenues</b>	-	-	4,065	4,065
<b>EXPENDITURES:</b>				
Current:				
Urban redevelopment and housing	-	-	1,571	(1,571)
<b>Total expenditures</b>	-	-	1,571	(1,571)
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	-	-	2,494	2,494
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers in	-	-	5,688	5,688
<b>Total other financing sources (uses)</b>	-	-	5,688	5,688
<b>Net change in fund balances</b>	\$ -	\$ -	8,182	\$ 8,182
<b>FUND BALANCES:</b>				
Beginning of year			15,387	
End of year			\$ 23,569	

# City of Atwater

## Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual Woodview Garland - Maintenance District Special Revenue Fund For the year ended June 30, 2024

	Budget Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget Positive (Negative)
<b>REVENUES:</b>				
Taxes and assessments	\$ -	\$ -	\$ 392	\$ 392
<b>Total revenues</b>	-	-	392	392
<b>EXPENDITURES:</b>				
Current:				
Urban redevelopment and housing	-	-	886	(886)
<b>Total expenditures</b>	-	-	886	(886)
<b>REVENUES OVER (UNDER)</b>	-	-	(494)	(494)
<b>EXPENDITURES</b>	-	-	(494)	(494)
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers in	-	-	472	472
<b>Total other financing sources (uses)</b>	-	-	472	472
<b>Net change in fund balances</b>	\$ -	\$ -	(22)	\$ (22)
<b>FUND BALANCES:</b>				
Beginning of year			2	
End of year			\$ (20)	



# City of Atwater

## Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual Shaffer Lake West - Maintenance District Special Revenue Fund For the year ended June 30, 2024

	Budget Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget Positive (Negative)
<b>REVENUES:</b>				
Taxes and assessments	\$ -	\$ -	\$ 2,292	\$ 2,292
Use of money and property	-	-	864	864
<b>Total revenues</b>	-	-	3,156	3,156
<b>EXPENDITURES:</b>				
Current:				
Urban redevelopment and housing	-	-	2,323	(2,323)
<b>Total expenditures</b>	-	-	2,323	(2,323)
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	-	-	833	833
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers in	-	-	280	280
<b>Total other financing sources (uses)</b>	-	-	280	280
<b>Net change in fund balances</b>	\$ -	\$ -	1,113	\$ 1,113
<b>FUND BALANCES:</b>				
Beginning of year			25,829	
End of year			\$ 26,942	

# City of Atwater

## Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual Woodhaven - Maintenance District Special Revenue Fund For the year ended June 30, 2024

	Budget Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget Positive (Negative)
<b>REVENUES:</b>				
Use of money and property	\$ -	\$ -	\$ 533	\$ 533
<b>Total revenues</b>	-	-	533	533
<b>EXPENDITURES:</b>				
Current:				
Urban redevelopment and housing	-	-	1,334	(1,334)
<b>Total expenditures</b>	-	-	1,334	(1,334)
<b>REVENUES OVER (UNDER)</b>	-	-	(801)	(801)
<b>EXPENDITURES</b>	-	-	(801)	(801)
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers in	-	-	279	279
<b>Total other financing sources (uses)</b>	-	-	279	279
<b>Net change in fund balances</b>	\$ -	\$ -	(522)	\$ (522)
<b>FUND BALANCES:</b>				
Beginning of year			16,559	
End of year			\$ 16,037	

# City of Atwater

## Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual

### Sierra Parks - Maintenance District Special Revenue Fund

For the year ended June 30, 2024

	Budget Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES:				
Taxes and assessments	\$ -	\$ -	\$ 2,027	\$ 2,027
Total revenues	-	-	2,027	2,027
EXPENDITURES:				
Current:				
Urban redevelopment and housing	-	-	1,099	(1,099)
Total expenditures	-	-	1,099	(1,099)
REVENUES OVER (UNDER) EXPENDITURES	-	-	928	928
OTHER FINANCING SOURCES (USES):				
Transfers in	-	-	2,293	2,293
Total other financing sources (uses)	-	-	2,293	2,293
Net change in fund balances	\$ -	\$ -	3,221	\$ 3,221
FUND BALANCES:				
Beginning of year			(2,884)	
End of year			\$ 337	

# City of Atwater

## Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual Shaffer Lakes East - Maintenance District Special Revenue Fund For the year ended June 30, 2024

	Budget Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final	Amounts	
<b>REVENUES:</b>				
Taxes and assessments	\$ -	\$ -	\$ 14,257	\$ 14,257
Use of money and property	-	-	3,859	3,859
<b>Total revenues</b>	-	-	18,116	18,116
<b>EXPENDITURES:</b>				
Current:				
Urban redevelopment and housing	-	-	9,609	(9,609)
<b>Total expenditures</b>	-	-	9,609	(9,609)
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	-	-	8,507	8,507
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers in	-	-	1,460	1,460
<b>Total other financing sources (uses)</b>	-	-	1,460	1,460
<b>Net change in fund balances</b>	\$ -	\$ -	9,967	\$ 9,967
<b>FUND BALANCES:</b>				
Beginning of year			112,929	
End of year			\$ 122,896	

# City of Atwater

## Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual Price Annexation - Maintenance District Special Revenue Fund For the year ended June 30, 2024

	Budget Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget Positive (Negative)
<b>REVENUES:</b>				
Taxes and assessments	\$ -	\$ -	\$ 55,790	\$ 55,790
Use of money and property	-	-	218	218
<b>Total revenues</b>	-	-	56,008	56,008
<b>EXPENDITURES:</b>				
Current:				
Urban redevelopment and housing	-	-	109,452	(109,452)
<b>Total expenditures</b>	-	-	109,452	(109,452)
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	-	-	(53,444)	(53,444)
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers in	-	-	42,755	42,755
<b>Total other financing sources (uses)</b>	-	-	42,755	42,755
<b>Net change in fund balances</b>	\$ -	\$ -	(10,689)	\$ (10,689)
<b>FUND BALANCES:</b>				
Beginning of year			11,813	
End of year			\$ 1,124	

# City of Atwater

## Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual Sandlewood Square - Maintenance District Special Revenue Fund For the year ended June 30, 2024

	Budget Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final	Amounts	
<b>REVENUES:</b>				
Taxes and assessments	\$ -	\$ -	\$ 7,097	\$ 7,097
Use of money and property	-	-	608	608
<b>Total revenues</b>	-	-	7,705	7,705
<b>EXPENDITURES:</b>				
Current:				
Urban redevelopment and housing	-	-	9,510	(9,510)
<b>Total expenditures</b>	-	-	9,510	(9,510)
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	-	-	(1,805)	(1,805)
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers in	-	-	3,190	3,190
<b>Total other financing sources (uses)</b>	-	-	3,190	3,190
<b>Net change in fund balances</b>	\$ -	\$ -	1,385	\$ 1,385
<b>FUND BALANCES:</b>				
Beginning of year			17,780	
End of year			\$ 19,165	

