

CITY OF HOLTVILLE  
LTA Fund

Financial Statement and Supplementary Information with  
Independent Auditor's Reports

For the Year Ended June 30, 2014

CITY OF HOLTVILLE  
LTA Fund

Table of Contents

For the Year Ended June 30, 2014

	<u>Exhibit</u>	<u>Page</u>
INDEPENDENT AUDITOR'S REPORT		1-2
FINANCIAL STATEMENT:		
Statement of Revenues and Allowable Expenses	A	3
Notes to Financial Statement		4-5
AUDITOR'S 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>		6-7
Independent Auditor's Report on Compliance with Requirements and Internal Control Over Compliance Required by the Imperial County Local Transportation Authority Retail Transactions and Use Tax Ordinance No. 1-2008		8-9
INDEPENDENT AUDITOR'S REPORT ON SUPPLEMENTARY INFORMATION		10
SUPPLEMENTARY INFORMATION:		
	<u>Schedule</u>	
City of Holtville LTA Fund:		
Schedule of Assets, Liabilities and Fund Balance	1	11
Schedule of Revenues, Expenditures, and Changes in Fund Balance	2	12
Schedule of Revenues, Expenses, and Changes in Fund Balance – Budget to Actual	3	13
Five Year Schedule of Projects	4	14-16



## INDEPENDENT AUDITOR'S REPORT

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

### Report on the Financial Statement

We have audited the accompanying statement of revenues and allowable expenses of the City of Holtville LTA Fund for the year ended June 30, 2014, and the related notes to the financial statement.

### Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the financial reporting provisions of Ordinance No. 1-2008, The Imperial County Local Transportation Authority Retail Transactions and Use Tax Ordinance and Expenditure Fund, between the City of Holtville and the Imperial County Local Transportation Authority dated July 27, 2008. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of a financial statement that is free from material misstatement, whether due to fraud or error.

### Auditor's Responsibility

Our responsibility is to express an opinion on this financial statement 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 statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

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

### Opinion

In our opinion, the financial statement referred to above presents fairly, in all material respects, the revenues and allowable expenses of the City of Holtville LTA Fund for the year ended June 30, 2014, in accordance with the financial reporting provisions of Ordinance No. 1-2008.

## **Basis of Accounting**

We draw attention to Note B of the financial statement, which describes the basis of accounting. The financial statement is prepared by the City of Holtville on the basis of the financial reporting provisions of Ordinance 1-2008 between the City of Holtville and the Imperial County Local Transportation Authority which is a basis of accounting other than accounting principles generally accepted in the United States of America, to comply with the financial reporting provisions of the contract referred to above. Our opinion is not modified with respect to this matter.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated April 9, 2015 on our consideration of the City of Holtville LTA Fund's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City of Holtville LTA Fund's internal control over financial reporting and compliance.

## **Restriction on Use**

Our report is intended solely for the information and use of the city council and management of the City of Holtville and the board of directors and management of Imperial County Local Transportation Authority and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in black ink, consisting of a series of loops and strokes, positioned above the typed name and date.

Palm Desert, California  
April 9, 2015

## FINANCIAL STATEMENT

CITY OF HOLTVILLE  
LTA Fund

Statement of Revenues and Allowable Expenses

For the Year Ended June 30, 2014

Revenues:	
Sales Tax Revenue	\$ 645,065
Interest Revenue	<u>556</u>
Total Revenues	<u>645,621</u>
Expenses:	
Road Repairs and Maintenance	<u>1,358,132</u>
Total Expenses	<u>1,358,132</u>
Net Revenues (Deficit) Restricted	<u>\$ (712,511)</u>

See accompanying notes to financial statement

NOTES TO FINANCIAL STATEMENT

CITY OF HOLTVILLE  
LTA Fund

Notes to Financial Statement

For the Year Ended June 30, 2014

NOTE A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

*Imperial County Local Transportation Authority*

The Imperial County Local Transportation Authority (the Authority) was created to implement the Imperial County Local Transportation Authority Retail Transactions and Use Tax Ordinance as 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 is 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 small 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 Holtville
- 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 the Imperial County and two members of the Board of Supervisors of Imperial County. The members serve staggered terms with no term over 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 Imperial County Local Transportation Authority and the Imperial County Local Transportation Authority Retail Transactions and Use Tax Ordinance and Transportation Authority Expenditure Plan.



