

**City of Brawley**  
**Measure D Sales Tax Fund**

Brawley, California

**Schedule of Revenues, Expenditures, and  
Change in Fund Balance  
and Other Information with  
Independent Auditors' Reports**

*For the Year Ended June 30, 2024*

DRAFT 03.03.2025

**City of Brawley**  
**Measure D Sales Tax Fund**  
**For the Year Ended June 30, 2024**

**Table of Contents**

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	<u>Page</u>
<b><u>FINANCIAL SECTION</u></b>	
<b>Independent Auditors' Report</b> .....	1
Schedule of Revenues, Expenditures, and Change in Fund Balance.....	7
Notes to the Schedule .....	11
<b><u>COMPLIANCE SECTION</u></b>	
<b>Other Reports:</b>	
<b>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 <i>Government Auditing Standards</i> and <i>Measure D Compliance Requirements</i></b> .....	13
<b>Independent Auditors' Report on Compliance and on Internal <i>Control Over Compliance</i></b> .....	15
Schedule of Findings.....	19
<b>Other Information (Unaudited):</b>	
Schedule of Assets, Liabilities and Fund Balance .....	23
Schedule of Revenues, Expenditures, and Change in Fund Balance .....	24
Schedule of Revenues, Expenditures, and Change in Fund Balance – Budget and Actual .....	25
Five Year Program of Projects.....	26
Notes to Other Information .....	27

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**FINANCIAL SECTION**

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## INDEPENDENT AUDITORS' REPORT

To the Board of Directors  
of the Imperial County Local Transportation Authority  
El Centro, California

### **Report on the Schedule**

#### ***Opinion***

We have audited the accompanying schedule of revenues, expenditures, and change in fund balance ("Schedule") of the Measure D Sales Tax Fund ("Fund") of the City of Brawley, California ("City") for the year ended June 30, 2024, and the related notes to the Schedule, as listed in the table of contents.

In our opinion, the Schedule referred to above presents fairly, in all material respects, the revenues, expenditures, and change in fund balance of the Fund for the year ended June 30, 2024, in accordance with accounting principles generally accepted in the United States of America.

#### ***Basis for Opinion***

We conducted our audit in accordance with the auditing standards generally accepted in the United States of America ("GAAS") and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States ("*Government Auditing Standards*"). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Schedule section of our report. We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

#### ***Emphasis of Matter***

As discussed in Note 1, the schedule of revenues, expenditures and change in fund balance presents only the activity of the Fund and does not purport to, and does not, present fairly the financial position of the City as of June 30, 2024, and the changes in its financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

#### ***Responsibilities of Management for the Schedule***

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

***Auditors' Responsibilities for the Audit of the Schedule***

Our objectives are to obtain reasonable assurance about whether the Schedule as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the Schedule.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the Schedule, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the Schedule.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

***Other Information***

Management is responsible for the other information included in this report. The other information comprises the Schedule of Assets, Liabilities and Fund Balance, Schedule of Revenues, Expenditures and Change in Fund Balance, the Schedule of Revenues, Expenditures and Change in Fund Balance – Budget and Actual as of and for the year ended June 30, 2024 and the Five Year Program of Projects but does not include the basic financial statements and our auditors' report thereon. Our opinion on the basic financial statements does not cover the Other Information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.



To the Board of Directors  
of the Imperial County Local Transportation Authority  
El Centro, California  
Page 3

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated \_\_\_\_\_, 2025, on our consideration of the City’s internal control over the Fund’s financial reporting and on our tests of compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over the Fund’s financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City’s internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City’s internal control over the Fund’s financial reporting and compliance.

San Diego, California  
\_\_\_\_\_, 2025

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**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGE IN FUND BALANCE**

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**City of Brawley**  
**Measure D Sales Tax Fund**  
**Schedule of Revenues, Expenditures, and Change in Fund Balance**  
**For the Year Ended June 30, 2024**

<b>Revenues:</b>	
Sales tax	\$ 2,421,006
Interest	239,927
Revenues from City	87,994
<b>Total revenues</b>	<u>2,748,927</u>
<b>Expenditures:</b>	
Current:	
Road repairs and maintenance	313,251
<b>Total expenditures</b>	<u>313,251</u>
<b>Revenues Over (Under) Expenditures</b>	<u>2,435,676</u>
<b>Other Financing Sources (Uses):</b>	
Transfer out to City	<u>(306,259)</u>
<b>Change in Fund Balance</b>	<u><u>\$ 2,129,417</u></u>

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**NOTES TO THE SCHEDULE**

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**City of Brawley**  
**Measure D Sales Tax Fund**  
**Notes to the Schedule**  
**For the Fiscal Year Ended June 30, 2024**

