



**Brawley City Council &
Successor Agency to
Brawley Community Redevelopment Agency
Agenda
Regular Meeting
Tuesday, May 21, 2013 @ 6:00 PM
City Council Chambers
383 Main Street
Brawley, California 92227**

Sam A. Couchman, Mayor
Miguel C. Miranda, Mayor Pro-Tempore
Don C. Campbell, Council Member
George A. Nava, Council Member
Donald L. Wharton, Council Member

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

CALL TO ORDER

ROLL CALL

INVOCATION

PLEDGE OF ALLEGIANCE

1. APPROVAL OF AGENDA

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

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

- a. Approve Minutes: May 7, 2013 Pp 05-12
May 9, 2013 Pp 13-14
- b. Approve Accounts Payable: May 2, 2013 Pp 15-23
May 3, 2012 Pp 24
May 9, 2013 Pp 25-36
- c. Approve Amendment No. 8 to Transit Agreement (Dial-A-Ride) with Isabel Pacheco dba Sunrise Driving Services and the City of Brawley for a time extension of 12 months. Pp 37-38
- d. Approve letter of support for Senator Diane Feinstein's Amendment to the Comprehensive Immigration Reform Bill. Pp 39-42
- e. Adopt Resolution No. 2013- : Amending the FY 2012-2013 General Fund Budget in the amount of \$2,000 from City Council's Budget to City Manager's Department for Townsend Public Affairs, Inc. Consultant Services associated with COP's Grant Program. Pp 43-47

4. REGULAR BUSINESS

- a. Discussion & Potential Action re: La Gente Boxing Club's request to sell and consume alcohol on a City Street on Saturday, June 8, 2013 during the Boxing Club's annual "Battle of the Badges" boxing exhibition. Pp 48
- b. Review & Accept FY 2011/2012 Audited Financial Statements. Pp 49-165
- c. Review & Approve FY 2013/2014 Overall Budget for General, Enterprise and Special Funds. Pp 165A/U-307

- e. Review and Adopt Resolution No. 2013 : Resolution of the City Council of the City of Brawley, California regarding City of Brawley Credit Card Acceptance Policy, dated May 21, 2013. **Pp 308**
- f. Discussion and Potential Action regarding League of California Cities Support and Opposition Bills for 2013. **Pp 309-312**

5. DEPARTMENTAL REPORTS

- a. Shirley Bonillas, Personnel & Risk Administrator re: Police Chief Recruitment Process. **Pp 313-314**

6. INFORMATIONAL

- a. Record of Building Permits, April 2013 – Francisco Soto, Building Official
Pp 315-316

7. CITY COUNCIL REPORTS

8. TREASURER’S REPORT

9. CITY MANAGER’S REPORT

10. CITY ATTORNEY’S REPORT

11. CLOSED SESSION

LABOR RELATIONS NEGOTIATIONS

- a. The Agency will recess to closed session pursuant to G.C. 54857.6 to meet with Rosanna B. Moore, City Manager, who is the Agency's designated representative for the purpose of reviewing the Agency's Amendment to the Agreement between the City of Brawley and Teamsters Local 542, dated 03/05/2012.

ANTICIPATED LITIGATION

- b. Conference with Legal Counsel; Significant Exposure to Litigation Pursuant to Subdivision (b) of Section 54956.9; Two (2) Potential Cases

PENDING LITIGATION

- c. Upon advice of its legal counsel, the Agency will recess to closed session pursuant to G.C. 54956(a) to confer with its attorney regarding pending litigation which has been initiated formally and to which the Agency is a party. The title of the litigation is: Administrative Civil Liability Complaint R7-2013-0028 City of Brawley Wastewater Treatment Plant.

EXISTING LITIGATION

- d. Conference with Legal Counsel; Existing Litigation (Government Code Section 54956.9(a): City of Brawley/CJPIA vs. Woods.

ADJOURNMENT Next Regular Meeting, **Tuesday, June 4, 2013 @ 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

CITY OF BRAWLEY
May 7, 2013

The City Council of the City of Brawley, California met in regular session at 6:00 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 Couchman @ 6:00 PM**

PRESENT: Campbell, Couchman, Miranda, Nava, Wharton
ABSENT: None

The invocation was offered by **CM Campbell**

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

APPROVAL OF AGENDA

The agenda was approved as amended. m/s/c Nava/Campbell 5-0

Add to regular business:

5(a)(2) Resolution No. 2013-24: Resolution of the City Council of the City of Brawley, California, Approving the 2013 Non-Motorized Transportation Plan.

Adjournment: The City Council will adjourn to Thursday, May 9, 2013 5:30 PM, ~~Del Rio Branch Library, 1501 I Street,~~ Brawley City Council Chambers, 383 Main Street, Brawley, California

SPECIAL RECOGNITION

The City Council presented Janet Smith, Deputy City Clerk, with a plant, and thanked her assisting during the City Clerk's leave of absence.

PUBLIC APPEARANCES

Eddie Camillo: Requested a copy of Police Arrest Report 2194 dated April 24, 2013.

The City Manager explained to Council that the investigation should take its course and that there will be follow up with the complainant.

Ryan Kelley: County Supervisor for District No. 4 reported on Board of Supervisors considerations and actions. (Imperial Irrigation District QSA; Imperial County Health

Commission; Brawley "Toxic City). He advised the Council of a hazardous condition at the entrance of Chabela's on Highway 86, and requested the Council to consider improvements to alley access.

Pablo Cortez, Brawley Boxing Program: Advised that the application is in process to use the Cattle Call Arena for the 3rd Annual Battle of the Badges Boxing Tournament, June 8, 2013. They will be requesting to sell beer at the event.

The City Manager advised that Mr. Cortez agreed to meet with staff to review potential alternative sites. At the request of the Cattle Call Rodeo Committee, the city is in the process of developing a policy and fee structure for restoration of the Cattle Call arena floor to when used for non-equestrian purposes. She encouraged more advance planning by the applicants, and suggests consideration of other possible venues.

PRESENTATIONS

- a. The Mayor proclaimed May 19-25, 2013 as Public Works Week in the City of Brawley. m/s/c Wharton/Miranda 5-0
- b. The Mayor proclaimed the month of May as Better Hearing & Speech Month in the City of Brawley. m/s/c Wharton/Miranda 5-0

CONSENT AGENDA

The consent agenda was **approved** as follows: m/s/c Nava/Miranda 5-0

- a. **Approved Minutes** for the April 10, 2013, April 15, 2013, and April 16, 2013 meetings.
- b. **Approved Accounts Payable Registers** for April 11, 2013, April 18, 2013, April 19, 2013 and April 25, 2013.
- c. **Resolution No. 2013-19:** Resolution of the City Council of the City of Brawley, California Approving the Application for Bicycle and/or Pedestrian Funds Under the Transportation Development Act & Approving the Adoption of Its Bicycle and/or Pedestrian Plan, was **approved, passed and adopted**.
- d. **Resolution No. 2013- 20:** Resolution of the City Council of the City of Brawley, Approving the Article 8c Application for Dial-a-Ride Transit Purposes Under the Transportation Development Act (SB325) PUC 99400, was **approved, passed and adopted**.
- e. **Resolution No. 2013-21:** Resolution of the City Council of the City of Brawley, California, Approving the Article 8e Application for Brawley Bus Transfer Terminal Purposes Under the Transportation Development Act (SB325) PUC 99400, was **approved, passed and adopted**.

- f. **Resolution No. 2013-22:** Resolution of the City Council of the City of Brawley, California, Approving the Article 8e Application for Bus Benches/Shelters Purposes Under the Transportation Development Act (SB325) PUC 99400, was **approved, passed and adopted.**
- g. **Resolution No. 2013-23:** Resolution of the City Council of the City of Brawley, California, Amending the FY 2012-2013 General Fund Budget in the Amount of \$15,427 From City Manager's Department to Fire Department for Purchase of Uniforms & Minor Equipment, was **approved, passed and adopted.**

REGULAR BUSINESS

- a. **PUBLIC HEARING:** Due notice having been given, this is the time and place to conduct a public hearing to consider recommendations and approval of the City of Brawley Non-Motorized Transportation Plan.

Staff Report: Gordon Gaste, Planning Director
Rory Rentro, Planning Design

Open Public Hearing @ 6:50 PM.

Linda Moiola with regards to sidewalks, how will that effect residential properties, i.e. reduce front yard set-backs, removal of trees?

Plans for sidewalks will be more for new residential development. If in existing areas, there will be dialogue with property owners.

The City Manager that assessments are in progress for ADA accessibility on Route 86. We will work cooperatively with property owners.

Closed Public Hearing @ 6:55 PM

Resolution No. 2013-24: Resolution of the City Council of the City of Brawley, California, Approving the 2013 Non-Motorized Transportation Plan, was **approved, passed and adopted.** m/s/c Miranda/Wharton

AYES: Campbell, Couchman, Miranda, Nava, Wharton
NAYES: None
ABSTAIN: None
ABSENT: None

- b. **Resolution No. 2013-25:** Resolution of the City Council of the City of Brawley, California, Amending Resolution No. 2013-14 Declaring an Emergency Ratifying Action Taken by the City Manager & Approving Work Performed by Valley Petroleum Equipment, Inc. in the Amount of \$211,819 for Emergency Tanks &

Soil Removal at the Brawley Transit Transfer Station Site, was **approved, passed and adopted.** m/s/c Nava/Miranda

AYES: Campbell, Couchman, Miranda, Nava, Wharton
NAYES: None
ABSTAIN: None
ABSENT: None

- c. **Awarded bid for Police Department Furniture Purchase** to Office Supply Company, Inc. in the amount of \$47,591.39 m/s/c Campbell/Miranda 5-0
- d. **Awarded bid** to D. Webb, Inc. for Project No. 2013-08: **Fire Station No. 2 Concrete Masonry Unit (CMU), Hose Ramps & Monument Sign** in the amount of \$89,863.00. m/s/c Nava/Wharton 5-0
- e. **Discussion/Action** re: Comment to Draft Environmental Impact Statement (EIS) & Draft General Conformity Determination for the West Coast Homebasing of the Navy F-35C Joint Strike Fighter.

Approved Mayor's letter to the U.S. Navy EIS Project Manager regarding West Coast Homebasing of the Navy F-35C Joint Strike Fighter. m/s/c Nava/Miranda 5-0

- f. **Discussion & Potential Action** re: Proposed Amendment to Panno Drive Reimbursement Agreement Dated November 30, 2012.

Staff Report: Rosanna Bayon Moore, City Manager

Proposed Amendment of Reimbursement Agreement 5. Phase 2 Improvements

.....Notwithstanding the first sentence of this Section 5, and in addition thereto, in the event that the contractor who is issued the Notice to Proceed by the City in respect of the Caltrans Improvements is the same contractor that the Developers, or either of them, will be using for the Phase 2 Improvements, then Developers may commence construction of the Phase 2 Improvements on the same date that such contractor commences construction of the Caltrans Improvements regardless of whether such commencement date is later than sixty (60) days after the City has issued the Notice to Proceed in respect of the Caltrans Improvements to such contractor. Developers, or any one of the, shall deposit security for completion of the Phase 2 Improvements in the sum of \$686,494 in the form of a performance and payment bond or such other form of security approved by the City (the "Security") in advance of the commencement of the Caltrans Improvements.

The **Council authorized the City Manager to move forward** with the amendment to the Panno Drive Reimbursement Agreement. m/s/c Campbell/Miranda 5-0

DEPARTMENTAL REPORTS

- a. Monthly Staffing report, May 2013 – Shirley Bonillas, Personnel & O Risk Management Administrator.

Council consensus to increase the Fire Reserve to ten (10).

- b. Mark Gillmore, Police Chief, gave an update on the Police Department renovations. EOC set up temporarily; six (6) week timeline for project completion remaining. The City of Imperial has loaned us their Mobile Command Center.

INFORMATIONAL

- a. California Transportation Foundation Nomination for Brawley Bypass Project as Finalist. Presentation at a luncheon in Sacramento on May 25, 2013.
- b. American Society of Civil Engineers Announcement regarding the City of Brawley's Wastewater Treatment Plant Improvements to Receive the "Award of Excellence" Presentation May 18, 2013, 5:30 PM – 12:00 PM at San Diego Zoo.

CITY COUNCIL REPORTS

Wharton: Attended Ribbon Cutting at PMH Heart & Vascular Health Treatment Center; Hosted Brawley Pop Warner Fundraiser; Rotary Spring Social; Mothers Against Gangs (MAG) Coalition opening ceremony; Taking Back Main Street a tremendous event and celebration.

Nava: Taking Back Main Street a Labor of Love, to staff for apprehending arson suspects, Hamburger cook-off a success, Facebook is a useful tool to give updates on the Brawley Theatre project and to incorporate city functions. Attended Imperial County Transit Commission, discussed Brawley ByPass improvements.

Charla Teeters, Film Commission, announces May 10, 2013 Wine Tasting, 6:00 PM, \$20.00 per person.

Campbell: Thank you Council Member Wharton and Nava for successful Taking Back Main Street event; Participated in Cinco de Mayo Parade; Southern California Association of Governments General Assembly in Palm Desert; Thank you everyone for helping to bring City back in order.

Miranda: Attended Cesar Chaves 8th Annual Celebration; Taking Back Main Street; National Domestic Violence Victims Week; Imperial County Fallen Officers; Ground Breaking Desert Shores Clinica de Pueblo Clinica; Chandi Ribbon Cutting and Cinco de Mayo activities.

Couchman: Attended Cesar Chavez Celebration; Mothers Against Gangs (MAG) event; Dancing with the Stars; Chandy Grand opening; Taking Back Main Street event; Chamber of Commerce Board meeting; Veterans Appreciation Luncheon, Brawley Pop Warner Fundraiser; Hidalgo Cinco de Mayo; Book Sale Run/Walk; Thank you City employees for efforts in all events. My son is back from Afghanistan.

TREASURER'S REPORT

- a. Review City of Brawley Investment Policy and Consider Adoption of Resolution No. 2013- : Adopting the Investment Policy for the City of Brawley & Successor Agency to the Brawley Community Development Agency

Staff Report: Jim Hamilton, City Treasurer
Ruby Walla, Finance Director

Resolution No. 2013-26: Resolution of the City Council of the City of Brawley, California, Adopting the Investment Policy for the City of Brawley & Successor Agency to the Brawley Community Development Agency, was **approved, passed and adopted** m/s/c Wharton/Campbell

AYES: Campbell, Couchman, Miranda, Nava, Wharton
NAYES: None
ABSTAIN: None
ABSENT: None

CITY MANAGER'S REPORT

- a. Cattle Call Park improvements near complete. Will be scheduling a ribbon cutting.
- b. Porter Ranch: Denney portion was no longer interested in deferred annexation fees, only tax sharing agreement. Will schedule for future agenda.
- c. CalTrans Memorial event at Brawley Maintenance Yard, May 8, 2013, 8:30 AM
- d. Brawley Senior Center, 8th & J Streets Community Garden Ribbon Cutting.
- e. Re: Chabela's location on Highway 86 safety access issue. City recently notified of Highway Safety Improvement Program and this particular location is being considered as a potential project.
- d. Grant opportunity for Community Oriented Policing, Police Resource Community School Officer. Requires local match, and city assumes full responsibility after

three (3) years for 4th year of employment. Will assess school districts interest for joint Memorandum of Understanding (MOU)

CITY ATTORNEY'S REPORT – None

ADJOURNED TO CLOSED SESSION 8:30 PM

PUBLIC SECURITY

- a. The Agency will recess to closed session to meet with Rosanna B. Moore, City Manager, on matters posing a threat to the security of public buildings (G.C. 54957).

PENDING LITIGATION

- b. Upon advice of its legal counsel, the Agency will recess to closed session pursuant to G.C. 54956(a) to confer with its attorney regarding pending litigation which has been initiated formally and to which the Agency is a party. The title of the litigation is: Administrative Civil Liability Complaint R7-2013-0028 City of Brawley Wastewater Treatment Plant.

PERSONNEL MATTERS

- c. The Agency will recess to closed session pursuant to G.C. 54957 to consider the appointment to the position of Fire Chief.
- d. The Agency will recess to closed session pursuant to G.C. 54957 to consider the appointment to the position of Director of Parks & Recreation

ANTICIPATED LITIGATION

- e. Conference with Legal Counsel; Significant Exposure to Litigation Pursuant to Subdivision (b) of Section 54956.9; Two (2) Potential Cases

RECONVENED IN OPEN SESSION

- a. **The determination of eligibility to participate in the reward for arson will be made after the adjudication of currently pending cases.** The reward sum shall be held in reserve until that time. Any further eligibility to participate is terminated subject to further City Council action. m/s/c Campbell/Miranda 5-0
- b. The Brawley City Council **ratified the employment agreement** between the City of Brawley and **Richard Rubio** for the position of **Parks & Recreation Director**. m/s/c Wharton/Nava 5-0

- c. The Brawley City Council **ratified the employment agreement** between the City of Brawley and **Chuck Peraza** for the position of **Fire Chief**.
m/s/c Wharton/Nava 5-0

ADJOURNMENT Adjourned to Thursday, May 9, 2013, 5:30 PM, City Council Chambers, 383 Main Street, Brawley, California: Budget Workshop

Next Regular Meeting, *Tuesday, May 21, 2013 @ 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

Janet P. Smith, Deputy City Clerk

Janet P. Smith, Deputy City Clerk

CITY OF BRAWLEY
May 9, 2013

The City Council of the City of Brawley, California met in an adjourned regular session at 5:30 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 Couchman @ 5:30 PM**

The invocation was offered by **CM Campbell**

The pledge of allegiance was led by **Mayor Couchman**

PRESENT: Campbell, Couchman, Miranda, Nava, Wharton
ABSENT: None

APPROVAL OF AGENDA

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

AYES: Campbell, Couchman, Miranda, Nava, Wharton
NAYES: None
ABSTAIN: None
ABSENT: None

PUBLIC APPEARANCES None

PRESENTATION AND DISCUSSION

- a. Fiscal Year 2013-/2014 Enterprise and Special Funds Presented by Rosanna Bayon Moore, City Manager

City Council comments included the following:

- City should consider used equipment alternative when procuring the water truck, man lift and other similar items.
- A more complete examination of the +/- of an in house laboratory vs. outsourced lab services including review of the full cost, licensing obligation and regulatory environment needs to be presented to the City Council in advance of implementation.

DISCUSSION AND POTENTIAL ACTION

- a. Office of Community Oriented Policing Services (COPS) Fiscal Year 2013 COPS Hiring Program (CHP)

Pursue the COPS funding opportunity in collaboration with Brawley Union High School and Brawley Elementary School District. m/s/c Nava/Wharton 5-0

ADJOURNMENT

Next regular meeting, ***Tuesday, May 21, 2013*** @ 6:00 PM, City Council Chambers, 383Main Street, Brawley, California.

Lorena Savala, Record's Clerk

Check Register Report

Date: 05/02/2013

Time: 11:36 AM

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City of Brawley

Check Number	Check Date	Status	Vendor Number	Vendor Name	Check Description	Amount
24139	05/02/2013	Printed	A022	A PLUS FURNITURE	Refund Deposit 542 Main St	56.12
24140	05/02/2013	Printed	A242	A T & T	Telephone Services 4/19-5/18	242.50
24141	05/02/2013	Printed	A941	ALL DATA	Online Data Subscription	1,781.68
24142	05/02/2013	Printed	A449	ALL READY TOWING & STORAGE	Moved Dumpsters For Police	200.00
24143	05/02/2013	Printed	A126	ALSCO AMERICAN LINEN DIV.	Cleaning Services	566.52
24144	05/02/2013	Printed	A461	AT&T-CALNET 2	Telephone Services 3/20-4/19	3,632.92
24145	05/02/2013	Printed	A138	ATCO INTERNATIONAL	Citrex Degreaser	199.80
24146	05/02/2013	Printed	A592	AUTO ZONE, INC. #2804	Door Handle #106 WWTP	521.01
24147	05/02/2013	Printed	A930	AVAYA FINANCIAL SERVICES	City Hall Phone System	150.89
24148	05/02/2013	Printed	A277	AVAYA INC.	Equipment Maint/Public Works	377.78
24149	05/02/2013	Printed	B689	BEAMSPED INTERNET SERVICE	Wireless Internet 4/29-5/29/13	69.95
24150	05/02/2013	Printed	B269	BRAWLEY TRACTOR PARTS	Filters/Shop Stock	82.07
24151	05/02/2013	Printed	B122	BRAWLEY WORKWEAR & SHOES	Safety Boots/Daniel Ramos	150.00
24152	05/02/2013	Printed	B747	BRENNTAG PACIFIC INC.	Hypochlorite Solution (April)	5,481.51
24153	05/02/2013	Printed	B550	KELLY BROWN	Travel Adv/ICI Core Course	561.00
24154	05/02/2013	Printed	B411	BSN SPORTS	Easton Softouch Balls	316.75
24155	05/02/2013	Printed	C745	CALIFORNIA CONTRACTORS	Socket Set	458.22
24156	05/02/2013	Printed	C217	CALIFORNIA HEALTH & SAFETY, IN	Repair Air Machine	1,732.81
24157	05/02/2013	Printed	C549	CANON SOLUTIONS AMERICA, INC	Copier Maint 3/1-3/31 P.D.	236.93
24158	05/02/2013	Printed	C226	CHIEF SUPPLY, INC.	Batteries	577.28
24159	05/02/2013	Printed	C005	COSTCO WHOLESALE #121	Groceries, Books, Off Supplies	876.49
24160	05/02/2013	Printed	D210	DOWNTOWN MERCHANTS FUND	Business Lic. Tax 1/1-03/31/13	272.64
24161	05/02/2013	Printed	E145	ELMS EQUIPMENT	Skiploader Rental	613.65
24162	05/02/2013	Printed	F105	FEDERAL EXPRESS CORP.	Mailings - WTP	74.03
24163	05/02/2013	Printed	G536	GRAFFIK INDUSTRIES, INC.	Decal/Landscaping Vehicle	84.05
24164	05/02/2013	Printed	H182	HACH COMPANY, INC.	Reagent Sets Chlorine Free	648.51
24165	05/02/2013	Printed	H104	HOLMAN PROFESSIONAL	Employee Assistance May 2013	603.06
24166	05/02/2013	Void			Void Check	0.00
24167	05/02/2013	Printed	I301	IMPERIAL HARDWARE CO., INC.	Brushes, Knives, Scraper	1,036.55
24168	05/02/2013	Printed	I602	IMPERIAL VALLEY PAINT CENTE	Epoxy White Paint	302.18
24169	05/02/2013	Printed	K797	KEARNY MESA AUTOMOTIVE CO.	Horn Cap #74 Streets	44.73
24170	05/02/2013	Printed	L210	LUXE WATER SOLUTIONS, LLC	Service Water Dispenser	86.39
24171	05/02/2013	Printed	M714	MANPOWER	Temp Services Thru 4/21/13	1,102.16
24172	05/02/2013	Printed	M871	MAR-CO EQUIPMENT COMPANY	Gutter Broom Pins #16	67.00
24173	05/02/2013	Printed	M284	STEVE & BEATRICE MARTINEZ	Refund Deposit 345 W Magnolia	121.04
24174	05/02/2013	Printed	M004	MCNEECE BROS OIL COMPANY	Fuel/Parks & Rec	28.17
24175	05/02/2013	Printed	N045	NORTHEND AUTOPARTS, INC.	Oil Filter #931 P.D.	5.34
24176	05/02/2013	Printed	0567	JIM O'MALLEY PLUMBING	PVC Fittings	27.06
24177	05/02/2013	Printed	O720	HERIBERTO OCEJO	Refund OverPayment 329 B St.	88.23
24178	05/02/2013	Printed	O125	OFFICE SUPPLY CO.	Return Broom	657.69
24179	05/02/2013	Printed	O901	ORANGE COMMERCIAL CREDIT	Aluminum Analysis	1,238.00
24180	05/02/2013	Printed	P370	PIONEERS MEMORIAL HOSPITAL	Pre-Employment Physical	619.92
24181	05/02/2013	Printed	P254	PITNEY BOWES INC.	Folding-Inserter Machine	813.24
24182	05/02/2013	Printed	R651	R.J. SAFETY SUPPLY CO., INC	Cartridge, Battery Holder/WTP	339.13
24183	05/02/2013	Printed	R107	RAIN FOR RENT	Pop Up, Coupler/Calle De Vida	20.52
24184	05/02/2013	Printed	R163	RDO EQUIPMENT CO.	2013 John Deere Mower Z997	15,184.34
24185	05/02/2013	Printed	R852	ROMAN RUBIO	Basketball Scorekeeper 4/25	32.00
24186	05/02/2013	Printed	S062	KIMBERLY SCHOFIELD	Refund Softball	35.00
24187	05/02/2013	Printed	S871	SIGMANET, INC.	8 Glg Ram	155.52
24188	05/02/2013	Printed	S885	SIRCHIE FINGERPRINT LABORATORI	Gloves, Evidence Bags	262.32
24189	05/02/2013	Printed	S489	SMITH KANDAL REAL ESTATE	Refund OverPayment 825 WRON	95.39