CITY OF HOLTVILLE  
LTA Fund

Notes to Financial Statement

For the Year Ended June 30, 2014

NOTE A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

*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 Holtville has an established fund to account for revenues and expenditures related to Ordinance 1-2008.

NOTE B. BASIS OF ACCOUNTING

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, the LTA Fund presents increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses).

The modified accrual basis of accounting is used by all governmental fund types. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). “Measurable: means the amount of the transaction can be determined and “available” means 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 Fund, between the City of Holtville and the Imperial County Local Transportation Authority dated July 27, 2008 requires the schedule of revenues and allowable costs be reported in conformity with the terms of the agreement. The City uses the modified accrual basis of accounting to record the revenues and costs related to this ordinance.

NOTE C. RESTRICTION OF NET REVENUES

The Net Revenues reported on the financial statement is restricted for future expenditures authorized by Ordinance No. 1-2008.

NOTE D. ADMINISTRATIVE COSTS

Ordinance No. 1-2008 prohibits the City of Holtville from allocating administrative costs to the program.

AUDITOR'S 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 GOVERNMENT AUDITING STANDARDS

Board of Directors  
Imperial County Local Transportation Commission  
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 Statement of Revenue and Allowable Expenses of the City of Holtville LTA Fund, for the year ended June 30, 2014, and the related notes to the financial statement, and have issued our report thereon dated April 9, 2015.

### Internal Control Over Financial Reporting

In planning and performing our audit of the financial statement, we considered the City of Holtville LTA Fund's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of the City of Holtville LTA Fund's internal control. Accordingly, we do not express an opinion on the effectiveness of the the City of Holtville LTA Fund'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 statement will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

### Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City of Holtville LTA Fund financial statement is free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

## **Purpose of this Report**

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

A handwritten signature in black ink, consisting of a series of fluid, connected strokes that are difficult to decipher as specific text.

Palm Desert, California  
April 9, 2015



INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS  
AND INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE IMPERIAL  
COUNTY LOCAL TRANSPORTATION AUTHORITY RETAIL TRANSACTIONS  
AND USE TAX ORDINANCE NO. 1-2008

Board of Directors  
Imperial County Local Transportation Commission  
El Centro, California

### Compliance

We have audited the City of Holtville's LTA Fund compliance with Ordinance No. 1-2008 that could have direct and material effect on the City of Holtville's LTA Fund for the year ended June 30, 2014.

### Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations and contracts applicable to its LTA Fund.

### Auditor's Responsibility

Our responsibility is to express an opinion on the City of Holtville's LTA Fund compliance based on our audit of the types of compliance requirements referred to above.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the Imperial County Local Transportation Authority Retail Transaction and Use Tax Ordinance No. 1-2008. Those standards and Ordinance 1-2008 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the compliance requirements referred to above that could have a material effect on the City of Holtville's LTA Fund occurred. An audit includes examining, on a test basis, evidence about the City of Holtville's LTA Fund compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the City of Holtville's LTA Fund compliance with those requirements.

### Opinion

In our opinion, the City of Holtville's LTA Fund compiled, in all material respects, with the compliance requirement referred to above that are applicable to the City of Holtville's LTA Fund for the year ended June 30, 2014.

### Internal Control Over Compliance

Management of the City of Holtville's LTA Fund is responsible for establishing and maintaining effective internal control over compliance with the compliance requirements referred to above. In planning and performing our audit, we considered the City of Holtville's LTA Fund's internal control over compliance to determine the auditing procedures for the purpose of expressing our opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the City of Holtville's LTA Fund internal control over compliance.

