Brawley City Council & Successor Agency to Brawley Community Redevelopment Agency Regular Meeting Agenda Tuesday, April 21, 2020 6:00 PM City Council Chambers 383 Main Street Brawley, California 92227

This meeting will be broadcast live at www.facebook.com/TheHubatBrawleyEOC.

Norma Kastner-Jauregui, Mayor
Luke Hamby, Mayor Pro-Tempore
Sam Couchman, Council Member
George A. Nava, Council Member
Donald L. Wharton, 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

1. APPROVAL OF AGENDA

2. 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.

To maintain social distancing, physical presence is strongly discouraged. Alternative methods of participation are encouraged and should a member of the public wish to provide public comments, please submit written comments via email to abenavides@brawley-ca.gov or contact the City Clerk's Office at 760/351.3080. The deadline to submit comments is 2PM on April 21, 2020.

State of California Governor Gavin Newsom waived specific portions of the Brown Act by Executive Order for the period that social distancing measures are recommended and required by state and local public health officials. The waiver of Brown Act provisions requires:

a. Members of the public are allowed to observe and address public meetings telephonically or through other electronic means.

b. Procedures "swiftly" accommodate any reasonable request to accommodate access by disabled individuals to meetings that are accessible telephonically or through other electronic means in accordance with the Americans with Disabilities Act ("ADA").

c. Notice of the procedure is provided for making requests for such reasonable accommodation with the notice for any public meeting.

3. 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. Approve Accounts Payable: April 10, 2020 **Pgs 5-20**
April 17, 2020 **Pgs 21-27**

b. Reject Bids for Project No. 2019-04 Wildcat Drive Improvements Project. **Pgs 28-35**

4. REGULAR BUSINESS

a. Discussion and Potential Action to Review and Accept the Audited Financial Statements for the City of Brawley for the Fiscal Year Ended June 30, 2019, Prepared by Moss, Levy & Hartzheim LLP and Presented by Tyler Salcido, Finance Director. **Pgs 36-127**

b. Update on City of Brawley Declaration of Local Emergency as a Result of COVID-19 Pandemic

   i. Overall Outlook Presented by Interim Fire Chief Mike York

   ii. Potential Financial Impacts Presented by Finance Director Tyler Salcido **Pgs 128-137**

   iii. Discussion and Potential Action to Adopt City Council Resolution No. 2020- Resolution of the City Council of the City of Brawley, California, Brawley Proclaiming the Existence of an Ongoing Local Emergency for COVID-19 **Pgs 138-140**

c. Discussion and Potential Action to Adopt City Council Resolution No. 2020- Resolution of the City Council of the City of Brawley, California, Approving Purchase of Thirteen (13) Mobile Data Computers for the Brawley Police Department in the Amount of $91,215.36, Utilizing State COPS Funds. **Pgs 141-151**

5. DEPARTMENTAL REPORTS

a. Update on Emergency Construction Project at the Brawley Water Treatment Plant to Replace Components of Two Sedimentation Basins and Emergency Purchase of Sewage Pumps for Lift Station No. 1, Presented by Public Works Director Guillermo Sillas, PE.

b. Update on Emergency Replacement of Three Failing A/C Units at Brawley Police Department, Presented by Interim Police Chief Scott Sheppeard.

6. INFORMATIONAL REPORTS

a. Record of Building Permits for March 2020 in the City of Brawley, Prepared by Oscar Escalante, Interim Building Official. **Pgs 152-153**

7. CITY COUNCIL MEMBER REPORTS

8. CITY MANAGER REPORT

9. CITY ATTORNEY

10. CITY CLERK

11. CLOSED SESSION

EXISTING LITIGATION (California Government Code §54956.9)

a. Conference with Legal Counsel – One (2) Cases

i. City of Brawley vs. Ruben Banuelos
ii. City of Brawley vs. James McConnell

POTENTIAL LITIGATION (California Government Code §54956.9)

a. Conference with Legal Counsel – 3 Cases

ADJOURNMENT ***Regular Meeting***, Tuesday, May 5, 2020 @ *6:00 PM*, City Council Chambers, 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 at 760/351.3080.

Alma Benavides, City Clerk

Check Register Report

Date: 04/10/2020
Time: 8:29 AM

Check Number	Check Date	Status	Vendor Number	Vendor Name	Check Description	Amount
1101	04/09/2020	Printed	A368	AFLAC INC.	Cancer, ICU, Disability	2,642.17
1102	04/09/2020	Printed	E101	EMPLOYMENT DEVELOPMENT DEPART.	State Taxes	7,462.38
1103	04/09/2020	Printed	I379	INTERNAL REVENUE SERVICE	Federal Payroll Taxes	71,465.11
1104	04/09/2020	Printed	P104	PUBLIC EMPLOYEES RETIREMENT	PERS 3/24/20-4/6/20	103,701.96
			Total Checks: 4		**Checks Total (excluding void checks):**	**185,271.62**
			Total Payments: 4		**Bank Total (excluding void checks):**	**185,271.62**
58851	04/09/2020	Printed	O200	180 SOLUTIONS LLC	COB Telephone Systems Review	320.24
58852	04/09/2020	Printed	B364	360 BUSINESS PRODUCTS	Paper Towels/Admin.	140.69
58853	04/09/2020	Printed	A534	AGAPE TOTAL HOME CARE	Refund Ovrpmt Bus Lic #0078	8.00
58854	04/09/2020	Printed	A0124	JOSE & TANYA HODGES AGUIRRE	Refund Deposit 899 Shelbie Ave	100.80
58855	04/09/2020	Printed	A554	ALLIED WASTE SERVICES #467	Solid Waste Services/Apr 2020	220,886.88
58856	04/09/2020	Printed	A126	ALSCO AMERICAN LINEN DIV.	Cleaning Services	218.46
58857	04/09/2020	Printed	A785	AT&T	U-Verse Internet 4/1-4/30	70.33
58858	04/09/2020	Printed	A901	AT&T-CALNET 3	Telephone Services 3/3-4/2/20	1,445.51
58859	04/09/2020	Printed	A592	AUTO ZONE, INC. #2804	Bulbs #202 Distribution	21.92
58860	04/09/2020	Printed	B502	BABCOCK LABORATORIES, INC	Wastewater Analysis	986.00
58861	04/09/2020	Printed	B210	BRAWLEY CHAMBER OF COMMERCE	Business License Tax	742.54
58862	04/09/2020	Printed	B578	BRAWLEY MASONIC TEMPLE ASSO	Office Space Rent - April 2020	500.00
58863	04/09/2020	Printed	B269	BRAWLEY TRACTOR PARTS	Filters/Blowers	513.11
58864	04/09/2020	Printed	B551	BSK ASSOCIATES	Pretreatment Testing	650.00
58865	04/09/2020	Printed	C523	C & D LOCKSMITH	Repair Door, Keys	422.17
58866	04/09/2020	Printed	C1426	CALCRAFT CORP	Refund Ovrpmt Bus Lic #0831	8.00
58867	04/09/2020	Printed	C752	CALIFORNIA BUILDING STANDAR	SB 1473 Permit Fees QE 3/31/20	188.10
58868	04/09/2020	Printed	C889	CALIFORNIA STATE DISBURSEME	Deductions	1,052.75
58869	04/09/2020	Printed	C544	CANON FINANCIAL SERVICES, INC	Copier Lease, Usage/Building	336.59
58870	04/09/2020	Printed	C545	CANON SOLUTIONS AMERICA	P.W. Scanner, Printer Maint.	109.80
58871	04/09/2020	Printed	C275	CDW GOVERNMENT, INC.	Adapter	67.25
58872	04/09/2020	Printed	C110	COLUMBUS BANK & TRUST COMPA	Unreimbursed Medical &	248.84
58873	04/09/2020	Printed	C951	CONTROL SYSTEMS ENGINEERING IN	Refund Ovrpmt Bus Lic #1139	24.00
58874	04/09/2020	Printed	C2833	CORE & MAIN LP	Octave	20,107.15
58875	04/09/2020	Printed	C3758	COUNTY MOTOR PARTS CO INC	Tow Hitch #209 Streets	71.00
58876	04/09/2020	Printed	C8060	CREATIVE TOUCH INT., INC	Refund Ovrpmt Bus Lic #1261	16.00
58877	04/09/2020	Printed	D103	DELTA DENTAL	Dental Insurance - April 2020	8,128.68
58878	04/09/2020	Printed	D516	DEPARTMENT OF TRANSPORTATIO	Signal & Lighting/Oct-Dec 2019	15,268.81
58879	04/09/2020	Printed	D806	DEPT OF TOXIC SUBSTANCES CONTR	Penalty/FA0001489	104.60
58880	04/09/2020	Printed	D480	DIVISION OF THE STATE	SB 1186 Fees Collected QE	229.10
58881	04/09/2020	Printed	E145	ELMS EQUIPMENT	Sludge Pump Rental	437.97
58882	04/09/2020	Printed	E398	EMPIRE SOUTHWEST LLC	Full System Inspection/Lift	243.00
58883	04/09/2020	Printed	E734	EMPLOYMENT CHECK, INC	Background Investigation	22.50
58884	04/09/2020	Printed	E801	ENTERPRISE FM TRUST	Vehicle Maintenance Tracking	6,212.05
58885	04/09/2020	Printed	F231	FARMERS LAND LEVELING, INC.	Class II Base	6,099.69
58886	04/09/2020	Printed	F105	FEDERAL EXPRESS CORP.	Mailing - City Clerk	28.69
58887	04/09/2020	Printed	F408	FIRST IMPERIAL CREDIT UNION	Refund Ovrpmt Bus Lic #1942	36.00
58888	04/09/2020	Printed	F689	FRANCHISE TAX BOARD	Deductions	349.42
58889	04/09/2020	Printed	G750	GOVCONNECTION, INC	Monitor/COVID-19	216.70
58890	04/09/2020	Printed	H119	HAAKER EQUIPMENT CO., INC.	Hand Gun	188.40
58891	04/09/2020	Printed	H104	HOLMAN PROFESSIONAL COUNSELING	Employee Assistance April 2020	515.66
58892	04/09/2020	Printed	I447	I. V. TERMITE & PEST CONTRO	Pest Control Svcs F.D. #2	42.00
58893	04/09/2020	Printed	I329	IMPERIAL COUNTY SHERIFF CIV	Deductions	106.57
58894	04/09/2020	Printed	I301	IMPERIAL HARDWARE CO., INC.	Filter, Bulb	728.18

Check Register Report

Date: 04/10/2020
Time: 8:29 AM

Check Number	Check Date	Status	Vendor Number	Vendor Name	Check Description	Amount
58895	04/09/2020	Printed	I103	IMPERIAL IRRIGATION DISTRIC	Power Bills 2/29/20-3/30/20	33,831.31
58896	04/09/2020	Printed	I443	IMPERIAL PRINTERS	Business Cards/Refugio	850.64
58897	04/09/2020	Printed	I975	IMPERIAL VALLEY HUMANE SOCIETY	Animal Control - April 2020	6,000.00
58898	04/09/2020	Printed	I602	IMPERIAL VALLEY PAINT CENTE	Respirator Masks/COVID-19	583.47
58899	04/09/2020	Printed	J988	FERNANDO JIMENEZ	Refund Deposit 610 N 5th St	177.79
58900	04/09/2020	Printed	L920	LABRUCHERIE IRRIGATION SUPP	Nipple	24.08
58901	04/09/2020	Printed	L603	LIEBERT CASSIDY WHITMORE	Constantly Changing Rules	75.00
58902	04/09/2020	Printed	R064	ROBERT LIMON	Reimb. Disinfectant Wipes/	27.04
58903	04/09/2020	Printed	M730	MALLORY SAFETY & SUPPLY LLC	Respirator Masks/COVID-19	562.96
58904	04/09/2020	Printed	M004	MCNEECE BROS OIL COMPANY	Drum	26.94
58905	04/09/2020	Printed	N944	NATIONAL PLAN COORDINATORS	Deferred Comp Plan #340233-01	4,680.00
58906	04/09/2020	Printed	N187	NATIONWIDE RETIREMENT SOLUTION	Deferred Compensation #05270	275.00
58907	04/09/2020	Printed	O001	BETHSABE G ORDONEZ	Reimb. Tuition/Quantitative	433.00
58908	04/09/2020	Printed	P649	MARIANA PAEZ	Rfnd Deposit 647 N 1st Street	234.80
58909	04/09/2020	Printed	P113	PETTY CASH -CITY CLERK	Petty Cash - City Clerk	27.04
58910	04/09/2020	Printed	P903	PRINCIPAL FINANCIAL GROUP	Life Insurance - April 2020	2,679.31
58911	04/09/2020	Printed	P558	PRO RECORD STORAGE, INC.	Document Storage 3/1-3/31/20	480.03
58912	04/09/2020	Printed	P0141	PROFESSIONAL GLASS INSTALLERS	Replace Windshield #P154 PD	450.00
58913	04/09/2020	Printed	R462	REDDY ICE, CORPORATION	Ice	209.84
58914	04/09/2020	Printed	R4509	RJ PERFORMANCE INC	Refund Ovrpmt Bus Lic #4530	16.00
58915	04/09/2020	Printed	S0709	SANDERS & WOHRMAN CORP	Refund Ovrpmt Bus Lic #4829	16.00
58916	04/09/2020	Printed	S556	SHERWIN-WILLIAMS COMPANY, INC.	Respirator Masks/COVID-19	11.62
58917	04/09/2020	Printed	S1383	SHRED IT USA, LLC	Refund Ovrpmt Bus Lic #5064	16.00
58918	04/09/2020	Printed	S1319	WILLIAM S SMERDON	Attorney Services - March 2020	6,136.55
58919	04/09/2020	Printed	S760	SPECTRUM ADVERTISING	Website Maintenance/COVID-19	900.00
58920	04/09/2020	Printed	S257	STK ARCHITECTURE, INC.	Refund Ovrpmt Bus Lic #4765	33.80
58921	04/09/2020	Printed	S1456	ESTHER SWITHENBANK	Deductions	300.00
58922	04/09/2020	Printed	T343	TAYLOR TRIM & SUPPLY, INC	Refund Ovrpmt Bus Lic #5433	16.00
58923	04/09/2020	Printed	U630	UNITED PARCEL SERVICE, INC	Mailing - City Clerk	17.35
58924	04/09/2020	Printed	U660	UNITED STATES TREASURY	Deductions	177.50
58925	04/09/2020	Printed	U110	UNITED WAY OF IMPERIAL COUNTY	United Way Deductions	19.00
58926	04/09/2020	Printed	V335	V & V MANUFACTURING INC.	Repair Badges	259.56
58927	04/09/2020	Printed	V452	VISION SERVICE PLAN (CA), I	April Vision Insurance Plan C	1,882.47
58928	04/09/2020	Printed	V940	KAREN VOGEL	Property Tax 047-250-051-000	93.19
58929	04/09/2020	Printed	W221	WAL-MART STORES, INC. #01-1555	Bleach, Batteries, Shower Mat/	54.02
58930	04/09/2020	Printed	W627	WAVE'S RESTAURANT	Refund Ovrpmt Bus Lic #5985	104.00
58931	04/09/2020	Printed	W184	WEX BANK	Fuel/March 2020	12,642.77
58932	04/09/2020	Printed	W456	DENEE M WYCUFF	Refund Deposit 440 W Magnolia	196.96
58933	04/09/2020	Printed	Y050	MICHAEL L YORK	Reimb. Sprayers/COVID-19	58.43
58934	04/09/2020	Printed	Z055	ZOOM VIDEO COMMUNICATION, INC	Zoom License 3/30-3/29/21	149.90

Total Checks: 84 — **Checks Total (excluding void checks): 362,943.52**

Total Payments: 84 — **Bank Total (excluding void checks): 362,943.52**

Total Payments: 88 — **Grand Total (excluding void checks): 548,215.14**

TRS
04/10/2020

INVOICE APPROVAL LIST BY FUND REPORT

City of Brawley

Fund/Dept/Acct	Vendor Name	Invoice #	Invoice Desc.	Check #	Due Date	Check Date	Amount
Fund: 101 General Fund							
Dept: 000.000							
101-000.000-205.303 Downtown M							
	BRAWLEY CHAMBER OF CO		Business License Tax	58861	03/31/2020	04/09/2020	742.54
							742.54
101-000.000-205.306 Surcharge -							
	CALIFORNIA BUILDING STAN		SB 1473 Permit Fees QE 3/31/20	58867	03/31/2020	04/09/2020	188.10
							188.10
101-000.000-205.307 Fee - SB 118							
	DIVISION OF THE STATE		SB 1186 Fees Collected QE	58880	03/31/2020	04/09/2020	229.10
	FIRST IMPERIAL CREDIT UNI		Refund Ovrpmt Bus Lic #1942	58887	04/02/2020	04/09/2020	4.00
	STK ARCHITECTURE, INC.//		Refund Ovrpmt Bus Lic #4765	58920	03/27/2020	04/09/2020	1.00
	WAVE'S RESTAURANT///		Refund Ovrpmt Bus Lic #5985	58930	04/01/2020	04/09/2020	4.00
							238.10
					Total Dept. 000000:		**1,168.74**
Dept: 110.000 General Revenues							
101-110.000-410.800 Business lice							
	AGAPE TOTAL HOME CARE//		Refund Ovrpmt Bus Lic #0078	58853	04/02/2020	04/09/2020	8.00
	CALCRAFT CORP///		Refund Ovrpmt Bus Lic #0831	58866	03/31/2020	04/09/2020	8.00
	CONTROL SYSTEMS ENGINE		Refund Ovrpmt Bus Lic #1139	58873	03/27/2020	04/09/2020	24.00
	CREATIVE TOUCH INT., INC//		Refund Ovrpmt Bus Lic #1261	58876	04/02/2020	04/09/2020	16.00
	FIRST IMPERIAL CREDIT UNI		Refund Ovrpmt Bus Lic #1942	58887	04/02/2020	04/09/2020	32.00
	RJ PERFORMANCE INC///		Refund Ovrpmt Bus Lic #4530	58914	04/01/2020	04/09/2020	16.00
	SANDERS & WOHRMAN COF		Refund Ovrpmt Bus Lic #4829	58915	04/02/2020	04/09/2020	16.00
	SHRED IT USA, LLC///		Refund Ovrpmt Bus Lic #5064	58917	04/01/2020	04/09/2020	16.00
	STK ARCHITECTURE, INC.//		Refund Ovrpmt Bus Lic #4765	58920	03/27/2020	04/09/2020	32.00
	TAYLOR TRIM & SUPPLY, INC		Refund Ovrpmt Bus Lic #5433	58922	03/27/2020	04/09/2020	16.00
	WAVE'S RESTAURANT///		Refund Ovrpmt Bus Lic #5985	58930	04/01/2020	04/09/2020	100.00
							284.00
101-110.000-470.150 Penalty & int							
	STK ARCHITECTURE, INC.//		Refund Ovrpmt Bus Lic #4765	58920	03/27/2020	04/09/2020	0.80
							0.80
					Total Dept. General Revenues:		**284.80**
Dept: 111.000 City Council							
101-111.000-730.200 Technical ser							
	SPECTRUM ADVERTISING///	14669	Video Tape Council Mtg 3/19/20	58919	03/30/2020	04/09/2020	500.00
	ZOOM VIDEO COMMUNICATI	INV13680460	Zoom License 3/30-3/29/21	58934	03/30/2020	04/09/2020	149.90
							649.90
101-111.000-740.100 Repair & mai							
	SPECTRUM ADVERTISING///	14667	Website Maintenance/COVID-19	58919	03/30/2020	04/09/2020	400.00
							400.00
					Total Dept. City Council:		**1,049.90**
Dept: 112.000 City Clerk							
101-112.000-710.300 P E R S							
	PUBLIC EMPLOYEES RETIRE		PERS 3/10/20-3/23/20	1104	03/27/2020	04/09/2020	459.65
	PUBLIC EMPLOYEES RETIRE		PERS 3/24/20-4/6/20	1104	04/10/2020	04/09/2020	459.65
							919.30
101-112.000-730.200 Technical ser							
	PRO RECORD STORAGE, IN	0023368	Document Storage 3/1-3/31/20	58911	04/01/2020	04/09/2020	12.90
							12.90
101-112.000-740.400 Rent							
	PRO RECORD STORAGE, IN	0023368	Document Storage 3/1-3/31/20	58911	04/01/2020	04/09/2020	124.88

Fund/Dept/Acct	Vendor Name	Invoice #	Invoice Desc.	Check #	Due Date	Check Date	Amount
							124.88
101-112.000-750.210 Postage							
	FEDERAL EXPRESS CORP.//	6-970-03578	Mailing - City Clerk	58886	03/27/2020	04/09/2020	28.69
	UNITED PARCEL SERVICE, I	0000X3V669130	Mailing - City Clerk	58923	03/28/2020	04/09/2020	17.35
							46.04
					Total Dept. City Clerk:		1,103.12
Dept: 131.000 City Manager							
101-131.000-710.300 P E R S							
	PUBLIC EMPLOYEES RETIRE		PERS 3/10/20-3/23/20	1104	03/27/2020	04/09/2020	586.36
	PUBLIC EMPLOYEES RETIRE		PERS 3/24/20-4/6/20	1104	04/10/2020	04/09/2020	586.36
							1,172.72
					Total Dept. City Manager:		1,172.72
Dept: 151.000 Finance							
101-151.000-710.300 P E R S							
	PUBLIC EMPLOYEES RETIRE		PERS 3/10/20-3/23/20	1104	03/27/2020	04/09/2020	1,161.54
	PUBLIC EMPLOYEES RETIRE		PERS 3/24/20-4/6/20	1104	04/10/2020	04/09/2020	1,161.54
							2,323.08
101-151.000-710.600 Tuition reimt							
	ORDONEZ/BETHSABE G//		Reimb. Tuition/Quantitative	58907	04/02/2020	04/09/2020	433.00
							433.00
101-151.000-721.900 Small tools &							
	GOVCONNECTION, INC///	57611149	Monitor/COVID-19	58889	03/25/2020	04/09/2020	148.54
							148.54
101-151.000-730.200 Technical se							
	PRO RECORD STORAGE, IN	0023369	Document Storage 3/1-3/31/20	58911	04/01/2020	04/09/2020	30.05
							30.05
101-151.000-740.400 Rent							
	PRO RECORD STORAGE, IN	0023369	Document Storage 3/1-3/31/20	58911	04/01/2020	04/09/2020	247.20
							247.20
					Total Dept. Finance:		3,181.87
Dept: 152.000 Utility Billing							
101-152.000-710.300 P E R S							
	PUBLIC EMPLOYEES RETIRE		PERS 3/10/20-3/23/20	1104	03/27/2020	04/09/2020	447.45
	PUBLIC EMPLOYEES RETIRE		PERS 3/24/20-4/6/20	1104	04/10/2020	04/09/2020	447.45
							894.90
					Total Dept. Utility Billing:		894.90
Dept: 153.000 Personnel							
101-153.000-710.300 P E R S							
	PUBLIC EMPLOYEES RETIRE		PERS 3/10/20-3/23/20	1104	03/27/2020	04/09/2020	364.58
	PUBLIC EMPLOYEES RETIRE		PERS 3/24/20-4/6/20	1104	04/10/2020	04/09/2020	364.63
							729.21
101-153.000-730.200 Technical se							
	EMPLOYMENT CHECK, INC//	22009	Background Investigation	58883	01/31/2020	04/09/2020	22.50
	PRO RECORD STORAGE, IN	0023370	Document Storage 3/1-3/31/20	58911	04/01/2020	04/09/2020	0.20
							22.70
101-153.000-740.400 Rent							
	PRO RECORD STORAGE, IN	0023370	Document Storage 3/1-3/31/20	58911	04/01/2020	04/09/2020	64.80
							64.80
101-153.000-750.500 Training							

Fund/Dept/Acct	Vendor Name	Invoice #	Invoice Desc.	Check #	Due Date	Check Date	Amount
	LIEBERT CASSIDY WHITMOF	10399	Constantly Changing Rules	58901	04/02/2020	04/09/2020	75.00
							75.00
						Total Dept. Personnel:	**891.71**
Dept: 161.000 City Attorney							
101-161.000-730.100 Professional							
	SMERDON/WILLIAM S//	1034	Attorney Services - March 2020	58918	04/01/2020	04/09/2020	6,136.55
							6,136.55
						Total Dept. City Attorney:	**6,136.55**
Dept: 171.000 Planning							
101-171.000-710.300 P E R S							
	PUBLIC EMPLOYEES RETIRE		PERS 3/10/20-3/23/20	1104	03/27/2020	04/09/2020	491.24
	PUBLIC EMPLOYEES RETIRE		PERS 3/24/20-4/6/20	1104	04/10/2020	04/09/2020	491.24
							982.48
101-171.000-720.100 Office suppli							
	360 BUSINESS PRODUCTS///	WO-24098-1	Copy Paper	58852	03/20/2020	04/09/2020	29.16
							29.16
101-171.000-740.100 Repair & ma							
	CANON FINANCIAL SERVICE	21199664	Copier Lease, Usage/Building	58869	03/13/2020	04/09/2020	59.04
							59.04
101-171.000-740.400 Rent							
	CANON FINANCIAL SERVICE	21199664	Copier Lease, Usage/Building	58869	03/13/2020	04/09/2020	53.16
							53.16
						Total Dept. Planning:	**1,123.84**
Dept: 181.000 Information techn							
101-181.000-710.300 P E R S							
	PUBLIC EMPLOYEES RETIRE		PERS 3/10/20-3/23/20	1104	03/27/2020	04/09/2020	213.23
	PUBLIC EMPLOYEES RETIRE		PERS 3/24/20-4/6/20	1104	04/10/2020	04/09/2020	213.23
							426.46
101-181.000-725.400 Fuel							
	WEX BANK	64602956	Fuel/March 2020	58931	03/31/2020	04/09/2020	46.52
							46.52
						Total Dept. Information technology:	**472.98**
Dept: 191.000 Non-departmental							
101-191.000-721.200 Other operat							
	360 BUSINESS PRODUCTS///	OE-50862-3	Paper Towels/Admin.	58852	04/01/2020	04/09/2020	53.21
	PETTY CASH -CITY CLERK///		Petty Cash - City Clerk	58909	03/31/2020	04/09/2020	27.04
							80.25
101-191.000-725.200 Electricity							
	IMPERIAL IRRIGATION DISTF		Power Bills 2/27/20-3/26/20	58895	03/30/2020	04/09/2020	448.84
	IMPERIAL IRRIGATION DISTF		Power Bills 2/29/20-3/30/20	58895	04/01/2020	04/09/2020	304.48
							753.32
101-191.000-730.100 Professional							
	180 SOLUTIONS LLC///	12226	COB Telephone Systems Review	58851	04/01/2020	04/09/2020	320.24
							320.24
						Total Dept. Non-departmental:	**1,153.81**
Dept: 211.000 Police Protection							
101-211.000-710.300 P E R S							