015

Check Register Report

Date: 05/02/2013

Time: 11:36 AM

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City of Brawley

Check Number	Check Date	Status	Vendor Number	Vendor Name	Check Description	Amount
24190	05/02/2013	Printed	S495	SOUTHERN CALIFORNIA GAS CO.	189 525 2700 2 3/8-4/9/13	2,510.88
24191	05/02/2013	Printed	T306	TIMEPAYMENT CORP.	Drinking Water Service P.D.	65.43
24192	05/02/2013	Printed	U790	U.S. BANK CORPORATE	Credit Card Chgs/R. Walla	1,631.20
24193	05/02/2013	Printed	U156	UNITED ROTARY BRUSH CORP.	Gutter Brooms #15, #16 Streets	739.29
24194	05/02/2013	Printed	U901	UNITED STATES POSTAL SERVIC	City Hall Postage Refill	2,708.30
24195	05/02/2013	Printed	U602	USA BLUEBOOK, INC	Nitrate Kit	264.57
24196	05/02/2013	Printed	V956	RUDY VALLARTA	Basketball Referee 4/25	80.00
24197	05/02/2013	Printed	V239	VALVE AUTOMATION & CONTROLS	Diagnose Actuators (6)	840.00
24198	05/02/2013	Printed	W233	WAGE WORKS	Flex One Service Feb. 2013	50.00
24199	05/02/2013	Printed	W935	RALPH WALKER	Reimb Grade T3 Cert Fee	140.00
24200	05/02/2013	Printed	W833	WATER TECH	Nipple/Calle De Vida	3.07
24201	05/02/2013	Printed	W355	BERTHA ALICIA WHITE	Dance Instructor March 2013	385.90

63

Checks Total (excluding void checks):

52,348.73



INVOICE APPROVAL LIST BY FUND

Date: 05/02/2013

Time: 4:32pm

Page: 1

City of Brawley

Fund	Department Account	CL Number Abbrev	Vendor Name Invoice Description	Check Number	Invoice Number	Due Date	Amount
Fund: General Fund							
Dept:							
	101-000.000-205.303	Downtown M	DOWNTOWN MERCHANTS FUND Business Lic. Tax 1/1-03/31/13	24160		04/30/2013	272.64

Total							272.64
Dept: General Revenues							
	101-110.000-410.910	Utility us	HERIBERTO OCEJO Refund OverPayment 329 B St.	24177		04/23/2013	2.29
	101-110.000-410.910	Utility us	SMITH KANDAL REAL ESTATE Refund OverPayment 825 WROM	24189		04/24/2013	2.55

Total General Revenues							4.83
Dept: City Council							
	101-111.000-721.110	Food and g	U.S. BANK CORPORATE Credit Card Chgs/R. Moore	24192		04/22/2013	89.26
	101-111.000-750.400	Travel	U.S. BANK CORPORATE Credit Card Chgs/M. Miranda	24192		04/22/2013	669.26
	101-111.000-750.400	Travel	U.S. BANK CORPORATE Credit Card Chgs/D. Campbell	24192		04/22/2013	144.48

Total City Council							903.00
Dept: City Clerk							
	101-112.000-750.210	Postage	UNITED STATES POSTAL SERVIC City Hall Postage Refill	24194		04/30/2013	2.30

Total City Clerk							2.30
Dept: City Manager							
	101-131.000-750.400	Travel	J.S. BANK CORPORATE Credit Card Chgs/R. Moore	24192		04/22/2013	311.40

Total City Manager							311.40
Dept: Finance							
	101-151.000-750.200	Communicat	AT&T-CALNET 2 Telephone Services 3/20-4/19	24144		04/20/2013	59.28
	101-151.000-750.210	Postage	UNITED STATES POSTAL SERVIC City Hall Postage Refill	24194		04/30/2013	34.96

Total Finance							94.24
Dept: Utility Billing							
	101-152.000-750.210	Postage	UNITED STATES POSTAL SERVIC City Hall Postage Refill	24194		04/30/2013	2,645.20

Total Utility Billing							2,645.20
Dept: Personnel							
	101-153.000-730.200	Technical	PIONEERS MEMORIAL HOSPITAL Pre-Employment Physical	24180	29381	03/22/2013	619.92
	101-153.000-730.200	Technical	WAGE WORKS Flex One Service Feb. 2013	24198	125AIC234017	04/17/2013	50.00

Total Personnel							669.92
Dept: Planning							
	101-171.000-721.200	Other oper	OFFICE SUPPLY CO. Step Ladder, Dustpan, Towels	24178	463551-0	04/16/2013	48.66
	101-171.000-721.200	Other oper	OFFICE SUPPLY CO. Broom	24178	463617-0	04/17/2013	8.80
	101-171.000-721.200	Other oper	OFFICE SUPPLY CO. Broom	24178	463667-0	04/18/2013	12.46
	101-171.000-721.200	Other oper	OFFICE SUPPLY CO. Return Broom	24178	463617-0	04/19/2013	-8.80
	101-171.000-721.900	Small tool	OFFICE SUPPLY CO. Step Ladder, Dustpan, Towels	24178	463551-0	04/16/2013	326.59
	101-171.000-721.900	Small tool	OFFICE SUPPLY CO. Shredder	24178	463613-0	04/17/2013	269.99
	101-171.000-740.100	Repair & m	CANON SOLUTIONS AMERICA, INC Copier Maint 1/1-3/31 Plancing	24157	4009361436	04/16/2013	174.93
	101-171.000-750.200	Communicat	AT&T-CALNET 2 Telephone Services 3/20-4/19	24144		04/20/2013	142.83
	101-171.000-750.210	Postage	UNITED STATES POSTAL SERVIC City Hall Postage Refill	24194		04/30/2013	1.50

Total Planning							977.03

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City of Brawley

Fund	Department Account	GL Number Abbrev	Vendor Name Invoice Description	Check Number	Invoice Number	Due Date	Amount
Fund: General Fund	Dept: Information technology	101-191.000-721.900	Small tool SIGMAJET, INC. 8 Gig Ram	24187	435095	04/11/2013	155.52
Total Information technology							155.52
Dept: Non-departmental	101-191.000-740.100	Repair & m	AVAYA FINANCIAL SERVICES City Hall Phone System	24147	23209298	04/20/2013	150.89
101-191.000-740.200	Cleaning s	ALSCO AMERICAN LINEN DIV. Cleaning Services	24143	LYOM724749	04/19/2013	12.70	
101-191.000-740.400	Rent	PITNEY BOWES INC. Folding-Insert Machine	24181	0827318/MR13	03/13/2013	813.24	
101-191.000-750.200	Communicat	AT&T-CALNET 2 Telephone Services 3/20-4/19	24144		04/20/2013	325.30	
Total Non-departmental							1,302.13
Dept: Police Protection	101-211.000-721.200	Other oper	SIRCHIE FINGERPRINT LABORATORI Gloves, Evidence Bags	24198	0119370-TM	04/17/2013	262.32
101-211.000-730.200	Technical	ALL READY TOWING & STORAGE Moved Dumpsters For Police	24142		04/24/2013	200.00	
101-211.000-740.100	Repair & m	CANON SOLUTIONS AMERICA, INC Copier Maint 3/1-3/31 P.D.	24157	4009323579	04/11/2013	62.00	
101-211.000-740.100	Repair & m	LUKE WATER SOLUTIONS, LLC Service Water Dispenser	24170	5172	04/19/2013	86.39	
101-211.000-740.400	Rent	TIMEPAYMENT CORE, Drinking Water Service P.D.	24191	32942864-0513	04/15/2013	65.43	
101-211.000-750.200	Communicat	AT&T-CALNET 2 Telephone Services 3/20-4/19	24144		04/20/2013	294.81	
101-211.000-750.510	Training/P	KELLY BROWN Travel Adv/ICI Core Course	24153		04/30/2013	561.00	
Total Police Protection							1,531.95
Dept: Graffiti Abatement	101-211.300-730.200	Technical	MANPOWER Temp Services Thru 4/14/13	24171	25472361	04/14/2013	504.96
Total Graffiti Abatement							504.96
Dept: Fire Department	101-221.000-721.900	Small tool	CHIEF SUPPLY, INC. Batteries	24158	208726	02/20/2013	577.28
101-221.000-750.200	Communicat	AT&T-CALNET 2 Telephone Services 3/20-4/19	24144		04/20/2013	212.06	
Total Fire Department							789.34
Dept: Fire Station #2	101-221.100-740.100	Repair & m	CALIFORNIA HEALTH & SAFETY, IN Repair Air Machine	24156	13-064	04/02/2013	1,732.81
101-221.100-750.200	Communicat	A T & T Telephone Services 4/19-5/18	24140		04/19/2013	242.50	
Total Fire Station #2							1,975.31
Dept: Building Inspection	101-231.000-750.200	Communicat	AT&T-CALNET 2 Telephone Services 3/20-4/19	24144		04/20/2013	92.11
101-231.000-750.210	Postage	UNITED STATES POSTAL SERVIC City Hall Postage Refill	24194		04/30/2013	9.33	
Total Building Inspection							101.44
Dept: Engineering	101-311.000-730.200	Technical	MANPOWER Temp Services Thru 4/21/13	24171	25500316	04/21/2013	597.20
101-311.000-740.100	Repair & m	AVAYA INC. Equipment Maint/Public Works	24148	2732525773	04/22/2013	94.45	
101-311.000-740.200	Cleaning s	ALSCO AMERICAN LINEN DIV. Cleaning Services	24143	LYOM720336	04/08/2013	26.02	
101-311.000-740.200	Cleaning s	ALSCO AMERICAN LINEN DIV. Cleaning Services	24143	LYOM725218	04/22/2013	26.02	
101-311.000-750.200	Communicat	AT&T-CALNET 2 Telephone Services 3/20-4/19	24144		04/20/2013	425.53	

City of Brawley

Fund	Department	Account	GL Number	Vendor Name	Invoice Description	Check Number	Invoice Number	Due Date	Amount
Fund: General fund	Dept: Engineering	101-311.000-750.210	Postage	UNITED STATES POSTAL SERVIC	City Hall Postage Refill	24194		04/30/2013	7.17

Total Engineering									4,176.39
Dept: Community Development		101-411.000-750.200	Communicat	AT&T-CALNET 2	Telephone Services 3/20-4/19	24144		04/20/2013	92.10
		101-411.000-750.210	Postage	FEDERAL EXPRESS CORP.	Mailings - WTP	24162	2508-2936-1	04/19/2013	14.03
		101-411.000-750.210	Postage	UNITED STATES POSTAL SERVIC	City Hall Postage Refill	24194		04/30/2013	9.45

Total Community Development									166.59
Dept: Parks		101-511.000-720.300	Chemicals	IMPERIAL HARDWARE CO., INC.	Indoor Fogger	24167	310801/2	04/22/2013	17.83
		101-511.000-720.500	Electrical	IMPERIAL HARDWARE CO., INC.	Lamp Holder	24167	310822/2	04/22/2013	1.94
		101-511.000-720.500	Electrical	IMPERIAL HARDWARE CO., INC.	Lamp Holder	24167	310925/2	04/23/2013	1.94
		101-511.000-720.600	Plumbing s	JIM O'MALLEY PLUMBING	PVC Nipple/Calle De Vida	24176	94256	04/19/2013	5.10
		101-511.000-720.600	Plumbing s	RAIN FOR RENT	Pop Up, Coupler/Calle De Vida	24183	037541847	04/16/2013	20.52
		101-511.000-720.600	Plumbing s	WATER TECH	Nipple/Calle De Vida	24200	210906	04/18/2013	3.07
		101-511.000-721.100	Uniforms	BRAWLEY WORKWEAR & SHOES	Safety Boots/Daniel Ramos	24151	6317	04/13/2013	150.00
		101-511.000-721.200	Other oper	IMPERIAL HARDWARE CO., INC.	Paint, Brush	24167	310291/2	04/18/2013	34.84
		101-511.000-721.200	Other oper	IMPERIAL HARDWARE CO., INC.	Paint	24167	310818/2	04/22/2013	153.61
		101-511.000-721.200	Other oper	IMPERIAL HARDWARE CO., INC.	Cable Ties, Brush, Shoe Guards	24167	310890/2	04/23/2013	22.50
		101-511.000-725.400	Fuel	MCNEECE BROS OIL COMPANY	Fuel/Parks & Rec	24174	176177	04/19/2013	28.17
		101-511.000-800.400	Equipment	RDO EQUIPMENT CO.	2013 John Deere Mower Z997	24184	EO1716	04/22/2013	14,399.56

Total Parks									15,439.16
Dept: Recreation & Lions Center		101-521.000-720.300	Chemicals	BRENNING PRACTIC INC.	Hypochlorite Solution (April)	24152	BPE293168	04/04/2013	759.51
		101-521.000-720.700	Constructi	IMPERIAL HARDWARE CO., INC.	Bulb, Signs, Door	24167	311081/2	04/24/2013	36.17
		101-521.000-720.800	Janitorial	IMPERIAL HARDWARE CO., INC.	Sponges, Cleaner, Floor Finish	24167	310707/2	04/22/2013	127.62
		101-521.000-721.200	Other oper	IMPERIAL HARDWARE CO., INC.	Bulb, Signs, Door	24167	311081/2	04/24/2013	9.67
		101-521.000-721.200	Other oper	IMPERIAL HARDWARE CO., INC.	Cover, Tape, Trash Bag	24167	310705/2	04/22/2013	89.49
		101-521.000-721.200	Other oper	IMPERIAL HARDWARE CO., INC.	Tape, Cover, Paint	24167	310760/2	04/22/2013	221.97
		101-521.000-721.200	Other oper	IMPERIAL HARDWARE CO., INC.	Plane, Chisel, Cracked Ice Clr	24167	311320/2	04/26/2013	6.73
		101-521.000-721.900	Small tool	IMPERIAL HARDWARE CO., INC.	Plane, Chisel, Cracked Ice Clr	24167	311320/2	04/26/2013	40.91
		101-521.000-725.300	Natural ga	SOUTHERN CALIFORNIA GAS CO.	189 525 2700 2 3/8-4/9/13	24190		04/11/2013	2,510.88
		101-521.000-750.200	Communicat	AT&T-CALNET 2	Telephone Services 3/20-4/19	24144		04/20/2013	353.88
		101-521.000-750.210	Postage	UNITED STATES POSTAL SERVIC	City Hall Postage Refill	24194		04/30/2013	5.98

Total Recreation & Lions Center									4,162.81
Dept: Recreation Leagues		101-521.100-440.430	Recreation	KIMBERLY SCHOFFSLO	Refund Softball	24186	724377	02/12/2013	35.00
		101-521.100-721.200	Other oper	BSN SPORTS	Easton Softouch Balls	24154	95300020	04/19/2013	316.75

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City of Brawley

Fund Department Account	GL Number Abbrev	Vendor Name Invoice Description	Check Number	Invoice Number	Due Date	Amount
Fund: General Fund						
Dept: Recreation Leagues						
101-521.100-730.200	Technical	ROMAN RUBIO	24195		04/26/2013	32.00
		Basketball Scorekeeper 4/25				
101-521.100-730.200	Technical	RUDY VALIARTA	24196		04/26/2013	80.00
		Basketball Referee 4/25				
101-521.100-730.200	Technical	BERTHA ALICIA WHITE	24201		04/29/2013	385.90
		Dance Instructor March 2013		313113-A		

		Total Recreation Leagues				849.65
Dept: Senior Citizens Center						
101-522.000-750.200	Communicat	AT&T-CALNET 2	24144		04/20/2013	95.67
		Telephone Services 3/20-4/19				

		Total Senior Citizens Center				95.67
Dept: Library						
101-551.000-720.100	Office sup	COSTCO WHOLESALE #121	24159		04/22/2013	25.46
		Groceries, Books, Off Supplies		01185		
101-551.000-720.200	Books and	COSTCO WHOLESALE #121	24159		04/22/2013	361.96
		Groceries, Books, Off Supplies		01185		
101-551.000-720.900	Janitorial	COSTCO WHOLESALE #121	24159		04/22/2013	150.18
		Groceries, Books, Off Supplies		01185		
101-551.000-721.110	Food and g	COSTCO WHOLESALE #121	24159		04/22/2013	190.79
		Groceries, Books, Off Supplies		01185		
101-551.000-721.200	Other oper	COSTCO WHOLESALE #121	24159		04/22/2013	139.10
		Groceries, Books, Off Supplies		01185		
101-551.000-750.200	Communicat	AT&T-CALNET 2	24144		04/20/2013	1,085.58
		Telephone Services 3/20-4/19				
101-551.000-750.200	Communicat	AT&T-CALNET 2	24144		04/20/2013	73.58
		Telephone Services 3/20-4/19				

		Total Library				2,035.65

		Fund Total				36,157.13
Fund: Water						
Dept:						
501-000.000-205.200	Water depo	STEVE & BRADICE MARTINEZ	24173		04/25/2013	121.04
		Refund Deposit 345 W Magnolia				
501-000.000-205.200	Water depo	A PLUS FURNITURE	24139		04/25/2013	56.12
		Refund Deposit 542 Main St				

		Total				177.16
Dept: Water Treatment						
501-321.000-440.710	Water sale	HERIBERTO OCEJC	24177		04/25/2013	26.40
		Refund OverPayment 323 B St.				
501-321.000-440.710	Water sale	SMITH RANDAL REAL ESTATE	24189		04/24/2013	28.54
		Refund OverPayment 825 WRON				
501-321.000-720.300	Chemicals	BRENNTAG PACIFIC INC.	24152		04/12/2013	5,104.89
		Sodium Hypochlorite		BPT295185		
501-321.000-720.300	Chemicals	BRENNTAG PACIFIC INC.	24152		04/01/2013	-382.88
		Sodium Hypochlorite		BPT175808		
501-321.000-720.300	Chemicals	HACH COMPANY, INC.	24164		04/04/2013	648.51
		Reagent Sets Chlorine Free		8236265		
501-321.000-720.600	Plumbing s	IMPERIAL HARDWARE CO., INC.	24167		04/24/2013	15.83
		Vinyl Tube		311042/2		
501-321.000-720.600	Plumbing s	JIM O'MALLEY PLUMBING	24176		03/01/2013	8.95
		PVC Fittings		83890		
501-321.000-720.600	Plumbing s	JIM O'MALLEY PLUMBING	24176		03/15/2013	12.93
		PVC Fittings		84003		
501-321.000-721.200	Other oper	GRAFFIK INDUSTRIES, INC.	24163		11/13/2012	84.05
		Decal/Landscaping Vehicle		1185		
501-321.000-721.200	Other oper	IMPERIAL HARDWARE CO., INC.	24167		04/13/2013	31.98
		Pest Control, Cleaner, Freshnr		509805/2		
501-321.000-721.200	Other oper	IMPERIAL HARDWARE CO., INC.	24167		04/16/2013	25.68
		Brushes, Containers, Springs		310089/2		
501-321.000-721.200	Other oper	IMPERIAL HARDWARE CO., INC.	24167		04/18/2013	22.32
		Gloves, Brushes		310287/2		
501-321.000-721.200	Other oper	IMPERIAL HARDWARE CO., INC.	24167		04/22/2013	75.73
		Pump, Car Wax, Glue		310719/2		
501-321.000-721.200	Other oper	IMPERIAL HARDWARE CO., INC.	24167		04/24/2013	99.79
		Brushes, Knives, Scrapes		31079/2		

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Fund	Department Account	GL Number Abbrev	Vendor Name Invoice Description	Check Number	Invoice Number	Due Date	Amount
Fund: Water	Dept: Water Treatment						
	501-321.000-721.200	Other oper	IMPERIAL VALLEY PAINT CENTE Epoxy White Paint	24168	3294378	04/18/2013	302.13
	501-321.000-721.200	Other oper	R.J. SAFETY SUPPLY CO., INC Cartridge, Battery Holder/WTS	24182	311226-0002	03/18/2013	139.13
	501-321.000-721.200	Other oper	USA BLUEBOOK, INC Valve Assemblies	24195	924711	04/03/2013	189.02
	501-321.000-721.900	Small tool	AUTO ZONE, INC. #2904 Hex Bit Set	24116	2804754113	04/16/2013	12.95
	501-321.000-730.200	Technical	ORANGE COMMERCIAL CREDIT Microbiology Analysis	24179	6013	04/15/2013	329.69
	501-321.000-730.200	Technical	ORANGE COMMERCIAL CREDIT Aluminum Analysis	24179	6021	04/16/2013	910.00
	501-321.000-740.100	Repair & m	VALVE AUTOMATION & CONTROLS IN Diagnose Actuators (6)	24197	1412470	04/16/2013	340.00
	501-321.000-740.100	Repair & m	AVAYA INC. Equipment Maint/Public Works	24148	2732525773	04/22/2013	94.44
	501-321.000-740.200	Cleaning s	ALSCO AMERICAN LINEN DIV. Cleaning Services	24143	LYUM724742	04/19/2013	52.77
	501-321.000-750.200	Communicat	AT&T-CALNET 2 Telephone Services 3/20-4/19	24144		04/20/2013	213.57
	501-321.000-750.210	Postage	UNITED STATES POSTAL SERVIC City Hall Postage Refill	24194		04/30/2013	1.32
	501-321.000-750.650	Taxes, Fee	RALPH WALKER Reimb Grade T3 Cert Fee	24199	26293	04/06/2013	140.00
						Total Water Treatment	9,226.17
Dept: Water Distribution	501-322.000-740.100	Repair & m	AVAYA INC. Equipment Maint/Public Works	24148	2732525773	04/22/2013	94.45
	501-322.000-750.200	Communicat	AT&T-CALNET 2 Telephone Services 3/20-4/19	24144		04/20/2013	66.80
						Total Water Distribution	161.25
						Fund Total	9,564.58
Fund: Wastewater	Dept: Wastewater Collection						
	511-331.000-440.730	Sewer serv	HERIBERTO OCEJO Refund OverPayment 329 B St.	24177		04/25/2013	41.30
	511-331.000-440.730	Sewer serv	SMITH KENDAL REAL ESTATE Refund OverPayment 825 WSON	24189		04/24/2013	44.65
	511-331.000-740.100	Repair & m	AVAYA INC. Equipment Maint/Public Works	24148	2732525773	04/22/2013	94.44
	511-331.000-750.200	Communicat	AT&T-CALNET 2 Telephone Services 3/20-4/19	24144		04/20/2013	32.77
						Total Wastewater Collection	213.16
Dept: Wastewater treatment	511-332.000-720.300	Chemicals	JSA BLUEBOOK, INC Nitrate Kit	24195	916831	03/26/2013	75.55
	511-332.000-720.800	Janitorial	ATCO INTERNATIONAL Citrex Degreaser	24145	10371200	03/22/2013	199.80
	511-332.000-721.900	Small tool	CALIFORNIA CONTRACTORS Plier Set	24155	J54209	02/14/2013	177.00
	511-332.000-721.900	Small tool	CALIFORNIA CONTRACTORS Socket Set	24155	J61922	04/05/2013	281.22
	511-332.000-740.200	Cleaning s	ALSCO AMERICAN LINEN DIV. Cleaning Services	24143	LYUM718413	04/02/2013	93.46
	511-332.000-740.200	Cleaning s	ALSCO AMERICAN LINEN DIV. Cleaning Services	24143	LYUM720861	04/09/2013	93.46
	511-332.000-740.200	Cleaning s	ALSCO AMERICAN LINEN DIV. Cleaning Services	24143	LYUM723334	04/16/2013	93.46
	511-332.000-740.200	Cleaning s	ALSCO AMERICAN LINEN DIV. Cleaning Services	24143	LYUM725773	04/23/2013	93.46
	511-332.000-740.400	Rent	ELMS EQUIPMENT Skiploader Rental	24161	1058238-0002	04/15/2013	256.75
	511-332.000-740.400	Rent	ELMS EQUIPMENT Skidloader Rental	24161	1058290-0001	04/17/2013	304.05



