



**Brawley City Council &  
Successor Agency to  
Brawley Community Redevelopment Agency  
Agenda  
Regular Meeting  
Tuesday, April 15, 2014 @ 6:00 PM  
City Council Chambers  
383 Main Street  
Brawley, California 92227**

*Don Campbell*, Mayor  
*George A. Nava*, Mayor Pro-Tempore  
*Donald L. Wharton*, Council Member  
*Sam Couchman*, Council Member  
*Helen M. Noriega*, Council Member

*Alma Benavides*, City Clerk  
*Jim Hamilton*, City Treasurer  
*Dennis H. Morita*, City Attorney  
*Rosanna Bayon Moore*, City Manager/  
Executive Director

**CALL TO ORDER**

**ROLL CALL**

**INVOCATION**      Pastor Mike Necuik, El Redentor Church

**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. The Mayor will recognize you and when you come to the microphone, please state your name for the record. You are not allowed to make personal attacks on individuals or make comments which are slanderous or which may invade an*



#### **4. REGULAR BUSINESS**

- a. Review and Potential Action regarding Consolidated Contracting Opportunity for Public Dial-A- Ride Paratransit Services – IVT Ride; Presentation by Yazmin Arellano, Public Works Director, Mark Baza, ICTC Executive Director and Kathi Williams, ICTC Senior Transit Planner. **Pp 84-88**
- b. Review and Potential Action regarding Resolution No. 2014-\_\_\_: Resolution of the City Council of the City of Brawley, California Declaring an Emergency, Ratifying Action Taken by the City Manager and Approval of Emergency Repairs for Deteriorated Waterline and Impacted Street on South Western Avenue. **Pp 89-95**
- c. Review and Potential Action to Accept FY 2012/2013 Audited Financial Statements. **Pp 96-213**
- d. Appointment of Designees for International Council of Shopping Centers RECON, May 18<sup>th</sup> to – May 20<sup>th</sup>, 2014 in Las Vegas, NV.

#### **5. DEPARTMENTAL REPORTS**

- a. Monthly Staffing Report for April 2014 – Shirley Bonillas, Personnel & Risk Administrator. **Pp 214**
- b. Update on City of Brawley Roadway Projects – Yazmin Arellano, Public Works Director.

#### **6. INFORMATIONAL REPORTS**

- a. Minutes for Oversight Board of the Successor Agency to the Brawley Redevelopment Agency Meeting February 26, 2014. **Pp 215-216**
- b. Minutes for Parks & Recreation Commission February 19, 2014. **Pp 217**
- c. Minutes for Airport Advisory Commission February 19, 2014. **Pp 218**
- d. Minutes of the Brawley Public Library Board Meeting February 12, 2014. **Pp 219**
- e. Minutes for Brawley Planning Commission February 5, 2014. **Pp 220-221**
- f. Minutes for Imperial Valley Enterprise Zone February 20, 2014. **Pp 222-225**

**7. CITY COUNCIL MEMBER REPORTS**

**8. CITY MANAGER'S REPORT**

**9. TREASURER'S REPORT**

- a. Investment Summary Report as of December 31, 2013. **Pp 226-227**

**10. CITY ATTORNEY'S REPORT**

**11. CITY CLERK'S REPORT**

**12. CLOSED SESSION**

**ANTICIPATED LITIGATION**

- a. Conference with Legal Counsel – Initiation of Litigation pursuant to paragraph (4) of subdivision (d) of Government Code §54956.9. There are two (2) potential cases.

**PERSONNEL MATTERS** (G.C. Section 54957)

- b. Public Employee Performance Evaluation  
Title: City Manager

**ADJOURNMENT** Next Adjourned Meeting, **April 29, 2014 @ 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 @ 760-351-3080.

*Alma Benavides*, City Clerk



# *Proclamation*

***In Honor of National Library Week  
April 13-19, 2014***

**WHEREAS**, libraries everywhere play a vital role in supporting the quality of life in their communities;

**WHEREAS**, our nation's school, academic, public and special libraries make a difference in the lives of millions of Americans, today, more than ever;

**WHEREAS**, librarians are trained professionals, helping people of all ages and backgrounds find and interpret the information they need to live, learn and work in a challenging economy;

**WHEREAS**, libraries serve as crucial technology hubs for people in need of free internet access, computer training, and employment assistance;

**WHEREAS**, libraries are part of the American Dream – places for opportunity, education, self-help and lifelong learning;

**WHEREAS**, library use is up nationwide among all types of library users, continuing a decade-long trend;

**WHEREAS**, libraries, librarians, library workers and supporters across America are celebrating National Library Week.

**NOW, THEREFORE**, be it resolved that I, Don C. Campbell, Mayor of the City of Brawley, California, proclaim National Library Week, April 13-19, 2014. I encourage all residents to visit the library this week to take advantage of the wonderful library resources available at your library. Communities thrive at your library.

*In Witness Whereof I have hereunto set my  
Hand and caused the Seal of the City of Brawley  
to be affixed on this 15<sup>th</sup> day of April, 2014.*

**Don C. Campbell, Mayor**

**Alma Benavides, City Clerk**



# *Proclamation*

***In Honor of National Telecommunications Week  
April 13-19, 2014***

**WHEREAS**, National Telecommunications Week has been designated as April 13th through April 19th, 2014;

**WHEREAS**, Public Safety Telecommunications professionals serve the public in countless ways as dedicated men and women responding to calls and dispatching assistance to help save lives, property and preserve the peace of our citizens; and

**WHEREAS**, without the essential communications link provided by Communications Operators, Officers, Firefighters, and EMS, personnel would be hampered in their ability to function and serve as guardians of public safety; and

5 **WHEREAS**, during National Telecommunications Week, April 13th through April 19th, 2014, these professionals who perform their duties, often without recognition, are honored for their hard work and dedication.

**NOW, THEREFORE**, the City of Brawley does hereby proclaim April 13th through April 19th, 2014 as "National Telecommunications Week in Brawley, California" and herein wishes to recognize all Emergency Communications Operators handling police, fire, and medical calls who work for the City, County, State and Federal agencies throughout Imperial County by dedicating the week of April 13th through April 19th, 2014 as National Telecommunications Week for their achievements and professionalism.

***In Witness Whereof I have hereunto set my  
Hand and caused the Seal of the City of Brawley  
to be affixed on this 15<sup>th</sup> day of April, 2014.***

**Don C. Campbell, Mayor**

**Alma Benavides, City Clerk**

Check Register Report

Date: 03/27/2014  
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City of Brawley

Check Number	Check Date	Vendor Number	Vendor Name	Check Description	Amount
29170	03/27/2014	Printed A242	A T & T	Telephone Services 3/7-4/6/14	36.63
29171	03/27/2014	Printed A218	AE CONSULTING, INC.	Airport Hangar Apron Rehab	40,977.00
29172	03/27/2014	Printed A414	AIRWAVE COMMUNICATIONS ENT INC	Repair Lights #909 P.D.	720.50
29173	03/27/2014	Printed A230	ALARM COMMUNICATION EXPERT	Alarm Monitoring/WWTP	360.00
29174	03/27/2014	Void A126		Void Check	0.00
29175	03/27/2014	Printed A126	ALSCO AMERICAN LINEN DIV.	Uniforms/Roberto Orozco	2,035.88
29176	03/27/2014	Printed A915	AM COPIERS, INC.	Copier Maintenance/WTP	28.03
29177	03/27/2014	Printed A743	ELENA AMADOR	Basketball Scorekeeper 3/21/14	32.00
29178	03/27/2014	Printed A461	AT&T-CALNET 2	Telephone Services 2/12-3/11	109.85
29179	03/27/2014	Printed A592	AUTO ZONE, INC. #2804	Return Compressor Tool	170.51
29180	03/27/2014	Printed A930	AVAYA FINANCIAL SERVICES	City Hall Phone System	150.89
29181	03/27/2014	Printed B390	BRAWLEY AUTO BODY	Repair #212 Engineering	2,928.31
29182	03/27/2014	Printed B578	BRAWLEY MASONIC TEMPLE ASSO	Office Space Rent April	500.00
29183	03/27/2014	Printed B269	BRAWLEY TRACTOR PARTS	Air Filters #89 Parks	40.21
29184	03/27/2014	Printed B747	BRENNTAG PACIFIC INC.	Drum Return	23,848.78
29185	03/27/2014	Printed B960	TYMIKA BROWN	Basketball Scorekeeper 3/21/14	16.00
29186	03/27/2014	Printed C008	LINDA CALLENS	Refund Deposit 385 W Jones St	192.74
29187	03/27/2014	Printed C544	CANON FINANCIAL SERVICES, INC	Documentation Fee	365.90
29188	03/27/2014	Printed C545	CANON SOLUTIONS AMERICA	Planning Copier Maint. March	76.88
29189	03/27/2014	Printed C549	CANON SOLUTIONS AMERICA, INC	Copier Maint 2/1-2/28/14 P.D.	151.45
29190	03/27/2014	Printed C664	NATALIE CASTRO	Refund Deposit 10023 Pine Ct	66.76
29191	03/27/2014	Printed C870	LIZA CHACON	Refund Deposit 633 Gilmour St	120.23
29192	03/27/2014	Printed C300	ALAN CHAN	Travel Adv/Water MeterTraining	234.25
29193	03/27/2014	Printed C902	CHEVRON & TEXACO CARD SERVICES	Fuel - Police Department	36.13
29194	03/27/2014	Printed C364	COLAB	District Breakfast/Couchman,	88.00
29195	03/27/2014	Printed C168	CARLOS COTA	Refund Deposit 1130 Pecan St	166.44
29196	03/27/2014	Printed C249	CREATIVE CONTROL SYSTEMS, LLC	Repair Chemical Pump/WTP	1,040.00
29197	03/27/2014	Printed C596	CURTIS ROADRUNNER LOCK & SAFE	Repair Front Glass Doors/Lions	1,763.90
29198	03/27/2014	Printed D144	DANIELS TIRE SERVICE	Replace Tires/LAMBS Bus	769.44
29199	03/27/2014	Printed D478	DEPARTMENT OF JUSTICE	Fingerprint Applications	576.00
29200	03/27/2014	Printed D997	DEPARTMENT OF PUBLIC HEALTH	Water System Fees 1310001	819.20
29201	03/27/2014	Printed E398	EMPIRE SOUTHWEST LLC	Repair Generator/WTP	657.50
29202	03/27/2014	Printed E012	JAKE ENCINAS	Travel Adv/Water MeterTraining	243.97
29203	03/27/2014	Printed E295	JESUS ESPINOZA	Refund Deposit 846 Santillan	64.45
29204	03/27/2014	Printed F358	THE FAIR STORE	Safety Boots/Ralph Walker	1,200.00
29205	03/27/2014	Printed F904	KAREN FARNESE	Reimb PW Gun Kit	37.78
29206	03/27/2014	Printed F348	FCI	Repair Flowmeter	333.08
29207	03/27/2014	Printed F105	FEDERAL EXPRESS CORP.	Mallings - Police Dept	30.18
29208	03/27/2014	Printed F415	TANYA FERNANDEZ	Basketball Coach 3/4-3/11/14	72.00
29209	03/27/2014	Printed G466	ESTEBAN GARCIA	Travel Adv Fire Mechanic Acad	951.39
29210	03/27/2014	Printed G010	GOYAL ENTERPRISES	Fuel For Motor Units	175.78
29211	03/27/2014	Printed G216	DAYJANE GRANBERRY	Basketball Scorekeeper 3/21/14	16.00
29212	03/27/2014	Printed H119	HAAKER EQUIPMENT CO., INC.	Ball Cage, Shroud #104 Sewer	494.13
29213	03/27/2014	Printed H182	HACH COMPANY, INC.	HG Free COD TNT, Filter	292.86
29214	03/27/2014	Printed H646	HAZARD CONSTRUCTION CO. INC	Panno Road Construction	337,789.98
29215	03/27/2014	Printed H954	BRIAN M & MEGAN HENDERSON	Refund Deposit 1145 Ash Street	195.26
29216	03/27/2014	Printed H156	THE HOLT GROUP	Lead Based Paint Testing	1,200.00
29217	03/27/2014	Printed H377	HYDRAULICS & BEARING SUPPLY IN	Couplings	22.03
29218	03/27/2014	Printed I021	I.C. PUBLIC HEALTH-EHS	Splash Pad Review	1,500.00
29219	03/27/2014	Printed I559	IMAGE SALES, INC.	ID Cards	17.42
29220	03/27/2014	Printed I490	IMPERIAL COUNTY AUDITOR	Bond Assessment Collection	9,877.25
29221	03/27/2014	Printed I422	IMPERIAL COUNTY REGISTRAR	Consolidated Districts Electio	10,619.58

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Check Number	Check Date	Vendor Number	Vendor Name	Check Description	Amount
29222	03/27/2014	Void	I301	Void Check	0.00
29223	03/27/2014	Void	I301	Void Check	0.00
29224	03/27/2014	Printed	I301	IMPERIAL HARDWARE CO., INC.	1,022.92
29225	03/27/2014	Printed	J242	J B L ASSOCIATES, INC.	10,764.00
29226	03/27/2014	Printed	J380	JADE SECURITY SYSTEMS, INC.	615.00
29227	03/27/2014	Printed	K797	KEARNY MESA AUTOMOTIVE CO.	700.26
29228	03/27/2014	Printed	L895	DENISE LARA	142.28
29229	03/27/2014	Printed	R064	ROBERT LIMON	243.97
29230	03/27/2014	Printed	L211	STELLA LIMON	131.90
29231	03/27/2014	Printed	M004	MCNEECE BROS OIL COMPANY	101.39
29232	03/27/2014	Printed	M393	FRANCISCO MEDINA	158.79
29233	03/27/2014	Printed	M513	MEDTOX LABORATORIES, INC	86.80
29234	03/27/2014	Printed	N045	NORTHEND AUTOPARTS, INC.	80.79
29235	03/27/2014	Printed	O233	O'REILLY AUTO PARTS	143.56
29236	03/27/2014	Printed	O880	OFFICE DEPOT, INC.	96.06
29237	03/27/2014	Printed	O125	OFFICE SUPPLY CO.	817.89
29238	03/27/2014	Printed	P110	PESTMASTER SERVICES	65.00
29239	03/27/2014	Printed	P521	PETTY CASH-RECREATION DEPARTME	76.39
29240	03/27/2014	Printed	P370	PIONEERS MEMORIAL HOSPITAL	145.00
29241	03/27/2014	Printed	P254	PITNEY BOWES INC.	356.40
29242	03/27/2014	Printed	P342	PSOMAS & ASSOCIATES, INC.	4,219.14
29243	03/27/2014	Printed	P104	PUBLIC EMPLOYEES RETIREMENT	90,328.41
29244	03/27/2014	Printed	P130	PUBLIC SAFETY CONSULTING, INC.	9,359.98
29245	03/27/2014	Printed	R651	R.J. SAFETY SUPPLY CO., INC	277.37
29246	03/27/2014	Printed	R702	RADIO SHACK	57.21
29247	03/27/2014	Printed	R163	RDO EQUIPMENT CO.	457.38
29248	03/27/2014	Printed	R177	RDO WATER	36.53
29249	03/27/2014	Printed	S537	AARON J. SABALA	189.44
29250	03/27/2014	Printed	S663	LUIS SAUCEDO	63.39
29251	03/27/2014	Printed	S612	ROBERT SILVA	60.00
29252	03/27/2014	Printed	S495	SOUTHERN CALIFORNIA GAS CO.	2,203.29
29253	03/27/2014	Void	S689	Void Check	0.00
29254	03/27/2014	Printed	S689	STAPLES ADVANTAGE	1,381.23
29255	03/27/2014	Printed	S771	GARY STEVENS	60.00
29256	03/27/2014	Printed	S849	STILLS ELECTRIC	210.00
29257	03/27/2014	Printed	U630	UNITED PARCEL SERVICE, INC	129.10
29258	03/27/2014	Printed	U901	UNITED STATES POSTAL SERVIC	3,514.35
29259	03/27/2014	Printed	U234	UNIVERSAL PUMP AND CONTROLS	658.01
29260	03/27/2014	Printed	W233	WAGE WORKS	50.00
29261	03/27/2014	Printed	W221	WAL-MART STORES, INC. #01-1555	530.44

92

Checks Total (excluding void checks):

573,746.22

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Fund/Dept/Acct	Vendor Name	Invoice #	Invoice Desc.	Check #	Due Date	Check Date	Amount
<b>Fund: 101 General Fund</b>							
<b>Dept: 000.000</b>							
101-000.000-205.308	Sr. Center Ft WAL-MART STORES, INC. #C	09553	Items For Senior Center	29261	03/13/2014	03/27/2014	413.63
							<b>413.63</b>
<b>Total Dept. 000000:</b>							<b>413.63</b>
<b>Dept: 110.000 General Revenues</b>							
101-110.000-410.910	Utility users 1 SABALA/AARON J.//		Refund Dep/OverPymt 930 K St	29249	03/19/2014	03/27/2014	0.04
							<b>0.04</b>
<b>Total Dept. General Revenues:</b>							<b>0.04</b>
<b>Dept: 111.000 City Council</b>							
101-111.000-750.601	Special Ever COLAB///		District Breakfast/Couchman,	29194	03/21/2014	03/27/2014	66.00
							<b>66.00</b>
<b>Total Dept. City Council:</b>							<b>66.00</b>
<b>Dept: 112.000 City Clerk</b>							
101-112.000-710.300	P E R S PUBLIC EMPLOYEES RETIR		03/04/14-03/17/2014 PERS	29243	03/25/2014	03/27/2014	715.54
							<b>715.54</b>
101-112.000-750.210	Postage UNITED STATES POSTAL SE		City Hall Postage Refill	29258	03/27/2014	03/27/2014	13.44
							<b>13.44</b>
<b>Total Dept. City Clerk:</b>							<b>728.98</b>
<b>Dept: 112.100 City Clerk - Electio</b>							
101-112.100-730.200	Technical se IMPERIAL COUNTY REGISTR		Consolidated Districts Electio	29221	03/20/2014	03/27/2014	10,619.58
							<b>10,619.58</b>
<b>Total Dept. City Clerk - Elections:</b>							<b>10,619.58</b>
<b>Dept: 131.000 City Manager</b>							
101-131.000-710.300	P E R S PUBLIC EMPLOYEES RETIR		03/04/14-03/17/2014 PERS	29243	03/25/2014	03/27/2014	795.55
							<b>795.55</b>
101-131.000-750.210	Postage UNITED STATES POSTAL SE		City Hall Postage Refill	29258	03/27/2014	03/27/2014	0.48
							<b>0.48</b>
101-131.000-750.400	Travel COLAB///		District Breakfast/Couchman,	29194	03/21/2014	03/27/2014	22.00
							<b>22.00</b>
<b>Total Dept. City Manager:</b>							<b>818.03</b>
<b>Dept: 151.000 Finance</b>							
101-151.000-710.300	P E R S PUBLIC EMPLOYEES RETIR		03/04/14-03/17/2014 PERS	29243	03/25/2014	03/27/2014	1,837.24
							<b>1,837.24</b>
101-151.000-721.200	Other operat WAL-MART STORES, INC. #C	02370	Facial Tissue, Batteries	29261	03/20/2014	03/27/2014	12.27
							<b>12.27</b>
101-151.000-740.100	Repair & ma						

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Fund/Dept/Acct	Vendor Name	Invoice #	Invoice Desc.	Check #	Due Date	Check Date	Amount
	AVAYA FINANCIAL SERVICE	24968768	City Hall Phone System	29180	03/21/2014	03/27/2014	75.45
							<b>75.45</b>
101-151.000-750.210	Postage						
	UNITED STATES POSTAL SE		City Hall Postage Refill	29258	03/27/2014	03/27/2014	212.96
							<b>212.96</b>
101-151.000-750.400	Travel						
	LIMON/STELLA//		Travel Adv/Leadership Training	29230	03/26/2014	03/27/2014	131.90
							<b>131.90</b>
							<b>Total Dept. Finance: 2,269.82</b>
<b>Dept: 152.000 Utility Billing</b>							
101-152.000-710.300	P E R S						
	PUBLIC EMPLOYEES RETIR		03/04/14-03/17/2014 PERS	29243	03/25/2014	03/27/2014	842.69
							<b>842.69</b>
101-152.000-721.200	Other operat						
	WAL-MART STORES, INC. #K	02370	Facial Tissue, Batteries	29261	03/20/2014	03/27/2014	12.26
							<b>12.26</b>
101-152.000-740.100	Repair & ma						
	AVAYA FINANCIAL SERVICE	24968768	City Hall Phone System	29180	03/21/2014	03/27/2014	75.44
							<b>75.44</b>
101-152.000-750.210	Postage						
	UNITED STATES POSTAL SE		City Hall Postage Refill	29258	03/27/2014	03/27/2014	2,833.77
							<b>2,833.77</b>
							<b>Total Dept. Utility Billing: 3,764.16</b>
<b>Dept: 153.000 Personnel</b>							
101-153.000-710.300	P E R S						
	PUBLIC EMPLOYEES RETIR		03/04/14-03/17/2014 PERS	29243	03/25/2014	03/27/2014	444.79
							<b>444.79</b>
101-153.000-720.100	Office suppli						
	OFFICE SUPPLY CO.///	473109-0	Ink	29237	03/17/2014	03/27/2014	42.66
	OFFICE SUPPLY CO.///	473119-0	Card Stock/EAL Survey	29237	03/17/2014	03/27/2014	11.87
							<b>54.53</b>
101-153.000-730.100	Professional						
	PUBLIC SAFETY CONSULTI	003/14	Consulting Services	29244	01/17/2014	03/27/2014	9,359.98
							<b>9,359.98</b>
101-153.000-730.200	Technical se						
	DEPARTMENT OF JUSTICE/	021995	Fingerprint Applications	29199	03/05/2014	03/27/2014	576.00
	PIONEERS MEMORIAL HOSI	101488549	Pre-Employment Physicals	29240	02/28/2014	03/27/2014	95.00
	PIONEERS MEMORIAL HOSI	32845	Pre-Employment Physicals	29240	03/04/2014	03/27/2014	50.00
	WAGE WORKS///	125A10304718	Flex One Service Fee/Feb	29260	03/17/2014	03/27/2014	50.00
							<b>771.00</b>
101-153.000-750.210	Postage						
	UNITED STATES POSTAL SE		City Hall Postage Refill	29258	03/27/2014	03/27/2014	14.03
							<b>14.03</b>
							<b>Total Dept. Personnel: 10,644.33</b>
<b>Dept: 171.000 Planning</b>							
101-171.000-710.300	P E R S						
	PUBLIC EMPLOYEES RETIR		03/04/14-03/17/2014 PERS	29243	03/25/2014	03/27/2014	760.32
							<b>760.32</b>

101-171.000-740.400 Rent

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Fund/Dept/Acct	Vendor Name	Invoice #	Invoice Desc.	Check #	Due Date	Check Date	Amount
	CANON SOLUTIONS AMERIC	988184164	Planning Copier Maint. March	29188	03/01/2014	03/27/2014	76.88
							<b>76.88</b>
101-171.000-750.210	Postage						
	UNITED STATES POSTAL SE		City Hall Postage Refill	29258	03/27/2014	03/27/2014	153.70
							<b>153.70</b>
						<b>Total Dept. Planning:</b>	<b>990.90</b>
<b>Dept: 181.000 Information technc</b>							
101-181.000-710.300	P E R S						
	PUBLIC EMPLOYEES RETIR		03/04/14-03/17/2014 PERS	29243	03/25/2014	03/27/2014	507.48
							<b>507.48</b>
						<b>Total Dept. Information technology:</b>	<b>507.48</b>
<b>Dept: 191.000 Non-departmental</b>							
101-191.000-720.100	Office suppli						
	OFFICE SUPPLY CO.///	473280-0	Copy Paper	29237	03/21/2014	03/27/2014	64.78
							<b>64.78</b>
101-191.000-730.200	Technical se						
	PESTMASTER SERVICES///	1353426	Pest Control Svcs/Admin	29238	03/19/2014	03/27/2014	35.00
	PESTMASTER SERVICES///	1353427	Pest Control Svcs/Building	29238	03/19/2014	03/27/2014	30.00
							<b>65.00</b>
101-191.000-740.200	Cleaning ser						
	ALSCO AMERICAN LINEN DI	LYUM838274	Cleaning Services	29175	03/21/2014	03/27/2014	12.70
	ALSCO AMERICAN LINEN DI	LYUM838278	Cleaning Services	29175	03/21/2014	03/27/2014	15.00
	ALSCO AMERICAN LINEN DI	LYUM838280	Cleaning Services	29175	03/21/2014	03/27/2014	18.05
							<b>45.75</b>
						<b>Total Dept. Non-departmental:</b>	<b>175.53</b>
<b>Dept: 211.000 Police Protection</b>							
101-211.000-710.300	P E R S						
	PUBLIC EMPLOYEES RETIR		03/04/14-03/17/2014 PERS	29243	03/25/2014	03/27/2014	3,362.27
	PUBLIC EMPLOYEES RETIR		03/04/14-03/17/2014 PERS	29243	03/25/2014	03/27/2014	28,024.86
							<b>31,387.13</b>
101-211.000-720.100	Office suppli						
	IMAGE SALES, INC.///	37292	ID Cards	29219	02/27/2014	03/27/2014	17.42
	STAPLES ADVANTAGE///	3223620738	Folders, Envelopes, Erasers	29254	02/22/2014	03/27/2014	205.60
	STAPLES ADVANTAGE///	3223620739	Hlghlighters	29254	02/22/2014	03/27/2014	3.77
	STAPLES ADVANTAGE///	3223073368	Toner, Envelopes, Tape	29254	02/15/2014	03/27/2014	220.18
	STAPLES ADVANTAGE///	3223073367	Toner	29254	02/15/2014	03/27/2014	67.49
	STAPLES ADVANTAGE///	3223073366	Toner	29254	02/15/2014	03/27/2014	67.49
	STAPLES ADVANTAGE///	3223073365	Toner	29254	02/15/2014	03/27/2014	67.49
	STAPLES ADVANTAGE///	3225238346	Toners	29254	03/08/2014	03/27/2014	384.94
	STAPLES ADVANTAGE///	3225238347	Folders	29254	03/08/2014	03/27/2014	285.77
							<b>1,320.15</b>
101-211.000-720.500	Electrical sup						
	WAL-MART STORES, INC. #(	01834	Extension Cord, Paint	29261	03/06/2014	03/27/2014	29.97
							<b>29.97</b>
101-211.000-721.200	Other operat						
	R.J. SAFETY SUPPLY CO., IF	322733-0002	First Aid Supplies	29245	03/05/2014	03/27/2014	11.31
							<b>11.31</b>
101-211.000-721.900	Small tools &						
	FARNESE/KAREN//	18252255	Reimb PW Gun Kit	29205	03/19/2014	03/27/2014	37.78
							<b>37.78</b>
101-211.000-725.300	Natural gas						

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	SOUTHERN CALIFORNIA GA		187 525 6200 1 2/11-3/13/14	29252	03/17/2014	03/27/2014	28.42
							<b>28.42</b>
101-211.000-725.400	Fuel						
	CHEVRON & TEXACO CARD	40685523	Fuel - Police Department	29193	03/06/2014	03/27/2014	36.13
	GOYAL ENTERPRISES///	G002-01-2014	Fuel For Motor Units	29210	03/13/2014	03/27/2014	175.78
							<b>211.91</b>
101-211.000-730.200	Technical se						
	MEDTOX LABORATORIES, II	022014100652	Evidentiary Drug Analysis	29233	02/28/2014	03/27/2014	86.80
							<b>86.80</b>
101-211.000-740.100	Repair & ma						
	AIRWAVE COMMUNICATION	604362	Monthly Maint. Radio Cont/PD	29172	02/28/2014	03/27/2014	688.00
	CANON SOLUTIONS AMERIC	4012334552	Copier Maint 2/1-2/28/14 P.D.	29189	03/11/2014	03/27/2014	74.86
	CANON SOLUTIONS AMERIC	4012245347	Copier Maint 2/1-2/28/14 P.D.	29189	03/01/2014	03/27/2014	76.59
	DANIELS TIRE SERVICE///	226019491	Tire Repair	29198	03/07/2014	03/27/2014	20.00
							<b>859.45</b>
101-211.000-740.200	Cleaning ser						
	ALSCO AMERICAN LINEN DI	LYUM838279	Cleaning Services	29175	03/21/2014	03/27/2014	128.34
							<b>128.34</b>
101-211.000-740.400	Rent						
	CANON FINANCIAL SERVICE	13586405	P.D. Copier Lease - Mar. 2014	29187	03/02/2014	03/27/2014	249.06
	CANON FINANCIAL SERVICE	13620940	Documentation Fee	29187	03/13/2014	03/27/2014	116.84
	PITNEY BOWES INC.///	7060619-MR14	Postage Meter Lease	29241	03/13/2014	03/27/2014	356.40
							<b>722.30</b>
101-211.000-750.210	Postage						
	FEDERAL EXPRESS CORP./	2-589-44742	Mailings - Police Dept	29207	03/14/2014	03/27/2014	30.18
							<b>30.18</b>
							<b>Total Dept. Police Protection: 34,853.74</b>
<b>Dept: 211.300 Graffiti Abatement</b>							
101-211.300-721.200	Other operat						
	WAL-MART STORES, INC. #C	01834	Extension Cord, Paint	29261	03/06/2014	03/27/2014	62.31
							<b>62.31</b>
							<b>Total Dept. Graffiti Abatement: 62.31</b>
<b>Dept: 221.000 Fire Department</b>							
101-221.000-710.300	P E R S						
	PUBLIC EMPLOYEES RETIR		03/04/14-03/17/2014 PERS	29243	03/25/2014	03/27/2014	12,128.08
							<b>12,128.08</b>
101-221.000-750.210	Postage						
	UNITED STATES POSTAL SE		City Hall Postage Refill	29258	03/27/2014	03/27/2014	51.73
							<b>51.73</b>
							<b>Total Dept. Fire Department: 12,179.81</b>
<b>Dept: 231.000 Building Inspection</b>							
101-231.000-710.300	P E R S						
	PUBLIC EMPLOYEES RETIR		03/04/14-03/17/2014 PERS	29243	03/25/2014	03/27/2014	1,329.34
							<b>1,329.34</b>
101-231.000-720.100	Office suppli						
	OFFICE SUPPLY CO.///	473219-0	Copy Paper, Pens	29237	03/20/2014	03/27/2014	45.10
							<b>45.10</b>
101-231.000-750.210	Postage						
	UNITED STATES POSTAL SE		City Hall Postage Refill	29258	03/27/2014	03/27/2014	187.41



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<b>Total Dept. Community Development:</b>							<b>539.93</b>
<b>Dept: 511.000 Parks</b>							
101-511.000-710.300	P E R S						
	PUBLIC EMPLOYEES RETIR		03/04/14-03/17/2014 PERS	29243	03/25/2014	03/27/2014	1,114.16
							<b>1,114.16</b>
101-511.000-720.600	Plumbing suj						
	RDO WATER	9780	Sprinkler	29248	03/13/2014	03/27/2014	35.95
							<b>35.95</b>
101-511.000-721.200	Other operat						
	IMPERIAL HARDWARE CO.,	347402/2	Valve Box	29224	03/10/2014	03/27/2014	21.52
	IMPERIAL HARDWARE CO.,	347430/2	Return Valve Box	29224	03/10/2014	03/27/2014	-21.52
	IMPERIAL HARDWARE CO.,	347188/2	Washers, Bolts, Nuts	29224	03/07/2014	03/27/2014	4.26
	IMPERIAL HARDWARE CO.,	348423/2	Key	29224	03/18/2014	03/27/2014	1.70
							<b>5.96</b>
<b>Total Dept. Parks:</b>							<b>1,156.07</b>
<b>Dept: 521.000 Recreation &amp; Lions</b>							
101-521.000-710.300	P E R S						
	PUBLIC EMPLOYEES RETIR		03/04/14-03/17/2014 PERS	29243	03/25/2014	03/27/2014	1,140.60
							<b>1,140.60</b>
101-521.000-720.100	Office suppli						
	OFFICE SUPPLY CO.///	473240-0	Copy Paper	29237	03/20/2014	03/27/2014	64.78
	STAPLES ADVANTAGE///	3225238344	Legal Pads	29254	03/08/2014	03/27/2014	3.99
	STAPLES ADVANTAGE///	3225238343	Legal Pads	29254	03/08/2014	03/27/2014	4.53
	STAPLES ADVANTAGE///	3225238345	Paper Clips, Post-Its,Calendar	29254	03/08/2014	03/27/2014	69.98
							<b>143.28</b>
101-521.000-720.300	Chemicals						
	BRENTAG PACIFIC INC.///	BPH195687	Drum Return	29184	02/28/2014	03/27/2014	-80.00
							<b>-80.00</b>
101-521.000-720.600	Plumbing suj						
	IMPERIAL HARDWARE CO.,	347997/2	PVC, PVC Pipe	29224	03/14/2014	03/27/2014	13.82
	RDO WATER	9881	Coupling Slip	29248	03/14/2014	03/27/2014	0.58
							<b>14.40</b>
101-521.000-720.800	Janitorial suj						
	IMPERIAL HARDWARE CO.,	348633/2	Soap, Trash Cans, Murphys Oil	29224	03/20/2014	03/27/2014	17.17
	IMPERIAL HARDWARE CO.,	348712/2	Key, Padlock, Trash Bags	29224	03/20/2014	03/27/2014	30.22
							<b>47.39</b>
101-521.000-721.100	Uniforms						
	ALSCO AMERICAN LINEN DI	LYUM821197	Uniforms/Abelardo Ambriz	29175	01/31/2014	03/27/2014	331.56
							<b>331.56</b>
101-521.000-721.200	Other operat						
	IMPERIAL HARDWARE CO.,	348518/2	Keys, Key Ring	29224	03/19/2014	03/27/2014	6.08
	IMPERIAL HARDWARE CO.,	348712/2	Key, Padlock, Trash Bags	29224	03/20/2014	03/27/2014	45.29
	PETTY CASH-RECREATION		Petty Cash - Parks & Rec	29239	03/19/2014	03/27/2014	20.94
	PETTY CASH-RECREATION		Petty Cash - Parks & Rec	29239	03/19/2014	03/27/2014	55.45
	R.J. SAFETY SUPPLY CO., IN	322750-0002	First Aid Kit Supplies	29245	03/05/2014	03/27/2014	125.33
							<b>253.09</b>
101-521.000-721.900	Small tools &						
	IMPERIAL HARDWARE CO.,	348633/2	Soap, Trash Cans, Murphys Oil	29224	03/20/2014	03/27/2014	36.35
							<b>36.35</b>
101-521.000-725.300	Natural gas						

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	SOUTHERN CALIFORNIA GA	189 525 2700 2	2/7-3/11/14	29252	03/13/2014	03/27/2014	2,082.34
	SOUTHERN CALIFORNIA GA	187 425 2700 7	2/7-3/11/14	29252	03/13/2014	03/27/2014	92.53
							<b>2,174.87</b>
101-521.000-740.100	Repair & ma CURTIS ROADRUNNER LOC	14213	Repair Front Glass Doors/Lions	29197	03/07/2014	03/27/2014	1,763.90
							<b>1,763.90</b>
101-521.000-740.200	Cleaning ser ALSCO AMERICAN LINEN DI	LYUM836437	Cleaning Services	29175	03/17/2014	03/27/2014	32.01
							<b>32.01</b>
101-521.000-750.210	Postage UNITED STATES POSTAL SE		City Hall Postage Refill	29258	03/27/2014	03/27/2014	13.49
							<b>13.49</b>
							<b>total Dept. Recreation &amp; Lions Center: 5,870.94</b>
<b>Dept: 521.100 Recreation League</b>							
101-521.100-730.200	Technical se AMADOR/ELENA//		Basketball Scorekeeper 3/21/14	29177	03/24/2014	03/27/2014	32.00
	BROWN/TYMIKA//		Basketball Scorekeeper 3/21/14	29185	03/24/2014	03/27/2014	16.00
	FERNANDEZ/TANYA//		Basketball Coach 3/4-3/11/14	29208	03/25/2014	03/27/2014	72.00
	GRANBERRY/DAYJANE//		Basketball Scorekeeper 3/21/14	29211	03/24/2014	03/27/2014	16.00
	SILVA/ROBERT//		Basketball Referee 3/21/14	29251	03/24/2014	03/27/2014	60.00
	STEVENS/GARY//		Basketball Referee 3/21/14	29255	03/24/2014	03/27/2014	60.00
							<b>256.00</b>
							<b>Total Dept. Recreation Leagues: 256.00</b>
<b>Dept: 551.000 Library</b>							
101-551.000-710.300	P E R S PUBLIC EMPLOYEES RETIR		03/04/14-03/17/2014 PERS	29243	03/25/2014	03/27/2014	1,556.92
							<b>1,556.92</b>
101-551.000-740.400	Rent BRAWLEY MASONIC TEMPL		Office Space Rent April	29182	03/24/2014	03/27/2014	500.00
							<b>500.00</b>
101-551.000-750.200	Communicat AT&T-CALNET 2///		Telephone Services 2/12-3/11	29178	03/12/2014	03/27/2014	109.85
							<b>109.85</b>
101-551.000-750.210	Postage UNITED STATES POSTAL SE		City Hall Postage Refill	29258	03/27/2014	03/27/2014	5.60
							<b>5.60</b>
							<b>Total Dept. Library: 2,172.37</b>
<b>Dept: 551.100 Library Grant - LAM</b>							
101-551.100-710.300	P E R S PUBLIC EMPLOYEES RETIR		03/04/14-03/17/2014 PERS	29243	03/25/2014	03/27/2014	502.71
							<b>502.71</b>
							<b>Total Dept. Library Grant - LAMBS: 502.71</b>
							<b>Total Fund General Fund: 97,871.28</b>
<b>Fund: 202 CDBG</b>							
<b>Dept: 650.546 11-HOME-7664 Ger</b>							
202-650.546-730.200	Technical se HOLT GROUP/THE//	P14-03-599	Lead Based Paint Testing	29216	03/13/2014	03/27/2014	600.00
	HOLT GROUP/THE//	P14-02-597	Lead Based Paint Testing	29216	02/20/2014	03/27/2014	600.00

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							<u>1,200.00</u>
							Total Dept. 11-HOME-7664 Gen Admin: <u>1,200.00</u>
							Total Fund CDBG: <u>1,200.00</u>
<b>Fund: 211 Gas Tax</b>							
<b>Dept: 312.000 Street Maintenance</b>							
211-312.000-710.300	P E R S						
	PUBLIC EMPLOYEES RETIR		03/04/14-03/17/2014 PERS	29243	03/25/2014	03/27/2014	1,635.20
							<u>1,635.20</u>
211-312.000-721.100	Uniforms						
	ALSCO AMERICAN LINEN DI	LYUM821203	Uniforms/Saul Sandoval	29175	01/31/2014	03/27/2014	165.78
							<u>165.78</u>
							Dept. Street Maintenance & Improve.: <u>1,600.98</u>
							Total Fund Gas Tax: <u>1,800.98</u>
<b>Fund: 411 Capital Projects - Park</b>							
<b>Dept: 512.010 Alyce Gereaux Park</b>							
411-512.010-730.100	Professional						
	I.C. PUBLIC HEALTH-EHS///		Splash Pad Review	29218	03/19/2014	03/27/2014	1,500.00
							<u>1,500.00</u>
							Dept. Alyce Gereaux Park Renovation: <u>1,500.00</u>
							Total Fund Capital Projects - Parks: <u>1,500.00</u>
<b>Fund: 421 Capital Projects - Street</b>							
<b>Dept: 310.000 Street Projects</b>							
421-310.000-730.100	Professional						
	J B L ASSOCIATES, INC.///		La Paloma Bond Settlement	29225	03/05/2014	03/27/2014	10,764.00
							<u>10,764.00</u>
							Total Dept. Street Projects: <u>10,764.00</u>
							Total Fund Capital Projects - Streets: <u>10,764.00</u>
<b>Fund: 451 Developer Impact Capital</b>							
<b>Dept: 000.000</b>							
451-000.000-201.750	Retention - F						
	HAZARD CONSTRUCTION C	16012	Panno Road Construction	29214	03/14/2014	03/27/2014	-687.00
							<u>-687.00</u>
							Total Dept. 000000: <u>-687.00</u>
<b>Dept: 312.400 Street construction</b>							
451-312.400-800.300	Improvement						
	HAZARD CONSTRUCTION C	16012	Panno Road Construction	29214	03/14/2014	03/27/2014	13,740.00
							<u>13,740.00</u>
							Total Dept. Street construction: <u>13,740.00</u>
							Total Fund Developer Impact Capital: <u>13,053.00</u>
<b>Fund: 501 Water</b>							
<b>Dept: 000.000</b>							
501-000.000-205.200	Water deposit						
	CALLENS/LINDA//		Refund Deposit 385 W Jones St	29186	03/18/2014	03/27/2014	192.74
	CASTRO/NATALIE//		Refund Deposit 10023 Pine Ct	29190	03/19/2014	03/27/2014	66.76

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	CHACON/LIZA//		Refund Deposit 633 Gilmour St	29191	03/19/2014	03/27/2014	120.23
	COTA/CARLOS//		Refund Deposit 1130 Pecan St	29195	03/19/2014	03/27/2014	166.44
	ESPINOZA/JESUS//		Refund Deposit 846 Santillan	29203	03/19/2014	03/27/2014	64.45
	HENDERSON/BRIAN M & ME		Refund Deposit 1145 Ash Street	29215	03/20/2014	03/27/2014	195.26
	LARA/DENISE//		Refund Deposit 895 W Ronald S	29228	03/19/2014	03/27/2014	142.28
	MEDINA/FRANCISCO//		Refund Deposit 148 H Street	29232	03/19/2014	03/27/2014	158.79
	SABALA/AARON J.//		Refund Dep/OverPymt 930 K St	29249	03/19/2014	03/27/2014	188.58
	SAUCEDO/LUIS//		Refund Deposit 1086 W Ronald	29250	03/18/2014	03/27/2014	63.39
							<b>1,358.92</b>
						<b>Total Dept. 000000:</b>	<b>1,358.92</b>
<b>Dept: 321.000 Water Treatment</b>							
501-321.000-710.300 P E R S							
	PUBLIC EMPLOYEES RETIR		03/04/14-03/17/2014 PERS	29243	03/25/2014	03/27/2014	2,296.93
							<b>2,296.93</b>
501-321.000-720.100 Office suppli							
	OFFICE SUPPLY CO.///	458679-0	Folders, Clipboards, Binders	29237	03/03/2014	03/27/2014	168.48
	RADIO SHACK///	019348	CD-Rs 50 Pk	29246	03/03/2014	03/27/2014	14.03
	RADIO SHACK///	022155	USB Flash Drive	29246	03/12/2014	03/27/2014	21.59
							<b>204.10</b>
501-321.000-720.300 Chemicals							
	BRENNTAG PACIFIC INC.///	BPI386107	Aluminum Chlorohydrate	29184	01/29/2014	03/27/2014	15,719.97
	BRENNTAG PACIFIC INC.///	BPI393146	Sodium Hypochlorite	29184	02/20/2014	03/27/2014	5,099.88
	BRENNTAG PACIFIC INC.///	BPI393148	Sodium Hypochlorite	29184	02/26/2014	03/27/2014	3,108.93
	IMPERIAL HARDWARE CO.,	347090/2	Knife, Blades, Nozzel	29224	03/06/2014	03/27/2014	15.28
							<b>23,944.06</b>
501-321.000-720.600 Plumbing suj							
	HYDRAULICS & BEARING ST		31154 Couplings	29217	02/04/2014	03/27/2014	22.03
	IMPERIAL HARDWARE CO.,	347706/2	Nipples, Caps	29224	03/12/2014	03/27/2014	5.19
	IMPERIAL HARDWARE CO.,	347713/2	Nipples, Caps	29224	03/12/2014	03/27/2014	4.63
							<b>31.85</b>
501-321.000-721.100 Uniforms							
	ALSCO AMERICAN LINEN DI	LYUM821224	Uniforms/Raul Bernal	29175	01/31/2014	03/27/2014	304.29
	ALSCO AMERICAN LINEN DI	LYUM821235	Uniforms/Ralph Walker	29175	01/31/2014	03/27/2014	321.84
	FAIR STORE/THE//	3712	Safety Boots/Pete Guzman	29204	12/13/2013	03/27/2014	150.00
	FAIR STORE/THE//	3714	Safety Boots/Art Reyes	29204	12/23/2013	03/27/2014	150.00
	FAIR STORE/THE//	3727	Safety Boots/Ralph Walker	29204	02/05/2014	03/27/2014	150.00
							<b>1,076.13</b>
501-321.000-721.200 Other operat							
	IMPERIAL HARDWARE CO.,	3483818/2	Batteries, Chip Brushes	29224	02/06/2014	03/27/2014	18.76
	IMPERIAL HARDWARE CO.,	343939/2	Roller	29224	02/07/2014	03/27/2014	2.86
	IMPERIAL HARDWARE CO.,	346929/2	Filters	29224	03/05/2014	03/27/2014	81.99
	IMPERIAL HARDWARE CO.,	346988/2	Washers, Nuts, Screws	29224	03/06/2014	03/27/2014	96.21
	IMPERIAL HARDWARE CO.,	347090/2	Knife, Blades, Nozzel	29224	03/06/2014	03/27/2014	9.84
	IMPERIAL HARDWARE CO.,	347341/2	Gloves, Knee Pads, Glasses	29224	03/09/2014	03/27/2014	59.05
	IMPERIAL HARDWARE CO.,	347716/2	Paint	29224	03/12/2014	03/27/2014	7.43
	R.J. SAFETY SUPPLY CO., IT	322774-0002	First Aid Kit	29245	03/06/2014	03/27/2014	55.08
	R.J. SAFETY SUPPLY CO., IT	322773-0002	First Aid Kit Refill	29245	03/06/2014	03/27/2014	29.93
	UNIVERSAL PUMP AND CON	2560	Restocking Charge	29259	02/25/2014	03/27/2014	658.01
							<b>1,019.16</b>
501-321.000-730.200 Technical se							
	STILLS ELECTRIC///		3193 Repair VFD & Meggar Motor	29256	03/07/2014	03/27/2014	210.00
							<b>210.00</b>
501-321.000-740.100 Repair & ma							
	AM COPIERS, INC.///		17	29127	01/30/2014	03/27/2014	28.03
	CREATIVE CONTROL SYSTE	2014-06	Repair Chemical Pump/WTP	29196	03/17/2014	03/27/2014	1,040.00

