

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 (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 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

May 11, 2026

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.)

PRESENTATIONS:

- **Fill the Boot for Muscular Dystrophy Association (MDA)**

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.

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. **a) April 30, 2026**
b) May 7, 2026

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

MINUTES: (Audit and Finance)

2. **February 23, 2026 - Regular meeting**

Staff's Recommendation: Acceptance of minutes as listed.

MINUTES: (City Council)

3. **April 13, 2026 - Regular meeting**

Staff's Recommendation: Approval of minutes as listed.

RESOLUTIONS:

4. **Approving an Amendment and Extension No. 3 for Professional**

Services Agreement with Badawi & Associates, Certified Public Accountants, for Professional Audit Services for the City of Atwater for Fiscal years ending June 30, 2026 through 2028, with optional two (2) subsequent years (Finance Director Nicholas)

Staff's Recommendation: Adoption of Resolution No. 3612-26 approving Contract Amendment and Extension No. 3 with Badawi & Associates, Certified Public Accountants and the City of Atwater, in a form approved by the City Attorney, for professional auditing services; and authorizing the City Manager to execute the Contract amendment and extension on behalf of the City.

5. Approving an Amended and Restated Lease Agreement with Merced County Radio Control Club (Public Works Director Vinson)

Staff's Recommendation: Adoption of Resolution No. 3613-26 approving an amended and restated Lease Agreement between Merced County Radio Control Club and City of Atwater, in a form approved by the City Attorney, for real property located at 6205 Bert Crane Road; and authorizing the City Manager to execute Amended and Restated Lease Agreement on behalf of the City.

END OF CONSENT CALENDAR

PUBLIC HEARINGS:

6. Reporting on City of Atwater Vacancies and Recruitment Efforts in Relation to Assembly Bill ("AB") 2561 (Human Resources Director Sousa)

Staff's Recommendation: Receive staff report in compliance with Government Code § 3502.3; open the public hearing, receive public comment, and close the public hearing.

REPORTS AND PRESENTATIONS FROM STAFF:

7. Adopting a Policy on Disruption of Telephonic or Internet Service During Meetings Required by SB 707 (City Attorney Splendorio)

Staff's Recommendation: Motion to adopt Resolution No. 3614-26 approving a Policy on Disruption of Telephonic or Internet Service in accordance with SB 707.

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**

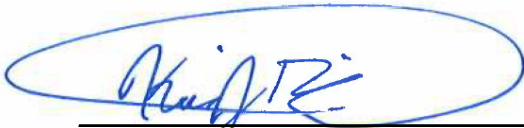
CITY MANAGER REPORTS/UPDATES:

8. Update from the City Manager

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 .

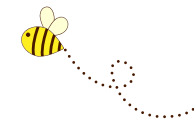
Unless otherwise noted, City Council actions include a determination that they are not a “Project” within the meaning of the California Environmental Quality Act (CEQA), and therefore, that CEQA does not apply to such actions.

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.

MAY







2026

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
					1	2
3	4	5	6	7	8	9
10 	11 City Council Meeting - 6:00 PM	12	13	14	15	16
17	18	19 City Manager Meet Up w/ the HR Director at Isabellas (2811 Shaffer Road) - 12 Noon	20 Planning Commission Meeting - 6:00 PM	21	22 Movie in the Park  The Benchwarmers Osborn Park	23
24	25  City Holiday Trash pick up delayed - 1 day	26 Audit & Finance Meeting - 5:00 PM City Council Meeting - 6:00 PM	27	28 Scan QR Code for info regarding mobile office hours 	29	30
31						

JUNE

2026

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
	1	2	3	4	5	6
7	8 City Council Meeting - 6:00 PM	9 Citizens' Oversight Committee Meeting - 6:00 PM	10	11	12	13
14	15	16	17 Planning Commission Meeting - 6:00 PM	18	19 <i>Juneteenth</i> City Holiday Trash pick up delayed - 1 day 	20
21 	22 Audit & Finance Meeting - 5:00 PM City Council Meeting - 6:00 PM	23	24	25 Scan QR Code for info regarding mobile office hours 	26 <u>Movie in the Park</u>  How to Train your Dragon Veterans Park	27
28	29	30				

Warrant Summary May 7, 2026

Prepared By: Joseph Murillo, Accounting Technician
Accounts Payable Warrant

Date	Description	Amount
5/1/26 - 5/6/26	Prewrittens (Checks Processed Between Warrants)	\$ 3,269.76
5/7/2026	Warrant	\$ 1,596,908.88
Total		\$ 1,600,178.64

Additional Warrants

Date	Description	Amount
5/1/2026	PERS Retirement 4/9/26 - 4/22/26	\$ 60,096.65
5/1/2026	State Disbursement - Child Support 4/22/26 Payroll	\$ 363.69
Total		\$ 60,460.34

Payroll

Date	Description	Amount
4/30/2026	Net Payroll	\$ 225,018.59
5/1/2026	Federal Taxes	\$ 65,271.92
5/1/2026	State Taxes	\$ 8,883.69
Total		\$ 299,174.20

Grand Total: **\$ 1,959,813.18**



Anna Nicholas, Finance Director



Mark Borba, City Treasurer

Accounts Payable

Checks for Approval

User: jmurillo
 Printed: 5/7/2026 - 2:20 PM



City of
Atwater
Community Pride City Wide
 750 Bellevue Road, Atwater CA 95301

Check Number	Check Date	Fund	Account Name	Vendor Name	Void	Amount
0	05/01/2026	0001 General Fund	Pers Deduction	PERS-RETIREMENT		1,858.86
0	05/01/2026	0001 General Fund	Fica/Medicare-Employer	PAYROLL TAXES-FEDERAL		11.31
0	05/01/2026	0001 General Fund	Pers Benefits	PERS-RETIREMENT		0.01
0	05/01/2026	0001 General Fund	Pers Benefits	PERS-RETIREMENT		1,145.04
0	05/01/2026	0001 General Fund	Pers Deduction	PERS-RETIREMENT		10,258.71
0	05/01/2026	0001 General Fund	Fica/Medicare - Employee	PAYROLL TAXES-FEDERAL		4,025.73
0	05/01/2026	0001 General Fund	Pers Benefits	PERS-RETIREMENT		2,810.20
0	05/01/2026	0001 General Fund	Federal Income Tax Withheld	PAYROLL TAXES-FEDERAL		22,734.03
0	05/01/2026	0001 General Fund	Pers Benefits	PERS-RETIREMENT		9,916.85
0	05/01/2026	0001 General Fund	Pers Benefits	PERS-RETIREMENT		6,479.49
0	05/01/2026	0001 General Fund	Fica/Medicare-Employer	PAYROLL TAXES-FEDERAL		4,025.73
0	05/01/2026	0001 General Fund	Fica/Medicare-Employer	PAYROLL TAXES-FEDERAL		17,213.38
0	05/01/2026	0001 General Fund	Garnishments	STATE DISBURSEMENT UNIT		363.69
0	05/01/2026	0001 General Fund	Pers Deduction	PERS-RETIREMENT		626.94
0	05/01/2026	0001 General Fund	Pers Benefits	PERS-RETIREMENT		160.12
0	05/01/2026	0001 General Fund	Pers Benefits	PERS-RETIREMENT		155.90
0	05/01/2026	0001 General Fund	Pers Benefits	PERS-RETIREMENT		786.58
0	05/01/2026	0001 General Fund	Pers Benefits	PERS-RETIREMENT		15,712.40
0	05/01/2026	0001 General Fund	Fica/Medicare-Employer	PAYROLL TAXES-FEDERAL		48.36
0	05/01/2026	0001 General Fund	Pers Benefits	PERS-RETIREMENT		10,185.55
0	05/01/2026	0001 General Fund	Fica/Medicare - Employee	PAYROLL TAXES-FEDERAL		17,213.38
0	05/01/2026	0001 General Fund	State Income Tax Withheld	PAYROLL TAXES-STATE		8,883.69
Check Total:						134,615.95
30740	05/01/2026	0001 General Fund	Garnishments	FRANCHISE TAX BOARD		100.00
Check Total:						100.00
30741	05/01/2026	0001 General Fund	Garnishments	MERCED COUNTY SHERIFF'S OFFICE		559.76
Check Total:						559.76
30742	05/04/2026	6000 Water Enterprise Fund	Special Departmental Expense	COLUMBIA MACHINE WORKS INC		2,610.00

Check Number	Check Date	Fund	Account Name	Vendor Name	Void	Amount
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Check Total:	2,610.00
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Report Total:	137,885.71
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Accounts Payable

Checks for Approval

User: jmurillo
 Printed: 5/7/2026 - 12:47 PM



City of
Atwater
 Community Pride City Wide

750 Bellevue Road, Atwater CA 95301

Check Number	Check Date	Fund	Account Name	Vendor Name	Void	Amount
0	05/07/2026	3066 Successor Agency Debt Service	Cash with Fiscal Agent	THE BANK OF NEW YORK MELLON		1,005,000.00
0	05/07/2026	6010 Sewer Enterprise Fund	Cash with Fiscal Agent	THE BANK OF NEW YORK MELLON		102,500.00
0	05/07/2026	6010 Sewer Enterprise Fund	Cash with Fiscal Agent	THE BANK OF NEW YORK MELLON		30,680.73
0	05/07/2026	6010 Sewer Enterprise Fund	Electronic Pmt Processing Exp	VANCO PAYMENT SOLUTIONS		36.03
0	05/07/2026	3066 Successor Agency Debt Service	Cash with Fiscal Agent	THE BANK OF NEW YORK MELLON		12,964.50
0	05/07/2026	6010 Sewer Enterprise Fund	Cash with Fiscal Agent	THE BANK OF NEW YORK MELLON		173,111.46
0	05/07/2026	6010 Sewer Enterprise Fund	Cash with Fiscal Agent	THE BANK OF NEW YORK MELLON		64,583.33
0	05/07/2026	6000 Water Enterprise Fund	Electronic Pmt Processing Exp	VANCO PAYMENT SOLUTIONS		36.03
0	05/07/2026	6020 Sanitation Enterprise Fund	Electronic Pmt Processing Exp	VANCO PAYMENT SOLUTIONS		36.03
Check Total:						1,388,948.11
30743	05/07/2026	0001 General Fund	Special Departmental Expense	AIRGAS USA LLC		153.05
Check Total:						153.05
30744	05/07/2026	0001 General Fund	Special Departmental Expense	ALLSTAR FIRE EQUIPMENT INC		256.90
Check Total:						256.90
30745	05/07/2026	0001 General Fund	Professional Services	ALLWAYS TOWING LLC		600.00
30745	05/07/2026	0001 General Fund	Professional Services	ALLWAYS TOWING LLC		300.00
Check Total:						900.00
30746	05/07/2026	0001 General Fund	Special Departmental Expense	AMAZON CAPITAL SERVICES		35.09
30746	05/07/2026	0001 General Fund	Special Departmental Expense	AMAZON CAPITAL SERVICES		20.90
30746	05/07/2026	0004 Public Safety Trans & Use Tax	Machinery & Equipment	AMAZON CAPITAL SERVICES		156.48
30746	05/07/2026	7000 Internal Service Fund	Uniform & Clothing Expense	AMAZON CAPITAL SERVICES		39.13
30746	05/07/2026	0001 General Fund	Special Departmental Expense	AMAZON CAPITAL SERVICES		67.02
30746	05/07/2026	6000 Water Enterprise Fund	Office Supplies	AMAZON CAPITAL SERVICES		30.99
30746	05/07/2026	0001 General Fund	Special Departmental Expense	AMAZON CAPITAL SERVICES		20.90
30746	05/07/2026	0001 General Fund	Special Departmental Expense	AMAZON CAPITAL SERVICES		58.38
30746	05/07/2026	0001 General Fund	Office Supplies	AMAZON CAPITAL SERVICES		-19.56
30746	05/07/2026	7030 Information Technology Fund	Special Departmental Expense	AMAZON CAPITAL SERVICES		126.18
30746	05/07/2026	0001 General Fund	Special Departmental Expense	AMAZON CAPITAL SERVICES		76.39

Check Number	Check Date	Fund	Account Name	Vendor Name	Void	Amount
30746	05/07/2026	6000 Water Enterprise Fund	Special Departmental Expense	AMAZON CAPITAL SERVICES		14.13
30746	05/07/2026	0001 General Fund	Special Departmental Expense	AMAZON CAPITAL SERVICES		430.64
30746	05/07/2026	0001 General Fund	Various Classes	AMAZON CAPITAL SERVICES		25.97
30746	05/07/2026	0004 Public Safety Trans & Use Tax	Machinery & Equipment	AMAZON CAPITAL SERVICES		15.34
30746	05/07/2026	0001 General Fund	Special Departmental Expense	AMAZON CAPITAL SERVICES		47.49
30746	05/07/2026	0001 General Fund	Special Departmental Expense	AMAZON CAPITAL SERVICES		44.83
30746	05/07/2026	0001 General Fund	Special Departmental Expense	AMAZON CAPITAL SERVICES		100.02
30746	05/07/2026	0001 General Fund	Special Departmental Expense	AMAZON CAPITAL SERVICES		72.32
30746	05/07/2026	0001 General Fund	Special Departmental Expense	AMAZON CAPITAL SERVICES		201.48
30746	05/07/2026	0001 General Fund	Special Departmental Expense	AMAZON CAPITAL SERVICES		220.29
30746	05/07/2026	0001 General Fund	Special Departmental Expense	AMAZON CAPITAL SERVICES		116.21
30746	05/07/2026	7000 Internal Service Fund	Special Departmental Expense	AMAZON CAPITAL SERVICES		62.08
30746	05/07/2026	7000 Internal Service Fund	Special Departmental Expense	AMAZON CAPITAL SERVICES		27.49
30746	05/07/2026	0001 General Fund	Office Supplies	AMAZON CAPITAL SERVICES		11.63
30746	05/07/2026	0001 General Fund	Office Supplies	AMAZON CAPITAL SERVICES		43.49
30746	05/07/2026	0001 General Fund	Youth Indoor Soccer	AMAZON CAPITAL SERVICES		43.49
30746	05/07/2026	0001 General Fund	Special Departmental Expense	AMAZON CAPITAL SERVICES		145.84
30746	05/07/2026	0001 General Fund	Special Departmental Expense	AMAZON CAPITAL SERVICES		40.18
30746	05/07/2026	0001 General Fund	Special Departmental Expense	AMAZON CAPITAL SERVICES		166.26
30746	05/07/2026	0001 General Fund	Special Departmental Expense	AMAZON CAPITAL SERVICES		53.84
30746	05/07/2026	0001 General Fund	Special Departmental Expense	AMAZON CAPITAL SERVICES		-64.84
30746	05/07/2026	0001 General Fund	Special Departmental Expense	AMAZON CAPITAL SERVICES		121.36
30746	05/07/2026	0001 General Fund	Special Departmental Expense	AMAZON CAPITAL SERVICES		143.03
30746	05/07/2026	0001 General Fund	Special Departmental Expense	AMAZON CAPITAL SERVICES		77.36
30746	05/07/2026	0001 General Fund	Office Supplies	AMAZON CAPITAL SERVICES		5.44
30746	05/07/2026	6010 Sewer Enterprise Fund	Special Departmental Expense	AMAZON CAPITAL SERVICES		27.77
30746	05/07/2026	0001 General Fund	Special Departmental Expense	AMAZON CAPITAL SERVICES		143.57
30746	05/07/2026	6000 Water Enterprise Fund	Special Departmental Expense	AMAZON CAPITAL SERVICES		13.88
30746	05/07/2026	0001 General Fund	Special Departmental Expense	AMAZON CAPITAL SERVICES		862.61
30746	05/07/2026	6000 Water Enterprise Fund	Office Supplies	AMAZON CAPITAL SERVICES		63.23
30746	05/07/2026	0001 General Fund	Special Departmental Expense	AMAZON CAPITAL SERVICES		32.57
30746	05/07/2026	0001 General Fund	Special Departmental Expense	AMAZON CAPITAL SERVICES		42.93
30746	05/07/2026	0001 General Fund	Special Departmental Expense	AMAZON CAPITAL SERVICES		83.13
30746	05/07/2026	0001 General Fund	Special Departmental Expense	AMAZON CAPITAL SERVICES		124.20
30746	05/07/2026	0001 General Fund	Special Departmental Expense	AMAZON CAPITAL SERVICES		96.07
30746	05/07/2026	0001 General Fund	Special Departmental Expense	AMAZON CAPITAL SERVICES		201.48
30746	05/07/2026	0001 General Fund	Special Departmental Expense	AMAZON CAPITAL SERVICES		9.45
30746	05/07/2026	0004 Public Safety Trans & Use Tax	Machinery & Equipment	AMAZON CAPITAL SERVICES		19.56
30746	05/07/2026	0001 General Fund	Special Departmental Expense	AMAZON CAPITAL SERVICES		261.00
30746	05/07/2026	0001 General Fund	Special Departmental Expense	AMAZON CAPITAL SERVICES		14.76
30746	05/07/2026	0001 General Fund	Special Departmental Expense	AMAZON CAPITAL SERVICES		26.13
30746	05/07/2026	0001 General Fund	Special Departmental Expense	AMAZON CAPITAL SERVICES		201.48
30746	05/07/2026	0001 General Fund	Special Departmental Expense	AMAZON CAPITAL SERVICES		13.04
30746	05/07/2026	0001 General Fund	Special Departmental Expense	AMAZON CAPITAL SERVICES		105.60

Check Number	Check Date	Fund	Account Name	Vendor Name	Void	Amount
30746	05/07/2026	0001 General Fund	Special Departmental Expense	AMAZON CAPITAL SERVICES		7.60
30746	05/07/2026	0001 General Fund	Special Departmental Expense	AMAZON CAPITAL SERVICES		39.27
30746	05/07/2026	0001 General Fund	Special Departmental Expense	AMAZON CAPITAL SERVICES		239.12
30746	05/07/2026	0004 Public Safety Trans & Use Tax	Machinery & Equipment	AMAZON CAPITAL SERVICES		15.34
30746	05/07/2026	0001 General Fund	Special Departmental Expense	AMAZON CAPITAL SERVICES		135.60
30746	05/07/2026	0001 General Fund	Youth Indoor Soccer	AMAZON CAPITAL SERVICES		121.79
30746	05/07/2026	0001 General Fund	Various Classes	AMAZON CAPITAL SERVICES		42.88
30746	05/07/2026	0001 General Fund	Special Departmental Expense	AMAZON CAPITAL SERVICES		144.84
30746	05/07/2026	0001 General Fund	Various Classes	AMAZON CAPITAL SERVICES		29.35
30746	05/07/2026	0001 General Fund	Special Departmental Expense	AMAZON CAPITAL SERVICES		76.11
30746	05/07/2026	6000 Water Enterprise Fund	Special Departmental Expense	AMAZON CAPITAL SERVICES		328.47
30746	05/07/2026	0001 General Fund	Office Supplies	AMAZON CAPITAL SERVICES		20.03
30746	05/07/2026	0001 General Fund	Special Departmental Expense	AMAZON CAPITAL SERVICES		161.93
30746	05/07/2026	7030 Information Technology Fund	Special Departmental Expense	AMAZON CAPITAL SERVICES		431.82
30746	05/07/2026	7000 Internal Service Fund	Special Departmental Expense	AMAZON CAPITAL SERVICES		59.30
30746	05/07/2026	0001 General Fund	Special Departmental Expense	AMAZON CAPITAL SERVICES		346.09
30746	05/07/2026	0001 General Fund	Special Departmental Expense	AMAZON CAPITAL SERVICES		10.86
30746	05/07/2026	0001 General Fund	Special Departmental Expense	AMAZON CAPITAL SERVICES		29.15
30746	05/07/2026	0001 General Fund	Special Departmental Expense	AMAZON CAPITAL SERVICES		15.99
30746	05/07/2026	0001 General Fund	Special Departmental Expense	AMAZON CAPITAL SERVICES		18.59
30746	05/07/2026	0001 General Fund	Special Departmental Expense	AMAZON CAPITAL SERVICES		25.50
30746	05/07/2026	0001 General Fund	Various Classes	AMAZON CAPITAL SERVICES		28.94
30746	05/07/2026	0001 General Fund	Special Departmental Expense	AMAZON CAPITAL SERVICES		70.66
30746	05/07/2026	0001 General Fund	Special Departmental Expense	AMAZON CAPITAL SERVICES		79.12
30746	05/07/2026	6000 Water Enterprise Fund	Special Departmental Expense	AMAZON CAPITAL SERVICES		34.76
30746	05/07/2026	0001 General Fund	Special Departmental Expense	AMAZON CAPITAL SERVICES		77.36
30746	05/07/2026	6000 Water Enterprise Fund	Office Supplies	AMAZON CAPITAL SERVICES		8.25
30746	05/07/2026	0001 General Fund	Office Supplies	AMAZON CAPITAL SERVICES		19.56
30746	05/07/2026	0001 General Fund	Special Departmental Expense	AMAZON CAPITAL SERVICES		82.46
30746	05/07/2026	0001 General Fund	Special Departmental Expense	AMAZON CAPITAL SERVICES		239.12
30746	05/07/2026	1011 Gas Tax/Street Improvement	Special Departmental Expense	AMAZON CAPITAL SERVICES		32.61
30746	05/07/2026	0004 Public Safety Trans & Use Tax	Machinery & Equipment	AMAZON CAPITAL SERVICES		-19.56
30746	05/07/2026	0001 General Fund	Special Departmental Expense	AMAZON CAPITAL SERVICES		103.53
30746	05/07/2026	0001 General Fund	Special Departmental Expense	AMAZON CAPITAL SERVICES		442.61
30746	05/07/2026	0001 General Fund	Special Departmental Expense	AMAZON CAPITAL SERVICES		90.33
30746	05/07/2026	0001 General Fund	Special Departmental Expense	AMAZON CAPITAL SERVICES		141.24
30746	05/07/2026	0001 General Fund	Office Supplies	AMAZON CAPITAL SERVICES		32.07
30746	05/07/2026	0001 General Fund	Special Departmental Expense	AMAZON CAPITAL SERVICES		211.53
30746	05/07/2026	0001 General Fund	Special Departmental Expense	AMAZON CAPITAL SERVICES		155.55
Check Total:						9,249.50
30747	05/07/2026	7000 Internal Service Fund	Operations & Maintenance	ASBURY ENVIRONMENTAL SERVICES		103.00
30747	05/07/2026	7000 Internal Service Fund	Operations & Maintenance	ASBURY ENVIRONMENTAL SERVICES		84.83

Check Number	Check Date	Fund	Account Name	Vendor Name	Void	Amount
					Check Total:	187.83
30748	05/07/2026	7000 Internal Service Fund	Operations & Maintenance	ASSOCIATES LOCK & SAFE SERVICE		21.65
					Check Total:	21.65
30749	05/07/2026	1011 Gas Tax/Street Improvement	Professional Services	ATWATER ELECTRIC		1,200.00
					Check Total:	1,200.00
30750	05/07/2026	7000 Internal Service Fund	Operations & Maintenance	AUTOZONE INC		615.15
30750	05/07/2026	7000 Internal Service Fund	Operations & Maintenance	AUTOZONE INC		18.69
30750	05/07/2026	7000 Internal Service Fund	Operations & Maintenance	AUTOZONE INC		-240.00
30750	05/07/2026	7000 Internal Service Fund	Operations & Maintenance	AUTOZONE INC		-60.00
30750	05/07/2026	7000 Internal Service Fund	Operations & Maintenance	AUTOZONE INC		211.88
30750	05/07/2026	7000 Internal Service Fund	Operations & Maintenance	AUTOZONE INC		514.86
30750	05/07/2026	7000 Internal Service Fund	Operations & Maintenance	AUTOZONE INC		49.51
30750	05/07/2026	0001 General Fund	Special Departmental Expense	AUTOZONE INC		60.62
30750	05/07/2026	7000 Internal Service Fund	Operations & Maintenance	AUTOZONE INC		1,230.31
30750	05/07/2026	7000 Internal Service Fund	Small Tools	AUTOZONE INC		37.67
					Check Total:	2,438.69
30751	05/07/2026	7000 Internal Service Fund	Special Departmental Expense	BIG CREEK LUMBER COMPANY		11.02
30751	05/07/2026	6000 Water Enterprise Fund	Special Departmental Expense	BIG CREEK LUMBER COMPANY		26.15
30751	05/07/2026	0001 General Fund	Special Departmental Expense	BIG CREEK LUMBER COMPANY		72.68
30751	05/07/2026	1011 Gas Tax/Street Improvement	Special Departmental Expense	BIG CREEK LUMBER COMPANY		5.03
30751	05/07/2026	1011 Gas Tax/Street Improvement	Special Departmental Expense	BIG CREEK LUMBER COMPANY		54.47
30751	05/07/2026	6010 Sewer Enterprise Fund	Special Departmental Expense	BIG CREEK LUMBER COMPANY		116.24
30751	05/07/2026	1011 Gas Tax/Street Improvement	Special Departmental Expense	BIG CREEK LUMBER COMPANY		29.07
30751	05/07/2026	6010 Sewer Enterprise Fund	Special Departmental Expense	BIG CREEK LUMBER COMPANY		23.03
30751	05/07/2026	1011 Gas Tax/Street Improvement	Special Departmental Expense	BIG CREEK LUMBER COMPANY		13.03
30751	05/07/2026	1011 Gas Tax/Street Improvement	Special Departmental Expense	BIG CREEK LUMBER COMPANY		31.97
30751	05/07/2026	0001 General Fund	Special Departmental Expense	BIG CREEK LUMBER COMPANY		46.41
30751	05/07/2026	1011 Gas Tax/Street Improvement	Special Departmental Expense	BIG CREEK LUMBER COMPANY		13.55
30751	05/07/2026	6000 Water Enterprise Fund	Special Departmental Expense	BIG CREEK LUMBER COMPANY		74.61
30751	05/07/2026	7000 Internal Service Fund	Special Departmental Expense	BIG CREEK LUMBER COMPANY		2.30
30751	05/07/2026	6000 Water Enterprise Fund	Special Departmental Expense	BIG CREEK LUMBER COMPANY		52.54
30751	05/07/2026	0001 General Fund	Special Departmental Expense	BIG CREEK LUMBER COMPANY		256.04
30751	05/07/2026	6010 Sewer Enterprise Fund	Special Departmental Expense	BIG CREEK LUMBER COMPANY		46.49
30751	05/07/2026	0001 General Fund	Special Departmental Expense	BIG CREEK LUMBER COMPANY		300.13
30751	05/07/2026	7000 Internal Service Fund	Special Departmental Expense	BIG CREEK LUMBER COMPANY		18.40
30751	05/07/2026	1011 Gas Tax/Street Improvement	Special Departmental Expense	BIG CREEK LUMBER COMPANY		41.29
30751	05/07/2026	6010 Sewer Enterprise Fund	Special Departmental Expense	BIG CREEK LUMBER COMPANY		94.69
30751	05/07/2026	1011 Gas Tax/Street Improvement	Special Departmental Expense	BIG CREEK LUMBER COMPANY		32.95