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Fund	Department	Account	GL Number Abbrev	Vendor Name Invoice Description	Check Number	Invoice Number	Due Date	Amount
Fund: Wastewater								
Dept: Wastewater treatment								
511-332.000-750.200			Communicat	BEAMSEED INTERNET SERVICE	24149			69.95
				Wireless Internet 4/29-5/29/13		333952		
511-332.000-750.200			Communicat	AT&T-CALNET 2	24114			77.05
				Telephone Services 3/20-4/19				
Total Wastewater treatment								1,815.21
Fund Total								2,828.37
Fund: Solid Waste								
Dept: Solid Waste Collection								
521-341.000-440.740			Solid wast.	HERIBERTO OCEJO	24177			18.17
				Refund OverPayment 329 B St.				
521-341.000-440.740			Solid wast	SMITH KANDAL REAL ESTATE	24189			19.65
				Refund OverPayment 425 WAGON				
Total Solid Waste Collection								37.82
Fund Total								37.82
Fund: Maintenance								
Dept: Vehicle Maintenance Shop								
601-801.000-720.400			Automotive	BRAWLEY TRACTOR PARTS	24150		04/23/2013	82.07
				Filters/Shop Stock		33378		
601-801.000-720.400			Automotive	KEARNY NESA AUTOMOTIVE CO.	24169		04/19/2013	44.73
				Horn Cap #74 Streets		330419CVM		
601-801.000-720.400			Automotive	MAR-CO EQUIPMENT COMPANY	24172		04/22/2013	67.00
				Gutter Broom Pins #16		194595		
601-801.000-720.400			Automotive	NORTHEND AUTOPARTS, INC.	24175		04/19/2013	5.34
				Oil Filter #931 P.O.		464934		
601-801.000-720.400			Automotive	ROO EQUIPMENT CO.	24184		04/23/2013	164.78
				Clamps, Adapter #15 Streets		P53321		
601-801.000-720.400			Automotive	UNITED ROTARY BRUSH CORP.	24193		04/24/2013	739.29
				Gutter Brooms #15, #16 Streets		104231		
601-801.000-720.400			Automotive	AUTO ZONE, INC. #2804	24146		04/19/2013	214.64
				Switch, Filters #74 Streets		2804756366		
601-801.000-720.400			Automotive	AUTO ZONE, INC. #2804	24146		04/22/2013	91.17
				Tune Up Parts #74 Streets		2804759304		
601-801.000-720.400			Automotive	AUTO ZONE, INC. #2804	24146		04/23/2013	53.99
				Oxygen Sensor #74 Streets		2804760037		
601-801.000-720.400			Automotive	AUTO ZONE, INC. #2804	24146		04/23/2013	110.47
				Mass Air Flow Sensor #74 Sts		2804759941		
601-801.000-720.400			Automotive	AUTO ZONE, INC. #2804	24146		04/23/2013	37.79
				Door Handle #106 WWTP		2804760043		
601-801.000-721.200			Other oper	ELMS EQUIPMENT	24161		04/19/2013	47.71
				Bulb, Autocut Head		1058347-0001		
601-801.000-721.200			Other oper	ELMS EQUIPMENT	24161		04/19/2013	-5.09
				Return Bulb		1058347-0002		
601-801.000-721.200			Other oper	ELMS EQUIPMENT	24161		04/19/2013	10.23
				Primer Bulb/Parks & Rec		1058350-0001		
601-801.000-730.200			Technical	ALL DATA	24141		04/24/2013	1,620.00
				Online Data Subscription				
601-801.000-740.200			Cleaning s	ALSCO AMERICAN LINEN DIV.	24143		04/22/2013	43.14
				Uniform Cleaning Service		LYUM725216		
601-801.000-740.200			Cleaning s	ALSCO AMERICAN LINEN DIV.	24143		04/22/2013	32.03
				Cleaning Services		LYUM725217		
601-801.000-750.400			Travel	U.S. BANK CORPORATE	24192		04/22/2013	416.30
				Credit Card Chgs/R. Walla				
601-801.000-750.500			Training	ALL DATA	24141		04/24/2013	161.68
				Training Garage Renewal				
Total Vehicle Maintenance Shop								3,957.77
Fund Total								3,957.77
Fund: Risk Management								
Dept: Employee Health Benefits								
602-814.000-750.100			Insurance	HOLMAN PROFESSIONAL COUNSELING	24165		05/01/2013	603.06
				Employee Assistance May 2013		INV2005591		

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City of Brawley

Fund	Department	Account	SI Number	Vendor Name	Check Number	Invoice Number	Date	Amount
			Abbrev	Invoice Description				

Fund: Risk Management
 Dept: Employee Health Benefits

Total Employee Health Benefits	603.06
Fund Total	603.06
Grand Total	32,348.73

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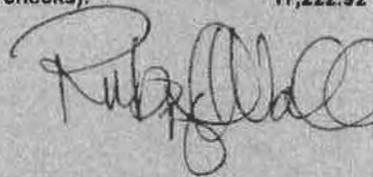
City of Brawley

Check Number	Check Date	Status	Vendor Number	Vendor Name	Check Description	Amount
24202	05/03/2013	Printed	A368	AFLAC INC.	Cancer, ICU, Disability	3,107.73
24203	05/03/2013	Printed	C889	CALIFORNIA STATE DISBURSEME	B. Harsany SSN 602 05 1587	3,465.34
24204	05/03/2013	Printed	C110	COLUMBUS BANK & TRUST COMPA	Unreimbursed Medical Deduction	378.84
24205	05/03/2013	Printed	C240	COURT SERVICES (CIVIL)	Deductions	75.00
24206	05/03/2013	Printed	F680	FRANCHISE TAX BOARD	Brawley Public Improvement	65.00
24207	05/03/2013	Printed	F689	FRANCHISE TAX BOARD	Deductions	225.00
24208	05/03/2013	Printed	H732	ANGELICA F HARSANY	Deductions	677.30
24209	05/03/2013	Printed	N944	NATIONAL PLAN COORDINATORS	Deferred Comp #340233-01	6,688.90
24210	05/03/2013	Printed	N187	NATIONWIDE RETIREMENT	Deferred Compensation #05270	685.81
24211	05/03/2013	Printed	S325	SUN COMMUNITY FED. CREDIT UNIO	Credit Union Deductions	1,821.00
24212	05/03/2013	Printed	U110	UNITED WAY OF IMPERIAL COUN	United Way Deductions	33.00

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Checks Total (excluding void checks):

17,222.92



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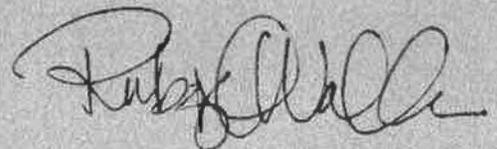
Check Number	Check Date	Status	Vendor Number	Vendor Name	Check Description	Amount
24263	05/09/2013	Printed	J032	JOHN DEER CONSTRUCTION	Tractor Loader	81,217.01
24264	05/09/2013	Printed	J632	JORDAN IMPLEMENT, INC.	Hydraulic Hose #77 Streets	282.96
24265	05/09/2013	Printed	K797	KEARNY MESA AUTOMOTIVE CO.	Master Switch, Bezel #929 P.D.	316.14
24266	05/09/2013	Printed	K432	KIMBALL MIDWEST	Window Wash Tablets	89.23
24267	05/09/2013	Printed	L223	LANDMARK CONSULTANTS, INC.	Soil Sampling/CC Phase II	6,153.25
24268	05/09/2013	Printed	L599	LEE & RO. INC.	Implementation IPP - WWTP	3,429.00
24269	05/09/2013	Printed	L008	LEWIS BRISBOIS BISGAARD	Attorney Services/CRRB #33474	29,677.50
24270	05/09/2013	Printed	M714	MANPOWER	Temp Services Thru 4/28/13	1,262.40
24271	05/09/2013	Printed	M871	MAR-CO EQUIPMENT COMPANY	Spray Valve & Nozzle #16 Sts	336.73
24272	05/09/2013	Void			Void Check	0.00
24273	05/09/2013	Printed	M004	MCNEECE BROS OIL COMPANY	Fuel/P.W.	16,852.15
24274	05/09/2013	Printed	N045	NORTHEND AUTOPARTS, INC.	Starter #932 P.D.	778.23
24275	05/09/2013	Printed	0567	JIM O'MALLEY PLUMBING	Sloan Kit Gasket	25.60
24276	05/09/2013	Printed	O123	DCE	P.W. Copier Maint. Mar-Apr	105.20
24277	05/09/2013	Printed	O125	OFFICE SUPPLY CO.	Copy Paper, Frames	173.74
24278	05/09/2013	Printed	P344	PADRE JANITORIAL SUPPLIES, INC	Janitorial Supplies	79.89
24279	05/09/2013	Printed	P110	PESTMASTER SERVICES	Pest Control Services	100.00
24280	05/09/2013	Printed	P167	PETE'S AUTO PARTS	A/C Hose Seal #104 Sewer	1.97
24281	05/09/2013	Printed	P113	PETTY CASH -CITY CLERK	Reimb Lunch	5.81
24282	05/09/2013	Printed	P603	PGI	Glass/Counter Rec Office	185.00
24283	05/09/2013	Printed	P188	PLUMMER UPHOLSTERY	Repair-Seat & Headliner	228.64
24284	05/09/2013	Printed	P930	POLYDYNE, INC.	Clarifloc	3,353.40
24285	05/09/2013	Printed	P558	PRO RECORD STORAGE, INC.	Documents Storage April 2013	307.10
24286	05/09/2013	Printed	P104	PUBLIC EMPLOYEES RETIREMENT	04/16-04/29/2013 PERS	89,669.49
24287	05/09/2013	Printed	R163	RDO EQUIPMENT CO.	Fan Bearing Support #15 Sts	996.27
24288	05/09/2013	Printed	R959	ADALBERTO & JUANA RODRIGUEZ	Refund Deposit 1122 Mesquite	66.77
24289	05/09/2013	Printed	R760	RR DONNELLEY	Notice Of Correction Forms	267.12
24290	05/09/2013	Printed	R852	ROMAN RUBIO	Basketball Scorekeeper 5/2	32.00
24291	05/09/2013	Printed	S127	MANUEL SARABIA	Refund Dep/OvPymt WLEG-841	231.04
24292	05/09/2013	Printed	S871	SIGMANET, INC.	APC Sliding Rack Shelf	674.14
24293	05/09/2013	Printed	S855	STEVE SMERDON	Refund Deposit 670 Sycamore Dr	29.33
24294	05/09/2013	Printed	S412	SONIA CORINA, INC.	Dial A Ride May 2013	19,352.00
24295	05/09/2013	Printed	S402	SOUTH COAST EMERGENCY	Repair-Quint 3991 Front End	3,566.18
24296	05/09/2013	Printed	S760	SPECTRUM	Video Tape Council Mtg 4/16/13	800.00
24297	05/09/2013	Printed	S689	STAPLES ADVANTAGE	Economy Storage Boxes	929.85
24298	05/09/2013	Printed	S750	STAPLES, INC	Toner	138.22
24299	05/09/2013	Printed	S712	STIFF EQUIPMENT INC.	Metal/Repair LAMBS Drop Box	123.34
24300	05/09/2013	Printed	S257	STK ARCHITECTURE, INC.	Reimb EOC Expenses	1,034.00
24301	05/09/2013	Printed	T808	TIME WARNER CABLE	Internet 8448 42 002 0055391	139.90
24302	05/09/2013	Printed	T456	TURF STAR, INC.	Belts #92 Parks	103.81
24303	05/09/2013	Printed	U630	UNITED PARCEL SERVICE, INC	Mailings - Eastern Ave Plans	697.89
24304	05/09/2013	Printed	U505	URBAN AMERICAN PROPERTIES	Refund Deposit 429 W C Street	157.70
24305	05/09/2013	Printed	V956	RUDY VALLARTA	Basketball Referee 5/2	80.00
24306	05/09/2013	Printed	V506	VALLEY PETROLEUM EQUIPMENT INC	Over Excavation For Tank	118,222.18
24307	05/09/2013	Printed	V079	VERIZON WIRELESS SERVICES L	MDC Connection To Network	1,327.61
24308	05/09/2013	Printed	V452	VISION SERVICE PLAN (CA), I	May Vision Insurance	2,648.80
24309	05/09/2013	Printed	W221	WAL-MART STORES, INC. #01-1555	USB Hard Drive	288.46
24310	05/09/2013	Printed	W833	WATER TECH	Pipe Cutter/ROW Clean Up	144.58
24311	05/09/2013	Printed	W064	DAVID WINFIELD	Refund Deposit 959 Arroyo Ct	111.80
24312	05/09/2013	Printed	X100	XEROX CORPORATION	Copier Meter Usage/WWTP	267.31

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Checks Total (excluding void checks):

825,296.65

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Check Number	Check Date	Status	Vendor Number	Vendor Name	Check Description	Amount
24213	05/09/2013	Printed	A105	A T S LABS, INC.	TDS Testing March 2013	1,660.00
24214	05/09/2013	Printed	A218	AE CONSULTING, INC.	Airport Hangar Apron Rehab	6,750.00
24215	05/09/2013	Printed	A414	AIRWAVE COMMUNICATIONS ENT INC	Repair MDT #906 P.D.	214.01
24216	05/09/2013	Printed	A998	DANIEL ALEXANDER	Refund Deposit 360 K Street	145.38
24217	05/09/2013	Printed	A167	ALL VALLEY FENCE & SUPPLY, INC	Posts/River Dr ROW Fence	518.40
24218	05/09/2013	Printed	A645	ALLIANT INSURANCE SERVICES	Crime Insurance Policy Renewal	1,285.00
24219	05/09/2013	Void			Void Check	0.00
24220	05/09/2013	Printed	A126	ALSCO AMERICAN LINEN DIV.	Credit Uniform Cleaning Svcs	285.31
24221	05/09/2013	Printed	A785	AT&T	Telephone Services 3/24-4/23	40.00
24222	05/09/2013	Printed	A046	ERIKA G. AUSBIE	Refund Deposit 1301 H Street	113.19
24223	05/09/2013	Printed	B931	CASSANDRA BANDA	Refund Deposit ARAV-683	121.30
24224	05/09/2013	Printed	B684	LAURA P. BLAKE	Zumba Instructor Evenings Apr	679.15
24225	05/09/2013	Printed	B269	BRAWLEY TRACTOR PARTS	Return Bolts	77.60
24226	05/09/2013	Printed	D209	BURKE, WILLIAMS & SORENSEN,LLP	Labor Relation Services	969.00
24227	05/09/2013	Printed	B218	BUSINESS MANAGEMENT DAILY	Payroll Legal Subscription	161.00
24228	05/09/2013	Printed	C544	CANON FINANCIAL SERVICES, INC	P.W. Copier Lease Apr 2013	646.99
24229	05/09/2013	Printed	C549	CANON SOLUTIONS AMERICA, INC	Copier Maint 1/1-3/31 P.W.	506.74
24230	05/09/2013	Printed	C208	CASTANEDA & ASSOCIATES	Sustainable Planning Grant	4,666.50
24231	05/09/2013	Printed	C680	EDWARD CESENA	Refund Deposit 709 Hontza Ct	13.91
24232	05/09/2013	Printed	C128	CHICAGO TITLE CO.	PIRT Policy/Francis 1680 A St.	100.00
24233	05/09/2013	Printed	C115	BETTY M. CORPUS	Refund Deposit 695 S Imperial	125.10
24234	05/09/2013	Printed	C129	CREDIT BUREAU OF IMP. COUNT	Bulletins	22.00
24235	05/09/2013	Printed	C033	CSMFO	2013 Dues/Rosa Ramirez	110.00
24236	05/09/2013	Printed	D171	D & M WATER COMPANY	Bulk Water - Fire Station #2	89.66
24237	05/09/2013	Printed	D144	DANIELS TIRE SERVICE	Tires #74T Streets	249.89
24238	05/09/2013	Printed	D155	DASH MEDICAL GLOVES, INC	Medical Gloves	70.09
24239	05/09/2013	Printed	D103	DELTA DENTAL	Dental Insurance May 2013	9,233.09
24240	05/09/2013	Printed	D240	DETROIT INDUSTRIAL TOOL	Cutoff Blade	259.98
24241	05/09/2013	Printed	T150	ECLIPSE GROUP, LLP	Attorney Services/Jupiter	39,937.64
24242	05/09/2013	Printed	E216	EL CENTRO MOTORS	Air Pressure Monitor #3903 FD	119.36
24243	05/09/2013	Printed	E101	EMPLOYMENT DEVELOPMENT	2013 1st Qtr Unemployment Reim	7,990.00
24244	05/09/2013	Printed	M291	OSCAR ESCALANTE	Reimburse Car Wash #176	5.00
24245	05/09/2013	Printed	F105	FEDERAL EXPRESS CORP.	Mailings/City Clerk	5.84
24246	05/09/2013	Printed	F629	FLEET SERVICES	CNG Charge Sweeper #16	4.00
24247	05/09/2013	Printed	G711	GAMETIME	Slide Exit Section/J. Thornton	504.41
24248	05/09/2013	Printed	G859	ROBERT GOMEZ	Refund Deposit 1632 River Dr	199.18
24249	05/09/2013	Printed	G226	ROBERT L. GONZALEZ	Reimb Building Permit #24696	102.75
24250	05/09/2013	Printed	G731	RAKHIM GRAY	Basketball Scorekeeper 5/2	32.00
24251	05/09/2013	Printed	H646	HAZARD CONSTRUCTION CO. INC	Transit Transfer Station No.	352,350.62
24252	05/09/2013	Printed	H158	HD SUPPLY WATERWORKS, LTD.	Gloves, Angle Meter Valve	639.28
24253	05/09/2013	Printed	H377	HYDRAULICS & BEARING SUPPLY IN	Hose Reel #104 Sewer Maint	679.13
24254	05/09/2013	Printed	I352	I. V. FIRE CHIEF'S ASSOCIATION	2013 Membership/C. Peraza	50.00
24255	05/09/2013	Printed	I447	I. V. TERMITE & PEST CONTRO	Pest Control Services	38.00
24256	05/09/2013	Printed	I306	IMPERIAL COUNTY HEALTH DEPT	MOU Shelter Needs Assessment	815.47
24257	05/09/2013	Printed	I402	IMPERIAL COUNTY RECORDER	Recording Survey Book 20 pg.	5.00
24258	05/09/2013	Void			Void Check	0.00
24259	05/09/2013	Printed	I301	IMPERIAL HARDWARE CO., INC.	Hasp, Sand Block/LAMBS	308.82
24260	05/09/2013	Printed	I412	IMPERIAL LANDFILL, INC.	Animal Dumping Fees	47.45
24261	05/09/2013	Printed	I443	IMPERIAL PRINTERS	Business Cards/CM Miranda	788.66
24262	05/09/2013	Printed	I975	IMPERIAL VALLEY HUMANE SOCIETY	Animal Control May 2013	4,500.00

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City of Brawley

Fund Department Account	GL Number Acctrev	Vendor Name Invoice Description	Check Number	Invoice Number	Due Date	Amount
Fund: General Fund						
Dept:						
101-000.000-201.511	Retention	CABANEDA & ASSOCIATES	24230		05/01/2013	823.50
		Sustainable Planning Grant		1		
101-000.000-205.306	Surcharge	ROBERT L. GONZALEZ	24249		04/30/2013	1.90
		Reimb Building Permit #24696				
101-000.000-205.308	C.S. Pit	%AL-WART STORES, INC. #01-1535	24309		05/02/2013	203.14
		Plates, Chips, Glue, Cups		06896		
101-000.000-205.500	Strong mot	ROBERT L. GONZALEZ	24249		04/30/2013	0.50
		Reimb Building Permit #24696				
				Total		618.86
Dept: General Revenues						
101-110.000-410.910	Utility us	MANUEL SARABIA	24291		05/03/2013	2.64
		Refund Dep/CvPymt WLRG-941				
				Total General Revenues		2.64
Dept: City Council						
101-111.000-720.100	Office sup	IMPERIAL PRINTERS	24261		04/26/2013	46.44
		Business Cards/CM Miranda		71384		
101-111.000-721.200	Other oper	OFFICE SUPPLY CO.	24277		04/29/2013	38.94
		Copy Paper, Frames		463929-0		
101-111.000-730.200	Technical	SPECTRUM	24296		04/09/2013	400.00
		Video Tape Council Mtg 4/2/13		11106		
101-111.000-730.200	Technical	SPECTRUM	24296		04/19/2013	400.00
		Video Tape Council Mtg 4/16/13		11121		
101-111.000-750.200	Communicat	VERIZON WIRELESS SERVICES L	24307		04/15/2013	95.65
		Ipads Mobile Broadband/Council		9703275/11		
				Total City Council		990.93
Dept: City Clerk						
101-112.000-710.300	P E R S	PUBLIC EMPLOYEES RETIREMENT	24286		05/06/2013	699.00
		04/16-04/29/2013 PERS				
101-112.000-740.400	Rent	PRO RECORD STORAGE, INC.	24235		05/01/2013	101.90
		Documents Storage April 2013		0012234		
101-112.000-750.210	Postage	FEDERAL EXPRESS CORP.	24245		04/26/2013	5.94
		Mailings/City Clerk		2-253-79941		
				Total City Clerk		806.74
Dept: City Manager						
101-131.000-710.300	P E R S	PUBLIC EMPLOYEES RETIREMENT	24286		05/06/2013	769.76
		04/16-04/29/2013 PERS				
101-131.000-721.110	Food and g	PETTY CASH -CITY CLERK	24281		05/07/2013	5.91
		Reimb Lunch				
				Total City Manager		775.57
Dept: Finance						
101-151.000-710.300	P E R S	PUBLIC EMPLOYEES RETIREMENT	24286		05/06/2013	1,735.79
		04/16-04/29/2013 PERS				
101-151.000-720.100	Office sup	IMPERIAL PRINTERS	24261		04/26/2013	9.97
		Color Copy Paper		71385		
101-151.000-720.100	Office sup	IMPERIAL PRINTERS	24261		04/26/2013	271.38
		Window Envelopes #10		71399		
101-151.000-720.100	Office sup	OFFICE SUPPLY CO.	24277		05/01/2013	75.71
		Page Magnifier, Tape, Toner		463978-0		
101-151.000-720.200	Books and	BUSINESS MANAGEMENT DAILY	24227		05/06/2013	161.00
		Payroll Legal Subscription				
101-151.000-730.200	Technical	PRO RECORD STORAGE, INC.	24285		05/01/2013	3.90
		Documents Storage April 2013		0012304		
101-151.000-740.400	Rent	PRO RECORD STORAGE, INC.	24285		05/01/2013	114.40
		Documents Storage April 2013		0012304		
101-151.000-750.600	Membership	CSMFO	24235		05/03/2013	110.00
		2013 Dues/Rosa Ramirez				
				Total Finance		2,481.95
Dept: Utility Billing						
101-152.000-710.300	P E R S	PUBLIC EMPLOYEES RETIREMENT	24286		05/06/2013	803.64
		04/16-04/29/2013 PERS				
				Total Utility Billing		803.64
Dept: Personnel						