A *deficiency in internal control over compliance* 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, noncompliance on a timely basis. A *material weakness* in internal control over compliance is a deficiency, or combination of deficiencies in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a compliance requirement will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be deficiencies, significant deficiencies, or material weaknesses in internal control over compliance. We did not identify any deficiencies in internal control over compliance that we consider to be a material weakness, as defined above.

### **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 Imperial County Local Transportation Authority Retail Transaction and Use Tax Ordinance No. 1-2008. Accordingly, this report is not suitable for any other purpose.

A handwritten signature in black ink, consisting of several fluid, connected strokes.

Palm Desert, California  
April 9, 2015

INDEPENDENT AUDITOR'S REPORT  
ON SUPPLEMENTARY INFORMATION



**OSCAR G. ARMIJO**  
Certified Public Accountant

41-990 COOK ST., STE. 501 • PALM DESERT, CALIFORNIA 92211 • (760) 773-4078 • FAX (760) 773-4079

## INDEPENDENT AUDITOR'S REPORT ON SUPPLEMENTARY INFORMATION

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

We have audited the financial statement of the City of Holtville LTA Fund as of and for the year ended June 30, 2014, and our report thereon dated April 9, 2015, which expressed an unmodified opinion on the financial statement, appears on pages 1-2. Our audit was conducted for the purpose of forming an opinion on the financial statement as a whole. The supplementary information on pages 11-15, which is the responsibility of management, is presented for the purpose of additional analysis and is not a required part of the financial statements. Such information has not been subjected to the auditing procedures applied in the audit of the financial statement, and, accordingly, we do not express an opinion or provide any assurance on it.

Palm Desert, CA  
April 9, 2015



SUPPLEMENTARY INFORMATION

CITY OF HOLTVILLE  
LTA Fund

Schedule of Assets, Liabilities and Fund Balance

June 30, 2014

ASSETS:	
Cash and cash equivalents	\$ (469,657)
TOTAL ASSETS	<u>\$ (469,657)</u>
LIABILITIES AND FUND BALANCE	
LIABILITIES:	
Accounts payable	\$ -
TOTAL LIABILITIES	<u>-</u>
FUND BALANCE:	
Restricted:	
Road repairs and maintenance (Deficit)	<u>(469,657)</u>
TOTAL RESTRICTED FUND BALANCE (DEFICIT)	<u>(469,657)</u>
TOTAL LIABILITIES AND RESTRICTED FUND BALANCE (DEFICIT)	<u>\$ (469,657)</u>

CITY OF HOLTVILLE  
LTA Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance

For the Year Ended June 30, 2014

REVENUES:	
Sales tax	\$ 685,154
Interest	<u>556</u>
TOTAL REVENUES	<u>685,710</u>
EXPENSES:	
Road Repairs and Maintenance	<u>1,358,132</u>
TOTAL EXPENSES	<u>1,358,132</u>
Excess of Revenues (Under) Expenses	(672,422)
Restricted Fund Balance, Beginning of Year	<u>202,765</u>
Restricted Fund Balance, End of Year (Deficit)	<u>\$ (469,657)</u>

CITY OF HOLTVILLE  
LTA Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance-Budget to Actual

For the Year Ended June 30, 2014

	<u>Budget</u>	<u>Actual</u>	Variance-Over (Under)
REVENUES			
Revenues	\$ 645,065	\$ 685,154	\$ 40,089
Interest	<u>600</u>	<u>556</u>	<u>(44)</u>
TOTAL REVENUES	<u>645,665</u>	<u>685,710</u>	<u>\$ 40,045</u>
EXPENDITURES			
Road repairs and maintenance	<u>1,680,000</u>	<u>1,358,132</u>	<u>(321,868)</u>
TOTAL EXPENDITURES	<u>1,680,000</u>	<u>1,358,132</u>	<u>(321,868)</u>
Increase (decrease) in fund balance	(1,034,335)	(672,422)	(361,913)
Restricted Fund balance, Beg of Year	<u>202,765</u>	<u>202,765</u>	<u>-</u>
Restricted Fund balance, End of Year	<u>\$ (831,570)</u>	<u>\$ (469,657)</u>	<u>\$ (361,913)</u>