# City of Atwater

## Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual

### Pajaro Dunes - Maintenance District Special Revenue Fund

For the year ended June 30, 2024

	Budget Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
<b>REVENUES:</b>				
Taxes	\$ -	\$ -	\$ 3,454	\$ 3,454
Fines, forfeitures and assessments	-	-	1,406	1,406
<b>Total revenues</b>	-	-	4,860	4,860
<b>EXPENDITURES:</b>				
Current:				
Urban redevelopment and housing	-	-	5,645	(5,645)
<b>Total expenditures</b>	-	-	5,645	(5,645)
<b>REVENUES OVER (UNDER)</b>	-	-	(785)	(785)
<b>EXPENDITURES</b>	-	-	(785)	(785)
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers in	-	-	610	610
<b>Total other financing sources (uses)</b>	-	-	610	610
<b>Net change in fund balances</b>	\$ -	\$ -	(175)	\$ (175)
<b>FUND BALANCES:</b>				
Beginning of year			42,261	
End of year			\$ 42,086	

# City of Atwater

## Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual Redwood Estates - Maintenance District Special Revenue Fund For the year ended June 30, 2024

	Budget Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget Positive (Negative)
<b>REVENUES:</b>				
Taxes and assessments	\$ -	\$ -	\$ 5,599	\$ 5,599
Use of money and property	-	-	2,118	2,118
<b>Total revenues</b>	-	-	7,717	7,717
<b>EXPENDITURES:</b>				
Current:				
Urban redevelopment and housing	-	-	7,770	(7,770)
<b>Total expenditures</b>	-	-	7,770	(7,770)
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	-	-	(53)	(53)
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers in	-	-	1,906	1,906
<b>Total other financing sources (uses)</b>	-	-	1,906	1,906
<b>Net change in fund balances</b>	\$ -	\$ -	1,853	\$ 1,853
<b>FUND BALANCES:</b>				
Beginning of year			63,122	
End of year			\$ 64,975	



# City of Atwater

## Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual Cottage Gardens - Maintenance District Special Revenue Fund For the year ended June 30, 2024

	Budget Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget Positive (Negative)
<b>REVENUES:</b>				
Taxes and assessments	\$ -	\$ -	\$ 404	\$ 404
Use of money and property	-	-	837	837
<b>Total revenues</b>	-	-	1,241	1,241
<b>EXPENDITURES:</b>				
Current:				
Urban redevelopment and housing	-	-	2,744	(2,744)
<b>Total expenditures</b>	-	-	2,744	(2,744)
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	-	-	(1,503)	(1,503)
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers in	-	-	268	268
<b>Total other financing sources (uses)</b>	-	-	268	268
<b>Net change in fund balances</b>	\$ -	\$ -	(1,235)	\$ (1,235)
<b>FUND BALANCES:</b>				
Beginning of year			25,480	
End of year			\$ 24,245	

# City of Atwater

## Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual Airport Business Park - Maintenance District Special Revenue Fund For the year ended June 30, 2024

	Budget Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget Positive (Negative)
<b>REVENUES:</b>				
Taxes and assessments	\$ -	\$ -	\$ 5,407	\$ 5,407
Use of money and property	-	-	385	385
<b>Total revenues</b>	-	-	5,792	5,792
<b>EXPENDITURES:</b>				
Current:				
Urban redevelopment and housing	-	-	7,518	(7,518)
<b>Total expenditures</b>	-	-	7,518	(7,518)
<b>REVENUES OVER (UNDER)</b>	-	-	(1,726)	(1,726)
<b>EXPENDITURES</b>	-	-	(1,726)	(1,726)
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers in	-	-	3,369	3,369
<b>Total other financing sources (uses)</b>	-	-	3,369	3,369
<b>Net change in fund balances</b>	\$ -	\$ -	1,643	\$ 1,643
<b>FUND BALANCES:</b>				
Beginning of year			13,987	
End of year			\$ 15,630	

# City of Atwater

## Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual

### Silva Ranch - Maintenance District Special Revenue Fund

For the year ended June 30, 2024

	Budget Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
<b>REVENUES:</b>				
Taxes and assessments	\$ -	\$ -	\$ 6,348	\$ 6,348
Use of money and property	-	-	1,863	1,863
<b>Total revenues</b>	-	-	8,211	8,211
<b>EXPENDITURES:</b>				
Current:				
Urban redevelopment and housing	-	-	12,782	(12,782)
<b>Total expenditures</b>	-	-	12,782	(12,782)
<b>REVENUES OVER (UNDER)</b>				
<b>EXPENDITURES</b>	-	-	(4,571)	(4,571)
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers in	-	-	526	526
<b>Total other financing sources (uses)</b>	-	-	526	526
<b>Net change in fund balances</b>	\$ -	\$ -	(4,045)	\$ (4,045)
<b>FUND BALANCES:</b>				
Beginning of year			59,858	
End of year			\$ 55,813	

# City of Atwater

## Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual

### Mello Ranch - Maintenance District Special Revenue Fund

For the year ended June 30, 2024

	Budget Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
<b>REVENUES:</b>				
Taxes and assessments	\$ -	\$ -	\$ 13,089	\$ 13,089
Use of money and property	-	-	2,386	2,386
<b>Total revenues</b>	-	-	15,475	15,475
<b>EXPENDITURES:</b>				
Current:				
Urban redevelopment and housing	-	-	19,072	(19,072)
<b>Total expenditures</b>	-	-	19,072	(19,072)
<b>REVENUES OVER (UNDER)</b>	-	-	(3,597)	(3,597)
<b>EXPENDITURES</b>	-	-	(3,597)	(3,597)
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers in	-	-	1,016	1,016
<b>Total other financing sources (uses)</b>	-	-	1,016	1,016
<b>Net change in fund balances</b>	\$ -	\$ -	(2,581)	\$ (2,581)
<b>FUND BALANCES:</b>				
Beginning of year			76,354	
End of year			\$ 73,773	

# City of Atwater

## Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual Camelia Estates - Maintenance District Special Revenue Fund For the year ended June 30, 2024

	Budget Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget Positive (Negative)
<b>REVENUES:</b>				
Use of money and property	\$ -	\$ -	\$ 666	\$ 666
<b>Total revenues</b>	-	-	666	666
<b>EXPENDITURES:</b>				
Current:				
Urban redevelopment and housing	-	-	1,755	(1,755)
<b>Total expenditures</b>	-	-	1,755	(1,755)
<b>REVENUES OVER (UNDER)</b>				
<b>EXPENDITURES</b>	-	-	(1,089)	(1,089)
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers in	-	-	312	312
<b>Total other financing sources (uses)</b>	-	-	312	312
<b>Net change in fund balances</b>	\$ -	\$ -	(777)	\$ (777)
<b>FUND BALANCES:</b>				
Beginning of year			20,713	
End of year			\$ 19,936	