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City of Brawley

Fund	Department Account	GL Number Abbrev	Vendor Name Invoice Description	Check Number	Invoice Number	Due Date	Amount
Fund: General Fund							
Dept: Personnel							
	101-153.000-710.300	P E R S	PUBLIC EMPLOYEES RETIREMENT	24286		05/06/2013	430.39
	101-153.000-730.100	Profession	PORKE, WELLMAN & SORENSEN, LLP	24226	165230	04/17/2013	969.00
	101-153.000-730.200	Technical	Labor Relation Services	24285	0012308	05/01/2013	51.00
	101-153.000-740.400	Rent	PRO RECORD STORAGE, INC.	24285	0012308	05/01/2013	36.00
			Documents Storage April 2013				
			Documents Storage April 2013				
						Total Personnel	1,496.39
Dept: City Attorney							
	101-161.000-730.100	Profession	ECMPSE GROUP, LLP	24241	38301	04/16/2013	39,937.64
			Attorney Services/Jupiter				
						Total City Attorney	39,937.64
Dept: Planning							
	101-171.000-710.300	P E R S	PUBLIC EMPLOYEES RETIREMENT	24296		05/06/2013	735.68
	101-171.000-730.100	Profession	CASTANEDA & ASSOCIATES	24290	3	05/01/2013	5,490.00
	101-171.000-730.200	Technical	Sustainable Planning Grant	24257	04082013	04/08/2013	5.00
			IMPERIAL COUNTY RECORDER				
			Recording Survey Book 20 pg.				
						Total Planning	6,230.69
Dept: Information technology							
	101-181.000-710.300	P E R S	PUBLIC EMPLOYEES RETIREMENT	24286		05/06/2013	491.04
	101-181.000-721.900	Small tool	SIGMANET, INC.	24292	435575	04/19/2013	82.00
			4GB SDRAM/P.D.				
	101-181.000-721.900	Small tool	SIGMANET, INC.	24292	435067D	04/23/2013	196.78
			Wireless Router				
	101-181.000-721.900	Small tool	SIGMANET, INC.	24292	436255	04/29/2013	395.28
			APC Sliding Rack Shelf				
	101-181.000-750.200	Communicat	VERIZON WIRELESS SERVICES L	24307	9703215741	04/15/2013	38.01
			Ipads Mobile Broadband/Council				
						Total Information technology	1,203.19
Dept: Non-departmental							
	101-191.000-720.100	Office sup	OFFICE SUPPLY CO.	24277	C163025-C	03/28/2013	-7.75
			Return Sheet Protectors				
	101-191.000-720.100	Office sup	OFFICE SUPPLY CO.	24277	463929-0	04/29/2013	66.94
			Copy Paper, Frames				
	101-191.000-730.200	Technical	PESTMASTER SERVICES	24279	1340910	04/03/2013	35.00
			Pest Control Services/Admin				
	101-191.000-730.200	Technical	PESTMASTER SERVICES	24279	1342021	05/06/2013	35.00
			Pest Control Services				
	101-191.000-740.100	Repair & m	IMPERIAL HARDWARE CO., INC.	24259	311750/2	04/30/2013	9.45
			Black Adhesive Fastener				
	101-191.000-740.200	Cleaning s	ALSCO AMERICAN LINEN DIV.	24220	LYUM724756	04/19/2013	15.00
			Cleaning Services				
	101-191.000-740.200	Cleaning s	ALSCO AMERICAN LINEN DIV.	24220	LYUM729731	05/03/2013	15.00
			Cleaning Services				
	101-191.000-740.200	Cleaning s	ALSCO AMERICAN LINEN DIV.	24220	LYUM729733	05/03/2013	16.05
			Cleaning Services				
						Total Non-departmental	186.69
Dept: Police Protection							
	101-211.000-710.300	P E R S	PUBLIC EMPLOYEES RETIREMENT	24286		05/06/2013	3,119.09
			04/16-04/29/2013 PERS				
	101-211.000-710.300	P E R S	PUBLIC EMPLOYEES RETIREMENT	24286		05/06/2013	29,493.31
			04/16-04/29/2013 PERS				
	101-211.000-720.100	Office sup	IMPERIAL PRINTERS	24261	71156	04/22/2013	102.41
			Business Cards/Police				
	101-211.000-720.100	Office sup	STAPLES ADVANTAGE	24297	3198435081	04/27/2013	751.76
			Dividers, Ink, Binders, Labels				
	101-211.000-720.100	Office sup	STAPLES ADVANTAGE	24297	3198435082	04/27/2013	178.09
			Economy Storage Boxes				
	101-211.000-721.200	Other oper	IMPERIAL HARDWARE CO., INC.	24259	311147/2	04/25/2013	9.08
			Chamois				

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Fund Department Account	GL Number Abbrev	Vendor Name Invoice Description	Check Number	Invoice Number	Due Date	Amount
Fund: General Fund						
Dept: Police Protection						
101-211.000-721.200	Other oper	IMPERIAL HARDWARE CO., INC. Cable Ties, Tape	24259	311917/2	05/01/2013	38.61
101-211.000-721.200	Other oper	RR DONNELLEY Notice Of Correction Forms	24289	103536113	04/23/2013	267.12
101-211.000-721.900	Small tool	WAL-MART STORES, INC. #01-1555 USB Hard Drive	24309	03623	04/26/2013	95.32
101-211.000-725.400	Fuel	MCNEECE BROS OIL COMPANY Fuel/Police Dept	24273	906662	04/30/2013	7,245.56
101-211.000-740.200	Cleaning s	ALSCO AMERICAN LINEN DIV. Cleaning Services	24220	LYGM79732	05/03/2013	101.19
101-211.000-750.200	Communicat	VERIZON WIRELESS SERVICES L MDC Connection To Network	24307	9703275139	04/15/2013	1,193.95
Total Police Protection						42,995.49
Dept: Graffiti Abatement						
101-211.300-725.400	Fuel	MCNEECE BROS OIL COMPANY Fuel/Graffiti	24273	906662	04/30/2013	190.97
101-211.300-730.200	Technical	MANPOWER Temp Services Thru 4/21/13	24270	25500313	04/21/2013	631.20
101-211.300-730.200	Technical	MANPOWER Temp Services Thru 4/20/13	24270	25529013	04/20/2013	631.20
Total Graffiti Abatement						1,443.37
Dept: Fire Department						
101-221.000-710.300	P E R S	PUBLIC EMPLOYEES RETIREMENT 04/16-04/29/2013 PERS	24286		05/06/2013	11,920.96
101-221.000-721.200	Other oper	D & M WATER COMPANY Bulk Water - Fire Station #1	24236	210349	04/25/2013	42.08
101-221.000-721.200	Other oper	DASH MEDICAL GLOVES, INC Medical Gloves	24238	INVC791261	04/12/2013	70.09
101-221.000-721.900	Small tool	AIRWAVE COMMUNICATIONS ENT INC Speaker & Grill	24215	425038	04/25/2013	14.01
101-221.000-725.400	Fuel	MCNEECE BROS OIL COMPANY Fuel/Fire Dept	24273	805765	03/31/2013	2,475.55
101-221.000-730.200	Technical	I. V. TERMITES & PEST CONTROL Pest Control Services	24255	0234109	05/03/2013	38.00
101-221.000-740.100	Repair & m	SOUTH COAST EMERGENCY Repair-Quist 3991 Front End	24295	467796	04/15/2013	3,566.18
101-221.000-750.600	Membership	I. V. FIRE CHIEF'S ASSOCIATION 2013 Membership/C. Peraza	24254	BRN-2013	04/24/2013	50.00
Total Fire Department						19,076.87
Dept: Fire Station #2						
101-221.100-720.800	Janitorial	PADRE JANITORIAL SUPPLIES, INC Janitorial Supplies	24278	342199	04/24/2013	79.89
101-221.100-721.200	Other oper	D & M WATER COMPANY Bulk Water - Fire Station #2	24236	210019	04/16/2013	47.58
101-221.100-740.100	Repair & m	KBROK CORPORATION Copier Meter Usage/P.D. #2	24312	067559439	04/20/2013	78.19
101-221.100-750.200	Communicat	AT&T Telephone Services 3/24-4/23	24221		04/23/2013	40.00
Total Fire Station #2						245.66
Dept: Building Inspection						
101-231.000-420.400	Constructi	ROBERT L. GONZALEZ Reimb Building Permit #24696	24249		04/30/2013	101.25
101-231.000-710.300	P E R S	PUBLIC EMPLOYEES RETIREMENT 04/16-04/29/2013 PERS	24286		05/06/2013	1,278.08
101-231.000-721.200	Other oper	IMPERIAL HARDWARE CO., INC. Air Filters	24259	311609/2	04/29/2013	7.54
101-231.000-730.200	Technical	COSCAR ESCALANTE Reimburse Car Wash #176	24244		04/30/2013	5.00
Total Building Inspection						1,391.87
Dept: Animal Control						
101-241.000-710.300	P E R S	PUBLIC EMPLOYEES RETIREMENT 04/16-04/29/2013 PERS	24286		05/06/2013	292.42
101-241.000-721.200	Other oper	IMPERIAL HARDWARE CO., INC. Hose, Power Spray, Soap	24259	311721/2	04/30/2013	50.27

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Fund	Department Account	GL Number Abbrev	Vendor Name Invoice Description	Check Number	Invoice Number	Doc Date	Amount
Fund: General Fund							
	Dept: Animal Control						
	101-241.000-725.400	Fuel	MCNEECE BROS OIL COMPANY	24273		03/31/2013	397.40
			Fuel/Public Works		805770		
	101-241.000-730.100	Profession	IMPERIAL COUNTY HEALTH DEPT	24256		04/17/2013	913.47
			MOU Shelter Needs Assessment		15306		
	101-241.000-730.200	Technical	IMPERIAL LANDFILL, INC.	24260		04/15/2013	47.45
			Animal Dumping Fees		011853		
	101-241.000-730.200	Technical	IMPERIAL VALLEY HUMANE SOCIETY	24262		05/02/2013	4,500.00
			Animal Control May 2013				
	101-241.000-740.200	Cleaning s	ALSCO AMERICAN LINEN DIV.	24220		04/22/2013	6.56
			Uniform Cleaning Services		5YQM725213		
	101-241.000-740.200	Cleaning s	ALSCO AMERICAN LINEN DIV.	24220		04/23/2013	6.56
			Uniform Cleaning Services		LYQM727703		

			Total Animal Control				6,116.13
	Dept: Engineering						
	101-311.000-710.300	P E R S	PUBLIC EMPLOYEES RETIREMENT	24286		05/06/2013	2,653.15
			04/16-04/29/2013 PERS				
	101-311.000-725.400	Fuel	MCNEECE BROS OIL COMPANY	24273		03/31/2013	96.40
			Fuel/Public Works		805770		
	101-311.000-730.200	Technical	IMPERIAL PRINTERS	24261		04/27/2013	358.56
			Plan Copies/Eastern Ave Rehab		71487		
	101-311.000-740.100	Repair & m	CANON SOLUTIONS AMERICA, INC	24229		04/11/2013	506.74
			Copier Maint 1/1-3/31 P.W.		40C9321559		
	101-311.000-740.100	Repair & m	OCE	24276		04/11/2013	105.20
			P.W. Copier Maint. Mar-Apr		987973479		
	101-311.000-740.200	Cleaning s	ALSCO AMERICAN LINEN DIV.	24220		04/29/2013	26.02
			Cleaning Services		LYQM727702		
	101-311.000-740.400	Rent	CANON FINANCIAL SERVICES, INC	24228		04/01/2013	646.99
			P.W. Copier Lease Apr 2013		7059983		
	101-311.000-750.200	Communicat	TIME WARNER CABLE	24301		04/29/2013	139.90
			Internet 8448 42 002 0055391				
	101-311.000-750.210	Postage	UNITED PARCEL SERVICE, INC	24303		04/20/2013	230.31
			Mailings - Engineering		2XX926163		
	101-311.000-750.210	Postage	UNITED PARCEL SERVICE, INC	24303		04/27/2013	467.58
			Mailings - Eastern Ave Plans		2XX926173		

			Total Engineering				5,220.85
	Dept: Community Development						
	101-411.000-710.300	P E R S	PUBLIC EMPLOYEES RETIREMENT	24286		05/06/2013	459.43
			04/16-04/29/2013 PERS				
	101-411.000-721.200	Other oper	IMPERIAL HARDWARE CO., INC.	24259		04/29/2013	7.54
			Air Filters		311609/2		
	101-411.000-750.600	Membership	CREDIT BUREAU OF IMP. COUNT	24234		05/01/2013	22.00
			Bulletins		2054		

			Total Community Development				487.97
	Dept: Parks						
	101-511.000-710.300	P E R S	PUBLIC EMPLOYEES RETIREMENT	24286		05/06/2013	2,051.58
			04/16-04/29/2013 PERS				
	101-511.000-720.300	Chemicals	IMPERIAL HARDWARE CO., INC.	24259		05/03/2013	16.19
			Turf Builder		312216/2		
	101-511.000-720.600	Plumbing s	JIM O'MALLEY PLUMBING	24275		04/17/2013	25.60
			Sloan Kit Gasket		84245		
	101-511.000-720.600	Plumbing s	WATER TECH	24310		04/30/2013	35.69
			Valve		211449		
	101-511.000-720.600	Plumbing s	WATER TECH	24310		04/30/2013	53.49
			Riseq, Rotor		211442		
	101-511.000-721.200	Other oper	IMPERIAL HARDWARE CO., INC.	24259		05/02/2013	6.00
			Valve Box		312139/2		
	101-511.000-721.900	Small tool	GAME TIME	24247		04/17/2013	504.41
			Slide Exit Section/J. Thornton		819377		
	101-511.000-725.400	Fuel	MCNEECE BROS OIL COMPANY	24273		04/25/2013	21.12
			Fuel/Parks & Rec		176449		
	101-511.000-725.400	Fuel	MCNEECE BROS OIL COMPANY	24273		04/23/2013	106.62
			Fuel/Parks & Rec		176308		
	101-511.000-725.400	Fuel	MCNEECE BROS OIL COMPANY	24273		05/11/2013	17.78
			Fuel/Parks & Rec		176714		

			Total Parks				2,838.48

Dept: Recreation & Lions Center

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Fund: General Fund								
Dept: Recreation & Lions Center								
		101-521.000-710.300	P E R S	PUBLIC EMPLOYEES RETIREMENT 04/16-04/29/2013 PERS	24296		05/06/2013	1,214.98
		101-521.000-721.200	Other oper	IMPERIAL HARDWARE CO., INC. Key	24259	312215/2	05/03/2013	6.75
		101-521.000-721.200	Other oper	PGI Glass/Counter Rec Office	24262	019493	04/05/2013	185.00
		101-521.000-740.200	Cleaning s	ALSCO AMERICAN LINEN DIV. Cleaning Services	24226	670N727704	04/29/2013	32.52
Total Recreation & Lions Center								1,439.25
Dept: Recreation Leagues								
		101-521.100-730.200	Technical	LAURA P. BLAKE Zumba Instructor Mornings Apr	24224	413013A	05/06/2013	279.65
		101-521.100-730.200	Technical	LAURA P. BLAKE Zumba Instructor Evenings Apr	24224	413013B	05/06/2013	399.50
		101-521.100-730.200	Technical	MARKYM GRAY Basketball Scorekeeper 5/2	24250		05/03/2013	32.00
		101-521.100-730.200	Technical	ROMAN RUBIO Basketball Scorekeeper 5/2	24290		05/03/2013	32.00
		101-521.100-730.200	Technical	RUDY VALLARTA Basketball Referee 5/2	24305		05/03/2013	80.00
Total Recreation Leagues								823.15
Dept: Senior Citizens Center								
		101-522.900-730.200	Technical	PESTMASTER SERVICES Pest Control Services/Sr Center	24279	1341703	04/25/2013	30.00
Total Senior Citizens Center								30.00
Dept: Library								
		101-551.000-710.300	P E R S	PUBLIC EMPLOYEES RETIREMENT 04/16-04/29/2013 PERS	24286		05/06/2013	1,357.45
Total Library								1,357.45
Dept: Library Grant - LAMBS								
		101-551.100-710.300	P E R S	PUBLIC EMPLOYEES RETIREMENT 04/16-04/29/2013 PERS	24286		05/06/2013	449.29
Total Library Grant - LAMBS								449.29
Fund Total								136,783.01
Fund: CDBG								
Dept: 11-HOME-7664 Gen Admin								
		202-650.546-730.200	Technical	CHICAGO TITLE CO. SIRT Policy/Francis 1680 A St.	24232	7101306506-1	04/30/2013	100.00
Total 11-HOME-7664 Gen Admin								100.00
Fund Total								100.00
Fund: Gas Tax								
Dept: Street Maintenance & Improve.								
		211-312.000-710.300	P E R S	PUBLIC EMPLOYEES RETIREMENT 04/16-04/29/2013 PERS	24286		05/06/2013	1,340.35
		211-312.000-720.700	Constructi	ALL VALLEY FENCE & SUPPLY, TMC Posts/River Dr ROW Fence	24217	256470	03/22/2013	516.40
		211-312.000-721.900	Small tool	IMPERIAL HARDWARE CO., INC. Screws, Screwdriver, Bit Set	24259	301820/2	02/07/2013	32.24
		211-312.000-721.900	Small tool	WATER TROCH Pipe Cutter/ROW Clean Up	24310	211502	05/01/2013	46.69
Total Street Maintenance & Improve.								1,937.68
Fund Total								1,937.69
Fund: SB 821 - Ped. & Bic. Fac.								
Dept:								
		213-000.000-201.750	Retention	HAZARD CONSTRUCTION CO. INC Transit Transfer Station No.	24251	15611	04/24/2013	-1,207.77

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Fund	Department Account	GL Number Abbrev	Vendor Name Invoice Description	Check Number	Invoice Number	Due Date	Amount	
Fund: SB 321 - Ped. & Bic. Fac.								
Dept:								
	213-000.000-201.750	Retention	HAZARD CONSTRUCTION CO. INC Transit Transfer Station No.	24251	15638	05/03/2013	-4,972.00	
							Total	-4,972.00
Dept: Bicycle & Pedestrian Fac.								
	213-313.000-730.200	Technical	VALLEY PETROLEUM EQUIPMENT INC Removal Of Existing Tank	24306	31434	04/29/2013	9,900.00	
	213-313.000-730.200	Technical	VALLEY PETROLEUM EQUIPMENT INC Over Excavation For Tank	24306	31430	04/22/2013	108,322.19	
	213-313.000-800.300	Improvement	HAZARD CONSTRUCTION CO. INC Transit Transfer Station No.	24251	15611	04/24/2013	24,155.40	
	213-313.000-800.300	Improvement	HAZARD CONSTRUCTION CO. INC Transit Transfer Station No.	24251	15638	05/03/2013	99,440.00	
							Total Bicycle & Pedestrian Fac.	241,817.59
							Fund Total	235,637.81
Fund: Measure D - Sales Tax								
Dept: Street Maintenance & Improve.								
	215-312.000-710.300	P E R S	PUBLIC EMPLOYEES RETIREMENT 04/16-04/29/2013 PERS	24286		05/06/2013	292.42	
							Total Street Maintenance & Improve.	292.42
							Fund Total	292.42
Fund: Dial A-Ride								
Dept: Dial - a - Ride								
	221-193.000-730.200	Technical	SONIA CORINA, INC. Dial A Ride May 2013	24294	1356	04/26/2013	19,352.00	
							Total Dial - a - Ride	19,352.00
							Fund Total	19,352.00
Fund: Successor Agency to the BCRA								
Dept: CRA Project Area No. 1								
	401-611.000-730.100	Profession	STK ARCHITECTURE, INC. Services/Emergency Op Center	24300	19751	04/01/2013	1,012.50	
	401-611.000-730.100	Profession	STK ARCHITECTURE, INC. Reimb EOC Expenses	24300	19752	04/01/2013	21.50	
							Total CRA Project Area No. 1	1,034.00
							Fund Total	1,034.00
Fund: Capital Projects - Streets								
Dept:								
	421-000.000-201.750	Retention	HAZARD CONSTRUCTION CO. INC Cattle Call Phase II-2012-15	24251	15610	04/23/2013	-12,365.00	
							Total	-12,365.00
Dept: Cattle Call Improvements								
	421-312.221-730.100	Profession	LANDMARK CONSULTANTS, INC. Soil Sampling/CC Phase II	24267	LE0413-44	04/24/2013	6,153.25	
	421-312.221-800.300	Improvement	HAZARD CONSTRUCTION CO. INC Cattle Call Phase II-2012-15	24251	15610	04/23/2013	247,300.00	
							Total Cattle Call Improvements	253,453.25
							Fund Total	241,088.25
Fund: Water								
Dept:								
	501-000.000-205.200	Water depo	DANIEL ALEXANDER Refund Deposit 360 K Street	24216		05/02/2013	145.38	
	501-000.000-205.200	Water depo	ERIKA G. AUSSIE Refund Deposit 1301 H Street	24222		05/03/2013	113.19	