CITY OF HOLTVILLE  
LTA Fund

5 Year Program of Projects 2012/17

<u>ROAD</u>	<u>FROM</u>	<u>TO</u>	<u>PROJECT DESCRIPTION</u>
Fern Avenue	Fifth Street	Fourth Street	Reconstruct
Fern Avenue	Fifth Street	Sixth Street	Resurface
Various Streets			Maint & Restorative Seal
Artesia Avenue	Myrtle Avenue	Olive Avenue	Maint & Restorative Seal
Eight Street	Melon	Olive Avenue	Maint & Restorative Seal
Fern Avenue	Sixth Street	Ninth Street	Maint & Restorative Seal
Orange Avenue	Fifth Street	Tenth Street	Maint & Restorative Seal
Walnut Avenue	237 S of Third St	Tenth Street	Maint & Restorative Seal
Maple Avenue	Fourth Street	Ninth Street	Maint & Restorative Seal
Chestnut Avenue	Fourth Street	Ninth Street	Maint & Restorative Seal
Brentwood Avenue	Seventh Street	Ninth Street	Maint & Restorative Seal
Holt Avenue	Fifth Street	Ninth Street	Maint & Restorative Seal
Sixth Street	Orange Avenue	350 East of Grape	Maint & Restorative Seal
Grape Avenue	Fifth Street	Sixth Street	Maint & Restorative Seal
Myrtle Avenue	Sixth Street	West Seventh St	Maint & Restorative Seal
South Half of 6th St	Tamarack	Melon Ave	Maint & Restorative Seal
Fifth Street	Tamarack Ave	Mesquite Ave	Maint & Restorative Seal
Cedar Street	Fourth Street	Alamo Bridge	Maint & Restorative Seal
Holt Avenue	Ninth Street	Tenth Street	Maint & Restorative Seal
Tenth Street	Holt Avenue	Orange Ave	Maint & Restorative Seal
Cedar Avenue	Seventh Street	Ninth Street	Maint & Restorative Seal
Fourth Street	Highway 115	Holt Avenue	Maint & Restorative Seal
Fourth Street	Holt Avenue	Walnut Avenue	Maint & Restorative Seal
Fourth Street	Walnut Avenue	Grape Avenue	Maint & Restorative Seal
Pine Avenue	Fourth Street	Fifth Avenue	Maint & Restorative Seal
Pine Avenue	Fifth Street	Ninth Street	Maint & Restorative Seal
Holt Avenue	Fourth Street	Fifth Street	Maint & Restorative Seal
Walnut Avenue	South County Line 237 S of 3rd St		Maint & Restorative Seal
Sixth Street	Holt Avenue	Orange Avenue	Maint & Restorative Seal
Tamarack Avenue	Fifth Street	Zenos Road (Sixth	Maint & Restorative Seal
Palo Verde Avenue	Fifth Street	Zenos Road (Sixth	Maint & Restorative Seal
Mesquite Avenue	Fifth Street	Zenos Road (Sixth	Maint & Restorative Seal
Sixth Street	Melon Avenue	Holt Avenue	Maint & Restorative Seal
Tenth Street	Orange Avenue		Maint & Restorative Seal
Figueroa Avenue	Ninth Street	Tenth Street	Maint & Restorative Seal
Circle Drive	Eighth Street	Ninth Street	Maint & Restorative Seal
Circle Drive	Eighth Street	Chestnut Ave	Maint & Restorative Seal
Figueroa Avenue	Seventh St	Eighth Street	Maint & Restorative Seal
Fig Avenue	Fifth Street	Sixth Street	Maint & Restorative Seal
Maple Avenue	Third Street	Fourth Street	Maint & Restorative Seal
Third Street	Walnut Avenue	Grape Avenue	Maint & Restorative Seal
Chestnut Avenue	Third Street	Fourth Street	Maint & Restorative Seal
Rose Avenue - East of	Chestnut Avenue		Maint & Restorative Seal
Ninth Street	Beale Avenue	Towland Road	Maint & Restorative Seal
Seventh Street	Beale Avenue	Towland Road	Maint & Restorative Seal