Fund/Dept/Acct	Vendor Name	Invoice #	Invoice Desc.	Check #	Due Date	Check Date	Amount
	PUBLIC EMPLOYEES RETIRE		PERS 3/10/20-3/23/20	1104	03/27/2020	04/09/2020	11,928.74
	PUBLIC EMPLOYEES RETIRE		PERS 3/24/20-4/6/20	1104	04/10/2020	04/09/2020	12,114.38
							24,043.12
101-211.000-720.100	Office suppli						
	IMPERIAL PRINTERS///	20-1110	Traffic Citations	58896	03/19/2020	04/09/2020	801.07
							801.07
101-211.000-721.200	Other operat						
	IMPERIAL VALLEY PAINT CEN	377008B	Respirator Masks/COVID-19	58898	03/20/2020	04/09/2020	583.47
	MALLORY SAFETY & SUPPLY	4810375	Gloves/COVID-19	58903	03/18/2020	04/09/2020	26.89
	MALLORY SAFETY & SUPPLY	4816084	Respirator Masks/COVID-19	58903	03/27/2020	04/09/2020	15.62
	SHERWIN-WILLIAMS COMPA	9971-9	Respirator Masks/COVID-19	58916	03/20/2020	04/09/2020	11.62
							637.60
101-211.000-725.200	Electricity						
	IMPERIAL IRRIGATION DISTF		Power Bills 2/27/20-3/26/20	58895	03/30/2020	04/09/2020	542.06
	IMPERIAL IRRIGATION DISTF		Power Bills 2/29/20-3/30/20	58895	04/01/2020	04/09/2020	1,133.62
							1,675.68
101-211.000-725.400	Fuel						
	WEX BANK	64602956	Fuel/March 2020	58931	03/31/2020	04/09/2020	4,485.35
							4,485.35
101-211.000-740.100	Repair & ma						
	ENTERPRISE FM TRUST///	FBN3917923	Vehicle Maintenance Tracking	58884	04/03/2020	04/09/2020	3,523.62
	PROFESSIONAL GLASS INST	910	Replace Windshield #P154 PD	58912	03/26/2020	04/09/2020	450.00
	V & V MANUFACTURING INC	50482	Repair Badges	58926	03/26/2020	04/09/2020	259.56
							4,233.18
101-211.000-750.200	Communicat						
	AT&T-CALNET 3///		Telephone Services 3/3-4/2/20	58858	04/03/2020	04/09/2020	1,244.62
							1,244.62
				Total Dept. Police Protection:			**37,120.62**
Dept: 211.300	**Graffiti Abatement**						
101-211.300-721.200	Other operat						
	IMPERIAL HARDWARE CO., I	582425/2	Hand Sanitizer/COVID-19	58894	04/02/2020	04/09/2020	290.71
							290.71
101-211.300-725.400	Fuel						
	WEX BANK	64602956	Fuel/March 2020	58931	03/31/2020	04/09/2020	169.29
							169.29
				Total Dept. Graffiti Abatement:			**460.00**
Dept: 221.000	**Fire Department**						
101-221.000-710.300	P E R S						
	PUBLIC EMPLOYEES RETIRE		PERS 3/10/20-3/23/20	1104	03/27/2020	04/09/2020	7,241.18
	PUBLIC EMPLOYEES RETIRE		PERS 3/24/20-4/6/20	1104	04/10/2020	04/09/2020	7,199.13
							14,440.31
101-221.000-725.200	Electricity						
	IMPERIAL IRRIGATION DISTF		Power Bills 2/29/20-3/30/20	58895	04/01/2020	04/09/2020	578.68
							578.68
101-221.000-725.400	Fuel						
	WEX BANK	64602956	Fuel/March 2020	58931	03/31/2020	04/09/2020	1,920.67
							1,920.67
				Total Dept. Fire Department:			**16,939.66**

Dept: 221.100 Fire Station #2

Fund/Dept/Acct	Vendor Name	Invoice #	Invoice Desc.	Check #	Due Date	Check Date	Amount
101-221.100-721.200	Other operat						
	IMPERIAL HARDWARE CO., I	582538/2	Filter, Bulb	58894	04/03/2020	04/09/2020	14.33
	WAL-MART STORES, INC. #0	07897	Bleach, Batteries, Shower Mat/	58929	03/25/2020	04/09/2020	54.02
							68.35
101-221.100-721.900	Small tools &						
	YORK/MICHAEL L//	02466812	Reimb. Sprayers/COVID-19	58933	04/03/2020	04/09/2020	58.43
							58.43
101-221.100-725.200	Electricity						
	IMPERIAL IRRIGATION DISTF		Power Bills 3/3/20-3/30/20	58895	04/02/2020	04/09/2020	543.73
							543.73
101-221.100-730.200	Technical se						
	I. V. TERMITE & PEST CONTI	0279202	Pest Control Svcs F.D. #2	58892	04/03/2020	04/09/2020	42.00
							42.00
101-221.100-750.200	Communicat						
	AT&T-CALNET 3///		Telephone Services 2/20-3/19	58858	03/20/2020	04/09/2020	200.89
							200.89
				Total Dept. Fire Station #2:			**913.40**
Dept: 231.000 Building Inspectio							
101-231.000-710.300	P E R S						
	PUBLIC EMPLOYEES RETIRE		PERS 3/10/20-3/23/20	1104	03/27/2020	04/09/2020	416.53
	PUBLIC EMPLOYEES RETIRE		PERS 3/24/20-4/6/20	1104	04/10/2020	04/09/2020	416.53
							833.06
101-231.000-720.100	Office suppli						
	360 BUSINESS PRODUCTS///	WO-24098-1	Copy Paper	58852	03/20/2020	04/09/2020	29.16
							29.16
101-231.000-721.200	Other operat						
	IMPERIAL HARDWARE CO., I	582387/2	Spray Bottles/COVID-19	58894	04/02/2020	04/09/2020	4.76
							4.76
101-231.000-725.400	Fuel						
	WEX BANK	64602956	Fuel/March 2020	58931	03/31/2020	04/09/2020	180.34
							180.34
101-231.000-740.100	Repair & ma						
	CANON FINANCIAL SERVICE	21199664	Copier Lease, Usage/Building	58869	03/13/2020	04/09/2020	59.04
							59.04
101-231.000-740.400	Rent						
	CANON FINANCIAL SERVICE	21199664	Copier Lease, Usage/Building	58869	03/13/2020	04/09/2020	53.15
							53.15
				Total Dept. Building Inspection:			**1,159.51**
Dept: 241.000 Animal Control							
101-241.000-710.300	P E R S						
	PUBLIC EMPLOYEES RETIRE		PERS 3/10/20-3/23/20	1104	03/27/2020	04/09/2020	155.36
	PUBLIC EMPLOYEES RETIRE		PERS 3/24/20-4/6/20	1104	04/10/2020	04/09/2020	155.36
							310.72
101-241.000-720.100	Office suppli						
	IMPERIAL PRINTERS///	20-1141	Business Cards/Refugio	58896	03/19/2020	04/09/2020	49.57
							49.57
101-241.000-721.200	Other operat						
	IMPERIAL HARDWARE CO., I	582243/2	Vinegar, Baking Soda, Insect	58894	04/01/2020	04/09/2020	20.78
							20.78

Fund/Dept/Acct	Vendor Name	Invoice #	Invoice Desc.	Check #	Due Date	Check Date	Amount
101-241.000-725.400 Fuel							
	WEX BANK	64602956	Fuel/March 2020	58931	03/31/2020	04/09/2020	413.18
							413.18
101-241.000-730.200 Technical se							
	IMPERIAL VALLEY HUMANE S		Animal Control - April 2020	58897	04/02/2020	04/09/2020	6,000.00
							6,000.00
101-241.000-740.100 Repair & ma							
	ENTERPRISE FM TRUST///	FBN3917923	Vehicle Maintenance Tracking	58884	04/03/2020	04/09/2020	14.00
							14.00
				Total Dept. Animal Control:			**6,808.25**
Dept: 311.000 Engineering							
101-311.000-710.300 P E R S							
	PUBLIC EMPLOYEES RETIRE		PERS 3/10/20-3/23/20	1104	03/27/2020	04/09/2020	1,254.85
	PUBLIC EMPLOYEES RETIRE		PERS 3/24/20-4/6/20	1104	04/10/2020	04/09/2020	1,254.85
							2,509.70
101-311.000-725.400 Fuel							
	WEX BANK	64602956	Fuel/March 2020	58931	03/31/2020	04/09/2020	90.42
							90.42
101-311.000-740.100 Repair & ma							
	CANON SOLUTIONS AMERIC	989090242	P.W. Scanner, Printer Maint.	58870	10/02/2018	04/09/2020	109.80
	ENTERPRISE FM TRUST///	FBN3917923	Vehicle Maintenance Tracking	58884	04/03/2020	04/09/2020	31.54
							141.34
				Total Dept. Engineering:			**2,741.46**
Dept: 411.000 Community Develc							
101-411.000-710.300 P E R S							
	PUBLIC EMPLOYEES RETIRE		PERS 3/10/20-3/23/20	1104	03/27/2020	04/09/2020	444.37
	PUBLIC EMPLOYEES RETIRE		PERS 3/24/20-4/6/20	1104	04/10/2020	04/09/2020	444.37
							888.74
101-411.000-720.100 Office suppli							
	360 BUSINESS PRODUCTS///	WO-24098-1	Copy Paper	58852	03/20/2020	04/09/2020	29.16
							29.16
101-411.000-740.100 Repair & ma							
	CANON FINANCIAL SERVICE	21199664	Copier Lease, Usage/Building	58869	03/13/2020	04/09/2020	59.04
							59.04
101-411.000-740.400 Rent							
	CANON FINANCIAL SERVICE	21199664	Copier Lease, Usage/Building	58869	03/13/2020	04/09/2020	53.16
							53.16
				otal Dept. Community Development:			**1,030.10**
Dept: 511.000 Parks							
101-511.000-710.300 P E R S							
	PUBLIC EMPLOYEES RETIRE		PERS 3/10/20-3/23/20	1104	03/27/2020	04/09/2020	846.32
	PUBLIC EMPLOYEES RETIRE		PERS 3/24/20-4/6/20	1104	04/10/2020	04/09/2020	774.61
							1,620.93
101-511.000-725.200 Electricity							
	IMPERIAL IRRIGATION DISTF		Power Bills 3/3/20-3/30/20	58895	04/02/2020	04/09/2020	175.60
	IMPERIAL IRRIGATION DISTF		Power Bills 2/29/20-3/30/20	58895	04/01/2020	04/09/2020	807.02
	IMPERIAL IRRIGATION DISTF		Power Bills 2/27/20-3/26/20	58895	03/30/2020	04/09/2020	1,194.43
	IMPERIAL IRRIGATION DISTF		Power Bills 2/29/20-3/30/20	58895	04/01/2020	04/09/2020	504.61
							2,681.66

Fund/Dept/Acct	Vendor Name	Invoice #	Invoice Desc.	Check #	Due Date	Check Date	Amount
101-511.000-725.400 Fuel							
	WEX BANK	64602956	Fuel/March 2020	58931	03/31/2020	04/09/2020	1,152.75
							1,152.75
101-511.000-740.100 Repair & ma							
	ENTERPRISE FM TRUST///	FBN3917923	Vehicle Maintenance Tracking	58884	04/03/2020	04/09/2020	1,558.62
							1,558.62
101-511.000-750.650 Taxes, Fees,							
	DEPT OF TOXIC SUBSTANCE	IM0012856	Penalty/FA0001489	58879	02/14/2020	04/09/2020	104.60
							104.60
						Total Dept. Parks:	**7,118.56**
Dept: 521.000 Recreation & Lion:							
101-521.000-710.300 P E R S							
	PUBLIC EMPLOYEES RETIRE		PERS 3/10/20-3/23/20	1104	03/27/2020	04/09/2020	295.74
	PUBLIC EMPLOYEES RETIRE		PERS 3/24/20-4/6/20	1104	04/10/2020	04/09/2020	419.31
							715.05
101-521.000-725.200 Electricity							
	IMPERIAL IRRIGATION DISTF		Power Bills 2/27/20-3/26/20	58895	03/30/2020	04/09/2020	2,673.33
							2,673.33
101-521.000-740.100 Repair & ma							
	C & D LOCKSMITH///	4930	Repair Bolt Lock, Keys	58865	01/31/2020	04/09/2020	108.25
	C & D LOCKSMITH///	4931	Repair Door, Keys	58865	02/05/2020	04/09/2020	313.92
							422.17
						tal Dept. Recreation & Lions Center:	**3,810.55**
Dept: 522.000 Senior Citizens Ce							
101-522.000-710.300 P E R S							
	PUBLIC EMPLOYEES RETIRE		PERS 3/10/20-3/23/20	1104	03/27/2020	04/09/2020	5.48
							5.48
101-522.000-725.200 Electricity							
	IMPERIAL IRRIGATION DISTF		Power Bills 2/29/20-3/30/20	58895	04/01/2020	04/09/2020	270.91
							270.91
						Total Dept. Senior Citizens Center:	**276.39**
Dept: 551.000 Library							
101-551.000-710.300 P E R S							
	PUBLIC EMPLOYEES RETIRE		PERS 3/10/20-3/23/20	1104	03/27/2020	04/09/2020	713.43
	PUBLIC EMPLOYEES RETIRE		PERS 3/24/20-4/6/20	1104	04/10/2020	04/09/2020	694.83
							1,408.26
101-551.000-725.200 Electricity							
	IMPERIAL IRRIGATION DISTF		Power Bills 2/27/20-3/26/20	58895	03/30/2020	04/09/2020	448.83
	IMPERIAL IRRIGATION DISTF		Power Bills 2/29/20-3/30/20	58895	04/01/2020	04/09/2020	49.80
							498.63
101-551.000-740.400 Rent							
	BRAWLEY MASONIC TEMPLE		Office Space Rent - April 2020	58862	04/08/2020	04/09/2020	500.00
							500.00
						Total Dept. Library:	**2,406.89**
Dept: 551.100 Library Grant - LAI							
101-551.100-710.300 P E R S							
	PUBLIC EMPLOYEES RETIRE		PERS 3/10/20-3/23/20	1104	03/27/2020	04/09/2020	259.75
	PUBLIC EMPLOYEES RETIRE		PERS 3/24/20-4/6/20	1104	04/10/2020	04/09/2020	155.85
							415.60

Fund/Dept/Acct	Vendor Name	Invoice #	Invoice Desc.	Check #	Due Date	Check Date	Amount
101-551.100-725.400 Fuel							
	WEX BANK	64602956	Fuel/March 2020	58931	03/31/2020	04/09/2020	-1.34
							-1.34
						Total Dept. Library Grant - LAMBS:	**414.26**
						Total Fund General Fund:	**99,834.59**
Fund: 211 Gas Tax							
Dept: 312.000 Street Maintenanc							
211-312.000-710.300 P E R S							
	PUBLIC EMPLOYEES RETIRE		PERS 3/10/20-3/23/20	1104	03/27/2020	04/09/2020	599.59
	PUBLIC EMPLOYEES RETIRE		PERS 3/24/20-4/6/20	1104	04/10/2020	04/09/2020	860.09
							1,459.68
211-312.000-720.700 Construction							
	FARMERS LAND LEVELING, I	23157	Class II Base	58885	03/25/2020	04/09/2020	1,816.30
							1,816.30
211-312.000-721.900 Small tools &							
	IMPERIAL HARDWARE CO., I	582041/2	Post Digger/Signs	58894	03/30/2020	04/09/2020	46.54
							46.54
211-312.000-725.200 Electricity							
	IMPERIAL IRRIGATION DISTF		Power Bills 2/27/20-3/26/20	58895	03/30/2020	04/09/2020	230.46
							230.46
211-312.000-725.400 Fuel							
	WEX BANK	64602956	Fuel/March 2020	58931	03/31/2020	04/09/2020	3,467.84
							3,467.84
211-312.000-740.100 Repair & ma							
	DEPARTMENT OF TRANSPO	SL200401	Signal & Lighting/Oct-Dec 2019	58878	01/14/2020	04/09/2020	15,268.81
	ENTERPRISE FM TRUST///	FBN3917923	Vehicle Maintenance Tracking	58884	04/03/2020	04/09/2020	288.64
							15,557.45
						)ept. Street Maintenance & Improve.:	**22,578.27**
						Total Fund Gas Tax:	**22,578.27**
Fund: 213 SB 821 - Ped. & Bic. F:							
Dept: 313.000 Bicycle & Pedestri							
213-313.000-710.300 P E R S							
	PUBLIC EMPLOYEES RETIRE		PERS 3/10/20-3/23/20	1104	03/27/2020	04/09/2020	30.30
							30.30
213-313.000-725.200 Electricity							
	IMPERIAL IRRIGATION DISTF		Power Bills 2/29/20-3/30/20	58895	04/01/2020	04/09/2020	152.25
							152.25
						'otal Dept. Bicycle & Pedestrian Fac.:	**182.55**
						SB 821 - Ped. & Bic. Fac.:	**182.55**
Fund: 241 Bernardo Padilla Land							
Dept: 511.100 Parks, Landscape							
241-511.100-725.200 Electricity							
	IMPERIAL IRRIGATION DISTF		Power Bills 2/29/20-3/30/20	58895	04/01/2020	04/09/2020	26.03
							26.03
						I Dept. Parks, Landscape & Lighting:	**26.03**

Fund/Dept/Acct	Vendor Name	Invoice #	Invoice Desc.	Check #	Due Date	Check Date	Amount
					rnardo Padilla Land/Light:		26.03
Fund: 243 CFD 05-1 Victoria Park							
Dept: 195.000 Comm Fac Dist							
243-195.000-725.200 Electricity							
	IMPERIAL IRRIGATION DISTF		Power Bills 2/28/20-3/26/20	58895	03/30/2020	04/09/2020	16.05
							16.05
					Total Dept. Comm Fac Dist:		16.05
					ıd CFD 05-1 Victoria Park:		16.05
Fund: 421 Capital Projects - Stre							
Dept: 310.000 Street Projects							
421-310.000-750.650 Taxes, Fees,							
	VOGEL/KAREN//		Property Tax 047-250-051-000	58928	03/18/2020	04/09/2020	93.19
							93.19
					Total Dept. Street Projects:		93.19
					Capital Projects - Streets:		93.19
Fund: 501 Water							
Dept: 000.000							
501-000.000-205.200 Water depos							
	AGUIRRE/JOSE & TANYA HO		Refund Deposit 899 Shelbie Ave	58854	03/31/2020	04/09/2020	100.80
	JIMENEZ/FERNANDO//		Refund Deposit 610 N 5th St	58899	03/31/2020	04/09/2020	177.79
	PAEZ/MARIANA//		Rfnd Deposit 647 N 1st Street	58908	04/06/2020	04/09/2020	234.80
	WYCUFF/DENEE M//		Refund Deposit 440 W Magnolia	58932	03/31/2020	04/09/2020	196.96
							710.35
					Total Dept. 000000:		710.35
Dept: 321.000 Water Treatment							
501-321.000-710.300 P E R S							
	PUBLIC EMPLOYEES RETIRE		PERS 3/10/20-3/23/20	1104	03/27/2020	04/09/2020	1,410.59
	PUBLIC EMPLOYEES RETIRE		PERS 3/24/20-4/6/20	1104	04/10/2020	04/09/2020	1,410.89
							2,821.48
501-321.000-720.600 Plumbing su							
	LABRUCHERIE IRRIGATION S	OM8825	Nipple	58900	03/30/2020	04/09/2020	24.08
							24.08
501-321.000-721.200 Other operat							
	ELMS EQUIPMENT///	1090024-0001	Weedeater Line	58881	04/01/2020	04/09/2020	44.75
	MCNEECE BROS OIL COMPA	264836	Drum	58904	03/31/2020	04/09/2020	26.94
							71.69
501-321.000-730.200 Technical se							
	BABCOCK LABORATORIES, I	CC02260-2441	Various Lab Testing/WTP	58860	03/25/2020	04/09/2020	499.00
							499.00
501-321.000-750.200 Communical							
	AT&T		U-Verse Internet 4/1-4/30	58857	03/31/2020	04/09/2020	70.33
							70.33
					Total Dept. Water Treatment:		3,486.58
Dept: 322.000 Water Distribution							
501-322.000-710.300 P E R S							
	PUBLIC EMPLOYEES RETIRE		PERS 3/10/20-3/23/20	1104	03/27/2020	04/09/2020	1,059.46
	PUBLIC EMPLOYEES RETIRE		PERS 3/24/20-4/6/20	1104	04/10/2020	04/09/2020	962.85

Fund/Dept/Acct	Vendor Name	Invoice #	Invoice Desc.	Check #	Due Date	Check Date	Amount
							2,022.31
501-322.000-720.600 Plumbing su							
	CORE & MAIN LP///	M061366	Gate Valve	58874	03/16/2020	04/09/2020	973.87
	CORE & MAIN LP///	M043396	Gaskets, Bolt & Nut Kits	58874	03/17/2020	04/09/2020	310.26
	CORE & MAIN LP///	M114889	Couplings	58874	03/26/2020	04/09/2020	975.29
	CORE & MAIN LP///	M024438	Registers	58874	03/06/2020	04/09/2020	13,250.67
	CORE & MAIN LP///	M051442	Octave	58874	03/27/2020	04/09/2020	4,119.13
							19,629.22
501-322.000-720.700 Construction							
	FARMERS LAND LEVELING, I	23158	Sand	58885	03/27/2020	04/09/2020	1,233.54
	FARMERS LAND LEVELING, I	23157	Class II Base	58885	03/25/2020	04/09/2020	1,816.31
							3,049.85
501-322.000-721.200 Other operat							
	CORE & MAIN LP///	M053333	Valve Box	58874	03/12/2020	04/09/2020	65.29
	CORE & MAIN LP///	M0123081	Blades	58874	03/27/2020	04/09/2020	412.64
	IMPERIAL HARDWARE CO., I	581581/2	Spray Paint	58894	03/24/2020	04/09/2020	4.44
	IMPERIAL HARDWARE CO., I	582202/2	Spray Paint, Markers, Stencil	58894	03/31/2020	04/09/2020	19.93
	LIMON/ROBERT//		Reimb. Disinfectant Wipes/	58902	03/31/2020	04/09/2020	27.04
	MALLORY SAFETY & SUPPLY	4813040	Respirator Masks/COVID-19	58903	03/23/2020	04/09/2020	439.63
	MALLORY SAFETY & SUPPLY	4812133	Respirator Masks/COVID-19	58903	03/20/2020	04/09/2020	80.82
							1,049.79
501-322.000-721.900 Small tools &							
	IMPERIAL HARDWARE CO., I	582329/2	Folding Chairs/COVID-19	58894	04/01/2020	04/09/2020	126.02
	IMPERIAL HARDWARE CO., I	582282/2	Level	58894	04/01/2020	04/09/2020	11.63
	IMPERIAL HARDWARE CO., I	582094/2	Folding Chairs/COVID-19	58894	03/30/2020	04/09/2020	189.04
							326.69
501-322.000-725.200 Electricity							
	IMPERIAL IRRIGATION DISTF		Power Bills 3/3/20-3/30/20	58895	04/02/2020	04/09/2020	5,888.52
	IMPERIAL IRRIGATION DISTF		Power Bills 2/28/20-3/26/20	58895	03/30/2020	04/09/2020	518.99
	IMPERIAL IRRIGATION DISTF		Power Bills 2/27/20-3/26/20	58895	03/30/2020	04/09/2020	16,132.53
							22,540.04
501-322.000-725.400 Fuel							
	WEX BANK	64602956	Fuel/March 2020	58931	03/31/2020	04/09/2020	85.31
							85.31
501-322.000-740.100 Repair & ma							
	AUTO ZONE, INC. #2804///	2804896754	Bulbs #202 Distribution	58859	03/24/2020	04/09/2020	21.92
	COUNTY MOTOR PARTS CO	658053	Tow Hitch #209 Streets	58875	03/27/2020	04/09/2020	71.00
	ELMS EQUIPMENT///	0000010899610001	Repair Centrifugal Pump	58881	03/25/2020	04/09/2020	91.61
	ENTERPRISE FM TRUST///	FBN3917923	Vehicle Maintenance Tracking	58884	04/03/2020	04/09/2020	287.17
							471.70
					Total Dept. Water Distribution:		**49,174.91**
						Total Fund Water:	**53,371.84**
Fund: 511 Wastewater							
Dept: 331.000 Wastewater Collec							
511-331.000-710.300 P E R S							
	PUBLIC EMPLOYEES RETIRE		PERS 3/10/20-3/23/20	1104	03/27/2020	04/09/2020	485.64
	PUBLIC EMPLOYEES RETIRE		PERS 3/24/20-4/6/20	1104	04/10/2020	04/09/2020	326.01
							811.65
511-331.000-720.700 Construction							
	FARMERS LAND LEVELING, I	23158	Sand	58885	03/27/2020	04/09/2020	1,233.54
							1,233.54

Fund/Dept/Acct	Vendor Name	Invoice #	Invoice Desc.	Check #	Due Date	Check Date	Amount
511-331.000-721.200 Other operat							
	CDW GOVERNMENT, INC.///	XJH0857	Adapter	58871	03/24/2020	04/09/2020	67.25
							67.25
511-331.000-721.900 Small tools &							
	HAAKER EQUIPMENT CO., IN	C60746	Hand Gun	58890	03/20/2020	04/09/2020	188.40
							188.40
511-331.000-725.200 Electricity							
	IMPERIAL IRRIGATION DISTF		Power Bills 2/27/20-3/26/20	58895	03/30/2020	04/09/2020	124.54
	IMPERIAL IRRIGATION DISTF		Power Bills 2/29/20-3/30/20	58895	04/01/2020	04/09/2020	665.62
							790.16
511-331.000-725.400 Fuel							
	WEX BANK	64602956	Fuel/March 2020	58931	03/31/2020	04/09/2020	-1.79
	WEX BANK	64602956	Fuel/March 2020	58931	03/31/2020	04/09/2020	636.03
							634.24
511-331.000-730.200 Technical ser							
	BSK ASSOCIATES///	RD00206	Pretreatment Testing	58864	04/01/2020	04/09/2020	650.00
							650.00
						Total Dept. Wastewater Collection:	**4,375.24**
Dept: 332.000 Wastewater treatm							
511-332.000-710.300 P E R S							
	PUBLIC EMPLOYEES RETIRE		PERS 3/10/20-3/23/20	1104	03/27/2020	04/09/2020	859.75
	PUBLIC EMPLOYEES RETIRE		PERS 3/24/20-4/6/20	1104	04/10/2020	04/09/2020	859.75
							1,719.50
511-332.000-721.200 Other operat							
	BRAWLEY TRACTOR PARTS/	0040050	Filters/Blowers	58863	03/31/2020	04/09/2020	513.11
	ELMS EQUIPMENT///	1089194-0001	Suction Hose	58881	01/15/2020	04/09/2020	140.08
	GOVCONNECTION, INC///	57604367	USB Adapter	58889	03/23/2020	04/09/2020	68.16
	REDDY ICE, CORPORATION/	1060119665	Ice	58913	03/31/2020	04/09/2020	209.84
							931.19
511-332.000-725.400 Fuel							
	WEX BANK	64602956	Fuel/March 2020	58931	03/31/2020	04/09/2020	-1.80
							-1.80
511-332.000-730.200 Technical ser							
	BABCOCK LABORATORIES, I	CC02835-2441	Wastewater Analysis	58860	03/31/2020	04/09/2020	209.00
	BABCOCK LABORATORIES, I	CC02706-2441	Wastewater Analysis	58860	03/31/2020	04/09/2020	209.00
	BABCOCK LABORATORIES, I	CC02830-2441	Wastewater Analysis	58860	03/31/2020	04/09/2020	69.00
	EMPIRE SOUTHWEST LLC///	EPWK0480009	Full System Inspection/Lift	58882	03/13/2020	04/09/2020	243.00
							730.00
511-332.000-740.200 Cleaning ser							
	ALSCO AMERICAN LINEN DIV	LYUM1452123	Cleaning Services	58856	03/23/2020	04/09/2020	109.23
	ALSCO AMERICAN LINEN DIV	LYUM1453695	Cleaning Services	58856	03/30/2020	04/09/2020	109.23
							218.46
511-332.000-740.400 Rent							
	ELMS EQUIPMENT///	1089197-0001	Sludge Pump Rental	58881	01/17/2020	04/09/2020	161.53
							161.53
						Total Dept. Wastewater treatment:	**3,758.88**
						Total Fund Wastewater:	**8,134.12**

Fund: 521 Solid Waste
Dept: 341.000 Solid Waste Collec
521-341.000-730.200 Technical se

