



**Brawley City Council &  
Successor Agency to Brawley  
Community Redevelopment Agency  
Special Meeting Agenda  
Thursday, October 31, 2019 12:00 PM  
City Council Chambers  
383 Main Street  
Brawley, California 92227**

*Donald L. Wharton*, Mayor

*Norma Kastner-Jauregui*, Mayor Pro-Tempore

*Luke Hamby*, Council Member

*Sam Couchman*, Council Member

*George A. Nava*, Council Member

*Alma Benavides*, City Clerk

*William S. Smerdon*, City

Attorney/City Treasurer

*Rosanna Bayon Moore*, City Manager/  
Executive Director

**CALL TO ORDER**

**ROLL CALL**

**INVOCATION**

**PLEDGE OF ALLEGIANCE**

**APPROVAL OF AGENDA**

**1. PUBLIC APPEARANCES/COMMENTS** (Not to exceed 4 minutes) this is the time for the public to address the Council **on any item not appearing on the agenda** that is within the subject matter jurisdiction of the City Council. The Mayor will recognize you and when you come to the microphone, please state your name for the record. You are not allowed to make personal attacks on individuals or make comments which are

slanderous or which may invade an individual's personal privacy. **Please direct your questions and comments to the City Council.**

**2. CONSENT AGENDA** Items are approved by one motion. Council Members or members of the public may request consent items be considered separately at a time determined by the Mayor.

- a. Accounts Payable: October 18, 2019 **Pgs 4-23**  
October 25, 2019 **Pgs 24-35**
- b. Approve Memorandum of Understanding with Brawley Union High School to Furnish a School Resource Officer (SRO). **Pgs 36-42**
- c. Approve the Purchase of UV Lamps, Ballasts and Sleeves for the Wastewater Treatment Plant UV Disinfection System in the Amount of \$40,851.13 from DC Frost Associates, Inc. **Pgs 43-44**

**3. REGULAR BUSINESS**

- a. Discussion and Potential Action to Adopt City Council Resolution No. 2019- : Resolution of the City Council of the City of Brawley, California Accepting the Audited Financial Statements for the City of Brawley for the Fiscal Year Ended June 30, 2018. **Pgs 57-131**
- b. Discussion and Potential Action to Adopt Resolution No. 2019 - : Resolution of the City Council of the City of Brawley, California In Support of the Declaration of Local Emergency at the Salton Sea by the County of Imperial. **Pgs 132-133**
- c. Discussion and Potential Action to Adopt City Council Resolution No. 2019- : Resolution of the City Council of the City of Brawley, California Approving a Vehicle Lease Agreement with Enterprise Fleet Management EFM as a Qualified Bid through Sourcewell, Formerly the National Joint Powers Alliance, a Cooperative Purchasing Program. **Pgs 134-151**
- d. Discussion and Potential Action to Adopt City Council Resolution No. 2019- : Resolution of the City Council of the City of Brawley, California in the Matter of Uniform Public Construction Cost Accounting Procedures and Approve Ordinance No. 2019- : Ordinance of the City Council of the City of Brawley Adding Chapter 21c to the Brawley Municipal Code for the Purpose of Providing Informal Bidding Procedures Under the Uniform Public Construction Cost Accounting Act. **Pgs 152-158**

#### **4. DEPARTMENTAL REPORTS**

- a. Guillermo Sillas, City Engineer/Public Works Director
  - i) Emergency Construction at the Brawley Water Treatment Plant 1) to Replace Components of Two Sedimentation Basins and 2) to Recondition Water Distribution Pumps and Motors 422 and 423
  - ii) Emergency Installation of Traffic Signal at Cesar Chavez and Main Street

#### **5. INFORMATIONAL REPORTS**

- a. 2019 Cattle Call Events **Pg 159**
- b. Adopt 2020 City of Brawley Calendar **Pg 160**
- c. Record of Building Permits for September 2019 prepared by Oscar Escalante, Interim Building Official. **Pgs 161-162**

#### **6. CITY COUNCIL MEMBER REPORTS**

#### **7. CITY MANAGER REPORT**

#### **8. CITY ATTORNEY REPORT**

#### **9. CITY CLERK REPORT**

#### **10. CLOSED SESSION**

#### **POTENTIAL LITIGATION** (C.G.C. Section §54956.9)

- a. Conference with Legal Counsel – One (1) Case

**ADJOURNMENT** *Special Meeting, Tuesday November 5, 2019 @ 4:00 PM, 383 Main Street, Brawley, California. Supporting Documents are available for public review in the Office of the City Clerk, 383 Main Street, Brawley, California 92227 - Monday through Friday during Regular Business Hours; Individuals who require special accommodations are requested to give 48 hours prior notice. Contact: Office of the City Clerk @ 760-351-3080.*

*Alma Benavides, City Clerk*

Check Register Report

Date: 10/18/2019

Time: 12:03 PM

City of Brawley

Check Number	Check Date	Status	Vendor Number	Vendor Name	Check Description	Amount
1040	10/18/2019	Printed	P104	PUBLIC EMPLOYEES RETIREMENT	PERS 6/18/19-7/1/19	61,547.18
			<b>Total Checks: 1</b>		<b>Checks Total (excluding void checks):</b>	<b>61,547.18</b>
			<b>Total Payments: 1</b>		<b>Bank Total (excluding void checks):</b>	<b>61,547.18</b>
56722	10/18/2019	Printed	B364	360 BUSINESS PRODUCTS	Copy Paper	131.89
56723	10/18/2019	Printed	A0711	AA ELECTRIC	Reroute Light Pole Conduit/	612.93
56724	10/18/2019	Printed	A343	ACME SAFETY & SUPPLY CORP.	Intensity Signs	255.67
56725	10/18/2019	Printed	A414	AIRWAVE COMMUNICATIONS ENT INC	Microphone	130.38
56726	10/18/2019	Printed	A230	ALARM COMMUNICATION EXPERT	Alarm Monitoring/WWTP	390.00
56727	10/18/2019	Void	10/18/2019		Void Check	0.00
56728	10/18/2019	Printed	A126	ALSCO AMERICAN LINEN DIV.	Cleaning Services	879.66
56729	10/18/2019	Printed	A311	AMERICAN SOCIETY OF CIVIL	2020 Membership/Victor Garcia	765.00
56730	10/18/2019	Printed	A232	ARC INDUSTRIES	Transit Station Services-Sept	357.05
56731	10/18/2019	Printed	A401	RICARDO ARGUELLEZ	Reimb. Safety Boots	177.79
56732	10/18/2019	Printed	A0104	ATS ENVIRONMENTAL INC	WWTP Testing	1,976.00
56733	10/18/2019	Printed	A592	AUTO ZONE, INC. #2804	Degreaser	60.73
56734	10/18/2019	Printed	B502	BABCOCK LABORATORIES, INC	Wastewater Analysis	1,619.00
56735	10/18/2019	Printed	B207	BAVCO BACKFLOW & VALVE CO	Test Kit	116.70
56736	10/18/2019	Printed	B230	BLACKSTONE AUDIO, INC	Book on CD	150.00
56737	10/18/2019	Printed	B210	BRAWLEY CHAMBER OF COMMERCE	Business License Tax	50.00
56738	10/18/2019	Printed	B578	BRAWLEY MASONIC TEMPLE ASSO	Office Space Rent - July thru	8,500.00
56739	10/18/2019	Printed	B269	BRAWLEY TRACTOR PARTS	Key #18 Streets	4.53
56740	10/18/2019	Printed	B747	BRENNTAG PACIFIC INC.	Sodium Hypochlorite	787.99
56741	10/18/2019	Printed	B146	BROADCAST MUSIC, INC.	Music License Agreement	358.00
56742	10/18/2019	Printed	B781	BRODART COMPANY	Paperback Plan Nov-Oct 2020	1,474.02
56743	10/18/2019	Printed	B551	BSK ASSOCIATES	Pretreatment Testing	900.00
56744	10/18/2019	Printed	C523	C & D LOCKSMITH	Reimb. Return Check Fee	92.00
56745	10/18/2019	Printed	C544	CANON FINANCIAL SERVICES, INC	P.W. Plotter, Scanner Rental	450.10
56746	10/18/2019	Printed	C545	CANON SOLUTIONS AMERICA	P.W. Printer Maintenance	108.17
56747	10/18/2019	Printed	C275	CDW GOVERNMENT, INC.	Switch Port Rack	2,111.90
56748	10/18/2019	Printed	C370	CENTER FOR EDUCATION AND	Annual Encyclopedia Renewal	124.95
56749	10/18/2019	Printed	C504	CITY OF EL CENTRO	Repair Traffic Lights	3,621.73
56750	10/18/2019	Printed	C2833	CORE & MAIN LP	Bolts, Gaskets, Fittings	22,592.86
56751	10/18/2019	Printed	C4032	DANIEL CORTEZ	Rfnd Deposit 908 Martin Place	110.24
56752	10/18/2019	Printed	C129	CREDIT BUREAU OF IMP. COUNT	Credit Report/P.D.	60.00
56753	10/18/2019	Printed	D171	D & M WATER COMPANY	Bulk Water - Fire Station #2	141.70
56754	10/18/2019	Printed	D144	DANIELS TIRE SERVICE	Replace Brakes #201 PD	976.92
56755	10/18/2019	Printed	D478	DEPARTMENT OF JUSTICE	Fingerprint Applications	766.00
56756	10/18/2019	Printed	D123	DESERT AIR CONDITIONING, IN	A/C Tune Ups	252.00
56757	10/18/2019	Printed	D138	DESERT RV	Service A/C, Bus Wash/LAMBS	370.00
56758	10/18/2019	Printed	D219	ROXANA DUARTE	Refund Deposit/Senior Center	100.00
56759	10/18/2019	Printed	D965	SYLVIA DURAN	Rfnd Deposit 1251 La Valencia	31.48
56760	10/18/2019	Printed	E402	EAN SERVICES, LLC	Vehicle Rental/LAMBS Travel	746.19
56761	10/18/2019	Printed	E216	EL CENTRO MOTORS	Wire Assembly #P154 PD	744.90
56762	10/18/2019	Printed	E145	ELMS EQUIPMENT	Repair Trimmer	245.72
56763	10/18/2019	Printed	E171	EMERGENCY MEDICAL PRODUCTS, IN	Medical Supplies	6.47
56764	10/18/2019	Printed	E398	EMPIRE SOUTHWEST LLC	Full Oil Service, Bank Test/	3,784.02
56765	10/18/2019	Printed	E434	ENTHALPY ANALYTICAL,LLC	Toxicity Testing	2,525.00
56766	10/18/2019	Printed	F903	FIVE STAR ELECTRIC, INC.	Troubleshoot Radio	2,850.00
56767	10/18/2019	Printed	G536	GRAFFIK INDUSTRIES, INC.	Soccer Jerseys Screen Printing	2,064.97
56768	10/18/2019	Printed	H119	HAAKER EQUIPMENT CO., INC.	Pins #104 Sewer	96.83
56769	10/18/2019	Printed	H182	HACH COMPANY, INC. 4	Stir Bar, Hydrochloric Acid	821.96
56770	10/18/2019	Printed	H512	HARRINGTON INDUSTRIAL PLASTICS	Pipe, Valve Ball	404.25

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Check Number	Check Date	Status	Vendor Number	Vendor Name	Check Description	Amount
56771	10/18/2019	Printed	H193	HELIX LABORATORIES, INC	Degreaser	209.98
56772	10/18/2019	Printed	H156	THE HOLT GROUP	Re-Design Lighting Project	5,755.60
56773	10/18/2019	Printed	I447	I. V. TERMITE & PEST CONTRO	Pest Control Svcs F.D. #1	29.00
56774	10/18/2019	Void	10/18/2019		Void Check	0.00
56775	10/18/2019	Void	10/18/2019		Void Check	0.00
56776	10/18/2019	Void	10/18/2019		Void Check	0.00
56777	10/18/2019	Printed	I301	IMPERIAL HARDWARE CO., INC.	Valve	1,976.30
56778	10/18/2019	Printed	I103	IMPERIAL IRRIGATION DISTRIC	Power Bills 8/27/19-9/25/19	20,644.40
56779	10/18/2019	Printed	I412	IMPERIAL LANDFILL, INC.	Animal Dumping Fees	114.45
56780	10/18/2019	Printed	I443	IMPERIAL PRINTERS	Bureau Fire Prevention	559.50
56781	10/18/2019	Printed	I603	IMPERIAL VALLEY CHEVROLET	Repair A/C #208 Streets	976.40
56782	10/18/2019	Printed	I218	INTERSTATE BATTERY	Batteries #P161, #P157, #93,	1,876.41
56783	10/18/2019	Printed	K154	K-C WELDING RENTALS, INC.	Weedeater Line, Oil, Holster	1,010.59
56784	10/18/2019	Printed	K596	KAZ-BROS DESIGN SHOP	Plaque	107.70
56785	10/18/2019	Printed	K797	KEARNY MESA AUTOMOTIVE CO.	Door Panel #211 Parks	1,026.28
56786	10/18/2019	Printed	K730	KEARNY MESA FORD INC.	Window Moulding #P164 PD	370.96
56787	10/18/2019	Printed	K516	KEMIRA WATER SOLUTIONS, INC	Ferric Sulfate	7,400.12
56788	10/18/2019	Printed	L920	LABRUCHERIE IRRIGATION SUPP	Nipple, Shrubblor, Lubricant	263.52
56789	10/18/2019	Printed	I850	LIGHT HOUSE OF ARIZONA	Handle Kit #P154 PD	107.98
56790	10/18/2019	Printed	M730	MALLORY SAFETY & SUPPLY LLC	Respirator Masks	270.09
56791	10/18/2019	Void	10/18/2019		Void Check	0.00
56792	10/18/2019	Printed	M004	MCNEECE BROS OIL COMPANY	Fuel/Parks & Rec Dept	14,480.49
56793	10/18/2019	Printed	M017	STEVEN MIRELES	Reimb. Certified Mail	28.90
56794	10/18/2019	Printed	M015	JUAN A MORALES	Travel Adv./Threat Assessment	51.00
56795	10/18/2019	Printed	M275	MSC INDUSTRIAL SUPPLY CO. INC.	Couplings, Measure Tape	202.37
56796	10/18/2019	Printed	M804	MYLO JANITORIAL	Cleaning Services - Sept 2019	8,154.40
56797	10/18/2019	Printed	N721	NATIONAL BAND & TAG CO. INC	Rabies Vaccines, Dog Licenses	70.04
56798	10/18/2019	Printed	N161	NEWCASTLE FARMS, LLC.	Repair Bar/Pump #402	52.89
56799	10/18/2019	Printed	N045	NORTHEND AUTOPARTS, INC.	Battery #74 Streets	611.33
56800	10/18/2019	Printed	N417	NUCO2	CO2 Bulk	134.91
56801	10/18/2019	Void	10/18/2019		Void Check	0.00
56802	10/18/2019	Printed	O233	O'REILLY AUTO PARTS	Socket Set	794.10
56803	10/18/2019	Printed	O720	HERBERTO OCEJO JR	Refund Ovrpmt 257 J Street	374.53
56804	10/18/2019	Printed	O880	OFFICE DEPOT, INC.	Hanging Folders, Post-Its	521.03
56805	10/18/2019	Printed	O113	OK RUBBER TIRES	Tire Repair #G151 PD	1,225.55
56806	10/18/2019	Printed	O395	ONESOURCE DISTRIBUTORS, LLC	Wall Adapter	48.29
56807	10/18/2019	Printed	O127	CAROLINA OROZCO	Rfnd Dep, Ovrpmt 424 W C St	247.32
56808	10/18/2019	Printed	O607	OSWALT & ASSOCIATES	Attorney Services - Sept 2019	6,360.00
56809	10/18/2019	Printed	P672	MARIE J RAMIREZ PEREZ	Refund Deposit 672 S 2nd St	130.50
56810	10/18/2019	Printed	P134	PERFECT CAR WASH	Car Wash Services/Oct 2019	400.00
56811	10/18/2019	Printed	P201	DAVID PHAM	Travel Adv./Threat Assessment	51.00
56812	10/18/2019	Printed	P1014	PILOT TRAVEL CENTERS LLC	Refund Flying J Travel Center	6,195.00
56813	10/18/2019	Printed	P129	PMH FOUNDATION	PMH Foundation Fall Gala	100.00
56814	10/18/2019	Printed	P294	POSITIVE PROMOTIONS	Fire Open House Kit	345.59
56815	10/18/2019	Printed	P213	PRECISION ELECTRIC CO INC	Motor/Flashmixer	404.06
56816	10/18/2019	Printed	P665	PRIMO CONSTRUCTION & SERVIC	Install Light Pole/18th &	3,569.00
56817	10/18/2019	Printed	P0141	PROFESSIONAL GLASS INSTALLERS	Install Windshield #P164	450.00
56818	10/18/2019	Printed	R163	RDO EQUIPMENT CO.	Air Cleaner #85 Parks	182.40
56819	10/18/2019	Printed	R462	REDDY ICE, CORPORATION	Ice	131.26
56820	10/18/2019	Printed	R1052	RN ENTERPRISES	Replace Touch Screen Controls	360.00
56821	10/18/2019	Printed	R428	MARIANA SAMANO RUELAS	Refund Deposit 930 J Street	128.25
56822	10/18/2019	Printed	S155	SAN DIEGO COUNTY	P.W. Radio System Fees/Sept	199.50
56823	10/18/2019	Printed	S007	SIGMA-ALDRICH, INC.	Testing Material	360.61
56824	10/18/2019	Printed	S326	ADRIANNA SOLORZANO	Refund Deposit/Lions Center	100.00
56825	10/18/2019	Printed	S495	SOUTHERN CALIFORNIA GAS CO.	088 557 5439 9 9/3-10/2/19	80.21

Check Register Report

Date: 10/18/2019  
Time: 12:03 PM

City of Brawley

Check Number	Check Date	Status	Vendor Number	Vendor Name	Check Description	Amount
56826	10/18/2019	Printed	S760	SPECTRUM ADVERTISING	Video Tape Council Mtg 10/1/19	550.00
56827	10/18/2019	Printed	S1420	ST. FRANCIS ELECTRIC, LLC	Troubleshoot & Repair Conduit/	15,450.00
56828	10/18/2019	Printed	S694	STAPLES BUSINESS CREDIT	Correction Tape, DVD-R, Tape	189.83
56829	10/18/2019	Printed	S024	STAPLES CREDIT PLAN	Pens, Wireless Keyboard	215.45
56830	10/18/2019	Printed	S849	STILLS ELECTRIC	Electrical Repairs/Lift	125.00
56831	10/18/2019	Printed	T171	TELEDYNE INSTRUMENTS, INC	Battery, Strainer	749.94
56832	10/18/2019	Printed	T241	TRES AMIGOS TREE SERVICE	Tree Removal/Cattle Call	700.00
56833	10/18/2019	Printed	U167	UNDERGROUND SERVICE ALERT, INC	CA State Fee for Regulatory	95.55
56834	10/18/2019	Printed	U630	UNITED PARCEL SERVICE, INC	Mailings - Engineering	176.03
56835	10/18/2019	Printed	V966	VALLEY PEST SERVICES, INC	Pest Control/Lions Center	160.00
56836	10/18/2019	Printed	V079	VERIZON WIRELESS SERVICES L	Mobile Broadband/Public Works	38.01
56837	10/18/2019	Printed	W221	WAL-MART STORES, INC. #01-1555	Food, Snacks/Fire Open House	318.26
56838	10/18/2019	Printed	W135	WAXIE SANITARY SUPPLY	Janitorial Supplies	64.93
56839	10/18/2019	Printed	W250	WESTAIR GASES & EQUIPMENT INC	Acetylene, Oxygen Tanks/F.D.1	264.00
56840	10/18/2019	Printed	W551	WESTERN GROWERS INSURANCE SVCS	Safety Training	515.12
56841	10/18/2019	Printed	X100	XEROX CORPORATION	Copier Lease, Usage/Admin.	1,090.58

**Total Checks: 120**

**Checks Total (excluding void checks): 175,844.21**

**Total Payments: 120**

**Bank Total (excluding void checks): 175,844.21**

**Total Payments: 121**

**Grand Total (excluding void checks): 237,391.39**

*TPS*  
*10/18/2019*

**INVOICE APPROVAL LIST BY FUND REPORT**

Date: 10/18/2019  
 Time: 12:00 pm  
 Page: 1

City of Brawley

Fund/Dept/Acct	Vendor Name	Invoice #	Invoice Desc.	Check #	Due Date	Check Date	Amount
<b>Fund: 101 General Fund</b>							
<b>Dept: 000.000</b>							
101-000.000-205.275	Planning PILOT TRAVEL CENTERS		Refund Flying J Travel Center	56812	10/10/2019	10/18/2019	6,195.00
							<u>6,195.00</u>
101-000.000-205.303	Downtown BRAWLEY CHAMBER OF		Business License Tax	56737	09/30/2019	10/18/2019	50.00
							<u>50.00</u>
						<b>Total Dept. 000000:</b>	<u><b>6,245.00</b></u>
<b>Dept: 110.000 General Revenues</b>							
101-110.000-410.910	Utility users OROZCO/CAROLINA//		Rfnd Dep, Ovrpmt 424 W C St	56807	10/04/2019	10/18/2019	3.05
							<u>3.05</u>
						<b>Total Dept. General Revenues:</b>	<u><b>3.05</b></u>
<b>Dept: 111.000 City Council</b>							
101-111.000-730.200	Technical SPECTRUM ADVERTISING//	14464	Video Tape Council Mtg 10/1/19	56826	10/02/2019	10/18/2019	550.00
							<u>550.00</u>
						<b>Total Dept. City Council:</b>	<u><b>550.00</b></u>
<b>Dept: 112.000 City Clerk</b>							
101-112.000-710.300	P E R S PUBLIC EMPLOYEES		PERS 6/18/19-7/1/19	1040	07/12/2019	10/18/2019	459.65
							<u>459.65</u>
101-112.000-750.210	Postage UNITED PARCEL SERVICE,		Mailings - City Clerk	56834	10/05/2019	10/18/2019	58.00
							<u>58.00</u>
						<b>Total Dept. City Clerk:</b>	<u><b>517.65</b></u>
<b>Dept: 131.000 City Manager</b>							
101-131.000-710.300	P E R S PUBLIC EMPLOYEES		PERS 6/18/19-7/1/19	1040	07/12/2019	10/18/2019	586.36
							<u>586.36</u>
101-131.000-750.400	Travel PMH FOUNDATION	52	PMH Foundation Fall Gala	56813	10/10/2019	10/18/2019	100.00
							<u>100.00</u>
						<b>Total Dept. City Manager:</b>	<u><b>686.36</b></u>
<b>Dept: 151.000 Finance</b>							
101-151.000-710.300	P E R S PUBLIC EMPLOYEES		PERS 6/18/19-7/1/19	1040	07/12/2019	10/18/2019	1,118.55
							<u>1,118.55</u>
						<b>Total Dept. Finance:</b>	<u><b>1,118.55</b></u>
<b>Dept: 152.000 Utility Billing</b>							
101-152.000-710.300	P E R S PUBLIC EMPLOYEES		PERS 6/18/19-7/1/19	1040	07/12/2019	10/18/2019	462.83
							<u>462.83</u>
						<b>Total Dept. Utility Billing:</b>	<u><b>462.83</b></u>
<b>Dept: 153.000 Personnel</b>							
101-153.000-710.300	P E R S						

**INVOICE APPROVAL LIST BY FUND REPORT**

Date: 10/18/2019  
 Time: 12:00 pm  
 Page: 2

City of Brawley

Fund/Dept/Acct	Vendor Name	Invoice #	Invoice Desc.	Check #	Due Date	Check Date	Amount
	PUBLIC EMPLOYEES		PERS 6/18/19-7/1/19	1040	07/12/2019	10/18/2019	356.05
							<b>356.05</b>
101-153.000-730.200	Technical DEPARTMENT OF JUSTICE///	395809	Fingerprint Applications	56755	08/05/2019	10/18/2019	638.00
							<b>638.00</b>
						<b>Total Dept. Personnel:</b>	<b>994.05</b>
<b>Dept: 161.000 City Attorney</b>							
101-161.000-730.100	Professional OSWALT & ASSOCIATES///	11110	Attorney Services - Sept 2019	56808	09/30/2019	10/18/2019	1,965.00
	OSWALT & ASSOCIATES///	11111	Attorney Services - Sept 2019	56808	09/30/2019	10/18/2019	4,125.00
	OSWALT & ASSOCIATES///	11133	Attorney Services - Sept 2019	56808	09/30/2019	10/18/2019	105.00
	OSWALT & ASSOCIATES///	11140	Attorney Services - Sept 2019	56808	09/30/2019	10/18/2019	30.00
	OSWALT & ASSOCIATES///	11141	Attorney Services - Sept 2019	56808	09/30/2019	10/18/2019	135.00
							<b>6,360.00</b>
						<b>Total Dept. City Attorney:</b>	<b>6,360.00</b>
<b>Dept: 171.000 Planning</b>							
101-171.000-710.300	P E R S PUBLIC EMPLOYEES		PERS 6/18/19-7/1/19	1040	07/12/2019	10/18/2019	491.24
							<b>491.24</b>
						<b>Total Dept. Planning:</b>	<b>491.24</b>
<b>Dept: 181.000 Information</b>							
101-181.000-710.300	P E R S PUBLIC EMPLOYEES		PERS 6/18/19-7/1/19	1040	07/12/2019	10/18/2019	213.23
							<b>213.23</b>
						<b>Total Dept. Information technology:</b>	<b>213.23</b>
<b>Dept: 191.000 Non-departmental</b>							
101-191.000-720.100	Office 360 BUSINESS PRODUCTS///		Copy Paper	56722	10/10/2019	10/18/2019	73.49
							<b>73.49</b>
101-191.000-725.200	Electricity IMPERIAL IRRIGATION		Power Bills 8/27/19-9/25/19	56778	09/29/2019	10/18/2019	872.02
							<b>872.02</b>
101-191.000-740.100	Repair & XEROX CORPORATION///		Copier Lease, Usage/Admin.	56841	10/01/2019	10/18/2019	794.28
							<b>794.28</b>
101-191.000-740.200	Cleaning ALSCO AMERICAN LINEN		Cleaning Services	56728	10/09/2019	10/18/2019	34.81
	ALSCO AMERICAN LINEN		Cleaning Services	56728	10/09/2019	10/18/2019	18.05
	MYLO JANITORIAL///	5071865	Cleaning Services - Sept 2019	56796	09/30/2019	10/18/2019	996.54
							<b>1,049.40</b>
101-191.000-740.400	Rent XEROX CORPORATION///		Copier Lease, Usage/Admin.	56841	10/01/2019	10/18/2019	296.30
							<b>296.30</b>
101-191.000-750.650	Taxes, Fees, C & D LOCKSMITH///		Reimb. Return Check Fee	56744	10/04/2019	10/18/2019	12.00
							<b>12.00</b>
						<b>Total Dept. Non-departmental:</b>	<b>3,097.49</b>

**Dept: 211.000 Police Protection**  
 101-211.000-710.300 P E R S

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	PUBLIC EMPLOYEES		PERS 6/18/19-7/1/19	1040	07/12/2019	10/18/2019	15,946.63
							<b>15,946.63</b>
101-211.000-720.100	Office STAPLES BUSINESS		Correction Tape, DVD-R, Tape	56828	08/30/2019	10/18/2019	189.83
							<b>189.83</b>
101-211.000-721.200	Other IMPERIAL HARDWARE CO., KAZ-BROS DESIGN SHOP///	565634/2 3690	Bulbs Plaque	56777 56784	10/08/2019 10/04/2019	10/18/2019 10/18/2019	44.59 107.70
							<b>152.29</b>
101-211.000-725.200	Electricity IMPERIAL IRRIGATION		Power Bills 8/27/19-9/25/19	56778	09/29/2019	10/18/2019	2,823.24
							<b>2,823.24</b>
101-211.000-725.400	Fuel MCNEECE BROS OIL	869353	Fuel/Police Dept	56792	09/30/2019	10/18/2019	8,359.49
							<b>8,359.49</b>
101-211.000-730.200	Technical CREDIT BUREAU OF IMP. DEPARTMENT OF JUSTICE/// PERFECT CAR WASH///	5688 407806 BPD-October	Credit Report/P.D. Fingerprint Applications Car Wash Services/Oct 2019	56752 56755 56810	10/01/2019 10/03/2019 10/10/2019	10/18/2019 10/18/2019 10/18/2019	35.00 128.00 400.00
							<b>563.00</b>
101-211.000-740.200	Cleaning ALSCO AMERICAN LINEN MYLO JANITORIAL///	5071865	Cleaning Services Cleaning Services - Sept 2019	56728 56796	10/09/2019 09/30/2019	10/18/2019 10/18/2019	138.64 3,150.00
							<b>3,288.64</b>
101-211.000-750.510	MORALES/JUAN A// PHAM/DAVID//		Travel Adv./Threat Assessment Travel Adv./Threat Assessment	56794 56811	10/15/2019 10/10/2019	10/18/2019 10/18/2019	51.00 51.00
							<b>102.00</b>
							<b>Total Dept. Police Protection: 31,425.12</b>
<b>Dept: 211.300 Graffiti Abatement</b>							
101-211.300-725.400	Fuel MCNEECE BROS OIL	869353	Fuel/Police Dept	56792	09/30/2019	10/18/2019	155.04
							<b>155.04</b>
							<b>Total Dept. Graffiti Abatement: 155.04</b>
<b>Dept: 221.000 Fire Department</b>							
101-221.000-710.300	P E R S PUBLIC EMPLOYEES		PERS 6/18/19-7/1/19	1040	07/12/2019	10/18/2019	8,606.15
							<b>8,606.15</b>
101-221.000-720.100	Office IMPERIAL PRINTERS/// IMPERIAL PRINTERS///	19-3768 19-3722	Open House Flyers Bureau Fire Prevention	56780 56780	09/25/2019 09/25/2019	10/18/2019 10/18/2019	30.17 191.27
							<b>221.44</b>
101-221.000-720.400	Automotive AUTO ZONE, INC. #2804/// AUTO ZONE, INC. #2804///		Biner, Sleeve Bulbs	56733 56733	10/07/2019 10/02/2019	10/18/2019 10/18/2019	22.66 21.92
							<b>44.58</b>
101-221.000-720.800	Janitorial WAXIE SANITARY SUPPLY///	78580855	Janitorial Supplies	56838	09/24/2019	10/18/2019	64.93
							<b>64.93</b>

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	D & M WATER COMPANY///	284762	Bulk Water - Fire Station #1	56753	09/19/2019	10/18/2019	70.85
	EMERGENCY MEDICAL	2104477	Medical Supplies	56763	09/27/2019	10/18/2019	6.47
	IMPERIAL HARDWARE CO.,	564892/2	Batteries, Padlock, Spark Plug	56777	09/30/2019	10/18/2019	17.91
	IMPERIAL HARDWARE CO.,	564790/2	Propane	56777	09/28/2019	10/18/2019	10.73
	REDDY ICE, CORPORATION///		Ice	56819	10/04/2019	10/18/2019	131.26
							<b>237.22</b>
101-221.000-721.900	Small tools & AIRWAVE COMMUNICATIONS	437725	Microphone	56725	10/03/2019	10/18/2019	130.38
							<b>130.38</b>
101-221.000-725.200	Electricity IMPERIAL IRRIGATION		Power Bills 8/27/19-9/25/19	56778	09/29/2019	10/18/2019	1,282.20
							<b>1,282.20</b>
101-221.000-725.400	Fuel MCNEECE BROS OIL	869349	Fuel/Fire Dept	56792	09/30/2019	10/18/2019	2,394.61
							<b>2,394.61</b>
101-221.000-730.200	Technical I. V. TERMITE & PEST	0272362	Pest Control Svcs F.D. #1	56773	09/27/2019	10/18/2019	29.00
							<b>29.00</b>
101-221.000-740.400	Rent WESTAIR GASES &	80272357	Acetylene, Oxygen Tanks/F.D.1	56839	09/30/2019	10/18/2019	150.00
							<b>150.00</b>
101-221.000-750.300	Advertising & POSITIVE PROMOTIONS/// WAL-MART STORES, INC.	06402975 01626	Fire Open House Kit Food, Snacks/Fire Open House	56814 56837	10/04/2019 10/07/2019	10/18/2019 10/18/2019	345.59 251.33
							<b>596.92</b>
							<b>Total Dept. Fire Department: 13,757.43</b>
<b>Dept: 221.100</b>	<b>Fire Station #2</b>						
101-221.100-721.200	Other AUTO ZONE, INC. #2804///		Degreaser	56733	10/04/2019	10/18/2019	16.15
	D & M WATER COMPANY///	284603	Bulk Water - Fire Station #2	56753	09/17/2019	10/18/2019	70.85
	IMPERIAL HARDWARE CO.,	565370/2	Toilet Repair Kit	56777	10/04/2019	10/18/2019	25.20
	IMPERIAL HARDWARE CO.,	565158/2	Paint Marker, Lacquer Thinner	56777	10/02/2019	10/18/2019	18.97
	IMPERIAL HARDWARE CO.,	565442/2	Valve	56777	10/05/2019	10/18/2019	5.81
							<b>136.98</b>
101-221.100-725.200	Electricity IMPERIAL IRRIGATION		Power Bills 8/27/19-9/25/19	56778	09/29/2019	10/18/2019	1,394.07
							<b>1,394.07</b>
101-221.100-725.300	Natural gas SOUTHERN CALIFORNIA GAS		088 557 5439 9 9/3-10/2/19	56825	10/04/2019	10/18/2019	62.74
							<b>62.74</b>
101-221.100-740.400	Rent WESTAIR GASES &	80272356	Oxygen Tanks/F.D. 2	56839	09/30/2019	10/18/2019	114.00
							<b>114.00</b>
							<b>Total Dept. Fire Station #2: 1,707.79</b>
<b>Dept: 231.000</b>	<b>Building Inspection</b>						
101-231.000-710.300	P E R S PUBLIC EMPLOYEES		PERS 6/18/19-7/1/19	1040	07/12/2019	10/18/2019	645.29
							<b>645.29</b>
101-231.000-740.100	Repair & SAN DIEGO COUNTY///		P.W. Radio System Fees/Sept	56822	10/01/2019	10/18/2019	57.00

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							<b>57.00</b>
<b>Total Dept. Building Inspection:</b>							<b>702.29</b>
<b>Dept: 241.000 Animal Control</b>							
101-241.000-710.300	P E R S PUBLIC EMPLOYEES		PERS 6/18/19-7/1/19	1040	07/12/2019	10/18/2019	155.36
							<b>155.36</b>
101-241.000-720.100	Office IMPERIAL PRINTERS///	19-3755	Certificate of Rabies Receipts	56780	09/25/2019	10/18/2019	245.40
							<b>245.40</b>
101-241.000-721.200	Other NATIONAL BAND & TAG CO.	21272	Rabies Vaccines, Dog Licenses	56797	09/18/2019	10/18/2019	70.04
							<b>70.04</b>
101-241.000-730.200	Technical IMPERIAL LANDFILL, INC.///		Animal Dumping Fees	56779	09/30/2019	10/18/2019	114.45
							<b>114.45</b>
<b>Total Dept. Animal Control:</b>							<b>585.25</b>
<b>Dept: 311.000 Engineering</b>							
101-311.000-710.300	P E R S PUBLIC EMPLOYEES		PERS 6/18/19-7/1/19	1040	07/12/2019	10/18/2019	1,429.44
							<b>1,429.44</b>
101-311.000-720.100	Office OFFICE DEPOT, INC./// OFFICE DEPOT, INC./// OFFICE DEPOT, INC./// OFFICE DEPOT, INC./// STAPLES CREDIT PLAN///		Copy Paper, Moistener Pens Business Card Holder Pencils Hanging Folders, Post-Its Pens, Wireless Keyboard	56804 56804 56804 56804 56829	09/30/2019 09/30/2019 09/30/2019 09/18/2019 08/22/2019	10/18/2019 10/18/2019 10/18/2019 10/18/2019 10/18/2019	120.49 8.98 16.41 375.15 19.37
							<b>540.40</b>
101-311.000-720.500	Electrical WAL-MART STORES, INC.	09586	Coffee, Creamer, HDMI Cords	56837	09/25/2019	10/18/2019	27.76
							<b>27.76</b>
101-311.000-721.110	Food and WAL-MART STORES, INC.	09586	Coffee, Creamer, HDMI Cords	56837	09/25/2019	10/18/2019	17.98
							<b>17.98</b>
101-311.000-721.200	Other IMPERIAL HARDWARE CO.,	564457/2	Keys, Key Tag	56777	09/26/2019	10/18/2019	18.45
							<b>18.45</b>
101-311.000-721.900	Small tools & CDW GOVERNMENT, INC./// STAPLES CREDIT PLAN///		Switch Port Rack Pens, Wireless Keyboard	56747 56829	08/23/2019 08/22/2019	10/18/2019 10/18/2019	2,111.90 196.08
							<b>2,307.98</b>
101-311.000-730.100	Professional HOLT GROUP/THE//	19-08-012	Re-Design Lighting Project	56772	08/31/2019	10/18/2019	5,755.60
							<b>5,755.60</b>
101-311.000-730.200	Technical ALARM COMMUNICATION ALARM COMMUNICATION	09400 09398	Alarm Monitoring/PW Alarm Monitoring/Sts-Utilities	56726 56726	09/19/2019 09/19/2019	10/18/2019 10/18/2019	90.00 105.00
							<b>195.00</b>
101-311.000-740.100	Repair & CANON SOLUTIONS CANON SOLUTIONS		P.W. Scanner Maintenance P.W. Printer Maintenance	56746 56746	09/30/2019 09/30/2019	10/18/2019 10/18/2019	62.60 45.57

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							<b>108.17</b>
101-311.000-740.200	Cleaning						
	ALSCO AMERICAN LINEN		Cleaning Services	56728	09/09/2019	10/18/2019	26.64
	ALSCO AMERICAN LINEN		Cleaning Services	56728	09/16/2019	10/18/2019	26.12
	ALSCO AMERICAN LINEN		Cleaning Services	56728	09/23/2019	10/18/2019	26.12
	ALSCO AMERICAN LINEN		Cleaning Services	56728	09/30/2019	10/18/2019	26.12
	ALSCO AMERICAN LINEN		Cleaning Services	56728	10/07/2019	10/18/2019	26.12
	MYLO JANITORIAL///	5071865	Cleaning Services - Sept 2019	56796	09/30/2019	10/18/2019	851.40
							<b>982.52</b>
101-311.000-740.400	Rent						
	CANON FINANCIAL	20598728	P.W. Plotter, Scanner Rental	56745	10/02/2019	10/18/2019	293.30
							<b>293.30</b>
101-311.000-750.200							
	SAN DIEGO COUNTY///		P.W. Radio System Fees/Sept	56822	10/01/2019	10/18/2019	28.50
							<b>28.50</b>
101-311.000-750.210	Postage						
	UNITED PARCEL SERVICE,		Mailings - Engineering	56834	09/14/2019	10/18/2019	85.74
	UNITED PARCEL SERVICE,		Mailings - Engineering	56834	09/21/2019	10/18/2019	32.29
							<b>118.03</b>
101-311.000-750.600							
	AMERICAN SOCIETY OF CIVIL		2020 Membership/A. Miramontez	56729	09/03/2019	10/18/2019	255.00
	AMERICAN SOCIETY OF CIVIL		2020 Membership/Alan Chan	56729	09/03/2019	10/18/2019	255.00
	AMERICAN SOCIETY OF CIVIL		2020 Membership/Victor Garcia	56729	09/03/2019	10/18/2019	255.00
							<b>765.00</b>
							<b>Total Dept. Engineering: 12,588.13</b>
<b>Dept: 411.000 Community</b>							
101-411.000-710.300	P E R S						
	PUBLIC EMPLOYEES		PERS 6/18/19-7/1/19	1040	07/12/2019	10/18/2019	443.85
							<b>443.85</b>
101-411.000-750.600							
	CREDIT BUREAU OF IMP.	5667	Bulletin Fees	56752	10/01/2019	10/18/2019	25.00
							<b>25.00</b>
							<b>Total Dept. Community Development: 468.85</b>
<b>Dept: 511.000 Parks</b>							
101-511.000-710.300	P E R S						
	PUBLIC EMPLOYEES		PERS 6/18/19-7/1/19	1040	07/12/2019	10/18/2019	866.44
							<b>866.44</b>
101-511.000-721.200	Other						
	ELMS EQUIPMENT///		Weedeater Line	56762	10/01/2019	10/18/2019	99.40
	ELMS EQUIPMENT///		Oil	56762	10/03/2019	10/18/2019	55.26
	IMPERIAL HARDWARE CO.,	565135/2	Paint, Tape	56777	10/02/2019	10/18/2019	46.35
	IMPERIAL HARDWARE CO.,	565248/2	Paint Brushes, Paint	56777	10/03/2019	10/18/2019	193.92
	IMPERIAL HARDWARE CO.,	565508/2	Roller Covers, Keys	56777	10/07/2019	10/18/2019	24.78
	IMPERIAL HARDWARE CO.,	565547/2	Key	56777	10/07/2019	10/18/2019	2.70
	IMPERIAL HARDWARE CO.,	565620/2	Tape	56777	10/08/2019	10/18/2019	21.79
	K-C WELDING RENTALS,	27324	Chainloop	56783	10/08/2019	10/18/2019	92.62
	MALLORY SAFETY & SUPPLY	4717167	Gloves	56790	09/27/2019	10/18/2019	67.89
	MALLORY SAFETY & SUPPLY	4718830	Respirator Masks	56790	10/01/2019	10/18/2019	26.94
							<b>631.65</b>
101-511.000-725.200	Electricity						
	IMPERIAL IRRIGATION		Power Bills 8/27/19-9/25/19	56778	09/29/2019	10/18/2019	2,888.78
							<b>2,888.78</b>