# City of Atwater

## Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual Juniper Meadows - Maintenance District Special Revenue Fund For the year ended June 30, 2024

	Budget Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget Positive (Negative)
<b>REVENUES:</b>				
Taxes and assessments	\$ -	\$ -	\$ 2,897	\$ 2,897
Use of money and property	-	-	530	530
<b>Total revenues</b>	-	-	3,427	3,427
<b>EXPENDITURES:</b>				
Current:				
Urban redevelopment and housing	-	-	2,539	(2,539)
<b>Total expenditures</b>	-	-	2,539	(2,539)
<b>REVENUES OVER (UNDER)</b>				
<b>EXPENDITURES</b>	-	-	888	888
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers in	-	-	2,840	2,840
<b>Total other financing sources (uses)</b>	-	-	2,840	2,840
<b>Net change in fund balances</b>	\$ -	\$ -	3,728	\$ 3,728
<b>FUND BALANCES:</b>				
Beginning of year			15,300	
End of year			\$ 19,028	

# City of Atwater

## Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual Camelia Meadows - Maintenance District Special Revenue Fund For the year ended June 30, 2024

	Budget Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final	Amounts	
<b>REVENUES:</b>				
Taxes and assessments	\$ -	\$ -	\$ 5,213	\$ 5,213
Use of money and property	-	-	1,299	1,299
<b>Total revenues</b>	-	-	6,512	6,512
<b>EXPENDITURES:</b>				
Current:				
Urban redevelopment and housing	-	-	5,717	(5,717)
<b>Total expenditures</b>	-	-	5,717	(5,717)
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	-	-	795	795
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers in	-	-	396	396
<b>Total other financing sources (uses)</b>	-	-	396	396
<b>Net change in fund balances</b>	\$ -	\$ -	1,191	\$ 1,191
<b>FUND BALANCES:</b>				
Beginning of year			38,192	
End of year			\$ 39,383	

# City of Atwater

## Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual Stone Creek - Maintenance District Special Revenue Fund For the year ended June 30, 2024

	Budget Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final	Amounts	
<b>REVENUES:</b>				
Taxes and assessments	\$ -	\$ -	\$ 12,084	\$ 12,084
Use of money and property	-	-	4,769	4,769
<b>Total revenues</b>	-	-	16,853	16,853
<b>EXPENDITURES:</b>				
Current:				
Urban redevelopment and housing	-	-	22,513	(22,513)
<b>Total expenditures</b>	-	-	22,513	(22,513)
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	-	-	(5,660)	(5,660)
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers in	-	-	912	912
<b>Total other financing sources (uses)</b>	-	-	912	912
<b>Net change in fund balances</b>	\$ -	\$ -	(4,748)	\$ (4,748)
<b>FUND BALANCES:</b>				
Beginning of year			148,897	
End of year			\$ 144,149	



# City of Atwater

## Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual America West - Maintenance District Special Revenue Fund For the year ended June 30, 2024

	Budget Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget Positive (Negative)
<b>REVENUES:</b>				
Use of money and property	\$ -	\$ -	\$ 1,878	\$ 1,878
<b>Total revenues</b>	-	-	1,878	1,878
<b>EXPENDITURES:</b>				
Current:				
Urban redevelopment and housing	-	-	2,731	(2,731)
<b>Total expenditures</b>	-	-	2,731	(2,731)
<b>REVENUES OVER (UNDER)</b>				
<b>EXPENDITURES</b>	-	-	(853)	(853)
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers in	-	-	433	433
<b>Total other financing sources (uses)</b>	-	-	433	433
<b>Net change in fund balances</b>	\$ -	\$ -	(420)	\$ (420)
<b>FUND BALANCES:</b>				
Beginning of year			56,983	
End of year			\$ 56,563	

# City of Atwater

## Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual Bell Crossing - Maintenance District Special Revenue Fund For the year ended June 30, 2024

	Budget Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget Positive (Negative)
<b>REVENUES:</b>				
Taxes and assessments	\$ -	\$ -	\$ 13,693	\$ 13,693
Use of money and property	-	-	20	20
<b>Total revenues</b>	-	-	13,713	13,713
<b>EXPENDITURES:</b>				
Current:				
Urban redevelopment and housing	-	-	15,866	(15,866)
<b>Total expenditures</b>	-	-	15,866	(15,866)
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	-	-	(2,153)	(2,153)
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers in	-	-	1,338	1,338
<b>Total other financing sources (uses)</b>	-	-	1,338	1,338
<b>Net change in fund balances</b>	\$ -	\$ -	(815)	\$ (815)
<b>FUND BALANCES:</b>				
Beginning of year			2,474	
End of year			\$ 1,659	

# City of Atwater

## Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual

### Atwater South - Maintenance District Special Revenue Fund

For the year ended June 30, 2024

	Budget Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
<b>REVENUES:</b>				
Taxes and assessments	\$ -	\$ -	\$ 25,732	\$ 25,732
Use of money and property	-	-	2,744	2,744
<b>Total revenues</b>	-	-	28,476	28,476
<b>EXPENDITURES:</b>				
Current:				
Urban redevelopment and housing	-	-	25,852	(25,852)
<b>Total expenditures</b>	-	-	25,852	(25,852)
<b>REVENUES OVER (UNDER)</b>	-	-	2,624	2,624
<b>EXPENDITURES</b>	-	-	2,624	2,624
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers in	-	-	1,399	1,399
<b>Total other financing sources (uses)</b>	-	-	1,399	1,399
<b>Net change in fund balances</b>	\$ -	\$ -	4,023	\$ 4,023
<b>FUND BALANCES:</b>				
Beginning of year			85,041	
End of year			\$ 89,064	

# City of Atwater

## Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual Beluga Court - Maintenance District Special Revenue Fund For the year ended June 30, 2024

	Budget Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget Positive (Negative)
<b>REVENUES:</b>				
Taxes and assessments	\$ -	\$ -	\$ 709	\$ 709
Use of money and property	-	-	227	227
<b>Total revenues</b>	-	-	936	936
<b>EXPENDITURES:</b>				
Current:				
Urban redevelopment and housing	-	-	111	(111)
<b>Total expenditures</b>	-	-	111	(111)
<b>REVENUES OVER (UNDER)</b>	-	-	825	825
<b>EXPENDITURES</b>	-	-	825	825
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers in	-	-	17	17
<b>Total other financing sources (uses)</b>	-	-	17	17
<b>Net change in fund balances</b>	\$ -	\$ -	842	\$ 842
<b>FUND BALANCES:</b>				
Beginning of year			6,520	
End of year			\$ 7,362	