Fund/Dept/Acct	Vendor Name	Invoice #	Invoice Desc.	Check #	Due Date	Check Date	Amount
	ALLIED WASTE SERVICES #4		Solid Waste Services/Mar 2020	58855	04/02/2020	04/09/2020	110,197.00
	ALLIED WASTE SERVICES #4		Solid Waste Services/Apr 2020	58855	04/02/2020	04/09/2020	110,689.88
							220,886.88
						Total Dept. Solid Waste Collection:	**220,886.88**
						Total Fund Solid Waste:	**220,886.88**
Fund: 531 Airport							
Dept: 351.000 Airport							
531-351.000-725.200 Electricity							
	IMPERIAL IRRIGATION DISTF		Power Bills 3/3/20-3/30/20	58895	04/02/2020	04/09/2020	366.65
							366.65
						Total Dept. Airport:	**366.65**
						Total Fund Airport:	**366.65**
Fund: 601 Maintenance							
Dept: 801.000 Vehicle Maintenan							
601-801.000-710.300 P E R S							
	PUBLIC EMPLOYEES RETIRE		PERS 3/10/20-3/23/20	1104	03/27/2020	04/09/2020	134.01
	PUBLIC EMPLOYEES RETIRE		PERS 3/24/20-4/6/20	1104	04/10/2020	04/09/2020	134.04
							268.05
601-801.000-730.200 Technical se							
	ENTERPRISE FM TRUST///	FBN3917923	Vehicle Maintenance Tracking	58884	04/03/2020	04/09/2020	508.46
							508.46
						tal Dept. Vehicle Maintenance Shop:	**776.51**
Dept: 802.000 Grounds & Facility							
601-802.000-725.200 Electricity							
	IMPERIAL IRRIGATION DISTF		Power Bills 2/29/20-3/30/20	58895	04/01/2020	04/09/2020	33.73
							33.73
						pt. Grounds & Facility Maintenance:	**33.73**
						Total Fund Maintenance:	**810.24**
Fund: 602 Risk Management							
Dept: 000.000							
602-000.000-200.034 Health insur							
	DELTA DENTAL///	BE003865940	Dental Insurance - April 2020	58877	04/01/2020	04/09/2020	8,128.68
	PRINCIPAL FINANCIAL GROU		Life Insurance - April 2020	58910	03/18/2020	04/09/2020	2,679.31
	VISION SERVICE PLAN (CA),		April Vision Insurance Plan B	58927	03/19/2020	04/09/2020	756.38
	VISION SERVICE PLAN (CA),		April Vision Insurance Plan C	58927	03/19/2020	04/09/2020	1,126.09
							12,690.46
						Total Dept. 000000:	**12,690.46**
Dept: 814.000 Employee Health E							
602-814.000-750.100 Insurance							
	HOLMAN PROFESSIONAL CC	INV2015800	Employee Assistance April 2020	58891	04/01/2020	04/09/2020	515.66
							515.66
						otal Dept. Employee Health Benefits:	**515.66**
						l Fund Risk Management:	**13,206.12**
Fund: 802 Payroll Clearing							
Dept: 000.000							

Fund/Dept/Acct	Vendor Name	Invoice #	Invoice Desc.	Check #	Due Date	Check Date	Amount
802-000.000-200.001	Deferred cor						
	NATIONAL PLAN COORDINA		Deferred Comp Plan #340233-01	58905	04/10/2020	04/09/2020	4,680.00
							4,680.00
802-000.000-200.002	Deferred cor						
	NATIONWIDE RETIREMENT		Deferred Compensation #05270	58906	04/10/2020	04/09/2020	275.00
							275.00
802-000.000-200.003	Federal tax v						
	INTERNAL REVENUE SERVIC		Federal Payroll Taxes	1103	04/10/2020	04/09/2020	24,386.21
							24,386.21
802-000.000-200.004	State tax wit						
	EMPLOYMENT DEVELOPMEI		State Taxes	1102	04/10/2020	04/09/2020	7,462.38
							7,462.38
802-000.000-200.006	Social Secur						
	INTERNAL REVENUE SERVIC		Federal Payroll Taxes	1103	04/10/2020	04/09/2020	19,061.68
							19,061.68
802-000.000-200.007	Medicare De						
	INTERNAL REVENUE SERVIC		Federal Payroll Taxes	1103	04/10/2020	04/09/2020	4,477.77
							4,477.77
802-000.000-200.008	Retirement v						
	PUBLIC EMPLOYEES RETIRE		PERS 3/10/20-3/23/20	1104	03/27/2020	04/09/2020	19,940.30
	PUBLIC EMPLOYEES RETIRE		PERS 3/24/20-4/6/20	1104	04/10/2020	04/09/2020	19,989.57
							39,929.87
802-000.000-200.009	Wage assigr						
	FRANCHISE TAX BOARD///		A. Duran SSN 556 95 7357	58888	04/10/2020	04/09/2020	100.00
	FRANCHISE TAX BOARD///		M. Melendez SSN 612 52 8021	58888	04/10/2020	04/09/2020	9.42
	FRANCHISE TAX BOARD///		E. Escarcega SSN 570 73 1108	58888	04/10/2020	04/09/2020	150.00
	FRANCHISE TAX BOARD///		R. Zepeda SSN 460 63 5341	58888	04/10/2020	04/09/2020	90.00
	IMPERIAL COUNTY SHERIFF		A. Duran Jr 19000372/BCL00034	58893	04/10/2020	04/09/2020	106.57
	UNITED STATES TREASURY/		Levy Proceeds - F Posada SSN	58924	04/10/2020	04/09/2020	177.50
							633.49
802-000.000-200.012	United Fund						
	UNITED WAY OF IMPERIAL C		United Way Deductions	58925	04/10/2020	04/09/2020	19.00
							19.00
802-000.000-200.014	Child suppor						
	CALIFORNIA STATE DISBURS		A. Duran SSN 556 95 7357	58868	04/10/2020	04/09/2020	154.61
	CALIFORNIA STATE DISBURS		D. Swithenbank SSN 566 65 5063	58868	04/10/2020	04/09/2020	253.38
	CALIFORNIA STATE DISBURS		A. Garibay SSN 545 57 8511	58868	04/10/2020	04/09/2020	342.00
	CALIFORNIA STATE DISBURS		F. Medina SSN 568 75 0173	58868	04/10/2020	04/09/2020	244.15
	CALIFORNIA STATE DISBURS		J. Martinez SSN 618 36 0669	58868	04/10/2020	04/09/2020	58.61
	SWITHENBANK/ESTHER//		D. Swithenbank DN 171406	58921	04/10/2020	04/09/2020	300.00
							1,352.75
802-000.000-200.021	Sect. 125 Ca						
	COLUMBUS BANK & TRUST		Unreimbursed Medical &	58872	04/10/2020	04/09/2020	248.84
							248.84
802-000.000-200.027	section 125						
	AFLAC INC.///		Cancer, ICU, Disability	1101	04/10/2020	04/09/2020	1,322.19
							1,322.19
802-000.000-200.028	section 125						
	AFLAC INC.///		Cancer, ICU, Disability	1101	04/10/2020	04/09/2020	1,319.98
							1,319.98
802-000.000-200.030	Employer pa						

Fund/Dept/Acct	Vendor Name	Invoice #	Invoice Desc.	Check #	Due Date	Check Date	Amount
	INTERNAL REVENUE SERVIC		Federal Payroll Taxes	1103	04/10/2020	04/09/2020	4,477.77
	INTERNAL REVENUE SERVIC		Federal Payroll Taxes	1103	04/10/2020	04/09/2020	19,061.68
							23,539.45
						Total Dept. 000000:	**128,708.61**
						tal Fund Payroll Clearing:	**128,708.61**
						Grand Total:	**548,215.14**

TLS
04/10/2020

Check Register Report

Date: 04/17/2020
Time: 9:10 AM

City of Brawley

Check Number	Check Date	Status	Vendor Number	Vendor Name	Check Description	Amount
58935	04/17/2020	Printed	B364	360 BUSINESS PRODUCTS	Copy Paper/Admin.	128.40
58936	04/17/2020	Printed	A3163	ALL COUNTY FIRE	Fire Extinguisher Maintenance	151.56
58937	04/17/2020	Printed	A126	ALSCO AMERICAN LINEN DIV.	Cleaning Services	139.67
58938	04/17/2020	Printed	A124	AMERICAN LIBRARY ASSOCIATIO	ALA Membership/Marjo Mello	50.00
58939	04/17/2020	Printed	A592	AUTO ZONE, INC. #2804	Return Battery	30.04
58940	04/17/2020	Printed	B542	BIG STATE INDUSTRIAL SUPPLY	Masks/COVID-19	1,958.70
58941	04/17/2020	Printed	B230	BLACKSTONE AUDIO, INC	Books on CD	200.00
58942	04/17/2020	Printed	B971	SHIRLEY BONILLAS	Reimb. Disposable Face	183.15
58943	04/17/2020	Printed	C544	CANON FINANCIAL SERVICES, INC	P.W. Plotter, Scanner Rental	901.21
58944	04/17/2020	Printed	C545	CANON SOLUTIONS AMERICA	P.W. Printer Maintenance	112.62
58945	04/17/2020	Printed	C2833	CORE & MAIN LP	Registers	13,250.67
58946	04/17/2020	Printed	C3758	COUNTY MOTOR PARTS CO INC	Cable Ties/COVID-19	7.75
58947	04/17/2020	Printed	D505	DEPARTMENT OF CONSERVATION	Collected Strong Motion Fees	563.28
58948	04/17/2020	Printed	D806	DEPT OF TOXIC SUBSTANCES CONTR	Hazardous Materials/FA0000414	2,556.60
58949	04/17/2020	Printed	E145	ELMS EQUIPMENT	Scissor Lift Rental	167.40
58950	04/17/2020	Printed	E398	EMPIRE SOUTHWEST LLC	Replace Hydraulic Pump &	1,392.53
58951	04/17/2020	Printed	E932	ESGIL CORPORATION	Plan Check Fee/1508 River	2,877.46
58952	04/17/2020	Printed	F105	FEDERAL EXPRESS CORP.	Mailings - City Clerk	26.41
58953	04/17/2020	Printed	H512	HARRINGTON INDUSTRIAL PLASTICS	Valve Ball	574.54
58954	04/17/2020	Void	04/17/2020		Void Check	0.00
58955	04/17/2020	Printed	I301	IMPERIAL HARDWARE CO., INC.	Spray Bottles/COVID-19	302.51
58956	04/17/2020	Printed	I443	IMPERIAL PRINTERS	Proof of Service Forms	538.89
58957	04/17/2020	Printed	I567	IMPERIAL VALLEY PRESS	Notice & Invitation to Bidders	1,418.96
58958	04/17/2020	Printed	J380	JADE SECURITY SYSTEMS, INC.	Repair Fire System/WTP	645.00
58959	04/17/2020	Printed	K516	KEMIRA WATER SOLUTIONS, INC	Ferric Sulfate	7,224.64
58960	04/17/2020	Printed	L920	LABRUCHERIE IRRIGATION SUPP	Valves/Admin.	196.80
58961	04/17/2020	Printed	L253	LOWE'S HIW INC.	Cordless Handheld Sprayer/	585.15
58962	04/17/2020	Printed	M730	MALLORY SAFETY & SUPPLY LLC	Gloves/COVID-19	58.21
58963	04/17/2020	Printed	M004	MCNEECE BROS OIL COMPANY	Dyed Diesel Fuel/WTP	899.84
58964	04/17/2020	Printed	M513	MEDTOX LABORATORIES, INC	Evidentiary Drug Analysis	15.61
58965	04/17/2020	Printed	M988	MARJO MELLO	Reimb. Children's Fair Items	275.52
58966	04/17/2020	Printed	O233	O'REILLY AUTO PARTS	Brake Light Lamp #220 Streets	138.89
58967	04/17/2020	Printed	O395	ONESOURCE DISTRIBUTORS, LLC	Receptacle, GFCI	31.33
58968	04/17/2020	Printed	P765	PACKERS MINI STORAGE	Storage Unit B209 Rent/March	126.00
58969	04/17/2020	Printed	P521	PETTY CASH-RECREATION DEPARTME	Petty Cash - Parks & Rec Dept.	32.55
58970	04/17/2020	Printed	P839	PYRAMID CONSTRUCTION	Retention/Legion Street	36,430.56
58971	04/17/2020	Printed	Q376	QUILL CORPORATION	Packing Tape, Labels	77.54
58972	04/17/2020	Printed	R730	RS INSTRUMENTS & SERVICES	Flow Meters Calibration	459.00
58973	04/17/2020	Printed	S694	STAPLES BUSINESS CREDIT	Clorox Wipes/COVID-19	37.46
58974	04/17/2020	Printed	U790	U.S. BANK CORPORATE	Credit Card Charges/R. Moore	62.58
58975	04/17/2020	Printed	U404	UNIFIRST CORPORATION	Uniforms/Gerardo Vindiola	446.06
58976	04/17/2020	Printed	U630	UNITED PARCEL SERVICE, INC	Mailings - City Clerk	459.24
58977	04/17/2020	Printed	U560	UNIVAR USA, INC.	Hydrochloric Acid	850.15
58978	04/17/2020	Printed	V966	VALLEY PEST SERVICES, INC	Pest Control/Library	70.00
58979	04/17/2020	Printed	V1152	VIGILANT SOLUTIONS, LLC	Cameras, Service Packages,	25,628.75
58980	04/17/2020	Void	04/17/2020		Void Check	0.00
58981	04/17/2020	Printed	W135	WAXIE SANITARY SUPPLY	Disinfectant Wipes, Hand	817.58
58982	04/17/2020	Printed	W450	WYMORE, INC.	Bearing Drive Shaft	213.66

Total Checks: 48 **Checks Total (excluding void checks): 103,314.47**

Total Payments: 48 **Bank Total (excluding void checks): 103,314.47**

Total Payments: 48 **Grand Total (excluding void checks): 103,314.47**

TRS 4/17/2020

Fund/Dept/Acct	Vendor Name	Invoice #	Invoice Desc.	Check #	Due Date	Check Date	Amount
Fund: 101 General Fund							
Dept: 000.000							
101-000.000-205.500 Strong motic							
	DEPARTMENT OF CONSERV		Collected Strong Motion Fees	58947	03/31/2020	04/17/2020	563.28
							563.28
					Total Dept. 000000:		**563.28**
Dept: 112.000 City Clerk							
101-112.000-750.210 Postage							
	FEDERAL EXPRESS CORP.//	6-982-44825	Mailings - City Clerk	58952	04/10/2020	04/17/2020	26.41
	UNITED PARCEL SERVICE, II	0000X3V669140	Mailings - City Clerk	58976	04/04/2020	04/17/2020	14.19
							40.60
101-112.000-750.300 Advertising &							
	IMPERIAL VALLEY PRESS///	11378262	Notice & Invitation to Bidders	58957	03/05/2020	04/17/2020	1,418.96
							1,418.96
					Total Dept. City Clerk:		**1,459.56**
Dept: 131.000 City Manager							
101-131.000-721.110 Food and gr							
	U.S. BANK CORPORATE///		Credit Card Charges/R. Moore	58974	03/23/2020	04/17/2020	62.58
							62.58
					Total Dept. City Manager:		**62.58**
Dept: 153.000 Personnel							
101-153.000-721.200 Other operat							
	BONILLAS/SHIRLEY//	112-2370852-0104241	Reimb. Disposable Face	58942	04/07/2020	04/17/2020	183.15
							183.15
					Total Dept. Personnel:		**183.15**
Dept: 171.000 Planning							
101-171.000-721.200 Other operat							
	STAPLES BUSINESS CREDIT	7306352921-0-1	Clorox Wipes/COVID-19	58973	03/23/2020	04/17/2020	12.48
							12.48
					Total Dept. Planning:		**12.48**
Dept: 191.000 Non-departmental							
101-191.000-720.100 Office suppli							
	360 BUSINESS PRODUCTS///	OE-50200-1	Copy Paper/Admin.	58935	02/12/2020	04/17/2020	36.74
							36.74
101-191.000-720.800 Janitorial su							
	360 BUSINESS PRODUCTS///	OE-51264-1	Paper Towels/COVID-19	58935	04/07/2020	04/17/2020	37.78
							37.78
101-191.000-721.200 Other operat							
	360 BUSINESS PRODUCTS///	OE-50200-2	Batteries/Admin.	58935	02/14/2020	04/17/2020	53.88
							53.88
101-191.000-721.900 Small tools &							
	LABRUCHERIE IRRIGATION S	OM8705	Water Heater/Admin.	58960	03/24/2020	04/17/2020	355.34
	LABRUCHERIE IRRIGATION S	OM8876	Valves/Admin.	58960	04/01/2020	04/17/2020	-158.54
							196.80
					Total Dept. Non-departmental:		**325.20**
Dept: 211.000 Police Protection							
101-211.000-720.100 Office suppli							

Fund/Dept/Acct	Vendor Name	Invoice #	Invoice Desc.	Check #	Due Date	Check Date	Amount
	IMPERIAL PRINTERS///	20-1157	Signature Stamp/S. Sheppeard	58956	03/19/2020	04/17/2020	32.33
	IMPERIAL PRINTERS///	20-1107	Proof of Service Forms	58956	03/19/2020	04/17/2020	132.18
							164.51
101-211.000-721.200	Other operat						
	IMPERIAL HARDWARE CO., I	582932/2	Spray Bottles/COVID-19	58955	04/07/2020	04/17/2020	7.35
	MALLORY SAFETY & SUPPLY	4820859	Gloves/COVID-19	58962	04/03/2020	04/17/2020	22.41
							29.76
101-211.000-721.900	Small tools &						
	VIGILANT SOLUTIONS, LLC//	31578 RI	Cameras, Service Packages,	58979	03/12/2020	04/17/2020	25,628.75
							25,628.75
101-211.000-730.200	Technical ser						
	MEDTOX LABORATORIES, IN	032020100652	Evidentiary Drug Analysis	58964	03/31/2020	04/17/2020	15.61
							15.61
101-211.000-740.200	Cleaning ser						
	ALSCO AMERICAN LINEN DIV	LYUM1455620	Cleaning Services	58937	04/08/2020	04/17/2020	139.67
							139.67
				Total Dept. Police Protection:			**25,978.30**
Dept: 221.000 Fire Department							
101-221.000-720.800	Janitorial sup						
	WAXIE SANITARY SUPPLY///	78996385	Janitorial Supplies	58981	03/19/2020	04/17/2020	69.47
	WAXIE SANITARY SUPPLY///	78996383	Janitorial Supplies	58981	03/19/2020	04/17/2020	44.17
	WAXIE SANITARY SUPPLY///	79019019	Janitorial Supplies	58981	03/26/2020	04/17/2020	4.63
	WAXIE SANITARY SUPPLY///	79002254	Janitorial Supplies	58981	03/23/2020	04/17/2020	161.15
	WAXIE SANITARY SUPPLY///	78996394	Janitorial Supplies	58981	03/19/2020	04/17/2020	73.01
	WAXIE SANITARY SUPPLY///	79002252	Disinfectant Wipes, Hand	58981	03/23/2020	04/17/2020	57.86
							410.29
				Total Dept. Fire Department:			**410.29**
Dept: 221.100 Fire Station #2							
101-221.100-720.400	Automotive s						
	AUTO ZONE, INC. #2804///	2804897482	Degreaser, Tire Shine	58939	03/25/2020	04/17/2020	30.04
							30.04
101-221.100-720.800	Janitorial sup						
	WAXIE SANITARY SUPPLY///	78970208	Janitorial Supplies	58981	03/12/2020	04/17/2020	216.01
	WAXIE SANITARY SUPPLY///	78996384	Janitorial Supplies	58981	03/19/2020	04/17/2020	69.47
	WAXIE SANITARY SUPPLY///	78993049	Janitorial Supplies	58981	03/19/2020	04/17/2020	44.17
	WAXIE SANITARY SUPPLY///	78993054	Janitorial Supplies	58981	03/19/2020	04/17/2020	73.01
	WAXIE SANITARY SUPPLY///	79019018	Janitorial Supplies	58981	03/26/2020	04/17/2020	4.63
							407.29
				Total Dept. Fire Station #2:			**437.33**
Dept: 231.000 Building Inspectio							
101-231.000-721.200	Other operat						
	STAPLES BUSINESS CREDIT	7306352921-0-1	Clorox Wipes/COVID-19	58973	03/23/2020	04/17/2020	12.49
							12.49
101-231.000-730.200	Technical se						
	ESGIL CORPORATION///	0067236-IN	Plan Check Fee/952 G Street	58951	03/31/2020	04/17/2020	941.11
	ESGIL CORPORATION///	0066723-IN	Plan Check Fee/1508 River	58951	02/29/2020	04/17/2020	1,936.35
							2,877.46
				Total Dept. Building Inspection:			**2,889.95**
Dept: 311.000 Engineering							
101-311.000-730.200	Technical ser						

Fund/Dept/Acct	Vendor Name	Invoice #	Invoice Desc.	Check #	Due Date	Check Date	Amount
	IMPERIAL PRINTERS///	20-1264	Copies/Wildcat Improvement	58956	03/20/2020	04/17/2020	191.60
							191.60
101-311.000-740.100 Repair & ma							
	CANON SOLUTIONS AMERIC	4040130772	P.W. Scanner Maintenance	58944	03/31/2020	04/17/2020	68.86
	CANON SOLUTIONS AMERIC	4040130774	P.W. Printer Maintenance	58944	03/31/2020	04/17/2020	16.74
	CANON SOLUTIONS AMERIC	4040130773	P.W. Printer Maintenance	58944	03/31/2020	04/17/2020	27.02
							112.62
101-311.000-740.400 Rent							
	CANON FINANCIAL SERVICE	21168509	P.W. Plotter, Scanner Rental	58943	03/02/2020	04/17/2020	301.70
	CANON FINANCIAL SERVICE	21277298	P.W. Plotter, Scanner Rental	58943	04/01/2020	04/17/2020	305.90
							607.60
101-311.000-750.210 Postage							
	UNITED PARCEL SERVICE, II	00002XX926110	Mailings - Engineering	58976	03/14/2020	04/17/2020	59.38
	UNITED PARCEL SERVICE, II	00002XX926120	Mailings - Engineering	58976	03/21/2020	04/17/2020	58.36
	UNITED PARCEL SERVICE, II	00002XX926130	Mailings - Engineering	58976	03/28/2020	04/17/2020	235.63
	UNITED PARCEL SERVICE, II	00002XX926140	Mailings - Engineering	58976	04/04/2020	04/17/2020	91.68
							445.05
						Total Dept. Engineering:	**1,356.87**
Dept: 411.000 Community Develc							
101-411.000-721.200 Other operat							
	STAPLES BUSINESS CREDIT	7306352921-0-1	Clorox Wipes/COVID-19	58973	03/23/2020	04/17/2020	12.49
							12.49
						otal Dept. Community Development:	**12.49**
Dept: 511.000 Parks							
101-511.000-720.600 Plumbing su							
	IMPERIAL HARDWARE CO., I	581722/2	Couplings	58955	03/26/2020	04/17/2020	18.96
	IMPERIAL HARDWARE CO., I	581682/2	Ball Valve, Concrete Mix	58955	03/25/2020	04/17/2020	15.46
							34.42
101-511.000-721.100 Uniforms							
	UNIFIRST CORPORATION///	360 1744181	Uniforms/Gerardo Vindiola	58975	01/08/2020	04/17/2020	219.18
							219.18
101-511.000-721.200 Other operat							
	BIG STATE INDUSTRIAL SUP	1383208	Masks/COVID-19	58940	03/25/2020	04/17/2020	189.23
	COUNTY MOTOR PARTS CO	658076	Cable Ties/COVID-19	58946	03/27/2020	04/17/2020	7.75
	IMPERIAL HARDWARE CO., I	581857/2	Washers, Roof Nail/COVID-19	58955	03/27/2020	04/17/2020	29.53
	IMPERIAL HARDWARE CO., I	581579/2	Hasps	58955	03/24/2020	04/17/2020	13.36
	IMPERIAL HARDWARE CO., I	581424/2	Carton Tape/COVID-19	58955	03/23/2020	04/17/2020	14.52
	IMPERIAL HARDWARE CO., I	581721/2	Carton Tape/COVID-19	58955	03/26/2020	04/17/2020	10.45
	IMPERIAL HARDWARE CO., I	581519/2	Carton Tape/COVID-19	58955	03/24/2020	04/17/2020	7.26
	IMPERIAL HARDWARE CO., I	581805/2	Padlock	58955	03/26/2020	04/17/2020	12.60
	MALLORY SAFETY & SUPPLY	4813036	Gloves/COVID-19	58962	03/23/2020	04/17/2020	35.80
							320.50
101-511.000-740.100 Repair & ma							
	AUTO ZONE, INC. #2804///	2804897432	Battery #69 Parks	58939	03/25/2020	04/17/2020	151.46
	AUTO ZONE, INC. #2804///	2804897434	Return Battery	58939	03/25/2020	04/17/2020	-151.46
	O'REILLY AUTO PARTS	2648-222900	Battery #48 Parks	58966	03/24/2020	04/17/2020	134.48
							134.48
						Total Dept. Parks:	**708.58**
Dept: 521.000 Recreation & Lions							
101-521.000-720.100 Office suppli							
	IMPERIAL PRINTERS///	20-1311	Work Ord	58956	03/23/2020	04/17/2020	182.78

Fund/Dept/Acct	Vendor Name	Invoice #	Invoice Desc.	Check #	Due Date	Check Date	Amount
							182.78
101-521.000-720.300 Chemicals							
	UNIVAR USA, INC.///	48529468	Hydrochloric Acid	58977	03/23/2020	04/17/2020	850.15
							850.15
101-521.000-721.200 Other operat							
	BIG STATE INDUSTRIAL SUP	1382231	Gloves/COVID-19	58940	03/18/2020	04/17/2020	952.65
	BIG STATE INDUSTRIAL SUP	1383207	Masks, Coveralls, Clean Up Kit	58940	03/25/2020	04/17/2020	816.82
	IMPERIAL HARDWARE CO., I	582546/2	Drywall Screen, Mud Pan	58955	04/03/2020	04/17/2020	17.02
	IMPERIAL HARDWARE CO., I	581104/2	Joint Compound/COVID-19	58955	03/19/2020	04/17/2020	6.78
	IMPERIAL HARDWARE CO., I	581072/2	Screw, Spray Texture, Drywall/	58955	03/19/2020	04/17/2020	49.20
	IMPERIAL HARDWARE CO., I	581122/2	Tile Adhesive/COVID-19	58955	03/19/2020	04/17/2020	14.54
	IMPERIAL HARDWARE CO., I	581121/2	Return Tile Adhesive/COVID-19	58955	03/19/2020	04/17/2020	-16.47
							1,840.54
101-521.000-740.200 Cleaning ser							
	PETTY CASH-RECREATION I		Petty Cash - Parks & Rec Dept.	58969	01/07/2020	04/17/2020	32.55
							32.55
						›tal Dept. Recreation & Lions Center:	2,906.02
Dept: 551.000 Library							
101-551.000-720.100 Office suppli							
	QUILL CORPORATION///	5545303	Packing Tape, Labels	58971	03/13/2020	04/17/2020	77.54
							77.54
101-551.000-720.210 Audiovisual ı							
	BLACKSTONE AUDIO, INC///	1162612	Book on CD	58941	02/05/2020	04/17/2020	50.00
	BLACKSTONE AUDIO, INC///	1164078	Book on CD	58941	02/17/2020	04/17/2020	50.00
	BLACKSTONE AUDIO, INC///	1167040	Books on CD	58941	03/11/2020	04/17/2020	100.00
							200.00
101-551.000-720.800 Janitorial su							
	IMPERIAL HARDWARE CO., I	582037/2	Cobweb Duster, Vinyl	58955	03/30/2020	04/17/2020	17.44
							17.44
101-551.000-721.200 Other operat							
	IMPERIAL HARDWARE CO., I	581756/2	Key	58955	03/26/2020	04/17/2020	2.70
	IMPERIAL HARDWARE CO., I	582037/2	Cobweb Duster, Vinyl	58955	03/30/2020	04/17/2020	7.74
							10.44
101-551.000-730.200 Technical se							
	VALLEY PEST SERVICES, INC	1427929	Pest Control/Library	58978	02/14/2020	04/17/2020	35.00
	VALLEY PEST SERVICES, INC	5171628	Pest Control/Library	58978	03/13/2020	04/17/2020	35.00
							70.00
101-551.000-740.100 Repair & ma							
	ALL COUNTY FIRE///	112231	Fire Extinguisher Maintenance	58936	01/24/2020	04/17/2020	151.56
	CANON FINANCIAL SERVICE	21222492	Copier Lease, Usage/Library	58943	03/13/2020	04/17/2020	82.47
							234.03
101-551.000-740.400 Rent							
	CANON FINANCIAL SERVICE	21222492	Copier Lease, Usage/Library	58943	03/13/2020	04/17/2020	211.14
	PACKERS MINI STORAGE///		Storage Unit B209 Rent/March	58968	02/18/2020	04/17/2020	126.00
							337.14
101-551.000-750.600 Contribution:							
	AMERICAN LIBRARY ASSOCI		ALA Membership/Marjo Mello	58938	04/09/2020	04/17/2020	50.00
							50.00
						Total Dept. Library:	996.59
Dept: 551.100 Library Grant - LAI							