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	EMPIRE SOUTHWEST LLC///	EPWK0337419	Repair Generator/WTP	29201	03/05/2014	03/27/2014	657.50
							<b>1,725.53</b>
501-321.000-750.200	Communicat A T & T///		Telephone Services 3/7-4/6/14	29170	03/04/2014	03/27/2014	5.07
							<b>5.07</b>
501-321.000-750.210	Postage						
	UNITED PARCEL SERVICE, I	00003844RR094	Mailings - WTP	29257	03/01/2014	03/27/2014	46.27
	UNITED PARCEL SERVICE, I	00003844RR104	Mailings - WTP	29257	03/08/2014	03/27/2014	37.74
	UNITED STATES POSTAL SE		City Hall Postage Refill	29258	03/27/2014	03/27/2014	2.38
							<b>86.39</b>
501-321.000-750.650	Taxes, Fees, DEPARTMENT OF PUBLIC H IMPERIAL COUNTY AUDITOI	1450070	Water System Fees 1310001 Bond Assessment Collection	29200 29220	03/21/2014 03/21/2014	03/27/2014 03/27/2014	819.20 9,877.25
							<b>10,696.45</b>
							<b>Total Dept. Water Treatment: 41,295.67</b>
<b>Dept: 322.000 Water Distribution</b>							
501-322.000-710.300	P E R S PUBLIC EMPLOYEES RETIR		03/04/14-03/17/2014 PERS	29243	03/25/2014	03/27/2014	2,201.79
							<b>2,201.79</b>
501-322.000-721.100	Uniforms						
	ALSCO AMERICAN LINEN DI	LYUM821203	Uniforms/Saul Sandoval	29175	01/31/2014	03/27/2014	0.00
	ALSCO AMERICAN LINEN DI	LYUM821203	Uniforms/Saul Sandoval	29175	01/31/2014	03/27/2014	165.78
	FAIR STORE/THE//	3731	Safety Boots/Miguel Perez	29204	03/10/2014	03/27/2014	150.00
	FAIR STORE/THE//	3730	Safety Boots/Tony Verdugo	29204	03/10/2014	03/27/2014	150.00
	FAIR STORE/THE//	3715	Safety Boots/J. Gutierrez	29204	12/26/2013	03/27/2014	150.00
	FAIR STORE/THE//	3713	Safety Boots/J J Galvan	29204	12/17/2013	03/27/2014	150.00
	FAIR STORE/THE//	3710	Safety Boots/Robert Limon	29204	12/12/2013	03/27/2014	150.00
							<b>915.78</b>
501-322.000-721.900	Small tools & RADIO SHACK///	019737	Digital Answering System	29246	03/21/2014	03/27/2014	21.59
							<b>21.59</b>
501-322.000-750.200	Communicat A T & T///		Telephone Services 3/7-4/6/14	29170	03/04/2014	03/27/2014	31.56
							<b>31.56</b>
501-322.000-750.400	Travel						
	ENCINAS/JAKE//		Travel Adv/Water MeterTraining	29202	03/26/2014	03/27/2014	243.97
	LIMON/ROBERT//		Travel Adv/Water MeterTraining	29229	03/26/2014	03/27/2014	243.97
							<b>487.94</b>
							<b>Total Dept. Water Distribution: 3,658.66</b>
							<b>Total Fund Water: 46,313.25</b>
<b>Fund: 511 Wastewater</b>							
<b>Dept: 331.000 Wastewater Collec</b>							
511-331.000-710.300	P E R S PUBLIC EMPLOYEES RETIR		03/04/14-03/17/2014 PERS	29243	03/25/2014	03/27/2014	604.22
							<b>604.22</b>
511-331.000-720.100	Office suppli OFFICE SUPPLY CO.///	473117-0	Toners, Binder, Eraser, Tape	29237	03/17/2014	03/27/2014	375.13
							<b>375.13</b>
511-331.000-720.700	Construction IMPERIAL HARDWARE CO.,	348284/2	Anchor Kit, Screws, Plywood	29224	03/17/2014	03/27/2014	66.13

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Fund/Dept/Acct	Vendor Name	Invoice #	Invoice Desc.	Check #	Due Date	Check Date	Amount
							<u>66.13</u>
511-331.000-721.100	Uniforms						
	ALSCO AMERICAN LINEN DI	LYUM821232	Uniforms/Roberto Orozco	29175	01/31/2014	03/27/2014	262.71
							<u>262.71</u>
<b>Total Dept. Wastewater Collection:</b>							<b>1,308.19</b>
<b>Dept: 332.000 Wastewater treatm</b>							
511-332.000-710.300	P E R S						
	PUBLIC EMPLOYEES RETIR		03/04/14-03/17/2014 PERS	29243	03/25/2014	03/27/2014	1,996.63
							<u>1,996.63</u>
511-332.000-720.300	Chemicals						
	HACH COMPANY, INC.///	8721335	HG Free COD TNT, Filter	29213	03/03/2014	03/27/2014	292.86
							<u>292.86</u>
511-332.000-721.200	Other operat						
	IMPERIAL HARDWARE CO.,	347137/2	Batteries, Rake, Shovels,	29224	03/07/2014	03/27/2014	178.64
	MCNEECE BROS OIL COMP,	191394	Exhaust Fluid	29231	03/07/2014	03/27/2014	19.49
							<u>198.13</u>
511-332.000-721.900	Small tools &						
	IMPERIAL HARDWARE CO.,	347137/2	Batteries, Rake, Shovels,	29224	03/07/2014	03/27/2014	161.05
							<u>161.05</u>
511-332.000-725.400	Fuel						
	MCNEECE BROS OIL COMP,	191349	Fuel/WWTP	29231	03/06/2014	03/27/2014	81.90
							<u>81.90</u>
511-332.000-730.200	Technical se						
	ALARM COMMUNICATION E:	07572	Alarm Monitoring/WWTP	29173	03/13/2014	03/27/2014	90.00
							<u>90.00</u>
511-332.000-740.100	Repair & ma						
	FCI	1086704	Repair Flowmeter	29206	03/04/2014	03/27/2014	333.08
							<u>333.08</u>
<b>Total Dept. Wastewater treatment:</b>							<b>3,153.65</b>
<b>Total Fund Wastewater:</b>							<b>4,461.84</b>
<b>Fund: 521 Solid Waste</b>							
<b>Dept: 341.000 Solid Waste Collec</b>							
521-341.000-440.740	Solid waste c						
	SABALA/AARON J.//		Refund Dep/OverPymt 930 K St	29249	03/19/2014	03/27/2014	0.82
							<u>0.82</u>
<b>Total Dept. Solid Waste Collection:</b>							<b>0.82</b>
<b>Total Fund Solid Waste:</b>							<b>0.82</b>
<b>Fund: 531 Airport</b>							
<b>Dept: 351.000 Airport</b>							
531-351.000-730.100	Professional						
	AE CONSULTING, INC.///	05715	Airport Hangar Apron Rehab	29171	03/10/2014	03/27/2014	40,977.00
							<u>40,977.00</u>
531-351.000-740.100	Repair & ma						
	JADE SECURITY SYSTEMS,	093808	Repair Monitor	29226	03/05/2014	03/27/2014	615.00
							<u>615.00</u>
<b>Total Dept. Airport:</b>							<b>41,592.00</b>

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<b>Total Fund Airport:</b>							<b>41,592.00</b>
<b>Fund: 532 Airport Projects</b>							
<b>Dept: 000.000</b>							
532-000.000-201.750	Retention - HAZARD CONSTRUCTION C	16007	Hangar Area Asphalt Pavement	29214	03/10/2014	03/27/2014	-17,091.42
							<u>-17,091.42</u>
<b>Total Dept. 000000:</b>							<b>-17,091.42</b>
<b>Dept: 351.100 Airport constructio</b>							
532-351.100-800.300	Improvemen HAZARD CONSTRUCTION C	16007	Hangar Area Asphalt Pavement	29214	03/10/2014	03/27/2014	341,828.40
							<u>341,828.40</u>
<b>Total Dept. Airport construction:</b>							<b>341,828.40</b>
<b>Total Fund Airport Projects:</b>							<b>324,736.98</b>
<b>Fund: 601 Maintenance</b>							
<b>Dept: 801.000 Vehicle Maintenan</b>							
601-801.000-710.300	P E R S PUBLIC EMPLOYEES RETIR		03/04/14-03/17/2014 PERS	29243	03/25/2014	03/27/2014	832.63
							<u>832.63</u>
601-801.000-720.400	Automotive s						
	AUTO ZONE, INC. #2804///	2804051868	Hood Shocks #915 P.D.	29179	03/17/2014	03/27/2014	40.15
	AUTO ZONE, INC. #2804///	2804052048	Shocks #915 P.D.	29179	03/17/2014	03/27/2014	180.34
	BRAWLEY TRACTOR PARTS	44618	Bolts #89 Parks	29183	03/20/2014	03/27/2014	8.73
	BRAWLEY TRACTOR PARTS	44657	Air Filters #89 Parks	29183	03/21/2014	03/27/2014	31.48
	HAAKER EQUIPMENT CO., II	C02186	Ball Cage, Shroud #104 Sewer	29212	03/12/2014	03/27/2014	494.13
	KEARNY MESA AUTOMOTIV	798654	Control Arms #907 P.D.	29227	03/19/2014	03/27/2014	700.26
	NORTHEND AUTOPARTS, IN	494529	Head Repair Kit #915 P.D.	29234	03/17/2014	03/27/2014	84.94
	NORTHEND AUTOPARTS, IN	494599	Return Head Repair Kit	29234	03/17/2014	03/27/2014	-50.97
	NORTHEND AUTOPARTS, IN	494759	Headlamp Bulb #3964 F.D.	29234	03/19/2014	03/27/2014	29.46
	NORTHEND AUTOPARTS, IN	495022	Filters #89 Parks	29234	03/21/2014	03/27/2014	17.36
	O'REILLY AUTO PARTS///	2648-301240	Wheel Lug Nut #915 P.D.	29235	03/18/2014	03/27/2014	46.45
	O'REILLY AUTO PARTS///	2648-301248	Return Lug Nuts	29235	03/18/2014	03/27/2014	-46.45
	O'REILLY AUTO PARTS///	2648-301275	Tail Lamp Bulbs #100 Dist	29235	03/18/2014	03/27/2014	5.73
	O'REILLY AUTO PARTS///	2648-301277	Tail Lamp Bulbs/Shop	29235	03/18/2014	03/27/2014	11.47
	O'REILLY AUTO PARTS///	2648-301247	Wheel Lug Nuts #915 P.D.	29235	03/18/2014	03/27/2014	126.36
	O'REILLY AUTO PARTS///	2648-301508	Wheel Lug Nuts #915 P.D.	29235	03/20/2014	03/27/2014	63.18
	O'REILLY AUTO PARTS///	2648-301522	Return Lug Nuts	29235	03/20/2014	03/27/2014	-63.18
	RDO EQUIPMENT CO.///	P72018	Filters #73 WWTP	29247	03/18/2014	03/27/2014	268.38
	RDO EQUIPMENT CO.///	P72250	Oil Dip Stick #73 WWTP	29247	03/21/2014	03/27/2014	90.21
	RDO EQUIPMENT CO.///	P72251	Cutting Blade #89 Parks	29247	03/21/2014	03/27/2014	98.79
							<u>2,136.82</u>
601-801.000-720.410	Tires DANIELS TIRE SERVICE///	226019792	Replace Tires/LAMBS Bus	29198	03/21/2014	03/27/2014	749.44
							<u>749.44</u>
601-801.000-721.100	Uniforms						
	ALSCO AMERICAN LINEN DI	LYUM821218	Uniforms/Alejandro Labastido	29175	01/31/2014	03/27/2014	59.40
	ALSCO AMERICAN LINEN DI	LYUM821216	Uniform Jacket/Steve Garcia	29175	01/31/2014	03/27/2014	59.40
							<u>118.80</u>
601-801.000-721.200	Other operat						
	IMPERIAL HARDWARE CO.,	347995/2	Outlet Covers/Shop	29224	03/14/2014	03/27/2014	16.86
	IMPERIAL HARDWARE CO.,	348277/2	Belt, Spray Bottles, Bits/Shop	29224	03/17/2014	03/27/2014	19.20
							<u>36.06</u>

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	AUTO ZONE, INC. #2804///	2804051695	Spark Plug Tool/Shop	29179	03/17/2014	03/27/2014	9.42
	AUTO ZONE, INC. #2804///	2804052783	Return Compressor Tool	29179	03/18/2014	03/27/2014	-59.40
	IMPERIAL HARDWARE CO.,	348295/2	Cooler Pump, Anonde Kit/Shop	29224	03/17/2014	03/27/2014	63.62
	R. J. SAFETY SUPPLY CO., IT	322897-0002	Fire Extinguisher #208 Streets	29245	03/10/2014	03/27/2014	55.72
							<b>69.36</b>
601-801.000-730.200	Technical se						
	ALARM COMMUNICATION E	07585	Alarm Monitoring/P.W.-Shop	29173	03/13/2014	03/27/2014	90.00
							<b>90.00</b>
601-801.000-740.100	Repair & ma						
	AIRWAVE COMMUNICATION	427034	Repair Lights #909 P.D.	29172	03/20/2014	03/27/2014	32.50
	BRAWLEY AUTO BODY///	14530	Repair Unit #907 P.D.	29181	03/19/2014	03/27/2014	1,644.77
	BRAWLEY AUTO BODY///	00001457	Repair #212 Engineering	29181	03/24/2014	03/27/2014	1,283.54
							<b>2,960.81</b>
601-801.000-740.200	Cleaning ser						
	ALSCO AMERICAN LINEN DI	LYUM838742	Uniform Cleaning Services	29175	03/24/2014	03/27/2014	34.08
	ALSCO AMERICAN LINEN DI	LYUM838744	Cleaning Services	29175	03/24/2014	03/27/2014	32.81
	ALSCO AMERICAN LINEN DI	LYUM836433	Uniform Cleaning Services	29175	03/17/2014	03/27/2014	34.08
	ALSCO AMERICAN LINEN DI	LYUM836435	Cleaning Services	29175	03/17/2014	03/27/2014	32.03
							<b>133.00</b>
601-801.000-750.400	Travel						
	GARCIA/ESTEBAN//		Travel Adv Fire Mechanic Acad	29209	03/26/2014	03/27/2014	951.39
							<b>951.39</b>
							<b>Total Dept. Vehicle Maintenance Shop: 0,078.31</b>
							<b>Total Fund Maintenance: 8,078.31</b>
<b>Fund: 802 Payroll Clearing</b>							
<b>Dept: 000.000</b>							
802-000.000-200.008	Retirement v						
	PUBLIC EMPLOYEES RETIR	03/04/14-03/17/2014 PERS		29243	03/25/2014	03/27/2014	22,373.76
							<b>22,373.76</b>
							<b>Total Dept. 000000: 22,373.76</b>
							<b>Total Fund Payroll Clearing: 22,373.76</b>
							<b>Grand Total: 573,746.22</b>

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Check Number	Check Date	Printed	Vendor Number	Vendor Name	Check Description	Amount
29355	04/04/2014	Printed	A368	AFLAC INC.	Cancer, ICU, Disability	2,953.73
29358	04/04/2014	Printed	C889	CALIFORNIA STATE DISBURSEME	Deductions	2,712.90
29357	04/04/2014	Printed	C110	COLUMBUS BANK & TRUST COMPA	Unroimb. Medical & Dependent	432.28
29358	04/04/2014	Printed	F689	FRANCHISE TAX BOARD	Deductions	1,153.19
29359	04/04/2014	Printed	G3887	KRISTINA D. GREEN(BAILEY)	Deductions	175.00
29360	04/04/2014	Printed	N944	NATIONAL PLAN COORDINATORS	Deferred Comp Plan #340233-01	6,095.44
29361	04/04/2014	Printed	N187	NATIONWIDE RETIREMENT SOLUTION	Deferred Compensation #05270	470.00
29362	04/04/2014	Printed	S325	SUN COMMUNITY FED. CREDIT UNIO	Credit Union Deductions	1,771.00
29363	04/04/2014	Printed	U790	U.S. BANK CORPORATE	Credit Card Charges/D Campbell	375.83
29364	04/04/2014	Printed	U110	UNITED WAY OF IMPERIAL COUNTY	United Way Deductions	23.00

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Checks Total (excluding void checks):

16,162.17

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Check Number	Vendor Number	Vendor Name	Check Description	Amount	
29262	03/28/2014	Printed A817	AMERICAN BANK	Rehab Loan/Alma A. Sanchez	36,960.00
29263	04/04/2014	Printed A242	A T & T	Telephone Services 3/19-4/18	243.28
29264	04/04/2014	Printed A414	AIRWAVE COMMUNICATIONS ENT INC	Ropair K-9 Unit	1,087.95
29265	04/04/2014	Printed A260	AJRA CONSTRUCTION	Emergency Electrical Repair	3,000.00
29266	04/04/2014	Printed A126	ALSCO AMERICAN LINEN DIV.	Cleaning Services	133.80
29267	04/04/2014	Printed A743	ELENA AMADOR	Basketball Scorekeeper 3/28/14	32.00
29268	04/04/2014	Printed A813	AMERINATIONAL COMMUNITY SERVIC	Reconveyance Fee 113 Pacan St	90.00
29269	04/04/2014	Printed A785	AT&T	U-Verse Internet 3/17-4/18/14	95.00
29270	04/04/2014	Printed A461	AT&T-CALNET 2	Telephone Services 1/12-2/11	3,727.91
29271	04/04/2014	Printed A784	AT&T	Telephone Services/Teen Center	100.25
29272	04/04/2014	Void A592		Void Check	0.00
29273	04/04/2014	Printed A592	AUTO ZONE, INC. #2804	Silicon/Shop	615.67
29274	04/04/2014	Printed A788	AVAYA, INC.	Equipment Maint/Public Works	412.96
29275	04/04/2014	Printed A305	AYERS DISTRIBUTING	Plastic Eggs/Easter Egg Hunt	272.00
29276	04/04/2014	Printed B689	BEAMSPEED INTERNET SERVICE	Wireless Internet 3/29-4/29/14	69.95
29277	04/04/2014	Printed B971	SHIRLEY BONILLAS	Reimb For LCW Webinar	75.00
29278	04/04/2014	Printed B960	TYMIKA BROWN	Basketball Scorekeeper 3/28/14	16.00
29279	04/04/2014	Printed C312	CA PUBLIC EMP. RETIREMENT SYST	April 2014 Medical Insurance	68,127.86
29280	04/04/2014	Printed C756	CALBO	2014/2015 Membership Dues	215.00
29281	04/04/2014	Printed C545	CANON SOLUTIONS AMERICA	P.W. Scanner Maint. March	50.31
29282	04/04/2014	Printed C549	CANON SOLUTIONS AMERICA, INC	Stapios Cartridges/Admin	209.60
29283	04/04/2014	Printed C010	REBECA CISNEROS	Refund Deposit 1003 CDV	195.26
29284	04/04/2014	Printed D402	DAPPER TIRE CO., INC.	Tires #202 Distribution	364.11
29285	04/04/2014	Printed D155	DASH MEDICAL GLOVES, INC	Medical Gloves F.D. #2	70.09
29286	04/04/2014	Printed D103	DELTA DENTAL	Dental Insurance Apr. 2014	8,784.94
29287	04/04/2014	Printed D516	DEPARTMENT OF TRANSPORTATIO	Elec. Maint. St. Hwy/Oct.-Dec.	7,498.13
29288	04/04/2014	Printed E216	EL CENTRO MOTORS	Control Arm Nuts #915 P.D.	37.09
29289	04/04/2014	Printed E145	ELMS EQUIPMENT	Return Oil	410.24
29290	04/04/2014	Printed F358	THE FAIR STORE	Safety Boots/Pete Sanchez	150.00
29291	04/04/2014	Printed F904	KAREN FARNESE	Reimb Coffee, Donuts, Creamer	101.20
29292	04/04/2014	Printed F264	FIREBLAST GLOBAL	Onan Generator/Bum Trailer	2,736.96
29293	04/04/2014	Printed F409	FULLCOURT PRESS	#10 Window Envelopes	831.56
29294	04/04/2014	Printed G371	GORDON GASTE	Reimb AICP Certification Maint	439.00
29295	04/04/2014	Printed G966	GIBSON & SCHAEFER, INC.	Concrete/Sidewalk Repair	374.42
29296	04/04/2014	Printed G216	DAYJANE GRANBERRY	Basketball Scorekeeper 3/28/14	16.00
29297	04/04/2014	Printed G891	GREEN IT FORWARD	Inaugural Green It Event	110.00
29298	04/04/2014	Printed H119	HAAKER EQUIPMENT CO., INC.	Stainless Steel Bolts #104	69.34
29299	04/04/2014	Printed H158	HD SUPPLY WATERWORKS, LTD.	Meter	2,609.32
29300	04/04/2014	Printed H104	HOLMAN PROFESSIONAL COUNSELING	Employee Asslstance Apr. 2014	598.69
29301	04/04/2014	Printed H655	HOUR PHOTO	Engrave Plate	8.10
29302	04/04/2014	Printed H331	JOSE HUERTA	Refund Deposit 697 S. 11th St	194.58
29303	04/04/2014	Printed I447	I. V. TERMITES & PEST CONTRO	Post Control Svcs F.D. #1	29.00
29304	04/04/2014	Printed I569	IMP. VALLEY PROPERTIES, LLC	Refund OverPayment 122 I St.	111.51
29305	04/04/2014	Printed I402	IMPERIAL COUNTY RECORDER	Recording Fees/435 S Eastern	77.00
29306	04/04/2014	Void I301		Void Check	0.00
29307	04/04/2014	Printed I301	IMPERIAL HARDWARE CO., INC.	Wheelbarrow Tire	426.18
29308	04/04/2014	Printed I603	IMPERIAL TRUSS & LUMBER CO	Stakes, Nails/1100 Blk Of E St	139.92
29309	04/04/2014	Printed I133	IMPERIAL VALLEY CYCLE CENTER I	Oil #927 P.D.	300.04
29310	04/04/2014	Printed J380	JADE SECURITY SYSTEMS, INC.	Alarm Monitoring FD #2 March	54.98
29311	04/04/2014	Printed J562	JONES BROTHERS GLASS, INC.	Repair Hinges	127.50
29312	04/04/2014	Printed L223	LANDMARK CONSULTANTS, INC.	Soil Sampling/Street Renab	4,940.25
29313	04/04/2014	Printed L008	LEWIS BRISBOIS BISGAARD &	Attorney Services NationalBeef	2,643.14

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29314	04/04/2014	Printed L659	LIFE-ASSIST, INC	King Tube Kits/Homeland	523.26
29315	04/04/2014	Printed M997	MAIN STREET SIGNS	Sign Posts, Post Anchors	4,926.60
29316	04/04/2014	Printed M004	MCNEECE BROS OIL COMPANY	Fuel/P.D.	190.97
29317	04/04/2014	Printed M638	ROBERT MORALES	Refund Deposit 976 David St	42.19
29318	04/04/2014	Printed M275	MSC INDUSTRIAL SUPPLY CO. INC.	Cordless Drill/Shop	106.92
29319	04/04/2014	Printed N045	NORTHEND AUTOPARTS, INC.	Oil Filters/Stock	439.31
29320	04/04/2014	Printed O011	DEBRA O'BRIEN	Refund Deposit 371 W. D St	124.56
29321	04/04/2014	Printed 0567	JIM O'MALLEY PLUMBING	Plumbing Supplies	7.51
29322	04/04/2014	Printed O233	O'REILLY AUTO PARTS	Oil Filter Wrench/Shop	15.82
29323	04/04/2014	Printed O125	OFFICE SUPPLY CO.	Tape, Batteries, Binder Clips	58.40
29324	04/04/2014	Printed O901	ORANGE COMMERCIAL CREDIT	E.Coll Testing/National Beef	6,098.00
29325	04/04/2014	Printed P344	PADRE JANITORIAL SUPPLIES, INC	Mop Bucket	73.76
29326	04/04/2014	Printed P110	PESTMASTER SERVICES	Pest Control/Lions Center	65.00
29327	04/04/2014	Printed P113	PETTY CASH -CITY CLERK	Petty Cash - City Clerk	15.53
29328	04/04/2014	Printed P603	PGI	Replaced Windshield/#914	225.00
29329	04/04/2014	Printed P370	PIONEERS MEMORIAL HOSPITAL	Pre-Employment Physical	312.13
29330	04/04/2014	Printed P903	PRINCIPAL FINANCIAL GROUP	Life Insurance/April 2014	4,030.89
29331	04/04/2014	Printed P300	PROFORCE MARKETING, INC.	Body Armor	626.93
29332	04/04/2014	Printed P342	PSOMAS & ASSOCIATES, INC.	Services/Transit Station	1,500.00
29333	04/04/2014	Printed Q376	QUILL CORPORATION	Envelopes	150.77
29334	04/04/2014	Printed R290	R & B AUTOMATION, INC	Solic Waste Contactor	750.70
29335	04/04/2014	Printed R651	R.J. SAFETY SUPPLY CO., INC	First Aid Kit Refills	393.12
29336	04/04/2014	Printed R163	RDO EQUIPMENT CO.	Throttle Cable #85 Parks	31.91
29337	04/04/2014	Printed R177	RDO WATER	Sprinklers	385.57
29338	04/04/2014	Printed R462	REDDY ICE, CORPORATION	ce	242.19
29339	04/04/2014	Printed S574	SHARP ELECTRONICS CORPORATI	Copier Lease 1/1-2/1/2014	135.70
29340	04/04/2014	Printed S612	ROBERT SILVA	Basketball Referee 3/28/14	60.00
29341	04/04/2014	Printed G985	SIMPLEXGRINNEL LP	Fire Extinguishers Inspection	1,184.22
29342	04/04/2014	Printed S495	SOUTHERN CALIFORNIA GAS CO.	015325 6300 2 2/11-3/13/14	71.02
29343	04/04/2014	Printed S689	STAPLES ADVANTAGE	Calculator, Highlighters	842.51
29344	04/04/2014	Printed S750	STAPLES, INC	Colored Copy Paper	322.80
29345	04/04/2014	Printed S771	GARY STEVENS	Basketball Referee 3/28/14	60.00
29346	04/04/2014	Printed T608	TIME WARNER CABLE	Internet 8448 42 002 0055391	139.90
29347	04/04/2014	Printed T306	TIMEPAYMENT CORP.	Drinking Water Service P.D.	65.24
29348	04/04/2014	Printed T564	TOTAL TECHNOLOGY, INC	Patch Cords	447.80
29349	04/04/2014	Printed T524	TYCO INTEGRATED SECURITY, LLC	Time & Material Service	294.35
29350	04/04/2014	Printed U602	USA BLUEBOOK, INC	Return Filters	683.03
29351	04/04/2014	Printed V079	VERIZON WIRELESS SERVICES L	MDC Network Connection	1,965.53
29352	04/04/2014	Printed V452	VISION SERVICE PLAN (CA), I	April Vision Insurance	2,285.48
29353	04/04/2014	Printed W221	WAL-MART STORES, INC. #01-1555	Oximeter, Ink F.D. #1	55.03
29354	04/04/2014	Printed W250	WESTAIR GASES & EQUIPMENT INC	Oxygen, Acetylene Tanks/Shop	137.01

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Checks Total (excluding void checks):

180,275.75



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Fund/Dept/Acct	Vendor Name	Invoice #	Invoice Desc.	Check #	Due Date	Check Date	Amount
<b>Fund: 101 General Fund</b>							
<b>Dept: 111.000 City Council</b>							
101-111.000-721.110	Food and gr PETTY CASH -CITY CLERK//		Petty Cash - City Clerk	29327	03/26/2014	04/04/2014	15.53
							<u>15.53</u>
101-111.000-740.100	Repair & ma TYCO INTEGRATED SECURI	20883546	Time & Material Service	29349	12/10/2013	04/04/2014	73.56
							<u>73.56</u>
							<b>73.58</b>
101-111.000-750.200	Communicat VERIZON WIRELESS SERVI	9721847961	iPads Mobile Broadband	29351	03/15/2014	04/04/2014	152.04
							<u>152.04</u>
							<b>152.04</b>
<b>Total Dept. City Council:</b>							<b>241.15</b>
<b>Dept: 112.000 City Clerk</b>							
101-112.000-740.100	Repair & ma TYCO INTEGRATED SECURI	20883546	Time & Material Service	29349	12/10/2013	04/04/2014	73.59
							<u>73.59</u>
							<b>73.59</b>
<b>Total Dept. City Clerk:</b>							<b>73.59</b>
<b>Dept: 131.000 City Manager</b>							
101-131.000-740.100	Repair & ma TYCO INTEGRATED SECURI	20883546	Time & Material Service	29349	12/10/2013	04/04/2014	73.59
							<u>73.59</u>
							<b>73.59</b>
101-131.000-750.400	Travel GREEN IT FORWARD		Inaugural Green IT Event	29297	03/28/2014	04/04/2014	110.00
							<u>110.00</u>
							<b>110.00</b>
<b>Total Dept. City Manager:</b>							<b>183.59</b>
<b>Dept: 151.000 Finance</b>							
101-151.000-720.100	Office suppli FULLCOURT PRESS//	26845	#10 Window Envelopes	29293	03/25/2014	04/04/2014	831.56
							<u>831.56</u>
							<b>831.56</b>
101-151.000-750.200	Communicat AT&T-CALNET 2///		Telephone Services 2/20-3/19	29270	03/20/2014	04/04/2014	59.80
							<u>59.80</u>
							<b>59.80</b>
<b>Total Dept. Finance:</b>							<b>891.36</b>
<b>Dept: 153.000 Personnel</b>							
101-153.000-730.200	Technical se PIONEERS MEMORIAL HOSI	101477347	Pre-Employment Physical	29329	02/06/2014	04/04/2014	267.13
	PIONEERS MEMORIAL HOSI	32473	Pre-Employment Physical	29329	02/10/2014	04/04/2014	45.00
							<u>312.13</u>
							<b>312.13</b>
101-153.000-740.100	Repair & ma TYCO INTEGRATED SECURI	20883546	Time & Material Service	29349	12/10/2013	04/04/2014	73.59
							<u>73.59</u>
							<b>73.59</b>
101-153.000-750.500	Training BONILLAS/SHIRLEY//		Reimb For LCW Webinar	29277	03/27/2014	04/04/2014	75.00
							<u>75.00</u>
							<b>75.00</b>
<b>Total Dept. Personnel:</b>							<b>460.72</b>
<b>Dept: 171.000 Planning</b>							
101-171.000-720.100	Office suppli OFFICE SUPPLY CO.//	473408-0	Tape, Batteries, Binder Clips	29323	03/27/2014	04/04/2014	58.40

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							58.40
101-171.000-750.200	Communicat AT&T-CALNET 2///		Telephone Services 2/20-3/19	29270	03/20/2014	04/04/2014	144.65
							144.65
101-171.000-750.500	Training GASTE/GORDON//		Reimb AICP Certification Maint	29294	03/25/2014	04/04/2014	439.00
							439.00
<b>Total Dept. Planning:</b>							<b>642.05</b>
<b>Dept: 181.000 Information technc</b>							
101-181.000-721.900	Small tools & TOTAL TECHNOLOGY, INC	317	Patch Cords	29348	03/26/2014	04/04/2014	247.80
							247.80
101-181.000-750.200	Communicat VERIZON WIRELESS SERVIC	9721847961	IPads Mobile Broadband	29351	03/15/2014	01/04/2014	38.01
							38.01
<b>Total Dept. Information technology:</b>							<b>285.81</b>
<b>Dept: 191.000 Non-departmental</b>							
101-191.000-720.100	Office suppli CANON SOLUTIONS AMERIK	143780018	Staples Cartridges/Admin	29282	03/27/2014	04/04/2014	198.60
							198.60
101-191.000-721.200	Other operat HOUR PHOTO/// R.J. SAFETY SUPPLY CO., IN	391402 322736-0002	Engrave Plate First Aid Kit Refills	29301 29335	03/28/2014 03/05/2014	04/04/2014 04/04/2014	8.10 36.60
							44.70
101-191.000-750.200	Communicat AT&T-CALNET 2///		Telephone Services 2/20-3/19	29270	03/20/2014	04/04/2014	332.19
							332.19
<b>Total Dept. Non-departmental:</b>							<b>575.49</b>
<b>Dept: 211.000 Police Protection</b>							
101-211.000-720.100	Office suppli QUILL CORPORATION/// STAPLES ADVANTAGE///	29495 3225743146	Envelopes Folders, Envelopes, Paper	29333 29343	03/18/2014 03/15/2014	04/04/2014 04/04/2014	150.77 571.01
							721.78
101-211.000-721.110	Food and grn FARNESE/KAREN//		Reimb Coffee, Donuts, Creamer	29291	03/28/2014	04/04/2014	101.20
							101.20
101-211.000-721.200	Other operat IMPERIAL HARDWARE CO., R.J. SAFETY SUPPLY CO., IN	349460/2 322732-0002	Wheobarrow Tire First Aid Refills	29307 29335	03/27/2014 03/24/2014	04/04/2014 04/04/2014	26.49 33.85
							60.34
101-211.000-721.900	Small tools & PROFORCE MARKETING, IN TOTAL TECHNOLOGY, INC	199217 317	Body Armor Patch Cords	29331 29348	03/14/2014 03/26/2014	04/04/2014 04/04/2014	626.93 200.00
							826.93
101-211.000-725.400	Fuel MCNEECE BROS OIL COMP, MCNEECE BROS OIL COMP, MCNEECE BROS OIL COMP, MCNEECE BROS OIL COMP,	191600 191911 192135 192354	Fuel/P.D. Fuel/P.D. Fuel/P.D. Fuel/P.D.	29316 29316 29316 29316	03/10/2014 03/20/2014 03/25/2014 03/31/2014	04/04/2014 04/04/2014 04/04/2014 04/04/2014	50.49 37.87 58.53 50.08

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Fund/Dept/Acct	Vendor Name	Invoice #	Invoice Desc.	Check #	Due Date	Check Date	Amount
							<b>196.97</b>
101-211.000-740.100	Repair & ma						
	AIRWAVE COMMUNICATION	426929	Repair Radio	29264	02/11/2014	04/04/2014	46.44
	AIRWAVE COMMUNICATION	426784	Repair K-9 Unit	29264	12/18/2013	04/04/2014	1,041.51
							<b>1,087.95</b>
101-211.000-740.400	Rent						
	TIMEPAYMENT CORP.	32942864-0414	Drinking Water Service P.D.	29347	03/15/2014	04/04/2014	65.24
							<b>65.24</b>
101-211.000-750.200	Communicat						
	AT&T-CALNET 2///		Telephone Services 2/20-3/19	29270	03/20/2014	04/04/2014	1,436.61
	VERIZON WIRELESS SERVI	9721847961	IPads Mobile Broadband	29351	03/15/2014	04/04/2014	38.01
	VERIZON WIRELESS SERVI	9721847960	MDC Network Connection	29351	03/15/2014	04/04/2014	1,618.47
							<b>3,093.09</b>
<b>Total Dept. Police Protection:</b>							<b>6,153.50</b>
<b>Dept: 211.300 Graffiti Abatement</b>							
101-211.300-721.200	Other operat						
	IMPERIAL HARDWARE CO.,	349250/2	Brushes, Rollers, Remover	29307	03/25/2014	04/04/2014	43.17
							<b>43.17</b>
<b>Total Dept. Graffiti Abatement:</b>							<b>43.17</b>
<b>Dept: 221.000 Fire Department</b>							
101-221.000-720.100	Office suppli						
	WAL-MART STORES, INC. #K	06395	Oximeter, Ink F.D. #1	29353	03/26/2014	04/04/2014	17.25
							<b>17.25</b>
101-221.000-720.800	Janitorial sup						
	PADRE JANITORIAL SUPPLI	353044	Mop Bucket	29325	02/05/2014	04/04/2014	73.76
							<b>73.76</b>
101-221.000-721.200	Other operat						
	WAL-MART STORES, INC. #K	06395	Oximeter, Ink F.D. #1	29353	03/26/2014	04/04/2014	37.78
							<b>37.78</b>
101-221.000-721.900	Small tools &						
	FIREBLAST GLOBAL///	S1000886-MB	Onan Generator/Burn Trailer	29292	02/20/2014	04/04/2014	2,736.96
	LIFE-ASSIST, INC	668672	King Tube Kits/Homeland	29314	03/10/2014	04/04/2014	523.26
	VERIZON WIRELESS SERVI	9721847960	MDC Network Connection	29351	03/15/2014	04/04/2014	80.99
							<b>3,341.21</b>
101-221.000-725.300	Natural gas						
	SOUTHERN CALIFORNIA GA	015325 6300 2	2/11-3/13/14	29342	03/17/2014	04/04/2014	18.36
							<b>18.36</b>
101-221.000-730.200	Technical se						
	I. V. TERMITE & PEST CONT	212371	Pest Control Svcs F.D. #1	29303	03/20/2014	04/04/2014	29.00
							<b>29.00</b>
101-221.000-740.200	Cleaning ser						
	ALSCO AMERICAN LINEN DI	LYUM838276	Cleaning Services	29266	03/21/2014	04/04/2014	31.35
							<b>31.35</b>
101-221.000-740.400	Rent						
	SHARP ELECTRONICS COR	99762566	Copier Lease 1/1-2/1/2014	29339	02/28/2014	04/04/2014	135.70
							<b>135.70</b>
101-221.000-750.200	Communicat						
	AT&T		U-Verse Internet 3/17-4/16/14	29269	03/16/2014	04/04/2014	40.00
	AT&T-CALNET 2///		Telephone Services 2/20-3/19	29270	03/20/2014	04/04/2014	142.46
	VERIZON WIRELESS SERVI	9721847960	MDC Network Connection	29351	03/15/2014	04/04/2014	38.01

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							220.47
<b>Total Dept. Fire Department:</b>							<b>3,904.88</b>
<b>Dept: 221.100 Fire Station #2</b>							
101-221.100-721.200	Other operat DASH MEDICAL GLOVES, IN	INV0846561	Medical Gloves F.D. #2	29285	03/04/2014	04/04/2014	70.09
							<u>70.09</u>
101-221.100-730.200	Technical se JADE SECURITY SYSTEMS,	092882	Alarm Monitoring FD #2 March	29310	03/10/2014	04/04/2014	54.98
							<u>54.98</u>
101-221.100-750.200	Communicat A T & T///		Telephone Services 3/19-4/18	29263	03/19/2014	04/04/2014	243.28
							<u>243.28</u>
<b>Total Dept. Fire Station #2:</b>							<b>368.35</b>
<b>Dept: 231.000 Building Inspector</b>							
101-231.000-750.200	Communicat AT&T-CALNET 2///		Telephone Services 2/20-3/19	29270	03/20/2014	04/04/2014	92.16
							<u>92.18</u>
101-231.000-750.800	Contributions CALBO///		2014/2015 Membership Dues	29280	03/28/2014	04/04/2014	215.00
							<u>215.00</u>
<b>Total Dept. Building Inspection:</b>							<b>307.18</b>
<b>Dept: 311.000 Engineering</b>							
101-311.000-720.100	Office suppli STAPLES, INC///	986957531	Pens, Erasers, Dry Eraser Set	29344	02/21/2014	04/04/2014	25.37
	STAPLES, INC///	987043191	Tape, Staples, Toner	29344	02/21/2014	04/04/2014	151.78
	STAPLES, INC///	995605161	Colored Copy Paper	29344	02/26/2014	04/04/2014	145.64
							<u>322.80</u>
101-311.000-730.100	Professional PSOMAS & ASSOCIATES, IN	95042	Services/Transit Station	29332	03/14/2014	04/04/2014	1,500.00
							<u>1,500.00</u>
101-311.000-740.100	Repair & ma AVAYA, INC///	2733024845	Equipment Maint/Public Works	29274	03/22/2014	04/04/2014	103.24
	CANON SOLUTIONS AMERIK	988*91412	P.W. Scanner Maint. March	29281	03/14/2014	04/04/2014	50.31
							<u>153.55</u>
101-311.000-740.400	Rent CANON SOLUTIONS AMERIK	4012278207	Copier Maint 3/1-3/31/14 P.W.	29282	03/01/2014	04/04/2014	11.00
							<u>11.00</u>
101-311.000-750.200	Communicat AT&T-CALNET 2///		Telephone Services 2/20-3/19	29270	03/20/2014	04/04/2014	431.16
	TIME WARNER CABLE///		Internet 84-8 42 002 0055391	29346	03/28/2014	04/04/2014	139.90
							<u>571.05</u>
<b>Total Dept. Engineering:</b>							<b>2,558.40</b>
<b>Dept: 411.000 Community Develo</b>							
101-411.000-720.100	Office suppli STAPLES ADVANTAGE///	3226290609	Calculator, Highlighters	29343	03/22/2014	04/04/2014	5.89
							<u>5.89</u>
101-411.000-721.900	Small tools & STAPLES ADVANTAGE///	3226290509	Calculator, Highlighters	29343	03/22/2014	04/04/2014	53.99

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Fund/Dept/Acct	Vendor Name	Invoice #	Invoice Desc.	Check #	Due Date	Check Date	Amount
							<b>53.99</b>
101-411.000-730.200	Technical se						
	AMERINATIONAL COMMUNI	14-1091	Reconveyance Fee 435 E Easter	29268	03/26/2014	04/04/2014	45.00
	AMERINATIONAL COMMUNI	14-1080	Reconveyance Fee 113 Pecan E	29268	02/12/2014	04/04/2014	45.00
	IMPERIAL COUNTY RECORD		Recording Fees/435 S Eastern	29305	03/27/2014	04/04/2014	77.00
							<b>167.00</b>
101-411.000-750.200	Communicat						
	AT&T-CALNET 2///		Telephone Services 2/20-3/19	29270	03/20/2014	04/04/2014	92.19
							<b>92.19</b>
<b>Total Dept. Community Development:</b>							<b>319.07</b>
<b>Dept: 511.000 Parks</b>							
101-511.000-720.500	Electrical sup						
	IMPERIAL HARDWARE CO.,	348647/	Hologen Bulb	29307	03/20/2014	04/04/2014	4.03
							<b>4.03</b>
101-511.000-720.600	Plumbing sup						
	IMPERIAL HARDWARE CO.,	349085/2	Nipples	29307	03/24/2014	04/04/2014	3.93
	O'MALLEY PLUMBING/JIM//	87535	Plumbing Supplies	29321	03/20/2014	04/04/2014	7.51
	RDO WATER	10209	Sprinklers	29337	03/19/2014	04/04/2014	35.95
	RDO WATER	10357	Sprinkler	29337	03/20/2014	04/04/2014	16.61
	RDO WATER	10372	Sprinkler	29337	03/20/2014	04/04/2014	16.61
	RDO WATER	10600	Gear Rotor, Sprinklers	29337	03/24/2014	04/04/2014	90.57
	RDO WATER	10713	Sprinklers	29337	03/25/2014	04/04/2014	16.61
	RDO WATER	10714	Sprinklers	29337	03/25/2014	04/04/2014	35.95
	RDO WATER	10805	Sprinklers	29337	03/26/2014	04/04/2014	154.96
							<b>378.70</b>
101-511.000-721.200	Other operat						
	IMPERIAL HARDWARE CO.,	349222/2	Key Ring, Key	29307	03/25/2014	04/04/2014	7.27
	IMPERIAL HARDWARE CO.,	349439/2	Field Marking Lime	29307	03/27/2014	04/04/2014	12.11
							<b>19.38</b>
101-511.000-750.200	Communicat						
	AT&T		U-Verse Internet 3/17-4/16/14	29269	03/16/2014	04/04/2014	55.00
							<b>55.00</b>
<b>Total Dept. Parks:</b>							<b>457.11</b>
<b>Dept: 521.000 Recreation &amp; Lions</b>							
101-521.000-720.300	Chemicals						
	IMPERIAL HARDWARE CO.,	349279/2	Lawn Food	29307	03/25/2014	04/04/2014	23.87
	IMPERIAL HARDWARE CO.,	349558/2	Liquid Acid, Chlorine Tablets	29307	03/27/2014	04/04/2014	95.98
							<b>119.85</b>
101-521.000-720.500	Electrical sup						
	IMPERIAL HARDWARE CO.,	349371/2	Bulbs	29307	03/26/2014	04/04/2014	24.88
							<b>24.88</b>
101-521.000-720.600	Plumbing sup						
	RDO WATER	10706	Sprinkler	29337	03/25/2014	04/04/2014	18.31
							<b>18.31</b>
101-521.000-720.700	Construction						
	IMPERIAL HARDWARE CO.,	349308/2	Trowel, Adhesive, Hoe	29307	03/26/2014	04/04/2014	39.08
							<b>39.08</b>
101-521.000-721.200	Other operat						
	AYERS DISTRIBUTING///	9396	Plastic Eggs/Easter Egg Hunt	29275	03/18/2014	04/04/2014	272.00
	ELMS EQUIPMENT///	1083563-000'	Oil	29289	03/25/2014	04/04/2014	27.40
	ELMS EQUIPMENT///	1063565-000'	Oil	29289	03/25/2014	04/04/2014	142.56
	ELMS EQUIPMENT///	1063563-0002	Return Oil	29289	03/25/2014	04/04/2014	-27.40

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	IMPERIAL HARDWARE CO.,	348761/2	Sash Cord, Bolt Snap	29307	03/21/2014	04/04/2014	26.89
	IMPERIAL HARDWARE CO.,	349392/2	Bolt Snaps	29307	03/26/2014	04/04/2014	10.12
							<b>451.57</b>
101-521.000-721.900	Small tools &						
	IMPERIAL HARDWARE CO.,	349308/2	Trowel, Adhesive, Hoe	29307	03/26/2014	04/04/2014	31.18
	STAPLES ADVANTAGE///	3225743147	Digital Voice Recorder	29343	03/15/2014	04/04/2014	38.87
	STAPLES ADVANTAGE///	3225743148	Paper Shredder	29343	03/15/2014	04/04/2014	172.75
							<b>242.80</b>
101-521.000-730.200	Technical se						
	PESTMASTER SERVICES///	1353554	Pest Control/Lions Center	29326	03/25/2014	04/04/2014	35.00
							<b>35.00</b>
101-521.000-740.200	Cleaning ser						
	ALSCO AMERICAN LINEN DI	LYUM838746	Cleaning Services	29266	03/24/2014	04/04/2014	38.34
							<b>36.34</b>
101-521.000-740.400	Rent						
	ELMS EQUIPMENT///	163542-0001	Knuckle Boom Rental	29289	04/02/2014	04/04/2014	267.68
							<b>267.68</b>
101-521.000-750.200	Communicat						
	AT&T///		Telephone Services/Teen Center	29271	03/06/2014	04/04/2014	100.25
	AT&T-CALNET 2///		Telephone Services 2/20-3/19	29270	03/20/2014	04/04/2014	290.17
							<b>390.42</b>
							<b>Total Dept. Recreation &amp; Lions Center: 1,625.93</b>
<b>Dept: 521.100 Recreation League</b>							
101-521.100-730.200	Technical se						
	AMADOR/ELENA//		Basketball Scorekeeper 3/28/14	29267	03/28/2014	04/04/2014	32.00
	BROWN/TYMIKA//		Basketball Scorekeeper 3/28/14	29273	03/28/2014	04/04/2014	16.00
	GRANBERRY/DAYJANE//		Basketball Scorekeeper 3/28/14	29296	03/28/2014	04/04/2014	16.00
	SILVA/ROBERT//		Basketball Referee 3/28/14	29340	04/03/2014	04/04/2014	60.00
	STEVENS/GARY//		Basketball Referee 3/28/14	29345	03/28/2014	04/04/2014	60.00
							<b>184.00</b>
							<b>Total Dept. Recreation Leagues: 184.00</b>
<b>Dept: 522.000 Senior Citizens Center</b>							
101-522.000-725.300	Natural gas						
	SOUTHERN CALIFORNIA GA	193 926 4200 5	2/11-3/13/14	29342	03/17/2014	04/04/2014	52.66
							<b>52.66</b>
101-522.000-730.200	Technical se						
	PESTMASTER SERVICES///	1352461	Pest Control/Sr. Center	29326	02/19/2014	04/04/2014	30.00
							<b>30.00</b>
101-522.000-750.200	Communicat						
	AT&T-CALNET 2///		Telephone Services 2/20-3/19	29270	03/20/2014	04/04/2014	91.45
							<b>91.45</b>
							<b>Total Dept. Senior Citizens Center: 174.11</b>
<b>Dept: 551.000 Library</b>							
101-551.000-750.200	Communicat						
	AT&T-CALNET 2///		Telephone Services 2/20-3/19	29270	03/20/2014	04/04/2014	70.89
	AT&T-CALNET 2///		Telephone Services 1/12-2/11	29270	02/12/2014	04/04/2014	110.62
							<b>181.51</b>
							<b>Total Dept. Library: 181.51</b>
							<b>Total Fund General Fund: 19,630.97</b>