# City of Atwater

## Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual

### Mello Ranch 2 - Maintenance District Special Revenue Fund

For the year ended June 30, 2024

	Budget Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
<b>REVENUES:</b>				
Taxes and assessments	\$ -	\$ -	\$ 14,260	\$ 14,260
Use of money and property	-	-	6,155	6,155
<b>Total revenues</b>	-	-	20,415	20,415
<b>EXPENDITURES:</b>				
Current:				
Urban redevelopment and housing	-	-	21,422	(21,422)
<b>Total expenditures</b>	-	-	21,422	(21,422)
<b>REVENUES OVER (UNDER)</b>	-	-	(1,007)	(1,007)
<b>EXPENDITURES</b>	-	-	(1,007)	(1,007)
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers in	-	-	1,106	1,106
<b>Total other financing sources (uses)</b>	-	-	1,106	1,106
<b>Net change in fund balances</b>	\$ -	\$ -	99	\$ 99
<b>FUND BALANCES:</b>				
Beginning of year			187,950	
End of year			\$ 188,049	

# City of Atwater

## Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual

### Meadow View - Maintenance District Special Revenue Fund

For the year ended June 30, 2024

	Budget Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final	Amounts	
<b>REVENUES:</b>				
Taxes and assessments	\$ -	\$ -	\$ 16,920	\$ 16,920
Use of money and property	-	-	2,790	2,790
<b>Total revenues</b>	-	-	19,710	19,710
<b>EXPENDITURES:</b>				
Current:				
Urban redevelopment and housing	-	-	16,373	(16,373)
<b>Total expenditures</b>	-	-	16,373	(16,373)
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	-	-	3,337	3,337
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers in	-	-	808	808
<b>Total other financing sources (uses)</b>	-	-	808	808
<b>Net change in fund balances</b>	\$ -	\$ -	4,145	\$ 4,145
<b>FUND BALANCES:</b>				
Beginning of year			84,567	
End of year			\$ 88,712	

# City of Atwater

## Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual Aspenwood - Maintenance District Special Revenue Fund For the year ended June 30, 2024

	Budget Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final	Amounts	
<b>REVENUES:</b>				
Taxes and assessments	\$ -	\$ -	\$ 3,846	\$ 3,846
Use of money and property	-	-	3,373	3,373
<b>Total revenues</b>	-	-	7,219	7,219
<b>EXPENDITURES:</b>				
Current:				
Urban redevelopment and housing	-	-	9,570	(9,570)
<b>Total expenditures</b>	-	-	9,570	(9,570)
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	-	-	(2,351)	(2,351)
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers in	-	-	505	505
<b>Total other financing sources (uses)</b>	-	-	505	505
<b>Net change in fund balances</b>	\$ -	\$ -	(1,846)	\$ (1,846)
<b>FUND BALANCES:</b>				
Beginning of year			104,005	
End of year			\$ 102,159	

# City of Atwater

## Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual

### Applegate Ranch - Maintenance District Special Revenue Fund

For the year ended June 30, 2024

	Budget Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
<b>REVENUES:</b>				
Taxes and assessments	\$ -	\$ -	\$ 11,180	\$ 11,180
Use of money and property	-	-	782	782
<b>Total revenues</b>	-	-	11,962	11,962
<b>EXPENDITURES:</b>				
Current:				
Urban redevelopment and housing	-	-	10,651	(10,651)
<b>Total expenditures</b>	-	-	10,651	(10,651)
<b>REVENUES OVER (UNDER)</b>				
<b>EXPENDITURES</b>	-	-	1,311	1,311
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers in	-	-	565	565
<b>Total other financing sources (uses)</b>	-	-	565	565
<b>Net change in fund balances</b>	\$ -	\$ -	1,876	\$ 1,876
<b>FUND BALANCES:</b>				
Beginning of year			24,288	
End of year			\$ 26,164	



# City of Atwater

## Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual Reserve - Maintenance District Special Revenue Fund For the year ended June 30, 2024

	Budget Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget Positive (Negative)
<b>REVENUES:</b>				
Use of money and property	\$ -	\$ -	\$ 441	\$ 441
<b>Total revenues</b>	-	-	441	441
<b>EXPENDITURES:</b>				
Current:				
Urban redevelopment and housing	-	-	162	(162)
<b>Total expenditures</b>	-	-	162	(162)
<b>REVENUES OVER (UNDER)</b>				
<b>EXPENDITURES</b>	-	-	279	279
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers in	-	-	127	127
<b>Total other financing sources (uses)</b>	-	-	127	127
<b>Net change in fund balances</b>	\$ -	\$ -	406	\$ 406
<b>FUND BALANCES:</b>				
Beginning of year			13,103	
End of year			\$ 13,509	

# City of Atwater

## Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual

### CFD Districts - Maintenance District Special Revenue Fund

For the year ended June 30, 2024

	Budget Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final	Amounts	
<b>REVENUES:</b>				
Taxes and assessments	\$ -	\$ -	\$ 662,481	\$ 662,481
Use of money and property	-	-	677	677
<b>Total revenues</b>	-	-	663,158	663,158
<b>EXPENDITURES:</b>				
Current:				
Public safety	-	-	1,798	(1,798)
Urban redevelopment and housing	732,328	732,328	679,982	52,346
<b>Total expenditures</b>	732,328	732,328	681,780	50,548
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	(732,328)	(732,328)	(18,622)	713,706
<b>OTHER FINANCING SOURCES (USES):</b>				
<b>Net change in fund balances</b>	<u>\$ (732,328)</u>	<u>\$ (732,328)</u>	(18,622)	<u>\$ 713,706</u>
<b>FUND BALANCES:</b>				
Beginning of year			110,015	
End of year			<u>\$ 91,393</u>	

# City of Atwater

## Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual Simon Annexation Lighting District - Maintenance District Special Revenue Fund For the year ended June 30, 2024

	Budget Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget Positive (Negative)
<b>REVENUES:</b>				
Use of money and property	\$ -	\$ -	\$ 469	\$ 469
<b>Total revenues</b>	-	-	469	469
<b>EXPENDITURES:</b>				
Current:				
Urban redevelopment and housing	-	-	33	(33)
<b>Total expenditures</b>	-	-	33	(33)
<b>REVENUES OVER (UNDER)</b>				
<b>EXPENDITURES</b>	-	-	436	436
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers in	-	-	1,045	1,045
<b>Total other financing sources (uses)</b>	-	-	1,045	1,045
<b>Net change in fund balances</b>	\$ -	\$ -	1,481	\$ 1,481
<b>FUND BALANCES:</b>				
Beginning of year			13,728	
End of year			\$ 15,209	