Fund/Dept/Acct	Vendor Name	Invoice #	Invoice Desc.	Check #	Due Date	Check Date	Amount
101-551.100-721.200 Other operat							
	MELLO/MARJO//		Reimb. Children's Fair Items	58965	02/12/2020	04/17/2020	275.52
							275.52
						Total Dept. Library Grant - LAMBS:	**275.52**
						Total Fund General Fund:	**38,578.19**
Fund: 211 Gas Tax							
Dept: 312.000 Street Maintenanc							
211-312.000-721.100 Uniforms							
	UNIFIRST CORPORATION///	360 1744187	Uniforms/Danny Atondo	58975	01/08/2020	04/17/2020	226.88
							226.88
						)ept. Street Maintenance & Improve.:	**226.88**
						Total Fund Gas Tax:	**226.88**
Fund: 213 SB 821 - Ped. & Bic. F:							
Dept: 313.000 Bicycle & Pedestri							
213-313.000-721.200 Other operat							
	IMPERIAL HARDWARE CO., I	582185/2	Padlocks	58955	03/31/2020	04/17/2020	24.22
							24.22
						'otal Dept. Bicycle & Pedestrian Fac.:	**24.22**
						SB 821 - Ped. & Bic. Fac.:	**24.22**
Fund: 421 Capital Projects - Stre							
Dept: 000.000							
421-000.000-201.715 Retention-P)							
	PYRAMID CONSTRUCTION///	19215R	Retention/Legion Street	58970	03/05/2020	04/17/2020	36,430.56
							36,430.56
						Total Dept. 000000:	**36,430.56**
						Capital Projects - Streets:	**36,430.56**
Fund: 501 Water							
Dept: 321.000 Water Treatment							
501-321.000-720.300 Chemicals							
	KEMIRA WATER SOLUTIONS	9017668374	Ferric Sulfate	58959	03/26/2020	04/17/2020	7,224.64
							7,224.64
501-321.000-720.600 Plumbing su							
	HARRINGTON INDUSTRIAL F	004K4654	Valve Ball	58953	03/26/2020	04/17/2020	574.54
							574.54
501-321.000-721.200 Other operat							
	IMPERIAL HARDWARE CO., I	583011/2	Towels, Spray Bottle, Pail/	58955	04/08/2020	04/17/2020	49.85
	WYMORE, INC.///	1210149	Barrel Pump	58982	04/06/2020	04/17/2020	48.66
							98.51
501-321.000-725.400 Fuel							
	MCNEECE BROS OIL COMPA	258610	Dyed Diesel Fuel/WTP	58963	11/12/2019	04/17/2020	899.84
							899.84
501-321.000-730.200 Technical se							
	RS INSTRUMENTS & SERVIC	20271	Flow Meters Calibration	58972	03/21/2020	04/17/2020	459.00
							459.00
501-321.000-740.100 Repair & ma							

Fund/Dept/Acct	Vendor Name	Invoice #	Invoice Desc.	Check #	Due Date	Check Date	Amount
	JADE SECURITY SYSTEMS, I	0165390	Repair Fire System/WTP	58958	03/27/2020	04/17/2020	645.00
							645.00
501-321.000-750.650	Taxes, Fees,						
	DEPT OF TOXIC SUBSTANCE	IM0013005	Hazardous Materials/FA0000414	58948	02/14/2020	04/17/2020	2,556.60
							2,556.60
					Total Dept. Water Treatment:		**12,458.13**
Dept: 322.000	**Water Distribution**						
501-322.000-720.600	Plumbing su						
	CORE & MAIN LP///	M108433	Registers	58945	04/06/2020	04/17/2020	13,250.67
							13,250.67
501-322.000-721.900	Small tools &						
	LOWE'S HIW INC.//	71100	Cordless Handheld Sprayer/	58961	04/08/2020	04/17/2020	585.15
							585.15
501-322.000-740.100	Repair & ma						
	EMPIRE SOUTHWEST LLC///	EMWK2918516	Replace Hydraulic Pump &	58950	01/23/2020	04/17/2020	1,392.53
	O'REILLY AUTO PARTS	2648-224886	Brake Light Lamp #220 Streets	58966	04/07/2020	04/17/2020	4.41
							1,396.94
					Total Dept. Water Distribution:		**15,232.76**
						Total Fund Water:	**27,690.89**
Fund: 511	**Wastewater**						
Dept: 332.000	**Wastewater treatm**						
511-332.000-720.500	Electrical su						
	ONESOURCE DISTRIBUTOR	S6417989.001	Receptacle, GFCI	58967	03/19/2020	04/17/2020	31.33
							31.33
511-332.000-721.900	Small tools &						
	WYMORE, INC.//	1204838	Bearing Drive Shaft	58982	01/06/2020	04/17/2020	165.00
							165.00
511-332.000-740.400	Rent						
	ELMS EQUIPMENT///	1089870	Scissor Lift Rental	58949	03/17/2020	04/17/2020	167.40
							167.40
					Total Dept. Wastewater treatment:		**363.73**
						Total Fund Wastewater:	**363.73**
						Grand Total:	**103,314.47**

TRS
04/17/2020

COUNCIL AGENDA REPORT
City of Brawley

Meeting Date:	April 21, 2020
City Manager:	

PREPARED BY: Ana Gutierrez, Labor Compliance/Contracts Officer

PRESENTED BY: Guillermo Sillas, Public Works Director

SUBJECT: Project No. 2019-04 Wildcat Drive Improvements Project – Rejection of Bids

CITY MANAGER RECOMMENDATION: Reject bids for Project No. 2019-04 Wildcat Drive Improvements Project and Re-advertise project.

DISCUSSION: The City of Brawley received a grant from Caltrans for the construction of the southern half of Wildcat Drive from South Western Avenue to South First Street. On February 21, 2020, the City of Brawley advertised Project No. 2019-04 Wildcat Improvements Project, which consists of roadway improvements and P.C.C. infrastructure installation such as curb, gutter, cross gutters, sidewalks, storm drain improvements, water pipeline improvements, and two ADA compliant curb returns along the south side of Wildcat Drive between Western Avenue and South First Street.

On March 24, 2020, the City received six bids as follows:

Rove Engineering El Centro, CA	$470,365.00
Granite Construction Co. El Centro, CA	$667,172.00
Pyramid Construction & Aggregate Co. Heber, CA	$696,828.50
Radco Brawley, CA	$763,478.13
Hazard Construction Lakeside, CA	$895,490.00
LC Paving Escondido, CA	$962,772.80

After reviewing all the bids received, staff recommends bid rejection. The bids received were either non-responsive or the proposed bid amounts were in excess of the available budget.

FISCAL IMPACT: None at this time.

ATTACHMENTS: Bid Results

BID SUMMARY FOR SPECIFICATION: 2019-04 Wildcat Drive Improvements Project

BID OPEN DATE: March 24, 2020 @ 2:00 PM

CONTRACTOR	BID SCHEDULE	
Granite Construction Co. 2095 Hwy 111 El Centro, CA 92243	**Schedule A** $ 596,005.00 **Schedule B** $ 71,167.00 **TOTAL A & B** $ 667,172.00	[x] Proposal [x] Proposal Signature Page [x] Bid Schedule [x] Acknowledgement of Addendum #1 & #2 [x] Bid Bond [x] Non-Collusion Affidavit [x] Public Contract Code Section 10162 Questionnaire [x] List of Proposed Sub-Contractors [x] Major Material [x] Debarment and Suspension Certification [x] Nondiscrimination Clause [x] Equal Employment Certification [x] Drug Free Workplace Certification [x] Buy American Requirement Certification [x] Declaration of Eligibility to Contract (SB 854) [x] Required Federal Contract Language [x] Disadvantaged Business Enterprise Information [ ] Exhibit 15-G Local Agency Bidder DBE Commitment [ ] Exhibit 15-H DBE Information – Good Faith Efforts [x] Exhibit 12-B Bidders List of Subcontractors (DBE and Non DBE) Part I & II Nondiscrimination Clause [x] Non-lobbying Certification for Federal Aid Contracts [x] Disclosure of Lobbying Activities

Hazard Construction 10529 Vine Street Lakeside, CA 92040	**Schedule A** $ 816,740.00 **Schedule B** $ 78,750.00 **TOTAL A & B** $ 895,490.00	[x] Proposal [x] Proposal Signature Page [x] Bid Schedule [x] Acknowledgement of Addendum #1 & #2 [x] Bid Bond [x] Non-Collusion Affidavit [x] Public Contract Code Section 10162 Questionnaire [x] List of Proposed Sub-Contractors [x] Major Material [x] Debarment and Suspension Certification [x] Nondiscrimination Clause [x] Equal Employment Certification [x] Drug Free Workplace Certification [x] Buy American Requirement Certification [x] Declaration of Eligibility to Contract (SB 854) [x] Required Federal Contract Language [x] Disadvantaged Business Enterprise Information [ ] Exhibit 15-G Local Agency Bidder DBE Commitment [ ] Exhibit 15-H DBE Information – Good Faith Efforts [x] Exhibit 12-B Bidders List of Subcontractors (DBE and Non DBE) Part I & II Nondiscrimination Clause [x] Non-lobbying Certification for Federal Aid Contracts [x] Disclosure of Lobbying Activities

LC Paving 620 Alpine Way Escondido, CA 92029	**Schedule A** $ 897,322.80 **Schedule B** $ 65,450.00 **TOTAL A & B** $ 962,772.80	[x] Proposal [x] Proposal Signature Page [x] Bid Schedule [x] Acknowledgement of Addendum #1 & #2 [x] Bid Bond [x] Non-Collusion Affidavit [x] Public Contract Code Section 10162 Questionnaire [x] List of Proposed Sub-Contractors [x] Major Material [x] Debarment and Suspension Certification [x] Nondiscrimination Clause [x] Equal Employment Certification [x] Drug Free Workplace Certification [x] Buy American Requirement Certification [x] Declaration of Eligibility to Contract (SB 854) [x] Required Federal Contract Language [x] Disadvantaged Business Enterprise Information [x] Exhibit 15-G Local Agency Bidder DBE Commitment [x] Exhibit 15-H DBE Information – Good Faith Efforts [x] Exhibit 12-B Bidders List of Subcontractors (DBE and Non DBE) Part I & II Nondiscrimination Clause [x] Non-lobbying Certification for Federal Aid Contracts [x] Disclosure of Lobbying Activities

Pyramid Construction and Aggregates, Inc. 839 Dogwood Road Heber, CA 92249	**Schedule A** $ 634,233.50 **Schedule B** $ 62,595.00 **TOTAL A & B** $ 696,828.50	[x] Proposal [x] Proposal Signature Page [x] Bid Schedule [x] Acknowledgement of Addendum #1 & #2 [x] Bid Bond [x] Non-Collusion Affidavit [x] Public Contract Code Section 10162 Questionnaire [x] List of Proposed Sub-Contractors [x] Major Material [x] Debarment and Suspension Certification [x] Nondiscrimination Clause [x] Equal Employment Certification [x] Drug Free Workplace Certification [x] Buy American Requirement Certification [x] Declaration of Eligibility to Contract (SB 854) [x] Required Federal Contract Language [x] Disadvantaged Business Enterprise Information [x] Exhibit 15-G Local Agency Bidder DBE Commitment [x] Exhibit 15-H DBE Information – Good Faith Efforts [x] Exhibit 12-B Bidders List of Subcontractors (DBE and Non DBE) Part I & II Nondiscrimination Clause [x] Non-lobbying Certification for Federal Aid Contracts [x] Disclosure of Lobbying Activities

RADCO 615 A US Highway 111 Brawley, CA 92227	**Schedule A** $ 704,356.13 **Schedule B** $ 59,122.00 **TOTAL A & B** $ 763,478.13	[x] Proposal [x] Proposal Signature Page [x] Bid Schedule [x] Acknowledgement of Addendum #1 & #2 [x] Bid Bond [x] Non-Collusion Affidavit [x] Public Contract Code Section 10162 Questionnaire [x] List of Proposed Sub-Contractors [x] Major Material [x] Debarment and Suspension Certification [x] Nondiscrimination Clause [x] Equal Employment Certification [x] Drug Free Workplace Certification [x] Buy American Requirement Certification [x] Declaration of Eligibility to Contract (SB 854) [x] Required Federal Contract Language [x] Disadvantaged Business Enterprise Information [x] Exhibit 15-G Local Agency Bidder DBE Commitment [x] Exhibit 15-H DBE Information – Good Faith Efforts [x] Exhibit 12-B Bidders List of Subcontractors (DBE and Non DBE) Part I & II Nondiscrimination Clause [x] Non-lobbying Certification for Federal Aid Contracts [x] Disclosure of Lobbying Activities

ROVE Engineering 399 S. Haskell Drive El Centro, CA 92243	**Schedule A** $ 427,540.00 **Schedule B** $ 42,825.00 **TOTAL A & B** $ 470,365.00	[x] Proposal [x] Proposal Signature Page [x] Bid Schedule [x] Acknowledgement of Addendum #1 & #2 [x] Bid Bond [x] Non-Collusion Affidavit [x] Public Contract Code Section 10162 Questionnaire [x] List of Proposed Sub-Contractors [x] Major Material [x] Debarment and Suspension Certification [x] Nondiscrimination Clause [x] Equal Employment Certification [x] Drug Free Workplace Certification [x] Buy American Requirement Certification [x] Declaration of Eligibility to Contract (SB 854) [x] Required Federal Contract Language [x] Disadvantaged Business Enterprise Information [x] Exhibit 15-G Local Agency Bidder DBE Commitment [x] Exhibit 15-H DBE Information – Good Faith Efforts [x] Exhibit 12-B Bidders List of Subcontractors (DBE and Non DBE) Part I & II Nondiscrimination Clause [x] Non-lobbying Certification for Federal Aid Contracts [x] Disclosure of Lobbying Activities

COUNCIL AGENDA REPORT
City of Brawley

Meeting Date:	April 21, 2020
City Manager:	

PREPARED BY: Tyler Salcido, Finance Director

PRESENTED BY: Tyler Salcido, Finance Director

SUBJECT: FY 2018/2019 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, 2019.

DISCUSSION: The City of Brawley has completed its Annual Financial Report audit for the Fiscal Year ended June 30, 2019. The audit was conducted by the Certified Public Accounting Firm of Moss, Levy & Hartzheim, LLP (MLH). 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 referred to above 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, 2019, 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 2018-19, the General Fund reports to have a net increase of $252,262 to its reserve fund balance, increasing the General Fund Balance to $981,880 (as stated on page 55 of the Annual Financial Report). Actual General Fund Revenues received were over the projected estimates in the amount of $873,635. Total General Fund Expenditures exceeded the budgeted amount by $720,555 and Total Other Financing Sources (Uses) were under the budgeted amount by $42,781 creating a net variance of $195,861. This net variance was due mainly to timing recognition of prior year's Sales Tax revenue (recorded in this fiscal year) and to unbudgeted Pension Obligation Bond transactions.

FISCAL IMPACT: N/A

ATTACHMENTS: Annual Financial Report
MLH Management Report & Auditor's Communication Letter

CITY OF BRAWLEY
Brawley, California

Annual Financial Report
For the Fiscal Year Ended June 30, 2019

CITY OF BRAWLEY
Brawley, California

Table of Contents

INTRODUCTORY SECTION

Table of Contents i

FINANCIAL SECTION

Independent Auditor's Report 1

Basic Financial Statements:

Government-wide Financial Statements:
- Statement of Net Position 5
- Statement of Activities 6

Fund Financial Statements:

Governmental Funds:
- Balance Sheet 8
- Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position 11
- Statement of Revenues, Expenditures, and Changes in Fund Balances 12
- Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities 15

Proprietary Funds:
- Statement of Net Position 16
- Statement of Revenues, Expenses, and Changes in Net Position 18
- Statement of Cash Flows 20

Fiduciary Funds:
- Statement of Fiduciary Net Position 24
- Statement of Changes in Net Position 25

Notes to Basic Financial Statements 26

Required Supplementary Information

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual:
- General Fund 55
- Economic & Community Development Special Revenue Fund 56

Schedule of the City's Proportionate Share of the Net Pension Liability 57
Schedule of Pension Contributions 58
Schedule of Changes in Total OPEB Liability and Related Ratios 59
Schedule of OPEB Contributions 60

Notes to Required Supplementary Information 61

Other Supplementary Information

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual:
- Park Projects Capital Projects Fund 62

Nonmajor Governmental Funds:
- Description 63
- Combining Balance Sheet 64
- Combining Statement of Revenues, Expenditures, and Changes in Fund Balances 66

CITY OF BRAWLEY
Brawley, California

Table of Contents

Other Supplementary Information (Continued)

Internal Service Funds:
Description 69
Combining Statement of Net Position 70
Combining Statement of Revenue, Expenses, and Changes in Net Position 71
Combining Statement of Cash Flows 72

FINANCIAL SECTION

MOSS, LEVY & HARTZHEIM LLP
CERTIFIED PUBLIC ACCOUNTANTS

PARTNERS
RONALD A LEVY, CPA
CRAIG A HARTZHEIM, CPA
HADLEY Y HUI, CPA
ALEXANDER C HOM, CPA
ADAM V GUISE, CPA
TRAVIS J HOLE, CPA

COMMERCIAL ACCOUNTING & TAX SERVICES
433 N. CAMDEN DRIVE, SUITE 730
BEVERLY HILLS, CA 90210
TEL: 310.273.2745
FAX: 310.670.1689
www.mlhcpas.com

GOVERNMENTAL AUDIT SERVICES
5800 HANNUM AVE., SUITE E
CULVER CITY, CA 90230
TEL: 310.670.2745
FAX: 310.670.1689
www.mlhcpas.com

INDEPENDENT AUDITOR'S REPORT

The Members of the City Council of the
City of Brawley
Brawley, California

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Brawley, California (City) as of and for the fiscal year ended June 30, 2019, 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 entity'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 entity'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.

OFFICES: BEVERLY HILLS · CULVER CITY · SANTA MARIA

MEMBER AMERICAN INSTITUTE OF C.P.A.'S · CALIFORNIA SOCIETY OF MUNICIPAL FINANCE OFFICERS · CALIFORNIA ASSOCIATION OF SCHOOL BUSINESS OFFICIALS

Emphasis of Matter

As discussed in Note 15 to the financial statements, in January 2020, the World Health Organization has declared COVID-19 to constitute a "Public Health Emergency of International Concern." Given the uncertainty of the situation, the duration of any financial impact cannot be reasonably estimated at this time. Our opinion is not modified with respect to this matter.

Opinion

In our opinion, the financial statements referred to above 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 of Brawley, California, as of June 30, 2019, and the respective changes in financial position and, where applicable, cash flows thereof, for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget to Actual – General Fund, and the Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget to Actual – Economic and Community Development Special Revenue Fund, Schedule of Changes in the Net Pension Liability and Related Ratios, Schedule of Pension Contributions, Schedule of Changes in Net OPEB Liability and Related Ratios, and Schedule of OPEB Contributions on pages 55 through 59 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.

Accounting principles generally accepted in the United States of America requires that the City present a management's discussion and analysis, but the City has elected not to.

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.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Brawley's basic financial statements. The Combining Financial Statements for the Nonmajor Governmental Funds and the Combining Financial Statements for the Internal Service Funds listed in the table of contents are presented for purposes of additional analysis and are not required parts of the basic financial statements.

The Combining Financial Statements for the Nonmajor Governmental Funds and the Combining Financial Statements for the Internal Service Funds are the responsibility of management and were derived from and related directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in our 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 financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated April 10, 2020, 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 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 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.

Moss, Levy & Hartzheim, LLP
Culver City, California
April 10, 2020

This page intentionally left blank

CITY OF BRAWLEY
STATEMENT OF NET POSITION
June 30, 2019

	Governmental Activities	Business-type Activities	Total
ASSETS			
Cash and investments	$ 25,357,469	$ 21,278,497	$ 46,635,966
Restricted cash and investments with fiscal agent	96,145	244,323	340,468
Accounts receivable	45,575	1,237,289	1,282,864
Interest receivable	610,488	52,110	662,598
Loans receivable	7,303,610		7,303,610
Due from other governments	921,630	906	922,536
Capital assets not being depreciated	5,524,682	79,034	5,603,716
Capital assets, net of accumulated depreciation	25,903,257	61,268,079	87,171,336
Total assets	65,762,856	84,160,238	149,923,094
DEFERRED OUTFLOWS OF RESOURCES			
Pension related	10,522,264	1,273,743	11,796,007
OPEB related	100,421	9,385	109,806
Total deferred outflows of resources	10,622,685	1,283,128	11,905,813
LIABILITIES			
Accounts payable	2,215,342	392,884	2,608,226
Accrued liabilities	376,266	58,043	434,309
Accrued interest payable	175,829	66,241	242,070
Deposits payable	547,331	584,106	1,131,437
Unearned revenue	8,395,167		8,395,167
Noncurrent liabilities:			
Due within one year	1,184,936	2,164,898	3,349,834
Due in more than one year	25,338,541	13,690,362	39,028,903
Total liabilities	38,233,412	16,956,534	55,189,946
DEFERRED INFLOWS OF RESOURCES			
Pension related	8,521,232	1,071,296	9,592,528
OPEB related	331,105	30,945	362,050
Total deferred inflows of resources	8,852,337	1,102,241	9,954,578
NET POSITION			
Net investment in capital assets	31,427,939	46,909,461	78,337,400
Restricted for:			
Public safety	777,991		777,991
Community development	13,690,975		13,690,975
Culture and leisure	57,965		57,965
Debt service		189,017	189,017
Streets and roads	6,200,989		6,200,989
Unrestricted	(22,856,067)	20,286,113	(2,569,954)
Total net position	$ 29,299,792	$ 67,384,591	$ 96,684,383

See Notes to Basic Financial Statements

CITY OF BRAWLEY
STATEMENT OF ACTIVITIES
For the Fiscal Year Ended June 30, 2019

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Contributions and Grants	Program Revenues: Capital Contributions and Grants
Governmental Activities:				
General government	$ 4,553,354	$ 2,358,383	$ 663,202	$ -
Public safety	11,436,719	486,072	750,463	
Culture and leisure	2,992,671	139,902	153,361	573,526
Community development	2,358,116	1,719,319	1,202,654	
Transportation	2,725,190	1,315,024	510,946	1,610,336
Total governmental activities	24,066,050	6,018,700	3,280,626	2,183,862
Business-type Activities:				
Water	5,028,554	6,965,237		
Wastewater	3,545,740	5,874,470		
Solid Waste	1,445,093	1,450,540		
Airport	610,908	120,457		87,500
Total business-type activities	10,630,295	14,410,704		87,500
Total primary government	$ 34,696,345	$ 20,429,404	$ 3,280,626	$ 2,271,362

General Revenues:
- Taxes:
  - Property taxes
  - Sales and use
  - Utility users taxes
  - Transient lodging taxes
  - Franchise taxes
  - Business license taxes
- Licenses and permits
- Fines and forfeitures
- Miscellaneous
- Use of money and property

Transfers

Total general revenues and transfers

Change in net position

Net position - beginning of fiscal year

Prior period adjustments

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
$ (1,531,769)	$ -	$ (1,531,769)
(10,200,184)		(10,200,184)
(2,125,882)		(2,125,882)
563,857		563,857
711,116		711,116
(12,582,862)		(12,582,862)
	1,936,683	1,936,683
	2,328,730	2,328,730
	5,447	5,447
	(402,951)	(402,951)
	3,867,909	3,867,909
(12,582,862)	3,867,909	(8,714,953)
4,374,148		4,374,148
2,455,401		2,455,401
1,920,108		1,920,108
393,747		393,747
633,883		633,883
56,903		56,903
12,132		12,132
37,474		37,474
251,867		251,867
1,351,774	617,250	1,969,024
202,541	(202,541)	
11,689,978	414,709	12,104,687
(892,884)	4,282,618	3,389,734
30,203,114	63,101,973	93,305,087
(10,438)		(10,438)
30,192,676	63,101,973	93,294,649
$ 29,299,792	$ 67,384,591	$ 96,684,383

CITY OF BRAWLEY
BALANCE SHEET
GOVERNMENTAL FUNDS
June 30, 2019

	General	Special Revenue Funds: Economic & Community Development	Special Revenue Funds: SB 325
ASSETS			
Cash and investments	$ 592,198	$ -	$ 8,939,591
Restricted cash and investments with fiscal agent			
Interest receivable		567,787	14,067
Accounts receivable	45,575		
Due from other governments	730,167	106,502	
Due from other funds	613,894		
Loans receivable	6,444	7,223,573	
Total assets	$ 1,988,278	$ 7,897,862	$ 8,953,658
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES			
Liabilities:			
Accounts payable	$ 428,095	$ -	$ 46,707
Accrued liabilities	357,374		
Deposits payable	220,929		326,342
Unearned revenue			8,027,325
Due to other funds		20,033	
Total liabilities	1,006,398	20,033	8,400,374
Deferred inflows of resources			
Unavailable revenue		566,966	
Total deferred inflows of resources		566,966	
Fund balances:			
Restricted for:			
Streets and roads			553,284
Public safety			
Community development		7,310,863	
CFD improvements and maintenance			
Library	57,965		
Unassigned	923,915		
Total fund balances	981,880	7,310,863	553,284
Total liabilities, deferred inflows of resources, and fund balances	$ 1,988,278	$ 7,897,862	$ 8,953,658

See Notes to Basic Financial Statements

Capital Project Fund		
Park Projects	Other Governmental Funds	Total Governmental Funds
$ -	$ 14,513,758	$ 24,045,547
	96,145	96,145
	25,514	607,368
		45,575
	84,883	921,552
		613,894
		7,230,017
$ -	$ 14,720,300	$ 33,560,098
$ 128,257	$ 1,527,758	$ 2,130,817
	18,892	376,266
60		547,331
	367,842	8,395,167
205,155		225,188
333,472	1,914,492	11,674,769
		566,966
		566,966
	5,647,705	6,200,989
	777,991	777,991
	5,336,526	12,647,389
	1,043,586	1,043,586
		57,965
(333,472)		590,443
(333,472)	12,805,808	21,318,363
$ -	$ 14,720,300	$ 33,560,098

This page intentionally left blank

CITY OF BRAWLEY
GOVERNMENTAL FUNDS
RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF NET POSITION
June 30, 2019

Fund balances of governmental funds	$	21,318,363
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. Capital assets of the internal service fund are included below ($1,682,947)		29,744,992
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		10,522,264
OPEB related deferred outflows		100,421
Pension related deferred inflows		(8,521,232)
OPEB related deferred inflows		(331,105)
Long-term debt and compensated absences have not been included in the governmental funds.		
Long-term debt		(15,305,000)
Total OPEB liability		(4,069,505)
Net pension liability		(6,262,918)
Compensated absences, net of internal service funds portion included below ($6,311)		(879,743)
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.		(175,829)
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.		2,592,118
In governmental funds, certain receivables are not available to pay for current period expenditures and, therefore, are offset by unavailable revenue.		566,966
Net position of governmental activities	$	29,299,792

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, 2019

		Special Revenue Funds	
	General	Economic & Community Development	SB 325
REVENUES			
Taxes:			
Property	$ 4,213,383	$ -	$ -
Sales and use	2,783,179		
Utility users	1,920,108		
Transient lodging	393,747		
Franchise	633,883		
Business license	56,903		
Licenses and permits	12,132		
Fines and forfeitures	37,474		
Use of money and property	19,435	25,698	186,406
Intergovernmental	944,215	1,155,051	972,675
Charges for services	4,583,402		
Miscellaneous	237,867		
Total revenues	15,835,728	1,180,749	1,159,081
EXPENDITURES			
Current:			
General government	2,222,784		
Public safety	8,240,677		
Culture and leisure	2,202,796		
Community development	1,488,834	22,401	
Transportation			972,675
Capital outlay	113,917	189,711	
Debt service:			
Principal	1,005,000		
Interest	556,957		
Total expenditures	15,830,965	212,112	972,675
Excess of revenues over (under) expenditures	4,763	968,637	186,406
OTHER FINANCING SOURCES (USES)			
Transfers in	247,499		
Transfers out			
Total other financing sources (uses)	247,499		
Net change in fund balances	252,262	968,637	186,406
Fund Balances - July 1, 2018	729,618	$ 6,342,226	$ 366,878
Fund Balances - June 30, 2019	$ 981,880	$ 7,310,863	$ 553,284