Check Number	Check Date	Fund	Account Name	Vendor Name	Void	Amount
30751	05/07/2026	0001 General Fund	Special Departmental Expense	BIG CREEK LUMBER COMPANY		34.88
30751	05/07/2026	1011 Gas Tax/Street Improvement	Special Departmental Expense	BIG CREEK LUMBER COMPANY		97.89
30751	05/07/2026	1011 Gas Tax/Street Improvement	Special Departmental Expense	BIG CREEK LUMBER COMPANY		42.27
30751	05/07/2026	6010 Sewer Enterprise Fund	Special Departmental Expense	BIG CREEK LUMBER COMPANY		319.32
30751	05/07/2026	6000 Water Enterprise Fund	Special Departmental Expense	BIG CREEK LUMBER COMPANY		122.08
					Check Total:	1,978.53
30752	05/07/2026	0001 General Fund	Bloss House	KRISTI BRAGA		350.00
					Check Total:	350.00
30753	05/07/2026	6010 Sewer Enterprise Fund	Special Departmental Expense	BRISCO ENTERPRISES INC		550.00
					Check Total:	550.00
30754	05/07/2026	7000 Internal Service Fund	Operations & Maintenance	BURTONS FIRE INC		37.29
					Check Total:	37.29
30755	05/07/2026	0001 General Fund	Community Center Rental	JAMES CARDOZA		-100.00
30755	05/07/2026	0001 General Fund	Community Center Deposits	JAMES CARDOZA		350.00
					Check Total:	250.00
30756	05/07/2026	7000 Internal Service Fund	Communications	COMCAST		1,680.49
					Check Total:	1,680.49
30757	05/07/2026	7000 Internal Service Fund	Utilities	COMCAST		272.79
					Check Total:	272.79
30758	05/07/2026	0001 General Fund	Special Departmental Expense	CPS HR CONSULTING		-35.00
30758	05/07/2026	0001 General Fund	Special Departmental Expense	CPS HR CONSULTING		-70.00
30758	05/07/2026	0001 General Fund	Special Departmental Expense	CPS HR CONSULTING		865.80
30758	05/07/2026	0001 General Fund	Special Departmental Expense	CPS HR CONSULTING		-70.00
30758	05/07/2026	0001 General Fund	Special Departmental Expense	CPS HR CONSULTING		-70.00
					Check Total:	620.80
30759	05/07/2026	7000 Internal Service Fund	Professional Services	D & D PEST CONTROL		38.00
30759	05/07/2026	7000 Internal Service Fund	Professional Services	D & D PEST CONTROL		55.00
30759	05/07/2026	7000 Internal Service Fund	Professional Services	D & D PEST CONTROL		56.00
30759	05/07/2026	7000 Internal Service Fund	Professional Services	D & D PEST CONTROL		38.00
30759	05/07/2026	7000 Internal Service Fund	Professional Services	D & D PEST CONTROL		56.00
30759	05/07/2026	7000 Internal Service Fund	Professional Services	D & D PEST CONTROL		38.00
30759	05/07/2026	7000 Internal Service Fund	Professional Services	D & D PEST CONTROL		44.00

Check Number	Check Date	Fund	Account Name	Vendor Name	Void	Amount
30759	05/07/2026	7000 Internal Service Fund	Professional Services	D & D PEST CONTROL		143.00
30759	05/07/2026	7000 Internal Service Fund	Professional Services	D & D PEST CONTROL		184.00
					Check Total:	652.00
30760	05/07/2026	7030 Information Technology Fund	Professional Services	DATA PATH		22.57
					Check Total:	22.57
30761	05/07/2026	0001 General Fund	Various Classes	MARY ANN DAVIS		455.00
					Check Total:	455.00
30762	05/07/2026	7000 Internal Service Fund	Operations & Maintenance	DELRAY TIRE		494.11
					Check Total:	494.11
30763	05/07/2026	0001 General Fund	Professional Services	DEPARTMENT OF JUSTICE		126.00
					Check Total:	126.00
30764	05/07/2026	1011 Gas Tax/Street Improvement	Special Departmental Expense	FASTENAL COMPANY		58.90
					Check Total:	58.90
30765	05/07/2026	7000 Internal Service Fund	Special Departmental Expense	FERGUSON WATERWORKS		420.02
					Check Total:	420.02
30766	05/07/2026	7000 Internal Service Fund	Professional Services	FRESNO ROOFING COMPANY, INC.		568.34
					Check Total:	568.34
30767	05/07/2026	0001 General Fund	Training	DAVE GOODWIN		50.00
					Check Total:	50.00
30768	05/07/2026	7000 Internal Service Fund	Special Departmental Expense	HOFFMAN SECURITY		254.31
30768	05/07/2026	7000 Internal Service Fund	Professional Services	HOFFMAN SECURITY		110.00
					Check Total:	364.31
30769	05/07/2026	0001 General Fund	Special Departmental Expense	HORIZON DISTRIBUTORS INC		1,928.09
30769	05/07/2026	0001 General Fund	Special Departmental Expense	HORIZON DISTRIBUTORS INC		28.96
30769	05/07/2026	1011 Gas Tax/Street Improvement	Special Departmental Expense	HORIZON DISTRIBUTORS INC		26.01
30769	05/07/2026	0001 General Fund	Special Departmental Expense	HORIZON DISTRIBUTORS INC		254.22
					Check Total:	2,237.28

Check Number	Check Date	Fund	Account Name	Vendor Name	Void	Amount
30770	05/07/2026	0001 General Fund	Track Meet	INGRAHAM TROPHIES		495.90
					Check Total:	495.90
30771	05/07/2026	7000 Internal Service Fund	Professional Services	JANI TEK CLEANING SOLUTIONS		14,281.65
					Check Total:	14,281.65
30772	05/07/2026	7000 Internal Service Fund	Operations & Maintenance	JOHN DEERE FINANCIAL		119.14
					Check Total:	119.14
30773	05/07/2026	7000 Internal Service Fund	Special Departmental Expense	JOHNSTONE SUPPLY FRESNO		124.12
					Check Total:	124.12
30774	05/07/2026	7000 Internal Service Fund	Professional Services	JORGENSEN COMPANY		289.15
					Check Total:	289.15
30775	05/07/2026	6010 Sewer Enterprise Fund	Special Departmental Expense	KELLOGG SUPPLY		86.58
30775	05/07/2026	6010 Sewer Enterprise Fund	Special Departmental Expense	KELLOGG SUPPLY		40.56
30775	05/07/2026	1011 Gas Tax/Street Improvement	Special Departmental Expense	KELLOGG SUPPLY		126.63
30775	05/07/2026	0001 General Fund	Special Departmental Expense	KELLOGG SUPPLY		53.03
30775	05/07/2026	6000 Water Enterprise Fund	Special Departmental Expense	KELLOGG SUPPLY		81.10
30775	05/07/2026	6010 Sewer Enterprise Fund	Special Departmental Expense	KELLOGG SUPPLY		142.85
					Check Total:	530.75
30776	05/07/2026	0001 General Fund	Special Departmental Expense	LN CURTIS & SONS		199.44
30776	05/07/2026	0001 General Fund	Special Departmental Expense	LN CURTIS & SONS		1,280.90
					Check Total:	1,480.34
30777	05/07/2026	0001 General Fund	Community Center Deposits	MARCELINA MALDONADO		210.00
					Check Total:	210.00
30778	05/07/2026	7000 Internal Service Fund	Operations & Maintenance	MCCOY TRUCK TIRE SERVICE		2,409.15
					Check Total:	2,409.15
30779	05/07/2026	0001 General Fund	Coed Volleyball	MERCED AREA SPORTS OFFICIALS, INC		300.00
30779	05/07/2026	0001 General Fund	Coed Volleyball	MERCED AREA SPORTS OFFICIALS, INC		180.00
					Check Total:	480.00
30780	05/07/2026	7000 Internal Service Fund	Operations & Maintenance	MERCED TRUCK & TRAILER INC.		542.72

Check Number	Check Date	Fund	Account Name	Vendor Name	Void	Amount
30780	05/07/2026	7000 Internal Service Fund	Operations & Maintenance	MERCED TRUCK & TRAILER INC.		3,033.67
30780	05/07/2026	7000 Internal Service Fund	Operations & Maintenance	MERCED TRUCK & TRAILER INC.		169.03
30780	05/07/2026	7000 Internal Service Fund	Operations & Maintenance	MERCED TRUCK & TRAILER INC.		3,033.67
30780	05/07/2026	7000 Internal Service Fund	Operations & Maintenance	MERCED TRUCK & TRAILER INC.		1,796.85
30780	05/07/2026	7000 Internal Service Fund	Operations & Maintenance	MERCED TRUCK & TRAILER INC.		26.15
30780	05/07/2026	7000 Internal Service Fund	Operations & Maintenance	MERCED TRUCK & TRAILER INC.		266.85
Check Total:						8,868.94
30781	05/07/2026	0001 General Fund	Uniform & Clothing Expense	METRO UNIFORM MERCED		219.59
Check Total:						219.59
30782	05/07/2026	6010 Sewer Enterprise Fund	Improvements Other Than Bldg	MID-VALLEY DISPOSAL LLC		50,000.00
30782	05/07/2026	1011 Gas Tax/Street Improvement	Special Departmental Expense	MID-VALLEY DISPOSAL LLC		28.00
30782	05/07/2026	1011 Gas Tax/Street Improvement	Special Departmental Expense	MID-VALLEY DISPOSAL LLC		28.00
30782	05/07/2026	1011 Gas Tax/Street Improvement	Special Departmental Expense	MID-VALLEY DISPOSAL LLC		43.48
30782	05/07/2026	1011 Gas Tax/Street Improvement	Special Departmental Expense	MID-VALLEY DISPOSAL LLC		28.68
Check Total:						50,128.16
30783	05/07/2026	7000 Internal Service Fund	Operations & Maintenance	NAPA AUTO PARTS		681.95
30783	05/07/2026	7000 Internal Service Fund	Operations & Maintenance	NAPA AUTO PARTS		-77.94
30783	05/07/2026	7000 Internal Service Fund	Operations & Maintenance	NAPA AUTO PARTS		-77.94
Check Total:						526.07
30784	05/07/2026	0001 General Fund	Community Center Deposits	ELIZABETH ORTIZ		350.00
Check Total:						350.00
30785	05/07/2026	5013 Pajaro Dunes LD	Utilities	PACIFIC GAS & ELECTRIC		25.69
30785	05/07/2026	5003 Wildwood Estates LD	Utilities	PACIFIC GAS & ELECTRIC		104.99
30785	05/07/2026	5001 Northwood Village LD	Utilities	PACIFIC GAS & ELECTRIC		459.99
30785	05/07/2026	1011 Gas Tax/Street Improvement	Utilities	PACIFIC GAS & ELECTRIC		54.19
30785	05/07/2026	6010 Sewer Enterprise Fund	Utilities	PACIFIC GAS & ELECTRIC		4,974.48
30785	05/07/2026	7000 Internal Service Fund	Utilities	PACIFIC GAS & ELECTRIC		951.38
30785	05/07/2026	5005 Shaffer Lakes West LD	Utilities	PACIFIC GAS & ELECTRIC		53.68
30785	05/07/2026	5019 Airport Business Park LD	Utilities	PACIFIC GAS & ELECTRIC		519.86
30785	05/07/2026	5004 Woodview Garland LA	Utilities	PACIFIC GAS & ELECTRIC		16.06
30785	05/07/2026	5007 Sierra Parks LD	Utilities	PACIFIC GAS & ELECTRIC		26.29
30785	05/07/2026	6000 Water Enterprise Fund	Utilities	PACIFIC GAS & ELECTRIC		37,026.58
30785	05/07/2026	0001 General Fund	Utilities	PACIFIC GAS & ELECTRIC		7,190.87
30785	05/07/2026	5008 Shaffer Lakes East LD	Utilities	PACIFIC GAS & ELECTRIC		216.78
30785	05/07/2026	5002 Orchard Park Estates LD	Utilities	PACIFIC GAS & ELECTRIC		134.01
30785	05/07/2026	5009 Price Annexation LD	Utilities	PACIFIC GAS & ELECTRIC		895.51

Check Number	Check Date	Fund	Account Name	Vendor Name	Void	Amount
30785	05/07/2026	0001 General Fund	Utilities	PACIFIC GAS & ELECTRIC		1,334.46
30785	05/07/2026	6000 Water Enterprise Fund	Utilities	PACIFIC GAS & ELECTRIC		14,756.36
30785	05/07/2026	1011 Gas Tax/Street Improvement	Utilities	PACIFIC GAS & ELECTRIC		15,388.75
30785	05/07/2026	5017 Cottage Gardens LD	Utilities	PACIFIC GAS & ELECTRIC		-8.96
30785	05/07/2026	5011 Sandlewood Square LD	Utilities	PACIFIC GAS & ELECTRIC		28.90
30785	05/07/2026	7000 Internal Service Fund	Utilities	PACIFIC GAS & ELECTRIC		5,304.69
30785	05/07/2026	5036 Atwater South LD	Utilities	PACIFIC GAS & ELECTRIC		5.84
30785	05/07/2026	0001 General Fund	Utilities	PACIFIC GAS & ELECTRIC		512.70
30785	05/07/2026	5006 Woodhaven LD	Utilities	PACIFIC GAS & ELECTRIC		17.70
Check Total:						89,990.80
30786	05/07/2026	0001 General Fund	Special Departmental Expense	PACIFIC STORAGE COMPANY		292.10
Check Total:						292.10
30787	05/07/2026	0001 General Fund	Castle Park Deposits	MARIA RODRIGUEZ-CANCHOLA		200.00
Check Total:						200.00
30788	05/07/2026	0001 General Fund	Community Center Deposits	DAVID SALDIVAR		350.00
Check Total:						350.00
30789	05/07/2026	1018 SB1-Road Maint & Rehab RMRA	Pavement Markings	SIERRA TRAFFIC MARKINGS INC		8,988.00
Check Total:						8,988.00
30790	05/07/2026	0001 General Fund	Professional Services	STERICYCLE INC		41.42
Check Total:						41.42
30791	05/07/2026	0001 General Fund	Community Center Deposits	JOTI TAKHAR		350.00
Check Total:						350.00
30792	05/07/2026	7000 Internal Service Fund	Professional Services	TRIPP SECURITY SYSTEMS		33.00
Check Total:						33.00
30793	05/07/2026	6010 Sewer Enterprise Fund	Special Departmental Expense	ULINE		60.33
30793	05/07/2026	6000 Water Enterprise Fund	Special Departmental Expense	ULINE		60.32
Check Total:						120.65
30794	05/07/2026	0001 General Fund	Castle Park Deposits	RAY VILLEGAS		200.00

Check Number	Check Date	Fund	Account Name	Vendor Name	Void	Amount
					Check Total:	200.00
30795	05/07/2026	7010 Employee Benefits Fund	Vision Insurance	VISION SERVICE PLAN (CA)		1,208.10
					Check Total:	1,208.10
30796	05/07/2026	1011 Gas Tax/Street Improvement	Special Departmental Expense	WATERFORD IRRIGATION SUPPLY, INC		9.10
30796	05/07/2026	0001 General Fund	Special Departmental Expense	WATERFORD IRRIGATION SUPPLY, INC		11.94
30796	05/07/2026	1011 Gas Tax/Street Improvement	Special Departmental Expense	WATERFORD IRRIGATION SUPPLY, INC		11.81
					Check Total:	32.85
30797	05/07/2026	7000 Internal Service Fund	Utilities	WEST COAST GAS COMPANY INC		32.82
					Check Total:	32.82
30798	05/07/2026	6010 Sewer Enterprise Fund	Special Departmental Expense	WINTON HARDWARE		12.02
					Check Total:	12.02
					Report Total:	1,596,908.88

Warrant Summary April 30, 2026

Prepared By: Joseph Murillo, Accounting Technician
Accounts Payable Warrant

Date	Description	Amount
4/24/26 - 4/29/26	Prewrittens (Checks Processed Between Warrants)	\$ -
4/30/2026	Warrant	\$ 295,448.15
Total		\$ 295,448.15

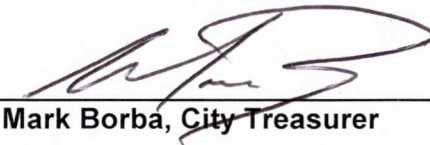
Additional Warrants		
Date	Description	Amount
Total		\$ -

Payroll		
Date	Description	Amount
Total		\$ -

Grand Total: **\$ 295,448.15**



Anna Nicholas, Finance Director



Mark Borba, City Treasurer

Accounts Payable

Checks for Approval

User: jmurillo
 Printed: 4/30/2026 - 5:59 PM



City of
Atwater
Community Pride City Wide

750 Bellevue Road, Atwater CA 95301

Check Number	Check Date	Fund	Account Name	Vendor Name	Void	Amount
0	04/30/2026	7030 Information Technology Fund	Memberships & Subscriptions	CHASE		480.00
0	04/30/2026	0001 General Fund	Printing & Advertising	CHASE		208.07
0	04/30/2026	0001 General Fund	Training	CHASE		33.66
0	04/30/2026	0001 General Fund	Travel/Conferences/Meetings	CHASE		40.00
0	04/30/2026	7000 Internal Service Fund	Operations & Maintenance	CHASE		34.02
0	04/30/2026	0001 General Fund	Uniform & Clothing Expense	CHASE		49.39
0	04/30/2026	0001 General Fund	Youth Basketball	CHASE		1,139.59
0	04/30/2026	7000 Internal Service Fund	Operations & Maintenance	CHASE		175.00
0	04/30/2026	0001 General Fund	Special Departmental Expense	CHASE		96.80
0	04/30/2026	0001 General Fund	Training	CHASE		23.47
0	04/30/2026	0001 General Fund	Special Departmental Expense	CHASE		9.81
0	04/30/2026	0001 General Fund	Training	CHASE		549.74
0	04/30/2026	6010 Sewer Enterprise Fund	Rents & Leases	UBEO WEST LLC		169.77
0	04/30/2026	7000 Internal Service Fund	Special Departmental Expense	CHASE		43.21
0	04/30/2026	6000 Water Enterprise Fund	Travel/Conferences/Meetings	CHASE		742.96
0	04/30/2026	0001 General Fund	Training	CHASE		79.93
0	04/30/2026	0001 General Fund	Special Departmental Expense	CHASE		743.58
0	04/30/2026	7000 Internal Service Fund	Operations & Maintenance	CHASE		220.08
0	04/30/2026	7000 Internal Service Fund	Special Departmental Expense	CHASE		69.98
0	04/30/2026	0001 General Fund	Small Tools	CHASE		85.44
0	04/30/2026	0001 General Fund	Training	CHASE		100.00
0	04/30/2026	0001 General Fund	Training	CHASE		895.53
0	04/30/2026	0001 General Fund	Memberships & Subscriptions	CHASE		100.00
0	04/30/2026	0001 General Fund	Rents & Leases	UBEO WEST LLC		372.49
0	04/30/2026	0001 General Fund	Office Supplies	CHASE		43.50
0	04/30/2026	0001 General Fund	Fire Marshal Supplies	CHASE		30.00
0	04/30/2026	0001 General Fund	Training	CHASE		21.55
0	04/30/2026	0001 General Fund	Training	CHASE		945.18
0	04/30/2026	0001 General Fund	Special Departmental Expense	CHASE		14.04
0	04/30/2026	0001 General Fund	Training	CHASE		75.00
0	04/30/2026	0001 General Fund	Office Supplies	CHASE		1.00
0	04/30/2026	0001 General Fund	Training	CHASE		172.95
0	04/30/2026	0001 General Fund	Rents & Leases	UBEO WEST LLC		339.50
0	04/30/2026	7010 Employee Benefits Fund	Health Insurance, Retirees	MIDAMERICA ADMINISTRATIVE & RETIREMI		56,212.44

Check Number	Check Date	Fund	Account Name	Vendor Name	Void	Amount
0	04/30/2026	0001 General Fund	Travel/Conferences/Meetings	CHASE		1,341.36
0	04/30/2026	0001 General Fund	Travel/Conferences/Meetings	CHASE		19.95
0	04/30/2026	0001 General Fund	Special Departmental Expense	CHASE		209.00
0	04/30/2026	0001 General Fund	Printing & Advertising	CHASE		170.46
0	04/30/2026	0001 General Fund	Special Departmental Expense	CHASE		343.84
0	04/30/2026	7000 Internal Service Fund	Operations & Maintenance	CHASE		30.01
0	04/30/2026	0001 General Fund	Special Departmental Expense	CHASE		60.75
0	04/30/2026	7000 Internal Service Fund	Operations & Maintenance	CHASE		174.68
0	04/30/2026	0001 General Fund	Travel/Conferences/Meetings	CHASE		25.12
0	04/30/2026	0001 General Fund	Printing & Advertising	CHASE		141.20
0	04/30/2026	6000 Water Enterprise Fund	Rents & Leases	UBEO WEST LLC		169.77
0	04/30/2026	0001 General Fund	Office Supplies	CHASE		56.50
0	04/30/2026	0001 General Fund	Youth Basketball	CHASE		8.69
0	04/30/2026	7000 Internal Service Fund	Special Departmental Expense	CHASE		36.00
0	04/30/2026	0001 General Fund	Printing & Advertising	CHASE		463.02
0	04/30/2026	0001 General Fund	Castle Youth Center Expense	CHASE		59.51
0	04/30/2026	0001 General Fund	Rents & Leases	UBEO WEST LLC		397.34
0	04/30/2026	0001 General Fund	Operations & Maintenance	CHASE		35.00
0	04/30/2026	7000 Internal Service Fund	Professional Services	CHASE		125.00
0	04/30/2026	0004 Public Safety Trans & Use Tax	Machinery & Equipment	CHASE		602.53
0	04/30/2026	0001 General Fund	Training	CHASE		75.00
0	04/30/2026	0001 General Fund	Printing & Advertising	CHASE		1,340.87
0	04/30/2026	0001 General Fund	Youth Basketball	CHASE		234.12
0	04/30/2026	0001 General Fund	Memberships & Subscriptions	CHASE		100.00
0	04/30/2026	0004 Public Safety Trans & Use Tax	Machinery & Equipment	CHASE		748.13
0	04/30/2026	0001 General Fund	Training	CHASE		549.74
0	04/30/2026	0001 General Fund	Printing & Advertising	CHASE		147.47
0	04/30/2026	0001 General Fund	Rents & Leases	UBEO WEST LLC		112.86
0	04/30/2026	0001 General Fund	Special Departmental Expense	CHASE		700.03
0	04/30/2026	7000 Internal Service Fund	Professional Services	CHASE		90.00
0	04/30/2026	0001 General Fund	Travel/Conferences/Meetings	CHASE		80.00
0	04/30/2026	0001 General Fund	Memberships & Subscriptions	CHASE		60.00
0	04/30/2026	7030 Information Technology Fund	Special Departmental Expense	CHASE		27.06
0	04/30/2026	7000 Internal Service Fund	Operations & Maintenance	CHASE		54.97
0	04/30/2026	7000 Internal Service Fund	Operations & Maintenance	CHASE		8.69
0	04/30/2026	7000 Internal Service Fund	Special Departmental Expense	CHASE		43.37
0	04/30/2026	0001 General Fund	Special Departmental Expense	CHASE		846.60
0	04/30/2026	0001 General Fund	Rents & Leases	UBEO WEST LLC		397.28
0	04/30/2026	0001 General Fund	Printing & Advertising	CHASE		754.00
0	04/30/2026	0001 General Fund	Rents & Leases	UBEO WEST LLC		634.57
0	04/30/2026	0001 General Fund	Printing & Advertising	CHASE		130.75
0	04/30/2026	7000 Internal Service Fund	Operations & Maintenance	CHASE		139.87
0	04/30/2026	0001 General Fund	Travel/Conferences/Meetings	CHASE		33.66
0	04/30/2026	0001 General Fund	Operations & Maintenance	CHASE		1,155.64