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101-511.000-725.400	Fuel						
	MCNEECE BROS OIL	869351	Fuel/Parks & Rec Dept	56792	09/30/2019	10/18/2019	1,714.60
	MCNEECE BROS OIL	256201	Fuel/Parks & Rec Dept	56792	10/02/2019	10/18/2019	34.51
							<b>1,749.11</b>
101-511.000-730.200	Technical						
	TRES AMIGOS TREE	1916	Tree Removal/Cattle Call	56832	09/30/2019	10/18/2019	700.00
							<b>700.00</b>
101-511.000-740.100	Repair &						
	C & D LOCKSMITH///	4803	Drill Lock/Beechey Field	56744	09/05/2019	10/18/2019	80.00
	ELMS EQUIPMENT///		Repair Sprayer	56762	09/23/2019	10/18/2019	43.63
	ELMS EQUIPMENT///		Repair Trimmer	56762	10/03/2019	10/18/2019	47.43
							<b>171.06</b>
							<b>Total Dept. Parks: 7,007.04</b>
<b>Dept: 521.000 Recreation &amp; Lions</b>							
101-521.000-470.110	Rents and						
	SOLORZANO/ADRIANNA//	278052	Refund Deposit/Lions Center	56824	09/25/2019	10/18/2019	100.00
							<b>100.00</b>
101-521.000-710.300	P E R S						
	PUBLIC EMPLOYEES		PERS 6/18/19-7/1/19	1040	07/12/2019	10/18/2019	298.48
							<b>298.48</b>
101-521.000-720.300	Chemicals						
	BRENNTAG PACIFIC INC.///	BPI987027	Sodium Hypochlorite	56740	09/30/2019	10/18/2019	787.99
	NUCO2///	60855463	CO2 Bulk	56800	09/26/2019	10/18/2019	134.91
							<b>922.90</b>
101-521.000-730.200	Technical						
	BROADCAST MUSIC, INC.///	36157983	Music License Agreement	56741	10/02/2019	10/18/2019	358.00
	VALLEY PEST SERVICES,	1423751	Pest Control/Lions Center	56835	10/08/2019	10/18/2019	45.00
							<b>403.00</b>
101-521.000-740.200	Cleaning						
	ALSCO AMERICAN LINEN		Cleaning Services	56728	10/07/2019	10/18/2019	27.00
							<b>27.00</b>
							<b>Total Dept. Recreation &amp; Lions Center: 1,751.38</b>
<b>Dept: 521.100 Recreation Leagues</b>							
101-521.100-721.100	Uniforms						
	GRAFFIK INDUSTRIES, INC.///	5805	Soccer Coaches Shirts	56767	10/04/2019	10/18/2019	776.28
							<b>776.28</b>
101-521.100-730.200	Technical						
	GRAFFIK INDUSTRIES, INC.///	5806	Soccer Jerseys Screen Printing	56767	10/04/2019	10/18/2019	1,288.69
							<b>1,288.69</b>
							<b>Total Dept. Recreation Leagues: 2,064.97</b>
<b>Dept: 522.000 Senior Citizens</b>							
101-522.000-470.110	Rents and						
	DUARTE/ROXANA//	278040	Refund Deposit/Senior Center	56758	09/17/2019	10/18/2019	100.00
							<b>100.00</b>
101-522.000-721.200	Other						
	IMPERIAL HARDWARE CO.,	564994/2	Batteries	56777	10/01/2019	10/18/2019	17.23
							<b>17.23</b>
101-522.000-725.200	Electricity						
	IMPERIAL IRRIGATION		Power Bill 10/27/19-9/25/19	56778	09/29/2019	10/18/2019	832.94

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							<b>832.94</b>
101-522.000-730.200	Technical VALLEY PEST SERVICES,	1423725	Pest Control/Senior Center	56835	10/07/2019	10/18/2019	45.00
							<b>45.00</b>
<b>Total Dept. Senior Citizens Center:</b>							<b>995.17</b>
<b>Dept: 551.000 Library</b>							
101-551.000-710.300	P E R S PUBLIC EMPLOYEES		PERS 6/18/19-7/1/19	1040	07/12/2019	10/18/2019	713.43
							<b>713.43</b>
101-551.000-720.100	Office WAL-MART STORES, INC.	07769	Craft Sticks, Binder Clips	56837	10/08/2019	10/18/2019	4.18
							<b>4.18</b>
101-551.000-720.200	Books and BRODART COMPANY/// CENTER FOR EDUCATION	J173898	Paperback Plan Nov-Oct 2020	56742	09/29/2019	10/18/2019	1,474.02
			Annual Encyclopedia Renewal	56748	05/13/2019	10/18/2019	124.95
							<b>1,598.97</b>
101-551.000-720.210	Audiovisual BLACKSTONE AUDIO, INC/// BLACKSTONE AUDIO, INC///	1138422	Books on CD	56736	09/12/2019	10/18/2019	100.00
		1143418	Book on CD	56736	10/07/2019	10/18/2019	50.00
							<b>150.00</b>
101-551.000-721.200	Other WAL-MART STORES, INC.	07769	Craft Sticks, Binder Clips	56837	10/08/2019	10/18/2019	17.01
							<b>17.01</b>
101-551.000-725.200	Electricity IMPERIAL IRRIGATION		Power Bills 8/27/19-9/25/19	56778	09/29/2019	10/18/2019	228.54
							<b>228.54</b>
101-551.000-730.200	Technical VALLEY PEST SERVICES, VALLEY PEST SERVICES,	1421897	Pest Control/Library	56835	08/13/2019	10/18/2019	35.00
		1422907	Pest Control/Library	56835	09/13/2019	10/18/2019	35.00
							<b>70.00</b>
101-551.000-740.100	Repair & DESERT AIR CONDITIONING,	B433802	A/C Tune Ups	56756	09/25/2019	10/18/2019	252.00
							<b>252.00</b>
101-551.000-740.200	Cleaning MYLO JANITORIAL///	5071865	Cleaning Services - Sept 2019	56796	09/30/2019	10/18/2019	2,176.46
							<b>2,176.46</b>
101-551.000-740.400	Rent BRAWLEY MASONIC TEMPLE BRAWLEY MASONIC TEMPLE BRAWLEY MASONIC TEMPLE		Office Space Rent - May 2018	56738	05/31/2018	10/18/2019	500.00
			Office Space Rent - July thru	56738	06/30/2019	10/18/2019	6,000.00
			Office Space Rent - July thru	56738	10/09/2019	10/18/2019	2,000.00
							<b>8,500.00</b>
101-551.000-750.400	Travel EAN SERVICES, LLC/// EAN SERVICES, LLC///		Vehicle Rental/J. Katzenstein	56760	09/30/2019	10/18/2019	156.67
			Vehicle Rental/J. Katzenstein	56760	09/30/2019	10/18/2019	78.34
							<b>235.01</b>
<b>Total Dept. Library:</b>							<b>13,945.60</b>
<b>Dept: 551.100 Library Grant -</b>							
101-551.100-710.300	P E R S PUBLIC EMPLOYEES		PERS 6/18/19-7/1/19	1040	07/12/2019	10/18/2019	245.82

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							<b>245.82</b>
101-551.100-725.400	Fuel						
	MCNEECE BROS OIL	869350	Fuel/LAMBS Bus	56792	09/30/2019	10/18/2019	288.98
	MCNEECE BROS OIL	255939	Fuel/LAMBS Bus	56792	09/26/2019	10/18/2019	31.77
							<b>320.75</b>
101-551.100-730.200	Technical						
	DESERT RV///	8800	Service A/C, Bus Wash/LAMBS	56757	09/26/2019	10/18/2019	370.00
							<b>370.00</b>
101-551.100-750.400	Travel						
	EAN SERVICES, LLC///		Vehicle Rental/LAMBS Travel	56760	09/30/2019	10/18/2019	200.73
	EAN SERVICES, LLC///		Vehicle Rental/LAMBS Travel	56760	09/30/2019	10/18/2019	310.45
							<b>511.18</b>
<b>Total Dept. Library Grant - LAMBS:</b>							<b>1,447.75</b>
<b>Total Fund General Fund:</b>							<b>109,341.26</b>
<b>Fund: 211</b>	<b>Gas Tax</b>						
<b>Dept: 312.000</b>	<b>Street Maintenance</b>						
211-312.000-710.300	P E R S						
	PUBLIC EMPLOYEES		PERS 6/18/19-7/1/19	1040	07/12/2019	10/18/2019	945.22
							<b>945.22</b>
211-312.000-721.200	Other						
	IMPERIAL HARDWARE CO.,	563138/2	Batteries/Barricades	56777	09/12/2019	10/18/2019	25.17
	IMPERIAL HARDWARE CO.,	563095/2	Batteries/Barricades	56777	09/12/2019	10/18/2019	271.27
	IMPERIAL HARDWARE CO.,	563752/2	Trash Bags, Hand Sanitizer/ROW	56777	09/19/2019	10/18/2019	14.54
	IMPERIAL HARDWARE CO.,	565052/2	Trash Can/ROW	56777	10/02/2019	10/18/2019	17.23
	IMPERIAL HARDWARE CO.,	565276/2	Trash Bags/ROW	56777	10/04/2019	10/18/2019	14.54
	IMPERIAL HARDWARE CO.,	565281/2	Trash Bags/ROW	56777	10/04/2019	10/18/2019	13.55
	IMPERIAL HARDWARE CO.,	565601/2	Roller Covers, Brush, Tape/	56777	10/08/2019	10/18/2019	75.51
	K-C WELDING RENTALS,	26977	Batteries/Traffic Barricades	56783	09/13/2019	10/18/2019	193.79
	K-C WELDING RENTALS,	26957	Batteries/Traffic Barricades	56783	09/12/2019	10/18/2019	43.06
	K-C WELDING RENTALS,	27096	Chainloop/ROW	56783	09/20/2019	10/18/2019	90.49
							<b>759.15</b>
211-312.000-721.900	Small tools &						
	ACME SAFETY & SUPPLY	135067-00	Intensity Signs	56724	09/03/2019	10/18/2019	127.74
	ACME SAFETY & SUPPLY	135029-00	Intensity Signs	56724	08/30/2019	10/18/2019	127.93
							<b>255.67</b>
211-312.000-730.200	Technical						
	ST. FRANCIS ELECTRIC,	19107901	Troubleshoot Traffic Signals/	56827	07/11/2019	10/18/2019	2,400.00
							<b>2,400.00</b>
211-312.000-740.100	Repair &						
	AA ELECTRIC///	195	Reroute Light Pole Conduit/	56723	09/26/2019	10/18/2019	612.93
	CITY OF EL CENTRO///	1075	Repair Traffic Lights	56749	09/24/2019	10/18/2019	1,112.86
	CITY OF EL CENTRO///	1077	Repair Traffic Lights	56749	09/24/2019	10/18/2019	847.80
	CITY OF EL CENTRO///	1072	Repair Traffic Lights	56749	09/24/2019	10/18/2019	934.26
	CITY OF EL CENTRO///	1076	Repair Traffic Lights	56749	09/24/2019	10/18/2019	726.81
	PRIMO CONSTRUCTION &	8679	Install Light Pole/18th &	56816	09/25/2019	10/18/2019	3,569.00
	ST. FRANCIS ELECTRIC,	19107902	Install Temporary SFE Spare	56827	09/26/2019	10/18/2019	4,500.00
	ST. FRANCIS ELECTRIC,	19107903	Troubleshoot & Repair Conduit/	56827	09/26/2019	10/18/2019	7,300.00
							<b>19,603.66</b>
211-312.000-740.400	Rent						
	ST. FRANCIS ELECTRIC,	19107904	Traffic Signal Cabinet Rental/	56827	09/26/2019	10/18/2019	1,250.00
							<b>1,250.00</b>

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<b>Total Dept. Street Maintenance &amp;</b>							<b>25,213.70</b>
<b>Total Fund Gas Tax:</b>							<b>25,213.70</b>
<b>Fund: 213 SB 821 - Ped. &amp; Bic.</b>							
<b>Dept: 313.000 Bicycle &amp;</b>							
213-313.000-725.200	Electricity IMPERIAL IRRIGATION		Power Bills 8/27/19-9/25/19	56778	09/29/2019	10/18/2019	163.65
							<b>163.65</b>
213-313.000-730.200	Technical ARC INDUSTRIES//	7164	Transit Station Services-Sept	56730	10/03/2019	10/18/2019	357.05
							<b>357.05</b>
<b>Total Dept. Bicycle &amp; Pedestrian Fac.:</b>							<b>520.70</b>
<b>Total Fund SB 821 - Ped. &amp;</b>							<b>520.70</b>
<b>Fund: 241 Bernardo Padilla</b>							
<b>Dept: 511.100 Parks, Landscape &amp;</b>							
241-511.100-725.200	Electricity IMPERIAL IRRIGATION		Power Bills 8/27/19-9/25/19	56778	09/29/2019	10/18/2019	26.15
							<b>26.15</b>
<b>Total Dept. Parks, Landscape &amp;</b>							<b>26.15</b>
<b>Total Fund Bernardo</b>							<b>26.15</b>
<b>Fund: 501 Water</b>							
<b>Dept: 000.000</b>							
501-000.000-205.200	Water CORTEZ/DANIEL// DURAN/SYLVAIA// OROZCO/CAROLINA// PEREZ/MARIE J RAMIREZ// RUELAS/MARIANA SAMANO//		Rfnd Deposit 908 Martin Place Rfnd Deposit 1251 La Valencia Rfnd Dep, Ovrpmt 424 W C St Refund Deposit 672 S 2nd St Refund Deposit 930 J Street	56751 56759 56807 56809 56821	10/09/2019 10/04/2019 10/04/2019 10/02/2019 10/04/2019	10/18/2019 10/18/2019 10/18/2019 10/18/2019 10/18/2019	110.24 31.48 223.76 130.50 128.25
							<b>624.23</b>
<b>Total Dept. 000000:</b>							<b>624.23</b>
<b>Dept: 321.000 Water Treatment</b>							
501-321.000-440.710	Water sales OCEJO JR/HERBERTO//		Refund Ovrpmt 257 J Street	56803	10/08/2019	10/18/2019	374.53
							<b>374.53</b>
501-321.000-710.300	P E R S PUBLIC EMPLOYEES		PERS 6/18/19-7/1/19	1040	07/12/2019	10/18/2019	1,369.05
							<b>1,369.05</b>
501-321.000-720.100	Office IMPERIAL PRINTERS//	19-3711	Business Cards/M. Valenzuela	56780	09/25/2019	10/18/2019	46.33
							<b>46.33</b>
501-321.000-720.300	Chemicals KEMIRA WATER SOLUTIONS, KEMIRA WATER SOLUTIONS,		Ferric Sulfate Ferric Sulfate	56787 56787	07/22/2019 07/22/2019	10/18/2019 10/18/2019	124.12 7,276.00
							<b>7,400.12</b>
501-321.000-720.500	Electrical IMPERIAL HARDWARE CO., IMPERIAL HARDWARE CO., ONESOURCE	564356/2 563923/2	Bulbs, Photo Control Car Wash Soap, Photo Cell Wall Adapter	56777 56777 56806	09/25/2019 09/20/2019 10/08/2019	10/18/2019 10/18/2019 10/18/2019	189.00 37.79 48.29

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							<b>275.08</b>
501-321.000-720.600	Plumbing						
	HARRINGTON INDUSTRIAL	004J9888	Pipe, Valve Ball	56770	10/01/2019	10/18/2019	404.25
	LABRUCHERIE IRRIGATION		Nipple, Shrubber, Lubricant	56788	10/08/2019	10/18/2019	29.39
	MSC INDUSTRIAL SUPPLY	59235161	Couplings	56795	10/02/2019	10/18/2019	50.94
	MSC INDUSTRIAL SUPPLY	58029691	Couplings, Measure Tape	56795	09/30/2019	10/18/2019	103.70
							<b>588.28</b>
501-321.000-721.100	Uniforms						
	ARGUELLEZ/RICARDO//		Reimb. Safety Boots	56731	10/07/2019	10/18/2019	177.79
							<b>177.79</b>
501-321.000-721.200	Other						
	HACH COMPANY, INC.///	11633534	Pipet, Sulfuric Acid	56769	09/12/2019	10/18/2019	431.17
	HACH COMPANY, INC.///	11659042	Stir Bar, Hydrochloric Acid	56769	09/27/2019	10/18/2019	390.79
	IMPERIAL HARDWARE CO.,	564222/2	All Purpose Cleaner, Towels	56777	09/24/2019	10/18/2019	40.95
	IMPERIAL HARDWARE CO.,	563923/2	Car Wash Soap, Photo Cell	56777	09/20/2019	10/18/2019	128.81
	IMPERIAL HARDWARE CO.,	565079/2	Duster, Batteries, Flashlight	56777	10/02/2019	10/18/2019	53.94
	IMPERIAL HARDWARE CO.,	565532/2	Straw Hat, Spade Terminals	56777	10/07/2019	10/18/2019	12.48
	IMPERIAL HARDWARE CO.,	565764/2	Face Shield, Spray Paint	56777	10/09/2019	10/18/2019	29.64
	IMPERIAL HARDWARE CO.,	830734/5	Spray Paint	56777	10/09/2019	10/18/2019	25.87
	K-C WELDING RENTALS,	27253	Weedeater Line, Oil, Holster	56783	10/03/2019	10/18/2019	109.81
	MSC INDUSTRIAL SUPPLY	58029691	Couplings, Measure Tape	56795	09/30/2019	10/18/2019	47.73
							<b>1,271.19</b>
501-321.000-721.900	Small tools &						
	IMPERIAL HARDWARE CO.,	565079/2	Duster, Batteries, Flashlight	56777	10/02/2019	10/18/2019	19.38
	K-C WELDING RENTALS,	118917	Flashlights	56783	10/03/2019	10/18/2019	71.42
	PRECISION ELECTRIC CO	3-069323	Motor/Flashmixer	56815	10/08/2019	10/18/2019	404.06
							<b>494.86</b>
501-321.000-725.400	Fuel						
	MCNEECE BROS OIL	255954	Fuel/Public Works	56792	09/27/2019	10/18/2019	61.10
	MCNEECE BROS OIL	256542	Fuel/Public Works	56792	10/08/2019	10/18/2019	62.89
	MCNEECE BROS OIL	256199	Fuel/Parks & Rec Dept	56792	10/02/2019	10/18/2019	154.88
							<b>278.87</b>
501-321.000-730.100	Professional						
	ATS ENVIRONMENTAL INC///	19-6214	Water Treatment Testing	56732	09/17/2019	10/18/2019	376.00
							<b>376.00</b>
501-321.000-730.200	Technical						
	ATS ENVIRONMENTAL INC///	19-6273	Water Treatment Testing	56732	09/26/2019	10/18/2019	170.00
	ATS ENVIRONMENTAL INC///	19-6342	Water Treatment Testing	56732	10/02/2019	10/18/2019	170.00
	BABCOCK LABORATORIES,	BI92330-2441	Various Lab Testing/WTP	56734	09/25/2019	10/18/2019	449.00
	FIVE STAR ELECTRIC, INC.///	2620	Troubleshoot Radio	56766	10/08/2019	10/18/2019	350.00
							<b>1,139.00</b>
501-321.000-740.100	Repair &						
	FIVE STAR ELECTRIC, INC.///	2604	Maintenance Electronic Boards	56766	09/12/2019	10/18/2019	950.00
	FIVE STAR ELECTRIC, INC.///	2603	Replace Wire Contacts	56766	09/12/2019	10/18/2019	950.00
	FIVE STAR ELECTRIC, INC.///	2619	Repair Flocculator	56766	10/08/2019	10/18/2019	600.00
	NEWCASTLE FARMS, LLC.	8911	Repair Bar/Pump #402	56798	09/24/2019	10/18/2019	52.89
							<b>2,552.89</b>
501-321.000-740.200	Cleaning						
	ALSCO AMERICAN LINEN		Cleaning Services	56728	09/25/2019	10/18/2019	60.75
	ALSCO AMERICAN LINEN		Cleaning Services	56728	10/09/2019	10/18/2019	60.75
	MYLO JANITORIAL///	5071865	Cleaning Services - Sept 2019	56796	09/30/2019	10/18/2019	470.00
							<b>591.50</b>
501-321.000-740.400	Rent						



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501-322.000-750.200	SAN DIEGO COUNTY/// UNDERGROUND SERVICE		P.W. Radio System Fees/Sept	56822	10/01/2019	10/18/2019	28.50
			Dig Alert Tickets	56833	10/01/2019	10/18/2019	66.10
							<b>94.60</b>
501-322.000-750.210	Postage MIRELES/STEVEN// MIRELES/STEVEN//		Reimb. Public Records &	56793	09/18/2019	10/18/2019	13.50
			Reimb. Certified Mail	56793	10/04/2019	10/18/2019	11.80
							<b>25.30</b>
501-322.000-750.500	Training WESTERN GROWERS	6365	Safety Training	56840	09/23/2019	10/18/2019	257.56
							<b>257.56</b>
501-322.000-750.650	Taxes, Fees, UNDERGROUND SERVICE	18dsbfe4919	CA State Fee for Regulatory	56833	10/01/2019	10/18/2019	29.45
							<b>29.45</b>
							<b>Total Dept. Water Distribution: 34,596.87</b>
							<b>Total Fund Water: 52,599.45</b>
<b>Fund: 511 Wastewater</b>							
<b>Dept: 331.000 Wastewater</b>							
511-331.000-440.730	Sewer OROZCO/CAROLINA//		Rfnd Dep, Ovrpmt 424 W C St	56807	10/04/2019	10/18/2019	20.51
							<b>20.51</b>
511-331.000-710.300	P E R S PUBLIC EMPLOYEES		PERS 6/18/19-7/1/19	1040	07/12/2019	10/18/2019	317.04
							<b>317.04</b>
511-331.000-720.100	Office 360 BUSINESS PRODUCTS///		Binders, Copy Paper	56722	10/01/2019	10/18/2019	58.40
							<b>58.40</b>
511-331.000-720.300	Chemicals HELIX LABORATORIES, INC///	20122	Degreaser	56771	09/09/2019	10/18/2019	209.98
							<b>209.98</b>
511-331.000-721.200	Other BAVCO BACKFLOW & VALVE	915378	Test Kit	56735	07/31/2019	10/18/2019	116.70
							<b>116.70</b>
511-331.000-721.900	Small tools & TELEDYNE INSTRUMENTS,		Battery, Strainer	56831	09/23/2019	10/18/2019	749.94
							<b>749.94</b>
511-331.000-725.200	Electricity IMPERIAL IRRIGATION		Power Bills 8/27/19-9/25/19	56778	09/29/2019	10/18/2019	482.49
							<b>482.49</b>
511-331.000-725.300	Natural gas SOUTHERN CALIFORNIA GAS	172 969 1728 3	172 969 1728 3 8/8-9/9/19	56825	09/11/2019	10/18/2019	17.47
							<b>17.47</b>
511-331.000-730.200	Technical BSK ASSOCIATES///	R900449	Pretreatment Testing	56743	09/13/2019	10/18/2019	900.00
							<b>900.00</b>
511-331.000-740.100	Repair & STILLS ELECTRIC///	7262	Electrical Repairs/Lift	56830	10/08/2019	10/18/2019	125.00
							<b>125.00</b>
511-331.000-750.200							

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SAN DIEGO COUNTY///			P.W. Radio System Fees/Sept	56822	10/01/2019	10/18/2019	28.50
							<b>28.50</b>
<b>Total Dept. Wastewater Collection:</b>							<b>3,026.03</b>
<b>Dept: 332.000 Wastewater</b>							
511-332.000-710.300	P E R S PUBLIC EMPLOYEES		PERS 6/18/19-7/1/19	1040	07/12/2019	10/18/2019	1,145.40
							<b>1,145.40</b>
511-332.000-720.300	Chemicals IMPERIAL HARDWARE CO., SIGMA-ALDRICH, INC.	563107/2	Sand Paper, Ant Killer, Filter Dissolved Oxygen	56777 56823	09/12/2019 09/11/2019	10/18/2019 10/18/2019	59.08 227.42
							<b>286.50</b>
511-332.000-720.600	Plumbing IMPERIAL HARDWARE CO., LABRUCHERIE IRRIGATION LABRUCHERIE IRRIGATION	562903/2	Nipple, Couplings, Hose Pipe, Adapter, Ell, Nipple Pipe, Adapter	56777 56788 56788	09/10/2019 09/10/2019 09/11/2019	10/18/2019 10/18/2019 10/18/2019	49.80 141.27 8.99
							<b>200.06</b>
511-332.000-721.200	Other IMPERIAL HARDWARE CO., MCNEECE BROS OIL NORTHEND AUTOPARTS, SIGMA-ALDRICH, INC.	563107/2 254617 648709	Sand Paper, Ant Killer, Filter Hoses Grease Fitting Testing Material	56777 56792 56799 56823	09/12/2019 09/03/2019 09/26/2019 09/16/2019	10/18/2019 10/18/2019 10/18/2019 10/18/2019	39.04 866.18 37.70 133.19
							<b>1,076.11</b>
511-332.000-721.900	Small tools & LABRUCHERIE IRRIGATION		Torch	56788	09/12/2019	10/18/2019	83.87
							<b>83.87</b>
511-332.000-730.200	Technical ALARM COMMUNICATION ATS ENVIRONMENTAL INC/// ATS ENVIRONMENTAL INC/// BABCOCK LABORATORIES, BABCOCK LABORATORIES, BABCOCK LABORATORIES, BABCOCK LABORATORIES, BABCOCK LABORATORIES, EMPIRE SOUTHWEST LLC/// EMPIRE SOUTHWEST LLC/// EMPIRE SOUTHWEST LLC/// EMPIRE SOUTHWEST LLC/// ENTHALPY	09392 19-6188 19-6183 19-6181 19-5975 19-6083 19-6082 19-6308 BI91054-2441 BI91576-2441 BI92504-2441 BI92634-2441 BI92505-2441	Alarm Monitoring/WWTP WWTP Testing WWTP Testing WWTP Testing WWTP Testing WWTP Testing WWTP Testing WWTP Testing Wastewater Analysis Wastewater Analysis Wastewater Analysis Wastewater Analysis Wastewater Analysis Full Service, Bank Test/Lift Full System Inspection/Lift Full Oil Service, Bank Test/ Full Oil Service, Bank Test/ Toxicity Testing	56726 56732 56732 56732 56732 56732 56732 56732 56734 56734 56734 56734 56734 56764 56764 56764 56764 56765	09/19/2019 09/17/2019 09/17/2019 09/17/2019 08/27/2019 09/10/2019 09/10/2019 10/01/2019 09/12/2019 09/18/2019 09/26/2019 09/30/2019 09/26/2019 07/31/2019 07/31/2019 07/31/2019 07/31/2019 09/30/2019	10/18/2019 10/18/2019 10/18/2019 10/18/2019 10/18/2019 10/18/2019 10/18/2019 10/18/2019 10/18/2019 10/18/2019 10/18/2019 10/18/2019 10/18/2019 10/18/2019 10/18/2019 10/18/2019 10/18/2019 10/18/2019	105.00 68.00 98.00 196.00 230.00 196.00 196.00 276.00 159.00 275.00 365.00 159.00 212.00 1,281.86 243.00 1,084.31 1,174.85 2,525.00
							<b>8,844.02</b>
511-332.000-740.100	Repair & RN ENTERPRISES///	2019-118	Replace Touch Screen Controls	56820	10/02/2019	10/18/2019	360.00
							<b>360.00</b>
511-332.000-740.200	Cleaning ALSCO AMERICAN LINEN ALSCO AMERICAN LINEN MYLO JANITORIAL///		Cleaning Services Cleaning Services Cleaning Services - Sept 2019	56728 56728 56796	09/23/2019 09/16/2019 09/30/2019	10/18/2019 10/18/2019 10/18/2019	109.23 109.23 510.00
							<b>728.46</b>
511-332.000-750.200							

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	SAN DIEGO COUNTY///		P.W. Radio System Fees/Sept	56822	10/01/2019	10/18/2019	28.50
	VERIZON WIRELESS		Mobile Broadband/Public Works	56836	09/06/2019	10/18/2019	38.01
							<b>66.51</b>
							<b>Total Dept. Wastewater treatment: 12,790.93</b>
							<b>Total Fund Wastewater: 15,816.96</b>
<b>Fund: 531</b>	<b>Airport</b>						
<b>Dept: 351.000</b>	<b>Airport</b>						
531-351.000-725.200	Electricity						
	IMPERIAL IRRIGATION		Power Bills 8/27/19-9/25/19	56778	09/29/2019	10/18/2019	469.85
							<b>469.85</b>
							<b>Total Dept. Airport: 469.85</b>
							<b>Total Fund Airport: 469.85</b>
<b>Fund: 601</b>	<b>Maintenance</b>						
<b>Dept: 801.000</b>	<b>Vehicle</b>						
601-801.000-710.300	P E R S						
	PUBLIC EMPLOYEES		PERS 6/18/19-7/1/19	1040	07/12/2019	10/18/2019	257.38
							<b>257.38</b>
601-801.000-720.400	Automotive						
	EL CENTRO MOTORS///	5155076	Brake Pads #P154 PD	56761	07/24/2019	10/18/2019	147.50
	EL CENTRO MOTORS///	5156724	Filters #214 Shop	56761	09/16/2019	10/18/2019	133.48
	EL CENTRO MOTORS///	5156723	Filters #200 ACO	56761	09/16/2019	10/18/2019	91.62
	EL CENTRO MOTORS///	5157226	Wire Assembly #P154 PD	56761	10/02/2019	10/18/2019	372.30
	HAAKER EQUIPMENT CO.,	C55037	Pins #104 Sewer	56768	08/26/2019	10/18/2019	96.83
	IMPERIAL HARDWARE CO.,	563867/2	Slip Tape/LAMBS Bus	56777	09/20/2019	10/18/2019	19.14
	KEARNY MESA AUTOMOTIVE	533592	Door Panel #211 Parks	56785	07/30/2019	10/18/2019	509.50
	KEARNY MESA AUTOMOTIVE	533588	Door Panel #211 Parks	56785	07/26/2019	10/18/2019	516.78
	KEARNY MESA FORD INC.///	1523757	Window Moulding #P164 PD	56786	09/11/2019	10/18/2019	370.96
	LIGHT HOUSE OF ARIZONA///	31705	Handle Kit #P154 PD	56789	09/09/2019	10/18/2019	107.98
	NORTHEND AUTOPARTS,	647693	Blades #85 Parks	56799	09/10/2019	10/18/2019	58.44
	NORTHEND AUTOPARTS,	647397	Brake Pads #P152 PD	56799	09/04/2019	10/18/2019	67.31
	NORTHEND AUTOPARTS,	648486	Brake Pads #P157 PD	56799	09/23/2019	10/18/2019	78.30
	NORTHEND AUTOPARTS,	649018	Battery #74 Streets	56799	10/02/2019	10/18/2019	272.62
	O'REILLY AUTO PARTS		Shifter Cable #116 Streets	56802	07/23/2019	10/18/2019	63.70
	O'REILLY AUTO PARTS		Window Regulator #907 PD	56802	09/06/2019	10/18/2019	74.08
	O'REILLY AUTO PARTS		Wiper Blades #I173 PD	56802	09/10/2019	10/18/2019	77.54
	O'REILLY AUTO PARTS		Return Wiper Blades	56802	09/11/2019	10/18/2019	-77.54
	O'REILLY AUTO PARTS		Wiper Blades #I173 PD	56802	09/11/2019	10/18/2019	122.79
	O'REILLY AUTO PARTS		Ignition #P161 PD	56802	09/11/2019	10/18/2019	43.32
	O'REILLY AUTO PARTS		Return Ignition	56802	09/12/2019	10/18/2019	-43.32
	O'REILLY AUTO PARTS		Battery Cleaner/Shop	56802	09/13/2019	10/18/2019	12.91
	O'REILLY AUTO PARTS		Batteries/Digital Caliper	56802	09/24/2019	10/18/2019	8.61
	O'REILLY AUTO PARTS		Battery #212 Engeering	56802	09/24/2019	10/18/2019	126.19
	O'REILLY AUTO PARTS		Diesel Exhaust Fluid #105	56802	09/19/2019	10/18/2019	30.15
	O'REILLY AUTO PARTS		Filters #G151 PD	56802	09/18/2019	10/18/2019	49.45
	O'REILLY AUTO PARTS		Return Belts	56802	09/23/2019	10/18/2019	-29.99
	O'REILLY AUTO PARTS		Brake Rotors #P157 PD	56802	09/23/2019	10/18/2019	181.00
	O'REILLY AUTO PARTS		Belts #200 ACO	56802	09/23/2019	10/18/2019	30.32
	O'REILLY AUTO PARTS		Capsule #P154 PD	56802	09/26/2019	10/18/2019	9.18
	O'REILLY AUTO PARTS		Filter #I173 PD	56802	10/03/2019	10/18/2019	18.75
	RDO EQUIPMENT CO.///	P93671	Air Cleaner #85 Parks	56818	10/03/2019	10/18/2019	182.40
							<b>3,722.30</b>
601-801.000-720.410	Tires						
	OK RUBBER TIRES///	70550	Tires #G151 PD	56805	09/18/2019	10/18/2019	250.12
	OK RUBBER TIRES///	70724	Tires #20 Streets	56805	09/30/2019	10/18/2019	911.43

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							<b>1,161.55</b>
601-801.000-720.500	Electrical						
	INTERSTATE BATTERY///		Battery #75 WTP	56782	09/23/2019	10/18/2019	114.25
	INTERSTATE BATTERY///		Battery #74 Streets	56782	09/23/2019	10/18/2019	189.36
	INTERSTATE BATTERY///		Batteries #173, #933 #P157 PD	56782	09/06/2019	10/18/2019	568.08
	INTERSTATE BATTERY///		Batteries #105 Sewer	56782	09/23/2019	10/18/2019	242.66
	INTERSTATE BATTERY///		Batteries #P161, #P157, #93,	56782	08/15/2019	10/18/2019	762.06
							<b>1,876.41</b>
601-801.000-721.200	Other						
	BRAWLEY TRACTOR	0036434	Key #18 Streets	56739	09/23/2019	10/18/2019	4.53
	IMPERIAL HARDWARE CO.,	563866/2	Batteries/Shop	56777	09/20/2019	10/18/2019	12.73
							<b>17.26</b>
601-801.000-725.400	Fuel						
	MCNEECE BROS OIL	869355	Fuel/Shop	56792	09/30/2019	10/18/2019	170.87
							<b>170.87</b>
601-801.000-730.200	Technical						
	ALARM COMMUNICATION	09399	Alarm Monitoring/Shop	56726	09/19/2019	10/18/2019	90.00
							<b>90.00</b>
601-801.000-740.100	Repair &						
	DANIELS TIRE SERVICE///		Replace Clock Spring #222 Sts	56754	09/30/2019	10/18/2019	143.91
	DANIELS TIRE SERVICE///		Replace Brakes #A163 PD	56754	10/02/2019	10/18/2019	307.29
	DANIELS TIRE SERVICE///		Replace Brakes #201 PD	56754	10/02/2019	10/18/2019	525.72
	IMPERIAL VALLEY		Repair A/C #208 Streets	56781	09/26/2019	10/18/2019	976.40
	OK RUBBER TIRES///	70575	Tire Rotation #200 ACO	56805	09/19/2019	10/18/2019	20.00
	OK RUBBER TIRES///	70690	Tire Repair #21 Streets	56805	09/27/2019	10/18/2019	22.27
	OK RUBBER TIRES///	70729	Tire Repair #G151 PD	56805	10/01/2019	10/18/2019	21.73
	PROFESSIONAL GLASS	669	Install Windshield #P164	56817	09/26/2019	10/18/2019	450.00
							<b>2,467.32</b>
601-801.000-740.200	Cleaning						
	ALSCO AMERICAN LINEN		Cleaning Services	56728	09/02/2019	10/18/2019	34.86
	ALSCO AMERICAN LINEN		Uniform Cleaning Services/Shop	56728	09/02/2019	10/18/2019	12.66
	ALSCO AMERICAN LINEN		Cleaning Services	56728	09/30/2019	10/18/2019	34.86
	ALSCO AMERICAN LINEN		Uniform Cleaning Services/Shop	56728	09/30/2019	10/18/2019	12.66
	ALSCO AMERICAN LINEN		Cleaning Services	56728	09/16/2019	10/18/2019	34.86
	ALSCO AMERICAN LINEN		Uniform Cleaning Services/Shop	56728	09/16/2019	10/18/2019	12.66
	ALSCO AMERICAN LINEN		Cleaning Services	56728	09/23/2019	10/18/2019	34.86
	ALSCO AMERICAN LINEN		Uniform Cleaning Services/Shop	56728	09/23/2019	10/18/2019	12.66
							<b>190.08</b>
							<b>Total Dept. Vehicle Maintenance Shop: 9,953.17</b>
<b>Dept: 802.000</b>	<b>Grounds &amp; Facility</b>						
601-802.000-725.200	Electricity						
	IMPERIAL IRRIGATION		Power Bills 8/27/19-9/25/19	56778	09/29/2019	10/18/2019	29.62
							<b>29.62</b>
							<b>Total Dept. Grounds &amp; Facility 29.62</b>
							<b>Total Fund Maintenance: 9,982.79</b>
<b>Fund: 802</b>	<b>Payroll Clearing</b>						
<b>Dept: 000.000</b>							
802-000.000-200.008	Retirement						
	PUBLIC EMPLOYEES		PERS 6/18/19-7/1/19	1040	07/12/2019	10/18/2019	23,420.53
							<b>23,420.53</b>
							<b>Total Dept. 000000: 23,420.53</b>

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						<b>Total Fund Payroll</b>	<b>23,420.53</b>
						<b>Grand Total:</b>	<b>237,391.39</b>

TFS  
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# Check Register Report