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Fund/Dept/Acct	Vendor Name	Invoice #	Invoice Desc.	Check #	Due Date	Check Date	Amount
<b>Fund: 201 ECD - Program Income</b>							
<b>Dept: 650.100 Housing Rehabilita</b>							
201-650.100-730.200 Technical se							
AJRA CONSTRUCTION//							
			Emergency Electrical Repair	29265	03/28/2014	04/04/2014	3,000.00
							<u>3,000.00</u>
<b>Total Dept. Housing Rehabilitation:</b>							<b>3,000.00</b>
<b>id ECD - Program Income:</b>							<b>3,000.00</b>
<b>Fund: 202 CDBG</b>							
<b>Dept: 650.547 11-HOME-7664 Pro</b>							
202-650.547-850.100 Loans							
AMERICAN BANK//							
		H7664-440	Rehab Loan/Alma A. Sanchez	29262	03/21/2014	03/28/2014	36,960.00
							<u>36,960.00</u>
<b>Total Dept. 11-HOME-7664 Program:</b>							<b>36,960.00</b>
<b>Total Fund CDBG:</b>							<b>36,960.00</b>
<b>Fund: 211 Gas Tax</b>							
<b>Dept: 312.000 Street Maintenance</b>							
211-312.000-720.700 Construction							
	IMPERIAL TRUSS & LUMBER	D1936	Stakes, Nails/1100 Blk Of E St	29308	02/11/2014	04/04/2014	110.77
	MAIN STREET SIGNS//	18315	Sign Posts, Post Anchors	29315	03/13/2014	04/04/2014	4,926.60
							<u>5,037.37</u>
211-312.000-721.900	Small tools &						
	IMPERIAL TRUSS & LUMBER	D1937	Channel Lock/1100 Blk Of E St,	29308	02/11/2014	04/04/2014	29.15
							<u>29.15</u>
211-312.000-740.100	Repair & ma						
	DEPARTMENT OF TRANSPC	SL140401	Elec. Maint. St. Hwy/Oct.-Dec.	29287	01/15/2014	04/04/2014	7,498.13
							<u>7,498.13</u>
<b>Dept. Street Maintenance &amp; Improve.:</b>							<b>12,564.65</b>
<b>Total Fund Gas Tax:</b>							<b>12,564.65</b>
<b>Fund: 421 Capital Projects - Street</b>							
<b>Dept: 310.000 Street Projects</b>							
421-310.000-730.100 Professional							
	LANDMARK CONSULTANTS,	LE0314-20	Soil Sampling/Street Rehab	29312	03/25/2014	04/04/2014	4,940.25
							<u>4,940.25</u>
<b>Total Dept. Street Projects:</b>							<b>4,940.25</b>
<b>Capital Projects - Streets:</b>							<b>4,940.25</b>
<b>Fund: 501 Water</b>							
<b>Dept: 000.000</b>							
501-000.000-205.200 Water depos							
	CISNEROS/REBECA//		Refund Deposit 1003 CDVI	29283	03/31/2014	04/04/2014	195.26
	HUERTA/JOSE//		Refund Deposit 697 S. 11th St	29302	03/31/2014	04/04/2014	194.58
	MORALES/ROBERT//		Refund Deposit 976 David St	29317	03/26/2014	04/04/2014	42.19
	O'BRIEN/DEBRA//		Refund Deposit 371 W. D St	29320	03/27/2014	04/04/2014	124.56
							<u>556.59</u>
<b>Total Dept. 000000:</b>							<b>556.59</b>

**Dept: 321.000 Water Treatment**  
501-321.000-440.710 Water sales

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	IMP. VALLEY PROPERTIES,		Refund OverPayment 122 I St.	29304	03/20/2014	04/04/2014	111.51
							<u>111.51</u>
501-321.000-720.600	Plumbing sup USA BLUEBOOK, INC///	281346	Adapters	29350	02/26/2014	04/04/2014	89.31
							<u>89.31</u>
501-321.000-721.900	Small tools & USA BLUEBOOK, INC///	173998	Rot Pump W/Norprene Tubing	29350	10/11/2013	04/04/2014	-571.93
							<u>-571.93</u>
501-321.000-740.100	Repair & ma AVAYA, INC.///	2733024845	Equipment Maint/Public Works	29274	03/22/2014	04/04/2014	103.24
							<u>103.24</u>
501-321.000-750.200	Communicat AT&T-CALNET 2///		Telephone Services 2/20-3/19	29270	03/20/2014	04/04/2014	221.97
							<u>221.97</u>
							<b>Total Dept. Water Treatment: -45.80</b>
<b>Dept: 322.000 Water Distribution</b>							
501-322.000-720.600	Plumbing sup HD SUPPLY WATERWORKS	C008334	Tapping Sleeve	29299	03/12/2014	04/04/2014	437.48
	HD SUPPLY WATERWORKS	C082728	Brass Fittings	29299	03/12/2014	04/04/2014	934.67
	HD SUPPLY WATERWORKS	C087995	Ball Valves	29299	03/12/2014	04/04/2014	916.35
	HD SUPPLY WATERWORKS	C088761	Meter	29299	02/27/2014	04/04/2014	320.82
							<u>2,809.32</u>
501-322.000-721.200	Other operat R.J. SAFETY SUPPLY CO., IN	322737-0002	First Aid Refill	29335	03/05/2014	04/04/2014	46.43
	R.J. SAFETY SUPPLY CO., IN	3227535-0002	First Aid Refill	29335	04/03/2014	04/04/2014	32.13
	REDDY ICE, CORPORATION	3650009202	Ice	29338	03/20/2014	04/04/2014	147.42
	REDDY ICE, CORPORATION	2971609	Ice	29338	02/21/2014	04/04/2014	94.77
							<u>320.75</u>
501-322.000-740.100	Repair & ma AVAYA, INC.///	2733024845	Equipment Maint/Public Works	29274	03/22/2014	04/04/2014	103.24
							<u>103.24</u>
501-322.000-750.200	Communicat AT&T-CALNET 2///		Telephone Services 2/20-3/19	29270	03/20/2014	04/04/2014	66.47
							<u>66.47</u>
							<b>Total Dept. Water Distribution: 3,099.78</b>
							<b>Total Fund Water: 3,610.47</b>
<b>Fund: 511 Wastewater</b>							
<b>Dept: 331.000 Wastewater Collec</b>							
511-331.000-721.200	Other operat R.J. SAFETY SUPPLY CO., IN	322873-0002	Safety Vests	29335	03/07/2014	04/04/2014	68.56
							<u>68.56</u>
511-331.000-730.200	Technical se ORANGE COMMERCIAL CRE	6681	E. Coli Testng/National Beef	29324	03/17/2014	04/04/2014	78.00
	ORANGE COMMERCIAL CRE	6677	BOD, TSS Testing	29324	03/10/2014	04/04/2014	1,791.00
	ORANGE COMMERCIAL CRE	6694	E.Coli Testng/National Beef	29324	03/24/2014	04/04/2014	78.00
							<u>1,947.00</u>
511-331.000-740.100	Repair & ma AVAYA, INC.///	2733024845	Equipment Maint/Public Works	29274	03/22/2014	04/04/2014	103.24
							<u>103.24</u>

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511-331.000-750.200	Communicat AT&T-CALNET 2//		Telephone Services 2/20-3/19	29270	03/20/2014	04/04/2014	32.91
							<u>32.91</u>
<b>Total Dept. Wastewater Collection:</b>							<b>2,151.71</b>
<b>Dept: 332.000 Wastewater treatm</b>							
511-332.000-720.200	Books and s USA BLUEBOOK, INC//	268392	GHS SDS Binder	29350	02/13/2014	04/04/2014	50.14
							<u>50.14</u>
511-332.000-720.300	Chemicals USA BLUEBOOK, INC//	275539	Book Filters, Buffer Solutions	29350	02/24/2014	04/04/2014	648.68
	USA BLUEBOOK, INC//	281166	Dechlorination Tablets	29350	02/28/2014	04/04/2014	344.02
							<u>992.70</u>
511-332.000-720.600	Electrical sup USA BLUEBOOK, INC//	228534	Reagents/Testing COD	29350	12/20/2013	04/04/2014	299.82
							<u>299.82</u>
511-332.000-721.200	Other operat R.J. SAFETY SUPPLY CO., II	322898-0002	Fire Extinguishers	29335	03/07/2014	04/04/2014	55.72
	R.J. SAFETY SUPPLY CO., II	322722-0002	Refill First Aid Kits	29335	03/06/2014	04/04/2014	36.75
	R.J. SAFETY SUPPLY CO., II	322788-0002	CPR Microshields	29335	03/06/2014	04/04/2014	21.39
	R.J. SAFETY SUPPLY CO., II	322820-0002	First Aid Kits, Ibuprofen	29335	03/10/2014	04/04/2014	61.69
	USA BLUEBOOK, INC//	283618	Return Filters	29350	03/05/2014	04/04/2014	-177.01
							<u>-1.46</u>
511-332.000-721.900	Small tools & R & B AUTOMATION, INC//	10145112	Solid Waste Contactor	29331	03/31/2014	04/04/2014	750.70
							<u>750.70</u>
511-332.000-730.100	Professional LEWIS BRISBOIS BISGAARD	1302474	Attorney Services NationalBeef	29313	03/17/2014	04/04/2014	2,643.14
							<u>2,643.14</u>
511-332.000-730.200	Technical se ORANGE COMMERCIAL CRE	6653	Monthly Testing/WWTP	29324	03/03/2014	04/04/2014	4,151.00
	SIMPLEXGRINNEL LP	69958826	Fire Extinguisher Inspection	29341	03/25/2014	04/04/2014	887.22
	SIMPLEXGRINNEL LP		Fire Extinguishers Inspection	29341	03/26/2014	04/04/2014	297.00
							<u>5,335.22</u>
511-332.000-750.200	Communicat AT&T-CALNET 2//		Telephone Services 2/20-3/19	29270	03/20/2014	04/04/2014	78.38
	BEAMSPPEED INTERNET SER	377390	Wireless Internet 3/29-4/29/14	29276	03/29/2014	04/04/2014	69.95
							<u>148.33</u>
<b>Total Dept. Wastewater treatment:</b>							<b>10,218.59</b>
<b>Total Fund Wastewater:</b>							<b>12,370.30</b>

**Fund: 601 Maintenance**

**Dept: 801.000 Vehicle Maintenance**

601-801.000-720.300 Chemicals

IMPERIAL VALLEY CYCLE CI

72924 Coolant #927 P.D.

29309

03/27/2014

04/04/2014

17.26

17.26

601-801.000-720.400 Automotive s

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	AUTO ZONE, INC. #2804///	2804058210	Alternator #914 P.D.	29273	03/24/2014	04/04/2014	238.67
	AUTO ZONE, INC. #2804///	2804059137	Brake Pads, Rotors #206 A.C.	29273	03/25/2014	04/04/2014	107.78
	AUTO ZONE, INC. #2804///	2804982475	Cores	29273	12/30/2013	04/04/2014	70.20
	AUTO ZONE, INC. #2804///	2804962747	Oil, Filters #175 Water Plant	29273	12/06/2013	04/04/2014	49.84
	AUTO ZONE, INC. #2804///	2804962786	Return Oil	29273	12/06/2013	04/04/2014	-16.19
	AUTO ZONE, INC. #2804///	2804061817	Return Switch, Handles #800WT	29273	03/28/2014	04/04/2014	-193.32
	AUTO ZONE, INC. #2804///	2804061825	Switch, Handles #800 WTP	29273	03/28/2014	04/04/2014	193.32
	AUTO ZONE, INC. #2804///	2804061014	Motor Mounts #202 Distribution	29273	03/27/2014	04/04/2014	97.18
	AUTO ZONE, INC. #2804///	2804059176	Return Pads	29273	03/25/2014	04/04/2014	-51.51
	AUTO ZONE, INC. #2804///	2804061175	Switch, Handles #800 WTP	29273	03/27/2014	04/04/2014	193.32
	AUTO ZONE, INC. #2804///	2804061778	Starter #202 Distribution	29273	03/28/2014	04/04/2014	170.74
	AUTO ZONE, INC. #2804///	2804061782	Silicon/Shop	29273	03/28/2014	04/04/2014	6.48
	AUTO ZONE, INC. #2804///	2804061783	Silicon/Shop	29273	03/28/2014	04/04/2014	6.48
	AUTO ZONE, INC. #2804///	2804061790	Silicon/Shop	29273	03/28/2014	04/04/2014	6.48
	E. CENTRO MOTORS///	5090317	Stabilizer Bar Bushing #915 PD	29288	03/24/2014	04/04/2014	31.91
	EL CENTRO MOTORS///	5090425	Control Arm Nuts #915 P.D.	29288	03/26/2014	04/04/2014	5.18
	HAAKER EQUIPMENT CO., II	C02187	Stainless Steel Bolts #104	29298	03/17/2014	04/04/2014	69.34
	IMPERIAL HARDWARE CO.,	349055/2	Chain #26 Streets	29307	03/24/2014	04/04/2014	7.57
	IMPERIAL VALLEY CYCLE C	72178	Brake Pads, Gaskets Filings	29309	03/21/2014	04/04/2014	149.00
	IMPERIAL VALLEY CYCLE C	73104	Air Cleaner #927 P.D.	29309	03/28/2014	04/04/2014	58.15
	NORTHEND AUTOPARTS, IN	495277	Hydraulic Filter #89 Parks	29319	03/25/2014	04/04/2014	17.66
	NORTHEND AUTOPARTS, IN	495286	Sensor #929 P.D.	29319	03/25/2014	04/04/2014	104.30
	NORTHEND AUTOPARTS, IN	495438	Sensors #929 P.D.	29319	03/26/2014	04/04/2014	101.50
	NORTHEND AUTOPARTS, IN	495505	Brakes, Rotors #202 Dist.	29319	03/27/2014	04/04/2014	227.77
	NORTHEND AUTOPARTS, IN	495437	Oil Filters/Stock	29319	03/26/2014	04/04/2014	12.12
	RDO EQUIPMENT CO.///	P72518	Throttle Cable #85 Parks	29336	03/26/2014	04/04/2014	31.91
							<b>1,693.88</b>
601-801.000-720.410	Tires						
	DAPPER TIRE CO., INC.///	40222197	Tires #202 Distribution	29284	03/27/2014	04/04/2014	364.11
							<b>364.11</b>
601-801.000-720.420	Oils & lubrica						
	IMPERIAL VALLEY CYCLE C	73187	Oil #927 P.D.	29309	03/28/2014	04/04/2014	77.63
							<b>77.63</b>
601-801.000-720.500	Electrical sup						
	AUTO ZONE, INC. #2804///	2804058200	Return Core	29273	03/24/2014	04/04/2014	-65.00
	AUTO ZONE, INC. #2804///	2804037512	Core	29273	01/28/2014	04/04/2014	16.20
	AUTO ZONE, INC. #2804///	2804031132	Return Core	29273	02/24/2014	04/04/2014	-15.00
							<b>-63.80</b>
601-801.000-721.100	Uniforms						
	FAIR STORE/THE//	3734	Safety Boots/Pete Sanchez	29280	03/28/2014	04/04/2014	150.00
							<b>150.00</b>
601-801.000-721.200	Other operat						
	IMPERIAL HARDWARE CO.,	757990/2	Belt, Pump, Filter Kit /Shop	29307	03/26/2014	04/04/2014	20.78
	WESTAIR GASES & EQUIPM	477104	Oxygen, Acetylene Tanks/Shop	29354	03/17/2014	04/04/2014	137.01
							<b>157.79</b>
601-801.000-721.900	Small tools &						
	AUTO ZONE, INC. #2804///	2804054422	Swivel Wrench	29273	03/20/2014	04/04/2014	10.47
	AUTO ZONE, INC. #2804///	2804054436	Return Swivel Wrench	29273	03/20/2014	04/04/2014	-10.47
	AUTO ZONE, INC. #2804///	2804054447	Oil Filter Wrench	29273	03/20/2014	04/04/2014	6.27
	AUTO ZONE, INC. #2804///	2804054680	Return Oil Filter Wrench	29273	03/20/2014	04/04/2014	-6.27
	IMPERIAL HARDWARE CO.,	757990/2	Bolt, Pump, Filter Kit /Shop	29307	03/26/2014	04/04/2014	48.83
	MSC INDUSTRIAL SUPPLY C	14928714	Cordless Drill/Shop	29318	03/23/2014	04/04/2014	106.92
	NORTHEND AUTOPARTS, IN	495436	Return Oil Filter Wrench	29319	03/26/2014	04/04/2014	-24.04
	O'REILLY AUTO PARTS///	2648-302800	Oil Filter Wrench/Shop	29322	03/28/2014	04/04/2014	15.82
							<b>147.53</b>
601-801.000-740.100	Repair & ma						
	PGI	020343	Replaced Windshield/#914	29328	03/27/2014	04/04/2014	225.00

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							<b>225.00</b>
601-801.000-740.200	Cleaning ser						
	ALSCO AMERICAN LINEN DI	LYUM840985	Uniform Cleaning Services	29266	03/31/2014	04/04/2014	34.08
	ALSCO AMERICAN LINEN DI	LYUM840987	Cleaning Services	29266	03/31/2014	04/04/2014	32.03
							<b>66.11</b>
601-801.000-750.200	Communicat						
	AT&T-CALNET 2///		Telephone Services 2/20-3/19	29270	03/20/2014	04/04/2014	33.82
							<b>33.82</b>
							<b>Total Dept. Vehicle Maintenance Shop: 2,869.33</b>
<b>Dept: 802.000 Grounds &amp; Facility</b>							
601-802.000-721.200	Other operat						
	GIBSON & SCHAEFER, INC./	53888	Concrete/Sidewalk Repair	29295	02/28/2014	04/04/2014	374.42
							<b>374.42</b>
601-802.000-740.100	Repair & ma						
	JONES BROTHERS GLASS,	29008	Repair Hinges	29311	03/28/2014	04/04/2014	127.50
							<b>127.50</b>
							<b>opt. Grounds &amp; Facility Maintenance: 501.92</b>
							<b>Total Fund Maintenance: 3,371.25</b>
<b>Fund: 802 Risk Management</b>							
<b>Dept: 000.000</b>							
602-000.000-200.034	Health insur						
	CA PUBLIC EMP. RETIREME	100000014254772	April 2014 Medical Insurance	29279	03/15/2014	04/04/2014	68,127.86
	DELTA DENTAL///	BE000775589	Dental Insurance Apr. 2014	29286	04/01/2014	04/04/2014	8,784.94
	PRINCIPAL FINANCIAL GRO		Life Insurance/April 2014	29330	03/18/2014	04/04/2014	4,030.89
	VISION SERVICE PLAN (CA),		April Vision Insurance	29352	03/20/2014	04/04/2014	2,285.48
							<b>83,229.17</b>
							<b>Total Dept. 000000: 83,229.17</b>
<b>Dept: 814.000 Employee Health B</b>							
602-814.000-750.100	Insurance						
	HOLMAN PROFESSIONAL O	INV2007019	Employee Assistance Apr. 2014	29300	04/01/2014	04/04/2014	598.69
							<b>598.69</b>
							<b>Total Dept. Employee Health Benefits: 598.69</b>
							<b>Total Fund Risk Management: 83,827.86</b>
							<b>Grand Total: 180,275.75</b>

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Check Number	Check Date	Printed	Vendor Number	Vendor Name	Check Description	Amount
29365	04/10/2014	Printed	A343	ACME SAFETY & SUPPLY CORP.	Street Sign Rivets	111.18
29366	04/10/2014	Printed	A187	ALL VALLEY FENCE & SUPPLY, INC	Fence Material	89.77
29367	04/10/2014	Printed	A126	ALSCO AMERICAN LINEN DIV.	Cleaning Services	476.15
29368	04/10/2014	Printed	A743	ELENA AMADOR	Basketball Scorekeeper 4/3/14	32.00
29369	04/10/2014	Printed	A887	DAVID ARVIZU	Reimb Travel/Tri-State Seminar	30.00
29370	04/10/2014	Printed	A140	ASSOCIATED DESERT NEWSPAPER	Notice Of IssuanceWaste Water	901.01
29371	04/10/2014	Printed	A785	AT&T	U-Verse Internet 3/24-4/23/14	40.00
29372	04/10/2014	Printed	A688	AT&T LONG DISTANCE	Telephone Services	19.77
29373	04/10/2014	Printed	A592	AUTO ZONE, INC. #2804	Door Panel Retainers #800 WTP	275.81
29374	04/10/2014	Printed	B684	LAURA P. BLAKE	Zumba Instructor Everings Mar.	935.00
29375	04/10/2014	Printed	B971	SHIRLEY BONILLAS	Reimb For Refreshments	87.82
29376	04/10/2014	Printed	B269	BRAWLEY TRACTOR PARTS	Oil Filters/Shop Stock	21.45
29377	04/10/2014	Printed	B747	BRENNTAG PACIFIC INC.	Calcium Hypochloride	1,820.14
29378	04/10/2014	Printed	B960	TYMIKA BROWN	Basketball Scorekeeper 4/3/14	16.00
29379	04/10/2014	Printed	C610	CAL-GRADE, INC.	Cold Mix Asphalt	12,863.50
29380	04/10/2014	Printed	C803	CAL-TEST	Drug Prevention Fee Apr. 2014	218.45
29381	04/10/2014	Printed	C752	CALIFORNIA BUILDING STANDAR	SB-1473 Permit Fees QE 3/31/14	116.10
29382	04/10/2014	Printed	C123	VIRIDIANA Y. CATLETT	Zumba Class Instructor/March	263.50
29383	04/10/2014	Printed	C275	CDW GOVERNMENT, INC.	HP LED Monitor	248.53
29384	04/10/2014	Printed	C300	ALAN CHAN	Reimb Travel/Wa Mcter Training	73.32
29385	04/10/2014	Printed	W992	CHRISTY WHITE ACCOUNTANCY CORP	2012-13 Annual Audit 50%	50,250.00
29386	04/10/2014	Printed	C015	CLEARs	Uniform Crime Reporting	50.00
29387	04/10/2014	Printed	C892	L. N. CURTIS & SONS	PBI Fire Turnouts	3,624.37
29388	04/10/2014	Printed	D576	D & H WATER SYSTEMS, INC	Peristaltic Metering Pump	4,374.00
29389	04/10/2014	Printed	D902	DELL ACCOUNT	Drum Cartridge	118.78
29390	04/10/2014	Printed	D505	DEPARTMENT OF CONSERVATION	Strong Motion Fees QE 3/31/214	408.66
29391	04/10/2014	Printed	D602	DESERT AUTO PLAZA	Repair Hybrid Batteries #208	181.37
29392	04/10/2014	Printed	D397	DION INTERNATIONAL TRUCKS, LLC	Repair LAMBS Bus	225.00
29393	04/10/2014	Printed	D178	DIRECTV	Acct# 041023715 3/26-4/25/14	188.98
29394	04/10/2014	Printed	D480	DIVISION OF THE STATE	SB 1188 Fees Collected	295.80
29395	04/10/2014	Printed	E145	ELMS EQUIPMENT	Air Filters/Parks	28.07
29396	04/10/2014	Printed	F105	FEDERAL EXPRESS CORP.	Mailings - City Clerk	5.84
29397	04/10/2014	Printed	F997	AMADOR FERNANDEZ	Refund Deposit 997 Ash Street	129.04
29398	04/10/2014	Printed	F266	FIRE ETC., INC.	Safety Boots, Water Appl Tool	749.52
29399	04/10/2014	Printed	G405	GIERLICH-MITCHELL, INC.	Clarifier Drive Equip. Maint.	1,400.00
29400	04/10/2014	Printed	G216	DAYJANE GRANBERRY	Basketball Scorekeeper 4/3/14	16.00
29401	04/10/2014	Printed	H182	HACH COMPANY, INC.	Reagent Set Chlorine Free	509.96
29402	04/10/2014	Printed	H646	HAZARD CONSTRUCTION CO. INC	Repair Work-Bollards/CC Park	4,661.40
29403	04/10/2014	Printed	H158	HD SUPPLY WATERWORKS, LTD.	Parts/Valve & Tee Replacement	7,325.55
29404	04/10/2014	Printed	H377	HYDRAULICS & BEARING SUPPLY IN	Power Steering Hose/LAMBS Bus	28.07
29405	04/10/2014	Printed	I479	IMPERIAL COUNTY TREASURER	Housing Authority 2012-2013	54,288.01
29406	04/10/2014	Void	I301		Void Check	0.00
29407	04/10/2014	Void	I301		Void Check	0.00
29408	04/10/2014	Void	I301		Void Check	0.00
29409	04/10/2014	Printed	I301	IMPERIAL HARDWARE CO., INC.	Marker, Paint Remover	3,294.38
29410	04/10/2014	Printed	I103	IMPERIAL IRRIGATION DISTRIC	Power Bills 2/28/14-3/31/14	45,012.75
29411	04/10/2014	Printed	J490	JOHNNY'S NEIGHBORHOOD MARKE	Food/Streets & Utilities	216.00
29412	04/10/2014	Printed	K731	KEARNY PEARSON FORD, LLC.	Tube #18 Streets	738.06
29413	04/10/2014	Printed	K432	KIMBALL MIDWEST	Bolt, Wipes/Shop Stock	54.28
29414	04/10/2014	Printed	L223	LANDMARK CONSULTANTS, INC.	Soil Sampling/A St Improvement	1,107.30
29415	04/10/2014	Printed	L077	BLANCA LARA	Travel Adv/DispatchAssess	51.00

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Check Number	Check Date	Printed	Vendor Number	Vendor Name	Check Description	Amount
29416	04/10/2014	Printed	L221	LEE TIRE CO.	Tires #3913 F.D.	1,376.78
29417	04/10/2014	Printed	L943	VERONICA LEON	Reimb Grand Prize Winner	350.00
29418	04/10/2014	Printed	L659	LIFE-ASSIST, INC	Medical Supplies F.D. #1	105.28
29419	04/10/2014	Printed	L501	MARK & STEPHANIE LIMON	Refund Deposit 1059 Walnut St	195.26
29420	04/10/2014	Printed	M422	JEFF MAMER	Refund Deposit 049 Sequoia Ave	176.68
29421	04/10/2014	Printed	M004	MCNEECE BROS OIL COMPANY	Fuel/Fire Dept	2,191.54
29422	04/10/2014	Printed	M765	GEOR MITCHELL BUILDERS, INC.	P.D. Replacement Generator	2,201.54
29423	04/10/2014	Printed	M275	MSC INDUSTRIAL SUPPLY CO. INC.	Fan	749.84
29424	04/10/2014	Printed	N045	NORTHEND AUTOPARTS, INC.	2013 Genisys Update	777.92
29425	04/10/2014	Printed	O233	O'REILLY AUTO PARTS	Door Clips #800 WTP	8.07
29426	04/10/2014	Printed	O880	OFFICE DEPOT, INC.	Suggestions Boxes	387.12
29427	04/10/2014	Printed	O125	OFFICE SUPPLY CO.	Return Hand Calculator	165.70
29428	04/10/2014	Printed	O901	ORANGE COMMERCIAL CREDIT	Microbiology Analysis	8,815.00
29429	04/10/2014	Printed	P109	PETTY CASH -BRAWLEY P D	Petty Cash-Police Dept	134.48
29430	04/10/2014	Printed	P442	PHOENIX UNIFORMS, INC.	Polo Shirts/Zepeda, Zamora	107.89
29431	04/10/2014	Printed	P558	PRO RECORD STORAGE, INC.	Over Paid Involca 0013579	472.90
29432	04/10/2014	Printed	P104	PUBLIC EMPLOYEES RETIREMENT	03/18/2014-03/31/2014 PERS	88,864.90
29433	04/10/2014	Printed	R311	R & K AIR CONDITIONING	A/C Repair/Engineering	469.00
29434	04/10/2014	Printed	R651	R.J. SAFETY SUPPLY CO., INC	Safety Glasses	855.23
29435	04/10/2014	Printed	R606	RC APPLIANCE	Repair Building Refrigerator	120.00
29436	04/10/2014	Printed	R605	RCAC	Sustainable Mgmt Workshop	30.00
29437	04/10/2014	Printed	R611	ADRIANA RUIZ	Travel Adv/Disoatch Asses	51.00
29438	04/10/2014	Printed	S164	ELAINE SANDOVAL	Refund Deposit 195 B Street	124.41
29439	04/10/2014	Printed	S612	ROBERT SILVA	Basketball Referee 4/3/14	60.00
29440	04/10/2014	Printed	S169	SMALL EQUIPMENT CENTER	Repair Generator/LAMBS Bus	150.00
29441	04/10/2014	Printed	S219	PRESTON SOTO	Refund Deposit 216 H Street	121.28
29442	04/10/2014	Printed	S689	STAPLES ADVANTAGE	Credit Disputed Invoice	175.92
29443	04/10/2014	Printed	S771	GARY STEVENS	Basketball Referee 4/3/14	60.00
29444	04/10/2014	Printed	S229	CONI S STOKEY INS. SERVICES	Refund Bus Lic/229 Main #108	18.00
29445	04/10/2014	Printed	S582	SUNORA ENERGY SOLUTIONS	Refund Bus Lic/1552 Main St	3.20
29446	04/10/2014	Printed	S584	SUNRISE DRIVING SERVICE, INC	Dial A Ride Services Apr. 2014	21,402.00
29447	04/10/2014	Printed	T264	ZOLTAN & ANN TERESE TOTH	Refund Deposit 525 S. 5th St	627.42
29448	04/10/2014	Printed	U120	U.S. BANK	C.EDB Fiscal Agent Fees	2,915.00
29449	04/10/2014	Printed	W299	WE-DO EQUIP. REPAIR & SUPPLY I	Fuel Tank & Cap	92.87

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Checks Total (excluding void checks): 332,269.52

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Fund/Dept/Acct	Vendor Name	Invoice #	Invoice Desc.	Check #	Due Date	Check Date	Amount
<b>Fund: 101 General Fund</b>							
<b>Dept: 000.000</b>							
101-000.000-205.302	Housing Auth IMPERIAL COUNTY TREASU		Housing Authority 2012-2013	29405	04/01/2014	04/10/2014	54,288.01
							<b>54,288.01</b>
101-000.000-205.306	Surcharge - CALIFORNIA BUILDING STAI		SB-1473 Permit Fees QE 3/31/1	29361	03/31/2014	04/10/2014	110.10
							<b>110.10</b>
101-000.000-205.307	Fee - SB 118 DIVISION OF THE STATE		SB 1186 Fees Collected	29394	04/09/2014	04/10/2014	295.60
							<b>295.60</b>
101-000.000-205.500	Strong motio DEPARTMENT OF CONSERV		Strong Motion Fees QE 3/31/214	29390	03/31/2014	04/10/2014	408.66
							<b>408.66</b>
<b>Total Dept. 000000:</b>							<b>55,102.57</b>
<b>Dept: 110.000 General Revenues</b>							
101-110.000-410.800	Business licc STOKELY INS. SERVICES/CO		Refund Bus Lic/229 Main #108	29444	04/07/2014	04/10/2014	18.00
	SUNORA ENERGY SOLUTIO		Refund Bus Lic/1552 Main St	29445	04/07/2014	04/10/2014	3.20
							<b>21.20</b>
<b>Total Dept. General Revenues:</b>							<b>21.20</b>
<b>Dept: 111.000 City Council</b>							
101-111.000-720.100	Office suppli OFFICE SUPPLY CO.///	473558-0	Stapler, Ink Cartridges	29427	04/02/2014	04/10/2014	53.98
							<b>53.98</b>
101-111.000-721.900	Small tools & OFFICE SUPPLY CO.///	473558-0	Stapler, Ink Cartridges	29427	04/02/2014	04/10/2014	18.13
							<b>18.13</b>
<b>Total Dept. City Council:</b>							<b>72.11</b>
<b>Dept: 112.000 City Clerk</b>							
101-112.000-710.300	P E R S PUBLIC EMPLOYEES RETIRI		03/18/2014-03/31/2014 PERS	29432	04/08/2014	04/10/2014	715.54
							<b>715.54</b>
101-112.000-740.400	Rent PRO RECORD STORAGE, IN	0013631	Document Storage 3/1-3/31/14	29431	04/01/2014	04/10/2014	91.90
							<b>91.90</b>
101-112.000-750.300	Advertising & ASSOCIATED DESERT NEW	10686577	Notice Of Public Hearing	29370	03/20/2014	04/10/2014	164.53
	ASSOCIATED DESERT NEW	10686568	Notice Of Public Hearing	29370	03/21/2014	04/10/2014	155.43
	ASSOCIATED DESERT NEW	10686258	Notice Of Issuance/Waste Water	29370	03/25/2014	04/10/2014	581.00
	FEDERAL EXPRESS CORP.//	2-611-93859	Mailings - City Clerk	29398	04/04/2014	04/10/2014	5.84
							<b>906.85</b>
<b>Total Dept. City Clerk:</b>							<b>1,714.29</b>
<b>Dept: 131.000 City Manager</b>							
101-131.000-710.300	P E R S PUBLIC EMPLOYEES RET'RI		03/18/2014-03/31/2014 PERS	29432	04/08/2014	04/10/2014	795.55
							<b>795.55</b>
<b>Total Dept. City Manager:</b>							<b>795.55</b>

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Fund/Dept/Acct	Vendor Name	Invoice #	Invoice Desc.	Check #	Due Date	Check Date	Amount
101-151.000-710.300	P E R S PUBLIC EMPLOYEES RETIRI		03/18/2014-03/31/2014 PERS	29432	04/08/2014	04/10/2014	1,837.24
							<b>1,837.24</b>
101-151.000-720.100	Office suppli OFFICE SUPPLY CO.///	473737-0	Markers, Filing Flags, Pads	29427	04/07/2014	04/10/2014	62.81
							<b>62.81</b>
101-151.000-730.200	Technical se PRO RECORD STORAGE, IN	0013699	Document Storage 3/1-3/31/14	29431	04/01/2014	04/10/2014	180.70
							<b>180.70</b>
101-151.000-740.400	Rent PRO RECORD STORAGE, IN	0013699	Document Storage 3/1-3/31/14	29431	04/01/2014	04/10/2014	142.40
							<b>142.40</b>
<b>Total Dept. Finance:</b>							<b>2,223.15</b>
<b>Dept: 152.000 Utility Billing</b>							
101-152.000-710.300	P E R S PUBLIC EMPLOYEES RETIRI		03/18/2014-03/31/2014 PERS	29432	04/08/2014	04/10/2014	842.69
							<b>842.69</b>
101-152.000-720.100	Office suppli DELL ACCOUNT//	XJCDR&JW6	Drum Cartridge	29369	03/04/2014	04/10/2014	118.78
							<b>118.78</b>
<b>Total Dept. Utility Billing:</b>							<b>961.47</b>
<b>Dept: 153.000 Personnel</b>							
101-153.000-710.300	P E R S PUBLIC EMPLOYEES RETIRI		03/18/2014-03/31/2014 PERS	29432	04/08/2014	04/10/2014	444.79
							<b>444.79</b>
101-153.000-721.110	Food and gra BONILLAS/SHIRLEY//		Reimb For Refreshments	29375	04/04/2014	04/10/2014	67.82
							<b>67.82</b>
101-153.000-730.200	Technical se CAL-TEST// PRO RECORD STORAGE, IN	2014-14111 0013703	Drug Prevention Fee Apr. 2014 Document Storage 3/1-3/31/14	29380 29431	04/03/2014 04/01/2014	04/10/2014 04/10/2014	218.45 21.00
							<b>239.45</b>
101-153.000-740.400	Rent PRO RECORD STORAGE, IN PRO RECORD STORAGE, IN	0013703 C0013579	Document Storage 3/1-3/31/14 Over Paid Invoice 0013579	29431 29431	04/01/2014 03/03/2014	04/10/2014 04/10/2014	37.20 -0.30
							<b>36.90</b>
101-153.000-750.310	Employee A; LEON/VERONICA//		Reimb Grand Prize Winner	29417	04/04/2014	04/10/2014	350.00
							<b>350.00</b>
<b>Total Dept. Personnel:</b>							<b>1,138.96</b>
<b>Dept: 171.000 Planning</b>							
101-171.000-710.300	P E R S PUBLIC EMPLOYEES RETIRI		03/18/2014-03/31/2014 PERS	29432	04/08/2014	04/10/2014	760.32
							<b>760.32</b>
<b>Total Dept. Planning:</b>							<b>760.32</b>
<b>Dept: 181.000 information technoc</b>							
101-181.000-710.300	P E R S PUBLIC EMPLOYEES RETIRI		03/18/2014-03/31/2014 PERS	29432	04/08/2014	04/10/2014	507.48

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							<b>507.48</b>
<b>Total Dept. Information technology:</b>							<b>507.48</b>
<b>Dept: 191.000 Non-departmental</b>							
101-191.000-720.100	Office suppli						
	STAPLES ADVANTAGE///	4844	Disputed Invoice	29442	07/24/2013	04/10/2014	95.25
	STAPLES ADVANTAGE///	OAC-000000041	Credit Disputed Invoice	29442	01/12/2014	04/10/2014	-95.25
							<b>0.00</b>
101-191.000-725.200	Electricity						
	IMPERIAL IRRIGATION DIST		Power Bills 2/28/14-3/31/14	29410	04/01/2014	04/10/2014	1,052.58
							<b>1,052.58</b>
101-191.000-730.100	Professional						
	CHRISTY WHITE ACCOUNT/	11024	2012-13 Annual Audit Progress	29385	07/17/2013	04/10/2014	18,750.00
	CHRISTY WHITE ACCOUNT/	11583	2012-13 Annual Audit 50%	29385	03/27/2014	04/10/2014	31,500.00
							<b>50,250.00</b>
101-191.000-740.200	Cleaning ser						
	ALSCO AMERICAN LINEN DI	LYUM842885	Cleaning Services	29367	04/04/2014	04/10/2014	15.00
	ALSCO AMERICAN LINEN DI	LYUM842887	Cleaning Services	29367	04/04/2014	04/10/2014	18.05
	ALSCO AMERICAN LINEN DI	LYUM842881	Cleaning Services	29367	04/04/2014	04/10/2014	12.70
							<b>45.75</b>
<b>Total Dept. Non-departmental:</b>							<b>51,348.33</b>
<b>Dept: 211.000 Police Protection</b>							
101-211.000-710.300	P E R S						
	PUBLIC EMPLOYEES RETIRI		03/18/2014-03/31/2014 PERS	29432	04/08/2014	04/10/2014	3,328.60
	PUBLIC EMPLOYEES RETIRI		03/18/2014-03/31/2014 PERS	29432	04/08/2014	04/10/2014	27,520.34
							<b>30,868.94</b>
101-211.000-720.100	Office suppli						
	STAPLES ADVANTAGE///	3226836573	Hole Punch, Pens, Batteries	29442	03/29/2014	04/10/2014	17.24
	STAPLES ADVANTAGE///	3226290505	Letter Wooden Trays	29442	03/22/2014	04/10/2014	76.01
							<b>93.25</b>
101-211.000-721.100	Uniforms						
	PHOENIX UNIFORMS, INC.//	299278	Polo Shirts/Zepeda, Zanora	29430	03/19/2014	04/10/2014	107.89
							<b>107.89</b>
101-211.000-721.110	Food and gr						
	PETTY CASH -BRAWLEY P I		Petty Cash-Police Dept	29429	04/07/2014	04/10/2014	47.14
							<b>47.14</b>
101-211.000-721.200	Other operat						
	IMPERIAL HARDWARE CO.,	349087/2	Nuts, Bolts/PD Bike Rack	29409	03/24/2014	04/10/2014	6.70
	PETTY CASH -BRAWLEY P I		Petty Cash-Police Dept	29429	04/07/2014	04/10/2014	65.75
	STAPLES ADVANTAGE///	3226836573	Hole Punch, Pens, Batteries	29442	03/29/2014	04/10/2014	70.80
							<b>143.25</b>
101-211.000-721.900	Small tools &						
	PETTY CASH -BRAWLEY P I		Petty Cash-Police Dept	29429	04/07/2014	04/10/2014	21.59
	STAPLES ADVANTAGE///	3226836573	Hole Punch, Pens, Batteries	29442	03/29/2014	04/10/2014	11.87
							<b>33.46</b>
101-211.000-725.200	Electricity						
	IMPERIAL IRRIGATION DIST		Power Bills 2/28/14-3/31/14	29410	04/01/2014	04/10/2014	2,760.02
							<b>2,760.02</b>
101-211.000-750.500	Training						
	CLEARs		Uniform Crime Reporting	29386	04/01/2014	04/10/2014	50.00
							<b>50.00</b>

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101-221.000-750.510	Training/POE						
	LARA/BLANCA//		Travel Adv/Dispatch Assess	29415	04/09/2014	04/10/2014	51.00
	RUIZ/ADRIANA//		Travel Adv/Dispatch Assess	29437	04/09/2014	04/10/2014	51.00
							<u>102.00</u>
							<b>Total Dept. Police Protection: 34,205.95</b>
<b>Dept: 221.000</b>	<b>Fire Department</b>						
101-221.000-710.300	P E R S						
	PUBLIC EMPLOYEES RETIRE		03/18/2014-03/31/2014 PERS	29432	04/08/2014	04/10/2014	12,125.09
							<u>12,125.09</u>
101-221.000-720.400	Automotive s						
	AUTO ZONE, INC. #2804///	2804062283	Wheel Bearings, Shocks	29373	03/28/2014	04/10/2014	284.23
							<u>284.23</u>
101-221.000-720.600	Plumbing sup						
	IMPERIAL HARDWARE CO.,	349052/2	Faucet	29409	03/24/2014	04/10/2014	19.92
							<u>19.92</u>
101-221.000-721.100	Uniforms						
	CURTIS & SONS/L. N.//	1301248-00	PBI Fire Turnouts	29387	03/24/2014	04/10/2014	3,624.37
	FIRE ETC., INC.//	58871	Safety Boots, Water Appl Tool	29398	03/06/2014	04/10/2014	250.50
							<u>3,874.87</u>
101-221.000-721.200	Other operat						
	IMPERIAL HARDWARE CO.,	350258/2	Flat Roll Metal	29409	04/02/2014	04/10/2014	10.77
	IMPERIAL HARDWARE CO.,	347905/2	Keys #3940	29409	03/13/2014	04/10/2014	10.68
	IMPERIAL HARDWARE CO.,	349064/2	Putty, Angle Stop	29409	03/24/2014	04/10/2014	6.93
	IMPERIAL HARDWARE CO.,	349520/2	Knife Blades	29409	03/27/2014	04/10/2014	2.38
	LIFE-ASSIST, INC	670022	Medical Supplies F.D. #1	29418	03/21/2014	04/10/2014	105.28
							<u>136.04</u>
101-221.000-721.900	Small tools &						
	CDW GOVERNMENT, INC.//	KQ85534	H7 LED Monitor	29383	03/21/2014	04/10/2014	248.53
	NORTHEM AUTOPARTS, IN	496014	Impact Socket	29424	04/02/2014	04/10/2014	10.41
							<u>258.94</u>
101-221.000-725.200	Electricity						
	IMPERIAL IRRIGATION DIST		Power Bills 2/28/14-3/31/14	29410	04/01/2014	04/10/2014	716.98
							<u>716.98</u>
101-221.000-725.400	Fuel						
	MCNEECE BROS OIL COMP,	816130	Fuel/Fire Dept	29421	03/31/2014	04/10/2014	1,866.06
							<u>1,866.06</u>
							<b>Total Dept. Fire Department: 19,282.13</b>
<b>Dept: 221.100</b>	<b>Fire Station #2</b>						
101-221.100-721.200	Other operat						
	IMPERIAL HARDWARE CO.,	349590/2	Propane Gas	29409	03/27/2014	04/10/2014	11.71
	IMPERIAL HARDWARE CO.,	349712	Bleach, Markers, Gel, Soap	29409	03/28/2014	04/10/2014	13.59
							<u>25.30</u>
101-221.100-721.900	Small tools &						
	FIRE ETC., INC.//	59431	Gaskets, Expansion Rings	29398	03/24/2014	04/10/2014	399.72
	FIRE ETC., INC.//	58871	Safety Boots, Water Appl Tool	29398	03/06/2014	04/10/2014	99.30
	IMPERIAL HARDWARE CO.,	349575/2	Fork Handle	29409	03/27/2014	04/10/2014	19.15
							<u>518.17</u>
101-221.100-725.200	Electricity						
	IMPERIAL IRRIGATION DIST		Power Bills 2/28/14-3/31/14	29410	04/01/2014	04/10/2014	545.44
							<u>545.44</u>
101-221.100-750.200	Communicat						

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	AT&T		J-Verse Internet 3/24-4/23/14	29371	03/23/2014	04/10/2014	40.00
	DIRECTV	22775816133	Acct# 041023715 3/26-4/25/14	29393	03/27/2014	04/10/2014	168.98
							<b>208.98</b>
<b>Total Dept. Fire Station #2:</b>							<b>1,297.89</b>
<b>Dept: 231.000 Building Inspector</b>							
101-231.000-710.300	P E R S PUBLIC EMPLOYEES RETIRI		03/18/2014-03/31/2014 PERS	29432	04/08/2014	04/10/2014	1,329.34
							<b>1,329.34</b>
101-231.000-720.100	Office suppli OFFICE SUPPLY CO.///	473641-0	Hand Calculator, Correction	29427	04/03/2014	04/10/2014	15.10
	OFFICE SUPPLY CO.///	473641-0	Hand Calculator, Correction	29427	04/03/2014	04/10/2014	6.38
	OFFICE SUPPLY CO.///	473567-0	Hand Calculator, Top Pad Plan	29427	04/02/2014	04/10/2014	11.89
							<b>33.37</b>
101-231.000-721.200	Other operat OFFICE SUPPLY CO.///	473641-0	Hand Calculator, Correction	29427	04/03/2014	04/10/2014	2.48
							<b>2.48</b>
101-231.000-721.900	Small tools & OFFICE SUPPLY CO.///	C473641-0	Return Hand Calculator	29427	04/04/2014	04/10/2014	-7.55
	OFFICE SUPPLY CO.///	473567-0	Hand Calculator, Top Pad Plan	29427	04/02/2014	04/10/2014	6.05
	OFFICE SUPPLY CO.///	C473567-0	Return Hand Calculator	29427	04/04/2014	04/10/2014	-6.05
							<b>-7.55</b>
101-231.000-730.200	Technical se CALIFORNIA BUILDING STAI		SB-1473 Permit Fees QE 3/31/1	29381	03/31/2014	04/10/2014	6.00
							<b>6.00</b>
101-231.000-740.100	Repair & ma RC APPLIANCE///	0000034	Repair Building Refrigerator	29435	04/02/2014	04/10/2014	120.00
							<b>120.00</b>
<b>Total Dept. Building Inspection:</b>							<b>1,483.64</b>
<b>Dept: 241.000 Animal Control</b>							
101-241.000-710.300	P E R S PUBLIC EMPLOYEES RETIRI		03/18/2014-03/31/2014 PERS	29432	04/08/2014	04/10/2014	210.79
							<b>210.79</b>
<b>Total Dept. Animal Control:</b>							<b>210.79</b>
<b>Dept: 311.000 Engineering</b>							
101-311.000-710.300	P E R S PUBLIC EMPLOYEES RETIRI		03/18/2014-03/31/2014 PERS	29432	04/08/2014	04/10/2014	2,578.51
							<b>2,578.51</b>
101-311.000-720.100	Office suppli OFFICE DEPOT, INC.///	694224944001	Suggestions Boxes	29426	02/27/2014	04/10/2014	313.15
							<b>313.15</b>
101-311.000-721.200	Other operat IMPERIAL HARDWARE CO..	347126/2	Level, Terminal Posts	29409	03/07/2014	04/10/2014	16.14
							<b>16.14</b>
101-311.000-740.100	Repair & ma R & K AIR CONDITIONING	22820	A/C Repair/Engineering	29433	03/24/2014	04/10/2014	469.00
							<b>469.00</b>
101-311.000-740.200	Cleaning ser ALSCO AMERICAN LINEN DI	LYUM840986	Cleaning Services	29367	03/31/2014	04/10/2014	26.02
	ALSCO AMERICAN LINEN DI	LYUM843319	Cleaning Services	29367	04/07/2014	04/10/2014	26.02