# City of Atwater

## Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual Simon Annexation Landscaping District - Maintenance District Special Revenue Fund For the year ended June 30, 2024

	Budget Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget Positive (Negative)
<b>REVENUES:</b>				
Use of money and property	\$ -	\$ -	\$ 212	\$ 212
<b>Total revenues</b>	-	-	212	212
<b>EXPENDITURES:</b>				
Current:				
Urban redevelopment and housing	-	-	31	(31)
<b>Total expenditures</b>	-	-	31	(31)
<b>REVENUES OVER (UNDER)</b>	-	-	181	181
<b>EXPENDITURES</b>	-	-		
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers in	-	-	4	4
<b>Total other financing sources (uses)</b>	-	-	4	4
<b>Net change in fund balances</b>	\$ -	\$ -	185	\$ 185
<b>FUND BALANCES:</b>				
Beginning of year			6,275	
End of year			\$ 6,460	

# City of Atwater

## Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual Juniper Meadows 2 Lighting District - Maintenance District Special Revenue Fund For the year ended June 30, 2024

	Budget Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget Positive (Negative)
<b>REVENUES:</b>				
Taxes and assessments	\$ -	\$ -	\$ 2,342	\$ 2,342
Use of money and property	-	-	608	608
<b>Total revenues</b>	-	-	2,950	2,950
<b>EXPENDITURES:</b>				
Current:				
Urban redevelopment and housing	-	-	220	(220)
<b>Total expenditures</b>	-	-	220	(220)
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	-	-	2,730	2,730
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers in	-	-	2,749	2,749
<b>Total other financing sources (uses)</b>	-	-	2,749	2,749
<b>Net change in fund balances</b>	\$ -	\$ -	5,479	\$ 5,479
<b>FUND BALANCES:</b>				
Beginning of year			16,576	
End of year			\$ 22,055	

*This page intentionally left blank*

**City of Atwater**  
**Combining Statement of Net Position**  
**Internal Service Funds**  
**June 30, 2024**

	Building Maintenance	Employee Benefits	Risk Management	Information Technology	Totals
<b>ASSETS</b>					
Current Assets:					
Cash and investments	\$ 1,193,081	\$ 798,020	\$ 883,902	\$ 659,298	\$ 3,534,301
Receivables:					
Interest	6,882	5,345	4,176	4,087	20,490
Other	30,147	3,458	-	-	33,605
Prepaid expenses	-	5,920	-	11,292	17,212
Total current assets	1,230,110	812,743	888,078	674,677	3,605,608
Noncurrent:					
Capital assets:					
Depreciable	2,059,984	-	103,094	601,348	2,764,426
Less accumulated depreciation	(1,388,981)	-	(44,947)	(586,224)	(2,020,152)
Net capital assets	671,003	-	58,147	15,124	744,274
Total noncurrent assets	671,003	-	58,147	15,124	744,274
<b>Total assets</b>	<b>1,901,113</b>	<b>812,743</b>	<b>946,225</b>	<b>689,801</b>	<b>4,349,882</b>
<b>LIABILITIES</b>					
Current liabilities:					
Accounts payable	261,423	22,224	1,539	679	285,865
Accrued payroll	7,691	-	-	2,084	9,775
Compensated absences - current	3,926	-	-	381	4,307
Total current liabilities	273,040	22,224	1,539	3,144	299,947
Noncurrent liabilities:					
Compensated absences	19,921	-	-	2,954	22,875
Total noncurrent liabilities	19,921	-	-	2,954	22,875
<b>Total liabilities</b>	<b>292,961</b>	<b>22,224</b>	<b>1,539</b>	<b>6,098</b>	<b>322,822</b>
<b>NET POSITION</b>					
Net investment in capital assets	671,003	-	58,147	15,124	744,274
Unrestricted	937,149	790,519	886,539	668,579	3,282,786
<b>Total net position</b>	<b>\$ 1,608,152</b>	<b>\$ 790,519</b>	<b>\$ 944,686</b>	<b>\$ 683,703</b>	<b>\$ 4,027,060</b>

# City of Atwater

## Combining Statement of Revenues, Expenses and Changes in Net Position

### Internal Service Funds

For the year ended June 30, 2024

	Building Maintenance	Employee Benefits	Risk Management	Information Technology	Totals
<b>OPERATING REVENUES:</b>					
Interdepartmental charges	\$ 2,015,060	\$ 767,380	\$ 1,925,111	\$ 799,865	\$ 5,507,416
Other operating revenue	35,935	61,952	563,652	-	661,539
<b>Total operating revenues</b>	<b>2,050,995</b>	<b>829,332</b>	<b>2,488,763</b>	<b>799,865</b>	<b>6,168,955</b>
<b>OPERATING EXPENSES:</b>					
Salaries and benefits	354,757	100,000	-	99,855	554,612
Contractual services	395,605	5,250	87,144	172,909	660,908
Materials and supplies	114,697	-	-	-	114,697
Repairs and maintenance	896,439	-	-	-	896,439
Utilities	172,496	-	-	-	172,496
Insurance	-	881,705	2,497,947	-	3,379,652
Other operating costs	-	-	6,125	320,314	326,439
Depreciation	79,374	-	3,143	8,972	91,489
<b>Total operating expenses</b>	<b>2,013,368</b>	<b>986,955</b>	<b>2,594,359</b>	<b>602,050</b>	<b>6,196,732</b>
<b>Operating income (loss)</b>	<b>37,627</b>	<b>(157,623)</b>	<b>(105,596)</b>	<b>197,815</b>	<b>(27,777)</b>
<b>NONOPERATING REVENUES (EXPENSES):</b>					
Intergovernmental revenues (expenses)	3,743	-	-	-	3,743
Interest revenue	25,363	25,840	20,412	17,446	89,061
<b>Total nonoperating revenues (expenses)</b>	<b>29,106</b>	<b>25,840</b>	<b>20,412</b>	<b>17,446</b>	<b>92,804</b>
<b>Income before contributions and transfers</b>	<b>66,733</b>	<b>(131,783)</b>	<b>(85,184)</b>	<b>215,261</b>	<b>65,027</b>
<b>CONTRIBUTIONS AND TRANSFERS:</b>					
Transfers in	100,000	200,000	-	-	300,000
Transfers out	-	(100,000)	-	-	(100,000)
<b>Total contributions and transfers</b>	<b>100,000</b>	<b>100,000</b>	<b>-</b>	<b>-</b>	<b>200,000</b>
<b>Change in net position</b>	<b>166,733</b>	<b>(31,783)</b>	<b>(85,184)</b>	<b>215,261</b>	<b>265,027</b>
<b>NET POSITION:</b>					
Beginning of year	1,441,419	822,302	1,029,870	468,442	3,762,033
End of year	\$ 1,608,152	\$ 790,519	\$ 944,686	\$ 683,703	\$ 4,027,060