Date: 10/25/2019

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City of Brawley

Check Number	Check Date	Status	Vendor Number	Vendor Name	Check Description	Amount
56842	10/25/2019	Printed	B364	360 BUSINESS PRODUCTS	Color Paper, Calendars	471.21
56843	10/25/2019	Printed	A242	A T & T	Telephone Services 10/7-11/6	33.03
56844	10/25/2019	Printed	A0711	AA ELECTRIC	Troubleshoot, Feed Power to	289.44
56845	10/25/2019	Printed	A1685	ADVANCED AIR & VACUUM	Replace Safety Lock Release	289.91
56846	10/25/2019	Printed	A271	AZANDRA MYA AGUNDEZ	Soccer Referee 10/15, 10/17	32.00
56847	10/25/2019	Printed	A278	BELLA AGUNDEZ	Soccer Referee 10/15/19	16.00
56848	10/25/2019	Printed	A645	ALLIANT INSURANCE SERVICES	Special Event Insurance/July-	2,508.00
56849	10/25/2019	Printed	A554	ALLIED WASTE SERVICES #467	Street Sweeping 9/1-9/30/19	18,490.05
56850	10/25/2019	Printed	A126	ALSCO AMERICAN LINEN DIV.	Cleaning Services	25.68
56851	10/25/2019	Printed	S727	AMERICAN SOCCER CO., INC.	Soccer Uniforms	235.03
56852	10/25/2019	Printed	A144	THOMAS ARMSTRONG	Reimb. Groceries/Open House	39.85
56853	10/25/2019	Printed	A901	AT&T-CALNET 3	Telephone Services 9/3-10/2	168.91
56854	10/25/2019	Printed	A592	AUTO ZONE, INC. #2804	Headlight	16.94
56855	10/25/2019	Printed	B013	OMAR BALDERAS	Reimb. Tuition/Water Treatment	275.00
56856	10/25/2019	Printed	B1586	URIEL BENAVIDES	Soccer Referee 10/15, 10/17	64.00
56857	10/25/2019	Printed	C251	SERGIO CAMPAS	Soccer Referee 10/15, 10/17	80.00
56858	10/25/2019	Printed	C544	CANON FINANCIAL SERVICES, INC	Copier Lease, Usage/Finance	533.04
56859	10/25/2019	Printed	C549	CANON SOLUTIONS AMERICA, INC	Copier Maint. 10/1-12/31	19.71
56860	10/25/2019	Printed	D144	DANIELS TIRE SERVICE	Oil Change, Tires #222 Streets	3,309.47
56861	10/25/2019	Printed	D505	DEPARTMENT OF CONSERVATION	Collected Strong Motion Fees	928.29
56862	10/25/2019	Printed	D478	DEPARTMENT OF JUSTICE	Fingerprint Applications	305.00
56863	10/25/2019	Printed	D137	DESERT REVIEW	Ad/Cost Recovery, Fireworks	1,080.00
56864	10/25/2019	Printed	D178	DIRECTV, LLC	Credit on Acct# 041023715	404.16
56865	10/25/2019	Printed	E145	ELMS EQUIPMENT	Repair Trimmer	103.14
56866	10/25/2019	Printed	E171	EMERGENCY MEDICAL	Medical Supplies	66.75
56867	10/25/2019	Printed	F105	FEDERAL EXPRESS CORP.	Mailings - City Clerk	140.52
56868	10/25/2019	Printed	F1103	JOHN FERNANDEZ	Rfnd Dep, Ovrpmt 624 S 14th St	180.05
56869	10/25/2019	Printed	F737	FORENSIC DRUG TESTING	Oct Maint Fee, DOT Testing	49.00
56870	10/25/2019	Printed	G401	MARK GADDIS	Rfnd Ovrpmt 1147 H Street	4.34
56871	10/25/2019	Printed	G0260	ADILENA GAMBOA	Soccer Referee 10/15, 10/17	32.00
56872	10/25/2019	Printed	G360	ANDREA GARCIA	Soccer Referee 10/17/19	16.00
56873	10/25/2019	Printed	G536	GRAFFIK INDUSTRIES, INC.	Vinyl Graphics #3901 FD	427.09
56874	10/25/2019	Printed	I102	I. I. D.	Canal Water/Oakley 3008245	13,128.00
56875	10/25/2019	Printed	I559	IMAGE SALES, INC.	ID Cards	61.80
56876	10/25/2019	Void	10/25/2019		Void Check	0.00
56877	10/25/2019	Printed	I301	IMPERIAL HARDWARE CO., INC.	Fuel, Blade	244.77
56878	10/25/2019	Printed	I103	IMPERIAL IRRIGATION DISTRIC	Power Bills 8/31/19-10/1/19	37,420.43
56879	10/25/2019	Printed	I503	IV ENVIRONMENTAL LAB INC	Copper Analysis	5,128.00
56880	10/25/2019	Printed	J380	JADE SECURITY SYSTEMS, INC.	Alarm Monitoring/Fire Dept. #2	54.98
56881	10/25/2019	Printed	J371	JOHNSON CONTROLS SECURITY	Alarm Monitoring 11/1-11/30/19	235.33
56882	10/25/2019	Printed	K596	KAZ-BROS DESIGN SHOP	Engrave Name Plate/J. Tavares	10.51
56883	10/25/2019	Printed	J777	JOON Y KIM	Travel Adv./Threat Assessment	51.00
56884	10/25/2019	Printed	L920	LABRUCHERIE IRRIGATION SUPP	Coupling	12.89
56885	10/25/2019	Printed	L1065	LC ENGINEERING CONSULTANTS	Plan Check Services C Street	3,970.00
56886	10/25/2019	Printed	L139	MONICA LEE	Rfnd Deposit 995 Flammang Ave	59.15
56887	10/25/2019	Printed	L395	JEANIE LENTZ	Refund Deposit 945 W Ronald St	96.19
56888	10/25/2019	Printed	L0215	ROY LIVINGSTON	Refund Ovrpmt 215 W G Street	9.14
56889	10/25/2019	Printed	L442	SAUL LUNA	Soccer Referee 10/15, 10/17	64.00
56890	10/25/2019	Printed	M2690	CHUNGSHAN L MA	Refund Deposit 1002 Panno Road	139.75
56891	10/25/2019	Printed	M730	MALLORY SAFETY & SUPPLY LLC	Safety Glasses	49.65
56892	10/25/2019	Printed	M004	MCNEECE BROS OIL COMPANY	Fuel/Building Dept.	225.27
56893	10/25/2019	Printed	M788	SARA MERCADO	Refund Deposit 1309 K Street	101.90
56894	10/25/2019	Printed	M1111	JOSE ANGEL MONZON	Soccer Referee 10/15, 10/17	32.00
56895	10/25/2019	Printed	N417	NUCO2	CO2 Bulb	240.35

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Check Number	Check Date	Status	Vendor Number	Vendor Name	Check Description	Amount
56896	10/25/2019	Printed	O627	MARIA ISABEL & JAVIER OROZCO	Refund Deposit 626 S 2nd St	122.07
56897	10/25/2019	Printed	P646	JAMES R & KATHRYN M PAZAN	Rfnd Deposit 842 Chaparral Ct	148.29
56898	10/25/2019	Printed	P382	ARIANA PEREZ	Soccer Referee 10/15, 10/17	32.00
56899	10/25/2019	Printed	P113	PETTY CASH -CITY CLERK	Petty Cash - City Clerk	78.44
56900	10/25/2019	Printed	P213	PRECISION ELECTRIC CO INC	Repair Motor/Pump #422	10,400.28
56901	10/25/2019	Printed	P340	PROTECTION ONE ALARM	Alarm Monitoring 10/1-10/31/19	100.52
56902	10/25/2019	Printed	P689	NELLIE PULIDO	Refund Soccer Registration	50.00
56903	10/25/2019	Printed	R1025	CHRISTINA M RICKS	Refund Deposit 409 Willard Ave	97.37
56904	10/25/2019	Printed	S438	S&W HEALTHCARE CORPORATION	Gloves	249.64
56905	10/25/2019	Printed	S155	SAN DIEGO COUNTY	Fire Radio System Fees/Sept	2,878.50
56906	10/25/2019	Printed	S446	SARTAN NAHAR, LLC	Reimbursement Agreement/	56,189.98
56907	10/25/2019	Printed	S033	SHI	Solid State Drives	331.33
56908	10/25/2019	Printed	S495	SOUTHERN CALIFORNIA GAS CO.	015 325 6300 2 9/9-10/8/19	959.74
56909	10/25/2019	Printed	S566	SPARKLETTS	Water, Cooler Rentals Sep 2019	1,019.46
56910	10/25/2019	Printed	S2775	MICHELLE SPENCE	Refund Deposit 277 W Trail St	59.72
56911	10/25/2019	Printed	S0009	SUPERLOGICS, INC	Rack Mount Server	3,967.36
56912	10/25/2019	Printed	T172	ALAN TORRES	Soccer Referee 10/15, 10/17	64.00
56913	10/25/2019	Printed	T225	JOSUEL TORRES	Soccer Referee 10/15, 10/17	112.00
56914	10/25/2019	Printed	T552	TRANSACT TECHNOLOGIES INC.	Cash Receipts Rolls	127.10
56915	10/25/2019	Printed	U630	UNITED PARCEL SERVICE, INC	Late Fee	1.06
56916	10/25/2019	Printed	V966	VALLEY PEST SERVICES, INC	Pest Control/Buidling Dept.	70.00
56917	10/25/2019	Printed	V079	VERIZON WIRELESS SERVICES L	Mobile Broadband/Fire Dept.	1,122.03
56918	10/25/2019	Printed	W233	WAGeworks INC	FSA Service Fee - Sept 2019	100.00
56919	10/25/2019	Printed	W221	WAL-MART STORES, INC. #01-1555	Bleach, Trash Bags, Coffee	275.88
56920	10/25/2019	Printed	W135	WAXIE SANITARY SUPPLY	Janitorial Supplies	987.30
56921	10/25/2019	Printed	Y050	MICHAEL L YORK	Reimb. Foam Cups, Syrup	82.18

**Total Checks: 80**

**Checks Total (excluding void checks): 171,594.97**

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<b>Fund: 101 General Fund</b>							
<b>Dept: 000.000</b>							
101-000.000-205.275	Planning SARTAN NAHAR, LLC///		Reimbursement Agreement/	56906	10/24/2019	10/25/2019	56,189.98
							<b>56,189.98</b>
101-000.000-205.500	Strong DEPARTMENT OF		Collected Strong Motion Fees	56861	09/30/2019	10/25/2019	928.15
							<b>928.15</b>
<b>Total Dept. 000000:</b>							<b>57,118.13</b>
<b>Dept: 110.000 General Revenues</b>							
101-110.000-410.910	Utility users FERNANDEZ/JOHN// GADDIS/MARK// LIVINGSTON/ROY//		Rfnd Dep, Ovrpmt 624 S 14th St Rfnd Ovrpmt 1147 H Street Refund Ovrpmt 215 W G Street	56868 56870 56888	10/16/2019 10/11/2019 10/10/2019	10/25/2019 10/25/2019 10/25/2019	3.05 4.34 3.05
							<b>10.44</b>
<b>Total Dept. General Revenues:</b>							<b>10.44</b>
<b>Dept: 111.000 City Council</b>							
101-111.000-750.200	VERIZON WIRELESS		Cell Phone Charges/Various	56917	10/10/2019	10/25/2019	132.12
							<b>132.12</b>
<b>Total Dept. City Council:</b>							<b>132.12</b>
<b>Dept: 112.000 City Clerk</b>							
101-112.000-750.210	Postage FEDERAL EXPRESS CORP.///	6-764-50665	Mailings - City Clerk	56867	10/11/2019	10/25/2019	28.27
							<b>28.27</b>
101-112.000-750.300	Advertising & DESERT REVIEW///	610	Ad/Cost Recovery, Fireworks	56863	10/07/2019	10/25/2019	1,080.00
							<b>1,080.00</b>
101-112.000-750.650	Taxes, Fees, UNITED PARCEL SERVICE,		Late Fee	56915	10/12/2019	10/25/2019	1.06
							<b>1.06</b>
<b>Total Dept. City Clerk:</b>							<b>1,109.33</b>
<b>Dept: 131.000 City Manager</b>							
101-131.000-720.100	Office 360 BUSINESS PRODUCTS///		Notebooks	56842	10/16/2019	10/25/2019	27.26
							<b>27.26</b>
<b>Total Dept. City Manager:</b>							<b>27.26</b>
<b>Dept: 151.000 Finance</b>							
101-151.000-720.100	Office 360 BUSINESS PRODUCTS/// 360 BUSINESS PRODUCTS/// 360 BUSINESS PRODUCTS/// 360 BUSINESS PRODUCTS/// 360 BUSINESS PRODUCTS///		Folders, Page Flags Post-Its, Rubber Bands, Labels Folders Pens, Staples, Window Sign Color Paper, Calendars	56842 56842 56842 56842 56842	07/15/2019 07/18/2019 07/23/2019 10/18/2019 10/14/2019	10/25/2019 10/25/2019 10/25/2019 10/25/2019 10/25/2019	162.44 56.58 45.91 29.11 24.77
							<b>318.81</b>
101-151.000-721.900	Small tools & SHI///		Solid State Drives	56907	09/27/2019	10/25/2019	331.33
							<b>331.33</b>

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Fund/Dept/Acct	Vendor Name	Invoice #	Invoice Desc.	Check #	Due Date	Check Date	Amount
	CANON FINANCIAL	20652242	Copier Lease, Usage/Finance	56858	10/13/2019	10/25/2019	153.12
	CANON SOLUTIONS		Copier Maint. 10/1-12/31	56859	10/01/2019	10/25/2019	9.86
							<b>162.98</b>
101-151.000-740.400	Rent						
	CANON FINANCIAL	20652242	Copier Lease, Usage/Finance	56858	10/13/2019	10/25/2019	113.40
							<b>113.40</b>
							<b>Total Dept. Finance: 926.52</b>
<b>Dept: 152.000</b>	<b>Utility Billing</b>						
101-152.000-720.100	Office						
	360 BUSINESS PRODUCTS///		Post-Its, Rubber Bands, Labels	56842	07/18/2019	10/25/2019	44.18
	360 BUSINESS PRODUCTS///		Calculator Ribbon	56842	10/21/2019	10/25/2019	6.44
	360 BUSINESS PRODUCTS///		Pens, Staples, Window Sign	56842	10/18/2019	10/25/2019	15.49
	360 BUSINESS PRODUCTS///		Color Paper, Calendars	56842	10/14/2019	10/25/2019	59.03
	TRANSACT TECHNOLOGIES	1346419	Cash Receipts Rolls	56914	10/15/2019	10/25/2019	127.10
							<b>252.24</b>
101-152.000-740.100	Repair &						
	CANON FINANCIAL	20652242	Copier Lease, Usage/Finance	56858	10/13/2019	10/25/2019	153.12
	CANON SOLUTIONS		Copier Maint. 10/1-12/31	56859	10/01/2019	10/25/2019	9.85
							<b>162.97</b>
101-152.000-740.400	Rent						
	CANON FINANCIAL	20652242	Copier Lease, Usage/Finance	56858	10/13/2019	10/25/2019	113.40
							<b>113.40</b>
							<b>Total Dept. Utility Billing: 528.61</b>
<b>Dept: 153.000</b>	<b>Personnel</b>						
101-153.000-730.200	Technical						
	DEPARTMENT OF JUSTICE///	408526	Fingerprint Applications	56862	10/03/2019	10/25/2019	305.00
	FORENSIC DRUG TESTING	2019-17551	Oct Maint Fee, DOT Testing	56869	10/03/2019	10/25/2019	49.00
	WAGeworks INC///		FSA Service Fee - Sept 2019	56918	10/15/2019	10/25/2019	100.00
							<b>454.00</b>
							<b>Total Dept. Personnel: 454.00</b>
<b>Dept: 171.000</b>	<b>Planning</b>						
101-171.000-730.200	Technical						
	KAZ-BROS DESIGN SHOP///	3684	Engrave Name Plate/J. Tavares	56882	10/04/2019	10/25/2019	10.51
	LC ENGINEERING	1377	Plan Check Services PM19-05	56885	10/09/2019	10/25/2019	1,200.00
	LC ENGINEERING	1294	Plan Check Services C Street	56885	07/09/2019	10/25/2019	2,770.00
							<b>3,980.51</b>
							<b>Total Dept. Planning: 3,980.51</b>
<b>Dept: 191.000</b>	<b>Non-departmental</b>						
101-191.000-720.800	Janitorial						
	PETTY CASH -CITY CLERK///		Petty Cash - City Clerk	56899	10/17/2019	10/25/2019	78.44
							<b>78.44</b>
101-191.000-721.200	Other						
	SPARKLETTS///	9689234	Water, Cooler Rentals Sep 2019	56909	10/01/2019	10/25/2019	231.12
							<b>231.12</b>
101-191.000-730.200	Technical						
	JOHNSON CONTROLS	33306835	Alarm Monitoring 11/1-11/30/19	56881	10/12/2019	10/25/2019	235.33
	PROTECTION ONE ALARM///		Alarm Monitoring 10/1-10/31/19	56901	10/06/2019	10/25/2019	51.13
	VALLEY PEST SERVICES,	1423895	Pest Control/City Hall	56916	10/11/2019	10/25/2019	35.00
	VALLEY PEST SERVICES,	1423891	Credit on Acct #14893	56916	10/11/2019	10/25/2019	-35.00
	VALLEY PEST SERVICES,	1423892	Pest Control/Building Dept.	56916	10/11/2019	10/25/2019	30.00

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							<b>316.46</b>
101-191.000-740.200	Cleaning ALSCO AMERICAN LINEN		Cleaning Services	56850	10/09/2019	10/25/2019	25.68
							<b>25.68</b>
101-191.000-740.400	Rent SPARKLETTS///	9689234	Water, Cooler Rentals Sep 2019	56909	10/01/2019	10/25/2019	37.75
							<b>37.75</b>
<b>Total Dept. Non-departmental:</b>							<b>689.45</b>
<b>Dept: 211.000 Police Protection</b>							
101-211.000-721.200	Other IMAGE SALES, INC.///	0066578-IN	ID Cards	56875	10/14/2019	10/25/2019	61.80
							<b>61.80</b>
101-211.000-721.900	Small tools & WAL-MART STORES, INC.	02110	Microwave	56919	10/15/2019	10/25/2019	95.90
							<b>95.90</b>
101-211.000-725.300	Natural gas SOUTHERN CALIFORNIA GAS		187 525 6200 1 9/9-10/8/19	56908	10/10/2019	10/25/2019	18.41
							<b>18.41</b>
101-211.000-730.200	Technical VALLEY PEST SERVICES,	1423890	Pest Control/Police Dept.	56916	10/11/2019	10/25/2019	40.00
							<b>40.00</b>
101-211.000-750.200	AT&T-CALNET 3/// SAN DIEGO COUNTY/// VERIZON WIRELESS		Telephone Services 9/3-10/2 Police Radio System Fees/Sept Mobile Broadband/Police Dept.	56853 56905 56917	10/03/2019 10/01/2019 10/06/2019	10/25/2019 10/25/2019 10/25/2019	41.70 1,938.00 669.21
							<b>2,648.91</b>
101-211.000-750.210	Postage FEDERAL EXPRESS CORP.///	6-764-34872	Mailings - Police Dept.	56867	10/11/2019	10/25/2019	112.25
							<b>112.25</b>
101-211.000-750.510	KIM/JOON Y//		Travel Adv./Threat Assessment	56883	10/22/2019	10/25/2019	51.00
							<b>51.00</b>
<b>Total Dept. Police Protection:</b>							<b>3,028.27</b>
<b>Dept: 221.000 Fire Department</b>							
101-221.000-721.110	Food and ARMSTRONG/THOMAS// YORK/MICHAEL L//		Reimb. Groceries/Open House Reimb. Foam Cups, Syrup	56852 56921	10/11/2019 10/11/2019	10/25/2019 10/25/2019	39.85 28.95
							<b>68.80</b>
101-221.000-721.200	Other EMERGENCY MEDICAL GRAFFIK INDUSTRIES, INC./// IMPERIAL HARDWARE CO., S&W HEALTHCARE YORK/MICHAEL L//	2106539 5808 566604/2 251064	Medical Supplies Vinyl Graphics #3901 FD Propane Gloves Reimb. Foam Cups, Syrup	56866 56873 56877 56904 56921	10/07/2019 10/10/2019 10/16/2019 10/07/2019 10/11/2019	10/25/2019 10/25/2019 10/25/2019 10/25/2019 10/25/2019	66.75 427.09 12.10 249.64 53.23
							<b>808.81</b>
101-221.000-725.300	Natural gas SOUTHERN CALIFORNIA GAS		015 325 6300 2 9/9-10/8/19	56908	10/10/2019	10/25/2019	15.32
							<b>15.32</b>
101-221.000-750.200	SAN DIEGO COUNTY///		Fire Radio System Fees/Sept	56905	10/01/2019	10/25/2019	940.50

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							<b>940.50</b>
<b>Total Dept. Fire Department:</b>							<b>1,833.43</b>
<b>Dept: 221.100 Fire Station #2</b>							
101-221.100-720.400	Automotive AUTO ZONE, INC. #2804///		Headlight	56854	10/16/2019	10/25/2019	16.94
							<b>16.94</b>
101-221.100-721.200	Other IMPERIAL HARDWARE CO., IMPERIAL HARDWARE CO.,	566019/2 566723/2	Propane Fuel, Blade	56877 56877	10/11/2019 10/17/2019	10/25/2019 10/25/2019	11.59 17.41
							<b>29.00</b>
101-221.100-730.200	Technical JADE SECURITY SYSTEMS,	0159769	Alarm Monitoring/Fire Dept. #2	56880	10/10/2019	10/25/2019	54.98
							<b>54.98</b>
101-221.100-750.200	DIRECTV, LLC/// DIRECTV, LLC/// DIRECTV, LLC/// VERIZON WIRELESS		Acct# 041023715 8/26-9/25/19 Acct# 041023715 9/26-10/25/19 Credit on Acct# 041023715 Mobile Broadband/Fire Dept.	56864 56864 56864 56917	08/27/2019 09/27/2019 10/12/2019 10/06/2019	10/25/2019 10/25/2019 10/25/2019 10/25/2019	324.71 192.23 -112.78 38.01
							<b>442.17</b>
<b>Total Dept. Fire Station #2:</b>							<b>543.09</b>
<b>Dept: 231.000 Building Inspection</b>							
101-231.000-721.200	Other IMPERIAL HARDWARE CO., IMPERIAL HARDWARE CO.,	566407/2 565969/2	Planter Pot, Saucer, Soil Filters	56877 56877	10/15/2019 10/11/2019	10/25/2019 10/25/2019	27.89 33.83
							<b>61.72</b>
101-231.000-725.400	Fuel MCNEECE BROS OIL	869352	Fuel/Building Dept.	56892	09/30/2019	10/25/2019	225.27
							<b>225.27</b>
101-231.000-730.200	Technical DEPARTMENT OF		Collected Strong Motion Fees	56861	09/30/2019	10/25/2019	0.14
							<b>0.14</b>
<b>Total Dept. Building Inspection:</b>							<b>287.13</b>
<b>Dept: 311.000 Engineering</b>							
101-311.000-721.200	Other SPARKLETTS///	9689234	Water, Cooler Rentals Sep 2019	56909	10/01/2019	10/25/2019	374.97
							<b>374.97</b>
101-311.000-740.400	Rent SPARKLETTS///	9689234	Water, Cooler Rentals Sep 2019	56909	10/01/2019	10/25/2019	19.50
							<b>19.50</b>
101-311.000-750.200	VERIZON WIRELESS		Cell Phone Charges/Various	56917	10/10/2019	10/25/2019	61.82
							<b>61.82</b>
<b>Total Dept. Engineering:</b>							<b>456.29</b>
<b>Dept: 511.000 Parks</b>							
101-511.000-721.200	Other						

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	IMPERIAL HARDWARE CO.,	565689/2	Keys	56877	10/08/2019	10/25/2019	5.41
	IMPERIAL HARDWARE CO.,	565775/2	Nuts, Bolts, Washers	56877	10/09/2019	10/25/2019	17.07
	IMPERIAL HARDWARE CO.,	565836/2	Ant Killer	56877	10/10/2019	10/25/2019	39.24
	IMPERIAL HARDWARE CO.,	565889/2	Batteries	56877	10/10/2019	10/25/2019	67.84
	IMPERIAL HARDWARE CO.,	566017/2	Key	56877	10/11/2019	10/25/2019	2.70
	MALLORY SAFETY & SUPPLY	4721273	Safety Glasses	56891	10/04/2019	10/25/2019	49.65
	SPARKLETTS///	9689234	Water, Cooler Rentals Sep 2019	56909	10/01/2019	10/25/2019	72.80
							<b>254.71</b>
101-511.000-740.100	Repair & AA ELECTRIC///	206	Troubleshoot, Feed Power to	56844	10/16/2019	10/25/2019	157.50
	ELMS EQUIPMENT///		Repair Sprayer	56865	10/01/2019	10/25/2019	55.71
	ELMS EQUIPMENT///		Repair Trimmer	56865	10/03/2019	10/25/2019	47.43
							<b>260.64</b>
							<b>Total Dept. Parks: 515.35</b>
<b>Dept: 521.000</b>	<b>Recreation &amp; Lions</b>						
101-521.000-720.300	Chemicals						
	NUCO2///	60958255	CO2 Bulk	56895	10/04/2019	10/25/2019	94.74
	NUCO2///	60959138	CO2 Bulk	56895	10/04/2019	10/25/2019	145.61
							<b>240.35</b>
101-521.000-720.800	Janitorial						
	WAL-MART STORES, INC.	09168	Bleach, Trash Bags, Coffee	56919	10/10/2019	10/25/2019	170.35
	WAXIE SANITARY SUPPLY///	78622435	Janitorial Supplies	56920	10/10/2019	10/25/2019	987.30
							<b>1,157.65</b>
101-521.000-721.110	Food and						
	WAL-MART STORES, INC.	09168	Bleach, Trash Bags, Coffee	56919	10/10/2019	10/25/2019	9.63
							<b>9.63</b>
101-521.000-721.200	Other						
	IMPERIAL HARDWARE CO.,	566249/2	Plant Food	56877	10/14/2019	10/25/2019	9.69
	SPARKLETTS///	9689234	Water, Cooler Rentals Sep 2019	56909	10/01/2019	10/25/2019	16.25
							<b>25.94</b>
101-521.000-725.300	Natural gas						
	SOUTHERN CALIFORNIA GAS		187 425 2700 7 9/5/19-10/4/19	56908	10/08/2019	10/25/2019	17.37
	SOUTHERN CALIFORNIA GAS		189 525 2700 2 9/5-10/4/19	56908	10/08/2019	10/25/2019	852.30
							<b>869.67</b>
101-521.000-740.100	Repair &						
	AA ELECTRIC///	205	Replace Photocell/Lions Pool	56844	10/16/2019	10/25/2019	131.94
							<b>131.94</b>
101-521.000-740.400	Rent						
	SPARKLETTS///	9689234	Water, Cooler Rentals Sep 2019	56909	10/01/2019	10/25/2019	14.00
							<b>14.00</b>
							<b>Total Dept. Recreation &amp; Lions Center: 2,449.18</b>
<b>Dept: 521.100</b>	<b>Recreation Leagues</b>						
101-521.100-440.430	Recreation						
	PULIDO/NELLIE//	945389	Refund Soccer Registration	56902	09/09/2019	10/25/2019	50.00
							<b>50.00</b>
101-521.100-721.100	Uniforms						
	AMERICAN SOCCER CO.,	6602134	Soccer Uniform	56851	09/30/2019	10/25/2019	33.41
	AMERICAN SOCCER CO.,	6602163	Soccer Uniforms	56851	09/30/2019	10/25/2019	201.62
							<b>235.03</b>
101-521.100-730.200	Technical						
	AGUNDEZ/AZANDRA MYA//		Soccer Referee 10/15, 10/17	56846	10/18/2019	10/25/2019	32.00

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	AGUNDEZ/BELLA//		Soccer Referee 10/15/19	56847	10/18/2019	10/25/2019	16.00
	BENAVIDES/URIEL//		Soccer Referee 10/15, 10/17	56856	10/18/2019	10/25/2019	64.00
	CAMPAS/SERGIO//		Soccer Referee 10/15, 10/17	56857	10/18/2019	10/25/2019	80.00
	GAMBOA/ADILENA//		Soccer Referee 10/15, 10/17	56871	10/18/2019	10/25/2019	32.00
	GARCIA/ANDREA//		Soccer Referee 10/17/19	56872	10/18/2019	10/25/2019	16.00
	LUNA/SAUL//		Soccer Referee 10/15, 10/17	56889	10/18/2019	10/25/2019	64.00
	MONZON/JOSE ANGEL//		Soccer Referee 10/15, 10/17	56894	10/18/2019	10/25/2019	32.00
	PEREZ/ARIANA//		Soccer Referee 10/15, 10/17	56898	10/18/2019	10/25/2019	32.00
	TORRES/ALAN//		Soccer Referee 10/15, 10/17	56912	10/18/2019	10/25/2019	64.00
	TORRES/JOSUEL//		Soccer Referee 10/15, 10/17	56913	10/18/2019	10/25/2019	112.00
							<b>544.00</b>
							<b>Total Dept. Recreation Leagues: 829.03</b>
<b>Dept: 522.000 Senior Citizens</b>							
101-522.000-725.300	Natural gas						
	SOUTHERN CALIFORNIA GAS	193 926 4200 5 9/9-10/8/19		56908	10/10/2019	10/25/2019	56.34
							<b>56.34</b>
							<b>Total Dept. Senior Citizens Center: 56.34</b>
<b>Dept: 551.000 Library</b>							
101-551.000-721.200	Other						
	SPARKLETTS///	9689234	Water, Cooler Rentals Sep 2019	56909	10/01/2019	10/25/2019	74.46
							<b>74.46</b>
101-551.000-730.200	Technical						
	PROTECTION ONE ALARM///		Alarm Monitoring 10/1-10/31/19	56901	10/06/2019	10/25/2019	49.39
							<b>49.39</b>
101-551.000-740.400	Rent						
	SPARKLETTS///	9689234	Water, Cooler Rentals Sep 2019	56909	10/01/2019	10/25/2019	16.75
							<b>16.75</b>
101-551.000-750.200							
	AT&T-CALNET 3///		Telephone Services 9/12-10/11	56853	10/12/2019	10/25/2019	127.21
							<b>127.21</b>
							<b>Total Dept. Library: 267.81</b>
<b>Dept: 551.100 Library Grant -</b>							
101-551.100-750.200							
	VERIZON WIRELESS		Cell Phone Charges/Variou	56917	10/10/2019	10/25/2019	53.68
							<b>53.68</b>
							<b>Total Dept. Library Grant - LAMBS: 53.68</b>
							<b>Total Fund General Fund: 75,295.97</b>
<b>Fund: 211 Gas Tax</b>							
<b>Dept: 312.000 Street Maintenance</b>							
211-312.000-725.200	Electricity						
	IMPERIAL IRRIGATION		Street Lights 9/5/19-10/3/19	56878	10/07/2019	10/25/2019	8,787.54
							<b>8,787.54</b>
							<b>Total Dept. Street Maintenance &amp; 8,787.54</b>
							<b>Total Fund Gas Tax: 8,787.54</b>
<b>Fund: 215 Measure D - Sales Tax</b>							
<b>Dept: 312.000 Street Maintenance</b>							
215-312.000-730.200	Technical						
	ALLIED WASTE SERVICES		Street Sweeping 9/1-9/30/19	56849	09/30/2019	10/25/2019	18,490.05

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							<u>18,490.05</u>
<b>Total Dept. Street Maintenance &amp;</b>							<b>18,490.05</b>
<b>Total Fund Measure D -</b>							<b>18,490.05</b>
<b>Fund: 241 Bernardo Padilla</b>							
<b>Dept: 511.100 Parks, Landscape &amp;</b>							
241-511.100-725.200	Electricity						
	IMPERIAL IRRIGATION		Street Lights 9/5/19-10/3/19	56878	10/07/2019	10/25/2019	138.37
							<u>138.37</u>
<b>Total Dept. Parks, Landscape &amp;</b>							<b>138.37</b>
<b>Total Fund Bernardo</b>							<b>138.37</b>
<b>Fund: 243 CFD 05-1 Victoria Park</b>							
<b>Dept: 195.000 Comm Fac Dist</b>							
243-195.000-725.200	Electricity						
	IMPERIAL IRRIGATION		Street Lights 9/5/19-10/3/19	56878	10/07/2019	10/25/2019	122.64
							<u>122.64</u>
<b>Total Dept. Comm Fac Dist:</b>							<b>122.64</b>
<b>Total Fund CFD 05-1</b>							<b>122.64</b>
<b>Fund: 244 CFD 05-4 Latigo Ranch</b>							
<b>Dept: 195.000 Comm Fac Dist</b>							
244-195.000-725.200	Electricity						
	IMPERIAL IRRIGATION		Street Lights 9/5/19-10/3/19	56878	10/07/2019	10/25/2019	130.82
							<u>130.82</u>
<b>Total Dept. Comm Fac Dist:</b>							<b>130.82</b>
<b>Total Fund CFD 05-4 Latigo</b>							<b>130.82</b>
<b>Fund: 245 CFD 05-3 La Paloma</b>							
<b>Dept: 195.000 Comm Fac Dist</b>							
245-195.000-725.200	Electricity						
	IMPERIAL IRRIGATION		Street Lights 9/5/19-10/3/19	56878	10/07/2019	10/25/2019	318.87
							<u>318.87</u>
<b>Total Dept. Comm Fac Dist:</b>							<b>318.87</b>
<b>Total Fund CFD 05-3 La</b>							<b>318.87</b>
<b>Fund: 246 CFD 06-1 Malan Park</b>							
<b>Dept: 195.000 Comm Fac Dist</b>							
246-195.000-725.200	Electricity						
	IMPERIAL IRRIGATION		Street Lights 9/5/19-10/3/19	56878	10/07/2019	10/25/2019	106.29
							<u>106.29</u>
<b>Total Dept. Comm Fac Dist:</b>							<b>106.29</b>
<b>Total Fund CFD 06-1 Malan</b>							<b>106.29</b>
<b>Fund: 247 CFD 07-1 Luckey</b>							
<b>Dept: 195.000 Comm Fac Dist</b>							
247-195.000-725.200	Electricity						
	IMPERIAL IRRIGATION		Street Lights 9/5/19-10/3/19	56878	10/07/2019	10/25/2019	130.82

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							<b>130.82</b>
<b>Total Dept. Comm Fac Dist:</b>							<b>130.82</b>
<b>Total Fund CFD 07-1</b>							<b>130.82</b>
<b>Fund: 248 CFD 07-2 Springhouse</b>							
<b>Dept: 195.000 Comm Fac Dist</b>							
248-195.000-725.200 Electricity							
IMPERIAL IRRIGATION							
			Street Lights 9/5/19-10/3/19	56878	10/07/2019	10/25/2019	8.18
							<b>8.18</b>
<b>Total Dept. Comm Fac Dist:</b>							<b>8.18</b>
<b>Total Fund CFD 07-2</b>							<b>8.18</b>
<b>Fund: 501 Water</b>							
<b>Dept: 000.000</b>							
501-000.000-205.200 Water							
	FERNANDEZ/JOHN//		Rfnd Dep, Ovrpmt 624 S 14th St	56868	10/16/2019	10/25/2019	146.20
	LEE/MONICA//		Rfnd Deposit 995 Flammang Ave	56886	10/10/2019	10/25/2019	59.15
	LENTZ/JEANIE//		Refund Deposit 945 W Ronald St	56887	10/10/2019	10/25/2019	96.19
	MA/CHUNGSHAN LI//		Refund Deposit 1002 Panno Road	56890	10/11/2019	10/25/2019	139.75
	MERCADO/SARA//		Refund Deposit 1309 K Street	56893	10/10/2019	10/25/2019	101.90
	OROZCO/MARIA ISABEL &		Refund Deposit 626 S 2nd St	56896	10/11/2019	10/25/2019	122.07
	PAZAN/JAMES R & KATHRYN		Rfnd Deposit 842 Chaparral Ct	56897	10/11/2019	10/25/2019	148.29
	RICKS/CHRISTINA M//		Refund Deposit 409 Willard Ave	56903	10/09/2019	10/25/2019	97.37
	SPENCE/MICHELLE//		Refund Deposit 277 W Trail St	56910	10/09/2019	10/25/2019	59.72
							<b>970.64</b>
<b>Total Dept. 000000:</b>							<b>970.64</b>
<b>Dept: 321.000 Water Treatment</b>							
501-321.000-720.600 Plumbing							
	LABRUCHERIE IRRIGATION		Coupling	56884	10/09/2019	10/25/2019	12.89
							<b>12.89</b>
501-321.000-721.200 Other							
	SPARKLETTS///	9689234	Water, Cooler Rentals Sep 2019	56909	10/01/2019	10/25/2019	52.43
							<b>52.43</b>
501-321.000-725.100 Water							
	I. I. D.///		Canal Water/Mansfield 3056449	56874	10/03/2019	10/25/2019	12,888.00
							<b>12,888.00</b>
501-321.000-740.100 Repair &							
	PRECISION ELECTRIC CO	3-069263	Repair Motor/Pump #422	56900	09/30/2019	10/25/2019	560.00
	PRECISION ELECTRIC CO	3-069263	Repair Motor/Pump #422	56900	09/30/2019	10/25/2019	9,840.28
							<b>10,400.28</b>
501-321.000-740.400 Rent							
	SPARKLETTS///	9689234	Water, Cooler Rentals Sep 2019	56909	10/01/2019	10/25/2019	4.00
							<b>4.00</b>
501-321.000-750.200							
	VERIZON WIRELESS		Cell Phone Charges/Various	56917	10/10/2019	10/25/2019	79.14
							<b>79.14</b>
501-321.000-750.500 Training							
	BALDERAS/OMAR//		Reimb. Tuition/Water Treatment	56855	10/16/2019	10/25/2019	275.00
							<b>275.00</b>
<b>Total Dept. Water Treatment:</b>							<b>23,711.74</b>

INVOICE APPROVAL LIST BY FUND REPORT

Date: 10/25/2019

Time: 9:12 am

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City of Brawley

Fund/Dept/Acct	Vendor Name	Invoice #	Invoice Desc.	Check #	Due Date	Check Date	Amount
<b>Dept: 322.000 Water Distribution</b>							
501-322.000-750.200							
	A T & T///		Telephone Services 10/7-11/6	56843	10/07/2019	10/25/2019	33.03
	VERIZON WIRELESS		Cell Phone Charges/Various	56917	10/10/2019	10/25/2019	53.68
							<u>86.71</u>
							<b>Total Dept. Water Distribution: 86.71</b>
							<b>Total Fund Water: 24,769.09</b>
<b>Fund: 511 Wastewater</b>							
<b>Dept: 331.000 Wastewater</b>							
511-331.000-440.730 Sewer							
	FERNANDEZ/JOHN//		Rfnd Dep, Ovrpmt 624 S 14th St	56868	10/16/2019	10/25/2019	30.80
	LIVINGSTON/ROY//		Refund Ovrpmt 215 W G Street	56888	10/10/2019	10/25/2019	6.09
							<u>36.89</u>
511-331.000-750.200							
	VERIZON WIRELESS		Cell Phone Charges/Various	56917	10/10/2019	10/25/2019	79.12
							<u>79.12</u>
							<b>Total Dept. Wastewater Collection: 116.01</b>
<b>Dept: 332.000 Wastewater</b>							
511-332.000-721.200 Other							
	SPARKLETTS///	9689234	Water, Cooler Rentals Sep 2019	56909	10/01/2019	10/25/2019	89.68
							<u>89.68</u>
511-332.000-721.900 Small tools &							
	SUPERLOGICS, INC///	56335	Rack Mount Server	56911	09/13/2019	10/25/2019	345.36
	SUPERLOGICS, INC///	56335	Rack Mount Server	56911	09/13/2019	10/25/2019	3,622.00
							<u>3,967.36</u>
511-332.000-725.100 Water							
	I. I. D///		Canal Water/Oakley 3008245	56874	10/03/2019	10/25/2019	240.00
							<u>240.00</u>
511-332.000-725.200 Electricity							
	IMPERIAL IRRIGATION		Power Bills 8/30/19-10/1/19	56878	10/06/2019	10/25/2019	24,784.47
	IMPERIAL IRRIGATION		Power Bills 8/31/19-10/1/19	56878	10/03/2019	10/25/2019	2,841.43
							<u>27,625.90</u>
511-332.000-730.200 Technical							
	IV ENVIRONMENTAL LAB	9949	Copper Analysis	56879	08/08/2019	10/25/2019	5,128.00
							<u>5,128.00</u>
511-332.000-740.400 Rent							
	SPARKLETTS///	9689234	Water, Cooler Rentals Sep 2019	56909	10/01/2019	10/25/2019	15.75
							<u>15.75</u>
511-332.000-750.200							
	VERIZON WIRELESS		Cell Phone Charges/Various	56917	10/10/2019	10/25/2019	-44.75
							<u>-44.75</u>
							<b>Total Dept. Wastewater treatment: 37,021.94</b>
							<b>Total Fund Wastewater: 37,137.95</b>
<b>Fund: 531 Airport</b>							
<b>Dept: 351.000 Airport</b>							
531-351.000-725.200 Electricity							
	IMPERIAL IRRIGATION		Power Bills 8/31/19-10/1/19	56878	10/03/2019	10/25/2019	51.00

**INVOICE APPROVAL LIST BY FUND REPORT**

Date: 10/25/2019  
 Time: 9:12 am  
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City of Brawley

Fund/Dept/Acct	Vendor Name	Invoice #	Invoice Desc.	Check #	Due Date	Check Date	Amount
							<u>51.00</u>
						<b>Total Dept. Airport:</b>	<b>51.00</b>
						<b>Total Fund Airport:</b>	<b>51.00</b>
<b>Fund: 601</b>	<b>Maintenance</b>						
<b>Dept: 801.000</b>	<b>Vehicle</b>						
601-801.000-740.100	Repair &						
	ADVANCED AIR & VACUUM///	34447	Replace Safety Lock Release	56845	08/09/2019	10/25/2019	289.91
	DANIELS TIRE SERVICE///		Oil Change, Tires #220 Streets	56860	09/18/2019	10/25/2019	1,357.27
	DANIELS TIRE SERVICE///		Oil Change, Tires #222 Streets	56860	09/12/2019	10/25/2019	1,952.20
							<u>3,599.38</u>
						<b>Total Dept. Vehicle Maintenance Shop:</b>	<b>3,599.38</b>
						<b>Total Fund Maintenance:</b>	<b>3,599.38</b>
<b>Fund: 602</b>	<b>Risk Management</b>						
<b>Dept: 811.000</b>	<b>Liability &amp; Property</b>						
602-811.000-750.100	Insurance						
	ALLIANT INSURANCE		Special Event Insurance/July-	56848	10/17/2019	10/25/2019	2,508.00
							<u>2,508.00</u>
						<b>Total Dept. Liability &amp; Property</b>	<b>2,508.00</b>
						<b>Total Fund Risk</b>	<b>2,508.00</b>
						<b>Grand Total:</b>	<b>171,594.97</b>

*TKS  
10/25/2019*

**COUNCIL AGENDA REPORT**  
City of Brawley

Meeting Date: 10/31/2019

City Manager: 

**PREPARED BY:** Rosanna Bayon Moore, City Manager

**PRESENTED BY:** Rosanna Bayon Moore, City Manager

**SUBJECT:** MOU Between the City of Brawley and the Brawley Union High School for a BUHS School Resource Officer (SRO)

**CITY MANAGER RECOMMENDATION:** Approve MOU with BUHS for two year term.

**DISCUSSION:** In 2013, the City of Brawley led an effort with Brawley Union High School District (BUHS) and Brawley Elementary School District (BESD) to successfully compete for and secure a four-year COPS Hiring Program (CHP) grant to fully fund two School Resource Officer positions. The grant covered the salaries of entry level officers for the first three years, and obligated a match requirement by the City and school districts to cover 50% of each SRO's annual salary in the fourth year. When the CHP grant expired in December of 2017, the City of Brawley contributed the funds required to complete the staffing of two SRO positions for both school districts through June of 2018.

