

# **City of Hanford**

**Measure H:  
City of Hanford Sales and Use Tax Accountability Measures  
Independent Accountant's Report**

*For the year ended June 30, 2025*

*Independent Accountant's Report*

To the City Council  
City of Hanford, California

We have performed the procedures enumerated below on the revenues and expenditures associated with the City of Hanford's Measure H Sales and Use Tax for the fiscal year ended June 30, 2025. Management of the City of Hanford is responsible for the administration of the Measure H Sales and Use Tax.

Management of the City of Hanford has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the Sales Tax Oversight Board, as established by Ordinance 2024-10 *City of Hanford Sales and Use Tax Accountability Measures*. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and the associated findings are as follows:

1. Obtain and evaluate revenue reports from the City's general ledger for the Measure H Fund for July 1 to the following June 30 of fiscal year 2025. Evaluate the supporting journal entries to ensure that the City properly recorded the receipts of the voter approved sales and use tax.

Results: Revenues appear properly recorded.

2. Obtain and evaluate expenditure reports from the City's general ledger for the Measure H fund for July 1 to the following June 30 of fiscal year 2025. Select a sample of expenditure transactions for review and determine whether the expenditures were reasonable as they relate to the applicable uses of Measure H funds and are consistent with the adopted budget.

Results: Expenditures appear reasonable in relation to the applicable uses of Measure H funds. The Measure H Fund adopted budget was established and implemented in fiscal year 2026, although some expenditures related to Measure H programs were budgeted in the General Fund in fiscal year 2025.

We were engaged by management of the City of Hanford to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the AICPA and the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States. We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the revenues and expenditures associated with the City of Hanford's Measure H Sales and Use Tax for the year ended June 30, 2025. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of management of the City of Hanford and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely for the information and use of the City Council, management of the City of Hanford and the Sales Tax Oversight Board and is not intended to be and should not be used by anyone other than these specified parties. However, this limitation is not meant to limit the distribution of this report which is a matter of public record.

Very truly yours,

*Rogers, Anderson, Maloof & Scott, LLP.*

San Bernardino, California  
December 17, 2025

**City of Hanford  
Measure H Fund**  
**Schedule of Revenues and Expenditures**  
For the year ended June 30, 2025

**REVENUES**

Taxes and special assessments	\$ 3,388,557
Revenue from use of money and property	9,184
Total revenues	<u>3,397,741</u>

**EXPENDITURES**

Current:

General government	86
Total expenditures	<u>86</u>

Excess (deficiency) of revenues over (under) expenditures	<u>3,397,655</u>
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**OTHER FINANCING SOURCES (USES)**

Transfers out to General Fund	(143,750)
Total other financing sources (uses)	<u>(143,750)</u>

<b>Net change in fund balance</b>	<u>3,253,905</u>
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**FUND BALANCE**

Beginning of year	-
End of year	<u>\$ 3,253,905</u>