

City of Brawley Measure D Sales Tax Fund

Brawley, California

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

For the Year Ended June 30, 2025



DRAFT 02.12.2026

City of Brawley
Measure D Sales Tax Fund
For the Year Ended June 30, 2025

Table of Contents

	<u>Page</u>
<u>FINANCIAL SECTION</u>	
Independent Auditor’s Report	1
Schedule of Revenues, Expenditures, and Change in Fund Balance.....	7
Notes to the Schedule	11
<u>COMPLIANCE SECTION</u>	
Other Reports:	
Independent Auditor’s Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i> and <i>Measure D Compliance Requirements</i>.....	13
Independent Auditor’s Report on Compliance and on Internal Control Over Compliance	15
Schedule of Findings.....	19
Other Information (Unaudited):	
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 AUDITOR'S 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, 2025, 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, 2025, 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, 2025, 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.

Auditor’s 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, 2025 and the Five Year Program of Projects but does not include the basic financial statements and our auditor’s 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 _____, 2026, 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
_____, 2026

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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, 2025

Revenues:

Sales tax	\$ 2,285,740
Interest	351,134
Revenues from City	<u>67,630</u>
Total revenues	<u><u>2,704,504</u></u>

Expenditures:

Current:	
Road repairs and maintenance	<u>385,982</u>
Total expenditures	<u><u>385,982</u></u>

Revenues Over (Under) Expenditures	<u><u>2,318,522</u></u>
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Other Financing Sources (Uses):

Transfer out to City	<u>(2,366,769)</u>
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Change in Fund Balance	<u><u>\$ (48,247)</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 Year Ended June 30, 2025

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, 2025, 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 Year Ended June 30, 2025

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	\$ 2,808,359
Demand deposits	<u>(522,618)</u>
Net allocable sales tax	<u><u>\$ 2,285,740</u></u>

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 \$2,366,769 to reimburse allowable expenditures.

**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 Auditor's 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, 2025, and the related notes to the Schedule, and have issued our report thereon dated _____, 2026. 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, 2025.

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.

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

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. The results of our tests disclosed one item that we consider to be a material weakness that is required to be reported under *Government Auditing Standards* and is included in the Schedule of Findings as item 2025-001. However, material weaknesses or significant deficiencies may exist that have not been identified.

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 2025-001.

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
_____, 2026

**REPORT ON COMPLIANCE
AND ON INTERNAL CONTROL OVER COMPLIANCE**

Independent Auditor's Report

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 ("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, 2025.

In our opinion, the City complied, in all material respects, with the compliance requirements of the Ordinance for the year ended June 30, 2025.

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 Auditor's 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.

Auditor's 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 Auditor's 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 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 2025-001. 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.

Purpose of this Report

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
_____, 2026

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City of Brawley
Measure D Sales Tax Fund
Schedule of Findings
For the Year Ended June 30, 2025

Section I – Compliance Findings

A. Current Year Findings

Finding 2025-001 Internal Control Over Financial Reporting and Compliance– Prior Period Adjustment

Criteria:

Management is responsible for designing, implementing, and maintaining appropriate internal control over financial reporting and compliance. Management is also responsible for the accuracy of the financial statements including disclosures. The internal control should include establishing or enhancing guidance in the following areas:

- *Control environment* sets the tone of an organization, influencing the control consciousness of its people. It is the foundation for all other components of internal control, providing discipline and structure;
- *Risk assessment* is the entity’s identification and analysis of relevant risks to achievement of its objectives, forming a basis for developing appropriate risk responses;
- *Control activities* are the actions management establishes through policies and procedures to achieve objectives and respond to risks in the internal control system;
- *Information and communication* systems support the identification, capture, and exchange of information in a form and time frame that enables people to carry out their responsibilities;
- *Monitoring* consists of activities management establishes and operates to assess the quality of performance over time.

Condition:

The City restated the beginning fund balance of the Measure D Sales Tax Fund by \$65,836 in order to properly record investment income from the prior year.

Cause:

The City did not thoroughly follow its policies and procedures for evaluating, reviewing, and properly recording financial transactions relating to the recording and reporting of Measure D investment income from the prior year.

Repeat Finding:

No.

Effect or Potential Effect:

Restatement of fund balance as of July 1, 2024 for the Measure D Fund by \$65,836 was necessary to properly reflect the City’s Measure D investment income for the year ended June 30, 2024.