In the 2018/19 school year, BUHS entered into an agreement to continue SRO staffing. The cost sharing approach provides for the City to assign staffing to BUHS and recover the fully burdened cost of hours worked throughout the school year.

At this time, BUHS and the City are seeking to renew a MOU that spans two fiscal years.

**FISCAL IMPACT:** SRO fully burdened rate to be recovered on an hourly basis from BUHS

**ATTACHMENTS:** MOU with BUHS

**MEMORANDUM OF UNDERSTANDING  
BY AND BETWEEN THE CITY OF BRAWLEY  
AND BRAWLEY UNION HIGH SCHOOL DISTRICT  
TO FURNISH A SCHOOL RESOURCE OFFICER (SRO)**

This Memorandum of Understanding (“MOU”) is made and entered into between the City of Brawley (“City”), a municipal corporation organized under the laws of the State of California and the Brawley Union High School District (“BUHS”), a school district organized under the laws of the State of California (individually, “Party;” collectively, “Parties”).

**RECITALS**

1. The City and the BUHS share common goals of enhancing student safety, increasing the community's understanding of law enforcement and strengthening the existing ties of communication and coordination between the City and BUHS for the benefit of the residents of the City of Brawley.
2. BUHS is interested in receiving the services of a School Resource Officer (“SRO”) during the 2019-2020 and 2020-2021 school years, under the terms and conditions contained herein.
3. BUHS values the services of an SRO sufficiently to provide for the cost of this service.

In consideration of the matters described above, and of the mutual benefits and obligations set forth in this Agreement, the parties agree as follows:

**SECTION 1: MISSION OF THE SRO**

The mission of the SRO is to provide an element of security to Brawley Union High School. This shall be accomplished by the SRO:

- 1.1 Promoting a better working relationship with the youth of our community through using community policing strategies and explaining to students, parents and faculty members that the purpose of the School Resource Officer program is to educate and promote awareness of law enforcement;
- 1.2 Dealing with day-to-day problems which may arise at Brawley Union High School and working with the administration of Brawley Union High School to assist in providing a safe, secure and positive educational atmosphere for the students on a daily basis;
- 1.3 Opening more and better lines of communication between students and police officers by being available to meet with and talk to students, parents and faculty members regarding law enforcement matters or crime prevention information;
- 1.4 Reducing juvenile crime through taking measures which are: (a) reactive (e.g., responding to calls, making police reports, engaging in intervention, making arrests and representing BUHS in court referrals related to the SRO responsibilities, etc.); and (b) proactive (e.g., maintaining a visible presence in the school and throughout the campus during the day and at extracurricular activities, preventing problems through making announcements and using posters, guest-speaking in classes, participating in school activities and clubs, etc.);

- 1.5. Cooperating with the BUHS administration and faculty to make necessary referrals of students and their families to other community agencies which can offer them assistance (e.g., mental health clinics and drug/alcohol treatment centers); and
- 1.6. Responding in the role of a law enforcer when crimes occur.

## **SECTION 2: SCOPE OF SRO'S ACTIVITIES**

- 2.1. The SRO will provide for school security by providing services within the following activities:
  - 2.1.1. Patrolling school buildings and campus before, during and after regular school hours;
  - 2.1.2. Assisting school administrators with discipline and criminal problems;
  - 2.1.3. Assisting students with problems to divert them before they become disciplinary or criminal in nature;
  - 2.1.4. Assisting staff by investigating suspicions of child abuse or neglect;
  - 2.1.5. Coordinating use of approved deterrents to the possession, use, sale or transmission of illegal drugs or drug paraphernalia;
  - 2.1.6. Deterring students from engaging in disorderly behavior by being present on the grounds; and
  - 2.1.7. Proactively handling school truancy issues with individual students and the school as a whole.
- 2.2. The SRO will assist students by:
  - 2.2.1. Being available to discuss problems on school property, at the Police Department, and at other locations with the prior approval of the Chief of Police;
  - 2.2.2. Enforcing a drug-free and violence-free learning environment;
  - 2.2.3. Encouraging students to interact with police officers in a safe setting;
  - 2.2.4. Acting as a positive role model of a police officer, based on the reality of the position;
  - 2.2.5. Providing a source of information concerning legal issues that young adults are likely to encounter;
  - 2.2.6. Being involved in student-oriented activities and school-sponsored events;
  - 2.2.7. Providing law enforcement insight into the school curriculum by being available as an information resource concerning law enforcement; and

- 2.2.8. Conducting workshops and presentations concerning student safety needs, drugs, alcohol, gangs, laws and other related topics to students, District employees and the community.

**SECTION 3: RESPONSIBILITIES OF ALL PARTIES**

- 3.1. In consideration of the services to be provided by the SRO as specified in this MOU, BUHS has agreed to the following arrangement:

- 3.1.1. Base Reimbursement.

BUHS shall reimburse the City at the fully burdened rate for time spent by the SRO performing services at the school site and at school functions. Work performed off of the school site, that is directly related to the SRO duties, including but not limited to: preparing reports following incidents or arrests occurring at the school site, transporting suspects arrested at the school site; and attending court proceedings concerning incidents or arrests that occurred at the school site shall be considered SRO functions. BUHS shall reimburse the City at the SRO's fully burdened hourly rate of pay for SRO duties performed.

- 3.1.2. Overtime Reimbursement.

In the event the SRO is entitled to receive overtime pay during any pay period wherein the SRO has performed SRO duties, BUHS shall reimburse the City for the additional cost of overtime earned by the SRO on a pro rata basis. The amount of reimbursement due to the City shall be determined by dividing the amount of overtime earned by the SRO during the pay period in question by the ratio of hours worked by the SRO performing SRO duties during the pay period by the hours worked by the SRO performing non-SRO duties during the pay period.

- 3.2. Regularly Scheduled Work.

The SRO shall work the following schedule at the Brawley Union High School site: Monday thru Friday from 7:30 a.m. to 3:30 p.m. Both parties recognize that it will be necessary to reconcile City and BUHS calendars which are not 100% synchronized.

- 3.3. Additional Work.

- 3.3.1. If the SRO is requested or required (for example, but not by way of limitation, for a court appearance as investigating officer/witness) to work during hours outside of the SRO's regularly scheduled work, and as a consequence of such additional work, the City is required to pay the SRO additional compensation (inclusive of overtime compensation as required by law), then BUHS shall reimburse the City for the cost of this additional work pursuant to the pro rata formula set forth in Section 3.1.2.

- 3.3.2. The persons authorized to request the SRO to perform such additional work are the following: Principal, Assistant Principal, Superintendent, Assistant Superintendent, or their respective successors. Any requests for additional work shall be made in writing (electronic communications are acceptable) and shall be directed to the attention of the Chief of Police.

- 3.4. Time Records.  
The SRO shall keep a weekly time record for all hours worked and the City shall forward the time records to BUHS quarterly. Any objections by BUHS to the hours indicated in the time records shall be promptly reported to the Chief of Police but in no case longer than 30 days after the date of transmission of the subject time records to BUHS. Failure by BUHS to make objection to hours indicated in any time record within such 30-day period shall be a stipulation of its accuracy and consent by BUHS to reimburse the City as and for the hours indicated.
- 3.5. Invoice and Payment.  
The City will provide to BUHS a quarterly invoice for payment on or about the following dates: January 31, April 30, July 31, October 31. An invoice shall be paid no later than 30 days after its presentation to BUHS.
- 3.6. Work Space/Equipment.  
BUHS shall provide the SRO with an office area, including immediate access to a secure telephone, computer, and printer. If the City assigns a police unit to the SRO, the City shall do so at its sole cost and expense.
- 3.7. Liaison With SRO.  
The Brawley Union High School Superintendent will work with the SRO to:
- 3.7.1. Explain the school's needs and help the SRO develop programs that will benefit the teaching-learning environment;
  - 3.7.2. Provide the SRO with a copy of governing school policies and procedures, including the District's policy on student conduct expectations and consequences; and
  - 3.7.3. Furnish the SRO with information (e.g., attendance records, disciplinary records, etc.) as may be necessary to conduct an investigation or to make a juvenile referral or prosecution.

#### **SECTION 4: EMPLOYMENT STATUS**

- 4.1. The SRO shall be a paid employee of the Brawley Police Department and shall perform the duties as assigned by the Chief of Police. The SRO shall be uniformed and equipped in the same manner as any other police officer in the Police Department, unless special needs arise in which plain clothes would be appropriate.
- 4.2. The City shall place the SRO at Brawley Union High School from July 1, 2019 through June 30, 2021. The City shall make all reasonable efforts to ensure the ongoing assignment of the SRO to Brawley Union High School until the end of the fiscal year. If any party has a dispute or seeks removal of the SRO, a meeting will be held to discuss the concerns brought forth by any party to this Agreement.
- 4.3. For purposes of student supervision and education, BUHS shall grant the SRO the same status as it does for any teacher in the District and shall include the SRO under coverage of its liability insurance policy pertaining to employees of the District. Except as conditions

otherwise require, the SRO shall act in the capacity of a teacher in the District and will be evaluated by the administrative team at the end of each school year. This evaluation will be memorialized in writing and should make best attempts to address the following areas: Cooperativeness, Courtesy, Diligence, Initiative, Judgement, Leadership, Quality of Work and Self-Expression.

- 4.4. The SRO shall coordinate performance of SRO duties with the BUHS Superintendent, as applicable. In matters of dispute between the two, the Superintendent shall contact the Brawley Police Department to seek an informal resolution.
- 4.5. The City shall be responsible for providing workers' compensation coverage for the SRO as well as such other benefits that the SRO shall be entitled to receive pursuant to the City's memorandum of understanding with the applicable bargaining unit.
- 4.6. BUHS acknowledges that the SRO may be assigned additional duties by the City as the needs of the Brawley Police Department dictate. In the sole discretion of the Chief of Police, the City shall have the option to assign the SRO additional duties even if the additional duties assigned conflict with the SRO's scheduled SRO duties according to the needs of the Brawley Police Department. BUHS acknowledges that the Brawley Police Department has historically experienced fluctuating staffing levels and that the need to provide police protection to the residents of the City of Brawley as a whole remains the top priority of the Brawley Police Department regardless of whether or not those needs conflict with the purposes of this MOU.

#### **SECTION 5: TERM**

- 5.1. The term of this MOU is for a period of one year, effective July 1, 2019 continuing through June 30, 2021. Any party to this MOU may terminate this MOU at any time upon passing a resolution stating the reasons for the termination and sending the other party a copy of that resolution at least sixty days in advance of the termination date.
- 5.2. Parties may renew this MOU for an additional period of time under such terms and conditions as they mutually agree; provided, however, that any such renewal shall have its terms reduced to writing prior to being executed by the parties to this MOU.

#### **SECTION 6: ENTIRE AGREEMENT**

- 6.1. This MOU constitutes the entire agreement of the parties respecting the subject matter of this MOU. This MOU supersedes and replaces any and all previous verbal and written understandings between the parties to this MOU.

The parties have executed this MOU at Brawley, California the day and year first set forth above.

**IN WITNESS WHEREOF**, the Parties have executed this Agreement on the day and year first above written.

**BRAWLEY UNION HIGH SCHOOL DISTRICT**

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

**ATTEST:**

By: \_\_\_\_\_  
Alma Benavides, City Clerk

**CITY OF BRAWLEY, CALIFORNIA**

By: \_\_\_\_\_  
Donald L. Wharton, Mayor  
Brawley City Council

**APPROVED AS TO FORM:**

By: \_\_\_\_\_  
William S. Smerdon, City Attorney

**COUNCIL AGENDA REPORT**  
City of Brawley

Meeting Date: October 31, 2019

City Manager: 

**PREPARED BY:** Ana Gutierrez, Labor Compliance/Contracts Officer

**PRESENTED BY:** Guillermo Sillas, Public Works Director/City Engineer

**SUBJECT:** Purchase of Ultra Violet (UV) Lamps, Ballasts and Sleeves for the Wastewater Treatment Plant (WWTP) UV Disinfection System

**CITY MANAGER RECOMMENDATION:** Approve the Purchase of UV Lamps, Ballasts and Sleeves for the Wastewater Treatment Plant UV Disinfection System in the amount of \$40,851.13.

**DISCUSSION:** The City's UV Disinfection System for the WWTP requires replacement of lamps and ballasts on a bi-annual basis to properly meet the National Pollution Discharge Elimination System (NPDES) requirements, which works for the effective removal of E-Coli, Fecal, and Enterococcus from its effluent discharge stream.

Attached is the quote for the replacement of 48 lamps, 5 ballasts and 6 sleeves. The UV System consists of two banks. Each bank is used alternatively and is replaced prior to UV transmittal failure. Complete replacement of lamps and ballasts ensures proper disinfection and reduces the possibility of an NPDES Permit Violation.

The City received a quote from DC Frost Associates, Inc. the only Trojan supplier, the manufacturer of the UV Disinfection system.

**FISCAL IMPACT:** \$40,851.13 Wastewater # 511-332-000-800-300 Fiscal Year 2019/2020

**ATTACHMENTS:** Quote from DC Frost Associates, Inc.



# DC Frost Associates, Inc

A Coombs Hopkins Company  
 2855 Mitchell Drive, Suite 215  
 Walnut Creek, CA 94598

## Quotation

Date	Quote #
10/18/2019	102815

### Bill To

City of Brawley  
 Accounts Payable  
 400 Main Street  
 Brawley, CA 92227

### Ship To

City of Brawley - WWTP  
 Attn: Gustavo Rodriguez (760-344-5803 X1)  
 5015 Best Road  
 Brawley, CA 92227

E-mail: [grodriguez@brawley-ca.gov](mailto:grodriguez@brawley-ca.gov)  
 Phone: 760-344-5803 X1

Model		Equipment	Project/Serial #	FOB	
UV4000		Trojan	430201	Fact. PPA	
Line	Qty	Description	Unit Price	Total	
A	48	Part 441169-028, Lamp Assembly 28"	560.00	26,880.00T	
B	5	Part 490291, Ballast	1,505.00	7,525.00T	
C	6	Part 441143-028, Sleeves 28"	517.00	3,102.00T	
		Sales Tax	2,906.80	2,906.80	
		ESTIMATED FREIGHT ONLY - ID# 4372	437.33	437.33	
		Lead Time: 1-2 Weeks ARO.			
		DC FROST ASSOCIATES, INC. NO LONGER ACCEPTS VERBAL ORDERS. In lieu of a formal Purchase Order, you may sign / date the Quotation noting any changes and e-mail, fax it OR SEND A FORMAL PURCHASE ORDER			
		SIGNATURE / DATE / PO#:  _____			
Quote Prepared By: Blanca Ruiz-Mercado			<b>Total:</b>	<b>\$40,851.13</b>	

**PRICES QUOTED HEREIN ARE VALID FOR 30 DAYS.**

**Payment Terms: Net 30**

If prices quoted do not include sales or use tax, such taxes, if required, are to be paid by the Purchaser.  
 DCF Terms & Conditions apply on all orders (copy available upon request).

*We are pleased to offer our quotation on the equipment or service listed above.  
 Please contact us if you have any questions.*

Emails:  
[debby@chcwater.com](mailto:debby@chcwater.com)  
[blanca@chcwater.com](mailto:blanca@chcwater.com)

Phone: (800) 964-9733  
 Fax: (925) 947-6784

**COUNCIL AGENDA REPORT**  
City of Brawley

Meeting Date: October 31, 2019

City Manager:



**PREPARED BY:** Tyler Salcido, Finance Director

**PRESENTED BY:** Tyler Salcido, Finance Director

**SUBJECT:** FY 2017/2018 Audited Financial Statements

**CITY MANAGER RECOMMENDATION:** Review and accept the audited financial statements for the City of Brawley for the Fiscal Year ended June 30, 2018.

**DISCUSSION:** The City of Brawley has completed its Annual Financial Report audit for the Fiscal Year ended June 30, 2018. The audit was conducted by the Certified Public Accounting Firm of Eide Bailly LLP (EB) who acquired Vavrinek, Trine, Day & Co. LLP (VTD) in July of 2019. The City was audited on its governmental activities, business type activities, each major fund and the aggregate fund information for the City of Brawley.

The audit was conducted in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. The auditors' responsibility is to express an opinion on the presentation of the City of Brawley's financial statements. The opinion provided was unmodified, the highest opinion that auditors can give on the financial statements.

*"In our opinion, the financial statements present fairly, in all material respects, the respective financial position of the governmental activities, the business type activities, each major fund and the aggregate remaining fund information of the City as of June 30, 2018, and the respective changes in financial position and where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America."*

At the close of Fiscal Year 2017-18, the General Fund reports to have used \$1,308,861 of its reserve fund balance, decreasing the General Fund Balance to \$729,618 (as stated on page 57 of the Annual Financial Report). Actual General Fund Revenues received were under the projected estimates in the amount of \$571,825. Total General Fund Expenditures exceeded the budgeted amount by \$16,482,272 and Total Other Financing Sources (Uses) were over the budgeted amount by \$16,121,820 creating a net variance of \$360,452. This net variance was due to unbudgeted Pension Obligation Bond transactions.

**FISCAL IMPACT:** N/A

**ATTACHMENTS:** Annual Financial Report, SAS 114 letter

**CITY OF BRAWLEY**  
**Brawley, California**

**Annual Financial Report**  
**For the Fiscal Year Ended June 30, 2018**

**CITY OF BRAWLEY**  
**Brawley, California**

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**CITY OF BRAWLEY**  
**Brawley, California**

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**FINANCIAL SECTION**



## Independent Auditor's Report

To the City Council  
City of Brawley, California

### **Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of the City of Brawley, California, (City), as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

### ***Management's Responsibility for the Financial Statements***

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

### ***Auditor's Responsibility***

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the City's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

## **Opinions**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of the City, as of June 30, 2018, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### ***Adoption of New Accounting Standard***

As described in Note 12 to the financial statements, the City adopted the provisions of Governmental Accounting Standards Board (GASB) Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, as of July 1, 2017. As discussed in Note 12 and Note 14 to the financial statements, the City has retroactively restated the previously reported net position to account for the total OPEB liability and related deferred outflows of resources and deferred inflows of resources in accordance with this Statement. Our opinions are not modified with respect to this matter.

### ***Restatement***

As discussed in Note 14 to the financial statements, the City recorded various adjustments in the Governmental Activities, Business-type Activities, General Fund, ECD, SB325, Park Projects, Water, Wastewater, Airport, and aggregate remaining fund information to correct certain errors related receivables and various liabilities. Accordingly, the 2017 beginning net position and 2017 beginning fund balance amounts were updated to correct these errors. Our opinions are not modified with respect to this matter.

### ***Other Matters***

#### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the budgetary comparison schedules on pages 57 and 58, the schedule of the City's proportionate share of the net pension liability on page 59, the schedule of pension plan contributions on page 60, the schedule of changes in total OPEB liability and related ratios on page 61, and the related notes on page 63, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Management has omitted the management’s discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of the financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

*Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City’s basic financial statements. The introductory section and combining fund statements and schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements.

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

The introductory section has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on it.

**Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated October 29, 2019, on our consideration of the City’s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City’s internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City’s internal control over financial reporting and compliance.



Riverside, California  
October 29, 2019

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**CITY OF BRAWLEY**  
**STATEMENT OF NET POSITION**  
**June 30, 2018**

	Governmental Activities	Business-type Activities	Total
<b>ASSETS</b>			
Cash and investments	\$ 21,633,277	\$ 17,742,664	\$ 39,375,941
Restricted cash and investments with fiscal agent	100,638	239,489	340,127
Accounts receivable	42,230	1,138,799	1,181,029
Interest receivable	549,826	-	549,826
Notes receivable	7,333,277		7,333,277
Internal balances	774,100	(774,100)	
Due from other governments	1,634,160	1,123,241	2,757,401
Capital assets not being depreciated	3,914,625	37,076	3,951,701
Capital assets, net of accumulated depreciation	26,602,875	64,105,452	90,708,327
<b>Total assets</b>	<b>62,585,008</b>	<b>83,612,621</b>	<b>146,197,629</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Pension related	22,351,782	681,110	23,032,892
OPEB related	86,402	8,075	94,477
<b>Total deferred outflows of resources</b>	<b>22,438,184</b>	<b>689,185</b>	<b>23,127,369</b>
<b>LIABILITIES</b>			
Accounts payable	1,428,759	542,318	1,971,077
Accrued interest payable	179,975	83,694	263,669
Deposits payable	515,867	529,362	1,045,229
Unearned revenue	9,305,674		9,305,674
Noncurrent liabilities:			
Due within one year	1,254,571	2,120,779	3,375,350
Due in more than one year	41,008,509	17,705,723	58,714,232
<b>Total liabilities</b>	<b>53,693,355</b>	<b>20,981,876</b>	<b>74,675,231</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Pension related	787,113	186,218	973,331
OPEB related	339,610	31,739	371,349
<b>Total deferred inflows of resources</b>	<b>1,126,723</b>	<b>217,957</b>	<b>1,344,680</b>
<b>NET POSITION</b>			
Net investment in capital assets	30,517,500	47,621,635	78,139,135
Restricted for:			
Public safety	391,299		391,299
Community development	11,125,158		11,125,158
Culture and leisure	57,965		57,965
Debt service		174,202	174,202
Streets and roads	6,592,500		6,592,500
Unrestricted	(18,481,308)	15,306,136	(3,175,172)
<b>Total net position</b>	<b>\$ 30,203,114</b>	<b>\$ 63,101,973</b>	<b>\$ 93,305,087</b>

See Notes to Basic Financial Statements

**CITY OF BRAWLEY**  
**STATEMENT OF ACTIVITIES**  
For the Fiscal Year Ended June 30, 2018

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Contributions and Grants	Capital Contributions and Grants
<b>Governmental Activities:</b>				
General government	\$ 8,100,329	\$ 6,340,852	\$ 450,644	\$ -
Public safety	10,152,189	577,905	699,882	
Culture and leisure	2,784,843	116,549	248,668	
Community development	2,298,177	1,197,592	253,695	
Transportation	4,104,463		1,961,799	1,695,907
Total governmental activities	<u>27,440,001</u>	<u>8,232,898</u>	<u>3,614,688</u>	<u>1,695,907</u>
<b>Business-type Activities:</b>				
Water	5,872,112	6,455,771		
Wastewater	4,758,086	5,549,800		43,334
Solid Waste	1,387,846	1,400,553	6,950	
Airport	511,733	6,606		1,263,721
Total business-type activities	<u>12,529,777</u>	<u>13,412,730</u>	<u>6,950</u>	<u>1,307,055</u>
Total primary government	<u>\$ 39,969,778</u>	<u>\$ 21,645,628</u>	<u>\$ 3,621,638</u>	<u>\$ 3,002,962</u>

**General Revenues:**

Taxes:

- Utility users taxes
- Transient lodging taxes
- Franchise taxes
- Business license taxes

Intergovernmental (unrestricted):

- Shared property taxes
- Shared sales and use taxes

Use of money and property

Total general revenues and transfers

Change in net position

Net position - beginning of fiscal year, restated

Net position - end of fiscal year

See Notes to Basic Financial Statements

Net (Expense) Revenue and Changes in Net Position		
Primary Government		
Governmental Activities	Business-type Activities	Total
\$ (1,308,833)	\$ -	\$ (1,308,833)
(8,874,402)		(8,874,402)
(2,419,626)		(2,419,626)
(846,890)		(846,890)
(446,757)		(446,757)
<u>(13,896,508)</u>		<u>(13,896,508)</u>
	583,659	583,659
	835,048	835,048
	19,657	19,657
	758,594	758,594
	<u>2,196,958</u>	<u>2,196,958</u>
<u>(13,896,508)</u>	<u>2,196,958</u>	<u>(11,699,550)</u>
1,814,461		1,814,461
328,792		328,792
616,825		616,825
44,427		44,427
4,121,499		4,121,499
2,281,069		2,281,069
410,285	373,396	783,681
<u>9,617,358</u>	<u>373,396</u>	<u>9,990,754</u>
(4,279,150)	2,570,354	(1,708,796)
<u>34,482,264</u>	<u>60,531,619</u>	<u>95,013,883</u>
<u>\$ 30,203,114</u>	<u>\$ 63,101,973</u>	<u>\$ 93,305,087</u>

**CITY OF BRAWLEY**  
**BALANCE SHEET**  
**GOVERNMENTAL FUNDS**  
June 30, 2018

	Special Revenue Funds		
	General	Economic & Community Development	SB 325
<b>ASSETS</b>			
Cash and investments	\$ 571,810	\$ -	\$ 7,742,168
Restricted cash and investments with fiscal agent		4,493	
Interest receivable		546,477	
Accounts receivable	42,230		
Due from other governments	748,386	7,766	
Due from other funds	551,427		1,951,052
Notes receivable	7,744	7,202,937	
	<u>1,921,597</u>	<u>7,761,673</u>	<u>9,693,220</u>
Total assets	<u>\$ 1,921,597</u>	<u>\$ 7,761,673</u>	<u>\$ 9,693,220</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>			
Liabilities:			
Accounts payable	\$ 667,635	\$ 269,651	\$ -
Deposits payable	189,525		326,342
Unearned revenue			9,000,000
Due to other funds		603,427	
	<u>857,160</u>	<u>873,078</u>	<u>9,326,342</u>
Total liabilities	<u>857,160</u>	<u>873,078</u>	<u>9,326,342</u>
Deferred inflows of resources			
Unavailable revenue	334,819	546,369	
	<u>334,819</u>	<u>546,369</u>	
Total deferred inflows of resources	<u>334,819</u>	<u>546,369</u>	
Fund balances:			
Restricted for:			
Streets and roads			366,878
Public safety			
Community development		6,342,226	
CFD improvements and maintenance			
Library	57,965		
Unassigned	671,653		
	<u>729,618</u>	<u>6,342,226</u>	<u>366,878</u>
Total fund balances	<u>729,618</u>	<u>6,342,226</u>	<u>366,878</u>
Total liabilities, deferred inflows of resources and fund balances and fund balances	<u>\$ 1,921,597</u>	<u>\$ 7,761,673</u>	<u>\$ 9,693,220</u>

See Notes to Basic Financial Statements

<u>Capital Project Fund</u>		
<u>Park Projects</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
\$ -	\$ 11,386,457	\$ 19,700,435
	96,145	100,638
	3,349	549,826
		42,230
571,454	306,225	1,633,831
		2,502,479
		7,210,681
<u>\$ 571,454</u>	<u>\$ 11,792,176</u>	<u>\$ 31,740,120</u>
\$ 128,317	\$ 86,649	\$ 1,152,252
		515,867
	305,674	9,305,674
778,681	341	1,382,449
<u>906,998</u>	<u>392,664</u>	<u>12,356,242</u>
571,454		1,452,642
571,454		1,452,642
	6,225,622	6,592,500
	391,299	391,299
	3,994,532	10,336,758
	788,400	788,400
		57,965
(906,998)	(341)	(235,686)
<u>(906,998)</u>	<u>11,399,512</u>	<u>17,931,236</u>
<u>\$ 571,454</u>	<u>\$ 11,792,176</u>	<u>\$ 31,740,120</u>

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**CITY OF BRAWLEY**  
**GOVERNMENTAL FUNDS**  
**RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS**  
**TO THE STATEMENT OF NET POSITION**  
**June 30, 2018**

---

Fund balances of governmental funds	\$ 17,931,236
Amounts reported for governmental activities in the statement of net position are different because:	
Capital assets net of accumulated depreciation have not been included as financial resources in the governmental funds.	29,170,530
In governmental funds, deferred outflows and inflows of resources relating to pensions and OPEB are not reported because they are applicable to future periods. In the statement of net position, deferred outflows and inflows of resources relating to pensions and OPEB are reported.	
Pension related deferred outflows	22,351,782
OPEB related deferred outflows	86,402
Pension related deferred inflows	(787,113)
OPEB related deferred inflows	(339,610)
Long-term debt and compensated absences have not been included in the governmental funds.	
Long-term debt	(16,310,000)
Total OPEB liability	(3,798,926)
Net pension liability	(21,240,873)
Compensated absences	(874,126)
In governmental funds, interest on long-term debt is not recognized until the period in which it matures and is paid. In government-wide statement of net position, it is recognized in the period that it is incurred.	
	(178,754)
Internal service funds are used by management to charge the costs of certain activities, such as maintenance and risk management, to individual funds. The assets and liabilities of the internal service funds must be added to the statement of net position.	
	2,739,924
In governmental funds, certain receivables are not available to pay for current period expenditures and, therefore, are offset by unavailable revenue.	
	<u>1,452,642</u>
Net position of governmental activities	<u><u>\$ 30,203,114</u></u>

See Notes to Basic Financial Statements

**CITY OF BRAWLEY**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**GOVERNMENTAL FUNDS**  
For the Fiscal Year Ended June 30, 2018

	Special Revenue Funds		
	General	Economic & Community Development	SB 325
<b>REVENUES</b>			
Taxes:			
Utility users	\$ 1,814,461	\$ -	\$ -
Transient lodging	328,792		
Franchise	616,825		
Business license	44,427		
Property			
Licenses and permits	12,480		
Fines and forfeitures	22,516		
Use of money and property	38,148	18,132	75,081
Intergovernmental	7,113,467	145,058	
Charges for services	4,155,336		
Miscellaneous	60,976		
Total revenues	<u>14,207,428</u>	<u>163,190</u>	<u>75,081</u>
<b>EXPENDITURES</b>			
Current:			
General government	6,689,292		
Public safety	16,602,231		
Culture and leisure	4,334,711		
Community development	3,583,275	147,862	
Transportation			
Capital outlay		982,510	
Debt service:			
Interest	616,780		
Total expenditures	<u>31,826,289</u>	<u>1,130,372</u>	
Excess of revenues over (under) expenditures	<u>(17,618,861)</u>	<u>(967,182)</u>	<u>75,081</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Proceeds from debt issuance	<u>16,310,000</u>		
Net change in fund balances	(1,308,861)	(967,182)	75,081
Fund Balances - July 1, 2017, Restated	<u>2,038,479</u>	<u>7,309,408</u>	<u>291,797</u>
Fund Balances - June 30, 2018	<u>\$ 729,618</u>	<u>\$ 6,342,226</u>	<u>\$ 366,878</u>

See Notes to Basic Financial Statements

<u>Capital Projects Fund</u>		
<u>Park Projects</u>	<u>Other Governmental Funds</u>	<u>Totals</u>
\$ -	\$ -	\$ 1,814,461
		328,792
		616,825
		44,427
	156,131	156,131
		12,480
		22,516
	3,655	135,016
1,273,784	3,963,689	12,495,998
	301,902	4,457,238
	70,534	131,510
<u>1,273,784</u>	<u>4,495,911</u>	<u>20,215,394</u>
		6,689,292
	161,240	16,763,471
5,481		4,340,192
	122,389	3,853,526
	2,655,466	2,655,466
	43,731	1,026,241
		616,780
<u>5,481</u>	<u>2,982,826</u>	<u>35,944,968</u>
<u>1,268,303</u>	<u>1,513,085</u>	<u>(15,729,574)</u>
		16,310,000
1,268,303	1,513,085	580,426
(2,175,301)	9,886,427	17,350,810
<u>\$ (906,998)</u>	<u>\$ 11,399,512</u>	<u>\$ 17,931,236</u>

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**CITY OF BRAWLEY**

**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS  
TO THE STATEMENT OF ACTIVITIES  
For the Fiscal Year Ended June 30, 2018**

---

Net change in fund balances - total governmental funds	\$ 580,426
Amounts reported for governmental activities in the statement of activities differ because:	
Governmental funds report capital outlay as expenditures. However, in the statement of activities, the costs of those capital assets are allocated over their estimated useful lives as depreciation expense. This is the amount by which depreciation exceeds capitalized fixed assets additions in the current period.	(1,686,660)
Certain revenues are reported in the government-wide statements but not in the governmental funds because they are not available to pay for current expenditures. This is the net change in associated receivables for the current period.	(918,721)
The issuance of long-term debt provides current financial resources to governmental funds, while repayment of the principal of long-term debt consumes the current financial resources of the governmental funds.	
Issuance of debt	(16,310,000)
Compensated absences reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in a governmental funds. This is the net change in compensated absences for the current period.	383,281
The amounts below included in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds. These are the current year changes:	
Interest payable	(178,754)
In governmental funds, pension and OPEB costs are recognized when employer contributions are made. In the statement of activities, pension and OPEB costs are recognized on the accrual basis. This fiscal year, the difference between accrual-basis pension and OPEB costs and actual employer contributions including supplemental contributions are as follows:	
Supplemental pension contribution from issuance of pension obligation bond	16,880,649
Pension related costs and contributions	(2,507,411)
OPEB related costs and contributions	(185,445)
Internal service funds are used by management to charge the costs of certain activities, such as maintenance and risk management, to individual funds. The net revenues (expenses) of the internal service funds is reported under governmental activities.	<u>(336,515)</u>
Change in net position of governmental activities	<u>\$ (4,279,150)</u>

See Notes to Basic Financial Statements

**CITY OF BRAWLEY**  
**STATEMENT OF NET POSITION**  
**PROPRIETARY FUNDS**  
June 30, 2018

	Business-type Activities	
	Enterprise Funds	
	Water	Wastewater
<b>ASSETS</b>		
Current Assets:		
Cash and investments	\$ 4,887,293	\$ 12,759,258
Accounts receivable, net	981,060	98,183
Due from other governments		
Notes receivable		
Total current assets	<u>5,868,353</u>	<u>12,857,441</u>
Noncurrent Assets:		
Restricted cash and investments with fiscal agents		239,489
Advances to other funds		1,113,774
Capital assets not being depreciated	115	35,011
Capital assets, net of accumulated depreciation	<u>23,968,449</u>	<u>32,997,908</u>
Total noncurrent assets	<u>23,968,564</u>	<u>34,386,182</u>
<b>DEFERRED OUTFLOWS OF RESOURCES:</b>		
Pension related	399,221	281,889
OPEB related	<u>4,845</u>	<u>3,230</u>
Total Deferred Outflows of Resources	<u>404,066</u>	<u>285,119</u>
Total assets and deferred outflows of resources	<u>30,240,983</u>	<u>47,528,742</u>
<b>LIABILITIES</b>		
Current Liabilities:		
Accounts payable	137,854	177,921
Interest payable	18,407	65,287
Deposits payable	518,007	6,963
Due to other funds		
Current portion of long term debt	<u>1,229,431</u>	<u>891,348</u>
Total current liabilities	<u>1,903,699</u>	<u>1,141,519</u>
Noncurrent liabilities:		
Compensated absences	88,485	51,685
Contracts payable, net of deferred gain and unamortized discount	2,558,976	553,950
Note payable, net of unamortized premium	1,471,519	
Advances from other funds	1,113,774	
Net Pension Liability	1,611,846	1,162,455
Total OPEB Liability	213,024	142,016
Bonds payable		<u>9,851,767</u>
Total noncurrent liabilities	<u>7,057,624</u>	<u>11,761,873</u>
Total liabilities	<u>8,961,323</u>	<u>12,903,392</u>
<b>DEFERRED INFLOWS OF RESOURCES:</b>		
Pension related	108,191	78,027
OPEB related	<u>19,043</u>	<u>12,696</u>
Total Deferred Inflows of Resources	<u>127,234</u>	<u>90,723</u>
Total liabilities and deferred inflows of resources	<u>9,088,557</u>	<u>12,994,115</u>
<b>NET POSITION</b>		
Net investment in capital assets	18,734,961	21,745,629
Restricted for debt service		174,202
Unrestricted	<u>2,417,465</u>	<u>12,614,796</u>
Total net position	<u>\$ 21,152,426</u>	<u>\$ 34,534,627</u>

See Notes to Basic Financial Statements

Business-type Activities Enterprise Funds			Governmental Activities Internal Service Funds
Solid Waste	Airport	Totals	
\$ 96,113	\$ -	\$ 17,742,664	\$ 1,932,842
43,708	15,848	1,138,799	
	1,123,241	1,123,241	329
			122,596
139,821	1,139,089	20,004,704	2,055,767
		239,489	
		1,113,774	
	1,950	37,076	
	7,139,095	64,105,452	1,346,970
	7,141,045	65,495,791	1,346,970
		681,110	
		8,075	
		689,185	
139,821	8,280,134	86,189,680	3,402,737
95,765	130,778	542,318	276,507
		83,694	
	4,392	529,362	
	774,100	774,100	345,930
		2,120,779	
95,765	909,270	4,050,253	622,437
		140,170	39,155
		3,112,926	
		1,471,519	
		1,113,774	
		2,774,301	
		355,040	
		9,851,767	
		18,819,497	39,155
95,765	909,270	22,869,750	661,592
		186,218	
		31,739	
		217,957	
95,765	909,270	23,087,707	661,592
	7,141,045	47,621,635	1,346,970
		174,202	
44,056	229,819	15,306,136	1,392,954
\$ 44,056	\$ 7,370,864	\$ 63,101,973	\$ 2,739,924

**CITY OF BRAWLEY****STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION****PROPRIETARY FUNDS**

For the Fiscal Year Ended June 30, 2018

	Business-Type Activities Enterprise Funds	
	Water	Wastewater
Operating Revenues:		
Charges for services	\$ 6,455,771	\$ 5,549,800
Operating Expenses:		
Salary and benefits	1,462,393	900,467
Administration	341,900	409,200
Supplies and services	2,473,222	2,122,105
Depreciation and amortization	1,448,607	998,677
Total operating expenses	5,726,122	4,430,449
Operating income (loss)	729,649	1,119,351
Non-Operating Revenues (Expenses):		
Use of money and property	83,232	160,453
Intergovernmental revenue		43,334
Interest expense and fiscal charges	(145,990)	(327,637)
Total non-operating revenues (expenses)	(62,758)	(123,850)
Changes in net position	666,891	995,501
Total Net Position - beginning, restated	20,485,535	33,539,126
Total Net Position - ending	\$ 21,152,426	\$ 34,534,627