Check Number	Check Date	Fund	Account Name	Vendor Name	Void	Amount
0	04/30/2026	0001 General Fund	Office Supplies	CHASE		14.11
0	04/30/2026	0001 General Fund	Travel/Conferences/Meetings	CHASE		40.00
0	04/30/2026	0001 General Fund	Travel/Conferences/Meetings	CHASE		25.44
0	04/30/2026	7030 Information Technology Fund	Memberships & Subscriptions	CHASE		23.19
0	04/30/2026	0001 General Fund	Special Departmental Expense	CHASE		206.00
0	04/30/2026	6001 Water Fund Capital Replacement	Installation-New Water Meters	AQUA METRIC		1,132.43
0	04/30/2026	0001 General Fund	Travel/Conferences/Meetings	CHASE		40.00
0	04/30/2026	0001 General Fund	Special Departmental Expense	CHASE		554.14
0	04/30/2026	0001 General Fund	Rents & Leases	UBEO WEST LLC		420.71
0	04/30/2026	7030 Information Technology Fund	Memberships & Subscriptions	CHASE		12.78
0	04/30/2026	0001 General Fund	Rents & Leases	UBEO WEST LLC		437.39
0	04/30/2026	0001 General Fund	Travel/Conferences/Meetings	CHASE		866.73
0	04/30/2026	0001 General Fund	Special Departmental Expense	CHASE		15.43
0	04/30/2026	0001 General Fund	Special Departmental Expense	CHASE		248.82
0	04/30/2026	0001 General Fund	Special Departmental Expense	CHASE		593.33
0	04/30/2026	0001 General Fund	Travel/Conferences/Meetings	CHASE		40.00
0	04/30/2026	7000 Internal Service Fund	Special Departmental Expense	CHASE		68.15
0	04/30/2026	0001 General Fund	Special Departmental Expense	CHASE		99.85
0	04/30/2026	0001 General Fund	Easter Egg Hunt	CHASE		144.88
0	04/30/2026	0001 General Fund	Easter Egg Hunt	CHASE		46.76
0	04/30/2026	0001 General Fund	Travel/Conferences/Meetings	CHASE		40.00
0	04/30/2026	0001 General Fund	Training	CHASE		64.43
0	04/30/2026	6010 Sewer Enterprise Fund	Special Departmental Expense	CHASE		94.50
0	04/30/2026	0001 General Fund	Printing & Advertising	CHASE		1,189.83
0	04/30/2026	0001 General Fund	Special Departmental Expense	CHASE		52.02
0	04/30/2026	0001 General Fund	Training	CHASE		68.00
0	04/30/2026	0001 General Fund	Easter Egg Hunt	CHASE		129.94
0	04/30/2026	6000 Water Enterprise Fund	Special Departmental Expense	CHASE		94.50
0	04/30/2026	0001 General Fund	Travel/Conferences/Meetings	CHASE		1,157.36
Check Total:						85,172.81
30675	04/30/2026	0001 General Fund	Office Supplies	AAA WORKSPACE		65.10
30675	04/30/2026	0001 General Fund	Office Supplies	AAA WORKSPACE		258.42
30675	04/30/2026	0001 General Fund	Office Supplies	AAA WORKSPACE		130.39
30675	04/30/2026	0001 General Fund	Office Supplies	AAA WORKSPACE		65.20
30675	04/30/2026	0001 General Fund	Office Supplies	AAA WORKSPACE		130.39
30675	04/30/2026	0001 General Fund	Office Supplies	AAA WORKSPACE		130.39
30675	04/30/2026	0001 General Fund	Office Supplies	AAA WORKSPACE		-130.39
30675	04/30/2026	0001 General Fund	Office Supplies	AAA WORKSPACE		-65.20
30675	04/30/2026	0001 General Fund	Office Supplies	AAA WORKSPACE		65.20
30675	04/30/2026	0001 General Fund	Office Supplies	AAA WORKSPACE		-65.20
30675	04/30/2026	0001 General Fund	Office Supplies	AAA WORKSPACE		130.39
30675	04/30/2026	0001 General Fund	Office Supplies	AAA WORKSPACE		195.59

Check Number	Check Date	Fund	Account Name	Vendor Name	Void	Amount
30675	04/30/2026	0001 General Fund	Office Supplies	AAA WORKSPACE		65.20
30675	04/30/2026	0001 General Fund	Office Supplies	AAA WORKSPACE		65.20
30675	04/30/2026	0001 General Fund	Office Supplies	AAA WORKSPACE		130.39
30675	04/30/2026	0001 General Fund	Office Supplies	AAA WORKSPACE		130.39
30675	04/30/2026	0001 General Fund	Office Supplies	AAA WORKSPACE		130.39
30675	04/30/2026	0001 General Fund	Office Supplies	AAA WORKSPACE		65.20
30675	04/30/2026	0001 General Fund	Office Supplies	AAA WORKSPACE		-65.20
30675	04/30/2026	0001 General Fund	Office Supplies	AAA WORKSPACE		65.20
30675	04/30/2026	0001 General Fund	Office Supplies	AAA WORKSPACE		65.20
30675	04/30/2026	0001 General Fund	Office Supplies	AAA WORKSPACE		65.20
30675	04/30/2026	0001 General Fund	Office Supplies	AAA WORKSPACE		65.20
30675	04/30/2026	0001 General Fund	Office Supplies	AAA WORKSPACE		130.39
30675	04/30/2026	0001 General Fund	Office Supplies	AAA WORKSPACE		65.20
30675	04/30/2026	0001 General Fund	Office Supplies	AAA WORKSPACE		130.39
30675	04/30/2026	0001 General Fund	Office Supplies	AAA WORKSPACE		65.20
30675	04/30/2026	0001 General Fund	Office Supplies	AAA WORKSPACE		65.20
30675	04/30/2026	0001 General Fund	Office Supplies	AAA WORKSPACE		130.39
30675	04/30/2026	0001 General Fund	Office Supplies	AAA WORKSPACE		-95.68
30675	04/30/2026	0001 General Fund	Office Supplies	AAA WORKSPACE		130.39
30675	04/30/2026	0001 General Fund	Office Supplies	AAA WORKSPACE		95.68
Check Total:						2,409.81
30676	04/30/2026	6010 Sewer Enterprise Fund	Accounts Payable	AANE INC.		36.92
30676	04/30/2026	6000 Water Enterprise Fund	Accounts Payable	AANE INC.		207.62
Check Total:						244.54
30677	04/30/2026	6010 Sewer Enterprise Fund	Professional Services	ABS DIRECT INC		808.90
30677	04/30/2026	6000 Water Enterprise Fund	Professional Services	ABS DIRECT INC		808.89
30677	04/30/2026	6020 Sanitation Enterprise Fund	Office Supplies	ABS DIRECT INC		2,066.67
30677	04/30/2026	6000 Water Enterprise Fund	Office Supplies	ABS DIRECT INC		2,066.66
30677	04/30/2026	6020 Sanitation Enterprise Fund	Professional Services	ABS DIRECT INC		808.90
30677	04/30/2026	6010 Sewer Enterprise Fund	Office Supplies	ABS DIRECT INC		2,066.67
Check Total:						8,626.69
30678	04/30/2026	6000 Water Enterprise Fund	Special Departmental Expense	AM CONSTRUCTION SUPPLY, INC.		815.59
Check Total:						815.59
30679	04/30/2026	0001 General Fund	Special Departmental Expense	ATWATER TINT		1,810.00
Check Total:						1,810.00
30680	04/30/2026	0001 General Fund	Professional Services	BEST BEST & KRIEGER		3,299.10

Check Number	Check Date	Fund	Account Name	Vendor Name	Void	Amount
30680	04/30/2026	7020 Risk Management Fund	Professional Services	BEST BEST & KRIEGER		4,250.00
30680	04/30/2026	0001 General Fund	Professional Services	BEST BEST & KRIEGER		8,906.20
30680	04/30/2026	0001 General Fund	Professional Services	BEST BEST & KRIEGER		180.67
30680	04/30/2026	0001 General Fund	Professional Services	BEST BEST & KRIEGER		1,504.80
30680	04/30/2026	7020 Risk Management Fund	Professional Services	BEST BEST & KRIEGER		573.40
30680	04/30/2026	0001 General Fund	Professional Services	BEST BEST & KRIEGER		1,112.50
30680	04/30/2026	7020 Risk Management Fund	Professional Services	BEST BEST & KRIEGER		5,482.50
30680	04/30/2026	0001 General Fund	Professional Services	BEST BEST & KRIEGER		194.50
30680	04/30/2026	6010 Sewer Enterprise Fund	Professional Services	BEST BEST & KRIEGER		124.40
30680	04/30/2026	7020 Risk Management Fund	Professional Services	BEST BEST & KRIEGER		467.50
Check Total:						26,095.57
30681	04/30/2026	6000 Water Enterprise Fund	Professional Services	BLACK WATER CONSULTING ENGINEERING,		4,450.50
Check Total:						4,450.50
30682	04/30/2026	7000 Internal Service Fund	Operations & Maintenance	BURTONS FIRE INC		478.47
30682	04/30/2026	7000 Internal Service Fund	Operations & Maintenance	BURTONS FIRE INC		1,105.06
Check Total:						1,583.53
30683	04/30/2026	6020 Sanitation Enterprise Fund	Accounts Payable	C.W. BROWER INC		4.87
30683	04/30/2026	6010 Sewer Enterprise Fund	Accounts Payable	C.W. BROWER INC		6.87
30683	04/30/2026	6000 Water Enterprise Fund	Accounts Payable	C.W. BROWER INC		6.54
Check Total:						18.28
30684	04/30/2026	7000 Internal Service Fund	Utilities	COMCAST		13.19
Check Total:						13.19
30685	04/30/2026	1011 Gas Tax/Street Improvement	Special Departmental Expense	CONSOLIDATED ELECTRICAL DISTRIBUTORS		189.44
30685	04/30/2026	1011 Gas Tax/Street Improvement	Special Departmental Expense	CONSOLIDATED ELECTRICAL DISTRIBUTORS		31.39
Check Total:						220.83
30686	04/30/2026	6010 Sewer Enterprise Fund	Professional Services	COOPER CONTROLS INC		3,492.00
Check Total:						3,492.00
30687	04/30/2026	7000 Internal Service Fund	Professional Services	DELRAY TIRE		225.00
30687	04/30/2026	7000 Internal Service Fund	Operations & Maintenance	DELRAY TIRE		18.43
Check Total:						243.43
30688	04/30/2026	7000 Internal Service Fund	Professional Services	DONLEE PUMP COMPANY		637.50
30688	04/30/2026	7000 Internal Service Fund	Operations & Maintenance	DONLEE PUMP COMPANY		2,942.58

Check Number	Check Date	Fund	Account Name	Vendor Name	Void	Amount
					Check Total:	3,580.08
30689	04/30/2026	7000 Internal Service Fund	Professional Services	ELITE IRON FENCING		450.00
30689	04/30/2026	7000 Internal Service Fund	Special Departmental Expense	ELITE IRON FENCING		2,895.00
					Check Total:	3,345.00
30690	04/30/2026	0001 General Fund	Uniform & Clothing Expense	ELITE UNIFORMS		103.91
30690	04/30/2026	0001 General Fund	Uniform & Clothing Expense	ELITE UNIFORMS		129.88
30690	04/30/2026	0001 General Fund	Uniform & Clothing Expense	ELITE UNIFORMS		278.17
30690	04/30/2026	0001 General Fund	Uniform & Clothing Expense	ELITE UNIFORMS		324.71
					Check Total:	836.67
30691	04/30/2026	7020 Risk Management Fund	Employment Risk Management	EMPLOYMENT RISK MANAGEMENT AUTHOR		4,668.50
					Check Total:	4,668.50
30692	04/30/2026	1011 Gas Tax/Street Improvement	Special Departmental Expense	EWING IRRIGATION PRODUCTS INC.		786.92
					Check Total:	786.92
30693	04/30/2026	6000 Water Enterprise Fund	Accounts Payable	EXECUTIVES PROPERTY MANAGEMENT		171.36
					Check Total:	171.36
30694	04/30/2026	6000 Water Enterprise Fund	Special Departmental Expense	FERGUSON WATERWORKS		3,319.05
30694	04/30/2026	6000 Water Enterprise Fund	Special Departmental Expense	FERGUSON WATERWORKS		485.44
30694	04/30/2026	6000 Water Enterprise Fund	Special Departmental Expense	FERGUSON WATERWORKS		2,720.70
					Check Total:	6,525.19
30695	04/30/2026	0001 General Fund	Professional Services	FOSTER & FOSTER INC		17,000.00
					Check Total:	17,000.00
30696	04/30/2026	6000 Water Enterprise Fund	Accounts Payable	KENDAL GERRARD		85.52
					Check Total:	85.52
30697	04/30/2026	6000 Water Enterprise Fund	Accounts Payable	JOSIAH GOINS		152.48
30697	04/30/2026	6010 Sewer Enterprise Fund	Accounts Payable	JOSIAH GOINS		9.16
30697	04/30/2026	6020 Sanitation Enterprise Fund	Accounts Payable	JOSIAH GOINS		6.49
					Check Total:	168.13
30698	04/30/2026	6000 Water Enterprise Fund	Special Departmental Expense	GRAINGER		588.05

Check Number	Check Date	Fund	Account Name	Vendor Name	Void	Amount
					Check Total:	588.05
30699	04/30/2026	0001 General Fund	Professional Services	HDL COREN & CONE		3,546.97
					Check Total:	3,546.97
30700	04/30/2026	7000 Internal Service Fund	Utilities	HOFFMAN SECURITY		187.00
30700	04/30/2026	7000 Internal Service Fund	Professional Services	HOFFMAN SECURITY		298.92
30700	04/30/2026	7000 Internal Service Fund	Utilities	HOFFMAN SECURITY		915.00
30700	04/30/2026	7000 Internal Service Fund	Utilities	HOFFMAN SECURITY		477.90
					Check Total:	1,878.82
30701	04/30/2026	6000 Water Enterprise Fund	Special Departmental Expense	HORIZON DISTRIBUTORS INC		1,010.03
					Check Total:	1,010.03
30702	04/30/2026	1011 Gas Tax/Street Improvement	Special Departmental Expense	JAM SERVICES INC		609.00
30702	04/30/2026	1011 Gas Tax/Street Improvement	Professional Services	JAM SERVICES INC		326.25
30702	04/30/2026	1018 SB1-Road Maint & Rehab RMRA	Pavement Markings	JAM SERVICES INC		2,805.75
30702	04/30/2026	1018 SB1-Road Maint & Rehab RMRA	Pavement Markings	JAM SERVICES INC		3,197.25
30702	04/30/2026	1011 Gas Tax/Street Improvement	Special Departmental Expense	JAM SERVICES INC		1,563.93
					Check Total:	8,502.18
30703	04/30/2026	7000 Internal Service Fund	Operations & Maintenance	KEYES TRUCK CENTER		313.10
					Check Total:	313.10
30704	04/30/2026	1013 Local Transportation Fund	Fruitland Ave Rd Improvements	LAWRENCE BACKHOE SERVICE INC		19,550.00
					Check Total:	19,550.00
30705	04/30/2026	0001 General Fund	Professional Services	LEIST AND ASSOCIATES		2,255.00
					Check Total:	2,255.00
30706	04/30/2026	0001 General Fund	Community Center Deposits	ANA MARTINEZ		210.00
					Check Total:	210.00
30707	04/30/2026	6000 Water Enterprise Fund	Accounts Payable	TIFFANI MARTINEZ		166.23
					Check Total:	166.23
30708	04/30/2026	7000 Internal Service Fund	Professional Services	MCAULEY MOTORS		630.00
30708	04/30/2026	7000 Internal Service Fund	Operations & Maintenance	MCAULEY MOTORS		480.43

Check Number	Check Date	Fund	Account Name	Vendor Name	Void	Amount
					Check Total:	1,110.43
30709	04/30/2026	7000 Internal Service Fund	Professional Services	MCCOY TRUCK TIRE SERVICE		368.00
30709	04/30/2026	7000 Internal Service Fund	Operations & Maintenance	MCCOY TRUCK TIRE SERVICE		27.06
					Check Total:	395.06
30710	04/30/2026	0001 General Fund	Coed Volleyball	MERCED AREA SPORTS OFFICIALS, INC		300.00
30710	04/30/2026	0001 General Fund	Youth Basketball	MERCED AREA SPORTS OFFICIALS, INC		660.00
					Check Total:	960.00
30711	04/30/2026	7000 Internal Service Fund	Operations & Maintenance	MERCED CHEVROLET		158.44
30711	04/30/2026	7000 Internal Service Fund	Operations & Maintenance	MERCED CHEVROLET		325.06
30711	04/30/2026	7000 Internal Service Fund	Operations & Maintenance	MERCED CHEVROLET		-121.85
30711	04/30/2026	7000 Internal Service Fund	Operations & Maintenance	MERCED CHEVROLET		75.84
					Check Total:	437.49
30712	04/30/2026	6000 Water Enterprise Fund	Special Departmental Expense	MERCED IRRIGATION DISTRICT		213.84
30712	04/30/2026	6000 Water Enterprise Fund	Special Departmental Expense	MERCED IRRIGATION DISTRICT		89.76
					Check Total:	303.60
30713	04/30/2026	7000 Internal Service Fund	Operations & Maintenance	MERCED TRUCK & TRAILER INC.		257.85
30713	04/30/2026	7000 Internal Service Fund	Operations & Maintenance	MERCED TRUCK & TRAILER INC.		55.99
30713	04/30/2026	7000 Internal Service Fund	Operations & Maintenance	MERCED TRUCK & TRAILER INC.		56.11
					Check Total:	369.95
30714	04/30/2026	6010 Sewer Enterprise Fund	Utilities	PACIFIC GAS & ELECTRIC		147.39
30714	04/30/2026	1011 Gas Tax/Street Improvement	Utilities	PACIFIC GAS & ELECTRIC		107.43
30714	04/30/2026	0001 General Fund	Utilities	PACIFIC GAS & ELECTRIC		153.58
30714	04/30/2026	0001 General Fund	Utilities	PACIFIC GAS & ELECTRIC		494.23
					Check Total:	902.63
30715	04/30/2026	6020 Sanitation Enterprise Fund	Accounts Payable	ELOY RODRIGUEZ COCOTZIN		38.53
					Check Total:	38.53
30716	04/30/2026	7000 Internal Service Fund	Professional Services	SAN JOAQUIN VALLEY AIR POLLUTION CON		972.00
					Check Total:	972.00
30717	04/30/2026	6010 Sewer Enterprise Fund	Utilities	SIEMENS FINANCIAL SERVICES, INC.		16,643.07
30717	04/30/2026	6010 Sewer Enterprise Fund	Utilities	SIEMENS FINANCIAL SERVICES, INC.		9,043.49

Check Number	Check Date	Fund	Account Name	Vendor Name	Void	Amount
					Check Total:	25,686.56
30718	04/30/2026	1011 Gas Tax/Street Improvement	Special Departmental Expense	SIERRA MATERIALS & TRUCKING COMPANY		556.69
					Check Total:	556.69
30719	04/30/2026	6000 Water Enterprise Fund	Accounts Payable	JESSICA SILVA		201.11
30719	04/30/2026	6010 Sewer Enterprise Fund	Accounts Payable	JESSICA SILVA		36.65
30719	04/30/2026	6020 Sanitation Enterprise Fund	Accounts Payable	JESSICA SILVA		25.95
					Check Total:	263.71
30720	04/30/2026	6000 Water Enterprise Fund	Special Departmental Expense	SPRINGBROOK HOLDING COMPANY LLC		1,625.00
30720	04/30/2026	6000 Water Enterprise Fund	Special Departmental Expense	SPRINGBROOK HOLDING COMPANY LLC		2,375.00
30720	04/30/2026	6010 Sewer Enterprise Fund	Electronic Pmt Processing Exp	SPRINGBROOK HOLDING COMPANY LLC		522.08
30720	04/30/2026	6020 Sanitation Enterprise Fund	Electronic Pmt Processing Exp	SPRINGBROOK HOLDING COMPANY LLC		522.09
30720	04/30/2026	6000 Water Enterprise Fund	Special Departmental Expense	SPRINGBROOK HOLDING COMPANY LLC		1,687.50
30720	04/30/2026	6000 Water Enterprise Fund	Electronic Pmt Processing Exp	SPRINGBROOK HOLDING COMPANY LLC		522.08
					Check Total:	7,253.75
30721	04/30/2026	1011 Gas Tax/Street Improvement	Special Departmental Expense	STEPPING STONE NURSERY		129.27
					Check Total:	129.27
30722	04/30/2026	6000 Water Enterprise Fund	Special Departmental Expense	SUPERIOR POOL PRODUCTS LLC		936.90
30722	04/30/2026	6000 Water Enterprise Fund	Special Departmental Expense	SUPERIOR POOL PRODUCTS LLC		1,138.22
30722	04/30/2026	6000 Water Enterprise Fund	Special Departmental Expense	SUPERIOR POOL PRODUCTS LLC		758.81
30722	04/30/2026	6000 Water Enterprise Fund	Special Departmental Expense	SUPERIOR POOL PRODUCTS LLC		978.15
30722	04/30/2026	6000 Water Enterprise Fund	Special Departmental Expense	SUPERIOR POOL PRODUCTS LLC		410.38
30722	04/30/2026	6000 Water Enterprise Fund	Special Departmental Expense	SUPERIOR POOL PRODUCTS LLC		2,322.90
30722	04/30/2026	6000 Water Enterprise Fund	Special Departmental Expense	SUPERIOR POOL PRODUCTS LLC		929.16
					Check Total:	7,474.52
30723	04/30/2026	0001 General Fund	Professional Services	TAYLOR VETERINARY HOSPITAL		172.23
					Check Total:	172.23
30724	04/30/2026	7000 Internal Service Fund	Professional Services	THE COATS COMPANY LLC		407.00
30724	04/30/2026	7000 Internal Service Fund	Operations & Maintenance	THE COATS COMPANY LLC		35.00
					Check Total:	442.00
30725	04/30/2026	0001 General Fund	Professional Services	T-MOBILE USA INC		200.00

Check Number	Check Date	Fund	Account Name	Vendor Name	Void	Amount
					Check Total:	200.00 ✓
30726	04/30/2026	7030 Information Technology Fund	Communications	TPX COMMUNICATIONS		13,690.97
					Check Total:	13,690.97 ✓
30727	04/30/2026	7000 Internal Service Fund	Utilities	TRIPP SECURITY SYSTEMS		33.00
					Check Total:	33.00 ✓
30728	04/30/2026	7000 Internal Service Fund	Operations & Maintenance	TURF STAR INC		2,106.46
30728	04/30/2026	7000 Internal Service Fund	Professional Services	TURF STAR INC		1,180.00
					Check Total:	3,286.46 ✓
30729	04/30/2026	7000 Internal Service Fund	Special Departmental Expense	ULINE		14.24
30729	04/30/2026	6000 Water Enterprise Fund	Special Departmental Expense	ULINE		52.58
30729	04/30/2026	7000 Internal Service Fund	Special Departmental Expense	ULINE		30.01
					Check Total:	96.83 ✓
30730	04/30/2026	6000 Water Enterprise Fund	Professional Services	VALLEY UTILITIE CONSTRUCTION, INC.		1,000.00
30730	04/30/2026	6000 Water Enterprise Fund	Special Departmental Expense	VALLEY UTILITIE CONSTRUCTION, INC.		1,000.00
					Check Total:	2,000.00 ✓
30731	04/30/2026	7000 Internal Service Fund	Operations & Maintenance	VAN DE POL		14,241.55
30731	04/30/2026	7000 Internal Service Fund	Operations & Maintenance	VAN DE POL		256.60
					Check Total:	14,498.15 ✓
30732	04/30/2026	6000 Water Enterprise Fund	Accounts Payable	EDELMIRA VARGAS PEREZ		175.41
					Check Total:	175.41 ✓
30733	04/30/2026	7010 Employee Benefits Fund	Vision Insurance	VISION SERVICE PLAN (CA)		8.79
30733	04/30/2026	7010 Employee Benefits Fund	Vision Insurance	VISION SERVICE PLAN (CA)		1,151.49
					Check Total:	1,160.28 ✓
30734	04/30/2026	6010 Sewer Enterprise Fund	Special Departmental Expense	VISTA PAINT CORPORATION		138.56
					Check Total:	138.56 ✓
30735	04/30/2026	0001 General Fund	Castle Park Deposits	EMILY WAGNER		200.00
					Check Total:	200.00 ✓

Check Number	Check Date	Fund	Account Name	Vendor Name	Void	Amount
30736	04/30/2026	6001 Water Fund Capital Replacement	Installation-New Water Meters	WATERFORD IRRIGATION SUPPLY, INC		73.73
30736	04/30/2026	6001 Water Fund Capital Replacement	Installation-New Water Meters	WATERFORD IRRIGATION SUPPLY, INC		190.86
30736	04/30/2026	6001 Water Fund Capital Replacement	Installation-New Water Meters	WATERFORD IRRIGATION SUPPLY, INC		18.68
30736	04/30/2026	6001 Water Fund Capital Replacement	Installation-New Water Meters	WATERFORD IRRIGATION SUPPLY, INC		213.69
30736	04/30/2026	6001 Water Fund Capital Replacement	Installation-New Water Meters	WATERFORD IRRIGATION SUPPLY, INC		67.05
30736	04/30/2026	6001 Water Fund Capital Replacement	Installation-New Water Meters	WATERFORD IRRIGATION SUPPLY, INC		25.84
30736	04/30/2026	6001 Water Fund Capital Replacement	Installation-New Water Meters	WATERFORD IRRIGATION SUPPLY, INC		89.80
30736	04/30/2026	6010 Sewer Enterprise Fund	Special Departmental Expense	WATERFORD IRRIGATION SUPPLY, INC		63.96
30736	04/30/2026	6001 Water Fund Capital Replacement	Installation-New Water Meters	WATERFORD IRRIGATION SUPPLY, INC		40.36
30736	04/30/2026	6001 Water Fund Capital Replacement	Installation-New Water Meters	WATERFORD IRRIGATION SUPPLY, INC		3.50
30736	04/30/2026	6001 Water Fund Capital Replacement	Installation-New Water Meters	WATERFORD IRRIGATION SUPPLY, INC		9.37
30736	04/30/2026	6001 Water Fund Capital Replacement	Installation-New Water Meters	WATERFORD IRRIGATION SUPPLY, INC		569.76
Check Total:						1,366.60
30737	04/30/2026	6000 Water Enterprise Fund	Special Departmental Expense	WINTON HARDWARE		32.30
30737	04/30/2026	6010 Sewer Enterprise Fund	Special Departmental Expense	WINTON HARDWARE		92.62
Check Total:						124.92
30738	04/30/2026	0001 General Fund	Community Center Deposits	GEULEE YANG		350.00
30738	04/30/2026	0001 General Fund	Community Center Deposits	GEULEE YANG		210.00
Check Total:						560.00
30739	04/30/2026	6000 Water Enterprise Fund	Accounts Payable	JAMES ZOPOLOS		64.03
Check Total:						64.03
Report Total:						295,448.15