**City of Atwater**  
**Statement of Cash Flows**  
**Internal Service Funds**  
**For the year ended June 30, 2024**

	Building Maintenance	Employee Benefits	Risk Management	Information Technology	Totals
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>					
Cash received from customers and users	\$ 2,032,605	\$ 826,918	\$ 2,488,169	\$ 863,192	\$ 6,210,884
Cash paid to suppliers for goods and services	(1,389,861)	(902,909)	(2,874,072)	(528,252)	(5,695,094)
Cash paid to employees for services	(351,023)	(100,000)	-	(97,752)	(548,775)
<b>Net cash provided by (used in) operating activities</b>	<b>291,721</b>	<b>(175,991)</b>	<b>(385,903)</b>	<b>237,188</b>	<b>(32,985)</b>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>					
Cash transfers in	100,000	200,000	-	-	300,000
Cash transfers out		(100,000)	-	-	(100,000)
Subsidy from grants	3,743	-	-	-	3,743
<b>Net cash provided by (used in) noncapital financing activities</b>	<b>103,743</b>	<b>100,000</b>	<b>-</b>	<b>-</b>	<b>203,743</b>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>					
Purchase of capital assets	(17,127)	-	-	-	(17,127)
<b>Net cash provided by (used in) capital and related financing activities</b>	<b>(17,127)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(17,127)</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>					
Interest received	25,363	25,840	20,412	17,446	89,061
<b>Net cash provided by (used in) investing activities</b>	<b>25,363</b>	<b>25,840</b>	<b>20,412</b>	<b>17,446</b>	<b>89,061</b>
<b>Net cash flows</b>	<b>403,700</b>	<b>(50,151)</b>	<b>(365,491)</b>	<b>254,634</b>	<b>242,692</b>
<b>CASH AND INVESTMENTS - Beginning of year</b>	<b>789,381</b>	<b>848,171</b>	<b>1,249,393</b>	<b>404,664</b>	<b>3,291,609</b>
<b>CASH AND INVESTMENTS - End of year</b>	<b>\$ 1,193,081</b>	<b>\$ 798,020</b>	<b>\$ 883,902</b>	<b>\$ 659,298</b>	<b>\$ 3,534,301</b>
<b>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET</b>					
<b>CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES:</b>					
Operating income (loss)	\$ 37,627	\$ (157,623)	\$ (105,596)	\$ 197,815	\$ (27,777)
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:					
Depreciation	79,374	-	3,143	8,972	91,489
(Increase) decrease in accounts receivable	(18,390)	(1,919)	(594)	(2,315)	(23,218)
(Increase) decrease in prepaid expense	-	(495)	-	65,642	65,147
Increase (decrease) in accounts payable	189,376	(15,954)	(282,856)	(35,029)	(144,463)
Increase (decrease) in accrued payroll	192	-	-	93	285
Increase (decrease) in compensated absences	3,542	-	-	2,010	5,552
<b>Net cash provided by (used in) operating activities</b>	<b>\$ 291,721</b>	<b>\$ (175,991)</b>	<b>\$ (385,903)</b>	<b>\$ 237,188</b>	<b>\$ (32,985)</b>

*This page intentionally left blank*

**City of Atwater**  
**Combining Statement of Fiduciary Net Position**  
**Custodial Funds**  
**June 30, 2024**

	Section 125 Medical	Section 125 Dependent Care	Community Facility District No.1	Total Custodial Funds
<b>ASSETS</b>				
Cash and investments held for others, restricted	\$ 2,074	\$ -	\$ 134,896	\$ 136,970
Interest receivables	-	-	966	966
<b>Total assets</b>	<b>2,074</b>	<b>-</b>	<b>135,862</b>	<b>137,936</b>
<b>LIABILITIES</b>				
Other Liabilities	2,074	-	-	2,074
<b>Total liabilities</b>	<b>2,074</b>	<b>-</b>	<b>-</b>	<b>2,074</b>
<b>NET POSITION</b>				
<b>Restricted for</b>				
Bondholders	-	-	135,862	135,862
<b>Total net position</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 135,862</b>	<b>\$ 135,862</b>

# City of Atwater

## Combining Statement of Changes in Fiduciary Net Position

### Custodial Funds

For the year ended June 30, 2024

	Section 125 Medical	Section 125 Dependent Care	Community Facility District No.1	Total Custodial Funds
<b>ADDITIONS</b>				
Interest income	\$ -	\$ -	\$ 4,462	\$ 4,462
<b>Total additions</b>	-	-	4,462	4,462
<b>Changes in net position</b>	-	-	4,462	4,462
<b>NET POSITION</b>				
Beginning of the year	-	-	131,400	131,400
End of year	\$ -	\$ -	\$ 135,862	\$ 135,862

**City of Atwater**  
**Schedule of Debt Service Coverage**  
**June 30, 2024 and 2023**

The City has covenanted in the Installment Sale Agreement, to the extent permitted by law, to fix, prescribe and collect rates and charges for the Wastewater System, respectively, which will be at least sufficient to yield "Net Revenues" equal to 120% of debt service (including the Installment Payments and debt service on other Parity Debt) coming due and payable during such Fiscal Year.

	2024	2023
Service charges	\$ 12,095,786	\$ 11,841,868
Connection fees	66,659	69,154
Total service charges	12,162,445	11,911,022
Investment income	599,678	311,490
Other income	16,247	53,658
Total miscellaneous revenue	615,925	365,148
<b>Total Revenue</b>	<b>12,778,370</b>	<b>12,276,170</b>
Personnel costs	1,511,909	1,441,015
Supplies (1)	157,010	156,415
Professional Services (2)	1,101,140	1,043,963
Wastewater Treatment Plant Mgmt. Service (3)	2,609,926	2,373,761
Other Charges (1), (4)	354,498	495,485
<b>Total Operations and Maintenance</b>	<b>5,734,483</b>	<b>5,510,639</b>
<b>Net Revenue Available For Debt Service</b>	<b>\$ 7,043,887</b>	<b>\$ 6,765,531</b>
Debt service:		
2017A Wastewater Revenue Refunding Bonds	\$ 3,310,088	\$ 3,316,088
2018A Wastewater Revenue Refunding Bonds	1,141,369	1,140,369
Total debt service	\$ 4,451,457	\$ 4,456,457
<b>Net Revenue After Debt Service</b>		
Calculated coverage	1.58	1.52
<b>Meets covenant restrictions</b>	<b>Yes</b>	<b>Yes</b>