See Notes to Basic Financial Statements

Business-Type Activities Enterprise Funds			Governmental Activities Internal Service Funds
Solid Waste	Airport	Totals	
\$ 1,400,553	\$ 6,606	\$ 13,412,730	\$ 3,609,154
	2,149	2,365,009	186,641
	7,500	758,600	
1,387,846	38,481	6,021,654	3,830,117
	463,603	2,910,887	183,935
1,387,846	511,733	12,056,150	4,200,693
12,707	(505,127)	1,356,580	(591,539)
	129,711	373,396	255,024
6,950	1,263,721	1,314,005	
		(473,627)	
6,950	1,393,432	1,213,774	255,024
19,657	888,305	2,570,354	(336,515)
24,399	6,482,559	60,531,619	3,076,439
\$ 44,056	\$ 7,370,864	\$ 63,101,973	\$ 2,739,924

**CITY OF BRAWLEY**  
**STATEMENT OF CASH FLOWS**  
**PROPRIETARY FUNDS**  
For the Fiscal Year Ended June 30, 2018

	Business-Type Activities Enterprise Funds	
	Water	Wastewater
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>		
Cash received from customers and users	\$ 6,261,261	\$ 5,470,282
Cash payments to suppliers for goods and services	(2,795,770)	(2,439,087)
Cash payments for employees and benefit programs	(1,242,077)	(777,537)
Net cash provided (used) by operating activities	<u>2,223,414</u>	<u>2,253,658</u>
<b>CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:</b>		
Interfund borrowing (repayment)		642
Cash received (payments) from (to) other governments		
Loan repayment		
Net cash provided (used) by non-capital financing activities		<u>642</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>		
Cash received (payments) from (to) other governments		635,665
Purchase of capital assets	(6,175)	
Loan repayment	(107,187)	
Principal paid on debt	(1,234,936)	(870,105)
Interest paid on debt and fiscal charges	(134,073)	(273,966)
Net cash provided (used) by capital and related financing activities	<u>(1,482,371)</u>	<u>(508,406)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>		
Use of money and property	<u>98,110</u>	<u>193,677</u>
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	<b>839,153</b>	<b>1,939,571</b>
<b>CASH AND CASH EQUIVALENTS, BEGINNING OF FISCAL YEAR</b>	<b><u>4,048,140</u></b>	<b><u>11,059,176</u></b>
<b>CASH AND CASH EQUIVALENTS, END OF FISCAL YEAR</b>	<b><u>\$ 4,887,293</u></b>	<b><u>\$ 12,998,747</u></b>
<b>Reconciliation to Statement of Net Position:</b>		
Cash and investments	\$ 4,887,293	\$ 12,759,258
Restricted cash and investments with fiscal agents		<u>239,489</u>
<b>CASH AND CASH EQUIVALENTS</b>	<b><u>\$ 4,887,293</u></b>	<b><u>\$ 12,998,747</u></b>

See Notes to Basic Financial Statements

Business-Type Activities Enterprise Funds			Governmental Activities Internal Service Fund
Solid Waste	Airport	Totals	
\$ 1,387,882 (1,483,201)	\$ 198 (14,730) (2,149)	\$ 13,119,623 (6,732,788) (2,021,763)	\$ 3,609,154 (3,825,559) (168,462)
(95,319)	(16,681)	4,365,072	(384,867)
	774,100	774,742	240,586 24,896 61,509
	774,100	774,742	326,991
6,950	140,783 (1,185,909)	783,398 (1,192,084) (107,187) (2,105,041) (408,039)	(43,842)
6,950	(1,045,126)	(3,028,953)	(43,842)
	131,334	423,121	258,132
(88,369)	(156,373)	2,533,982	156,414
184,482	156,373	15,448,171	1,776,428
<u>\$ 96,113</u>	<u>\$ -</u>	<u>\$ 17,982,153</u>	<u>\$ 1,932,842</u>
\$ 96,113	\$ -	\$ 17,742,664 239,489	\$ 1,932,842
<u>\$ 96,113</u>	<u>\$ -</u>	<u>\$ 17,982,153</u>	<u>\$ 1,932,842</u>

(Continued)

**CITY OF BRAWLEY**  
**STATEMENT OF CASH FLOWS**  
**PROPRIETARY FUNDS**  
For the Fiscal Year Ended June 30, 2018

(Continued)

	Business-Type Activities Enterprise Funds	
	Water	Wastewater
	Current Year	Current Year
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:		
Operating income (loss)	\$ 729,649	\$ 1,119,351
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:		
Depreciation and amortization	1,448,607	998,677
(Increase) decrease in accounts receivable	(121,674)	(79,551)
Increase (decrease) in accounts payable	19,352	92,218
Increase (decrease) in compensated absences	15,433	(29,947)
Increase (decrease) net pension liability	208,683	155,410
Increase (decrease) total OPEB liability	(3,800)	(2,533)
(Increase) decrease in prepaid		
Increase (decrease) in deposits payable	(72,836)	33
Total adjustments	1,493,765	1,134,307
Net cash provided by (used by) operating activities	<u>\$ 2,223,414</u>	<u>\$ 2,253,658</u>

See Notes to Basic Financial Statements

Business-Type Activities Enterprise Funds			Governmental Activities Internal Service Fund
Solid Waste Current Year	Airport Current Year	Totals	
\$ 12,707	\$ (505,127)	\$ 1,356,580	\$ (591,539)
	463,603	2,910,887	183,935
(12,671)	(6,408)	(220,304)	
(95,355)	31,179	47,394	(8,114)
		(14,514)	18,179
		364,093	
		(6,333)	
			12,672
	72	(72,731)	
(108,026)	488,446	3,008,492	206,672
\$ (95,319)	\$ (16,681)	\$ 4,365,072	\$ (384,867)

**CITY OF BRAWLEY**  
**STATEMENT OF NET POSITION**  
**FIDUCIARY FUND**  
**June 30, 2018**

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	<b>Private Purpose Trust Fund</b>
	<b>RDA</b>
	<b>Successor Agency</b>
<b>ASSETS</b>	
Cash and investments	\$ 381,980
Land held for resale	1,081,003
	<hr/>
Total Assets	1,462,983
	<hr/>
<b>LIABILITIES</b>	
Accounts payable	2,400
Interest payable	17,234
Deposits payable	359
Long-term debt, due within one year	167,697
Long-term debt, due in more than one year	4,198,546
	<hr/>
Total Liabilities	4,386,236
	<hr/>
<b>NET POSITION (DEFICIT)</b>	
Unrestricted	(2,923,253)
Total Net Position (Deficit)	<u>\$ (2,923,253)</u>

The notes to the financial statements are an integral part of this statement.

**CITY OF BRAWLEY**  
**STATEMENT OF CHANGES IN NET POSITION**  
**FIDUCIARY FUND**  
**For the Fiscal Year Ended June 30, 2018**

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	<b>Private Purpose Trust Fund</b>
	<b>RDA</b>
	<b>Successor Agency</b>
Additions:	
Tax increment	\$ 453,712
Other revenue	2,290
	<hr/>
Total additions	456,002
	<hr/>
Deductions:	
Community development	6,070
Interest	161,411
Administrative expense	93,342
	<hr/>
Total deductions	260,823
	<hr/>
Change in net position	195,179
Net Position (Deficit) - July 1, 2017, Restated	<hr/> (3,118,432)
Net Position (Deficit) - June 30, 2018	<hr/> <u>\$ (2,923,253)</u>

The notes to the financial statements are an integral part of this statement.

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The basic financial statements of the City of Brawley (City) have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applicable to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant accounting policies of the City are described below:

A. Financial Reporting Entity

The City of Brawley is located in the southeastern part of the State of California, in the center of Imperial County, which with water provided by canal from the Colorado River, makes this one of the most fertile agricultural areas in the country. The City was incorporated on April 6, 1908, under the general laws of the State of California and enjoys all the rights and privileges pertaining to “General Law” cities.

The City is governed by a five member Council, elected at large for four years on staggered schedules. The Council selects the Mayor from its members, generally for a one year term. The Council has hired a City Manager to administer the daily affairs of the City.

The services provided by the City include police, fire, street maintenance, parks, recreation, library, water, wastewater, solid waste, airport, housing, planning, building inspection, and general administrative services.

These basic financial statements present the financial status of the City and its component units, which are included in the City’s reporting entity because of the significance of their operational or financial relationships with the City. Component unit financial statements may be obtained from the City’s Department of Finance.

**Blended Component Units** – Blended component units, although legally separate entities, are, in substance, part of the City’s operations.

**Brawley Public Improvement Corporation** – The Brawley Public Improvement Corporation was formed in October 1986 to facilitate the financing of the water and wastewater treatment facilities through the issuance of certificates of participation. The debt has since been defeased and, as such, any liability for those certificates of participation has been removed from the City of Brawley’s financial statements. The Brawley Public Improvement Corporation is reported within the primary government, however there are no balances and there has been no activity during fiscal year ended June 30, 2018.

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**B. Basis of Presentation**

The City's basic financial statements are prepared in conformity with accounting principles generally accepted in the United States of America. The Governmental Accounting Standards Board is the acknowledged standard setting body for establishing accounting and financial reporting standards followed by governmental entities in the United States of America.

**Government-wide Financial Statements**

The Statement of Net Position and the Statement of Activities display information about the primary government (City) and its component units. These statements include the financial activities of the overall City government, except for fiduciary activities. The effect of interfund activity has been removed from these statements. Governmental activities generally are financed through taxes, intergovernmental revenues, and other non-exchange transactions, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

The Statement of Activities presents a comparison between direct expenses and program revenues for each segment of the City's governmental activities. Direct expenses are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Program revenues include (a) charges paid by the recipients of goods or services offered by the programs, (b) grants and contributions that are restricted to meeting the operational need of a particular program, and (c) fees, grants, and contributions that are restricted to financing the acquisition or construction of capital assets. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

**Fund Financial Statements**

The fund financial statements provide information about the City's funds, including fiduciary funds and blended component units. Separate statements for each fund category - *governmental, proprietary, and fiduciary* - are presented. The emphasis of fund financial statements is on major individual funds, each of which is displayed in a separate column. All remaining funds are aggregated and reported as nonmajor funds.

Proprietary fund financial statements include a Statement of Position, a Statement of Revenues, Expenses, and Changes in Net Position, and a Statement of Cash Flows.

Proprietary funds are accounted for using the "*economic resources*" measurement focus and the accrual basis of accounting. Accordingly, all assets and liabilities (whether current or noncurrent) are included on the Statement of Net Position. The Statement of Revenues, Expenses, and Changes in Net Position presents increases (revenues) and decreases (expenses) in total net position. Under the accrual basis of accounting, revenues are recognized in the period in which they are earned while expenses are recognized in the period in which liability is incurred.

Operating revenues in the proprietary funds are those revenues that are generated from the primary operation of the fund. All other revenues are reported as nonoperating revenues. Operating expenses are those expenses that are essential to the primary operations of the fund. All other expenses are reported as nonoperating expenses.

**C. Major Funds**

GASB Statement No. 34, defines major funds and requires that the City's major governmental funds are identified and presented separately in the fund financial statements. All other governmental funds, called nonmajor funds, are combined and reported in a single column, regardless of their fund-type.

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

C. Major Funds (Continued)

Major funds are defined as funds that have either assets, liabilities, revenues, or expenditures/expenses equal to ten percent of their fund-type total and five percent of the grand total. The General Fund is always a major fund. The City may also select other funds it believes should be presented as major funds.

The City reported the following major governmental funds in the accompanying financial statements:

**General Fund**

This fund accounts for all financial resources except those to be accounted for in another fund. It is the general operating fund of the City.

**Economic and Community Development Fund**

This fund accounts for revenues and expenditures of the Community Development Block Grant program and the related program income.

**SB 325 Special Revenue Fund**

This fund accounts for revenue received from the State under Article 8(a) of the Transportation Development Act (Section 99400(a) of the Public Utilities Code). Uses are restricted to local streets and roads. This fund also accounts for \$9,000,000 received from the State of California for ongoing maintenance and repairs related to relinquished portions of streets and street lights.

**Park Projects Capital Projects Fund**

This fund accounts for Parkland dedication fees prescribed by the Quimby Act and other revenues designated for improvements to public parks.

The City reported the following major proprietary funds:

**Water Fund**

This fund accounts for the costs of treatment and distribution of drinking water to the community.

**Wastewater Fund**

This fund accounts for the costs of collection, treatment and disposal of sewage generated in the community.

**Solid Waste Fund**

This fund accounts for the costs of collection and disposal of trash and garbage generated in the community.

**Airport Fund**

This fund accounts for the costs of the City owned municipal airport. Although the amounts are not as significant as the other proprietary funds, this is the only other proprietary fund maintained by the City.

The City reported the following internal service funds:

**Internal Service Funds**

These funds account for maintenance of the City's fleet of vehicles and certain public facilities, and the costs of providing insurance, including risks maintained by the City, for general liability, property damage, unemployment benefits, workers' compensation, and employee health benefits.

D. Basis of Accounting

The basis of accounting determines when transactions are reported on the financial statements. The government-wide, proprietary and fiduciary funds financial statements are reported using the *economic resources measurement focus* and *accrual basis* of accounting. Revenues are recorded when *earned* and expenses are recorded at the time liabilities are *incurred*, regardless of when the related cash flows take place. Non-exchange transactions, in which the City gives or receives value without directly receiving or giving equal value in exchange, include property taxes, grants, entitlements, and donations. On an accrual basis, revenues from property taxes are recognized in the fiscal year for which the taxes are levied. Revenue from grants, entitlements, and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**D. Basis of Accounting (Continued)**

Governmental funds are reported using the *current financial resources* measurement focus and the *modified accrual* basis of accounting. Under this method, revenues are recognized when *measurable and available*. The City considers all revenues reported in the governmental funds to be available if the revenues are collected within thirty days after fiscal year-end. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on long-term debt, claims and judgments, and compensated absences, which are recognized as expenditures to the extent that they have matured. Capital asset acquisitions are reported as *expenditures* in governmental funds. Proceeds of long-term debt and acquisitions under capital leases are reported as *other financing sources*.

Revenues susceptible to accrual are property taxes and interest revenue. Sales taxes, and other amounts collected and held by the state at fiscal year end on behalf of the City also are recognized as revenue. Fines, licenses, permits and other revenues are not susceptible to accrual because generally they are not measurable until received in cash.

Proprietary funds distinguish between operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the City's enterprise funds are charges to customers for sales and services. Operating expenses for enterprise funds include the cost of sales and services, administrative expenses and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

Grant revenues are recognized in the fiscal year in which all eligibility requirements are met. Under the terms of grant agreements, the City may fund certain programs with a combination of cost-reimbursement grants, categorical block grants, and general revenues. Thus, both restricted and unrestricted net position may be available to finance program expenditures/expenses. The City's policy is to first apply restricted grant resources to such programs, followed by general revenues if necessary.

**E. Cash and Cash Equivalents**

For purposes of the statement of cash flows, the City considers cash and cash equivalents as short term, highly liquid investments that are both readily convertible to known amounts of cash and so near their maturity that they present insignificant risk of changes in value because of changes in interest rates. The City follows the practice of pooling cash and investments of all funds except for funds required to be held by outside fiscal agents under the provisions of bond indentures and funds for the Successor Agency to the Brawley Community Redevelopment Agency. Cash equivalents have an original maturity date of three months or less from the date of purchase.

**F. Cash and Investments**

Most cash balances of the City's funds and some of its component units are pooled and invested by the City Treasurer. Unless otherwise dictated by legal or contractual requirements, income earned or losses arising from the investment pooled cash are allocated on a monthly basis to the participating funds and component units based on their proportionate shares of the average weekly cash balance.

The City categorizes its fair value measurements within the fair value hierarchy establish by generally accepted accounting principles. These principles recognize a three-tiered fair value hierarchy as follows: Level 1 – Investments reflect prices quoted in active markets; Level 2 – Investments reflect prices that are based on similar observable asset either directly or indirectly, which may include inputs in markets that are not considered active; and Level 3 – Investments reflect prices based upon unobservable sources.

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

G. Revenue Recognition

Revenue from taxpayer-assessed taxes (sales and use, business license, gas, and franchise fees) is accrued in governmental funds when they are both measurable and available. The City considers these taxes available if they are received within 60 days after fiscal year end.

Grants, entitlements, or shared revenues are recorded as receivables and revenues in the General, Special Revenue, and Capital Projects Funds when they are received or measurable and available. Grants awarded for Proprietary Funds are recorded as receivables and nonoperating revenues when they are earned and are measurable.

Utility service accounts receivable are reported net of allowance for doubtful collections.

H. Interfund Transactions

Activities between funds that are representative of lending/borrowing outstanding at the end of the fiscal year are referred to as either “interfund receivables/payables” (i.e. the current portion of interfund loans) or “advances to/from other funds” (i.e. the non-current portion of interfund loans). All other outstanding balances between funds are reported as “due to/from other funds”.

Advances between funds, as reported in the fund financial statements, are offset by a fund balance reserve account in applicable governmental funds to indicate that they are not available for appropriation and are not expendable available financial resources.

With Council approval, resources may be transferred from one City fund to another. Transfers are used to (1) move revenues from one fund that statute or budget requires collecting them to the fund that statute or budget requires to expend them, and (2) use unrestricted revenues collected in the General Fund to finance various programs accounted for in the other funds in accordance with budget authorizations.

I. Property Tax

The City's property taxes are levied on the first day of January by the County assessor, and are payable to the County tax collector in two installments.

The first installment is due November 1<sup>st</sup>, and is delinquent after December 10<sup>th</sup>; the second installment is due February 1<sup>st</sup> and is delinquent after April 10<sup>th</sup>. Taxes become a lien on the property on January 1<sup>st</sup>, and on the date of the transfer of the title, and the date of new construction.

The City has elected under State law (TEETER) to receive all of the annual property assessments in three installments as follows:

December	55%
April	40%
June	5%
	100%
	100%

J. Inventory

All inventories are valued at cost using the first-in/first-out (FIFO) method. Inventories for governmental funds are recorded as expenditures when consumed rather than when purchased.

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

K. Restricted Assets

Certain proceeds of revenue bonds, as well as certain resources set aside for their repayment, are classified as restricted assets on the balance sheet because their use is limited by applicable bond covenants.

L. Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure, are reported in the applicable columns in the government-wide financial statements. Capital assets are defined by the City as assets with an initial, individual cost of \$5,000 for property, plant, and equipment and \$25,000 for infrastructure. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at their acquisition value at the date of donation.

The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

Property, plant, and equipment of the City, as well as the component units, are depreciated using the straight line method over their estimated lives of 2 to 50 years.

M. Compensated Absences

It is the City's policy to permit employees to accumulate earned but unused vacation benefits and sick leave. All vacation and sick leave benefits are accrued as earned by employees. All vacation and sick leave pay is accrued when incurred in the government-wide financial statements. A liability for these amounts is reported in the governmental funds if they have matured, for example, as a result of employee resignation and retirements.

N. Self-insurance

The City is self-insured for worker's compensation, general liability, auto liability, and certain other risks. The City's workers' compensation activities are funded and accounted for separately in the fund financial statements based upon the activities of each fund. The current portion of claims liability are accounted for in the General Fund and the enterprise funds on the basis of settlements reached or judgments entered within the current fiscal year. In the government-wide financial statements and the enterprise fund financial statements, the estimated liability for all self-insurance liability claims is recorded as a liability.

O. Long-term Debt, Discount, Premiums, and Issuance Costs

In the government-wide financial statements and proprietary fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the statement of net position.

Bond premiums and discounts, as well as issuance costs, are deferred and amortized over the life of the bonds using the straight-line method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are reported as deferred charges and amortized over the term of the related debt.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuance are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

P. Net Position and Fund Equity

In the government-wide financial statements and proprietary fund financial statements, net position is reported in three categories under GASB Statement No. 34. These captions apply only to net position, which are determined only at the government-wide level, proprietary funds, and fiduciary funds are described below.

*Net Investment in Capital Assets* describes the portion of net position which is represented by the current net book value of the City's capital assets, less the outstanding balance of any debt issued to finance these assets.

*Restricted* describes the portion of position which is restricted as to use by the terms and conditions of agreements with outside parties, governmental regulations, laws, or other restrictions which the City cannot unilaterally alter. These principally include developer fees received for use on capital projects, debt service requirements, and gas tax funds for street construction.

*Unrestricted* describes the portion of net position which is not restricted as to use.

Q. Use of Estimates

The preparation of the financial statements in conformity with accounting principles generally accepted in the United States of America, as prescribed by the GASB and the AICPA, require management to make assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses/expenditures during the reporting period. Actual results could differ from those estimates.

R. Fiscal Year

The fiscal year of the City begins on July 1 and ends on June 30.

S. Use of Restricted Resources

When both restricted and unrestricted resources are available for use, it is the City's policy to use restricted resources first, then unrestricted resources, as they are needed.

T. Fund Balance

In the fund financial statements, governmental funds report fund balance as nonspendable, restricted, committed, assigned, or unassigned based primarily on the extent to which the City is bound to honor constraints on how specific amounts can be spent.

- Nonspendable fund balance – amounts that cannot be spent because they are either (a) not spendable in form or (b) legally or contractually required to be maintained intact.
- Restricted fund balance – amounts with constraints placed on their use that are either (a) externally imposed by creditors, grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.
- Committed fund balance – amounts that can only be used for specific purposes determined by formal action of the City's highest level of decision-making authority (the City Council) and that remain binding unless removed in the same manner. The underlying action that imposed the limitation needs to occur no later than the close of the reporting period.
- Assigned fund balance – amounts that are constrained by the City's intent to be used for specific purposes. The intent can be established at either the highest level of decision making, or by a body or an official designated for that purpose.
- Unassigned fund balance – the residual classification for the City's funds that include amounts not contained in the other classifications.

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

T. Fund Balance (Continued)

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, the City considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the City considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds, as needed.

U. Pensions

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

V. Other Post-Employment Benefits (OPEB)

The total OPEB liability, deferred outflows/inflows of resources related to OPEB, and OPEB expense of the City’s defined benefit OPEB plan of the CalPERS are measured on the same basis as they are reported by CalPERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms.

W. Deferred Outflows and Inflows of Resources

The City recognizes deferred outflows and inflows of resources. Deferred outflow and inflow of resources are defined as a consumption or resource of net position by the government that is applicable to a future report period. Pursuant to GASB Statements 68 and 71, the City recognizes deferred outflows/inflows of resources related to pensions. Pursuant to GASB Statement 75, the City recognizes deferred outflows/inflows of resources related to OPEB.

**NOTE 2 – STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY**

A. Budgets and Budgetary Accounting

The City Council is required to adopt an annual budget resolution by July 1<sup>st</sup> of each fiscal year for the General Fund, special revenue, capital projects, debt service, and enterprise funds. These budgets are adopted and presented for reporting purposes on a basis consistent with generally accepted accounting principles.

The appropriated budget is prepared by fund, function, and department. The legal level of budgetary control (i.e., the level at which expenditures may not legally exceed appropriations) is the department level. The City Council made several supplemental budgetary appropriations throughout the fiscal year.

B. Deficit Fund Balances

At June 30, 2018, the following funds had an accumulated deficit:

Fund	Amount
Park Projects Capital Projects Fund	\$ 906,998
Successor Agency Housing Fund	341
<u>Internal Service Fund:</u>	
Risk Management Fund	405,088

This fund balance deficit is primarily due to the City incurring costs in excess of revenues. The Funds should alleviate this deficit as revenues are received or as General Fund transfers funds.

**CITY OF BRAWLEY**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2018**

**NOTE 2 – STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY (CONTINUED)**

**C. Excess of Expenditures over Appropriations**

For the fiscal year ended June 30, 2018, the following funds had excess of expenditures over appropriations:

Fund	Final Appropriation	Expenditures	Excess
General Fund			
Current:			
General government	\$ 2,757,652	\$ 6,689,292	\$ 3,931,640
Public safety	8,821,905	16,602,231	7,780,326
Culture and leisure	2,274,572	4,334,711	2,060,139
Community development	1,489,888	3,583,275	2,093,387
Debt service:			
Interest		616,780	616,780

Excess of current expenditures in over appropriation in the General Fund is due to the fact that proceeds from the issuance of debt were utilized to make additional contributions towards the pension plan and allocated across the appropriate functions. These contributions were not budgeted. In addition, the interest payment on said debt issuance were also not budgeted.

**NOTE 3 – CASH AND INVESTMENTS**

Cash and investments as of June 30, 2018 are classified in the accompanying financial statements as follows:

Statement of Net Position:	
Cash and investments	\$ 39,375,941
Restricted cash and investments with fiscal agent	340,127
Fiduciary Fund:	
Cash and investments	381,980
Total cash and investments, Statement of Net Position	<u>\$ 40,098,048</u>
Cash and investments as of June 30, 2018 consist of the following:	
Cash on hand	\$ 4,180
Deposits with financial institutions	7,899,494
Investments	32,194,374
Total cash and investments	<u>\$ 40,098,048</u>

**A. Investments Authorized by the California Government Code and the City’s Investment Policy**

The table below identifies the investment types that are authorized for the City of Brawley (City) by the California Government Code or the City’s investment policy, where more restrictive. The table also identifies certain provisions of the California Government Code (or the City’s investment policy, where more restrictive) that address interest rate risk, credit risk, and concentration of credit risk. This table does not address investments of debt proceeds held by bond trustees that are governed by the provisions of debt agreements of the City, rather than the general provisions of the California Government Code or the City’s investment policy.

**NOTE 3 – CASH AND INVESTMENTS (CONTINUED)**

**A. Investments Authorized by the California Government Code and the City’s Investment Policy (Continued)**

<u>Authorized Investment Type</u>	<u>Maximum Maturity</u>	<u>Maximum Percentage of Portfolio</u>	<u>Maximum Investment in One Issuer</u>
Local Government Bonds	5 years	80%	Less than 80%
U.S. Treasury Obligations	5 years	80%	Less than 80%
U.S. Government Agency Securities	5 years	80%	Less than 80%
Banker's Acceptances	180 days	40%	30%
Commercial Paper, Prime Quality	270 days	25%	10%
Certificates of Deposit	5 years	None	None
Negotiable Certificates of Deposit	5 years	30%	None
Medium-Term Notes	5 years	30%	5%
Money Market Mutual Funds	N/A	20%	10%
Local Agency Investment Fund (LAIF)	N/A	None	\$ 40 Million

**B. Investments Authorized by Debt Agreements**

Investment of debt proceeds held by bond trustees are governed by provisions of the debt agreements, rather than the general provisions of the California Government Code or the City’s investment policy. The table below identifies the investment types that are authorized for investments held by bond trustees. The table also identifies certain provisions of these debt agreements that address interest rate risk, credit risk, and concentration of credit risk.

<u>Authorized Investment Type</u>	<u>Maximum Maturity</u>	<u>Maximum Percentage of Portfolio</u>	<u>Maximum Investment in One Issuer</u>
U.S. Treasury Obligations	None	None	None
U.S. Agency Securities	None	None	None
Mortgage-backed Securities	3 years	None	None
Banker's Acceptances	360 days	None	None
Commercial Paper	None	None	None
Certificates of Deposit	5 years	None	None
Negotiable Certificates of Deposit	None	None	None
Investment Agreements	None	None	None
Repurchase Agreements	30 days	None	None
Money Market Mutual Funds	N/A	None	None
Local Agency Investment Fund (LAIF)	N/A	None	None

**C. Disclosures Relating to Interest Rate Risk**

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. One of the ways that the City manages its exposure to interest rate risk is by purchasing a combination of shorter term and longer term investments and by timing cash flows from maturities so that a portion of the portfolio is maturing or coming close to maturity evenly over time as necessary to provide the cash flow and liquidity needed for operations.

Information about the sensitivity of the fair values of the City’s investments (including investments held by bond trustees) to market interest rate fluctuations is provided by the following table that shows the distribution of the City’s investments by maturity:

**CITY OF BRAWLEY**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2018**

**NOTE 3 – CASH AND INVESTMENTS (CONTINUED)**

**C. Disclosures Relating to Interest Rate Risk (Continued)**

<u>Investment Type</u>	<u>Totals</u>	<u>Remaining maturity (in Months)</u>		
		<u>12 Months or Less</u>	<u>13 to 24 Months</u>	<u>25-60 Months</u>
Local Agency Investment Fund (LAIF)	\$ 14,727,430	\$ 14,727,430	\$ -	\$ -
Certificates of Deposit	15,803,986	6,094,436	487,329	9,222,221
U.S. Government Agency Securities	1,423,469			1,423,469
Held by Bond Trustees:				
Money Market Mutual Funds	239,489	239,489		
	<u>\$ 32,194,374</u>	<u>\$ 21,061,355</u>	<u>\$ 487,329</u>	<u>\$ 10,645,690</u>

**D. Investments with Fair Values Highly Sensitive to Interest Rate Fluctuations**

The City has no investments including investments held by bond trustees that are highly sensitive to interest rate fluctuations.

**E. Disclosures Relating to Credit Risk**

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. Presented below is the minimum rating required by (where applicable) the California Government Code, the City's investment policy, or debt agreements, and the actual rating (Standard & Poor's) as of fiscal year end for each investment type.

<u>Investment Type</u>	<u>Amount</u>	<u>Minimum Legal Rating</u>	<u>Rating as of Fiscal Year End</u>	
			<u>AA+</u>	<u>Not Rated</u>
Local Agency Investment Pool (LAIF)	\$ 14,727,430	N/A	\$ -	\$ 14,727,430
Certificates of Deposit	15,803,986	N/A		15,803,986
U.S. Government Agency Securities	1,423,469	N/A	1,423,469	
Held by Bond Trustees:				
Money Market Mutual Funds	239,489	N/A		239,489
Total	<u>\$ 32,194,374</u>		<u>\$ 1,423,469</u>	<u>\$ 30,770,905</u>

**F. Concentration of Credit Risk**

The investment policy of the City contains limitations on the amount that can be invested in any one issuer. There was no investment in any one issuer (other than U.S. Treasury securities, mutual funds, and external investment pools) that represents 5% or more of total City investments.

Custodial credit risk for *deposits* is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for *investments* is the risk that, in the event of the failure of the counterparty (e.g. broker-dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. The California Government Code and the City's investment policy do not contain legal or policy requirements that would limit the exposure to custodial credit risk for deposits or investments, other than the following provision for deposits; The California Government Code requires that a financial institution secure deposits made by state or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under state law (unless so waived by the government unit). The fair value of the pledged securities in the collateral pool must equal at least 110% of the total amount deposited by the public agencies. California law also allows financial institutions to secure City deposits by pledging first trust deed mortgage notes having a value of 150% of the secured public deposits.

As of June 30, 2018, none of the City's deposits with financial institutions in excess of federal depository insurance limits were held in uncollateralized accounts.

**NOTE 3 – CASH AND INVESTMENTS (CONTINUED)**

Investment in State Investment Pool

The City is a voluntary participant in the Local Agency Investment Fund (LAIF) that is regulated by the California Government Code under the oversight of the Treasurer of the State of California and operates in accordance with appropriate state laws and regulations. The fair value of the City’s investment in this pool is reported in the accompanying financial statements at amounts based upon the City’s pro-rata share of the fair value provided by LAIF for the entire LAIF portfolio (in relation to the amortized cost of that portfolio). The reported value of the pool is the same as the fair value of the pool shares. The balance available for withdrawal is based on the accounting records maintained by LAIF, which are recorded on an amortized cost basis. Deposits and withdrawals are made on the basis of \$1 and not fair value.

Fair Value Measurements

The City categorizes its fair value measurements within the fair value hierarchy establish by generally accepted accounting principles. These principles recognize a three tiered fair value hierarchy as follows: Level 1 – Investments reflect prices quoted in active markets; Level 2 – Investments reflect prices that are based on similar observable asset either directly or indirectly, which may include inputs in markets that are not considered active; and Level 3 – Investments reflect prices based upon unobservable sources.

The pool has the following recurring fair value measurements as of June 30, 2018:

	Total	FMV Measurement Level 2
<u>Pooled investments by fair value hierarchy</u>		
Investments subject to fair value hierarchy:		
Certificates of Deposit	\$ 14,783,596	\$ 14,783,596
U.S. Government Federal Agency Securities	1,423,469	1,423,469
<b>Total investments measured at fair value hierarchy</b>	<b>16,207,065</b>	<b>16,207,065</b>
Investments not subject at fair value hierarchy:		
Local Agency Investment Fund	14,727,430	
Money Market Mutual Funds	1,020,389	
<b>Total investments not subject at fair value hierarchy</b>	<b>15,747,820</b>	
<u>Investments with fiscal agent not subject to fair value level</u>		
Money Market Mutual Funds	239,489	
<b>Total investments with fiscal agent not subject to fair value level</b>	<b>239,489</b>	
<b>Total investments</b>	<b>\$ 32,194,374</b>	

**NOTE 4 – INTERFUND RECEIVABLES, PAYABLES, AND TRANSFERS**

A. Long-Term Advances

Advances to/from other funds are non-current interfund loans and are offset by a fund balance reserve account in applicable governmental funds to indicate that they are not available for appropriations and are not expendable available financial resources. Repayments for the following long-term advance will be made when excess net revenue is available. During the fiscal year ended June 30, 2010, the Water Fund had incurred a negative cash balance of \$1,605,839 due to rates not being updated based on cost of operations. In order to meet ongoing financial obligations, the Wastewater Fund advanced the Water Fund the necessary funds. The repayments for these advances began during the fiscal year ended June 30, 2010. The advance incurs interest at a rate of 1.5% per year, the LAIF return rate at the time of inception. The repayment of these advances are subordinate to all other outstanding debt and the cost of operations.

**CITY OF BRAWLEY**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2018**

**NOTE 4 – INTERFUND RECEIVABLES, PAYABLES, AND TRANSFERS (CONTINUED)**

A. Long-Term Advances (Continued)

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
Enterprise Fund: Wastewater Fund	Enterprise Fund: Water Fund	\$ 1,113,774

B. Interfund Receivables and Payables

During the course of normal operations, numerous transactions occur between individual funds that may result in amounts owed between funds. Those related to goods and services type transactions are classified as “due to and from other funds”. The following presents a summary of current interfund balances at June 30, 2018.

<u>Receivable Fund</u>	<u>Amount</u>	<u>Payable Fund</u>	<u>Amount</u>
Major Governmental Fund: General Fund	<u>\$ 551,427</u>	Major Governmental Fund: Park Projects	\$ 205,156
		Non-major Governmental Fund: Successor Agency Housing	341
		Internal Service Fund: Risk Management	345,930
		Total	<u>\$ 551,427</u>
Major Governmental Fund: SB 325	<u>\$ 1,951,052</u>	Major Governmental Fund: Economic & Community Development	\$ 603,427
		Park Projects	573,525
		Major Enterprise Fund: Airport	774,100
		Total	<u>\$ 1,951,052</u>

All interfund balances listed above are short term borrowings due to cash needs and will repaid with the next fiscal year.

C. Interfund Transfers

Transfers are utilized for funding for capital projects, lease payments or debt service, subsidies of various City operations, and re-allocations of special revenues. All inter-fund transfers between individual government funds have been eliminated on the government-wide statements. The City did not have any transfers during the current fiscal year.

**CITY OF BRAWLEY**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2018**

**NOTE 5 – LOANS RECEIVABLE**

Loans receivable amounts primarily represent loans made for economic development, and property rehabilitation.

**Economic & Community Development Special Revenue Fund**

CDBG loan to Valley Lube & Wash, receivable in installments of \$1,110 per month including interest at 6%. Secured by deed of trust.	\$ 97,972
Loan to Inferno 800. Secured by deed of trust.	39,747
HOME Investment Partnerships Program Loan to BESA, L.P., C/O Chelsea Investment Corporation. Annual payments are in the amount equal to 50% of the residual receipts from the apartment complex. Payments are due 90 days following the end of the calendar year with respect to the preceding year.	3,400,000
Loan to Edward and Martha Singh receivable in the installment of \$756 per month including interest at 6.5%. Secured by deed of trust.	42,409
Deferred notes receivable. No installment payments of principal or interest are required until the loans reach their maturity or underlying property is sold. Secured by deeds of trust. Details of loans by program are listed below:	

Program Name	Balance
04-STBG-1952	764,324
04-STBG-1877	30,938
03-STBG-1804	239,232
STBG 2002-1688	205,888
01-STBG-1569	137,651
STBG-2000-1453	124,184
1997 Grant	113,947
STBG 1996	89,590
STBG 1994	66,122
STBG 1993	52,431
1991 Grant	54,530
1990 Grant	30,844
STBG 304	28,671
Community Development Grants	250,383
First Time Home Buyer	828,477
05-CalHOME-134	168,383
06-CalHOME-261	89,767
11-HOME-7664	349,942
15-HOME-10897	137,885
Total	<u>3,763,189</u>
Less: Allowance	<u>(140,380)</u>
Total Loans Receivable	<u>\$ 7,202,937</u>

To assist in the construction of this apartment complex, the City received a grant from the Home Investment Partnerships (HOME) Program, and \$3,400,000 of the grant was loaned to the developer. The terms of the loan provide for an interest rate of 1 percent and a repayment term of 55 years, with payments to be made from the “residual receipts” of the project as defined in the loan agreement.

The City entered into a loan agreement with Allied Waste Services on September 1, 2015 for the acquisition of a street sweeper to be operated by Allied within the City limits. The City loaned Allied a total of \$306,491 for the acquisition of the sweeper to be repaid in 5 annual repayments of \$61,298. The City did not charge Allied interest on this loan and the loan is held by the Maintenance internal service fund. The loan outstanding as of June 30, 2018 was \$122,596.