Accounts Payable

Checks by Date - Detail by Check Date

User: jmurillo
 Printed: 4/30/2026 6:03 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	04/30/2026	
	3312026	Motorola - Speaker		99.85
	3312026	Town and Country Resort - Training Stay		549.74
	3312026	76 - Fuel		175.00
	3312026	BBK Law - SB 827 Training		75.00
	3312026	Victorian Inn - Conference Stay		742.96
	3312026	Future Ford of Clovis - Service		125.00
	3312026	UBER - Conference Ride		19.95
	3312026	Ruben And Ozzys Oyster Bar & Grill - Conferen		25.12
	3312026	Hyatt Regency - Conference Stay		1,341.36
	3312026	CACEO - Membership Dues		100.00
	3312026	DotUpdate.com - MCS-150 Filing		94.50
	3312026	Ebay - Less Lethal Conversion Kits		602.53
	3312026	Dalesio - Helmet Magnets		748.13
	3312026	McClatchy Advertising - Newspaper AD		1,189.83
	3312026	CMRTA - Meeting Registration Fee		40.00
	3312026	Fairfield By Marriott - Training Hotel Stay		945.18
	3312026	Fairfield By Marriott - Training Hotel Stay		895.53
	3312026	Pilot - Fuel		34.02
	3312026	The Home Depot - Filters		69.98
	3312026	The Sign Guys - Decals		743.58
	3312026	Crown Awards - Trophy Plate		8.69
	3312026	Alaska Airlines - Checked Bag		40.00
	3312026	Tractor Supply - Hose		8.69
	3312026	BBK Law - SB 827 Training		75.00
	3312026	Town and Country Resort - Training Meal		23.47
	3312026	The UPS Store - Shipping		15.43
	3312026	Courtyard By Marriott - Training Hotel Stay		172.95
	3312026	CACEO - Membership Dues		100.00
	3312026	Northern California Fire Prevention Officers Ass		30.00
	3312026	CSMFO - Membership Renewal		60.00
	3312026	Lowes - Tools		85.44
	3312026	Sirchie - Crime Scene Supplies		343.84
	3312026	The Home Depot - Tools		59.51
	3312026	Town and Country Resort - Training Meal		64.43
	3312026	Arco - Fuel		174.68
	3312026	Walmart - Station 42 Toilet Seat		43.37
	3312026	JamF - Subscription		480.00
	3312026	Merced County Recorder - Parcel Information		56.50
	3312026	Town and Country Resort - Training Stay		549.74
	3312026	Town and Country Resort - Training Meal		21.55
	3312026	McClatchy Advertising - Newspaper AD		754.00
	3312026	Lowes - Chamber of Commerce Signs		36.00
	3312026	Lowes - Exit Signs		68.15
	3312026	Postal Connections - Overnight Shipping Envelo		1.00
	3312026	McClatchy Advertising - Newspaper AD		208.07
	3312026	McClatchy Advertising - Newspaper AD		141.20
	3312026	Costco - Easter Event Items		129.94
	3312026	CMRTA - Meeting Registration Fee		40.00

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
3312026		Hyatt Regency - Conference Stay		1,157.36
3312026		Chevron - Fuel		139.87
3312026		Lowes - Osborn Park Snack Shack Sink Parts		248.82
3312026		Electrify America - EV Charge		30.01
3312026		Crown Awards - Youth Basketball Trophies		1,139.59
3312026		Lowes - Exit Signs		43.21
3312026		Walmart - Flash Drive		27.06
3312026		South West Airlines - Checked Bag		35.00
3312026		McClatchy Advertising - Newspaper AD		1,340.87
3312026		Alaska Airlines - Checked Bag		40.00
3312026		Bills Pizza - Conference Meal		25.44
3312026		76 - Fuel		54.97
3312026		Crown Awards - Dispatcher & Officer of The Ye:		209.00
3312026		McClatchy Advertising - Newspaper AD		170.46
3312026		Motorola - Speaker Cable		60.75
3312026		Alask Airlines - Checked Bag		80.00
3312026		McClatchy Advertising - Newspaper AD		130.75
3312026		American Communication Systems - Microphon		700.03
3312026		The Home Depot - Hardware		9.81
3312026		Sunny Truck & RV Wash Inc - Acid Wash		90.00
3312026		DotUpdate.com - MCS-150 Filing		94.50
3312026		First American Data Tree - Subscription		206.00
3312026		Crown Awards - Youth Basketball Trophies		234.12
3312026		Staples - Office Supplies		14.11
3312026		Dollar Tree - Easter Event Items		46.76
3312026		The Home Depot - hardware Supplies		14.04
3312026		Hobby Lobby - Easter Event Items		144.88
3312026		Coins For Anything - Challenge Coins		554.14
3312026		Future Ford of Clovis - Service		220.08
3312026		Sirchie - Crime Scene Supplies		96.80
3312026		Mimeo Printing - Business Cards		43.50
3312026		City of Fresno Airport - Training Parking		68.00
3312026		CMRTA - Meeting Registration Fee		40.00
3312026		Ebay - CSO Uniform Patches		49.39
3312026		Galls - Patrol Equipment		593.33
3312026		PGA Tour Grill - Training Meal		33.66
3312026		El Agave - Training Meal		79.93
3312026		The Sign Guys - Decals		846.60
3312026		CSMFO - Webinar		100.00
3312026		Renaissance - Conference Stay		866.73
3312026		GoDaddy - Domain Renewal		23.19
3312026		GoDaddy - Domain Protection		12.78
3312026		Grannys Pantry - Merced County Meeting		52.02
3312026		Renaissance - Conference Stay		1,155.64
3312026		McClatchy Advertising - Newspaper AD		463.02
3312026		PGA Tour Grill - Training Meal		33.66
3312026		McClatchy Advertising - Newspaper AD		147.47
Total for this ACH Check for Vendor CHA999:				24,376.26
Total for 4/30/2026:				24,376.26
Report Total (1 checks):				24,376.26



CITY OF ATWATER

AUDIT & FINANCE

ACTION MINUTES

February 23, 2026

Council Chambers – 750 Bellevue Road, Atwater, California

CALL TO ORDER

The Audit and Finance Committee meeting was called to order at 5:00 PM.

PLEDGE OF ALLEGIANCE:

Deferred to Regular Council Meeting.

ROLL CALL

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

SUBSEQUENT NEED ITEMS: None.

APPROVAL OF AGENDA:

Motion to approve the agenda as posted.

MOTION: Borba

SECOND: Rochester

VOTE: Motion passed unanimously.

NOMINATION AND APPOINTMENT OF AUDIT AND FINANCE COMMITTEE CHAIRPERSON

Motion to appoint Committee Chair Ambriz to remain as Committee Chair for the remainder of calendar year 2026.

MOTION: Borba
SECOND: Rochester
VOTE: Motion passed. (Ambriz opposed)

**NOMINATION AND APPOINTMENT OF AUDIT AND FINANCE COMMITTEE
VICE CHAIRPERSON**

Motion to appoint Committee Vice Chair Rochester to remain as Committee Vice Chair for the remainder of calendar year 2026.

MOTION: Borba
SECOND: Ambriz
VOTE: Motion passed unanimously.

MINUTES

October 13, 2025 – Special Meeting
Motion to approve minutes as listed.

MOTION: Rochester
SECOND: Borba
VOTE: Motion passed unanimously.

FUNDING AND BUDGET MATTERS

Treasurer's Report – December 31, 2025
Motion to approve Treasurer's Report as listed.

MOTION: Ambriz
SECOND: Rochester
VOTE: Motion passed.

REPORTS AND PRESENTATIONS FROM STAFF

Verbal Finance Update
Finance Operations Manager Tejeda provided a verbal update regarding the 3rd quarterly report on sales tax and business activity, Q3 top 100 sales tax generators, and the City's sales & use tax forecast summary.

COMMENTS FROM THE PUBLIC

Notice to the public was read.
No one came forward.


COMMITTEE MEMBER MATTERS

Committee Members provided comments and acknowledgments.

ADJOURNMENT

The meeting adjourned at 5:07 PM.

APPROVED:



DANNY AMBRIZ
COMMITTEE CHAIR

ATTEST:



GISELA PERALTA
RECORDING SECRETARY



**CITY COUNCIL
AND
HOUSING SUCCESSOR TO THE
ATWATER REDEVELOPMENT AGENCY**

ACTION MINUTES

April 13, 2026

Council Chambers – 750 Bellevue Road, Atwater, California

CALL TO ORDER

The City Council/Board of Directors meeting was called to order at 6:00 PM.

INVOCATION:

Provided by Mark Racasens of Atwater Victory Baptist Church.

PLEDGE OF ALLEGIANCE:

Led by City Council Member Raymond.

ROLL CALL

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

SUBSEQUENT NEED ITEMS: None

APPROVAL OF AGENDA:

Motion to approve the agenda as posted.

MOTION: Cale

SECOND: Rochester

VOTE: Motion passed unanimously.

PRESENTATIONS:**Oath of Office - Police Officer**

City Clerk Billings gave the ceremonial oath of office to the newly appointed Police Officer Andreas Solis.

COMMENTS FROM THE PUBLIC

Public comments were received regarding a business, a young person receiving an award, community projects, new church leadership and events, grants and youth leadership and the unhoused in areas of the City.

CONSENT CALENDAR:

Items Removed for Separate Consideration and Discussion: Item 2 and 6.

Motion to approve Consent Calendar as amended.

MOTION: Cale

SECOND: Rochester

VOTE: Motion passed unanimously.

Approved Items:

- **Item 1:** Treasurer's Report – February 28, 2026
- **Item 3 :** Minutes (Citizens' Oversight Committee) – September 9, 2025 – Regular meeting
- **Item 4 :** Minutes (City Council) – February 21, 2026 – Special meeting, March 28, 2026 – Special meeting
- **Item 5:** Adoption of Resolution No. 3600-26 awarding and approving the Restated Joint Powers Agreement for the Transit Joint Powers Authority for Merced County; and, in a form approved by the City Attorney, and authorizing and directing the Mayor to execute the agreement on behalf of the City.
- **Item 7:** Adoption of Resolution No.3602-26 approving Budget Amendment No.11 amending Fiscal Year 2025-26 Budget regarding Green Sands Utilities Extension/Canal Creek Crossing Project; and adopt Resolution No.3603-26 awarding a Professional Service Agreement, in a form approved by the City Attorney, to Black Water Consulting Engineers of Modesto, CA in an amount not to exceed \$499,968.00 for Engineering Design for the Green Sands Avenue Utilities Extension/Canal Creek Crossing; and authorize and direct the City Manager, or his designee, to execute the contract on behalf of the City
- **Item 8:** Adoption of Resolution No. HSA 2026-1 Approving and authorizing to receive and file the Housing Successor Agency Annual Report for FY 2024-25.
- **Item 9:** Adoption of Resolution 3604-26 Approving and Authorizing to receive and file the Housing Element Annual Progress Report ("APR") for calendar year 2025; and direct the City Manager to submit the APR to the California Department of

Housing and Community Development (“HCD”) and the Governor’s Office of Planning and Research (“OPR”).

- **Item 10:** Approval of a fee waiver requested by the Merced County Registrar of Voters to use the Atwater Community Center during the upcoming June 2, 2026 Statewide Direct Primary Election and the November 3, 2026 Statewide General Election as an 11-day Vote Center for each election; and authorizes and directs the City Manager, or designee, to execute any and all documents necessary to waive the facility rental fees associated with Merced County Registrar of Voters using the Atwater Community Center as a Voting Assistance Center.
- **Item 11:** Authorizes and approves a Purchase Agreement (Purchase Order) with Cooks Communications of Fresno, California, for the purchase of Ten (10) new portable radios & accessories; and authorizes and directs the City Manager, or designee, to execute the purchase on behalf of the City.

Motion to approve Item 2

Receive and file Warrants – March 12, 2026, March 26, 2026, April 2, 2026, April 9, 2026

MOTION: Rochester

SECOND: Raymond

VOTE: Motion passed unanimously

Motion to approve Item 6

Adoption of Resolution No. 3601-26 approving Amendment No.3 with CCME, Inc., in a form approved by the City Attorney, by increasing the not-to-exceed amount by an additional \$100,000 for Race Communication Fiber Installation Project; and authorizing the City Manager to execute Amendment No.3 on behalf of the City.

MOTION: Cale

SECOND: Raymond

VOTE: Motion passed unanimously

REPORTS AND PRESENTATIONS FROM STAFF:

Awarding a General Construction Contract with Consolidated Engineering Inc. for Overlaying Various Streets Throughout the City Project

MOTION: Council Member Ambriz motioned to adopt a Resolution No. 3605-26 approving Budget Amendment No. 12 amending Fiscal Year 2025-2026 regarding overlaying various streets throughout the City; and Adopt Resolution No. 3606-26 awarding a General Construction Contract, in a form approved by the City Attorney, to Consolidated Engineering Inc. of Valley Springs, CA, for the Overlaying Various Streets Throughout the City Project, City Project 26-04, Bid Call No. 736-26, in an amount not to exceed \$913,252.50 and authority construction contract change orders up to an

aggregate amount of \$45,662.62 (5%); and authorize and direct the City Manager or designee to execute all contract documents on behalf of the City.

SECOND: Rochester

VOTE: Motion passed unanimously

Fire Department Update

CAL Fire Battalion Chief Randol provided the 2025 annual and quarterly update.

Police Department Quarterly Update

Police Chief McEachin provided the 2025 annual and quarterly update.

Community Development Department Quarterly Update

Community Development Director Hanson Lan provided the quarterly update.

Discussion and Possible Direction Regarding City-Owned Water Tower Property

MOTION: Council Member Raymond motioned to begin a Surplus Lands Act process for the Water Tower property. The motion dies due to lack of a second.

CITY COUNCIL MATTERS

Council Members and Mayor Pro Tem 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; Employee Organizations: AFSCME Local 2703 - Miscellaneous Employees Unit

REPORT OUT FROM CLOSED SESSION:

City Attorney reported City Council convened and there was no reportable action.

ADJOURNMENT

The meeting adjourned at 8:29 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: May 11, 2026
TO: Mayor and City Council
FROM: Anna Nicholas, Finance Director
PREPARED BY: Anna Nicholas, Finance Director
SUBJECT: **Approving an Amendment and Extension No. 3 for Professional Services Agreement with Badawi & Associates, Certified Public Accountants, for Professional Audit Services for the City of Atwater for Fiscal years ending June 30, 2026 through 2028, with optional two (2) subsequent years (Finance Director Nicholas)**

RECOMMENDED COUNCIL ACTION

Adoption of Resolution No. 3612-26 approving Contract Amendment and Extension No. 3 with Badawi & Associates, Certified Public Accountants and the City of Atwater, in a form approved by the City Attorney, for professional auditing services; and authorizing the City Manager to execute the Contract amendment and extension on behalf of the City.

I. BACKGROUND/ANALYSIS:

I. BACKGROUND:

The City entered into an agreement with Badawi & Associates, Certified Public Accountants, in April 2021, to perform professional independent auditing services. The existing professional auditing services agreement is for Fiscal Year (FY) 2020-21 through FY 2022-23, with the option to add two additional fiscal years, FY 2023-24 and FY 2024-25. The City engaged the auditing firm for the additional 2-year option through Contract Amendment No. 1 and Contract Amendment No. 2. To comply with government code, and to exercise prudent fiduciary oversight, professional auditing services are required beyond the scope of the current contract extension. Badawi & Associates, Certified Public Accountants, is able to satisfy the professional auditing service needs of the City.

II. ANALYSIS:

California Government Code section 1236 requires auditors to be independent of the activities they audit; for the services to be in accordance with generally accepted auditing standards; and for the audit work to be performed under the specified

standards contained in the Government Auditing Standards issued by the Comptroller General of the United States. Badawi & Associates, Certified Public Accountants, is the current provider of professional auditing services for the City. The City is due to begin preliminary work for the FY 2025-26 in the spring of 2026.

Pursuant to Government Code 12410.6 (b), commencing with FY 2013-14, local agencies shall not employ a public accounting firm to provide audit services to a local agency if the lead audit partner or coordinating partner having primary responsibility for the audit, or the audit partner responsible for reviewing the audit, has performed audit services for that local agency for six consecutive fiscal years. The City has confirmed with Badawi & Associates, Certified Public Accountants, that the firm is able to rotate the lead audit partner, therefore, satisfying the requirement of the government code.

In addition to the audit of the fiscal year's financial statements, Badawi & Associates, Certified Public Accountants, provides the following services included in the proposed fee:

- Independent Auditor's Report on Financial Statements and Schedule of Expenditure of Federal Awards
- 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 on Compliance with Requirements Applicable to Each Major Program and Internal Control over Compliance in Accordance with the Uniform Guidance (if required)
- Schedule of Findings and Questioned Costs (if required)
- Auditor's Communication with Those Charged with Governance
- Annual Financial Report following the requirements and guidelines of the GFOA award program
- Gann Limit Agreed-upon Procedures
- State Controller's Report
- Street Report
- Schedule of Debt Service Coverage

Badawi & Associates, Certified Public Accountants, has consistently provided high-quality professional auditing services to the City, ensuring compliance with all accounting standards and regulatory compliance. This contract amendment and extension no. 3 are in compliance with government code and the City of Atwater Purchasing Policy. Approval of the contract amendment and extension no. 3 will allow for continuity in auditing services while striving to continue improving the City's timeliness for completing the required annual financial report.

II. FISCAL IMPACTS:

There is no fiscal impact for the current fiscal year, as funding for professional audit services have already been included in the operating budget adopted in June of 2025. The fiscal impact for future years, covered in the agreement, can be located in Exhibit B — Schedule of Professional Services, and is displayed here for ease of reference:

Schedule of Professional Fees

Service	(Additional – 2yr Opt. to Extend)				
	2025-26	2026-27	2027-28	2028-29	2029-30
City Audit / Financial Statements	\$ 31,837	\$ 32,792	\$ 33,776	\$ 34,789	\$ 35,833
Internal Control Review – Memo/Letter*	-	-	-	-	-
Gann Limit Agreed-upon Procedures	762	785	809	833	858
SCO City Financial Transactions Report	1,421	1,464	1,508	1,553	1,600
SCO Annual Street Report	1,421	1,464	1,508	1,553	1,600
Schedule of Debt Service Coverage - Wastewater Series 2017A & 2018A	762	785	809	833	858
Total	36,203	37,290	38,410	39,561	40,749

(Optional Services)

Single Audit – If Threshold has been exceeded.	2,070	2,132	2,196	2,262	2,330
Schedule of Debt Service Coverage – SA to Atwater RDA Series 2017A (if needed)	762	785	809	833	858
Total including Optional Services	\$ 39,035	\$ 40,207	\$ 41,415	\$ 42,656	\$ 43,937

* Included in cost for the Financial Statements audit at no additional cost.

Note: The above is an all-inclusive maximum price, including services, out-of-pocket expenses, meals, lodging, transportation, printing, and other costs.

III. LEGAL REVIEW:

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

IV. EXISTING POLICY:

This item is consistent with goal number one (1) of the City's Strategic Plan: to Ensure the City's Continued Financial Stability by remaining compliant with government code and other regulatory requirements.

V. ALTERNATIVES:

City Council can provide alternatives to the recommended Council Action.

VI. INTERDEPARTMENTAL COORDINATION:

N/A

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:

Agreement implementation.

Submitted by:



Anna Nicholas, Finance Director

Approved by:



Chris Hoem, City Manager

Attachments:

1. Resolution No. XXXX-26 Amendment No. 3 to City Agreement with Badawi & Associates
2. Contract Amendment-Badawi Associates Ext No 3 - Final 05112026
3. Atwater Proposal 2026



**CITY COUNCIL
OF THE
CITY OF ATWATER**

RESOLUTION NO. XXXX-26

**A RESOLUTION OF THE CITY COUNCIL OF THE
CITY OF ATWATER, CALIFORNIA, APPROVING
AMENDMENT NO. 3 TO A PROFESSIONAL
SERVICES AGREEMENT WITH BADAWI &
ASSOCIATES EFFECTIVE MAY 11, 2026, FOR
PROFESSIONAL AUDIT SERVICES, AND
AUTHORIZING THE MAYOR TO SIGN THE
AGREEMENT ON BEHALF OF THE CITY OF
ATWATER**

WHEREAS, the City of Atwater desires to Approve Amendment No. 3 to the contract with Badawi & Associates for professional audit services for fiscal years of 2025-26, 2026-27, and 2027-28, with the option to add two additional fiscal years of 2027-28, and 2028-29.

WHEREAS, Badawi & Associates is a licensed Certified Public Accounting firm with the ability to provide the professional accounting services required by the City.

WHEREAS, Under the Original Agreement, Extension No. 1, and Extension No. 2, Professional has provided auditor services to City for the last five consecutive fiscal years, and Professional has represented that it has additional qualified auditors on staff to be able to rotate the lead audit partner, coordinating audit partner and/or audit partner responsible for reviewing the audit for City, as applicable, following the 2025-26 audit, which will be the sixth consecutive year in which Professional will provide audit services to the City.

WHEREAS, The City finds that an amendment to the Original Agreement allowing for an extension of Professional's auditor services of three further years is permitted by Government Code section 12410.6(b), provided that the lead audit partner or coordinating audit partner having primary responsibility for the audit, or the audit partner responsible for reviewing the audit, as applicable, rotates after the sixth consecutive year Professional performs audit services for City, and further finds that retaining Professional's services would be in the best interests of the City.

NOW, THEREFORE, BE IT RESOLVED that the City Council of the City of Atwater hereby finds and declares the following:

1. The above recitals are true and correct and incorporated herein by reference.
2. The City Council of the City of Atwater, California approves Professional Services Agreement with Badawi & Associates for professional auditing services for the fiscal years specified.
3. The City Council of the City of Atwater, California authorizes the Mayor, to sign and execute said Agreement on behalf of the City of Atwater.
4. This resolution is effective immediately upon adoption.

The foregoing resolution is hereby adopted this 11th day of May 2026.

AYES:

NOES:

ABSENT:

APPROVED:

MICHAEL G. NELSON, MAYOR

ATTEST:

KORY J. BILLINGS, CITY CLERK

**CONTRACT AMENDMENT & EXTENSION NO. 3
TO PROFESSIONAL SERVICES AGREEMENT
BETWEEN
CITY OF ATWATER
AND
BADAWI & ASSOCIATES**

This Professional Services Agreement Contract Amendment and Extension Number 3 (“Extension No. 3”) is made and entered into as of this 11th day of May, 2026, by and between the City of Atwater (“City”) and Badawi & Associates (“Professional”). City and Professional are sometimes individually referred to as “Party” and collectively as “Parties.”

Recitals

A. The Parties entered into an agreement entitled “Professional Services Agreement” dated April 26, 2021 (“Original Agreement”) as modified by instruments dated March 19, 2024 and April 27, 2025, entitled “Extension No. 1” and “Extension No. 2,” respectively, which are incorporated by reference as if fully set forth herein, to enable the City to retain Professional to provide the audit services described therein.

B. Under the Original Agreement, Extension No. 1, and Extension No. 2, Professional has provided auditor services to City for the last five consecutive fiscal years.

C. Under Government Code section 12410.6(b), a local agency shall not employ a professional firm for auditor services if the lead audit partner or coordinating audit partner having primary responsibility for the audit, or the audit partner responsible for reviewing the audit, has performed audit services for that local agency for six consecutive fiscal years.

D. City and Professional wish to amend the Original Agreement to permit a third extension of the Original Agreement, which would allow Professional to provide auditor services to City for three additional fiscal years, with the option of extending the contract for each of two subsequent fiscal years.

E. Professional has represented that it has additional qualified auditors on staff to be able to rotate the lead audit partner, coordinating audit partner and/or audit partner responsible for reviewing the audit for City, as applicable, following the 2025-26 audit, which will be the sixth consecutive year in which Professional will provide audit services to the City.

F. The City finds that an amendment to the Original Agreement allowing for an extension of Professional’s auditor services of three further years is permitted by Government Code section 12410.6(b), provided that the lead audit partner or coordinating audit partner having primary responsibility for the audit, or the audit partner responsible for reviewing the audit, as applicable, rotates after the sixth consecutive year Professional performs audit services for City, and further finds that retaining Professional’s services would be in the best interests of the City.

Terms

Now therefore, the Parties hereby modify the Original Agreement as follows:

1. **Definitions.** All capitalized terms used in this Extension No. 3 not defined in this Extension No. 3 shall have the same meaning as set forth in the Original Agreement if defined in the Original Agreement.
2. **Amendment to Original Agreement.** Section 10.2 of the Original Agreement is hereby amended to read in full as follows:

“**10.2 Extension.** City may, in its sole and exclusive discretion, extend the end date of this Agreement beyond that provided for in Section 2 for three (3) additional one-year periods with the option to extend the end date of this Agreement for a further two (2) one-year periods. Any such extension shall require a written amendment to this Agreement, as provided for herein. Professional understands and agrees that, if City grants such an extension, City will compensate Professional as outlined in Exhibit B. Similarly, unless authorized by the Contract Administrator, City shall have no obligation to reimburse Professional for any otherwise reimbursable expenses incurred during the extension period.”
3. **Extension.** In accordance with Section 10.2 of the Original Agreement, as amended by this Extension No. 3, City in its sole and exclusive discretion extends the end date of this Agreement for three (3) additional years.
4. **Professional hereby agrees that the lead audit partner, who has served as lead audit partner (or coordinating audit partner and/or audit partner responsible for reviewing audits) for the previous five consecutive audits of City’s finances, shall not participate in any capacity in any financial audit for City following the 2025-26 financial year audit. Professional further agrees that a new lead audit partner (or coordinating audit partner and/or audit partner responsible for reviewing audits), distinct from the lead audit partner for the previous five consecutive audits of City’s finances, shall be appointed lead audit partner serving for the City for the 2026-27 financial year audit and for subsequent audits thereafter.**
5. **Continuing Effect of Agreement.** All other provisions of the Original Agreement otherwise remain in full force and effect and are reaffirmed. From and after the date of this Extension No. 3, whenever the term “Agreement” appears in the Existing Agreement, it shall mean the Existing Agreement as amended by this Extension No. 3.
6. **Adequate Consideration.** The Parties hereto irrevocably stipulate and agree that they have each received adequate and independent consideration for the performance of the obligations they have undertaken pursuant to this Extension No. 3.
7. **Severability.** If any portion of this Extension No. 3 is declared invalid, illegal, or otherwise unenforceable by a court of competent jurisdiction, the remaining provisions shall continue in full force and effect.

[SIGNATURES TO FOLLOW]

IN WITNESS WHEREOF, the parties hereto have executed this Extension No. 3 on the day, month, and year first stated above.

CITY OF ATWATER

BADAWI & ASSOCIATES

Approved By:

Approved By:

Christopher Hoem, City Manager

Ahmed Badawi, CPA

Date:

Date:

Signature:

Signature:

Email:

Email:

City of Atwater

TECHNICAL PROPOSAL

For Professional Auditing Services for the City of Atwater

For fiscal years ending June 30, 2026 through 2028,
with the option of extending the contract for each of
the two (2) subsequent fiscal years.

April 16, 2026

Contact Person:

Ahmed Badawi, CPA
Badawi & Associates
Certified Public Accountants
5901 Christie Avenue, Suite 307
Emeryville, CA 94608
Phone: (510) 768-8244
Fax: (510) 768-8249
E-mail: abadawi@b-acpa.com



City of Atwater

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April 16, 2026

Ms. Anna Nicholas
Finance Director
City of Atwater
750 Bellevue Road
Atwater, CA 95301

Dear Ms. Nicholas:

Badawi & Associates (B&A), Certified Public Accountants (the "Firm") is pleased to have the opportunity to respond to your request for a proposal to provide external audit services and to submit its qualifications to perform an independent audit of the financial statements of the City of Atwater (the "City") for the fiscal years ending June 30, 2026 through 2028, with the option of extending the contract for each of the two (2) subsequent fiscal years. The objective of our audits is to issue opinions regarding the fairness of presentation of the financial position of the City in accordance with generally accepted accounting principles. These audits are to be performed in accordance with generally accepted auditing standards, the standards set forth for financial audits in the Government Accountability Office's (GAO) Government Auditing Standards, the provisions of the federal Single Audit Act of 1984, as amended in 1996, and the Uniform Guidance, Audits of States, Local Governments and Non-Profit Organizations, Uniform Administrative Requirements, as well as any other applicable federal, state, local or programmatic audit requirements.

We will also perform the following as part of our engagement:

- Single Audit (if required)
- Gann Limit Agreed-upon Procedures
- State Controller's Report
- Street Report
- Schedule of Debt Service Coverage

We will also apply limited audit procedures to Management's Discussion and Analysis (MD&A) and required supplementary information. In addition, we will prepare the management letter containing comments and recommendations regarding our review and evaluation of the systems of internal control and accounting procedures.

This proposal will highlight the background of the partners and staff assigned to the engagement, summarize our experience in the governmental area, and describe our approach to auditing the City.

This proposal demonstrates our ability to render the quality examination and to perform the necessary accounting and auditing services requested by the City on a timely basis.

As a partner of the Firm, I will be the primary contact for negotiation of the contract. Additionally, I have been authorized to legally bind the Firm. You may contact me at the following address and phone number:

Ahmed Badawi, CPA
Badawi & Associates
Certified Public Accountants
5901 Christie Avenue, Suite 307
Emeryville, CA 94608
Telephone: (510)768-8244
E-mail: abadawi@b-acpa.com

We are committed to performing the required work, completing the audit, and issuing the necessary auditors' reports.

We believe we are the best qualified to perform the audit because our audit staff includes individuals well versed in municipal auditing and reporting requirements. We have performed auditing and consulting engagements for numerous cities throughout California. We will be responsive to the needs of the City, we understand the City's operational environment, and pledge to you our complete commitment to providing a quality product that meets the City's requirements.

The approach to the audit has been designed to meet the audit requirements of the City with the least disruption to the City's office operations. The foundation of the audit approach is based on communication coupled with a strong knowledge of City operations and detailed planning at the initial stages of the audit. Open communication lines with all parties of the Engagement Team and City Management and staff throughout the engagement eliminate "surprises". Initial planning and proper assignment of duties to experienced personnel provide for an effective and efficient audit process. Consequently, inefficiencies and disruptions are kept to a minimum. In addition, we perform almost half of the audit tasks during the interim phase to minimize any unforeseen delays during the year-end phase and to ensure a smooth and timely audit process.

The Firm maintains liability insurance coverage for professional liability, Workers' Compensation, Comprehensive General Liability and Auto as part of our comprehensive insurance policy.

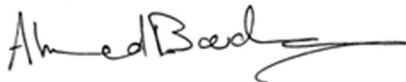
The Firm is an Equal Opportunity employer and complies with all Federal and State hiring requirements. The Firm also supports Affirmative Action philosophies and works hard to provide disadvantaged groups with opportunities for self enhancement.

This proposal is a firm and irrevocable offer for 180 days.

We are confident that you will find our organization offers the required expertise, technical knowledge, and business understanding to perform an audit of the City. Our past experience provides us with a thorough understanding of the needs and requirements of the City, as well as the technical knowledge to perform such services in accordance with the accounting and auditing guidelines as published by the various authoritative entities.

We welcome your inquiries and look forward to further discussions with you.

Sincerely,



Ahmed Badawi
Partner
Badawi & Associates
Certified Public Accountants

Firm Qualifications and Experience

Independence

The Firm is independent of the City of Atwater as defined by the GAO's Standards for Audit of Governmental Organizations, Programs, Activities and Functions, and the AICPA and California State Society of Certified Public Accountants as promulgated in various auditing and professional standards.

Insurance

The Firm maintains professional liability insurance and other coverage as part of our comprehensive insurance policy. Upon selection as the City's independent auditor, the Firm and our insurance provider will provide a certificate of insurance to the City which shows the minimum requirements identified by City have been met.

License to Practice in California

The Firm and all key professional staff assigned to the City's audit are properly licensed to practice as Certified Public Accountants in the State of California and comply with GAO *Government Auditing Standards*.

The Firm is registered with the California State Board of Accountancy. Its State number is COR6823.

The Firm has met all required State and local laws, rules, and regulations.

Conflict of Interest

The Firm has no conflicts of interest in connection with providing the services described in this proposal. The Firm does not have any financial, business, or other professional relationships with the City or any member of City staff.

Firm Qualifications

Badawi & Associates was founded by Mr. Ahmed Badawi. Mr. Badawi has over 25 years of experience working with state and local government with a special focus on cities. Prior to founding B&A, Mr. Badawi was a partner with several local and national firms, where he headed their government practice in Northern California. Mr. Badawi founded Badawi & Associates to serve the fast-paced needs of California's local governments. The goal is to build a proactive, client-focused culture from the ground up and to eliminate the entrenched bureaucratic culture and intrinsic limitations of the big audit firms.

Located in Emeryville, CA, the Firm serves a variety of cities and towns throughout California as well as conducting financial related services for numerous special districts and authorities. Names and phone numbers of several of our current and past clients and other references are provided for your inquiries. We encourage you to contact these individuals to obtain information on the quality of the audit and the ability of the audit staff.

Our Emeryville office will be the Engagement Office assigned to the City.

In addition to specific City financial statements, the Firm members have also audited numerous redevelopment agencies, public financing authorities, hospitals, housing authorities, transportation authorities, special districts, water districts, OCJP grants, self-insurance pools, joint power authorities and has also performed numerous compliance audits in accordance with the Single Audit Act, childcare regulations, TOT regulations, AQMD regulations, franchise requirements.

The Engagement Partner assigned to the City will be Mr. Mitesh Desai. Mr. Desai has over 18 years of government audit experience. He is a member of various governmental committees, has actively participated in the development of accounting and audit guidelines for the governmental sector, and is an instructor for the California Society of Municipal Finance Officers.

The professional staffs assigned to the Engagement are qualified and experienced. Each individual of the Engagement Team has several years of experience and has conducted or participated in numerous municipal audits of various sizes. Their understanding of governmental operations and the various authoritative guidelines will provide the where-with-all to perform the audit in an efficient and effective manner with minimal disruption to the City's finance department.

Technical Approach

The approach to the audit has been designed to meet the audit requirements of the various authorities with the least disruption to the City's operations. The foundation of the audit approach is based on communication coupled with a strong knowledge of City operations and detailed planning at the initial stages of the audit. Open communication lines with all parties of the Engagement Team and City Management and staff throughout the engagement eliminate "surprises". Initial planning and proper assignment of duties to experienced personnel provide for an effective and efficient audit process. Consequently, inefficiencies, disruptions, and lack of understanding are kept to a minimum.

The audit approach will consist of four phases:

1) **Initial Planning Meeting:**

The Engagement Partner will meet with City Management to discuss the audit approach, identify specific needs of City Management, and familiarize themselves with City policies and practices.

2) **Interim:**

The Engagement Team members including the Engagement Team Partner will perform the internal control reviews, test transactions, evaluate compliance with Single Audit Act requirements, identify potential audit issues that need to be addressed, perform limited confirmation procedures, and develop a clear understanding between the Engagement Team and City Management of the year-end audit responsibilities and assignments. **In addition, we strive to complete many of the year-end audit tasks during the interim phase to ensure a smoother audit process. We will work with the City on providing a list of those tasks that we will target to complete during interim and work with the City on how to complete them to minimize the amount of effort and time needed at year-end which in turn will assist the City in meeting its goal of issuing the Annual Financial Report.**

3) **Year-end:**

The Engagement Team members including the Engagement Team Partner will conduct validation procedures on general ledger account balances, complete confirmation procedures, perform analytical procedures on revenue and expenditures, perform search for unrecorded liabilities, complete compliance work on Federal Assistance, and wrap up audit field work.

4) **Reporting:**

Auditor's reports for all City reporting entities and compliance requirements will be finalized along with Single Audit Reports and Management Letter comments. The Partner and Manager will be available to make presentations to the City Council and/or designated bodies.

Firm Experience

The Firm is located in Emeryville and provides a full range of accounting services to governmental agencies throughout California, including audit, tax and accounting. The Firm’s professional staff members provide the financial background and specific experience to meet the City’s operational needs. Additionally, this situation provides the City with an auditing firm that has depth in capabilities to address any financial issue the City may need assistance with, and the quality audit approach that you expect.

Our Emeryville office will be the Engagement Office assigned to the City.

Firm policy requires that the Engagement Partner, during the first year of the engagement, be actively involved in the daily fieldwork. This means to the City that Mr. Desai will actually be on-site during the audit coordinating the audit process, supervising the audit staff, gaining a hands-on understanding of City processes, and benefiting the City with his broad municipal experience. We have found that this effort benefits the City and the Firm through developing a thorough knowledge of the City’s practices and issues and establishing a close working relationship with the City’s Management. Additionally, continuity of audit personnel is assured because of the hands on involvement of the Partner.

We are committed to providing appropriate and related experience, personal involvement, and a broad business perspective to produce a quality end product within the time frames required.

The Firm provides financial and compliance auditing services to governmental agencies throughout California. We are a governmental agency auditing firm and our professional staff members have been performing these services for many years. As a result, we have performed financial and compliance audits on most, if not all, types of governmental agencies and operations including:

- Cities
- Redevelopment Agencies
- Financing Authorities
- Housing Authorities
- Special Districts
- Water Districts
- Waste Management Authorities and Operations
- Pension Plans
- Child Care Operations
- Joint Power Authorities
- Investment Activities
- Landfills
- Enterprise Funds
- Airports
- Transportation Operations
- Federal and State Grants

Additional Activities

We offer a full range of accounting and finance services to the governmental sector. These services include:

- Financial audits
- Compliance audits
- Tax advice
- Development of financial and accounting policies and procedures
- Investment review and compliance evaluation
- Operational reviews
- Technical guidance on existing and upcoming accounting issues
- Training seminars
- Pension/profit-sharing plans
- Performance audits
- Business consulting

Consequently, Firm personnel are well qualified to perform the services expected by the City.

Client Training Seminar

The Firm hosts an annual update on recent technical accounting and finance issues affecting the governmental area. This all day session reviews new and anticipated pronouncements from GASB, discusses future issues under consideration by GASB, reviews accounting treatment of various transactions where issues may arise, and provides a general overview of state and federal compliance issues. All of our clients are invited to attend, free of charge. The one day session qualifies for CPE under the rules of the State Board of Accountancy and is held in the Bay Area.

GASB 68 Firm Developed Tools and Assistance

The Firm has developed tools to assist our clients with preparation of GASB 68 journal entries for the CalPERS' Cost Sharing Plans (for which individualized actuarial valuations are no longer prepared) and the CalPERS' Agent Multiple Employer Plans. In addition to providing our clients with these tools and instructions on how to use them, we are available to answer any questions on how to prepare and complete the GASB 68 journal entries.

Flowcharting Documentation

As part of our risk assessment procedures, we prepare flowcharts for documenting our understanding of the City's significant accounting and financial processes. Flowcharts are updated annually for any changes in the City's processes and copies can be provided upon request for the City's internal use. Flowcharted processes may include:

- Financial Reporting, Closing, and Manual Journal Entries
- Cash Receipts, Billing, and Accounts Receivable/Revenues
- Cash Disbursements, Purchasing, and Accounts Payable/Expenditures
- Payroll and Human Resources

Quality Control Review

According to Government Auditing Standards, firms who perform audits under the Yellow Book are required to have a peer review once every three years. We received a report with a rating of pass with no deficiencies which we attached for your review.



Report on the Firm's System of Quality Control

BADAWI & ASSOCIATES

and the Peer Review Committee of the California Society of CPAs

We have reviewed the system of quality control for the accounting and auditing practice of Badawi & Associates (the firm) in effect for the year ended February 28, 2025. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a system review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported on in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing and complying with a system of quality control to provide the firm with reasonable assurance of performing and reporting in conformity with the requirements of applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported on in conformity with the requirements of applicable professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of and compliance with the firm's system of quality control based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act.

As part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

CPAs ■ Advisors

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CPAmerica
Member  Crowe Global

Peer Review Report
Page 2 of 2

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Badawi & Associates in effect for the year ended February 28, 2025, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Badawi & Associates has received a peer review rating of *pass*.

GYL LLP

Ontario, California
July 24, 2025

GYL

The Firm has policies and procedures to ensure it hires only qualified people, that it properly supervises them and provides professional training, that it advances them to responsibilities they are capable of handling, and that it provides them with necessary technical resources. All members of the Firm are very familiar with the stringent quality control standards established by the AICPA.

The Firm is a member of the AICPA Government Audit Quality Center.

The Firm is a member of the AICPA Private Companies Practice Section.

Federal or State Desk Reviews

The Firm has had no negative federal or state reviews in the past three (3) years.

Disciplinary Action

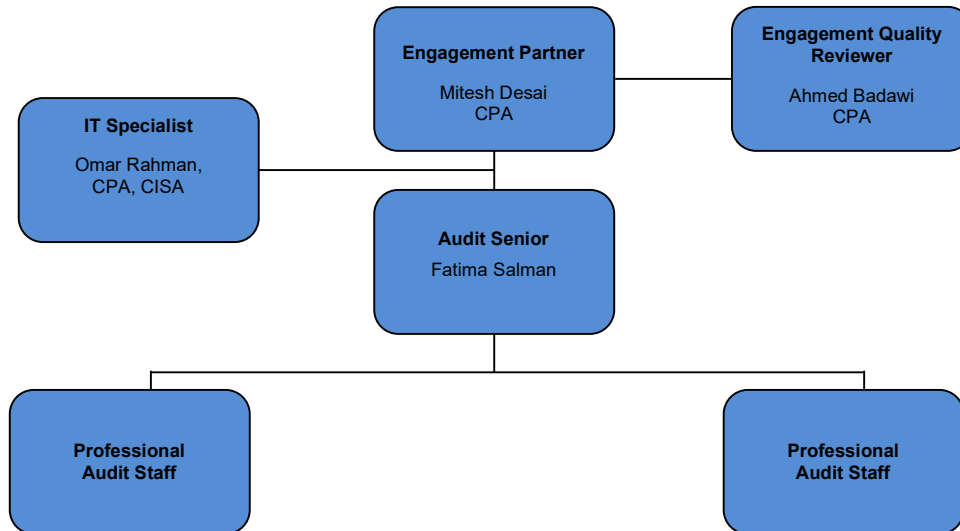
There has not been any state or federal disciplinary actions taken or pending against the Firm nor any findings to report.

Litigations

The Firm has not experienced any lawsuits or legal actions that have been resolved or are currently pending in the prior five years.

**Partner,
Supervisory,
and Staff
Qualifications
and
Experiences**

The Engagement Team will normally consist of six individuals who provide a broad business perspective and significant experience in governmental auditing. This team will provide access to a wide range of technical capabilities which will provide the City with not only the technical support necessary to perform the audit, but also the broad business background to interpret findings and observations to offer effective solutions to issues, and the personal involvement of the Engagement and Compliance Partners of the Firm.



The Engagement Team will be led by Mitesh Desai, CPA. Mr. Desai’s background includes eighteen years of experience in municipal auditing. Mr. Desai has participated in the audits of numerous governmental agencies, assisted in their efforts to publish their Annual Comprehensive Financial Reports in compliance with GASB 34, and a volunteer member of the GFOA Special Review Committee. Mr. Desai is responsible for conducting in-house trainings for staff auditors and is credentialed with the Advanced Single Audit Certificate offered by the AICPA.

The second member of the Engagement Team will be Fatima Salman. Ms. Salman’s background includes four years of accounting and auditing experience. She has participated in the audits of numerous governmental entities and assisted in their efforts to publish their financial statements in compliance with various regulations. Ms. Salman will be the Audit Senior of this engagement.

The third member of the Engagement Team will be Omar Rahman, CPA, CISA. Mr. Rahman has over 10 years of experience in the field of Information Technology (IT) audit and risk management at the senior and executive management level. He has worked extensively with government agencies, private organizations, and public companies, providing external and internal audit services in support of financial statement audits. Mr. Rahman will serve as the I.T. Specialist of this engagement.

The fourth member of the Engagement Team will be Ahmed Badawi, CPA. Mr. Badawi’s background includes over twenty-five years of municipal auditing experience with a special focus on cities. Mr. Badawi is a member of the Government Accounting and Auditing Committee of the California Society of Certified Public Accountants. He has participated in the audits of numerous City, county and special district governments, as well as non-profit entities. His diversified background offers the technical qualities required of the governmental and non-profit areas and the necessary wherewithal to properly evaluate the entire accounting process, develop opportunities to improve the accounting process, and to offer practical business recommendations. He will serve as the Engagement Quality Reviewer.

Each member of the Engagement Team participates in continuing education programs offered by the AICPA and California State Society of Certified Public Accountants, and each has met the continuing education requirements for municipalities. In addition, the firm offers at least 60 hours of in-house CPE annually focused mainly on municipal audits.

Professional Development:

The Firm maintains a comprehensive training program targeted at appropriate professional staff levels. It utilizes in-house developed educational programs, AICPA and California CPA Foundation educational programs, and on-the-job training.

The Firm's annual training schedule which officially begins in April for all professional staff and administrative staff includes comprehensive in-house training sessions on such topics as:

- Review of principles of accounting and financial reporting for state and local governments
- Review of governmental fund types and account groups
- Review of newly issued generally accepted auditing standards and GAO auditing standards
- Review of Internal Control evaluation approaches including COSO principles
- Updates on recent governmental accounting and reporting guidelines
- Review of Single Audit requirements and approaches
- Review of financial audit approaches
- Overview of audit and internal control work paper techniques
- Review of GASB reporting requirements
- Review of current issues facing the governmental community

During the year, professional staff members are sent to various educational sessions sponsored by the AICPA and California State Society of CPAs, as considered appropriate for the level and need of the individual. These classes include, among others:

- Governmental Financial Reporting Standards and Practices
- Yellow Book: Government Auditing Standards
- Financial Accounting Standards: Comprehensive Review
- Single Audit
- Governmental Auditing & Accounting Update
- Governmental Accounting Principles
- Comprehensive Review of Generally Accepted Auditing Standards

The result of the Firm's training program is the production of a highly educated and competent municipal audit group capable of performing an efficient and effective audit for the City.

The Engagement Team members will continue their professional development efforts.

Staff Retention and Continuity:

The Firm's policy on providing service to our clients includes a commitment to maintaining continuity of audit personnel. We cannot guarantee that our staff will remain with the Firm. However, to encourage our staff to remain with us, we pay competitive wage rates; offer promotional opportunities; provide state-of-the-art equipment and excellent working conditions; and offer various benefits, such as retirement plans, medical plans, profit sharing programs, educational benefits, and other such benefits. We can also guarantee that the partner will be involved in future years. Continuity of audit staff is of prime concern to us and because of the hands-on involvement of the partner; we can assure you that future years' audits will be conducted in an efficient and effective manner with qualified and experienced professionals.

The Firm is an Equal Opportunity employer and complies with all Federal and State hiring requirements. The Firm also supports Affirmative Action philosophies and works hard to provide disadvantaged groups with opportunities for self enhancement.

Resumes of each member of the Engagement Team follow.

Mitesh Desai, Certified Public Accountant – Engagement Partner

Length of Career

- Eighteen years of experience in municipal auditing with a special focus on cities
- Certified Public Accountant for the State of California

Professional Experience

- Has performed numerous financial audits, Single Audits, RDA audits, PFA audits, Transportation Development Act audits, and housing audits

	Services Provided					
	Financial Audit	Single Audit	RDA Audit	PFA Audit	Enterprise Fund	Other
Cities:						
Albany	X					
Antioch	X				X	X
Azusa	X	X			X	X
Berkeley	X	X	X		X	X
Buena Park	X	X			X	X
Calimesa	X		X			X
Crescent City	X	X	X		X	X
Dublin	X	X				X
East Palo Alto	X	X			X	X
El Cerrito	X	X	X		X	X
Foster City	X	X	X		X	X
Fremont	X	X	X		X	X
Lemon Grove	X				X	
Lindsay	X				X	X
Menlo Park	X				X	X
Millbrae	X		X		X	X
Newark	X	X	X			X
Oakdale	X	X			X	X
Pittsburg	X	X	X		X	X
Placerville	X	X			X	X
Rio Vista	X		X		X	X
San Mateo	X	X	X		X	X
Sebastopol	X		X		X	X
Solvang	X					X
Susanville	X					
Turlock	X				X	X
Union City	X				X	X
Vacaville	X	X	X	X		X
Waterford	X		X		X	X
Yountville	X				X	X
Yuba City	X	X			X	X
Child Care Programs:						
Menlo Park Child Care	X					X
Stanislaus County Childcare	X					X
Non-profits:						
Housing Endowment and Regional Trust	X					
Special Districts and Other:						
Castro Valley Sanitary District	X					
Cosumnes Community Services District	X					
Marin Municipal Water District	X					
West County Wastewater District	X					X
Contra Costa Child Development Programs	X					X

Education

- BS Degree in Business Economics with an emphasis in Accounting from University of California, Santa Barbara

Professional Activities

- Member, American Institute of Certified Public Accountants
- Member, California Society of Certified Public Accountants
- Volunteer Member, GFOA Special Review Committee

Continuing Education

- Various municipal accounting courses offered by the California Society of CPAs and local universities including:
 - Governmental Financial Reporting Standards and Practices
 - Yellow Book: Government Auditing Standards
 - Municipal Accounting
 - Single Audit
- Has met the current CPE educational requirements to perform audits on governmental agencies

Fatima Salman – Professional Assurance Senior

Length of Career

- Five years of experience in municipal auditing
- CPA candidate

Professional Experience

- Has participated in several financial audits, Single Audits, RDA audits, PFA audits, Enterprise Fund and housing audits

	Services Provided					
	Financial Audit	Single Audit	RDA Audit	PFA Audit	Enterprise Fund	Other
Cities/Towns:						
Cotati	x					x
Dublin	x		x	x		x
Folsom	x	x			x	x
Lafayette	x					x
Lathrop	x					x
Lemon Grove	x					x
Los Altos	x					x
Mountain View	x	x				x
Ontario	x	x	x		x	x
Richmond	x			x	x	x
San Bruno	x					x
Sausalito	x					x
Victorville	x	x			x	x
Counties:						
Contra Costa County	x					x
Special Districts and Other:						
Hayward Area Recreation District	x					
Richmond Housing Authority	x	x				
Ross Valley Fire Department	x					
Sacramento Metropolitan Fire District	x					x
Union Sanitary District	x				x	x

Education

- BS Degree in Accounting from San Francisco State University

Continuing Education

- Various municipal accounting courses offered by the California Society of CPAs and local universities including:
 - Governmental Financial Reporting Standards and Practices
 - Yellow Book: Government Auditing Standards
 - Municipal Accounting
 - Single Audit
- Has met the current CPE educational requirements to perform audits on governmental agencies

Omar Rahman, Certified Public Accountant, Certified Information System Auditor – Information Technology Specialist

Length of Career

- Over ten years of experience auditing information technology (IT) processes and controls
- Certified Public Accountant for the State of California
- Certified Information System Auditor

Areas of Expertise

- IT risk consulting and audit services for governmental entities, private/public companies, nonprofits, and professional service organizations
- External and internal IT audit services in support of financial statement audits
- Technical guidance/support on IT risks and controls in relation to SOX 404a and SOX 404b compliance, NIST 800-53/171a, Cyber Security Framework, HIPAA Technical Safeguards, CCPA/GDPR compliance, COBIT 2019 Framework
- Managed entire life cycle of IT internal and external audit engagements from planning research, audit program development, fieldwork and reporting
- Assess risks related to IT processes/assets and corresponding applications/tools
- IT control testing over business automated controls, general IT controls, and cyber security controls as well as IT substantive testing over information systems.

Partial list of governmental clients served:

- | | |
|-------------------------|---|
| - City of Berkeley | - City of Pomona |
| - City of Chino | - City of Richmond |
| - City of Dinuba | - City of San Carlos |
| - City of Dublin | - City of Sausalito |
| - City of Healdsburg | - City of San Luis Obispo |
| - City of Jurupa Valley | - City of Foster City |
| - City of Lathrop | - City of Victorville |
| - City of Laverne | - Sacramento Metropolitan Fire District |
| - City of Lemon Grove | - Sacramento Employment and Training Agency |
| - City of Ontario | - Union Sanitary District |
| - City of Mountain View | |

Presentations

- November 2017 - Institute of Internal Auditors - General IT Controls for Internal Audit
- December 2018 - Institute of Internal Auditors - SDLC Process and Audit/Risk Considerations
- February 2019 - IT Audit for Business Process Professionals
- May 2019 - IT Internal Audit Emerging Technologies: Data Analytics
- September 2019 - Information Systems Audit and Control Association

Education

- B.S. Degree in Economics, University of California, Los Angeles, CA.

Professional Activities

- Certified Public Accountant - California
- Certified Public Accountant - Ohio
- Certified Information System Auditor

Ahmed Badawi, Certified Public Accountant – Engagement Quality Reviewer

Length of Career

- Over twenty-five years of experience in municipal auditing and accounting with a special focus on cities
- Certified Public Accountant for the State of California

Professional Experience

- Partial listing of clients served:

	Services Provided					
	Financial Audit	Single Audit	TDA Audit	RDA Audit	Enterprise Fund	Other
Cities/Towns:						
Antioch	x	x	x	x	x	x
Atwater	x	x		x		x
Azusa	x	x		x	x	x
Berkeley	x	x	x	x	x	x
Chino	x	x			x	x
Compton						x
Crescent City	x	x		x	x	x
Dinuba	x	x		x	x	x
Dublin	x	x	x			x
Folsom	x	x		x	x	x
Foster City	x	x		x	x	x
Glendora	x	x		x	x	x
Guadalupe	x	x		x	x	x
Healdsburg	x	x		x	x	x
La Verne	x			x	x	x
Lafayette	x			x	x	x
Larkspur	x	x			x	x
Lathrop	x	x			x	x
Lemon Grove	x	x		x		x
Millbrae	x	x		x	x	x
Mountain View	x	x			x	x
Ontario	x	x		x	x	x
Petaluma	x	x	x	x	x	x
Pomona	x	x		x	x	x
Richmond	x	x	x	x	x	x
San Bruno	x	x	x		x	x
San Carlos	x	x	x	x	x	x
San Luis Obispo	x	x	x			x
Sausalito	x		x		x	x
Scotts Valley	x	x		x	x	x
Wasco	x	x	x	x	x	x
Counties:						
Contra Costa County	x	x		x	x	x
Santa Cruz County	x	x		x	x	x
Special Districts and Other:						
Alameda County Water District	x				x	x
East Bay Regional Park District	x	x				x

- Has performed numerous financial audits, Single Audits, Transportation Development Act audits, housing audits, electrical utility audits, RDA audits, PFA audits, and Trust Fund audits, and has prepared numerous Annual Comprehensive Financial Reports

Education

- BS Degree in Accounting from the University of Alexandria, Egypt

Professional Activities

- Member, CALCPA Government Accounting and Auditing Committee
- Member, American Institute of Certified Public Accountants
- Member, California Society of Certified Public Accountants
- Member, Government Finance Officers Association
- Member, California Society of Municipal Finance Officers

Continuing Education

- Has met the current CPE educational requirements to perform audits on governmental agencies

Similar Engagements with Other Governmental Entities

The tables below and on the following page are a partial listing of our clients similar to the City, and illustrates the many different types of components involved in each audit engagement that present very difficult and complex auditing and accounting challenges (in order of audit hours).

* Indicates cities with population over 50,000

** Indicates cities with governmental revenues over \$100 million and population over 50,000

City	Client Since	Hours	Engagement Partner	Principal Contact	Annual Comprehensive Financial Report	GFOA Award	RDA/Successor Agency	Single Audit	TDA	Water Fund	Sewer Fund	SCO Report	Housing Authority	Enterprise Funds	Pension Trust Fund
** Richmond	2020	2,338	Ahmed Badawi	Jerry Chak Accounting Manager (510) 620-6569 jerry_chak@ci.richmond.ca.us	X		X	X	X	X	X	X	X	X	X
** Berkeley	2008	1,505	Mitesh Desai	Henry Oyekanmi Finance Director (510) 981-7300 hoyekanmi@ci.berkeley.ca.us	X	X	X	X	X		X			X	X
** Victorville	2024	950	Ahmed Badawi	Carmen Cun Finance Director/City Treasurer (760) 955-3170 ccun@victorvilleca.gov	X		X	X		X	X				X
San Carlos	2023	865	Ahmed Badawi	Paul Harris Financial Services Manager (650) 802-4217 pharris@cityofsancarlos.org	X	X	X	X	X		X	X			X
** Folsom	2019	786	Mitesh Desai	Stacey Tamagni Finance Director (916) 461-6712 stamagni@folsom.ca.us	X	X	X	X		X	X				X
** Pomona	2023	756	Ahmed Badawi	Andrew Mowbray Finance Director/City Treasurer (909) 620-2353 Andrew.mowbray@pomonaca.gov	X	X	X	X		X	X	X			X
** Mountain View	2024	741	Ahmed Badawi	Derek Rampone Finance & Administrative Services Director (650) 903-6316 derek.rampone@mountainview.gov	X	X		X	X	X	X	X			X
* Petaluma	2019	691	Mitesh Desai	Corey Garberolio Assistant Finance Director (707) 778-4357 cgarbero@cityofpetaluma.org	X	X	X	X	X	X	X	X			X
La Verne	2023	691	Ahmed Badawi	Christy Lopez Finance Director (909) 596-8752 clopez@cityoflaverne.org	X		X			X	X				X
Pittsburg	2024	683	Ahmed Badawi	Elena Adair Finance Director (925) 252-4848 eadair@pittsburgca.gov	X	X	X	X	X	X	X	X	X	X	X
* San Luis Obispo	2019	638	Mitesh Desai	Emily Jackson Finance Director (805) 781-7125 ejackson@slocity.org	X	X		X	X	X	X				

City	Client Since	Hours	Engagement Partner	Principal Contact	Annual Comprehensive Financial Report	GFOA Award	RDA/Successor Agency	Single Audit	TDA	Water Fund	Sewer Fund	SCO Report	Housing Authority	Enterprise Funds	Pension Trust Fund
Chino	2023	621	Ahmed Badawi	Kim Sao Director of Finance/City Treasurer (909) 334-3354 ksao@cityofchino.org	X	X	X			X	X			X	
Lafayette	2020	586	Ahmed Badawi	Tim Przybyla Finance Manager (925) 299-3213 tprzybyla@ci.lafayette.ca.us	X	X	X					X		X	
Lathrop	2023	585	Ahmed Badawi	Cari James Finance Director (209) 941-7320 cjames@ci.lathrop.ca.us	X			X		X	X	X		X	X
Sausalito	2023	559	Ahmed Badawi	Angeline Loeffler Finance Director (415) 289-4150 aloeffler@sausalito.gov							X	X		X	
Pacifica	2024	559	Ahmed Badawi	Lucy Xie Deputy Finance Director (650) 738-7392 lxie@pacifica.gov	X	X		X			X			X	
Dinuba	2023	556	Ahmed Badawi	Karina Solis Administrative Services Director (559) 591-5900 ksolis@dinuba.ca.gov	X	X	X	X		X	X	X		X	
Millbrae	2015	550	Mitesh Desai	Mike Sung Finance Director (650) 259-2433 msung@ci.millbrae.ca.us	X	X	X	X		X	X			X	
** Dublin	2018	546	Mitesh Desai	Jay Baksa Finance Director (925) 833-6648 Jay.Baksa@dublin.ca.gov	X	X		X	X			X			
Azusa	2017	540	Mitesh Desai	Talika Johnson Administrative Services Director (626) 812-5202 tjohnson@AzusaCa.Gov	X	X	X	X		X	X			X	
Foster City	2023	540	Ahmed Badawi	Waqas Hassan Assistant Finance Director (650) 286-3204 whassan@fostercity.org	X	X	X	X		X	X			X	
Jurupa Valley	2023	498	Ahmed Badawi	Susan Paragas Finance Director (951) 332-6464 sparagas@jurupavalley.org	X		X								
Glendora	2022	487	Ahmed Badawi	Kyle Johnson Finance Director (626) 914-8245 kjohnson@cityofglendora.org	X	X	X	X		X		X	X	X	
San Bruno	2022	486	Ahmed Badawi	Nick Pegueros Chief Financial Officer (650) 616-7054 NPegueros@sanbruno.ca.gov	X	X		X	X	X	X	X		X	

City	Client Since	Hours	Engagement Partner	Principal Contact	Annual Comprehensive Financial Report	GFOA Award	RDA/Successor Agency	Single Audit	TDA	Water Fund	Sewer Fund	SCO Report	Housing Authority	Enterprise Funds	Pension Trust Fund
Healdsburg	2023	452	Ahmed Badawi	Katie Edgar Finance Director (707) 431-3184 kedgar@healdsburg.gov			X	X		X	X	X		X	
* Yuba City	2017	450	Mitesh Desai	Diona Pope Finance Director (530) 822-4615 dpope@yubacity.net	X	X	X	X		X	X	X		X	
Larkspur	2019	437	Mitesh Desai	Emilia Gabriele Administrative Services Director (415) 927-5016 Finance@cityoflarkspur.org				X					X	X	
Wasco	2021	428	Ahmed Badawi	Rocio Mosqueda Accounting Manager (661) 758-7234 romosqueda@cityofwasco.org	X		X	X	X	X	X	X			
Piedmont	2024	400	Ahmed Badawi	Kiran Bawa Finance Director (510) 420-3045 kbawa@piedmont.ca.gov					X			X		X	
Pismo Beach	2022	389	Ahmed Badawi	Vanessa Garris Finance Manager (805) 773-7085 VGarris@pismobeach.org	X	X				X	X		X	X	
Atwater	2021	380	Ahmed Badawi	Anna Nicholas Finance Director (209) 357-6310 anicholas@@atwater.org			X	X		X	X	X	X		
Orinda	2024	378	Ahmed Badawi	Douglas Alessio Assist. City Manager/Admin. Serv. Dir. (925) 253-4220 DAlessio@cityoforinda.org	X	X		X	X			X			
Lemon Grove	2022	377	Ahmed Badawi	Stacey Tang Finance Director (619) 825-3803 stang@lemongrove.ca.gov	X		X	X				X			
Scotts Valley	2019	311	Mitesh Desai	Stephanie Hill Administrative Services Director (831) 440-5614 shill@scottsvally.org	X	X	X					X		X	
Waterford	2018	311	Mitesh Desai	Tina Envia Finance Manager (209) 874-2328 Ext: 104 tenvia@cityofwaterford.org			X			X	X			X	
Solvang	2019	308	Mitesh Desai	Wendy Berry Administrative Services Director (805) 688-5575 x 205 wendyb@cityofsolvang.com	X	X		X		X	X	X		X	
Guadalupe	2017	303	Mitesh Desai	Janice Davis Finance Director (805) 356-3895 Jdavis@ci.guadalupe.ca.us			X	X		X	X			X	

City	Client Since	Hours	Engagement Partner	Principal Contact	Annual Comprehensive Financial Report	GFOA Award	RDA/Successor Agency	Single Audit	TDA	Water Fund	Sewer Fund	SCO Report	Housing Authority	Enterprise Funds	Pension Trust Fund
Crescent City	2014	227	Ahmed Badawi	Linda Leaver Finance Director (707) 464-7483 x224 lleaver@crescentcity.org			X	X		X	X		X	X	

The table below lists all special district engagements (in order of audit hours):

Special District	Client Since	Hours	Engagement Partner	Principal Contact	Annual Comprehensive Financial Report	GFOA Award	Single Audit	Enterprise Funds
San Gabriel Valley Council of Governments	2021	618	Ahmed Badawi	Rey Alimoren Director of Finance (626) 962-9292 ralimoren@sgvcog.org	No	N/A	X	X
Sacramento Employment and Training Agency	2023	540	Ahmed Badawi	Mario Maslac Fiscal Chief (916) 263-4020 mario.maslac@seta.net	No	N/A	X	
Sacramento Metropolitan Fire District	2023	519	Ahmed Badawi	Ronald Empedrad Controller (916) 859-4510 empedrad.ronald@metrofire.ca.gov	Yes	Yes	X	
County of Contra Costa Community Services Bureau Child Development Program	2013	505	Mitesh Desai	Alexandra Heinitz Department Fiscal Officer (925) 608-4948 aheinitz@ehsd.cccounty.us	No	N/A		
El Dorado Irrigation District	2024	403	Ahmed Badawi	Penny Buchman Finance Director (530) 642-4139 pbuchman@eid.org	Yes	Yes	X	X
Union Sanitary District	2023	362	Ahmed Badawi	Mark Carlson, CPA CFO/Business Services Manager (510) 477-7510 markc@unionsanitary.ca.gov	Yes	Yes		X
Florin Resource Conservation District/ Elk Grove Water District	2015	350	Ahmed Badawi	Patrick Lee Finance Manager / Treasurer (916) 685-3556 plee@egwd.org	Yes	Yes		X
Hayward Area Recreation and Park District	2017	350	Mitesh Desai	Anne Maze Administrative Services Director (510) 881-6707 maza@haywardrec.org	No	N/A	X	
San Ramon Valley Fire Protection District	2021	285	Ahmed Badawi	Davina Hatfield Chief Financial Officer (925) 838-6668 dhatfield@srvfire.ca.gov	Yes	Yes	X	
Alameda County Waste Management Authority (StopWaste)	2018	212	Mitesh Desai	Jennifer Luong Finance Services Manager (510) 891-6500 jluong@stopwaste.org	Yes	Yes		
Monterey Bay Unified Air Pollution Control District	2016	200	Mitesh Desai	Rosa Rosales Administrative Services Manager (831) 718-8019 rrosales@mbard.org	No	N/A		
Ross Valley Fire Department	2021	190	Ahmed Badawi	Jeff Zuba Finance & Admin. Services Director (262) 989-2208 jzuba@townofsananselmo.org	No	N/A		
Southern Marin Fire Protection District	2020	160	Ahmed Badawi	Ken Campo Interim Finance Manager (925) 570-4447 accounting@smfd.org	No	N/A		
Central County Fire Department	2012	150	Mitesh Desai	Jan Cooke Finance Director (650) 375-7408 jcooke@hillsborough.net	Yes	Yes		

Special District	Client Since	Hours	Engagement Partner	Principal Contact	Annual Comprehensive Financial Report	GFOA Award	Single Audit	Enterprise Funds
Central Fire Protection District of Santa Cruz County	2018	150	Mitesh Desai	Nancy Dannhauser Finance Director (831) 479-6842 nancy.dannhauser@centralfiresc.org	No	N/A		
Marin Wildfire Prevention Authority	2021	106	Ahmed Badawi	Ken Campo Interim Finance Manager (SMFPD) (925) 570-4447 accounting@smfd.org	No	N/A		

Understanding of Services to be Provided

The City desires an audit of the financial records for the City and an expression of an opinion in accordance with generally accepted accounting principles on the fairness of presentation of financial statements for the fiscal years ending June 30, 2026 through 2028, with the option of extending the contract for each of the two (2) subsequent fiscal years.

The Firm will:

- Express an opinion on the fair presentation of its basic financial statements which includes but is not limited to the financial statements of governmental activities, the business-type activities, each major fund and all aggregate remaining fund information in conformity with generally accepted accounting principles in the United States of America.
- Express an "in-relation-to" opinion on the fair presentation of its combining and individual non-major and fiduciary fund financial statements and schedules in conformity with generally accepted accounting principles. The Firm will provide an "in-relation-to" report on the supporting schedules contained in the Annual Financial Report based on the auditing procedures applied during the audit of the basic financial statements and schedules.
- Provide an "in-relation-to" report on the schedule of expenditures of federal awards based on the auditing procedures applied during the audit of the financial statements.
- Perform the audit in accordance with generally accepted auditing standards accepted in the United States of America, applicable to the financial audit contained in the Government Auditing Standards issued by the Comptroller General of the United States and the provisions of the Uniform Guidance, Audits of States, Local Governments and Non-Profit Organizations.
- Perform limited procedures on supplementary information required by the Government Accounting Standards Board.
- Issue the following reports, following the completion of the audit of the fiscal year's financial statements:
 - Independent Auditor's Report on Financial Statements and Schedule of Expenditure of Federal Awards
 - 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 on Compliance with Requirements Applicable to Each Major Program and Internal Control over Compliance in Accordance with the Uniform Guidance (if required)
 - Schedule of Findings and Questioned Costs (if required)
 - Auditor's Communication with Those Charged with Governance
 - Annual Financial Report following the requirements and guidelines of the GFOA award program
 - Gann Limit Agreed-upon Procedures
 - State Controller's Report
 - Street Report
 - Schedule of Debt Service Coverage
- Provide special assistance to the City as needed.
- Retain all working papers and reports at the audit firm's expense for a minimum of 7 years. In addition, make working papers available to the City and/or any government agency as appropriate.

Should any conditions be discovered requiring corrective action, the Firm will provide a detailed description of the findings and recommended actions as to their resolution.

The Firm will submit a report to the City's Council and management detailing auditor's responsibility under generally accepted auditing standards, significant accounting policies, management judgments and accounting statements, significant audit adjustments, other information in documents containing audited financial statements, disagreements with management, management consultations with other accountants, major issues discussed with management prior to retention, difficulties encountered during the audit, and any significant deficiencies or material weaknesses found during the audit. Non-material instances of noncompliance will be reported in a separate management letter, if appropriate, along with any other observations or recommendations determined to be informative to City Management.

The Firm will be available to provide advice and counsel regarding significant matters during the year.

The Firm's Partner and Staff welcome the opportunity to make presentations to the City Council and will be ready to respond to questions from the Council and citizens of the City.

Specific Audit Approach

Objectives of Our Services

The basic objective of our audit of the City is to conduct an examination of the financial statements in accordance with generally accepted auditing standards and to express our opinion on the fairness of presentation of such financial statements in conformity with generally accepted accounting principles.

Additionally, we believe that another real value of our audit lies in meeting other objectives at no additional cost. The following are other objectives of our services that have important benefits to the City:

- To offer substantive observations and recommendations relating to accounting and operating control policies and procedures.
- To identify opportunities for operating efficiencies and isolate candidate activities for cost reduction opportunities.
- To perform a professional audit in an efficient and effective way to minimize disruption to the office operations.
- To offer ongoing advisory services to assist in the running of the operation and implementation of improved operating procedures.

The engagement will be conducted within the framework of the Firm's quality control program which includes the use of audit programs, careful planning, use of computerized audit software and internal control evaluation and documentation software, and objective review procedures. On-site staff will use Firm supplied portable computers and printers.

Audit Approach

The specific audit approach has been designed to efficiently and effectively address the audit requirements of the City, to perform the audit of the City's financial records in a timely manner with minimal disruptions to office operations, and to meet the City's timeline.

The audit will be conducted in accordance with:

- 1) Generally accepted auditing standards established by the AICPA.
- 2) The standards contained in Government Auditing Standards issued by the GAO.
- 3) Provisions of the Single Audit Act and the Uniform Guidance.
- 4) Requirements issued by the California State Controller's office.
- 5) Other requirements as required.

We will conduct the necessary audit steps to perform:

- Planning of the engagement
- Evaluation of the existing internal control environment to determine degree of risk of material misstatement
- Determination of degree of compliance with laws, regulations, grant provisions, and City approved policies
- Assessment of potential fraudulent issues
- Validation of account balances
- Verification of reasonableness of management estimates

Technical Approach

We use an industry specific audit approach tailored to governmental entities. Our governmental audit approach addresses the special risks and circumstances of local governments. As a result, the audit is conducted efficiently and effectively with minimal disruption to your staff.

The core of our governmental technical audit approach can be summarized as follows:

1. Planning, Understanding and Communication:

Based on our previous audit experience, using the budget, organizational charts, manuals and other financial information systems and our knowledge of how governments work, we will obtain an insight to the specific concerns and sensitivities of the City. Our understanding is updated continuously through our year-round contact and communication efforts. We will agree on common audit objectives and expectations with management before audit work begins and, throughout the audit, will meet regularly with management to discuss audit issues and to gather feedback.

2. In-Depth Review of Systems and Controls:

We have developed diagnostic reviews which enable us to evaluate your systems and controls, and to provide management with constructive feedback. Combined with our knowledge of the City and understanding and experience with the City's accounting software, our control review will form the basis of our audit risk assessment. We will utilize the COSO approach in our evaluation of the City's internal processes to identify potential control deficiencies. In future years, we will update our understanding through similar procedures.

3. Risk-Based Customized Testing Program:

Our audit approach is tailored to governmental applications. We will use audit programs specifically designed to address the operational environment of governmental entities. Our approach will identify potential control risks and the opportunities for risk of material misstatements and fraud. We will evaluate the various risk assessments and identify the potential risks relating to the:

- Balance Sheets / Statement of Net Position
- Statement of Revenues and Expenditures / Statement of Activities
- Presentation
- Disclosure

Our audit procedures will then be developed to address these risk areas.

4. Expanded Interim Fieldwork:

Timeliness and audit efficiency is enhanced by performing extensive interim work. Partners, managers and senior staff work with City staff to identify and resolve potential audit issues early. Accordingly, the amount of audit work to perform at year end is minimized. Because our audit staff is familiar with the operations before year-end fieldwork begins, disruption of accounting staff is minimized.

5. Smooth Transition:

Our testing program focuses on audit risks identified by our understanding of the City's operations. We will work with the accounting staff to identify the most effective ways to address our objectives. Communication between the members of the audit engagement team and City staff will be fluid and continuous.

6. Sample Size and Sampling Techniques:

Our audit approach will include sampling activities. Population size and the level of assurance to be derived from a particular test will dictate the sample size. We use sampling in our audit approach to compliment skilled judgment and knowledge of the particular situation. Our sample size will range normally from 25 to 60 items.

7. Automated Systems:

We will evaluate controls over the IT functions to assess control risk. We intend to test controls for purposes of reliance. Our review procedures will evaluate controls over:

- Security Management
- Logical and Physical Access
- Configuration Management
- Segregation of Duties
- Contingency Planning

In addition, we will review controls over:

- Input, processing, output, master data
- Application interface
- Data management system interface

Our information Technology Specialists will evaluate the IT operating control environment.

8. Analytical Procedures:

We use analytical procedures in several aspects of our audit. Extensive knowledge and industry background are required for effective analytics, and our staff possesses the appropriate experience and knowledge for the City to benefit from these procedures.

9. Approach to be Taken in Determining Laws and Regulations Subject to Audit Test Work:

We continuously refer to specific regulations, compliance supplements, state guidelines and contracts currently in force. We perform the procedures required related to laws and regulations, using inquiries, observations and sampling techniques. Some of the laws and regulations that we believe may be applicable to the City are the requirements of the California Public Utilities Commission, Single Audit Act and other applicable laws and regulations, including the California Government Code, provisions of applicable Grant guidelines, California Constitution Gann Limit requirements, requirements of local measures, Child Care Program compliance requirements, etc.

10. Report Format:

We will meet with City Management to review report formats. Any report format changes will be made in conjunction with approval from City Management.

11. Work Plans:

The detailed work plans will be designed to efficiently and effectively address the audit requirements of the City in accordance with generally accepted auditing standards, to perform the audit of the City's financial records in a timely manner with minimal disruptions to office operations, and to meet the City's timeline.

12. Adjusting Journal Entries:

We will discuss and explain proposed audit adjusting entries with the City's designated Finance Department personnel prior to recording. Audit adjusting entries will be provided in a format showing the lowest level of posting detail needed for data entry on the City's general ledger system.

13. Listing of Schedules and Tables (anticipated to be prepared by the City):

Based on preliminary inquiries made with management and City staff and review of documents, we will tailor a list of schedules, tables, and other reconciliations required for the audit. We will take into account as much as possible reconciliations already prepared by the City for day to day operations and reporting, as well as any reports that are system generated to limit the need for additional City staff hours.

The following is a listing of some of the significant reconciliations and schedules that we would normally expect the City to provide to us in assisting us in conducting our fieldwork.

- Trial Balance
- Annual Financial Report Account Rollup Schedules
- Budget-to-Actual Reports
- Bank Reconciliations
- Listing of Manually Prepared Journal Entries
- Summary of Investments held by the City
- Capital Asset Schedules
- Long-Term Debt Schedules
- Debt Amortization Schedules and Calculations of Deferred Amounts
- Calculations of any Debt Covenants Amounts or Percentages
- Schedule of Leases
- Schedule of Expenditures of Federal Awards
- Analysis of Deferred Outflows of Resources and Deferred Inflows of Resources
- Reconciliation of Receivables to Subsidiary Ledgers
- Calculations for Estimate of Allowance for Uncollectible Accounts
- Loans Receivable Schedules
- Reconciliation of Significant Revenue Accounts
- Utility Billing Registers and Fee Schedules
- Compensated Absences Schedules and Copies of Related Policies
- Claims Payable Schedules
- Pension and OPEB Rollforward and Supporting Schedules
- GASB 54 Fund Balance Rollforward Schedule
- Interfund Transaction Schedules

Use of Technology in the Audit

The Firm maintains a variety of specialized software packages during the audit that enable us to perform an efficient, thorough, and timely audit and keeping time demands on City staff to a minimum.

Trial Balance Management and Financial Statement Preparation

Access Engagement allows us to import and manage multiple years of trial balance data including budgetary information, create multiple account groupings, generate reports, post journal entries proposed during the audit (including GASB 34 conversion entries), and link information directly to the financial statements. This gives us the ability to:

- Generate immediate trend and other comparative analysis of trial balance and budget data prior to the start of the audit. This allows us to identify potential issues and make inquiries early in the audit
- Link the financial statements and footnotes prior to the start of the audit allowing us to have majority of the financial statements (including budgetary comparison schedules and other supplementary information) prepared at the time the trial balance is uploaded
- Audit adjustments or City adjustments provided during the audit are automatically reflected in the financial statements

Audit Request Management and Document Exchange

Teamwork Project Management (“Teamwork”) is a secure, cloud-based collaboration platform that our Firm now uses to manage the “Prepared by Client (PBC) List” that streamlines the process of requesting, receiving, and keeping track of documents. Teamwork helps to facilitate the engagement through seamless collaboration between the Firm and our clients. By utilizing Teamwork, the City can do all of the following in one secure virtual environment:

- Attach files of any type to document requests
- Easily track the status of document requests
- Access templates and documents from us that require completion
- Have multiple City staff get involved and assist in the audit process
- Participate in a dialog for questions and notes

We have found that the use of the PBC List in Teamwork has helped our clients be always informed as to the status of their audit, and not be surprised with new requests or follow up on outstanding requests previously provided.

Audit Reporting Phase Management

Teamwork is also used by our Firm to manage the reporting phase of the audit, including timeline, key milestones, draft reviews, and final deliverables. With Teamwork, the entire reporting process and related communications are organized within one centralized project space. Using Teamwork, the City can:

- View the reporting timeline and track upcoming due dates and milestones
- Easily see which items are pending, under review, or completed.
- Access and review draft versions of reports in a single location
- Receive notifications when new drafts or updated versions are uploaded
- Participate in proof and review workflows for report approvals prior to final issuance.

We have found that managing the reporting phase of the audit using Teamwork has helped our clients always be informed as to the status of their reports and deliverables.

Computer Aided Audit Tools (CAATs)

The Firm's data analytics software enables our Engagement Team to perform more than 150 Computer Aided Audit Tools (or "CAATs"). CCH Teammate Analytics gives us the ability to perform advanced data analysis and increase efficiency. By utilizing this software, we can:

- Immediately visualize and analyze 100% of account populations with graphs, charts and statistics to identify anomalies
- Make fewer sample selections that are targeted to problematic areas
- Quickly analyze transactional data for:
 - Duplicate records
 - Missing transactions
 - Transaction sequence
 - Unusual items
- Compare excel worksheets for changes or differences
- Generate immediate testing samples
- Perform regression analysis
- Filter and extract data from City reports

Audit Planning, Risk Assessment, and Audit Programs

Our firm utilizes CCH Knowledge Coach, which is an expert system that adapts and customizes our audit approach specifically based on the City's structure, operating environment, specific transactions, and identified risks or matters to be addressed in the audit. The software is frequently updated for new industry trends and audit requirements. Included in the software is a continuous diagnosis of audit forms that identifies missing information, procedures, or any conflicts that need to be addressed prior to issuance of the audit report. We have found that this audit tool greatly benefits our audit clients in the following ways:

- Removal of standardized audit steps and procedures that do not add value to the audit
- Targeted audit procedures focusing on risks and accounts specific to the City's operations
- Audit is always performed in accordance with audit standards especially the risk assessment standards
- Maximizing audit efficiency having less City staff time dedicated to gathering information or responding to inquiries by focusing on material issues
- Automatic self-diagnostics ensure no audit steps are missed, guaranteeing a quality audit

Research Tools

We maintain multiple research software packages that are always kept up to date to ensure compliance with accounting and auditing standards and are also a resources for us to provide guidance to our clients. In addition to accounting and audit literature, we have access to interactive disclosure checklists that include sample footnote disclosures and financial statements.

**Audit
Schedule**

2026 Period	Audit Tasks
July	<p>- Planning and Administration</p> <ul style="list-style-type: none"> ▶ The entrance conference shall be held with City staff. The purpose of this meeting will be to discuss prior audits and the interim work to be performed. This meeting will also be used to establish overall liaison for the audits and to make arrangements for workspace and other needs ▶ Review and evaluate the City's accounting and financial reporting. Prepare an overall memo of recommendations, potential issues, and suggestions for improvements ▶ Prepare overall memo to the City confirming audit procedures, timing, and assistance ▶ Prepare detailed audit work plan and audit programs, audit budget and staffing schedule, and list of schedules to be prepared by the City staff
August	<p>- Internal Control Evaluation</p> <ul style="list-style-type: none"> ▶ Meeting with City Manager and Department Heads of other departments with large operating budgets or which have significant federal grant expenditures ▶ Attending City Council meetings ▶ Meeting with off-site locations ▶ Meeting with key Finance Department personnel ▶ Obtain and document understanding of key internal control systems through walk-throughs, interviews of staff, and review of supporting documentation <ul style="list-style-type: none"> ○ General ledger system ○ Budgeting system ○ Revenue, utility billing, accounts receivable, and cash collections ○ Purchasing, expenditures, accounts payable, and cash disbursements ○ Payroll ○ Federal Financial Assistance ○ Other systems ▶ Identify control risks ▶ Evaluate IT control environment ▶ Perform testing of the internal control system and evaluate the effectiveness of the City's systems. Select large dollar and random samples of transactions in key operating systems. Sample size to meet required level for determined degree of risk. Review supporting documentation of selected transactions, evaluate adequacy of support and approvals, and conclude on degree of adherence to accuracy and compliance with City policies ▶ Conduct fraud assessment procedures ▶ Assess degree of risk for material misstatement ▶ Provide to the City's management a memo concerning management letter points and identify issues, if any

2026 Period	Audit Tasks
August	<p>- Other Tasks</p> <ul style="list-style-type: none"> ▶ Review minutes of City Council meetings and other key committees ▶ Perform preliminary substantive procedures, which would include tests of: <ul style="list-style-type: none"> ○ Vendor and contractor payments ○ Payroll expense ○ Utility billing ○ Pension and OPEB testing ○ Capital asset acquisitions ○ Journal entries ○ Retrospective review of accounting estimates ▶ Financial statement database management and other setup, in addition to drafting of all necessary report templates ▶ Preliminary Single Audit and other compliance testing ▶ Coordinate with City staff and prepare of all appropriate confirmation requests including: <ul style="list-style-type: none"> ○ Bank accounts ○ Investment pool accounts ○ Accounts receivable ○ Federal grants ○ Revenue from governmental agencies ○ Bond and other debts ○ Pension plan ○ Attorney letters ○ Others, as required ▶ Update the PBC List with any additional requests that will be needed for the City's audit ▶ Provide the City with audit plan and list of year-end audit schedules ▶ Hold progress conference with City Management ▶ Hold exit conference with City Management
November	<p>- Final Fieldwork</p> <ul style="list-style-type: none"> ▶ Entrance conference with City Management ▶ Follow-up on all outstanding confirmations ▶ Verify and validate account balances by reviewing supporting documentation including invoices, vouchers, council resolutions, minutes, and other documents, as required ▶ Perform analytical review of revenue and expenditures. Determine reason for material differences between budget and actual ▶ Perform a search for unrecorded liabilities by reviewing disbursements subsequent to June 30, testing terms of contractual obligations, and interviewing City staff ▶ Perform review of subsequent events by discussions with City Management and update all minutes of City Council and key committees

2026 Period	Audit Tasks
	<ul style="list-style-type: none"> - Single Audit Compliance (if required) <ul style="list-style-type: none"> ▶ Entrance conference with City Management ▶ Obtain Federal Financial Assistance Schedule ▶ Determine grants to be considered as major programs including clusters ▶ Perform audit tests of major grant programs and compliance with Federal Law and Regulations ▶ Review grant documents, select sufficient number of transactions to test for compliance of Federal Requirements ▶ Coordinate Single Audit efforts with the Financial Audit efforts ▶ Communicate findings to City Management ▶ Other Compliance
November - December	<ul style="list-style-type: none"> - Audit Reports <ul style="list-style-type: none"> ▶ Complete drafts of City's Annual Financial Report ▶ Prepare draft of Single Audit Reports concerning internal control structure, compliance with laws and regulations, and administering of federal financial assistance programs ▶ Prepare other reports as required ▶ Provide revised final drafts of all required reports to the City for approval
January 2027	<ul style="list-style-type: none"> - Final City Audit Reports, Financial Statements, Single Audit Reports, and other reports delivered. - Audit Presentation to City Council - State Controller's Reports delivered and submitted
February 2027	<ul style="list-style-type: none"> - Single Audit Report package submitted to Federal Audit Clearinghouse (if required)

Note: the schedule above for the 2025-26 audit year will be dependent on readiness of the City and can be adjusted as necessary based on mutual agreement.

Discussion of Relevant Accounting Issues

Identification of Anticipated Potential Audit Problems

We do not anticipate that there will be any audit problems at the City. However, the following are some areas that we will carefully investigate and monitor during our audit procedures:

- Financial Reporting:
 - Review and evaluate that the City's Annual Financial Report is in compliance with current reporting and disclosures requirements issued by the GASB and GFOA.
 - Review the Annual Financial Report for financial reporting conformance awards issued by CSMFO and GFOA.
 - Review and evaluate degree of compliance with the various GASBs in effect.
 - Review degree of compliance with infrastructure obligations and regulatory provisions.
- Internal Control Structure:
 - Review and evaluate the City's internal control functions and ascertain compliance with proper internal control philosophies.
 - Review computer system processes and controls and evaluate adequacy of the control environment.

Several new GASB pronouncements will become effective over the time period of this proposal. As such, specific attention will be provided to determine the proper implementation of these new pronouncements. A list of known new pronouncements with implementation dates that fall within this proposal period are as follows:

2026

- Statement 103 – Financial Reporting Model Improvements
- Statement 104 – Disclosure of Certain Capital Assets

2027

- Statement 105 – Subsequent Events

**Comprehensive
Cost Bid**

Schedule of Professional Fees

(Additional – 2yr
Opt. to Extend)

Service	2025-26	2026-27	2027-28	2028-29	2029-30
City Audit / Financial Statements	\$ 31,837	\$ 32,792	\$ 33,776	\$ 34,789	\$ 35,833
Internal Control Review – Memo/Letter*	-	-	-	-	-
Gann Limit Agreed-upon Procedures	762	785	809	833	858
SCO City Financial Transactions Report	1,421	1,464	1,508	1,553	1,600
SCO Annual Street Report	1,421	1,464	1,508	1,553	1,600
Schedule of Debt Service Coverage - Wastewater Series 2017A & 2018A	762	785	809	833	858
Total	36,203	37,290	38,410	39,561	40,749

(Optional Services)

Single Audit – If Threshold has been exceeded.	2,070	2,132	2,196	2,262	2,330
Schedule of Debt Service Coverage – SA to Atwater RDA Series 2017A (if needed)	762	785	809	833	858
Total including Optional Services	\$ 39,035	\$ 40,207	\$ 41,415	\$ 42,656	\$ 43,937

* Included in cost for the Financial Statements audit at no additional cost.

Note: The above is an all-inclusive maximum price, including services, out-of-pocket expenses, meals, lodging, transportation, printing, and other costs.

Manner of Payment:

Each Engagement Team member maintains detailed time sheets describing work performed, date of work, and amount of time spent on each task for the Engagement. The Firm will bill the City after completion of each phase of the audit and bill the City up to a maximum of 90%. The remaining 10% of the proposal amount will not be due until all final reports are delivered and accepted by the City. The City can anticipate three billings as follows:

Work Performed	% of Proposal Amount
For interim work	45%
For year-end work	45%
At presentation and acceptance of final reports	10%
Total	100%

Rates for Additional Professional Services:

Any services outside the scope of our engagement will be promptly identified before the services are rendered. Upon mutual agreement, the out-of-scope services will be separately billed at our standard hourly rates. While it can be difficult to simply state hourly rates, as often times the needs of the client and the specific tasks directly impact the billing rates for our services, we want to provide the following information regarding our published billing rates:

Position	Hourly Rate
Partner	\$ 350
EQR	350
Senior	200
Staff	150
I.T.	250
Admin.	125

Our Standard Hourly Rates are adjusted annually by 3% for Cost of Living and Inflation Adjustments.

Conclusion

A client relationship with the City will be of great value to our Firm and we welcome the opportunity to develop a long-term relationship with the City. We are committed to:

- Rendering the highest standard of service
- Developing a long-term working relationship dedicated to meeting the needs of the City
- Assisting the City in operational issues
- Producing a quality end-product

We have the technical qualifications and experience to provide the level of service desired and expected by the City and stand ready to provide our knowledge and experience for the benefit of your organization.

We would like to express our appreciation to the City and to its Staff for allowing us the opportunity to submit a proposal to perform professional auditing services. We are available, at your convenience, to discuss any aspects of our proposal.

Thank you for allowing us to present our Firm to you.

Appendix References

- 1) City of Berkeley
 - Scope of Work: Annual Comprehensive Financial Report, Single Audit, SAS 114, Gann Limit, Measure B/BB/F (Alameda County), TDA Audit, RDA Successor Agency
 - Engagement Partner: Ahmed Badawi (2008 – 2019), Mitesh Desai (2020 - Present)
 - Address: 2180 Milvia Street, Berkeley, CA 94704
 - Principal Contact:
Mr. Henry Oyekanmi
Finance Director
(510) 981-7332
hoyekanmi@ci.berkeley.ca.us
- 2) City of Folsom
 - Scope of Work: Annual Comprehensive Financial Report, Single Audit, SAS 114, Gann Limit, Folsom Successor Agency Report, Public Financing Authority Report, Folsom Ranch Financing Authority Report
 - Engagement Partner: Ahmed Badawi (2019 – 2024), Mitesh Desai (2025 – Present)
 - Address: 50 Natoma Street, Folsom, California 95630
 - Principal Contact:
Ms. Stacey Tamagni
Finance Director
(916) 461-6712
stamagni@folsom.ca.us
- 3) City of San Luis Obispo
 - Scope of Work: Annual Comprehensive Financial Report, Single Audit, SAS 114, Gann Limit, Whale Rock Commission
 - Engagement Partner: Ahmed Badawi (2019 – 2024), Mitesh Desai (2025 – Present)
 - Address: 990 Palm Street, San Luis Obispo, CA 93401
 - Principal Contact:
Ms. Emily Jackson
Finance Director
(805) 781-7125
ejackson@slcity.org
- 4) City of Foster City
 - Scope of Work: Annual Comprehensive Financial Report, Single Audit, SAS 114, Gann Limit, Measure A, Measure W
 - Engagement Partner: Ahmed Badawi (2023 – Present)
 - Address: 610 Foster City Blvd., Foster City, CA 94404
 - Principal Contact:
Ms. Waqas Hassan
Assistant Finance Director
(650) 286-3204
whassan@fostercity.org
- 5) City of Petaluma
 - Scope of Work: Annual Comprehensive Financial Report, Single Audit, SAS 114, Gann Limit, TDA, State Controller's Report
 - Engagement Partner: Ahmed Badawi (2019 – 2024), Mitesh Desai (2025)
 - Address: 11 English Street, Petaluma, CA 94952
 - Principal Contact:
Ms. Corey Garberolio
Assistant Finance Director
(707) 778-4357
cgarbero@cityofpetaluma.org



CITY COUNCIL
AGENDA REPORT

CITY COUNCIL

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

MEETING DATE: May 11, 2026
TO: Mayor and City Council
FROM: Justin Vinson, Public Works Director
PREPARED BY: Justin Vinson, Public Works Director
SUBJECT: **Approving an Amended and Restated Lease Agreement with Merced County Radio Control Club** (Public Works Director Vinson)

RECOMMENDED COUNCIL ACTION

Adoption of Resolution No. 3613-26 approving an amended and restated Lease Agreement between Merced County Radio Control Club and City of Atwater, in a form approved by the City Attorney, for real property located at 6205 Bert Crane Road; and authorizing the City Manager to execute Amended and Restated Lease Agreement on behalf of the City.

I. BACKGROUND/ANALYSIS:

The Merced Radio Control Club has been utilizing the Bert Crane Site (Waste Water Treatment Plant) for club activities since January 22, 1979. Club activities include operation of radio-controlled model aircraft utilizing a model airplane runway, taxiways, and a pit area.

An aerial photo of the site and flight pattern is included. ("**EXHIBIT A**").

This is a renewal of the current lease agreement that provides a unique activity for citizens of the Atwater community and surrounding areas. This is the fifth renewal of the lease. Staff is proposing a 3-year-lease option. Merced Radio Control Club agrees to pay the City a total sum of \$1,500, to be paid \$500 in advance on the first day of each year for the term of the lease ("**EXHIBIT B**").

II. FISCAL IMPACTS:

The lease agreement will provide revenue in the amount of \$500 per year for the City in the General Fund, Rents and Leases revenue account number 0001-0000-6010.

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 coordinated with the necessary 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 considered an exempt activity under provisions of the California Environment Quality Act (CEQA) under Section 15301 "existing facilities" therefore not subject to further analysis. This item is not a "project" under the California Environment Quality Act (CEQA) as this activity does not cause either a direct physical change in the environment, or a reasonable foreseeable indirect physical change in the environment, pursuant to Public Resource Code Section 21065.

IX. STEPS FOLLOWING APPROVAL:

Following City Council's approval, the City Clerk's office will route the agreement for signatures.

Submitted by:



Justin Vinson, Public Works Director

Approved by:



Chris Hoem, City Manager

Attachments:

1. XXXX-26 Merced County Radio Control Club
2. MCRCC Flight Pattern
3. Updated Revised Commercial Lease - Merced Radio Control Club-c1



**CITY COUNCIL
OF THE
CITY OF ATWATER**

RESOLUTION NO. XXXX-26

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF
ATWATER APPROVING AN AMENDED AND RESTATED
LEASE AGREEMENT WITH MERCED COUNTY RADIO
CONTROL CLUB**

WHEREAS, the Merced County Radio Control Club has utilized a portion of the Bert Crane Wastewater Treatment Plant site for club activities, including the operation of radio-controlled model aircraft, since January 22, 1979; and

WHEREAS, the site includes a model airplane runway, taxiways, and a pit area used for such activities; and

WHEREAS, this lease represents the fifth renewal of the agreement and continues to provide a unique recreational opportunity for residents of the Atwater community and surrounding areas; and

WHEREAS, the proposed lease term is for three (3) years, with the Merced County Radio Control Club agreeing to pay the City a total of \$1,500, payable in annual installments of \$500 in advance on the first day of each year; and

WHEREAS, an aerial photo depicting the site and flight pattern is attached as Exhibit "A," and the lease agreement is attached as Exhibit "B."

NOW, THEREFORE, BE IT RESOLVED that the City Council of the City of Atwater hereby:

Section 1. Approves the Lease Agreement between the City of Atwater and the Merced County Radio Control Club for use of a portion of the Bert Crane Wastewater Treatment Plant site for a term of three (3) years; and

Section 2. Authorizes the City Manager to execute the Lease Agreement, in a form approved by the City Attorney.

The foregoing resolution is hereby adopted this 11th day of May 2026.

AYES:

NOES:

ABSENT:

APPROVED:

MICHAEL G. NELSON, MAYOR

ATTEST:

KORY J. BILLINGS, CITY CLERK



Imagery ©2023 CNES / Airbus, Maxar Technologies, USDA/FPAC/GEO, Map data ©2023 100 ft

AMENDED AND RESTATED LEASE AGREEMENT

THIS AMENDED AND RESTATED LEASE AGREEMENT (the "**Lease**") is made and entered into by and between the CITY OF ATWATER, a municipal corporation ("**Landlord**") and the MERCED COUNTY RADIO CONTROL CLUB, an unincorporated association ("**Tenant**"), under the following terms and conditions:

1. Description of the Leased Premises. Landlord hereby leases to Tenant and Tenant hereby leases from Landlord certain real property in the County of Merced, referred to herein as the "**Premises**" and shown on **Exhibit A**. The Premises is currently improved with a model airplane runway, taxiways and a pit area, constructed by Tenant pursuant to a prior lease entered into on April 23, 2007 ("**Prior Lease**")

2. Term, Occupancy, and Renewal.

a. Term. The term of this Lease shall be for three (3) years; said term shall commence on May 12, 2026 (the "**Commencement Date**"), and end on May 11, 2029 ("**Expiration Date**"). The City Manager, or designee, is authorized to extend the term of this Lease for up to two (2) additional one-year periods upon written notice to Lessee provided prior to the Expiration Date or any then-current extension term expiration date. If both extension options are exercised, the Lease term shall expire on May 11, 2031, unless earlier terminated in accordance with this Lease.

b. Occupancy. Tenant has been in occupancy of the premises under the Prior Lease and subsequent at will tenancy, which Prior Lease and tenancy are hereby terminated by the execution of this Lease.

c. Early Termination. Notwithstanding anything herein to the contrary, Landlord shall have the right upon sixty (60) days' prior written notice to terminate this Lease.

d. No Renewal/Holdover. Tenant shall not hold over after the expiration or earlier termination of the term hereof without the express prior written consent of Landlord. Acceptance of Rent is not Landlord's consent to holdover. Without Landlord's express consent Tenant shall become a tenant at sufferance only at a rental rate equal to 150% of the Rent in effect upon the date of such expiration. Acceptance by Landlord of Rent after such expiration or earlier termination shall not constitute a holdover hereunder or result in a renewal. The foregoing provisions of this Section 4 are in addition to and do not affect Landlord's right of re-entry or any rights of Landlord hereunder or as otherwise provided by law. If Tenant fails to surrender the Premises upon the expiration of this Lease, Tenant shall indemnify, protect, defend and hold Landlord harmless from all loss or liability, including without limitation, any claim made by any succeeding tenant founded on or resulting from such failure to surrender. Such indemnity shall survive the expiration of this Lease.

3. Rent. The rent during the term of this Lease shall be Five Hundred Dollars (\$500.00) per year ("**Rent**"). Tenant shall, commencing on the Commencement Date and continuing thereafter on each anniversary of the Commencement Date during the term of this Lease, pay to Landlord in advance, such annual Rent, without setoff, deduction or demand.

a. Late Charge. Tenant acknowledges that late payment by Tenant to Landlord of Rent will cause Landlord to incur costs not contemplated by this Lease. If any installment of Rent due from Tenant is not received by Landlord within five (5) days after it becomes due, Tenant shall pay to Landlord an additional sum of the greater of \$100 or 6% of the overdue Rent as a late charge.

b. Interest on Unpaid Rent. Rent or other charges under this Lease not paid within five (5) days of the date due shall, in addition to any late charges under Section 4.a, above, bear interest at the lesser of the maximum legal rate or 10% per annum from the date due until paid.

c. Additional Rent. All sums due to Landlord hereunder shall constitute Rent.

4. Place of Payment of Rent. Rent and all other sums which shall become due under this Lease, including but not limited to late charges and additional Rent, shall be payable by hand delivery or mail at the office of the Landlord located at 1350 Broadway Ave, Atwater, CA 95301, or at such other place as Landlord may designate from time to time in writing. Mailed payments must be received (not postmarked) by Landlord by the date due.

5. Condition of, and Improvements to, Premises.

a. Improvements. Under this Lease, Landlord shall have no obligation or responsibility, actual or implied, to install, construct, accommodate, or make any improvements to the Premises prior to, or as a condition of, Tenant's occupation of the Premises.

b. As-Is Condition. Tenant warrants and agrees that Tenant has been in possession of the Premises under the Prior Lease and is familiar with the Premises and its current condition Premises. Tenant agrees to take possession of the Premises in an AS-IS condition (which exists on the date this Lease is signed) and Tenant further agrees Landlord shall have no responsibility for any repairs or improvements to the Premises, prior to, or as a condition of, Tenant's occupation of the Premises. Landlord makes no representations regarding the condition, status, compliance with laws or suitability for a particular purpose for Tenant's use.

c. Condition Upon Surrender. Upon termination of this Lease, Tenant shall surrender the Premises to Landlord in as good condition as when received, ordinary wear and tear and damage by fire, earthquake, or act of God excepted, and including any repairs or improvements made by Tenant. If Tenant fails to maintain the Premises in good order and repair, after thirty (30) days' prior written notice, Landlord may, at its option, make such repairs, and Tenant shall pay the reasonable cost thereof as additional Rent hereunder within ten (10) days after receipt of a written statement therefor. In the event the giving of thirty (30) days' prior notice may result in additional damage to the Premises, Landlord may make such repairs, at Tenant's expense, without thirty days' prior written notice.

6. Use. The Premises shall be used only for purposes of operating radio-controlled model aircraft and radio-controlled cars ("**Approved Use**"). Tenant shall not use any portion of the Premises for purposes other than those specified without first obtaining the written consent of Landlord. Tenant shall not do, bring, or keep anything in, on, or about the Premises which will in any way increase the premium rate or cause the cancellation of any fire or other insurance upon the Premises or any of its contents. Without limiting any of the foregoing prohibitions, Tenant

9. Utilities. Tenant shall contract directly with all utilities/service providers required in connection with the Approved Use and shall pay for such services directly. Landlord shall not be responsible for any interruptions or disturbance of service regardless of whether Tenant is paying directly for such services or if such services are being contracted for by Landlord, nor shall there be any abatement of Rent resulting from any cessation or interruption of utility service or other service contemplated by this section. Tenant shall deposit all trash only in designated areas. Tenant hereby waives the provisions of California Civil Code Section 1932(1) or any other applicable existing or future law, ordinance or governmental regulation permitting the termination of this Lease due to the interruption or failure of any services to be provided under this Lease.

10. Alterations and Liens. Tenant shall not make or cause to be made any alterations, additions, or improvements to or of the Premises or any part thereof without the prior written consent of Landlord.

11. Assignment and Subletting. Tenant shall not assign or encumber this Lease or any interest therein or sublet the Premises or any portion thereof either voluntarily or by operation of law without the prior written consent of Landlord, which consent shall not be unreasonably withheld.

12. Entry by Landlord. Landlord and its agents shall have the right to enter the Premises at reasonable times to inspect and examine the same and to make such repairs to the Premises as the Landlord shall deem advisable, and to show the Premises to prospective tenants, buyers or lenders.

13. Indemnification.

a. Waiver of Claims. To the extent permitted by law, Tenant waives all claims against Landlord for damage to person or property arising for any reason. Tenant assumes all such risks for Tenant and any employees, licensees, invitees, agents, or contractors.

b. General Indemnity. Tenant agrees, as an independent unsecured obligation, separate from any of its promises or covenants in this Lease, to indemnify, defend (with counsel selected by Landlord at Tenant's expense), protect and hold harmless Landlord, its employees, agents, officers, wardens, officiants, legal counsel, assigns, any successor or successors to Landlord's interest in the Premises and any future owners of the Premises to whom this Lease is assigned (hereinafter collectively referred to as the "**Indemnitees**") from and against all claims, actual damages (including but not limited to special and consequential damages), punitive damages, injuries, costs, response costs, losses, demands, debts, liens, liabilities, causes of action, suits, legal or administrative proceedings, interest, fines, charges, penalties and expenses arising out of any damage to any person or property occurring in, on, or about the Premises, except for any acts of gross negligence or willful misconduct by Landlord. Tenant's obligation under this paragraph to indemnify and hold the Indemnitees harmless shall be limited to the sum that exceeds the amount of insurance proceeds, if any, received by the party being indemnified. Landlord shall not be liable to Tenant for any damage by or resulting from any act or negligence of any other tenant of property adjoining the Premises or by the owner or occupant of any adjoining or contiguous property.

14. Insurance.

a. Liability Insurance. Tenant shall carry, during the term hereof, public liability and property damage insurance with a single combined liability limit of not less than \$1 million per occurrence, \$2 million in aggregate, property damage limits of not less than \$1 million insuring against all liability of Tenant and its authorized representatives arising out of and in connection with Tenant's use and occupancy of the Premises, and statutory worker's compensation Insurance for any employees. Landlord shall be named as an additional insured on each such policy. Tenant shall provide proof of such insurance in the form of a certificate of insurance prior to taking occupancy of the Premises.

b. Waiver of Subrogation. The parties release each other, and their respective authorized representatives, from any claims that are caused by or result from risks which are insured against under any insurance policies carried by the parties and in force at the time of any such damage and to the full extent of any proceeds paid under said policies.

15. Destruction of Premises.

a. Destruction Due to Risk Covered by Insurance. If, during the term of this Lease and any renewal term, the Premises and other improvements in which the Premises are located are totally or partially destroyed from a risk covered by insurance carried by either Tenant or Landlord, rendering the Premises totally or partially inaccessible or unusable, Landlord shall restore the Premises, and other improvements located thereon, to substantially the same condition as they were immediately before destruction if they can be repaired within 270 days from date of destruction. Landlord can elect to terminate this Lease by giving notice to Tenant within fifteen (15) days after determining that the restoration cost will exceed the insurance proceeds.

b. Destruction Due to Risk Not Covered by Insurance. If, during the term of this Lease and any renewal term, the Premises or the other improvements located thereon are totally or partially destroyed by a risk not covered by the insurance, rendering the Premises totally or partially inaccessible or unusable, Landlord can elect to terminate this Lease by giving notice to Tenant within fifteen (15) days after determining the restoration cost and replacement value.

c. Abatement or Reduction of Rent. In case of destruction, there shall be an abatement or reduction of Rent between the date of destruction and the date of substantial completion of restoration based on the extent to which the destruction interferes with Tenant's use of the Premises.

d. Waiver of Civil Code Sections. Tenant waives the provisions of California Civil Code Section 1932(2) and California Civil Code Section 1933(4) with respect to any destruction of the Premises.

16. Default and Landlord's Remedies.

a. Default. The occurrence of any of the following shall constitute a default by Tenant:

(1) Tenant shall fail to pay when due any Rent or any other monetary sum payable under this Lease.

(2) Tenant shall fail to observe, keep or perform any of the other terms, covenants, agreements or conditions contained in this Lease.

(3) Tenant shall become bankrupt or insolvent or make a transfer in fraud of creditors, or make an assignment for the benefit of creditors, or take or have taken against Tenant any proceedings of any kind under any provision of the Federal Bankruptcy Act or under any other insolvency, bankruptcy or reorganization act and, in the event any such proceedings are involuntary, Tenant is not discharged from the same within thirty (30) days thereafter.

(4) A receiver is appointed for a substantial part of the assets of Tenant, and such receivership is not released within thirty (30) days.

(5) The abandonment of the Premises by Tenant, or the vacation (hereby defined to be ten (10) or more consecutive days of continual absence from the Premises) of the Premises by Tenant.

(6) This Lease or any estate of Tenant hereunder shall be levied upon by any attachment or execution and such levy is not released within thirty (30) days.

b. Landlord's Remedies. If any default by Tenant shall occur, and following notice of default as required by this Lease (for the period applicable to the default under the applicable provision of this Lease), Landlord shall have the following remedies in addition to all other rights and remedies provided by law or equity, to which Landlord may resort cumulatively or in the alternative.

(1) Landlord shall have the immediate option to terminate this Lease and all rights of Tenant hereunder by giving written notice of such intention to terminate. In the event that Landlord shall so elect to terminate this Lease, then Landlord may recover from Tenant:

(a) The worth at the time of award of any unpaid Rent which had been earned at the time of such termination; plus

(b) The worth at the time of award of the amount by which the unpaid Rent which would have been earned after termination until the time of award exceeds the amount of such rental loss Tenant proves could have been reasonably avoided; plus

(c) The worth at the time of award of the amount by which the unpaid Rent for the balance of the term after the time of award exceeds the amount of such rental loss that Tenant proves could be reasonably avoided; plus

(d) Any other amount necessary to compensate Landlord for all the detriment proximately caused by Tenant's failure to perform its obligations under this Lease or which in the ordinary course of things would be likely to result therefrom; and

(e) At Landlord's election, such other amounts in addition to or in lieu of the foregoing as may be permitted from time to time by applicable law.

As used in Subparagraphs (a) and (b) above of this section, the "worth at the time of award" is computed by allowing interest at the maximum rate an individual is permitted by law to charge. As used in subparagraph (c) above, the "worth at the time of award" is computed by discounting such amount at the discount rate of the Federal Reserve Bank of San Francisco at the time of award plus one percent (1%).

(2) In the event of the vacation or abandonment of the Premises by Tenant, or in the event that Landlord shall elect to reenter as provided herein or shall take possession of the Premises pursuant to legal proceeding or pursuant to any notice provided by law, then Landlord shall have the remedy specified by Civil Code Section 1951.4, in which Landlord may from time to time recover all rental as it becomes due or relet the Premises or any part thereof for the account of Tenant on such term or terms and at such rental or rentals and upon such other terms and conditions as Landlord in its sole discretion may deem advisable, with the right to make alterations and repairs to the Premises.

(3) No reentry or taking possession of the Premises by Landlord pursuant to this section shall be construed as an election to terminate this Lease unless a written notice of such intention be given to Tenant or unless the termination thereof be decreed by a court of competent jurisdiction.

17. Estoppel Certificate. Tenant shall execute and deliver to Landlord within ten (10) days of request a commercially reasonable estoppel statement. Landlord and Tenant intend that any estoppel statement delivered pursuant to this Section may be relied upon by any mortgagee, beneficiary, purchaser or prospective purchaser of the property or any interest therein and failure to execute and return such estoppel shall be a material breach of the Lease.

18. Attorneys' Fees. If either party commences an action against the other party arising out of or in connection with this Lease, the prevailing party shall be entitled to have and recover from the losing party reasonable attorney's fees and costs of suit.

19. Notices. Any notice required or permitted to be given hereunder must be given in writing.

20. Waiver; Accord and Satisfaction. No delay or omission in the exercise of any right or remedy of Landlord on any default by Tenant shall impair such right or be construed as a waiver. The receipt and acceptance by Landlord of delinquent Rent shall not constitute a waiver of any other default; it shall constitute only a waiver of timely payment for the particular Rent payment involved. Time is of the essence of this Lease as to the performance of all terms, covenants, and conditions stated herein.

21. Successors and Assigns. Except as otherwise provided herein, all of the terms and conditions hereof shall be binding upon and inure to the benefit of the parties hereto and their respective successors and assigns. In the event of any transfer, assignment or other conveyance or transfers of any such title or tenant, Landlord herein named (and in case of any subsequent transfers or conveyances, the then grantor) shall be automatically freed and relieved from and after the date of such transfer. Landlord may transfer its interest in the Premises without the consent of Tenant

and such transfer or subsequent transfer shall not be deemed a violation on Landlord's part of any of the terms and conditions of this Lease.

22. Entire Agreement. This Lease contains the entire agreement of the parties and supersedes all prior negotiations, drafts, and other understandings which the parties may have concerning the subject matter hereof. This Lease may not be modified except by written instrument duly executed by the parties hereto or their successors in interest. This Lease shall be governed by and construed pursuant to the laws of the State of California.

23. Revenue & Taxation Code Section 107.6. Possessory Interest Tax. Tenant recognizes and understands that this Lease may create a possessory interest subject to property taxes and that, in the event that a possessory interest is created, Tenant shall be responsible for payment of any taxes levied against such possessory interest.

IN WITNESS WHEREOF, Landlord and Tenant have executed this Lease on the day and year set forth below.

LANDLORD:

CITY OF ATWATER, a municipal corporation

Dated: _____

By: _____

Name: _____

Its: _____

TENANT:

MERCED COUNTY RADIO CONTROL CLUB, an unincorporated association

Dated: _____

By: _____

Name: _____

Its: _____

EXHIBIT A

DESCRIPTION AND DEPICTION OF PREMISES



CITY COUNCIL
AGENDA REPORT

CITY COUNCIL

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

MEETING DATE: May 11, 2026
TO: Mayor and City Council
FROM: Jana Sousa, Human Resources Director
PREPARED BY: Jana Sousa, Human Resources Director
SUBJECT: **Reporting on City of Atwater Vacancies and Recruitment Efforts in Relation to Assembly Bill ("AB") 2561** (Human Resources Director Sousa)

RECOMMENDED COUNCIL ACTION

Receive staff report in compliance with Government Code § 3502.3; open the public hearing, receive public comment, and close the public hearing.

I. BACKGROUND/ANALYSIS:

AB 2561 was enacted to address staffing vacancies in local government that impact service delivery and employee workload. The law, codified at Government Code § 3502.3 and effective January 1, 2025, requires public agencies to present the status of vacancies and recruitment and retention efforts at a public hearing before the governing body at least once per fiscal year prior to the adoption of the annual budget.

In compliance with Government Code § 3502.3, the City of Atwater is required to hold a public hearing before the City Council to present information regarding the status of vacancies and recruitment and retention efforts (§ 3502.3(a)(1)), and to identify any necessary changes to policies, procedures, and recruitment activities that may create obstacles in the hiring process (§ 3502.3(a)(3)). This presentation must occur once per fiscal year, prior to the City Council's adoption of the annual budget (§ 3502.3(a)(2)).

The total number of budgeted full-time positions in the fiscal year 2025-26 budget is 105. The City's workforce provides services in the following areas: Administrative and Support Services; Public Works and Infrastructure Services; Parks, Recreation, and Community Services; Planning, Zoning and Development Services; and Public Safety Services.

Employee vacancies arise from a range of factors including retirements, internal promotions, resignations, and terminations. As of May 1, 2026, the City has a total of 6 vacancies out of 105 budgeted full-time positions, which is an overall vacancy rate of 5.7%.

The City regularly evaluates its policies, procedures, and recruitment practices to identify any potential obstacles in the City's hiring process. Recruitment efforts include targeted job announcements across various platforms, including social media and job-specific job boards. Retention efforts include training and development of existing staff, succession planning, and an ongoing City-wide benefits study to ensure employee benefits are competitive with surrounding agencies. Despite these efforts, the City's primary recruitment challenges include competition with neighboring agencies, a limited pool of qualified applicants for specialized positions, and the legal requirements involved in the public sector hiring process.

II. FISCAL IMPACTS:

There is no direct fiscal impact associated with conducting the required public hearing other than the use of existing staff time and resources.

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:

The Human Resources Director has worked closely with the City Manager's Office to present this item to the City Council for action.

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) because it does not result in a direct or reasonably foreseeable indirect physical change in the environment, pursuant to Public Resources Code § 21065.

IX. STEPS FOLLOWING APPROVAL:

Staff will continue to monitor vacancy trends and ensure the City remains in compliance with its legal obligations.

Submitted by:



Jana Sousa, Human Resources Director

Approved by:



Chris Hoem, City Manager

Attachments:



CITY COUNCIL
AGENDA REPORT

CITY COUNCIL

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

MEETING DATE: May 11, 2026
TO: Mayor and City Council
FROM: Frank Splendorio, City Attorney
PREPARED BY: Frank Splendorio, City Attorney
SUBJECT: **Adopting a Policy on Disruption of Telephonic or Internet Service During Meetings Required by SB 707** (City Attorney Splendorio)

RECOMMENDED COUNCIL ACTION

Motion to adopt Resolution No. 3614-26 approving a Policy on Disruption of Telephonic or Internet Service in accordance with SB 707.

I. BACKGROUND/ANALYSIS:

SB 707

The Ralph M. Brown Act (Government Code section 54950 *et seq.*) imposes open meeting requirements on local legislative bodies. In 2025, the Legislature adopted Senate Bill 707 (“SB 707”), which reorganizes, clarifies, and updates various Brown Act provisions, including those governing teleconferencing, remote public participation, and meeting procedures.

SB 707 applies to all legislative bodies, but certain special provisions apply only to “eligible legislative bodies,” as defined. The Atwater City Council (but not other boards, commissions, or committees of the City) qualifies as an “eligible legislative body” as defined in the Act.

Among other things, starting July 1, 2026, SB 707 requires Brown Act meetings for “eligible legislative bodies” (in this case, the City Council only) to follow specific requirements for providing remote access to public participants in Council meetings via two-way audiovisual platforms or two-way telephonic services; and expanded accessibility and translation for notices and websites. The City staff is in the process of implementing these requirements.

Requirement to Adopt a Policy for Service Disruptions for Remote Meeting Participants

A key aspect of SB 707 is that eligible legislative bodies are required, on or before July 1, 2026, to adopt a policy governing disruption of telephonic and internet service for remote participants. Such a policy must be adopted by a separate majority vote (i.e. not on the consent calendar) of the eligible legislative body in an open session.

SB 707 sets specific requirements that must be contained within that policy. It must contain procedures for recessing and reconvening a meeting in the event of disruption. It must also specify the efforts that the eligible legislative body shall make to attempt to restore the service for persons participating remotely in the meeting.

These requirements include recessing the open session and making a good faith attempt to restore the service if a disruption of telephonic or internet services occurs that prevents the public from attending or observing the meeting. The policy must also prohibit the legislative body from reconvening the open session of the meeting until at least one hour following the disruption, or until telephonic or internet service is restored, whichever is earlier.

Additionally, if telephonic or internet service cannot be restored, the eligible legislative body may reconvene the open session provided it adopts a finding by rollcall vote that good faith efforts to restore the telephonic or internet service have been made in accordance with its SB 707 policy and the public interest in continuing the meeting outweighs the public interest in remote public access.

These requirements do not apply to certain specified types of meeting. The attached policy lists those exemptions and incorporates all of the required provisions noted here.

Disruptions Caused by Participants

The attached Policy on Disruption of Telephonic or Internet Services also includes a section with guidance to the City Council and Staff in the event of an intentional disruption to a meeting caused by a remote public participant or group of participants.

While the City can respond when remote participants actually disrupt a public meeting, the First Amendment and Brown Act rights of public participants must also be respected, even if that speech is offensive. Therefore, it is beneficial for local legislative bodies to have written guidance about how and when to respond. Written guidance can empower the Presiding Officer (Mayor, in most cases), Council members, and staff to address such disruptions in an effective and lawful manner.

The policy also defines an actual disruption in accordance with relevant laws, so that the Presiding Officer and Staff can distinguish between protected First Amendment speech and a disruption.

II. FISCAL IMPACTS:

There is no direct fiscal impact associated with adopting this policy. This item has been reviewed by the Finance Director.

III. LEGAL REVIEW:

This item was prepared by the City Attorney.

IV. EXISTING POLICY:

This item is consistent with goal number three (3) of the City's Strategic Plan: to promote transparency through communication.

V. ALTERNATIVES:

N/A

VI. INTERDEPARTMENTAL COORDINATION:

This item was reviewed by all necessary departments.

VII. PUBLIC PARTICIPATION:

The public will have an opportunity to speak prior to City Council direction.

VIII. ENVIRONMENTAL REVIEW:

This item is not a project and therefore is exempt from CEQA.

IX. STEPS FOLLOWING APPROVAL:

Implement the policy according to the direction of the City Council on July 1, 2026.

Submitted by: /s/ Frank Splendorio

Frank Splendorio, City Attorney

Approved by:



Chris Hoem, City Manager

Attachments:

1. XXXX-26 SB 707 Policy
2. DRAFT Atwater SB 707 Policy re Teleconference & Disruption of Meetings BBK 3.23.26-c1 (2)



**CITY COUNCIL
OF THE
CITY OF ATWATER**

RESOLUTION NO. XXXX-26

**A RESOLUTION OF THE CITY COUNCIL OF THE
CITY OF ATWATER ADOPTING A POLICY ON
DISRUPTION OF TELEPHONIC OR INTERNET
SERVICE IN ACCORDANCE WITH SB 707**

WHEREAS, the Ralph M. Brown Act (Government Code section 54950 et seq.) requires that meetings of legislative bodies be conducted openly and transparently; and

WHEREAS, Senate Bill 707 (“SB 707”) amends the Brown Act to establish additional requirements for remote participation in public meetings, including requirements applicable to eligible legislative bodies; and

WHEREAS, the City Council of the City of Atwater qualifies as an “eligible legislative body” under SB 707; and

WHEREAS, SB 707 requires eligible legislative bodies, on or before July 1, 2026, to adopt a policy governing disruptions of telephonic or internet service that may prevent remote public participation in meetings; and

WHEREAS, the policy must include procedures for recessing and reconvening meetings, making good faith efforts to restore service, and establishing findings required to continue a meeting when service cannot be restored; and

WHEREAS, the City Council finds that adoption of such a policy promotes transparency, accessibility, and continuity of public meetings.

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

Section 1. The City Council hereby adopts the Policy on Disruption of Telephonic or Internet Service During Meetings, attached hereto as “**Exhibit A**” and incorporated herein by this reference.

Section 2. The City Council finds that the adopted policy complies with the requirements of SB 707 and the Brown Act.

Section 3. The City Clerk or their designee is directed to maintain the policy and ensure it is implemented in accordance with applicable law.

Section 4. This Resolution shall take effect immediately upon adoption.

The foregoing resolution is hereby adopted this 11th day of May 2026.

AYES:

NOES:

ABSENT:

APPROVED:

MICHAEL G. NELSON, MAYOR

ATTEST:

KORY J. BILLINGS, CITY CLERK



Policy on Disruption of Telephonic or Internet Service During Meetings

1. Background

Senate Bill 707 (2025) amended the Brown Act to require eligible legislative bodies to adopt, on or before July 1, 2026, a policy addressing how the agency will respond to disruptions in telephonic or internet service that prevent members of the public from participating remotely.

2. Purpose

This policy establishes procedures for responding to a disruption in either the two-way telephonic or two-way audiovisual platform (or both) that provide remote public access to meetings of the City Council of the City of Atwater, as required by the Brown Act (Government Code section 54953.4). The policy ensures transparency, public participation, and the continuation of meetings during technological disruptions.

3. Definitions

“Service Disruption” means any failure, outage, or other interruption to the City’s remote access services that prevents members of the public from participating in a City Council meeting through the remote access service.

“Remote access services” means the two-way telephonic service and/or two-way audiovisual platform used to provide real-time remote public attendance and observation of meetings.

“Two-way audiovisual platform” means an online platform that provides participants with the ability to participate in a meeting via both an interactive video conference and a two-way telephonic service.

“Two-way telephonic service” means a telephone service that does not require internet access and allows participants to dial a telephone number to listen and verbally participate.

4. Applicability

This policy applies to all open and public meetings of the City Council at which remote public participation is required under the Brown Act. Consistent with the Brown Act, this policy shall not apply to the following meetings:

- a. Meetings held to attend a judicial or administrative proceeding to which the City of Atwater is a party.
- b. Meetings held to inspect real or personal property provided that the topic of the meeting is limited to items directly related to the real or personal property.
- c. Meetings held to meet with elected or appointed officials of the United States or the State of California, solely to discuss a legislative or regulatory issue affecting the City of Atwater and over which the federal or state officials have jurisdiction.
- d. Meetings held to meet in or nearby a facility owned by the City of Atwater, provided that the topic of the meeting is limited to items directly related to the facility.
- e. Meetings held in an emergency situation pursuant to Government Code section 54956.5.

5. Remote Public Access Generally

When remote public access is required under the Brown Act, the City Council shall provide members of the public with an opportunity to attend and participate in the meeting using a two-way audiovisual platform or a two-way telephonic service, provided that adequate telephonic or internet service is operational at the meeting location.

If adequate telephonic or audiovisual service is not operational at the meeting location, the City Council shall not be required to provide remote access. If adequate telephonic or audiovisual service is operational for only a portion of the meeting, the City Council shall provide remote access during that portion of the meeting.

If a two-way audiovisual platform is used, the City Council shall:

- a. Publicly post and provide a call-in option as well; and
- b. Activate any automatic captioning function that is available in the audiovisual platform.

If a two-way audiovisual platform is not provided, the City Council shall provide a two-way telephonic service.

Members of the public participating remotely shall be provided the same opportunity to provide public comment as members of the public attending in person, including the same time allotment.

6. Response to Service Disruption

If the Presiding Officer or City Clerk becomes aware of a service disruption:

- a. The Presiding Officer, or City Clerk shall immediately announce the service disruption to the public.
- b. The Presiding Officer shall call for a recess of the open session and may convene the legislative body in an authorized closed session, consistent with the Brown Act (including closed session notice and public comment requirements if not already satisfied). The recess shall last for one hour or until service is restored, whichever is earlier.
- c. During the recess, City staff shall make a good faith effort to diagnose and restore the disrupted service.

7. Reconvening the Open Session

After the expiration of the hour, if service has not been restored, the Presiding Officer or City Clerk shall report on the status of staff's efforts to restore remote access services, and the City Council may reconvene to:

- a. Adjourn the meeting;
- b. Extend the recess to allow staff more time to make a good faith effort to restore remote access services; or
- c. Continue the open session portion of the meeting by adopting, by roll call vote, the following or a substantially similar finding:

"The City has made good faith efforts to restore telephonic or internet service in accordance with its adopted policy, and the public interest in continuing the meeting outweighs the public interest in remote public access."

Upon adoption of the finding, the City Council may continue the open session portion of the meeting despite the fact that remote access services have not been restored.

8. Recordkeeping

The City Clerk or their designee shall enter a brief statement into the meeting minutes, including:

- The nature and time of the service disruption;
- The time the meeting was reconvened (if applicable);
- Any finding adopted pursuant to Section 7.

9. Response to Members of the Public Disrupting a Meeting

If the Presiding Officer or City Clerk becomes aware of a member of the public who is attending the meeting through remote access services and is disrupting the meeting or otherwise preventing other members of the public from attending or observing the meeting remotely or in-person:

- a. The Presiding Officer or City Clerk shall warn the person who is participating through remote access services that he or she is disrupting the meeting and his or her failure to cease that behavior may result in his or her removal.
- b. If the person to whom the Presiding Officer or City Clerk gave the above warning persists in disrupting the meeting, the Presiding Officer shall order staff to:
 - i. mute or otherwise limit the individual's ability to disrupt the meeting (including by muting the individual and/or switching off the ability for remote participants to be visible on the platform, as necessary), while allowing the individual to continue to observe and attend the meeting; or
 - ii. remove the individual from the meeting if paragraph (a) does not address the disrupting behavior or is not available using the remote access service. In that circumstance, the meeting may continue following the removal of the disruptive individual.
 - iii. If the disruptive individual cannot be muted, have video suspended, or be removed from the meeting, as necessary to stop the disruption, the Presiding Officer may adjourn or recess the meeting. The purpose of any recess called due to a disruptive individual is to allow IT staff time to remove the disruptive individual or re-establish the meeting on the same platform without the disruptive individual. Under the Brown Act, no City business may be transacted during such recess. If the meeting is adjourned, such adjournment shall comply with the Brown Act procedures.
- c. "Disrupting" means behavior that actually disrupts, disturbs, impedes, or renders infeasible the orderly conduct of the meeting and includes, but is not limited to, one of the following:
 - i. A failure to comply with reasonable and lawful regulations pursuant to Government Code section 54954.3 or any other law or any applicable City policy.
 - ii. Engaging in behavior that constitutes use of force or a true threat of force (which means a threat that has sufficient indicia of intent and seriousness, that a reasonable observer would perceive it to be an actual threat to use force by the person making the threat.)

10. Review and Updates

This policy may be amended by the City Council at a noticed public meeting in open session and may not be placed on the consent calendar.