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							<b>52.04</b>
101-311.000-750.200	Communicat AT&T LONG DISTANCE///		Telephone Services	29372	03/26/2014	04/10/2014	19.77
							<b>19.77</b>
101-311.000-750.400	Travel CHAN/A_LAN//		Reimb Travel/Wa Meter Training	29384	04/09/2014	04/10/2014	73.32
							<b>73.32</b>
<b>Total Dept. Engineering:</b>							<b>3,521.93</b>
<b>Dept: 411.000 Community Develo</b>							
101-411.000-710.300	P E R S PUBLIC EMPLOYEES RETIRI		03/18/2014-03/31/2014 PERS	29432	04/08/2014	04/10/2014	482.22
							<b>482.22</b>
101-411.000-721.200	Other operat OFFICE SUPPLY CO.///	473641-0	Hand Calculator, Correction	29427	04/03/2014	04/10/2014	2.48
							<b>2.48</b>
<b>Total Dept. Community Development:</b>							<b>484.70</b>
<b>Dept: 511.000 Parks</b>							
101-511.000-710.300	P E R S PUBLIC EMPLOYEES RETIRI		03/18/2014-03/31/2014 PERS	29432	04/08/2014	04/10/2014	1,166.91
							<b>1,166.91</b>
101-511.000-720.600	Plumbing suj HD SUPPLY WATERWORKS	C176046	Parts/Valve & Tee Replacement	29403	03/21/2014	04/10/2014	1,985.88
							<b>1,985.88</b>
101-511.000-725.200	Electricity IMPERIAL IRRIGATION DIST		Power Bills 2/28/14-3/31/14	29410	04/01/2014	04/10/2014	3,318.47
							<b>3,318.47</b>
<b>Total Dept. Parks:</b>							<b>6,471.26</b>
<b>Dept: 521.000 Recreation &amp; Lions</b>							
101-521.000-710.300	P E R S PUBLIC EMPLOYEES RETIRI		03/18/2014-03/31/2014 PERS	29432	04/08/2014	04/10/2014	1,140.60
							<b>1,140.60</b>
101-521.000-720.300	Chemicals BRENNTAG PACIFIC INC./// BRENNTAG PACIFIC INC.///	BP1397746 BP1397745	Calcium Hypochloride Calcium Hypochloride	29377 29377	03/14/2014 03/12/2014	04/10/2014 04/10/2014	1,063.13 757.01
							<b>1,820.14</b>
101-521.000-725.200	Electricity IMPERIAL IRRIGATION DIST		Power Bills 2/28/14-3/31/14	29410	04/01/2014	04/10/2014	3,584.44
							<b>3,584.44</b>
101-521.000-730.200	Technical se BLAKE/LAURA P.//	313114-B	Zumba Instructor Evenings Mar.	29374	04/07/2014	04/10/2014	467.50
							<b>467.50</b>
<b>Total Dept. Recreation &amp; Lions Center:</b>							<b>7,012.68</b>
<b>Dept: 521.100 Recreation League</b>							
101-521.100-730.200	Technical se AMADOR/ELENA// BLAKE/LAURA P.// BROWN/TYMIKA// CATLETTA/IRIDIANA Y.// GRANBERRY/DAYJANE//		Basketball Scorekeeper 4/3/14 Zumba Instructor Mornings Mar. Basketball Scorekeeper 4/3/14 Zumba Class Instructor/March Basketball Scorekeeper 4/3/14	29368 29374 29378 29382 29400	04/04/2014 04/07/2014 04/04/2014 04/07/2014 04/04/2014	04/10/2014 04/10/2014 04/10/2014 04/10/2014 04/10/2014	32.00 467.50 16.00 263.50 16.00

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	S/LVA/ROBERT//		Basketball Referee 4/3/14	29439	04/04/2014	04/10/2014	60.00
	STEVENS/GARY//		Basketball Referee 4/3/14	29443	04/04/2014	04/10/2014	60.00
							<b>915.00</b>
							<b>Total Dept. Recreation Leagues: 915.00</b>
<b>Dept: 522.000 Senior Citizens Ce</b>							
101-522.000-725.200 Electricity	IMPERIAL IRRIGATION DIST		Power Bills 2/28/14-3/31/14	29410	04/01/2014	04/10/2014	241.65
							<b>241.65</b>
							<b>Total Dept. Senior Citizens Center: 241.65</b>
<b>Dept: 551.000 Library</b>							
101-551.000-710.300 P E R S	PUBLIC EMPLOYEES RETIRI		03/18/2014-03/31/2014 PERS	29432	04/08/2014	04/10/2014	1,109.83
							<b>1,109.83</b>
101-551.000-725.200 Electricity	IMPERIAL IRRIGATION DIST		Power Bills 2/28/14-3/31/14	29410	04/01/2014	04/10/2014	753.08
							<b>753.08</b>
							<b>Total Dept. Library: 1,862.91</b>
<b>Dept: 551.100 Library Grant - LAM</b>							
101-551.100-710.300 P E R S	PUBLIC EMPLOYEES RETIRI		03/18/2014-03/31/2014 PERS	29432	04/08/2014	04/10/2014	502.71
							<b>502.71</b>
							<b>Total Dept. Library Grant - LAMBS: 502.71</b>
							<b>Total Fund General Fund: 192,138.67</b>
<b>Fund: 211 Gas Tax</b>							
<b>Dept: 312.000 Street Maintenance</b>							
211-312.000-710.300 P E R S	PUBLIC EMPLOYEES RETIRI		03/18/2014-03/31/2014 PERS	29432	04/08/2014	04/10/2014	1,343.53
							<b>1,343.53</b>
211-312.000-720.700 Construction							
	ALL VALLEY FENCE & SUPP	27258W	Fence Material	29366	03/12/2014	04/10/2014	63.18
	ALL VALLEY FENCE & SUPP	27263C	Fence Material	29366	03/12/2014	04/10/2014	6.59
	CAL-GRADE, INC///	5971	Cold Mix Asphalt	29379	03/13/2014	04/10/2014	6,431.75
	IMPERIAL HARDWARE CO.,	346320/2	Concrete	29409	02/28/2014	04/10/2014	143.19
	IMPERIAL HARDWARE CO.,	346047/2	Wooden Stakes, Nails	29409	02/26/2014	04/10/2014	45.34
							<b>6,690.05</b>
211-312.000-721.200 Other operat							
	ACME SAFETY & SUPPLY CO	088719-00	Street Sign Rivets	29385	03/19/2014	04/10/2014	111.18
	IMPERIAL HARDWARE CO.,	347648/2	Rollers, Ratchet, Marker, Strap	29409	03/12/2014	04/10/2014	30.57
	IMPERIAL HARDWARE CO.,	346643/2	Wedge Anchors/Bike Racks	29409	03/03/2014	04/10/2014	33.19
							<b>174.94</b>
211-312.000-721.900 Small tools &							
	IMPERIAL HARDWARE CO.,	346020/2	Wheelbarrow, Shovel	29409	02/26/2014	04/10/2014	107.44
	IMPERIAL HARDWARE CO.,	346041/2	Return Wheelbarrow	29409	02/26/2014	04/10/2014	-69.65
	IMPERIAL HARDWARE CO.,	347617/2	Shears, Lopper, Saw	29409	03/12/2014	04/10/2014	57.78
	IMPERIAL HARDWARE CO.,	347648/2	Rollers, Ratchet, Marker, Strap	29409	03/12/2014	04/10/2014	15.39
	IMPERIAL HARDWARE CO.,	347126/2	Level, Terminal Posts	29409	03/07/2014	04/10/2014	11.83
							<b>122.79</b>
211-312.000-725.200 Electricity	IMPERIAL IRRIGATION DIST		Power Bills 2/28/14-3/31/14	29410	04/01/2014	04/10/2014	291.53

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							281.53
							<b>Dept. Street Maintenance &amp; Improve.:</b> 8,612.84
							<b>Total Fund Gas Tax:</b> 8,612.84
<b>Fund: 213 SB 821 - Ped. &amp; Bic. Fa</b>							
<b>Dept: 313.000 Bicycle &amp; Pedestri</b>							
213-313.000-725.200 Electricity							
	IMPERIAL IRRIGATION DIST		Power Bills 2/28/14-3/31/14	29410	04/01/2014	04/10/2014	157.60
							<b>157.60</b>
							<b>Total Dept. Bicycle &amp; Pedestrian Fac.:</b> 157.60
							<b>SB 821 - Ped. &amp; Bic. Fac.:</b> 157.60
<b>Fund: 221 Dial-A-Ride</b>							
<b>Dept: 193.000 Dial - a - Ride</b>							
221-193.000-730.200 Technical se							
	SUNRISE DRIVING SERVICE	1453	Dial A Ride Services Apr. 2014	29446	03/24/2014	04/10/2014	21,402.00
							<b>21,402.00</b>
							<b>Total Dept. Dial - a - Ride:</b> 21,402.00
							<b>Total Fund Dial-A-Ride:</b> 21,402.00
<b>Fund: 222 Law Enforcement</b>							
<b>Dept: 000.000</b>							
222-000.000-201.558 Retention-Ge							
	MITCHELL BUILDERS, INC./C	003	P.D. Replacement Generator	29422	03/31/2014	04/10/2014	-115.86
							<b>-115.86</b>
							<b>Total Dept. 000000:</b> -115.86
<b>Dept: 211.200 Asset Forfeiture-Fe</b>							
222-211.200-800.400 Equipment							
	MITCHELL BUILDERS, INC./C	003	P.D. Replacement Generator	29422	03/31/2014	04/10/2014	2,317.40
							<b>2,317.40</b>
							<b>Total Dept. Asset Forfeiture-Federal:</b> 2,317.40
							<b>Total Fund Law Enforcement:</b> 2,201.54
<b>Fund: 241 Bernardo Padilla Land</b>							
<b>Dept: 511.100 Parks, Landscape</b>							
241-511.100-725.200 Electricity							
	IMPERIAL IRRIGATION DIST		Power Bills 2/28/14-3/31/14	29410	04/01/2014	04/10/2014	8.54
							<b>8.54</b>
							<b>Total Dept. Parks, Landscape &amp; Lighting:</b> 8.54
							<b> Bernardo Padilla Land/Light:</b> 8.54
<b>Fund: 421 Capital Projects - Street</b>							
<b>Dept: 310.000 Street Projects</b>							
421-310.000-730.100 Professional							
	LANDMARK CONSULTANTS,	LE0314-21	Soil Sampling/A St Improvement	29414	03/25/2014	04/10/2014	1,107.30
							<b>1,107.30</b>
							<b>Total Dept. Street Projects:</b> 1,107.30

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<b>Capital Projects - Streets:</b>							<b>1,107.30</b>
<b>Fund: 501 Water</b>							
<b>Dept: 000.000</b>							
501-000.000-205.200	Water depos						
	FERNANDEZ/AMADOR//		Refund Deposit 997 Ash Street	29397	04/03/2014	04/10/2014	129.64
	LIMON/MARK & STEPHANIE/		Refund Deposit 1059 Walnut St	29419	04/07/2014	04/10/2014	195.26
	MAMER/JEFF//		Refund Deposit 849 Sequoia Av	29420	04/07/2014	04/10/2014	176.68
	SANDOVAL/JELAINE//		Refund Deposit 195 B Street	29438	04/01/2014	04/10/2014	124.41
	SOTO/PRESTON//		Refund Deposit 216 H Street	29441	04/03/2014	04/10/2014	121.28
	TOTH/ZOLTAN & ANN TERE/		Refund Deposit 525 S. 5th St	29447	04/07/2014	04/10/2014	627.42
							<b>1,374.69</b>
<b>Total Dept. 000000:</b>							<b>1,374.69</b>
<b>Dept: 321.000 Water Treatment</b>							
501-321.000-710.300	P E R S						
	PUBLIC EMPLOYEES RETIRI		03/18/2014-03/31/2014 PERS	29432	04/08/2014	04/10/2014	2,336.00
							<b>2,336.00</b>
501-321.000-720.600	Plumbing sup						
	D & H WATER SYSTEMS, INC	2014-134	Perstatic Metering Pump	29388	04/02/2014	04/10/2014	4,374.00
							<b>4,374.00</b>
501-321.000-721.100	Uniforms						
	ALSCO AMERICAN LINEN DI	LYUM821237	Uniforms/Gaspar Lopez	29367	01/31/2014	04/10/2014	313.74
							<b>313.74</b>
501-321.000-721.200	Other operat						
	HACH COMPANY, INC.//	8720214	Reagent Set Chlorine Free	29401	03/03/2014	04/10/2014	509.96
	MSC INDUSTRIAL SUPPLY C	97886544	Auto Cable	29423	02/26/2014	04/10/2014	432.30
							<b>942.26</b>
501-321.000-721.900	Small tools &						
	MSC INDUSTRIAL SUPPLY C	12273654	Fan	29423	03/12/2014	04/10/2014	317.54
	R.J. SAFETY SUPPLY CO., IN	322477-0002	Retracting Lifeline	29434	03/10/2014	04/10/2014	473.98
							<b>791.52</b>
501-321.000-725.400	Fuel						
	MCNEECE BROS OIL COMP	190990	Fuel/WTP	29421	02/25/2014	04/10/2014	259.72
							<b>259.72</b>
501-321.000-730.200	Technical se						
	ORANGE COMMERCIAL CRE	6670	Microbiology Analysis	29428	03/10/2014	04/10/2014	330.00
	ORANGE COMMERCIAL CRE	6680	Microbiology Analysis	29428	03/17/2014	04/10/2014	330.00
	R.J. SAFETY SUPPLY CO., IN	323597-0002	Safety Glasses	29434	03/27/2014	04/10/2014	19.45
							<b>679.45</b>
501-321.000-740.100	Repair & ma						
	GERLICH-MITCHELL, INC.//	GS13956	Clarifier Drive Equip. Maint.	29399	02/27/2014	04/10/2014	1,400.00
							<b>1,400.00</b>
501-321.000-750.500	Training						
	RCAC//		Sustainable Mgmt Workshop	29436	04/02/2014	04/10/2014	15.00
							<b>15.00</b>
<b>Total Dept. Water Treatment:</b>							<b>11,111.69</b>
<b>Dept: 322.000 Water Distribution</b>							
501-322.000-710.300	P E R S						
	PUBLIC EMPLOYEES RETIRI		03/18/2014-03/31/2014 PERS	29432	04/08/2014	04/10/2014	2,353.86
							<b>2,353.86</b>
501-322.000-720.600	Plumbing sup						

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	HD SUPPLY WATERWORKS	C092631	Brass Fittings	29403	03/13/2014	04/10/2014	893.59
	HD SUPPLY WATERWORKS	C107912	Meters, Brass Fittings	29403	03/14/2014	04/10/2014	811.13
	HD SUPPLY WATERWORKS	C092651	Brass Fittings	29403	03/14/2014	04/10/2014	960.07
	HD SUPPLY WATERWORKS	C088002	Meters, Brass Fittings	29403	03/13/2014	04/10/2014	973.21
	HD SUPPLY WATERWORKS	C177043	Gate Valve, Adaptor	29403	03/28/2014	04/10/2014	1,344.73
	HD SUPPLY WATERWORKS	C188314	Service Saddle	29403	03/26/2014	04/10/2014	118.73
							<b>5,101.46</b>
501-322.000-720.700	Construction						
	CAL-GRADE, INC.//	5971	Cold Mix Asphalt	29379	03/13/2014	04/10/2014	6,431.75
							<b>6,431.75</b>
501-322.000-721.200	Other operat						
	HD SUPPLY WATERWORKS	C181657	Gloves	29403	03/24/2014	04/10/2014	238.21
	IMPERIAL HARDWARE CO.,	753272/2	Ladders, Hammer, Markers	29409	03/26/2014	04/10/2014	3.82
	IMPERIAL HARDWARE CO.,	349682/2	2 Cycle Oil	29409	03/23/2014	04/10/2014	21.41
	IMPERIAL HARDWARE CO.,	343025/2	Wire, Tape, Pliers	29409	01/30/2014	04/10/2014	8.77
	IMPERIAL HARDWARE CO.,	345761/2	Wedge Anchors	29409	02/24/2014	04/10/2014	22.06
	IMPERIAL HARDWARE CO.,	347881/2	Chain, Locks, Propane	29409	03/13/2014	04/10/2014	75.74
	IMPERIAL HARDWARE CO.,	348282/2	Goggles	29409	03/17/2014	04/10/2014	11.05
	IMPERIAL HARDWARE CO.,	349607/2	Storage Box, Lubricant	29409	03/28/2014	04/10/2014	30.15
	IMPERIAL HARDWARE CO.,	348696/2	Coolers, Keys	29409	03/20/2014	04/10/2014	40.86
	IMPERIAL HARDWARE CO.,	347106/2	Outlet, Nuts, Bolts, Padlock	29409	03/07/2014	04/10/2014	41.69
	IMPERIAL HARDWARE CO.,	347367/2	Brushes, Pail, Charnois	29409	03/10/2014	04/10/2014	83.11
	IMPERIAL HARDWARE CO.,	346733/2	Hoe, Lubricant	29409	03/04/2014	04/10/2014	13.59
	IMPERIAL HARDWARE CO.,	347546/2	Hand Saw, Washers	29409	03/11/2014	04/10/2014	6.76
	IMPERIAL HARDWARE CO.,	347490/2	Marker, Paint Remover	29409	03/11/2014	04/10/2014	20.80
	JOHNNY'S NEIGHBORHOOD		Food/Streets & Utilities	29411	04/08/2014	04/10/2014	216.00
	NORTHEND AUTOPARTS, IN	495604	Rags, Lubricant	29424	03/28/2014	04/10/2014	133.20
	R.J. SAFETY SUPPLY CO., IN	323092-0002	Leather Gloves	29434	03/14/2014	04/10/2014	194.40
							<b>1,161.62</b>
501-322.000-721.900	Small tools &						
	IMPERIAL HARDWARE CO.,	753272/2	Ladders, Hammer, Markers	29409	03/26/2014	04/10/2014	620.03
	IMPERIAL HARDWARE CO.,	343025/2	Wire, Tape, Pliers	29409	01/30/2014	04/10/2014	12.53
	IMPERIAL HARDWARE CO.,	343027/2	Pliers	29409	01/30/2014	04/10/2014	20.09
	IMPERIAL HARDWARE CO.,	345408/2	Tool Set	29409	02/20/2014	04/10/2014	57.43
	IMPERIAL HARDWARE CO.,	737313/2	Ladder	29409	02/26/2014	04/10/2014	572.40
	IMPERIAL HARDWARE CO.,	753280/2	Ladders	29409	03/23/2014	04/10/2014	883.44
	IMPERIAL HARDWARE CO.,	347422/2	Hammer, Pin Punch	29409	03/10/2014	04/10/2014	30.51
	IMPERIAL HARDWARE CO.,	347416/2	Pocket Caliper	29409	03/10/2014	04/10/2014	16.08
	IMPERIAL HARDWARE CO.,	346733/2	Hoe, Lubricant	29409	03/04/2014	04/10/2014	31.86
	IMPERIAL HARDWARE CO.,	347546/2	Hand Saw, Washers	29409	03/11/2014	04/10/2014	19.58
	WE-DO EQUIP. REPAIR & SL	W066409	Fuel Tank & Cap	29449	03/17/2014	04/10/2014	92.87
							<b>2,356.82</b>
501-322.000-725.200	Electricity						
	IMPERIAL IRRIGATION DIST		Power Bills 2/28/14-3/31/14	29410	04/01/2014	04/10/2014	27,125.76
							<b>27,125.76</b>
501-322.000-725.400	Fuel						
	IMPERIAL HARDWARE CO.,	347881/2	Chain, Locks, Propane	29409	03/13/2014	04/10/2014	25.23
	MCNEECE BROS OIL COMP,	192286	Safety Gas Can	29421	03/28/2014	04/10/2014	65.76
							<b>90.99</b>
501-322.000-750.400	Travel						
	ARVIZU/CAVID//		Reimb Travel/Tri-State Seminar	29369	10/30/2012	04/10/2014	30.00
							<b>30.00</b>
							<b>Total Dept. Water Distribution: 44,652.26</b>
							<b>Total Fund Water: 57,138.64</b>



INVOICE APPROVAL LIST BY FUND REPORT

Date: 04/10/2014

Time: 4:38 pm

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City of Brawley

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Fund/Dept/Acct	Vendor Name	Invoice #	Invoice Desc.	Check #	Due Date	Check Date	Amount
<b>Total Fund Airport:</b>							<b>279.51</b>
<b>Fund: 601 Maintenance</b>							
<b>Dept: 801.000 Vehicle Maintenance</b>							
601-801.000-710.300	P E R S						
	PUBLIC EMPLOYEES RETIRE		03/18/2014-03/31/2014 PERS	29432	04/08/2014	04/10/2014	850.14
							<b>850.14</b>
601-801.000-720.100	Office suppli						
	OFFICE DEPOT, INC.///	702646764001	Toner/Shop	29426	03/27/2014	04/10/2014	73.97
							<b>73.97</b>
601-801.000-720.400	Automotive s						
	AUTO ZONE, INC. #2804///	2804064402	Interior Door Handles #800 WTP	29373	03/31/2014	04/10/2014	33.16
	AUTO ZONE, INC. #2804///	2804064418	Return Door Handles	29373	03/31/2014	04/10/2014	-51.82
	AUTO ZONE, INC. #2804///	2804066596	Door Panel Retainers #800 WTP	29373	04/02/2014	04/10/2014	10.24
	BRAWLEY TRACTOR PARTS	44967	Oil Filters/Shop Stock	29376	03/31/2014	04/10/2014	24.45
	HYDRAULICS & BEARING S	32523	Power Steering Hose/LAMBS Bu	29404	04/02/2014	04/10/2014	28.07
	KEARNY PEARSON FORD, L	798654	Lower Control Arms #907 P.D.	29412	03/19/2014	04/10/2014	700.26
	KEARNY PEARSON FORD, L	802095	Tube #18 Streets	29412	03/28/2014	04/10/2014	37.80
	O'REILLY AUTO PARTS///	2648-303228	Door Clips #800 WTP	29425	03/31/2014	04/10/2014	8.07
							<b>790.23</b>
601-801.000-721.200	Other operat						
	ELMS EQUIPMENT///	1063713-0001	Air Filters/Parks	29395	04/02/2014	04/10/2014	26.07
	KIMBALL MIDWEST///	3494611	Bolt, Wipes/Shop Stock	29413	03/28/2014	04/10/2014	54.28
							<b>80.35</b>
601-801.000-721.900	Small tools &						
	NORTHEND AUTOPARTS, IN	496189	2013 Gen/sys Update	29424	04/04/2014	04/10/2014	592.92
							<b>592.92</b>
601-801.000-740.100	Repair & ma						
	DESERT AUTO PLAZA///	830587	Repair Hybrid Batteries #208	29391	04/02/2014	04/10/2014	181.37
	DION INTERNATIONAL TRUC	CW28578	Repair LAMBS Bus	29392	03/25/2014	04/10/2014	225.00
	LEE TIRE CO.///	307022	Tires #3913 F.D.	29416	03/31/2014	04/10/2014	1,376.78
	SMALL EQUIPMENT CENTE	K3693232	Repair Generator/LAMBS Bus	29440	04/03/2014	04/10/2014	150.00
							<b>1,933.15</b>
601-801.000-740.200	Cleaning ser						
	ALSCO AMERICAN LINEN DI	LYUM843318	Uniform Cleaning Services	29367	04/07/2014	04/10/2014	31.08
	ALSCO AMERICAN LINEN DI	LYUM843320	Cleaning Services	29367	04/07/2014	04/10/2014	30.54
							<b>64.62</b>
<b>Total Dept. Vehicle Maintenance Shop:</b>							<b>4,385.38</b>
<b>Dept: 802.000 Grounds &amp; Facility</b>							
601-802.000-721.200	Other operat						
	IMPERIAL HARDWARE CO.,	311605/2	Chain Link Fencing	29409	01/18/2014	04/10/2014	105.99
							<b>105.99</b>
601-802.000-725.200	Electricity						
	IMPERIAL IRRIGATION DIST		Power Bills 2/28/14-3/31/14	29410	04/01/2014	04/10/2014	49.78
							<b>49.78</b>
<b>Dept. Grounds &amp; Facility Maintenance:</b>							<b>155.77</b>
<b>Total Fund Maintenance:</b>							<b>4,541.15</b>
<b>Fund: 602 Risk Management</b>							
<b>Dept: 811.000 Liability &amp; Property</b>							
602-811.000-750.110	Claims						
	HAZARD CONSTRUCTION C	16011	Repair Work-Bollards/CC Park	29402	03/13/2014	04/10/2014	4,661.40

**INVOICE APPROVAL LIST BY FUND REPORT**

Date: 04/10/2014

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City of Brawley

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Fund/Dept/Acct	Vendor Name	Invoice #	Invoice Desc.	Check #	Due Date	Check Date	Amount
							<b>4,661.40</b>
							<b>Total Dept. Liability &amp; Property Damage: 4,661.40</b>
							<b>Total Fund Risk Management: 4,661.40</b>
<b>Fund: 802</b>	<b>Payroll Clearing</b>						
<b>Dept: 000.000</b>							
802-000.000-200.008	Retirement w						
	PUBLIC EMPLOYEES RETIRI						
		03/15/2014-03/31/2014	PERS	29432	04/08/2014	04/10/2014	22,000.27
							<b>22,000.27</b>
							<b>Total Dept. 000000: 22,000.27</b>
							<b>Total Fund Payroll Clearing: 22,000.27</b>
							<b>Grand Total: 332,269.52</b>

**CITY OF BRAWLEY**

**April 1, 2014**

The City Council of the City of Brawley, California met in regular session at 6:00 PM, City Council Chambers, 383 Main Street, Brawley, California, the date, time and place duly established for the holding of said meeting. The City Clerk attests to the posting of the agenda pursuant to G.C. §54954.2.

The meeting was called to order by **Mayor Campbell @ 6:02 PM**

**PRESENT:** Campbell, Couchman, Nava, Noriega, Wharton

**ABSENT:** None

The invocation was offered by **Mayor Campbell**

The pledge of allegiance was led by **CM Noriega**

**1. APPROVAL OF AGENDA**

The agenda was **approved** as submitted. m/s/c Nava/Noriega 5-0

**2. PUBLIC APPEARANCES**

- a. Ryan Kelley, Imperial County Supervisor, updated the Council on several issues. The ICE Facility has no definite date for closure. Acknowledged CM Nava and CM Wharton for working together with the Ad Hoc Committee for National Beef. Indicated he was contacted by an outside party regarding interest in the facility.
- b. Tomás Olivas, Southern California Association of Governments Regional Affairs Officer, extended an invitation to SCAG'S Regional Conference & General Assembly in Indian Wells from May 1-2, 2014. He wished the City success in its joint application with El Centro and ICTC on its application for a SCAG Sustainability Award and congratulated the City for its project nomination by the California Transportation Foundation.
- c. Michael Walla, Coach for Traveling Basketball Team that includes players from Imperial, Calipatria and Brawley invited everyone to participate in a fundraiser on Thursday, April 3, 2014 at Las Chabela's in Brawley for \$10/plate.
- d. Captain Eloy Martinez of the Brawley Fire Department extended an invitation to the Brawley Firefighters Association 2<sup>nd</sup> Annual 5K Run this Saturday, April 5, 2014.
- e. Jesus Fernandez of Brawley stated that he is here before Council because of an abandonment of a house next to his property that two palm trees caught on fire about 2 weeks ago.

- f. Jason Zara, Brawley Chamber of Commerce Executive Director, commented that 2014 Cattle Call and Teacher's Luncheon preparations are underway. Looking forward to the upcoming events scheduled for Saturday, April 12, 2014 Farmer's Market from 12-4 pm Lucha Libre from 3-5 pm and Cesar Chavez Celebration from 6-11 pm.
- g. Tyler Altamirano, Senior at Brawley Union High School, commented regarding his Senior Project, working with the Parks & Recreation Department to help improve the Teen Center.

**3. CONSENT AGENDA**

The consent agenda was **approved** as submitted. m/s/c Nava/Wharton 5-0

**AYES:** Campbell, Couchman, Nava, Noriega, Wharton  
**NOES:** None  
**ABSENT:** None  
**ABSTAIN:** None

- a. **Approved** Accounts Payable Registers for March 13, 2014, March 20, 2014 and March 21, 2014.
- b. **Approved** Minutes of March 18, 2014.
- c. **Approved** City of Brawley Strategy and Planning Workshop Notes, March 4, 2014.
- d. **Approved** the Revised 2013 Long-Range Property Management Plan.
- e. **Approved** the Acceptance of Annual City of Brawley Planning report and Status of the General Plan for the Year 2013.
- f. **Approved** Resolution No. 2014-11: Resolution of the City of Brawley, California Approving the Split of Taxes Set Forth in the Tax Agreement for the Rancho Porter Annexation and Tax and Fiscal Agreement for Annexation.

**4. PUBLIC HEARING**

- a. Reasonable Accommodation Zoning Ordinance Amendment.
  - 1. Public Hearing

Opened Public Hearing @ **6:24 pm**

No public comments received.

Closed Public Hearing @ 6:25 pm

2. 1<sup>st</sup> Reading of Ordinance of the City Council of the City of Brawley, California adopting Article ii to Chapter 27 Article xii of the Brawley Municipal Code to Assure Fair Housing Protections for Individuals with Disabilities waive reading and adopt by title only.

The City Council **approved** Ordinance No. 2014-02: Ordinance of the City of Brawley, California adopting Article ii to Chapter 27 Article xii of the Brawley Municipal Code to Assure Fair Housing Protections for Individuals with Disabilities. m/s/c Wharton/Couchman 5-0

**AYES:** Campbell, Couchman, Nava, Noriega, Wharton  
**NAYES:** None  
**ABSTAIN:** None  
**ABSENT:** None

3. **Authorized** the City Attorney to prepare a summary to be published at least 5 days prior to second reading and adoption of the Zoning Ordinance Amendment. m/s/c Wharton/Couchman 5-0

**5. REGULAR BUSINESS**

- a. Review and Potential Action regarding Letters of Support for the Calexico West Port of Entry Reconfiguration and Expansion Project.

The Council **approved** the preparation of City of Brawley Letters of Support for the Calexico West Port of Entry Reconfiguration and Expansion Project. m/s/c Nava/Noriega 5-0

- b. Presentation by Raul Navarro, Social Services Administrator, Working Alternatives

The Council **gave** direction to City Manager to work with Working Alternatives on a work crew that focuses on the Main Street corridor.

- c. Review and Consider Implementation of 2014 City of Brawley Scheduled Increases to Water/Wastewater Capacity Fees and Development Impact Fees with an Effective Date of April 25, 2014.

Power Point Presentation – Yazmin Arellano, Public Works Director

The City Council **postponed** the Implementation of 2014 City of Brawley Scheduled Increases to Development Impact Fees with an effective date of April 25, 2014. m/s/c Nava/Wharton 4-1 Campbell voting no.

The City Council **approved** the Water/Wastewater Capacity Fees to increase 15% effective date of April 25, 2014. m/s/c Wharton/Noriega 5-0

Correspondence received and read into the record opposing Water & Wastewater Capacity Fee and Development Impact Fees increases:

Jason Zara, Executive Director  
Brawley Chamber of Commerce  
204 South Imperial Avenue  
Brawley, CA 92227

Guy Asaro, President  
McMillin Homes  
Latigo Ranch

Personally appearing before the City Council to provide comments were:

Karen Blue, Masters Construction  
Cameron Bucher, on behalf of La Valencia Estates Unit 3.  
Arne Eaton, AJAR Construction  
Mark Gaddis, G 4 Construction  
Maria Garcia, Garcia Construction

Comments included stating opposition to any increases, proceeding with only capacity fee increases and/or reducing the incremental increase to the Developer Impact Fees.

**5. DEPARTMENT REPORTS**

- a. Update on Americans with Disabilities Act (ADA) Self-Evaluation and Transition Plan by Shirley Bonillas, Personnel & Risk Administrator
- b. Update on Streets Rehab Phase IX by Yazmin Arellano, Public Works Director

**6. CITY COUNCIL REPORTS**

**Noriega:** Attended Well Water Latino Conference in Sacramento met with José Padilla, Executive Director of California Rural Legal Assistance and Celeste Cantu, General Manager at SAWPA formerly Executive Director of Imperial Valley Housing Authority, earlier today attended the ceremony at Brawley Union High School where Chief Justice of the State of California Tani G. Cantil-Sakauye, presented Civic Learning Award of Excellence to BUHS teacher Jose Flores and BUHS Principal Simon Canalez. Extended an invitation to the 31<sup>st</sup> Annual NALEO Conference in San Diego from June 26-28, 2014.

- Wharton:** Attended Airport Commission Meeting, COLAB Breakfast, Employee Appreciation Luncheon, working with CM Nava on Taking Back Main Street event April 12, 2014 the Lucha Libre Exhibition and also coming up soon is the 2014 Inaugural SCORE Imperial Valley 250 scheduled for April 25 and 26, 2014.
- Couchman:** Attended the Employee's Luncheon, COLAB Breakfast, Boys & Girls Club Produce Gala and Saladero Event, IVEZ meeting and the League Dinner.
- Nava:** Met with Simbol Materials and a Water Conversation Group, attended the Employee Recognition Luncheon, ICTC Meeting, League of Cities Dinner. Had an interview with MPR regarding National Beef and hopefully everyone can join us on April 12, 2014 for the big Mega Event on Main Street.
- Campbell:** Attended League of Cities Dinner, LAFCO Meeting, Desert Valley Model Recognition Award Ceremony, Brawley Union High School Civic Learning Award of Excellence Ceremony, Employee Recognition Luncheon and will be attending a SCAG Meeting on April 3, 2014, looking forward to the Awards Ceremony of the Transit Transfer Station on May 22, 2014 in Sacramento. Thanked staff for their hard work.

#### **7. CITY MANAGER'S REPORT**

- a. Provided updates on Imperial Valley Foreign Trade Zone, Imperial Valley Enterprise Zone, Imperial Valley Emergency Communications Authority and Imperial Valley Regional Animal Control Services Working Group.
- b. Reminded that the General Fund Workshop is scheduled for April 8, 2014.
- c. Advised that a letter was prepared for Clinicas de Salud del Pueblo regarding development opportunities within the Gateway Specific Plan Area.
- d. Noted that will be revisiting the Ordinance for Sidewalk Sales.

#### **8. TREASURER'S REPORT**

- a. Provides verbal update on City of Brawley and Successor Agency to the Brawley Community Redevelopment Agency Investments , Provided by Ruby Walla, Finance Director

#### **9. CITY ATTORNEY'S REPORT** None

#### **10. CITY CLERK** None

- a. Services for John Benson will take place on Saturday, March 22, 2014 @ 10:00 am, 1<sup>st</sup> Presbyterian Church in Brawley.

**12. ADJOURNED TO CLOSED SESSION @ 8:02 PM**

**ANTICIPATED LITIGATION** (G.C. Section 54956.9)

- a. Conference with Legal Counsel – Initiation of Litigation pursuant to paragraph (4) of subdivision (d) of Government Code §54956.9. There is one (1) potential case.

**EXISTING LITIGATION** (G.C. Section 54956.9)

- a. Jupiter Ventures vs. City of Brawley

**ADJOURNMENT:** Next adjourned meeting, *Tuesday, April 8, 2014*, City Council Chambers, 383 Main Street, Brawley, California.

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***Alma Benavides***, City Clerk

**CITY OF BRAWLEY**  
**April 8, 2014**

The City Council of the City of Brawley, California met in an adjourned General Fund Workshop @ 5:00 PM, Council Chambers, 383 Main Street, Brawley, California, the date, time and place duly established for the holding of said meeting. The City Clerk attests to the posting of the agenda pursuant to G.C. §54954.2.

The meeting was called to order by **Mayor Campbell** @ 5:02 PM

**PRESENT:** Campbell, Couchman, Nava, Noriega, Wharton

**ABSENT:** None

The invocation was offered by **Council Member Campbell**

The pledge of allegiance was led by **Council Member Couchman**

**APPROVAL OF AGENDA**

The agenda was **approved as submitted**. m/s/c Nava/Noriega 5-0

**PUBLIC APPEARANCES**

- a. Kevin France, SWIIM/RMG, a company based out of Colorado commented regarding water conservation Planning. Indicated he has met with CM Nava and CM Wharton. City Council invited him to return and provide a future presentation.
- b. Jason Zara, Brawley Chamber of Commerce Executive Director, commented on the Mega Event Saturday, April 12, 2014 on Main Street; all vendor spaces have been reserved and there is a waiting list. Expressed appreciation for cooperation from the City of Brawley.
- c. Yazmin Arellano, Public Works Director, made a Power Point Presentation about two (2) water breaks that occurred earlier in the day in the 400 block of I Street and Western and Main Street.

**GENERAL FUND BUDGET**

2014/2015 General Fund Budget presentation\* by Rosanna Bayon Moore, City Manager; followed by questions and comments from the Brawley City Council.

**ADJOURNMENT** @ 7:40 PM

Next regular meeting, Tuesday, April 15, 2014, 6:00 PM, City Council Chambers, 383 Main Street, Brawley, California.

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**Alma Benavides, City Clerk**

\*Powerpoint slides for the 2014/2015 General Fund Budget presentation are on file and available at the Office of the City Clerk.

ORDINANCE NO. 2014-02

ORDINANCE OF THE CITY COUNCIL OF THE CITY OF BRAWLEY, CALIFORNIA  
ADDING ARTICLE II TO CHAPTER 27 ARTICLE XII OF THE BRAWLEY  
MUNICIPAL CODE TO ASSURE FAIR HOUSING PROTECTIONS FOR INDIVIDUALS  
WITH DISABILITIES.

A. RECITALS.

- (i) On March 5, 2014, the Planning Commission of the City of Brawley conducted and concluded a duly noticed public hearing concerning the Municipal Code amendments contained herein, as required by law. At the conclusion of the hearing, the Planning Commission recommended adoption of said amendments.
- (ii) On April 1, 2014, the City Council of Brawley conducted and concluded a duly noticed public hearing concerning the Municipal Code amendments contained herein as required by law.
- (iii) All legal prerequisites to the adoption of this Ordinance have accrued.

B. ORDINANCE.

The City Council of the City of Brawley does ordain as follows:

SECTION 1. The facts set forth in the Recitals, Part A of this Ordinance, are true and correct.

SECTION 2. The provisions of this Ordinance and the Municipal Code amendments contained herein have been reviewed and considered by the City Council in accordance with the provisions of the California Environmental Quality Act, as amended, and the Guidelines promulgated there under. The City Council finds that this Ordinance and said Municipal Code amendments are exempt from the requirements of the California Environmental Quality Act pursuant to the provisions of Section 15061(b)(3) of the Guidelines.

Section 3. A new Section 27.183 is hereby added to Chapter 27 of the Brawley Municipal Code to read as follows:

**Section 27.183 REASONABLE ACCOMMODATION**

- 1. Purpose.
- 2. Definitions.
- 3. Procedures.
- 4. Findings.
- 5. Notice.
- 6. Appeal of Determination.

**1. Purpose.**

The purpose of this chapter is to establish a formal procedure for individuals with disabilities seeking equal access to housing to request a reasonable accommodation as provided by the federal Fair Housing Amendments Act of 1988 and California's Fair Employment and Housing Act, and to establish criteria to be used when considering such requests. Reasonable accommodation means providing individuals with disabilities, or developers of housing for individuals with disabilities, flexibility in the application of land use and zoning regulations or policies (including the modification or waiver of certain requirements), when it is necessary to eliminate barriers to housing opportunities.

**2. Definitions.**

Whenever the following terms are used in the Chapter, they shall have the meanings established by this Section:

- a. "Acts": The Federal Housing Amendments Act of 1988 and California's Fair Employment and Housing Act ("Acts")
- b. "Individual with a disability": As defined under Acts, a person who has a physical or mental impairment that limits one or more major life activities, anyone who is regarded as having such impairment, or anyone who has a record of such impairment.

**3. Procedures.**

- a. A written request for reasonable accommodation shall be made on a form provided by the City by any individual with a disability, his or her representative or a developer or provider of housing for individuals with disabilities when the application of a land use or zoning regulation or policy acts as a barrier to fair housing opportunities.
- b. A request for reasonable accommodation shall state the basis of the request including but not limited to a modification or exception to the regulations, standards and practices for the siting, development and use of housing or housing related facilities that would eliminate regulatory barriers and provide an individual with a disability equal opportunity to housing of his or her choice.
- c. The Planning Director or designee may request additional information necessary for making a determination on the request for reasonable accommodation that complies with fair housing law protections and the privacy rights of the individuals with a disability to use the specified housing. If additional information is requested, the 45 day time period for making a determination on the request stops running until the additional information is provided.
- d. The Planning Director or designee shall issue a written determination within 45 days and either grant with modifications, or deny a request for reasonable accommodation.
- e. While a request for a reasonable accommodation is pending, all laws and regulations otherwise applicable to the property that is the subject of the request shall remain in full force and effect.

#### **4. Findings.**

The written decision to grant, grant with modifications, or deny a request for reasonable accommodation shall be consistent with Acts, shall, if granted, be granted to an individual and shall not run with the land (unless the Planning Director or designee determines that such a modification is physically integrated into the residential structure and cannot easily be removed), and shall be based on consideration of the following factors:

- a. Whether the housing, which is the subject of the request for reasonable accommodation, will be used by an individual with disabilities under the Acts;
- b. Whether the requested accommodation is necessary to make housing available to an individual with disabilities protected under the Acts;
- c. Whether the requested accommodations would impose an undue financial or administrative burden on the City;
- d. Whether the requested accommodation would require a fundamental alteration in the nature of the City's land use and zoning program and;
- e. Whether there are any alternative reasonable accommodations which may provide an equivalent level of benefit to the applicant.

All written decisions shall give notice of the applicant's right to appeal and to request reasonable accommodations in the appeals process as set forth in Section 27.335.

#### **5. Notice.**

Notice of the determination shall be provided to abutting owners of the property which is subject of the request for reasonable accommodation. The notice shall provide a general description of the accommodation that was deemed necessary for the use of the house or dwelling unit, as a result of the applicant's disability.

#### **6. Appeal of Determination.**

- a. A determination by the Planning Director shall be final unless appealed to the Planning Commission within 15 days.
- b. Only the aggrieved applicant and abutting owners who received notice of the reasonable accommodation determination have a right to appeal the decision.
- c. An appeal shall be made in writing, pursuant to procedures established in Section 27.287 of the Municipal Code.

**SECTION 4.** Severability. If any Section, subsection, sentence, clause, phrase or word or word of this ordinance is for any reason held invalid and/or unconstitutional by a court of competent jurisdiction, such decision shall not affect the validity of the remaining portions of this ordinance.

**SECTION 5. Effective Date** This ordinance shall be effective thirty (30) days after its adoption and the City Clerk shall cause a certified copy of this ordinance to be published in accordance with Government Code Section 36933.

**PASSED, APPROVED AND ADOPTED**, at a regular meeting of the Brawley City Council held on April 15, 2014.

**CITY OF BRAWLEY, CALIFORNIA**

\_\_\_\_\_  
*Don C. Campbell, Mayor*

**ATTEST:**

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

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

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

I, **Alma Benavides**, City Clerk of the City of Brawley, California, **DO HEREBY CERTIFY** that the foregoing Ordinance No. 2014-02 introduced by the City Council of the City of Brawley, California, at a regular meeting held on the 1st day of April, 2014. Reading of the entire ordinance was waived and the ordinance was so introduced by the following roll call vote: m/s/c Wharton/Couchman 5-0

- AYES:** Campbell, Couchman, Nava, Noriega, Wharton
- NAYES:** None
- ABSTAIN:** None
- ABSENT:** None

**DATED:** April 1, 2014

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

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

I, **Alma Benavides**, City Clerk of the City of Brawley, California, **DO HEREBY CERTIFY** that the foregoing Ordinance No. 2014-02 was passed and adopted by the City Council of the City of Brawley, California, at a regular meeting held on the 15th day of April, 2014 and that it was so adopted by the following roll call vote:

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

**DATED:** April 15, 2014

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

RESOLUTION NO. 2014-

RESOLUTION OF THE CITY COUNCIL OF THE CITY OF BRAWLEY, CALIFORNIA AMENDING THE FISCAL YEAR CITY OF BRAWLEY BUDGET.

Amendment No. 2014-8: Department: Non Departmental

WHEREAS, Minute Order dated May 21, 2013 adopted the Fiscal Year 2013-2014 City of Brawley Budget and appropriated expenses on a cost center basis; and

WHEREAS, adjustments to the FY 2013-2014 General Fund Budget have been determined to be necessary.

THEREFORE, BE IT RESOLVED, that the FY 2013-2014 General Fund Budget is hereby amended as follows:

REVENUE

BUDGET NUMBERS	ACCOUNT NAME	INCREASE	DECREASE
		TOTAL \$	

EXPENDITURES

BUDGET NUMBERS	ACCOUNT NAME	INCREASE	DECREASE
101-191.000-750.650	Taxes, Fee and Penalties	\$333,333.00.	
		TOTAL \$333,333.00.	

REASON: To recognize payment 1 of 3 for the \$1,000,000 penalty associated with Administrative Civil Liability Order R7-2013-0068, assessed by the Regional Water Quality Control. These expenditures were not included in the adopted FY 2013/2014 budget.

PASSED, APPROVED AND ADOPTED at a regular meeting of the Brawley City Council held April 15, 2014.

CITY OF BRAWLEY, CALIFORNIA

Don C. Campbell, 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. 2014- was passed and adopted by the City Council of the City of Brawley, California, at a regular meeting held on the 15th day of April, 2014 and that it was so adopted by the following roll call vote:

**AYES:**  
**NOES:**  
**ABSTAIN:**  
**ABSENT:**

**DATED:** April 15, 2014

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

RESOLUTION NO. 2014-

RESOLUTION OF THE CITY COUNCIL OF THE CITY OF BRAWLEY, CALIFORNIA AMENDING THE FISCAL YEAR CITY OF BRAWLEY BUDGET.

Amendment No. 2014-9: Department: Non Departmental

WHEREAS, Minute Order dated May 21, 2013 adopted the Fiscal Year 2013-2014 City of Brawley Budget and appropriated expenses on a cost center basis; and

WHEREAS, adjustments to the FY 2013-2014 General Fund Budget have been determined to be necessary.

THEREFORE, BE IT RESOLVED, that the FY 2013-2014 City of Brawley Budget is hereby amended as follows:

REVENUE

BUDGET NUMBERS	ACCOUNT NAME	INCREASE	DECREASE
		<u>TOTAL \$</u>	

EXPENDITURES

BUDGET NUMBERS	ACCOUNT NAME	INCREASE	DECREASE
101-191.000-750.602	Arson Reward	\$50,000.00	
		<u>TOTAL \$50,000.00</u>	

REASON: To recognize \$50,000 Arson Reward not included in adopted FY 2013/14 General Fund Budget, currently deposited with Imperial County Superior Court.

PASSED, APPROVED AND ADOPTED at a regular meeting of the Brawley City Council held April 15, 2014.

CITY OF BRAWLEY, CALIFORNIA

Don C. Campbell, 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. 2014- was passed and adopted by the City Council of the City of Brawley, California, at a regular meeting held on the 15th day of April, 2014 and that it was so adopted by the following roll call vote:

**AYES:**  
**NOES:**  
**ABSTAIN:**  
**ABSENT:**

**DATED:** April 15, 2014

Alma Benavides, City Clerk

April 15, 2014

The Honorable Toni Atkins  
Majority Leader, California State Assembly  
State Capitol  
P.O. Box 942849  
Sacramento, CA 94249

The Honorable Manuel V. Perez  
California State Assembly  
State Capitol  
P.O. Box 942849  
Sacramento, CA 94249

Dear Assemblymember Atkins:  
Dear Assemblymember Perez:

I write this letter in support of your bill, AB 2149, on behalf of the City of Brawley City Council. AB 2149 would allow the County of San Diego to use the appropriate procurement process in the upcoming replacement of the Regional Communications System (RCS). RCS is a public safety voice communications system that provides radio communications for twenty 911 dispatch communications centers and thousands of first responders throughout San Diego County and Imperial County. The replacement project will include replacing obsolete technology (hardware and software), providing for redundancy of critical components, improving radio system coverage in areas without service, and increasing system capacity to support existing requirements and future growth.

AB 2149 is needed to ensure the County of San Diego can proceed with the appropriate procurement process for this vital project. State law requires construction projects over a certain dollar threshold to be procured through a competitive bid process and awarded to the lowest bidder. However, this communications system is most importantly a technology project that includes construction components representing a very small percentage of the overall project cost. The only way to ensure that the best system that fits our region's emergency communications needs is put in place would be to procure this contract through the solicitation of competitive proposals, which would allow the County to consider price among other factors in its selection. The region's emergency communication system would not be effective if required to take a "one size fits all" approach that the bid process could entail.

Thank you for your commitment to preserving Public Safety and for your leadership on behalf our entire region.

Sincerely,

Don C. Campbell  
Mayor

Cc: Honorable Toni Atkins, Majority Leader, California State Assembly  
Honorable Manuel V. Perez, California State Assembly



**WHAT AB 2149 DOES**

AB 2149 would add Section 20147 to the Public Contract Code enabling the County of San Diego to enter into a contract with a private entity for the delivery of a Regional Communications System (RCS) and any related infrastructure, to be used by public safety agencies and emergency responders in San Diego County and Imperial County.

Existing law, the Local Agency Public Construction Act, requires counties, among others, to comply with specified procedures for contracting for public works projects including the use of a competitive bidding process and awarding contracts to the lowest responsible bidder.