**CITY OF BRAWLEY**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2018**

**NOTE 6 – CAPITAL ASSETS**

Capital asset activity for the fiscal year ended June 30, 2018 was as follows:

	Balance as of July 1, 2017 Restated	Additions	Deletions	Transfers	Balance as of June 30, 2018
<b>Governmental Activities</b>					
Nondepreciable capital assets					
Land	\$ 966,706	\$ -	\$ -	\$ -	\$ 966,706
Construction in progress	4,451,832	1,025,116		(2,529,029)	2,947,919
Total nondepreciable capital assets	<u>5,418,538</u>	<u>1,025,116</u>		<u>(2,529,029)</u>	<u>3,914,625</u>
Depreciable capital assets					
Equipment	9,750,206	182,083			9,932,289
Buildings	12,036,575			2,529,029	14,565,604
Improvements other than buildings	16,527,194	44,968			16,572,162
Infrastructure	20,314,587				20,314,587
Total depreciable capital assets	<u>58,628,562</u>	<u>227,051</u>	<u>-</u>	<u>2,529,029</u>	<u>61,384,642</u>
Less accumulated depreciation					
Equipment	(7,068,680)	(635,332)			(7,704,012)
Buildings	(4,250,418)	(453,267)			(4,703,685)
Improvements other than buildings	(6,493,151)	(895,170)			(7,388,321)
Infrastructure	(14,072,682)	(913,067)			(14,985,749)
Total accumulated depreciation	<u>(31,884,931)</u>	<u>(2,896,836)</u>	<u>-</u>		<u>(34,781,767)</u>
Net depreciable capital assets	<u>26,743,631</u>	<u>(2,669,785)</u>	<u>-</u>	<u>2,529,029</u>	<u>26,602,875</u>
Net capital assets	<u>\$ 32,162,169</u>	<u>\$ (1,644,669)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 30,517,500</u>

Depreciation expense was charged to functions/programs of the primary government as follows:

General government	\$ 482,613
Public safety	482,613
Transportation	1,448,997
Parks and recreation	241,306
Community development	241,307
Total	<u>\$ 2,896,836</u>

**CITY OF BRAWLEY**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2018**

**NOTE 6 – CAPITAL ASSETS (CONTINUED)**

	Balance as of July 1, 2017, Restated	Additions	Deletions	Transfers	Balance as of June 30, 2018
<b>Business-type Activities</b>					
Nondepreciable capital assets					
Land	\$ 37,076	\$ -	\$ -	\$ -	\$ 37,076
Construction in progress	406,886			(406,886)	
Total nondepreciable capital assets	443,962			(406,886)	37,076
Depreciable capital assets					
Equipment	3,249,137	88,737			3,337,874
Buildings	56,462,194			300,341	56,762,535
Improvements other than buildings	13,374,680	1,298,298			14,672,978
Conveyance systems	34,823,573			106,545	34,930,118
Total depreciable capital assets	107,909,584	1,387,035		406,886	109,703,505
Less accumulated depreciation					
Equipment	(2,316,108)	(153,191)			(2,469,299)
Buildings	(19,203,173)	(1,367,776)			(20,570,949)
Improvements other than buildings	(4,360,707)	(609,241)			(4,969,948)
Conveyance systems	(16,856,747)	(731,110)			(17,587,857)
Total accumulated depreciation	(42,736,735)	(2,861,318)			(45,598,053)
Net depreciable capital assets	65,172,849	(1,474,283)		406,886	64,105,452
Net capital assets	\$ 65,616,811	\$ (1,474,283)	\$ -	\$ -	\$ 64,142,528

Depreciation expense was charged to functions/programs of the business-types activities as follows:

Water	\$ 1,399,038
Wastewater	998,677
Airport	463,603
Total Depreciation Expense - Business-type Activities	\$ 2,861,318

**NOTE 7 –LONG-TERM DEBT**

**Governmental Activities**

The following is a summary of long-term debt activity of the City's governmental activities for the fiscal year ended June 30, 2018:

	Balance as of July 1, 2017, Restated	Additions	Reductions	Balance as of June 30, 2018	Due Within One Year
<b>Governmental Activities:</b>					
Pension obligation bonds	\$ -	\$ 16,310,000	\$ -	\$ 16,310,000	\$ 1,005,000
Net pension liability	18,980,590	2,260,283		21,240,873	
Total OPEB liability	3,866,689	393,650	(461,413)	3,798,926	
Compensated absences	1,278,383	118,179	(483,281)	913,281	249,571
Total long-term liabilities	\$ 24,125,662	\$ 19,082,112	\$ (944,694)	\$ 42,263,080	\$ 1,254,571

**Governmental Activities: Pension Obligation Bonds Series 2017**

On July 1, 2017, the City of Brawley issued Pension Obligation Bonds totalling \$16,310,000. The proceeds of the issuance will be used to refinance the City's outstanding "side fund" obligation to the California Public Employees' Retirement System (CalPERS) with respect to certain of the City's defined benefit pension plans for its public safety employees and miscellaneous employees. The bonds bear interest with rates between 1.75% and 4.12% with a final maturity date of September 1, 2032. The balance outstanding as of June 30, 2018 is \$16,310,000. Debt service requirements are as follows:

**CITY OF BRAWLEY**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2018**

**NOTE 7 –LONG-TERM DEBT (CONTINUED)**

*Governmental Activities: Pension Obligation Bonds Series 2017 (Continued)*

Fiscal Year Ending June 30,	Principal	Interest	Total
2019	\$ 1,005,000	\$ 536,263	\$ 1,541,263
2020	965,000	517,632	1,482,632
2021	1,080,000	495,165	1,575,165
2022	685,000	472,713	1,157,713
2023	750,000	452,092	1,202,092
2024-2028	4,825,000	1,826,699	6,651,699
2029-2033	7,000,000	734,440	7,734,440
	<u>\$ 16,310,000</u>	<u>\$ 5,035,004</u>	<u>\$ 21,345,004</u>

***Business-Type Activities***

The following is a summary of long-term debt activity of the City’s business-type activities for the fiscal year ended June 30, 2018:

	Balance as of July 1, 2017, Restated	Additions	Reductions	Balance as of June 30, 2018	Due Within One Year
<b>Business-type Activities:</b>					
<i>Water Fund</i>					
Contracts payable #1	\$ 3,955,868	\$ -	\$ (1,186,762)	\$ 2,769,106	\$ 791,174
Deferred gain	184,764		(75,876)	108,888	56,500
Unamortized discount	(315,780)		128,722	(187,058)	(96,586)
Contracts payable #2	1,135,064		(309,560)	825,504	206,376
Deferred gain	66,642		(24,767)	41,875	19,220
Unamortized discount	(66,642)		24,767	(41,875)	(19,220)
MFC Note payable	1,949,009		(237,386)	1,711,623	243,960
Unamortized premium	7,398		(1,858)	5,540	1,684
<i>Wastewater Fund</i>					
Contracts payable	900,080		(170,827)	729,253	175,303
CSWRCB Loan	11,257,312		(699,275)	10,558,037	706,270
Net pension liability	2,439,839	334,462		2,774,301	
Total OPEB liability	361,373	36,804	(43,137)	355,040	
Compensated absences	238,478	24,289	(86,499)	176,268	36,098
Total long-term liabilities	<u>\$ 22,113,405</u>	<u>\$ 395,555</u>	<u>\$ (2,682,458)</u>	<u>\$ 19,826,502</u>	<u>\$ 2,120,779</u>

*Water Enterprise Fund: Contracts Payable #1 and Defeased Certificates of Participation*

On May 5, 1998, the Brawley Public Improvement Corporation sold Certificates of Participation in the amount of \$17,755,000 with an average interest rate of 4.88% to advance refund \$17,755,000 of then outstanding 1996 Certificates of Participation with an average interest rate of 6.27%. As a result, the 1996 Certificates are considered to be defeased and the liability for those certificates has been removed from the Water Enterprise Fund. The balance as of June 30, 2018 is \$0.

On July 2, 2001, the City borrowed \$15,823,475 from the California Department of Water Resources (DOWR), at an interest rate of 0 %, to advance refund \$16,050,000 of outstanding 1998 Certificates of Participation with an average interest rate of 4.88 %. The proceeds were used to purchase U.S. Government securities which were deposited in an irrevocable trust with an escrow agent to provide for all future debt service payments on the 1998 Certificates of Participation. As a result, the 1998 Certificates are considered to be defeased and the liability for those certificates has been removed from the Water Enterprise Fund. The balance as of June 30, 2018 is \$0.

**CITY OF BRAWLEY**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2018**

**NOTE 7 – LONG-TERM DEBT (CONTINUED)**

*Water Enterprise Fund: Contracts Payable #1 and Defeased Certificates of Participation (Continued)*

The advance refunding resulted in a difference between the reacquisition price and the net carrying amount of the old debt of \$2,119,886. This difference, to be reported in the financial statements as a deduction from contracts payable, is being charged to operations through the fiscal year ending June 30, 2021 using the effective interest method. The balance payable as of June 30, 2018, including deferred gain of \$108,888, and net of unamortized discount of \$187,058 is \$2,690,936. Debt service requirements to maturity on the contract, which includes imputed interest, are as follows:

Fiscal Year Ending June 30,	Principal	Imputed Interest	Total
2019	\$ 694,587	\$ 96,587	\$ 791,174
2020	728,283	62,891	791,174
2021	763,594	27,580	791,174
2022	395,584		395,584
	<u>\$ 2,582,048</u>	<u>\$ 187,058</u>	<u>\$ 2,769,106</u>

On April 23, 2002, the City borrowed \$4,127,516 from the DOWR, at an interest rate of 0%, to refund a previous DOWR contract having a balance of \$4,852,058 with an interest rate of 3.0315 %. The City also paid \$724,542 towards the refunding. As result, the previous contract has been repaid and the liability has been removed from the Water Enterprise Fund. The balance as of June 30, 2018 is \$0.

There is no difference between the reacquisition price and the carrying amount of the old debt. The balance payable as June 30, 2018, including deferred gain of \$41,875, and net of unamortized discount of \$41,875 is \$825,504. Debt service requirements to maturity which includes imputed interest are as follows:

Fiscal Year Ending June 30,	Principal	Imputed Interest	Total
2019	\$ 187,156	\$ 19,220	\$ 206,376
2020	192,873	13,502	206,375
2021	198,764	7,611	206,375
2022	204,832	1,546	206,378
	<u>\$ 783,625</u>	<u>\$ 41,879</u>	<u>\$ 825,504</u>

*Water Enterprise Fund: MFC Note Payable*

On October 1, 2004, the City participated in a pooled revenue bond issue with the California Statewide Communities Development Authority (CSCDA). The CSCDA issued \$4,000,000 of revenue bonds on behalf of the City for its Water enterprise fund, at an average interest rate of 4.37% and a final maturity of October 1, 2024. The City has since paid off the Bond with a Note from the Municipal Finance Corporation. The debt service requirements to maturity on the note are as follows:

Fiscal Year Ending June 30,	Principal	Interest	Total
2019	\$ 243,960	\$ 38,648	\$ 282,608
2020	250,715	31,707	282,422
2021	257,657	24,572	282,229
2022	264,791	17,240	282,031
2023	272,123	9,706	281,829
2024-2025	422,377	19,202	441,579
	<u>\$ 1,711,623</u>	<u>\$ 141,075</u>	<u>\$ 1,852,698</u>

**CITY OF BRAWLEY**  
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**NOTE 7 – LONG-TERM DEBT (CONTINUED)**

*Wastewater Enterprise Fund: Contracts Payable*

As of June 30, 2011, the City has received advances totaling \$2,759,775 from the California Infrastructure and Economic Development Bank (CIEDB). The purpose is to help finance improvements to the wastewater system. The balance payable as of June 30, 2018 is \$729,253. Debt service requirements to maturity on the contract are as follows:

Fiscal Year Ending June 30,	Principal	Interest	Total
2019	\$ 175,303	\$ 16,808	\$ 192,111
2020	179,895	12,156	192,051
2021	184,609	7,382	191,991
2022	189,446	2,482	191,928
	\$ 729,253	\$ 38,828	\$ 768,081

*Wastewater Enterprise Fund: California State Water Resource Control Board Loan*

The City entered into a project finance agreement with the California State Water Resource Control Board (Water Control Board). Through the use of ARRA funds, the Water Control Board provided funding assistance for the rehabilitation and upgrade of the wastewater treatment plant. The City must repay the project funds at an interest rate of 1% per annum. The term of the agreement is from the fiscal year ended June 30, 2013, to the fiscal year ended June 30, 2032. A portion of the loan totaling \$10,000,000 was forgiven by the Water Control Board leaving an outstanding balance of \$10,558,037 at June 30, 2018. Annual debt service requirements for the CSWRCB Loan are shown below:

Fiscal Year Ending June 30,	Principal	Interest	Total
2019	\$ 706,270	\$ 105,581	\$ 811,851
2020	713,334	98,517	811,851
2021	720,467	91,384	811,851
2022	727,672	84,179	811,851
2023	734,948	76,903	811,851
2024-2028	3,786,464	272,791	4,059,255
2029-2032	3,168,882	79,640	3,248,522
	\$ 10,558,037	\$ 808,995	\$ 11,367,032

**NOTE 8 – RISK MANAGEMENT**

An internal service fund is used to account for the City’s risk management and insurance programs, including self-insurance, commercial insurance, and participation in a public entity risk pool. Operating revenues of this fund consist of payments from other City funds and are based upon estimated cost of excess insurance premiums, self-insurance losses, and other operating expenses.

The City is self-insured for unemployment claims. Health insurance is purchased from an independent carrier. The City is a member of the California Joint Powers Insurance Authority (Authority) for workers’ compensation and for liability and property damage coverage as outlined below.

The Authority is a consortium of 107 California public entities. The Authority’s governing board consists of one member from each participating agency and is responsible for the selection of management as well as budgeting and financing. Insurance activities are financed by charges to members, and no long-term debt has been incurred. Actual annual premiums are determined using a retrospective method. At June 30, 2018, and as in the prior fiscal year, the City was self-insured for each general liability loss to the extent of \$30,000. At June 30, 2018, and as in the prior fiscal year, the City was self-insured for each workers’ compensation loss to the extent of \$50,000. Losses above \$30,000 for general liability, and above \$50,000 for workers’ compensation, are shared by the participating agencies, or covered by excess insurance coverage obtained by the Authority.

The City has had no settlements which exceeded insurance coverage in the last three fiscal years, and no changes in insurance coverage from the prior year.

**NOTE 9 – COMMITMENTS AND CONTINGENCIES**

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the City expects such amounts, if any, to be immaterial.

Construction Commitments:

Various construction projects were in progress at June 30, 2018. Project costs are funded by various revenue sources and are paid out of the capital projects funds. Management asserts that the remaining commitments on open projects are not significant to the financial statements as of June 30, 2018.

Pending Litigation:

The City is a defendant in certain legal actions arising in the normal course of operations. Several notable cases and their evaluation by management and legal counsel are listed below. Management and legal counsel are not aware of any unasserted possible claims which are probable of assertion and which should be disclosed in accordance with SFAS No. 5.

*Rodriguez et al v. City of Brawley*

The City anticipates settling this matter with claimants. The amount of this settlement is undeterminable at this present time.

*Brawley Public Safety Employee Association et al v. City of Brawley*

The City is engaged in pre-litigation settlement negotiations with the claimant. The probability and amount of a settlement is undeterminable at this present time.

**NOTE 10 – JOINT VENTURES**

Local Transportation Authority:

The City is a participant, along with Imperial County and the other cities in the county, in the Imperial County Local Transportation Authority (LTA). The LTA is considered a joint venture without equity interest. The City is also not obligated in any manner for debt of the LTA. Each participating jurisdiction appoints one member to the governing board of the LTA. The LTA was approved by voters of Imperial County at a special election on November 8, 1989. The ballot measure (Measure D) increased the sales tax in Imperial County by one-half of one percent (0.5%) for a period of twenty years, to provide funding for transportation improvements. The revenues are allocated to each participating jurisdiction based on a formula contained in the ballot measure.

On May 1, 2012 the LTA issued \$53,975,000 of sales tax revenue bonds (limited tax bonds) to fund certain transportation projects for the City and other members of the LTA. The amount made available to the City by this issuance was \$7,723,672. The LTA has pledged the City's share of sales tax revenue as security for the amount. The amount received during the 2017-2018 fiscal year was \$1,096,169, which is net of the City's share of debt service required on this bond issue. The City has no other liability for the debt. The balance outstanding at June 30, 2018 is \$6,310,000.

Additional financial information on the LTA is available from the Imperial County Transportation Local Transportation Authority.

Imperial Valley Emergency Communications Authority:

The City is a participant, along with Imperial County and the other cities in the county, in the Imperial Valley Emergency Communication Authority (IVECA). IVECA is considered a joint venture without equity interest. The purpose of IVECA is to consolidate a communications center by equipping, maintaining, operating and staffing a single-site facility to provide emergency communications (call receiving and dispatching) for public safety and emergency services. It is also anticipated that IVECA will provide centralized dispatching services throughout Imperial County at some point in the future. The City's contribution for the 2017-2018 fiscal year was \$75,257.

**NOTE 11 – PENSION PLAN**

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

**A. General Information about the Pension Plan**

*Plan Descriptions* - All qualified employees are eligible to participate in the City's separate Safety (police and fire) and Miscellaneous (all other) Plans, cost sharing multiple-employer defined benefit pension plans administered by the California Public Employees' Retirement System (CalPERS), which acts as a common investment and administrative agent for its participating member employers. Benefit provisions under the Plans are established by State statute and Local Government resolution. CalPERS issues publicly available reports that include a full description of the pension plans regarding benefit provisions, assumptions and membership information that can be found on the CalPERS website.

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**NOTE 11 – PENSION PLAN (CONTINUED)**

*Benefits Provided* - CalPERS provides service retirement and disability benefits, annual cost of living adjustments and death benefits to plan members, who must be public employees and beneficiaries. Benefits are based on years of credited service, equal to one year of full time employment. Members with five years of total service are eligible to retire at age 50 with statutorily reduced benefits. All members are eligible for non-duty disability benefits after 10 years of service. The death benefit is one of the following: the Basic Death Benefit, the 1957 Survivor Benefit, or the Optional Settlement 2W Death Benefit. The cost of living adjustments for each plan are applied as specified by the Public Employees' Retirement Law.

The Plans' provisions and benefits in effect at June 30, 2018, are summarized as follows:

	City Misc Plan		City Safety Plan	
	Prior to January 1, 2013	On or after January 1, 2013	Prior to January 1, 2013	On or after January 1, 2013
Hire date	1, 2013	1, 2013	2013	1, 2013
Benefit formula	2% @ 55	2% @ 62	3.0% @ 50	2.7% @ 57
Benefit vesting schedule	5 years service	5 years service	5 years service	5 years service
Benefit payments	monthly for life	monthly for life	monthly for life	monthly for life
Retirement age	55	62	50	62
Monthly benefits, as a % of eligible compensation	2.00%	2.00%	3.0%	1.0% to 2.5%
Required employee contribution rates	7.00%	6.25%	9.00%	11.50%
Required employer contribution rates	17.383%	6.25%	40.860%	11.50%

*Contributions* - Section 20814(c) of the California Public Employees' Retirement Law requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. Funding contributions for both Plans are determined annually on an actuarial basis as of June 30 by CalPERS. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The City is required to contribute the difference between the actuarially determined rate and the contribution rate of employees.

***B. Pension Liabilities, Pension Expenses, and Deferred Outflows/Inflows of Resources Related to Pensions***

As of June 30, 2018, the City reported net pension liabilities for its proportionate share of the net position liability of the Plan as follows:

Proportionate Share of Net Pension Liability		
Misc. Plan	Safety Plan	Total
\$ 10,401,941	\$ 13,613,234	\$ 24,015,175

The City's net pension liability for the Plan is measured as the proportionate share of the net pension liability. The net pension liability of the Plan is measured as of June 30, 2017, and the total pension liability for the Plan used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2016 rolled forward to June 30, 2017 using standard update procedures. The City's proportion of the net pension liability was based on a projection of the City's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. The City's proportionate share of the net pension liability for the Plan as of June 30, 2016 and 2017 was as follows:

Proportion - June 30, 2016	0.24755%
Proportion - June 30, 2017	0.24216%
Change - Increase (Decrease)	-0.00539%

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**NOTE 11 – PENSION PLAN (CONTINUED)**

***B. Pension Liabilities, Pension Expenses, and Deferred Outflows/Inflows of Resources Related to Pensions (Continued)***

For the fiscal year ended June 30, 2018, the City recognized pension expense of \$4,626,119. At June 30, 2018, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Pension contributions subsequent to measurement date	\$ 925,723	\$ -
Supplemental pension contributions subsequent to measurement date	16,880,649	
Differences between projected and actual contributions	420,562	(246,293)
Differences between expected and actual experience	140,901	(229,609)
Changes in assumptions	3,545,875	(271,246)
Net Difference between projected and actual earnings on plan investments	786,954	
Changes in proportion	332,228	(226,183)
Total	\$ 23,032,892	\$ (973,331)

\$17,806,372 reported as deferred outflows of resources related to contributions subsequent to the measurement date and will be recognized as a reduction of the net pension liability in the fiscal year ended June 30, 2019. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions and will be recognized as pension expense as follows:

Fiscal Year Ended June 30,	
2019	\$ 1,050,392
2020	2,269,474
2021	1,397,100
2022	(463,777)
Total	\$ 4,253,189

The City's net pension liability for the Plan is measured as the total pension liability, less the pension plan's fiduciary net position. A summary of principal assumptions and methods used to determine the net pension liability is shown below.

*Actuarial Assumptions* - The total pension liabilities in the June 30, 2016 actuarial valuations were determined using the following actuarial assumptions:

	Miscellaneous	Safety
Valuation Date	June 30, 2016	June 30, 2016
Measurement Date	June 30, 2017	June 30, 2017
Actuarial Cost Method	Entry-Age Normal Cost Method	
Actuarial Assumptions:		
Discount Rate	7.15%	7.15%
Inflation	2.75%	2.75%
Payroll Growth	3.00%	3.00%
Projected Salary Increase	3.30%-14.20% (1)	3.30%-14.20% (1)
Investment Rate of Return	7.50% (2)	7.50% (2)
Mortality	Derived using CalPERS' Membership Data for all Funds	

(1) Depending on age, service and type of employment

(2) Net of pension plan investment expenses, including inflation

The underlying mortality assumptions and all other actuarial assumptions used in the June 30, 2016 valuation were based on the results of a January 2015 actuarial experience study for the period 1997 to 2011. Further details of the Experience Study can be found on the CalPERS website.

**NOTE 11 – PENSION PLAN (CONTINUED)**

***B. Pension Liabilities, Pension Expenses, and Deferred Outflows/Inflows of Resources Related to Pensions (Continued)***

*Discount Rate* - The discount rate used to measure the total pension liability was 7.15% for each Plan. To determine whether the municipal bond rate should be used in the calculation of a discount rate for each plan, CalPERS stress tested plans that would most likely result in a discount rate that would be different from the actuarially assumed discount rate. Based on the testing, none of the tested plans run out of assets. Therefore, the current 7.15 percent discount rate is adequate and the use of the municipal bond rate calculation is not necessary. The long term expected discount rate of 7.15 percent will be applied to all plans in the Public Employees Retirement Fund (PERF). The stress test results are presented in a detailed report that can be obtained from the CalPERS website.

According to Paragraph 30 of Statement 68, the long-term discount rate should be determined without reduction for pension plan administrative expense. The 7.15 percent investment return assumption used in this accounting valuation is net of administrative expenses. Administrative expenses are assumed to be 15 basis points. An investment return excluding administrative expenses would have been 7.15 percent. Using this lower discount rate has resulted in a slightly higher Total Pension Liability and Net Pension Liability. CalPERS checked the materiality threshold for the difference in calculation and did not find it to be a material difference.

CalPERS is scheduled to review all actuarial assumptions as part of its regular Asset Liability Management (ALM) review cycle that is scheduled to be completed in February 2018. Any changes to the discount rate will require Board action and proper stakeholder outreach. For these reasons, CalPERS expects to continue using a discount rate net of administrative expenses for GASB 67 and 68 calculations through at least the 2017-18 fiscal year. CalPERS will continue to check the materiality of the difference in calculation until such time as we have changed our methodology.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class.

In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations as well as the expected pension fund cash flows. Using historical returns of all the funds' asset classes, expected compound returns were calculated over the short-term (first 10 years) and the long-term (11-60 years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equivalent to the single equivalent rate calculated above and rounded down to the nearest one quarter of one percent.

The table below reflects the long-term expected real rate of return by asset class. The rate of return was calculated using the capital market assumptions applied to determine the discount rate and asset allocation. These rates of return are net of administrative expenses.

Asset Class	New Strategic Allocation	Real Return Year 1 - 10(a)	Real Return Years 11+(b)
Global Equity	47.00%	5.25%	5.71%
Global Fixed Income	19.00%	0.99%	2.43%
Inflation Sensitive	6.00%	0.45%	3.36%
Private Equity	12.00%	6.83%	6.95%
Real Estate	11.00%	4.50%	5.13%
Infrastructure and Forestland	3.00%	4.50%	5.09%
Liquidity	4.00%	-0.55%	-1.05%
Total	100.00%		

(a) An expected inflation of 2.5% used for this period.

(b) An expected inflation of 3.0% used for this period.

**NOTE 11 – PENSION PLAN (CONTINUED)**

***B. Pension Liabilities, Pension Expenses, and Deferred Outflows/Inflows of Resources Related to Pensions (Continued)***

*Sensitivity of the Net Pension Liability to Changes in the Discount Rate* -The following presents the net pension liability of the City for each Plan, calculated using the discount rate for each Plan, as well as what the City's net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower or 1 percentage point higher than the current rate:

	Miscellaneous	Safety	Total
1% Decrease	6.15%	6.15%	6.15%
Net Pension Liability	\$16,009,965	\$19,706,893	\$35,716,858
Current Discount Rate	7.15%	7.15%	7.15%
Net Pension Liability	\$10,401,941	\$13,613,234	\$24,015,175
1% Increase	8.15%	8.15%	8.15%
Net Pension Liability	\$5,757,275	\$8,631,969	\$14,389,244

*Pension Plan Fiduciary Net Position* - Detailed information about each pension plan's fiduciary net position is available in the separately issued CalPERS financial reports.

**NOTE 12 – OTHER POST EMPLOYMENT BENEFITS (OPEB)**

*Plan Description*

The postemployment benefit plan is a single-employer defined healthcare plan administrated by the City. The City provides postretirement health and life insurance benefits, as provided for in various collective bargaining agreements for retirees that meet certain criteria. The City pays a contribution percentage of the employee's premium for benefit coverage for all qualifying employees. These costs are typically liquidated in the General Fund. Retirees may not convert the benefit into an in-lieu payment to secure coverage under independent plans. The plan does not issue a stand-alone report. The City funds the benefits on a pay-as-you-go basis. No assets are accumulated in a trust.

*Eligibility*

The table below presents a summary of the basic participant information for the active and retired participants covered under the terms of the Plan.

Participants eligible for OPEB	Valuation Date <u>6/30/2017</u>
1. Active employees electing coverage	74
2. Active employees waiving coverage	62
3. Retirees electing coverage	<u>19</u>
4. Total	<u><u>155</u></u>

*Total OPEB Liability*

The following tables show the components of the City's annual OPEB cost, the amount paid by the employer as benefits came due, and changes in the OPEB liability for fiscal year June 30, 2018. The City's total OPEB liability of \$4,153,966 was measured as of June 30, 2017, and was determined by an actuarial valuation as of that date.

**NOTE 12 – OTHER POST EMPLOYMENT BENEFITS (OPEB) (Continued)**

Actuarial Method and Assumptions

The total OPEB liability in the June 30, 2017 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified.

Discount rate	3.56%
Expected return on plan assets	N/A
Inflation rate	2.50%
Mortality	Based on assumptions for public Agency Miscellaneous and Police members published in the December 2017 CalPERS Experience Study.
Health care cost trend rate	6.8% for FY2018, gradually decreasing over several decades to an ultimate rate of 4.00% in FY2076 and later years. In addition, the medical trend rates above were increased to reflect the projected effect of the Affordable Care Act's Excise Tax on high-cost health insurance plans. The additional trend rate adjustments vary by year, but average 0.38% beginning calendar year 2030 for plans other than Medicare plans.

**Discount Rate**

Per GASB guidance, the single rate that produces the same present value of expected benefit payments as (1) the expected long-term rate of return on plan assets during the period when projected assets are sufficient to pay future retiree benefits, and (2) the 20- year municipal bond rate after assets are projected to be exhausted. The Fidelity 20-Year Municipal GO AA Index is used because it meets the GASB requirements and is based on a large amount of municipal security data.

Change in Total OPEB Liability

	<u>Total OPEB Liability</u>
Balance for fiscal year ending 6/30/17 <sup>1</sup> (Measured at 6/30/16)	\$ 4,228,062
Changes for the year:	
Service cost	299,551
Interest	130,903
Changes of assumptions <sup>3</sup>	(415,296)
Employer contributions <sup>2</sup>	
Benefits payments <sup>2</sup>	(89,254)
Net changes	<u>(74,096)</u>
Balance for fiscal year ended 6/30/18 <sup>1</sup> (Measured at 6/30/17)	\$ 4,153,966

<sup>1</sup> The City has elected to use the GASB 75 “lookback” method where assets and liabilities are measured as of the prior fiscal year-end but applied to the current fiscal year.

<sup>2</sup> Benefit payments equal \$33,038 direct subsidy payments to retirees and \$56,216 estimated implicit subsidy costs incurred during the measure period ending June 30, 2017.

<sup>3</sup> The discount rate was changed from 2.92% as of 6/30/2016 to 3.56% as of 6/30/2017 based on updated 20-year municipal bond rates as of each measurement date.

**NOTE 12 – OTHER POST EMPLOYMENT BENEFITS (OPEB) (Continued)**

*Change in Total OPEB Liability (Continued)*

There is sensitivity of the total OPEB liability due to changes in the discount rate and healthcare cost trend rates. The following presents the total OPEB liability of the City, as well as what the City’s total OPEB liability would be if it were calculated using the discount and trend rate that were 1 percentage point lower or 1 percentage point higher than the current discount and healthcare cost trend rates.

<u>Sensitivity of the Total OPEB Liability to changes in the Discount Rate</u>		
	<u>Total OPEB Liability</u>	
1% decrease in Discount Rate (2.56%)	\$	4,829,228
Current Discount Rate (3.56%)	\$	4,153,966
1% increase in Discount Rate (4.56%)	\$	3,605,825

<u>Sensitivity of the Total OPEB Liability to changes in the Healthcare Cost Trend Rates</u>		
	<u>Total OPEB Liability</u>	
1% decrease in Healthcare Cost Trend Rates	\$	3,510,725
Current Healthcare Cost Trend Rates	\$	4,153,966
1% increase in Healthcare Cost Trend Rates	\$	4,978,404

*OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB*

For the fiscal year ended June 30, 2018, the City recognized OPEB expense of \$386,507. At June 30, 2018, the City reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

<u>Summary of Deferred Outflows/Inflows</u>	<u>Outflows</u>	<u>Inflows</u>
Change of assumptions	\$ -	\$ 371,349
Amounts paid subsequent to the measurement date	94,477	
Total	<u>\$ 94,477</u>	<u>\$ 371,349</u>

\$94,477 reported as deferred outflows of resources related to contributions subsequent to the measurement date and will be recognized as a reduction of the total OPEB liability in the fiscal year ended June 30, 2019.

Amounts reported as deferred outflows of resources related to OPEB will be recognized as OPEB expense as follows:

<u>Year ended</u>	<u>Future recognition</u>
2019	\$ (43,947)
2020	(43,947)
2021	(43,947)
2022	(43,947)
2023	(43,947)
Thereafter	(151,614)
	<u>\$ (371,349)</u>

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**NOTE 13 – SUCCESSORY AGENCY TRUST FOR ASSETS OF FORMER REDEVELOPMENT AGENCY**

On December 29, 2011, the California Supreme Court upheld Assembly Bill 1X 26 (“the Bill”) that provides for the dissolution of all redevelopment agencies in the State of California. This action impacted the reporting entity of the City of Brawley (City) that previously had reported a redevelopment agency within the reporting entity of the City as a blended component unit.

The Bill provides that upon dissolution of a redevelopment agency, either the city or other unit of local government will agree to serve as the “successor agency” to hold the assets units they are distributed to other units of state and local government. On January 10, 2012, the City Council elected to become the Successor Agency for the former redevelopment agency in accordance with the Bill as part of the City resolution number 12-001.

After enactment of the law, which occurred on June 28, 2011, redevelopment agencies in the State of California cannot enter into new projects, obligations or commitments. Subject to the control of a newly established oversight board, remaining assets can only be used to pay enforceable obligations in existence as the date of the dissolution (including the completion of any unfinished projects that were subject to legally enforceable contractual commitments).

In future fiscal years, successor agencies will only be allocated revenue in the amount that is necessary to pay the estimated annual installment payments on enforceable obligations of former redevelopment agency until all enforceable obligations of the prior redevelopment agency have been paid in full and all assets have been liquidated.

A. Long-term debt of the Successor Agency as of June 30, 2018, consisted of the following:

	Balance June 30, 2017	Additions	Deletions	Balance June 30, 2018	Due within one year
Tax Allocation Bonds	\$ 4,575,000	\$ -	\$ (165,000)	\$ 4,410,000	\$ 170,000
Unamortized premium	80,522		(4,026)	76,496	4,026
Deferred loss on refunding	(126,583)		6,330	(120,253)	(6,329)
Totals	<u>\$ 4,751,631</u>	<u>\$ -</u>	<u>\$ (162,696)</u>	<u>\$ 4,366,243</u>	<u>\$ 167,697</u>

2016 Tax Allocation Refunding Bonds Payable

On October 3, 2006, the Community Redevelopment Agency issued \$5,875,000 of 2006 Tax Allocation Bonds. Interest is payable semiannually each April 1 and October 1 with principal due each October 1 beginning in 2008 with final maturity in 2036. The bonds were issued with interest rates varying between 3.65% and 5.00% Proceeds from the issue are to be used to finance improvements, fund a reserve account, fund a capitalized interest account, and pay costs of issuance. Tax increment revenue is pledged against the bonds.

On January 27, 2016 the Successor to the Community Redevelopment Agency issued \$4,800,000 of 2016 Tax Allocation Refunding Bonds to refund the 2006 Tax Allocation Bonds. Interest is payable semiannually each April 1 and October 1 with principal due each October 1 beginning in 2016 with final maturity in 2036. The bonds were issued with interest rates varying between 2.125% and 5.00%. Tax increment revenue is pledged against the bonds.

The scheduled annual minimum debt service requirements at June 30, 2018 are as follows:

Fiscal Year Ended June 30,	Principal	Interest	Total
2019	\$ 170,000	\$ 135,326	\$ 305,326
2020	175,000	129,276	304,276
2021	180,000	121,276	301,276
2022	195,000	112,876	307,876
2023	200,000	104,976	304,976
2024-2028	1,100,000	428,657	1,528,657
2029-2033	1,250,000	274,912	1,524,912
2034-2037	1,140,000	75,033	1,215,033
Totals	<u>\$ 4,410,000</u>	<u>\$ 1,382,332</u>	<u>\$ 5,792,332</u>

**NOTE 14 – PRIOR PERIOD ADJUSTMENTS**

1. Prior period adjustments of (\$3,866,689), (\$216,824), and (\$144,549) were made in the Statement of Activities in governmental activities, in the Water Fund, and Wastewater Fund respectively due to the implementation of GASB Statement No.75. see note 12 for more information.
2. Prior period adjustments totaling \$226,750 were made in the General Fund due to adjustments to various receivables, accounts payable, payroll tax liabilities, retention payable, deferred revenue, and deposits payable.
3. Prior period adjustments totaling (\$46,562) were made in the ECD Fund due to adjustments to various receivables.
4. Prior period adjustments totaling (\$13,721) were made in the SB 325 Fund to adjustments to interest receivable, and payroll tax liabilities.
5. Prior period adjustments totaling (\$4,995) were made in the Parks Projects Capital Projects Fund due to adjustments to accounts payable.
6. Prior period adjustments totaling \$85,816 were made in the Gas Tax Fund due to adjustments to various receivables, accounts payable, payroll tax liabilities, and deferred revenue.
7. Prior period adjustments totaling (\$5,247) were made in the Measure D Fund due to adjustments to various receivables.
8. Prior period adjustments totaling (\$496) were made in the Ped. & Bike Fund to adjustments to interest receivable.
9. Prior period adjustments totaling (\$880) were made in the Downtown Parking Fund to adjustments to various receivables.
10. Prior period adjustments totaling \$65,704 were made in the Law Enforcement Fund due to adjustments to various receivables, and deferred revenue.
11. Prior period adjustments totaling \$3,255 were made in the Successor Agency Housing Fund due to adjustments to various receivables, and accounts payable.
12. Prior period adjustments totaling (\$62,197) were made in the Assessment Districts Fund due to adjustments to various receivables, and accounts payable.
13. Prior period adjustments totaling \$405,710 were made in the Streets Capital Projects Fund due to adjustments to various receivables, and cash.
14. Prior period adjustments totaling \$540,707 were made in the Water Fund due to adjustments to various receivables, interest payable, compensated absences, payroll tax liabilities, deferred revenue, and fixed assets.
15. Prior period adjustments totaling (\$1,529) were made in the Wastewater Fund due to adjustments to various receivables, interest payable, compensated absences, payroll tax liabilities, deferred revenue, and fixed assets.
16. Prior period adjustments totaling \$215 were made in the Airport Fund due to adjustments to interest receivables, accounts payable, and fixed assets.
17. Prior period adjustments totaling \$85,609 were made in the Successor Agency Private Purpose Trust Fund due to adjustments to various receivables, and payroll tax liabilities.
18. Prior period adjustments totaling (\$142,514) were made in the Maintenance Fund due to adjustments to various receivables, accounts payable, compensated absences, and fixed assets.
19. Prior period adjustments totaling (\$133,055) were made in the Risk Management Fund due to adjustments to payroll tax liabilities, and claims payable.

The following table summarizes the impacts of these prior period adjustments by opinion unit:

**CITY OF BRAWLEY**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2018**

**NOTE 14 – PRIOR PERIOD ADJUSTMENTS (CONTINUED)**

					Opinion Unit
	Governmental Activities	Business-type Activities	General Fund	ECD fund	SB 325
Beg. Fund Balance/Net Position	\$ 37,971,385	\$ 60,353,599	\$ 1,811,729	\$ 7,355,970	\$ 305,518
<u>Fund:</u>					
General	226,750		226,750		
ECD	(46,562)			(46,562)	
Gas Tax	85,816				
SB 325	(13,721)				(13,721)
Ped & Bike Facilities	(496)				
Downtown Parking	(880)				
Measure D	(5,247)				
Law Enforcement	65,704				
Successor Agency Housing	3,255				
Assessment Districts	(62,197)				
Park Projects	(4,995)				
Street Projects	405,710				
Maintenance	(142,514)				
Risk Management	(133,055)				
Water		540,707			
Wastewater		(1,529)			
Airport		215			
Successor Agency					
OPEB related	(3,866,689)	(361,373)			
Total Prior Period Adjustments	(3,489,121)	178,020	226,750	(46,562)	(13,721)
Beg. Fund Balance/Net Position, Restated	\$ 34,482,264	\$ 60,531,619	\$ 2,038,479	\$ 7,309,408	\$ 291,797

**CITY OF BRAWLEY**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2018**

**NOTE 14 – PRIOR PERIOD ADJUSTMENTS (CONTINUED)**

Parks Projects Fund	Water Fund	Wastewater Fund	Airport Fund	Agg. Remaining Funds - SA	Aggregate Remaining Funds*
\$ (2,170,306)	\$20,161,652	\$ 33,685,204	\$6,482,344	\$ (3,204,041)	\$ 12,746,770
					85,816
					(496)
					(880)
					(5,247)
					65,704
					3,255
					(62,197)
(4,995)					405,710
					(142,514)
					(133,055)
	540,707				
		(1,529)			
			215		
				85,609	
	(216,824)	(144,549)			
(4,995)	323,883	(146,078)	215	85,609	216,096
<u>\$ (2,175,301)</u>	<u>\$20,485,535</u>	<u>\$ 33,539,126</u>	<u>\$6,482,559</u>	<u>\$ (3,118,432)</u>	<u>\$ 12,962,866</u>

\* Includes non-major governmental funds and internal service funds, successor agency is shown in separate column as "Agg. Remaining Fds - SA"

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**REQUIRED SUPPLEMENTARY INFORMATION**

**CITY OF BRAWLEY**  
**SCHEDULE OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**GENERAL FUND**  
**For the Fiscal Year Ended June 30, 2018**

	Budget Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Taxes:				
Utility users	\$ 1,975,091	\$ 1,975,091	\$ 1,814,461	\$ (160,630)
Transient lodging	361,325	361,325	328,792	(32,533)
Franchise	616,000	616,000	616,825	825
Business license	37,800	37,800	44,427	6,627
Licenses and permits	17,250	16,700	12,480	(4,220)
Fines and forfeitures	49,025	49,025	22,516	(26,509)
Use of money and property	37,000	37,000	38,148	1,148
Intergovernmental	7,649,005	7,649,005	7,113,467	(535,538)
Charges for services	3,956,857	3,956,857	4,155,336	198,479
Miscellaneous	80,450	80,450	60,976	(19,474)
Total revenues	14,779,803	14,779,253	14,207,428	(571,825)
<b>EXPENDITURES</b>				
Current:				
General government	2,757,652	2,757,652	6,689,292	(3,931,640)
Public safety	8,821,905	8,821,905	16,602,231	(7,780,326)
Culture and leisure	2,274,572	2,274,572	4,334,711	(2,060,139)
Community development	1,489,888	1,489,888	3,583,275	(2,093,387)
Debt service:				
Interest			616,780	(616,780)
Total expenditures	15,344,017	15,344,017	31,826,289	(16,482,272)
Excess of revenues over (under) expenditures	(564,214)	(564,764)	(17,618,861)	(17,054,097)
<b>OTHER FINANCING SOURCES (USES)</b>				
Proceeds from issuance of debt			16,310,000	16,310,000
Transfers in	188,180	188,180		(188,180)
Total other financing sources (uses)	188,180	188,180	16,310,000	16,121,820
Net change in fund balance	(376,034)	(376,584)	(1,308,861)	(932,277)
Fund Balance - July 1, 2017, Restated	1,811,729	1,811,729	2,038,479	226,750
Fund Balance - June 30, 2018	\$ 1,435,695	\$ 1,435,145	\$ 729,618	\$ (705,527)

**CITY OF BRAWLEY**  
**SCHEDULE OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**ECONOMIC & COMMUNITY DEVELOPMENT SPECIAL REVENUE FUND**  
**For the Fiscal Year Ended June 30, 2018**

	Budget Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Use of money and property	\$ 52,300	\$ 52,300	\$ 18,132	\$ (34,168)
Intergovernmental	1,531,190	1,531,190	145,058	(1,386,132)
Total revenues	1,583,490	1,583,490	163,190	(1,420,300)
<b>EXPENDITURES</b>				
Current:				
Community development	182,300	182,300	147,862	34,438
Capital outlay	1,583,490	1,583,490	982,510	600,980
Total expenditures	1,765,790	1,765,790	1,130,372	635,418
Excess of revenues over (under) expenditures	(182,300)	(182,300)	(967,182)	(784,882)
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	182,300	182,300		(182,300)
Total other financing sources (uses)	182,300	182,300		(182,300)
Net change in fund balance			(967,182)	(967,182)
Fund Balance - July 1, 2017, Restated	7,355,970	7,355,970	7,309,408	(46,562)
Fund Balance - June 30, 2018	\$ 7,355,970	\$ 7,355,970	\$ 6,342,226	\$ (1,013,744)

**CITY OF BRAWLEY  
REQUIRED SUPPLEMENTAL INFORMATION  
JUNE 30, 2018**

**Cost Sharing Defined Benefit Pension Plan**

Schedule of the City's Proportionate Share of the Net Pension Liability – Last 10 Years\*

	<u>June 30, 2018</u>	<u>June 30, 2017</u>	<u>June 30, 2016</u>	<u>June 30, 2015</u>
Proportion of the net pension liability	0.24216%	0.24755%	0.25640%	0.27347%
Proportionate share of the net pension liability	\$ 24,015,174	\$ 21,420,429	\$ 17,598,726	\$ 16,595,334
Covered payroll	\$ 7,825,417	\$ 8,585,302	\$ 7,584,412	\$ 7,564,276
Proportionate Share of the net pension liability as a percentage of covered payroll	306.89%	249.50%	232.04%	219.39%
Plan fiduciary net position as a percentage of total pension liability	73.31%	74.06%	78.40%	79.82%

***Notes to Schedule***

Change in Assumptions: In the 2016 valuation, the accounting discount rate was reduced from 7.65 percent to 7.15 percent.