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**Note 1 – Summary of Significant Accounting Policies**

***Reporting Entity***

*Imperial County Local Transportation Authority*

The Imperial County Local Transportation Authority (“Authority”) was created to implement the Imperial County Local Transportation Authority Retail Transactions and Use Tax Ordinance which was adopted by the electorate on November 4, 2008. The tax is imposed in accordance with the provisions of Part 1.6 (commencing with Section 7251) of Division 2 of the Revenue and Taxation Code and Division 19 of the Public Utilities Code (Code Section 180000). The purpose of this ordinance was to allow the Authority to issue bonds payable from the enactment of a one half of one percent sales tax for a period of forty years. The proceeds of this tax are first allocated to the monthly debt service payments of the bonds, then to the County of Imperial and the member agencies for local street road purposes. Also, a portion of the tax revenues would be used for administration, transit services, and state highway purposes.

The funds that are generated by implementation of the Imperial County Transportation Authority Retail Transactions and Use Tax Ordinance are intended to supplement and not to replace existing local revenues used for transportation purposes.

The Authority consists of the following member agencies:

- 1) City of Brawley
- 2) City of Calexico
- 3) City of Calipatria
- 4) City of El Centro
- 5) City of Holtville
- 6) City of Imperial
- 7) City of Westmorland
- 8) County of Imperial

The members of the Board of the Authority consist of one member of the City Council of each incorporated city of Imperial County and two members of the Board of Supervisors of Imperial County. The members serve staggered terms with no term exceeding a four-year period. The chairman and vice-chairman of the Board of the Authority are elected annually in June.

***Compliance Requirements of the Imperial County Local Transportation Authority***

Each member agency is required to comply with the By-Laws of the Imperial County Local Transportation Authority and the Imperial County Local Transportation Authority Retail Transactions and Use Tax Ordinance and Transportation Authority Expenditure Plan.

***Fund Accounting***

Fund accounting is designed to demonstrate local compliance and to aid financial management by segregating transactions related to certain government functions or activities. The City of Brawley has an established special revenue fund to account for revenues and expenditures related to Ordinance No. 1, 2008.

***Basis of Presentation***

The Schedule of Revenues, Expenditures, and Change in Fund Balance (“Schedule”) presents only the activity of Measure D Sales Tax Fund (“Fund”) and does not purport to, and does not, present fairly the financial position of the City of Brawley, California (“City”), as of June 30, 2024, the changes in its financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America (“U.S. GAAP”).

**City of Brawley**  
**Measure D Sales Tax Fund**  
**Notes to the Schedule (Continued)**  
**For the Fiscal Year Ended June 30, 2024**

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**Note 1 – Summary of Significant Accounting Policies (Continued)**

***Basis of Accounting***

The Fund is accounted for using a “*current financial resources*” measurement focus and the modified accrual basis of accounting. The statement of revenues, expenditures, and change in fund balance of the Fund presents increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) of the Fund.

Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). Measurable means the amount of the transaction can be determined and “available” means within the current period or soon enough thereafter to be used to pay liabilities of the current period. Generally, revenues are considered available if the revenues are collected within sixty days after year-end. Expenditures are recorded when the related fund liability is incurred.

Ordinance No. 1-2008, The Imperial County Local Transportation Authority Retail Transactions and Use Tax Ordinance and Expenditure Plan, between the City and the Authority dated July 27, 2008 requires the schedule of revenues and allowable expenditures be reported in conformity with the terms of the agreement. The City accounts for the Measure D Sales Tax Fund using a special revenue fund to track and record the revenues and expenditures related to this ordinance.

***Use of Estimates***

The preparation of the Schedule in conformity with U.S. GAAP requires management to make estimates and assumptions that affect the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

**Note 2 - Sales Tax Revenue**

The Authority allocates sales tax to each member agency. The City’s allocable sales tax is net of amounts withheld for debt service as follows:

Gross sales tax allocated	\$ 2,912,265
Demand deposits	<u>(491,259)</u>
<b>Net allocable sales tax</b>	<b><u><u>\$ 2,421,006</u></u></b>

**Note 3 – Restriction of Net Revenues**

The revenues in excess of expenditures reported on the financial statement are restricted for future expenditures authorized by Ordinance No. 1-2008.

**Note 4 – Transfer Out to City**

The Fund recorded a transfer out to the City for \$306,259 to reimburse allowable expenditures.