CITY OF HOLTVILLE  
LTA Fund

5 Year Program of Projects 2012/17

<u>ROAD</u>	<u>FROM</u>	<u>TO</u>	<u>PROJECT DESCRIPTION</u>
Webb Avenue	Seventh Street	Ninth Street	Maint & Restorative Seal
Ash Avenue	Eight Street	Ninth Street	Maint & Restorative Seal
Elm Avenue	Eight Street	Ninth Street	Maint & Restorative Seal
Oak Avenue	Eight Street	Ninth Street	Maint & Restorative Seal
Eight Street	Ash Avenue	Oak Avenue	Maint & Restorative Seal
Grape Avenue	Fourth Street	Fifth Street	Maint & Restorative Seal
Seventh Street	Myrtle Avenue	Beale Avenue	Maint & Restorative Seal
Eight Street	Olive Avenue	Beale Avenue	Maint & Restorative Seal
Wooldridge Ave	Melon Ave	Olive Avenue	Maint & Restorative Seal
Ninth Street	Olive Avenue	Beale Avenue	Maint & Restorative Seal
Melon Avenue	Sixth Street	Ninth Street	Maint & Restorative Seal
Olive Avenue	Fifth Street	Ninth Street	Maint & Restorative Seal
Palm Avenue	Fourth Street	Highway 115	Maint & Restorative Seal
Palm Avenue	Fifth Street	Ninth Street	Maint & Restorative Seal
Cedar Avenue	Fourth Street	Seventh Street	Maint & Restorative Seal
Orange Avenue	200's of Fifth St		Maint & Restorative Seal
Beale Avenue	Seventh Street	Ninth Street	Maint & Restorative Seal
8th Street	Maple	Walnut Ave	Maint & Restorative Seal
Figueroa Avenue	Fifth Street	Sixth Street	Maint & Restorative Seal
Olive Avenue	Ninth Street	Tenth Street	Maint & Restorative Seal
Ninth Street	Slaton	Brentwood	Maint & Restorative Seal
Grape Avenue	Fourth Street	Third Street	Construct Extension
Beale Avenue	Ninth Street	Tenth Street	Construct Extension
Willow Avenue	Ninth Street	Tenth Street	Construct Extension
Grape Court	East of Grape Avenue		Construct Extension
Grape Avenue	Fourth Street	Fifth Street	Install Curb, Gutter & Sidewalk
Walnut Ave Impr Phase II	First Street	Fourth Street	
Monument Sign Phase II			
Cedar Avenue	Fourth Street	Fifth Street	Install Curb, Gutter & Sidewalk
Fourth Street	Cedar Avenue	Walnut Avenue	Install Curb, Gutter & Sidewalk
5th Street, Hold Ave & Cedar Ave			Bus Shelter/Curbs TDA Projects
4th Street/SR 115 - Alamo River Trail			
Alamo River Habitat Conservation			
Citywide			Develop Electric Veh Plan
4th Street/SR 115 - Alamo River Bridge			Develop Erosion Control
Rail ROW Acquisitions	Grape Avenue Intersection		Acquire EV Path Route
			Install Curb, Gutter & Sidewalk
Ninth Street	Brentwood		Underground IID Lateral Canal
9th Street Construction			
Ninth Street	Slayton Beale		Underground IID Lateral