\*Fiscal year 2015 was the 1<sup>st</sup> year of implementation, therefore only four years are shown.

**CITY OF BRAWLEY  
REQUIRED SUPPLEMENTAL INFORMATION  
JUNE 30, 2018**

**Cost Sharing Defined Benefit Pension Plan**

Schedule of Contributions – Last 10 Years\*

	June 30, 2018	June 30, 2017	June 30, 2016	June 30, 2015
Contractual required contribution (actuarially determined)	\$ 925,723	\$ 2,313,745	\$ 1,806,003	\$ 1,783,377
Contributions in relation to the actuarially determined contributions	(17,806,372)	(2,313,745)	(1,806,003)	(1,783,377)
Contribution deficiency (excess)	<u>\$ (16,880,649)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	\$ 8,372,326	\$ 7,825,417	\$ 8,585,302	\$ 7,584,412
Contributions as a percentage of covered payroll	11.06%	29.57%	21.04%	23.51%

***Notes to Schedule***

Valuation Date: June 30, 2016

Methods and assumptions used to determine contribution rates:

Actuarial Cost Method	Entry-Age Normal Cost Method
Amortization Method	Level Percent of Payroll
Asset Valuation Method	Market Value
Inflation	2.75%
Salary Increases	3.30% to 14.20% depending on age, service, and type of employment
Investment Rate of Return	7.50%, net of pension plan investment and administrative Expenses; includes Inflation
Mortality Rate Table	Derived using CalPERS' Membership Data for all Funds

\*Fiscal year 2015 was the 1<sup>st</sup> year of implementation, therefore only four years are shown.

**CITY OF BRAWLEY  
REQUIRED SUPPLEMENTAL INFORMATION  
JUNE 30, 2018**

**Schedule of Changes in Total OPEB Liability and Related Ratios - Last 10 Years\***

<b>Total OPEB Liability</b>	<b>Fiscal Year Ending 6/30/2018</b>
Service cost	\$ 299,551
Interest	130,903
Changes of assumptions	(415,296)
Benefit payments	(89,254)
<b>Net change in total OPEB liability</b>	<b>(74,096)</b>
<b>Total OPEB Liability - beginning of year</b>	<b>4,228,062</b>
<b>Total OPEB Liability - end of year</b>	<b>\$ 4,153,966</b>
<b>Covered payroll</b>	<b>\$ 8,037,184</b>
<b>Total OPEB Liability as a % of eligible payroll</b>	<b>51.7%</b>

*Notes to Schedule*

Funding Policy: The City funds the benefits on a pay-as-you-go basis. No assets are accumulated in a trust.

\*Fiscal year 2018 was the 1<sup>st</sup> year of implementation, therefore only one year is shown.

**CITY OF BRAWLEY  
REQUIRED SUPPLEMENTAL INFORMATION  
JUNE 30, 2018**

**Schedule of OPEB Employer Contributions - Last 10 Years\***

	<b>Fiscal Year Ending <u>6/30/2018</u></b>
Actuarially determined contribution (ADC) <sup>1</sup>	N/A
Contributions in relation to the ADC	N/A
Contribution deficiency (excess)	N/A
OPEB-eligible payroll for reporting period (fiscal year)	8,037,184
Contributions as a percent of payroll	N/A

<sup>1</sup> Per GASB 75 paragraph 57c., these disclosures are only required if the employer calculates an Actuarially Determined Contribution (ADC). The City does not currently calculate an ADC.

\*Fiscal year 2018 was the 1<sup>st</sup> year of implementation, therefore only one year is shown.

**NOTE 1 - BUDGETS AND BUDGETARY DATA**

A key element of the City's financial management process is the preparation of the annual budget. Each year the City Manager presents to City Council a proposed budget, which includes all current balances and expected revenues and other financing sources of the City, and describes by department how those resources will be utilized. Under terms of various grant and financing agreements, the budget is to be adopted by the end of June, prior to the beginning of each fiscal year. The budget is adopted by motion of the City Council, and if amended, generally is done by resolution.

Budgets for the General and Special Revenue Funds are adopted on a basis substantially consistent with the accounting principles generally accepted in the United States of America (US GAAP). Accordingly, actual revenues and expenditures can be compared with the related budgeted amounts without any significant reconciling items.

All appropriations lapse at then end of the fiscal year to the extent that they have not been expended.

There was no legally adopted budget for the major fund – SB 325 Special Revenue Fund.

General Budget Policies

The City Council approves each year's budget submitted by the City Manager prior to the beginning of the new fiscal year. The Council conducts public meetings prior to its adoption. The budget is prepared by fund, function and activity and includes information on the past year, current year estimates and requested appropriations for the next fiscal year. Supplemental appropriations, when required during the period are also approved by the Council. Intradepartmental budget changes are approved by the City Manager. Expenditures may not exceed appropriations at the departmental level. At fiscal year-end, all operating budget appropriations lapse. During the year, several supplementary appropriations were necessary.

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**OTHER SUPPLEMENTARY INFORMATION**

### SPECIAL REVENUE FUNDS

Special Revenue Funds are used to account for specific revenues that are legally restricted for particular purposes.

**Gas Tax Fund** – To account for City’s share of state gas tax revenue restricted for street improvements and maintenance.

**Measure D Fund** – To account for revenue received from the Local Transportation Authority for the City’s portion of the ½% local sales tax revenue for a 20 year street rehabilitation program. Uses are restricted to those purposes necessary and convenient for the maintenance, operation, and construction of local streets and roads.

**Pedestrian & Bicycle Facilities Fund** – To account for revenue received from the State under Article 3 of the Transportation Development Act (Section 99234 of the Public Utilities Code). Uses are restricted to facilities for exclusive use by pedestrians and bicycles.

**Downtown Parking Fund** – To account for fees collected from merchants in the downtown business district to provide parking facilities in the downtown area.

**Law Enforcement Fund** – To account for revenues received by the City as a result of its participation in a task force with other law enforcement agencies in the area, and to account for revenues of various federal and state grants for law enforcement.

**Successor Agency Housing Fund** – Successor agency to the CRA Housing Fund.

**Assessment Districts Fund** – To account for the collection of assessments from property owners and the associated expenditures for the maintenance of landscaped areas within the district, and to account for revenues and expenditures of Community Facilities Districts (CFD).

### CAPITAL PROJECTS FUNDS

Capital Projects funds account for financial resources to be used for the acquisition or construction of major capital facilities.

**Streets Projects Fund** – This fund accounts for resources set aside for major improvements to local streets and roads.

**Development Impact Fund** – To account for fees paid by developers to offset the cost of providing public facilities for police, fire, parks, recreation, library, and other public facilities and for street construction.

**CITY OF BRAWLEY**  
**COMBINING BALANCE SHEET**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**June 30, 2018**

	Special Revenue Funds			
	Gas Tax	Measure D	Pedestrian & Bicycle Facilities	Downtown Parking
<b>ASSETS</b>				
Cash and investments	\$ 1,049,458	\$ 3,454,603	\$ 296,503	\$ 2,040
Restricted cash and investments with fiscal agents				
Interest receivable				
Due from other governments	39,173			
Total assets	<u>\$ 1,088,631</u>	<u>\$ 3,454,603</u>	<u>\$ 296,503</u>	<u>\$ 2,040</u>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Accounts payable	\$ 41,980	\$ 35,938	\$ 540	\$ -
Unearned revenue	293,030			
Due to other funds				
Total liabilities	<u>335,010</u>	<u>35,938</u>	<u>540</u>	
Fund balances:				
Restricted for:				
Streets and roads	753,621	3,418,665	295,963	
Public safety				2,040
Community development				
CFD improvements and maintenance				
Unassigned				
Total fund balances (deficits)	<u>753,621</u>	<u>3,418,665</u>	<u>295,963</u>	<u>2,040</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 1,088,631</u>	<u>\$ 3,454,603</u>	<u>\$ 296,503</u>	<u>\$ 2,040</u>

Special Revenue Funds			Capital Projects Funds		Total Nonmajor Governmental Funds
Law Enforcement	Successor Agency Housing	Assessment Districts	Streets	Development Impact	
\$ 220,129	\$ -	\$ 610,030	\$ 1,757,373	\$ 3,996,321	\$ 11,386,457
		96,145			96,145
				3,349	3,349
182,218		84,834			306,225
<u>\$ 402,347</u>	<u>\$ -</u>	<u>\$ 791,009</u>	<u>\$ 1,757,373</u>	<u>\$ 3,999,670</u>	<u>\$ 11,792,176</u>
\$ 444	\$ -	\$ 2,609	\$ -	\$ 5,138	\$ 86,649
12,644					305,674
	341				341
13,088	341	2,609		5,138	392,664
			1,757,373		6,225,622
389,259					391,299
				3,994,532	3,994,532
		788,400			788,400
	(341)				(341)
389,259	(341)	788,400	1,757,373	3,994,532	11,399,512
<u>\$ 402,347</u>	<u>\$ -</u>	<u>\$ 791,009</u>	<u>\$ 1,757,373</u>	<u>\$ 3,999,670</u>	<u>\$ 11,792,176</u>

**CITY OF BRAWLEY**

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

NONMAJOR GOVERNMENTAL FUNDS

For the Fiscal Year Ended June 30, 2018

	Special Revenue Funds			
	Gas Tax	Measure D	Pedestrian & Bicycle Facilities	Downtown Parking
<b>REVENUES</b>				
Property tax	\$ -	\$ -	\$ -	\$ -
Charges for services				740
Use of money and property	2,357		971	1
Intergovernmental	691,513	1,114,155		
Miscellaneous				
Total revenues	693,870	1,114,155	971	741
<b>EXPENDITURES</b>				
Current:				
Public safety				
Community development				
Transportation	672,258	691,894	39,024	
Capital outlay				
Total expenditures	672,258	691,894	39,024	
Excess of revenues over (under) expenditures	21,612	422,261	(38,053)	741
Net change in fund balances	21,612	422,261	(38,053)	741
Fund Balances (Deficit) - beginning of fiscal year, restated	732,009	2,996,404	334,016	1,299
Fund Balances (Deficit) - end of fiscal year	\$ 753,621	\$ 3,418,665	\$ 295,963	\$ 2,040

Special Revenue Funds			Capital Projects Funds		Total Nonmajor Governmental Funds
Law Enforcement	Successor Agency Housing	Assessment Districts	Streets	Development Impact	
\$ -	\$ -	\$ 156,131	\$ -	\$ -	\$ 156,131
		326		301,162	301,902
354,876		107,238	1,695,907		3,963,689
			70,534		70,534
354,876		263,695	1,766,441	301,162	4,495,911
161,240					161,240
		32,207	62,846	27,336	122,389
			1,252,290		2,655,466
			43,731		43,731
161,240		32,207	1,358,867	27,336	2,982,826
193,636		231,488	407,574	273,826	1,513,085
193,636		231,488	407,574	273,826	1,513,085
195,623	(341)	556,912	1,349,799	3,720,706	9,886,427
<u>\$ 389,259</u>	<u>\$ (341)</u>	<u>\$ 788,400</u>	<u>\$ 1,757,373</u>	<u>\$ 3,994,532</u>	<u>\$ 11,399,512</u>

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**INTERNAL SERVICE FUNDS**

Internal service funds are used to account for the financing of goods and services provided by one department or agency to other departments or agencies of the government and to other government unites, on a cost reimbursement basis.

**Maintenance Fund** – To account for the costs of maintenance of the City’s fleet of vehicles and certain public facilities.

**Risk Management Fund** – To account for the costs of providing insurance, including risks retained by the City, for general liability, property damage, unemployment benefits, workers’ compensation and employee health benefits. This fund also finances postemployment health care benefits provided to retirees and to former employees.

**CITY OF BRAWLEY**  
**INTERNAL SERVICE FUNDS**  
**COMBINING STATEMENT OF NET POSITION**  
**June 30, 2018**

	Maintenance	Risk Management	Totals
<b>ASSETS</b>			
Current Assets:			
Cash and investments	\$ 1,932,842	\$ -	\$ 1,932,842
Due from other governments		329	329
Notes receivable	122,596		122,596
Total Current Assets	<u>2,055,438</u>	<u>329</u>	<u>2,055,767</u>
Noncurrent Assets:			
Capital Assets:			
Construction in progress	54,980		54,980
Depreciable Assets	2,964,374		2,964,374
Total Capital Assets	3,019,354		3,019,354
Less Accumulated Depreciation	<u>(1,672,384)</u>		<u>(1,672,384)</u>
Net Capital Assets	<u>1,346,970</u>		<u>1,346,970</u>
Total Noncurrent Assets	<u>1,346,970</u>		<u>1,346,970</u>
Total Assets	<u>3,402,408</u>	<u>329</u>	<u>3,402,737</u>
<b>LIABILITIES</b>			
Current Liabilities:			
Accounts payable	217,020	59,487	276,507
Interest payable	1,221		1,221
Due to other funds		345,930	345,930
Total Current Liabilities	<u>218,241</u>	<u>405,417</u>	<u>623,658</u>
Noncurrent Liabilities:			
Compensated absences	<u>39,155</u>		<u>39,155</u>
Total Liabilities	<u>257,396</u>	<u>405,417</u>	<u>662,813</u>
<b>NET POSITION</b>			
Net investment in capital assets	1,346,970		1,346,970
Unrestricted	1,798,042	(405,088)	1,392,954
Total Net Position	<u>\$ 3,145,012</u>	<u>\$ (405,088)</u>	<u>\$ 2,739,924</u>

**CITY OF BRAWLEY**  
**INTERNAL SERVICE FUNDS**  
**COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES**  
**IN NET POSITION**  
**For the Fiscal Year Ended June 30, 2018**

	Maintenance	Risk Management	Totals
Revenues:			
Charges for services	\$ 170,755	\$ 3,438,399	\$ 3,609,154
Expenses:			
Salary and benefits	186,641		186,641
Supplies and services	147,799	3,682,318	3,830,117
Depreciation	183,935		183,935
Total Expenses	518,375	3,682,318	4,200,693
Operating Income (Loss)	(347,620)	(243,919)	(591,539)
Non-Operating Revenue (Expenses)			
Use of money and property	255,024		255,024
Change in Net Assets	(92,596)	(243,919)	(336,515)
Net Position - Beginning of Fiscal Year, Restated	3,237,608	(161,169)	3,076,439
Net Position - End of Fiscal Year	\$ 3,145,012	\$ (405,088)	\$ 2,739,924

**CITY OF BRAWLEY**  
**INTERNAL SERVICE FUNDS**  
**COMBINING STATEMENT OF CASH FLOWS**  
**For the Fiscal Year Ended June 30, 2018**

	Maintenance	Risk Management	Totals
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>			
Cash received from users	\$ 170,755	\$ 3,438,399	\$ 3,609,154
Cash payments to suppliers and contractors	(146,523)	(3,679,036)	(3,825,559)
Cash payments for employees and benefit programs	(168,462)		(168,462)
<b>Net Cash Provided (Used) By Operating Activities</b>	<b>(144,230)</b>	<b>(240,637)</b>	<b>(384,867)</b>
<b>CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:</b>			
Loan repayment	61,509		61,509
Interfund borrowing (repayment)		240,586	240,586
Intergovernmental receipts (payments)	24,845	51	24,896
<b>Net Cash Provided (Used) By Non-Capital Financing Activities</b>	<b>86,354</b>	<b>240,637</b>	<b>326,991</b>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>			
Acquisition of capital assets	(43,842)		(43,842)
<b>Net Cash Provided (Used) By Capital and Related Financing Activities</b>	<b>(43,842)</b>		<b>(43,842)</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>			
Use of money and property	258,132		258,132
<b>Net Cash Provided In Investing Activities</b>	<b>258,132</b>		<b>258,132</b>
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	<b>156,414</b>		<b>156,414</b>
<b>CASH AND CASH EQUIVALENTS, BEGINNING OF FISCAL YEAR</b>	<b>1,776,428</b>		<b>1,776,428</b>
<b>CASH AND CASH EQUIVALENTS, END OF FISCAL YEAR</b>	<b>\$ 1,932,842</b>	<b>\$ -</b>	<b>\$ 1,932,842</b>

(Continued)

**CITY OF BRAWLEY**  
INTERNAL SERVICE FUNDS  
COMBINING STATEMENT OF CASH FLOWS  
For the Fiscal Year Ended June 30, 2018 (Continued)

	<u>Maintenance</u>	<u>Risk Management</u>	<u>Totals</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities			
Operating Income (Loss)	\$ (347,620)	\$ (243,919)	\$ (591,539)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (used) by Operating Activities:			
Depreciation	183,935		183,935
Increase (Decrease) compensated absences	18,179		18,179
(Increase) Decrease prepaid expenditures		12,672	12,672
Increase (Decrease) accounts payable and accrued liabilities	1,276	(9,390)	(8,114)
Total Adjustments	<u>203,390</u>	<u>3,282</u>	<u>206,672</u>
Net Cash Provided (Used) By Operating Activities	<u>\$ (144,230)</u>	<u>\$ (240,637)</u>	<u>\$ (384,867)</u>



October 29, 2019

To the City Council  
City of Brawley, California

We have audited the financial statements of the City of Brawley as of and for the year ended June 30, 2018, and have issued our report thereon dated October 29, 2019. Professional standards require that we advise you of the following matters relating to our audit.

**Our Responsibility in Relation to the Financial Statement Audit under Generally Accepted Auditing Standards and *Government Auditing Standards***

As communicated in our letter dated April 3, 2019, our responsibility, as described by professional standards, is to form and express an opinion about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control over financial reporting. Accordingly, as part of our audit, we considered the internal control of the City solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

We have provided our comments regarding material weaknesses and significant control deficiencies identified during our audit in our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards* dated October 29, 2019.

**Planned Scope and Timing of the Audit**

The timing of our audit procedures was delayed to allow the City to close and reconcile general ledger accounts and obtain necessary information for its pension plan and other post-employment benefit plan for inclusion in the financial statements.

## **Compliance with All Ethics Requirements Regarding Independence**

The engagement team, others in our firm, as appropriate, our firm, and other firms utilized in the engagement, if applicable, have complied with all relevant ethical requirements regarding independence.

## **Qualitative Aspects of the Entity's Significant Accounting Practices**

### *Significant Accounting Policies*

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by the City is included in Note 1 to the financial statements. The City adopted Governmental Accounting Standards Board (GASB) Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, as of July 1, 2017. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

### *Significant Accounting Estimates*

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ markedly from management's current judgments.

The most sensitive accounting estimates affecting the financial statements are fair value measurements for investments, pension amounts and other post-employment benefit amounts.

Management's estimate of the fair value of investments is based on observable market inputs and information from the City's safekeeping custodian banks. Management's estimates for pension and other post-employment benefit liabilities are based on third party actuarial valuations. We evaluated the key factors and assumptions used to develop these estimates and determined that they are reasonable in relation to the basic financial statements taken as a whole.

### *Financial Statement Disclosures*

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the City's financial statements relate to:

The disclosure of pension and OPEB plans in Notes 11 and 12 to the financial statements describe the City's pension and OPEB liabilities and related deferred outflows/inflows of resources. The valuation of the net pension liability, total OPEB liability, and related deferred outflows/inflows of resources are sensitive to the underlying actuarial assumptions used including the investment rate of return and discount rate. As disclosed in Note 11, a 1% increase or decrease in the discount rate has significant effect on the City's net pension liability. As disclosed in Note 12, a 1% increase or decrease in the discount rate or healthcare cost trend rate has a significant effect on the City's total OPEB liability.

Note 14 to the financial statements describes adjustments to beginning balances. The implementation of the OPEB accounting standards required retrospective application and the impact to beginning balances is described in Note 14. Additionally, during the year, the City analyzed its accounting for various balance sheet accounts. As a result of that process, adjustments were made to beginning balances.

### **Significant Difficulties Encountered during the Audit**

Timing of the completion of audit procedures was delayed to allow the City to close and reconcile the general ledger accounts and obtain necessary information for its pension and other post-employment benefit plan.

### **Uncorrected and Corrected Misstatements**

For purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole.

The following misstatements were brought to the attention of, and corrected by, management:

Pension expense was understated and deferred outflows related to pensions were overstated in the governmental activities reporting unit.

Beginning net position and ending balances were overstated in the Water and Wastewater Funds as the total OPEB liability was not appropriately allocated.

Interest accrued was understated in the Economic Development Fund related to the notes receivable balances.

Revenues were overstated in the General Fund related to balances that did not meet availability criteria.

The following summarizes uncorrected financial statement misstatements whose effects in the current and prior periods, as determined by management, are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

Understatement of interest receivable and interest earned for amounts earned but not received by year end.

Understatement of claims liability for a settlement which was not accrued.

Overstatement of interest expense and interest revenue in the Wastewater fund.

The effect of these uncorrected misstatements, including the effect of the reversal of any prior year uncorrected misstatements as of and for the year ended June 30, 2018, is an overstatement of the change in net position of governmental activities of approximately \$30,000.

### **Disagreements with Management**

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to the City's financial statements or the auditor's report. No such disagreements arose during the course of the audit.

### **Representations Requested from Management**

We have requested certain written representations from management which are included in the management representation letter dated October 29, 2019.

### **Management's Consultations with Other Accountants**

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

### **Other Significant Matters, Findings, or Issues**

In the normal course of our professional association with the City, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, operating conditions affecting the entity, and operating plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as the City's auditors.

### **Noncompliance with Laws and Regulations**

We have identified the following matters involving noncompliance with laws and regulations that came to our attention during the course of the audit.

The City pools available cash to earn a greater return on investments. The pool is comprised of both restricted and unrestricted balances. Certain Funds were in a deficit cash position at year end. To eliminate the deficit position for proper financial reporting, the City recorded short term interfund borrowings between pool participants. The borrowings resulted in the Economic & Community Development Fund, Park Projects Fund, and the Airport Fund, borrowing restricted funds from the SB325 Fund.

### **Other Information in Documents Containing Audited Financial Statements**

Pursuant to professional standards, our responsibility as auditors for other information in documents containing the City's audited financial statements does not extend beyond the financial information identified in the audit report, and we are not required to perform any procedures to corroborate such other information. However, in accordance with such standards, we have read through the introductory section and considered whether such information, or the manner of its presentation was materially inconsistent with its presentation in the financial statements.

Our responsibility also includes communicating to you any information which we believe is a material misstatement of fact. Nothing came to our attention that caused us to believe that such information, or its manner of presentation, is materially inconsistent with the information, or manner of its presentation, appearing in the financial statements.

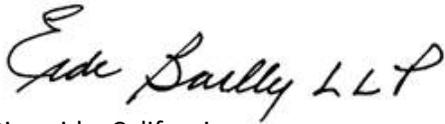
**Modification of the Auditor’s Report**

We have the following emphasis of matter modifications in our auditor’s report:

We have added an emphasis of a matter paragraph for the adoption of a new accounting standard, GASB 75.

We have added an emphasis of a matter paragraph for adjustments to beginning net position and beginning fund balance.

This report is intended solely for the information and use of the City Council and management of the City of Brawley and is not intended to be, and should not be, used by anyone other than these specified parties.

Handwritten signature of Eide Bailly LLP in cursive script.

Riverside, California

RESOLUTION NO. 2019-

**RESOLUTION OF THE CITY COUNCIL OF THE CITY OF BRAWLEY,  
CALIFORNIA IN SUPPORT OF THE DECLARATION OF LOCAL EMERGENCY  
AT THE SALTON SEA BY THE COUNTY OF IMPERIAL**

**WHEREAS**, on October 22, 2019, the County of Imperial, a political subdivision of the State of California adopted a Proclamation of Local Emergency for Air Pollution at the Salton Sea; and

**WHEREAS**, it is the responsibility of the County of Imperial to proclaim the existence or threatened existence of a local emergency when the County is affected or likely to be affected by a public calamity; and

**WHEREAS**, the County of Imperial found that conditions of extreme peril to the safety of persons and property have arisen within Imperial County, caused by the receding shoreline of the Salton Sea which exposes harmful dust and air pollution into the air, including PM10 and PM2.5, which pose a real threat to surrounding areas of the Salton Sea; and

**WHEREAS**, these conditions are beyond the control of the services, personnel, equipment, and facilities of the County of Imperial; and

**WHEREAS**, the Salton Sea is plagued by several persistent problems that threaten public health residing near or downwind from the Sea; and

**WHEREAS**, the inflow of water to the Salton Sea has decreased and pursuant to the Quantification Settlement Agreement, mitigation water inflows ended on December 31, 2017, and without restoration or stabilization measures, the Salton Sea is rapidly declining, causing the increasingly exposed lake bed to blow contaminated dust into the surrounding community; and

**WHEREAS**, although the state has developed the 10-year Salton Sea Management Program and identified a phased series of projects, project delivery is delayed, there is immense concern for the state's lack of progress and the federal government's lack of interest in helping to resolve or mitigate the substantial risk of irreversible damage that threatens public health and wildlife.

**NOW, THEREFORE BE IT RESOLVED**, that the City of Brawley hereby adopts this Resolution to support the Declaration of Local Emergency at the Salton Sea by the County of Imperial; and

**IT IS FURTHER RESOLVED AND ORDERED** that a copy of this support resolution be forwarded to the Governor of California with the request that he satisfy the County of Imperial's request to proclaim that a State of Emergency exists.

**PASSED, APPROVED AND ADOPTED** at a special meeting of the Brawley City Council held October 31, 2019.

**STATE OF CALIFORNIA  
COUNTY OF IMPERIAL  
CITY OF BRAWLEY**

**I, ALMA BENAVIDES**, City Clerk of the City of Brawley, California, **DO HEREBY CERTIFY** that the foregoing Resolution No. 2019- was passed and adopted by the City Council of the City of Brawley, California, at a special meeting held on the 31st of October 2019, and that it was so adopted by the following roll call vote:

**AYES:**  
**NAYES:**  
**ABSTAIN:**  
**ABSENT:**

**DATED:** October 31, 2019

Alma Benavides, City Clerk

**COUNCIL AGENDA REPORT**  
City of Brawley

Meeting Date: October 31, 2019  
City Manager: 

**PREPARED BY:** Tyler Salcido, Finance Director

**PRESENTED BY:** Tyler Salcido, Finance Director

**SUBJECT:** Enterprise Fleet Management Leasing and Maintenance Services

**CITY MANAGER RECOMMENDATION:** Adopt resolution of the City of Brawley approving a Vehicle Lease Agreement with Enterprise Fleet Management and authorizing the City Manager to execute all related documents on behalf of the City.

**DISCUSSION:** The City currently operates a vehicle fleet of 73 vehicles and 37 off-highway equipment assets, which are used daily to provide services delivered by the Police, Fire, Public Works, Development Services, and Parks & Recreation departments. Sixty percent (60%) of the non-public safety vehicle fleet is older than ten (10) years and most of the vehicles are approaching, or are well beyond, the end of their useful lives. These vehicles lack modern safety devices, have reduced fuel efficiency and cost more to maintain and operate. As a result, there are many vehicles that need to be replaced to assure the City's fleet remains safe and efficient, while mitigating increasing repair and maintenance costs.

The Fleet Maintenance Division has historically operated at a loss, with charges for services insufficient to cover the annual expenses. Operating losses from FY 2015-2016 through FY 2018-2019 have averaged \$187,434 annually. Average annual expenses for the same time period were \$341,024, including personnel costs of \$201,576.

In June of 2019, the Fleet Maintenance Supervisor retired. Since that time, the Streets and Utilities Maintenance Supervisor has assumed the fleet oversight responsibilities of a single Equipment Mechanic while the Supervisor position remains unfilled.

The City aims to maintain a safe, reliable fleet while at the same time practice fiscal prudence with vehicle replacement. For several months, City staff have been working with Enterprise Fleet Management (EFM) to determine the feasibility of the City entering into a vehicle leasing program. EFM provides fleet services to well over 100 governmental organizations in California and has provided a qualified bid through Sourcewell, formerly the National Joint Powers Alliance, a cooperative purchasing program, of which the City is a member.

EFM offers public agencies the opportunity to lease and manage fleet vehicles and take advantage of the processes and systems that Enterprise has put in place to efficiently manage their own 2 million rental vehicle fleet in the most cost effective way possible. Advantages of using a vehicle leasing program include the following:

1. Maximizes cash flow opportunities by creating an ongoing level annual payment for fleet vehicles versus having to fund the entire cost of a vehicle up front, which can free up funding for other priority purchases and projects.
2. Increases employee safety by enabling the City to replace outdated vehicles sooner rather than later, which is consistent with vehicle replacement best practices.
3. Reduces vehicle-related costs by gradually replacing existing vehicles with more modern, fuel-efficient fleet vehicles more quickly and thereby reducing maintenance costs.

Lease cycles for most vehicles are typically 60 months. Utilizing this bid to establish a vehicle lease program with EFM will provide a consistent preventative maintenance cycle and reduce repair expenses and potential downtime. The proposed lease for these vehicles will be an "Open Ended (Equity)" Lease which means at the end of the lease cycle, the City will have the option to continue using the vehicle in the fleet or can exchange the equity in the vehicle for a new replacement vehicle in a renewed lease (likely at a lower cost due to equity transfer). EFM will also provide a full maintenance program for all leased vehicles for a low, fixed monthly fee, which also includes 24-hour roadside assistance. The full maintenance management program for new vehicles will cost on average thirty-five dollars (\$35) per month, per leased vehicle.

There is also an added benefit for vehicles that are not leased from EFM and covered under a Maintenance Management Program. EFM has existing relationships with a nationwide network of preventative maintenance and repair facilities, including shops in Brawley. These shops have access to proprietary software provided by Enterprise that will transfer maintenance invoices and repair estimates into the Enterprise Fleet Management Software the City will use to manage the fleet. Staff will also have access to an Enterprise call center that is staffed with ASC certified mechanics that will review repair estimates to ensure the prices quoted for parts and labor match with nationwide standards for repair costs. Additionally, the Enterprise Fleet Management Software used to manage the fleet will allow staff to view individual vehicle lifecycle costs and maintenance records in one location and view critical data in customizable dashboards. The software has a companion application that staff can use to check out pool vehicles, record mileage, request location of local shops, schedule repairs, and get roadside assistance. The City is able to add vehicles and equipment not leased from EFM to the software package for six dollars (\$6) per month, per vehicle or piece of equipment. The non-vehicle assets will be tracked with all maintenance recorded but EFM does not have the expertise to provide recommendations on them.

Currently, in the draft FY 2019-2020 Capital Budget, there are seven (7) non-public safety vehicle purchases purposed for a total of \$210,000, and two (2) Police vehicles for a total of \$93,700. The actual cost per vehicle will not be known until the specifications for each vehicle are created and pricing is applied. By utilizing the EFM leasing program, the City could leverage its cash flow with annual lease payments estimated to be \$6,000 to \$7,000 per non-public safety vehicle (\$42,000-\$49,000 aggregate per year) and \$9,800 to \$11,400 per police vehicle (\$19,600-\$22,800 aggregate per year).

Another important service that EFM has the ability to provide is disposing of surplus vehicles that are no longer needed by the City. The City would consign the vehicles to EFM and then the vehicles would be sold at auction. The resulting proceeds would be paid to the City, minus any fees to EFM.

EFM will need a contact person to work with at the City so repairs are timely and managed. The City proposes a Management Analyst (see attached job description) to track all vehicles, heavy equipment, fire engines, and lawn mowers, monitor fuel usage, and to be the City's liaison to Enterprise. This position will also assist departments in purchases/leases of vehicles and will be the hub for all City equipment. The Management Analyst will also assist in maintaining other City contracts and grants. Outsourcing the maintenance of vehicles will result in a reduction in force of one Fleet Maintenance Supervisor and one mechanic.

**FISCAL IMPACT:** Annual savings of \$201,576 in Vehicle Maintenance Shop personnel costs.

Additional personnel costs for Management Analyst at the fully burdened cost of \$86,257, supported by various funds based on time devoted to each fund and repair expense allocation.

Annual vehicle leasing expense of \$48,000 to \$56,000 to replace planned capital purchases of \$303,700.

Asset maintenance tracking software expense of \$7,416 per year.

Savings in fuel and maintenance costs are anticipated. Due to limited capabilities of the tracking system currently in place, the amount of savings is to be evaluated annually.

**ATTACHMENTS:** Resolution 2019-  
New Job Description for Management Analyst

RESOLUTION NO. 2019 -

**RESOLUTION OF THE CITY COUNCIL OF THE CITY OF BRAWLEY, CALIFORNIA  
APPROVING A VEHICLE LEASE AND MAINTENANCE AGREEMENT WITH  
ENTERPRISE FLEET MANAGEMENT.**

**WHEREAS,** the City of Brawley (City) aims to maintain a safe, reliable fleet while at the same time practice fiscal prudence with vehicle replacement; and

**WHEREAS,** the City has developed a plan to modernize and maintain the vehicle fleet through a lease arrangement; and

**WHEREAS,** Enterprise Fleet Management (EFM) offers public agencies the opportunity to lease and manage fleet vehicles using the processes and systems that EFM uses to efficiently manage its own 2 million rental vehicle fleet in a cost effective manner; and

**WHEREAS,** staff conducted an analysis of the purchasing options available to the City and determined significant benefits and fleet flexibility are achieved from a lease and maintenance agreement with EFM; and

**WHEREAS,** EFM has been awarded Contract 060618-EFM as a result of a nationally publicized Request for Proposals by Sourcewell, a cooperative purchasing organization of which the City of Brawley is a member.

**NOW, THEREFORE BE IT RESOLVED** by the City Council of the City of Brawley that the City Manager is hereby authorized to execute the Agreement and all related documents on behalf of the City.

**PASSED, APPROVED AND ADOPTED** at a special meeting of the Brawley City Council held October 31, 2019.

**CITY OF BRAWLEY, CALIFORNIA**

\_\_\_\_\_  
*Donald L. Wharton, Mayor*

**ATTEST:**

\_\_\_\_\_  
*Alma Benavides, City Clerk*

**STATE OF CALIFORNIA  
COUNTY OF IMPERIAL  
CITY OF BRAWLEY**

**I, ALMA BENAVIDES**, City Clerk of the City of Brawley, California, **DO HEREBY CERTIFY** that the foregoing Resolution No. 2019- was passed and adopted by the City Council of the City of Brawley, California, at a special meeting held on the 31st of October 2019, and that it was so adopted by the following roll call vote:

**AYES:**

**NAYES:**

**ABSTAIN:**

**ABSENT:**

**DATED:** October 31, 2019

Alma Benavides, City Clerk



## CITY OF BRAWLEY

### **CLASS TITLE: Management Analyst - DRAFT**

**BASIC FUNCTION:** Under general supervision provides a wide variety of analytical assistance with special projects and studies; performs responsible administrative and budget research and analyses for all City Departments. Assists in the administration and management of contracts, grants, vehicles and other areas as assigned.

### **REPRESENTATIVE DUTIES**

#### ESSENTIAL DUTIES:

**Essential Job Functions:** Essential functions, as defined under the Americans with Disabilities Act, may include any of the following tasks, knowledge, skills and other characteristics. The list that follows is not intended as a comprehensive list; it is intended to provide a representative summary of the major duties and responsibilities. Incumbent(s) may not be required to perform all duties listed, and may be required to perform additional, position-specific tasks.

Conducts research and analytical studies on a variety of city-wide special projects, programs and issues; coordinates and expedites reports and program information from departmental input; and assist in the development procedures and forms.

Analyze data gathered and develop solutions or alternative methods of proceeding.

Analyzes data and develops written summaries, reports and research findings.

Performs statistical research, analyses, and reports regarding city-wide functions and program areas.

Oversight on all City contracts ensuring compliance including franchise agreements, contracts for outsourced functions such as street sweeping, trash collections and recycling, and lease agreements.

Maintains a data base of all City owned vehicles and field equipment; works with outside vendor for repairs and purchases.

Assists departments with vehicle repair and purchases; coordinates repairs on damaged equipment with departments and risk management.

Monitor and ensure timely compliance with regulatory matters and reporting requirements.

Prepares reports detailing status of all grant applications and prepares statements regarding the financial impact that the grant funding will have on the City's general fund and enterprise funds.

#### OTHER DUTIES:

Performs related duties as assigned.

## **KNOWLEDGE AND ABILITIES**

### **KNOWLEDGE OF:**

- Concepts, theories, principles, methods and practices of organizational and municipal government administration;
- Research and statistical methods;
- Cost accounting procedures, practices, methodology and their relationship to budgeting;
- Report preparation and presentation methods;
- Principles and practices of grant administration;
- Principles of accounting and procurement;
- Basic fiscal functions and operations of a municipality;
- Business correspondence, letter writing and format including proper English grammar, spelling and punctuation;
- Interpersonal skills using tact and diplomacy.
- Computer applications including database and spreadsheet programs and the skills in the operation of a personal computer and related software to perform word processing, spreadsheet operations, data base operations and other related areas.

### **ABILITY TO:**

Obtain, analyze and process financial data pertinent to a variety of topics; prepare, submit and present complex written reports; coordinate and plan multiple projects; prepare and present clear, concise and accurate reports orally and in writing. Must have the ability to effectively organize and prioritize own work, coordinate projects, set priorities, meet deadlines and follow-up on assignments. Maintain a cooperative working relationship with supervisors, peers and subordinates. Be able to effectively communicate with the public including stakeholders and vendors.

**EDUCATION AND EXPERIENCE:** Completion of a Bachelor's Degree in Accounting, Finance, Business or Public Administration or a closely related field from an accredited college. Three to five years professional work experience in finance or accounting. Possession of a valid California Class C driver's license with an acceptable driving record.

## **WORKING CONDITIONS**

**ENVIRONMENT:** This work is primarily indoors in an office environment. May be required to travel to and from meetings, on-site visits to various locations and interact with a variety of people. May be required to publicly speak.