See Notes to Basic Financial Statements

Capital Projects Fund		
Park Projects	Other Governmental Funds	Totals
$ -	$ 160,765	$ 4,374,148
		2,783,179
		1,920,108
		393,747
		633,883
		56,903
		12,132
		37,474
	275,478	507,017
573,526	2,943,885	6,589,352
	1,435,298	6,018,700
	14,000	251,867
573,526	4,829,426	23,578,510
		2,222,784
	191,394	8,432,071
		2,202,796
	57,006	1,568,241
	1,605,283	2,577,958
	1,543,469	1,847,097
		1,005,000
		556,957
	3,397,152	20,412,904
573,526	1,432,274	3,165,606
		247,499
	(25,978)	(25,978)
	(25,978)	221,521
573,526	1,406,296	3,387,127
(906,998)	11,399,512	17,931,236
$ (333,472)	$ 12,805,808	$ 21,318,363

This page intentionally left blank

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, 2019

Net change in fund balances - total governmental funds	$ 3,387,127
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 capital asset additions exceeds depreciation in the current period.	574,462
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.	(1,452,642)
Interest accrued on certain notes receivable are not reported as revenue on the governmental funds as they do not provide the City with current financial resources. When the interest is collected, the amounts will be reflected on revenue. This is current year change in unavailable revenue.	566,966
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.	
Repayment of bond principal	1,005,000
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.	(5,617)
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	2,925
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:	
Pension related costs and contributions	(4,585,682)
OPEB related costs and contributions	(248,055)
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.	(137,368)
Change in net position of governmental activities	$ (892,884)

See Notes to Basic Financial Statements

CITY OF BRAWLEY
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
June 30, 2019

	Business-type Activities Enterprise Funds	
	Water	Wastewater
ASSETS		
Current Assets:		
Cash and investments	$ 6,091,927	$ 14,741,228
Accounts receivable, net	994,402	169,635
Interest receivable	17,677	33,190
Due from other governments	906	
Loans receivable		
Total current assets	7,104,912	14,944,053
Noncurrent Assets:		
Restricted cash and investments with fiscal agents		244,323
Advances to other funds		1,014,511
Capital assets not being depreciated	42,073	35,011
Capital assets, net of accumulated depreciation	22,576,662	32,081,651
Total noncurrent assets	22,618,735	33,375,496
DEFERRED OUTFLOWS OF RESOURCES		
Pension related	743,536	530,207
OPEB related	5,631	3,754
Total Deferred Outflows of Resources	749,167	533,961
Total assets and deferred outflows of resources	30,472,814	48,853,510
LIABILITIES		
Current Liabilities:		
Accounts payable	153,049	134,332
Accrued liabilities	37,241	20,802
Interest payable	10,935	55,306
Deposits payable	572,684	6,930
Due to other funds		
Current portion of long term debt	1,255,113	909,785
Total current liabilities	2,029,022	1,127,155
Noncurrent liabilities:		
Compensated absences	95,205	49,667
Contracts payable, net of deferred gain and unamortized discount	1,587,829	374,055
Note payable, net of unamortized premium	1,220,727	
Advances from other funds	1,014,511	
Net Pension Liability	490,425	353,692
Total OPEB Liability	228,197	152,131
Bonds payable		9,138,434
Total noncurrent liabilities	4,636,894	10,067,979
Total liabilities	6,665,916	11,195,134
DEFERRED INFLOWS OF RESOURCES		
Pension related	622,414	448,882
OPEB related	18,567	12,378
Total Deferred Inflows of Resources	640,981	461,260
Total liabilities and deferred inflows of resources	7,306,897	11,656,394
NET POSITION		
Net investment in capital assets	18,586,801	21,710,944
Restricted for debt service		189,017
Unrestricted	4,579,116	15,297,155
Total net position	$ 23,165,917	$ 37,197,116

See Notes to Basic Financial Statements

Business-type Activities Enterprise Funds			Governmental Activities
Solid Waste	Nonmajor Airport	Totals	Internal Service Funds
$ 101,417	$ 343,925	$ 21,278,497	$ 1,311,922
50,998	22,254	1,237,289	
628	615	52,110	3,120
		906	78
			73,593
153,043	366,794	22,568,802	1,388,713
		244,323	
		1,014,511	
	1,950	79,034	
	6,609,766	61,268,079	1,682,947
	6,611,716	62,605,947	1,682,947
		1,273,743	
		9,385	
		1,283,128	
153,043	6,978,510	86,457,877	3,071,660
99,276	6,227	392,884	84,525
		58,043	
		66,241	
	4,492	584,106	
			388,706
		2,164,898	
99,276	10,719	3,266,172	473,231
		144,872	6,311
		1,961,884	
		1,220,727	
		1,014,511	
		844,117	
		380,328	
		9,138,434	
		14,704,873	6,311
99,276	10,719	17,971,045	479,542
		1,071,296	
		30,945	
		1,102,241	
99,276	10,719	19,073,286	479,542
	6,611,716	46,909,461	1,682,947
		189,017	
53,767	356,075	20,286,113	909,171
$ 53,767	$ 6,967,791	$ 67,384,591	$ 2,592,118

CITY OF BRAWLEY
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
PROPRIETARY FUNDS
For the Fiscal Year Ended June 30, 2019

	Business-Type Activities Enterprise Funds	
	Water	Wastewater
Operating Revenues:		
Charges for services	$ 6,965,237	$ 5,874,470
Operating Expenses:		
Salary and benefits	1,220,893	544,239
Administration	329,942	412,925
Supplies and services	2,031,795	1,472,031
Depreciation and amortization	1,391,787	1,004,135
Total operating expenses	4,974,417	3,433,330
Operating income (loss)	1,990,820	2,441,140
Non-Operating Revenues (Expenses):		
Use of money and property	214,904	398,082
Intergovernmental revenue		
Interest expense and fiscal charges	(54,137)	(112,410)
Total non-operating revenues (expenses)	160,767	285,672
Income (Loss) before transfers	2,151,587	2,726,812
Transfers:		
Transfers out	(138,096)	(64,323)
Total Transfers	(138,096)	(64,323)
Changes in net position	2,013,491	2,662,489
Total Net Position - beginning	21,152,426	34,534,627
Prior Period Adjustments		
Total Net Position - beginning, restated	21,152,426	34,534,627
Total Net Position - ending	$ 23,165,917	$ 37,197,116

See Notes to Basic Financial Statements

Business-Type Activities Enterprise Funds			Governmental Activities Internal Service Funds
Solid Waste	Nonmajor Airport	Totals	
$ 1,450,540	$ 120,457	$ 14,410,704	$ 3,530,993
	4,218	1,769,350	180,976
	7,500	750,367	
1,445,093	50,393	4,999,312	3,571,611
	548,081	2,944,003	174,585
1,445,093	610,192	10,463,032	3,927,172
5,447	(489,735)	3,947,672	(396,179)
4,264		617,250	277,791
	87,500	87,500	
	(716)	(167,263)	
4,264	86,784	537,487	277,791
9,711	(402,951)	4,485,159	(118,388)
	(122)	(202,541)	(18,980)
	(122)	(202,541)	(18,980)
9,711	(403,073)	4,282,618	(137,368)
44,056	7,370,864	63,101,973	2,739,924
			(10,438)
44,056	7,370,864	63,101,973	2,729,486
$ 53,767	$ 6,967,791	$ 67,384,591	$ 2,592,118

CITY OF BRAWLEY
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
For the Fiscal Year Ended June 30, 2019

	Business-Type Activities Enterprise Funds	
	Water	Wastewater
CASH FLOWS FROM OPERATING ACTIVITIES:		
Cash received from customers and users	$ 7,006,572	$ 5,802,985
Cash payments to suppliers for goods and services	(2,346,542)	(1,928,545)
Cash payments for employees and benefit programs	(2,091,341)	(1,183,773)
Net cash provided (used) by operating activities	2,568,689	2,690,667
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:		
Transfers	(138,096)	(64,323)
Interfund borrowing (repayment)		
Cash received (payments) from (to) other governments		
Loan repayment		
Net cash provided (used) by non-capital financing activities	(138,096)	(64,323)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:		
Cash received (payments) from (to) other governments	(906)	
Purchase of capital assets	(41,958)	(87,878)
Loan repayment	(99,263)	99,263
Principal paid on debt	(1,241,509)	(881,573)
Interest paid on debt and fiscal charges	(39,550)	(134,244)
Net cash provided (used) by capital and related financing activities	(1,423,186)	(1,004,432)
CASH FLOWS FROM INVESTING ACTIVITIES:		
Use of money and property	197,227	364,892
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	1,204,634	1,986,804
CASH AND CASH EQUIVALENTS, BEGINNING OF FISCAL YEAR	4,887,293	12,998,747
CASH AND CASH EQUIVALENTS, END OF FISCAL YEAR	$ 6,091,927	$ 14,985,551
Reconciliation to Statement of Net Position:		
Cash and investments	$ 6,091,927	$ 14,741,228
Restricted cash and investments with fiscal agents		244,323
CASH AND CASH EQUIVALENTS	$ 6,091,927	$ 14,985,551

See Notes to Basic Financial Statements

Business-Type Activities Enterprise Funds			Governmental Activities Internal Service Fund
Solid Waste	Nonmajor Airport	Totals	
$ 1,443,250	$ 114,051	$ 14,366,858	$ 3,530,993
(1,441,582)	(182,344)	(5,899,013)	(3,774,031)
	(4,218)	(3,279,332)	(213,820)
1,668	(72,511)	5,188,513	(456,858)
	(122)	(202,541)	(18,980)
	(774,100)	(774,100)	42,776
			251
			49,003
	(774,222)	(976,641)	73,050
	1,210,741	1,209,835	
	(18,753)	(148,589)	(511,800)
		(2,123,082)	
	(715)	(174,509)	
	1,191,273	(1,236,345)	(511,800)
3,636	(615)	565,140	274,688
5,304	343,925	3,540,667	(620,920)
96,113		17,982,153	1,932,842
$ 101,417	$ 343,925	$ 21,522,820	$ 1,311,922
$ 101,417	$ 343,925	$ 21,278,497	$ 1,311,922
		244,323	
$ 101,417	$ 343,925	$ 21,522,820	$ 1,311,922

(Continued)

CITY OF BRAWLEY
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
For the Fiscal Year Ended June 30, 2019

(Continued)

	Business-Type Activities Enterprise Funds	
	Water	Wastewater
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:		
Operating income (loss)	$ 1,990,820	$ 2,441,140
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:		
Depreciation and amortization	1,391,787	1,004,135
(Increase) decrease in accounts receivable	(13,342)	(71,452)
Increase (decrease) in accounts payable	52,436	(22,787)
Increase (decrease) in compensated absences	12,132	4,763
Increase (decrease) net pension liability	(933,732)	(674,372)
Increase (decrease) total OPEB liability	13,911	9,273
Increase (decrease) in deposits payable	54,677	(33)
Total adjustments	577,869	249,527
Net cash provided by (used by) operating activities	$ 2,568,689	$ 2,690,667

See Notes to Basic Financial Statements

Business-Type Activities Enterprise Funds			Governmental Activities
Solid Waste	Nonmajor Airport	Totals	Internal Service Fund
$ 5,447	$ (489,735)	$ 3,947,672	$ (396,179)
	548,081	2,944,003	174,585
(7,290)	(6,406)	(98,490)	
3,511	(124,551)	(91,391)	(202,420)
		16,895	(32,844)
		(1,608,104)	
		23,184	
	100	54,744	
(3,779)	417,224	1,240,841	(60,679)
$ 1,668	$ (72,511)	$ 5,188,513	$ (456,858)

CITY OF BRAWLEY
STATEMENT OF NET POSITION
FIDUCIARY FUND
June 30, 2019

	Private Purpose Trust Fund
	RDA Successor Agency
ASSETS	
Cash and investments	$ 387,154
Interest receivable	705
Land held for resale	1,081,003
Total Assets	1,468,862
LIABILITIES	
Interest payable	33,193
Deposits payable	359
Long-term debt, due within one year	172,697
Long-term debt, due in more than one year	4,025,849
Total Liabilities	4,232,098
NET POSITION (DEFICIT)	
Unrestricted	(2,763,236)
Total Net Position (Deficit)	$ (2,763,236)

See Notes to Basic Financial Statements

CITY OF BRAWLEY
STATEMENT OF CHANGES IN NET POSITION
FIDUCIARY FUND
For the Fiscal Year Ended June 30, 2019

	Private Purpose Trust Fund
	RDA Successor Agency
Additions:	
Tax increment	$ 398,888
Use of money and property	6,923
Total additions	405,811
Deductions:	
Community development	3,370
Interest	153,587
Administrative expenses	88,837
Total deductions	245,794
Change in net position	160,017
Net Position (Deficit) - July 1, 2018	(2,923,253)
Net Position (Deficit) - June 30, 2019	$ (2,763,236)

See Notes to Basic Financial Statements

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 Boards (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, 2019.

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 of all fund types. 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 (unearned revenue until spent) 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.

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.

The City also reports the following fund:

Private Purpose Trust Fund
This Fund is used to account for the activities of the Successor Agency to the Brawley Redevelopment Agency.

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 the 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 sixty 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 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 statue or budget requires collecting them to the fund that statue 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 1st, and is delinquent after December 10th; the second installment is due February 1st and is delinquent after April 10th. Taxes become a lien on the property on January 1st, 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%

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 and have a useful life of more than 3 year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at their market 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 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 expensed when paid.

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 for government-wide, proprietary funds, and fiduciary funds and 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 in relation to unavailable revenues, pension, and OPEB. 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 1st 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, 2019, the following funds had an accumulated deficit:

Fund	Amount
Parks Projects Capital Projects Fund	$ 333,472
Internal Service Fund:	
Risk Management Fund	425,829

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.

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

C. Excess of Expenditures over Appropriations

For the fiscal year ended June 30, 2019, the following funds had excess of expenditures over appropriations:

Fund	Final Appropriation	Expenditures	Excess
General Fund			
Capital outlay	$ 52,779	$ 113,917	$ 61,138
Debt service:			
Principal		1,005,000	1,005,000
Interest		556,957	556,957

Excess of current expenditures 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 was also not budgeted.

NOTE 3 – CASH AND INVESTMENTS

Cash and investments as of June 30, 2019 are classified in the accompanying financial statements as follows:

Statement of Net Position:	
Cash and investments	$ 46,635,966
Restricted cash and investments with fiscal agent	340,468
Fiduciary Fund:	
Cash and investments	387,154
Total cash and investments, Statement of Net Position	$ 47,363,588

Cash and investments as of June 30, 2019 consist of the following:

Cash on hand	$ 4,180
Deposits with financial institutions	13,689,397
Investments	33,670,011
Total cash and investments	$ 47,363,588

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)

Authorized Investment Type	Maximum Maturity	Maximum Percentage of Portfolio	Maximum Investment in One Issuer
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	$ 65 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.

Authorized Investment Type	Maximum Maturity	Maximum Percentage of Portfolio	Maximum Investment in One Issuer
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:

NOTE 3 – CASH AND INVESTMENTS (CONTINUED)

C. Disclosures Relating to Interest Rate Risk (Continued)

		Remaining maturity (in Months)		
Investment Type	Totals	12 Months or Less	13 to 24 Months	25-60 Months
Local Agency Investment Fund (LAIF)	$ 15,061,504	$ 15,061,504	$ -	$ -
Certificates of Deposit	16,879,097	5,906,557	3,368,790	7,603,750
US Government Agency Securities	1,485,087			1,485,087
Held by Bond Trustees:				
Money Market Mutual Funds	244,323	244,323		
	$ 33,670,011	$ 21,212,384	$ 3,368,790	$ 9,088,837

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.

			Rating as of Fiscal Year End	
Investment Type	Amount	Minimum Legal Rating	AA	Not Rated
Local Agency Investment Pool (LAIF)	$ 15,061,504	N/A	$ -	$ 15,061,504
Certificates of Deposit	16,879,097	N/A		16,879,097
US Government Agency Securities	1,485,087	N/A	1,485,087	
Held by Bond Trustees:				
Money Market Mutual Funds	244,323	N/A		244,323
Total	$ 33,670,011		$ 1,485,087	$ 32,184,924

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, 2019, 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.

Pooled investments by fair value hierarchy	Total	FMV Measurement Level 2
Investments subject to fair value hierarchy:		
Negotiable Certificates of Deposit	16,879,097	16,879,097
Federal Agency Securities	1,485,087	1,485,087
Total Investments measured at fair value hierarchy	18,364,184	18,364,184
Investments measured using uncategorized inputs:		
State Investment Pool (LAIF)	15,061,504	
Total investments not subject at fair value hierarchy	15,061,504	
Total pooled investments	33,425,688	
Investments with fiscal agent not subject to fair value level		
Money Market Mutual Funds	244,323	
Total investments with fiscal agent not subject to fair value level	244,323	
Total investments	33,670,011	

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.

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

A. Long-Term Advances (Continued)

Receivable Fund	Payable Fund	Amount
Enterprise Fund:	Enterprise Fund:	
Wastewater Fund	Water Fund	$ 1,014,511

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, 2019.

Receivable Fund	Amount	Payable Fund	Amount
Major Governmental Fund:		Major Governmental Funds:	
General Fund	$ 613,894	Park Projects	$ 205,155
		Economic and Community Development	20,033
		Internal Service Fund:	
		Risk Management	388,706
		Total	$ 613,894

All interfund balances listed above are short term borrowings due to cash needs and will repaid within 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 following schedule briefly summarizes the City's transfer activity for the fiscal year ended June 30, 2019:

Fund	Transfers-in	Transfers-out
Major Fund:		
General	$ 247,499	$ -
Nonmajor Governmental Funds:		
Gas Tax		25,978
Major Proprietary Funds:		
Water		138,096
Wastewater		64,323
Airport		122
Internal Service Fund:		
Maintenance		18,980
Totals	$ 247,499	$ 247,499

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
Employee loans, repayment through payroll deductions		6,444
Loan to Inferno 800. Secured by deed of trust.		33,917
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	749,549
04-STBG-1877	18,526
03-STBG-1804	235,963
STBG 2002-1688	199,349
01-STBG-1569	134,851
STBG-2000-1453	120,727
1997 Grant	113,947
STBG 1996	89,590
STBG 1994	62,693
STBG 1993	52,431
1991 Grant	54,381
1990 Grant	29,649
STBG 304	28,671
Community Development Grants	250,383
First Time Home Buyer	776,577
05-CalHOME-134	168,383
06-CalHOME-261	89,767
11-HOME-7664	247,841
15-HOME-10897	366,377
Total	3,789,655
Less: Allowance	(140,380)
Total Loans Receivable	$ 7,230,017

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, 2019 was $61,298.

NOTE 6 – CAPITAL ASSETS

Capital asset activity for the fiscal year ended June 30, 2019 was as follows:

	Balance as of June 30, 2018	Additions	Deletions	Transfers	Balance as of June 30, 2019
Governmental Activites					
Nondepreciable capital assets					
Land	$ 966,706	$ -	$ -	$ -	$ 966,706
Construction in progress	2,947,919	2,824,882		(1,214,825)	4,557,976
Total nondepreciable capital assets	3,914,625	2,824,882		(1,214,825)	5,524,682
Depreciable capital assets					
Equipment	9,932,289	250,958			10,183,247
Buildings	14,565,604				14,565,604
Improvements other than buildings	16,572,162	434,575		1,214,825	18,221,562
Infrastructure	20,314,587				20,314,587
Total depreciable capital assets	61,384,642	685,533		1,214,825	63,285,000
Less accumulated depreciation					
Equipment	(7,704,012)	(439,673)			(8,143,685)
Buildings	(4,703,685)	(462,956)			(5,166,641)
Improvements other than buildings	(7,388,321)	(927,230)			(8,315,551)
Infrastructure	(14,985,749)	(770,117)			(15,755,866)
Total accumulated depreciation	(34,781,767)	(2,599,976)			(37,381,743)
Net depreciable capital assets	26,602,875	(1,914,443)		1,214,825	25,903,257
Net capital assets	$ 30,517,500	$ 910,439	$ -	$ -	$ 31,427,939

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

General government	$ 433,329
Public safety	433,329
Transportation	1,299,988
Parks and recreation	216,665
Community development	216,665
Total	$ 2,599,976

NOTE 6 – CAPITAL ASSETS (CONTINUED)

	Balance as of June 30, 2018	Additions	Deletions	Transfers	Balance as of June 30, 2019
Business-type Activities					
Nondepreciable capital assets					
Land	$ 37,076	$ -	$ -	$ -	$ 37,076
Construction in progress		41,958			41,958
Total nondepreciable capital assets	37,076	41,958			79,034
Depreciable capital assets					
Equipment	3,337,874	87,879			3,425,753
Buildings	56,762,535				56,762,535
Improvements other than buildings	14,672,978	18,753			14,691,731
Conveyance systems	34,930,118				34,930,118
Total depreciable capital assets	109,703,505	106,632			109,810,137
Less accumulated depreciation					
Equipment	(2,469,299)	(178,675)			(2,647,974)
Buildings	(20,570,949)	(1,361,756)			(21,932,705)
Improvements other than buildings	(4,969,950)	(673,823)			(5,643,773)
Conveyance systems	(17,587,857)	(729,749)			(18,317,606)
Total accumulated depreciation	(45,598,053)	(2,944,003)			(48,542,058)
Net depreciable capital assets	64,105,452	(2,837,371)			61,268,079
Net capital assets	$ 64,142,528	$ (2,795,413)	$ -	$ -	$ 61,347,113

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

Water	$ 1,391,787
Wastewater	1,004,135
Airport	548,081
Total Depreciation Expense - Business-type Activities	$ 2,944,003

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, 2019:

	Balance as of June 30, 2018	Additions	Reductions	Balance as of June 30, 2019	Due Within One Year
Governmental Activities:					
Pension obligation bonds	$ 16,310,000	$ -	$ (1,005,000)	$ 15,305,000	$ 965,000
Net pension liability	21,240,873		(14,977,955)	6,262,918	
Total OPEB liability	3,798,926	270,579		4,069,505	
Compensated absences	913,281	249,571	(276,798)	886,054	219,936
Total long-term liabilities	$ 42,263,080	$ 520,150	$ (16,259,753)	$ 26,523,477	$ 1,184,936

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 was 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, 2019 is $15,305,000. Debt service requirements are as follows:

NOTE 7 –LONG-TERM DEBT (CONTINUED)

Governmental Activities: Pension Obligation Bonds Series 2017 (Continued)

Fiscal Year Ending June 30,	Principal	Interest	Total
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	815,000	427,789	1,242,789
2025-2029	5,225,000	1,651,482	6,876,482
2030-2033	5,785,000	481,869	6,266,869
	$ 15,305,000	$ 4,498,742	$ 19,803,742

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, 2019:

	Balance as of June 30, 2018	Additions	Reductions	Balance as of June 30, 2019	Due Within One Year
Business-type Activities:					
Water Fund					
Debt from direct borrowings and direct placements:					
Contracts payable #1	$ 2,769,106	$ -	$ (791,172)	$ 1,977,934	$ 791,174
Deferred gain	108,888		(56,500)	52,388	36,508
Unamortized discount	(187,058)		96,605	(90,453)	(62,891)
Contracts payable #2	825,504		(206,377)	619,127	206,376
Deferred gain	41,875		(19,220)	22,655	13,503
Unamortized discount	(41,875)		19,220	(22,655)	(13,503)
MFC Note payable	1,711,623		(243,960)	1,467,663	250,715
Unamortized premium	5,540		(264)	5,276	1,497
Wastewater Fund					
Debt from direct borrowings and direct placements:					
Contracts payable	729,253		(175,303)	553,950	179,895
CSWRCB Loan	10,558,037		(706,270)	9,851,767	713,333
Net pension liability	2,774,301		(1,930,184)	844,117	
Total OPEB liability	355,040	68,425	(43,137)	380,328	
Compensated absences	176,268	52,993	(36,098)	193,163	48,291
Total long-term liabilities	$ 19,826,502	$ 121,418	$ (4,092,660)	$ 15,855,260	$ 2,164,898

Water Enterprise Fund: Direct Borrowings and Placements of Debt - Contracts Payables and Defeased Certificates of Participation

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, 2019 is $0.

NOTE 7 – LONG-TERM DEBT (CONTINUED)

Water Enterprise Fund: Direct Borrowings and Placements of Debt - Contracts Payables 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. In the event of a default the full outstanding balance the contract payable immediately becomes due and payable. The balance payable as of June 30, 2019, including deferred gain of $52,388, and net of unamortized discount of $90,453 is $1,939,869. Debt service requirements to maturity on the contract, which includes imputed interest, are as follows:

Fiscal Year Ending June 30,	Principal	Inputed Interest	Total
2020	$ 728,283	$ 62,891	$ 791,174
2021	763,594	27,562	791,156
2022	395,604		395,604
	$ 1,887,481	$ 90,453	$ 1,977,934

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, 2019 is $0.

There is no difference between the reacquisition price and the carrying amount of the old debt. The balance payable as June 30, 2019, including deferred gain of $22,655, and net of unamortized discount of $22,655 is $619,127. In the event of a default the full outstanding balance of the contract payable immediately becomes due and payable. Debt service requirements to maturity which includes imputed interest are as follows:

Fiscal Year Ending June 30,	Principal	Inputed Interest	Total
2020	$ 192,873	$ 13,503	$ 206,376
2021	198,764	7,611	206,375
2022	204,835	1,541	206,376
	$ 596,472	$ 22,655	$ 619,127

Water Enterprise Fund: Direct Borrowings and Placements of Debt - 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. In the event of a default the full outstanding balance of the note immediately becomes due and payable. The debt service requirements to maturity on the note are as follows:

Fiscal Year Ending June 30,	Principal	Interest	Total
2020	$ 250,715	$ 38,649	$ 289,364
2021	257,657	31,707	289,364
2022	264,791	24,572	289,363
2023	272,123	17,241	289,364
2024	279,658	9,706	289,364
2025	142,719	1,962	144,681
	$ 1,467,663	$ 123,837	$ 1,591,500

NOTE 7 – LONG-TERM DEBT (CONTINUED)

Wastewater Enterprise Fund: Direct Borrowings and Placements of Debt - 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) and pledged the City's Wastewater Fund as the specific revenue source for the repayment of the contract payable. The purpose is to help finance improvements to the wastewater system. The balance payable as of June 30, 2019 is $553,950. In the event of a default the full outstanding balance of the contract payable immediately becomes due and payable. Debt service requirements to maturity on the contract are as follows:

Fiscal Year Ending June 30,	Principal	Interest	Total
2020	$ 179,895	$ 12,156	$ 192,051
2021	184,609	7,382	191,991
2022	189,446	2,482	191,928
	$ 553,950	$ 22,020	$ 575,970

Wastewater Enterprise Fund: Direct Borrowings and Placements of Debt - 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 $9,851,767 at June 30, 2019. In the event of a default the full outstanding balance of the loan immediately becomes due and payable. Annual debt service requirements for the CSWRCB Loan are shown below:

Fiscal Year Ending June 30,	Principal	Interest	Total
2020	$ 713,333	$ 98,517	$ 811,850
2021	720,467	91,384	811,851
2022	727,672	84,179	811,851
2023	734,948	76,903	811,851
2024	742,297	69,553	811,850
2025-2029	3,824,327	234,927	4,059,254
2030-2032	2,388,723	47,944	2,436,667
	$ 9,851,767	$ 703,407	$ 10,555,174

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, 2019, 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, 2019, 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, 2019. 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, 2019.

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 2018-2019 fiscal year was $1,085,577, 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, 2019 is $5,965,000. 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 2018-2019 fiscal year was $75,824.

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.

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, 2019, are summarized as follows:

	City Misc Plan		City Safety Plan	
Hire date	Prior to January 1, 2013	On or after January 1, 2013	Prior to January 1, 2013	On or after January 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 l 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, 2019, 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
$ 3,164,926	$ 3,942,109	$ 7,107,035

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, 2018, 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, 2017 rolled forward to June 30, 2018 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, 2017 and 2018 was as follows:

Proportion - June 30, 2017	0.24216%
Proportion - June 30, 2018	0.07375%
Change - Increase (Decrease)	-0.16840%

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, 2019, the City recognized pension expense of $925,723. At June 30, 2019, 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	$ 951,338	$ -
Differences between projected and actual contributions	9,755,282	(112,883)
Differences between expected and actual experience	206,135	(41,644)
Changes in assumptions	747,601	(140,613)
Net Difference between projected and actual earnings on plan investments	42,337	
Changes in proportion	93,314	(9,297,388)
Total	$ 11,796,007	$ (9,592,528)

$951,338 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, 2020. 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,	Amount
2020	$ 864,645
2021	560,126
2022	(116,858)
2023	(55,772)
Total	$ 1,252,141

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, 2017 actuarial valuations were determined using the following actuarial assumptions:

	Miscellaneous	Safety
Valuation Date	June 30, 2017	June 30, 2017
Measurement Date	June 30, 2018	June 30, 2018
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, 2017 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 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	$ 8,846,067	$ 10,308,076	$ 19,154,143
Current Discount Rate	7.15%	7.15%	7.15%
Net Pension Liability	$ 3,164,926	$ 3,942,109	$ 7,107,035
1% Increase	8.15%	8.15%	8.15%
Net Pension Liability	$ (1,524,762)	$ (1,273,662)	$ (2,798,424)

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, Water, and Wastewater Funds. 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 6/30/2017
1. Active employees electing coverage	74
2. Active employees waiving coverage	62
3. Retirees electing coverage	19
4. Total	155

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, 2019. The City's total OPEB liability of $4,449,833 was measured as of June 30, 2018, 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, 2018 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified.