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Fund	Department	Account	GL Number	Vendor Name	Invoice Description	Check Number	Invoice Number	Due Date	
Fund: Water									
	Dept:								
		501-000.000-205.200	Water depo	CASSANDRA SANDA	Refund Deposit ANAY-883				121.30
		501-000.000-205.200	Water depo	EDWARD CEBENA	Refund Deposit 709 Hontza Ct				13.91
		501-000.000-205.200	Water depo	BETTY M. CORPUS	Refund Deposit 690 S Imperial				125.10
		501-000.000-205.200	Water depo	ROBERT GOMEZ	Refund Deposit 1632 River Dr				109.19
		501-000.000-205.200	Water depo	ADALBERTO & JUANA RODRIGUEZ	Refund Deposit 1122 Mesquite				66.77
		501-000.000-205.200	Water depo	MANUEL SASSABIA	Refund Dep/OvPymr WIZG-841				194.58
		501-000.000-205.200	Water depo	STEVE SMERDON	Refund Deposit 670 Sycamore Dr				29.33
		501-000.000-205.200	Water depo	URBAN AMERICAN PROPERTIES	Refund Deposit 429 W C Street				157.70
		501-000.000-205.200	Water depo	DAVID WINFIELD	Refund Deposit 959 Arcoyo Ct				111.80
							Total		1,278.24
	Dept: Water Treatment								
		501-321.000-710.300	P E R S	PUBLIC EMPLOYEES RETIREMENT	04/16-04/29/2013 PERS			05/06/2013	3,554.01
		501-321.000-720.600	Plumbing s	WATER TECH	Sprinkler/CC Terrace	211765		04/30/2013	8.71
		501-321.000-721.200	Other oper	IMPERIAL HARDWARE CO., INC.	Battery/Cattle Call	311747/2		04/25/2013	34.54
		501-321.000-725.400	Fuel	MCNEECE BROS OIL COMPANY	Fuel/Public Works	305770		03/31/2013	664.78
							Total Water Treatment		4,262.04
	Dept: Water Distribution								
		501-322.000-710.300	P E R S	PUBLIC EMPLOYEES RETIREMENT	04/16-04/29/2013 PERS	24286		05/06/2013	3,006.88
		501-322.000-720.600	Plumbing s	HD SUPPLY WATERWORKS, LTD.	Meter Bushings	24252	6388243	03/29/2013	50.96
		501-322.000-720.600	Plumbing s	HD SUPPLY WATERWORKS, LTD.	Gloves, Angle Meter Valve	24252	6349261	03/29/2013	588.32
		501-322.000-720.700	Constructi	IMPERIAL HARDWARE CO., INC.	Plywood, Hammer	24259	302171/2	02/11/2013	22.89
		501-322.000-721.200	Other oper	DETROIT INDUSTRIAL TOOL	Cutoff Blade	24240	478281-in	02/12/2013	259.99
		501-322.000-721.900	Small Tool	IMPERIAL HARDWARE CO., INC.	Plywood, Hammer	24259	302171/2	02/11/2013	6.12
		501-322.000-725.400	Fuel	MCNEECE BROS OIL COMPANY	Fuel/Public Works	24273	305770	03/31/2013	2,137.24
		501-322.000-725.400	Fuel	MCNEECE BROS OIL COMPANY	Fuel/P.W.	24273	174904	03/29/2013	140.48
		501-322.000-725.400	Fuel	MCNEECE BROS OIL COMPANY	Fuel/P.W.	24273	174439	03/12/2013	82.43
		501-322.000-725.400	Fuel	MCNEECE BROS OIL COMPANY	Fuel/P.W.	24273	174297	03/09/2013	82.04
		501-322.000-725.400	Fuel	MCNEECE BROS OIL COMPANY	Fuel/P.W.	24273	174862	03/21/2013	110.10
		501-322.000-725.400	Fuel	MCNEECE BROS OIL COMPANY	Fuel/P.W.	24273	175013	03/25/2013	98.71
		501-322.000-725.400	Fuel	MCNEECE BROS OIL COMPANY	Fuel/P.W.	24273	174384	03/11/2013	94.15
		501-322.000-725.400	Fuel	MCNEECE BROS OIL COMPANY	Fuel/P.W.	24273	173212	02/13/2013	226.22
		501-322.000-725.400	Fuel	MCNEECE BROS OIL COMPANY	Fuel/P.W.	24273	174421	03/11/2013	1,083.46
		501-322.000-725.400	Fuel	MCNEECE BROS OIL COMPANY	Fuel/P.W.	24273	174376	03/04/2013	109.39
		501-322.000-725.400	Fuel	MCNEECE BROS OIL COMPANY	Fuel/P.W.	24273	174125	03/05/2013	89.85
		501-322.000-725.400	Fuel	MCNEECE BROS OIL COMPANY	Fuel/P.W.	24273	175065	03/26/2013	83.53
		501-322.000-725.400	Fuel	MCNEECE BROS OIL COMPANY	Fuel/P.W.	24273	174180	03/06/2013	105.48

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Fund	Department Account	GL Number Abbrev	Vendor Name Invoice Description	Check Number	Invoice Number	Due Date	Amount
Fund: Water							
Dept: Water Distribution							
	501-322.000-705.400	Fuel	MCNEECE BROS OIL COMPANY Fuel/P.W.		174235	03/07/2013	101.58
	501-322.000-725.400	Fuel	MCNEECE BROS OIL COMPANY Fuel/P.W.		174435	03/13/2013	92.04
Total Water Distribution							1,561.85
Fund Total							14,102.13
Fund: Wastewater							
Dept: Wastewater Collection							
	511-331.000-440.730	Sewer serv	MANUEL SARABIA Refund Dep/OvPymt WLEG-841	24291			13.71
	511-331.000-710.300	P E R S	PUBLIC EMPLOYEES RETIREMENT 04/16-04/29/2013 PERS	24236			715.80
	511-331.000-730.200	Technical	A T S LABS, INC. TDS Testing March 2013	24213	13-8612		1,660.00
Total Wastewater Collection							2,389.51
Dept: Wastewater treatment							
	511-332.000-710.300	P E R S	PUBLIC EMPLOYEES RETIREMENT 04/16-04/29/2013 PERS	24286		05/06/2013	2,186.16
	511-332.000-720.300	Chemicals	POLYDYNE, INC. Clarifloc	24284	788269	03/07/2013	3,353.40
	511-332.000-725.400	Fuel	MCNEECE BROS OIL COMPANY Fuel/Public Works	24273	805710	03/31/2013	391.53
	511-332.000-730.100	Profession	LEWIS BRISBOLIS BISGARD Attorney Services/Colorado	24269	1165100	05/09/2013	29,677.50
	511-332.000-730.100	Profession	LEE & RO. INC. Implementation I99 - WWTP	24268	46656/12	05/03/2013	3,429.00
	511-332.900-740.100	Repair & m	XEROX CORPORATION Copier Meter Usage/WWTP	24312	067559445	04/20/2013	189.12
Total Wastewater treatment							39,226.71
Fund Total							41,616.22
Fund: Wastewater Projects							
Dept: Wastewater treatment							
	512-332.000-800.400	Equipment	JOHN DEER CONSTRUCTION Tractor Loader	24263	36547	04/24/2013	81,217.01
Total Wastewater treatment							81,217.01
Fund Total							81,217.01
Fund: Solid Waste							
Dept: Solid Waste Collection							
	521-341.000-440.740	Solid wast	MANUEL SARABIA Refund Dep/OvPymt WLEG-841	24291		05/03/2013	20.11
Total Solid Waste Collection							20.11
Fund Total							20.11
Fund: Airport Projects							
Dept: Airport construction							
	532-351.100-730.100	Profession	AE CONSULTING, INC. Airport Hangar Apron Rehab	24214	05706	04/10/2013	6,750.00
Total Airport construction							6,750.00
Fund Total							6,750.00
Fund: Maintenance							
Dept: Vehicle Maintenance Shop							
	601-801.000-710.300	P E R S	PUBLIC EMPLOYEES RETIREMENT 04/16-04/29/2013 PERS	24286		05/06/2013	793.00
	601-801.000-720.100	Office sup	STAPLES, INC Toner	24298	80490	04/11/2013	138.22

034

INVOICE APPROVAL LIST BY FUND

Date: 05/09/2013
 Time: 2:43pm
 Page: 9

City of Brawley

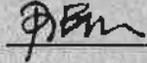
Fund	Department	GL Number	Vendor Name	Check	Invoice	Due	Amount
Account	Account	Abbrev	Invoice Description	Number	Number	Date	
Fund: Maintenance	Dept: Vehicle Maintenance Shop						
601-801.000-720.300		Chemicals	KIMBALL MIDWEST Window Wash Tablets	24266	2942394	04/23/2013	60.23
601-801.000-720.400		Automotive	SHAWLEY TRACTOR PARTS Decals/ #73 WMP	24225	33460	04/25/2013	33.72
601-801.000-720.400		Automotive	BRAWLEY TRACTOR PARTS Nuts, Bolts, Washers/Shop	24225	35462	04/25/2013	39.96
601-801.000-720.400		Automotive	BRAWLEY TRACTOR PARTS Return Bolts	24225	33471	04/25/2013	-1.30
601-801.000-720.400		Automotive	EL CENTRO MOTORS Air Pressure Monitor #3903 2D	24242	5079524	04/30/2013	119.36
601-801.000-720.400		Automotive	HYDRAULICS & BEARING SUPPLY INC Hose Reel #104 Sewer Maint	24253	25406	03/31/2013	679.13
601-801.000-720.400		Automotive	IMPERIAL HARDWARE CO., INC. Rivers/Shop Stock	24259	311153/2	04/25/2013	21.60
601-801.000-720.400		Automotive	IMPERIAL HARDWARE CO., INC. Wasp, Sand Block/LAMBS	24259	311165/2	04/25/2013	26.25
601-801.000-720.400		Automotive	JORDAN IMPLEMENT, INC. Hydraulic Hose #77 Streets	24264	276739	05/01/2013	282.96
601-801.000-720.400		Automotive	KEARNY MESA AUTOMOTIVE CO. Window Regulator #319 P.D.	24265	331089	04/29/2013	139.80
601-801.000-720.400		Automotive	KEARNY MESA AUTOMOTIVE CO. Master Switch, Bezel #929 P.D.	24265	351360	05/03/2013	176.34
601-801.000-720.400		Automotive	MAR-CO EQUIPMENT COMPANY Water Nozzle #16 Streets	24271	104400	04/15/2013	156.17
601-801.000-720.400		Automotive	MAR-CO EQUIPMENT COMPANY Spray Valve & Nozzle #16 Sts	24271	104560	04/19/2013	180.56
601-801.000-720.400		Automotive	NORTHEND AUTOPARTS, INC. Brazing Rod/Shop	24274	465516	04/25/2013	26.86
601-801.000-720.400		Automotive	NORTHEND AUTOPARTS, INC. Return Brazing Rod/Shop	24274	466176	05/01/2013	-56.56
601-801.000-720.400		Automotive	NORTHEND AUTOPARTS, INC. Mud Flaps #26 Streets	24274	466175	05/01/2013	-11.76
601-801.000-720.400		Automotive	NORTHEND AUTOPARTS, INC. Hydraulic Hose #77 Streets	24274	466234	05/02/2013	22.68
601-801.000-720.400		Automotive	NORTHEND AUTOPARTS, INC. Tractor Shade #89 Parks	24274	466257	05/02/2013	476.13
601-801.000-720.400		Automotive	NORTHEND AUTOPARTS, INC. Step Van Mirrors #931 P.D.	24274	466257	04/25/2013	51.82
601-801.000-720.400		Automotive	NORTHEND AUTOPARTS, INC. Starter Relay #932 P.D.	24274	465535	04/25/2013	9.85
601-801.000-720.400		Automotive	NORTHEND AUTOPARTS, INC. Rivets/Shop Stock	24274	465542	04/25/2013	9.85
601-801.000-720.400		Automotive	NORTHEND AUTOPARTS, INC. Starter Solenoid #16 Streets	24274	465690	04/26/2013	15.31
601-801.000-720.400		Automotive	NORTHEND AUTOPARTS, INC. Starter #932 P.D.	24274	465893	04/29/2013	57.01
601-801.000-720.400		Automotive	NORTHEND AUTOPARTS, INC. Starter #932 P.D.	24274	465987	04/30/2013	137.89
601-801.000-720.400		Automotive	PETE'S AUTO PARTS A/C Hose Seal #104 Sewer	24280	18075	04/30/2013	1.97
601-801.000-720.400		Automotive	RDC EQUIPMENT CO. Pipe Elbow, Cap Screw #15 Sts	24287	953438	04/24/2013	295.00
601-801.000-720.400		Automotive	RDC EQUIPMENT CO. Fan Bearing Support #15 Sts	24287	953672	04/29/2013	193.23
601-801.000-720.400		Automotive	STIFF EQUIPMENT INC. Metal/#89 Parks	24299	43057	04/22/2013	54.30
601-801.000-720.400		Automotive	STIFF EQUIPMENT INC. Metal/Repair LAMBS Drop Box	24299	43142	04/25/2013	69.04
601-801.000-720.400		Automotive	TURE STAR, INC. Bolts #92 Parks	24302	6799975-00	04/24/2013	103.81
601-801.000-720.410		Tires	DANIELS TIRE SERVICE Tires #74T Streets	24237	226011564	04/23/2013	249.89
601-801.000-721.200		Other oper	IMPERIAL HARDWARE CO., INC. Brazing Rod	24259	311134/2	04/25/2013	13.75
601-801.000-721.200		Other oper	KIMBALL MIDWEST Hand Protector Lotion	24266	29141758	04/23/2013	29.00
601-801.000-721.900		Small tool	RDC EQUIPMENT CO. Mulching Kit #89 Mower	24287	W1794B	04/29/2013	518.04
601-801.000-725.400		Fuel	FLEET SERVICES CNG Charge Sweeper #16	24246	32761371	04/23/2013	4.00
601-801.000-740.100		Repair & m	AIRWAVE COMMUNICATIONS ENT INC Repair MDT #906 P.D.	24215	425864	05/02/2013	200.00

City of Brawley

Fund	Department	GL Number	Vendor Name	Check	Invoice	Due	Amount
Account		Abbrev	Invoice Description	Number	Number	Date	
Fund: Maintenance							
Dept: Vehicle Maintenance Shop							
601-801.000-740.100	Repair & m		PLUMMER UPHOLSTERY	24293		04/29/2013	226.64
			Repair-Seat & Headliner		15130		
601-801.000-740.200	Cleaning s		ALSCO AMERICAN LINEN DIV.	24220		04/29/2013	25.32
			Uniform Cleaning Services		LYUM727700		
601-801.000-740.200	Cleaning s		ALSCO AMERICAN LINEN DIV.	24220		04/29/2013	39.09
			Cleaning Services		LYUM727701		
601-801.000-740.200	Cleaning s		ALSCO AMERICAN LINEN DIV.	24220		03/04/2013	-12.66
			Credit Uniform Cleaning Svcs		LYUM107481-crd		
601-801.000-740.200	Cleaning s		ALSCO AMERICAN LINEN DIV.	24220		03/11/2013	-12.66
			Credit Uniform Cleaning Svcs		LYUM110055-crd		
601-801.000-740.200	Cleaning s		ALSCO AMERICAN LINEN DIV.	24220		03/18/2013	37.99
			Uniform Cleaning Services		LYUM112566		
601-801.000-740.200	Cleaning s		ALSCO AMERICAN LINEN DIV.	24220		03/18/2013	-12.66
			Credit Uniform Cleaning Svcs		LYUM12566-crd		
			Total Vehicle Maintenance Shop				5,644.83
Dept: Equipment rental & acquisition							
601-803.000-725.400	Fuel		MCNEESE BROS OIL COMPANY	24273		03/31/2013	637.74
			Fuel/Public Works		803770		
			Total Equipment rental & acquisition				637.74
			Fund Total				6,282.27
Fund: Risk Management							
Dept:							
602-000.000-200.034	Health ins		DELTA DENTAL	24239		05/01/2013	9,233.09
			Dental Insurance May 2013		83006541250		
602-000.000-200.034	Health ins		VISION SERVICE PLAN (CA), I	24308		05/03/2013	2,649.80
			May Vision Insurance				
			Total				11,881.89
Dept: Liability & Property Damage							
602-811.000-750.100	Insurance		ALLIANT INSURANCE SERVICES	24218		04/22/2013	1,295.00
			Crime Insurance Policy Renewal		120967		
			Total Liability & Property Damage				1,295.00
Dept: Unemployment							
602-812.000-750.110	Claims		EMPLOYMENT DEVELOPMENT DEPART.	24243		03/31/2013	7,990.00
			2013 1st Qtr Unemployment Reim		10102256000		
			Total Unemployment				7,990.00
			Fund Total				21,156.89
Fund: Payroll Clearing							
Dept:							
802-000.000-200.808	Retirement		PUBLIC EMPLOYEES RETIREMENT	24286		05/06/2013	17,926.85
			04/16-04/29/2013 PERS				
			Total				17,926.85
			Fund Total				17,926.85
			Grand Total				825,296.65

COUNCIL AGENDA REPORT
City of Brawley

Meeting Date: May 21, 2013

City Manager: 

PREPARED BY: Ana Gutierrez, Contract Manager

PRESENTED BY: Yazmin Arellano, Public Works Director

SUBJECT: Approve Amendment No. 8 to Transit Agreement (Dial-A-Ride) with Isabel Pacheco dba Sunrise Driving Services and the City of Brawley for a time extension of 12 months.

CITY MANAGER RECOMMENDATION:

Approve Amendment No. 8 to Transit Agreement (Dial-A-Ride) with Isabel Pacheco dba Sunrise Driving Services and the City of Brawley for a time extension of 12 months.

DISCUSSION:

Sunrise Driving Services has a Transit Agreement (Dial-A-Ride) with the City of Brawley that expires on June 30, 2013.

The City previously had extended the Agreement in Amendment No. 7 to provide the Imperial County Transportation Commission (ICTC) with additional time to prepare a RFP/RFQ for consolidated Dial-A-Ride. Due to ICTA staffing constraints and other time sensitive projects the RFP/RFQ is scheduled for completion early 2014. Amendment No. 8 will extend the agreement for an additional 12 months to allow ICTC Staff to complete the above described work.

FISCAL IMPACT: LTF SB325 Fund

ATTACHMENTS: Amendments No. 8.

AMENDMENT NO. 8

CITY OF BRAWLEY

TRANSIT AGREEMENT – DIAL A RIDE

This Amendment is entered this 21th day of May, 2013 between the City of Brawley, a municipal corporation of the State of California ("City") and Sunrise Driving Services, hereinafter referred to as "Carrier."

WITNESSETH

WHEREAS, the parties hereto entered into an agreement dated April 15, 2008, which sets forth the terms upon which Carrier would provide services to the City ("Agreement"), and

WHEREAS, the Agreement expires on June 30, 2013 per Amendment No. 7; and

WHEREAS, the parties wish to extend the term of the Agreement.

NOW THEREFORE, IT IS AGREED AS FOLLOWS:

1. The above referenced recitals are true and correct and are incorporated herein by this reference.
2. Amendment No. 8 is amended such that the term of the Agreement will expire on June 30, 2014.
3. Except as set forth herein, the terms of the Agreement shall remain in full force and effect.

CITY OF BRAWLEY

DIAL-A-RIDE

By: _____
Rosanna B. Moore, City Manager

By: _____
Isabel Pacheco, dba Sunrise Driving Services

ATTEST:

By: _____
Alma Benavides, City Clerk

Rosanna B. Moore

From: Cristi Lerma <crستيرma@imperialctc.org>
Sent: Thursday, May 16, 2013 2:14 PM
To: Oscar Rodriguez; Alex Meyerhoff; 'Ralph Cordova'; 'Ruben Duran'; Marlene Best; Rosanna B. Moore; Rom Medina; westcityusa@roadrunner.com
Cc: Nick Servin; Glen Syder; jessellfenley@co.imperial.ca.us; Grace Connor; 'Debra Jackson'; m_hernandez@calipatria.com; Mark Baza; Virginia Mendoza; beatrizcruz@imperialctc.org
Subject: Letter of support regarding Feinstein's amendment for border grant program
Attachments: generic Supprt letter - Diane Feinstein border infrastructure amendment.doc; Feinstein 10 (2).pdf

Good Afternoon:

Senator Feinstein has requested an amendment to the Comprehensive Immigration Reform Bill to create the Safe and Secure Border Infrastructure grant program. The purpose of the amendment is to establish a grant program to improve the transportation infrastructure at the existing and new international border crossings.

ICTC is requesting a support letter from each of our member agencies. I have attached a copy of the amendment and a sample support letter for your convenience. Letters should be addressed to Senator Feinstein, however a pdf copy of the letter may be emailed to ICTC and we will forward the letters to Senator Feinstein's office. Your support will be greatly appreciated. If you should have any questions please call our offices at 760-592-4494. Thank you!

Cristi Lerma

Executive Assistant/Secretary to the Commission
Imperial County Transportation Commission
1405 N. Imperial Ave., Suite 1
El Centro, CA 92243
Office: (760) 592-4494
Fax: (760) 592-4497

Email: crستيرma@imperialctc.org

Website: www.imperialctc.org



030

AMENDMENT NO. _____ Calendar No. _____

Purpose: To establish a grant program to improve the transportation infrastructure at existing and new international border crossings.

IN THE SENATE OF THE UNITED STATES—113th Cong., 1st Sess.

S. 744

To provide for comprehensive immigration reform and for other purposes.

Referred to the Committee on _____ and ordered to be printed

Ordered to lie on the table and to be printed

AMENDMENT intended to be proposed by Mrs. FEINSTEIN

Viz:

- 1 On page 41, strike line 3 and insert the following:
- 2 (3) SAFE AND SECURE BORDER INFRASTRUC-
- 3 TURE.—The Secretary and the Secretary of Trans-
- 4 portation, in consultation with the governors of the
- 5 States in the Southwest border region and the
- 6 Northern border region, shall establish a grant pro-
- 7 gram, which shall be administered by the Secretary
- 8 of Transportation and the General Services Adminis-
- 9 tration , to construct transportation and supporting
- 10 infrastructure improvements at existing and new
- 11 international border crossings necessary to facilitate

1 safe, secure, and efficient cross border movement of
2 people, motor vehicles, and cargo.

3 (4) AUTHORIZATION OF APPROPRIATIONS.—

May 16, 2013

Honorable Dianne Feinstein
331 Hart Senate Office Building
Washington, DC 20510

Re: Support for Safe and Secure Border Infrastructure Amendment

Dear Senator Feinstein:

On behalf of the **City of Brawley**, I am writing in support of your amendment to the Comprehensive Immigration Reform Bill to create the Safe and Secure Border Infrastructure grant program.

Your amendment to create a grant program to improve land ports of entry is critical to keep our borders safe since outdated infrastructure remains a security concern for our nation. In addition to achieving comprehensive border security, improving Southern California's border crossing infrastructure will generate economic benefits by enhancing the flow of \$50 billion in U.S./Mexico trade each year. Since the passage of the North American Free Trade Agreement, Mexico has become the third largest U.S. trading partner behind Canada and China. However, it is the second-largest export market for U.S. businesses, and California depends on Mexico as their No. 1 export market.

In addition to providing secure entry for travel, ports of entry also make the border an economic engine allowing hundreds of billions of dollars a year in commerce to flow between the United States and Mexico. Mexico is one of the United States top trading partners.

The City of Brawley is in strong support of your Safe and Secure Border Infrastructure amendment and we appreciate your continued leadership.

Sincerely,

Sam Couchman
Mayor

RESOLUTION NO. 2013-

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

Amendment No. 2013-06: Department: City Council

WHEREAS, Minute Order dated May 15, 2012 adopted the fiscal year 2012-2013 City of Brawley Budget and appropriated expenses on a cost center basis; and

WHEREAS, adjustments to the FY 2012-2013 Budget have been determined to be necessary.