**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*  
AND *MEASURE D COMPLIANCE REQUIREMENTS***

***Independent Auditors' Report***

To the Board of Directors  
of the Imperial County Local Transportation Authority  
El Centro, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the Schedule of Revenues, Expenditures, and Change in Fund Balance ("Schedule") of the Measure D Sales Tax Fund ("Fund") of the City of Brawley, California ("City"), for the year ended June 30, 2024, and the related notes to the Schedule, and have issued our report thereon dated \_\_\_\_\_, 2025. Our report included an emphasis of matter stating that the financial statement of the Measure D Sales Tax Fund does not purport to, and does not, present fairly the financial statements of the City as of June 30, 2024.

**Report on Internal Control Over Financial Reporting**

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

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

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

To the Board of Directors  
of the Imperial County Local Transportation Authority  
El Centro, California  
Page 2

### **Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Schedule is free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, including the requirements of Measure D matters as specified in the Imperial County Local Transportation Authority Retail Transactions and Use Ordinance No. 1-2008 (“Ordinance”), noncompliance with which could have a direct and material effect on the Schedule. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed one instance of noncompliance or other matters that is required to be reported under Government Auditing Standards and in accordance with the Ordinance and is included in the Schedule of Findings as item 2024-001.

### **The City’s Response to Finding**

The City’s response to the finding identified in our audit is described in the accompanying Schedule of Findings. The City’s response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

### **Purpose of this Report**

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

San Diego, California  
\_\_\_\_\_, 2025

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE  
AND ON INTERNAL CONTROL OVER COMPLIANCE**

To the Board of Directors  
of the Imperial County Local Transportation Authority  
El Centro, California

**Report on Compliance**

***Opinion***

We have audited the City of Brawley, California's (the "City") compliance with the requirements of Measure D as specified in the Imperial County Local Transportation Authority Retail Transactions and Use Ordinance No. 1-2008 ("Ordinance") for the year ended June 30, 2024.

In our opinion, the City complied, in all material respects, with the compliance requirements of the Ordinance for the year ended June 30, 2024.

***Basis for Opinion***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America ("GAAS"); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and the Ordinance. Our responsibilities under those standards and the Ordinance are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a reasonable basis for our opinion on compliance with the Ordinance. Our audit does not provide a legal determination of the City's compliance with the Ordinance.

***Responsibilities of Management for Compliance***

Management is responsible for the City's compliance with the Ordinance and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or agreements applicable to the Ordinance.

### ***Auditors' Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the City's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Ordinance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the City's compliance with the requirements of the Ordinance as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Ordinance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the City's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the City's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Ordinance, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

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

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit, we identified one deficiency in internal control over compliance that we consider to be a material weakness, as defined above that are required to be reported under *Government Auditing Standards* and in accordance with the Ordinance and is included in the Schedule of Findings as item 2024-001. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

To the Board of Directors  
of the Imperial County Local Transportation Authority  
El Centro, California  
Page 3

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

**The City’s Response to Finding**

The City’s response to the finding identified in our audit is described in the accompanying Schedule of Findings. The City’s response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

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

San Diego, California  
\_\_\_\_\_, 2025

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**City of Brawley**  
**Measure D Sales Tax Fund**  
**Schedule of Findings**  
**For the Fiscal Year Ended June 30, 2024**

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**Section I – Compliance Findings**

**A. Current Year Findings**

**Finding 2024-001 – Annual Reporting**

**Criteria:**

Management is responsible for compliance with requirements of Measure D matters as specified in the Imperial County Local Transportation Authority Retail Transactions and Use Tax Ordinance and Expenditure Plan No. 1-2008 (“Ordinance”). Section 5C of the Ordinance states, “Each Local Agency shall annually prepare a report detailing the expenditure, by project, of any and all sales tax receipts from this measure for the prior fiscal year. The annual report shall include a detailed description and the amount spent of the sales tax receipts for each project. The annual report shall be provided to the Local Taxpayer Supervising Committee (“Committee”) by November 1<sup>st</sup> of each year.”

**Condition:**

During the performance of the compliance audit for the year ended June 30, 2024, we noted the City was not in compliance with Section 5C of the Ordinance as the City did not submit an annual report to the Committee by November 1<sup>st</sup>.

**Effect:**

The annual report to the Committee for the year ended June 30, 2024 was not submitted and therefore, the City is not in compliance with Section 5C of the Ordinance.

**Cause:**

The City did not have internal controls over compliance with the Ordinance in place in order to ensure that the annual report was submitted to the Committee for the year ended June 30, 2024.

**Recommendation:**

The City should implement a process in which they annually prepare, review, and submit the annual report to the Committee in order to make sure they are in compliance with the requirements of Section 5C of the Ordinance.

**View of Responsible Officials:**

The City will implement a process for annual reporting to the Committee.

**B. Prior Year Findings**

No findings were noted for the year ended June 30, 2023.