City of Brawley
Measure D Sales Tax Fund
Schedule of Findings (Continued)
For the Year Ended June 30, 2025

Section I – Compliance Findings (Continued)

A. Current Year Findings (Continued)

Finding 2025-001 Internal Control Over Financial Reporting and Compliance – Prior Period Adjustment (Continued)

Recommendation:

The City has the responsibility to present its financial statements in accordance with accounting principles generally accepted in the United States of America and in compliance with the Ordinance. Management in the Finance Department should ensure year-end closing procedures are performed proficiently and timely. This includes proper review of activity of transactions maintained in subsidiary ledgers and on supporting schedules maintained outside of the general ledger, proper cutoff review for account balances at the fund level, and review of revenues and expenditures/expenses. The City should work to enhance its review processes over transactions and the financial closing process to help ensure the accurate and complete year-end closing of the general ledger to include all appropriate transactions recorded in the proper fiscal year.

Management View and Corrective Action Plan:

B. Prior Year Findings

No findings were noted for the year ended June 30, 2024.

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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, 2025
(Unaudited)

Assets:

Cash and cash equivalents	\$ 9,915,928
Interest receivable	18,818
Total assets	<u><u>\$ 9,934,746</u></u>

Liabilities and Fund Balance:

Liabilities:

Accounts payable	\$ 22,461
Total liabilities	<u>22,461</u>

Fund Balance:

Restricted for:	
Road repairs and maintenance	9,912,285
Total fund balance	<u>9,912,285</u>
Total liabilities and fund balance	<u><u>\$ 9,934,746</u></u>

DRAFT 02.12.2026

City of Brawley
Measure D Sales Tax Fund
Schedule of Revenues, Expenditures, and Change in Fund Balance
For the Year Ended June 30, 2025
(Unaudited)

Revenues:	
Sales tax	\$ 2,285,740
Interest	351,134
Revenues from City	67,630
Total revenues	2,704,504
 Expenditures:	
Current:	
Road repairs and maintenance	385,982
Total expenditures	385,982
Revenues Over (Under) Expenditures	2,318,522
 Other Financing Sources (Uses)	
Transfer out to City	(2,366,769)
Total other financing sources (uses)	(2,366,769)
Change in Fund Balance	(48,247)
 Fund Balance:	
Beginning of year, as previously reported	9,894,696
Restatement (Note 1)	65,836
Beginning of year, as restated	9,960,532
End of year	\$ 9,912,285

DRAFT 02.12.2026

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, 2025
(Unaudited)

	Budget	Actual	Variance with Final Budget
Revenues:			
Sales tax	\$ 2,000,000	\$ 2,285,740	\$ 285,740
Interest	40,000	351,134	311,134
Revenues from City	-	67,630	67,630
Total revenues	<u>2,040,000</u>	<u>2,704,504</u>	<u>664,504</u>
Expenditures:			
Current:			
Roads repairs and maintenance	425,313	385,982	39,331
Total expenditures	<u>425,313</u>	<u>385,982</u>	<u>39,331</u>
Revenues Over (Under) Expenditures	<u>1,614,687</u>	<u>2,318,522</u>	<u>703,835</u>
Other Financing Sources (Uses):			
Transfers out to City	(2,584,157)	(2,366,769)	217,388
Total other financing sources (uses)	<u>(2,584,157)</u>	<u>(2,366,769)</u>	<u>217,388</u>
Change in Fund Balance	<u>\$ (969,470)</u>	<u>(48,247)</u>	<u>\$ 921,223</u>
Fund Balance:			
Beginning of year, as restated (Note 1)		9,960,532	
End of year		<u>\$ 9,912,285</u>	

DRAFT 02.12.2026

City of Brawley
Measure D Sales Tax Fund
Five Year Program of Projects
June 30, 2025
(Unaudited)

STREET	FROM	TO	PROJECT DESCRIPTION
Main Street	1st Street	9th Street	2023-08 Paving Project from 1st St. to 9th St to Eastern Avenue . (Street Paving Construction/ Grant Only)
B Street	Eastern Ave.	Palm Ave.	2023-02 B Street from Eastern Avenue to Palm Avenue (Construction)
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
Various	Dogwood Road	Mead Road	2024-21 Dogwood Rd. & Mead Rd. (Construction)
Best Road	Main Street	Ganado Dr.	East Side Brawley – Phase 2 Various Streets
Best Road	Main Street	Ganado Dr.	Street Resurfacing (Design)
Western Avenue	Main Street	Hwy 86	Street Construction
Best Road	Main Street	Jones	Phase 1

City of Brawley
Measure D Sales Tax Fund
Notes to the Other Information
For the Year Ended June 30, 2025

Note 1 – Prior Period Adjustment

The City recorded a prior period adjustment of \$65,836 in order to properly record investment income that was not recorded in the prior year as of July 1, 2024. The prior period adjustment is as follows:

Beginning of year, as previously reported	\$ 9,894,696
Restatement to properly record investment income	<u>65,836</u>
Beginning of year, as restated	<u><u>\$ 9,960,532</u></u>

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