THEREFORE, BE IT RESOLVED, that the FY 2012-2013 Budget is hereby amended as follows:

REVENUE

<u>BUDGET NUMBERS</u>	<u>ACCOUNT NAME</u>	<u>INCREASE</u>	<u>DECREASE</u>
-----------------------	---------------------	-----------------	-----------------

EXPENDITURES

<u>BUDGET NUMBERS</u>	<u>ACCOUNT NAME</u>	<u>INCREASE</u>	<u>DECREASE</u>
<u>101-111.000-750.400</u>	<u>Travel</u>	<u> </u>	<u>\$ 2,000.00</u>
	Total	<u>\$</u>	<u>\$ 2,000.00</u>

REASON: To adjust City Council's budget to engage Townsend Public Affairs, Inc. for Consultant Services associated with COP's Grant Program. City Council's budget has a balance remaining in the travel budget.

PASSED, APPROVED AND ADOPTED at a regular meeting of the City Council held on the 21st day of May, 2013.

CITY OF BRAWLEY, CALIFORNIA

Sam A. Couchman, Mayor

ATTEST:

Alma Benavides, City Clerk

CONTRACT FOR CONSULTANT SERVICES

THIS CONTRACT ("Contract") is made and entered into this 15th day of May 2013, by and between the City of Brawley, a municipality, ("Client"), and Townsend Public Affairs, Inc., a California corporation ("Consultant"). For valuable consideration, Client and Consultant agree:

1. Term.
This Contract is effective as of the date above. The terms and conditions of this Contract shall remain in full force for the period set forth in Exhibit "A."
2. Services.
Consultant will, in accordance with the terms of this Contract, perform the services described in Exhibit "A," ("Services").
3. Fees.
Client agrees to pay Consultant for the services in the amount described in Exhibit "A" in accordance with the provisions of the Fee Schedule in Exhibit "A." The Consultant will submit a monthly invoice to Client reflecting the fee and including any expenses incurred for such month. Client shall pay each billing within thirty (30) days of receipt thereof.
4. Expenses.
Client shall reimburse Consultant for all reimbursable itemized expenses with third party vendors, including local transportation, meals and entertainment, and travel incurred while transacting business as defined herein on behalf of Client. Such expenses shall be billed to the Client on a monthly basis and will be due upon receipt.
5. Laws, Rules and Regulations.
Consultant shall perform the Services in accordance with all applicable local, state and federal laws and regulations, exercising the standard of care applicable to Consultant's profession.
6. No Condition to Payment.
It is the intention of the parties to this Contract that the Services rendered hereunder and the payments made hereunder and the payments made therefore are not in any way contingent upon the defeat or enactment of any legislative or administrative proposal or the achievement of any specific result. The parties hereto agree that such sums as are paid pursuant to this Contract shall be deemed to be the reasonable value of services rendered hereunder.
7. Independent Contractor.
It is the intention of the parties to this Contract that the Services rendered hereunder shall be so rendered by Consultant as an independent contractor and not as an employee, agent, joint venturer or partner of Client. Nothing in this Contract shall be interpreted or construed as creating or establishing the relationship of employer and employee between Client and Consultant or any employee or agent of Consultant. Both parties acknowledge that Consultant is not an employee for state or federal tax purposes. Consultant shall retain the right to perform services for others under the terms of this Contract during the entire term hereof.

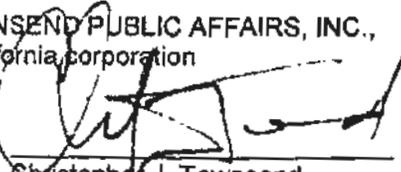
15. Execution.

The representatives of Client and Consultant warrant that they have authority to sign on behalf of and bind their principals and have caused this Contract to be duly executed the day and year first above written.

"CONSULTANT"

TOWNSEND PUBLIC AFFAIRS, INC.,
a California corporation

By:

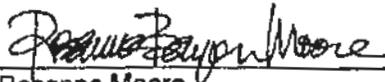


Christopher J. Townsend
President

"CLIENT"

CITY OF BRAWLEY,
a municipality

By:



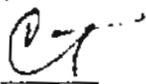
Rosanna Moore
City Manager

EXHIBIT A

SCOPE OF WORK FOR CONSULTING SERVICES

- TERM:** May 15, 2013 through May 22, 2013
- FEE SCHEDULE:** Flat fee of \$2,000
- SERVICES:** Consult in the development, review, and submittal efforts of the 2013 Community Oriented Policing Services application by the City of Brawley for the hiring of two (2) School Resource Officers. These efforts include, but are not necessarily limited to, the following services:
- Provide strategic input for the City's application based on our knowledge of the competitive process and relationships;
 - Consult on the City's application and solicit specific feedback for use in the application narrative;
 - Review, edit and make suggestions to the application documents prior to submittal.

Client Initials 

Consultant Initials 

COUNCIL AGENDA REPORT
City of Brawley

Meeting Date: May 21, 2013
City Manager: RBM

PREPARED BY: Richard Rubio, Parks & Recreation Director

SUBJECT: Request City Council approval for the La Gente Boxing Club to sell and consume alcohol on a City street on Saturday, June 8, 2013 during the Boxing Club's annual "Battle of the Badges" boxing exhibition.

CITY MANAGER RECOMMENDATION: Approve the request to sell and consume on City premises.

DISCUSSION: La Gente Boxing Club is holding its annual "Battle of the Badges" fundraiser on Saturday June 8, 2013. This is the Club's annual fundraiser that is normally held at the Cattle Call Arena. This year the organizations wish to follow the success of the first annual "Taking Back Main Street" event and hold the boxing exhibition at South Plaza Park. The event is the largest fundraiser of the year for the Boxing Club. Funds raised are used to cover yearly operating expenses. The organizers also request the City of Brawley lend their name as a co-sponsor for the event.

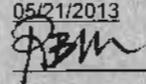
City Council approval is required to permit La Gente Boxing Club to sell alcohol on public property. They will be working with the Fire Department, Police Department, Public Works Department, Risk Management and Parks & Recreation staff to assure that all requirements of the City's "Guidelines for Use of Public Facilities" are met.

FISCAL IMPACT: None

ATTACHMENTS: None

COUNCIL AGENDA REPORT
City of Brawley

Meeting Date: 05/21/2013

City Manager: 

PREPARED BY: Ruby D. Walla, Finance Director

PRESENTED BY: Ruby D. Walla, Finance Director

SUBJECT: FY 2011/2012 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, 2012.

DISCUSSION: The City of Brawley has completed its various audits for the fiscal year ended June 30, 2012. 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 auditors' responsibility is to express an opinion on the presentation of the City of Brawley's financial statements which reported:

"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, 2012".

There were 3 new findings noted for this fiscal audit and 1 continuing finding from the 2010 audit. The findings identified are regarding:

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

The details to the findings Comments, Recommendations, and Responses are including in the attached reports: Single Audit Report and Management Report. Staff is working to address these findings to achieve compliance in the next round of audits.

At the close of fiscal year 2012, the General Fund reports to have used \$984,912 of its reserve fund balance, reducing the balance to \$4,107,880 (as stated on page 10 of the Annual Financial Report). The City has projected to use \$226,814 in reserves in the current fiscal year (FY 2013), including some unanticipated costs due to earthquakes and fires which will reduce the City's reserve balance to approximately \$3,881,066. In considering the current General Fund Preservation Policy in place of 15% of expenditures, the City will maintain the 15% reserve balance of \$2,001,534 (based off current year projected expenditures of \$13,343,563).

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, 2012

CITY OF BRAWLEY
Brawley, California

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CITY OF BRAWLEY
Brawley, California

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FINANCIAL SECTION

INDEPENDENT AUDITORS' REPORT

Christy White, CPA

John Dominguez, CPA, CFE

Heather Daud

Michael Ash, CPA

Erin Sacco Pineda, CPA

Governing Board
City of Brawley
Brawley, California

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the City of Brawley, California, (City) as of and for the year ended June 30, 2012, which collectively comprise the City's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the management of the City of Brawley. 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 of material misstatement. An audit includes consideration of internal control over financial reporting as basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control over financial reporting. Accordingly, we express no such opinion. An audit also includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing the accounting principles used and significant estimates made by the management, as well as evaluating the overall financial statements presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to previously 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, 2012, and the respective changes in the financial position and, where applicable, cash flows thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

As described in Note 14 to the financial statements, the California State Legislature enacted legislation that provided dissolution of all redevelopment agencies in the State of California. The City of Brawley has elected to become the Successor Agency for the former Community Redevelopment Agency (CRA) of the City of Brawley. All assets and liabilities of the former CRA have been transferred to the Successor Agency's Fund.

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In accordance with *Government Auditing Standards*, we have also issued our report dated April 1, 2013, on our consideration of the City's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, 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 the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

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 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.

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. 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 financial statements. The 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 financial statements or the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statements as a whole.

Christy White Associates

San Diego, California
April 1, 2013

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CITY OF BRAWLEY
STATEMENT OF NET ASSETS
June 30, 2012

	Governmental Activities	Business-type Activities	Total
ASSETS			
Cash and investments	\$ 16,478,778	\$ 8,123,745	\$ 24,602,523
Restricted cash and investments with fiscal agents	45,288	786,998	832,286
Accounts receivable	536,299	1,157,484	1,693,783
Interest receivable	453,692	7,702	461,394
Notes receivable	8,422,491		8,422,491
Due from other funds	1,119,832		1,119,832
Due from other governments	1,713,715	3,213,803	4,927,518
Deferred charges		61,634	61,634
Prepaid expenses	819,292		819,292
Capital assets not being depreciated	6,009,585	27,114,052	33,123,637
Capital assets, net of accumulated depreciation	21,717,227	43,267,664	64,984,891
Total assets	57,316,199	83,733,082	141,049,281
LIABILITIES			
Accounts payable	3,881,722	4,957,664	8,839,386
Accrued interest payable		89,937	89,937
Deposits payable	192,675	514,876	707,551
Unearned revenue		555,398	555,398
Due to other funds		1,119,832	1,119,832
Noncurrent liabilities:			
Due within one year	15,210	1,420,817	1,436,027
Due in more than one year	1,344,178	32,063,740	33,407,918
Total liabilities	5,433,785	40,722,264	46,156,049
NET ASSETS			
Invested in capital assets, net of related debt	27,640,307	37,893,016	65,533,323
Restricted for:			
Public safety	1,341,886		1,341,886
Community development	4,186,106		4,186,106
Culture and leisure	62,945		62,945
Debt service		598,854	598,854
Capital facilities	3,564,241		3,564,241
Unrestricted	15,086,929	4,518,948	19,605,877
Total net assets	\$ 51,882,414	\$ 43,010,818	\$ 94,893,232

See Notes to Basic Financial Statements

CITY OF BRAWLEY
STATEMENT OF ACTIVITIES
For the Fiscal Year Ended June 30, 2012

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Contributions and Grants	Capital Contributions and Grants
Governmental Activities:				
General government	\$ 6,352,950	\$ 895,432	\$ 155,944	\$ 1,749,322
Public safety	9,052,113	400,976	278,432	409,528
Culture and leisure	2,714,458	204,334	145,042	55,932
Community development	2,897,091	1,647,322	400,594	1,894,220
Streets and highways	2,733,418	383,927	2,441,088	927,322
Interest on long-term debt	241,643			
Total governmental activities	23,991,673	3,531,991	3,421,100	5,036,324
Business-type Activities:				
Water	6,863,595	7,627,475		
Wastewater	4,498,110	4,879,627		1,992,479
Solid Waste	1,267,061	1,161,686		
Airport	431,928	2,762		1,336,141
Total business-type activities	13,060,694	13,671,550		3,328,620
Total primary government	\$ 37,052,367	\$ 17,203,541	\$ 3,421,100	\$ 8,364,944

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

Total general revenues

Change in net assets before extraordinary item

Gain on dissolution of the Redevelopment Agency

Change in net assets

Net assets - beginning of fiscal year

Prior period adjustments

Net assets - beginning of fiscal year, restated

Net assets - end of fiscal year

See Notes to Basic Financial Statements

Net (Expense) Revenue and Changes in Net Assets		
Primary Government		
Governmental Activities	Business-type Activities	Total
\$ (3,552,252)	\$ -	\$ (3,552,252)
(7,963,177)		(7,963,177)
(2,309,150)		(2,309,150)
1,045,045		1,045,045
1,018,919		1,018,919
(241,643)		(241,643)
<u>(12,002,258)</u>		<u>(12,002,258)</u>
	763,880	763,880
	2,373,996	2,373,996
	(105,375)	(105,375)
	906,975	906,975
	<u>3,939,476</u>	<u>3,939,476</u>
<u>(12,002,258)</u>	<u>3,939,476</u>	<u>(8,062,782)</u>
1,960,058		1,960,058
314,624		314,624
625,002		625,002
39,539		39,539
3,382,989		3,382,989
2,352,185		2,352,185
13,725		13,725
854,745		854,745
450,341	1,064,291	1,514,632
<u>9,993,208</u>	<u>1,064,291</u>	<u>11,057,499</u>
(2,009,050)	5,003,767	2,994,717
<u>4,286,115</u>		<u>4,286,115</u>
<u>2,277,065</u>	<u>5,003,767</u>	<u>7,280,832</u>
49,605,349	38,213,427	87,818,776
	(206,376)	(206,376)
<u>49,605,349</u>	<u>38,007,051</u>	<u>87,612,400</u>
<u>\$ 51,882,414</u>	<u>\$ 43,010,818</u>	<u>\$ 94,893,232</u>

CITY OF BRAWLEY
BALANCE SHEET
GOVERNMENTAL FUNDS
June 30, 2012

	General	Economic & Community Development	CRA Capital Projects
ASSETS			
Cash and investments	\$ 2,234,870	\$ -	\$ -
Restricted cash and investments with fiscal agents		9,691	
Interest receivable	1,692		
Due from other governments	1,390,165		
Due from other funds	1,219,962		
Notes receivable		8,631,919	
	<u>4,846,689</u>	<u>8,641,610</u>	<u>-</u>
Total assets	<u>\$ 4,846,689</u>	<u>\$ 8,641,610</u>	<u>\$ -</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	\$ 545,875	\$ 129,044	\$ -
Deposits payable	192,675		
Deferred revenue	259	8,631,919	
Due to other funds		97,519	
	<u>738,809</u>	<u>8,858,482</u>	
Total liabilities	<u>738,809</u>	<u>8,858,482</u>	
Fund balances:			
Restricted for:			
Streets and roads			
Public safety			
Community development			
Assessment districts			
Library	62,945		
Unassigned	4,044,935	(216,872)	
	<u>4,107,880</u>	<u>(216,872)</u>	
Total fund balances	<u>4,107,880</u>	<u>(216,872)</u>	
Total liabilities and fund balances	<u>\$ 4,846,689</u>	<u>\$ 8,641,610</u>	<u>\$ -</u>

SB 325	Other Governmental Funds	Total Governmental Funds
\$ 2,869,465	\$ 9,406,155	\$ 14,510,490
	35,597	45,288
2,500	8,012	12,204
	157,412	1,547,577
		1,219,962
		8,631,919
<u>\$ 2,871,965</u>	<u>\$ 9,607,176</u>	<u>\$ 25,967,440</u>

\$ 2,830,768	\$ 314,687	\$ 3,820,374
		192,675
	240,634	8,872,812
	2,611	100,130
<u>2,830,768</u>	<u>557,932</u>	<u>12,985,991</u>

41,197	3,523,044	3,564,241
	1,341,886	1,341,886
	3,686,102	3,686,102
	500,004	500,004
		62,945
	(1,792)	3,826,271
<u>41,197</u>	<u>9,049,244</u>	<u>12,981,449</u>
<u>\$ 2,871,965</u>	<u>\$ 9,607,176</u>	<u>\$ 25,967,440</u>

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CITY OF BRAWLEY
GOVERNMENTAL FUNDS
RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF NET ASSETS
June 30, 2012

Fund balances of governmental funds	\$ 12,981,449
Amounts reported for governmental activities in the statement of net assets 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.	26,793,709
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.	8,663,384
Long-term debt and compensated absences have not been included in the governmental funds.	
Long-term debt	(86,505)
Compensated absences	(1,257,407)
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 assets.	3,811,692
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>439,793</u>
Net assets of governmental activities	<u>\$ 51,882,414</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, 2012

	General	Economic & Community Development	CRA Capital Projects
REVENUES			
Taxes:			
Utility users	\$ 1,960,058	\$ -	\$ -
Transient lodging	314,624		
Franchise	625,002		
Business license	39,539		
Property			
Licenses and permits	260,136		
Fines and forfeitures	185,667		
Use of money and property	149,026	200,078	41,612
Intergovernmental	6,603,644	38,180	973,141
Charges for services	3,337,613		
Miscellaneous	677,616		
Total revenues	<u>14,152,925</u>	<u>238,258</u>	<u>1,014,753</u>
EXPENDITURES			
Current:			
General government	2,636,917		
Public safety	8,431,590		
Culture and leisure	2,519,626		
Community development	1,549,704	39,577	729,494
Transportation			
Capital outlay		1,290,450	491,973
Debt service:			
Principal			
Interest and fiscal charges			
Total expenditures	<u>15,137,837</u>	<u>1,330,027</u>	<u>1,221,467</u>
Excess of revenues over (under) expenditures	<u>(984,912)</u>	<u>(1,091,769)</u>	<u>(206,714)</u>
OTHER FINANCING SOURCES (USES)			
Transfers in			
Transfers out			
Total other financing sources (uses)			
Net change in fund balances before extraordinary items	<u>(984,912)</u>	<u>(1,091,769)</u>	<u>(206,714)</u>
EXTRAORDINARY ITEMS			
Gain (Loss) on Dissolution of the Redevelopment Agency			<u>(38,710)</u>
Net change in fund balances	<u>(984,912)</u>	<u>(1,091,769)</u>	<u>(245,424)</u>
Fund Balances - July 1, 2011	<u>5,092,792</u>	<u>874,897</u>	<u>245,424</u>
Fund Balances (Deficit) - June 30, 2012	<u>\$ 4,107,880</u>	<u>\$ (216,872)</u>	<u>\$ -</u>

See Notes to Basic Financial Statements

SD 325	Other Governmental Funds	Totals
\$ -	\$ -	\$ 1,960,058
		314,624
		625,002
		39,539
	134,056	134,056
		260,136
		185,667
12,763	34,795	438,274
	3,479,889	11,094,854
	194,378	3,531,991
	54,122	731,738
<u>12,763</u>	<u>3,897,240</u>	<u>19,315,939</u>
		2,636,917
	19,789	8,451,379
		2,519,626
	322,346	2,641,121
1,054	1,586,661	1,586,661
	646,802	2,430,279
	120,000	120,000
	242,706	242,706
<u>1,054</u>	<u>2,938,304</u>	<u>20,628,689</u>
<u>11,709</u>	<u>958,936</u>	<u>(1,312,750)</u>
	143,944	143,944
	<u>(143,944)</u>	<u>(143,944)</u>
11,709	958,936	(1,312,750)
	<u>(941,384)</u>	<u>(980,094)</u>
11,709	17,552	(2,292,844)
<u>29,488</u>	<u>9,031,692</u>	<u>15,274,293</u>
<u>\$ 41,197</u>	<u>\$ 9,049,244</u>	<u>\$ 12,981,449</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, 2012

Net change in fund balances - total governmental funds	\$ (2,292,844)
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.	282,483
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.	(182,188)
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.	12,067
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 assets.	
Repayment of bond principal	120,000
Repayment of capital lease	14,290
Compensated absences reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in a governmental fund. This is the net change in compensated absences for the current period.	(848,577)
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	1,063
Difference in the gain/loss on the dissolution of the redevelopment agency between the government activities \$4,286,115 and the fund financial statements (\$980,094).	5,266,209
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>(95,438)</u>
Change in net assets of governmental activities	<u>\$ 2,277,065</u>

See Notes to Basic Financial Statements

CITY OF BRAWLEY
STATEMENT OF NET ASSETS
PROPRIETARY FUNDS
June 30, 2012
with Comparative Statement as of June 30, 2011

	Business-type Activities Enterprise Funds			
	Water		Wastewater	
	Current Year	Prior Year	Current Year	Prior Year
ASSETS				
Current Assets:				
Cash and investments	\$ 2,065,414	\$ 1,410,104	\$ 6,058,331	\$ 2,528,491
Accounts receivable, net	917,050	515,558	70,007	414,810
Interest receivable	2,043	1,438	5,659	3,656
Due from other governments	120,000		1,757,479	3,785,534
Deferred charges	61,634	70,395		
Prepaid expenses				
Total current assets	<u>3,166,141</u>	<u>1,997,495</u>	<u>7,891,476</u>	<u>6,732,491</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	
Construction in progress	148,323		25,346,501	22,176,092
Capital assets, net of accumulated depreciation	<u>30,470,445</u>	<u>31,736,762</u>	<u>10,893,016</u>	<u>11,306,726</u>
Total noncurrent assets	<u>30,768,383</u>	<u>31,736,877</u>	<u>38,517,865</u>	<u>35,726,155</u>
Total assets	<u>33,934,524</u>	<u>33,734,372</u>	<u>46,409,341</u>	<u>42,458,646</u>
LIABILITIES				
Current Liabilities:				
Accounts payable	416,566	414,740	4,204,390	4,508,667
Interest payable	51,293	80,699	38,644	70,761
Deposits payable	508,646	443,759	2,380	5,930
Deferred revenue	555,398	555,398		
Due to other funds				
Current portion of long term debt	<u>1,087,842</u>	<u>1,184,049</u>	<u>332,975</u>	<u>326,273</u>
Total current liabilities	<u>2,619,745</u>	<u>2,678,645</u>	<u>4,578,389</u>	<u>4,911,631</u>
Noncurrent liabilities:				
Compensated absences	133,733	152,707	75,126	81,245
Claims payable				
Contracts payable, net of deferred gain and unamortized discount	<u>7,630,641</u>	<u>8,411,551</u>	<u>1,540,872</u>	<u>1,690,977</u>
Certificates of participation, net of unamortized discount			620,608	794,385
Revenue bonds payable, net of unamortized premium	<u>2,731,326</u>	<u>2,911,470</u>		
Advances from other funds	1,605,839	1,605,839		
Bonds payable	<u>75,500</u>	<u>92,500</u>	<u>19,255,934</u>	<u>17,254,537</u>
Total noncurrent liabilities	<u>12,177,039</u>	<u>13,174,067</u>	<u>21,492,540</u>	<u>19,821,144</u>
Total liabilities	<u>14,796,784</u>	<u>15,852,712</u>	<u>26,070,929</u>	<u>24,732,775</u>
NET ASSETS				
Invested in capital assets, net of related debt	17,637,235	17,531,468	16,767,476	15,659,983
Restricted for debt service			598,854	566,737
Unrestricted	<u>1,500,505</u>	<u>350,192</u>	<u>2,972,082</u>	<u>1,499,151</u>
Total net assets	<u>\$ 19,137,740</u>	<u>\$ 17,881,660</u>	<u>\$ 20,338,412</u>	<u>\$ 17,725,871</u>