Similar exemptions have been granted to other counties in the past for individual projects. AB 946 (Chapter 400, Statutes of 2011) granted Los Angeles County the ability to solicit proposals and enter into agreements for its regional interoperable communications system.

**BACKGROUND**

The RCS is a public safety voice communications system that provides radio communications for twenty-one 911 dispatch communications centers and thousands of first responders throughout San Diego County and Imperial County.

The RCS serves law enforcement, fire services, emergency medical providers, and a variety of public service agencies. The system not only supports local agencies, but also state, federal, and tribal agencies operating in the region. The RCS provides a high level of interoperability enabling public safety agencies in the two counties to communicate in all types of emergencies and disaster responses.

The RCS also provides interoperable communications with public safety systems in surrounding areas to support mutual aid and coordinated responses with multiple agencies. This type of interoperable regional communication is essential not only for the daily emergencies that first responders handle, but for catastrophic events such as the wildfires of 2003 and 2007 that require all of

a region’s first responders to work together and receive the same information.

The RCS is a trunked voice radio system operating in the 800 MHz public safety frequency band. The current system, commissioned in 1998 with a life expectancy of 15 years, operates as a wide area network with more than 50 radio sites throughout the two counties.

Due to technology obsolescence and the need to support significant user growth, San Diego County must replace the RCS in the next few years.

The proposed project includes replacing obsolete technology, both hardware and software, that will provide redundancy of critical components, improve radio system coverage in areas without complete coverage, and increase system capacity to support existing requirements and accommodate future growth.

Legislation is needed to ensure the County of San Diego can proceed with the appropriate procurement process for this vital project. State law requires construction projects over a certain dollar threshold to be procured through a competitive bid process and awarded to the lowest responsible bidder.

However, the Regional Communications System has unique requirements because it is most importantly a technology project. The project’s construction components represent a very small percentage of the overall project cost.

To ensure that the system can be selected that best meets the region’s diverse emergency communications requirements would be to procure the RCS contract through the solicitation of competitive proposals that would allow San Diego County to consider price, among other factors, in its selection.

AB 2149 would provide the County of San Diego an exemption to Public Contract Code § 20144 by adding Section 20147 solely for the purpose of selecting its new Regional Communications System to serve the emergency communications requirements of San Diego and Imperial Counties.

**FOR MORE INFORMATION**

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Deanna Spehn, Policy Director  
Office of Majority Leader Toni Atkins  
Office 619-645-3090 | [deanna.spehn@asm.ca.gov](mailto:deanna.spehn@asm.ca.gov)  
Fax 619-645-3094  
1350 Front St., Suite 6054, San Diego, CA 92101

Capitol Office  
P.O. Box 942849, Sacramento CA 94249-0078  
Fax 916-319-2178

**SUPPORT**

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County of San Diego (Sponsor)

**Co-Authors**

Assemblymember V. Manuel Pérez

**ASSEMBLY BILL**

**No. 2149**

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**Introduced by Assembly Member Atkins  
(Coauthor: Assembly Member V. Manuel Pérez)**

February 20, 2014

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An act to add Section 20147 to the Public Contract Code, relating to public contracts.

LEGISLATIVE COUNSEL'S DIGEST

AB 2149, as introduced, Atkins. The Local Agency Public Construction Act: County of San Diego: exemption.

Existing law, the Local Agency Public Construction Act, requires counties, among others, to comply with specified procedures for contracting for public works projects, as defined, including, the use of a competitive bidding process and awarding contracts to the lowest responsible bidder.

Existing law provides that specified provisions of the act applicable to public works contracts awarded by counties, as specified, do not apply to certain contracts between the County of Napa and the State of California.

This bill would provide that those provisions of the act would also not apply to a contract entered into by the County of San Diego with a private entity for the delivery of a regional communications system and any related infrastructure to be used by public safety agencies and emergency responders located in the Counties of Imperial and San Diego. This bill would authorize the County of San Diego to use any competitive procurement method to procure the regional communications system and all related infrastructure, as specified.

This bill would make legislative findings and declarations as to the necessity of a special statute for the County of San Diego.

Vote: majority. Appropriation: no. Fiscal committee: no. State-mandated local program: no.

*The people of the State of California do enact as follows:*

1 SECTION 1. Section 20147 is added to the Public Contract  
2 Code, to read:

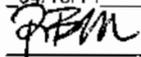
3 20147. (a) Notwithstanding any other law, this article shall  
4 not apply to a contract entered into by the County of San Diego  
5 with a private entity for the delivery of a regional communications  
6 system and any related infrastructure to be used by public safety  
7 agencies and emergency responders located in the Counties of  
8 Imperial and San Diego.

9 (b) The County of San Diego may use any competitive  
10 procurement method to procure the regional communications  
11 systems and related infrastructure described in subdivision (a)  
12 including provisions of this article that would otherwise apply to  
13 the County of San Diego.

14 SEC. 2. The Legislature finds and declares that a special law  
15 is necessary and that a general law cannot be made applicable  
16 within the meaning of Section 16 of Article IV of the California  
17 Constitution because of the unique public safety needs in the  
18 County of San Diego.

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**COUNCIL AGENDA REPORT**  
City of Brawley

MEETING DATE: 04/15/14  
CITY MANAGER: 

**PREPARED BY:** Yazmin Arellano, P.E., Public Works Director

**PRESENTED BY:** Yazmin Arellano, P.E., Public Works Director

**SUBJECT:** Caltrans Brawley Bypass Landscaping Project "Will Serve" Letter.

**CITY MANAGER RECOMMENDATION:** Authorize issuance of a Will Serve Letter to Caltrans for water service associated with the proposed Brawley Bypass Landscaping Project.

**DISCUSSION:** Caltrans is developing a contract to install landscape, irrigation, slope paving and plants along the Brawley Bypass from North Best Avenue to Hovley Road. In order to comply with the State Governor's emergency drought declaration and Caltrans policy, Caltrans is requesting written concurrence from the City of Brawley that water resources will be available for the duration of the project. The proposed project involves a water connection within City Limits but an irrigation area outside of City Limits. It is noted that Will Serve Letters serving areas outside of City Limits are subject to City Council approval.

The eighty day landscaping project is anticipated to begin in August 2014 and will be followed by a plant establishment period of three years. The anticipated water demand for this project is approximately 215,000 gallons of potable water. The proposed drought tolerant plants will be irrigated individually for efficient water use. It is anticipated that the potable water demand will be reduced after the plant establishment period as the plants will find potential groundwater sources.

The Public Works Department reviewed the project landscaping plans. The plans propose a two inch water connection near the intersection of the Brawley Bypass and Shank Road. A water meter will be installed. This connection will be subject to the payment of water capacity fees, as well as current and published City of Brawley water rates.

**ATTACHMENTS:** Letter from Caltrans dated March 17, 2014

**FISCAL IMPACT:** Subject to current and published City of Brawley water rates and water capacity fees.

**DEPARTMENT OF TRANSPORTATION**

DISTRICT 11  
4050 TAYLOR STREET, M.S. 120  
SAN DIEGO, CA 92110  
PHONE (619) 688-6428  
FAX (619) 688-3321  
TTY 711  
www.dot.ca.gov



*Flex your power!  
Be energy efficient!*

March 17, 2014

11-IMP-78,111  
PM-R9.2/R14.0,  
23.5/23.8  
EA 11-404401  
11000203521

Yazmin Arellano  
Public Works Director/City Engineer  
City of Brawley  
400 Main St.  
Brawley, CA 92227

Ms. Arellano,

Caltrans is developing a contract to install Landscape, Irrigation, Slope Paving and Plant Establishment on Route 78 and 111 roadway (Brawley-Bypass). Please see attached plans I sent via e-mail for the project, including irrigation plans and water meter location. To comply with the Governor's emergency drought declaration and Caltrans policy we are requesting written concurrence from the City of Brawley that Caltrans will have adequate water resources for the duration of the project.

The Project is anticipated to start summer, August 2014 and landscape construction is estimated to last 80 days and will be followed by a plant establishment period of 3 years. Approximately 215,000 Gallons will be used in construction and plant establishment annually. All trees will be watered individually for efficient water use; the selected tree species are drought and desert tolerant. After the plant establishment period the water needs will be reduced as the trees find potential groundwater sources.

Thank you for your assistance in planning for our water use needs. Caltrans would appreciate if you could please respond by April 1, 2014 so we can move forward with the project. If you have any questions please contact me at 619-688-6428 or email me at [cristina\\_blanco-krauss@dot.ca.gov](mailto:cristina_blanco-krauss@dot.ca.gov)

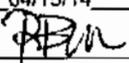
Sincerely,

A handwritten signature in black ink, appearing to read "Cristina Blanco-Krauss".

Cristina Blanco-Krauss  
Project Landscape Architect

c: Stephen Alvarez, Senior Landscape Architect, Caltrans District 11

**COUNCIL AGENDA REPORT**  
City of Brawley

MEETING DATE: 04/15/14  
CITY MANAGER: 

**PREPARED BY:** Yazmin Arellano, P.E., Public Works Director

**PRESENTED BY:** Yazmin Arellano, P.E., Public Works Director

**SUBJECT:** La Valencia Estates, Unit 3, Replacement Subdivision Agreement

**CITY MANAGER RECOMMENDATION:** Approve and substitute Subdivision Agreement with La Valencia Garden Estates, LLC (LVGE LLC).

**DISCUSSION:** La Valencia Garden Estates, LLC (LVGE LLC) is currently in escrow to acquire the residential development referred to as La Valencia Estates, Unit 3. The LVGE LLC project area consists of twenty-three (23) single family residential units and is generally bounded by Avenida del Valle to the east, Calle Estrella to the south, La Valencia Drive to the west and Calle Luna to the north.

An existing Subdivision Agreement between the City of Brawley and Brawley La Valencia Estates, LP is in place. At the request of LVGE LLC, City staff have prepared a replacement Subdivision Agreement. LVGE LLC has updated the 2005 Engineer's Estimate to the City's satisfaction that reflects current construction costs and all Tentative Map conditions of approval, including the mitigation measures listed in the Mitigated Negative Declaration.

**FISCAL IMPACT:** None

**ATTACHMENTS:** Engineer's Estimate  
Subdivision Agreement

Development

DESIGN &

ENGINEERING

**LA VALENCIA SUBDIVISION PHASE 3  
ENGINEER'S COST ESTIMATE  
FOR ON-SITE IMPROVEMENTS**

ITEM	UNIT	QUANTITY	UNIT PRICE	TOTAL
<b>Water</b>				
8" DIA. PVC PIPE	L.F.	1592	\$58.00	\$92,316.86
FIRE HYDRANT ASSEMBLY	EA.	4	\$5,500.00	\$22,000.00
8" VALVE	EA.	4	\$1,800.00	\$7,200.00
8" X 8" X 8" X 8" CROSS	EA.	1	\$2,500.00	\$2,500.00
8" X 8" X 8" TEE	EA.	2	\$1,500.00	\$3,000.00
WATER SERVICE	EA.	23	\$695.00	\$15,985.00
				<u>\$143,001.86</u>
<b>Sewer</b>				
8" DIA. PVC SDR 35 PIPE	L.F.	1711	\$35.00	\$59,884.30
SEWER SERVICE	EA.	23	\$600.00	\$13,800.00
SEWER MANHOLE	EA.	6	\$5,000.00	\$30,000.00
				<u>\$103,684.30</u>
<b>Storm Drain</b>				
18" DIA. PVC STORM DRAIN	L.F.	129	\$65.00	\$8,413.60
SD MANHOLE	EA.	1	\$5,000.00	\$5,000.00
SD CATCH BASIN	EA.	2	\$5,000.00	\$10,000.00
				<u>\$23,413.60</u>
<b>Curb &amp; Sidewalk</b>				
6" CURB & GUTTER	L.F.	2974	\$20.00	\$59,488.80
SIDEWALK	SQ.FT.	10453	\$10.00	\$104,527.30
20' DRIVEWAY	SQ.FT.	5980	\$12.00	\$71,760.00
HANDICAP CURB RETURNS	SQ.FT.	990	\$14.00	\$13,862.94
CROSS GUTTER	SQ.FT.	1078	\$12.00	\$12,936.48
				<u>\$262,575.52</u>
<b>Electrical</b>				
STREET LIGHTS	EA.	4	\$4,500.00	\$18,000.00
UNDERGROUND ELECTRIC	EA.	23	\$550.00	\$12,650.00
				<u>\$30,650.00</u>

**Earthwork**

CUT	EA. LOT	23	\$1,800.00	\$41,400.00
FILL	EA. LOT	23	\$1,800.00	\$41,400.00
				<b>\$82,800.00</b>

**A.C. Pavement**

12" SUBGRADE PREP.	SQ. FT.	59440	\$1.00	\$59,440.00
8" CLASS II AG. BASE	SQ. FT.	59440	\$1.00	\$59,440.00
3" ASPHALT CONCRETE	SQ. FT.	55357	\$1.80	\$99,642.60
				<b>\$218,522.60</b>

**Miscellaneous**

6'-0" Perimeter Wall @ Boundary Line	L.F.	1413	\$65.00	\$91,827.45
3' Wide Concrete Sidewalk along the Southerly Boundary Line	SQ. FT.	2064	\$10.00	\$20,640.00
Landscape on the 3 New Street Corner matching the exist. landscape along Ventana St.	L.S.	1	\$12,950.00	\$12,950.00
Installation of 1.5" compacted DG along the Westerly side of Ventana St on the IID/City Row on Valencia Sub. Unit 1, 2 and 3.	SQ. FT.	34314	\$0.35	\$12,010.01
Installation of a 2" water service for Irrigation Including Backflow Preventer and Water Meter	EA.	1	\$4,650.00	\$4,650.00
				<b>\$142,077.46</b>

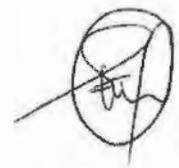
<b>SUB-TOTAL</b>	\$1,006,725.34
15% Contingency	151,008.80
<b>TOTAL</b>	<b>\$1,157,734.14</b>

**NOTE:**

Since the engineer has no control over the cost of labor, materials, or equipment, or over the contractor's methods of determining prices, or over competitive bidding or market conditions, our opinions of probable project cost or construction cost provided for herein are to be made on the basis of our experience and qualifications and represent our best judgment as design professionals familiar with the construction industry, but the engineer cannot, and does not, guarantee that proposals, bids, or the construction cost will not vary from opinions of probable cost prepared by the firm.



APPROVED  
4/8/14



4/03/2014

**SUBDIVISION AGREEMENT AND IMPROVEMENT SECURITY  
(CITY OF BRAWLEY)**

(Government Code Section 66462 and Section 66463)

(S1) Subdivision: La Valencia Estates, Unit 3

(S2) Effective Date: \_\_\_\_\_

(S3) Completion Period: \_\_\_\_\_

THESE PARTIES ATTEST TO THE PARTIES' AGREEMENT HERETO:

CITY COUNCIL

SUBDIVIDER

PCG-BRAWLEY I, L.P.

By \_\_\_\_\_

By \_\_\_\_\_

APPROVAL RECOMMENDED:

FORM APPROVED - CITY ATTORNEY:

By \_\_\_\_\_

Yazmin Arellano, City Engineer

By \_\_\_\_\_

Dennis Morita, City Attorney

(NOTE: All signatures to be acknowledged.

If Subdivider is incorporated, signatures must conform with the designated representative groups pursuant to Corporations Code §313).

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1. PARTIES, DATE AND LEGAL DESCRIPTION. Effective on the above date, the City of Brawley, California, hereinafter called ("City"), and the above named Subdivider, mutually promise and agree as follows concerning this Subdivision. The legal description for this Subdivision is attached hereto as Appendix A.

2. IMPROVEMENTS. Subdivider agrees to install certain improvements (both public and private), including the following: road, drainage, signs, (including appurtenant equipment), water, sewer and such other improvements as required by City ordinance or regulation, conditions of approval for the Subdivision, mitigation measures set forth in environmental documentation, engineer's estimates and as shown on improvement plans for this Subdivision as reviewed and on file with the City of Brawley, Public Works Department (including future amendments thereto).

Subdivider shall complete all of said Work and improvements (hereinafter called "Work") within the above completion period from the date hereof as required by the California Subdivision Map Act (Government Code Section 66410 and following), in a good workmanlike manner, in accordance with accepted construction practices and in a manner equal or superior to the requirements of the City Code and rulings made thereunder; and where there is a conflict between the improvement plans, City Code or conditions of approval, the stricter requirements shall govern.

3. IMPROVEMENT SECURITY: Upon executing this Agreement, the Subdivider shall, pursuant to Government Code Section 66499, and the City Code, provide as security to the City:

A. For Performance and Guarantee of the Work: Corporate surety bond in a form acceptable to City in the sum of One Million One Hundred and Fifty Seven Thousand Seven Hundred and Thirty Four Dollars and Fourteen Cents (\$1,157,734.14), which represents the estimated cost of the Work.

With this security, the Subdivider guarantees performance of all of the Work under this Agreement and maintenance of the Work for one (1) year after its completion and

acceptance against any defective workmanship or materials or any unsatisfactory performance. Engineer's estimates are for the purpose of estimating the cost of the Work for establishing the dollar value of the security and shall not define or limit the scope of the Subdivider's or surety's obligations to perform all of the Work under this agreement.

B. For Payment: Corporate surety bond in a form acceptable to City in the sum of One Million One Hundred and Fifty Seven Thousand Seven Hundred and Thirty Four Dollars and Fourteen Cents (\$1,157,734.14), which represents one hundred percent (100%) of the estimated cost of the Work.

With this security, the Subdivider guarantees payment to the contractor, to his subcontractors, and to persons renting equipment or furnishing labor or materials to them or to the Subdivider.

Upon acceptance of the Work as complete by the City Council and upon request of the Subdivider, the amount of the securities may be reduced in accordance with the Government Code Sections 66497, et. seq. The improvement security required herein for faithful performance of this Agreement may be reduced in amount, but not more often than once per month, as the Work of improvement is completed. In no event shall this security be reduced until progress reports are submitted to the City, and the City determines that the Work in fact has been completed and the amount by which the security shall be reduced. The determination by the City as to the completion of Work or improvement and the amount by which the security shall be reduced shall be conclusive. In no event, however, shall the amount of the performance security be reduced to an amount less than ten percent (10%) until the liability established by all parts and subsections of this Agreement is satisfied. Payment security may be reduced only in accordance with Government Code §66499.7.

4. GUARANTEE AND WARRANTY OF WORK. Subdivider guarantees that said Work shall be free from defects in material or workmanship and shall perform satisfactorily for a period of one (1) year from and after the City Council accepts the Work as complete in accordance with Government Code Section 66499.7. Subdivider agrees to correct, repair, or replace, at his expense, any defects in said Work.

5. PLANT ESTABLISHMENT WORK. Subdivider agrees to perform plant

establishment work for landscaping installed under this agreement. Said plant establishment work shall consist of adequately watering plants, replacing unsuitable plants, doing weed, rodent and other pest control, and other work determined by the Public Works Department to be necessary to ensure establishment of plants.

Said plant establishment work shall be performed for a period of one (1) year from and after the City Council accepts the work as completed.

6. IMPROVEMENT PLAN WARRANTY. Subdivider warrants the improvement plans for the Work are adequate to accomplish the Work as promised in Section 2. If, at any time before the City Council accepts the Work as complete or during the one year guarantee period, said improvement plans prove to be inadequate in any respect, Subdivider shall make whatever changes are necessary to accomplish the Work as promised.

7. NO WAIVER BY CITY. Inspection of the Work and/or materials, or approval of Work and/or materials or statement by any officer, agent or employee of the City indicating the Work or any part thereof complies with the requirements of this Agreement, or acceptance of the whole or any part of said Work and/or materials, or payments therefor, or any combination or all of these acts, shall not relieve the Subdivider of his obligation to fulfill this Agreement as prescribed; nor shall the City thereby be estopped from bringing any action for damages arising from the failure to comply with any of the terms and conditions hereof.

8. INDEMNITY. Subdivider shall defend, hold harmless and indemnify the indemnitees from the liabilities as defined in this section:

A. The indemnitees benefited and protected by this promise are the City and its elective and appointive boards, commissions, officers, agents and employees.

B. The liabilities protected against are any liability or claim for damage of any kind allegedly suffered, incurred or threatened because of actions defined below, and including personal injury, death, property damage, inverse condemnation, or any combination of these, and regardless of whether or not such liability, claim or damage was unforeseeable at any time before the City reviewed said improvement plans or accepted the Work as complete, and including the defense of any suit(s), action(s) or other proceeding(s) concerning said liabilities and claims, excepting only those claims arising from the sole

negligence of City.

C. The actions causing liability are any act or omission (negligent or non-negligent) in connection with the matters covered by this Agreement and attributable to the Subdivider, contractor, subcontractor or any officer, agent or employee of one or more of these.

D. Non-Conditions. The promise and agreement in this section are not conditioned or dependent on whether or not any indemnitee has prepared, supplied or reviewed any plan(s) or specification(s) in connection with this Work or Subdivision, or has insurance or other indemnification covering any of these matters, or that the alleged damage resulted partly from any negligent or willful misconduct of any indemnitee.

9. COSTS. Subdivider shall pay when due all the costs of the Work including inspections thereof and relocating existing utilities required thereby.

10. SURVEYS. Subdivider shall set and establish survey monuments in accordance with the filed map and to the satisfaction of the City Engineer before acceptance of any Work as complete by the City Council.

11. NON-PERFORMANCE AND COSTS. If Subdivider fails to complete the Work within the time specified in this Agreement and subsequent extensions, or fails to maintain the Work, the City may proceed to complete and/or maintain the Work by contract or otherwise, and Subdivider agrees to pay all costs and charges incurred by the City (including, but not limited to: engineering, inspection, surveys, contract, overhead, etc.) immediately upon demand.

Subdivider hereby consents to entry on the Subdivision property by the City and its forces, including contractors, in the event the City proceeds to complete and/or maintain the Work.

Once action is taken by City to complete or maintain the Work, Subdivider agrees to pay all costs incurred by the City, even if Subdivider subsequently completes the Work.

Should City sue to compel performance under this Agreement or to recover costs incurred in completing or maintaining the Work, Subdivider agrees to pay all attorney's

12. RECORD MAP. In consideration hereof, City shall allow Subdivider to file and record the Final Map for said Subdivision.

13. MONUMENTATION SECURITY. Subdivider shall file or deposit with the City a monument bond or security in the amount of five (5) percent of the estimated construction cost as determined by the approved engineer's estimate pursuant to Sections 66496 and 66499 of the Government Code of the State of California.

14. ENGINEERING AND INSPECTION FEES. Subdivider shall pay a fee based on three and a half (3.5) percent of the estimated construction cost as determined by the approved engineer's estimate.

15. DATE OF COMPLETION. The completion of improvements required hereunder and the date of completion shall be determined and certified by the City Engineer.

16. FEES. Subdivider shall pay such fees as have been duly established by City.



**COUNCIL AGENDA REPORT**  
City of Brawley

MEETING DATE: 04/15/14  
CITY MANAGER: 

**PREPARED BY:** Yazmin Arellano, P.E., Public Works Director

**PRESENTED BY:** Mark Baza, ICTC Executive Director and Kathi Williams, ICTC Senior Transit Planner

**SUBJECT:** Consolidated Contracting Opportunity for Public Dial A Ride Paratransit Services – *IVT RIDE*

**CITY MANAGER RECOMMENDATION:** Participate in consolidated contracting opportunity for Paratransit (Dial A Ride) Services.

**DISCUSSION:**

In 2011, local agencies including the cities of Brawley, Calexico, El Centro, Imperial, and the West Shores communities of the Salton Sea formally communicated with Imperial County Transportation Commission (ICTC) their interest in determining if greater efficiencies, better compliance with regulations and cost reductions could be achieved through a consolidated contracting opportunity for Dial A Ride services. Consolidation would include management, dispatch, scheduling, maintenance and marketing by a turnkey paratransit provider with ICTC as the administering agency.

The Imperial County Transportation Commission (ICTC) has since conducted a competitive bid for the consolidation of five above-named services, tentatively branded as *IVT RIDE*. A Proposal Evaluation Committee comprised of staff from Brawley, El Centro, Imperial and ICTC reviewed and scored proposals based on the categories of:

- Technical Qualifications and Experience
- Proposed Methodology
- Staff Qualifications and DBE Goal Attainment
- Facilities and Equipment
- Cost and Best Value
- References
- Attainment with State Labor Code 1072

Oral interviews were conducted by the Proposal Evaluation Committee with finalists based on the categories of:

- Operations and Management Experience
- Vehicle Procurement
- Proposed Facility
- Use of Technology and Software
- Transition Plan

- Bilingual Capabilities
- Eligibility Determinations
- Interactions with the Administering Public Agency

Based on the proposals received, a clear opportunity for greater efficiencies, better compliance with regulations, new technology for reservations/dispatching and performance management, and cost reductions can be achieved through the consolidation of the operations.

The project schedule calls for a presentation to the ICTC for further direction on contract award in May 2014. ICTC has requested that participating agencies confirm by City Council action the interest in consolidated contracting by May 8, 2014.

**FISCAL IMPACT:** Regional transit funds from ICTC and passenger fare revenue

**ATTACHMENTS:** April 4, 2014 ICTC Correspondence to ICTC Management Committee  
April 8, 2014 ARC Imperial Valley Correspondence to City of Brawley



IMPERIAL COUNTY  
TRANSPORTATION COMMISSION

1405 N. IMPERIAL AVE., SUITE 1  
EL CENTRO, CA 92243-2875  
PHONE: (760) 592-4494  
FAX: (760) 592-4497

April 4, 2014

ICTC Management Committee  
Imperial County Transportation Commission  
1405 N. Imperial Ave Suite 1  
El Centro, CA 92243

SUBJECT: 2014 Competitive Bid for the Coordination of Public Dial-a-Ride Paratransit Services – *IVT RIDE*

Dear Committee Members:

As a result of prior direction from the Commission, ICTC recently completed a competitive bid focused on the consolidation of the five public dial-a-ride services. ICTC currently administers turnkey contracted paratransit system in the West Shores communities of the Salton Sea. The Cities of Brawley, Calexico, El Centro and Imperial administer turnkey contracted intra-city Dial-A-Ride services. There are multiple operators under multiple contracts with these agencies.

The five (5) agencies determined that they were interested in determining if greater efficiencies, better compliance with regulations and cost reductions could be achieved through the consolidation of the management, dispatch, reservationists, maintenance and marketing etc. under one turnkey contractor with one administering agency. This process would be determined through this competitive bid, whereby one (1) operator may be offered a contract for all five services.

In February 2014, fourteen transportation providers were invited to submit written proposals for consideration for the service tentatively branded as *IVT RIDE*, and with primary colors of yellow, black and white. The providers were requested to submit one proposal for all five of the paratransit services; for a five year contract, with three one year extensions.

It was anticipated that any new contract would then be administered by ICTC. The participating public agencies would terminate their individual contracts during a scheduled transition effective in the new fiscal year. However, for management and accountability, a new Paratransit Coordination Committee (PCC) would also be created by which the participating public agencies will retain the ability to be responsive to their constituents, review system performance and make recommendations as necessary.

CITIES OF BRAWLEY, CALEXICO, CALIPATRIA, EL CENTRO, HOLTVILLE, IMPERIAL, WESTMORLAND,  
IMPERIAL IRRIGATION DISTRICT AND COUNTY OF IMPERIAL

The RFP required several key issues be addressed including; compliance with the twenty-four mandatory functional areas in order to be eligible for federal transit funding, i.e., drug and alcohol testing, the Americans with Disabilities Act, performance measures, as well, as State requirements for driver training and offering employment to incumbent displaced transit personnel, and local requirements for facilities, marketing, bilingual drivers and reservationists, and participation with local agency Office of Emergency Services for emergency evacuation purposes etc.

Five proposals were ultimately received. Two proposals were from incumbent providers and three proposals were from new providers. All five proposals met the required initial screening for responsiveness and reference checks. ICTC staff also completed a labor allocation comparison and a vehicle usage report to identify shortcomings or other issues as compared to current operations, and a reference check.

A Proposal Evaluation Committee comprised of staff from Brawley, El Centro, Imperial and ICTC reviewed and scored the proposals on March 24, 2014. The proposals were evaluated and ranked based on the categories of: Technical Qualifications and Experience; Proposed Methodology; Staff Qualifications and DBE Goal Attainment; Facilities and Equipment; Cost and Best Value; References; and attainment with State Labor Code 1072.

Four of the five providers were invited to come to the oral interview phase based on the evaluation and scores for the respective proposals. For the interviews, the evaluation was based on responses to questions based on the following eight (8) categories: Operations and Management Experience; Vehicle Procurement; Proposed Facility; Use of Technology and Software; Transition Plan; Bilingual Capabilities; Eligibility Determinations; and, Interactions with the Administering Public Agency.

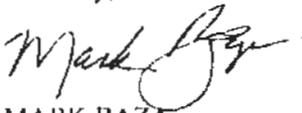
Based on the proposals received, we have an opportunity to achieve greater efficiencies, better compliance with regulations, new technology for reservations/dispatching and performance management, and cost reductions can be achieved through the consolidation of the operations including; management, dispatch, reservationists, maintenance and marketing under one provider under one contract. The range of costs in the proposals (not including marketing) for the eight-year period were between a 9% reduction in cost, to an 11.5% increase in cost when compared to the current budgeted year projected over the eight year period, with a 3% escalator per the consumer price index, at \$9,738,556.

The Evaluation Committee forwards the following final ranking:

Rank	Provider	8 Year Costs	Budget vs. Proposal Comparison
1.	First Transit	\$ 9,226,154	-9%
2.	MV Transportation	\$ 10,017,439	-1%
3.	Ride Right	\$ 11,282,387	11.5%
4.	ARC – Imperial Valley	\$ 9,246,075	-6%

The project schedule calls for a presentation to the Commission for further direction on contract award in May 2014. At this point in the project schedule, it is requested that the participating Cities confirm by Council action to ICTC by May 8, 2014 that they desire to retain their current system of independent contracts/operators, or that they will participate in the consolidated contracting opportunity.

Sincerely,



MARK BAZA  
Executive Director



**ARC - Imperial Valley**

*Helping Mentally and Physically Challenged People Achieve their Potential.*  
P.O. Box 1828, EL CENTRO, CA 92244 PHONE: (760) 352-0180 • FAX: (760) 352-3269

April 8, 2014

City of Brawley  
Attn: Rosanna Bayon Moore, City Manager  
400 Main Street,  
Brawley, CA 92227

**RECEIVED**

**APR 11 2014**

**CITY OF BRAWLEY  
OFFICE OF CITY MANAGER**

RE: Dial-A-Ride ADA Compliant Paratransit Services

Dear Ms. Moore:

If the City of Brawley is planning to opt-out of the ICTC Dial-A-Ride Request for Proposal process in support and loyalty for your current provider, Isabel Pacheco of Sunrise Driving Services, please disregard this letter. However, if the City of Brawley is searching for a solution and/or an alternative to the recommendations of ICTC, the *ARC-Imperial Valley* would like to offer the City of Brawley our quality ADA compliant Paratransit Services as an alternative.

*ARC-Imperial Valley* management is familiar with the operations and current staff of the Brawley Dial-A-Ride. They are a very dedicated Team providing the best possible dial-a-ride service for the transit dependent elderly and the disabled community of the City of Brawley. Perhaps the merging of the two, the *ARC-Imperial Valley* with the Brawley Dial-A-Ride Team, would create a very strong union, in which the Brawley Dial-A-Ride Team could continue doing what they do best, providing quality dial-a-ride services, and the *ARC-IV* would assist with regards to the compliance, reporting, and documentation requirements.

On Wednesday April 3, 2014, ICTC held the presentations and oral interviews from the potential candidates for the consolidated dial-a-ride services for the cities. I have enclosed from our submitted RFP to ICTC, a copy of the *ARC-Imperial Valley's* presentation and an eight year budget with a summary of our quality ADA compliant Paratransit Services experience. It would be our honor to provide the City of Brawley with our quality ADA compliant Paratransit Services. We hope to hear from you, and should there be any questions, please do not hesitate to call me at (760) 337-8002.

Sincerely,

Kathleen C. Kennedy  
Director of Transportation  
kennedy@arciv.org  
Enclosure



**COUNCIL AGENDA REPORT**  
City of Brawley

MEETING DATE: 04/15/14  
CITY MANAGER: RBM

**PREPARED BY:** Yazmin Arellano, P.E., Public Works Director

**PRESENTED BY:** Yazmin Arellano, P.E., Public Works Director

**SUBJECT:** Resolution declaring an emergency, ratifying action taken by the City Manager and approval of emergency repairs of deteriorated water line and street on S. Western Avenue.

**CITY MANAGER RECOMMENDATION:** Adopt Resolution No. 2014 - \_\_\_\_: Declaring an Emergency, Ratifying Action Taken by the City Manager and Approval of Emergency Repairs of Deteriorated Water Line and Street on S. Western Avenue.

**DISCUSSION:** An 8-inch cast iron pipeline on South Western Avenue that runs north from the alley north of G Street experienced 4 major breaks on April 7 and April 8, 2014. Each occurrence resulted in water shutdown to businesses in close proximity to the break, as well the closure of the arterial street to traffic from G Street to Main Street. This water break occurred as a result of a Supervisory Control And Data Acquisition (SCADA) system malfunction at the City's water treatment plant. The malfunction caused the distribution pumps to fluctuate the pressure in the water distribution system. Cast iron pipelines corrode over time with given existing soils. An increase in the external or internal stress on brittle, corroded pipe can quickly result in a break.

The Streets and Utilities Division of Public Works identified the first break at approximately 3AM on April 7, 2014. After four unsuccessful attempts in 13 hours to repair the pipe, it was determined that the replacement of approximately 150 linear feet of cast iron pipe with Polyvinyl Chloride (PVC) pipe was warranted.

**FISCAL IMPACT:** Currently estimated at \$60,000, the cost shall be split among the FY 13/14 Budget Water Distribution Fund 501- Repair and Maintenance Services, Budget Water Distribution Fund 501- Repair and Maintenance Services and Budget Gas Tax Fund 211 – Repair and Maintenance Services

**ATTACHMENTS:** Resolution No. 2014 - \_\_\_\_: Declaring an Emergency, Ratifying Action Taken by the City Manager and Approval of Emergency Repairs of Deteriorated Water Line and Street on S. Western Avenue; API Correspondence dated 4-10-14; A&R Construction Invoice dated 4-11-14

**RESOLUTION NO. 20-14**

**RESOLUTION DECLARING AN EMERGENCY,  
RATIFYING ACTION TAKEN BY THE CITY MANAGER  
AND AUTHORIZING THE CITY MANAGER TO TAKE  
SUCH FURTHER ACTION AS MAY BE NECESSARY IN  
RESPONSE THERETO**

WHEREAS, the City of Brawley operates an 8-inch cast iron water pipeline on Western Avenue between the alley north of G Street and Main Street ("Water Line"); and

WHEREAS, cast iron pipelines corrode overtime and any increase in the external or internal stress on brittle, corroded pipe can quickly result in a break; and

WHEREAS, it was recently discovered that said Water Line has deteriorated to the point that cannot be repaired; and

WHEREAS, a sudden change in pressure in the City's water distribution system resulted in a break of said Water Line; and

WHEREAS, City staff was not able to repair said water line after thirteen hours of work; and

WHEREAS, businesses in the immediate proximity had a water service interruption; and

WHEREAS, the closure to traffic of S. Western Avenue from G Street to Main Street resulted in an inconvenience to residents and business owners; and

WHEREAS, because of concern of the consequences associated with the above described conditions, such emergency would not reasonably permit delays associated with a competitive solicitation for bids and the actions authorized herein are necessary to respond to the emergency; and

WHEREAS, in order to safeguard the public health and to protect property, it is necessary to take immediate action to repair/replace the Water Line; and

WHEREAS, the City Council wishes to ratify action of the City Manager to initiate repair/replacement of the Water Lines.

**NOW, THEREFORE, BE IT RESOLVED AS FOLLOWS:**

1. The recitals hereto are true and correct and are incorporated herein by this reference.

2. The City Council declares that the public interest and necessity demanded the immediate expenditure of public money to safeguard life, health or property and hereby ratifies action taken by the City Manager as described above to replace the Water Line in accordance with Public Contracts Code §20168.

3. In ratifying the replacement and the action of the City Manager, the City Council finds that the potential for harm associated with the conditions described herein is such that the delay resulting from a competitive solicitation for bids would not be appropriate and immediate action was necessary to safeguard life, health and property.

4. The City Manager is hereby authorized to take such further action as may be necessary to replace the Water Line in accordance with Public Contracts Code §20168 and 22050.

**PASSED, APPROVED AND ADOPTED** at a regular meeting of the Brawley City Council held April 15, 2014.

**CITY OF BRAWLEY, CALIFORNIA**

---

***Don C. Campbell***, 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. 2014- was passed and adopted by the City Council of the City of Brawley, California, at a regular meeting held on the 15th day of April, 2014 and that it was so adopted by the following roll call vote:

**AYES:  
NOES:  
ABSTAIN:  
ABSENT:**

**DATED:** April 15, 2014

---

***Alma Benavides***, City Clerk



Email [yarellano@brawley-ca.gov](mailto:yarellano@brawley-ca.gov)  
ORIGINAL BY MAIL.

April 10, 2014

Mrs. Yazmin Arellano-Torres, P.E.  
Public Works Director  
City of Brawley  
180 South Western Ave.  
Brawley, CA 92227

Re: Repair to the intersection of Western Ave

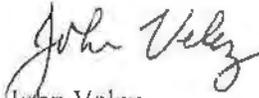
Dear Yazmin:

The cost to repair the asphalt concrete surfacing at Western Ave. south of Main Street is \$31,204.00.

The scope of work is as follows: Remove 4,316 square feet of deteriorated asphalt surfacing, scarify, grade and compact existing, place four and one-half inches of asphalt concrete and finish with one and one-half inches of asphalt concrete wearing course.

Thank you for the opportunity to provide you with this proposal, please do not hesitate to call me if you have any question.

Very truly yours,

  
John Velez

JV/jt

9500 Beverly Road  
Pico Rivera CA 90660-2135

E-mail: [engrngmainc@earthlink.net](mailto:engrngmainc@earthlink.net)

Tel: (323) 558-8000  
Fax: (323) 558-8055



Email [yarellano@brawley-ca.gov](mailto:yarellano@brawley-ca.gov)  
ORIGINAL BY MAIL

April 10, 2014

Mrs. Yazmin Arellano-Torres, P.E.  
Public Works Director  
City of Brawley  
180 South Western Ave.  
Brawley, CA 92227

Re: Repair to Water Line Trench at Western Ave

Dear Yazmin:

The cost to repair the asphalt concrete surfacing at Western Ave. south of Main Street is \$8,784.00.

The scope of work is as follows: Remove 1,215 square feet of deteriorated asphalt surfacing, scarify, grade and compact existing, place four and one-half inches of asphalt concrete and finish with one and one-half inches of asphalt concrete wearing course.

Thank you for the opportunity to provide you with this proposal, please do not hesitate to call me if you have any question.

Very truly yours,

John Velez

JV/jt

9500 Beverly Road  
Pico Rivera CA 90660-2135

E-mail: [engrngmainc@earthlink.net](mailto:engrngmainc@earthlink.net)

Tel: (323) 558-8000  
Fax: (323) 558-8055



1631 RIVER DRIVE • BRAWLEY, CA 92227-1747  
 PHONE: (760) 344-4653  
 FAX: (760) 344-4146

**CONTRACT INVOICE**

TO: City of Brawley  
 400 Main Street  
 Brawley CA 92227

Invoice#: 1535  
 Invoice Date: 04/11/2014  
 Due Date: 05/11/2014  
 Phase#: 0

Description	Amount
JOB# 2014-29	
JOB NAME: Western Avenue 8" Water Line	
JOB DESCRIPTION: 8" Water Line Replacement	
Mobilization	1,250.00
Equipment:	
Backhoe 11.5 hrs @ \$130.00	1,495.00
938 Loader 11.5 hrs @ \$160.00	1,840.00
8yd Dump Truck 8.5 hrs @ \$90.00	765.00
Water Truck 8 hrs @ \$130.00	1,040.00
Asphalt Zipper @ \$550.00	550.00
(2) Service Trucks 23 hrs @ \$60.00	1,380.00
Labor:	
Foreman 4 hrs Overtime @ \$125.50 (Operator #8)	502.00
Foreman 7.5 hrs Doubletime @ \$148.77	1,115.78
Laborer 20 hrs Overtime @ \$106.65 (Laborer #1)	2,173.00
Laborer 37.5 hrs Doubletime @ \$128.47	4,817.63
15% Overhead & Profit	2,532.50

Non-Taxable Amount:	19,460.91
Taxable Amount:	0.00
Sales Tax:	0.00
Retention:	0.00
Amount Due:	19,460.91

*Please Pay This Amount*

**\$19,460.91**

A service charge of 0.00 % per annum will be charged on all amounts overdue on regular statement dates.

Please make check payable to Terry Robertson, Inc. dba: A&R Construction

Thank You for your prompt payment!



OFFICE (760) 344-4653 • FAX (760) 344-4146  
1631 RIVER DRIVE • BRAWLEY, CA 92227-1747

**CONDITIONAL WAIVER AND RELEASE ON FINAL PAYMENT**  
*California Civil Code Section 8136*

NOTICE: THIS DOCUMENT WAIVES THE CLAIMANT'S LIEN, STOP PAYMENT NOTICE, AND PAYMENT BOND RIGHTS EFFECTIVE ON RECEIPT OF PAYMENT. A PERSON SHOULD NOT RELY ON THIS DOCUMENT UNLESS SATISFIED THAT THE CLAIMANT HAS RECEIVED PAYMENT.

**IDENTIFYING INFORMATION:**

Name of Claimant: Terry Robertson, Inc. dba: A&R Construction  
Name of Customer: City of Brawley  
Job Location: Western Ave 8" Water Line Replacement  
Owner: City of Brawley

**CONDITIONAL WAIVER AND RELEASE**

This document waives and releases lien, stop payment notice, and payment bond rights the claimant has for labor and service provided, and equipment and material delivered, to the customer on this job. Rights based upon labor or service provided, or equipment or material delivered, pursuant to a written change order that has been fully executed by the parties to the date that this document is signed by the claimant, are waived and released by this document, unless listed as an Exception below. This document is effective only on the claimant's receipt of payment from the financial institution on which the following check is drawn.

Maker of Check: City of Brawley  
Amount of Check: 19,460.91  
Check Payable To: Terry Robertson, Inc. dba: A&R Construction

**EXCEPTIONS:**

This document does not affect any of the following:

Disputed claims for extras in the amount of: \_\_\_\_\_

**SIGNATURE:**

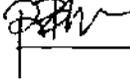
Claimant's Signature: Melvin Plaut

Claimant's Title: Office Personnel

Date of Signature: 04/11/14

**COUNCIL AGENDA REPORT**  
City of Brawley

Meeting Date: 04/15/2014

City Manager: 

**PREPARED BY:** Ruby D. Walla, Finance Director

**PRESENTED BY:** Ruby D. Walla, Finance Director

**SUBJECT:** FY 2012/2013 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, 2013.

**DISCUSSION:** The City of Brawley has completed its various audits for the fiscal year ending June 30, 2013. The audits were conducted by the Certified Public Accounting Firm of Christy White Associates. The audit reports prepared consisted of the Annual Report, Single Audit Report, Transportation Development Act Report, and Management Report (attached). The City was audited on its governmental activities, business type activities, each major fund and the aggregate fund information for the City of Brawley. Audits were 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 auditor's responsibility is to express an opinion on the presentation of the City of Brawley's financial statements which is reported as follows:

*"In our opinion, the financial statements present fairly, in all material respects, the respective financial position of the governmental activities, the business type activities, each major fund and the aggregate remaining fund information of the City as of June 30, 2013"*

There were no new findings noted for this fiscal audit and there is one continuing finding from the 2012 audit. All others are noted as "implemented." The findings identified are regarding:

1. Bank Reconciliations - Continuing
2. Parks & Recreation Cash Receipts - Implemented
3. Dial-A-Ride Cash Receipts - Implemented
4. Capital Asset Inventory – Implemented

The details to the findings Comments, Recommendations, and Responses are including in the attached reports: Single Audit Report and Management Report. Staff continues to work on the continued finding in order to be in compliance by the next audit cycle.

The finding has further identified a need to reconcile and address stale dated checks on the City's check register. Staff's working plan in the current fiscal year is to implement an unclaimed property process to address such outstanding payroll and accounts payable checks.

At the close of fiscal year 2013, the General Fund reports to have used none of its reserve fund balance, recognizing a gain of \$364,642 and increasing the balance to \$4,472,522 (as stated on page 10 of the Annual Financial Report). This is due to revenue recognition in the amount of \$405,999 in settlement funds. The City had projected to use \$226,814 of its reserve balance for the fiscal year 2012/13.

The City has projected to use none of its reserves in the current fiscal year (FY 2014), according to the adopted budget. However, the City has recognized unbudgeted costs due to a State Water Resources Board 1/3 payment of a fine in the amount of \$333,333, a deposit with Imperial County Superior Court of \$50,000 for a designated arson reward. It is anticipated that at the close of FY 2013/14, the City will utilize reserves in the amount of \$383,333, reducing the reserve balance to at least \$4,089,189. Per the City's General Fund Preservation Policy, the City is expected to maintain the 15% reserve balance of \$2,452,555, assuming current year projected expenditures of \$16,350,364.

**FISCAL IMPACT:** N/A

**ATTACHMENTS:** Annual Financial Report, Management Report, Single Audit Report, Transportation Development Act Report

**CITY OF BRAWLEY**

BRAWLEY, CALIFORNIA

**ANNUAL FINANCIAL REPORT**

FOR THE FISCAL YEAR ENDED

JUNE 30, 2013

San Diego

Los Angeles

San Francisco  
Bay Area

christywhite  
A PROFESSIONAL  
ACCOUNTANCY CORPORATION *associates*



**CITY OF BRAWLEY**  
Brawley, California

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

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**FINANCIAL SECTION**



## INDEPENDENT AUDITORS' REPORT

Governing Board  
City of Brawley  
Brawley, California

Christy White, CPA

Michael Ash, CPA

Tanya M. Rogers, CPA, CFE

Heather Daud

### Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of the City of Brawley, as of and for the year ended June 30, 2013, and the related notes to the financial statements, which collectively comprise the City of Brawley'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 significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

### *Opinions*

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of the City of Brawley as of June 30, 2013, 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.

SAN DIEGO

LOS ANGELES

SAN FRANCISCO/BAY AREA

### Corporate Office:

2727 Camino Del Rio South  
Suite 219  
San Diego, CA 92108

toll-free: 877.220.7229

tel: 619.270.8222

fax: 619.260.9085

[www.christywhite.com](http://www.christywhite.com)

*Licensed by the California  
State Board of Accountancy*

**Other Matters**

*Required Supplementary Information*

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

Accounting principles generally accepted in the United States of America require that the required supplementary information, such as the budgetary comparison information on pages 46 through 47 be presented to supplement the basic financial statements. Such information, although not 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 appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

*Supplementary Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Brawley's basic financial statements. The supplementary information listed in the table of contents is presented for purposes of additional analysis and is not a required part of the basic financial statements.

The supplementary information listed in the table of contents is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information is fairly stated, in all material respects, in relation to the basic 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 March 17, 2014 on our consideration of the City of Brawley'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 of Brawley's internal control over financial reporting and compliance.