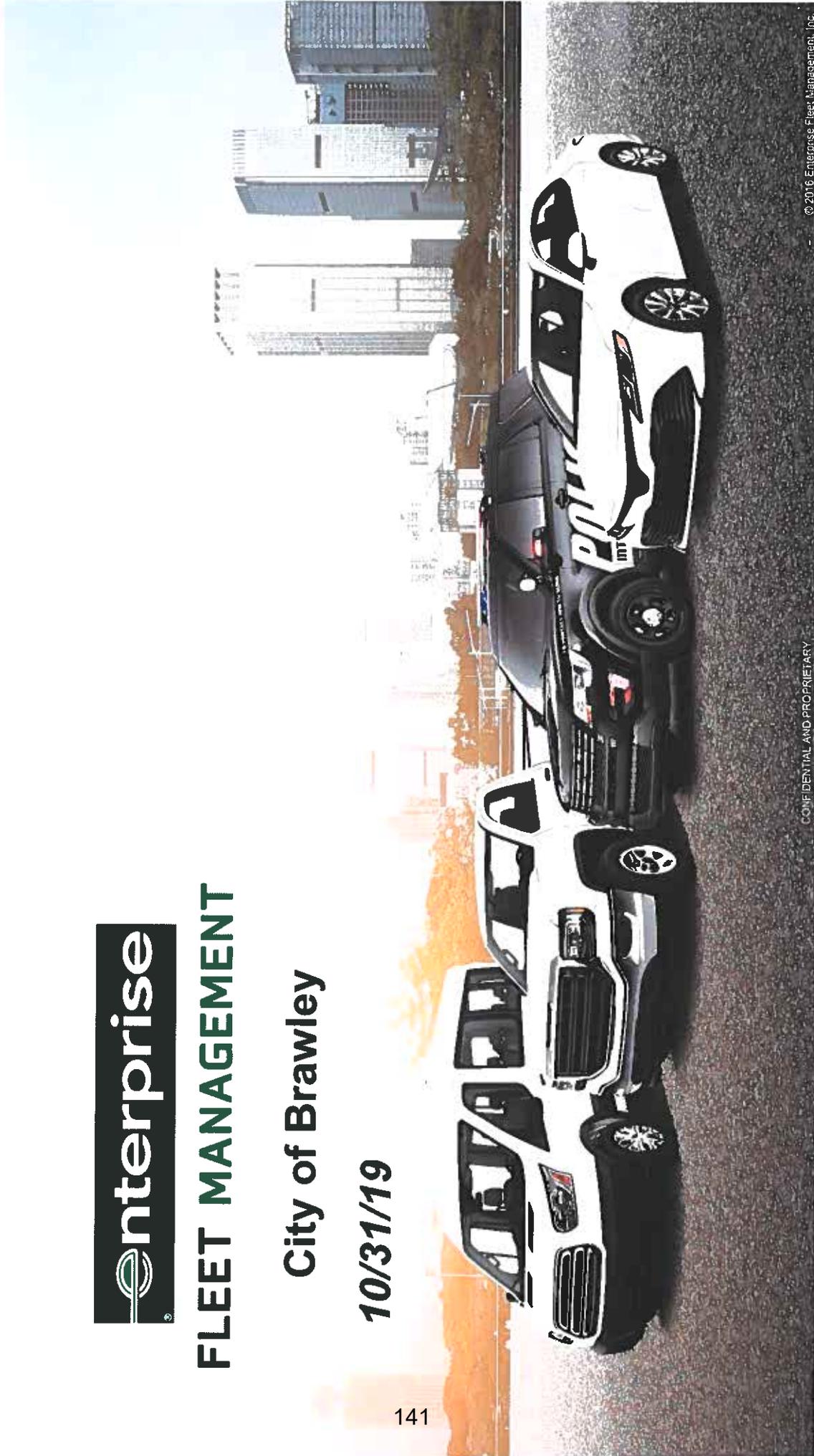
**PHYSICAL DEMANDS:** Required to sit, stand, walk for extended periods of time. Must be able to use hands to finger, handle, grip, grasp or feel objects. Required to hear and speak to exchange information in person or on the telephone. Required to communicate verbally and in writing. Maybe be required to bend, stoop, kneel, crawl and crouch. May occasionally lift and/or move up to 25 pounds.



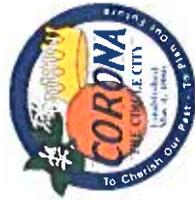
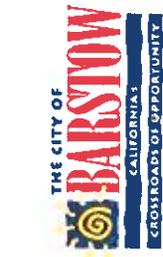
# FLEET MANAGEMENT

City of Brawley

10/31/19



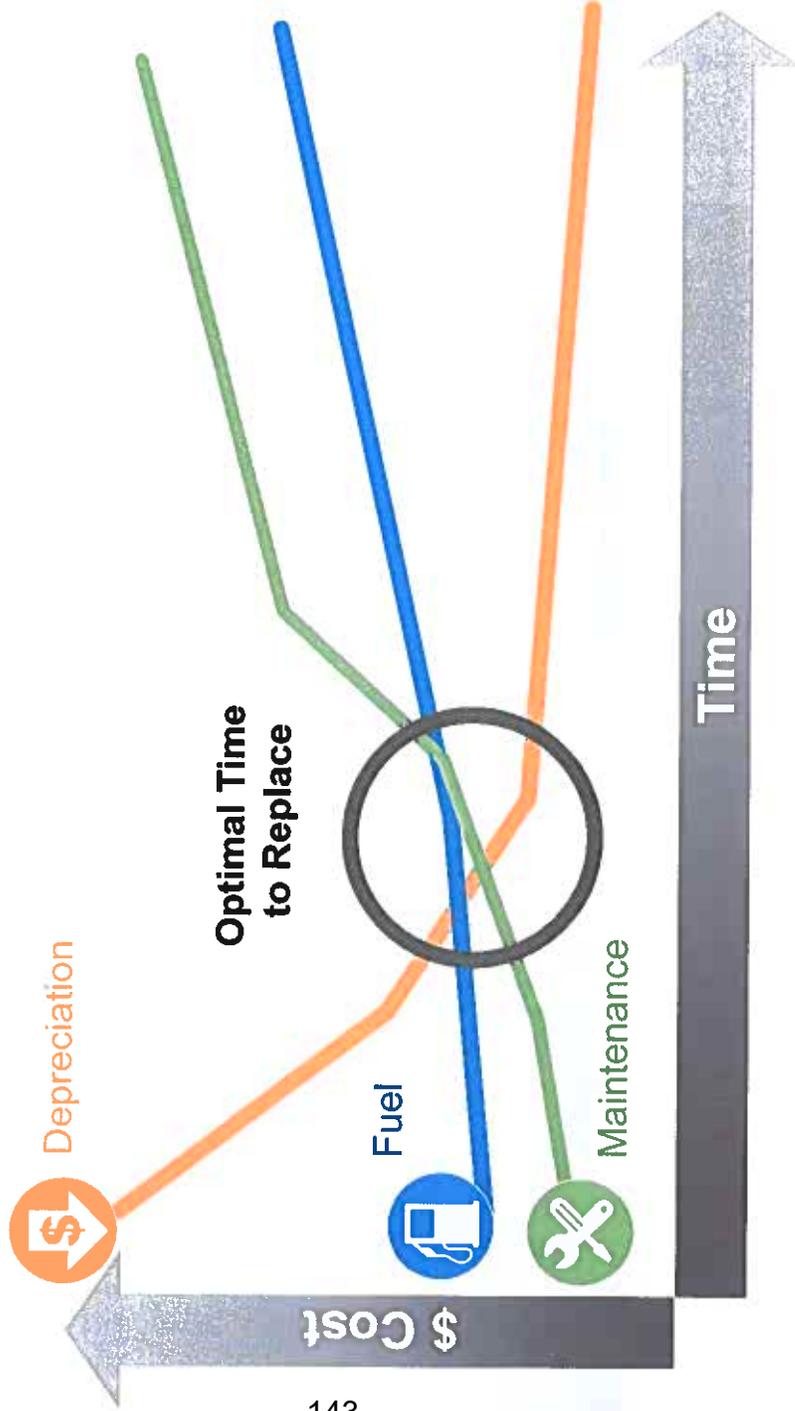
# REFERENCES



“ The Enterprise Fleet Management lease program has not only alleviated some of the maintenance burden placed on our lean fleet maintenance staff and budget, it has also provided a level of flexibility that allows my team to promptly address the City’s dynamic fleet needs without sacrificing service.”

– Lisa Fowler, Finance Director

# EFFECTIVE VEHICLE LIFECYCLE



## Key Observations

- Maintenance costs in your current replacement window can be double the costs of vehicles in the optimal range
- Fuel costs are 25% - 30% higher or more depending on vehicle type
- Resale values are 70% - 80% lower at your typical replacement interval vs. optimal
- Replacing vehicles at optimal time is cost neutral to current plan.

# GOVERNMENT BUYING POWER



FLEET MANAGEMENT



2018 SUPER DUTY  
F-250 XL

\$37,375  
MSRP

← FORD'S WEBSITE

## State Contract

Price **\$24,769**

### MANHEIM AUCTION RESULTS

VEHICLE	Odometer	Sale Price	Capital Outlay
2017 Ford F-250 XL Crew Cab 4x2	<b>4,146</b>	<b>\$28,300</b>	<b>-\$3,531</b>
2016 Ford F-250 XL Crew Cab 4x2	<b>10,282</b>	<b>\$25,700</b>	<b>- \$931</b>
2013 Ford F-250 XL Crew Cab 4x2	<b>57,636</b>	<b>\$18,700</b>	<b>\$6,069</b>
2008 Ford F-250 XL Crew Cab 4x2	<b>98,436</b>	<b>\$3,100</b>	<b>\$21,669</b>

# MUNICIPAL LEASE



Proactive Replacement Strategy



Appropriate Vehicle Selection

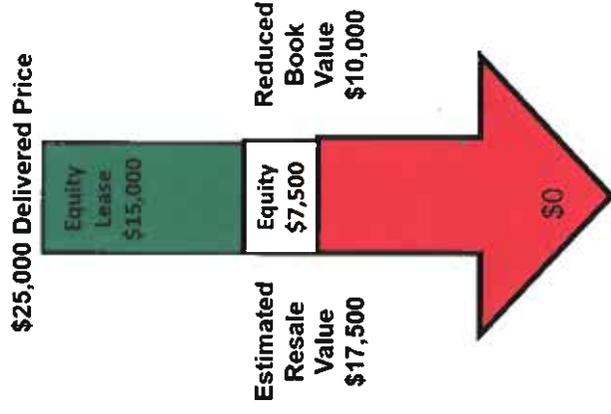


Appropriate Funding Structure



Annual Budget Planning

- ## BENEFITS
- Optimize Cash Flow
  - Replace More Vehicles with Less Upfront Capital
  - NO Mileage Restrictions
  - NO Abnormal Wear & Tear Charges
  - NO Early Termination Penalties
  - All Rights of Ownership
  - Retain Equity in vehicles
  - Flexibility of Term based on each Vehicle's Application of Use and Mileage Patterns



# OPERATING EXPENSES

## Maintenance

### Full Maintenance

- Fixed monthly rate
- Simple process for all parties
- Includes: 24/7 Roadside, all major and minor repairs

### Maintenance Management

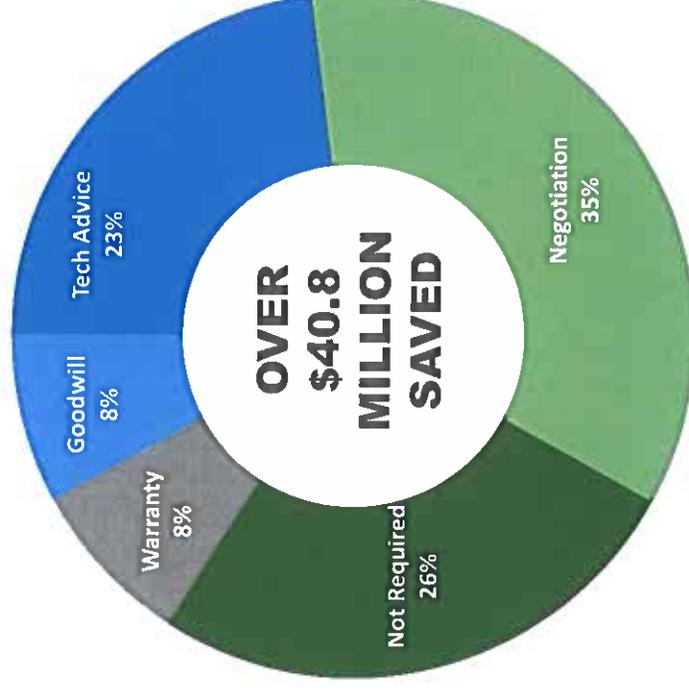
- “Bridge” program for currently owned fleet vehicles
- Seamless experience for field drivers

### Enterprise National Service Department

- 200 Employees with over 1,100+ total ASE certifications
- 400,000+ vehicles under management on this program
- \$40.8 million in customer savings in 2018
- \$3.5 million in post warranty/goodwill refunded to our customers in 2018



FLEET MANAGEMENT



# SAFETY



FLEET MANAGEMENT

## 2007

- Front/Side crash test
- Anti-lock brakes
- Airbags (1998)

## 2012

- Electronic Stability Control
- Lane Departure Warning
- Rear Video



## Future

- Forward Collision Warning
- Blind Spot Warning



5-Star Safety Ratings  
*More Stars. Safer Cars.*



**IHS**  
Insurance Institute for Highway Safety



**IHS**  
Insurance Institute for Highway Safety

# RESOURCES

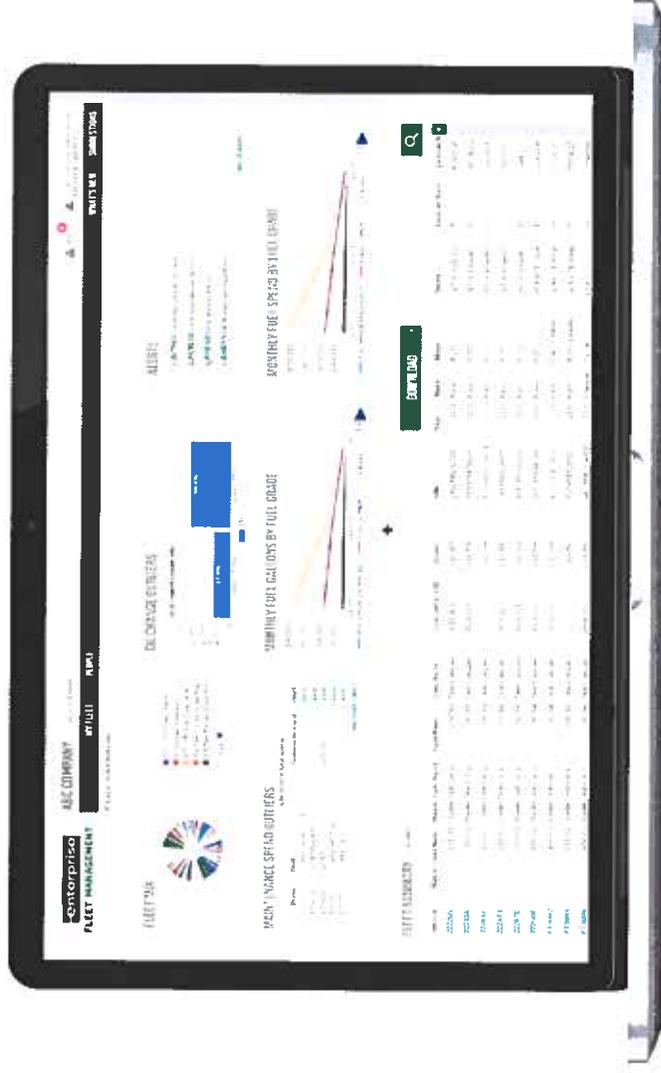
## Fleet Technology



### FLEET MANAGEMENT

#### Client Website

- Visibility and tracking of vehicle data
- Customized dashboards with easy reporting
- Real-time alerts
- Simplify accounting processes with vehicle descriptors
- Self-service features including *driver changes, vehicle descriptors, mileage information and more*
- Assign unlimited unique identifiers to each vehicle to simplify routine tasks and vehicle categorization



# RESOURCES

## Driver Resources



FLEET MANAGEMENT

### Mobile App Features

- **Fuel Locator**
- **Maintenance Locator**
- **Accident Reports**
- **Order Status**
- **Roadside Assistance**
- **Reminders**
- **Vehicle Information**
- **Contact Information**



John Smith

CURRENT DRIVER:

2013 Jeep Commander XK

VEHICLE

# Maintenance Locations-Imperial Valley



[Home](#) [Locations](#)

[Build a Better Fleet](#) [How It Works](#) [Proof & Insights](#) [Contact](#)

[Start Your FREE Fleet Analysis](#)

## 27 MAINTENANCE AND REPAIR LOCATIONS NEAR "92227"

Not what you're looking for? [Search again](#)

SHOWING: [Preferred Partner \(14\)](#) [Partner \(13\)](#)

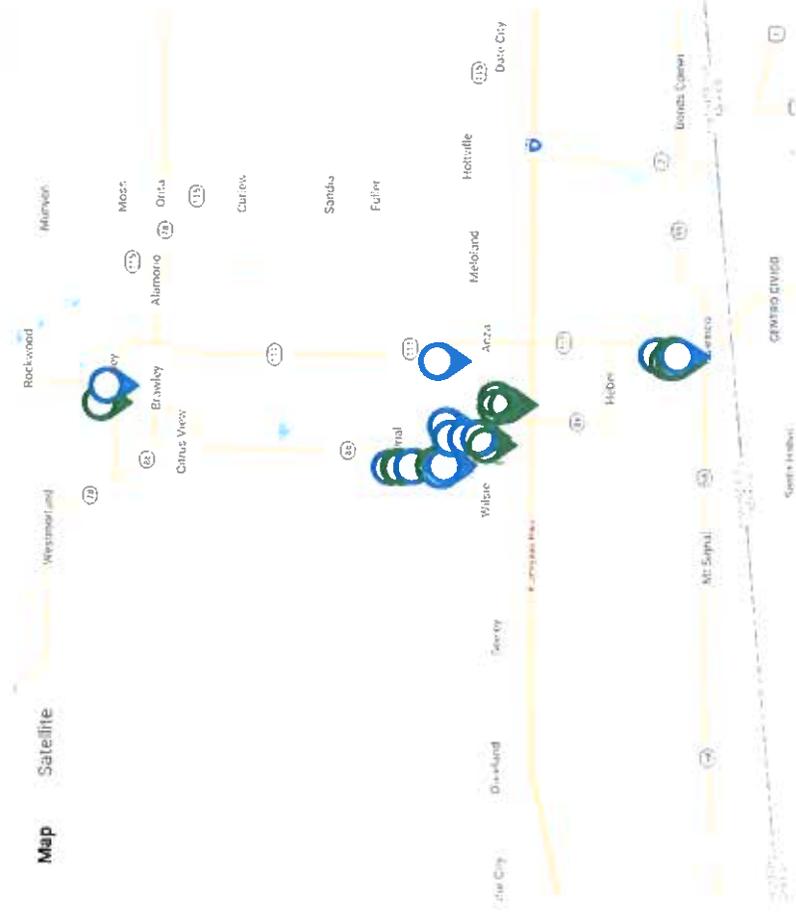
 **OK RUBBER TIRES**  
375 N 8th  
Brawley California 92227  
Telephone 760.344.4541



 **ROGERS & ROGERS CHRYSLER JEEP DODGE**  
2329 Us Highway 86  
Imperial California 92251  
Telephone 760.352.9160



 **EL CENTRO MOTORS QUICK LANE**  
1520 West Ford Drive  
El Centro, California 92243



## **New Brawley Shops in Maintenance Network**



**FLEET MANAGEMENT**

### **Maintenance Network**

- 1. Brawley QuickLane-Set up**
- 2. Daniel's Tire Service-Set up**
- 3. J&M Auto Repair- Set up**
- 4. Wright Knight- Reviewing Paperwork**
- 5. Desert RV- Set up in system- awaiting W-9**

**COUNCIL AGENDA REPORT**  
City of Brawley

Meeting Date: October 31, 2019

City Manager: 

**PREPARED BY:** Bill Smerdon, City Attorney

**PRESENTED BY:** Bill Smerdon, City Attorney

**SUBJECT:** Proposed Adoption of Uniform Construction Cost Accounting Procedures

**CITY MANAGER RECOMMENDATION:** Approve proposed resolution and ordinance.

**DISCUSSION:** The City Attorney was asked to prepare a proposed resolution and ordinance that would enable the City to opt into the Uniform Construction Cost Accounting Procedures (“the alternative procedures”) which have been established by the Uniform Cost Accounting Procedures Act, (“the Act”).

The Act is found in the Public Contracts Code, commencing with Section 22000. The Act provides alternative procedures that cities and counties may adopt for bidding out public works projects. The advantage that the Act provides is that it increases the dollar amount thresholds for projects that agencies may perform with their own forces, and it allows agencies to adopt informal bidding procedures for larger projects up to an established dollar value. Projects that exceed the threshold established for informal bidding procedures must be put out to bid using the normal bidding procedures established in the Public Contracts Code.

Currently under the Act, an agency may use its own forces to construct projects with dollar value of \$60,000.00 or less. And, an agency may use informal bidding procedures for projects with a dollar value of \$200,000.00 or less. (Under certain circumstances the threshold for informal procedures may be increased to \$212,500.00.) Under the traditional public contracting system, the dollar threshold for projects that may be performed by an agency’s own forces is \$5,000.00. There are no informal bidding procedures in the traditional public contracting system. Every five years, these thresholds are reviewed and if necessary are adjusted for inflation.

The process to adopt the alternative procedures is simple. The City Council has to pass a resolution opting into the alternative procedures and pass an ordinance adopting the alternative procedures. After the City Council passes the resolution, staff is required to notify the State Comptroller’s Office of the decision to opt in to the alternative procedures. The City may opt out of the alternative procedures at any time by adopting a resolution to that effect, repealing the ordinance establishing the informal procedures, and providing notice to the State Comptroller’s Office of the decision to opt out.

The informal bidding procedures have been established in a manual prepared by the California Uniform Construction Cost Accounting Commission, (“the Commission”). To summarize, agencies that utilize the informal procedures are required to maintain a list of registered contractors. To establish such a list, the participating agency must place a notice in specified construction trade journals advising interested

contractors that they may apply to become a registered contractor. As long as a contractor is properly licensed and provides the required information in response to that notice, the contractor shall be added to the list of registered contractors. The construction journals where notice must be given are specified in the manual. The manual only specifies journals that will accept notices from participating agencies at no cost. The City is also permitted to add any contractor that it desires to its list of registered contractors, even if that contractor does not apply in response to the published notices. Further, the City is permitted to place the notice inviting contractors to register in any other publication that it chooses. The list of registered contractors must be updated annually(at a minimum) by placing notices in the specified journals.

When the City needs to solicit bids for a project that is expected to be less than \$200,000.00, it simply sends a notice to all registered contractors that the City will be accepting bids for a certain type of project and that plans and specifications are available for inspection and copying. Alternatively, the City may place the same notice in the specified construction journals. Or, the City may send the notice to registered contractors and place the notice in the specified journals.

The City retains the right to reject all bids, etc., that it has when the traditional procedures are used.

The Act provides a mechanism for interested parties to complain to the Commission in the event an agency does not abide by the accounting procedures provided in the manual. It appears that the most likely source of a complaint would be an agency that splits up projects in order to keep them under the \$60,000.00 threshold for using its own forces, or improperly categorizing a public works project as maintenance to avoid bidding requirements altogether. In the event of a complaint, the Commission will investigate. If the Commission finds that any agency has violated the accounting procedure three times in a ten year period, it will require that the agency use the traditional bidding procedures thereafter and will not allow that agency to opt back into the alternative procedures for a period of five years thereafter.

**FISCAL IMPACT:** It is expected that the City will experience a costs savings on future public works projects because of the reduction of paper work associated with using the alternative bidding procedures for smaller projects.

**ATTACHMENTS:** Proposed resolution and ordinance.

**RESOLUTION NO. 2019-**

**RESOLUTION OF THE CITY COUNCIL OF THE CITY OF BRAWLEY, CALIFORNIA  
IN THE MATTER OF UNIFORM PUBLIC CONSTRUCTION COST ACCOUNTING  
PROCEDURES.**

**WHEREAS**, prior to the passage of Assembly Bill No. 1666, Chapter 1054, Statutes of 1983, which added Chapter 2, commencing with Section 22000, to Part 3 of Division 2 of the Public Contract Code, existing law did not provide a uniform cost accounting standard for construction work performed or contracted by local public agencies; and

**WHEREAS**, Public Contract Code section 22000 et seq., the Uniform Public Construction Cost Accounting Act, establishes such a uniform cost accounting standard; and

**WHEREAS**, the Commission established under the Act has developed uniform public construction cost accounting procedures for implementation by local public agencies in the performance of or in the contracting for construction of public projects.

**NOW, THEREFORE, BE IT RESOLVED** that the City Council of the City of Brawley, California, hereby elects under Public Contract Code section 22030 to become subject to the uniform public construction cost accounting procedures set forth in the Act and to the Commission's policies and procedures manual and cost accounting review procedures, as they may each from time to time be amended, and directs that the City Manager notify the State Controller forthwith of this election.

**PASSED, APPROVED AND ADOPTED** at a special meeting of the Brawley City Council held October 31, 2019.

**CITY OF BRAWLEY, CALIFORNIA**

\_\_\_\_\_  
*Donald L. Wharton, Mayor*

**ATTEST:**

\_\_\_\_\_  
*Alma Benavides, City Clerk*

**STATE OF CALIFORNIA  
COUNTY OF IMPERIAL  
CITY OF BRAWLEY**

**I, ALMA BENAVIDES**, City Clerk of the City of Brawley, California, **DO HEREBY CERTIFY** that the foregoing Resolution No. 2019- was passed and adopted by the City Council of the City of Brawley, California, at a special meeting held on the 31st of October 2019, and that it was so adopted by the following roll call vote:

**AYES:**

**NAYES:**

**ABSTAIN:**

**ABSENT:**

**DATED:** October 31, 2019

Alma Benavides, City Clerk

ORDINANCE NO. 2019-

ORDINANCE OF THE CITY COUNCIL OF THE CITY OF BRAWLEY, CALIFORNIA  
ADDING CHAPTER 21C TO THE BRAWLEY MUNICIPAL CODE FOR THE PURPOSE  
OF PROVIDING INFORMAL BIDDING PROCEDURES UNDER THE UNIFORM PUBLIC  
CONSTRUCTION COST ACCOUNTING ACT.

THE CITY COUNCIL OF THE CITY OF BRAWLEY, CALIFORNIA, DOES HEREBY ORDAIN  
AS FOLLOWS:

**SECTION 1:** Chapter 21C is hereby added to the Brawley Municipal Code  
and shall read as follows:

CHAPTER 21C - INFORMAL BIDDING PROCEDURES

Sec. 21C.1. - Adoption of informal bidding procedures.

Public projects, as defined by the Uniform Public Construction Cost  
Accounting Act (the Act") and in accordance with the limits listed in Section  
22032 of the Public Contract Code, may be let to contract by informal  
procedures as set forth in Section 22032, et seq., of the Public Contract  
Code.

Sec. 21C.2. Contractors list.

The City shall comply with the requirements of Public Contract Code  
Section 22034.

Sec. 21C.3. Notice inviting informal bids.

Where a public project is to be performed which is subject to the  
provisions of this Chapter, a notice inviting informal bids shall be  
circulated using one or both of the following alternatives:

1. Notices inviting informal bids may be mailed, faxed, or emailed  
to all contractors for the category of work to be bid, as shown  
on the list developed in accordance with  
Section 21C.5.
2. Notices inviting informal bids may be mailed to all construction  
trade journals as specified by the California Uniform  
Construction Cost Accounting Commission in accordance with  
section 22036 of the Public Contract Code. Additional contractors  
and/or construction trade journals may be notified at the  
discretion of the department soliciting bids, provided however:

(a) If the product or service is proprietary in nature such that it can  
be obtained only from a certain contractor or contractors, the notice  
inviting informal bids may be sent exclusively to such contractor or  
contractors.

Sec. 21C.4. Award of contracts.

The City Manager in consultation with the Director of Public Works is  
authorized to award informal contracts pursuant to this Chapter.

Sec. 21C.5. List of registered contractors.

Upon adoption of this ordinance and thereafter on not less than an annual basis the public works director shall establish and/or update a list of eligible contractors pursuant to the requirements established by the current State of California Cost Account Policies and Procedures Manual.

**SECTION 2:** This ordinance shall be effective thirty (30) days after its adoption and the City Clerk shall cause a certified copy of this ordinance to be published one time within fifteen (15) days after its adoption in the Imperial Valley Press, a newspaper of general circulation printed in Imperial County and circulated in the City of Brawley.

**APPROVED, PASSED AND ADOPTED** at a special meeting of the City Council held on the 31st day of October 2019.

**CITY OF BRAWLEY, CALIFORNIA**

\_\_\_\_\_  
*Donald L. Wharton, Mayor*

**ATTEST:**

\_\_\_\_\_  
*Alma Benavides, City Clerk*

STATE OF CALIFORNIA)  
COUNTY OF IMPERIAL)  
CITY OF BRAWLEY)

*1<sup>st</sup> Reading*

**I, Alma Benavides, City Clerk of the City of Brawley, California, DO HEREBY CERTIFY** that the foregoing Ordinance No. 2019- was passed and adopted by the City Council of the City of Brawley, California, at a special meeting held on the 31st day of October, 2019 and that it was so adopted by the following roll call vote:

**AYES:**  
**NAYES:**  
**ABSTAIN:**  
**ABSENT:**

**DATED:** October 31, 2019

\_\_\_\_\_  
*Alma Benavides, City Clerk*

*2<sup>nd</sup> Reading & Adoption*

**I, Alma Benavides, City Clerk of the City of Brawley, California, DO HEREBY CERTIFY** that the foregoing Ordinance No. 2019- was passed and adopted by the City Council of the City of Brawley, California, at a regular meeting held on the 19th day of November 2019 and that it was so adopted by the following roll call vote:

**AYES :**  
**NAYES :**  
**ABSTAIN :**  
**ABSENT :**

**DATED:** November 19, 2019

Alma Benavides, City Clerk



**2019 BRAWLEY CATTLE CALL  
63<sup>rd</sup> ANNUAL**

**"EXTREME SPORTS COWBOY STYLE"**

<b>CHILI COOK OFF</b> Saturday, November 2	9am to 3pm	Plaza Park
<b>CHAMBER MIXER</b> Monday, November 4	5pm to 7pm	Smith-Kandal Real Estate
<b>COWBOY POETRY</b> Tuesday, November 5	7pm	Stockmen's Club
<b>CHILDREN'S MINI RODEO</b> Wednesday, November 6	10am	Cattle Call Arena
<b>MARIACHI NIGHT</b> Wednesday, November 6	6pm to 10pm	Plaza Park
<b>BUHS COWBELL TRI TIP DINNER</b> Thursday, November 7	4:30pm to 8pm	Lions Center
<b>SACRED HEART SCHOOL CHUCK WAGON BREAKFAST</b> Saturday, November 9	5am	South Plaza Park
<b>BUHS WRESTLING BOOSTER CLUB 5K RUN</b> Saturday, November 9	6am to 8am	Main St.
<b>CATTLE CALL PARADE</b> Saturday, November 9	9am to 1pm	Main Street/Plaza Park
<b>CATTLE CALL RODEO PERFORMANCES</b> Saturday, November 9	2pm & 7pm	Cattle Call Park/Arena
Sunday, November 10	1pm	Cattle Call Park/Arena

# Notes

Regular Scheduled Holidays

Jan. 1 – New Year's Day 2020

Jan. 20 – Martin Luther King Day

Feb. 17 – Presidents' Day

May 25 – Memorial Day

July 3 – Independence Day

Sept. 7 – Labor Day

Nov. 11 – Veterans Day Holiday

Nov. 26 – Thanksgiving Day

Nov. 27 – Day after Thanksgiving

Dec. 24 - Christmas Eve Holiday

Dec. 25 – Christmas Day Holiday

Dec. 31 – New Year's Eve Holiday

Jan. 1 – New Year's Day (Jan. 1, 2021)

Pay Day

Council Meeting

Revised: 10/16/2019

### March 2020

S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

### June 2020

S	M	T	W	T	F	S
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15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

### September 2020

S	M	T	W	T	F	S
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15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

### December 2020

S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

### February 2020

S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29						

### May 2020

S	M	T	W	T	F	S
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15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

### August 2020

S	M	T	W	T	F	S
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8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29						

### November 2020

S	M	T	W	T	F	S
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15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

### January 2020

S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

### April 2020

S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

### July 2020

S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

### October 2020

S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

# City of Brawley 2020



# RECORD OF BUILDING PERMITS September 2019

Prepared by: Oscar Escalante, Interim Building Official

10/28/2019

DATE ISSUED	PERMIT NUMBER	PERMIT DESCRIPTION	ASSESSOR PARCEL NUMBER	ADDRESS	OWNER	ISSUED TO	COST OF IMPROVEMENTS
09/04/19	28371	Remodel House	047-084-002	1410 Trail Street	KPS Investments LLC	Owner	\$20,000.00
09/04/19	28372	Inspection Fee Only	047-364-006	1148 "E" Street	Victor Anguiano	Owner	N/A
09/04/19	28373	Electrical	047-342-015	515 Main Street	Break Out Fitness	Viga Contractors LLC	N/A
09/04/19	28374	New Donut Shop	048-192-003	601 South Brawley Avenue	Donut Avenue	Duggins Construction	\$650,000.00
09/09/19	28375	Mechanical	046-224-004	525 West "D" Street	Dilicia A. Mejia	Desert Air Conditioning	N/A
09/09/19	28376	New House	048-406-005	927 South 1st Street	Imperial Valley Builders	CRS General Contractor, Inc.	\$155,000.00
09/09/19	28377	New House	048-406-003	930 South 1st Street	Imperial Valley Builders	CRS General Contractor, Inc.	\$150,000.00
09/09/19	28378	New House	048-405-010	908 South 1st Street	Imperial Valley Builders	CRS General Contractor, Inc.	\$155,000.00
09/09/19	28379	New House	048-405-015	944 South 1st Street	Imperial Valley Builders	CRS General Contractor, Inc.	\$150,000.00
09/09/19	28380	New House	048-405-016	950 South 1st Street	Imperial Valley Builders	CRS General Contractor, Inc.	\$155,000.00
09/09/19	28381	New House	048-405-013	932 South 1st Street	Imperial Valley Builders	CRS General Contractor, Inc.	\$150,000.00
09/09/19	28382	New House	048-405-011	920 South 1st Street	Imperial Valley Builders	CRS General Contractor, Inc.	\$150,000.00
09/09/19	28383	New House	048-271-021	211 Bell Court	Imperial Valley Builders	CRS General Contractor, Inc.	\$165,500.00
09/09/19	28384	New House	048-406-002	945 South 1st Street	Imperial Valley Builders	CRS General Contractor, Inc.	\$155,000.00
09/09/19	28385	New House	048-405-012	926 South 1st Street	Imperial Valley Builders	CRS General Contractor, Inc.	\$165,500.00
09/09/19	28386	New House	048-405-014	938 South 1st Street	Imperial Valley Builders	CRS General Contractor, Inc.	\$160,000.00
09/09/19	28387	New House	048-405-009	904 South 1st Street	Imperial Valley Builders	CRS General Contractor, Inc.	\$160,000.00
09/09/19	28388	New House	048-406-001	951 South 1st Street	Imperial Valley Builders	CRS General Contractor, Inc.	\$160,000.00
09/09/19	28389	Reroof	046-151-015	410 West "B" Street	Juan and Silvia Renteria	Aguirre's Roofing	\$4,500.00
09/09/19	28390	Duct Replacement	047461-006	642 Socorro Juarez Street	John Diaz	Barcelo Air Conditioning	\$3,990.00
09/09/19	28391	Partial Demo Shower	046-163-025	245 West "D" Street	Cesar Arreola	Alliance Environmental Group, Inc.	\$2,818.00
09/09/19	28392	Right of Way	048-162-008	360 "J" Street	Emma Cordova	Owner	N/A
09/10/19	28393	Reroof	046-164-002	274 Driftwood Place	Gary P. Baker	Aguirre's Roofing	\$6,900.00
09/10/19	28394	Plumbing	048-460-107	350 Blooming Canyon Place	Claudia Rubio	Ecowater Systems	N/A
09/12/19	28395	Mechanical	046-301-023	281 West Duarte Street	Marjo Mello	Desert Air Conditioning	N/A
09/12/19	28396	Mechanical	048-272-001	710 South 3rd Street	Michael Lytle	Desert Air Conditioning	N/A
09/12/19	28397	Mechanical	046-355-007	1141 Mesquite Street	Rosa Corona	Desert Air Conditioning	N/A
09/12/01	28398	Electrical	047-161-021	1425 Adler Street	Mireya Medrano	Owner	N/A
09/13/19	28399	Remodel House	047-331-007	452 "D" Street	Ana Maria Palomino	Owner	\$10,000.00
09/13/19	28400	Patio	046-352-025	1116 Pecan Street	Jaime Prieto	Owner	\$16,000.00
09/13/19	28401	Mechanical	046-260-047	450 West Main Street	Rite Aid	Artic Services LLC	N/A
09/16/19	28402	New House	047-530-004	1596 "A" Street	R. Garcia Construction, Inc.	Owner	\$125,000.00
09/17/19	28403	Carport	046-381-003	1041 Crestview Drive	Joe C. Verdugo	Owner	\$8,000.00



# RECORD OF BUILDING PERMITS

## September 2019

Prepared by: Oscar Escalante, Interim Building Official

10/28/2019

DATE ISSUED	PERMIT NUMBER	PERMIT DESCRIPTION	ASSESSOR PARCEL NUMBER	ADDRESS	OWNER	ISSUED TO	COST OF IMPROVEMENTS
09/18/19	28404	Remove Drywall	046-252-009	440 West Magnolia Street	Denee Wycuff	Alliance Environmental Group, Inc.	\$1,414.00
09/18/19	28405	Mechanical	047-293-010	1168 "B" Street	Adrei Ramirez	R&K Air Conditioning	N/A
09/18/19	28406	Garage	048-131-013-000	341 West "K" Street	Miguel Santiago	Owner	\$3,000.00
09/18/19	28407	Demo House	048-102-004-000	224 "H" Street	Arthur Barros	W A Green's Construction	N/A
09/18/19	28408	Inspection Fee Only	049-022-014	537 "H" Street	Dora Corona	Owner	N/A
09/19/19	28409	Antennas	048-320-018	4223 Highway 86	American Tower	Sitesol	\$15,000.00
09/19/19	28410	Right of Way	047-342-030	545 Main Street	City of Brawley	So Cal Gas	N/A
09/19/19	28411	Sign	046-232-012	555 North Western Avenue	Western Avenue Baptist Church	Carlos Neon Signs	\$3,500.00
09/20/19	28412	Sign	049-140-007	815 "K" Street	S.C. Fuels	Sign Development, Inc.	\$5,000.00
09/20/19	28413	Storage Room	048-275-057	180 Malan Street	Pacific West Builders	Idaho Pacific West Builders	\$6,500.00
09/23/19	28414	Mechanical	047-341-008	541 "E" Street	Ana Maria Palomino	Air Comfort	N/A
09/24/19	28415	Patio	046-352-011	1161 Walnut Street	Hector Soto	Owner	\$9,000.00
09/24/19	28416	Electrical	048-111-001-000	304 "G" Street	Alejandro Gill	Arrowhead Construction	N/A
09/25/19	28417	Electrical	048-041-010	208 South Rio Vista	Ronald and Dawn Swerdfeger	Stills Electric	N/A
09/25/19	28418	Replace Drywall	049-131-019	428 South Imperial Avenue	Sacred Heart	J&M Keystone	\$12,000.00
09/25/19	28419	Electrical	049-023-002	616 Main Street, Suite 2	Brawley Station LLC	Owner	N/A
09/26/19	28420	Mechanical	046-163-035	311 West "C" Street	Benny and Wanda Lane	Desert Air Conditioning	N/A
09/26/19	28421	Carport	049-121-036	1291 "I" Street	Filomeno Cajigas	Owner	\$4,000.00
09/26/19	28422	New House	047-271-013-000	701 "C" Street	Belia Lopez	Hega Construction, Inc.	\$148,000.00
09/30/19	28423	Duct Replacement	048 279-006	815 Kindig Avenue	Maria Mata	Barcelo Air Conditioning	\$11,980.00