Discount rate	3.62%
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

	Total OPEB Liability
Balance for fiscal year ending 6/30/18 [1] (Measured at 6/30/17)	$ 4,153,966
Changes for the fiscal year:	
Service cost	273,166
Interest	155,924
Changes of assumptions	(38,747)
Employer contributions [2]	
Benefits payments [2]	(94,476)
Net changes	295,867
Balance for fiscal year ended 6/30/19 [1] (Measured at 6/30/18)	$ 4,449,833

[1] 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.

[2] Benefit payments equal $34,437 direct subsidy payments to retires and $60,039 estimated implicit subsidy costs incurred during the measure period ending June 30, 2018.

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.

Sensitivity of the Total OPEB Liability to changes in the Discount Rate

	Total OPEB Liability
1% decrease in Discount Rate (2.62%)	$ 5,164,160
Current Discount Rate (3.62%)	$ 4,449,833
1% increase in Discount Rate (4.62%)	$ 3,868,894

Sensitivity of the Total OPEB Liability to changes in the Healthcare Cost Trend Rates

	Total OPEB Liability
1% decrease in Healthcare Cost Trend Rates	$ 3,732,701
Current Healthcare Cost Trend Rates	$ 4,449,833
1% increase in Healthcare Cost Trend Rates	$ 5,372,784

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

For the fiscal year ended June 30, 2019, the City recognized OPEB expense of $94,477. At June 30, 2019, the City reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

Summary of Deferred Outflows/Inflows	Outflows	Inflows
Change of assumptions	$ -	$ 362,049
Amounts paid subsequent to the measurement date	109,806	
Total	$ 109,806	$ 362,049

$109,806 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, 2020.

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

Fiscal Year ended	Future recognition
2020	$ (48,047)
2021	(48,047)
2022	(48,047)
2023	(48,047)
2024	(48,047)
Thereafter	(121,814)
	$ (362,049)

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, 2019, consisted of the following:

	Balance June 30, 2018	Additions	Deletions	Balance June 30, 2019	Due within one year
Tax Allocation Bonds	$ 4,410,000	$ -	$ (170,000)	$ 4,240,000	$ 175,000
Unamortized premium	76,496		(4,028)	72,468	4,028
Deferred loss on refunding	(120,253)		6,331	(113,922)	(6,331)
Totals	$ 4,366,243	$ -	$ (167,697)	$ 4,198,546	$ 172,697

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, 2019 are as follows:

Fiscal Year Ended June 30,	Principal	Interest	Total
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	205,000	96,875	301,875
2025-2029	1,135,000	400,669	1,535,669
2030-2034	1,280,000	238,169	1,518,169
2035-2037	870,000	42,888	912,888
Totals	$ 4,240,000	$ 1,247,005	$ 5,487,005

NOTE 14 – PRIOR PERIOD ADJUSTMENTS

Prior period adjustment of ($10,438) was made in the Maintenance internal service fund and governmental activities due to an understatement of payables in the prior fiscal year.

NOTE 15 – SUBSEQUENT EVENTS

Subsequent to year-end, the City may be negatively impacted by the effects of the worldwide coronavirus pandemic. The City is closely monitoring its operations, liquidity, and reserves and is actively working to minimize the current and future impact of this unprecedented situation. As of the date of issuance of these financial statements, the full impact to the City's financial position is not known.

This page intentionally left blank

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, 2019

	Budget Amounts		Actual	Variance with Final Budget -
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Taxes:				
Property tax	$ 4,207,791	$ 4,207,791	$ 4,213,383	$ 5,592
Sales and use tax	2,365,424	2,365,424	2,783,179	417,755
Utility users	1,786,671	1,786,671	1,920,108	133,437
Transient lodging	345,232	345,232	393,747	48,515
Franchise	625,152	625,152	633,883	8,731
Business license	46,204	46,204	56,903	10,699
Licenses and permits	12,750	12,750	12,132	(618)
Fines and forfeitures	30,925	30,925	37,474	6,549
Use of money and property	20,000	20,000	19,435	(565)
Intergovernmental	987,843	987,843	944,215	(43,628)
Charges for services	4,294,151	4,294,151	4,583,402	289,251
Miscellaneous	239,950	239,950	237,867	(2,083)
Total revenues	14,962,093	14,962,093	15,835,728	873,635
EXPENDITURES				
Current:				
General government	2,421,564	2,421,564	2,222,784	198,780
Public safety	8,579,842	8,579,842	8,240,677	339,165
Culture and leisure	2,345,652	2,345,652	2,202,796	142,856
Community development	1,710,573	1,710,573	1,488,834	221,739
Capital outlay	52,779	52,779	113,917	(61,138)
Debt service:				
Principal			1,005,000	(1,005,000)
Interest			556,957	(556,957)
Total expenditures	15,110,410	15,110,410	15,830,965	(720,555)
Excess of revenues over (under) expenditures	(148,317)	(148,317)	4,763	153,080
OTHER FINANCING SOURCES (USES)				
Transfers in	204,718	204,718	247,499	42,781
Total other financing sources (uses)	204,718	204,718	247,499	42,781
Net change in fund balance	56,401	56,401	252,262	195,861
Fund Balance - July 1, 2018	729,618	729,618	729,618	
Fund Balance - June 30, 2019	$ 786,019	$ 786,019	$ 981,880	$ 195,861

See Notes to Required Supplemental Information

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, 2019

	Budget Amounts		Actual	Variance with Final Budget -
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Use of money and property	$ 52,300	$ 52,300	$ 25,698	$ (26,602)
Intergovernmental	1,339,535	1,339,535	1,155,051	(184,484)
Total revenues	1,391,835	1,391,835	1,180,749	(211,086)
EXPENDITURES				
Current:				
Community development	9,535	9,535	22,401	(12,866)
Capital outlay	1,200,000	1,200,000	189,711	1,010,289
Total expenditures	1,209,535	1,209,535	212,112	997,423
Excess of revenues over (under) expenditures	182,300	182,300	968,637	786,337
Net change in fund balance	182,300	182,300	968,637	786,337
Fund Balance - July 1, 2018	6,342,226	6,342,226	6,342,226	
Fund Balance - June 30, 2019	$ 6,524,526	$ 6,524,526	$ 7,310,863	$ 786,337

See Notes to Required Supplemental Information

Cost Sharing Defined Benefit Pension Plan

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

	June 30, 2019
Proportion of the net pension liability	0.07375%
Proportionate share of the net pension liability	$ 7,107,035
Covered payroll	$ 8,372,326
Proportionate Share of the net pension liability as a percentage of covered payroll	84.89%
Plan fiduciary net position as a percentage of total pension liability	73.31%

	June 30, 2018	June 30, 2017	June 30, 2016	June 30, 2015
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 1st year of implementation, therefore only five years are shown.

Cost Sharing Defined Benefit Pension Plan

Schedule of Contributions – Last 10 Years*

	June 30, 2019	June 30, 2018	June 30, 2017	June 30, 2016	June 30, 2015
Contractual required contribution (actuarially determined)	$ 951,338	$ 925,723	$ 2,313,745	$ 1,806,003	$ 1,783,377
Contributions in relation to the actuarially determined contributions	(951,338)	(17,806,372)	(2,313,745)	(1,806,003)	(1,783,377)
Contribution deficiency (excess)	$ -	$ (16,880,649)	$ -	$ -	$ -
Covered payroll	$ 8,454,351	$ 8,372,326	$ 7,825,417	$ 8,585,302	$ 7,584,412
Contributions as a percentage of covered payroll	11.25%	11.06%	29.57%	21.04%	23.51%

Notes to Schedule

Valuation Date:	June 30, 2017

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 1st year of implementation, therefore only five years are shown.

CITY OF BRAWLEY
REQUIRED SUPPLEMENTAL INFORMATION
JUNE 30, 2019

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

Total OPEB Liability	Fiscal Year Ending 6/30/2019	Fiscal Year Ending 6/30/2018
Service cost	$ 273,166	$ 299,551
Interest	155,924	130,903
Changes of assumptions	(38,747)	(415,296)
Benefit payments	(94,476)	(89,254)
Net change in total OPEB liability	**295,867**	**(74,096)**
Total OPEB Liability - beginning of fiscal year	**4,153,966**	**4,228,062**
Total OPEB Liability - end of fiscal year	**$ 4,449,833**	**$ 4,153,966**
Covered payroll	**$ 7,807,710**	**$ 8,037,184**
Total OPEB Liability as a % of eligible payroll	**57.0%**	**51.7%**

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 1st year of implementation, therefore only two years are shown.

Schedule of OPEB Employer Contributions - Last 10 Years*

	Fiscal Year Ending 6/30/2019	Fiscal Year Ending 6/30/2018
Actuarially determined contribution (ADC)[1]	N/A	N/A
Contributions in relation to the ADC	N/A	N/A
Contribution deficiency (excess)	N/A	N/A
OPEB-eligible payroll for reporting period (fiscal year)	7,807,710	8,037,184
Contributions as a percent of payroll	N/A	N/A

[1] 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 1st year of implementation, therefore only two years are 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 fiscal 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 fiscal year, several supplementary appropriations were necessary.

CITY OF BRAWLEY
SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
PARK PROJECTS CAPITAL PROJECTS FUND
For the Fiscal Year Ended June 30, 2019

	Final	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Intergovernmental	$ 400,702	$ 573,526	$ 172,824
Total revenues	400,702	573,526	172,824
Net change in fund balance	400,702	573,526	172,824
Fund Balance - July 1, 2018	(906,998)	(906,998)	
Fund Balance - June 30, 2019	$ (506,296)	$ (333,472)	$ 172,824

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, 2019

	Special Revenue Funds			
	Gas Tax	Measure D	Pedestrian & Bicycle Facilities	Downtown Parking
ASSETS				
Cash and investments	$ 1,530,270	$ 3,973,748	$ 374,923	$ 2,842
Restricted cash and investments with fiscal agents				
Interest receivable	3,280	12,659	800	7
Due from other governments	48,779			
Total assets	$ 1,582,329	$ 3,986,407	$ 375,723	$ 2,849
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	$ 45,240	$ 18,490	$ 6,295	$ -
Accrued liabilities	13,938			
Unearned revenue	355,198			
Total liabilities	414,376	18,490	6,295	
Fund balances:				
Restricted for:				
Streets and roads	1,167,953	3,967,917	369,428	
Public safety				2,849
Community development				
CFD improvements and maintenance				
Total fund balances	1,167,953	3,967,917	369,428	2,849
Total liabilities and fund balances	$ 1,582,329	$ 3,986,407	$ 375,723	$ 2,849

Special Revenue Funds			Capital Projects Funds		
Law Enforcement	Successor Agency Housing	Assessment Districts	Streets	Development Impact	Total Nonmajor Governmental Funds
$ 797,686	$ 126	$ 919,724	$ 1,526,691	$ 5,387,748	$ 14,513,758
		96,145			96,145
1,558		2,045		5,165	25,514
		36,104			84,883
$ 799,244	$ 126	$ 1,054,018	$ 1,526,691	$ 5,392,913	$ 14,720,300
$ 6,504	$ -	$ 10,432	$ 1,384,284	$ 56,513	$ 1,527,758
4,954					18,892
12,644					367,842
24,102		10,432	1,384,284	56,513	1,914,492
			142,407		5,647,705
775,142					777,991
	126			5,336,400	5,336,526
		1,043,586			1,043,586
775,142	126	1,043,586	142,407	5,336,400	12,805,808
$ 799,244	$ 126	$ 1,054,018	$ 1,526,691	$ 5,392,913	$ 14,720,300

CITY OF BRAWLEY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Fiscal Year Ended June 30, 2019

	Special Revenue Funds			
	Gas Tax	Measure D	Pedestrian & Bicycle Facilities	Downtown Parking
REVENUES				
Property tax	$ -	$ -	$ -	$ -
Charges for services				743
Use of money and property	32,867	136,597	8,162	66
Intergovernmental	1,096,890	1,085,577	86,601	
Miscellaneous				
Total revenues	1,129,757	1,222,174	94,763	809
EXPENDITURES				
Current:				
Public safety				
Community development				
Transportation	689,447	672,922	21,298	
Capital outlay				
Total expenditures	689,447	672,922	21,298	
Excess of revenues over (under) expenditures	440,310	549,252	73,465	809
OTHER FINANCING SOURCES (USES)				
Transfers out	(25,978)			
Total other financing sources (uses)	(25,978)			
Net change in fund balances	414,332	549,252	73,465	809
Fund Balances (Deficit) - beginning of fiscal year	753,621	3,418,665	295,963	2,040
Fund Balances - end of fiscal year	$ 1,167,953	$ 3,967,917	$ 369,428	$ 2,849

Special Revenue Funds			Capital Projects Funds		
Law Enforcement	Successor Agency Housing	Assessment Districts	Streets	Development Impact	Total Nonmajor Governmental Funds
$ -	$ -	$ 160,765	$ -	$ -	$ 160,765
				1,434,555	1,435,298
25,774		20,639		51,373	275,478
551,503	467	118,445	4,402		2,943,885
				14,000	14,000
577,277	467	299,849	4,402	1,499,928	4,829,426
191,394					191,394
		44,663		12,343	57,006
			221,616		1,605,283
			1,397,752	145,717	1,543,469
191,394		44,663	1,619,368	158,060	3,397,152
385,883	467	255,186	(1,614,966)	1,341,868	1,432,274
					(25,978)
					(25,978)
385,883	467	255,186	(1,614,966)	1,341,868	1,406,296
389,259	(341)	788,400	1,757,373	3,994,532	11,399,512
$ 775,142	$ 126	$ 1,043,586	$ 142,407	$ 5,336,400	$ 12,805,808

This page intentionally left blank

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, 2019

	Maintenance	Risk Management	Totals
ASSETS			
Current Assets:			
Cash and investments	$ 1,311,922	$ -	$ 1,311,922
Interest receivable	3,120		3,120
Due from other governments		78	78
Notes receivable	61,298	12,295	73,593
Total Current Assets	1,376,340	12,373	1,388,713
Noncurrent Assets:			
Capital Assets:			
Construction in progress	11,138		11,138
Depreciable Assets	3,518,778		3,518,778
Total Capital Assets	3,529,916		3,529,916
Less Accumulated Depreciation	(1,846,969)		(1,846,969)
Net Capital Assets	1,682,947		1,682,947
Total Noncurrent Assets	1,682,947		1,682,947
Total Assets	3,059,287	12,373	3,071,660
LIABILITIES			
Current Liabilities:			
Accounts payable	35,029	49,496	84,525
Due to other funds		388,706	388,706
Total Current Liabilities	35,029	438,202	473,231
Noncurrent Liabilities:			
Compensated absences	6,311		6,311
Total Liabilities	41,340	438,202	479,542
NET POSITION			
Net investment in capital assets	1,682,947		1,682,947
Unrestricted	1,335,000	(425,829)	909,171
Total Net Position	$ 3,017,947	$ (425,829)	$ 2,592,118

CITY OF BRAWLEY
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
For the Fiscal Year Ended June 30, 2019

	Maintenance	Risk Management	Totals
Revenues:			
Charges for services	$ 159,866	$ 3,371,127	$ 3,530,993
Expenses:			
Salary and benefits	180,976		180,976
Supplies and services	179,743	3,391,868	3,571,611
Depreciation	174,585		174,585
Total Expenses	535,304	3,391,868	3,927,172
Operating Income (Loss)	(375,438)	(20,741)	(396,179)
Non-Operating Revenue (Expenses)			
Use of money and property	277,791		277,791
Total Non-Operating Revenue	277,791		277,791
Net Income (Loss) Before Transfers	(97,647)	(20,741)	(118,388)
Transfers out	(18,980)		(18,980)
Change in Net Assets	(116,627)	(20,741)	(137,368)
Net Position - Beginning of Fiscal Year	3,145,012	(405,088)	2,739,924
Prior Period Adjustments	(10,438)		(10,438)
Net Position - Beginning of Fiscal Year, Restated	3,134,574	(405,088)	2,729,486
Net Position - End of Fiscal Year	$ 3,017,947	$ (425,829)	$ 2,592,118

CITY OF BRAWLEY
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF CASH FLOWS
For the Fiscal Year Ended June 30, 2019

	Maintenance	Risk Management	Totals
CASH FLOWS FROM OPERATING ACTIVITIES:			
Cash received from users	$ 159,866	$ 3,371,127	$ 3,530,993
Cash payments to suppliers and contractors	(372,172)	(3,401,859)	(3,774,031)
Cash payments for employees and benefit programs	(213,820)		(213,820)
Net Cash Provided (Used) By Operating Activities	(426,126)	(30,732)	(456,858)
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:			
Transfers	(18,980)		(18,980)
Loan repayment (issuance)	61,298	(12,295)	49,003
Interfund borrowing (repayment)		42,776	42,776
Intergovernmental receipts (payments)		251	251
Net Cash Provided (Used) By Non-Capital Financing Activities	42,318	30,732	73,050
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:			
Acquisition of capital assets	(511,800)		(511,800)
Net Cash Provided (Used) By Capital and Related Financing Activities	(511,800)		(511,800)
CASH FLOWS FROM INVESTING ACTIVITIES:			
Use of money and property	274,688		274,688
Net Cash Provided In Investing Activities	274,688		274,688
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(620,920)		(620,920)
CASH AND CASH EQUIVALENTS, BEGINNING OF FISCAL YEAR	1,932,842		1,932,842
CASH AND CASH EQUIVALENTS, END OF FISCAL YEAR	$ 1,311,922	$ -	$ 1,311,922

(Continued)

CITY OF BRAWLEY
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF CASH FLOWS
For the Fiscal Year Ended June 30, 2019 (Continued)

	Maintenance	Risk Management	Totals
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities			
Operating Income (Loss)	$ (375,438)	$ (20,741)	$ (396,179)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (used) by Operating Activities:			
Depreciation	174,585		174,585
Increase (Decrease) compensated absences	(32,844)		(32,844)
Increase (Decrease) accounts payable and accrued liabilities	(192,429)	(9,991)	(202,420)
Total Adjustments	(50,688)	(9,991)	(60,679)
Net Cash Provided (Used) By Operating Activities	$ (426,126)	$ (30,732)	$ (456,858)

CITY OF BRAWLEY

MANAGEMENT REPORT
AND
AUDITOR'S COMMUNICATION LETTER

June 30, 2019

CITY OF BRAWLEY
June 30, 2019

TABLE OF CONTENTS

Transmittal Letter 1

Required Communication 3

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* 6

Current Year Recommendations:
Significant Deficiencies:
2019-1 Financial reporting was not performed in a timely manner 8
2019-2 Bank reconciliations not completed timely 8
2019-3 Lack of controls and segregation of duties 9

Status of Prior Year Recommendations 9

MOSS, LEVY & HARTZHEIM LLP
CERTIFIED PUBLIC ACCOUNTANTS

PARTNERS
RONALD A LEVY, CPA
CRAIG A HARTZHEIM, CPA
HADLEY Y HUI, CPA
ALEXANDER C HOM, CPA
ADAM V GUISE, CPA
TRAVIS J HOLE, CPA

COMMERCIAL ACCOUNTING & TAX SERVICES
433 N. CAMDEN DRIVE, SUITE 730
BEVERLY HILLS, CA 90210
TEL: 310.273.2745
FAX: 310.670.1689
www.mlhcpas.com

GOVERNMENTAL AUDIT SERVICES
5800 HANNUM AVE., SUITE E
CULVER CITY, CA 90230
TEL: 310.670.2745
FAX: 310.670.1689
www.mlhcpas.com

April 10, 2020

Members of the City Council
City of Brawley
Brawley, California

In planning and performing our audit of the financial statements of the City of Brawley (City), as of and for the fiscal year ended June 30, 2019, in accordance with auditing standards generally accepted in the United States of America, we considered the City's internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be significant deficiencies or material weaknesses and therefore, there can be no assurance that all such deficiencies have been identified. However, as discussed below, we identified certain deficiencies in internal control that we consider to be significant deficiencies.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. We did not identify any deficiencies in internal control that we consider to be material weaknesses.

A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiencies presented in the current year recommendations section as findings 2019-1 through 2019-3 to be a significant deficiencies in internal control.

The City's written responses to the findings identified in our audit are described in the current year recommendations section. We did not audit the City's responses and, accordingly, we express no opinion on them. In addition, we would be pleased to discuss the recommendations in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing these recommendations.

OFFICES: BEVERLY HILLS · CULVER CITY · SANTA MARIA

MEMBER AMERICAN INSTITUTE OF C.P.A.'S · CALIFORNIA SOCIETY OF MUNICIPAL FINANCE OFFICERS · CALIFORNIA ASSOCIATION OF SCHOOL BUSINESS OFFICIALS

We have included in this letter a summary of communication with the members of the City Council as required by professional auditing standards. We would like to thank the City's management and staff for the courtesy and cooperation extended to us during the course of our engagement. The accompanying communications and recommendations are intended solely for the information and use of management, the members of the City Council, and others within the City, and is not intended to be and should not be used by anyone other than these specified parties.

Moss, Levy & Hartzheim

MOSS, LEVY & HARTZHEIM, LLP
Culver City, CA

MOSS, LEVY & HARTZHEIM LLP
CERTIFIED PUBLIC ACCOUNTANTS

PARTNERS
RONALD A LEVY, CPA
CRAIG A HARTZHEIM, CPA
HADLEY Y HUI, CPA
ALEXANDER C HOM, CPA
ADAM V GUISE, CPA
TRAVIS J HOLE, CPA

COMMERCIAL ACCOUNTING & TAX SERVICES
433 N. CAMDEN DRIVE, SUITE 730
BEVERLY HILLS, CA 90210
TEL: 310.273.2745
FAX: 310.670.1689
www.mlhcpas.com

GOVERNMENTAL AUDIT SERVICES
5800 HANNUM AVE., SUITE E
CULVER CITY, CA 90230
TEL: 310.670.2745
FAX: 310.670.1689
www.mlhcpas.com

April 10, 2020

Members of the City Council
City of Brawley
Brawley, California

We have audited the financial statements of the governmental activities, the business type activities, each major fund, and the aggregate remaining information of the City of Brawley (City) for the fiscal year ended June 30, 2019. Professional standards require that we provide you with the information about our responsibilities under auditing standards generally accepted in the United States of America, *Government Auditing Standards,* as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated February 6, 2020. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the City are described in Note 1 of the notes to the basic financial statements. We noted no transactions entered into by the City during the fiscal year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's 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 significantly from those expected. The most sensitive estimates affecting the financial statements were:

Management has made estimates of the funding progress and net pension liability of CalPERS, the estimated historical cost and useful lives of capital assets, estimated allowances for doubtful accounts, and estimates regarding contingent liabilities. These estimates are based on CalPERS' actuarial estimates for net pension liability, historical data and industry guidelines for capital assets, historical collection data, and actuarial tables provided by GASB, respectively. We evaluated the key factors and assumptions used to develop the estimates above in determining that they are reasonable in relation to the financial statements taken as a whole.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

OFFICES: BEVERLY HILLS · CULVER CITY · SANTA MARIA

MEMBER AMERICAN INSTITUTE OF C.P.A.'S · CALIFORNIA SOCIETY OF MUNICIPAL FINANCE OFFICERS · CALIFORNIA ASSOCIATION OF SCHOOL BUSINESS OFFICIALS

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. All adjusting entries that were proposed as a result of audit procedures were corrected by management. These included entries to adjust long term debt, fund balance, accounts payable and accounts receivable.

Disagreements with Management

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

Management Representations

We have requested certain representations from management that are included in the management representation letter dated April 10, 2020.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the City of Brawley' financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the City of Brawley' auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to the Schedule of Revenues, Expenses, and Changes in Fund Balances – Budget and Actual, the Schedule of the City's Proportionate Share of the Net Pension Liability and Total OPEB Liability, and the Schedule of Contributions, which are required supplementary information (RSI) that supplement the basic financial statements. Our procedures consisted of inquiries of management regarding 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 did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the combining statements for nonmajor governmental funds which accompanies the financial statements but is not RSI. With respect to these supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

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

Very truly yours,

MOSS, LEVY & HARTZHEIM, LLP
Culver City, CA

MOSS, LEVY & HARTZHEIM LLP
CERTIFIED PUBLIC ACCOUNTANTS

PARTNERS
RONALD A LEVY, CPA
CRAIG A HARTZHEIM, CPA
HADLEY Y HUI, CPA
ALEXANDER C HOM, CPA
ADAM V GUISE, CPA
TRAVIS J HOLE, CPA

COMMERCIAL ACCOUNTING & TAX SERVICES
433 N. CAMDEN DRIVE, SUITE 730
BEVERLY HILLS, CA 90210
TEL: 310.273.2745
FAX: 310.670.1689
www.mlhcpas.com

GOVERNMENTAL AUDIT SERVICES
5800 HANNUM, SUITE E
CULVER CITY, CA 90230
TEL: 310.670.2745
FAX: 310.670.1689
www.mlhcpas.com

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*

Members of the City Council
City of Brawley, California

We have audited, 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, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Brawley, California (City), as of and for the fiscal year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the City's basic financial statements and have issued our report thereon dated April 10, 2020.

Internal Control Over Financial Reporting

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

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the City's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiencies presented in the current year recommendation section as Finding 2019-01 through 2018-03 to be significant deficiencies in internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

OFFICES: BEVERLY HILLS · CULVER CITY · SANTA MARIA
MEMBER AMERICAN INSTITUTE OF C.P.A.'S · CALIFORNIA SOCIETY OF MUNICIPAL FINANCE OFFICERS · CALIFORNIA ASSOCIATION OF SCHOOL BUSINESS OFFICIALS

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests did not disclose instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards.*

City of Brawley, California's Response to Findings

The City's responses to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. The City's responses were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.

Purpose of This Report

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

Moss, Levy & Hartzheim, LLP
Culver City, California
April 10, 2020

CURRENT YEAR RECOMMENDATIONS

Significant Deficiencies

2019-1 Finding – Financial reporting was not performed in a timely manner:

During our review of compliance with financial reporting requirements, it was noted that the audited financials and the TDA compliance audit reports were not completed in a timely manner.

Effect:

As a result of not completing the financial audit and making the audit available to the city council, residents and other municipal and private institutions, the City is not allowing for transparency into the City's financial operations and giving external parties an understanding of the City's financial standing. In addition, not submitting the TDA compliance audit report in a timely manner makes the city liable to have further funding withhold until a later time.

Recommendation:

We recommend that the City take the measure necessary to ensure that all financial reporting is done in a timely manner going forward.

Management Response:

The City has implemented procedures to conduct a timely year-end close consisting of account reconciliations, schedule preparation at the account and fund level, financial statement report including disclosures, and federal/state report requirements. These procedures will support the City preparing and providing information in a timely manner to federal/state agencies and external audit processes.

2019-2 Finding – Bank reconciliation not completed timely:

During our audit of cash, it was noted that bank reconciliations had not been kept up-to-date for several months.

Effect:

Proper bank reconciliations prepared in a timely manner help safeguard cash by detecting errors on the part of the bank or City. In addition, bank reconciliations, help create stronger internal controls and establish accountability for cash. When bank reconciliations are not reviewed in a timely manner, it increases the risk that error and irregularities may occur and go undetected, which can lead to a misappropriation of funds.

Recommendation:

We recommend that the City prepare and finalize bank reconciliations in a timely manner, within 30 days of the bank statement date, to shorten the time frame for verification of cash account postings and provide increased time to investigate any questionable cash activity.