*Christy White Associates*

San Diego, California  
March 17, 2014

**CITY OF BRAWLEY**  
**STATEMENT OF NET POSITION**  
**June 30, 2013**

	Governmental Activities	Business-type Activities	Total
<b>ASSETS</b>			
Cash and investments	\$ 23,728,881	\$ 13,331,829	\$ 37,060,710
Restricted cash and investments with fiscal agents	45,197	637,498	682,695
Accounts receivable	536,299	1,284,772	1,821,071
Interest receivable	471,096	7,439	478,535
Notes receivable	8,479,053		8,479,053
Due from other governments	2,560,706	1,633,979	4,194,685
Deferred charges		53,241	53,241
Prepaid expenses	884,774		884,774
Capital assets not being depreciated	7,493,121	185,399	7,678,520
Capital assets, net of accumulated depreciation	<u>20,611,749</u>	<u>68,118,031</u>	<u>88,729,780</u>
 Total assets	 <u>64,810,876</u>	 <u>85,252,188</u>	 <u>150,063,064</u>
<b>LIABILITIES</b>			
Accounts payable	1,267,944	503,386	1,771,330
Accrued interest payable	2,278	314,557	316,835
Deposits payable	3,082,835	565,604	3,648,439
Unearned revenue	9,000,000	49,075	9,049,075
Noncurrent liabilities:			
Due within one year	16,191	2,622,267	2,638,458
Due in more than one year	<u>1,333,802</u>	<u>24,723,693</u>	<u>26,057,495</u>
 Total liabilities	 <u>14,703,050</u>	 <u>28,778,582</u>	 <u>43,481,632</u>
<b>NET POSITION</b>			
Net investment in capital assets	28,033,575	41,857,332	69,890,907
Restricted for:			
Public safety	825,486		825,486
Community development	2,451,137		2,451,137
Culture and leisure	62,945		62,945
Debt service		389,640	389,640
Capital facilities	3,892,159		3,892,159
Unrestricted	<u>14,842,524</u>	<u>14,226,634</u>	<u>29,069,158</u>
 Total net position	 <u>\$ 50,107,826</u>	 <u>\$ 56,473,606</u>	 <u>\$ 106,581,432</u>

See Notes to Basic Financial Statements

**CITY OF BRAWLEY**  
**STATEMENT OF ACTIVITIES**  
**For the Fiscal Year Ended June 30, 2013**

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Contributions and Grants	Capital Contributions and Grants
<b>Governmental Activities:</b>				
General government	\$ 5,468,793	\$ 1,011,384	\$ 166,383	\$ 1,932,155
Public safety	8,486,416	788,611	300,543	410,932
Culture and leisure	2,446,626	248,911	160,493	102,395
Community development	3,930,052	1,389,538	450,931	1,944,056
Streets and highways	3,114,496	689,393	1,013,377	1,003,923
Interest on long-term debt	2,278			
Total governmental activities	<u>23,448,661</u>	<u>4,127,837</u>	<u>2,091,727</u>	<u>5,393,461</u>
<b>Business-type Activities:</b>				
Water	7,155,944	8,416,974		
Wastewater	5,025,940	5,773,066		9,861,962
Solid Waste	1,290,806	1,176,047		
Airport	544,674			718,287
Total business-type activities	<u>14,017,364</u>	<u>15,366,087</u>		<u>10,580,249</u>
Total primary government	<u>\$ 37,466,025</u>	<u>\$ 19,493,924</u>	<u>\$ 2,091,727</u>	<u>\$ 15,973,710</u>

**General Revenues:**

Taxes:

Utility users taxes

Transient lodging taxes

Franchise taxes

Business license taxes

Intergovernmental (unrestricted):

Shared property taxes

Shared sales and use taxes

Motor vehicle license fees

Other

Use of money and property

Transfers

Total general revenues

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
\$ (2,358,871)	\$ -	\$ (2,358,871)
(6,986,330)		(6,986,330)
(1,934,827)		(1,934,827)
(145,527)		(145,527)
(407,803)		(407,803)
(2,278)		(2,278)
<u>(11,835,636)</u>		<u>(11,835,636)</u>
	1,261,030	1,261,030
	10,609,088	10,609,088
	(114,759)	(114,759)
	173,613	173,613
	<u>11,928,972</u>	<u>11,928,972</u>
<u>(11,835,636)</u>	<u>11,928,972</u>	<u>93,336</u>
1,916,572		1,916,572
282,512		282,512
633,091		633,091
46,095		46,095
3,458,464		3,458,464
2,177,271		2,177,271
14,222		14,222
2,045,133		2,045,133
306,980	920,816	1,227,796
	613,000	613,000
<u>10,880,340</u>	<u>1,533,816</u>	<u>12,414,156</u>
<u>(955,296)</u>	<u>13,462,788</u>	<u>12,507,492</u>
51,882,414	43,010,818	94,893,232
<u>(819,292)</u>		<u>(819,292)</u>
<u>51,063,122</u>	<u>43,010,818</u>	<u>94,073,940</u>
<u>\$ 50,107,826</u>	<u>\$ 56,473,606</u>	<u>\$ 106,581,432</u>

**CITY OF BRAWLEY**  
**BALANCE SHEET**  
**GOVERNMENTAL FUNDS**  
**June 30, 2013**

	General	Economic & Community Development	SB 325
<b>ASSETS</b>			
Cash and investments	\$ 6,262,256	\$ -	\$ 9,384,671
Restricted cash and investments with fiscal agents		9,600	
Interest receivable	3,216	45	5,307
Due from other governments	578,305	10,264	
Due from other funds	989,317		
Notes receivable		8,479,053	
<b>Total assets</b>	<b>\$ 7,833,094</b>	<b>\$ 8,498,962</b>	<b>\$ 9,389,978</b>
<b>LIABILITIES AND FUND BALANCES</b>			
Liabilities:			
Accounts payable	\$ 603,820	\$ 4,493	\$ 4,426
Deposits payable	2,756,493		326,342
Deferred revenue	259	8,479,053	9,000,000
Due to other funds		42,933	
<b>Total liabilities</b>	<b>3,360,572</b>	<b>8,526,479</b>	<b>9,330,768</b>
Fund balances:			
Restricted for:			
Streets and roads			59,210
Public safety			
Community development			
Assessment districts			
Library	62,945		
Unassigned	4,409,577	(27,517)	
<b>Total fund balances</b>	<b>4,472,522</b>	<b>(27,517)</b>	<b>59,210</b>
<b>Total liabilities and fund balances</b>	<b>\$ 7,833,094</b>	<b>\$ 8,498,962</b>	<b>\$ 9,389,978</b>

See Notes to Basic Financial Statements

Other Governmental Funds	Total Governmental Funds
\$ 6,120,234	\$ 21,767,161
35,597	45,197
3,355	11,923
1,795,856	2,384,425
	989,317
	8,479,053
<u>\$ 7,955,042</u>	<u>\$ 33,677,076</u>

\$ 643,174	\$ 1,255,913
	3,082,835
86,400	17,565,712
117,359	160,292
<u>846,933</u>	<u>22,064,752</u>

3,832,949	3,892,159
825,486	825,486
1,838,648	1,838,648
612,489	612,489
	62,945
(1,463)	4,380,597
<u>7,108,109</u>	<u>11,612,324</u>
<u>\$ 7,955,042</u>	<u>\$ 33,677,076</u>

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**CITY OF BRAWLEY**  
**GOVERNMENTAL FUNDS**  
**RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS**  
**TO THE STATEMENT OF NET POSITION**  
**June 30, 2013**

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Fund balances of governmental funds	\$ 11,612,324
Amounts reported for governmental activities in the statement of net position are different because:	
Certain receivables are not available to pay for current period expenditures and, therefore are not reported as governmental fund assets.	536,299
Capital assets net of accumulated depreciation have not been included as financial resources in the governmental funds.	27,303,609
Certain notes receivable and accounts receivable are not available to pay for current period expenditures and, therefore are offset by deferred revenue in the governmental funds.	8,565,712
Long-term debt and compensated absences have not been included in the governmental funds.	
Long-term debt	(71,295)
Compensated absences	(1,257,407)
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.	(2,278)
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.	2,962,776
In governmental funds, certain accrued interest receivable on notes receivable are not available to pay for current period expenditures and, therefore, are not reported in the governmental funds.	<u>458,086</u>
Net position of governmental activities	<u>\$ 50,107,826</u>

See Notes to Basic Financial Statements

**CITY OF BRAWLEY**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**GOVERNMENTAL FUNDS**  
**For the Fiscal Year Ended June 30, 2013**

	General	Economic & Community Development	SB 325
<b>REVENUES</b>			
Taxes:			
Utility users	\$ 1,916,572	\$ -	\$ -
Transient lodging	282,512		
Franchise	633,091		
Business license	46,095		
Property			
Licenses and permits	175,075		
Fines and forfeitures	62,664		
Use of money and property	39,864	245,879	18,013
Intergovernmental	7,695,090	39,882	
Charges for services	3,853,267		
Miscellaneous	572,730		
Total revenues	<u>15,276,960</u>	<u>285,761</u>	<u>18,013</u>
<b>EXPENDITURES</b>			
Current:			
General government	2,207,925		
Public safety	7,760,982		
Culture and leisure	2,252,714		
Community development	1,547,656	6,543	
Transportation			
Capital outlay	530,041	89,863	
Total expenditures	<u>14,299,318</u>	<u>96,406</u>	
Excess of revenues over (under) expenditures	<u>977,642</u>	<u>189,355</u>	<u>18,013</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in			
Transfers out	(613,000)		
Total other financing sources (uses)	<u>(613,000)</u>		
Net change in fund balances	364,642	189,355	18,013
Fund Balances - July 1, 2012	<u>4,107,880</u>	<u>(216,872)</u>	<u>41,197</u>
Fund Balances (Deficit) - June 30, 2013	<u>\$ 4,472,522</u>	<u>\$ (27,517)</u>	<u>\$ 59,210</u>

See Notes to Basic Financial Statements

Other Governmental Funds	Totals
\$ -	\$ 1,916,572
	282,512
	633,091
	46,095
106,537	106,537
	175,075
	62,664
24,495	328,251
4,338,361	12,073,333
274,570	4,127,837
55,204	627,934
<u>4,799,167</u>	<u>20,379,901</u>
	2,207,925
124,700	7,885,682
	2,252,714
2,119,883	3,674,082
1,967,739	1,967,739
2,527,980	3,147,884
<u>6,740,302</u>	<u>21,136,026</u>
<u>(1,941,135)</u>	<u>(756,125)</u>
48,318	48,318
<u>(48,318)</u>	<u>(661,318)</u>
	(613,000)
(1,941,135)	(1,369,125)
<u>9,049,244</u>	<u>12,981,449</u>
<u>\$ 7,108,109</u>	<u>\$ 11,612,324</u>

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**CITY OF BRAWLEY**  
**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS**  
**TO THE STATEMENT OF ACTIVITIES**  
**For the Fiscal Year Ended June 30, 2013**

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Net change in fund balances - total governmental funds	\$ (1,369,125)
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 outlays exceed depreciation in the current period.	509,900
Certain notes receivable are reported in the governmental funds as expenditures and then offset by a deferred revenue as they are not available to pay current expenditures. When the note is collected it is reflected in revenue. This amount is the net change between notes receivable collected and issued.	(97,672)
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 when the note becomes due, the amounts will be reflect in revenue. This is the amount of additional interest accrued in the current period.	18,293
The issuance of long-term debt provides current financial resources to governmental funds, while repayment of the principal of long-term debt consumes the current financial resources of the governmental funds. Issuance of bond principal is an other financing source and repayment of bond principal is an expenditure in governmental funds, but the issuance increases long-term liabilities and the repayment reduces long-term liabilities in the statement of net position.	
Repayment of capital lease	15,210
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	(2,278)
Internal service funds are used by management to charge the costs of certain activities, such as maintenance and risk management, to individual funds. The net revenues (expenses) of the internal service funds is reported under governmental activities.	<u>(29,624)</u>
Change in net position of governmental activities	<u>\$ (955,296)</u>

See Notes to Basic Financial Statements

**CITY OF BRAWLEY**  
**STATEMENT OF NET POSITION**  
**PROPRIETARY FUNDS**  
June 30, 2013  
with Comparative Statement as of June 30, 2012

	Business-type Activities Enterprise Funds			
	Water		Wastewater	
	Current Year	Prior Year	Current Year	Prior Year
<b>ASSETS</b>				
Current Assets:				
Cash and investments	\$ 3,832,179	\$ 2,065,414	\$ 8,966,715	\$ 6,058,331
Accounts receivable, net	1,229,460	917,050		70,007
Interest receivable	2,254	2,043	5,185	5,659
Due from other governments		120,000	1,633,979	1,757,479
Deferred charges	53,241	61,634		
Prepaid expenses				
Total current assets	<u>5,117,134</u>	<u>3,166,141</u>	<u>10,605,879</u>	<u>7,891,476</u>
Noncurrent Assets:				
Restricted cash and investments with fiscal agents		149,500	637,498	637,498
Advances to other funds			1,605,839	1,605,839
Capital assets not being depreciated	115	115	35,011	35,011
Construction in progress	148,323	148,323		25,346,501
Capital assets, net of accumulated depreciation	<u>29,257,923</u>	<u>30,470,445</u>	<u>35,571,271</u>	<u>10,893,016</u>
Total noncurrent assets	<u>29,406,361</u>	<u>30,768,383</u>	<u>37,849,619</u>	<u>38,517,865</u>
Total assets	<u>34,523,495</u>	<u>33,934,524</u>	<u>48,455,498</u>	<u>46,409,341</u>
<b>LIABILITIES</b>				
Current Liabilities:				
Accounts payable	207,575	416,566	138,810	4,204,390
Interest payable	66,699	51,293	247,858	38,644
Deposits payable	553,324	508,646	8,310	2,380
Deferred revenue	49,075	555,398		
Due to other funds				
Current portion of long term debt	<u>1,601,382</u>	<u>1,087,842</u>	<u>1,020,885</u>	<u>332,975</u>
Total current liabilities	<u>2,478,055</u>	<u>2,619,745</u>	<u>1,415,863</u>	<u>4,578,389</u>
Noncurrent liabilities:				
Compensated absences	152,349	133,733	110,015	75,126
Claims payable				
Contracts payable, net of deferred gain and unamortized discount	6,728,571	7,630,641	1,386,834	1,540,872
Certificates of participation, net of unamortized discount			425,754	620,608
Revenue bonds payable, net of unamortized premium	2,548,891	2,731,326		
Advances from other funds	1,605,839	1,605,839		
Bonds payable	<u>57,400</u>	<u>75,500</u>	<u>13,313,879</u>	<u>19,255,934</u>
Total noncurrent liabilities	<u>11,093,050</u>	<u>12,177,039</u>	<u>15,236,482</u>	<u>21,492,540</u>
Total liabilities	<u>13,571,105</u>	<u>14,796,784</u>	<u>16,652,345</u>	<u>26,070,929</u>
<b>NET POSITION</b>				
Net investment in capital assets	16,864,278	17,637,235	21,702,267	16,767,476
Restricted for debt service			389,640	598,854
Unrestricted	<u>4,088,112</u>	<u>1,500,505</u>	<u>9,711,246</u>	<u>2,972,082</u>
Total net position	<u>\$ 20,952,390</u>	<u>\$ 19,137,740</u>	<u>\$ 31,803,153</u>	<u>\$ 20,338,412</u>

See Notes to Basic Financial Statements

Business-type Activities Enterprise Funds				Current Year Totals	Governmental Activities Internal Service Funds
Solid Waste		Airport			
Current Year	Prior Year	Current Year	Prior Year		
\$ -	\$ -	\$ 532,935	\$ -	\$ 13,331,829	\$ 1,961,720
40,505	157,940	14,807	12,487	1,284,772	
				7,439	1,087
			1,336,324	1,633,979	176,281
				53,241	
					884,774
40,505	157,940	547,742	1,348,811	16,311,260	3,023,862
				637,498	
				1,605,839	
		1,950	1,950	37,076	
			1,582,152	148,323	
		3,288,837	1,904,203	68,118,031	801,261
		3,290,787	3,488,305	70,546,767	801,261
40,505	157,940	3,838,529	4,837,116	86,858,027	3,825,123
155,090	157,766	1,911	178,942	503,386	5,349
				314,557	
		3,970	3,850	565,604	
				49,075	
			1,119,832		829,025
				2,622,267	
155,090	157,766	5,881	1,302,624	4,054,889	834,374
				262,364	21,291
					6,682
				8,115,405	
				425,754	
				2,548,891	
				1,605,839	
				13,371,279	
				26,329,532	27,973
155,090	157,766	5,881	1,302,624	30,384,421	862,347
		3,290,787	3,488,305	41,857,332	682,229
				389,640	
(114,585)	174	541,861	46,187	14,226,634	2,280,547
\$ (114,585)	\$ 174	\$ 3,832,648	\$ 3,534,492	\$ 56,473,606	\$ 2,962,776

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

For the Fiscal Year Ended June 30, 2013

with Comparative Statements for the Fiscal Year Ended June 30, 2012

	Business-Type Activities Enterprise Funds			
	Water		Wastewater	
	Current Year	Prior Year	Current Year	Prior Year
Operating Revenues:				
Charges for services (net of refunds)	\$ 8,416,974	\$ 7,507,475	\$ 5,773,066	\$ 4,879,627
Use of money and property				
Total operating revenues	<u>8,416,974</u>	<u>7,507,475</u>	<u>5,773,066</u>	<u>4,879,627</u>
Operating Expenses:				
Salary and benefits	1,523,051	1,512,965	543,140	543,140
Administration	440,600	386,700	426,100	277,600
Supplies and services	3,286,811	3,214,812	2,841,102	3,139,387
Depreciation	1,308,685	1,303,696	954,561	426,144
Total operating expenses	<u>6,559,147</u>	<u>6,418,173</u>	<u>4,764,903</u>	<u>4,386,271</u>
Operating income (loss)	<u>1,857,827</u>	<u>1,089,302</u>	<u>1,008,163</u>	<u>493,356</u>
Non-Operating Revenues (Expenses):				
Use of money and property	339,328	463,595	242,653	238,545
Amortization of gain (loss) on debt refunding	214,292	234,981		(9,092)
Intergovernmental revenue (expense)		120,000	9,861,962	1,992,479
Interest expense and fiscal charges	(596,797)	(445,422)	(261,037)	(102,747)
Total non-operating revenues (expenses)	<u>(43,177)</u>	<u>373,154</u>	<u>9,843,578</u>	<u>2,119,185</u>
Income (Loss) before transfers	<u>1,814,650</u>	<u>1,462,456</u>	<u>10,851,741</u>	<u>2,612,541</u>
Transfers:				
Transfers in			613,000	
Changes in net position	<u>1,814,650</u>	<u>1,462,456</u>	<u>11,464,741</u>	<u>2,612,541</u>
Total Net Position - beginning	<u>19,137,740</u>	<u>17,881,660</u>	<u>20,338,412</u>	<u>17,725,871</u>
Prior Period Adjustments		(206,376)		
Total Net Position - beginning, restated	<u>19,137,740</u>	<u>17,675,284</u>	<u>20,338,412</u>	<u>17,725,871</u>
Total Net Position - ending	<u>\$20,952,390</u>	<u>\$19,137,740</u>	<u>\$31,803,153</u>	<u>\$20,338,412</u>

See Notes to Basic Financial Statements

Business-Type Activities Enterprise Funds				Current Year Totals	Governmental Activities Internal Service Funds
Solid Waste		Airport			
Current Year	Prior Year	Current Year	Prior Year		
\$ 1,176,047	\$ 1,161,686	\$ -	\$ 2,762	\$ 15,366,087	\$ 2,118,661
		124,543	126,390	124,543	708,453
1,176,047	1,161,686	124,543	129,152	15,490,630	2,827,114
		116		2,066,307	220,630
		7,200	21,300	873,900	
1,290,806	1,267,061	291,498	239,951	7,710,217	2,509,156
		245,860	170,677	2,509,106	131,842
1,290,806	1,267,061	544,674	431,928	13,159,530	2,861,628
(114,759)	(105,375)	(420,131)	(302,776)	2,331,100	(34,514)
			780	581,981	4,890
				214,292	
		718,287	1,336,141	10,580,249	
				(857,834)	
		718,287	1,336,921	10,518,688	4,890
(114,759)	(105,375)	298,156	1,034,145	12,849,788	(29,624)
				613,000	
(114,759)	(105,375)	298,156	1,034,145	13,462,788	(29,624)
174	105,549	3,534,492	2,500,347	43,010,818	3,811,692
					(819,292)
174	105,549	3,534,492	2,500,347	43,010,818	2,992,400
\$ (114,585)	\$ 174	\$ 3,832,648	\$ 3,534,492	\$ 56,473,606	\$ 2,962,776

**CITY OF BRAWLEY**  
**STATEMENT OF CASH FLOWS**  
**PROPRIETARY FUNDS**

For the Fiscal Year Ended June 30, 2013

with Comparative Statements for the Fiscal Year Ended June 30, 2012

	Business-Type Activities Enterprise Funds			
	Water		Wastewater	
	Current Year	Prior Year	Current Year	Prior Year
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>				
Cash received from customers and users	\$ 8,149,242	\$ 7,170,870	\$ 5,849,003	\$ 5,220,880
Cash payments to suppliers for goods and services	(3,936,402)	(3,599,686)	(7,332,782)	(3,721,264)
Cash payments for employees and benefit programs	(1,504,435)	(1,531,939)	(508,251)	(549,259)
Net cash provided (used) by operating activities	2,708,405	2,039,245	(1,992,030)	950,357
<b>CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:</b>				
Transfers out				
Interfund borrowing (repayment)				
Intergovernmental revenue (expense)	120,000	120,000		
Net cash provided (used) by non-capital financing activities	120,000	120,000		
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>				
Intergovernmental revenue (expense)	(386,323)	(120,000)	5,359,775	4,020,534
Purchase of capital assets	(96,164)	(185,702)	(324,392)	(3,182,837)
Loan proceeds				2,001,397
Principal paid on debt	(690,775)	(1,184,050)	(326,273)	(326,273)
Interest paid on debt and fiscal charges	(227,495)	(477,173)	(51,823)	(169,880)
Net cash provided (used) by capital and related financing activities	(1,400,757)	(1,966,925)	4,657,287	2,342,941
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>				
Interest received	339,117	462,990	243,127	236,542
Net cash provided by investing activities	339,117	462,990	243,127	236,542
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	1,766,765	655,310	2,908,384	3,529,840
<b>CASH AND CASH EQUIVALENTS, BEGINNING OF FISCAL YEAR</b>	2,065,414	1,410,104	6,058,331	2,528,491
<b>CASH AND CASH EQUIVALENTS, END OF FISCAL YEAR</b>	<u>\$ 3,832,179</u>	<u>\$ 2,065,414</u>	<u>\$ 8,966,715</u>	<u>\$ 6,058,331</u>
Reconciliation to Statement of Net Position:				
Cash and investments	\$ 3,832,179	\$ 2,065,414	\$ 8,966,715	\$ 6,058,331
<b>CASH AND CASH EQUIVALENTS</b>	<u>\$ 3,832,179</u>	<u>\$ 2,065,414</u>	<u>\$ 8,966,715</u>	<u>\$ 6,058,331</u>

See Notes to Basic Financial Statements

Business-Type Activities Enterprise Funds				Current Year Totals	Governmental Activities Internal Service Fund
Solid Waste		Airport			
Current Year	Prior Year	Current Year	Prior Year		
\$ 1,293,482	\$ 1,249,123	\$ 122,223	\$ 130,797	\$15,413,950	\$ 2,827,114
(1,293,482)	(1,249,266)	(475,609)	(176,588)	(13,038,275)	(3,443,247)
		(116)		(2,012,802)	(214,815)
	(143)	(353,502)	(45,791)	362,873	(830,948)
		(1,119,832)		(1,119,832)	829,025
				120,000	
		(1,119,832)		(999,832)	829,025
		2,006,269	69	6,979,721	(10,143)
			(1,582,158)	(420,556)	
			1,119,832	(1,017,048)	
				(279,318)	
		2,006,269	(462,257)	5,262,799	(10,143)
	143		1,338	582,244	5,498
	143		1,338	582,244	5,498
		532,935	(506,710)	5,208,084	(6,568)
			506,710	8,123,745	1,968,288
\$ -	\$ -	\$ 532,935	\$ -	\$13,331,829	\$ 1,961,720
\$ -	\$ -	\$ 532,935	\$ -	\$13,331,829	\$ 1,961,720
\$ -	\$ -	\$ 532,935	\$ -	\$13,331,829	\$ 1,961,720

(Continued)

**CITY OF BRAWLEY**  
**STATEMENT OF CASH FLOWS**  
**PROPRIETARY FUNDS**

For the Fiscal Year Ended June 30, 2013

with Comparative Statements for the Fiscal Year Ended June 30, 2012

(Continued)

	Business-Type Activities Enterprise Funds			
	Water		Wastewater	
	Current Year	Prior Year	Current Year	Prior Year
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:				
Operating income (loss)	\$ 1,857,827	\$ 1,089,302	\$ 1,008,163	\$ 493,356
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:				
Depreciation	1,308,685	1,303,696	954,561	426,144
(Increase) decrease in accounts receivable	(312,410)	(401,492)	70,007	344,803
Increase (decrease) in accounts payable and accrued liabilities	(208,991)	1,826	(4,065,580)	(304,277)
Increase (decrease) in compensated absences	18,616	(18,974)	34,889	(6,119)
(Increase) decrease in prepaid				
Increase (decrease) in deposits payable	44,678	64,887	5,930	(3,550)
Total adjustments	850,578	949,943	(3,000,193)	457,001
Net cash provided by (used by) operating activities	\$ 2,708,405	\$ 2,039,245	\$ (1,992,030)	\$ 950,357

See Notes to Basic Financial Statements

Business-Type Activities Enterprise Funds				Current Year Totals	Governmental Activities Internal Service Fund
Solid Waste		Airport			
Current Year	Prior Year	Current Year	Prior year		
\$ (114,759)	\$ (105,375)	\$ (420,131)	\$ (302,776)	\$ 2,331,100	\$ (34,514)
		245,860	170,677	2,509,106	131,842
117,435	87,437	(2,320)	1,645	(127,288)	
(2,676)	17,795	(177,031)	82,588	(4,454,278)	(49,317)
				53,505	5,815
		120	2,075	50,728	(884,774)
114,759	105,232	66,629	256,985	(1,968,227)	(796,434)
\$ -	\$ (143)	\$ (353,502)	\$ (45,791)	\$ 362,873	\$ (830,948)

**CITY OF BRAWLEY**  
**STATEMENT OF NET POSITION**  
**FIDUCIARY FUND**  
June 30, 2013

	<u>Private Purpose Trust Fund RDA Successor Agency</u>
<b>ASSETS</b>	
Cash and investments	\$ 484,065
Cash and investments with fiscal agent	374,500
Interest receivable	843
Notes receivable	<u>181,206</u>
Total Assets	<u>1,040,614</u>
<b>LIABILITIES</b>	
Interest payable	59,500
Long-term debt, due in more than one year	<u>5,290,000</u>
Total Liabilities	<u>5,349,500</u>
<b>NET POSITION</b>	
Restricted for Debt Service	
Unrestricted	<u>(4,308,886)</u>
Total Net Position	<u>\$ (4,308,886)</u>

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

**CITY OF BRAWLEY**  
**STATEMENT OF CHANGES IN NET POSITION**  
**FIDUCIARY FUND**  
**For the Fiscal Year Ended June 30, 2013**

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	<u>Private Purpose Trust Fund</u>
	<u>RDA</u>
	<u>Successor</u>
	<u>Agency</u>
Additions:	
Tax increment	573,768
Interest	1,172
	<u>574,940</u>
Deductions:	
Administration	125,000
Community development	362,275
Interest	110,436
	<u>597,711</u>
Change in net position	(22,771)
Net Position - July 1, 2012	<u>(4,286,115)</u>
Net Position - June 30, 2013	<u>\$ (4,308,886)</u>

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

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

The basic financial statements of the City of Brawley (City) have been prepared in conformity with accounting principles generally accepted in the United States of America (USGAAP) 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.

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 May, 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.

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 issue certificates of participation to finance the construction of a wastewater treatment facility and issued additional certificates of participation in 1997 to finance a new water treatment plant. The only financial activity of the Public Improvement Corporation is the issuance and repayment of the certificates of participation and receipt of lease payments from the City pursuant to lease agreements between the City and the Public Improvement Corporation. Although it is legally separate from the City, the Public Improvement Corporation is reported as if it were part of the primary government because its sole purpose is to finance and construct public facilities.

**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. For the most part, 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 funds, called nonmajor funds, are combined and reported in a single column, regardless of their fund-type.

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

**C. Major Funds (Continued)**

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

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

**General Fund**

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

**Economic and Community Development Fund**

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

**SB 325 Special Revenue Fund**

To account 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.

The City reported the following major proprietary funds:

**Water Fund**

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

**Wastewater Fund**

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

**Solid Waste Fund**

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

**Airport Fund**

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

The City reported the following internal service funds:

**Internal Service Funds**

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

**D. Basis of Accounting**

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

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Basis of Accounting (Continued)

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

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

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

Private-sector standards of accounting and financial reporting issued prior to December 1, 1989, generally are followed in both government-wide and proprietary fund financial statements to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board. Governments also have the *option* of following subsequent private-sector guidance for their business-type activities and enterprise funds, subject to this same limitation. The government has elected not to follow subsequent private-sector guidance.

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 Brawley Community Redevelopment Agency. Cash equivalents have an original maturity date of three months or less from the date of purchase.

F. Cash and Investments

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

Investments are stated at fair value. Local Agency Investment Fund (LAIF) that is regulated by the California Government Code under the oversight of the Treasurer of the State of California operates in accordance with appropriate state laws and regulations. The reported value of the pool is the same as the fair value of the pool shares. For purposes of the statement of cash flows, the City has defined cash and cash equivalents to be change and petty cash funds, equity in the City's cash and investment pool and restricted, non-pooled investments with initial maturities of three months or less.

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

G. Receivables

Revenue from taxpayer-assessed taxes (sales and use, business license, gas, and franchise fees) is accrued in the Governmental Funds when they are both measurable and available. The City considers these taxes available if they are received within 30 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 susceptible to accrual. Grants awarded for Proprietary Funds are recorded as receivables and nonoperating revenues when they are earned and are measurable.

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

H. Interfund Transactions

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

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

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

I. Property Tax

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

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

The minimum property value which is taxed is \$2,000; however, tax bills are prepared for properties valued at less than \$2,000 if there is a special assessment to be collected.

Article 13A of the California Constitution states: "The maximum amount of any ad valorem tax on real property shall not exceed one percent (1%) of the full cash value of such property. The one percent tax is to be collected by the Counties and appointed according to law to the districts within the counties."

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%
	<u>100%</u>

J. Inventory

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

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

K. Restricted Assets

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

L. Capital Assets

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

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

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

M. Compensated Absences

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

N. Self-insurance

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

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

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

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

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

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

P. Net Position and Fund Equity

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

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

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

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

In the fund financial statements, governmental funds report reservations of fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Designations of fund balance represent tentative management plans that are subject to change.

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. Comparative Data

Comparative data for the prior fiscal year has been presented in certain statements of the accompanying financial statements, in order to provide an understanding of changes in the City's financial position, operations, and cash flows.

U. New Accounting Pronouncements

The City has implemented the following Governmental Accounting Standards Board (GASB) Statements during the fiscal year ended June 30, 2013:

Governmental Accounting Standards Board Statement No. 60

For the fiscal year ended June 30, 2013, the City implemented Governmental Accounting Standards Board (GASB) Statement No. 60, "Accounting and Financial Reporting for Service Concession Arrangements." This Statement is effective for periods beginning after December 15, 2011. The objective of this Statement is to improve financial reporting by addressing issues related to Service Concession Arrangements. This Statement improves consistency in reporting and enhances the comparability of the accounting and financial reporting of Service Concession Arrangements among state and local governments. Implementation of the GASB Statement No. 60, did not have an impact on the City's financial statements for the fiscal year ended June 30, 2013.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

U. New Accounting Pronouncements (Continued)

Governmental Accounting Standards Board Statement No. 61

For the fiscal year ended June 30, 2013, the City implemented Governmental Accounting Standards Board (GASB) Statement No. 61 "The Financial Reporting Entity: Omnibus – *an amendment of GASB Statements No. 14 and No. 34.*" This statement is effective for periods beginning after June 15, 2012. The objective of this Statement is to improve financial reporting for component units. The Statement modifies certain requirements for inclusion of component units in the financial reporting entity and clarifies the reporting of equity interests in legally separate organizations. Implementation of the GASB Statement No. 61, did not have an impact on the City's financial statements for the fiscal year ended June 30, 2013.

Governmental Accounting Standards Board Statement No. 62

For the fiscal year ended June 30, 2013, the City implemented Governmental Accounting Standards Board (GASB) Statement No. 62 "Codification of Accounting and Financial Reporting Guidance Contained in *Pre-November 30, 1989 FASB and AICPA Pronouncements.*" This Statement is effective for periods beginning after December 15, 2011. The objective of this Statement is to incorporate into the GASB's authoritative literature certain accounting and financial reporting guidance that is included in the FASB and AICPA pronouncements issued on or before November 30, 1989. This Statement specifically identifies and consolidates the accounting and financial reporting provisions that apply to state and local governments. Implementation of the GASB Statement No. 62, did not have an impact on the City's financial statements for the fiscal year ended June 30, 2013.

Governmental Accounting Standards Board Statement No. 63

For the fiscal year ended June 30, 2013, the City implemented Governmental Accounting Standards Board (GASB) Statement No. 63, "Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position." This Statement is effective for periods beginning after December 15, 2011. The objective of this Statement is to establish guidance for reporting deferred outflows of resources, deferred inflows of resources, and net position in a statement of financial position. This Statement sets forth framework that specifies where deferred outflows of resources and deferred inflows of resources, as well as assets and liabilities should be displayed. This Statement also specifies how net position, no longer referred to as net position, should be displayed. Implementation of the Statement and the impact of the City's financial statements are explained in Note 1.

V. 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 2 – STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY**

**A. Budgets and Budgetary Accounting**

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

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

**B. Deficit Fund Balances**

At June 30, 2013, the following funds had an accumulated deficit:

<u>Major Governmental Fund:</u>	
Economic and Community Development Fund	\$ 27,517
<u>Nonmajor Governmental Funds:</u>	
Downtown Parking Fund	1,222
Successor Agency Housing Fund	4,102
<u>Major Enterprise Fund:</u>	
Solid Waste Fund	114,585

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.

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

**C. Excess of Expenditures over Appropriations**

For the fiscal year ended June 30, 2013, the following funds had excess of expenditures over appropriations:

<u>Fund</u>	<u>Final Appropriation</u>	<u>Expenditures</u>	<u>Excess</u>
<u>Major Fund:</u>			
General Fund	\$ 13,343,563	\$ 14,299,318	\$ 955,755
Economic and Community Development Fund		96,406	96,406

**CITY OF BRAWLEY**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2013**

**NOTE 3 – CASH AND INVESTMENTS**

Cash and investments as of June 30, 2013 are classified in the accompanying financial statements as follows:

Primary Government:

Statement of Net Position:

Cash and investments	\$ 37,060,710
Restricted cash and investments with fiscal agent	682,695

Fiduciary Fund:

Cash and investments	484,065
Cash and investments with fiscal agent	374,500

Total cash and investments, Statement of Net Position	\$ 38,601,970
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Cash and investments as of June 30, 2013 consist of the following:

Cash on hand	\$ 2,875
Deposits with financial institutions	5,884,247
Investments	32,714,848
Total cash and investments	\$ 38,601,970

**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.

<u>Authorized Investment Type</u>	<u>Maximum Maturity</u>	<u>Maximum Percentage of Portfolio</u>	<u>Maximum Investment in One Issuer</u>
Local Government Bonds	5 years	None	None
U.S. Treasury Obligations	5 years	10%	None
U.S. Government Agency Issues	5 years	10%	None
Banker's Acceptances	270 days	40%	30%
Commercial Paper, Prime Quality	180 days	40%	10%
Time Certificates of Deposit	3 years	25%	None
Negotiable Certificates of Deposit	3 years	30%	None
Repurchase and Reverse Repurchase Agreements	1 year	20%	None
Medium-Term Notes	5 years	30%	15%
Mutual Funds	N/A	20%	10%
Money Market Mutual Funds	N/A	20%	10%
Local Agency Investment Fund (State Pool)	N/A	None	\$ 50 Million

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

**B. Investments Authorized by Debt Agreements**

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

<u>Authorized Investment Type</u>	<u>Maximum Maturity</u>	<u>Maximum Percentage of Portfolio</u>	<u>Maximum Investment in One Issuer</u>
U.S. Treasury Obligations	None	None	None
U.S. Agency Securities	None	None	None
Mortgage-backed Securities	3 years	None	None
Banker's Acceptances	360 days	None	None
Commercial Paper	None	None	None
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 (State Pool)	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:

<u>Investment Type</u>	<u>Totals</u>	<u>Remaining maturity (in Months)</u>			
		<u>12 Months or Less</u>	<u>13 to 24 Months</u>	<u>25-60 Months</u>	<u>More Than 60 Months</u>
State Investment Pool (LAIF)	\$ 31,657,653	\$ 31,657,653	\$ -	\$ -	\$ -
Held by Bond Trustees:					
Money Market Funds	1,057,195	1,057,195			
	<u>\$ 32,714,848</u>	<u>\$ 32,714,848</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

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

CITY OF BRAWLEY  
 NOTES TO BASIC FINANCIAL STATEMENTS  
 JUNE 30, 2013

NOTE 3 – CASH AND INVESTMENTS (CONTINUED)

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 as of fiscal year end for each investment type.

Investment Type	Amount	Minimum Legal Rating	Exempt From Disclosure	Rating as of Fiscal Year End			
				AAA	AA	A	Not Rated
State Investment Pool Held by Bond Trustee:	\$ 31,657,653	N/A	\$ -	\$ -	\$ -	\$ -	\$ 31,657,653
Money Market Funds	1,057,195			1,057,195			
Total	\$ 32,714,848		\$ -	\$ 1,057,195	\$ -	\$ -	\$ 31,657,653

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, 2013, none of the City's deposits with financial institutions in excess of federal depository insurance limits were held in uncollateralized accounts.

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. 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 balance available for withdrawal is based on the accounting records maintained by LAIF, which are recorded on an amortized cost basis.

CITY OF BRAWLEY  
 NOTES TO BASIC FINANCIAL STATEMENTS  
 JUNE 30, 2013

**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.

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
Enterprise Fund: Wastewater Fund	Enterprise Fund: Water Fund	\$ 1,605,839

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, 2013.

<u>Receivable Fund</u>	<u>Amount</u>	<u>Payable Fund</u>	<u>Amount</u>
Major Governmental Fund:		Internal Service Fund:	
General Fund	\$ 989,317	Risk Management	\$ 829,025
		Major Governmental Fund:	
Total	<u>\$ 989,317</u>	Economic and Community Development Fund	42,933
		Nonmajor Governmental Funds:	
		Downtown Parking Fund	2,100
		Dial-a-Ride Fund	<u>115,259</u>
		Total	<u>\$ 989,317</u>

C. Interfund Transfers

Transfers are indicative of 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, 2013:

<u>Fund</u>	<u>Transfers-in</u>	<u>Transfers-out</u>
Major Governmental Fund:		
General Fund	\$ -	\$ 613,000
Nonmajor Governmental Funds:		
Development Impact Capital Projects Fund		31,364
Streets Capital Projects Fund	48,318	
Gas Tax Special Revenue Fund		16,954
Major Proprietary Fund:		
Wastewater	613,000	
Totals	<u>\$ 661,318</u>	<u>\$ 661,318</u>

**CITY OF BRAWLEY**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2013**

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**NOTE 5 – LOANS RECEIVABLE**

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

**Economic & Community Development Special Revenue Fund**

CDBG loan to Valley Lube & Wash, receivable in installments of \$1,109.53 per month including interest at 6%. Secured by deed of trust.	\$ 97,972
CDBG loan to IV Home Health Care receivable in installments of \$2,796.45 per month including interest at 4.5%. Due 5 years from date of execution. Secured by deed of trust.	2,786
Note to Brawley Beef, LLC receivable in the amount of \$200,000. First payment on the note is due 3/13/2010 in amount of 20% of principal and accrued interest at 1% per annum. Payments will be forgiven as long as Brawley Beef, LLC follows certain employment covenants.	200,000
Loan to Luis Rodriguez, individually and DBA Moyle Electric receivable in installments of \$368.33 per month including interest at 4%. Secured by deed of trust.	371
Loan to Merry Haynes & Sheila Riley, DBA The Rock Coffee Shop and Café receivable in installments of \$1,822.18 per month including interest at 4.75%. Secured by deed of trust.	80,337
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 \$756.45 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.	<u>4,655,178</u>
	<u>\$ 8,479,053</u>

**Successor Agency to the Community Redevelopment Agency**

Loan to Larry Allen receivable in installments of \$2,703.81 per month including interest at 6%. Secured by deed of trust.	\$ 181,206
	<u>\$ 181,206</u>

**CITY OF BRAWLEY**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2013**

**NOTE 6 – CAPITAL ASSETS**

Capital asset activity for the fiscal year ended June 30, 2013 was as follows:

	Balance as of July 1, 2012	Additions	Deletions	Transfers	Balance as of June 30, 2013
<b>Governmental Activities</b>					
Nondepreciable capital assets					
Land	\$ 966,706	\$ -	\$ -	\$ -	\$ 966,706
Construction in progress	5,042,879	2,071,602		(588,066)	6,526,415
Total nondepreciable capital assets	6,009,585	2,071,602		(588,066)	7,493,121
Depreciable capital assets					
Equipment	8,207,753	148,595	(757,111)		7,599,237
Buildings	6,988,655				6,988,655
Improvements other than buildings	10,966,455	644,858			11,611,313
Infrastructure	15,060,833	210,955		588,066	15,859,854
Total depreciable capital assets	41,223,696	1,004,408	(757,111)	588,066	42,059,059
Less accumulated depreciation					
Equipment	(6,111,929)	(444,592)	730,949		(5,825,572)
Buildings	(2,702,048)	(185,816)			(2,887,864)
Improvements other than buildings	(2,833,461)	(707,274)			(3,540,735)
Infrastructure	(7,859,031)	(1,334,109)			(9,193,140)
Total accumulated depreciation	(19,506,469)	(2,671,791)	730,949		(21,447,311)
Net depreciable capital assets	21,717,227	(1,667,383)	(26,162)	588,066	20,611,748
Net capital assets	\$ 27,726,812	\$ 404,219	\$ (26,162)	\$ -	\$ 28,104,869

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

General government	\$ 459,208
Public safety	600,734
Streets and public works	1,146,757
Parks and recreation	209,122
Community development	255,970
Total	<u>\$ 2,671,791</u>

	Balance as of July 1, 2012	Additions	Deletions	Transfers	Balance as of June 30, 2013
<b>Business-type Activities</b>					
Nondepreciable capital assets					
Land	\$ 37,076	\$ -	\$ -	\$ -	\$ 37,076
Construction in progress	27,076,976	16,872	(8,909)	(26,936,616)	148,323
Total nondepreciable capital assets	27,114,052	16,872	(8,909)	(26,936,616)	185,399
Depreciable capital assets					
Equipment	2,520,850	87,394			2,608,244
Buildings	30,959,413			25,354,458	56,313,871
Improvements other than buildings	4,623,881	316,290		1,582,158	6,522,329
Conveyance systems	34,714,528				34,714,528
Total depreciable capital assets	72,818,672	403,684		26,936,616	100,158,972
Less accumulated depreciation					
Equipment	(1,721,640)	(91,546)			(1,813,186)
Buildings	(12,102,461)	(1,416,061)			(13,518,522)
Improvements other than buildings	(2,487,466)	(281,881)			(2,769,347)
Conveyance systems	(13,220,268)	(719,618)			(13,939,886)
Total accumulated depreciation	(29,531,835)	(2,509,106)			(32,040,941)
Net depreciable capital assets	43,286,837	(2,105,422)		26,936,616	68,118,031
Net capital assets	\$ 70,400,889	\$ (2,088,550)	\$ (8,909)	\$ -	\$ 68,303,430

**CITY OF BRAWLEY**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2013**

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

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

Water	\$ 1,308,685
Wastewater	954,561
Airport	<u>245,860</u>
Total Depreciation Expense - Business-type Activities	<u>\$ 2,509,106</u>

**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, 2013:

	Balance as of July 1, 2012	Additions	Reductions	Balance as of June 30, 2013	Due Within One Year
<b>Governmental Activities:</b>					
Capital lease	86,505		(15,210)	71,295	16,190
Compensated absences	<u>1,272,883</u>	<u>935,938</u>	<u>(930,123)</u>	<u>1,278,698</u>	
Total long-term liabilities	<u>\$ 1,359,388</u>	<u>\$ 935,938</u>	<u>\$ (945,333)</u>	<u>\$ 1,349,993</u>	<u>\$ 16,190</u>

Capital Lease

The City has entered into a lease agreement as lessee for financing the acquisition of a park facility lighting system having a purchase price of \$149,731. The future minimum lease obligations and the net present value of these minimum lease payments as of June 30, 2013, including interest are as follows:

Fiscal Year Ending June 30,	Principal	Interest	Total
2014	\$ 16,190	\$ 4,594	\$ 20,784
2015	17,110	3,675	20,785
2016	18,220	2,274	20,494
2017	<u>19,775</u>	<u>1,301</u>	<u>21,076</u>
Total	<u>\$ 71,295</u>	<u>\$ 11,844</u>	<u>\$ 83,139</u>

**CITY OF BRAWLEY**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2013**

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

*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, 2013:

	Balance as of July 1, 2012	Additions	Reductions	Balance as of June 30, 2013	Due Within One Year
<b>Business-type Activities:</b>					
Contracts payable	\$ 10,772,108	\$ -	\$ (648,880)	\$ 10,123,228	\$ 1,650,363
Deferred gain	1,102,619		(214,292)	888,327	192,951
Unamortized discount	(1,659,827)		318,560	(1,341,267)	(288,429)
Certificates of participation	820,000		(190,000)	630,000	200,000
Unamortized discount	(16,522)		7,130	(9,392)	(5,146)
Revenue bonds payable	2,890,000		(175,000)	2,715,000	180,000
Unamortized premium	18,886		(2,560)	16,326	2,435
Deferred charges	(61,634)		8,393	(53,241)	(7,985)
Bonds payable	92,500		(17,000)	75,500	18,100
CSWRCB Loan	19,255,934		(5,270,062)	13,985,872	671,993
Compensated absences	208,859	282,829	(229,324)	262,364	
Total long-term liabilities	<u>\$ 33,422,923</u>	<u>\$ 282,829</u>	<u>\$ (6,413,035)</u>	<u>\$ 27,292,717</u>	<u>\$ 2,614,282</u>

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

On May 5, 1998, the Brawley Public Improvement Corporation sold Certificates of Participation in the amount of \$17,755,000 with an average interest rate of 4.88% to advance refund \$17,755,000 of then outstanding 1996 Certificates of Participation with an average interest rate of 6.27%. As a result, the 1996 Certificates are considered to be defeased and the liability for those certificates has been removed from the Water Enterprise Fund. The balance of the 1996 refunded certificates outstanding as of June 30, 2013 is \$13,660,000.

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 of 1998 refunded certificates outstanding as of June 30, 2013 is \$11,960,000.

The advance refunding resulted in a difference between the reacquisition price and the net carrying amount of the old debt of \$2,119,886. This difference, to be reported in the financial statements as a deduction from contracts payable, is being charged to operations through the fiscal year ending June 30, 2021 using the effective interest method. The balance payable as of June 30, 2013, including deferred gain of \$670,361, and net of unamortized discount of \$1,123,301 is \$6,272,036. Debt service requirements to maturity on the contract, which includes imputed interest, are as follows:

Fiscal Year Ending June 30,	Principal	Imputed Interest	Total
2014	\$ 812,573	\$ 374,188	\$ 1,186,761
2015	574,694	216,480	791,174
2016	602,572	188,602	791,174
2017	631,803	159,370	791,173
2018	662,451	128,722	791,173
2019-2021	2,057,761	315,760	2,373,521
	<u>\$ 5,341,854</u>	<u>\$ 1,383,122</u>	<u>\$ 6,724,976</u>

**CITY OF BRAWLEY**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2013**

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

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

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 Fnnnd.