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**OTHER INFORMATION  
(Unaudited)**

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**City of Brawley**  
**Measure D Sales Tax Fund**  
**Schedule of Assets, Liabilities, and Fund Balance**  
**June 30, 2024**  
**(Unaudited)**

**Assets:**

Cash and cash equivalents	\$ 9,906,339
Interest receivable	15,979
<b>Total assets</b>	<u><u>\$ 9,922,318</u></u>

**Liabilities and Fund Balance:**

**Liabilities:**

Accounts payable	\$ 27,622
<b>Total liabilities</b>	<u>27,622</u>

**Fund Balance:**

Restricted for:	
Road repairs and maintenance	9,894,696
<b>Total fund balance</b>	<u>9,894,696</u>
<b>Total liabilities and fund balance</b>	<u><u>\$ 9,922,318</u></u>

DRAFT 03.03.2025

**City of Brawley**  
**Measure D Sales Tax Fund**  
**Schedule of Revenues, Expenditures, and Change in Fund Balances**  
**For the Year Ended June 30, 2024**  
**(Unaudited)**

<b>Revenues:</b>	
Sales tax	\$ 2,421,006
Interest	239,927
Revenues from City	87,994
<b>Total revenues</b>	<u>2,748,927</u>
<b>Expenditures:</b>	
Current:	
Road repairs and maintenance	313,251
<b>Total expenditures</b>	<u>313,251</u>
<b>Revenues Over (Under) Expenditures</b>	<u>2,435,676</u>
<b>Other Financing Sources (Uses)</b>	
Transfer out to City	(306,259)
<b>Total other financing sources (uses)</b>	<u>(306,259)</u>
<b>Change in Fund Balance</b>	2,129,417
<b>Fund Balance:</b>	
Beginning of year, as previously reported	7,790,417
Restatement (Note 1)	(25,138)
Beginning of year, as restated	<u>7,765,279</u>
End of year	<u>\$ 9,894,696</u>

**City of Brawley**  
**Measure D Sales Tax Fund**  
**Schedule of Revenues, Expenditures, and Change in Fund Balance - Budget and Actual**  
**For the Year Ended June 30, 2024**

	<u>Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues:</b>			
Sales tax	\$ 1,600,000	\$ 2,421,006	\$ 821,006
Interest	30,000	239,927	209,927
Revenues from City	-	87,994	87,994
<b>Total revenues</b>	<u>1,630,000</u>	<u>2,748,927</u>	<u>1,118,927</u>
<b>Expenditures:</b>			
Current:			
Roads repairs and maintenance	472,556	313,251	159,305
<b>Total expenditures</b>	<u>472,556</u>	<u>313,251</u>	<u>159,305</u>
<b>Revenues Over (Under) Expenditures</b>	<u>1,157,444</u>	<u>2,435,676</u>	<u>1,278,232</u>
<b>Other Financing Sources (Uses):</b>			
Transfers out to City	(1,478,582)	(306,259)	1,172,323
<b>Total other financing sources (uses)</b>	<u>(1,478,582)</u>	<u>(306,259)</u>	<u>1,172,323</u>
<b>Change in Fund Balance</b>	<u>\$ (321,138)</u>	2,129,417	<u>\$ 2,450,555</u>
<b>Fund Balance:</b>			
Beginning of year, as restated (Note 1)		7,765,279	
End of year		<u>\$ 9,894,696</u>	

**City of Brawley**  
**Measure D Sales Tax Fund**  
**Five Year Program of Projects**  
**June 30, 2024**  
**(Unaudited)**

<b>STREET</b>	<b>FROM</b>	<b>TO</b>	<b>PROJECT DESCRIPTION</b>
Main Street	9th Street	Eastern Avenue	2023-08 Main St. from 9th Street Rehabilitation
B Street	Eastern Ave.	Palm Ave.	2023-02 B Street from Eastern Avenue to Palm Avenue (Design)
C Street	Western Ave.	1st Street/Steven Street	2023-09 Improvements on C St. from Western Ave.to First St. (Construction) 2022-03 Ocotillo Springs Sidewalk (Construction) 2022-04 Traffic Synchronization & Intelligent Transportation System

DRAFT 03.03.2025



**City of Brawley**  
**Measure D Sales Tax Fund**  
**Notes to the Other Information**  
**For the Fiscal Year Ended June 30, 2024**

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**Note 1 – Prior Period Adjustment**

The City recorded a prior period adjustment of \$(25,138) in order to properly record expenditures from prior year as of July 1, 2023. The prior period adjustment is as follows:

Beginning of year, as previously reported	<u>\$ 7,790,417</u>
Restatement to correct expenditures recorded in incorrect year	<u>(25,138)</u>
Beginning of year, as restated	<u><u>\$ 7,765,279</u></u>

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