Management's Response:

The City has incorporated recommend practices as noted in this year's audit finding regarding cash and investment reconciliations. The City is currently progressing on finalizing bank reconciliations 30 days from the bank statement date. A departmental administrative policy addressing proper bank reconciliation procedures will be drafted.

Other Matters

2019-3 Finding – Lack of controls and segregation of duties:

During our review of internal controls, we noted a lack of segregation of duties and controls in following departments that we feel like aren't fully mitigated by the existence of oversight and compensating controls:

1. Payroll and HR departments – Lack of segregation of duties over wage rate changes.
2. Utility cash receipts – Lack of control over shut offs. Lack of segregation of duties over cash receipts, customer complaints, and bill adjustments.
3. Cash receipts – Lack of control and segregation of duties over business license.

Effect:

A lack of segregation of duties increases the risk that errors and irregularities may occur and go undetected. It could adversely affect the City's ability to initiate authorize, record or process report financial data reliably, which could lead to a misappropriation of funds.

Recommendation:

We recommend that the City try to modify as well as add additional controls to mitigate and eliminate the existence of areas with a significant lack of segregation of duties. However, we understand the lack of funding that is available for additional finance staff and recognize that a City of Brawley's size will never be able to fully segregate all duties when taking the budget and cost effectiveness into account.

Management's Response:

The City has implemented payroll controls that will deter fraud from occurring specifically with regards to rate changes. In addition, the City has performed procedures to address the concerns regarding utility billing and business licenses to ensure no rates have been adjusted to favor certain customers. Management reviewed the utility rates for residential and commercial customers to ensure no favorable rate changes or adjustments were entered without authorization. No such rate changes or adjustments were identified. Policies and procedures addressing utility billing and business licenses will be drafted to establish oversight, adequate controls as well as setting review parameters to address the weaknesses in internal controls.

STATUS OF PRIOR YEAR RECOMMENDATIONS

Significant Deficiencies

2018-1 Finding – Cash and Investment Reconciliations:

During our testing, we noted that monthly reconciliations had not been performed or reviewed for more than a year. Additionally, no approval of the bank reconciliations were noted.

Effect:

The June 2018 bank reconciliations were completed in September 2019. The reconciliations were completed by high level management. Upon completion of the reconciliations, no adjustments to the general ledger were necessary. Management is responsible for the fair presentation of cash and investments which is accomplished through the timely preparation and review of monthly reconciliations between the bank statement balances and the general ledger. These reconciliations should be performed timely, generally within 30 days of the end of the month.

Recommendation:

To enhance the internal control environment, we recommend that the City separate the function of preparing the bank reconciliations from the function of reviewing and approving the bank reconciliations. We also recommend preparing and reviewing the reconciliations within 30 days of the month end on a continuous basis.

Status:
Not implemented, see Finding 2019-2

2018-2 Finding – Utility Billing:
During our fieldwork we noted that Individuals performing utility billing were able to modify utility rates on the master rate schedule. Additionally, individuals were able to issue credits to customer accounts, assign additional charges, and make other adjustments to customer bills without a secondary authorization. The utility billing system should not allow the same individual to initiate and approve the same transaction.

Effect:
Internal controls were not noted that would require that changes made to the master rate schedule be limited to appropriate personnel, or that changes to customer utility bills are either limited to appropriate individuals, or consistently reviewed and authorized by someone other than the individual who initiated the change. Due to the above condition, the City's internal control associated with utility billings is weakened.

Recommendation:
In order to enhance the control environment, we recommend that the City implement policies and procedures to ensure that proper segregation of duties exist over the utility billing process and that any changes made to the master rate schedule or to customer bills are properly authorized and reviewed. Additionally, we recommend that evidence of the reviews and approvals is maintained.

Status:
Partially implemented, see Finding 2019-3.

2018-3 Finding – Financial Reporting:
During the audit the following items were noted:

- The City implemented new accounting for its other post-employment benefit (OPEB) plan, however, the information was not made available for the audit timely. Additionally, balances recorded were not originally allocated to all necessary reporting units and required adjustment.
- Pension expense, deferred outflows and deferred inflows of resources related to the City's pension plan were not originally calculated correctly and required adjustment.
- The June 30 interest accrual for the pooled cash was not recorded
- Classifications and entries used in the City's conversion from governmental funds reporting to government-wide reporting were incorrect and required adjustment.
- Certain financial statement disclosures did not reflect all required information or did not reflect current accounting pronouncements or were inconsistent with terminology and amounts. As such, changes and updates were necessary for the summary of significant accounting policies (Note 1), Stewardship (Note 2), Cash and Investments (Note 3), Capital Assets (Note 6), Long-term Debt (Note 7), Risk Management (Note 8), Pension (Note 11), OPEB (Note 12). Additionally, the required supplementary schedules required updates and information changes.

Effect:
The condition noted above was identified as we progressed through the audit. The City analyzed several account balances for both the beginning and the end of the period which resulted in several restatements to beginning balances. The time necessary to perform these reconciliations delayed the closing and financial reporting processes the City has in place. Due to the above condition, adjustments were necessary to the City's financial statements to fairly present the financial statements. Additionally, the audit was delayed to allow the City to obtain, reconcile, and present required information.

Recommendation:
We recommend that the City ensure that staffing levels are appropriate to achieve timely year-end closing and financial reporting. Additionally, we recommend utilizing checklists to assist in monitoring the status of the closing process and ensuring all disclosures are included in the financial statements.

Status:
Partially implemented, see Finding 2019-1.

2018-4 Finding – Pooling of Restricted Cash:
In order to cover year end cash shortfalls, certain funds had short term borrowing arrangements recorded. The borrowings resulted in the Economic & Community Development Fund, Park Projects Fund, and the Airport Fund, borrowing restricted funds from the SB325 Fund. Because the City pools available cash and investments to achieve a greater return, funds that participate in the pool that have cash deficits borrow from the funds with available cash.

Effect:
Restricted cash balances should be utilized only for the purposes that meet the requirements of the restriction. Because the City pools available cash and investments to achieve a greater return, funds that participate in the pool that have cash deficits borrow from the funds with available cash. Due to the above condition, restricted cash was borrowed for purposes that did not comply with the restrictions.

Recommendation:
We recommend that the City perform an analysis of funds with consistent deficit positions and develop a financial plan to either eliminate the deficits or move those funds into other funds with similar spending requirements so that restricted funds were only used for purposes compliant with their restrictions.

Status:
Implemented.

City of Brawley

Potential Financial Impacts Due to the COVID-19 Pandemic

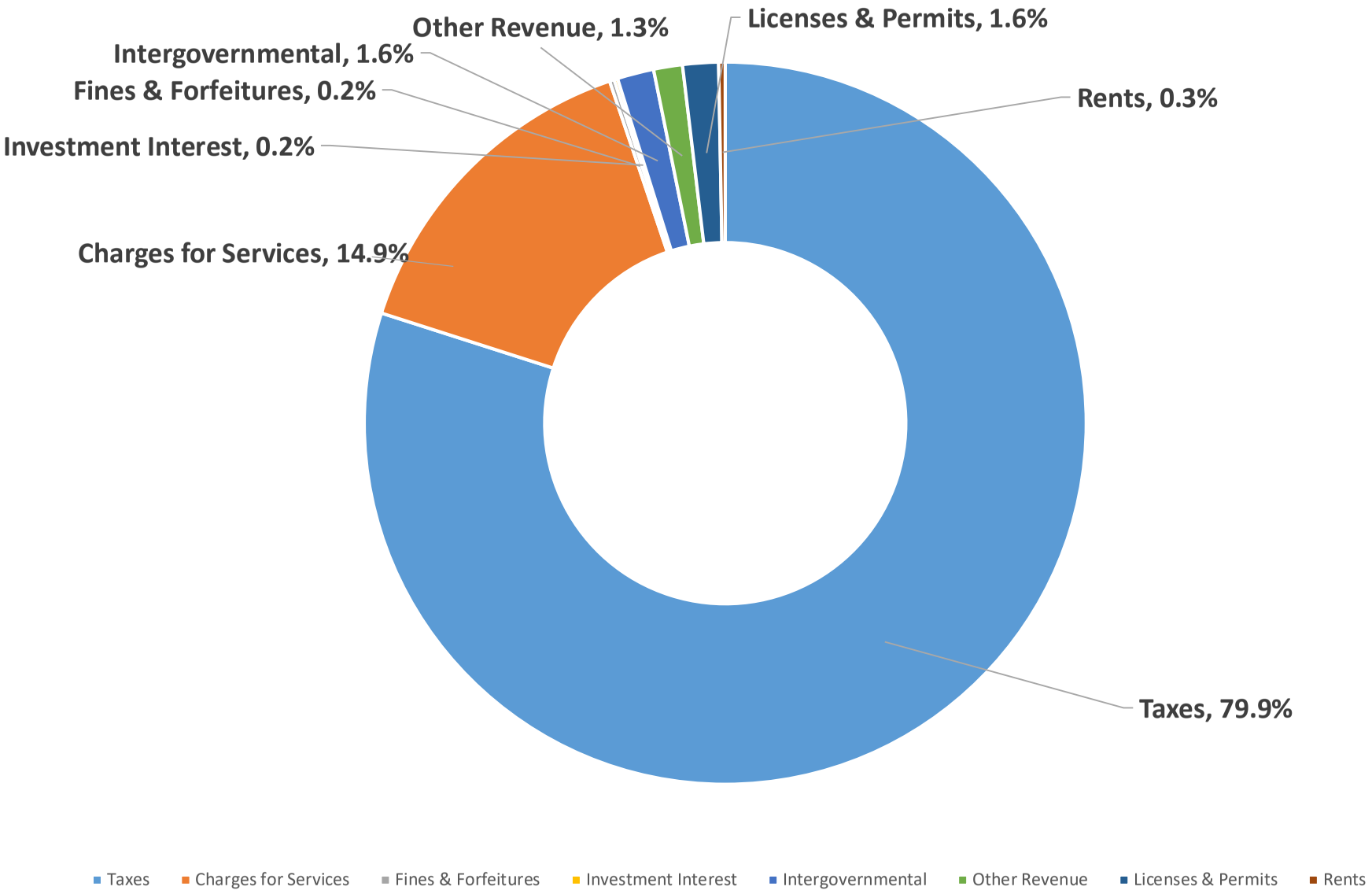
City Council Presentation on April 21, 2020

How COVID-19 Differs From Past Economic Downturns

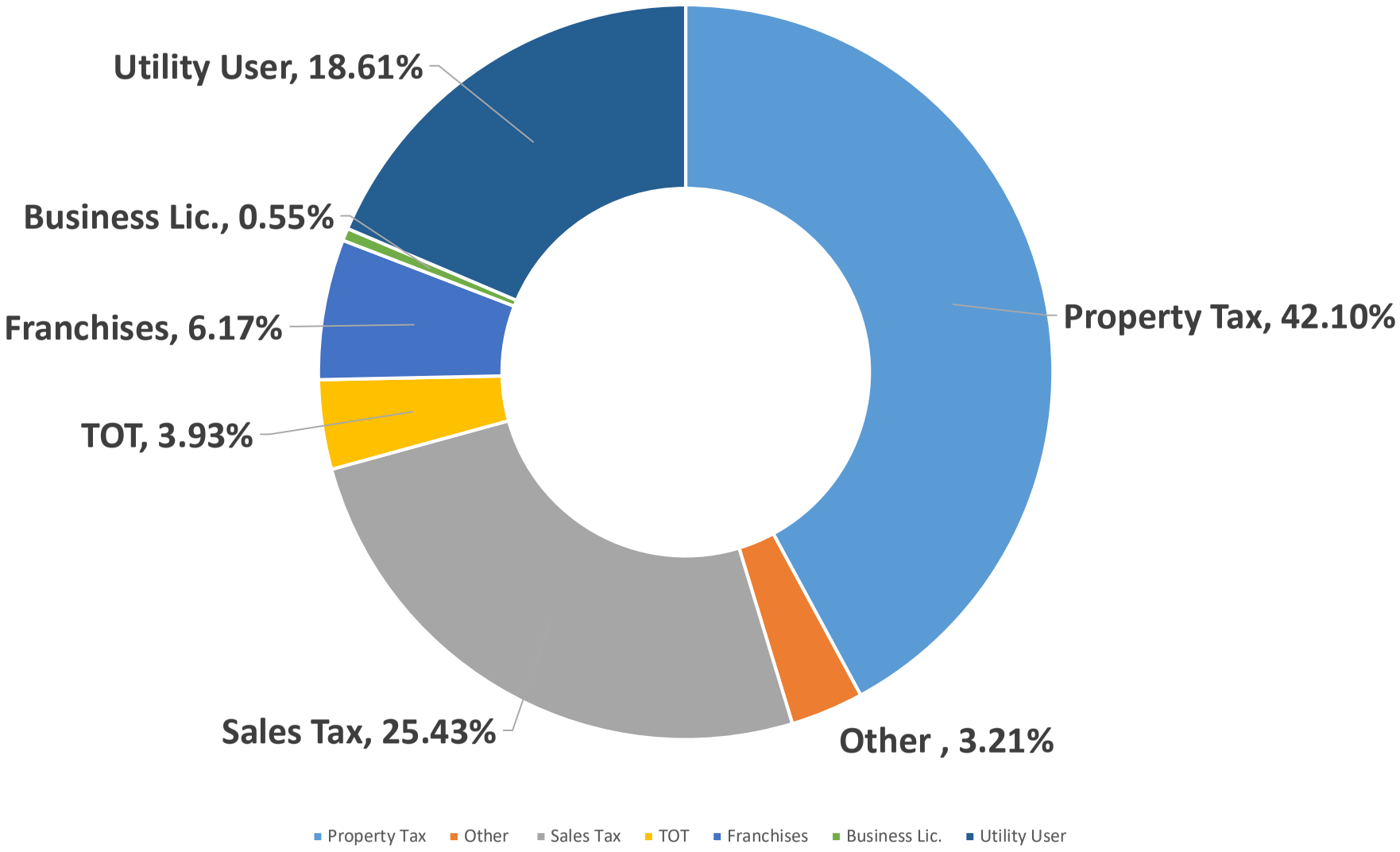
- More immediate economic & social impacts
  - Shelter-at-home; essential business only
  - Unemployment has surpassed last recession, in less time

- Stronger protections for local revenues
  - Cities are less dependent on State Funds
    - Except local streets and road funds (HUTA, RMRA)

Brawley Revenue Sources



Brawley Tax Revenue Sources



Sales &Use Tax Impacts &Timing

- **Timing:** Immediate (30-60 days)
- **Impact:** 10% to 50% revenue decline in current quarter (depending on Industry Group)
  - $275K to $350K estimated revenue decline this quarter
  - Cash Flow Impact:
    - Businesses with returns of <$1M get extra 3 months to file (July 31, 2020)
    - 12-month, interest free, $50,000 deferral
- **Indicators:** Shift to home cooking (groceries), declining fuel sales, increased online sales.

COVID-19 Impact on City of Brawley Sales Tax Projected Growth

Brawley

$$$ Calc Amounts

Growth Factors

	Name	Current Year FY19-20				Next Year FY20-21				Extended Forecast			
		3Q19	4Q19	1Q20	2Q20	3Q20	4Q20	1Q21	2Q21	FY21-22	FY22-23	FY23-24	FY24-25
	Autos & Transportation			-12.0%	-55.0%	-22.0%	-10.0%	0.0%	25.0%	9.0%	5.0%	4.0%	4.0%
▸	Building & Construction			-10.0%	-10.0%	-2.0%	0.0%	0.0%	10.0%	5.0%	5.0%	5.0%	5.0%
	Business & Industry			-15.0%	-30.0%	-20.0%	-10.0%	5.0%	10.0%	2.5%	2.5%	2.5%	2.5%
	Food & Drugs			5.0%	5.0%	2.0%	2.0%	2.0%	2.0%	1.0%	1.0%	1.0%	2.0%
	Fuel & Service Stations			-10.0%	-50.0%	-15.0%	-15.0%	5.0%	50.0%	5.0%	3.0%	3.0%	3.0%
	General Consumer Goods			-9.5%	-25.0%	-12.0%	-10.0%	1.0%	2.5%	2.5%	1.0%	1.0%	1.0%
	Restaurants & Hotels			-10.0%	-60.0%	-25.0%	-20.0%	-10.0%	80.0%	7.0%	5.0%	5.0%	5.0%
	Transfers & Unidentified			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
	State & County Pools			15.0%	10.0%	12.0%	4.0%	6.0%	8.0%	6.0%	6.0%	6.0%	6.0%

Property Tax Impacts &Timing

- **Timing:** Delayed – mostly not until 2021-22
- **Impact:** Potential moderate decline in taxable value of property
  - Potential increase in delinquencies
- **Indicators:** Watching industry specific data, estimates from County

Transient Occupancy Tax

- **Timing:** Immediate (30 to 60 days)
- **Impact:** Statewide – 80% to 90% decline in current quarter
  - Locally an estimated 50% reduction in the current quarter would = $50K
- **Indicators:** Travel, social distancing restrictions

Local Streets & Roads Funding

- **Highway Users Tax Account (HUTA), Road Maintenance & Rehab Account (RMRA – SB1)**
  - Revenues are from state per-gallon fuel taxes & vehicle registration taxes, so tied to fuel consumption, vehicle values and registrations….*NOT* fuel price.
  - Brawley's estimated funding reductions beginning with May Allocation
    - HUTA: 15% to 30%, $98K to $197K
    - RMRA: 10% to 20%, $50K to $100K
  - New estimates in May with the Governor's May Budget Revision

Other COVID-19 Impacts

- $63,832 of COVID-19 related expenditures to date:
  - Police & Fire Overtime $20,250
  - Regular Salaries & Wages – All Departments $32,591
  - Supplies & Services $10,991
- CalPERS Investment Losses creating larger Unfunded Accrued Liabilities (UAL)
  - July 2020 – Returns announced for FY2020
  - FY2022-23 UAL payments will increase, 5-year ramp up, 15 years of full payments
  - Potential UAL increases of $1M to $2M+ annually
- Reduction in Utility Billing, Business License, Business Loans collections impacting cash flow.

Where Are We Today?

- *Excluding* the potential COVID-19 fiscal revenue impacts the projected Jun 30, 2020 General Fund Unassigned Reserve is $558,000.
  - High probability of the depletion of remaining reserve, depending on the length of current Stay-at-home orders.

- Continuing efforts to locate any and all potential relief and assistance from local, state and federal sources.

RESOLUTION 2020-

RESOLUTION OF THE CITY COUNCIL OF THE CITY OF BRAWLEY, CALIFORNIA PROCLAIMING THE EXISTENCE OF AN ONGOING LOCAL EMERGENCY FOR COVID-19.

WHEREAS, in December 2019, an outbreak of respiratory illness due to a novel coronavirus (a disease now known as COVID-19) was first identified in Wuhan, China, impacting more than 75 countries, including the United States; and

WHEREAS, on January 30, 2020, the World Health Organization (WHO) declared the COVID-19 outbreak a Public Health Emergency of International Concern and on January 31, 2020, the United States Secretary of Health and Human Services declared a Public Health Emergency to aid the nation in responding to COVID-19; and

WHEREAS, on February 26, 2020, the Centers for Disease Control and Prevention (CDC) confirmed the first case of local person-to-person transmission of COVID-19 in the United States and this case raises the possibility of community transmission occurring in the general public; and

WHEREAS, Governor Gavin Newsom declared a State of Emergency by Executive Order on March 4, 2020 based upon the threat of COVID-19 in the State of California; and

WHEREAS, the County of Imperial Board of Supervisors ratified action taken declaring a local health emergency as of March 3, 2020 based on the imminent and proximate threat to public health from the introduction of COVID-19; and

WHEREAS, on March 13, 2020, the President of the United States declared a national emergency in response to COVID-19

WHEREAS, the Imperial County Health Officer issued orders on March 17, 2020 as a result of the COVID-19 worldwide pandemic with increasing transmission in California and the significant risk of widespread introduction and transmission throughout Imperial County; and

WHEREAS, the spread of COVID-19 at a rate comparable to the rate of spread in other areas will exceed locally available healthcare resources and create demands beyond the control of the services, personnel, equipment, and facilities of the City of Brawley; and

WHEREAS, the City of Brawley’s ability to mobilize local resources, coordinate interagency response, accelerate procurement of vital supplies, use mutual aid and seek future reimbursement by the State and Federal governments will be critically important to successfully responding to COVID-19; and

WHEREAS, Chapter 9 of the Municipal Code for the City of Brawley provides for the preparation and implementation of plans for the protection of persons and property, the direction of the emergency organization and the coordination of emergency functions; and

WHEREAS, the City of Brawley first took decisive action on March 19, 2020 to declare a local emergency and limit the potential spread of COVID-19

necessary for the City of Brawley to reduce risk to the public and protect community health and safety; and

WHEREAS, these conditions warrant and necessitate that the City of Brawley ongoing declaration of the existence of a local emergency when actual or threatened conditions exist that are of extreme peril to the safety of persons and property within the City.

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF BRAWLEY, CALIFORNIA DOES HEREBY PROCLAIM A LOCAL EMERGENCY AS OF MARCH 19, 2020 AND GIVES AUTHORITY, PURSUANT TO CHAPTER 9 OF THE BRAWLEY MUNICIPAL CODE, TO THE DIRECTOR OF EMERGENCY SERVICES TO TAKE THE NECESSARY STEPS FOR THE PROTECTION OF LIFE, HEALTH AND SAFETY IN THE CITY OF BRAWLEY AND DOES HEREBY RESOLVE AS FOLLOWS:

1. It is hereby proclaimed that the foregoing is true, correct and adopted hereby.

2. It is hereby proclaimed and ordered that a local emergency shall be deemed to continue to exist until its termination is proclaimed by the City Council of the City of Brawley. Such determination shall be revisited by the City Council no less frequently than every sixty days until deemed no longer necessary.

3. It is hereby proclaimed and ordered that during the existence of said local emergency, the powers, functions and duties of the emergency organization of the City shall be those prescribed by State law, local ordinances and resolutions.

4. It is hereby proclaimed and ordered that a copy of this proclamation be forwarded to the County of Imperial Office of Emergency Services to be forwarded to the Director of California Governor’s Office of Emergency Services requesting that the Director find it acceptable in accordance with State law; that the Governor of California, pursuant to the Emergency Services Act, issue a proclamation declaring an emergency in the City of Brawley under Imperial County; that the Governor waive regulations that may hinder response and recovery efforts; that response and recovery assistance be made under the California Disaster Assistance Act; and that the State expedite access to State and Federal resources and any other appropriate federal disaster relief programs.

5. The City Clerk shall certify to the adoption of this resolution.

PASSED, APPROVED AND ADOPTED at a regular meeting of the Brawley City Council held on April 21, 2020.

CITY OF BRAWLEY, CALIFORNIA

_____

Norma Kastner-Jauregui, 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. 2020- was passed and adopted by the City Council of the City of Brawley, California, at a regular meeting held on the 21st day of April 2020, and that it was so adopted by the following roll call vote:

AYES:
NAYES:
ABSTAIN:
ABSENT:

DATED: April 21, 2020

_____
Alma Benavides, City Clerk

COUNCIL AGENDA REPORT
City of Brawley

Meeting Date: April 21, 2020

City Manager:

PREPARED BY: Brett Houser, Commander

PRESENTED BY: Scott Sheppeard, Interim Chief of Police

SUBJECT: Replacement of Thirteen (13) Mobile Data Computers (MDC) in Patrol Vehicles at the Brawley Police Department, State COPS Funds

CITY MANAGER RECOMMENDATION: Adopt City Council resolution to approve replacement and installation of thirteen mobile data computers for total of $91,215.36, using State COPS funds.

DISCUSSION: The Brawley Police Department is requesting authorization for the purchase and installation of thirteen mobile data computers (MDC) for thirteen marked patrol vehicles in the amount of $91,215.36. The Police Department is seeking to aquire the MDC systems utilizing authorized funds from the State of California - Citizens Option for Public Safety (COPS) funding source.

MDC's are installed in all patrol vehicles. They are used for accessing criminal databases, information sharing related to calls for service, dispatching officers to calls for service, and completing criminal reports. As with all technological advances, the current Windows 7 operating system is crippled by newer software demands that require far greater computing and performance abilities. The current MDC systems have been in use for seven years. The standard expected lifetime is between three and five years. The MDCs are end of life and no longer supported by the manufacturer. There are also substantial security risk issues, as the Window 7 operating system is no longer supported by Microsoft security updates.

The Brawley Police Department received three vendor quotes for the cost of the equipment purchase, Airwave Communication ($73,925.56), Connection ($85,290.89), and CDW-G ($73,700.87). Airwave Communications was selected as the local area vendor. Airwave Communications currently services the City's Dispatch Center, the Regional Communication System (RCS) radio system, and existing patrol vehicle Mobile Digital Computer (MDC) systems. The ability to have a local service and support provider sets the MDC solution apart from other potential MDC system providers. Local service and support resources allow for rapid assessments and significantly less repairs to patrol vehicles.

The department received three vendor quotes for the cost of installation and mounting equipment, Airwave Communication ($17,289.80), AEP California ($23,798.88), and COMMLine ($44,226.15). Airwave Communication was selected as the lowest cost vendor.

FISCAL IMPACT: A maximum of $91,215.36 from State COPS funding 222-211.910

ATTACHMENTS: 1) Airwave Equipment Quote #03.27.2020

2) Connection Equipment Quote #24968303
3) CDW-G Equipment Quote #LHC003
4) Airwave Mount/Install Quote # 03.06.2020
5) AEP California Mount/Install Quote #QTE0026299
6) COMMLine Mount/Install Quote #03.10.2020
3) Resolution 2020- _____

AIRWAVE COMMUNICATIONS
airwavecommunication.com
414 S. J Street Imperial CA. 92251
760-355-2804 ph.
760-355-1453 fax

Customer

Attn: Brawley Police Department
C/O: Armando Garibay
Re: Computer Mounts and Computer Installation X13
Po#:
Fax:
Phone:
Cell:
E-Mail:

Sales Rep
Airwave Communications
Kelly Baker
Sales, Service, Repair.
(760) 355-2804 Office
(760) 455-0795 Cell
(760) 355-1453 Fax
kelly.baker@airwavecommunication.com

	Proposal
	Estimate
XXXXX	**Quote**

March 6, 2020

Qty.	Model		Unit price	Ext Price
Equipment / Parts				
13	7160-0878	Gamber Johnson FPIU On Dash Mount	$ 250.00	$ 3,250.00
13	7160-0872	Gamber Johnson Offset Bracket	$ 25.00	$ 325.00
13	DS-138	Gamber Johnson Universal Vertical Base	$ 48.25	$ 627.25
13	7160-0177	Gamber Johnson 5' Upper Pole	$ 58.00	$ 754.00
13	7160-0928	Gamber Johnson Mongoose 9" Locking Arm With Short Clevis	$ 324.00	$ 4,212.00
13	7160-0857	Gamber Johnson Keyboard Tray, Low Profile, Quick Release	$ 110.00	$ 1,430.00
13	7160-0936	Gamber Johnson Lind Power Supply Mounting Plate	$ 22.00	$ 286.00
13	CG-X	Charge Guard Timer	$ 68.99	$ 896.87
13	GPSDM700?5800SSS	Pulse Larsen GPS.Cell.PCS.WiFi Sharfin Antenna, 17" Cables, SMA Connectors **(No Extensions Needed)**	$ 99.99	$ 1,299.87
13	INSTHDWRE	Installation Hardware	$ 5.00	$ 65.00
				$ -
				$ -
				$ -
				$ -
				$ -
				$ -
				$ -
				$ -
				$ -
				$ -
				$ -
				$ -
LABOR				
13	R&RLBR	Remove Existing Keyboard and Monitor to Include Mount and Install Equipment listed above to include Customer provided Dock, Power Supply and Keyboard.	$ 225.00	$ 2,925.00
				$ -
				$ -
				$ -
				$ -
				$ -
				$ -
				$ -
				$ -
				$ -
				$ -
				$ -
				$ -
			Equipment	$ 13,145.99
			Service	$ 2,925.00
			Sales tax	$ 1,018.81
			Shipping	$ 200.00
			Total	$ 17,289.80

NOTES:

NOTE: Equipment is sold with manufacturers warranty. Equipment quoted is for generic installation. Vehicle design, Custom fabrication and/or post quote requests may dictate the need for additional equipment, taxes, fees and other charges. Prices & promotions may have expiration dates and/or volume discounts. See your Airwave representative for more information. Proposals good for 60 days.