There is no difference between the reacquisition price and the carrying amount of the old debt. The balance payable as June 30, 2013, including deferred gain of \$217,966, and net of unamortized discount of \$217,966 is \$1,857,380. Debt service requirements to maturity which includes imputed interest, are as follows:

Fiscal Year Ending June 30,	Principal	Imputed Interest	Total
2014	\$ 239,726	\$ 69,838	\$ 309,564
2015	165,935	40,441	206,376
2016	171,003	35,373	206,376
2017	176,226	30,150	206,376
2018	181,609	24,767	206,376
2019-2022	655,670	66,642	722,312
	<u>\$ 1,590,169</u>	<u>\$ 267,211</u>	<u>\$ 1,857,380</u>

*Water Enterprise Fund: Revenue Bonds 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 balance payable as of June 30, 2013, including unamortized premium of \$16,325 is \$2,731,325. The balance of unamortized costs of issuance is \$53,241. Debt service requirements to maturity on the revenue bonds are as follows:

Fiscal Year Ending June 30,	Principal	Interest	Total
2014	\$ 180,000	\$ 118,418	\$ 298,418
2015	185,000	111,892	296,892
2016	195,000	104,859	299,859
2017	200,000	97,352	297,352
2018	210,000	89,354	299,354
2019-2023	1,185,000	292,853	1,477,853
2024-2025	560,000	28,250	588,250
	<u>\$ 2,715,000</u>	<u>\$ 842,978</u>	<u>\$ 3,557,978</u>

*Water Enterprise Fund: Water District Bonds Payable*

On June 1, 1977, the Brawley County Water District issued Bonds totalling \$368,000. Subsequently, the Brawley County Water District was annexed by the City at which time these outstanding bonds became a reportable obligation of the City. All funds to pay the outstanding bonds continue to be collected and paid by the County of Imperial. The bonds bear interest at a rate of 5% with a final maturity date of June 1, 2017. The balance as of June 30, 2013 is \$75,500. Debt service requirements to maturity on the Water District Bonds are as follows:

Fiscal Year Ending June 30,	Principal	Interest	Total
2014	\$ 18,100	\$ 3,775	\$ 21,875
2015	18,100	2,870	20,970
2016	19,100	1,965	21,065
2017	20,200	1,010	21,210
	<u>\$ 75,500</u>	<u>\$ 9,620</u>	<u>\$ 85,120</u>

**CITY OF BRAWLEY**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2013**

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

*Wastewater Enterprise Fund: Contracts Payable*

As of June 30, 2011, the City has received advances totalling \$2,759,775 from the California Infrastructure and Economic Development Bank (CIEDB). The purpose is to help finance improvements to the wastewater system. The balance payable as of June 30, 2013 is \$1,540,872. Debt service requirements to maturity on the contract are as follows:

Fiscal Year Ending June 30,	Principal	Interest	Total
2014	\$ 154,038	\$ 38,353	\$ 192,391
2015	158,074	34,265	192,339
2016	162,215	30,069	192,284
2017	166,465	25,763	192,228
2018	170,827	21,344	192,171
2019-2022	729,253	38,829	768,082
	<u>\$ 1,540,872</u>	<u>\$ 188,623</u>	<u>\$ 1,729,495</u>

*Wastewater Enterprise Fund: Certificates of Participation*

On December 11, 1997, the City of Brawley Public Improvement Corporation sold Certificates of Participation in the amount of \$2,845,000 with an average interest rate of 4.62% to refund on a current basis \$2,520,000 of outstanding 1987 Certificates of Participation with an average interest rate of 7.00%. The Certificates are payable solely from lease payments pursuant to a lease agreement between the City and the Public Improvement Corporation. The City is required under the lease agreement to make lease payments as rental for use and possession of the wastewater treatment facility which are equal to the debt service requirements of the Certificates. The balance payable as of June 30, 2013, net of unamortized discount of \$9,392 is \$620,608. Debt service requirements to maturity on the certificates of participation are as follows:

Fiscal Year Ending June 30,	Principal	Interest	Total
2014	\$ 200,000	\$ 31,500	\$ 231,500
2015	210,000	21,500	231,500
2016	220,000	11,000	231,000
	<u>\$ 630,000</u>	<u>\$ 64,000</u>	<u>\$ 694,000</u>

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

The City entered into a project finance agreement with the California State Water Resource Control Board (Water Control Board). Through the use of ARRA funds, the Water Control Board provided funding assistance for the rehabilitation and upgrade of the wastewater treatment plant. The City must repay the project funds at an interest rate of 1% per annum. The term of the agreement is from the fiscal year ended June 30, 2013, to the fiscal year ended June 30, 2032. A portion of the loan totaling \$10,000,000 was forgiven by the Water Control Board leaving an outstanding balance of 13,985,872 at June 30, 2013. Annual debt service requirements for the CSWRCB Loan are shown below:

Fiscal Year Ending June 30,	Principal	Interest	Total
2014	\$ 671,993	\$ 139,858	\$ 811,851
2015	678,712	133,139	811,851
2016	685,500	126,351	811,851
2017	692,355	119,496	811,851
2018	699,278	112,573	811,851
2019-2023	3,602,692	456,563	4,059,255
2024-2028	3,786,464	272,791	4,059,255
2029-2033	3,168,878	79,640	3,248,518
	<u>\$ 13,985,872</u>	<u>\$ 1,440,411</u>	<u>\$ 15,426,283</u>

**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, 2010, 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, 2013, 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. The City is a defendant in various lawsuits. Although the outcome of these lawsuits is not presently determinable, in the opinion of the City Attorney the resolution of these matters will not have a materially adverse effect on the financial position of the City.

**NOTE 10 – NON-COMMITMENT DEBT**

The City issued \$5,200,000 of multifamily housing revenue bonds through the California Statewide Communities Development Authority (CSCDA) to assist a developer in the construction of an apartment complex for senior citizens, including those of low income. The bonds are secured by the property financed and are payable solely from income generated by the property. The City is not obligated in any manner for repayment of the bonds and accordingly, the bonds are not recorded as liabilities in the accompanying financial statements. As of June 30, 2013, the amounts of bonds outstanding totaled \$5,200,000.

Also, 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.

**NOTE 11 – 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.

**CITY OF BRAWLEY  
NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2013**

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**NOTE 11 – JOINT VENTURES (CONTINUED)**

On May 8, 2003 the LTA issued \$6,670,000 of sales tax refunding and new money bonds to refund on a current basis all of a previous bond issue and to fund certain transportation projects for the City and another member of the LTA. The amount made available to the City by this issue was \$1,849,216. The LTA has pledged the City's share of sales tax revenue as security for the amount. The amount received this fiscal year as shown above is net of the City's share of debt service required on this bond issue. The City has no other liability for the debt.

Additional financial information on the LTA is available from the Imperial County Public Works Department.

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 communications authority (IVECA). IVECA is considered a joint venture without equity interest. The purpose of IVECA is to extend an 800 MHz radio system from San Diego into Imperial County, to provide improved communications for public safety and emergency services. IVECA has entered into a lease purchase agreement with Motorola Inc. to provide the infrastructure system needed. The City's cost of the lease purchase agreement is \$63,715 per year for seven years, and began in the fiscal year ended June 30, 2004. It is also anticipated that IVECA will provide centralized dispatching services throughout Imperial County at some point in the future.

**NOTE 12 – EMPLOYEE RETIREMENT SYSTEMS AND PLANS**

**A. Plan Description**

The City's defined benefit pension plan, the California Public Employees' Retirement System, provides retirement and disability benefits, annual cost of living adjustments, and death benefits to plan members and beneficiaries. The California Public Employees' Retirement System is part of the Public Agency portion of the California Public Employees' Retirement System (CalPERS), an agent multiple-employer plan administered by CalPERS, which acts as a common investment and administrative agent for participating public employers within the State of California. A menu of benefit provisions as well as other requirements is established by State statutes within the Public Employees' Retirement Law. The City selects optional benefit provisions from the benefit menu by contract with CalPERS and adopts those benefits through local ordinance (other local methods). CalPERS issues a separate comprehensive annual financial report. Copies of the CalPERS' annual financial report may be obtained from the CalPERS Executive Office - 400 P Street - Sacramento, CA 95814.

**B. Funding Policy**

The City pays 7% (9% for safety employees) of annual covered salary for active plan members in the City's defined pension plan. The City makes the contributions required of the City employees on their behalf and for their account. The City is required to contribute at an actuarially determined combined rate of 13.309% for miscellaneous employees and 32.181% for safety employees. The contribution requirements of plan members and the City are established and may be amended by PERS. The City's contributions to CalPERS for the miscellaneous plan for the fiscal years ending June 30, 2013, 2012, and 2011 were \$754,826, 603,260, and \$531,864 respectively, and equal to 100% of the required contributions for each fiscal year. The City's contributions to CalPERS for the safety plan for the fiscal years ending June 30, 2013, 2012, and 2011 were \$1,002,678, \$936,152, and \$711,746 respectively and equal to 100% of the required contributions for each fiscal year.

**NOTE 13 – MANAGEMENT'S REVIEW OF SUBSEQUENT EVENTS**

In preparing the accompanying financial statement, City management has reviewed all known events that have occurred after June 30, 2013, and through February 16, 2014, the date when this financial statement was available to be issued, for inclusion in the financial statement and footnotes.

**NOTE 14 – SUCCESSORY AGENCY TRUST FOR ASSETS OF FORMER REDEVELOPMENT AGENCY**

On December 29, 2011, the California Supreme Court upheld Assembly Bill IX 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.

CITY OF BRAWLEY  
 NOTES TO BASIC FINANCIAL STATEMENTS  
 JUNE 30, 2013

**NOTE 14 – SUCCESSORY AGENCY TRUST FOR ASSETS OF FORMER REDEVELOPMENT AGENCY (CONTINUED)**

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, 2013, consisted of the following:

	Balance July 1, 2012	Additions	Deletions	Balance June 30, 2013	Due within one year
Tax Allocation Bonds	\$ 5,415,000	\$ -	\$ (125,000)	\$ 5,290,000	\$ 130,000
Totals	<u>\$ 5,415,000</u>	<u>\$ -</u>	<u>\$ (125,000)</u>	<u>\$ 5,290,000</u>	<u>\$ 130,000</u>

2006 Tax Allocation 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. The balance payable at June 30, 2013 is \$5,290,000.

The scheduled annual minimum debt service requirements at June 30, 2013 are as follows:

Fiscal Year Ended June 30,	Principal	Interest	Total
2014	\$ 130,000	\$ 239,530	\$ 369,530
2015	135,000	234,527	369,527
2016	140,000	229,162	369,162
2017	145,000	223,390	368,390
2018	150,000	217,380	367,380
2019-2023	860,000	983,038	1,843,038
2024-2028	1,075,000	769,347	1,844,347
2029-2033	1,335,000	494,035	1,829,035
2034-2037	1,320,000	136,250	1,456,250
Totals	<u>\$ 5,290,000</u>	<u>\$ 3,526,659</u>	<u>\$ 8,816,659</u>

**NOTE 15 – PRIOR PERIOD ADJUSTMENT**

The prior period adjustment in the Risk Management Internal Service fund of (\$819,292) is due to an overstatement of prepaid expenditures in the prior fiscal year.

**REQUIRED SUPPLEMENTARY INFORMATION**

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**CITY OF BRAWLEY**  
**SCHEDULE OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**GENERAL FUND**  
**For the Fiscal Year Ended June 30, 2013**

	Budget Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Taxes:				
Utility users	\$ 1,974,102	\$ 1,974,102	\$ 1,916,572	\$ (57,530)
Transient lodging	249,600	249,600	282,512	32,912
Franchise	639,000	639,000	633,091	(5,909)
Business license	45,000	45,000	46,095	1,095
Licenses and permits	89,500	89,500	175,075	85,575
Fines and forfeitures	98,000	98,000	62,664	(35,336)
Use of money and property	20,000	20,000	39,864	19,864
Intergovernmental	6,376,831	6,437,281	7,695,090	1,257,809
Charges for services	3,533,716	3,533,716	3,853,267	319,551
Miscellaneous	91,000	91,000	572,730	481,730
Total revenues	13,116,749	13,177,199	15,276,960	2,099,761
<b>EXPENDITURES</b>				
Current:				
General government	1,945,822	1,945,822	2,207,925	(262,103)
Public safety	7,527,548	7,623,720	7,760,982	(137,262)
Culture and leisure	2,286,442	2,286,442	2,252,714	33,728
Community development	1,583,751	1,583,751	1,547,656	36,095
Capital outlay			530,041	(530,041)
Total expenditures	13,343,563	13,439,735	14,299,318	(859,583)
Excess of revenues over (under) expenditures	(226,814)	(262,536)	977,642	1,240,178
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers out			(613,000)	(613,000)
Total other financing sources (uses)			(613,000)	(613,000)
Net change in fund balance	(226,814)	(262,536)	364,642	627,178
Fund Balance - July 1, 2012	4,107,880	4,107,880	4,107,880	
Fund Balance - June 30, 2013	\$ 3,881,066	\$ 3,845,344	\$ 4,472,522	\$ 627,178

**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, 2013**

	Budget Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Use of money and property	\$ 276,000	\$ 276,000	\$ 245,879	\$ (30,121)
Intergovernmental			39,882	39,882
Total revenues	<u>276,000</u>	<u>276,000</u>	<u>285,761</u>	<u>9,761</u>
<b>EXPENDITURES</b>				
Current:				
Community development			6,543	(6,543)
Capital outlay			89,863	(89,863)
Total expenditures			<u>96,406</u>	<u>(96,406)</u>
Net change in fund balance	276,000	276,000	189,355	(86,645)
Fund Balance (Deficit) - July 1, 2012	<u>874,897</u>	<u>874,897</u>	<u>(216,872)</u>	<u>(1,091,769)</u>
Fund Balance (Deficit) - June 30, 2013	<u>\$ 1,150,897</u>	<u>\$ 1,150,897</u>	<u>\$ (27,517)</u>	<u>\$ (1,178,414)</u>

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**OTHER SUPPLEMENTARY INFORMATION**



**CITY OF BRAWLEY  
NONMAJOR GOVERNMENTAL FUNDS  
JUNE 30, 2013**

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**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.

**Dial-a-Ride Fund** – To account for revenues received from the State under Article 8(c) of the Transportation Development Act (Section 99400(c) of the Public Utilities Code), and for fares collected from users. Uses are to provide mass transit services to the general public.

**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.

**Parks Projects Fund** – To account for Parkland dedication fees prescribed by the Quimby Act and other revenues designated for improvements to public parks.

**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, 2013**

	Special Revenue Funds				
	Gas Tax	Measure D	Pedestrian & Bicycle Facilities	Downtown Parking	Dial -a- Ride
<b>ASSETS</b>					
Cash and investments	\$ 753,640	\$ 1,341,260	\$ 3,297	\$ -	\$ -
Restricted cash and investments with fiscal agents					
Interest receivable	420	816			
Due from other governments		280,893	783,700	878	185,435
<b>Total assets</b>	<b>\$ 754,060</b>	<b>\$ 1,622,969</b>	<b>\$ 786,997</b>	<b>\$ 878</b>	<b>\$ 185,435</b>
<b>LIABILITIES AND FUND BALANCES</b>					
Liabilities:					
Accounts payable	\$ 49,614	\$ 1,278	\$ 490,013	\$ -	\$ -
Deferred revenue	85,377				
Due to other funds				2,100	115,259
<b>Total liabilities</b>	<b>134,991</b>	<b>1,278</b>	<b>490,013</b>	<b>2,100</b>	<b>115,259</b>
Fund balances:					
Restricted for:					
Streets and roads	619,069	1,621,691	296,984		70,176
Public safety					
Community development					
Assessment districts					
Unassigned				(1,222)	
<b>Total fund balances &lt;deficits&gt;</b>	<b>619,069</b>	<b>1,621,691</b>	<b>296,984</b>	<b>(1,222)</b>	<b>70,176</b>
<b>Total liabilities and fund balances</b>	<b>\$ 754,060</b>	<b>\$ 1,622,969</b>	<b>\$ 786,997</b>	<b>\$ 878</b>	<b>\$ 185,435</b>

Special Revenue Funds			Capital Projects Funds			Total
Law Enforcement	Successor Agency Housing	Assessment Districts	Park Projects	Streets	Development Impact	Nonmajor Governmental Funds
\$ 850,182	\$ 6,654	\$ 579,992	\$ 3,919	\$ 742,577	\$ 1,838,713	\$ 6,120,234
		35,597				35,597
607		349	2	160	1,001	3,355
29,501		746		514,703		1,795,856
<u>\$ 880,290</u>	<u>\$ 6,654</u>	<u>\$ 616,684</u>	<u>\$ 3,921</u>	<u>\$ 1,257,440</u>	<u>\$ 1,839,714</u>	<u>\$ 7,955,042</u>
\$ 53,781	\$ 10,756	\$ 4,195	\$ 60	\$ 32,411	\$ 1,066	\$ 643,174
1,023						86,400
						117,359
<u>54,804</u>	<u>10,756</u>	<u>4,195</u>	<u>60</u>	<u>32,411</u>	<u>1,066</u>	<u>846,933</u>
825,486				1,225,029		3,832,949
					1,838,648	825,486
		612,489				1,838,648
	(4,102)		3,861			612,489
						(1,463)
<u>825,486</u>	<u>(4,102)</u>	<u>612,489</u>	<u>3,861</u>	<u>1,225,029</u>	<u>1,838,648</u>	<u>7,108,109</u>
<u>\$ 880,290</u>	<u>\$ 6,654</u>	<u>\$ 616,684</u>	<u>\$ 3,921</u>	<u>\$ 1,257,440</u>	<u>\$ 1,839,714</u>	<u>\$ 7,955,042</u>

**CITY OF BRAWLEY**

**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
NONMAJOR GOVERNMENTAL FUNDS**

For the Fiscal Year Ended June 30, 2013

	Special Revenue Funds				
	Gas Tax	Measure D	Pedestrian & Bicycle Facilities	Downtown Parking	Dial -a-Ride
<b>REVENUES</b>					
Property tax	\$ -	\$ -	\$ -	\$ -	\$ -
Charges for services				636	26,896
Use of money and property	1,767	3,692	131		
Intergovernmental	719,608	1,209,588	1,375,364		215,435
Miscellaneous	55,204				
Total revenues	<u>776,579</u>	<u>1,213,280</u>	<u>1,375,495</u>	<u>636</u>	<u>242,331</u>
<b>EXPENDITURES</b>					
Current:					
Public safety					
Community development					
Transportation	519,526	994,432	207,280	125	246,376
Capital outlay			950,932		
Debt service:					
Principal					
Interest and fiscal charges					
Total expenditures	<u>519,526</u>	<u>994,432</u>	<u>1,158,212</u>	<u>125</u>	<u>246,376</u>
Excess of revenues over (under) expenditures	<u>257,053</u>	<u>218,848</u>	<u>217,283</u>	<u>511</u>	<u>(4,045)</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in					
Transfers out	(16,954)				
Total other financing sources (uses)	<u>(16,954)</u>				
Net change in fund balances	240,099	218,848	217,283	511	(4,045)
Fund Balances (Deficit) - beginning of fiscal year	378,970	1,402,843	79,701	(1,733)	74,221
Fund Balances (Deficit) - end of fiscal year	<u>\$ 619,069</u>	<u>\$ 1,621,691</u>	<u>\$ 296,984</u>	<u>\$ (1,222)</u>	<u>\$ 70,176</u>

Special Revenue Funds			Capital Projects Funds			Total Nonmajor Governmental Funds
Law Enforcement	Successor Agency Housing	Assessment Districts	Park Projects	Streets	Development Impact	
\$ -	\$ -	\$ 106,537	\$ -	\$ -	\$ -	\$ 106,537
19,558				2,523	224,957	274,570
3,406	1,698	1,537	3,920	3,555	4,789	24,495
28,941		24,769		764,656		4,338,361
						55,204
51,905	1,698	132,843	3,920	770,734	229,746	4,799,167
124,700						124,700
	1,963,645	20,358		61,747	74,133	2,119,883
443,605				1,119,585	13,858	1,967,739
						2,527,980
						-
						-
568,305	1,963,645	20,358		1,181,332	87,991	6,740,302
(516,400)	(1,961,947)	112,485	3,920	(410,598)	141,755	(1,941,135)
				48,318		48,318
					(31,364)	(48,318)
				48,318	(31,364)	
(516,400)	(1,961,947)	112,485	3,920	(362,280)	110,391	(1,941,135)
1,341,886	1,957,845	500,004	(59)	1,587,309	1,728,257	9,049,244
\$ 825,486	\$ (4,102)	\$ 612,489	\$ 3,861	\$ 1,225,029	\$ 1,838,648	\$ 7,108,109

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CITY OF BRAWLEY  
INTERNAL SERVICE FUNDS  
JUNE 30, 2013

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**INTERNAL SERVICE FUNDS**

Internal service funds are used to account for the financing of goods and services provided by one department or agency to other departments or agencies of the government and to other government units, 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, 2013**

	Maintenance	Risk Management	Totals
<b>ASSETS</b>			
<b>Current Assets:</b>			
Cash and investments	\$ 1,961,720	\$ -	\$ 1,961,720
Interest receivable	1,087		1,087
Due from other governments	166,598	9,683	176,281
Prepaid expenditures		884,774	884,774
Total Current Assets	<u>2,129,405</u>	<u>894,457</u>	<u>3,023,862</u>
<b>Noncurrent Assets:</b>			
<b>Capital Assets:</b>			
Improvements other than buildings	298,092	119,032	417,124
Equipment	1,926,381		1,926,381
Total Capital Assets	2,224,473	119,032	2,343,505
Less Accumulated Depreciation	(1,542,244)		(1,542,244)
Net Capital Assets	<u>682,229</u>	<u>119,032</u>	<u>801,261</u>
Total Noncurrent Assets	<u>682,229</u>	<u>119,032</u>	<u>801,261</u>
Total Assets	<u>2,811,634</u>	<u>1,013,489</u>	<u>3,825,123</u>
<b>LIABILITIES</b>			
<b>Current Liabilities:</b>			
Accounts payable	5,349		5,349
Due to other funds		829,025	829,025
Total Current Liabilities	<u>5,349</u>	<u>829,025</u>	<u>834,374</u>
<b>Noncurrent Liabilities:</b>			
Compensated absences	21,291		21,291
Claims payable		6,682	6,682
Total Noncurrent Liabilities	<u>21,291</u>	<u>6,682</u>	<u>27,973</u>
Total Liabilities	<u>26,640</u>	<u>835,707</u>	<u>862,347</u>
<b>NET POSITION</b>			
Net investment in capital assets	682,229		682,229
Unrestricted	2,102,765	177,782	2,280,547
Total Net Position	<u>\$ 2,784,994</u>	<u>\$ 177,782</u>	<u>\$ 2,962,776</u>

**CITY OF BRAWLEY**  
**INTERNAL SERVICE FUNDS**  
**COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES**  
**IN NET POSITION**  
**For the Fiscal Year Ended June 30, 2013**

	Maintenance	Risk Management	Totals
Revenues:			
Charges for services	\$ 343,753	\$ 1,774,908	\$ 2,118,661
Use of money and property	708,453		708,453
Total Revenues	<u>1,052,206</u>	<u>1,774,908</u>	<u>2,827,114</u>
Expenses:			
Salary and benefits	220,630		220,630
Supplies and services	351,365	2,157,791	2,509,156
Depreciation	131,842		131,842
Total Expenses	<u>703,837</u>	<u>2,157,791</u>	<u>2,861,628</u>
Operating Income (Loss)	<u>348,369</u>	<u>(382,883)</u>	<u>(34,514)</u>
Non-Operating Revenue (Expenses)			
Interest income	4,890		4,890
Total Non-Operating Revenue	<u>4,890</u>		<u>4,890</u>
Change in Net Assets	353,259	(382,883)	(29,624)
Net Position - Beginning of Fiscal Year	<u>2,431,735</u>	<u>1,379,957</u>	<u>3,811,692</u>
Prior Period Adjustments		<u>(819,292)</u>	<u>(819,292)</u>
Net Position - Beginning of Fiscal Year, Restated	<u>2,431,735</u>	<u>560,665</u>	<u>2,992,400</u>
Net Position - End of Fiscal Year	<u>\$ 2,784,994</u>	<u>\$ 177,782</u>	<u>\$ 2,962,776</u>

**CITY OF BRAWLEY**  
**INTERNAL SERVICE FUNDS**  
**COMBINING STATEMENT OF CASH FLOWS**  
**For the Fiscal Year Ended June 30, 2013**

	Maintenance	Risk Management	Totals
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>			
Cash received from users	\$ 1,052,206	\$ 1,774,908	\$ 2,827,114
Cash payments to suppliers and contractors	(350,293)	(3,092,954)	(3,443,247)
Cash payments for employees and benefit programs	(214,815)		(214,815)
Net Cash Provided (Used) By Operating Activities	<u>487,098</u>	<u>(1,318,046)</u>	<u>(830,948)</u>
<b>CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:</b>			
Interfund borrowing (repayment)		829,025	829,025
Intergovernmental revenue (expense)	(460)	(9,683)	(10,143)
Net Cash Provided (Used) By Non-Capital Financing Activities	<u>(460)</u>	<u>819,342</u>	<u>818,882</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>			
Interest received	5,050	448	5,498
Net Cash Provided In Investing Activities	<u>5,050</u>	<u>448</u>	<u>5,498</u>
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	<b>491,688</b>	<b>(498,256)</b>	<b>(6,568)</b>
<b>CASH AND CASH EQUIVALENTS, BEGINNING OF FISCAL YEAR</b>	<b>1,470,032</b>	<b>498,256</b>	<b>1,968,288</b>
<b>CASH AND CASH EQUIVALENTS, END OF FISCAL YEAR</b>	<b><u>\$ 1,961,720</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 1,961,720</u></b>
Reconciliation with Statement of Net Position			
Cash and investments	<u>\$ 1,961,720</u>	<u>\$ -</u>	<u>\$ 1,961,720</u>
<b>CASH AND CASH EQUIVALENTS</b>	<b><u>\$ 1,961,720</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 1,961,720</u></b>

(Continued)

**CITY OF BRAWLEY**  
**INTERNAL SERVICE FUNDS**  
**COMBINING STATEMENT OF CASH FLOWS**  
**For the Fiscal Year Ended June 30, 2013 (Continued)**

	<u>Maintenance</u>	<u>Risk Management</u>	<u>Totals</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities			
Operating Income (Loss)	<u>\$ 348,369</u>	<u>\$ (382,883)</u>	<u>\$ (34,514)</u>
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (used) by Operating Activities:			
Depreciation	131,842		131,842
Increase (Decrease) compensated absences	5,815		5,815
(Increase) Decrease prepaid expenditures		(884,774)	(884,774)
Increase (Decrease) accounts payable and accrued liabilities	<u>1,072</u>	<u>(50,389)</u>	<u>(49,317)</u>
Total Adjustments	<u>138,729</u>	<u>(935,163)</u>	<u>(796,434)</u>
Net Cash Provided (Used) By Operating Activities	<u>\$ 487,098</u>	<u>\$ (1,318,046)</u>	<u>\$ (830,948)</u>

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**INDEPENDENT AUDITORS' 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**

Governing Board  
City of Brawley  
Brawley, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of the City of Brawley, as of and for the year ended June 30, 2013, and the related notes to the financial statements, which collectively comprise the City of Brawley's basic financial statements, and have issued our report thereon dated March 17, 2014.

**Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered City of Brawley'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 City of Brawley's internal control. Accordingly, we do not express an opinion on the effectiveness of the City of Brawley's internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. 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. We noted certain matters that we reported to management of the City in a separate letter dated March 17, 2014.

### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether City of Brawley's financial statements are free of 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 disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### **Purpose of this Report**

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

*Christy White Associates*

San Diego, California  
March 17, 2014

**CITY OF BRAWLEY**

**MANAGEMENT REPORT**

**JUNE 30, 2013**

**San Diego**

**Los Angeles**

**San Francisco  
Bay Area**

**christy**  **white**  
A PROFESSIONAL  
ACCOUNTANCY CORPORATION *associates*

Members of the City Council  
City of Brawley  
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In planning and performing our audit of the financial statements of City of Brawley (the City) for the year ended June 30, 2013, 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, 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 an opinion 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.

However, during our audit we became aware of several matters that are opportunities for strengthening internal control and operating efficiency. This letter does not affect our report dated March 17, 2014 on the financial statements of the City.

We will review the status of these observations during our next audit engagement. We have already discussed these comments and suggestions with various City personnel, and we will be pleased to discuss them in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing the recommendations. Our comments are summarized as follows:

#### COMMENT #2013-1 – BANK RECONCILIATIONS

**Criteria:** Procedures over the cash collection cycle should include timely and accurate reconciliation of the City's bank statements. Stale dated checks should be written off when they are greater than one year old in order to ensure accurate reconciliations and cash balances.

**Condition:** During the review of bank reconciliations, it was noted that bank reconciliations are not being prepared in a timely manner. During our testing of cash and outstanding checks, it was noted that the City has stale dated checks older than one year remaining on their reconciliations dating back to 2004, and totaling \$32,950.22.

**Cause:** The City changed to a new financial system and is trying to adapt to new procedures.

**Effect:** Without bank reconciliations being prepared in a timely manner, errors or misappropriations of funds could occur and go undetected.

CITY OF BRAWLEY  
MANAGEMENT REPORT  
FOR THE YEAR ENDED JUNE 30, 2013

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COMMENT #2013-1 – BANK RECONCILIATIONS *(continued)*

**Perspective:** Review of bank reconciliations prepared by the City.

**Recommendation:** We recommend that the City regularly write off reconciling items greater than one year when performing bank reconciliations, and that the City ensure that bank reconciliations are prepared in a timely manner.

**Management's Response:** Staff continues to work on bank reconciliations and the outstanding pending items. Bank reconciliations are prepared on a monthly basis. There are no differences nor carrying balances that go unrecognized. The listing of items to be reconciled requires research and proper journal entry adjustments. The Finance Department will obligate the necessary resources and implement the proper processes to correct such reconciliation discrepancies on a timely manner. Stale dated checks have been a concern of the department and have the desire of implementing policy and procedures for the processing of stale dated checks. Staff is seeking to develop an unclaimed property program that would allow the City to reissue stale dated checks on file or write-off such balance after the appropriate filing period. This process is currently in the research phase. This program is expected to be implemented by the close of fiscal year 2014-2015.

*PRIOR YEAR FINDINGS AND QUESTIONED COSTS*

COMMENT #2012-1 – BANK RECONCILIATIONS

**Criteria:** Procedures over the cash collection cycle should include timely and accurate reconciliation of the City's bank statements.

**Condition:** During the review of bank reconciliations, it was noted that bank reconciliations are not being prepared in a timely manner.

**Cause:** The City changed to a new financial system and is trying to adapt to new procedures.

**Effect:** Without bank reconciliations being prepared in a timely manner, errors or misappropriations of funds could occur and go undetected.

**Perspective:** Review of bank reconciliations prepared by the City.

**Recommendation:** We recommend that the City ensure that bank reconciliations are prepared in a timely manner.

**Management's Response:** The City is diligently working on updating bank account reconciliations to a current status. The City currently has a monthly procedure in place for timely completion and will follow such procedure to complete the reconciliations in a timely manner as recommended.

CITY OF BRAWLEY  
MANAGEMENT REPORT  
FOR THE YEAR ENDED JUNE 30, 2013

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*PRIOR YEAR FINDINGS AND QUESTIONED COSTS (continued)*

**COMMENT #2012-2 - PARKS & RECREATION CASH RECEIPTS**

**Criteria:** All cash receipts should be properly supported by receipts and collections summaries maintained. Monthly collections summaries should be reconciled to daily collections summaries.

**Condition:** In our testing of Parks & Recreation cash receipts, it was noted that the Parks & Recreation finance office is not reconciling fees collected and customers served to checks deposited by Zumba instructors. Auditor noted that amounts and fares reported to the Finance Department, do not appear to be audited or verified on a regular basis. In addition, daily summaries do not appear to give a detailed breakdown showing fares charged and collected, and therefore cannot be substantiated to the amount deposited.

**Cause:** General lack of oversight and reconciliation provided by both Parks & Recreation and the Finance Department.

**Effect:** Potential for misappropriation of City assets and inconsistencies in financial reporting to go undetected.

**Perspective:** Two out of ten cash receipts tested could not be substantiated by sufficient supporting documentation. In both cases, the cash receipts were proceeds from Zumba classes.

**Recommendation:** In order to reconcile between fees collected and subsequently deposited, we recommend that Zumba instructors provide collections summaries to the Park & Recreation finance office when deposits are made. Collections summaries should detail totals for customers served and fees paid by each customer. We also recommend that the Parks & Recreation clerk review all sales logs to ensure they agree without exception to amounts deposited, with any variances documented and properly explained.

**Management's Response:** The Finance Department has been working to implement cash handling policies for various locations that maintain cash transactions. The Finance Department will work with the staff of the Parks and Recreation Department to provide oversight and implement a sufficient reconciliation process of cash receipts from recreation activities that generate revenues.

CITY OF BRAWLEY  
MANAGEMENT REPORT, *continued*  
FOR THE YEAR ENDED JUNE 30, 2013

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*PRIOR YEAR FINDINGS AND QUESTIONED COSTS (continued)*

**COMMENT #2012-3: DIAL-A-RIDE CASH RECEIPTS**

**Criteria:** All cash receipts should be properly supported by receipts and collections summaries maintained. Monthly collections summaries should be reconciled to daily mileage, passenger, and fare summaries.

**Condition:** In our testing of Dial-A-Ride cash receipts, it was noted that Public Works and the Finance Department are not reconciling fares collected and passengers served to checks deposited by Dial-A-Ride. Auditor noted that amounts and fares reported to the Finance Department, do not appear to be audited or verified on a regular basis. In addition, daily summaries do not appear to give a detailed breakdown showing fares charged and collected, and therefore cannot be substantiated to the amount deposited.

**Cause:** Potential lack of oversight and reconciliation provided by both Public Works and the Finance Department.

**Effect:** Potential for misappropriation of City assets and inconsistencies in financial reporting to go undetected.

**Perspective:** Auditor selected February 2012 as a test month, and traced daily reports to monthly summaries in order to verify that appropriate figures appear to be reported. Auditor then pulled backup from deposit received at City Hall, in order to verify the fares deposited match the fares reported to Public Works.

**Recommendation:** In order to reconcile between fares collected and fares subsequently deposited, we recommend that Dial-A-Ride provide weekly collections summary to the Finance Department when deposits are made. Collections summaries should detail totals for each type of passenger served and how much each passenger paid. We also recommend that the Finance Director review all sales logs to ensure they agree without exception to amounts deposited, with any variances documented and properly explained.

**Management's Response:** The City will take the initiative to develop a cash handling and reconciliation policy between the City and Dial-A-Ride. The City will also implement a process to reconcile collections received by Dial-A-Ride with reports submitted to the Public Works Department.

CITY OF BRAWLEY  
MANAGEMENT REPORT, *continued*  
FOR THE YEAR ENDED JUNE 30, 2013

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*PRIOR YEAR FINDINGS AND QUESTIONED COSTS (continued)*

**COMMENT #2012-4: CAPITAL ASSET INVENTORY**

**Criteria:** Each year or every two years, the City should perform an annual fixed asset inventory count. This will ensure that any obsolete items included in the listing are removed and will help test for impairment.

**Condition:** In obtaining an understanding of fixed assets, we noted that the City has not performed an annual fixed asset inventory count in the last few years. In addition, the City has not tested fixed assets for potential impairment.

**Cause:** Inadequate controls over the valuation and completeness of fixed assets.

**Effect:** The potential for fixed assets to be over stated due to obsolete items or impairment of fixed assets.

**Recommendation:** We recommend that the City adopt procedures to ensure that fixed assets have an annual inventory count to ensure that there are no obsolete items included in the ending balance. In addition, the City should ensure that they are testing their fixed assets for impairment on an annual basis in addition to the inventory count.

**Management's Response:** The City will work to develop procedures for annual inventory of fixed assets. The City in its next fiscal year of 2012/2013 will conduct a review of fixed assets inventory for accuracy of additions and deletions of assets.

**CITY OF BRAWLEY**

**BRAWLEY, CALIFORNIA**

**SINGLE AUDIT REPORT**

**FOR THE YEAR ENDED**

**JUNE 30, 2013**

**San Diego**

**Los Angeles**

**San Francisco  
Bay Area**

**christy**  **white**  
A PROFESSIONAL  
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**CITY OF BRAWLEY  
Brawley, California**

**SINGLE AUDIT REPORT  
FOR THE YEAR ENDED JUNE 30, 2013**

Independent Auditors' 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* ..... 1

Independent Auditors' Report on Compliance with Requirements That Could Have a Direct and Material Effect on Each Major Program and Internal Control over Compliance in Accordance with OMB Circular A-133..... 3

Schedule of Expenditures of Federal Awards ..... 6

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Summary of Auditors' Results ..... 9

Schedule of Findings and Questioned Costs ..... 10

Schedule of Prior Year Findings and Questioned Costs ..... 11

INDEPENDENT AUDITORS' 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

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Michael Ash, CPA

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Heather Daud

Governing Board  
City of Brawley  
Brawley, California

SAN DIEGO  
LOS ANGELES  
SAN FRANCISCO/BAY AREA

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of City of Brawley, as of and for the year ended June 30, 2013, and the related notes to the financial statements, which collectively comprise the City of Brawley's basic financial statements, and have issued our report thereon dated March 17, 2014.

**Internal Control over Financial Reporting**

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Management of the City of Brawley is responsible for establishing and maintaining effective internal control over financial reporting. In planning and performing our audit, we considered the City's internal control over financial reporting 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 over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the City's internal control over financial reporting.

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

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies or material weaknesses. 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. We did identify certain deficiencies in internal control, described in the accompanying Schedule of Findings and Questioned Costs that we consider to be significant deficiencies. (Comment #2013-1)

### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the City's financial statements are free of 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 on it. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

### **City of Brawley'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 response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

### **Purpose of Report**

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

*Christy White Associates*

San Diego, California  
March 17, 2014

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH REQUIREMENTS  
THAT COULD HAVE A DIRECT AND MATERIAL EFFECT ON EACH MAJOR  
PROGRAM AND INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE  
WITH OMB CIRCULAR A-133

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Heather Daud

Governing Board  
City of Brawley  
Brawley, California

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

We have audited the City of Brawley's compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of the City of Brawley's major federal programs for the year ended June 30, 2013. The City of Brawley's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

***Management's Responsibility***

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

***Auditor's Responsibility***

Our responsibility is to express an opinion on compliance for each of the City of Brawley's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the City of Brawley's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the City of Brawley's compliance.

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State Board of Accountancy.

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

In our opinion, the City complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2013.

### **Report on Internal Control over Compliance**

Management of the City of Brawley is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered City of Brawley's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of City of Brawley's internal control over compliance.

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

### **Report on Schedule of Expenditures of Federal Awards Required by OMB Circular A-133**

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Brawley, as of and for the year ended June 30, 2013, and the related notes to the financial statements, which collectively comprise the City of Brawley's basic financial statements. We issued our report thereon dated March 17, 2014, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

**Report on Schedule of Expenditures of Federal Awards Required by OMB Circular A-133 (continued)**

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

*Christy White Associates*

San Diego, California

March 17, 2014

**CITY OF BRAWLEY  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2013**

Name of Agency / Grant / Program	Federal Catalog Number	Identifying Number	Total Program Expenditures
<b>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT:</b>			
<i>Passed through California Department of Housing and Community Development:</i>			
Community Development Block Grant - Program Income	14.228	n/a	\$ 95,514
<b>U.S. DEPARTMENT OF TRANSPORTATION:</b>			
<i>Passed through the State of California Department of Transportation:</i>			
Highway Planning and Construction Cluster			
Highway Planning and Construction	20.205	RSTPLJ5167-029	542,349
Highway Planning and Construction	20.205	STPL5167-030	2,523
Highway Planning and Construction - CMAQ	20.205	CML5167-026	541,582
Subtotal Highway Planning and Construction Cluster			<u>1,086,454</u>
Federal Transit Cluster			
ARRA - Cal-Trans/Division of Mass Transportation	20.507	3-06-0028-13-2010	476,212
Bus and Bus Facilities Formula Program FTA 5309	20.526	n/a	300,000
Subtotal Federal Transit Cluster			<u>776,212</u>
Federal Aviation Administration			
Airport Improvement Program	20.106	649835-A-1	544,202
<b>Total U.S. Department of Transportation</b>			<u>2,406,868</u>
<b>U.S. ENVIRONMENTAL PROTECTION AGENCY:</b>			
<i>Passed through the California State Water Resources Control Board:</i>			
Capitalization Grants for Clean Water State Rev. Funds	66.458	08-848-550	251,812
<b>U.S. DEPARTMENT OF JUSTICE:</b>			
ARRA - Public Safety Partnership and Community Policing Grants	16.710	09-RKWX0107	77,394
Equitable Sharing Program	16.922	n/a	498,001
<b>Total U.S. Department of Justice</b>			<u>575,395</u>
<b>EXECUTIVE OFFICE OF THE PRESIDENT:</b>			
High Intensity Drug Trafficking Areas Program	95.001	n/a	100,390
<b>U.S. DEPARTMENT OF HOMELAND SECURITY:</b>			
<i>Passed through the State of California Emergency Management Agency (CalEMA):</i>			
Homeland Security Grant Program	97.067	n/a	145,962
FY10 Emergency Operations Center Grant	97.052	2010-0016 Cal OES//025-08058	500,000
<b>Total U.S. Department of Homeland Security</b>			<u>645,962</u>
<b>Total Expenditures of Federal Awards</b>			<u>\$ 4,075,941</u>

The accompanying notes are an integral part of the Schedule of Expenditures of Federal Awards.

**CITY OF BRAWLEY**  
**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED JUNE 30, 2013**

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**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Basis of Accounting**

Funds received under the various grant programs have been recorded within the general, special revenue, capital projects, and enterprise funds of the City. The City utilizes the modified accrual basis of accounting for the general, special revenue, and capital project funds. The accrual basis of accounting is used for the enterprise fund. The accompanying Schedule of Expenditures of Federal Awards (Schedule) is presented in accordance with the requirements of Office of Management and Budget (OMB) Circular A-133, Audits of States, Local Governments, and Non-profit Organizations.

**Schedule of Expenditures of Federal Awards**

The accompanying Schedule presents the activity of all Federal financial assistance programs of the City. Federal financial assistance received directly from Federal agencies as well as Federal financial assistance passed through the State of California and other agencies are included in the Schedule. The Schedule of Expenditures of Federal Awards was prepared from only the accounts of various grant programs and, therefore, does not present the financial position or results of operations of the City.

**2. MAJOR PROGRAM DESCRIPTIONS**

**U. S. Department of Justice – Equitable Sharing Program**

The Department of Justice Asset Forfeiture Program (the Program) is a nationwide law enforcement initiative that removes the tools of crime from criminal organizations, deprives wrongdoers of the proceeds of their crimes, recovers property that may be used to compensate victims, and deters crime. The most important objective of the Program is law enforcement. Equitable sharing further enhances this law enforcement objective by fostering cooperation among federal, state, and local law enforcement agencies. Federal law authorizes the Attorney General to share federally forfeited property with participating state and local law enforcement agencies.

**U. S. Department of Homeland Security – FY10 Emergency Operations Center Grant**

The objective of the Emergency Operations Center (EOC) Grant Program is to improve emergency management and preparedness capabilities by supporting flexible, sustainable, secure, strategically located and fully interoperable EOCs with a focus on addressing identified deficiencies and needs. This program provides funding for construction or renovation of a State, local or Tribal government's principal EOC. Fully capable emergency operations facilities at the State and local levels are an essential element of a comprehensive national emergency management system and are necessary to ensure continuity of operations and continuity of government in major disasters cause by any hazard.

**CITY OF BRAWLEY**

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS, continued  
FOR THE YEAR ENDED JUNE 30, 2013**

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**2. MAJOR PROGRAM DESCRIPTIONS (continued)**

**U.S. Department of Transportation - Highway Planning and Construction**

The objective of the Highway Planning and Construction cluster is to: (1) assist states in the planning and development of an integrated, interconnected transportation system important to interstate commerce and travel by constructing and rehabilitating the national highway system, including interstate highways and most other public roads; (2) provide aid for the repair of roads following disasters; (3) foster safe highway design and replace or rehabilitate structurally deficient or functionally obsolete bridges; and (4) provide for other special purposes.

**U.S. Department of Transportation - Federal Transit Cluster**

The purpose of the Federal Transit Cluster is to support public transportation services in urbanized areas. Funds may be used for capital projects to finance the planning, acquisition, construction, cost-effective lease, improvement, and maintenance of equipment and facilities for use in transit.

**CITY OF BRAWLEY  
SUMMARY OF AUDITORS' RESULTS  
FOR THE YEAR ENDED JUNE 30, 2013**

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**FINANCIAL STATEMENTS**

Type of auditors' report issued:	<u>Unmodified</u>
Internal control over financial reporting:	
Material weakness(es) identified?	<u>No</u>
Significant deficiency(ies) identified?	<u>Yes</u>
Non-compliance material to financial statements noted?	<u>No</u>

**FEDERAL AWARDS**

Internal control over major program:	
Material weakness(es) identified?	<u>No</u>
Significant deficiency(ies) identified?	<u>No</u>
Type of auditors' report issued:	<u>Unmodified</u>
Any audit findings disclosed that are required to be reported in accordance with section .510(a) of OMB Circular A-133?	<u>No</u>
Identification of major programs:	

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
<u>20.205</u>	<u>Highway Planning and Construction Cluster</u>
<u>20.507, 20.526</u>	<u>Federal Transit Cluster</u>
<u>16.922</u>	<u>Equitable Sharing Program</u>
<u>97.052</u>	<u>FY10 Emergency Operations Center Grant</u>

Dollar threshold used to distinguish between Type A and Type B programs:	<u>\$ 300,000</u>
Auditee qualified as low-risk auditee?	<u>No</u>

**CITY OF BRAWLEY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 2013**

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**FINANCIAL STATEMENT FINDINGS**

**COMMENT #2013-1 – BANK RECONCILIATIONS**

**Criteria:** Procedures over the cash collection cycle should include timely and accurate reconciliation of the City's bank statements. Stale dated checks should be written off when they are greater than one year old in order to ensure accurate reconciliations and cash balances.

**Condition:** During the review of bank reconciliations, it was noted that bank reconciliations are not being prepared in a timely manner. During our testing of cash and outstanding checks, it was noted that the City has stale dated checks older than one year remaining on their reconciliations dating back to 2004, and totaling \$32,950.22.

**Cause:** The City changed to a new financial system and is trying to adapt to new procedures.

**Effect:** Without bank reconciliations being prepared in a timely manner, errors or misappropriations of funds could occur and go undetected.

**Perspective:** Review of bank reconciliations prepared by the City.

**Recommendation:** We recommend that the City regularly write off reconciling items greater than one year when performing bank reconciliations, and that the City ensure that bank reconciliations are prepared in a timely manner.

**Management's Response:** Staff continues to work on bank reconciliations and the outstanding pending items. Bank reconciliations are prepared on a monthly basis. There are no differences nor carrying balances that go unrecognized. The listings of items to be reconciled require research and proper journal entry adjustments. The Finance Department will obligate the necessary resources and implement the proper processes to correct such reconciliation discrepancies on a timely manner. Stale dated checks have been a concern of the department and have the desire of implementing policy and procedures for the processing of stale dated checks. Staff is seeking to develop an unclaimed property program that would allow the City to reissue stale dated checks on file or write-off such balance after the appropriate filing period. This process is currently in the research phase. This program is expected to be implemented by the close of fiscal year 2014-2015.

CITY OF BRAWLEY  
SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 2013

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COMMENT #2012-1 – BANK RECONCILIATIONS

**Criteria:** Procedures over the cash collection cycle should include timely and accurate reconciliation of the City's bank statements.

**Condition:** During the review of bank reconciliations, it was noted that bank reconciliations are not being prepared in a timely manner.

**Cause:** The City changed to a new financial system and is trying to adapt to new procedures.

**Effect:** Without bank reconciliations being prepared in a timely manner, errors or misappropriations of funds could occur and go undetected.

**Perspective:** Review of bank reconciliations prepared by the City.

**Recommendation:** We recommend that the City ensure that bank reconciliations are prepared in a timely manner.

**Management's Response:** The City is diligently working on updating bank account reconciliations to a current status. The City currently has a monthly procedure in place for timely completion and will follow such procedure to complete the reconciliations in a timely manner as recommended.

**Status:** See comment #2013-1.

CITY OF BRAWLEY  
SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS, *continued*  
FOR THE YEAR ENDED JUNE 30, 2013

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COMMENT #2012-2 - PARKS & RECREATION CASH RECEIPTS

**Criteria:** All cash receipts should be properly supported by receipts and collections summaries maintained. Monthly collections summaries should be reconciled to daily collections summaries.