**Notes:**

- (1) Includes Entries for Both Sewer Enterprise Fund and Wastewater Treatment Plant. Capital Expenses are funded by transfers from the Sewer Enterprise Capital Fund
- (2) Includes Communications, Utilities, Memberships, Subscriptions, Travel, Conference, Meetings, Training, Rents, Leases and Miscellaneous
- (3) Paid to Private Operator
- (4) Includes Equipment, Streets, Water, Parks and Building Maintenance

# City of Atwater

Atwater, California

*Independent Accountants' Report on  
Agreed-Upon Procedures Applied to  
Appropriations Limit Schedule*

*For the year ended June 30, 2025*





## INDEPENDENT ACCOUNTANTS' REPORT

To the Honorable Mayor and City Council  
of the City of Atwater  
Atwater, California

We have performed the procedures enumerated below on the accompanying Appropriations Limit Schedule of the City of Atwater (City) for the fiscal year ended June 30, 2025. The City's management is responsible for the accompanying Appropriations Limit Schedule.

The City has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the requirements of Section 1.5 of Article XIII-B of the California Constitution. Additionally, the League of California Cities (as presented in the publication entitled Agreed-upon Procedures Applied to the Appropriations Limitation Prescribed by Article XIII-B of the California Constitution) has agreed to and acknowledged that the procedures performed are appropriate for their purposes. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures performed and our findings are described below:

1. We obtained the completed worksheets used by the City to calculate its appropriations limit for the fiscal year ended June 30, 2025, and determined that the limit and annual calculation factors were adopted by resolution of City Council. We also determined that the population and inflation options were selected by a recorded vote of City Council.

*Finding:* No exceptions were noted as a result of our procedures.

2. For the accompanying Appropriations Limit Schedule, we added the prior year's limit to the total adjustments, and agreed the resulting amount to the current year's limit.

*Finding:* No exceptions were noted as a result of our procedures.

3. We agreed the current year information presented in the accompanying Appropriations Limit Schedule to corresponding information in worksheets used by the City.

*Finding:* No exceptions were noted as a result of our procedures.

4. We agreed the prior year appropriations limit presented in the accompanying Appropriations Limit Schedule to the prior year appropriations limit adopted by the City Council during the prior year.

*Finding:* No exceptions were noted as a result of our procedures.

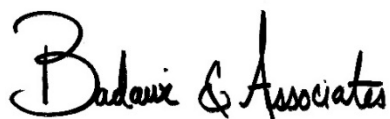


To the Honorable Mayor and Members of City Council  
of the City of Atwater  
Atwater, California

We were engaged by the City to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the AICPA. We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the accompanying Appropriation Limit Schedule. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely for the information and use of the City Council and management of the City and is not intended to be and should not be used by anyone other than these specified parties. However, this report is a matter of public record, and its distribution is not limited.

A handwritten signature in black ink that reads "Badawi & Associates". The signature is stylized, with a large, looped initial 'B' and a cursive script for the rest of the name.

Badawi & Associates, CPAs  
Emeryville, California  
September 24, 2025

**City of Atwater**  
**Appropriations Limit Schedule**  
**For the year ended June 30, 2025**

	<u>Amount</u>	<u>Source</u>
A. Appropriations limit for the year ended June 30, 2024	\$ 60,571,092	Prior year schedule
B. Calculation factors:		
1. Population increase	1.0002	State Department of Finance
2. Inflation increase (deflation decrease)	<u>1.0362</u>	State Department of Finance
3. Total adjustment factor	1.0364	B1 * B2
C. Annual adjustment increase (decrease)	2,204,787	[(B3-1)*A]
D. Other adjustments:		
Loss responsibility (-)	-	N/A
Transfers to private (-)	-	N/A
Transfers to fees (-)	-	N/A
Assumed responsibility (+)	-	N/A
E. Total adjustments	<u>2,204,787</u>	(C+D)
F. Appropriations limit for the year ended June 30, 2025	<u><u>\$ 62,775,879</u></u>	(A+E)

**City of Atwater**  
**Notes to Appropriations Limit Schedule**  
**For the year ended June 30, 2025**

---

**1. PURPOSE OF LIMITED PROCEDURES REVIEW**

Under Article XIII B of the California Constitution (the Gann Spending Limitation Initiative), California governmental agencies are restricted as to the amount of annual appropriations from proceeds of taxes. Effective for years beginning on or after July 1, 1990, under Section 1.5 of Article XIII B, the annual calculation of the appropriations limit is subject to this agreed upon procedures engagement.

**2. METHOD OF CALCULATION**

Under Section 10.5 of Article XIII B, for fiscal years beginning on or after July 1990, the appropriations limit is required to be calculated based on the limit for the fiscal year 1986-1987, adjusted for the inflation and population factors discussed in Notes 3 and 4 below.

**3. INFLATION FACTORS**

A California governmental agency may use as its inflation factor either the annual percentage change in the 4<sup>th</sup> quarter per capita personal income (which percentage is supplied by the State Department of Finance), or the percentage change in the local assessment roll from the preceding year due to the change of local nonresidential construction. The factor adopted by the City of Atwater for the fiscal year 2024-2025 represents the change in per capita income in the State of California.

**4. POPULATION FACTORS**

A California governmental agency may use as its population factor either the annual percentage change of the jurisdiction's own population, or the annual percentage change in population in the County where the jurisdiction is located. The factor adopted by the City of Atwater for fiscal year 2024-2025 represents the population change in the County.

**5. OTHER ADJUSTMENTS**

A California government agency may be required to adjust its appropriations limit when certain events occur, such as the transfer of responsibility for municipal services to, or from, another government agency or private entity. The City had no such adjustments for the fiscal year ended June 30, 2025.



## **CITY COUNCIL AGENDA REPORT**

### **CITY COUNCIL**

Mike Nelson, Mayor  
Danny Ambriz      Brian Raymond  
John Cale          Kalisa Rochester

**MEETING DATE:** October 13, 2025  
**TO:** Mayor and City Council  
**FROM:**  
**PREPARED BY:**  
**SUBJECT:** **Fire Department Quarterly Update** (CAL Fire Battalion Chief Randol)

---

### **RECOMMENDED COUNCIL ACTION**

#### **I. BACKGROUND/ANALYSIS:**

Required section for all staff reports.

The Background section provides a brief history of the issue/requested action. Detailed supporting documents may be included as attachments.

This section highlights staff's reasons for proposing the recommended Council action over other potential solutions discussed in the Alternatives portion of the Council Agenda Report.