Approved by (print) X _____ **Date X** _____

Signature X _____

Airwave Representative _____

Connection
PUBLIC SECTOR SOLUTIONS
we solve IT

ORDERING INFORMATION
GovConnection, Inc. DBA Connection

Please contact your account manager with any questions.

Ordering Address	**Remittance Address**
GovConnection, Inc.	GovConnection, Inc.
732 Milford Road	Box 536477
Merrimack, NH 03054	Pittsburgh, PA 15253-5906

Please reference the Contract # on all purchase orders.

TERMS & CONDITIONS

Payment Terms:	NET 30 (subject to approved credit)
FOB Point:	DESTINATION (within Continental US)
Maximum Order Limitation:	NONE
FEIN:	52-1837891
DUNS Number:	80-967-8782
CEC:	80-068888K
Cage Code:	OGTJ3
Business Size:	LARGE
Erate Spin Number:	143026005

WARRANTY: Manufacturer's Standard Commercial Warranty

NOTE: It is the end user's responsibility to review, understand and agree to the terms of any End User License Agreement (EULA).

Important Notice: --- THIS QUOTATION IS SUBJECT TO THE FOLLOWING Terms of Sale: All purchases from GovConnection, Inc. are subject to the Company's Standard Terms of Sale, which describe important legal rights and obligations. You may review the Company's Standard Terms of Sale on the Company's website: www.govconnection.com or you may request a copy via fax, e-mail, or mail by calling your account representative. The only exception to this policy is if your order is being placed under any one of our many national, state, educational or cooperative Agreements, in which case the Terms and Conditions of your Purchase Order are already pre-negotiated and stated in that Agreement. No other Terms and Conditions shall apply and any other terms and conditions referenced or appearing in your Purchase Order are considered null and void. Please refer to our Quote Number in your order.

If you require a hard copy invoice for your credit card order, please visit the link below and click on the Proof of Purchase/Invoice link on the left side of the page to print one:**https://www.govconnection.com/web/Shopping/ProofOfPurchase.htm**

Please forward your Contract or Purchase Order to: **SLEDOPS@connection.com**
QUESTIONS: Call 800-800-0019
FAX: 603.683.0374

Connection
PUBLIC SECTOR SOLUTIONS
we solve IT

SALES QUOTE

GovConnection, Inc.
732 Milford Road
Merrimack, NH 03054

Account Executive: Rebekah Smith
Phone:
Fax:
Email: rebekah.smith@connection.com

 # 24968303.03-W1
PLEASE REFER TO THE ABOVE QUOTE # WHEN ORDERING
Date: 3/5/2020
Valid Through: 4/4/2020
Account #:

Account Manager:
Phone:
Fax:
Email:

Customer Contact: Armando Garibay
Email: agaribay@brawley-ca.gov
Phone: (760) 351-8805
Fax:

QUOTE PROVIDED TO:	SHIP TO:
AB#: 14750212 **CITY OF BRAWLEY, CA** ACCOUNTS PAYABLE 400 MAIN ST BRAWLEY, CA 92227 (760) 351-3080	AB#: 14807359 **CITY OF BRAWLEY** ATTN: ARMANDO GARIBAY 351 MAIN ST BRAWLEY, CA 92227 (760) 351-3080

DELIVERY	FOB	SHIP VIA	SHIP WEIGHT	TERMS	CONTRACT ID#
5-30 Days A/R/O	Destination	Small Pkg Ground Service Level	124.00 lbs	NET 30	

Important Notice: --- THIS QUOTATION IS SUBJECT TO THE FOLLOWING Terms of Sale: All purchases from GovConnection, Inc. are subject to the Company's Standard Terms of Sale, which describe important legal rights and obligations. You may review the Company's Standard Terms of Sale on the Company's website: www.govconnection.com, or you may request a copy via fax, e-mail, or mail by calling your account representative. The only exception to this policy is if your order is being placed under any one of our many national, state, educational or cooperative Agreements, in which case the Terms and Conditions of your Purchase Order are already pre-negotiated and stated in that Agreement. No other Terms and Conditions shall apply and any other terms and conditions referenced or appearing in your Purchase Order are considered null and void. Please refer to our Quote Number in your order.

*	Line #	Qty	Item #	Mfg. Part #	Description	Mfg.	Price	Ext
	1	13		GET-VL41ZFTAIUB7	GETAC : V110 G5,i7-8565U 1.8 GHz,11.6inch W/Webcam,Win 10 Pro x64 8GB RAM,512GBSSD,Sunlight Read(Full HD LCD+TS+Digitizer),US KBD,Membrane Backlit KBD w/ Fngrprnt,Rear Cam,WIFI+BT+GPS+4GLTE(EM7511)+Pass-thru,Hard Handle,SDCard&SCR+HFRFID,Dual batt,3 Yr B2		$ 4,218.56	$ 54,841.28
	2	13	30770233	GE-SVTBNFX5Y	GOVT. Protection Plus + Extended Warranty Tablet (Year 1,2,3,4 & 5) Getac/Service	Getac/Service	$ 504.77	$ 6,562.01
	3	13	36410028	PKG-DS-GTC-311	Vehicle Docking Station for V110 Convertible Notebook w / Screen Support Havis	Havis	$ 981.18	$ 12,755.34
	4	13	33871961	GAD1L1	Lind 11-16VDC Vehicle Adapter / Charger w / Bare Wire Hook-up Getac	Getac	$ 95.99	$ 1,247.87
	5	13	34199741	OHITR911REDX	USB Transformer Keyboard, Red Havis	Havis	$ 324.75	$ 4,221.75

Subtotal	**$ 79,628.25**
Fee	**$ 0.00**
Shipping and Handling	**$ 0.00**
Tax	**$ 5,662.64**
Total	**$ 85,290.89**

QUOTE CONFIRMATION

PEOPLE WHO GET IT

DEAR ARMANDO GARIBAY,

Thank you for considering CDW•G for your computing needs. The details of your quote are below. Click here to convert your quote to an order.

QUOTE #	QUOTE DATE	QUOTE REFERENCE	CUSTOMER #	GRAND TOTAL
LHCH003	3/5/2020	QTY 13 GETAC	2762689	$73,700.87

IMPORTANT - PLEASE READ

Fees applied to item(s): 5957892

QUOTE DETAILS

ITEM	QTY	CDW#	UNIT PRICE	EXT. PRICE
HP V110 G5 I7-8565U 512/8 WP TCH Mfg. Part#: C005249 Contract: MARKET	13	5957892	$3,707.63	$48,199.19
HP GETAC PROTECT PLUS EXT WTY Mfg. Part#: A950936 Year 4 & 5 Contract: MARKET	13	3716068	$554.50	$7,208.50
HP Gamber-Johnson Vehicle Dock and Replication with Tri Pass-through Mfg. Part#: A950703 Contract: MARKET	13	5182828	$589.99	$7,669.87
HP LIND 11-16V DC VEHICLE ADAPTER Mfg. Part#: A973574 Contract: MARKET	13	4244779	$98.99	$1,286.87
HP GETAC IKEY TRANSFORMER KEYBOARD Mfg. Part#: A978277 Contract: MARKET	13	4276805	$346.59	$4,505.67

RECYCLING FEE DETAILS

ITEM	QTY	CDW#	UNIT PRICE	EXT. PRICE
RECYCLING FEE 4" TO LESS THAN 15" Fee Applied to Item: 5957892	13	654809	$4.00	$52.00

PURCHASER BILLING INFO

Billing Address:
CITY OF BRAWLEY
ACCOUNTS PAYABLE
400 MAIN ST
BRAWLEY, CA 92227-2434
Phone: (760) 344-8941
Payment Terms: Net 30 Days-Govt State/Local

SUBTOTAL	$68,870.10
SHIPPING	$0.00
RECYCLING FEE	$52.00
SALES TAX	$4,778.77
GRAND TOTAL	**$73,700.87**

DELIVER TO

Please remit payments to:

Shipping Address: CITY OF BRAWLEY ATTN:ARMANDO GARIBAY 400 MAIN ST BRAWLEY, CA 92227-2434 **Phone:** (760) 344-8941 **Shipping Method:** DROP SHIP-GROUND	CDW Government 75 Remittance Drive Suite 1515 Chicago, IL 60675-1515

Need Assistance? CDW•G SALES CONTACT INFORMATION				
	Regina Kim	|	(877) 325-0295	| regikim@cdwg.com

This quote is subject to CDW's Terms and Conditions of Sales and Service Projects at
http://www.cdwg.com/content/terms-conditions/product-sales.aspx
For more information, contact a CDW account manager

© 2020 CDW•G LLC, 200 N. Milwaukee Avenue, Vernon Hills, IL 60061 | 800.808.4239

AIRWAVE COMMUNICATIONS
airwavecommunication.com
414 S. J Street Imperial CA. 92251
760-355-2804 ph.
760-355-1453 fax

Customer

Attn: Brawley Police Department
C/O: Scott Sheppeard
Re: GETAC F110 With Dock
Po#:
Fax:
Phone:
Cell:
E-Mail:

Sales Rep
Airwave Communications
Kelly Baker
Sales, Service, Repair.
(760) 355-2804 Office
(760) 455-0795 Cell
(760) 355-1453 Fax
kelly.baker@airwavecommunication.com

	Proposal
	Estimate
XXXXX	Quote

March 27, 2020

Qty.	Model		Unit price	Ext Price
Equipment / Parts				
13	VL41ZFTAIUB7	V110 G5,Intel Core i7-8565U Processor 1.8 GHz,11.6"	$ 3,700.00	$ 48,100.00
		With Webcam,Microsoft Windows 10 Pro x64 with 8GB		$ -
		RAM ,512GB SSD,Sunlight Readable (Full HD LCD+		$ -
		Touchscreen+ Digitizer) ,US KBD+US Power		$ -
		cord,Membrane Backlit KBD with Fingerprint and Rear		$ -
		Camera,WIFI + BT + GPS + 4G LTE (EM7511) + Passthrough,		$ -
		Hard Handle (V110),SD Card & Smart card		$ -
		reader + HF RFID,Dual batteries, TouchPad W/ Click		$ -
		Button, TPM 2.0, Low Temp -21°C, IP65, 3 Year B2B warran		$ -
				$ -
13	SVTBNFX5Y	BUMPER TO BUMPER + EXTENDED WARRANTYTABLET	$ 550.00	$ 7,150.00
				$ -
13	OHITR911REDX	IKEY USB TRANSFORMER KEYBOARD (RED BL KB)	$ 341.00	$ 4,433.00
				$ -
13	GAD1L1	LIND 11-16V DC VEHICLE ADAPTER/CHARGER WITH	$ 98.00	$ 1,274.00
		BARE WIRES		$ -
				$ -
13	GDVPG2	GAMBER JOHNSON TRI PASS-THROUGH VEHICLE	$ 585.00	$ 7,605.00
		DOCK & REPLICAION WITH SCREEN STIFFENER (DC		$ -
		POWER ADAPTER SOLD SEPARATELY		$ -
				$ -
				$ -
LABOR				
				$ -
				$ -
				$ -
				$ -
				$ -
				$ -
				$ -
				$ -
				$ -
				$ -
				$ -
				$ -
			Equipment	$ 68,562.00
			Service	$ -
			Sales tax	$ 5,313.56
			Shipping	$ 50.00
			Total	$ 73,925.56

NOTES:

NOTE: Equipment is sold with manufacturers warranty. Equipment quoted is for generic installation. Vehicle design, Custom fabrication and/or post quote requests may dictate the need for additional equipment, taxes, fees and other charges. Prices & promotions may have expiration dates and/or volume discounts. See your Airwave representative for more information. Proposals good for 60 days.

Approved by (print) X _____ **Date X** _____

Signature X _____

Airwave Representative _____

Quotation

Date	Page
Mar 10, 2020	1
Order Number	
QTE0026299	

AEP California

10729 Wheatlands Ave. Suite C
Santee, CA 92071
Phone: (619) 596-1925
Fax: (619) 596-1909

Sold To:

Brawley Police Department
351 Main Street
Brawley, CA 92227-2419

Ship To:

AEP-Califoenia, LLC
Ship Parts to AEP-CA for Installation

Reference	PO Number	Customer No.	Salesperson	Order Date	Ship Via	Terms
On-Site V110 Installation x13		BRA11101	AS	Mar 10, 2020		NET30

Year	Make	Model	Color	State Contract #
13-19	Ford	PI Utility	B/W	NA

Qty. Ord.	Item / Vendor Part Number		Description	Unit Price	Tax	Extended Price
			Contact: Armando Garibay, 760-801-4730			
			Docking Station, Keyboard, Power Supply & Timer			
13.00	COMP01723	/ 7160-0936	Gamber Johnson Lind power supply mounting bracket assembly	23.0000	Y	299.00
13.00	BATT00035	/ CG-X	Havis Charge Guard Universal Battery Auto Timer Switch Contr	81.0000	Y	1,053.00
			Note: Dock, Keyboard, Lind supplied by Brawley			
			Roof Mounted Antenna			
13.00	ANTE00779	/ GPSB	Sharkee Multi-Function Antenna, Cell/ WiFi/ GPS + Whip	206.0000	Y	2,678.00
13.00	ANTE00973	/ C29SP-5SJ-CELL	RF Extension Cable for Cell/LTE, SMA Socket to SMA Plug, 16'	22.0000	Y	286.00
13.00	ANTE00814	/ C32SP-5SP	WiFi Antenna Extension Cable, 16', SMA	32.0000	Y	416.00
13.00	ANTE00974	/ C23FP-5SP	RF Extension Cable for GPS, RG174, FME Plug to SMA Plug, 16'	16.0000	Y	208.00
			Mounting Hardware for Ford Utility			

Quotation continued on next page ...

Quotation

Date	Page
Mar 10, 2020	2
Order Number	
QTE0026299	

AEP California

10729 Wheatlands Ave. Suite C
Santee, CA 92071
Phone: (619) 596-1925
Fax: (619) 596-1909

Sold To:

Brawley Police Department
351 Main Street
Brawley, CA 92227-2419

Ship To:

AEP-Califoenia, LLC
Ship Parts to AEP-CA for Installation

Reference	PO Number	Customer No.	Salesperson	Order Date	Ship Via	Terms
On-Site V110 Installation x13		BRA11101	AS	Mar 10, 2020		NET30

Year	Make	Model	Color	State Contract #
13-19	Ford	PI Utility	B/W	NA

Qty. Ord.	Item / Vendor Part Number		Description	Unit Price	Tax	Extended Price
13.00	COMP01673	/ 7160-0878	Ford Police Interceptor Utility On-Dash Mount	258.0000	Y	3,354.00
13.00	CONS01468	/ 7160-0872	Offset Bracket	27.0000	Y	351.00
13.00	COMP00543	/ DS-138	Universal Vertical Base PL 2013-05-15	52.0000	Y	676.00
13.00	COMP00509	/ 7160-0177	5" Center Upper Pole PL 2013-05-15	62.0000	Y	806.00
13.00	CONS01566	/ 7160-0928	Mongoose 9" Locking Arm w/ Short Clevis	244.0000	Y	3,172.00
13.00	COMP01598	/ 7160-0857	Keyboard Tray, Low Profile, Quick Release	115.0000	Y	1,495.00
			On-Site Installation			
13.00	SHOP90006	/ Shop Supplies	Installation Material, Wire, Loom, Hardware...	25.0000	Y	325.00
52.00	LABO90088	/ LABOR_ONSITE	Onsite EVT Certified Installation (4 Hours per Vehicle)	105.0000	Y	5,460.00
			Trip Charge (2-Techs / 4-Days/ 3-Over Nights)		N	1,625.00
			Notes:			

Quotation continued on next page ...

Quotation

Date	Page
Mar 10, 2020	3
Order Number QTE0026299	

AEP California

10729 Wheatlands Ave. Suite C
Santee, CA 92071
Phone: (619) 596-1925
Fax: (619) 596-1909

Sold To:
Brawley Police Department
351 Main Street
Brawley, CA 92227-2419

Ship To:
AEP-Califoenia, LLC
Ship Parts to AEP-CA for Installation

Reference	PO Number	Customer No.	Salesperson	Order Date	Ship Via	Terms
On-Site V110 Installation x13		BRA11101	AS	Mar 10, 2020		NET30

Year	Make	Model	Color	State Contract #
13-19	Ford	PI Utility	B/W	NA

Qty. Ord.	Item / Vendor Part Number	Description	Unit Price	Tax	Extended Price
		-Remove Existing MW-810 Monitor/ Key/ Mount			
		Customer Supplied			
13.00	INST05685 / CSM	GJ Docking Station for V110, Tri-RF	0.0000	N	0.00
13.00	INST05685 / CSM	Keyboard	0.0000	N	0.00
13.00	INST05685 / CSM	Lind Power Supply	0.0000	N	0.00

Thank you for the opportunity to earn your business

Terms & Conditions:

- Estimates valid for 60 days
- Orders will be invoiced upon notification of completion
- Returns subject to 25% restocking fee. No returns on special order items.
- Credit Card payments accepted for payments of orders/invoicing totaling $10,000 or less only.

SIGNATURE (not required if PO/contract is issued)_____

Parts	**15,119.00**
Labor / Services	**5,460.00**
Trans / Trip / Fee	**1,625.00**
Shipping	**0.00**
Order Discount	**0.00**
Subtotal	**22,204.00**
Total sales tax	**1,594.88**
Total order	**23,798.88**

COMMLine inc.
www.commlineinc.com

13700 Cimarron Ave., Gardena, CA 90249
P: (310) 390 – 8003 F: (310) 390 - 4393

REQUEST FOR QUOTE

DATE:	3/10/2020	**SALE**	Ryan

BILL TO:		**SHIP TO:**	
COMPANY:	City of Brawley PD	**COMPANY:**	Same
ATTENTION:	Armando Garibay	**ATTENTION:**	
ADDRESS:	351 Main St	**ADDRESS:**	
CITY/ST/ZIP:	Brawley, Ca 92227	**CITY/ST/ZIP:**	
PHONE:		**PHONE:**	
EMAIL:	AGaribay@brawley-ca.gov	**EMAIL:**	

RE: Install 13 Vehicles

QTY	M	DESCRIPTION	UNIT COST	EXT COST
13	7160-0936	Gamber-Johnson power supply mounting kit	$ 36.00	$ 468.00
13	CG-X	CHARGE GUARD SELECT	$ 101.97	$ 1325.61
13	GPSB 3	GPSB 3-1 Sharkee - antenna	$ 237.97	$ 3093.61
13	C29SP-5SJ	RF Extension Cable 16ft	$ 34.99	$ 454.87
13	C32SP-5SP	Antennas Super Low loss - antenna cable - 16.4 ft	$ 35.00	$ 455.00
13	C23FP-5SP	5m FME Male/SMA Male Antenna Cable	$ 24.99	$ 324.87
13	7160-0872	Gamber-Johnson Offset Adapter Bracket - mounting bracket	$ 48.99	$ 636.87
13	DS-138	Gamber-Johnson Universal Vertical Base - mounting component	$ 78.00	$ 1014.00
13	7160-0177	Gamber-Johnson Center-Mounted Upper Pole - mounting component	$ 89.99	$ 1169.87
13	7160-0928	Gamber-Johnson MONGOOSE 9" Locking Slide Arm with Short Clevis	$ 362.59	$ 4713.67
13	7160-0857	Gamber-Johnson Low Profile Quick Release Keyboard Tray	$ 167.19	$ 2173.47
1	Misc	Supplies - cable/connectors/etc.	$ 1,800.00	$ 1800.00
	Labor	Onsite Installation - 4hrs per vehicle	$ 22,880.00	$ -
	Trip Charge	2 Techs/3Days/ 2 Overnight	$ 2,100.00	$ -
	Note:	Quote good for 30 days		
		Remove exist		

Special Notes:		
	Sub-Total	$ 17,629.84
	Sales Tax (7.75%)	$ 1,366.31
	Frei	$ 250.00
	L	$ 22,880.00
	Trip Charge	$ 2,100.00
	GRAND TOTAL	**$ 44,226.15**
Customer Approval Signature	**PO #**	

I agree to the terms and conditions set forth in this proposal. A 20% cancellation charge will apply to canceled orders.

RESOLUTION NO. 2020-

RESOLUTION OF THE CITY COUNCIL OF THE CITY OF BRAWLEY, CALIFORNIA, APPROVING PURCHASE OF THIRTEEN (13) MOBILE DATA COMPUTERS (MDC) FOR THE BRALEY POLICE DEPARTMENT UTILIZING STATE COPS FUNDS.

WHEREAS, the Brawley Police Department operates mobile data computers inside police vehicles; and

WHEREAS, the mobile data computers are utilized for the purpose of assisting and managing law enforcement responsibilities; and

WHEREAS, the cost associated with continuous repair and maintenance of aged mobile data computers is not feasible given the age and condition of the computer equipment; and

WHEREAS, thirteen of the mobile data computers are end of life and no longer supported by the manufacturer and require replacement; and

WHEREAS, the use of these funds has been designated as follows:

1. $91,215.36: Purchase and installation of thirteen new mobile data computers to service the law enforcement operations of the police department.

PASSED, APPROVED AND ADOPTED at a regular meeting of the Brawley City Council held on April 21, 2020.

CITY OF BRAWLEY, CALIFORNIA

_____

Norma Kastner-Jauregui, 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. 2020- was passed and adopted by the City Council of the City of Brawley, California, at a regular meeting held on the 21st day of April 2020, and that it was so adopted by the following roll call vote:

AYES:
NAYES:
ABSTAIN:
ABSENT:

DATED: April 21, 2020

_____
Alma Benavides, City Clerk

RECORD OF BUILDING PERMITS

March 2020

Prepared by: Oscar Escalante, Interim Building Official **4/10/2020**

DATE ISSUED	PERMIT NUMBER	PERMIT DESCRIPTION	ASSESSOR PARCEL NUMBER	ADDRESS	OWNER	ISSUED TO	COST OF IMPROVEMENTS
03/02/20	28659	Electrical	046-233-008	220 West "B" Street	Paul & Margaret Zamarripa	AA Electric	N/A
03/02/20	28660	Inspection Fee Only	047-364-030	1103 Main Street	Rosemary Jones	AA Electric	N/A
03/03/20	28661	Reroof	047-295-034	1119 Welcome Street	Randy Lackey	CG Roofing	$4,950.00
03/03/20	28662	Electrical	046-162-002	382 West "C" Street	Charley Jones	Viga Contractors LLC	N/A
03/03/20	28663	Inspection Fee Only	048-052-007	154 Main Street	MVP & Associates	Owner	N/A
03/04/20	28664	Remodel House	048-074-010	350 Sycamore Drive	Steven Emanuellli	Wasser Custom Builders, Inc.	$35,000.00
03/04/20	28665	Right of Way	048-375-006	923 Steven Street	David Orozco	Owner	N/A
03/04/20	28666	Right of Way	046-163-041	371 West "C" Street	Jason and Norma Cosio	Owner	N/A
03/04/20	28667	Patio	048-460-084	401 Iris Court	Raymond Hannon	Bud Ming Construction	$20,000.00
03/05/20	28868	Right of Way	049-112-006	1048 "I" Street	City of Brawley	So Cal Gas	N/A
03/05/20	28869	Right of Way	049-114-120	1175 "J" Street	City of Brawley	So Cal Gas	N/A
03/05/20	28670	Right of Way	048-034-030	444 "G" Street	City of Brawley	So Cal Gas	N/A
03/09/20	28671	Sign	048-052-005	144 Main Street, Ste. A	Metro by T-Mobile	Mathews Signs, LLC	$1,300.00
03/10/20	28672	Electrical	048-181-005	355 West Allen Street	John Gallegos	Macias Electric	N/A
03/10/20	28673	Plumbing	048-151-019-000	217 "J" Street	Karl Harrington	Owner	N/A
03/10/20	28674	Rewire House	046-204-004	142 "E" Street	John Wadell	Owner	$500.00
03/12/20	28675	Carport/Patio	046-164-002	382 West "C" Street	Charley Jones	Owner	$6,000.00
03/13/20	28676	Patio	048-102-003	216 "H" Street	Margaret Janssen	Owner	$7,500.00
03/13/20	28677	Electrical	048-111-004	330 "G" Street	Jorge Acuna	AA Electric	N/A
03/13/20	28678	Pool	048-353-012	1057 Calle Luna	Delfina A. Grijalva	Valley Pool Pros Excavation, Inc.	$32,000.00
03/16/20	28679	Reroof	046-151-024	441 West "C" Street	Anita Olesh	Dan Boyer Construction	$11,000.00
03/16/20	28680	Diesel Tank	049-140-007	815 "K" Street	Cardlock Fuel Systems, Inc.	Orange Coast Petroleum Equip.	$30,000.00
03/16/20	28681	Bedroom Addition	049-122-028	1257 "J" Street	Marciano Peinado	Owner	$9,000.00
03/17/20	28682	Plumbing	047-301-026	337 Ulloa Avenue	Maribel Castellanos	Campesinos Unidos, Inc.	N/A
03/17/20	28683	Electrical	049-181-023	694 S. Imperial Ave.(rear)	Mona Lisa Nunez	Owner	N/A
03/17/20	28684	Demo Houses	047-250-042	1632 & 1634 "A" Street	Mark Gaddis Construction	Mark Gaddis Construction	N/A
03/17/20	28685	Mechanical	049-102-020	989 "J" Street	Steve Flores	Desert Air Conditioning	N/A
03/17/20	28686	Mechanical	046-343-020	981 Flammang Avenue	Williams Wayne	Desert Air Conditioning	N/A
03/17/20	28687	Mechanical	046-335-041	1153 Cedar Court	Samuel & Carmen Sanchez	Desert Air Conditioning	N/A
03/17/20	28688	Reroof	047-222-049	1142 Magnolia Street	Ana Garcia	Aguirres Roofing	$5,500.00
03/17/20	28689	Patio/Deck	048-340-061	959 Arroyo Court	Bryce Smith	Bud Ming Construction	$35,000.00
03/17/20	28690	Patio	048-394-004	1172 Calle del Cielo	Ryan Rebollar	Bud Ming Construction	$15,000.00
03/18/20	28691	Electrical	048-184-009	205 West Allen Street	Vincent Robles	AA Electric	N/A

RECORD OF BUILDING PERMITS

March 2020

Prepared by: Oscar Escalante, Interim Building Official **4/10/2020**

DATE ISSUED	PERMIT NUMBER	PERMIT DESCRIPTION	ASSESSOR PARCEL NUMBER	ADDRESS	OWNER	ISSUED TO	COST OF IMPROVEMENTS
03/18/20	28692	Electrical	047-364-030	1115 Main Street	Rosemary Jones	AA Electric	N/A
03/19/20	28693	Bedroom Addition	048-102-021	205 "I" Street	Gregorio Fernandez	Owner	14,000
03/20/20	28694	Mechanical	046-371-007	739 Maple Court	Matthew Smelser	Baeza's Heating and Cooling	N/A
03/20/20	28695	Pool	048-131-018	391 West "K" Street	Jessey & Suzanne Godinez	Strata Outdoor Pools & Spas	$35,000.00
03/24/20	28696	Inspection Fee Only	046-213-011	157 North Plaza	Done Right Hardware Co.	Tenant	N/A
03/24/20	28697	Bedroom/Bathroom	048-211-025	612 South 2nd Street	Sergio Beltran	MP Construction	$19,500.00
03/25/20	28698	Right of Way	047-162-040	641 North Palm Avenue	City of Brawley	So Cal Gas	N/A
03/25/20	28699	Patio	048-460-110	329 Blooming Canon Place	Jack Hart	Aros Construction	$16,487.00
03/26/20	28700	Electrical	048-373-030	1017 David Street	Adrienne Dymond	AA Electric	N/A
03/26/20	28701	Electrical	047-240-055	1539 "B" Street	Gloria Morales	SBB Electric	N/A
03/27/20	28702	Bedrooms/Patio	047-452-002	607 South 18th Street	Julia Solorzano	Owner	$20,000.00
03/27/20	28703	Inspection Fee Only	046-183-017	345 "C" Street	Jennifer Armstrong	Owner	N/A
03/31/20	28704	Demo House	049-163-019	1165 "K" Street	R. Garcia Construction, Inc.	R. Garcia Construction, Inc.	N/A
03/31/20	28705	Demo House	049-163-019	1169 "K" Street	R. Garcia Construction, Inc.	R. Garcia Construction, Inc.	N/A