Business-type Activities Enterprise Funds					Governmental Activities Internal Service Funds
Solid Waste		Airport		Current Year	
Current Year	Prior Year	Current Year	Prior Year	Totals	
\$ -	\$ -	\$ -	\$ 506,710	\$ 8,123,745	\$ 1,968,288
157,940	245,377	12,487	14,132	1,157,484	
	143		558	7,702	1,695
		1,336,324	246	3,213,803	166,138
				61,634	
					819,292
157,940	245,520	1,348,811	521,646	12,564,368	2,955,413
				786,998	
				1,605,839	
		1,950	1,950	37,076	
		1,582,152		27,076,976	
		1,904,203	2,074,880	43,267,664	933,103
		3,488,305	2,076,830	72,774,553	933,103
157,940	245,520	4,837,116	2,598,476	85,338,921	3,888,516
157,766	139,971	178,942	96,354	4,957,664	54,666
				89,937	
		3,850	1,775	514,876	
				555,398	
		1,119,832		1,119,832	
				1,420,817	
157,766	139,971	1,302,624	98,129	8,658,524	54,666
				208,859	15,476
					6,682
				9,171,513	
				620,608	
				2,731,326	
				1,605,839	
				19,331,434	
				33,669,579	22,158
157,766	139,971	1,302,624	98,129	42,328,103	76,824
		3,488,305	2,076,830	37,893,016	814,071
				598,854	
174	105,549	46,187	423,517	4,518,948	2,997,621
\$ 174	\$ 105,549	\$ 3,534,492	\$ 2,500,347	\$ 43,010,818	\$ 3,811,692

CITY OF BRAWLEY

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS

PROPRIETARY FUNDS

For the Fiscal Year Ended June 30, 2012

with Comparative Statements for the Fiscal Year Ended June 30, 2011

	Business-Type Activities Enterprise Funds			
	Water		Wastewater	
	Current Year	Prior Year	Current Year	Prior Year
Operating Revenues:				
Charges for services (net of refunds)	\$ 7,507,475	\$ 5,891,025	\$ 4,879,627	\$ 5,178,402
Use of money and property				
Total operating revenues	<u>7,507,475</u>	<u>5,891,025</u>	<u>4,879,627</u>	<u>5,178,402</u>
Operating Expenses:				
Salary and benefits	1,512,965	1,583,200	543,140	495,749
Administration	386,700	358,900	277,600	183,700
Supplies and services	3,214,812	2,941,762	3,139,387	2,809,067
Depreciation	1,303,696	1,297,674	426,144	459,245
Total operating expenses	<u>6,418,173</u>	<u>6,181,536</u>	<u>4,386,271</u>	<u>3,947,761</u>
Operating income (loss)	<u>1,089,302</u>	<u>(290,511)</u>	<u>493,356</u>	<u>1,230,641</u>
Non-Operating Revenues (Expenses):				
Use of money and property	463,595	466,547	238,545	275,329
Amortization of gain (loss) on debt refunding	234,981	255,038	(9,092)	(11,032)
Intergovernmental revenue (expense)	120,000	39,971	1,992,479	
Interest expense and fiscal charges	<u>(445,422)</u>	<u>(507,055)</u>	<u>(102,747)</u>	<u>(128,701)</u>
Total non-operating revenues (expenses)	<u>373,154</u>	<u>254,501</u>	<u>2,119,185</u>	<u>135,596</u>
Changes in net assets	<u>1,462,456</u>	<u>(36,010)</u>	<u>2,612,541</u>	<u>1,366,237</u>
Total Net Assets - beginning	17,881,660	17,917,670	17,725,871	16,359,634
Prior Period Adjustments	<u>(206,376)</u>			
Total Net Assets - beginning, restated	<u>17,675,284</u>	<u>17,917,670</u>	<u>17,725,871</u>	<u>16,359,634</u>
Total Net Assets - ending	<u>\$19,137,740</u>	<u>\$17,881,660</u>	<u>\$20,338,412</u>	<u>\$17,725,871</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		
\$ 1,161,686	\$ 1,313,147	\$ 2,762	\$ 2,040	\$ 13,551,550	\$ 2,291,672
		126,390	153,903	126,390	538,590
<u>1,161,686</u>	<u>1,313,147</u>	<u>129,152</u>	<u>155,943</u>	<u>13,677,940</u>	<u>2,830,262</u>
				2,056,105	249,380
		21,300	12,000	685,600	
1,267,061	1,275,650	239,951	278,277	7,861,211	2,513,206
		170,677	165,843	1,900,517	169,657
<u>1,267,061</u>	<u>1,275,650</u>	<u>431,928</u>	<u>456,120</u>	<u>12,503,433</u>	<u>2,932,243</u>
<u>(105,375)</u>	<u>37,497</u>	<u>(302,776)</u>	<u>(300,177)</u>	<u>1,174,507</u>	<u>(101,981)</u>
	1,190	780		702,920	5,598
				225,889	
		1,336,141		3,448,620	945
				(548,169)	
	1,190	1,336,921		3,829,260	6,543
<u>(105,375)</u>	<u>38,687</u>	<u>1,034,145</u>	<u>(300,177)</u>	<u>5,003,767</u>	<u>(95,438)</u>
105,549	66,862	2,500,347	2,800,524	38,213,427	3,907,130
				(206,376)	
<u>105,549</u>	<u>66,862</u>	<u>2,500,347</u>	<u>2,800,524</u>	<u>38,007,051</u>	<u>3,907,130</u>
<u>\$ 174</u>	<u>\$ 105,549</u>	<u>\$ 3,534,492</u>	<u>\$ 2,500,347</u>	<u>\$ 43,010,818</u>	<u>\$ 3,811,692</u>

CITY OF BRAWLEY
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS

For the Fiscal Year Ended June 30, 2012

with Comparative Statements for the Fiscal Year Ended June 30, 2011

	Business-Type Activities Enterprise Funds			
	Water		Wastewater	
	Current Year	Prior Year	Current Year	Prior Year
CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received from customers and users	\$ 7,170,870	\$ 6,270,096	\$ 5,220,880	\$ 5,173,704
Cash payments to suppliers for goods and services	(3,599,686)	(3,090,059)	(3,721,264)	423,597
Cash payments for employees and benefit programs	(1,531,939)	(1,570,774)	(549,259)	(491,207)
Net cash provided (used) by operating activities	<u>2,039,245</u>	<u>1,609,263</u>	<u>950,357</u>	<u>5,106,094</u>
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES				
Transfers out				
Intergovernmental revenue (expense)	<u>120,000</u>	<u>39,971</u>		
Net cash provided (used) by non-capital financing activities	<u>120,000</u>	<u>39,971</u>		
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Intergovernmental revenue (expense)	(120,000)	185,581	4,020,534	(2,610,966)
Purchase of capital assets	(185,702)		(3,182,837)	(15,023,858)
Loan proceeds			2,001,397	14,843,948
Principal paid on debt	(1,184,050)	(1,178,050)	(326,273)	(312,538)
Interest paid on debt and fiscal charges	(477,173)	(131,477)	(169,880)	(108,209)
Net cash provided (used) by capital and related financing activities	<u>(1,966,925)</u>	<u>(1,123,946)</u>	<u>2,342,941</u>	<u>(3,211,623)</u>
CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest received	<u>462,990</u>	<u>467,059</u>	<u>236,542</u>	<u>274,284</u>
Net cash provided by investing activities	<u>462,990</u>	<u>467,059</u>	<u>236,542</u>	<u>274,284</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	<u>655,310</u>	<u>992,347</u>	<u>3,529,840</u>	<u>2,168,755</u>
CASH AND CASH EQUIVALENTS, BEGINNING OF FISCAL YEAR	<u>1,410,104</u>	<u>417,757</u>	<u>2,528,491</u>	<u>359,736</u>
CASH AND CASH EQUIVALENTS, END OF FISCAL YEAR	<u>\$ 2,065,414</u>	<u>\$ 1,410,104</u>	<u>\$ 6,058,331</u>	<u>\$ 2,528,491</u>
Reconciliation to Statement of Net Assets:				
Cash and investments	<u>\$ 2,065,414</u>	<u>\$ 1,410,104</u>	<u>\$ 6,058,331</u>	<u>\$ 2,528,491</u>
CASH AND CASH EQUIVALENTS	<u>\$ 2,065,414</u>	<u>\$ 1,410,104</u>	<u>\$ 6,058,331</u>	<u>\$ 2,528,491</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		
\$ 1,249,123 (1,249,266)	\$ 1,221,009 (1,304,685)	\$ 130,797 (176,588)	\$ 141,811 (198,136)	\$13,771,670 (8,746,804) (2,081,198)	\$ 2,830,262 (2,574,065) (243,252)
<u>(143)</u>	<u>(83,676)</u>	<u>(45,791)</u>	<u>(56,325)</u>	<u>2,943,668</u>	<u>10,945</u>
				159,971	
				120,000	
		69 (1,582,158) 1,119,832	(246)	3,900,603 (4,950,697) 3,121,229 (1,510,323) (647,053)	(4,252)
		<u>(462,257)</u>	<u>(246)</u>	<u>(86,241)</u>	<u>(4,252)</u>
143	1,406	1,338	194	701,013	5,853
<u>143</u>	<u>1,406</u>	<u>1,338</u>	<u>194</u>	<u>701,013</u>	<u>5,853</u>
	(82,270)	(506,710)	(56,377)	3,678,440	12,546
-	82,270	506,710	563,087	4,445,305	1,955,742
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 506,710</u>	<u>\$ 8,123,745</u>	<u>\$ 1,968,288</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 506,710</u>	<u>\$ 8,123,745</u>	<u>\$ 1,968,288</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 506,710</u>	<u>\$ 8,123,745</u>	<u>\$ 1,968,288</u>

(Continued)

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CITY OF BRAWLEY
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS

For the Fiscal Year Ended June 30, 2012
with Comparative Statements for the Fiscal Year Ended June 30, 2011

(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)	\$ 1,089,302	\$ (290,511)	\$ 493,356	\$ 1,230,641
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:				
Depreciation	1,303,696	1,297,674	426,144	459,245
(Increase) decrease in accounts receivable	(401,492)	331,423	344,803	(4,699)
Increase (decrease) in accounts payable and accrued liabilities	1,826	210,603	(304,277)	3,416,365
Increase (decrease) in compensated absences	(18,974)	12,426	(6,119)	4,542
Increase (decrease) in deposits payable	64,887	47,648	(3,550)	
Total adjustments	949,943	1,899,774	457,001	3,875,453
Net cash provided by (used by) operating activities	\$ 2,039,245	\$ 1,609,263	\$ 950,357	\$ 5,106,094

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		
\$ (105,375)	\$ 37,497	\$ (302,776)	\$ (300,177)	\$ 1,174,507	\$ (101,981)
		170,677	165,843	1,900,517	169,657
87,437	(92,138)	1,645	(14,132)	32,393	
17,795	(29,035)	82,588	92,466	(202,068)	(60,859)
		2,075	(325)	(25,093)	4,128
				63,412	
105,232	(121,173)	256,985	243,852	1,769,161	112,926
\$ (143)	\$ (83,676)	\$ (45,791)	\$ (56,325)	\$ 2,943,668	\$ 10,945

CITY OF BRAWLEY
STATEMENT OF NET ASSETS
FIDUCIARY FUND
June 30, 2012

	<u>Private Purpose Trust Fund RDA Successor Agency</u>
ASSETS	
Cash and investments	\$ 788,152
Cash and investments with fiscal agent	374,762
Interest receivable	495
Notes receivable	<u>209,428</u>
Total Assets	<u>1,372,837</u>
LIABILITIES	
Accounts payable	183,315
Interest payable	60,637
Long-term debt, due in more than one year	<u>5,415,000</u>
Total Liabilities	<u>5,658,952</u>
NET ASSETS	
Restricted for Debt Service	
Unrestricted	<u>(4,286,115)</u>
Total Net Assets	<u>\$ (4,286,115)</u>

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

CITY OF BRAWLEY
 STATEMENT OF CHANGES IN NET ASSETS
 FIDUCIARY FUND
 For the Fiscal Year Ended June 30, 2012

	Private Purpose Trust Fund RDA Successor Agency
Net assets received upon dissolution of redevelopment agency	\$ (4,286,115)
Total additions	(4,286,115)
Change in net assets	(4,286,115)
Net Assets - July 1, 2011	_____
Net Assets - June 30, 2012	\$ (4,286,115)

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.

Community Redevelopment Agency of the City of Brawley – The Brawley Community Redevelopment Agency was established on April 5, 1976, pursuant to the State of California Health and Safety Code, Section 33000. The primary purpose of the Agency is to encourage private redevelopment of property and to rehabilitate areas suffering from economic disuse. The members of the City Council act as the governing body of the Agency and therefore, the Agency is reported as if it were part of the primary government. The activities of the Brawley Community Redevelopment Agency were transferred to the Redevelopment Agency's Successor Agency on February 1, 2012. See Note 14 for more information.

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 Assets 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 Net Assets, a Statement of Revenues, Expenses, and Changes in Net Assets, 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 Assets. The Statement of Revenues, Expenses, and Changes in Fund Net Assets presents increases (revenues) and decreases (expenses) in total net assets. 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.

Community Redevelopment Agency Capital Projects Fund

This fund accounts for resources used to encourage private redevelopment of property and to rehabilitate areas suffering from economic disuse. The activities of this fund were transferred to the Redevelopment Agency's Successor Agency on February 1, 2012. See Note 14 for more information.

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 assets 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 1st, and is delinquent after December 10th; the second installment is due February 1st and is delinquent after April 10th. Taxes become a lien on the property on January 1st, and on the date of the transfer of the title, and the date of new construction.

The 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%
	100%

J. Inventory

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

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

K. Restricted Assets

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

L. Capital Assets

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

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 Assets and Fund Equity

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

Invested in capital assets, net of related debt describes the portion of net assets 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 net assets 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 assets 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 requirements of Governmental Accounting Standards Board (GASB) Statement No. 64 during the fiscal year ended June 30, 2012.

Governmental Accounting Standards Board Statement No. 64

For the fiscal year ended June 30, 2012, the City implemented Governmental Accounting Standards Board (GASB) Statement No. 64, "Derivative Instruments: Application of Hedge Accounting Termination Provisions." This statement is effective for periods beginning after June 15, 2011. The objective of this statement is to clarify whether an effective hedging relationship continues after the replacement of a swap counterparty or a swap counterparty's credit support provider. This statement sets forth criteria that establish when the effective hedging relationship continues and hedge accounting should continue to be applied. Implementation of the GASB Statement No. 64, did not have an impact on the City's financial statements for the fiscal year ended June 30, 2012.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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 1st of each fiscal year for the General Fund, special revenue, capital projects, debt service, and enterprise funds. These budgets are adopted and presented for reporting purposes on a basis consistent with generally accepted accounting principles.

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

B. Deficit Fund Balances

At June 30, 2012, the following funds had an accumulated deficit:

Fund	Amount
<u>Major Fund:</u>	
Economic and Community Development Fund	\$ 216,872
<u>Nonmajor Funds:</u>	
Downtown Parking Fund	1,733
Park Projects Fund	59

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

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

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

C. Excess of Expenditures over Appropriations

For the fiscal year ended June 30, 2012, the following funds had excess of expenditures over appropriations:

Fund	Final Appropriation	Expenditures	Excess
<u>Major Fund:</u>			
General Fund	\$ 13,944,007	\$ 15,137,837	\$ 1,193,830
Economic and Community Development Fund	700,000	1,330,027	630,027

NOTE 3 – CASH AND INVESTMENTS

Cash and investments as of June 30, 2012 are classified in the accompanying financial statements as follows:

Primary Government:

Statement of net assets:

Cash and investments	\$ 24,602,523
Restricted cash and investments with fiscal agent	832,286

Fiduciary Fund:

Cash and investments	788,152
Cash and investments with fiscal agent	374,762

Total cash and investments, Statement of Net Assets \$ 26,597,723

Cash and investments as of June 30, 2012 consist of the following.

Cash on hand	\$ 2,875
Deposits with financial institutions	129,859
Investments	26,464,989
Total cash and investments	<u><u>\$ 26,597,723</u></u>

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

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

Authorized Investment Type	Maximum Maturity	Maximum Percentage of Portfolio	Maximum Investment in One Issuer
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)	\$ 25,257,941	\$ 25,257,941	\$ -	\$ -	\$ -
Held by Bond Trustees:					
Money Market Funds	1,207,048	1,207,048			
	<u>\$ 26,464,989</u>	<u>\$ 26,464,989</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.

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	\$ 25,257,941	N/A	\$ -	\$ -	\$ -	\$ -	\$ 25,257,941
Held by Bond Trustee:							
Money Market Funds	1,207,048			1,207,048			
Total	\$ 26,464,989		\$ -	\$ 1,207,048	\$ -	\$ -	\$ 25,257,941

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, 2012, 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.

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, 2012

<u>Receivable Fund</u>	<u>Amount</u>	<u>Payable Fund</u>	<u>Amount</u>
Major Governmental Fund: General Fund	\$ 1,219,962	Major Enterprise Fund: Airport Fund	\$ 1,119,832
		Major Governmental Fund: Economic and Community Development Fund	97,519
Total	<u>\$ 1,219,962</u>	Nonmajor Governmental Fund: Downtown Parking Fund	<u>2,611</u>
		Total	<u>\$ 1,219,962</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, 2012:

<u>Fund</u>	<u>Transfers-in</u>	<u>Transfers-out</u>
Nonmajor Governmental Funds: Park Projects Fund	\$ 143,944	\$ -
Development Impact Fund		143,944
Totals	<u>\$ 143,944</u>	<u>\$ 143,944</u>

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.	30,080
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 Rodríguez, individually and DBA Moyle Electric receivable in installments of \$368.33 per month including interest at 4%. Secured by deed of trust.	2,544
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.	68,836
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>4,580,650</u>
	<u>\$ 8,422,491</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.	<u>\$ 209,428</u>
	<u>\$ 209,428</u>

CITY OF BRAWLEY
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2012

NOTE 6 – CAPITAL ASSETS

Capital asset activity for the fiscal year ended June 30, 2012 was as follows:

	Balance as of July 1, 2011	Additions	Deletions	Transfers	Balance as of June 30, 2012
Governmental Activities					
Nondepreciable capital assets					
Land	\$ 823,293	\$ 143,413	\$ -	\$ -	\$ 966,706
Construction in progress	2,667,700	2,375,179			5,042,879
Total nondepreciable capital assets	3,490,993	2,518,592			6,009,585
Depreciable capital assets					
Equipment	8,091,744	116,009			8,207,753
Buildings	6,988,655				6,988,655
Improvements other than buildings	10,821,414	145,041			10,966,455
Infrastructure	15,060,833				15,060,833
Total depreciable capital assets	40,962,646	261,050			41,223,696
Less accumulated depreciation					
Equipment	(5,564,186)	(547,743)			(6,111,929)
Buildings	(2,516,232)	(185,816)			(2,702,048)
Improvements other than buildings	(2,154,410)	(679,051)			(2,833,461)
Infrastructure	(6,604,825)	(1,254,206)			(7,859,031)
Total accumulated depreciation	(16,839,653)	(2,666,816)			(19,506,469)
Net depreciable capital assets	24,122,993	(2,405,766)			21,717,227
Net capital assets	\$ 27,613,986	\$ 112,826	\$ -	\$ -	\$ 27,726,812

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

General government	\$ 454,233
Public safety	600,734
Streets and public works	1,146,757
Parks and recreation	209,122
Community development	255,970
Total	\$ 2,666,816

	Balance as of July 1, 2011	Additions	Deletions	Balance as of June 30, 2012
Business-type Activities				
Nondepreciable capital assets				
Land	\$ 2,065	\$ 35,011	\$ -	\$ 37,076
Construction in progress	22,176,092	4,900,884		27,076,976
Total nondepreciable capital assets	22,178,157	4,935,895		27,114,052
Depreciable capital assets				
Equipment	2,496,822	24,028		2,520,850
Buildings	30,959,413			30,959,413
Improvements other than buildings	4,598,096	25,785		4,623,881
Conveyance systems	34,714,528			34,714,528
Total depreciable capital assets	72,768,859	49,813		72,818,672
Less accumulated depreciation				
Equipment	(1,659,748)	(81,065)		(1,740,813)
Buildings	(11,193,330)	(909,131)		(12,102,461)
Improvements other than buildings	(2,296,582)	(190,884)		(2,487,466)
Conveyance systems	(12,500,831)	(719,437)		(13,220,268)
Total accumulated depreciation	(27,650,491)	(1,900,517)		(29,551,008)
Net depreciable capital assets	45,118,368	(1,850,704)		43,267,664
Net capital assets	\$ 67,296,525	\$ 3,085,191	\$ -	\$ 70,381,716

NOTE 6 – CAPITAL ASSETS (CONTINUED)

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

Water	\$ 1,303,696
Wastewater	426,144
Airport	<u>170,677</u>
Total Depreciation Expense - Business-type Activities	<u>\$ 1,900,517</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, 2012:

	Balance as of July 1, 2011	Additions	Reductions	Transfers per Dissolution of RDA	Balance as of June 30, 2012	Due Within One Year
Governmental Activities:						
Tax allocation bonds 2006	\$ 5,535,000	\$ -	\$ (120,000)	\$ (5,415,000)	\$ -	\$ 125,000
Capital lease	100,795		(14,290)		86,505	15,210
Claims payable	6,682				6,682	
Compensated absences	420,178	852,705			1,272,883	
Total long-term liabilities	<u>\$ 6,062,655</u>	<u>\$ 852,705</u>	<u>\$ (134,290)</u>	<u>\$ (5,415,000)</u>	<u>\$ 1,366,070</u>	<u>\$ 140,210</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, 2012, including interest are as follows:

Fiscal Year Ending June 30,	Principal	Interest	Total
2013	\$ 15,210	\$ 5,575	\$ 20,785
2014	16,190	4,594	20,784
2015	17,110	3,675	20,785
2016	18,220	2,274	20,494
2017	19,775	1,301	21,076
Total	<u>\$ 86,505</u>	<u>\$ 17,419</u>	<u>\$ 103,924</u>

CITY OF BRAWLEY
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2012

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, 2012:

	Balance as of July 1, 2011	Additions	Reductions	Balance as of June 30, 2012	Due Within One Year
Business-type Activities:					
Contracts payable	\$ 11,913,930	\$ -	\$ (1,143,822)	\$ 10,772,108	\$ 1,147,655
Deferred gain	1,337,600		(234,981)	1,102,619	214,292
Unamortized discount	(2,007,183)		347,356	(1,659,827)	(318,560)
Certificates of participation	1,000,000		(180,000)	820,000	190,000
Unamortized discount	(25,614)		9,092	(16,522)	(7,130)
Revenue bonds payable	3,060,000		(170,000)	2,890,000	175,000
Unamortized premium	21,470		(2,584)	18,886	2,560
Deferred charges	(70,395)		8,761	(61,634)	(8,393)
Bonds payable	109,000		(16,500)	92,500	17,000
CSWRCB Loan	17,254,539	2,001,395		19,255,934	
Compensated absences	233,952		(25,093)	208,859	
Total long-term liabilities	\$ 32,829,299	\$ 2,001,395	\$ (1,407,771)	\$ 33,422,923	\$ 1,412,424

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, 2012 is \$13,660,000.

On July 2, 2001, the City borrowed \$15,823,475 from the California Department of Water Resources (DWR), 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, 2012 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, 2012, including deferred gain of \$834,521, and net of unamortized discount of \$1,391,729 is \$6,563,355. Debt service requirements to maturity on the contract, which includes imputed interest, are as follows:

Fiscal Year Ending June 30,	Principal	Imputed Interest	Total
2013	\$ 522,746	\$ 268,428	\$ 791,174
2014	548,104	243,069	791,173
2015	574,694	216,480	791,174
2016	602,572	188,602	791,174
2017	631,803	159,370	791,173
2018-2021	2,848,935	315,760	3,164,695
	\$ 5,728,854	\$ 1,391,709	\$ 7,120,563

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 DWR, at an interest rate of 0%, to refund a previous DWR contract having a balance of \$4,852,058 with an interest rate of 3.0315 %. The City also paid \$724,542 towards the refunding. As result, the previous contract has been repaid and the liability has been removed from the Water Enterprise Fund.

There is no difference between the reacquisition price and the carrying amount of the old debt. The balance payable as June 30, 2012, including deferred gain of \$268,098, and net of unamortized discount of \$268,098 is \$1,960,568. Debt service requirements to maturity which includes imputed interest, are as follows:

Fiscal Year Ending June 30,	Principal	Imputed Interest	Total
2013	\$ 156,244	\$ 50,132	\$ 206,376
2014	161,016	45,360	206,376
2015	165,935	40,441	206,376
2016	171,003	35,373	206,376
2017	176,226	30,150	206,376
2018-2022	862,046	66,642	928,688
	<u>\$ 1,692,470</u>	<u>\$ 268,098</u>	<u>\$ 1,960,568</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, 2012, including unamortized premium of \$18,886 is \$2,908,886. The balance of unamortized costs of issuance is \$61,634. Debt service requirements to maturity on the revenue bonds are as follows:

Fiscal Year Ending June 30,	Principal	Interest	Total
2013	\$ 175,000	\$ 124,499	\$ 299,499
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
2018-2022	1,135,000	347,707	1,482,707
2023-2025	820,000	62,750	882,750
	<u>\$ 2,890,000</u>	<u>\$ 967,477</u>	<u>\$ 3,857,477</u>

NOTE 7 – LONG-TERM DEBT (CONTINUED)

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, 2012 is \$92,500. Debt service requirements to maturity on the Water District Bonds are as follows:

Fiscal Year Ending June 30,	Principal	Interest	Total
2013	\$ 17,000	\$ 4,625	\$ 21,625
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>\$ 92,500</u>	<u>\$ 14,245</u>	<u>\$ 106,745</u>

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, 2012 is \$1,690,977. Debt service requirements to maturity on the contract are as follows:

Fiscal Year Ending June 30,	Principal	Interest	Total
2013	\$ 150,105	\$ 42,337	\$ 192,442
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
2018-2022	900,080	60,173	960,253
	<u>\$ 1,690,977</u>	<u>\$ 230,960</u>	<u>\$ 1,921,937</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, 2012, net of unamortized discount of \$16,522 is \$803,478. Debt service requirements to maturity on the certificates of participation are as follows:

Fiscal Year Ending June 30,	Principal	Interest	Total
2013	\$ 190,000	\$ 41,000	\$ 231,000
2014	200,000	31,500	231,500
2015	210,000	21,500	231,500
2016	220,000	11,000	231,000
	<u>\$ 820,000</u>	<u>\$ 105,000</u>	<u>\$ 925,000</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, 2010, 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, 2012, 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.

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, 2012, 2011, and 2010 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, 2012, 2011, and 2010 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, 2012, and through March 21, 2013, 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.

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.

The Bill directs that State Controller of the State of California to review the propriety of any transfers of assets between redevelopment agencies and other public bodies that occurred after January 1, 2011. If the public body that received such transfers is not contractually committed to a third party for the expenditure or encumbrance of those assets, the state Controller is required to order the available assets to be transferred to the public body designated as the successor agency by the Bill.

Management believes, in consultation with legal counsel, that the obligations of the former redevelopment agency due to the City are valid enforceable obligations payable by the successor agency trust under the requirements of the Bill. The City’s position on this issue is not a position of settled law and there is considerable legal uncertainty regarding this issue. It is reasonably possible that a legal determination may be made at a later date by an appropriate judicial authority that would resolve this issue unfavorably to the City.

In accordance with the timeline set forth in the Bill (as modified by the California Supreme Court on December 29, 2011) all redevelopment agencies in the State of California were dissolved and ceased to operate as a legal entity as of February 1, 2012.

Prior to that date, the final seven months of activity of the redevelopment agency continued to be reported in the governmental funds of the City. After the date of dissolution, the assets and activities of the dissolved redevelopment agency are reported in a fiduciary fund (private-purpose trust fund) in the financial statements of the City.

The transfer of the assets and liabilities of the former redevelopment agency as of February 1, 2012 (effectively the same date as January 31, 2012) from governmental funds of the City to fiduciary funds was reported in the governmental funds as an extraordinary loss (or gain) in the governmental fund financial statements. The receipt of these assets and liabilities as of January 31, 2012 was reported in the private-purpose trust fund as an extraordinary gain (or loss).

Because of the different measurement focus of the governmental funds (*current financial resources measurement focus*) and the measurement focus of the trust funds (*economic resources measurement focus*), the extraordinary loss(gain) recognized in the governmental funds was not the same amount as the extraordinary gain (loss) that was recognized in the fiduciary fund financial statements.

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

The difference between the extraordinary gain recognized in the fund financial statements and the extraordinary loss recognized in the fiduciary fund financial statements is reconciled as follows:

Total extraordinary (gain)/loss reported in governmental fund – (decrease)/increase to net assets of the Successor Agency Trust Funds	\$980,094
Accrued bond interest reported in the government-wide financial statements – decrease to net assets of the Successor Agency Trust Funds	(60,637)
Loans receivable reported in the government-wide financial statements -- increase of net assets of the Successor Agency Trust Funds	209,428
Long-term debt reported in the government-wide financial statements -- decrease to net assets of the Successor Agency Trust Funds	<u>(5,415,000)</u>
Net decrease to net assets of the Successor Agency Trust Funds as a result of initial transfers (equal to amount of extraordinary gain reported in the government-wide financial statements of the City)	<u><u>\$(4,286,115)</u></u>

A. Long-term debt of the Successor Agency as of June 30, 2012, consisted of the following:

	Balance July 1, 2011	Transfer From RDA	Additions	Deletions	Balance June 30, 2012	Due within one year
Tax Allocation Bonds	\$ -	\$ 5,415,000	\$ -	\$ -	\$ 5,415,000	\$ 125,000
Totals	<u>\$ -</u>	<u>\$ 5,415,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,415,000</u>	<u>\$ 125,000</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, 2012 is \$5,415,000.

The scheduled annual minimum debt service requirements at June 30, 2012 are as follows:

Fiscal Year Ended June 30,	Principal	Interest	Total
2013	\$ 125,000	\$ 244,280	\$ 369,280
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
2018-2022	825,000	1,019,075	1,844,075
2023-2027	1,025,000	816,715	1,841,715
2028-2032	1,280,000	554,760	1,834,760
2033-2037	1,610,000	209,500	1,819,500
Totals	<u>\$ 5,415,000</u>	<u>\$ 3,770,939</u>	<u>\$ 9,185,939</u>

REQUIRED SUPPLEMENTARY INFORMATION

CITY OF BRAWLEY
 SCHEDULE OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 GENERAL FUND
 For the Fiscal Year Ended June 30, 2012

	Budget Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes:				
Utility users	\$ 1,848,000	\$ 1,848,000	\$ 1,960,058	\$ 112,058
Transient lodging	240,000	240,000	314,624	74,624
Franchise	450,000	450,000	625,002	175,002
Business license	45,000	45,000	39,539	(5,461)
Licenses and permits	89,500	89,500	260,136	170,636
Fines and forfeitures	98,000	98,000	185,667	87,667
Use of money and property	20,000	20,000	149,026	129,026
Intergovernmental	6,383,950	6,383,950	6,603,644	219,694
Charges for services	3,533,716	3,533,716	3,337,613	(196,103)
Miscellaneous	91,000	91,000	677,616	586,616
Total revenues	12,799,166	12,799,166	14,152,925	1,353,759
EXPENDITURES				
Current:				
General government	1,943,282	1,956,132	2,636,917	(680,785)
Public safety	7,978,756	7,978,256	8,431,590	(453,334)
Culture and leisure	2,406,808	2,406,808	2,519,626	(112,818)
Community development	1,602,811	1,602,811	1,549,704	53,107
Total expenditures	13,931,657	13,944,007	15,137,837	(1,193,830)
Net change in fund balance	(1,132,491)	(1,144,841)	(984,912)	159,929
Fund Balance - July 1, 2011	5,092,792	5,092,792	5,092,792	
Fund Balance - June 30, 2012	\$ 3,960,301	\$ 3,947,951	\$ 4,107,880	\$ 159,929

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, 2012

	Budget Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Use of money and property	\$ 281,000	\$ 281,000	\$ 200,078	\$ (80,922)
Intergovernmental			38,180	38,180
Total revenues	<u>281,000</u>	<u>281,000</u>	<u>238,258</u>	<u>(42,742)</u>
EXPENDITURES				
Current:				
Community development			39,577	(39,577)
Capital outlay	700,000	700,000	1,290,450	(590,450)
Total expenditures	<u>700,000</u>	<u>700,000</u>	<u>1,330,027</u>	<u>(630,027)</u>
Net change in fund balance	(419,000)	(419,000)	(1,091,769)	(672,769)
Fund Balance - July 1, 2011	<u>874,897</u>	<u>874,897</u>	<u>874,897</u>	
Fund Balance - June 30, 2012	<u>\$ 455,897</u>	<u>\$ 455,897</u>	<u>\$ (216,872)</u>	<u>\$ (672,769)</u>

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OTHER SUPPLEMENTARY INFORMATION

SPECIAL REVENUE FUNDS

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

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

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

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

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

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.

CRA Housing Fund – To account for the 20 percent tax revenue received by the Community Development Agency that is restricted for improving the City's supply of housing for persons and families of low or moderate income.

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.

DEBT SERVICE FUND

CRA Debt Service Fund – To account for the accumulation of resources to pay principal and interest on long-term debt obligations. The activities of this fund were transferred to the Redevelopment Agency's Successor Agency on February 1, 2012. See Note 14 for more information.

CITY OF BRAWLEY
 COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 June 30, 2012

	Special Revenue Funds				
	Gas Tax	Measure D	Pedestrian & Bicycle Facilities	Downtown Parking	Dial -a- Ride
ASSETS					
Cash and investments	\$ 471,920	\$ 1,402,788	\$ 79,640	\$ -	\$ 73,426
Restricted cash and investments with fiscal agents					
Interest receivable	397	1,227	61		
Due from other governments	6,465			878	795
Total assets	\$ 478,782	\$ 1,404,015	\$ 79,701	\$ 878	\$ 74,221
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts payable	\$ 14,435	\$ 1,172	\$ -	\$ -	\$ -
Deferred revenue	85,377				
Due to other funds				2,611	
Total liabilities	99,812	1,172		2,611	
Fund balances:					
Restricted for:					
Streets and roads	378,970	1,402,843	79,701		74,221
Public safety					
Community development					
Assessment districts					
Unassigned				(1,733)	
Total fund balances <deficits>	378,970	1,402,843	79,701	(1,733)	74,221
Total liabilities and fund balances	\$ 478,782	\$ 1,404,015	\$ 79,701	\$ 878	\$ 74,221

Special Revenue Funds				Debt Service Fund	Capital Projects Funds			Total Nonmajor Governmental Funds
Law Enforcement	CRA Housing	Successor Agency Housing	Assessment Districts	Debt Service	Park Projects	Streets	Development Impact	
\$ 1,194,720	\$ -	\$ 1,960,300	\$ 464,628	\$ -	\$ -	\$ 2,027,368	\$ 1,731,365	\$ 9,406,155
			35,597					35,597
1,030		1,647	438			1,782	1,430	8,012
147,160			2,114					157,412
<u>\$ 1,342,910</u>	<u>\$ -</u>	<u>\$ 1,961,947</u>	<u>\$ 502,777</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,029,150</u>	<u>\$ 1,732,795</u>	<u>\$ 9,607,176</u>
\$ -	\$ -	\$ 4,102	\$ 2,773	\$ -	\$ 59	\$ 287,608	\$ 4,538	\$ 314,687
1,024						154,233		240,634
								2,611
<u>1,024</u>		<u>4,102</u>	<u>2,773</u>		<u>59</u>	<u>441,841</u>	<u>4,538</u>	<u>557,932</u>
						1,587,309		3,523,044
1,341,886		1,957,845	500,004		(59)		1,728,257	1,341,886
								3,686,102
								500,004
								(1,792)
<u>1,341,886</u>		<u>1,957,845</u>	<u>500,004</u>		<u>(59)</u>	<u>1,587,309</u>	<u>1,728,257</u>	<u>9,049,244</u>
<u>\$ 1,342,910</u>	<u>\$ -</u>	<u>\$ 1,961,947</u>	<u>\$ 502,777</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,029,150</u>	<u>\$ 1,732,795</u>	<u>\$ 9,607,176</u>

CITY OF BRAWLEY

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

NONMAJOR GOVERNMENTAL FUNDS

For the Fiscal Year Ended June 30, 2012

Special Revenue Funds

	Gas Tax	Measure D	Pedestrian & Bicycle Facilities	Downtown Parking	Dial -a-Ride
REVENUES					
Property tax	\$ -	\$ -	\$ -	\$ -	\$ -
Charges for services				1,806	32,123
Use of money and property	1,282	3,475	210		
Intergovernmental	780,335	1,572,602	25,042		239,130
Miscellaneous	54,122				
Total revenues	<u>835,739</u>	<u>1,576,077</u>	<u>25,252</u>	<u>1,806</u>	<u>271,253</u>
EXPENDITURES					
Current:					
Public safety					
Community development					
Transportation	580,997	794,612		2,008	209,044
Capital outlay					
Debt service:					
Principal					
Interest and fiscal charges					
Total expenditures	<u>580,997</u>	<u>794,612</u>		<u>2,008</u>	<u>209,044</u>
Excess of revenues over (under) expenditures	<u>254,742</u>	<u>781,465</u>	<u>25,252</u>	<u>(202)</u>	<u>62,209</u>
OTHER FINANCING SOURCES (USES)					
Transfers in					
Transfers out					
Total other financing sources (uses)					
Net change in fund balances before extraordinary items	<u>254,742</u>	<u>781,465</u>	<u>25,252</u>	<u>(202)</u>	<u>62,209</u>
EXTRAORDINARY ITEMS					
Gain (Loss) on Dissolution of the Redevelopment Agency					
Net change in fund balances	<u>254,742</u>	<u>781,465</u>	<u>25,252</u>	<u>(202)</u>	<u>62,209</u>
Fund Balances (Deficit) - beginning of fiscal year	<u>124,228</u>	<u>621,378</u>	<u>54,449</u>	<u>(1,531)</u>	<u>12,012</u>
Fund Balances (Deficit) - end of fiscal year	<u>\$378,970</u>	<u>\$1,402,843</u>	<u>\$ 79,701</u>	<u>\$ (1,733)</u>	<u>\$ 74,221</u>

Special Revenue Funds				Debt Service Fund	Capital Projects Funds			Total Nonmajor Governmental Funds
Law Enforcement	CRA Housing	Successor Agency Housing	Assessment Districts	Debt Service	Park Projects	Streets	Development Impact	
\$ -	\$ -	\$ -	\$ 134,056	\$ -	\$ -	\$ -	\$ -	\$ 134,056
27,500							132,949	194,378
4,039	8,608		1,526	2,303	83	7,221	6,048	34,795
231,484	195,156			315,883		120,257		3,479,889
								54,122
263,023	203,764		135,582	318,186	83	127,478	138,997	3,897,240
19,789								19,789
	244,725		17,416	1,700	11,461	24,192	22,822	322,346
68,740					233,566	316,623	27,873	1,586,661
				120,000				120,000
				242,706				242,706
88,529	244,725		17,446	364,406	245,027	340,815	50,695	2,938,304
174,494	(40,961)		118,136	(46,220)	(241,944)	(213,337)	88,302	958,936
					143,944			143,944
							(143,944)	(143,944)
					143,944		(143,944)	
174,494	(40,961)		118,136	(46,220)	(101,000)	(213,337)	(55,642)	958,936
	(1,957,845)	1,957,845		(941,384)				(941,384)
174,494	(1,998,806)	1,957,845	118,136	(987,604)	(101,000)	(213,337)	(55,642)	17,552
1,167,392	1,998,806		381,868	987,604	100,941	1,800,646	1,783,899	9,031,692
\$ 1,341,886	\$ -	\$ 1,957,845	\$ 500,004	\$ -	\$ (59)	\$ 1,587,309	\$ 1,728,257	\$ 9,049,244

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INTERNAL SERVICE FUNDS

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

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

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

CITY OF BRAWLEY
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF NET ASSETS
June 30, 2012

	<u>Maintenance</u>	<u>Risk Management</u>	<u>Totals</u>
ASSETS			
Current Assets:			
Cash and investments	\$ 1,470,032	\$ 498,256	\$ 1,968,288
Interest receivable	1,247	448	1,695
Due from other governments	166,138		166,138
Prepaid expenditures		819,292	819,292
Total Current Assets	<u>1,637,417</u>	<u>1,317,996</u>	<u>2,955,413</u>
Noncurrent Assets:			
Capital Assets:			
Improvements other than buildings	298,092	119,032	417,124
Equipment	<u>1,926,381</u>		<u>1,926,381</u>
Total Capital Assets	2,224,473	119,032	2,343,505
Less Accumulated Depreciation	<u>(1,410,402)</u>		<u>(1,410,402)</u>
Net Capital Assets	<u>814,071</u>	<u>119,032</u>	<u>933,103</u>
Total Noncurrent Assets	<u>814,071</u>	<u>119,032</u>	<u>933,103</u>
Total Assets	<u>2,451,488</u>	<u>1,437,028</u>	<u>3,888,516</u>
LIABILITIES			
Current Liabilities:			
Accounts payable	4,277	50,389	54,666
Total Current Liabilities	<u>4,277</u>	<u>50,389</u>	<u>54,666</u>
Noncurrent Liabilities:			
Compensated absences	15,476		15,476
Claims payable		6,682	6,682
Total Noncurrent Liabilities	<u>15,476</u>	<u>6,682</u>	<u>22,158</u>
Total Liabilities	<u>19,753</u>	<u>57,071</u>	<u>76,824</u>
NET ASSETS			
Invested in capital assets, net of related debt	814,071		814,071
Unrestricted	<u>1,617,664</u>	<u>1,379,957</u>	<u>2,997,621</u>
Total Net Assets	<u>\$ 2,431,735</u>	<u>\$ 1,379,957</u>	<u>\$ 3,811,692</u>

CITY OF BRAWLEY
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES
IN NET ASSETS
For the Fiscal Year Ended June 30, 2012

	<u>Maintenance</u>	<u>Risk Management</u>	<u>Totals</u>
Revenues:			
Charges for services	\$ 313,007	\$ 1,978,665	\$ 2,291,672
Use of money and property	538,590		538,590
Total Revenues	<u>851,597</u>	<u>1,978,665</u>	<u>2,830,262</u>
Expenses:			
Salary and benefits	249,380		249,380
Supplies and services	312,825	2,200,381	2,513,206
Depreciation	169,657		169,657
Total Expenses	<u>731,862</u>	<u>2,200,381</u>	<u>2,932,243</u>
Operating Income (Loss)	<u>119,735</u>	<u>(221,716)</u>	<u>(101,981)</u>
Non-Operating Revenue (Expenses)			
Intergovernmental revenue		945	945
Interest income	4,795	803	5,598
Total Non-Operating Revenue	<u>4,795</u>	<u>1,748</u>	<u>6,543</u>
Change in Net Assets	124,530	(219,968)	(95,438)
Net Assets - Beginning of Fiscal Year	<u>2,307,205</u>	<u>1,599,925</u>	<u>3,907,130</u>
Net Assets - End of Fiscal Year	<u>\$ 2,431,735</u>	<u>\$ 1,379,957</u>	<u>\$ 3,811,692</u>

CITY OF BRAWLEY
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF CASH FLOWS
For the Fiscal Year Ended June 30, 2012

	<u>Maintenance</u>	<u>Risk Management</u>	<u>Totals</u>
CASH FLOWS FROM OPERATING ACTIVITIES:			
Cash received from users	\$ 851,597	\$ 1,978,665	\$ 2,830,262
Cash payments to suppliers and contractors	(327,643)	(2,246,422)	(2,574,065)
Cash payments for employees and benefit programs	(245,252)		(245,252)
Net Cash Provided (Used) By Operating Activities	<u>278,702</u>	<u>(267,757)</u>	<u>10,945</u>
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:			
Intergovernmental revenue (expense)	<u>(5,197)</u>	<u>945</u>	<u>(4,252)</u>
Net Cash Provided (Used) By Non-Capital Financing Activities	<u>(5,197)</u>	<u>945</u>	<u>(4,252)</u>
CASH FLOWS FROM INVESTING ACTIVITIES:			
Interest received	<u>4,820</u>	<u>1,033</u>	<u>5,853</u>
Net Cash Provided In Investing Activities	<u>4,820</u>	<u>1,033</u>	<u>5,853</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	278,325	(265,779)	12,546
CASH AND CASH EQUIVALENTS, BEGINNING OF FISCAL YEAR	<u>1,191,707</u>	<u>764,035</u>	<u>1,955,742</u>
CASH AND CASH EQUIVALENTS, END OF FISCAL YEAR	<u><u>\$ 1,470,032</u></u>	<u><u>\$ 498,256</u></u>	<u><u>\$ 1,968,288</u></u>
Reconciliation with Statement of Net Assets			
Cash and investments	<u>\$ 1,470,032</u>	<u>\$ 498,256</u>	<u>\$ 1,968,288</u>
CASH AND CASH EQUIVALENTS	<u><u>\$ 1,470,032</u></u>	<u><u>\$ 498,256</u></u>	<u><u>\$ 1,968,288</u></u>

(Continued)

CITY OF BRAWLEY
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF CASH FLOWS
For the Fiscal Year Ended June 30, 2012 (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>\$ 119,735</u>	<u>\$ (221,716)</u>	<u>\$ (101,981)</u>
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (used) by Operating Activities:			
Depreciation	169,657		169,657
Increase (Decrease) compensated absences	4,128		4,128
Increase (Decrease) accounts payable and accrued liabilities	<u>(14,818)</u>	<u>(46,041)</u>	<u>(60,859)</u>
Total Adjustments	<u>158,967</u>	<u>(46,041)</u>	<u>112,926</u>
Net Cash Provided (Used) By Operating Activities	<u><u>\$ 278,702</u></u>	<u><u>\$ (267,757)</u></u>	<u><u>\$ 10,945</u></u>

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

Christy White, CPA

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Governing Board
City of Brawley
Brawley, California

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of City of Brawley (City) as of and for the fiscal year ended June 30, 2012, and have issued our report thereon dated April 1, 2013. 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.

Internal Control Over Financial Reporting

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.

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

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. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

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.

We noted certain matters that we reported to management of the City in a separate letter dated April 1, 2013.

This report is intended solely for the information and use of the City Council, management, federal awarding agencies, and pass-through entities, and is not intended to be and should not be used by anyone other than these specified parties.



San Diego, California
April 1, 2013

CITY OF BRAWLEY
Brawley, California

SINGLE AUDIT REPORT

For the Fiscal Year Ended June 30, 2012

christy  white
A PROFESSIONAL
ACCOUNTANCY CORPORATION *associates*

CITY OF BRAWLEY
Brawley, California

SINGLE AUDIT REPORT
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

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

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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

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