**Condition:** In our testing of Parks & Recreation cash receipts, it was noted that the Parks & Recreation finance office is not reconciling fees collected and customers served to checks deposited by Zumba instructors. Auditor noted that amounts and fares reported to the Finance Department, do not appear to be audited or verified on a regular basis. In addition, daily summaries do not appear to give a detailed breakdown showing fares charged and collected, and therefore cannot be substantiated to the amount deposited.

**Cause:** General lack of oversight and reconciliation provided by both Parks & Recreation and the Finance Department.

**Effect:** Potential for misappropriation of City assets and inconsistencies in financial reporting to go undetected.

**Perspective:** Two out of ten cash receipts tested could not be substantiated by sufficient supporting documentation. In both cases, the cash receipts were proceeds from Zumba classes.

**Recommendation:** In order to reconcile between fees collected and subsequently deposited, we recommend that Zumba instructors provide collections summaries to the Park & Recreation finance office when deposits are made. Collections summaries should detail totals for customers served and fees paid by each customer. We also recommend that the Parks & Recreation clerk review all sales logs to ensure they agree without exception to amounts deposited, with any variances documented and properly explained.

**Management's Response:** The Finance Department has been working to implement cash handling policies for various locations that maintain cash transactions. The Finance Department will work with the staff of the Parks and Recreation Department to provide oversight and implement a sufficient reconciliation process of cash receipts from recreation activities that generate revenues.

**Status:** Implemented.

CITY OF BRAWLEY  
SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS, *continued*  
FOR THE YEAR ENDED JUNE 30, 2013

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COMMENT #2012-3: DIAL-A-RIDE CASH RECEIPTS

**Criteria:** All cash receipts should be properly supported by receipts and collections summaries maintained. Monthly collections summaries should be reconciled to daily mileage, passenger, and fare summaries.

**Condition:** In our testing of Dial-A-Ride cash receipts, it was noted that Public Works and the Finance Department are not reconciling fares collected and passengers served to checks deposited by Dial-A-Ride. Auditor noted that amounts and fares reported to the Finance Department, do not appear to be audited or verified on a regular basis. In addition, daily summaries do not appear to give a detailed breakdown showing fares charged and collected, and therefore cannot be substantiated to the amount deposited.

**Cause:** Potential lack of oversight and reconciliation provided by both Public Works and the Finance Department.

**Effect:** Potential for misappropriation of City assets and inconsistencies in financial reporting to go undetected.

**Perspective:** Auditor selected February 2012 as a test month, and traced daily reports to monthly summaries in order to verify that appropriate figures appear to be reported. Auditor then pulled backup from deposit received at City Hall, in order to verify the fares deposited match the fares reported to Public Works.

**Recommendation:** In order to reconcile between fares collected and fares subsequently deposited, we recommend that Dial-A-Ride provide weekly collections summary to the Finance Department when deposits are made. Collections summaries should detail totals for each type of passenger served and how much each passenger paid. We also recommend that the Finance Director review all sales logs to ensure they agree without exception to amounts deposited, with any variances documented and properly explained.

**Management's Response:** The City will take the initiative to develop a cash handling and reconciliation policy between the City and Dial-A-Ride. The City will also implement a process to reconcile collections received by Dial-A-Ride with reports submitted to the Public Works Department.

**Status:** Implemented.

CITY OF BRAWLEY  
SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS, continued  
FOR THE YEAR ENDED JUNE 30, 2013

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**COMMENT #2012-4: CAPITAL ASSET INVENTORY**

**Criteria:** Each year or every two years, the City should perform an annual fixed asset inventory count. This will ensure that any obsolete items included in the listing are removed and will help test for impairment.

**Condition:** In obtaining an understanding of fixed assets, we noted that the City has not performed an annual fixed asset inventory count in the last few years. In addition, the City has not tested fixed assets for potential impairment.

**Cause:** Inadequate controls over the valuation and completeness of fixed assets.

**Effect:** The potential for fixed assets to be over stated due to obsolete items or impairment of fixed assets.

**Recommendation:** We recommend that the City adopt procedures to ensure that fixed assets have an annual inventory count to ensure that there are no obsolete items included in the ending balance. In addition, the City should ensure that they are testing their fixed assets for impairment on an annual basis in addition to the inventory count.

**Management's Response:** The City will work to develop procedures for annual inventory of fixed assets. The City in its next fiscal year of 2012/2013 will conduct a review of fixed assets inventory for accuracy of additions and deletions of assets.

**Status:** Implemented.

**CITY OF BRAWLEY**

**TRANSPORTATION DEVELOPMENT ACT FUNDS  
FINANCIAL STATEMENTS**

**JUNE 30, 2013**

**San Diego**

**Los Angeles**

**San Francisco  
Bay Area**

**christywhite**  
A PROFESSIONAL  
ACCOUNTANCY CORPORATION *associates*

**CITY OF BRAWLEY  
TRANSPORTATION DEVELOPMENT ACT FUNDS  
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FOR THE YEAR ENDED JUNE 30, 2013**

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**LOCAL TRANSPORTATION FUNDS NON-TRANSIT  
FINANCIAL STATEMENTS**

**JUNE 30, 2013**

INDEPENDENT AUDITORS' REPORT

Christy White, CPA

Michael Ash, CPA

Tanya M. Rogers, CPA, CFE

Heather Daud

SAN DIEGO

LOS ANGELES

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Governing Board  
City of Brawley  
Brawley, California

**Report on the Financial Statements**

We have audited the accompanying financial statements of the Local Transportation Funds Non-Transit of the City of Brawley, as of and for the year ended June 30, 2013, and the related notes to the financial statements, which collectively comprise the City of Brawley'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. 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 significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

*Auditor's Responsibility (continued)*

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

In connection with our examination we also performed, to the extent applicable, the seventeen tasks contained in "Guidelines on Auditing for Conformance" published by the Imperial Valley Association of Governments (IVAG).

*Opinions*

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the Local Transportation Funds Non-Transit of City of Brawley as of June 30, 2013, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

In our opinion, the funds allocated to the City of Brawley, California, were expended in conformance with the applicable laws, rules, and regulations of the Transportation Development Act and the allocation instructions of IVAG.

*Emphasis of Matter*

As discussed in Note No. 1, the financial statements present only the Local Transportation Funds Non-Transit and do not purport to, and do not present fairly the financial position of the City of Brawley, California, as of June 30, 2013 and the changes in its financial position, in conformity with U.S. generally accepted accounting principles. Our opinion is not modified with respect to this matter.

*Other Matters*

*Supplementary Information*

Our audit was conducted for the purpose of forming an opinion on the Local Transportation Funds Non-Transit. The supplementary information listed in the table of contents is presented for purposes of additional analysis and is not a required part of the basic financial statements.

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

*Christy White Associates*

San Diego, California  
March 7, 2014

**CITY OF BRAWLEY  
LOCAL TRANSPORTATION FUNDS NON-TRANSIT  
BALANCE SHEET  
JUNE 30, 2013**

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	<u>Article 3</u>	<u>Article 8(e)</u>	<u>Totals</u>
<b>ASSETS</b>			
Cash and investments	\$ 7,321	\$ 72,511	\$ 79,832
Due from County	19,211	239,237	258,448
<b>Total Assets</b>	<u>\$ 26,532</u>	<u>\$ 311,748</u>	<u>\$ 338,280</u>
<b>FUND BALANCES</b>			
Restricted	26,532	311,748	338,280
<b>Total Fund Balances</b>	<u>26,532</u>	<u>311,748</u>	<u>338,280</u>
<b>Total Liabilities and Fund Balances</b>	<u>\$ 26,532</u>	<u>\$ 311,748</u>	<u>\$ 338,280</u>

**CITY OF BRAWLEY  
 LOCAL TRANSPORTATION FUNDS NON-TRANSIT  
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
 FOR THE YEAR ENDED JUNE 30, 2013**

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	Article 3	Article 8(e)	Totals
<b>REVENUES</b>			
Intergovernmental - TDA/LTF	\$ 19,211	\$ 239,237	\$ 258,448
Interest earnings	8	123	131
<b>Total Revenues</b>	<b>19,219</b>	<b>239,360</b>	<b>258,579</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>19,219</b>	<b>239,360</b>	<b>258,579</b>
<b>Fund Balance - Beginning</b>	<b>7,313</b>	<b>72,388</b>	<b>79,701</b>
<b>Fund Balance - Ending</b>	<b>\$ 26,532</b>	<b>\$ 311,748</b>	<b>\$ 338,280</b>

**CITY OF BRAWLEY  
LOCAL TRANSPORTATION FUNDS NON-TRANSIT  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2013**

---

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

**A. Financial Reporting Entity**

The financial statements are intended to reflect the financial position, respective changes in financial position, and compliance with the Transportation Development Act of the City of Brawley, California.

The Local Transportation Fund Non-Transit is a special revenue fund of the City of Brawley and included in the basic financial statements of the City.

The financial statements of the City of Brawley's Transportation Development Act Funds have been prepared in conformity with Generally Accepted Accounting Principles (GAAP) as applies to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the City of Brawley's Local Transportation Fund Non-Transit accounting policies are described below.

**B. Basis of Presentation**

The accounts of the City's Local Transportation Fund Non-Transit are organized on the basis of funds. A fund is defined as an independent fiscal and accounting entity wherein the operations of each fund are accounted for in a separate set of self-balancing accounts that records resources, related liabilities, obligations, reserves and equities segregated for the purpose of carrying out specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

**Governmental Funds**

**Special Revenue Funds:** Special revenue funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditures for specified purposes other than debt service or capital projects

CITY OF BRAWLEY  
 LOCAL TRANSPORTATION FUNDS NON-TRANSIT  
 NOTES TO FINANCIAL STATEMENTS, *continued*  
 JUNE 30, 2013

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

C. Measurement Focus and Basis of Accounting

All governmental fund types are accounted for using the current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are included in the balance sheet. Operating statements of these funds present increases and decreases in net current assets.

The modified accrual basis of accounting is used by all governmental fund types. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are generally recognized when the related fund liabilities are incurred.

D. Budgets

Budgets are adopted on a basis consistent with generally accepted accounting principles. The City adopts budgets for the Local Transportation Fund Non-Transit and all budget appropriations lapse at year end.

E. Fund Balance

The City adopted the provisions of GASB Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definitions, for the year ended June 30, 2013. Accordingly, governmental funds report fund balance as non-spendable, 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.

*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.

NOTE 2 – INTERGOVERNMENTAL ALLOCATIONS

The City was allocated the following shared property taxes during the year ended June 30, 2013:

Section	Amount
99234	\$ 19,211
99400(e)	239,237
Total	<u>\$ 258,448</u>

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**SUPPLEMENTARY  
INFORMATION**

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**CITY OF BRAWLEY  
 LOCAL TRANSPORTATION FUNDS NON-TRANSIT  
 ARTICLE 3 BUS BENCHES AND SHELTERS FUND – BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED JUNE 30, 2013**

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	Budgeted Amounts		Actual	Variances -
	Original	Final		Final to Actual
<b>REVENUES</b>				
Intergovernmental - TDA/LTF	\$ 17,445	\$ 17,445	\$ 19,211	\$ (1,766)
Interest	800	800	8	792
<b>Total Revenues</b>	<b>18,245</b>	<b>18,245</b>	<b>19,219</b>	<b>(974)</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>18,245</b>	<b>18,245</b>	<b>19,219</b>	<b>(974)</b>
<b>Fund Balance - Beginning</b>	<b>7,313</b>	<b>7,313</b>	<b>7,313</b>	<b>-</b>
<b>Fund Balance - Ending</b>	<b>\$ 25,558</b>	<b>\$ 25,558</b>	<b>\$ 26,532</b>	<b>\$ (974)</b>

**CITY OF BRAWLEY**  
**LOCAL TRANSPORTATION FUNDS NON-TRANSIT**  
**ARTICLE 8(e) PEDESTRIANS AND BICYCLES FUND – BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED JUNE 30, 2012**

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	Budgeted Amounts		Actual	Variances - Final to Actual
	Original	Final		
<b>REVENUES</b>				
Intergovernmental - TDA/LTF	\$ 7,597	\$ 7,597	\$ 239,237	\$ (231,640)
Interest	800	800	123	677
<b>Total Revenues</b>	<b>8,397</b>	<b>8,397</b>	<b>239,360</b>	<b>(230,963)</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>8,397</b>	<b>8,397</b>	<b>239,360</b>	<b>(230,963)</b>
<b>Fund Balance - Beginning</b>	<b>72,388</b>	<b>72,388</b>	<b>72,388</b>	<b>-</b>
<b>Fund Balance - Ending</b>	<b>\$ 80,785</b>	<b>\$ 80,785</b>	<b>\$ 311,748</b>	<b>\$ (230,963)</b>

**LOCAL TRANSPORTATION FUND  
FINANCIAL STATEMENTS**

**JUNE 30, 2013**

## INDEPENDENT AUDITORS' REPORT

Christy White, CPA

Michael Ash, CPA

Tanya M. Rogers, CPA, CFE

Heather Daud

SAN DIEGO

LOS ANGELES

SAN FRANCISCO/BAY AREA

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*Licensed by the California  
State Board of Accountancy*

Governing Board  
City of Brawley  
Brawley, California

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

We have audited the accompanying financial statements of the Local Transportation Fund of the City of Brawley, as of and for the year ended June 30, 2013, and the related notes to the financial statements, which collectively comprise the City of Brawley'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. 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 significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

*Auditor's Responsibility (continued)*

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

In connection with our examination we also performed, to the extent applicable, the seventeen tasks contained in "Guidelines on Auditing for Conformance" published by the Imperial Valley Association of Governments (IVAG).

*Opinions*

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the Local Transportation Fund of City of Brawley as of June 30, 2013, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

In our opinion, the funds allocated to the City of Brawley, California, were expended in conformance with the applicable laws, rules, and regulations of the Transportation Development Act and the allocation instructions of IVAG.

*Emphasis of Matter*

As discussed in Note No. 1, the financial statements present only the Local Transportation Fund and do not purport to, and do not present fairly the financial position of the City of Brawley, California, as of June 30, 2013 and the changes in its financial position, in conformity with U.S. generally accepted accounting principles. Our opinion is not modified with respect to this matter.

*Other Matters*

*Supplementary Information*

Our audit was conducted for the purpose of forming an opinion on the Local Transportation Fund. The supplementary information listed in the table of contents is presented for purposes of additional analysis and is not a required part of the basic financial statements.

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

*Christy White Associates*

San Diego, California  
March 7, 2014

**CITY OF BRAWLEY  
LOCAL TRANSPORTATION FUND  
BALANCE SHEET  
JUNE 30, 2013**

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	<u>Dial-A-Ride</u>
	<u>Article 8(c)</u>
<b>ASSETS</b>	
Due from County	\$ 185,435
<b>Total Assets</b>	<u>\$ 185,435</u>
<b>LIABILITIES</b>	
Deficit cash	\$ 115,259
<b>Total Liabilities</b>	<u>115,259</u>
<b>FUND BALANCES</b>	
Restricted	<u>70,176</u>
<b>Total Fund Balances</b>	<u>70,176</u>
<b>Total Liabilities and Fund Balances</b>	<u>\$ 185,435</u>

**CITY OF BRAWLEY  
LOCAL TRANSPORTATION FUND  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
FOR THE YEAR ENDED JUNE 30, 2013**

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	<u>Dial-A-Ride</u> <u>Article 8(c)</u>
<b>REVENUES</b>	
Intergovernmental - TDA/I.TF	\$ 215,435
Charges for services	26,896
<b>Total Revenues</b>	<u>242,331</u>
<b>EXPENDITURES</b>	
Current	
Transportation	226,976
Other	19,400
<b>Total Expenditures</b>	<u>246,376</u>
<b>Excess (Deficiency) of Revenues</b>	
<b>Over Expenditures</b>	<u>(4,045)</u>
<b>NET CHANGE IN FUND BALANCE</b>	(4,045)
<b>Fund Balance - Beginning</b>	74,221
<b>Fund Balance - Ending</b>	<u>\$ 70,176</u>

**CITY OF BRAWLEY  
LOCAL TRANSPORTATION FUND  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2013**

---

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

**A. Financial Reporting Entity**

The financial statements are intended to reflect the financial position, respective changes in financial position, and compliance with the Transportation Development Act of the City of Brawley, California.

The Local Transportation Fund is a special revenue fund of the City of Brawley and included in the basic financial statements of the City.

The financial statements of the City of Brawley's Transportation Development Act Funds have been prepared in conformity with Generally Accepted Accounting Principles (GAAP) as applies to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the City of Brawley's Local Transportation Fund accounting policies are described below.

**B. Basis of Presentation**

The accounts of the City's Local Transportation Fund are organized on the basis of funds. A fund is defined as an independent fiscal and accounting entity wherein the operations of each fund are accounted for in a separate set of self-balancing accounts that records resources, related liabilities, obligations, reserves and equities segregated for the purpose of carrying out specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

**Governmental Funds**

**Special Revenue Funds:** Special revenue funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditures for specified purposes other than debt service or capital projects

CITY OF BRAWLEY  
 LOCAL TRANSPORTATION FUND  
 NOTES TO FINANCIAL STATEMENTS, continued  
 JUNE 30, 2013

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NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

C. Measurement Focus and Basis of Accounting

All governmental fund types are accounted for using the current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are included in the balance sheet. Operating statements of these funds present increases and decreases in net current assets.

The modified accrual basis of accounting is used by all governmental fund types. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are generally recognized when the related fund liabilities are incurred.

D. Budgets

Budgets are adopted on a basis consistent with generally accepted accounting principles. The City adopts budgets for the Local Transportation Fund and all budget appropriations lapse at year end.

E. Fund Balance

The City adopted the provisions of GASB Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definitions, for the year ended June 30, 2013. Accordingly, governmental funds report fund balance as non-spendable, 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.

*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.

NOTE 2 – FARE REVENUE RATIO

	Amount
Fare Revenues	\$ 26,896
Operating Costs	<u>246,376</u>
Ratio	10.92%
Required Ratio	10.00%
In Compliance?	Yes

**CITY OF BRAWLEY  
LOCAL TRANSPORTATION FUND  
NOTES TO FINANCIAL STATEMENTS, continued  
JUNE 30, 2013**

---

**NOTE 3 – DEFICIT CASH**

As of June 30, 2013, the Dial-a-Ride Fund had deficit cash of \$115,259. Due to the timing of the cash received, the revenue was recognized as of June 30, 2013. However, cash was received in July 2013.

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**SUPPLEMENTARY  
INFORMATION**

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**CITY OF BRAWLEY  
LOCAL TRANSPORTATION FUND  
ARTICLE 8(c) Dial-A-Ride - BUDGETARY COMPARISON SCHEDULE  
FOR THE YEAR ENDED JUNE 30, 2013**

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	Budgeted Amounts		Actual	Variances -
	Original	Final		Final to Actual
<b>REVENUES</b>				
Intergovernmental - TDA/LTF	\$ 229,130	\$ 229,130	\$ 215,435	\$ 13,695
Charges for services	28,500	28,500	26,896	1,604
<b>Total Revenues</b>	<b>257,630</b>	<b>257,630</b>	<b>242,331</b>	<b>15,299</b>
<b>EXPENDITURES</b>				
Current				
Transportation	226,372	226,372	226,976	(604)
Other	14,400	14,400	19,400	(5,000)
<b>Total Expenditures</b>	<b>240,772</b>	<b>240,772</b>	<b>246,376</b>	<b>(5,604)</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>16,858</b>	<b>16,858</b>	<b>(4,045)</b>	<b>20,903</b>
<b>Fund Balance - Beginning</b>	<b>74,221</b>	<b>74,221</b>	<b>74,221</b>	<b>-</b>
<b>Fund Balance - Ending</b>	<b>\$ 91,079</b>	<b>\$ 91,079</b>	<b>\$ 70,176</b>	<b>\$ 20,903</b>



## Fiscal Year 2013-2014

Monthly Staffing Report for April 2014

Updated 04/11/2014

Full-time Regular EE Groups	Authorized Positions	Filled Positions	Vacant Positions	Notes
Building & Community Develop.	5	5	0	
Finance	7	7	0	
Fire	16	15	1	Firefighter testing completed. Oral interviews 4/17/14
Personnel & Risk Management	1	1	0	
Information Technology	1	1	0	
Library	4	4	0	
Parks & Recreation	8	7	1	Retirement - filled with temporary worker(s)
Planning	2	2	0	
Police	49	45	4	Currently 4 officer vacancies including SRO generated openings. Eligibility list created. Job offer given to one candidate.
Public Works	40	38	2	Lab Analyst position on hold until budget process is completed. Chief Water Treatment Plant Operator position posted April 4, 2014
Records Management/City Clerk	3	3	0	Clerk as 2 positions
Council Members	5	5	0	
Treasurer	1	1	0	
City Manager	1	1	0	
<b>Total</b>	<b>143</b>	<b>135</b>	<b>8</b>	

Groups	Limited Term Positions	Temp Positions	Temp Agency Positions	
Finance	0	1	0	Full-time Accounting Assistant
Fire - Reserve	0	23	0	
Library	3	0	0	
Parks & Recreation	0	7	0	4 F/T Temporary Parks Maintenance Workers, 2 seasonal, 1 P/T Sr. Center Coord.
Police	0	3	0	Car Washer, P/T Dispatcher, Graffiti Abatement
Public Works	0	3	0	WWTP OIT, pre-treatment general laborer, and 1 general laborer streets and utilities
Records Management	0	21	0	Part time Janitor

Prepared by: Shirley Bonillas, Personnel & Risk Management Administrator

**REGULAR MEETING  
OF THE OVERSIGHT BOARD OF THE  
SUCCESSOR AGENCY TO THE  
BRAWLEY REDEVELOPMENT AGENCY  
COUNCIL CHAMBERS OF THE CITY OF BRAWLEY  
383 MAIN STREET, BRAWLEY, CA 92227  
WEDNESDAY, FEBRUARY 26, 2014 AT 9:30 A.M.**

**MINUTES**

**1. CALL TO ORDER**

A Regular Meeting of the Oversight Board to the Successor Agency to the Brawley Redevelopment Agency was called to order on February 26, 2014 at 9:30 a.m. by George Nava, Chairperson of the Successor Agency to the Oversight Board in the Council Chambers, located at 383 Main Street, Brawley, California.

**2. ROLL CALL**

Present:

Board Members: Rosanna Bayon Moore, John Lau, George Nava and Thomas Rutherford

Staff: Ruby Walla, Finance Director

Absent: Christy Curry and Jay Kruger

**3. ORAL COMMUNICATIONS:**

A. Any person wishing to discuss any item not on the agenda may address the Oversight Board of the Successor Agency to the Brawley Redevelopment Agency at this point by giving his/her name and address for the record. Remarks shall be limited to a maximum of three minutes unless the Oversight Board authorizes additional time.

None

B. This is the time and place for any person who wishes to comment on agenda items. It should be noted that at the Oversight Board of the Successor Agency to the Brawley Redevelopment Agency's discretion, these comments may be deferred until such time on the agenda as the item is discussed. Remarks shall be limited to a maximum of three minutes unless the Oversight Board authorizes additional time.

None

**4. APPROVAL OF MINUTES**

- A. Motion by **Board Member Rutherford**, SECONDED BY **Board Member Lau** to approve Minutes of November 8, 2013. Motion 4-0, absent Member Curry and Kruger

**5. NEW BUSINESS**

**INSERT INFORMATION:**

- A. Adopt the attached resolution approving the establishment of the Recognized Obligation Payment Schedule ("ROPS") of the Successor Agency for the Brawley Community Redevelopment Agency for the period of July through December 2014.

Motion by **Board Member Rutherford**, SECONDED BY **Board Member Lau** to adopt Resolution No. 2014-01-OB of the Oversight Board for the Successor Agency for the Brawley Community Redevelopment Agency, approving the establishment of the Recognized Obligation Payment Schedule ("ROPS") of the Successor Agency for the Brawley Community Redevelopment Agency for the period of July through December 2014. Motion 4-0, absent Member Curry and Kruger

**6. REPORTS AND REMARKS**

**A. CHAIR-None**

**B. MEMBERS OF THE OVERSIGHT BOARD-None**

- 7. ADJOURNMENT:** There being no further business before the Oversight Board of the Successor Agency to the Brawley Redevelopment Agency the meeting was adjourned at 9:40 A.M.

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Lorena Savala, Secretary

Approved by:

---

George A. Nava, Chairperson

**MINUTES OF THE BRAWLEY PARKS & RECREATION COMMISSION**  
Wednesday, February 19, 2014

Parks & Recreation Commissioners present were Ron Garcia, Rusty Garcia, John Hernandez, Maritza Nunez and Ramon Sagredo. Absent Commissioner Mary Miller. Staff present was Richard Rubio, Parks & Recreation Director and City Council Liaison CM Noriega.

1. February 8<sup>th</sup>, 2014:

Farmer's Market was well attended and proved to be another successful event for the Brawley Chamber of Commerce and the Brawley Boys and Girls Club.

Wildcat Travel Softball Team had a successful one day tournament at Gonzalez Park, proceeds to be used to cover registration fees for future tournaments.

2. February 15<sup>th</sup>, 2014:

Andrea Salazar held a Car Show/BBQ Fundraiser for Relay for Life at South Plaza Park. The car show included several car and motorcycle clubs; Ms. Salazar reported that the BBQ plate sales went very well.

3. February 22<sup>nd</sup>, 2014:

Frankie Chavez Scholarship Fundraiser at Hinojosa Park  
Baseball Legends Regional Tournament at Volunteer Park & Beechey Field  
Desert Valley Barrel Racing Association Competition at Cattle Call Arena

4. A proposed Art Feature for the Rock Café/Brawley Car Wash Landscape Project was discussed. Rosemarie Woods with NoCCA will provide sources to acquire an art piece once that project is given City approval.

5. The 2<sup>nd</sup> Annual Senior Center RK Love Run was held on February 8<sup>th</sup>, 2014. Participation was down from the previous year but sponsorship donations were up to bring the year's fundraising results on par with last year.

6. The Parks & Recreation Youth Basketball League is running strong with 26 teams in 4 different age groups, participation is consistent with previous years.

7. BUHS Swim Team started practice for this year's swim season on the 11<sup>th</sup> and Imperial Valley Desert Aquatics continue its use of the Lions Center Pool for practice and swim meets.

8. John Hernandez, Parks & Recreation Commissioner discussed the topic of creating a Dog Park in the City of Brawley. Potential sites and maintenance issues were discussed.

9. Rusty Garcia, Parks & Recreation Commissioner announced plans to host a BUHS JV Softball Game at the newly renovated Anthony Garcia Softball Field at Meserve Park. Ideas on how to assist the City of Brawley to construct a restroom at Meserve Park were discussed.



**CITY OF BRAWLEY  
AIRPORT ADVISORY COMMISSION**

**MINUTES**

The Airport Commission of the City of Brawley, California met in Regular Session at 4:00 p.m. on February 19, 2014, at the City of Brawley, Public Works Department, Brawley, California. The City Clerk attests to the posting of the agenda pursuant to California Government Code Section 54956.

**CALL TO ORDER AND ROLL CALL:**

**PRESENT:**

Peter Osterkamp

**ABSENT:**

Tom Rutherford, Co - Chairman

Don Gibson

Tom Hauvermale

Tim Kelley, Chairman

Also present were: Tom Mills, Yazmin Arellano, Rosanna Moore, Steven Sullivan, and Alan Chan

No Quorum

## MINUTES OF THE BRAWLEY PUBLIC LIBRARY BOARD MEETING

February 12, 2014

Board President, Elizabeth Lorenzen, called the meeting to order at 5:08 P.M. Acting Library Director, Susan Manger, filled in for Library Director Marjo Mello. Board Members present were Ronald Stillman, Diana Lohr, Dixie Smith and Judy Grant. City Manager Rosanna Bayon Moore was absent. Council Member Donald Wharton was present.

The agenda was approved as were the minutes of the previous meeting.

There were no public appearances.

**FINANCE**: Bills were presented for payment. Concerning our budget, the City Manager has stated that there is no adjustment needed at the Finance Department at this time.

**CALENDAR**: Story times are well attended. The Zip Book program is up and running and in March will be publicized.

**PERSONNEL**: Marjo Mello will return to work February 18<sup>th</sup> so one of the Man Power workers will be let go.

**LITERACY/LEARN**: Rocio Medina is heading up the program.

**LAMBS**: Julie Ann Rowe is the new director and is doing well.

**FRIENDS OF THE LIBRARY**: They made \$251.50 at the February 8<sup>th</sup> Farmer's Market. There won't be a book sale in March.

**OTHER**: The Food for Fines was a success. The food was given to the Imperial Valley Food Bank. Council Member Wharton spoke for a few minutes about the possible closing of National Beef and what effects that closing could have on the community.

Next meeting will be March 12<sup>th</sup>.

Respectfully submitted,

Judy Grant, Recording Secretary.

The Planning Commission of the City of Brawley, California, met in Regular Session at 5:00 p.m., City Council Chambers, 383 Main Street, Brawley, California, the date, time, and place duly established for the holding of said meeting. The City Clerk attests to the posting of the agenda pursuant to G.C. 54954.

#### CALL TO ORDER/ROLL CALL

The meeting was called to order by Chairman Marquez at 5:30 p.m.

**Present:** Hutchinson, Marquez, Sagredo, Reyes, Smith (5:32 p.m.), Goyal (5:33 p.m.)

**Absent:** Bumbera

#### APPROVAL OF AGENDA

Motion: The Planning Commission approves the agenda as presented. rn/s/c  
Sagredo/Hutchinson 4-0

#### APPROVAL OF MINUTES

Motion: The Planning Commission approves the minutes of November 6, 2013 as presented.  
rn/s/c Segredo/Hutchinson 4-0

#### PUBLIC APPEARANCES

Chairman Marquez called for public appearances. There were none.

#### PUBLIC HEARING

Due notice having been given, now is the time to consider an application for a condition use permit (CUP13-05) to allow the construction of a wireless communications facility tower disguised as a palm tree in an M-1 (Light Manufacturing) zone.

Applicant: DePratti, Incorporated for  
AT&T Mobility  
1264 Basswood Ave  
Carlsbad, CA 92008

Location: 830 K Street more particularly described as Lots 13, 14 and 15, Pellet Tract,  
City of Brawley, County of Imperial, State of California, APN 049-182-025

Gordon Gaste, Planning Director gave an overview of the project.

Tim Henson, AT&T Representative summarized the project and offered to answer any questions.

Mr. Marquez open the public hearing at 5:40 p.m.

There were no comments or questions.

Mr. Marquez closed the public hearing at 5:41 p.m.

Motion: The Planning Commission makes findings consistent with the Planning Commission Staff Report and approves the conditional use permit (CUP13-05) allowing the construction of a wireless communication tower disguised as a palm tree subject to compliance with the conditions of approval.

#### ZONING CODE ENFORCEMENT

Francisco Soto, Building Official, from the Community Development Services Department had nothing to report.

Commissioner Goyal inquired how to trim trees that are obstructing stop signs. Mr. Soto advised to call the Community Development Services or Public Works Department to report

the problem.

Commissioner Goyal inquired about having the City develop a standard list of vendors who perform annual backflow preventer inspections. Mr. Soto said he would bring the matter to Public Works for review. He pointed out that the only requirement for the city is to the public water system. On private property, the property owner is required to be in compliance with Building and Fire Codes to meet their annual certification.

Commissioner Goyal inquired about how the City enforces water conservation measures. Mr. Soto and Mr. Gasc replied that the City has adopted a Water Efficient Landscape Ordinance that applies to all new project, however, there is no authority to force a change in existing properties unless they seek new permits. Mr. Soto also informed the commission that the new California Building Code requires that all fixtures in a structure be upgraded to current water conservation thresholds when a building permit for an addition or alteration to the plumbing is submitted.

Commissioner Smith inquired about the status of the Graffiti Abatement program. Mr. Soto advised that the program is still active and that the new Police Chief, Mike Crankshaw, is once again placing higher priority on the program to paint over graffiti as soon as possible after it is reported.

#### NEXT MEETING DATE

The Commission voted to adjourn to the next regularly scheduled meeting on February 5, 2014.

#### ADJOURNMENT

Motion: The meeting of the Planning Commission adjourns at 6:10 p.m. m/s/c Reyces/Segredo 6-0



## JOINT POWERS AUTHORITY

COUNTY OF IMPERIAL – CITY OF BRAWLEY – IMPERIAL IRRIGATION DISTRICT

### MEETING MINUTES February 20, 2014

#### PROCEEDINGS

The Imperial Valley Enterprise Zone Joint Powers Authority (IVEZ JPA) meeting was held on Thursday, February 20, 2014 at Brawley One Stop, 860 Main Street, Brawley, CA.

#### ATTENDEES

##### **JPA Board Members:**

Rosanna Bayon Moore	City of Brawley
Ralph Cordova	County of Imperial
Antonio Ortega	IID
Sam Couchman	City of Brawley

##### **Others:**

Daniel Fitzgerald	IVEZ Manager
Johanna Santana	IVEZ Assistant
Jason Zara	Brawley Chamber of Commerce
Katie B. Nino	IVSBDC
Sylvia Marroquin	IVSBDC
Gilbert Grijalva	CCEZ

#### I. Call Meeting to Order

The meeting was called to order at 3:35 PM

Roll call took place and a quorum was present

#### II. Approval of Minutes: October 30, 2013 & December 12, 2013

No discussion

**ACTION: Mr. Ortega made a motion to accept the minutes as presented, Ms. Moore seconded the motion, all were in favor, the motion passed.**

#### III. Informational: Manager's Report

Mr. Fitzgerald has continued local outreach and coordination with local partners. He pointed out that IVEZ held a FTB Seminar with Franchise Tax Board expert and were able to talk about both the old and the new program which was very beneficial. Mr. Fitzgerald has continued accountant outreach. He presented at the H&B lunch & learn in which they talked about the old and new programs for their clients.



## **JOINT POWERS AUTHORITY**

COUNTY OF IMPERIAL - CITY OF BRAWLEY - IMPERIAL IRRIGATION DISTRICT

Mr. Fitzgerald has continued to work Jason with the Brawley Chamber of Commerce, with SBDC, and IVEDC. Mr. Fitzgerald has continued business visits and one on one conversations, phone calls and email exchanges to help out businesses get their vouchering done and understand what they need to do. He stated that the biggest hurdle has been the new, smaller TEA effective since July. Mr. Fitzgerald has been trying to learn about the new incentives and attended a seminar on the California Competes that Go-Biz put out in San Diego. He indicated the final draft regulations came out not long ago and offered to email them to anyone who would like to take a look at them. Mr. Fitzgerald brought up that the state has yet to release the pilot areas for the New Employment Credit. Mr. Fitzgerald attended the IV Business Showcase and has continued to work with IV – Mexicali Binational Alliance. Mr. Fitzgerald has also been working with Calibaja and assisted with the Regional Asset Map. He has also continued working with Rosanna and the City of Brawley and under her direction for anything having to do with National Beef. Mr. Fitzgerald has also continued working on the coordination on the statewide EZ wind-down. Mr. Fitzgerald presented the voucher activity summary and mentioned that there has been a downward trend for January and February. Mr. Fitzgerald stated that volume of vouchers is low.

### **IV. Discussion/Informational: Update on Governor's Economic Development Initiative**

Mr. Fitzgerald discussed the new employment credit, that its regulations are finalized and the program was effective January 1, 2014. The California Competes regulations are also out and Go-Biz is opening the first round of applications sometime April/ May. Mr. Fitzgerald is getting questions on the new incentives and was asked to present to a group in Holtville. Mr. Fitzgerald explained that the regulations and application process for the Sales Tax Exemption are in place and eligible businesses can take advantage after 7/1/14.

### **V. Discussion/Action/Informational: Financial Report/Budget**

Mr. Fitzgerald presented the financial report and stated that everything is up to date. He pointed out there is over \$102,000.00 as the remaining balance and he anticipates the total cash on hand balance to be around \$70,000 by the end of the FY. Mr. Fitzgerald mentioned that if the IVEZ were to receive more vouchers then the amount will go higher but we do not know what will happen since the TEA is a lot smaller there has been a significant impact of voucher volume.

### **VI. Discussion/Action Future of the JPA & Proposal from Consultant**

Mr. Fitzgerald noted that much of this information has been talked about at previous meetings and in individual meetings with Board Members. The manager reminded the JPA that the agreement with the State of California has ended, but there are options for the JPA. Mr. Fitzgerald stated that vouchering authority will continue through year end. He reviewed that there is a lower volume of vouchers to date. Mr. Fitzgerald predicts that volume will remain more or less the same. He pointed out that HCD only requires an EZ to submit fees for vouchers and to know who will be the authorized person to sign. Mr. Fitzgerald reminded the board the only other state requirement which is 5 years of records retention.



## JOINT POWERS AUTHORITY

COUNTY OF IMPERIAL – CITY OF BRAWLEY – IMPERIAL IRRIGATION DISTRICT

Mr. Fitzgerald reviewed the Governors Economic Development Initiative as had previously been discussed. Mr. Fitzgerald offered to provide the JPA with the regulations for California Competes and BOE sales tax exemption if needed. Mr. Fitzgerald discussed the different economic development organizations in the Imperial Valley which include IVEDC, IVSBDC, and the Chambers of Commerce. Mr. Fitzgerald also pointed out the jurisdictions do of infrastructure development and community development.

The Manager discussed how members of the JPA and others in the community have wanted to explore options for the JPA to fill in gaps in economic development. Mr. Fitzgerald had three topics for discussion: business attraction, direct assistance for new incentives, local incentives, and basic compliance; Mexicali IV linkage; and retail attraction. Mr. Fitzgerald proposed to develop clear communication pieces and to work with eligible businesses to take advantage of GEDI and local incentives. Mr. Fitzgerald also proposed to provide compliance assistance for new and/or prospective businesses serving as a point of contact and service person on behalf of the public agency to help businesses understand rules and what needs to be done to comply. Mr. Fitzgerald suggested that the Imperial Valley work with Mexicali based companies looking to expand into Imperial Valley and assist with matchmaking type of services such as linking local services like hotel, transportation, etc. with Mexicali Medical Tourism cluster. Mr. Fitzgerald proposed continued representation on Mexicali-IV Binational Alliance and with the CaliBaja Mega-Region. Mr. Fitzgerald state the Enterprise Zone has worked on is retail attraction. It is important for cities and it is something that IVEDC has not done since their board has asked them not to. Mr. Fitzgerald suggested development of key statistics of border traffic, traffic counts on key highways, real purchasing power and available property.

Mr. Fitzgerald reviewed administrative functions which include record keeping requirements as governmental authority, budgetary and financial reports, bimonthly meetings with the JPA, annual reporting to boards, and shutting down the Enterprise Zone. Mr. Fitzgerald presented a rough funding budget. The manager went over the historic funding of \$180,000 x 2 Enterprise zone which \$120,000 comes from IID and County, and \$60,000 from each city of Brawley and Calexico. Mr. Fitzgerald noted that carry over from IVEZ for FY 13-14 would be \$70,000 estimated. Mr. Fitzgerald suggested a tier rate for small v larger cities and an equal rate from IID and county. Mr. Fitzgerald went over the status of the JPA and mentioned that the MOU allows for any type of expansion and if there is a desire to end the MOU, a 3/5ths vote is necessary to dissolve the JPA or 2 year notice from a JPA Member to separate from the Authority.

Mr. Couchman mentioned he heard about another program being discussed at state level. Mr. Fitzgerald believes there is talk but doesn't see anything new coming up any time soon. The manager believes that they will see what the new programs do in the next two three years and then try and tweak those. Mr. Fitzgerald mentioned pilot area might be beneficial. Mr. Couchman asked what the requirements would be for pilot areas and Mr. Fitzgerald replied nothing no requirements. Ms. Moore mentioned that the city of Brawley is facing unusual circumstances and will have a discussion with council and evaluating financial impacts to the city for the last quarter of the year as well as next fiscal years. Mr. Couchman raised the issue to possibly continue the organization at a certain level for purposes of economic development. Mr. Couchman believes that Brawley does not have an economic development person and can be a strain on those employees which it is thrown upon. Mr. Couchman is concerned and would not want to throw it all out and come back a year from now saying I should of done this or that. Ms. Moore



## **JOINT POWERS AUTHORITY**

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asked the IID's point of view. Mr. Ortega mentioned he would need to discuss it with the director. Mr. Ortega would like to see what other cities are doing. Mr. Cordova stated that the county is committed to the JPA and is unsure if it needs to be dismantled. Mr. Cordova believes the JPA can stay in its legal form and the question becomes whether or not to fund it. Mr. Cordova mentioned that it can almost be done as own pilot project to move forward on it and that they are in a budget process and are looking at if they count this or not and he would rather not. Mr. Cordova would like to leave it to see what can be done to enhance business in Brawley and Calexico and everywhere else. Mr. Fitzgerald pointed out that his proposal is a pilot. Ms. Moore mentioned that the city has a particularly difficult set of circumstance in the near term. The board agreed to meet in a few weeks to for discussion after budgets are adopted and more direction from their boards are given. Mr. Cordova stated that his hope is to create a regional aspect to all this. Ms. Nino spoke on behalf of the Small Business Development Center and offered their support to economic development in the region regardless of the outcome.

**VII. Public Comments** There were no public comments

**VIII. Next meeting date & location**

March 27<sup>th</sup>, 2014 at 3:30 PM, El Centro, CA.

**IX. Future Agenda Items/Other Business**

Scenarios with benefits and drawbacks of the EZ Program and recommendations from the EZ Manager.

**X. Executive Session- Consultant Contract**

No reportable action from the executive session. Direction was given.

**XI. Adjourn**

The meeting was adjourned at 4:33 PM and went into Executive Session.



**CITY OF BRAWLEY  
INVESTMENT ACTIVITY REPORT  
As of December 31, 2013**



Financial Institution	Purchase Price	% Yield	Quarterly Earnings	Type	Purchase Date	Maturity Date	Interest Earnings
Local Agency Investment Fund (LAIF)*	\$ 29,218,586.97	0.26				N/A	
Community Valley Bank	\$ 1,000,000.00	1.01	\$ 3,368.63	Super Money Market Account		N/A	Monthly
Sun Community Federal Credit Union	\$ 1,000,000.00	1.01	\$ 4,602.14	Certificate of Deposit	07/19/13	7/19/2014	Monthly
	<u>\$ 31,218,586.97</u>		<u>\$ 7,970.77</u>				

**MultiBank Securities Purchases, as of 12/31/2013**

CUSIP	FDIC	Financial Institution	Purchase Price	% Yield	Estimated Qtrly Earnings	Type of Purchase	Purchase Date	Maturity Date	Interest Earnings
254671PJ3	5649	Discover Bank Greenwood	\$ 248,000.00	0.50	\$ 310.00	Certificate of Deposit	05/22/13	5/22/2015	Semi-Annual
17284CET7	35575	Citi Bank Salt Lake City Utah	\$ 248,000.00	1.00	\$ 620.00	Certificate of Deposit	05/22/13	5/22/2017	Semi-Annual
38147JFH0	33124	Goldman Sachs Bk USA	\$ 248,000.00	1.20	\$ 744.00	Certificate of Deposit	05/22/13	5/22/2018	Semi-Annual
02587DNV6	27471	American Express	\$ 248,000.00	0.75	\$ 465.00	Certificate of Deposit	05/23/13	5/23/2016	Semi-Annual
02006LAP8	57803	Ally Bk Midvale Utah	\$ 245,000.00	1.20	\$ 735.00	Certificate of Deposit	10/08/13	10/3/2016	Semi-Annual
20451PFD3	19048	Compass Bk Birmingham Al	\$ 245,000.00	2.00	\$ 1,225.00	Certificate of Deposit	10/09/13	10/9/2018	Semi-Annual
05568P5Q6	35141	BMW Bk North	\$ 245,000.00	1.15	\$ 704.38	Certificate of Deposit	10/11/13	10/11/2016	Semi-Annual
36160NYP8	27314	GE Capital Retail Bk, Draper Utah	\$ 245,000.00	2.10	\$ 1,286.25	Certificate of Deposit	10/11/13	10/11/2018	Semi-Annual
78658ANG9	26876	Safra National Bk, New York	\$ 245,000.00	0.75	\$ 459.38	Certificate of Deposit	10/15/13	10/15/2015	Semi-Annual
32111LBS0	4016	First National Bk	\$ 245,000.00	1.50	\$ 918.75	Certificate of Deposit	10/15/13	10/16/2017	Semi-Annual
06248ER5	19842	Bank Leumi USA New York	\$ 245,000.00	1.45	\$ 888.13	Certificate of Deposit	10/16/13	10/16/2017	Semi-Annual
58003BG34	57449	Medallion BK, Salt Lake City	\$ 245,000.00	0.70	\$ 428.75	Certificate of Deposit	10/18/13	10/19/2015	Semi-Annual
07370WCY0	57833	Beal Bk USA Las Vegas	\$ 245,000.00	0.70	\$ 428.75	Certificate of Deposit	12/18/13	12/16/2015	Semi Annual
79545ORT4	58177	Sallie Mae Bank, Salt Lake	\$ 245,000.00	2.00	\$ 1,225.00	Certificate of Deposit	12/11/13	12/11/2018	Semi Annual
06062ABW8	33681	Bank Bardoa New York	\$ 245,000.00	1.10	\$ 673.75	Certificate of Deposit	12/13/13	12/13/2016	Semi Annual
060243DL3	18408	Bangor SVGS Bank	\$ 245,000.00	1.35	\$ 826.88	Certificate of Deposit	12/20/13	12/20/2017	Semi Annual
			<u>\$ 3,932,000.00</u>		<u>\$ 11,939.00</u>				
		<b>Total Investment Portfolio</b>	<u>\$ 35,150,586.97</u>		<u>\$ 19,909.77</u>				

**MultiBank Securities Purchases, after 12/31/2013**

CUSIP	FDIC	Financial Institution	Purchase Price	% Yield	Estimated Qtrly Earnings	Type of Purchase	Purchase Date	Maturity Date	Interest Earnings
36162YKR3	33778	GE Cap Bank CTF Deposit	\$ 245,000.00	0.85	\$ 520.63	Certificate of Deposit	01/10/14	1/10/2017	Semi Annual
373128EL7	27574	Georgia Bk, Augusta	\$ 245,000.00	0.50	\$ 306.25	Certificate of Deposit	01/22/14	1/22/2016	Semi Annual
225862BL4	57135	Crescom Bk Myrtle Beach	\$ 245,000.00	1.35	\$ 826.88	Certificate of Deposit	01/22/14	1/22/2018	Semi Annual
05573JVR2	16571	BMO Harris Bank	\$ 245,000.00	1.25	\$ 765.63	Certificate of Deposit	01/30/14	1/30/2019	Semi Annual
25811L5Y1	32102	Doral Bank Catano	\$ 245,000.00	0.95	\$ 581.88	Certificate of Deposit	02/21/14	2/21/2017	Semi Annual
48125TEH4	628	JP Morgan Chase Bank	\$ 245,000.00	1.00	\$ 612.50	Certificate of Deposit	02/21/14	2/21/2019	Semi Annual
686184UD2	31469	Oriental Bk San Juan	\$ 245,000.00	0.55	\$ 336.88	Certificate of Deposit	02/24/14	2/24/2016	Semi Annual
320844NW9	13675	First Merit National Assn	\$ 245,000.00	1.30	\$ 796.25	Certificate of Deposit	02/24/14	2/26/2018	Semi Annual
			<u>\$ 1,960,000.00</u>		<u>\$ 4,746.88</u>				
			<u>\$ 5,892,000.00</u>						

**Interest Earnings Comparison, as of 12/31/2013**

Community Valley Bank	\$ 1,000,000.00	1.01	\$ 3,368.63	\$ 1,001,421.55	(1,947.08) Stmt Balance - Funds deposited into GF
Sun Community Federal Credit Union	\$ 1,000,000.00	1.01	\$ 4,602.14	\$ 1,004,602.14	
MultiBank Securities - CDs	\$ 3,932,000.00	1.2156	\$ 11,939.00	\$ 3,943,939.00	
	<u>\$ 5,932,000.00</u>		<u>\$ 19,909.77</u>		
Estimated LAIF Earnings on Purchases		0.26	\$ 3,887.49		
Estimated Increase on Return on Investments vs. LAIF			<u>\$ 16,022.28</u>		

\*LAIF Balance as of 12/31/2013 includes amounts of CDs purchased January and February 2014.