#### **II. FISCAL IMPACTS:**

Required section for all staff reports, except for informational items.

State whether or not the item has been reviewed by the Finance Director.

The Fiscal Impacts portion of the Council agenda report should provide an assessment of fiscal impacts, both long and short term, of the proposed Council action. The assessment should include details pertaining to the proposed funding source(s), i.e. fund, department, and account number as contained in the budget.

#### **III. LEGAL REVIEW:**

Required section for all staff reports that include an agreement, ordinance, resolution. Not required for informational items or items that do not require legal review.

State whether or not the item has been reviewed by the City Attorney.

**IV. EXISTING POLICY:**

Not required for all staff reports but should be included in most reports. Not required for informational items.

The Existing Policy section outlines current City policy/procedure pertaining to the agenda item. The report should cite specific code sections or policy documents that will be changed as a result of the proposed Council action.

This section will also include a description of how the item relates to the Strategic Plan. As we currently do not have a strategic plan, a description of relevance may be skipped until a proper plan is adopted.

**V. ALTERNATIVES:**

Not required for all staff reports but should be included in most reports where the Council should be considering options, or discussion of options already investigated.

If there are Policy options for consideration, the discussion should be specific and detailed.

**VI. INTERDEPARTMENTAL COORDINATION:**

Optional section. When not using a section remove it. Make sure to check numbering of the Sections.

For projects that cross Departments should be listed.

**VII. PUBLIC PARTICIPATION:**

Optional section. Make sure to check numbering of the Sections.

The Public Participation section highlights workshops, mailings, meetings and other public involvement in the project. This would also include public stakeholders, other interested parties, and their respective positions.

**VIII. ENVIRONMENTAL REVIEW:**

Required section for all reports.

This project/item is exempt under the provisions of the California Environmental Quality Control Act.

The Environmental Review component of the Council Agenda Report provides a short synopsis of the environmental review and determination for the project. Supporting environmental documents should be included as attachments if applicable.

**IX. STEPS FOLLOWING APPROVAL:**

Required section for all reports, except for informational items.

The Steps Following Approval portion of the report should list subsequent steps for project implementation following Council approval. This description should be short and simple.

Prepared by: Name, Title (if prepared by section in beginning is not used and a staff support person did the research and prepared the report.)

Attachments:



## **CITY COUNCIL AGENDA REPORT**

### **CITY COUNCIL**

Mike Nelson, Mayor  
Danny Ambriz      Brian Raymond  
John Cale          Kalisa Rochester

**MEETING DATE:** October 13, 2025  
**TO:** Mayor and City Council  
**FROM:**  
**PREPARED BY:**  
**SUBJECT:** **Police Department Quarterly Update** (Police Chief McEachin)

---

### **RECOMMENDED COUNCIL ACTION**

#### **I. BACKGROUND/ANALYSIS:**

Required section for all staff reports.

The Background section provides a brief history of the issue/requested action. Detailed supporting documents may be included as attachments.

This section highlights staff's reasons for proposing the recommended Council action over other potential solutions discussed in the Alternatives portion of the Council Agenda Report.

#### **II. FISCAL IMPACTS:**

Required section for all staff reports, except for informational items.

State whether or not the item has been reviewed by the Finance Director.

The Fiscal Impacts portion of the Council agenda report should provide an assessment of fiscal impacts, both long and short term, of the proposed Council action. The assessment should include details pertaining to the proposed funding source(s), i.e. fund, department, and account number as contained in the budget.

#### **III. LEGAL REVIEW:**

Required section for all staff reports that include an agreement, ordinance, resolution. Not required for informational items or items that do not require legal review.

State whether or not the item has been reviewed by the City Attorney.

**IV. EXISTING POLICY:**

Not required for all staff reports but should be included in most reports. Not required for informational items.

The Existing Policy section outlines current City policy/procedure pertaining to the agenda item. The report should cite specific code sections or policy documents that will be changed as a result of the proposed Council action.

This section will also include a description of how the item relates to the Strategic Plan. As we currently do not have a strategic plan, a description of relevance may be skipped until a proper plan is adopted.

**V. ALTERNATIVES:**

Not required for all staff reports but should be included in most reports where the Council should be considering options, or discussion of options already investigated.

If there are Policy options for consideration, the discussion should be specific and detailed.

**VI. INTERDEPARTMENTAL COORDINATION:**

Optional section. When not using a section remove it. Make sure to check numbering of the Sections.

For projects that cross Departments should be listed.

**VII. PUBLIC PARTICIPATION:**

Optional section. Make sure to check numbering of the Sections.

The Public Participation section highlights workshops, mailings, meetings and other public involvement in the project. This would also include public stakeholders, other interested parties, and their respective positions.

**VIII. ENVIRONMENTAL REVIEW:**

Required section for all reports.

This project/item is exempt under the provisions of the California Environmental Quality Control Act.

The Environmental Review component of the Council Agenda Report provides a short synopsis of the environmental review and determination for the project. Supporting environmental documents should be included as attachments if applicable.

**IX. STEPS FOLLOWING APPROVAL:**

Required section for all reports, except for informational items.



The Steps Following Approval portion of the report should list subsequent steps for project implementation following Council approval. This description should be short and simple.

Prepared by: Name, Title (if prepared by section in beginning is not used and a staff support person did the research and prepared the report.)

Attachments:



## CITY COUNCIL AGENDA REPORT

### CITY COUNCIL

Mike Nelson, Mayor  
Danny Ambriz      Brian Raymond  
John Cale          Kalisa Rochester

**MEETING DATE:** October 13, 2025  
**TO:** Mayor and City Council  
**FROM:**  
**PREPARED BY:**  
**SUBJECT:** **Code Enforcement Annual Update** (Code Enforcement Manager Garcia)

---

### **RECOMMENDED COUNCIL ACTION**

Receive a presentation from staff on the City's Code enforcement program.

#### **I. BACKGROUND/ANALYSIS:**

Receive a presentation from staff on the City's Code enforcement program.

#### **II. FISCAL IMPACTS:**

None

#### **III. LEGAL REVIEW:**

N/A

#### **IV. EXISTING POLICY:**

N/A

#### **V. ALTERNATIVES:**

None

#### **VI. INTERDEPARTMENTAL COORDINATION:**

N/A

#### **VII. PUBLIC PARTICIPATION:**

Optional section. Make sure to check numbering of the Sections.

The Public Participation section highlights workshops, mailings, meetings and other

public involvement in the project. This would also include public stakeholders, other interested parties, and their respective positions.

**VIII. ENVIRONMENTAL REVIEW:**

N/A

**IX. STEPS FOLLOWING APPROVAL:**

N/A

Prepared by: Daniel Garcia, Code Enforcement Manager

Attachments: