



**1503 N. IMPERIAL AVENUE, SUITE 104
EL CENTRO, CA 92243-2875
PHONE: (760) 592-4494
FAX: (760) 592-4410**

TRANSPORTATION COMMISSION AGENDA

**LARGE CONFERENCE ROOM
1503 N. IMPERIAL AVE., SUITE 104
EL CENTRO, CA 92243
AND ZOOM MEETING**

**WEDNESDAY, MARCH 23, 2022
6:00 PM**

CHAIR: ROSIE ARREOLA-FERNANDEZ

VICE CHAIR: MARIA NAVA-FROELICH

Individuals wishing accessibility accommodations at this meeting, under the Americans with Disabilities Act (ADA), may request such accommodations to aid hearing, visual, or mobility impairment by contacting ICTC offices at (760) 592-4494. Please note that 48 hours advance notice will be necessary to honor your request.

To Join by Zoom Meeting please click on the following link:

<https://us06web.zoom.us/j/89504229881?pwd=ZmQ0QTByMGNOOWxOdVJWTVUIN0JXUT09>

To Join by phone please dial 346-248-7799, Meeting ID: 895 0422 9881# Passcode: 069228#

I. CALL TO ORDER AND ROLL CALL

II. ACTION CALENDAR

- A. Adopt resolution authorizing remote teleconference meetings in accordance with Assembly Bill 361 Page 5

With ICTC Counsel's direction, the Executive Director forwards this item to the Commission for review and approval after public comment, if any:

1. Approve the resolution of the Imperial County Transportation Commission authorizing remote meetings in accordance with the provisions of the State Assembly Bill (AB) 361.
2. Authorize the Chairperson to sign the resolution.

III. CLOSED SESSION

- A. Motion to Adjourn to Closed Session
- B. CONFERENCE WITH REAL PROPERTY NEGOTIATOR, Government Code (§ 54956.8)
Property: 450 W. Aten Road, Imperial, CA, Assessor's Parcel Number #064-230-015.
Agency negotiator: David Aguirre, ICTC. Negotiating parties: Ben Salorio, County of Imperial.
Instructions to negotiator will concern price, terms of payment.
- C. CONFERENCE WITH LEGAL COUNSEL – ANTICIPATED LITIGATION
Initiation of litigation (1 matter) (Government Code § 54956.9(d)(4))
- D. Announcement of Closed Session Action(s)

**CITIES OF BRAWLEY, CALEXICO, CALIPATRIA, EL CENTRO, HOLTVILLE, IMPERIAL, WESTMORLAND,
IMPERIAL IRRIGATION DISTRICT AND COUNTY OF IMPERIAL**

IV. EMERGENCY ITEMS

- A. Discussion / Action of emergency items, if necessary.

V. PUBLIC COMMENTS

Any member of the public may address the Commission for a period not to exceed three minutes on any item of interest not on the agenda within the jurisdiction of the Commission. The Commission will listen to all communication, but in compliance with the Brown Act, will not take any action on items that are not on the agenda.

VI. CONSENT CALENDAR

- A. ICTC Commission Minutes: February 23, 2022 Page 9
- B. Receive and File:
1. ICTC Management Committee Minutes: January 12, 2022
 2. ICTC TAC Minutes: February 3, 2022
 3. ICTC SSTAC Minutes: February 2, 2022
- C. Consultant Services Agreement Approval for the Recruitment of the ICTC Executive Director position Page 27
- Following review with ICTC Counsel and the sub-committee, staff forwards this item to the Commission for their review and approval after public comment, if any:
1. Approve the Consulting Services Agreement between CPS HR Consulting and the Imperial County Transportation for a flat fee rate of \$25,000.
 2. Authorize the Chairperson to sign the Agreement.

VII. REPORTS (Up to 5 minutes per staff report)

- A. ICTC Executive Director
- Executive Director Report Page 41
- B. Southern California Association of Governments Page 53
- SCAG Regional Data Platform (RDP)
Presented by Kome Ajise, SCAG
- C. California Department of Transportation – District 11
- See attached report Page 56
- D. Commission / Committee Member Reports (if any)

VIII. ACTION CALENDAR

- A. Transportation Development Act (TDA) and Program Fiscal Audits for FY 2020-21 Page 65
- The Management Committee met on March 9, 2022, and forwards this item to the Commission for their review and approval after public comment, if any:
1. Receive and file the Transportation Development Act and other program fiscal audits for the Imperial County Transportation Commission, for FY 2020-21.
 2. Direct staff to transmit the fiscal audits to the State Controller's Office.
- B. Low Carbon Transit Operations Program (LCTOP) Application for FY 2021-22 Funds Page 161
- The Management Committee met on March 9, 2022, and forwards this item to the Commission for their review and approval after public comment, if any:
1. Authorize the ICTC Chairperson to sign the attached resolution.
 2. Authorization for the Execution of the LCTOP Project application: Free Fare Program for eligible ICTC administered transit services.

IX. INFORMATION CALENDAR

- A. Service Authority for Freeway Emergencies (SAFE) Program Update Page 166
Presented by ICTC Staff

X. MEETING DATE AND PLACE

- A. The next meeting of the **Imperial County Transportation Commission** will be held on **Wednesday, April 27, 2022, at 6:00 p.m.**, at the ICTC Offices located at 1503 N. Imperial Ave., Suite 104, El Centro, CA 92243 and remotely via Zoom Meeting.

XI. ADJOURNMENT

- A. Motion to adjourn

II. ACTION CALENDAR

- A. Adopt resolution authorizing remote teleconference meetings in accordance with Assembly Bill 361
 - 1. Approve the resolution of the Imperial County Transportation Commission authorizing remote meetings in accordance with the provisions of the State Assembly Bill (AB) 361.
 - 2. Authorize the Chairperson to sign the resolution.



1503 N. IMPERIAL AVE., SUITE 104
EL CENTRO, CA 92243-2875
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March 17, 2022

Rosie Arreola-Fernandez, Chairperson
Imperial County Transportation Commission
1503 N. Imperial Ave., Suite 104
El Centro, CA 92243

SUBJECT: Resolution authorizing remote teleconference meetings in accordance with Assembly Bill (AB) 361

Dear Commission Members:

ICTC has been conducting remote public meetings since the beginning of the COVID-19 pandemic in compliance with Governor's Orders N-29-20 and N-08-21. Governor's Orders N-29-20 and N-08-21 suspended the Ralph M. Brown Act's requirements for teleconferencing.

AB 361 will authorize a local agency to use teleconferencing without complying with the teleconferencing requirements imposed by the Ralph M. Brown Act when a legislative body of a local agency holds a meeting during a declared state of emergency. If the Commission wishes to continue to offer a remote meeting option and to comply with AB 361, ICTC will need to adopt a resolution authorizing ICTC to host teleconference meetings in accordance with AB 361, if the Governor's declaration of a statewide emergency continues.

With ICTC Counsel's direction, the Executive Director forwards this item to the Commission for review and approval after public comment, if any:

1. Approve the resolution of the Imperial County Transportation Commission authorizing remote meetings in accordance with the provisions of the State Assembly Bill (AB) 361.
2. Authorize the Chairperson to sign the resolution.

Sincerely,

A handwritten signature in blue ink, appearing to read 'D. Aguirre', is written over a light blue horizontal line.

DAVID AGUIRRE
Interim Executive Director

Attachments

MB/cl

**CITIES OF BRAWLEY, CALEXICO, CALIPATRIA, EL CENTRO, HOLTVILLE, IMPERIAL, WESTMORLAND,
IMPERIAL IRRIGATION DISTRICT AND COUNTY OF IMPERIAL**

**RESOLUTION OF THE IMPERIAL COUNTY TRANSPORTATION COMMISSION
AUTHORIZING REMOTE MEETINGS IN ACCORDANCE WITH THE PROVISIONS
OF STATE ASSEMBLY BILL 361.**

RESOLUTION NO. _____

WHEREAS, the County of Imperial is committed to preserving and nurturing public access and participation in meetings of the Imperial County Transportation Commission and other public meetings subject to the Ralph M. Brown Act (“Brown Act”); and

WHEREAS, with the adoption of State Assembly Bill 361 (“AB 361”), section 54963(e) of the California Government Code was amended to make provisions for remote teleconferencing participation in meetings by members of a local legislative body, without compliance with the requirements of 54953(b)(3) of the California Government Code, subject to the existence of certain conditions; and

WHEREAS, a required condition is that a state of emergency is declared by the Governor pursuant to section 8625 of the California Government Code, proclaiming the existence of conditions of disaster or of extreme peril to the safety of persons and property within the state caused by conditions as described in section 8558 of the California Government Code; and

WHEREAS, on March 4, 2020, the Governor proclaimed pursuant to his authority under 8625 of the California Government Code, that a state of emergency exists with regard to the novel coronavirus (a disease now known as COVID-19); and

WHEREAS, on June 4, 2021, the Governor clarified that the “reopening” of California on June 15, 2021, did not include any change to the proclaimed state of emergency or the powers exercised thereunder; and

WHEREAS, as of the date of this Resolution, neither the Governor nor the Legislature have exercised their respective powers pursuant to section 8629 of the California Government Code to lift the state of emergency, either by proclamation or by concurrent resolution in the State Legislature; and

WHEREAS, the Local Health Officer for the County of Imperial has recommended that the local legislative bodies that are subject to the Brown Act continue to meet remotely when possible, and that social distancing continues to provide a means by which to reduce the transmission of COVID-19; and

WHEREAS, Imperial County Transportation Commission believes that it is in the best interest of the public to continue holding remote meetings during the existing state of emergency in accordance with the requirements of AB 361.

NOW, THEREFORE, the Imperial County Transportation Commission resolves as follows:

- (1) The Recitals set forth above are true and correct and are incorporated into this Resolution by this reference.
- (2) A proclaimed state of emergency exists as a result of the COVID-19 pandemic.
- (3) The Local Health Officer recommends that all local legislative bodies local legislative bodies that are subject to the Brown Act continue to meet remotely when possible, and that social distancing continues to provide a means by which to reduce the transmission of COVID-19
- (4) The staff of the Imperial County Transportation Commission are hereby authorized and directed to take all actions necessary to carry out the intent and purpose of this Resolution, including implementing social distancing measures at meetings, and conducting meetings in accordance with section 54953(e) of the California Government Code, and other applicable provisions of the Brown Act.
- (5) This Resolution shall take effect immediately upon its adoption and shall be effective until the earlier of thirty (30) days from adoption of the Resolution or such time the Imperial County Transportation Commission takes action to extend the time during which it may continue to meet remotely without compliance with section 54953(b)(3) of the California Government Code.

PASSED AND ADOPTED by the Imperial County Transportation Commission, County of Imperial, State of California, this _____, by the following roll call vote:

Agency	Yes	No	Abstain	Absent
Brawley				
Calexico				
Calipatria				
El Centro				
Holtville				
Imperial				
Westmorland				
County of Imperial				
County of Imperial				
Imperial Irrigation District				

ROSIE ARREOLA-FERNANDEZ
Chair of the Commission

ATTEST:

CRISTI LERMA
Secretary to the Commission

VI. CONSENT CALENDAR

- | | | |
|----|------------------------------------|-------------------|
| A. | ICTC Commission Minutes: | February 23, 2022 |
| B. | Receive and File: | |
| | ICTC Management Committee Minutes: | January 12, 2022 |
| | ICTC TAC Minutes: | February 3, 2022 |
| | ICTC SSTAC Minutes: | February 2, 2022 |

IMPERIAL COUNTY TRANSPORTATION COMMISSION
OFFICIAL MINUTES FOR FEBRUARY 23, 2022
6:00 p.m.

VOTING MEMBERS PRESENT:

City of Brawley	Absent
City of Calipatria	Maria Nava-Froelich via zoom
City of Calexico	Rosie Arreola-Fernandez
City of El Centro	Absent
City of Imperial	Robert Amparano
City of Holtville	Ginger Ward via zoom
City of Westmorland	Ana Beltran
County of Imperial	Ryan Kelley via zoom
County of Imperial	Absent
Imperial Irrigation District	Absent

NON-VOTING MEMBERS PRESENT: Caltrans District 11 Gustavo Dallarda via zoom

STAFF PRESENT: David Aguirre, Cristi Lerma, Virginia Mendoza

OTHERS PRESENT: All via zoom – David Salgado: SCAG; Layla Sarwari: Counsel; Tim Kelley, Sean Wilcock: IVEDC; Jacob Leon: KTUA

The following action minutes are listed as they were acted upon by the Imperial County Transportation Commission and as listed on the agenda for the meeting held Wednesday, February 23, 2022, together with staff reports and related documents attached thereto and incorporated therein by reference.

I. CALL TO ORDER AND ROLL CALL

Chair Arreola-Fernandez called the Commission meeting to order at 6:43 p.m. Roll call was taken, and a quorum was present.

II. ACTION CALENDAR

A. Adopt resolution authorizing remote teleconference meetings in accordance with Assembly Bill 361

1. Approved the resolution of the Imperial County Transportation Commission authorizing remote meetings in accordance with the provisions of the State Assembly Bill (AB) 361.
2. Authorized the Chairperson to sign the resolution.

A motion was made by Amparano and seconded by Kelley, roll call:

Agency	Roll Call
City of Brawley	Absent
City of Calipatria	Yes
City of Calexico	Yes
City of El Centro	Absent
City of Holtville	Yes
City of Imperial	Yes
County of Imperial Plancarte	Absent
County of Imperial Kelley	Yes
City of Westmorland	Yes
Imperial Irrigation District	Absent

Motion Carried.

III. CLOSED SESSION

- A. Motion to convene to Closed Session
A motion was not made, and this item was continued for another meeting.
- B. CONFERENCE WITH LEGAL COUNSEL – ANTICIPATED LITIGATION
Initiation of litigation (1 matter) (Government Code § 54956.9(d)(4))
- C. Announcement of Closed Session Action(s)

IV. EMERGENCY ITEMS

There were none.

V. PUBLIC COMMENTS

There were no public comments received.

VI. CONSENT CALENDAR

- A. ICTC Commission Minutes: January 26, 2022
- B. Received and Filed:
 - 1. ICTC Management Committee Minutes: January 12, 2022
 - 2. ICTC TAC Minutes: December 16, 2021
 - 3. ICTC SSTAC Minutes: January 5, 2022
- C. Imperial County Transportation Commission (ICTC) resolution for Federal Fiscal Year (FFY) 2022/2023 – 2027/2028 Federal Transportation Improvement Program
 - 1. Authorized the Chairman to sign the resolution that certifies funding has been identified for the projects in the FFY 2022/2023 - 2027/2028 FTIP and affirms our commitment to implement all projects in the program.
- D. Agreement between the Imperial County Transportation Commission (ICTC)/Service Authority for Freeway Emergencies (SAFE) and the Department of California Highway Patrol (CHP) for Call Box Services and Assistance
 - 1. Approved the Agreement with the Department of California Highway Patrol (CHP) for services and assistance provided by CHP for the motorist aid call box system, for the term of January 1, 2022, through December 31, 2024, in the amount not to exceed \$2,300.
 - 2. Authorized the Interim Executive Director to sign the agreement.

A motion was made by [Amparano](#) and seconded by [Nava-Froelich](#) to approve the consent calendar as presented, roll call:

Agency	Roll Call
City of Brawley	Absent
City of Calipatria	Yes
City of Calexico	Yes
City of El Centro	Absent
City of Holtville	Yes
City of Imperial	Yes
County of Imperial Plancarte	Absent
County of Imperial Kelley	Yes
City of Westmorland	Yes
Imperial Irrigation District	Absent

Motion Carried.

VII. REPORTS

- A. ICTC Executive Director
- Updates were provided by Ms. Mendoza and Mr. Aguirre. All updates are on the Executive Director report on page 53 of the agenda.
- B. Southern California Association of Governments (SCAG)
- Updates were provided by Mr. Salgado. All updates are on the SCAG report on page 65 of the agenda.
- C. California Department of Transportation (Caltrans)- District 11
- Updates were provided by Mr. Dallarda. All updates are on the Caltrans report on page 72 of the agenda.
- D. Commission Member Reports
- There were none.

VIII. ACTION CALENDER

- A. Imperial County Regional Active Transportation Plan
1. Approved the adoption of the Imperial County Regional Active Transportation Plan.

A motion was made by [Nava-Froelich](#) and seconded by [Amparano](#), roll call:

Agency	Roll Call
City of Brawley	Absent
City of Calipatria	Yes
City of Calexico	Yes
City of El Centro	Absent
City of Holtville	Yes
City of Imperial	Yes
County of Imperial Plancarte	Absent
County of Imperial Kelley	Yes
City of Westmorland	Yes
Imperial Irrigation District	Absent

Motion Carried.

- B. Proposed Distribution plan for the COVID Relief Funds FY 2021-22- Coronavirus Response and Relief Supplemental Appropriations Act (CRRSAA)
1. Approved Proposed Distribution Plan for the CRRSAA funds
 - a. Option #2 Flat Distribution for Jurisdictions with less than 10,000 population Plan, with the caveat if the Cities of Westmorland, Holtville and Calipatria do not have projects to propose their amount would be equably distributed to the other agencies.
 - b. Directed staff to return with a list of recommended projects for approval by the Commission
 2. Authorized staff to submit the recommended projects to the California Transportation Commission (CTC).

A motion was made by [Nava-Froelich](#) and seconded by [Kelley](#), roll call:

Agency	Roll Call
City of Brawley	Absent
City of Calipatria	Yes
City of Calexico	Yes
City of El Centro	Absent
City of Holtville	Yes
City of Imperial	Yes
County of Imperial Plancarte	Absent
County of Imperial Kelley	Yes
City of Westmorland	Yes
Imperial Irrigation District	Absent

Motion Carried.

IX. INFORMATION CALENDAR

A. Imperial Valley Economic Development Corporation Program Updates

1. EPA Brownfields Initiative

Mr. Wilcock provided an update on the status of the EPA Brownfields initiative.

2. Southern Border Broadband Consortium

Mr. Kelley provided an update on the status of the Southern Border Broadband Consortium.

X. NEXT MEETING DATE AND PLACE

A. The next meeting will be tentatively on March 23, 2022, at 6:00 p.m. at the ICTC Offices, 1503 N. Imperial Ave., Suite 104, El Centro, CA 92243 and via Zoom Meeting.

XI. ADJOURNMENT

A. Meeting Adjourned at 8:34 p.m.

**IMPERIAL COUNTY TRANSPORTATION COMMISSION
MANAGEMENT COMMITTEE
MINUTES OF FEBRUARY 9, 2022
10:30 a.m.**

VOTING MEMBERS PRESENT:

City of Brawley	Tyler Salcido
City of Calexico	Miguel Figueroa
City of Calipatria	Rom Medina
City of El Centro	Absent
City of Holtville	Nick Wells
City of Imperial	Dennis Morita
County of Imperial	Rebecca Terrazas-Baxter for Ben Salorio
County of Imperial	Esperanza Colio-Warren
Imperial Irrigation District	Absent
City of Westmorland	Absent
ICTC	David Aguirre

STAFF PRESENT: Virginia Mendoza, Cristi Lerma, Marlene Flores, Maria Gamez

OTHERS PRESENT: David Salgado: SCAG; Rafael Reyes, Benjamin Guerrero: Caltrans; Roger Martinez, Cid Conde: Vasquez & Co; Krista Glotzbach: Via Transportation; Jacob Leon: KTUA

The following minutes are listed as they were acted upon by the Imperial County Transportation Commission Management Committee and as listed on the agenda for the meeting held Wednesday, February 9, 2022, together with staff reports and related documents attached thereto and incorporated therein by reference.

I. CALL TO ORDER AND ROLL CALL

Chair Nick wells called the meeting to order at 10:34 a.m., roll call was taken, and a quorum was present.

II. ACTION CALENDAR

A. Adopt resolution authorizing remote teleconference meetings in accordance with Assembly Bill 361

1. Approved the resolution of the Imperial County Transportation Commission authorizing remote meetings in accordance with the provisions of the State Assembly Bill (AB) 361.
2. Authorized the Chairperson to sign the resolution.

A motion was made by [Colio-Warren](#) seconded by [Morita](#) to approve this item with a change to the resolution to include the City of Imperial; Roll call was taken:

Agency	Roll Call
City of Brawley	Yes
City of Calipatria	Yes
City of Calexico	Yes
City of El Centro	Absent
City of Holtville	Yes
City of Imperial	Yes

County of Imperial Salorio	Absent
County of Imperial Warren	Yes
City of Westmorland	Absent
Imperial Irrigation District	Absent

III. EMERGENCY ITEMS

There were none.

IV. PUBLIC COMMENTS

There were none.

V. CONSENT ITEMS

A motion was made by [Morita](#) seconded by [Salcido](#) to approve the consent calendar as presented; Roll call was taken:

Agency	Roll Call
City of Brawley	Yes
City of Calipatria	Yes
City of Calexico	Yes
City of El Centro	Absent
City of Holtville	Yes
City of Imperial	Yes
County of Imperial Salorio	Absent
County of Imperial Warren	Yes
City of Westmorland	Absent
Imperial Irrigation District	Absent

Motion carried unanimously.

VI. REPORTS

A. ICTC Executive Director

- Ms. Mendoza had the following updates:
 - o Application for the STBG and CMAQ program are due by 5:00 p.m. on Friday, February 25, 2022 (or postmarked no later than February 25, 2022) to ICTC at 1503 N. Imperial Ave., Suite 104, El Centro, CA 92243. For additional information, please contact Marlene Flores at (760) 592-4494 or at marleneflores@imperialctc.org.
 - o The next IMBA meeting is scheduled for March 10, 2022 via Zoom Meeting.
- Mr. Aguirre had the following updates:
 - o The Calexico Intermodal Transportation Center continues as a regional priority. The design phase is currently at 90 % of the project. Right of Way acquisition continues to be underway. ICTC with Caltrans submitted a grant to assist with the funding for construction. More funding opportunities will continue to be explored. \$12.5 million is needed for construction. The Calexico ITC site is located at 3rd Street between Rockwood and Heffernan.
 - o Calexico East Port of Entry Bridge Widening Project is underway. The design portion of the project is ongoing. The project is estimated to begin construction in early 2022 and is scheduled for completion in 2023.

- The Free Fares Program is ending. IVT will begin charging customers the regular fare on April 1, 2022. Staff will continue to pursue grant opportunities to provide free fares at a later time.
- B. Southern California Association of Governments (SCAG)
 - The 2022 SCAG Regional Conference and General Assembly is scheduled for May 4-6, 2022. The Regional Conference and General Assembly will be held at the JW Marriott Desert Springs Resort & Spa in Palm Desert, CA. Agencies must appoint their delegates for them to be a voting member.
 - SCAG President Clint Lorimore joined Regional Council members Cheryl Viegas-Walker and Luis Plancarte for a tour of several regionally significant projects underway in Imperial County. The tour began with an up-close look at the Calexico, U.S./Mexico land Ports of Entry border improvement projects that will improve the flow of goods and people, further supporting the region's ongoing economic recovery. The tour also allowed for an opportunity to see Imperial County's vital role as an agricultural leader in the state and nation, highlighting the county's vast agricultural area. The afternoon concluded with a visit to the Salton Sea area Geothermal Fields where investments in lithium extraction and further geothermal energy development will help the state continue to meet the future needs for clean, reliable energy. Mr. Salgado thanked the County and ICTC for assistance with the coordination efforts.
 - Applications are now available for the 2022 SCAG Scholarship Program. The SCAG Scholarship Program offers a \$4,000 scholarship award for seven high school seniors or community college students from the SCAG region (and potentially two additional scholarship awards that are not tied to a specific county but may be awarded at the Regional Council's discretion) and the opportunity to meet with elected officials and practicing planners to learn more about careers in public service. To be eligible for the scholarship, students must be a resident within the SCAG region, enrolled as a high school senior or community college student, have at least a 3.0 GPA and be eligible to work in the United States. Applicants must complete an application form and submit an essay, two letters of recommendation, and a current transcript. All materials must be submitted by Friday, April 1. For more information visit scag.ca.gov/students.
 - A full list of announcements is on page 34 of the agenda.
- C. Caltrans Department of Transportation – District 11
 - Mr. Hernandez had the following updates:
 - The I-8/Imperial Avenue Interchange project was opened to traffic on December 21, 2021. The landscaping has been completed. The community identifier installation is undergoing adjustments and is estimated to be installed in late January.
 - Progress has been made on Stage 1 of the SR-98 widening project, between Rockwood and Ollie Avenue. Stage 2 is expected to begin in March 2022. The project is estimated to be completed by late 2022.
 - Mr. Guerrero had the following updates:
 - Mr. Guerrero introduced Dylan Moore to the group.
- D. Committee Member Reports
 - There were no updates.

VII. ACTION CALENDAR

A. Imperial County Regional Active Transportation Plan

The ICTC Technical Advisory Committee met on February 3, 2022, and forwarded this item to the Management Committee for review and consideration. It was requested that the Management Committee forward this item to the Commission for review and approval after public comment, if any:

1. Approve the adoption of the Imperial County Regional Active Transportation Plan.

A motion was made by [Morita](#) seconded by [Colio-Warren](#) to approve Action A. Roll call was taken:

Agency	Roll Call
City of Brawley	Yes
City of Calipatria	Yes
City of Calexico	Yes
City of El Centro	Absent
City of Holtville	Yes
City of Imperial	Yes
County of Imperial Terrazas-Baxter for Salorio	Yes
County of Imperial Warren	Yes
City of Westmorland	Absent
Imperial Irrigation District	Absent

Motion carried unanimously.

B. Proposed Distribution plan for the COVID Relief Funds FY 2021-22- Coronavirus Response and Relief Supplemental Appropriations Act (CRRSAA)

The ICTC Technical Advisory Committee met on February 3, 2022, and forwarded this item to the Management Committee for review and consideration. It was requested that the Management Committee forward this item to the Commission for review and approval after public comment, if any:

1. Approve Proposed Distribution Plan for the CRRSAA funds
 - a. Option #2 Flat Distribution for Jurisdictions with less than 10,000 population Plan, with the caveat if the Cities of Westmorland, Holtville and Calipatria do not have projects to propose their amount would be equably distributed to the other agencies.
 - b. Direct staff to return with a list of recommended projects for approval by the Commission
2. Authorize staff to submit the recommended projects to the California Transportation Commission (CTC).

A motion was made by [Salcido](#) seconded by [Figueroa](#). Roll call was taken:

Agency	Roll Call
City of Brawley	Yes

City of Calipatria	Yes
City of Calexico	Yes
City of El Centro	Absent
City of Holtville	Yes
City of Imperial	Yes
County of Imperial Terrazas-Baxter for Salorio	Yes
County of Imperial Warren	Yes
City of Westmorland	Absent
Imperial Irrigation District	Absent

Motion carried unanimously.

- C. Imperial County Transportation Commission (ICTC) resolution for Federal Fiscal Year (FFY) 2022/2023 – 2027/2028 Federal Transportation Improvement Program

The ICTC Technical Advisory Committee met on February 3, 2022 and forwarded this item to the Management Committee for review and consideration. It was requested that the Management Committee forward this item to the Commission for review and approval after public comment, if any:

1. Authorize the Chairman to sign the resolution that certifies funding has been identified for the projects in the FFY 2022/2023 - 2027/2028 FTIP and affirms our commitment to implement all projects in the program.

A motion was made by [Morita](#) seconded by [Colio-Warren](#). Roll call was taken:

Agency	Roll Call
City of Brawley	Yes
City of Calipatria	Yes
City of Calexico	Yes
City of El Centro	Absent
City of Holtville	Yes
City of Imperial	Yes
County of Imperial Terrazas-Baxter for Salorio	Yes
County of Imperial Warren	Yes
City of Westmorland	Absent
Imperial Irrigation District	Absent

Motion carried unanimously.

VIII. LTA ACTION CALENDAR

- A. Imperial County Local Transportation Authority Annual Financial Audit for Fiscal Year Ended June 30, 2021

It was requested that the ICTC Management Committee forward this item to the LTA Board for their review and approval after public comment, if any:

1. Receive, Approve and File the FY 2020-21 Imperial County Local Transportation Authority Annual Financial Audit for the following agencies: Brawley, Calexico, Calipatria, El Centro, Holtville, Imperial, Westmorland, the County of Imperial and the ICLTA.

A motion was made by [Morita](#) seconded by [Wells](#). Roll call was taken:

Agency	Roll Call
Agency	Roll Call
City of Brawley	Yes
City of Calipatria	Yes
City of Calexico	Yes
City of El Centro	Absent
City of Holtville	Yes
City of Imperial	Yes
County of Imperial Terrazas-Baxter for Salorio	Yes
County of Imperial Warren	Yes
City of Westmorland	Absent

Motion carried unanimously.

IX. The next meeting is scheduled for **March 9, 2022, at 10:30 a.m.** via Zoom Meeting.

X. ADJOURNMENT

A. Meeting adjourned at 12:08 p.m.



1503 N. IMPERIAL AVE., SUITE 104
EL CENTRO, CA 92243-2875
PHONE: (760) 592-4494
FAX: (760) 592-4410

TECHNICAL ADVISORY COMMITTEE

DRAFT MINUTES

February 3, 2022

Present:

Abraham Campos	City of El Centro
Adriana Anguis	City of Holtville
Veronica Atondo	County of Imperial
Jesus Villegas	City of Imperial
Lili Falomir	City of Calexico
George Galvan	City of Calipatria
Ramiro Barajas	City of Westmorland

Others:

David Aguirre	ICTC
Virginia Mendoza	ICTC
Marlene Flores	ICTC
Angela Delgadillo	ICTC
Andres Miramontes	City of El Centro
Angel Hernandez	City of El Centro
Felix De Leon	City of El Centro
Christian Rodriguez	City of El Centro
Juan Manuel Cabrera	City of Brawley
Phillip Ramirez	City of Brawley
Guillermo Sillas	City of Brawley
Ana Gutierrez	City of Brawley
Marco Coronel	City of Imperial
Lisa Tylenda	City of Calexico
Ismael Garcia	County of Imperial
Ben Guerrero	Caltrans
Alexander Araiza	Caltrans
Daniel Hernandez	Caltrans
Jacob Leon	KTUA

1. The meeting was called to order at 10:02 a.m. A quorum was present, and introductions were made. There were no public comments made.
2. Adopted resolution authorizing remote teleconference meeting in accordance with Assembly Bill 361. ICTC requested a motion to adopt. (Campos/Anguis). **Motion Carried.**
3. **Rotation of Chair and Vice-Chair Positions**
 - A *motion* was made by Abraham Campos and seconded by Jesus Villegas to nominate the City of Brawley as the Chair for 2022, **Motion Carried.**
 - A *motion* was made by Marco Coronel and seconded by Veronica Atondo to nominate the City of Calipatria (George Galvan) as the Vice-Chair for 2022. **Motion Carried.**
4. A *motion* was made to adopt the minutes for December 16, 2021 (Atondo/Campos) **Motion Carried.**
5. **Regional Active Transportation Plan**
(Presented by: Jacob Leon, KTUA)
 - Jacob Leon from KTUA provided a presentation on the Active Transportation Plan (ATP). The ATP will assess community needs through site visits and community workshops and it will identify and prioritize active transportation projects.
 - Mr. Leon points out how important it is to first analyze the existing conditions such as access points, destination, and physical constraints. By understanding the context, the consultants were able to pinpoint which cities have and do not have.
 - Jacob also provided a very detailed overview on the Community Engagement and how it has a significant impact on the process. For instance, there was a website and surveys provided for the public. Technical Advisory Committee (TAC) informed the team of outreach opportunities, stakeholder meetings were conducted, and fifteen community workshops were conducted through the ATP planning process.
 - Eleven data collection workshops were held between July 16 and August 26, 2021.
 - Four Project recommendations workshops were held between October 28 and November 6, 2021.
 - Some factors being considered on how the projects were identified are the popular destinations, demographics, reported collisions, future projects, and stakeholder input.
 - Mr. Leon explained how the following cities and communities needed a special focus with the planning effort based on lack of plan or a dated plan, City of Brawley, City of Westmorland, City of Holtville, Bombay Shores, Desert Shores, Palo Verde, and Salton Sea Beach.
 - The final layer of this process is that the projects should be prioritized. It is a data-driven process consisting of cumulative scored derived from various criteria.
 - Jacob Leon gave a brief description of the Regional Projects that were drafted and included two distinct types of maps. The first one being the pedestrian improvements. The second map demonstrates the existing bikeways and proposed bikeways.
 - A *motion* was made to approve the adoption of the Imperial County Regional Active Transportation Plan. (Anguis/Ramirez) **Motion Carried.**
6. **Imperial County Transportation Commission (ICTC) Resolution for Federal Fiscal Year 2022/2023-2027/2028 Federal Transportation**
(Presented by: Virginia Mendoza)
 - Virginia Mendoza provided a brief overview of the Federal Transportation Improvement Program (FTIP) and projects submitted on the 2023 FTIP along with a resolution letter stating the commitment to implement all listed projects in the FTIP.
 - ICTC Staff forwards this item to the Technical Advisory Committee for discussion and recommendation to submit to the ICTC Management Committee and Commission after

public comments, if any:

- A motion was made to Authorize the Chairman to sign the resolution that certifies funding has been identified for the projects in the FFY 2022/2023 - 2027/2028 FTIP and affirms our commitment to implement all projects in the program. (Atondo/Campos) **Motion Carried.**

7. Housing Issues Senate Bill 9 Housing Development: Approvals and Senate Bill 10 Planning and Zoning: housing development: density

(Presented by: George Galvan, The Holt Group)

- George Galvan explains the Senate Bill 9 and 10 and how both Bills provide opportunities for affordable housing. The Senate Bill 9 has been called the duplex law, which allows duplexes in single family zones. This changes things such as requiring a one parking space per unit. It also allows for subdivision existing single family residential lot.
- This means in terms for transportation and public works issues is that there will be higher density developments in residential zones.
- Mr. Galvan also explains the Senate Bill 10 which is an up zoning and transit rich areas. This leads to potential higher densities.
- Phillip Ramirez from the City of Brawley commented on how he has seen up to four homes in one lot and notices the difficulty and the issues of the small driveways and how that would lead them to park in the streets.
- Mr. Galvan discusses how he would like to know if there are any other potential issues there can be regarding the passage of this new law and what could be done to address those items.
- Abraham Campos from the City of El Centro comments how it is a discussion item with Management. The biggest issue being affordability. He explains that what they are trying to do is densify what they already have. He also comments how he has seen other agencies updating and revising their zoning ordinances to create a procedure of when and how to develop an add residences.
- Mr. Campos suggested to bring back this item for discussion in the following.

8. Caltrans Updates / Announcements (Presented by: Ben Guerrero):

- As of January 27, 2022 the INACTIVE and Future Inactive list was updated. Action is required by the County of Imperial, as well as these cities: Brawley, Calexico, El Centro, and Imperial.
- Notify Caltrans with any anticipated submittal date for a forthcoming inactive project invoice. FHWA now requires status updated quarterly.
- Obligation Authority (OA) funds for redistribution are dwindling faster than in prior years.
- Transmit all RFA details on LAPM Exhibit 3-A and use the newest version from January 2022- <https://forms.dot.ca.gov/v2Forms/servlet/FormRenderer?frmid=LAPM3A>
- As of January 10, 2022, the list of active project end dates was updated. To avoid expiration, action is required by the County of Imperial, as well as these cities: Calexico, Holtville, and Imperial.
- The Active Transportation Program Branch workshops focus on Program education, region-specific and questions relating to the upcoming 2023 ATP Cycle. These workshops are specific to a county/region; therefore, are not mandatory for all stakeholders to participate. It is held on Monday, February 28, 2022 from 12:30pm-2:30pm.
- To participate via GoToMeeting, use the following link: <https://global.gotomeeting.com/join/717772317>
- 2022 Local Assistance Publication Updates: Caltrans has released updates to the 2022 *Local Assistance Procedures Manual* (LAPM) and the *Local Assistance Program Guideline* (LAPG). All changes appear in *Local Programs Procedures* (LPP).
- Disadvantaged Business Enterprise (DBE) Update:
- Exhibit 9-F must accompany every invoice that involves payment to a DBE subcontractor.

- Disadvantaged Business Enterprise (DBE) Update:
- Exhibit 9-F must accompany every invoice that involves payment to a DBE subcontractor.
- <http://www.localassistanceblog.com/2021/10/06/annual-disadvantaged-business-enterprise-goal>
- Quality Assurance Program (QAP) approval expires in January 2022 for the City of Imperial.
- Subsidized Classes for Local Agencies are available to apply. Both the Federal Aid Series and Resident Engineers Academy courses fill-up quickly.
- Title VI Nondiscrimination Program:
- On February 16, 2021 Caltrans Division of Local Assistance delivered training for Local Public Agencies (LPA) to implement the federally mandated Title VI Program. This training provides the LPA with FHWA requirements of Title VI to incorporate nondiscrimination principles in all locally administered federal-funded programs, plans, and activities.
- Subsidized Classes for Local Agencies-New Learning Opportunities in 2022!
- Both the Federal Aid Series and Resident Engineers Academy courses fill-up quickly.

9. SCAG Updates / Announcements:

- No SCAG Updates were presented.

10. Cities and County Planning / Public Works Updates:

- Local agencies gave an update on their local projects in progress.

11. ICTC Updates / Announcements

(Presented by David Aguirre, Virginia Mendoza, and Marlene Flores)

a. Transit Planning Updates

- ICTC is still operating under COVID-19 requirements those which include Free fares for Transit riders including Med Trans. However, the Free Fare Program for all IVT Services will end March 31, 2022. These services will begin charging regular fares beginning April 1, 2022. The Callexico ITC Project is nearly complete and has been reviewed by the City of Callexico.

b. Transportation Planning Updates

1. COVID Relief Funds FY 2021-2022 (CRRSAA)

The CRRSAA funds distribution amounts should be approved by our Commission by February 23, 2022. After approval, the cities and county will need to submit to ICTC a letter stating what they plan to use the CRRSAA funds on. (Sample Letters attached to agenda packet.)

2. 2022 CMAQ and STBG Call for Projects

2022 CMAQ and STBG Project Applications are due by 5:00 p.m. on Friday, February 25, 2022.

3. FY 21/22 Federal and State Project Obligation Status

Marlene Flores went through the different cities to get an update on the Federal and State Project Obligations Status.

12. General Discussion / New Business

No New Business

Next TAC meeting will be February 24, 2022, via Zoom

13. Meeting adjourned at 12:04 p.m.



1503 N. IMPERIAL AVE., SUITE 104
EL CENTRO, CA 92243-2875
PHONE: (760) 592-4494
FAX: (760) 592-4410

SOCIAL SERVICES TRANSPORTATION ADVISORY COUNCIL

DRAFT MINUTES

February 2, 2022

Present

Voting Attendees:

Ted Ceasar	Consumer
Kathleen Lang	California Health & Wellness (CH&W)
Mitzi Perez	ARC-IV
Raul Cordova	Work Training Center (WTC)
Karen Teran	Access to Independence
James Dalske	Imperial Valley College (IVC)
Lorena Arambula	San Diego Regional Center (SDRC)
Mike Hack	Consumer
David Aguirre	CTSA-ICTC
Maricela Galarza	CTSA-ICTC
Gustavo Gomez	CTSA-ICTC

Non-Voting Attendees:

Cesar Sanchez	IVT/IVTAccess/IVTRide/IVTMedtrans
Helio Sanchez	IVT
Jose Guillen	IVT MedTrans
Karla Pacheco	IVT Access
David Salgado	SCAG
Liz Santucci	Caltrans

1. Dr. Lang called the meeting to order at 10:08 a.m. **A quorum was present.** Introductions were made.
 - Hybrid meeting.
2. SSTAC Remote Resolution.
 - Ms. Galarza explained the purpose of the implementation of the resolution. The resolution will be required for this meeting and future meetings until further notice.
 - SSTAC members reviewed the resolution, motioned to approve as is. (Perez, Cordova), **Motion Carried.**
 - Required signatures will be collected after the meeting.
3. Minutes were adopted for December 1, 2021. (Cordova, Perez), **Motion Carried.**

4. Minutes were adopted for January 5, 2022. (Cordova, Perez), **Motion Carried.**

5. CTSA Reports:

Mr. Aguirre had the following updates:

- The Callexico Intermodal Transportation Center design is 95% complete. The project is in the process of right away acquisition and securing funding for construction efforts.
- Transit services are running as close to a regular schedule. There is a seen increase in passengers on the fixed-route service. For all other services, when demand seems to pick up vehicles are ready to take on that demand.
- The free fares program is anticipated to end on March 31, 2022. Staff is pursuing another grant to possibly cover additional free fares, but will not hear from the grant until the latest part of the year.

Mr. Gomez had the following updates:

- IVT Ride and IVT Access sign-ups have increased during the last couple of months.
- IVT Access and IVT Ride continue to be remotely conducted, but the public does have the option to come to the office to sign up for IVT Ride or pick up an application for IVT Access.
- In January staff conducted a presentation for the Access to Independence wellness class.
- Staff is available to provide presentations or provide any information to agencies.

Ms. Galarza had the following updates:

- Staff conducted outreach to pass out brochures and rider's guides to those who requested. If anyone is interested or was missed, please let staff know. Outreach was conducted in the El Centro, Brawley, and Westshore areas.
- Staff is attempting to conduct as much physical outreach as possible, yet it's still limited. Nevertheless, the staff is available to provide zoom presentations

6. FY 2022-23 Master Needs List:

- Ms. Galarza presented and explained both the Master Needs List and UTN sample letter purpose through the Unmet Transit Needs process.
- After discussion, STACC members requested to remove number 11 on the Master Needs List, which states "Add bus service and bus stop near El Centro Clinicas de Salud." This item was implemented in July 2021.
- Dr. Lang called a motion to approve. (Cesar, Hack) **Motion Carried.**
- Adoption of list

UTN Support Letter:

- After discussion, SSTAC members requested some amendments to the UTN Support letter, they are as follows;
 - ✓ Under the priorities section, remove priority one which states, "Add bus service and bus stop near El Centro Clinicas de Salud."
 - ✓ Under the priorities section, add a new priority as number two which states, "Provide bus stop improvement (e.g., seating and shade) on Cole Rd. in the City of Callexico, in front of Denny's Diner."
 - ✓ Under the priorities section, the priorities will be numbered as follows;
 1. Add a mobile ticketing fare option (e.g., passengers, third parties).
 2. Provide bus stop improvement (e.g., seating and shade) on Cole Rd. in the City of Callexico, in front of Denny's Diner.
 3. Provide curb to curb intercity transportation to Seniors.
 4. Add an IVC Express Route from Callexico to IVC and from IVC to Callexico in the

evening after 5:30 p.m.

Dr. Lang called a motion to approve all amendments to the letter. (Cordova, Perez) **Motion Carried.**

- Adoption of letter
 - Mr. Aguirre stated that the UTN will partake in a similar process from the previous fiscal year.
 - Ms. Galarza added that the UTN survey will be sent via email to all SSTAC members to share to whom may be interested to share feedback. The survey will also be available through affiliated transit service websites and social media.

7. Transit Operator 2nd Quarter Reports:

Imperial Valley Transit

- Mr. H. Sanchez presented the 2nd quarter report for the service.
- Service is running well.

IVT Access

- Ms. Pacheco presented 2nd quarter report for the service.
- Service is running smoothly.
- Free fares are still provided, demand is still the same.
- IVC will open up to more in-person instruction, the service will hopefully gain ridership from this occurring.

IVT Ride

- Mr. C. Sanchez presented the 2nd quarter report for all IVT Ride services.
- An increase in ridership is observed during December in comparison to October. December is usually a slow month, but this quarter shows otherwise.

IVT MedTrans

- Mr. Guillen presented a 2nd quarter report for the service.
- Demand has remained the same.
- Service hours are the same and both buses are available. It is in response to demand.
- December's demand decreased.

8. General Discussion

- None.

9. Adjournment

- The meeting adjourned at 10:38 a.m. (Cordova, Lang), **Motion Carried.**
- The next meeting will be held on Wednesday, March 2, 2022, at the Imperial County Transportation Commission Office, 1503 N. Imperial Ave., Suite 104, El Centro, CA 92243.

VI. CONSENT CALENDAR

- C. Consultant Services Agreement Approval for the Recruitment of the ICTC Executive Director position
 - 1. Approve the Consulting Services Agreement between CPS HR Consulting and the Imperial County Transportation for a flat fee rate of \$25,000.
 - 2. Authorize the Chairperson to sign the Agreement.



1503 N. IMPERIAL AVE., SUITE 104
EL CENTRO, CA 92243-2875
PHONE: (760) 592-4494
FAX: (760) 592-4410

March 17, 2022

Rosie Arreola-Fernández, Chairperson
Imperial County Transportation Commission
1503 N. Imperial Ave., Suite 104
El Centro, CA 92243

SUBJECT: Consultant Services Agreement Approval for the Recruitment of the ICTC Executive Director position

Dear Commission Members:

The Imperial County Transportation Commission (ICTC) is seeking a new Executive Director following the retirement of its previous executive director. The commission has appointed an Interim Executive Director to complete the required functions of the Executive Director while the recruitment process remained active. Staff has been working with CPS HR Consulting and counsel to bring forward an agreement for your review and consideration. The anticipated term of the agreement will be effective through September 30, 2022. The scope of work includes a timeline of approximately 14-16 weeks from the initial meeting to the selection and appointment of an Executive Director and will be completed in three phases.

- Phase I will include the development of the candidate profile and recruitment strategy
- Phase II will include an aggressive, proactive, and robust recruitment process
- Phase III will include selection

The agreement includes a fixed fee rate of \$25,000 billed in four equal installments of \$6,250; and, also has provisions regarding a one-year guarantee. *“If the employment of the candidate selected and appointed by the Client, as a result of a full executive recruitment (Phases I, II, III), comes to an end before completion of the first year of service, CPS HR will provide Client with professional services to appoint a replacement. Professional consulting services will be provided at no cost.”*

All documents including the consulting services agreement, the statement of work, and the proposal are attached for your review.

Therefore, following review with ICTC Counsel and the sub-committee, staff forwards this item to the Commission for their review and approval after public comment, if any:

**CITIES OF BRAWLEY, CALEXICO, CALIPATRIA, EL CENTRO, HOLTVILLE, IMPERIAL, WESTMORLAND,
IMPERIAL IRRIGATION DISTRICT AND COUNTY OF IMPERIAL**

1. Approve the Consulting Services Agreement between CPS HR Consulting and the Imperial County Transportation for a flat fee rate of \$25,000.
2. Authorize the Chairperson to sign the Agreement

Sincerely,

A handwritten signature in cursive script that reads "Cristi Lerma".

CRISTI LERMA
Secretary to the Commission

Attachments



CONSULTING SERVICES AGREEMENT
Imperial County Transportation Commission
Executive Recruitment for Executive Director

This Consulting Services Agreement (Agreement) is by and between Cooperative Personnel Services, dba CPS HR Consulting, a California Joint Powers Authority (CPS HR) and the Agency named in the signature block at the end of this Agreement (Agency, hereafter referred to as Client), and is effective as of March 23, 2022 (Effective Date). CPS HR and the Client shall be collectively referred to herein as the "Parties" and individually as a "Party."

- A. Purpose.** This Agreement defines CPS HR consulting services, policies and procedures.
- B. Services.** CPS HR will provide certain consulting services (Services) to Client as set forth in the Statements of Work (attached hereto as Exhibit ("A")). CPS HR shall perform only the Services requested by Client, at the times, dates, and locations specified by Client.
- C. Compensation.**
- 1. Payment.** Client will compensate CPS HR for Services by paying certain fees as set forth in the Statement of Work. Client will reimburse CPS HR for business expenses as set forth in the Statement of Work. Client will pay all invoices within thirty (30) days from receipt of invoice.
- 2. Funding.** Client certifies that funding for compensation payable to CPS HR under this Agreement has been approved by Client's governing body, either as a part of the general operating budget or as a specific item. Client further certifies that it anticipates sufficient cash will be available for payment of compensation as required above.
- 3. Late Payment.** Any invoices not paid within thirty (30) days may incur a service charge of the lesser of two percent (2%) or the maximum allowable by law per month on any outstanding overdue balances. In addition, reasonable collection costs may be added to any invoice not paid within ninety (90) days.
- D. Taxes.** Except as expressly stated in the Statement of Work, the fees listed therein are in addition to, and not in lieu of, any additional fees, assessments, levies, taxes, etc.

assessed against the transactions contemplated herein (Taxes). With the exception of Taxes imposed on CPS HR' net income, all Taxes shall be Client's responsibility. Client shall pay any Taxes, which CPS HR may be required to collect and remit, upon invoice.

E. Term and Termination of Agreement.

- 1. Term.** The term of this Agreement is from the Effective Date through September 30, 2022.
- 2. Immediate Termination upon Material Breach.** Either Party may terminate this Agreement immediately upon any material breach by the other Party.
- 3. Termination without Cause.** Either Party may terminate the Agreement without cause upon thirty days written notice to the other Party.
- 4. Payment on Termination.** Upon termination without cause, Client shall pay CPS HR for all work performed through the effective date of termination. For termination upon material breach, Client shall pay CPS HR for all work performed which is in compliance with the terms of the Statement of Work.

F. Limited Warranty.

- 1. Warranty.** CPS HR represents and warrants that: (i) it has the authority to enter into this Agreement; (ii) it will comply with applicable law; and (iii) it will provide Services in a workmanlike manner consistent with industry standards.
- 2. Warranty Disclaimer.** EXCEPT AS EXPRESSLY SET FORTH HEREIN, CPS HR EXPRESSLY DISCLAIMS ANY AND ALL WARRANTIES, EXPRESS OR IMPLIED, ORAL OR WRITTEN, WITH RESPECT TO THE SERVICES AND THE WORK PRODUCT INCLUDING, WITHOUT LIMITATION, ALL IMPLIED WARRANTIES OF MERCHANTABILITY OR FITNESS FOR ANY PARTICULAR PURPOSE OR IN RESPECT OF ANY THIRD-PARTY PRODUCTS OR SERVICES AND ALL

WARRANTIES IMPLIED FROM ANY COURSE OF DEALING AND NO REPRESENTATIVE OF CPS HR IS AUTHORIZED TO GIVE ANY ADDITIONAL WARRANTY.

G. Work Product.

1. Ownership. Upon CPS HR' receipt of fees due under the Agreement, all studies, reports, documents and other writings prepared by CPS HR and its subcontractors, produced as a result of CPS HR' work, or delivered by CPS HR to Client in the course of performing services (collectively, "Work Product") shall become the property of Client and Client shall have the right to use the materials without further compensation to CPS HR or its subcontractors.

2. Retention of Rights. Notwithstanding Client's ownership of the Work Product, Client acknowledges and agrees that: (i) CPS HR has the right to re-use any of its know-how, ideas, concepts, methods, processes, or similar information, however characterized, whether in tangible or intangible form, and whether used by CPS HR in the performance of Services or not, at any time and without limitation, and (ii) CPS HR retains ownership of any and all of its intellectual property rights that existed prior to the Effective Date including, but not limited to, all methods, concepts, designs, reports, programs, and templates as well as all training materials, testing or assessment products, survey content and copyrightable works.

H. Release of Information to Third Parties.

Each Party understands that information provided to government entities may be subject to disclosure under a public records or freedom of information act. Each Party hereto (each, a Recipient) shall protect and keep confidential all non-public information disclosed to Recipient by the other Party (each, a Discloser) and identified as confidential by Discloser, and shall not, except as may be authorized by Discloser in writing, use or disclose any such Confidential Information during and after the term of this Agreement. If CPS HR or Client receives a request for disclosure of Confidential Materials, such as a subpoena or a public records or freedom of information request, that Party shall immediately notify the other Party of the request. Upon request, Client or CPS HR shall maintain the confidentiality of the Confidential Materials pending the grant or denial of a protective order or the decision of a court or administrative body as to whether the requested materials must be disclosed under the applicable public records

statute. Client and CPS HR shall cooperate with each other in seeking any relief necessary to maintain the confidentiality of the Confidential Materials. Each Party shall defend, indemnify and hold the other harmless from any claim or administrative appeal, including costs, expenses, and any attorney fees, related to that Party pursuing protection of the Confidential Materials from disclosure.

I. Indemnification. CPS HR agrees to indemnify, defend, and hold Client, its agents, officers, employees and volunteers harmless from and against loss or damage (including reasonable attorney's fees) arising from or related to a claim of bodily injury or property damage resulting from CPS HR' willful misconduct or negligent performance of this Agreement; provided that, Client notifies CPS HR in a commercially reasonable time, in writing of any such claim and gives CPS HR (at CPS HR' expense) sole control of the defense of same and all negotiations for its settlement or compromise. CPS HR' liability to indemnify Client shall be reduced to the extent that such loss or damage was caused or contributed to by the act, omission, direction or negligence of Client, its agents, officers, employees and volunteers over which CPS HR does not have direct control.

J. Limitation of Liability.

NOTWITHSTANDING ANYTHING TO THE CONTRARY CONTAINED HEREIN, NEITHER PARTY HERETO SHALL HAVE ANY LIABILITY OR RESPONSIBILITY FOR ANY INDIRECT, INCIDENTAL, EXEMPLARY, SPECIAL OR CONSEQUENTIAL DAMAGES (INCLUDING, BUT NOT LIMITED TO, DAMAGES ARISING FROM LOSS OF PROFITS OR DATA), EVEN IF ADVISED OF THE POSSIBILITY OF SUCH DAMAGES. CPS HR' LIABILITY FOR DAMAGES HEREUNDER SHALL NOT EXCEED THE AMOUNT OF FEES PAID BY CLIENT TO CPS HR.

K. Miscellaneous.

1. Notices. Any notice to the parties required or permitted under this Agreement shall be given in writing and shall be sent to the persons at the address listed in the Statement of Work.

2. Dispute Resolution; Remedies.

(a) In the event of a dispute, the parties may agree to pursue mediation or either binding or nonbinding arbitration to resolve their dispute, under such rules as the parties may agree.

(b) If either CPS HR or Client determines it appropriate to file a judicial action, then, in addition to any other remedies available at law or in equity, Client acknowledges that breach of this Agreement may result in irreparable harm to CPS HR for which damages would be an inadequate remedy and, therefore, CPS HR shall be entitled to seek equitable relief, including injunction.

3. Attorneys Fees. If any legal action or arbitration or other proceeding is brought to enforce or construe the term of this Agreement or because of an alleged dispute, breach or default in connection with any provision of this Agreement, the successful or prevailing Party shall be entitled to recover reasonable attorneys fees and other costs incurred in that action, arbitration or proceeding in addition to any other relief to which it may be entitled.

4. Governing Law. This Agreement will be governed by the laws of the State of California without regard to its rules concerning conflict of laws.

5. Force Majeure. Neither Party shall be liable for delays caused by fire, accident, labor dispute, war, insurrection, riot, act of government, superior force, or any other cause reasonably beyond its control.

6. Waiver. The failure of any Party at any time or times to require performance of any provision of this Agreement shall in no manner affect its right to enforce that provision at a later time. Nor shall the waiver by either Party of a breach of any provision of this Agreement be taken or held to be a

waiver of the provision itself. No waiver shall be enforceable unless made in writing and signed by the Party granting the waiver.

7. Entire Agreement; Modifications. This Agreement constitutes the entire agreement between the parties regarding the subject matter hereof and supersedes all other agreements, representations and warranties. All modifications and supplements to this Agreement must be in writing and signed by both parties.

8. Counterparts; Facsimile Signature; Electronic Signature. This Agreement may be executed in any number of counterparts. If this Agreement or any counterpart is signed and then faxed or e-mailed by PDF or otherwise, the faxed or -mailed copy bearing the signature shall be as good as the original, wet-ink signed copy for all intents and purposes.

9. Authority to Sign. The person signing this Agreement on behalf of the Client (the Principal Signer) represents that he or she is the head of the agency or is otherwise duly authorized to sign this Agreement and to bind the Client.

10. Ambiguities. As this Agreement has been voluntarily and freely negotiated by both parties, the rule that ambiguous contractual provisions are construed against the drafter of the provision shall be inapplicable to this Agreement.

**Cooperative Personnel Services dba
CPS HR Consulting,**
2450 Del Paso Rd. Ste 220, Sacramento, CA 95834

By: _____
Authorized Signature

Name: _____

Title: _____

Imperial County Transportation Commission
1503 N Imperial Ave., Suite 104, El Centro, CA 92243

By: _____
Authorized Signature

Name: _____

Title: _____

Exhibit A Statement of Work

All changes to this SOW must be mutually agreed to and executed in writing by duly authorized representatives of both parties as an amendment to this SOW. Capitalized terms used herein shall have the meanings ascribed to them in the Agreement.

1. **SERVICES:** CPS HR shall assist the Imperial County Transportation Commission with the Executive Recruitment of its Executive Director as detailed in the CPS HR Proposal dated February 16, 2022 and included herein as Attachment 1 to Exhibit A.
2. **CLIENT RESPONSIBILITIES:**
 - a. Client must timely perform all those Client roles and responsibilities set forth in this SOW. Successful completion of this project within the time specified depends largely upon an effective working relationship between Client and CPS HR project staff. For this reason, CPS HR requests that Client designate an individual to coordinate communication, meetings, interview schedules, and review of products with the project team. Client's Project Representative will be responsible for the following activities:
 1. Coordinating all meeting schedules, conference calls, facilities and equipment needs
 2. Coordinating interview schedules and facilities and distributing project update information
 - b. Any work products developed during the activities described above will be submitted to Client's Project Representative for review, comment and/or approval. This is a critical step to ensure accurate, reliable, and valid products.
3. **CPS HR PROJECT MANAGER:** Pamela Derby pderby@cpsshr.us
4. **CLIENT PROJECT REPRESENTATIVE:** Cristi Lema cristilema@imperialctc.org
5. **SERVICE FEES:** Fixed Fee Rate of \$25,000
 - a. All Services provided to Client by CPS HR hereunder are priced on a FIXED PRICE basis. All amounts are based upon the following assumptions. Any deviations from the following assumptions may result in an increase in the Fees: (i) Client will timely perform its responsibilities as set forth in this SOW; and (ii) Services will normally be performed during normal business hours, Monday through Friday, 8:00 a.m. to 5:00 p.m., excluding CPS HR holidays ("Normal Business Hours").
 - b. Professional Services Fees: The professional fixed fee of \$25,000 covers all CPS HR services associated with Phases I, II, and III of the recruitment process, including the necessary field visits (up to three) to develop the candidate profile and recruitment strategy, assist the Client with finalist selection, and facilitate candidate interviews. The professional fixed fee includes the following expenses: brochure design and printing, advertising, background check on the selected finalist candidate, supplies, shipping, and consultant travel.
 - c. Additional Expenses Not Included: Travel expenses for candidates who are invited forward in the interview process are NOT included. However, should the Client desire CPS HR's Travel Team to assist with these arrangements, CPS HR can provide assistance. This might require an amount be added to the Agreement.
 - d. Invoices: CPS HR will invoice Client at the fixed fee rate in four equal installment of \$6,250. Client will pay CPS HR within thirty (30) days following receipt of invoice.
 - e. One-Year Guarantee: If the employment of the candidate selected and appointed by the Client, as a result of a full executive recruitment (Phases I, II, and III), comes to an end before the completion of the first year of service, CPS HR will provide the Client with professional services to appoint a replacement. Professional consulting services will be provided at no cost. The Client would be responsible only for reimbursable expenses. This guarantee does not apply to situations in which the successful candidate is promoted or re-assigned within the organization during the one-year period. Additionally, should the initial recruitment efforts not result in a successful appointment, CPS HR will extend the aggressive recruiting efforts and screen qualified candidates until an offer is made and accepted. CPS HR does not provide a guarantee for candidates placed as a result of a partial recruitment effort.

6. In the event the project is terminated early, CPS HR will be paid such amount as is due for professional services performed and out-of-pocket expenses incurred up to and including the effective date of termination.
7. This SOW covers work requested and performed prior to the commencement of this SOW.



PROPOSAL

Imperial County Transportation Commission

Executive Recruitment Services for
Executive Director

SUBMITTED BY:

MELISSA ASHER

Sr. Practice Leader, Products and Services

CPS HR Consulting

2450 Del Paso Road, Suite 220

Sacramento, CA 95834

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Your Path to Performance

February 16, 2022

Cristi Lerma, Secretary to the Commission
Imperial County Transportation Commission
1503 N. Imperial Ave., Suite 104
El Centro, CA 92243

Submitted via email to: cristilerma@imperialctc.org

Subject: Executive Recruitment Services for Executive Director

Dear Ms. Lerma:

CPS HR Consulting (CPS HR) is pleased to have the opportunity to submit a proposal to assist the Imperial County Transportation Commission (ICTC) with the recruitment of a new Executive Director. We are uniquely qualified to undertake this effort as we have vast experience in assisting public agencies with executive search, screening, and placement.

We understand that each agency is unique, and our extensive experience allows us to tailor our process to specifically meet your needs. Our work with local government agencies throughout the United States gives us an in-depth understanding of government operations, programs, and services.

CPS HR offers a broad spectrum of human resource services while delivering personalized, results-oriented services, utilizing best practice methods of recruitment and selection strategies from our team of recruitment experts. Each recruitment is an opportunity to shape and prepare your organization for the future. We understand how important this transition is for you and are perfectly placed to assist you in this endeavor. Once this project begins, we will work with the Board to tailor our process to highlight this exciting opportunity and attract the best possible candidates.

It is our commitment to work in partnership with your organization to a successful result.

Thank you for the opportunity to be considered for this assignment. Should you have questions or comments about the information presented in this proposal, **please contact Pam Derby, Manager, Executive Recruitment at pderby@cpsr.us or (916) 471-3126.**

Sincerely,



Melissa Asher
Senior Practice Leader, Products and Services

Scope of Work

Our proposed executive search process is designed to provide the Imperial County Transportation Commission (ICTC) the full range of services required to ensure the ultimate selection of a new Executive Director uniquely suited to ICTC's needs.



Phase I:

- Meet with the Board of Commissioners (Board) to gather information on the organization and to develop the specifications and ideal candidate profile for the new Executive Director.
- Coordinate with the Board on development of a recruitment brochure for the Executive Director's position; prepare brochure design.
- Complete recruitment brochure and post brochure on CPS HR website.

Phase II:

- Conduct aggressive outreach by initiating contact with potential applicants and with referral sources (this includes e-mailing appropriate government management professionals from our database, conducting extensive outreach via LinkedIn, and contacting candidates from prior recruitments who may be interested and a good fit for the Executive Director).
- Place ads in agreed upon professional and affiliate websites to attract candidates on a nationwide, regional, local or targeted basis based on the recruitment strategy. Examples may include:

Advertising Sources	
<ul style="list-style-type: none">● National Association of Regional Councils● American Planning Association● International City/County Management Association● LinkedIn● CA State Association of Counties	<ul style="list-style-type: none">● Association of Metropolitan Planning Associations● CalACT● CalCOG● American Association for Access, Equity, and Diversity● Western Cities

- Distribute brochure/job announcement
- Receive all resumes and acknowledge receipt thereof
- Respond to inquiries from applicants and potential applicants
- Keep client posted on recruitment progress
- Review application materials and identify candidates for further consideration
- Conduct preliminary screening interviews
- Submit “Client Report” (includes resumes, summary of resumes, notes, overview)
- Meet with the Board to discuss the report and the results of the screening interviews in order for the Board to identify an appropriate number to interview as finalists (or semi-finalists)
- Notify all applicants of status in the recruitment

Phase III:

- Prepare an assessment process for finalists in coordination with the Board
- Schedule candidates for participation in finalist assessment; send invitations to candidates and coordinate travel/accommodations
- Prepare evaluation materials
- Facilitate finalist assessment process in coordination with the Board
- Conduct reference and background checks on top identified candidate(s) following assessment process
- Assist the Board in negotiation of terms of employment (if desired)

Timeline

The project team CPS HR has selected is prepared to begin work upon receipt of a fully-executed contractual agreement. All search activities up to and including the selection of a new Executive Director can be completed in 14 to 16 weeks. The precise schedule will depend on the placement of advertising in the appropriate professional journals, and the ability to schedule, as quickly as possible, the initial meeting. A proposed schedule of major milestones is presented below.

Task Name	Month 1				Month 2				Month 3				Month 4			
Weeks	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Initial Meeting/ Candidate Profile	➤															
Draft Brochure		➤														
Brochure Approved/ Printed & Place Ads			➤													
Aggressive Recruiting					➤											
Final Filing Date							➤									
Preliminary Screening									➤							
Present Leading Candidates										➤						
Semi-finalist Interviews											➤					
Reference/ Background Checks												➤				
Final Interviews													➤			
Appointment														➤		
Weeks	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16

Professional Fees and Guarantee

Professional Services

Our professional fixed fee covers all CPS HR services associated with **Phases I, II, and III** of the recruitment process. We have included costs for outreach only and partial recruitment processes as well.

Professional Fixed Fee	
Professional Services for Outreach Only (Phase I including Brochure and Ad Placement) (Fixed Flat Fee)	\$7,500
Professional Services for Partial Recruitment (Phases I and II only) (Fixed Flat Fee)	\$19,000
Professional Services for Full Recruitment (Fixed Flat Fee)	\$25,000

**Professional fees would be billed and paid monthly.*

One-Year Guarantee

If the employment of the candidate selected and appointed by the Board as a result of a full executive recruitment (Phases I, II, and III) comes to an end before the completion of the first year of service, CPS HR will provide the Board with professional services to appoint a replacement. Professional consulting services will be provided at no cost. The Board would be responsible only for expenses such as re-advertising, consultant travel, additional background checks, etc. **This guarantee does not apply to situations in which the successful candidate is promoted or re-assigned within the organization during the one-year period.** Additionally, should the initial recruitment efforts not result in a successful appointment, CPS HR will extend the aggressive recruiting efforts and screen qualified candidates until an offer is made and accepted. CPS HR does not provide a guarantee for candidates placed as a result of outreach only or partial recruitment efforts.



We thank you for your consideration of our proposal. We are committed to providing high quality and expert solutions and look forward to partnering with the Imperial Transportation Commission in this important endeavor.

VII. REPORTS

- A. ICTC EXECUTIVE DIRECTOR
- B. SOUTHERN CALIFORNIA ASSOCIATION OF GOVERNMENTS
- C. CALTRANS - DISTRICT 11
- D. COMMISSION MEMBER REPORTS (IF ANY)



1503 N IMPERIAL AVE SUITE 104
EL CENTRO, CA 92243-2875
PHONE: (760) 592-4494
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Memorandum

Date: March 17, 2022
To: ICTC Commission Members
From: David Aguirre, Interim Executive Director
Re: Executive Director's Report

The following is a summary of the Executive Director's Report for the ICTC Commission meeting on March 23, 2022

- 1) **State Route 86 (Northbound) Border Patrol Checkpoint:** State Route 86 (Northbound) Border Patrol Checkpoint: In August 2017 following a year of coordination, Caltrans, the County of Imperial and ICTC met with CBP management and operations staff achieved consensus for a new conceptual alternative prepared by Caltrans. The LTA Board met on September 27, 2017, staff presented the Board with a fund request for \$1.3 million from the 5% Regional Highway Set-Aside from the Measure D allocations. A Consultant Agreement with AECOM for design and construction engineering was approved by the LTA on February 28, 2018. Following our ICTC Board meeting in late September 2020, ICTC has initiated a traffic study as required by Caltrans. Design work has been delayed due to Border Patrol's concern related to their ability to provide additional funding necessary to meet their operational requirements. Discussions have been on-going through to this week of March 15, 2021. On Wednesday, March 17, 2021 ICTC received confirmation from Border Patrol Headquarters in Washington D.C. that they wish to proceed with the original Canopy Design that is similar to Interstate 8 Pine Valley Checkpoint.

As discussed and confirmed with Border Patrol, ICTC will only provide the remaining funds we had available (February 2021) of approximately \$1 million to complete the traffic study, 100% design plans, and construction of the canopy, lighting related to the canopy, and traffic related improvements required by Caltrans. Border Patrol has committed paying for all other construction related costs and Border Patrol will lead the construction contract. Border Patrol, Caltrans and ICTC are having bi-weekly meetings toward completing design plans and Caltrans Permits with a goal to begin construction in 2022 with construction completed in approximately six months after construction begins.

- 2) **Funding for Phase II of the Calexico West Port of Entry:** As previously noted, Congress authorized \$98 million for Phase 1. The U.S. General Services Administration (GSA) began construction for Phase 1 in December 2015 with completion now scheduled for July 2018. Phase 2A was awarded in the amount of \$191million and will include six additional northbound privately-owned vehicle (POV) inspection lanes, permanent southbound POV inspection, expanded secondary inspection and adding a pre-primary canopy, new administration building, and employee parking structure. *Funding for phase 2B was awarded in the amount of \$103.4 million. Work for phase 2B will include demolition of the old port building and construction of the new pedestrian building. The total estimated investment for the Calexico West POE improvements are \$416.2 million.*
- 3) **Surface Transportation Block Grant Program (STBG) and Congestion Mitigation and Air Quality Program (CMAQ) 2022 Call for Projects – FFY 2022/2023 to FFY 2024/2025:** *The STBG and CMAQ Call For Projects*

began on November 18, 2021. The approved 2022 CMAQ & STBG Guidelines are posted on the ICTC website at <http://www.imperialctc.org/call-for-projects/>. Applications were submitted on Friday, February 25, 2022 to ICTC office. All agencies submitted with the exception of the City of Westomrland and IID. A total of 10 STBG and 11 CMAQ applications were received by ICTC. Funding requests exceed the CMAQ and STBG amounts available for the three (3) fiscal years.

Program	Total Amount Available	Amount Requested by All Applicants
CMAQ	\$5,222,306	\$9,136,697
STBG	\$7,706,117	\$16,640,508

Technical staff representing all the cities and county participated in a scoring and ranking meeting on March 17, 2022, at the ICTC offices. The recommended scoring will be considered for approval recommendation by TAC members at the regular meeting on March 24, 2022. Upon TAC recommendation, the item will be forwarded to the Management Committee and Commission in the month of April.

- 4) **Imperial Mexicali Binational Alliance (IMBA):** The next IMBA meeting is scheduled for May 19, 2022. The meeting is currently scheduled to be hybrid, a meeting location will be shared at a later date.
- 5) **Regional Active Transportation Plan:** The Imperial County Transportation Commission completed the Regional Active Transportation Plan (ATP) to improve access, mobility, and safety for non-motorized modes of travel, including walking, bicycling, and riding trans it. The final plan was adopted by ICTC on February 23, 2022. The Plan and all supporting documents are available to all ICTC member agencies. ICTC staff plans to incorporate the ATP to the upcoming Long Range Transportation Project.
- 6) **2022 Long Range Transportation Plan:** The ICTC in its capacity as the Regional Transportation Planning Agency is responsible to lead the Long Range Transportation Plan (LRTP) in Imperial County. The last update to the LRTP was conducted in 2013. ICTC staff completed a Request for Proposal (RFP) to prepare a full update of the Imperial County LRTP. Michael Baker International was the selected consultant.

The goal of the LRTP is to provide the following:

- Identify and promote the relationship between the transportation system to existing and future land use and community comprehensive plans and programs.
- Provide guidance to promote the improvement of multi-modal transportation circulation of people and goods, using both motorized and non-motorized transportation modes, new technologies and infrastructure facilities.
- Recommendations and guidance to provide a safe, efficient, accessible, socially equitable and cost-effective transportation system.
- Ensure compliance with state and federal transportation planning regulations
- Develop recommendations that ensure environmentally sustainable planning practices.

The consultant team is currently working on data gathering and scheduling of steering committee and TAC meetings. The stakeholder list for the LRTP will be comprehensive and include local and regional partners with special attention to upcoming developments in Imperial County. ICTC Staff is working with the consultant team and plans to have the first TAC meeting on March 30, 2022.

- 7) **Calexico Intermodal Transportation Center (ITC):** A new Intermodal Transportation Center in the City of Calexico has been part of ICTC's long range transit planning. The new Calexico ITC will serve as a regional mobility hub that will accommodate bus bays for Imperial Valley Transit in addition to the City of Calexico's private transit operators, taxis and farm labor buses. ICTC received a Congestion Mitigation and Air Quality federal program fund to complete the environmental and design plans of the new Calexico ITC. ICTC staff is in the process of completing the contract award for a consultant firm that will complete the environmental and design phase. Currently, ICTC staff is completing the Caltrans award review process with multiple Caltrans' departments. The ICTC Board adopted the agreement with Psomas on September 26, 2018. Environmental phase has been completed. Design is expected to be completed March 2022 and Right of Way Acquisition is underway. ICTC is exploring funding opportunities to complete the required construction efforts.

- 8) **Calexico East Port of Entry Bridge Widening Project:** The Project proposes to widen the bridge over the All-American Canal at the U.S./Mexico border approximately 0.7 miles south of State Route (SR) 7. The project proposes to widen the existing structure by adding four-lanes: Two New Northbound Auto Lanes and Two New Northbound Commercial Vehicle Lanes. In May 2018, Caltrans and ICTC received \$3,000,000 from the California Transportation Commission and the Trade Corridor Enhancement Program (TCEP) to complete the Project Approval and Environmental Document (PA/ED) for the project. In June 2018, Caltrans completed a Project Initiation Document (PID). In Fall of 2018, the PA/ED phase was initiated by Caltrans, technical studies for the National Environment Policy Act (NEPA) document under Caltrans as the NEPA lead are in progress and is scheduled for completion in May 2020. In December 2018, ICTC was awarded \$20 million under the U.S. Department of Transportation's BUILD discretionary grant program to complete the Design-Build construction phase. *The design portion of the project is near completion. The project initial construction has already begun, and construction is anticipated to be completed in 2023.*
- 9) **Potential Bus Stop in Calipatria:** ICTC has evaluated all of its fixed route service routes to attempt to provide service to the east side of Calipatria. Staff conducted time trials as well utilized several types of buses to verify buses would not have issues with other existing stops within proposed routes. Potential stops for the area include a stop along Commercial Avenue and potentially another stop near Alexandria Street. Staff is proposing to utilize its IVC Express route to potentially service the area. ICTC and City staff have begun coordination to implement final location and infrastructure associated with the potential bus stop(s). *ICTC has begun utilizing the IVC Express route to service both bus stops along the east side (intersection of Bonita Place and Commercial Avenue) and (intersection of Alexandria Street and Brown Avenue) of Calipatria.*
- 10) **Imperial Valley Transit (IVT) FREE FARES PROGRAM:** On August 7, 2020, the Imperial County Transportation Commission (ICTC) announced the implementation of a **Free Fares Program** for various Imperial Valley Transit (IVT) services. Eligible services include IVT Fixed Route, IVT Circulators (Blue, Green and Gold Lines), IVT ACCESS and IVT RIDE (EL Centro, Imperial, Heber, Brawley, Calexico, Westshores). All passengers are eligible to benefit from the Free Fares Program. The fares are subsidized by a State of California grant and fare contributions to IVT RIDE passengers by the County of Imperial's Area Agency for the Aging (AAA). *Unfortunately, The Free Fares Program has nearly expended all grant funds. The Free Fares Program will end March 31, 2022. ICTC will begin charging fares for all services beginning April 1, 2022. ICTC will continue to pursue grant opportunities to provide free fares at a later time.*
- 11) **State Route 98 Widening from Ollie to Rockwood:** As part of the Calexico West POE Expansion project, SR-98 and Cesar Chavez Boulevard were widened and improved to serve the expansion to the west. Caltrans' SR-98 work between VV Williams and Ollie Avenue was completed in March 2018, and the Cesar Chavez Blvd. Widening was completed in October 2019. Caltrans has completed the design and right of way phase for SR-98 Widening between Rockwood Avenue and Ollie Avenue. On June 24, 2020, CTC authorized construction funding. The total project cost is estimated at \$7 million using a combination of 2016 Earmark Repurposing, Demonstration, Traffic Congestion Relief, ICTC and local funds. *The construction start date was delayed to due to environmental impacts and other utility projects in progress within the project area. Construction of the project began on August 6, 2021.*
- 12) **State and Federal Local funding Obligations:** Projects programmed in programmed in Federal Fiscal Year (FFY) 2019/2020 were fully obligated according to Caltrans Local Assistance. Beginning October 1, 2020, agencies can move forward with request for authorization (RFA) for Congestion Mitigation Air Quality (CMAQ), Surface Transportation Block Grant program (STBG) programmed in FFY 2020/2021. Other state funding also included in the Federal Transportation Improvement Program (FTIP) include the Active Transportation Program (ATP). *See complete project list attached.*
- 13) **2018 Trade Corridor Enhancement Program:** The Trade Corridor Enhancement Program (TCEP), created by Senate Bill (SB) 1 (Beall, Chapter 5, Statutes of 2017), provides approximately \$300 million annually for infrastructure improvements on federally designated Trade Corridors of National and Regional Significance, on the Primary Freight Network, and along other corridors that have a high volume of freight movement. ICTC in partnership with Caltrans and the San Diego Association of Governments (SANDAG) were successful in receiving TCEP funds for Advanced Technology Corridors at the California-Mexico Ports of Entry (POE). The

goal project is to implement Intelligent Transportation System (ITS) strategies that will improve border travel delays. Some of the ITS strategies will include Bluetooth and Wi-Fi readers to help track vehicle delays, as well as implement changeable message signs on State Routes to inform border travelers of POE delays. Caltrans will serve as the implementing agency of this project and has an estimated completion date of early 2020. *Caltrans has initiated the environmental phase and preliminary design of the project. TCEP funds will be used in collaboration with the BUILD grant award for the design and construction phases. ICTC made a request for allocation from the California Transportation Commission (CTC) for the \$7.5 million for design and construction at their June 23, 2021 meeting.*

- 14) **State Legislation for Transportation Funding – SB 1 Road Maintenance and Rehabilitation Account (RMRA):** *The following are projected annual revenues of RMRA for the FY 21/22. In addition to the funding estimates of RMRA funds listed below, the League of California Cities website and the State Controllers office provides additional resources on the various transportation funding and reporting requirements associated with transportation funds.*

The League of California Cities website provides an overview update of available city and county estimated allocations of roadway funding such as RMRA and Highway Users Tax Account (HUTA). The following is a link to the League of California Cities website <https://www.calcities.org/detail-pages/news/2021/01/27/cal-cities-and-csac-release-huta-and-rmra-estimates-for-proposed-fy-2021-22-state-budget-29447>

The following is the projected annual revenues for FY 2021/2022. All funding recipients are required to submit their list of projects in order to be eligible for funding distribution. The following link is the frequently asked questions resource for (SB1) RMRA https://sco.ca.gov/aud_road_maintenance_sb1.html

Agency	RMRA Estimated Amount FY 2021-2022
Brawley	\$525,382
Calexico	\$785,624
Calipatria	\$148,015
El Centro	\$877,084
Holtville	\$122,158
Imperial	\$382,419
Westmorland	\$45,067
County of Imperial	\$9,324,428
TOTAL	\$12,210,177*

**Estimate source is from California City Finance website dated May 14, 2021
<http://www.californiacityfinance.com/LSR2105.pdf>*

- 15) **State Legislation for Transportation Funding – SB 1 2018 Local Partnership Program (LPP):** Local Partnership Program is comprised of formulaic program and competitive programs. In FY2017/2018 total amount available statewide is \$200M and distribution is 50/50 for both formulaic and competitive programs. The formulaic program share distributions for the Local Partnership Program were presented at the CTC meeting in December 6-7, 2017. The Imperial County received \$1,632 of Local Partnership Formulaic Program (LPFP) funds in Cycle 1 (\$1,076) and Cycle 2 (\$556) for a total of \$1,632.

List of projects for Imperial County:

Local Partnership Program (LPP) Programing for FY19/20						
Agency	Project Name	LPP Formulaic Funds	Local Match	Total Cost	Project Implementation Fiscal Year	Proposed CTC Programming Date
Brawley	2020 Legion Street Improvements	\$ 209,000	\$ 209,000	\$ 418,000	2019-2020	1/30/2020
Calexico	Scaroni Road Improvements	\$ 305,000	\$ 550,000	\$ 855,000	2019-2020	5/16/2019
Calipatria	Calipatria Date Street Sidewalk Improvement Project	\$ 41,000	\$ 41,000	\$ 82,000	2019-2020	5/16/2019
County	Overlay of Picacho Road from Winterhaven Road to Quechan Drive	\$ 523,000	\$ 523,000	\$ 1,046,000	2019-2020	5/16/2019
Imperial	Aten/Clark Road Improvements	\$ 154,000	\$ 327,000	\$ 481,000	2019-2020	5/16/2019

Local Partnership Program (LPP) Programing for FY20/21						
Agency	Project Name	LPP Formulaic Funds	Local Match	Total Cost	Project Implementation Fiscal Year	Proposed CTC Programming Date
Holtville	Orchard Road/Cedar Avenue	\$ 60,000	\$ 60,000	\$ 120,000	2020-2021	Jun-20
El Centro	Dogwood Road from Villa Road to Commercial Avenue	\$ 339,000	\$ 339,000	\$ 678,000	2020-2021	Jun-20

The following is the link to the 2019 Local Partnership Program guidelines:

http://catc.ca.gov/programs/sb1/lpp/docs/062719+Amended_LPP%20Guidelines.pdf

16) Partnerships with IVEDC:

- Southern Border Broadband Consortium (SBBC):** SBBC continues to work with local stakeholders to identify, prioritize and advance broadband infrastructure and improvement projects; facilitate and promote broadband education community wide using survey data; work with the Boys and Girls Club of IV and the Workforce Development Board to create Digital Literacy Centers throughout Imperial County; and develop a preferred scenario for 98% deployment in Imperial County and present to the California Advanced Service Fund and the CPUC. *As of February 17, 2022 a total of \$109,369.48 have been submitted and approved for reimbursement. The remaining grant balance is \$340,630.52 out of the original \$450,000 grant award.*
- The Brawley Transit Corridor Brownfield Assessment:** ICTC in partnership with IVEDC received a U.S. Environmental Protection Agency (EPA) Brownfields Communitywide Assessment Grant award of \$300,000 from the Environmental Protection Agency's Brownfields Assessment Program. This assessment is focused along the transit circulator route within the 13-mile Imperial Valley Transit's (IVTs) Brawley Gold Line Transit Route and the Brawley Transit Center that serves as the IVTs North Imperial County transfer terminal. The commercial corridors in the target assessment area include over 100 known commercial properties and suspected historical gas station sites with known or suspected underground tanks in the target area. ICTC is the fiscal agent and has developed an MOU which will define roles and responsibilities (Audits, Administration and Project Management) of ICTC and IVEDC. SCS Engineers Tasks include the Quality Assurance Project Plan (QAPP) and project management plan as required by EPA. *As of February 17, 2022, there is a remaining grant balance of \$67,922. Of the \$67,922, \$63,717 is the remaining contract balance for SCS Engineers.*

17) Meetings attended on behalf of ICTC:

- Various Weekly Reoccurring Calexico East POE Bridge Widening Project Meetings
- Various Weekly Project Specific Meetings
- February 28, 2022 – ICTC Commission Meeting at the ICTC Offices and via zoom meeting
- March 2, 2022 – ICTC Social Services Transportation Advisory Council via zoom meeting
- March 8, 2022 – LTA Bond Refunding Closing Call
- March 9, 2022 – ICTC Management Committee Meeting via zoom meeting
- March 9, 2022 – AB 617 Community Steering Committee Meeting via zoom meeting
- March 10, 2022 – Imperial Mexicali Binational Alliance Meeting via zoom meeting
- March 16, 2022 – California Transportation Commission Meeting in San Diego
- March 17, 2022 – Surface Transportation Block Grant (STBG) and Congestion Mitigation Air Quality (CMAQ) Program 2022 Call for Projects Scoring and Ranking Meeting at the ICTC Offices

Federal Funded Project Obligation List

Federal funding Obligations: The following is a list of projects that must submit a Request for Authorization to Caltrans Local Assistance. Projects must obligate (E-76) federal funds in FFY 2021/2022. (Starting October 1, 2021 thru September 30, 2022)

Agency	Project ID	Project Name	Fiscal Year	Funding Type	PE	ROW	CON	Total	Obligation Status
Brawley	IMP190701	Pedestrian and street improvements (paving of dirt road) on Legion Street between State Route 86 and Western Avenue	2019/20	CMAQ	\$ 177	\$ -	\$ -	\$ 177	
	5167(044)	Comments: EPSP. Need to obligate on FFY21/22 Status: end of Jan. the design will be completed.	2019/20	Agency	\$ 23	\$ -	\$ -	\$ 23	
			2021/22	CMAQ	\$ -	\$ -	\$ 797	\$ 797	
			2021/22	Agency	\$ -	\$ -	\$ 103	\$ 103	
							Total	\$ 1,100	
Agency	Project ID	Project Name	Fiscal Year	Funding Type	PE	ROW	CON	Total	Obligation Status
Brawley	IMP190702	Construct street improvements (paving of dirt road) along Western Avenue between Legion street and Wildcat Drive.	2019/20	CMAQ	\$ 177	\$ -	\$ -	\$ 177	
	5167(045)	Comments: Status of Design and ROW: PE phase will have completed by end of February. Award the Design in the month of December.	2019/20	Agency	\$ 23	\$ -	\$ -	\$ 23	
			2021/22	CMAQ	\$ -	\$ -	\$ 784	\$ 784	
			2021/22	Agency	\$ -	\$ -	\$ 102	\$ 102	
							Total	\$ 1,086	
Agency	Project ID	Project Name	Fiscal Year	Funding Type	PE	ROW	CON	Total	Obligation Status
Brawley	IMP190709	Street Improvement (repavement) along K street from Highway 86 to 8th street.	2019/20	STBG	\$ 52	\$ -	\$ -	\$ 52	
	5167(043)	Comments: Design has been completed as of week of 12/3/21. Will move with the adv. Of the CON on Dec. 15th	2019/20	Agency	\$ 8	\$ -	\$ -	\$ 8	
			2021/22	STBG	\$ -	\$ -	\$ 370	\$ 370	
			2021/22	Agency	\$ -	\$ -	\$ 48	\$ 48	
							Total	\$ 478	
Agency	Project ID	Project Name	Fiscal Year	Funding Type	PE	ROW	CON	Total	Obligation Status
		Comments:	2020/21	STBG	\$ -	\$ -	\$ -	\$ -	
			2020/21	Agency	\$ -	\$ -	\$ -	\$ -	
			2021/22	STBG	\$ -	\$ -	\$ -	\$ -	
			2021/22	Agency	\$ -	\$ -	\$ -	\$ -	
							Total	\$ -	
Agency	Project ID	Project Name	Fiscal Year	Funding Type	PE	ROW	CON	Total	Obligation Status
		Comments:	2020/21	CMAQ	\$ -	\$ -	\$ -	\$ -	
			2020/21	Agency	\$ -	\$ -	\$ -	\$ -	
			2021/22	CMAQ	\$ -	\$ -	\$ -	\$ -	
			2021/22	Agency	\$ -	\$ -	\$ -	\$ -	
							Total	\$ -	

Federal Funded Project Obligation List

Federal funding Obligations: The following is a list of projects that must submit a Request for Authorization to Caltrans Local Assistance. Projects must obligate (E-76) federal funds in FFY 2021/2022. (Starting October 1, 2021 thru September 30, 2022)

Agency	Project ID	Project Name	Fiscal Year	Funding Type	PE	ROW	CON	Total	Obligation Status
Calexico	IMP191001	Weakley Street Improvements between Scaroni Blvd. and Portico Blvd. (paving of dirt road).	2019/20	CMAQ	\$ 18	\$ 155	\$ -	\$ 173	
		Comments: EPSP- Need to obligate in FFY 21/22. Engineering and Right-of-way Phase.	2019/20	Agency	\$ 2	\$ 18	\$ -	\$ 20	
			2021/22	CMAQ	\$ -	\$ -	\$ 291	\$ 291	
			2021/22	Agency	\$ -	\$ -	\$ 40	\$ 40	
							Total	\$ 524	
Agency	Project ID	Project Name	Fiscal Year	Funding Type	PE	ROW	CON	Total	Obligation Status
			2019/20	CMAQ		\$ -	\$ -	\$ -	
		Comments:	2019/20	Agency		\$ -	\$ -	\$ -	
			2020/21	CMAQ	\$ -	\$ -		\$ -	
			2020/21	Agency	\$ -	\$ -		\$ -	
							Total	\$ -	
Agency	Project ID	Project Name	Fiscal Year	Funding Type	PE	ROW	CON	Total	Obligation Status
El Centro			2020/21	STBG	\$ -	\$ -			
		Comments:	2020/21	Agency	\$ -	\$ -		\$ -	
			2021/22	STBG	\$ -	\$ -		\$ -	
			2021/22	Agency	\$ -	\$ -		\$ -	
							Total	\$ -	

Agency	Project ID	Project Name	Fiscal Year	Funding Type	PE	ROW	CON	Total	Obligation Status
			2020/21	STBG	\$ -	\$ -		\$ -	
		Comments:	2020/21	Agency	\$ -	\$ -		\$ -	
					\$ -	\$ -	\$ -	\$ -	
					\$ -	\$ -	\$ -	\$ -	
					\$ -	\$ -	\$ -	\$ -	
							Total	\$ -	
Agency	Project ID	Project Name	Fiscal Year	Funding Type	PE	ROW	CON	Total	Obligation Status
County	IMP190713		2020/21	CMAQ		\$ -	\$ -	\$ -	
		Comments:	2020/21	Agency		\$ -	\$ -	\$ -	
			2021/22	CMAQ	\$ -	\$ -		\$ -	
			2021/22	Agency	\$ -	\$ -		\$ -	
							Total	\$ -	
Agency	Project ID	Project Name	Fiscal Year	Funding Type	PE	ROW	CON	Total	Obligation Status
			2020/21	CMAQ	\$ -	\$ -	\$ -	\$ -	
		Comments:	2020/21	Agency	\$ -	\$ -	\$ -	\$ -	
			2021/22	CMAQ	\$ -	\$ -	\$ -	\$ -	
			2021/22	Agency	\$ -	\$ -	\$ -	\$ -	
							Total	\$ -	

Federal Funded Project Obligation List

Federal funding Obligations: The following is a list of projects that must submit a Request for Authorization to Caltrans Local Assistance. Projects must obligate (E-76) federal funds in FFY 2021/2022. (Starting October 1, 2021 thru September 30, 2022)

Agency	Project ID	Project Name	Fiscal Year	Funding Type	PE	ROW	CON	Total	Obligation Status
El Centro	IMP190704	Interconnect and synchronize existing interconnected signal lights along Dogwood Avenue and along 8th street to the City of El Centro's master computer.	2019/20	CMAQ	\$ 48	\$ -	\$ -	\$ 48	E-76 Obligated
		Comments:	2019/20	Agency	\$ 7	\$ -	\$ -	\$ 7	
			2020/21	CMAQ	\$ -	\$ -	\$ 343	\$ 343	
			2020/21	Agency	\$ -	\$ -	\$ 45	\$ 45	
							Total	\$ 443	
Agency	Project ID	Project Name	Fiscal Year	Funding Type	PE	ROW	CON	Total	Obligation Status
El Centro	IMP190710	Imperial Avenue Extension South - new roadway from I-8 to McCabe Road. Phase 2 includes 2 lanes on Imperial Avenue from Wake Avenue to Danenberg Drive; and 2 new lanes on Danenberg Drive from the westerly extension of Danenberg Drive towards Imperial Avenue.	2020/21	STBG	\$ -	\$ -	\$ 715	\$ 715	E-76 Obligated
		Comments:	2020/21	Agency	\$ -	\$ -	\$ 93	\$ 93	
			2021/22	STBG	\$ -	\$ -	\$ 2,200	\$ 2,200	
			2021/22	Agency	\$ -	\$ -	\$ 285	\$ 285	
							Total	\$ 3,293	

Agency	Project ID	Project Name	Fiscal Year	Funding Type	PE	ROW	CON	Total	Obligation Status
			2020/21	CMAQ	\$ -	\$ -	\$ -	\$ -	
		Comments:	2020/21	Agency	\$ -	\$ -	\$ -	\$ -	
			2021/22	CMAQ	\$ -	\$ -	\$ -	\$ -	
			2021/22	Agency	\$ -	\$ -	\$ -	\$ -	
							Total	\$ -	
Agency	Project ID	Project Name	Fiscal Year	Funding Type	PE	ROW	CON	Total	Obligation Status
			2020/21	Agency	\$ -	\$ -	\$ -	\$ -	
		Comments:	2020/21	Agency	\$ -	\$ -	\$ -	\$ -	
			2021/22	CMAQ	\$ -	\$ -	\$ -	\$ -	
			2021/22	Agency	\$ -	\$ -	\$ -	\$ -	
							Total	\$ -	

Federal Funded Project Obligation List

Federal funding Obligations: *The following is a list of projects that must submit a Request for Authorization to Caltrans Local Assistance. Projects must obligate (E-76) federal funds in FFY 2021/2022. (Starting October 1, 2021 thru September 30, 2022)*

Agency	Project ID	Project Name	Fiscal Year	Funding Type	PE	ROW	CON	Total	Obligation Status
Holtiville	IMP190705	Cedar Avenue sidewalk improvements from 4th street to 5th street.	2019/20	CMAQ	\$ 17	\$ -	\$ -	\$ 17	E-76
		Comments:	2019/20	Agency	\$ 3	\$ -	\$ -	\$ 3	
			2020/21	CMAQ	\$ -	\$ -	\$ 193	\$ 193	
			2020/21	Agency	\$ -	\$ -	\$ 25	\$ 25	
							Total	\$ 238	
Agency	Project ID	Project Name	Fiscal Year	Funding Type	PE	ROW	CON	Total	Obligation Status
			2019/20	CMAQ			\$ -	\$ -	
		Comments:	2019/20	Agency			\$ -	\$ -	
			2020/21	CMAQ	\$ -	\$ -		\$ -	
			2020/21	Agency	\$ -	\$ -		\$ -	
							Total	\$ -	

Agency	Project ID	Project Name	Fiscal Year	Funding Type	PE	ROW	CON	Total	Obligation Status
			2019/20	CMAQ	\$ -	\$ -	\$ -	\$ -	
		Comments:	2019/20	Agency	\$ -	\$ -	\$ -	\$ -	
			2020/21	CMAQ	\$ -	\$ -	\$ -	\$ -	
			2020/21	Agency	\$ -	\$ -	\$ -	\$ -	
							Total	\$ -	
Agency	Project ID	Project Name	Fiscal Year	Funding Type	PE	ROW	CON	Total	Obligation Status
					\$ -	\$ -			
		Comments:	2020/21		\$ -	\$ -		\$ -	
					\$ -	\$ -	\$ -	\$ -	
					\$ -	\$ -	\$ -	\$ -	
							Total	\$ -	

Federal Funded Project Obligation List

Federal funding Obligations: *The following is a list of projects that must submit a Request for Authorization to Caltrans Local Assistance. Projects must obligate (E-76) federal funds in FFY 2021/2022. (Starting October 1, 2021 thru September 30, 2022)*

Agency	Project ID	Project Name	Fiscal Year	Funding Type	PE	ROW	CON	Total	Obligation Status	Agency	Project ID	Project Name	Fiscal Year	Funding Type	PE	ROW	CON	Total	Obligation Status
Imperial	IMP190301	2nd Street Rehabilitation & Reconstruction from Old SR-86 to P Street.	2020/21	STBG	\$ -	\$ -	\$1,841	\$ 1,841	60% Design				2020/21	STBG	\$ -	\$ -	\$ -	\$ -	0
		Comments: Construction phase is on on going.	2020/21	Agency	\$ -	\$ -	\$1,181	\$ 1,181				Comments:	2020/21	Agency	\$ -	\$ -	\$ -	\$ -	
					\$ -	\$ -	\$ -	\$ -							\$ -	\$ -	\$ -	\$ -	
					\$ -	\$ -	\$ -	\$ -							\$ -	\$ -	\$ -	\$ -	
							Total	\$ 3,022									Total	\$ -	

Federal and State Funded Project Obligation List

Federal funding Obligations: The following is a list of projects that must submit a Request for Authorization to Caltrans Local Assistance. Projects must obligate (E-76) federal funds in FFY 2021/2022. (Starting October 1, 2021 thru September 30, 2022)
State Funded Allocations: The following is a list of projects that must submit a Request for Allocation to Caltrans Local Assistance for State approval during FY 2021/2022(Starting July 1, 2021 thru June 30, 2022)

Agency	Project ID	Project Name	Fiscal Year	Funding Type	PE	ROW	CON	Total	Obligation Status	Agency	Project ID	Project Name	Fiscal Year	Funding Type	PE	ROW	CON	Total	Obligation Status
County	IMP170101	The project consist in providing improvements such as sidewalks, driveways, in-fill paving to accommodate a bike lane along Rio Vista Street from San Diego Avenue to Holt Avenue in the community of Seeley.	Prior	CMAQ	\$ 198	\$ -	\$ -	\$ 198		County	IMP190713	The project consist in providing improvements on Main Street such as widening of existing road to add bike lane, sidewalks, shoulder, curb and gutter from Highway 111 to Memphis Avenue in Niland.	2020/21	CMAQ	\$ 107	\$ -	\$ -	\$ 107	
		Comments: Pending approval of contract Change order.	Prior	Agency	\$ 26	\$ -	\$ -	\$ 26				Comments: PE received E-76, 30% design complete. Pending CON RFA in FFY21/22.	2020/21	Agency	\$ 14	\$ -	\$ -	\$ 14	
			2021/22	CMAQ	\$ -	\$ -	\$ 792	\$ 792					2021/22	CMAQ	\$ -	\$ -	\$ 165	\$ 165	
			2021/22	Agency	\$ -	\$ -	\$ 103	\$ 103					2021/22	Agency	\$ -	\$ -	\$ 916	\$ 916	
								Total	\$ 1,119									Total	\$ 1,202
Agency	Project ID	Project Name	Fiscal Year	Funding Type	PE	ROW	CON	Total	Obligation Status	Agency	Project ID	Project Name	Fiscal Year	Funding Type	PE	ROW	CON	Total	Obligation Status
County	IMP190716	Sidewalk improvements on Heffernan Avenue from 14th street to 11th street.	2019/20	ATP	\$ 87	\$ -	\$ -	\$ 87		County	IMP190715	Aten Road Bicycle Path Improvements from Dogwood Road to Imperial Valley College in Imperial County.	2019/20	ATP	\$ 71	\$ -	\$ -	\$ 71	
		Comments: They are on the Design Phase.	2019/20	Agency	\$ 13	\$ -	\$ -	\$ 13				Comments: Extension was requested. Requesting a 12-month extension. Allocation Request must be approved by CTC no later than 12/31/2021.	2019/20	Agency	\$ 24	\$ -	\$ -	\$ 24	
			2020/21	ATP	\$ -	\$ 44	\$ -	\$ 44					2020/21	ATP	\$ -	\$ -	\$ 215	\$ 215	
			2020/21	Agency	\$ -	\$ 6	\$ -	\$ 6					2020/21	Agency	\$ -	\$ -	\$ 133	\$ 133	
			2021/22	ATP	\$ -	\$ -	\$ 511	\$ 511										\$ -	
			2021/22	Agency	\$ -	\$ -	\$ 66	\$ 66										\$ -	
								Total	\$ 727									Total	\$ 443

Memorandum

Date: March 23rd, 2022
To: ICTC Committee Meeting
From: David Salgado, Regional Affairs Officer (RAO)
Re: Southern California Association of Government's (SCAG) Report

The following is a summary of the SCAG Executive Director's Report and/or Federal and State Legislature Staff Report for the Imperial County Transportation Commission's regular meeting for the month of March 2022.

- 1. 2022 SCAG Regional Conference and General Assembly May 5-6, 2022:** On May 5-6, local leaders from throughout Southern California will convene for SCAG's 57th annual Regional Conference and General Assembly at the JW Marriott Desert Springs Resort & Spa in Palm Desert, CA. This three-day conference will bring together state and local elected officials, CEOs, business and civic leaders, transportation and environmental stakeholders, local government staff, and others.
- 2. 2022 SCAG Scholarship Program:** Applications are now available for the 2022 SCAG Scholarship Program! The SCAG Scholarship Program offers a \$4,000 scholarship award for seven high school seniors or community college students from the SCAG region (and potentially two additional scholarship awards that are not tied to a specific county but may be awarded at the Regional Council's discretion) and the opportunity to meet with elected officials and practicing planners to learn more about careers in public service.

To be eligible for the scholarship, students must be a resident within the SCAG region, enrolled as a high school senior or community college student, have at least a 3.0 GPA and be eligible to work in the United States. Applicants must complete an application form and submit an essay, two letters of recommendation, and a current transcript. **All materials must be submitted by Friday, April 1.**

For more information on both opportunities, visit scag.ca.gov/students.

- 3. SCAG ToolBox Tuesday: Regional Data Platform & Local Data Exchange Process Tuesday, March 15, 1 – 2:30 p.m.** In the next Toolbox Tuesday session, join SCAG and Esri for a walkthrough of the newly launched Regional Data Platform and the Local Data Exchange process.

SCAG's Regional Data Platform is a revolutionary system for collaborative data sharing, analysis, engagement to facilitate better planning at all levels. The platform catalyzes spatial data and technology in the hands of local jurisdictions to enhance robust, transparent, and collaborative community planning. This includes the Local Data Exchange system for supporting authoritative municipal data via a two-way data exchange between SCAG and local jurisdictions.

The Regional Data Platform incorporates publicly available data, applications and tools for planning such as SoCal Atlas and Housing Element Parcel Tool, as well as Esri software licenses and tools for local jurisdictions like ArcGIS Urban and General Plan Update site and survey templates.

4. **SCAG Housing Policy Leadership Academy:** With support from the State's Regional Early Action Planning (REAP) grant program and to support the region's efforts in response to recent state investments in planning to accelerate housing production and meet the goals of the Regional Housing Needs Allocation (RHNA), SCAG has developed a series of trainings that will support elected officials, advocates, and interested stakeholders in moving forward a pro-housing development agenda.

The SCAG Housing Policy Leadership Academy (SCAG-HPLA) offers a 10-session online training for emerging and established community leaders who want to better understand how to advance policy solutions to increase the supply and availability of affordable housing. The course brings together people from different backgrounds and disciplines in monthly sessions to examine issues and solutions from multiple perspectives and apply their learning to current housing policy challenges. Sessions explore the relationship between policy, planning, and housing development with a focus on how different policy solutions shape both the physical and social landscape and capacity to produce housing for all.

The course is grounded in the HPLA 5Ps framework, which provides a foundation for examining the physical and social aspects of a healthy housing ecosystem.

5. **SCAG Regional Data Platform (RDP):** The Regional Data Platform will standardize regionally significant datasets, provide opportunities for local partners to update their data in real-time, and draw insights from local trends. More specifically, it will be an online tool for SCAG and local jurisdictions to access data necessary for local general plan development and general decision making by monitoring transportation, land development trends, housing and economic growth, and sustainability conditions. The platform will also feature a data-driven collaboration hub for local jurisdictions to engage with stakeholders for individual projects, such as local and regional land use planning, active transportation planning, greenhouse gas reduction strategies and development impact assessments.

Moving beyond just technology, this platform will help government engage with data in a simpler way, allowing the interpretation of information into actionable insights and knowledge, and provide a digital venue for local agencies to engage with their residents using data as a medium.

Process wise, SCAG will enable users to improve the platform through data revision and insight sharing, empower local partners to use the platform for their own initiatives (thereby spotlighting best practices), and ultimately foster continuous experimentation at the local level by helping jurisdictions understand how their plans could impact the region's most significant challenges – transportation, jobs, housing, and sustainability.

- **Housing Element Parcel Tool (HELPR):** The HELPR tool is a readily available mapping and data tool available to SCAG member agencies and partners. The tool drills down on parcel specific data and demographics which will support the development of housing plans and general plan updates.
- **Local Information Services Team (LIST):** SCAG has created the “Local Information Services Team” to support the roll out of the Regional Data Platform (RDP) and other housing and data support needs.

6. SCAG Aerial Imagery Project 2020-21 Update: The flyovers have been completed and an introductory meeting was held with the vendor, EagleView. The meeting was offered to member jurisdictions and stakeholders to introduce some of the new products provided as a part of the project, which includes high resolution imagery, ortho imagery and other products. SCAG is working with the county to finalize an MOU prior to requesting local contributions for supporting the program.

California Department of Transportation



To: ICTC Commission

Date: March 2022

From: GUSTAVO DALLARDA
Caltrans District 11 Director

Subject: **DISTRICT DIRECTOR'S REPORT**

CONSTRUCTION

1. **I-8/Imperial Avenue Interchange:** The project includes installing two ramps that will provide direct access to southbound Imperial Avenue which will provide connectivity to southern El Centro. The interchange was opened to traffic on December 21st. The community identifier installation was completed on February 8.



The contractor will continue with plant establishment and close out activities through 2023.

<https://dot.ca.gov/caltrans-near-me/district-11/current-projects/i8-imp-interchange>

2. **SR-98 Widening Project:** As part of the Calexico West POE Expansion project, SR-98 and Cesar Chavez Boulevard were widened and improved to serve the expansion to the west. SR-98 work between VV Williams and Ollie Avenue was completed in March 2018, and the Cesar Chavez Blvd. widening was completed in October 2019 by the City of Calexico. Construction for stage 1 of the SR-98 widening between Rockwood Avenue and Ollie Avenue is underway. Stage 2 is expected to start in May 2022. The project is expected to be substantially completed and open to traffic in late 2022. The total project cost is estimated at \$8.2 million.

3. **SR-111 Niland Geyser/Mud Pot:** The SR-111 Niland Geyser/Mud Pot continues to be active. The caldera is approximately 9 feet from the SR-111 edge of traveled way, another smaller caldera recently appeared a few feet to the north-east of the original and is active. Water from the Mud Pot continues free-flowing through the subsurface drainage installed in 2019. The original temporary detour road was opened to traffic in August of 2020. Due to the Mud Pot's unpredictable change in direction, a revised detour was required. The revised detour was completed on April 30, 2021. The detour will remain in place as the mud pot moves beyond the original freeway.
<https://www.youtube.com/watch?v=Ek1buV2HA68>

PROJECT DELIVERY

1. **Clean California Projects:** District 11 will be delivering projects funded by the Clean California Grant Program. They include bus shelter improvements in Niland(SR111), and bus shelter installations in Calipatria(SR111), Brawley(SR86) and Holtville(SR115). Additionally, median island improvements in El Centro(SR86) and a gateway beautification project at SR-7/Nina Lee Rd in Calexico are also included as part of this effort. The projects are expected to be completed by July 2023.
2. **SR-186 All-American Canal Bridge:** This project proposes to construct a new bridge over the All-American Canal (AAC). The new bridge will improve safety and better facilitate international and interregional movement of people, goods and services. A 2019 feasibility study proposed 8 alternatives including a no-build option. The following stakeholders have been identified, Fort Yuma Quechan Indian Tribe, US BIA, US BOR, IID, International Boundary and Water Commission, County of Imperial, Union Pacific Railroad and US GSA. *Project Milestones: Project Approval/Environmental Clearance 6/2024. The Anticipated funding fiscal year for construction is 2025/26.*

MAINTENANCE AND TRAFFIC OPERATIONS

All Imperial County Crews – Litter control 1st and 3rd Thursday of the month.

1. El Centro Traveled Way Crew – Sweeping I-8/SR111, crack sealing SR86, oleander trimming I-8, Clean CA Dump Day, fog seal-SR86



2. El Centro Functional/Landscape – Sign/landscape maintenance, chemical control SR86, memorial sign installation SR111, marking refresh Sunbeam RA



3. Midway Traveled Way Crew – Sweeping on I-8, crack sealing SR115



4. Brawley Traveled Way Crew – Sweeping/crack sealing SR86, Clean CA Dump Day



5. El Centro Clean CA Crew – Litter control SR86, Graffiti abatement I-8



6. **SR-86/Customs & Border Protection Checkpoint Expansion:** ICTC has submitted a separate alternative that includes an acceleration lane from the secondary inspection facility. The environmental studies are being prepared by AECOM and will soon be sent for review. Caltrans will assist ICTC in coordinating upcoming meetings.

An environmental document as well as all other appropriate studies will be needed to finalize the project. A series of permits will be required for existing traffic control at the checkpoint, for the inspection operations and equipment within the facility, and for a temporary checkpoint while the project is in construction. A new Freeway Maintenance Agreement will be required for the portion of the existing canopy that is within Caltrans ROW.

PLANNING AND LOCAL ASSISTANCE

1. **District 11 Active Transportation Plan:** The D11 CAT Plan survey period has ended. Caltrans will begin determining the location-based needs and compile a needs list over the next months. The District 11 CAT Plan is scheduled for completion in summer 2022. For more information please visit: <https://www.catplan.org/district-11>
2. **Project Study Report: Forrester Road Improvements:** This study will propose improvements to Forrester Road from I-8 to the SR 78 intersection in the City of Westmorland. This is a critical goods movement corridor that handles a high volume of interregional and local agricultural trucks and anticipated volumes will continue to increase. Caltrans and ICTC are preparing a PSR spearheaded by a Technical Working Group (TWG) that includes the County of Imperial, the Imperial Irrigation District (IID), and the cities of El Centro, Westmorland, Imperial, and Brawley. To address the needs of this corridor, likely improvements will include shoulder widening, passing lanes, intersection improvements, multimodal elements, and a bypass to the city of Westmorland.

3. **Local Assistance:**

Emergency Relief Program Webinar

Join this informative webinar for a comprehensive overview of the Local Assistance Emergency Relief (ER) Program. The training will cover basic program policies/procedures, program changes made over the last several years and upcoming changes due to the recently passed Infrastructure Investment and Jobs Act of 2021. April 26th 8:00am-3:00pm, register below.

<https://apps.cce.csus.edu/sites/cce/reg/?CID=4942>

California Transportation Commission (CTC) Allocation Requests

Please review the attached schedule of deadlines to send requests for California Transportation Commission (CTC) allocation at the June 29-30, 2022

CTC meeting. Caltrans District 11 must receive all documents at least two months prior to the preferred CTC meeting date. *Friday, April 29, 2022 is the deadline for the June 29-30, 2022 CTC meeting. Any CTC action required before the State Fiscal Year ends must be presented for vote at this meeting (e.g., time extension requests).*

Title VI Nondiscrimination Program

Local agencies must comply with all Title VI requirements – LAPM Section 9.2, *Title VI compliance is subject to review at any time.*

www.dot.ca.gov/programs/local-assistance/guidance-and-oversight/title-vi

RELINQUISHMENTS

1. **SR-86** from SR-111 to Countryside Dr, West Ralph Rd to Calle Estrella, and east of Brandt Rd to SR-78. Relinquishment to County of Imperial, estimated completion 2026. (#11 on Status Map)
2. **SR-86** from Countryside Dr to Treshill Rd. Relinquishment to City of El Centro, estimated completion 2026. (#12 on Status Map)
3. **SR-111** from 2nd St to SR-98. Relinquishment to City of Calexico, estimated completion 2024. (#13 on Status Map)

2022 PREPARATION SCHEDULE

CALIFORNIA TRANSPORTATION COMMISSION (CTC) MEETINGS

AGENDA ITEM(S) DUE DATES

Prepared by:
OFFICE OF CTC LIAISON
DIVISION OF FINANCIAL PROGRAMMING
CALIFORNIA DEPARTMENT OF TRANSPORTATION

As of:
August 2021

2022 California Transportation Commission (CTC) Meeting Schedule	Local Agency Submits Off System Funds Requests, Program Amendments, and Time Extensions to Caltrans Districts	District Submits Off System and On System Requests to HQ Divisions	HQ Divisions Submit Final Off System and On System Requests to Budgets	Final Agenda Language Due From HQ Divisions to Office of CTC Liaison	Final Book Items Due from HQ Divisions to Office of CTC Liaison
Date and Location:	10:00 AM District & CTC	10:00 AM HQ Divisions	5:00 PM Email to HQ Budgets	10:00AM Email to CTC Liaison	10:00 AM Email to CTC Liaison OCTCL Email: CTCLiaison@dot.ca.gov
Jan 26-27 - Sacramento	Mon, Nov 29, 21	Mon, Dec 6, 21	Fri, Dec 10, '21	Fri, Dec 17, '21	Fri, Dec 17, '21
Mar 16-17 - San Diego	Tue, Jan 18, 22	Mon, Jan 24, 22	Mon, Jan 31, '22	Wed, Feb 9, '22	Thu, Feb 10, '22
May 18-19 - Central Valley	Mon, Mar 21, 22	Mon, Mar 28, 22	Mon, Apr 4, '22	Wed, Apr 13, '22	Thu, Apr 14, '22
June 29-30 - Sacramento	Mon, May 2, 22	Mon, May 9, 22	Mon, May 16, '22	Wed, May 25, '22	Thu, May 26, '22
Aug 17-18 - Bay Area	Mon, Jun 20, 22	Mon, Jun 27, 22	Tue, Jul 5, '22	Wed, Jul 13, '22	Thu, Jul 14, '22
Oct 12-13 - Santa Barbara	Mon, Aug 15, 22	Mon, Aug 22, 22	Mon, Aug 29, '22	Wed, Sep 7, '22	Thu, Sep 8, '22
Dec 7-8 - Riverside	Mon, Oct 10, 22	Mon, Oct 17, 22	Mon, Oct 24, '22	Wed, Nov 2, '22	Thu, Nov 3, '22

* No Scheduled Meeting in: February, April, July, September and November

Moved - Christmas
Moved - July 4

Moved - Christmas

Moved - Christmas

EMERGENCY RELIEF PROGRAM STATEWIDE WEBINAR

Be prepared for future disaster events impacting local on-system, federal-aid roads. Join this informative webinar for a comprehensive overview of the Local Assistance Emergency Relief (ER) Program. This training is both an excellent introduction to the program for newer staff, and an important refresher for seasoned staff.

Training will be provided by Division of Local Assistance (DLA) – Office of Federal Programs and Office of Environmental Compliance and Outreach – and FHWA California Division, Emergency Relief Program Manager/Coordinator

The training will overview basic program policies and procedures, program changes made over the last several years, and upcoming program changes due to the recently passed Infrastructure Investment and Jobs Act of 2021 (IIJA).

Topics to be included:

- ER Disaster Eligibility
- ER Project Eligibility
- Federal Funding Requests
- ER Environmental Requirements
- Emergency Opening versus Permanent Repairs
- Using Permanent Repairs Under Emergency Opening Procedures
- ER Milestones, Deadlines, and Time Extensions
- ER Funding and Advance Construction
- Project End Date on ER projects
- NEW FTIP System Resiliency Requirements for ER and non-ER projects
- New ER Requirements from IIJA

Districts 1, 2, 6, 9: April 14th

Districts 3, 4, 10: April 19th

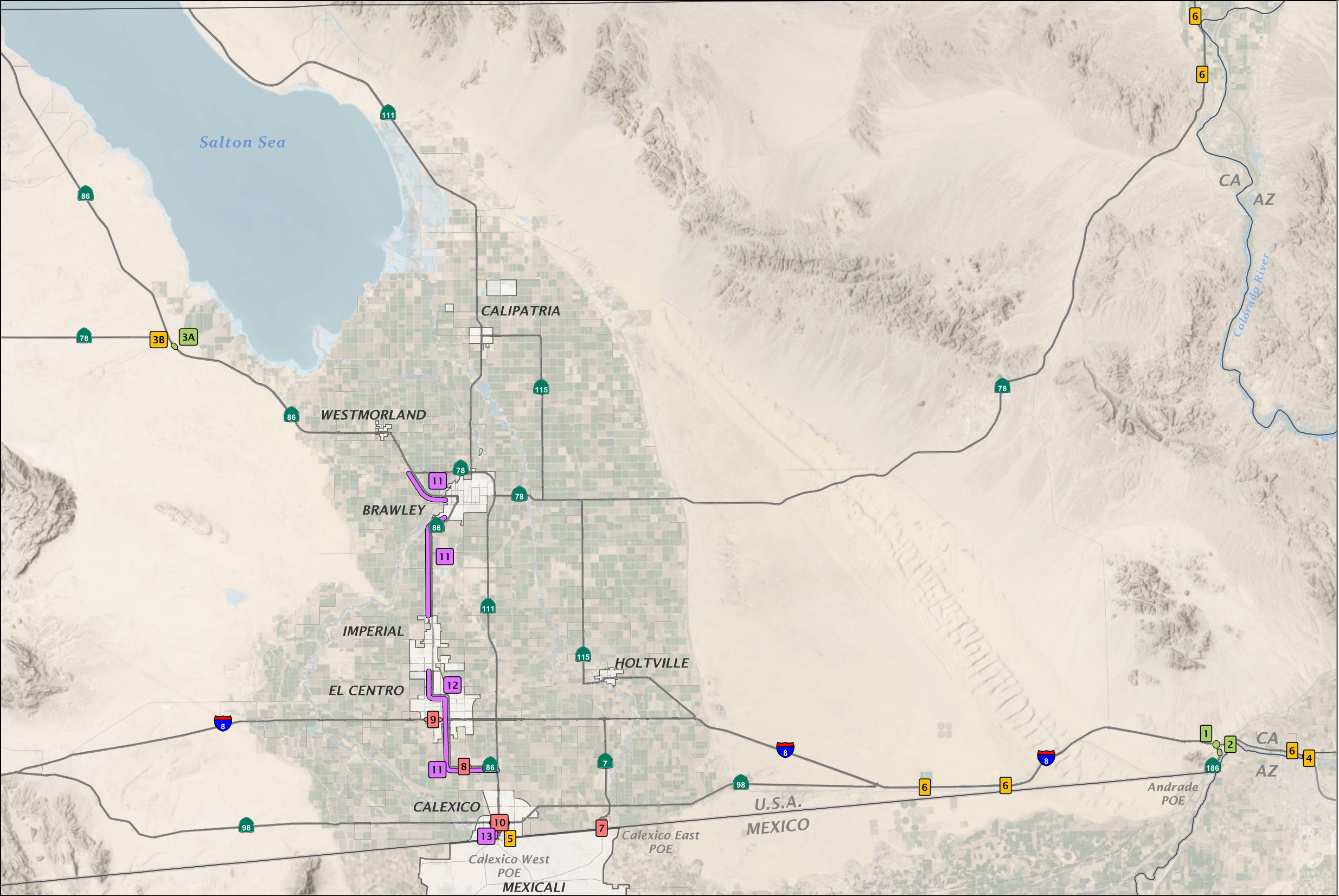
Districts 5, 8: April 21st

Districts 7, 11, 12: April 26th

All times are 8:00 a.m. – 3:00 p.m.

**Please register by district and
correlating date on the [Training Website](#)**

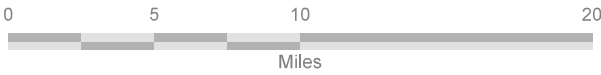
IMPERIAL COUNTY STATUS OF TRANSPORTATION PROJECTS



ENVIRONMENTAL	
1. SR-186/I-8 Quechan Interchange Improvements*	Complete Dec 2022
2. SR-186 All-American Canal Bridge	Complete Mar 2023
3A. SR-86 USBP Checkpoint Canopy*	Complete July 2022
DESIGN	
3B. SR-86 USBP Checkpoint Canopy*	Complete July 2022
4. I-8 Colorado River Viaduct	Complete April 2021; Begin Construction September 2022
5. SR-111 Pavement Rehabilitation, Border to SR-98	Complete Nov 2020. Begin Construction April 2022
6. Bridge Rehab Projects on I-8 and SR-78	Ready to List Spring 2022
CONSTRUCTION	
7. Calexico East POE Bridge Widening	Design/Build Begin Mar 2021; Complete June 2023
8. SR-86/Dogwood Road Intersection Improvements County Permit*	Complete Oct 2022
9. I-8/Imperial Ave Interchange Improvements	Open to Traffic Dec 2021; Complete May 2023
10. SR-98 Widening Phase 1C Ollie Ave to Rockwood Ave	Complete Dec 2022
RELINQUISHMENT	
11. SR-86 Relinquishment to County of Imperial	Date Estimate 2026
12. SR-86 Relinquishment to City of El Centro	Date Estimate 2026
13. SR-111 Relinquishment from 2nd St to SR-98 to City of Calexico	Date Estimate 2024

* The California Department of Transportation (Caltrans) is a partner in this study/projects, although not the lead agency.

- Environmental
- Design
- Construction
- Relinquishment



SB1: Project funded by Senate Bill 1

Abbreviations:

GSA: General Services Administration

63: Port of Entry

Portions of this map contain geographic information copyrighted by the Imperial County GIS program. All rights reserved. The data provided is "as is" without warranty of any kind.

Questions can be directed to (619) 688-6699
ct.public.information.d11@dot.ca.gov

Date: 01/19/2022



VII. ACTION CALENDAR

A. Transportation Development Act (TDA) and Program Fiscal Audits for FY 2020-21

1. Receive and file the Transportation Development Act and other program fiscal audits for the Imperial County Transportation Commission, for FY 2020-21.
2. Direct staff to transmit the fiscal audits to the State Controller's Office.



1503 N. IMPERIAL AVE., SUITE 104
EL CENTRO, CA 92243-2875
PHONE: (760) 592-4494
FAX: (760) 592-4410

March 17, 2022

Rosie Arreola-Fernandez, Chairperson
Imperial County Transportation Commission
1503 N. Imperial Avenue, Suite 104
El Centro, CA 92243

SUBJECT: Transportation Development Act (TDA) and Program Fiscal Audits for FY 2020-21

Dear Commission Members:

As required by the State of California, the Commission must conduct independent fiscal audits of its own financial activities on an annual basis. Attached, please find the following program financial audits and reports for FY 2020-21, performed by the CPA firm, The Pun Group:

- Transportation Development Act – receipt and allocation by ICTC of ¼ cent retail sales tax under Articles 8c, 8e and Article 3 under the State TDA, for transit programs and services (#7076001)
- State Transit Assistance – receipt and allocation of funding under the State Transit Assistance (STA) Program, the Public Transportation Modernization, Improvement, and Service Enhancement Account Program (PTMISEA), State of Good Repair (SGR), the California Transit Security Grant Program (CTGSP) and the Low Carbon Transit Operations Program (#7079001,7481001,7482001, 7553001)
- Regional Transit Planning and Programs – receipt and allocation of funding by ICTC for programs and services including transit service contracts, grants, project consultants and program staffing (#7416001)
- Regional Planning and Programming – receipt and allocation of funding by ICTC for planning programs and services including long- and short-range highway, motorized and non-motorized projects, call for projects, project consultants and program staffing (#7417001)
- Regional Collaboration – receipt and allocation of funding by ICTC for various regional projects whereby ICTC is the fiscal agent, including the Brownfield assessments and Broadband deployment grants with the Imperial Valley Economic Development Corp (IVEDC) (#7577001)
- SB325 report for the State Controller's Office
- Single Audit for Federal Funds

The audit team and staff will be presenting this item.

The ICTC Management Committee met on March 9, 2022 and forwards this item to the Commission for their review and approval after public comment, if any:

1. Receive and file the Transportation Development Act and other program fiscal audits for the Imperial County Transportation Commission, for FY 2020-21.
2. Direct staff to transmit the fiscal audits to the State Controller's Office.

Sincerely,



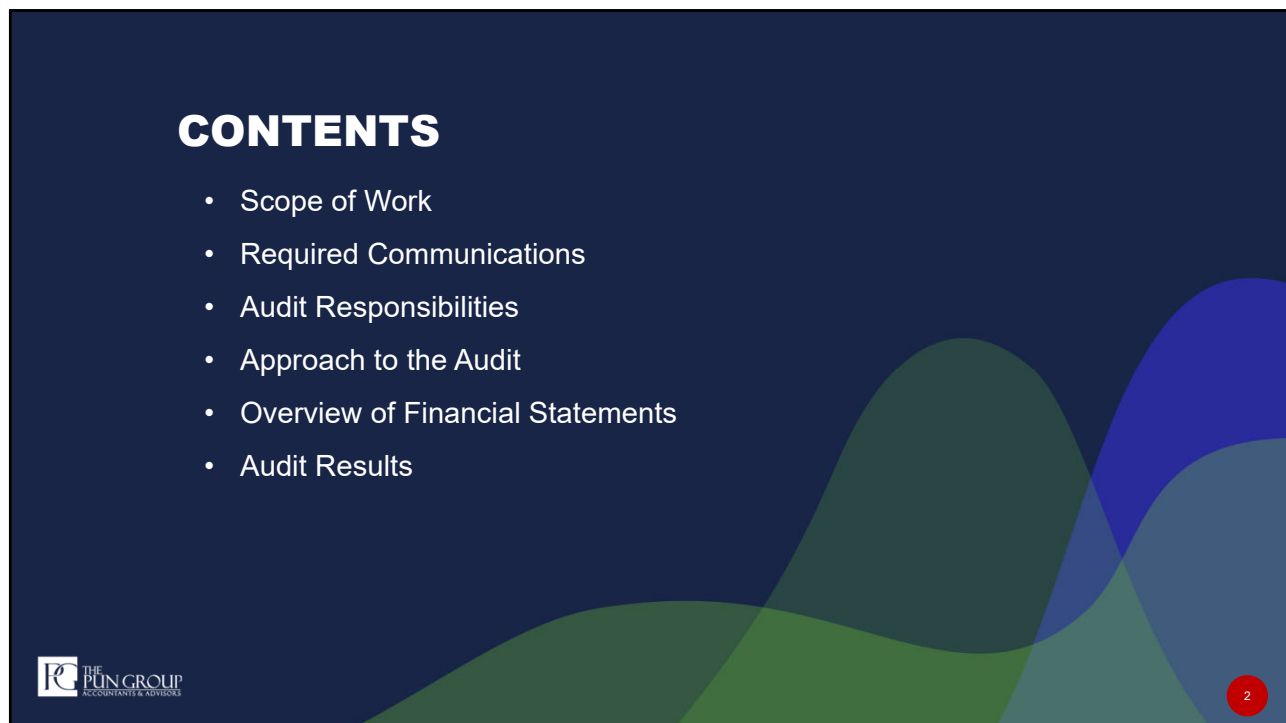
David Aguirre
Interim Executive Director

DA/

Attachments



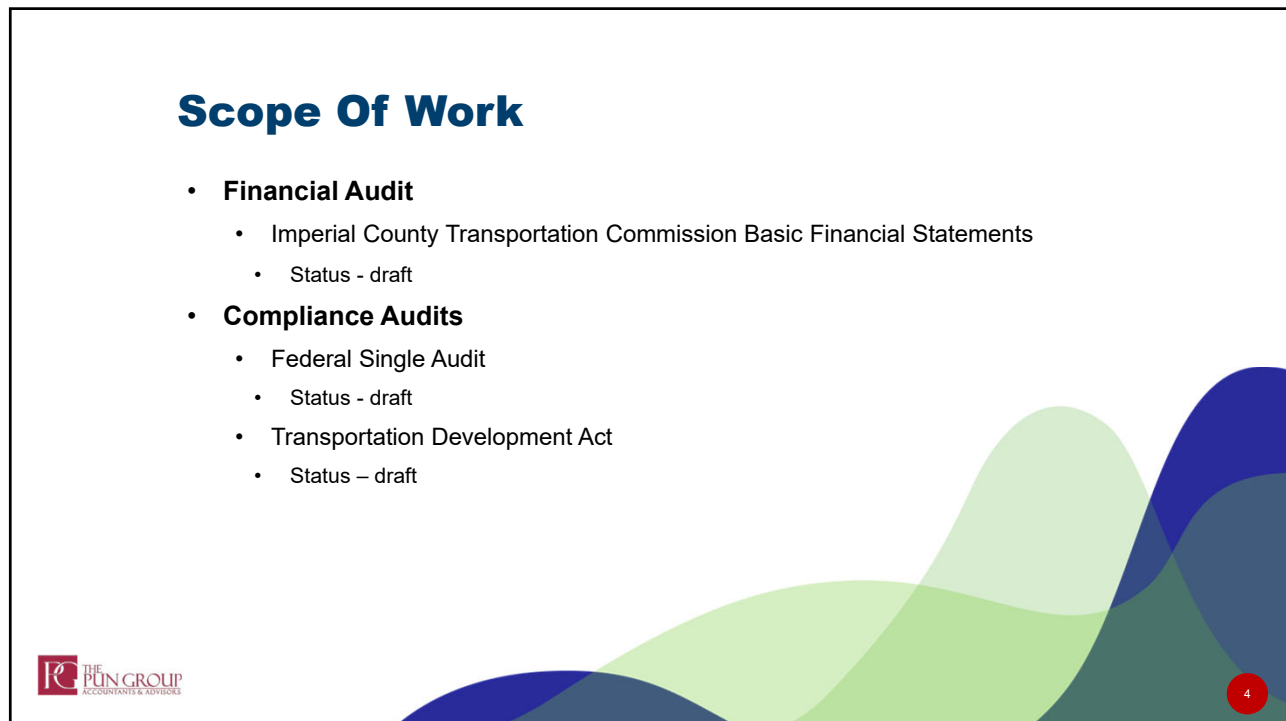
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REQUIRED COMMUNICATIONS



5

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Required Communications (AU-C 260)

- **Independence**
 - We complied with ALL relevant requirements regarding independence
- **Significant Accounting Policies**
 - The Commission disclosed all significant accounting policies in Note 2 to the financial statements.
 - No material GASB pronouncements were implemented in fiscal year 2021
- **Significant Estimates**
 - Depreciation on capital assets
 - Net pension liability and related deferred outflows/inflows



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Required Communications (AU-C 260)

- **Sensitive Disclosures**
 - Note 2 – Summary of Significant Accounting Policies
 - Note 4 – Federal, State, and Local Grants
 - Note 8 – Pension
 - Note 12 – Other Required Disclosures
 - Note 13 – Prior Period Adjustment
- **Misstatements**
 - There were no corrected or uncorrected misstatements reported.
- **Consultation with Other Accountants**
 - Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and other matters.



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Required Communications (AU-C 260)

- **Significant Difficulties**
 - We encountered no significant difficulties in dealing with management.
- **Disagreements with Management**
 - We did not have any disagreements with management in terms of accounting treatments or audit procedures performed.



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AUDIT RESPONSIBILITIES



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Management's Responsibilities

- Responsible for the financial statements
- Present the financial statements in accordance with accounting principles generally accepted in the United States of America
- Adopt sound accounting policies
- Establish and maintain internal controls over financial reporting and compliance
- Provide evidence supporting the amounts and disclosures in the financial statements
- Fair presentation of financial statements that are free from material statements, whether due to fraud or error
- Prevent and detect fraud



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OUR RESPONSIBILITY IN ACCORDANCE WITH PROFESSIONAL STANDARDS

- Form and express an opinion about whether the financial statements that have been prepared by management with Council oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America
- Plan and perform the audit to obtain “reasonable” assurance (not “absolute” assurance) about whether the financial statements are free of material misstatements.
- Consider internal control over financial reporting. Such considerations were solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.



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APPROACH TO THE AUDIT



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The Pun Group's Approach to the Audit

- Phase I – Detailed Planning
- Phase II – Risk Based Review of Internal Controls Over Systems and Compliance (Interim)
- Phase III – Validation and Testing of Account Balances (Year-End)
- Phase IV – Review Financial Statements and Issue Audit Opinions



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OVERVIEW OF THE FINANCIAL STATEMENTS

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 - Fund Financial Statements
 - Notes to Basic Financial Statements
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- Supplementary Information



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Imperial County Transportation Commission Government-Wide Summary Condensed Statement of Net Position June 30, 2021

	Governmental Activities	Business-Type Activities	Total
Assets	<u>\$ 23,553,460</u>	<u>\$ 24,961,570</u>	<u>\$ 48,515,030</u>
Deferred Outflows of Resources	<u>232,363</u>	<u>493,772</u>	<u>726,135</u>
Liabilities	<u>3,077,411</u>	<u>1,338,322</u>	<u>4,415,733</u>
Deferred Inflows of Resources	<u>46,872</u>	<u>99,602</u>	<u>146,474</u>
Net Position:			
Net investment in capital assets	-	5,302,874	5,302,874
Restricted	<u>20,661,540</u>	<u>18,714,544</u>	<u>39,376,084</u>
Total Net Position	<u>\$ 20,661,540</u>	<u>\$ 24,017,418</u>	<u>\$ 44,678,958</u>



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**Imperial County Transportation Commission
Government-Wide Summary
Condensed Statement of Activities
For the Year Ended June 30, 2021**

	Governmental Activities	Business-Type Activities	Total
Expenses	<u>\$ (6,308,734)</u>	<u>\$ (8,117,276)</u>	<u>\$ (14,426,010)</u>
Program Revenues			
Charges for services	100,281	225,679	325,960
Operating grants and contributions	2,740,210	9,356,022	12,096,232
Capital grants and contributions	-	-	-
Total program revenues	<u>2,840,491</u>	<u>9,581,701</u>	<u>12,422,192</u>
Net Cost of Services	(3,468,243)	1,464,425	(2,003,818)
General Revenues - Taxes	7,870,727	-	7,870,727
General Revenues - Others	173,324	156,810	330,134
Transfers	<u>(1,729,256)</u>	<u>1,729,256</u>	<u>-</u>
Change in Net Position	<u>\$ 2,846,552</u>	<u>\$ 3,350,491</u>	<u>\$ 6,197,043</u>



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**GASB 68 – The Pension Standard
Sensitivity to Changes in the Discount Rate
As of June 30, 2020 (Measurement Date)**

	ICERS Plan
Net Pension Liabilities @ 6.0%	<u>\$ 1,676,913</u>
Net Pension Liabilities @ 7.0%	<u>\$ 937,450</u>
Net Pension Liabilities @ 8.0%	<u>\$ 318,237</u>
Plan's Proportionate Share of the Fiduciary Net Position as a Percentage of the Total Pension Liability	<u>81.98%</u>
Prior year	<u>87.76%</u>



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AUDIT RESULTS



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Audit Results

- **Unmodified Opinion for all Opinion Units**
 - Financial statements are fairly presented in all material respects
 - Significant accounting policies have been consistently applied
 - Estimates are reasonable
 - Disclosures are properly reflected in the financial statements
- **Unmodified Opinion on Single Audit and TDA Compliance**
 - Major Program CFDA #20.507 Federal Transit Cluster - \$4,042,464
 - Made up 78.62% of total federal expenditures



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Other Results

- No disagreements with management
- No accounting issues
- Accounting principles are consistently applied
- No significant deficiencies or material weaknesses in internal control over financial reporting or compliance
- No material irregularities discovered



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HQ - ORANGE COUNTY 200 E. Sandpointe Avenue Suite 600 Santa Ana, CA 92707	SAN DIEGO 4365 Executive Drive Suite 710 San Diego, CA 92121	BAY AREA 2121 North California Blvd. Suite 290 Walnut Creek, CA 94596	LAS VEGAS 1050 Indigo Drive Suite 110 Las Vegas, NV 89145	PHOENIX 4742 North 24th Street Suite 300 Phoenix, AZ 85016
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Imperial County Transportation Commission

El Centro, California

Single Audit and Independent Auditors' Reports

For the Year Ended June 30, 2021

DRAFT 03.18.2022 v2

Imperial County Transportation Commission
Single Audit Report
For the Year Ended June 30, 2021
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**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***

Independent Auditors' Report

To the Board of Directors
of the Imperial County 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 financial statements of the governmental activities, the business-type activities, each major fund, and the notes to financial statements of the Imperial County Transportation Commission ("Commission"), as of and for the year ended June 30, 2021, which collectively comprise the Commission's basic financial statements, and have issued our report thereon dated _____, 2022.

Internal Control Over Financial Reporting

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Commission's basic financial statements are 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 financial statements. 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*.

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

Management's Response to Findings

The Commission's responses to the findings identified in our audit are described in the accompanying Schedule of Findings and Questioned Costs. The Commission's responses were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.

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 entity'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 entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

San Diego, California
_____, 2022

**REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM,
ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE,
AND ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

Independent Auditors' Report

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

Report on Compliance for Each Major Federal Program

We have audited the Imperial County Transportation Commission's ("Commission") compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the Commission's major federal programs for the year ended June 30, 2021. The Commission's major federal programs are identified in the Summary of the Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the Commission's major federal programs 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 audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Commission's 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 on compliance for each major federal program. However, our audit does not provide a legal determination of the Commission's compliance.

Opinion on Each Major Federal Program

In our opinion, the Commission, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2021.

Report on Internal Control Over Compliance

Management of the Commission, is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Commission's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, 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 Commission's 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 a type of compliance requirement of a federal program 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 type of compliance requirement of a federal program 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 a type of compliance requirement of a federal program 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 first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Report on Schedule of Expenditures of Federal Awards

We have audited the financial statements of the governmental activities, the business-type activities, and each major fund, of the Commission as of and for the year ended June 30, 2021, and the related notes to the financial statements, and have issued our report thereon dated _____, 2021, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming our opinion on the Commission's financial statements. The accompanying Schedule of Expenditures of Federal Awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain other procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

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

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 Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

San Diego, California
_____, 2022

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Imperial County Transportation Commission
Single Audit Report
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2021

Federal Grantor/Pass-Through Grantor Program Title	Federal CFDA Number	Agency or Pass-Through Number	Federal Expenditures
<u>U.S. Department of Transportation</u>			
<i>Direct Programs:</i>			
Highway Planning and Construction Cluster:			
Highway Planning and Construction	20.205	CML-6471(014)	\$ 183,887
Federal Transit Cluster:			
Urbanized Area Formula Program, Section 5307 - CARES	20.507	CA-2020-099 CARES	4,042,464
		Federal Transit Cluster Total	4,042,464
<i>Passed Through California Department of Transportation:</i>			
Formula Grants for Rural Areas, Section 5311 - CARES	20.509	64VO20-01105 CARES	291,151
Transit Services Programs Cluster:			
Enhanced Mobility of Seniors and Individuals with Disabilities, Section 5310	20.513	SA64AM19-00671	139,686
		Transit Services Cluster Total	139,686
Better Utilizing Investments to Leverage Development (BUILD) Grant	20.509	BUILD L6471(017)	445,362
		Total U.S. Department of Transportation	5,102,550
<u>U.S. Environmental Protection Agency</u>			
<i>Direct Programs:</i>			
Brownfields Assessment and Cleanup Grant Program	66.818	99T62101	39,293
		Total U.S. Environmental Protection Agency	39,293
		TOTAL EXPENDITURES OF FEDERAL AWARDS	\$ 5,141,843

Imperial County Transportation Commission
Single Audit Report
Notes to the Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2021

Note 1 – Reporting Entity

The Imperial County Transportation Commission (the “Commission”) was established under Senate Bill 607 (SB 607 - Ducheny) which was approved by the California Legislature and Governor Arnold Schwarzenegger in 2009. As a county transportation commission, the Commission member agencies are enabled to exercise basic initiative and leadership in the transportation planning and programming process. The Commission will act in accordance with all applicable laws and statutes for county transportation commissions. The Commission body will guide the development of the Regional Transportation Plan for the Imperial region and its Regional, State and Federal transportation improvement programs (“TIP”s) and their updates, including, but not limited to: the distribution and oversight of Local Transportation Fund monies; the preparation and submittal of applications for transportation related funds; approval of the allocation and claims for Transportation Development Act funds; the planning, programming and administration of regional transit services; and, encourage active citizen participation in the development and implementation of various transportation-related plans and programs.

As established under SB 607, the Commission Board is currently composed of ten voting members and one non-voting member consisting of two members of the Imperial County Board of Supervisors; one member from each incorporated city (seven) within Imperial County who shall be the mayor of the city or a member of its city council; one member of the Board of Directors of the Imperial Irrigation District; and, one non-voting member appointed by the Governor representing the California Department of Transportation (“CalTrans”). In the future the governing Board of the commission may also include the following ex-officio or non-voting members: one member representing the State of Baja California, Mexico, who may be appointed by the governor of the state; one member representing the municipality of Mexicali, Mexico, who may be the mayor or his or her designee; one member representing the Consul of Mexico in Calexico, California, who may be the consul or his or her designee; and, one member representing any federally recognized Native American tribe in Imperial County.

In addition to the responsibilities described above, the Commission provides direct management, administration and oversight for the following local and regional transportation programs:

- Imperial Valley Transit (IVT) System and its Inner-City Circulator Service (Blue, Green, and Gold Lines)
- MedTrans (non-emergency medical demand response service to San Diego)
- IVT ACCESS (Americans with Disabilities Act - ADA paratransit service)
- IVT RIDE (curb to curb transit service for seniors; persons age 55 years and over, and persons with disabilities in the Cities of Brawley, Calexico, El Centro, Heber, Imperial and West Shores)
- Imperial County Local Transportation Authority (Measure D Sales Tax Program)

Note 2 – Schedule of Expenditures Federal Awards

The accompanying Schedule of Expenditures of Federal Awards (the “Schedule”) includes the federal award activity of the Commission under programs of the federal government for the year ended June 30, 2021. The information is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (the “Uniform Guidance”). Because the schedule presents only a selected portion of the operations of the Commission, it is not intended to and does not present the financial position, changes in net position, or cash flows of the Commission.

Imperial County Transportation Commission
Single Audit Report
Notes to the Schedule of Expenditures of Federal Awards (Continued)
For the Year Ended June 30, 2021

Note 3 – Basis of Accounting

Expenditures reported in the Schedule are reported on the modified accrual basis of accounting. When applicable, such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

Amounts reported in the accompanying Schedule agree with the amounts reported in the related federal financial reports. However, certain federal financial reports are filed based on cash expenditures. As such, certain timing differences may exist in the recognition of revenues and expenditures between the Schedule and the federal financial reports.

Note 4 – Subrecipients

The Commission did not provide any amounts to subrecipients during the fiscal year ended June 30, 2021.

Note 5 – Indirect Cost Rate

The Commission has not elected to use the 10-percent de minimis indirect rate as allowed under the Uniform Guidance.

Imperial County Transportation Commission
Single Audit Report
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2021

Section I – Summary of Auditor’s Results

Financial Statements

Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP: Unmodified

Internal control over financial reporting:

- Material weakness(es) identified? No
- Significant deficiency(ies) identified? None Reported

Noncompliance material to financial statements noted? No

Federal Awards

Internal control over major programs:

- Material weakness (es) identified? No
- Significant deficiency (ies) identified? None Reported

Type of auditors’ report issued on compliance for major programs Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? No

Identification of major programs:

Name of Federal Program or Cluster	CFDA Number(s)	Expenditures
Federal Transit Cluster	20.507	\$ 4,042,464
Total Expenditures of All Major Federal Programs		\$ 4,042,464
Total Expenditures of Federal Awards		\$ 5,141,843
Percentage of Total Expenditures of Federal Awards		78.62%

Dollar threshold used to distinguish between type A and type B programs \$750,000

Auditee qualified as low-risk auditee in accordance with 2 CFR 200.520? No

Imperial County Transportation Commission
Single Audit Report
Schedule of Findings and Questioned Costs (Continued)
For the Year Ended June 30, 2021

Section II – Financial Statement Findings

A. Current Year Financial Statement Findings

No financial statement findings were noted for the year ended June 30, 2021.

B. Prior Year Financial Statement Findings

Finding 2020-001: Material Weakness – Year-end Cutoff

Criteria: In order to fairly present year-end financial statements in accordance with accounting principles generally accepted in the United States of America, management must perform a year-end closing process to accumulate, reconcile, and summarize information for inclusion. The closing process should include the review of balances for proper cutoff.

Condition: During our audit, we noted the following:

- Certain liability transactions had not been accrued and required adjustment;
- Certain receivable transactions had not been accrued and required adjustment;
- Lack of closing procedures to settle equity accounts;
- Lack of tracking mechanism to ensure the reconciliation of beginning fund balance;
- Certain transfers in and out of funds had not been recorded which resulted in the recognition of revenues and expenditures in incorrect funds.

Cause: The Commission does not implement the use of their own financial accounting system. Transactions are posted to the Commission's funds and accounts by the County of Imperial, who accounts for the Commission's funds on the cash basis of accounting.

Effect: Due to the above condition, many adjustments were necessary to fairly present the financial statements.

Recommendation: We recommend that the Commission enhance its year-end closing process. This can be accomplished through a comprehensive closing checklist. The checklist should list each task, the person responsible for its completion, and the date the task should be completed.

View of Responsible Officials and Planned Corrective Action: Management agrees with the finding. See separate Corrective Action Plan.

Status: Implemented

Imperial County Transportation Commission
Single Audit Report
Notes to the Schedule of Expenditures of Federal Awards (Continued)
For the Year Ended June 30, 2021

Section II – Financial Statement Findings (Continued)

B. Prior Year Financial Statement Findings (Continued)

Finding 2020-002: Material Weakness – Cash and Investment Reconciliation

Criteria: Management is responsible for the fair presentation of cash and investments which is accomplished through the timely preparation and review of monthly reconciliations between the bank statement balances and the general ledger. These reconciliations should be performed timely, generally within 30 days of the end of the month.

Condition: During our testing of cash balances, we noted that monthly reconciliations to the general ledger had not been performed or reviewed for the payroll clearing cash account.

Cause: The Commission holds a bank account which is not tracked on the general ledger. Payroll is processed and paid from this account and is not directly reconciled to the general ledger. The ending balance for this account at year end is the surplus of budgeted amounts which are transferred to this account and exceed actual payroll disbursements.

Effect: The Commission's internal controls are weakened by the condition noted above. Additionally, adjustments to the general ledger were necessary to properly adjust cash and payroll expenditure balances to actual amounts as of year-end.

Recommendation: To enhance the internal control environment, we recommend the Commission implement procedures to reconcile cash balances of the bank account with adequate levels of review and approval.

View of Responsible Officials and Planned Corrective Action: Management agrees with the finding. See separate Corrective Action Plan.

Status: Implemented

Imperial County Transportation Commission
Single Audit Report
Notes to the Schedule of Expenditures of Federal Awards (Continued)
For the Year Ended June 30, 2021

Section III – Federal Awards Findings and Questioned Costs

A. Current Year Findings and Questioned Costs – Major Federal Award Program Audit

No findings or questioned costs were noted on the Commission's major programs for the year ended June 30, 2021.

B. Prior Year Findings and Questioned Costs – Major Federal Award Program Audit

No findings or questioned costs were noted on the Commission's major programs for the year ended June 30, 2020.

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Imperial County Transportation Commission

El Centro, California

Financial Statements and Independent Auditors' Reports

For the Year Ended June 30, 2021



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Imperial County Transportation Commission
For the Year Ended June 30, 2021

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**Imperial County Transportation Commission
For the Year Ended June 30, 2021**

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INDEPENDENT AUDITORS' REPORT

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

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, business-type activities, and each major fund of the Imperial County Transportation Commission (the "Commission") as of and for the year ended June 30, 2021, and the related notes to the basic financial statements, which collectively comprise the Commission's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, 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 statements 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 statements.

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, business-type activities, and each major fund of the Commission, as of June 30, 2021, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Management has omitted the management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such mission information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operation, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

Accounting principles generally accepted in the United States of America require that the Budgetary Comparison Schedules – Major Special Revenue Funds, the Schedule of the Proportionate Share of the Net Pension Liability and Related Ratios, and the Schedule Pension Contributions, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Commission's basic financial statements. The budgetary comparison schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The budgetary comparison schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the budgetary comparison schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

To the Board of Directors
of the Imperial County Transportation Commission
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 _____, 2022 on our consideration of the Commission'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 solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Commission'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 Commission's internal control over financial reporting and compliance.

San Diego, California
_____, 2022

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**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***

Independent Auditors' Report

To the Board of Directors
of the Imperial County 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 financial statements of the governmental activities, business-type activities, and each major fund of the Imperial County Transportation Commission ("the Commission"), as of and for the year ended June 30, 2021, and the related notes to the basic financial statements, which collectively comprise the Commission's basic financial statements, and have issued our report thereon dated [REDACTED], 2022.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Commission'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 opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Commission's internal control. Accordingly, we do not express an opinion on the effectiveness of the Commission'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 and therefore, material weaknesses or significant deficiencies may exist that have not been identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Commission's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. 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 entity'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 Commission's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

San Diego, California
_____, 2022

**REPORT ON COMPLIANCE FOR THE TRANSPORTATION PLANNING AGENCY REQUIRED BY
TRANSPORTATION DEVELOPMENT ACT
AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE**

Independent Auditors' Report

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

Report on Compliance for Transportation Planning Agency Required by Transportation Development Act

We have audited the Imperial County Transportation Commission's ("the Commission") compliance with the compliance requirements described in §6662 and §6663 of the California Code of Regulation, Title 21, Division 3, Chapter 3, Article 5.5 applicable to the Commission's compliance as Transportation Planning Agency ("TPA") for the year ended June 30, 2021.

Management's Responsibility

Compliance with the requirements referred to above is the responsibility of the Commission's management.

Auditors' Responsibility

Our responsibility is to express an opinion on the Commission's compliance based on our audit.

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 Transportation Development Act ("TDA") Statutes and California Code of Regulations, July 2018, issued by the California Department of Transportation Division of Rail and Mass Transportation ("TDA Guidebook"). Those standards and TDA Guidebook 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 Commission as TPA occurred. An audit includes examining, on a test basis, evidence about the Commission's 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 Commission's compliance with these requirements.

Opinion on the Commission as Transportation Planning Agency

In our opinion, the Commission complied, in all material respects, with the compliance requirements referred to above that are applicable to the Commission as Transportation Planning Agency for the year ended June 30, 2021.

Report on Internal Control Over Compliance

Management of the Commission 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 Commission'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 Commission's 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 a compliance requirement 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. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a compliance requirement 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 first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing on internal control over compliance and the results of that testing based on the requirements of §6662 and §6663 of the California Codes of Regulation, Title 21, Division 3, Chapter 3, Article 5.5. Accordingly, this report is not suitable for any other purpose.

San Diego, California
_____, 2022

BASIC FINANCIAL STATEMENTS

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GOVERNMENT-WIDE FINANCIAL STATEMENTS

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Imperial County Transportation Commission
Statement of Net Position
June 30, 2021

	Governmental Activities	Business-type Activities	Totals
ASSETS			
Current assets:			
Cash and investments	\$ 20,857,964	\$ 18,363,957	\$ 39,221,921
Receivables			
Accounts receivable	482,916	252,851	735,767
Interest receivable	42,886	37,470	80,356
Due from other governments	2,169,694	1,004,418	3,174,112
Internal balances	-	-	-
Total current assets	23,553,460	19,658,696	43,212,156
Non-current assets:			
Capital assets:			
Depreciable, net of accumulated depreciation	-	5,302,874	5,302,874
Total capital assets, net	-	5,302,874	5,302,874
Total non-current assets	-	5,302,874	5,302,874
Total assets	23,553,460	24,961,570	48,515,030
DEFERRED OUTFLOWS OF RESOURCES			
Deferred outflows of resources related to pensions	232,363	493,772	726,135
Total deferred outflows of resources	232,363	493,772	726,135
LIABILITIES			
Current liabilities:			
Accounts payable	641,030	627,353	1,268,383
Accrued payroll	11,401	22,971	34,372
Unearned revenues	2,101,216	-	2,101,216
Compensated absences, due within one year	23,780	50,532	74,312
Total current liabilities	2,777,427	700,856	3,478,283
Long-term liabilities:			
Net pension liability	299,984	637,466	937,450
Total long-term liabilities	299,984	637,466	937,450
Total liabilities	3,077,411	1,338,322	4,415,733
DEFERRED INFLOWS OF RESOURCES			
Deferred inflows of resources related to pensions	46,872	99,602	146,474
Total deferred inflows of resources	46,872	99,602	146,474
NET POSITION			
Net investment in capital assets	-	5,302,874	5,302,874
Restricted	20,661,540	18,714,544	39,376,084
Total net position	\$ 20,661,540	\$ 24,017,418	\$ 44,678,958

Imperial County Transportation Commission
Statement of Activities
For the Year Ended June 30, 2021

Function/Programs	Program Revenues				Totals
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Governmental Activities:					
General government	\$ 1,965,518	\$ -	\$ -	\$ -	\$ -
Professional services	368,778	-	-	-	-
Transit and transportation	3,974,438	100,281	2,514,154	445,362	3,059,797
Total governmental activities	6,308,734	100,281	2,514,154	445,362	3,059,797
Business-type Activities:					
Transportation services	8,117,276	225,679	9,356,022	-	9,581,701
Total business-type activities	8,117,276	225,679	9,356,022	-	9,581,701
Total primary government	\$ 14,426,010	\$ 325,960	\$ 11,870,176	\$ 445,362	\$ 12,641,498

Imperial County Transportation Commission
Statement of Activities (Continued)
For the Year Ended June 30, 2021

Function/Programs	Net (Expense) Revenues and Changes in Net Position		
	Governmental Activities	Business-type Activities	Totals
Governmental Activities:			
General government	\$ (1,965,518)	\$ -	\$ (1,965,518)
Professional services	(368,778)	-	(368,778)
Transit and transportation	(914,641)	-	(914,641)
Total governmental activities	(3,248,937)	-	(3,248,937)
Business-type Activities:			
Transportation services	-	1,464,425	1,464,425
Total business-type activities	-	1,464,425	1,464,425
Total primary government	(3,248,937)	1,464,425	(1,784,512)
General revenues:			
Transportation Development Act sales taxes	7,651,421	-	7,651,421
Investment income	155,996	156,810	312,806
Other miscellaneous revenue	17,328	-	17,328
Total general revenues	7,824,745	156,810	7,981,555
Transfers:	(1,729,256)	1,729,256	-
Changes in net position	2,846,552	3,350,491	6,197,043
Net Position:			
Beginning of year, as restated (Note 13)	17,814,988	20,666,927	38,481,915
End of year	<u>\$ 20,661,540</u>	<u>\$ 24,017,418</u>	<u>\$ 44,678,958</u>

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FUND FINANCIAL STATEMENTS

Imperial County Transportation Commission
Balance Sheet
Governmental Funds
June 30, 2021

	Special Revenue Funds			
	Transportation Development Act Fund	State Transit Assistance Fund	Prop 1B Fund	State of Good Repair Fund
ASSETS				
Cash and investments	\$ 13,927,159	\$ 3,510,642	\$ 2	\$ 906,136
Receivables:				
Accounts receivable	-	-	30	-
Interest receivable	29,126	7,242	-	1,838
Due from other governments	1,544,038	575,841	-	49,815
Total assets	<u>15,500,323</u>	<u>4,093,725</u>	<u>32</u>	<u>957,789</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
Liabilities:				
Accounts payable	-	26,325	-	-
Accrued payroll	-	-	-	-
Unearned revenues	-	1,143,427	-	957,789
Total liabilities	<u>-</u>	<u>1,169,752</u>	<u>-</u>	<u>957,789</u>
Fund Balances:				
Restricted	<u>15,500,323</u>	<u>2,923,973</u>	<u>32</u>	<u>-</u>
Total fund balances	<u>15,500,323</u>	<u>2,923,973</u>	<u>32</u>	<u>-</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 15,500,323</u>	<u>\$ 4,093,725</u>	<u>\$ 32</u>	<u>\$ 957,789</u>

Imperial County Transportation Commission
Balance Sheet (Continued)
Governmental Funds
June 30, 2021

	Special Revenue Funds			
	Regional Planning and Programs Fund	Regional Collaborations Fund	SAFE Fund	Total Governmental Funds
ASSETS				
Cash and investments	\$ 951,219	\$ 6,089	\$ 1,556,717	\$ 20,857,964
Receivables:				
Accounts receivable	445,530	-	37,356	482,916
Interest receivable	1,417	3	3,260	42,886
Due from other governments	-	-	-	2,169,694
Total assets	<u>1,398,166</u>	<u>6,092</u>	<u>1,597,333</u>	<u>23,553,460</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
Liabilities:				
Accounts payable	587,328	5,446	21,931	641,030
Accrued payroll	10,562	146	693	11,401
Unearned revenues	-	-	-	2,101,216
Total liabilities	<u>597,890</u>	<u>5,592</u>	<u>22,624</u>	<u>2,753,647</u>
Fund Balances:				
Restricted	<u>800,276</u>	<u>500</u>	<u>1,574,709</u>	<u>20,799,813</u>
Total fund balances	<u>800,276</u>	<u>500</u>	<u>1,574,709</u>	<u>20,799,813</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 1,398,166</u>	<u>\$ 6,092</u>	<u>\$ 1,597,333</u>	<u>\$ 23,553,460</u>

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Imperial County Transportation Commission
Reconciliation of the Governmental Funds Balance Sheet
to the Government-Wide Statement of Net Position
June 30, 2021

Amounts reported for governmental activities in the statement of net position are different because:

Fund balances of governmental funds	\$ 20,799,813
Net pension liabilities and the related deferred outflows of resources and deferred inflows of resources are not due and payable in the current period or not available for current expenditures and are not reported in the governmental fund financial statements:	
Pension related deferred outflows of resources	232,363
Net pension liability	(299,984)
Pension related deferred inflows of resources	(46,872)
Compensated absences liabilities are not due and payable in the current period and, therefore, are not reported in the governmental funds:	<u>(23,780)</u>
Net position of governmental activities	<u><u>\$ 20,661,540</u></u>

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Imperial County Transportation Commission
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
For the Year Ended June 30, 2021

	Special Revenue Funds			
	Transportation Development Act Fund	State Transit Assistance Fund	Prop 1B Fund	State of Good Repair Fund
Revenues:				
State allocations	\$ -	\$ 1,734,963	\$ 5,558	\$ -
Federal allocations	-	-	-	-
TDA sales taxes	7,651,421	-	-	-
Investment income	114,445	21,047	32	-
Membership revenues	-	-	-	-
Other revenues	-	-	-	-
Total revenues	<u>7,765,866</u>	<u>1,756,010</u>	<u>5,590</u>	<u>-</u>
Expenditures:				
Current:				
TDA disbursements	3,982,646	-	-	-
General and administrative	891,540	-	-	-
Professional services	-	-	-	-
Total expenditures	<u>4,874,186</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over (under) expenditures	<u>2,891,680</u>	<u>1,756,010</u>	<u>5,590</u>	<u>-</u>
Other financing sources (uses):				
Transfers in	-	-	-	-
Transfers out	(366,097)	(1,723,698)	(5,558)	-
Total other financing sources (uses)	<u>(366,097)</u>	<u>(1,723,698)</u>	<u>(5,558)</u>	<u>-</u>
Net change in fund balance	<u>2,525,583</u>	<u>32,312</u>	<u>32</u>	<u>-</u>
Fund Balances:				
Beginning of year, as restated (Note 13)	12,974,740	2,891,661	-	-
End of year	<u>\$ 15,500,323</u>	<u>\$ 2,923,973</u>	<u>\$ 32</u>	<u>\$ -</u>

Imperial County Transportation Commission
Statement of Revenues, Expenditures, and Changes in Fund Balances (Continued)
Governmental Funds
For the Year Ended June 30, 2021

	Special Revenue Funds			Total Governmental Funds
	Regional Planning and Programs Fund	Regional Collaborations Fund	SAFE Fund	
Revenues:				
State allocations	\$ 515,034	\$ -	\$ 219,306	\$ 2,474,861
Federal allocations	445,362	39,293	-	484,655
TDA sales taxes	-	-	-	7,651,421
Investment income	6,239	58	14,175	155,996
Membership revenues	100,281	-	-	100,281
Other revenues	17,178	-	150	17,328
Total revenues	<u>1,084,094</u>	<u>39,351</u>	<u>233,631</u>	<u>10,884,542</u>
Expenditures:				
Current:				
TDA disbursements	-	-	-	3,982,646
General and administrative	1,042,967	5	31,006	1,965,518
Professional services	216,796	44,335	107,647	368,778
Total expenditures	<u>1,259,763</u>	<u>44,340</u>	<u>138,653</u>	<u>6,316,942</u>
Excess of revenues over (under) expenditures	<u>(175,669)</u>	<u>(4,989)</u>	<u>94,978</u>	<u>4,567,600</u>
Other financing sources (uses):				
Transfers in	366,097	-	-	366,097
Transfers out	-	-	-	(2,095,353)
Total other financing sources (uses)	<u>366,097</u>	<u>-</u>	<u>-</u>	<u>(1,729,256)</u>
Net change in fund balance	190,428	(4,989)	94,978	2,838,344
Fund Balances:				
Beginning of year, as restated (Note 13)	609,848	5,489	1,479,731	17,961,469
End of year	<u>\$ 800,276</u>	<u>\$ 500</u>	<u>\$ 1,574,709</u>	<u>\$ 20,799,813</u>

Imperial County Transportation Commission
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances
to the Government-Wide Statement of Activities
For the Year Ended June 30, 2021

Amounts reported for governmental activities in the Statement of Activities are different because:

Net change in fund balances of governmental funds	\$ 2,838,344
Changes in the net pension liability in the Statement of Activities did not require the use of current financial resources and, therefore, is not reported as expenditures in the governmental funds.	(103,776)
Changes in pension-related deferrals in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds.	
Pension-related deferred outflows of resources	107,778
Pension-related deferred inflows of resources	6,709
Changes in compensated absences do not use current financial resources and, therefore are not reported as an expenditure in governmental funds.	(2,503)
Change in net position of governmental activities	<u>\$ 2,846,552</u>

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Imperial County Transportation Commission
Statement of Net Position
Proprietary Funds
June 30, 2021

	Enterprise Funds		
	Transit Planning and Programs Management Fund	SB 325 Funds for Article 8c Fund	Totals
ASSETS			
Current Assets:			
Cash and investments	\$ 18,363,957	\$ -	\$ 18,363,957
Receivables:			
Accounts receivable	252,851	-	252,851
Due from other governments	1,004,418	-	1,004,418
Interest receivable	37,470	-	37,470
Total current assets	19,658,696	-	19,658,696
Noncurrent Assets:			
Depreciable, net of accumulated depreciation	5,302,874	-	5,302,874
Total noncurrent assets	5,302,874	-	5,302,874
Total assets	24,961,570	-	24,961,570
DEFERRED OUTFLOWS OF RESOURCES			
Deferred amounts related to pensions	493,772	-	493,772
Total deferred outflows of resources	493,772	-	493,772
LIABILITIES			
Current Liabilities:			
Accounts payable	627,353	-	627,353
Accrued payroll	22,971	-	22,971
Compensated absences, due within one year	50,532	-	50,532
Total current liabilities	700,856	-	700,856
Long-term liabilities:			
Net pension liability	637,466	-	637,466
Total long-term liabilities	637,466	-	637,466
Total liabilities	1,338,322	-	1,338,322
DEFERRED INFLOWS OF RESOURCES			
Deferred amounts related to pensions	99,602	-	99,602
Total deferred inflows of resources	99,602	-	99,602
NET POSITION			
Net investment in capital assets	5,302,874	-	5,302,874
Restricted	18,714,544	-	18,714,544
Total net position	\$ 24,017,418	\$ -	\$ 24,017,418

Imperial County Transportation Commission
Statement of Revenues, Expenses, and Changes in Net Position
Proprietary Funds
For the Year Ended June 30, 2021

	Enterprise Funds		
	Transit Planning and Programs Management Fund	SB 325 Funds for Article 8c Fund	Totals
Operating Revenues:			
Passenger fares	\$ 225,679	\$ -	\$ 225,679
Operating Expenses:			
Purchased transportation services	2,614,057	3,398,558	6,012,615
Professional services	355,193	-	355,193
General administration	941,468	-	941,468
Capital contributions	9,120	-	9,120
Maintenance	203,134	-	203,134
Depreciation	595,746	-	595,746
Total operating expenses	4,718,718	3,398,558	8,117,276
Operating income (loss)	(4,493,039)	(3,398,558)	(7,891,597)
Nonoperating Revenues (Expenses):			
State transit revenues	4,313,087	-	4,313,087
Federal grant revenues	4,657,333	-	4,657,333
ICTC reimbursements	385,602	-	385,602
Interest income	156,810	-	156,810
Total nonoperating revenues (expenses)	9,512,832	-	9,512,832
Income (loss) before transfers	5,019,793	(3,398,558)	1,621,235
Transfers:			
Transfers in	1,729,256	3,398,558	5,127,814
Transfers out	(3,398,558)	-	(3,398,558)
Total transfers	(1,669,302)	3,398,558	1,729,256
Change in net position	3,350,491	-	3,350,491
Net Position:			
Beginning of year	20,666,927	-	20,666,927
End of year	\$ 24,017,418	\$ -	\$ 24,017,418

Imperial County Transportation Commission
Statement of Cash Flows
Proprietary Funds
For the Year Ended June 30, 2021

	Enterprise Funds		
	Transit Planning and Programs Management Fund	SB 325 Funds for Article 8c Fund	Totals
Cash flows from operating activities:			
Passenger fares	\$ 225,679	\$ -	\$ 225,679
Payments to vendors	(3,086,142)	(3,398,558)	(6,484,700)
Payments to employees	(934,927)	-	(934,927)
Net cash (used in) operating activities	(3,795,390)	(3,398,558)	(7,193,948)
Cash flows from noncapital financing activities:			
Cash received from other funds	2,123,109	3,398,558	5,521,667
Cash paid to other funds	(3,398,558)	-	(3,398,558)
Non-operating grants received	10,428,384	-	10,428,384
Net cash provided by noncapital financing activities	9,152,935	3,398,558	12,551,493
Cash flows from investing activities:			
Interest received	147,222	-	147,222
Net cash provided by investing activities	147,222	-	147,222
Net increase in cash and cash equivalents	5,504,767	-	5,504,767
Cash and cash equivalents, beginning of year	12,859,190	-	12,859,190
Cash and cash equivalents, end of year	\$ 18,363,957	\$ -	\$ 18,363,957
Reconciliation of operating (loss) to net cash provided by operating activities			
Operating (loss)	\$ (4,493,039)	\$ (3,398,558)	\$ (7,891,597)
Adjustment to reconcile operating loss to net cash provided by operating activities:			
Depreciation	595,746	-	595,746
Change in assets and liabilities:			
Pension-related deferred outflows of resources	(228,016)	-	(228,016)
Accounts payable	95,362	-	95,362
Accrued payroll	22,971	-	22,971
Compensated absences	5,319	-	5,319
Net pension liability	220,525	-	220,525
Pension-related deferred inflows of resources	(14,258)	-	(14,258)
Total adjustments	697,649	-	697,649
Net cash used in operating activities	\$ (3,795,390)	\$ (3,398,558)	\$ (7,193,948)

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Imperial County Transportation Commission

Notes to the Basic Financial Statements

For the Year Ended June 30, 2021

Note 1 – Reporting Entity

The Imperial County Transportation Commission (the “Commission”) was established under Senate Bill 607 (SB 607 - Ducheny) which was approved by the California Legislature and Governor Arnold Schwarzenegger in 2009. As a county transportation commission, the Commission member agencies are enabled to exercise basic initiative and leadership in the transportation planning and programming process. The Commission will act in accordance with all applicable laws and statutes for county transportation commissions. The Commission body will guide the development of the Regional Transportation Plan for the Imperial region and its Regional, State and Federal transportation improvement programs (“TIP”s) and their updates, including, but not limited to: the distribution and oversight of Local Transportation Fund monies; the preparation and submittal of applications for transportation related funds; approval of the allocation and claims for Transportation Development Act funds; the planning, programming and administration of regional transit services; and, encourage active citizen participation in the development and implementation of various transportation-related plans and programs.

As established under SB 607, the Commission Board is currently composed of ten voting members and one non-voting member consisting of two members of the Imperial County Board of Supervisors; one member from each incorporated city (seven) within Imperial County who shall be the mayor of the city or a member of its city council; one member of the Board of Directors of the Imperial Irrigation District; and, one non-voting member appointed by the Governor representing the California Department of Transportation (“CalTrans”). In the future the governing Board of the commission may also include the following ex-officio or non-voting members: one member representing the State of Baja California, Mexico, who may be appointed by the governor of the state; one member representing the municipality of Mexicali, Mexico, who may be the mayor or his or her designee; one member representing the Consul of Mexico in Calexico, California, who may be the consul or his or her designee; and, one member representing any federally recognized Native American tribe in Imperial County.

In addition to the responsibilities described above, the Commission provides direct management, administration and oversight for the following local and regional transportation programs:

- Imperial Valley Transit (IVT) System and its Inner-City Circulator Service (Blue, Green, and Gold Lines)
- MedTrans (non-emergency medical demand response service to San Diego)
- IVT ACCESS (Americans with Disabilities Act - ADA paratransit service)
- IVT RIDE (curb to curb transit service for seniors; persons age 55 years and over, and persons with disabilities in the Cities of Brawley, Calexico, El Centro, Heber, Imperial and West Shores)
- Imperial County Local Transportation Authority (Measure D Sales Tax Program)

Note 2 – Summary of Significant Accounting Policies

The basic financial statements of the Commission have been prepared in accordance with accounting principles generally accepted of the United States of America (“U.S. GAAP”) as applied to governmental agencies. The Governmental Accounting Standards Board (“GASB”) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The more significant of the Commission’s accounting policies are described below.

Imperial County Transportation Commission
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2021

Note 2 – Summary of Significant Accounting Policies (Continued)

A. Basis of Accounting and Measurement Focus

The accounts of the Commission are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, deferred outflows of resources, liabilities, deferred inflows of resources, fund equity, revenues, and expenditures or expenses, as appropriate. Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

Government-Wide Financial Statements

The Commission's Government-Wide Financial Statements include a Statement of Net Position and a Statement of Activities. These statements present summaries of governmental activities for the Commission accompanied by a total column.

These financial statements are presented on an "*economic resources*" measurement focus and the accrual basis of accounting. Accordingly, all of the Commission's assets and liabilities, including capital assets, as well as long-term liabilities, are included in the accompanying Statement of net position. The Statement of Activities presents changes in net position. Under the accrual basis of accounting, revenues are recognized in the period in which they are earned while expenses are recognized in the period in which the liability is incurred.

Certain types of transactions are reported as program revenues for the Commission in the following categories:

- Charges for services;
- Operating grants and contributions;
- Capital grants and contributions

Governmental Fund Financial Statements

Governmental Fund Financial Statements include a Balance Sheet and a Statement of Revenues, Expenditures and Change in Fund Balances. An accompanying reconciliation explains the differences in net position as presented in these statements to the net position presented in the Government-Wide Financial Statements.

The governmental funds are accounted for on a spending or "*current financial resources*" measurement focus and the modified accrual basis of accounting. Accordingly, only current assets and current liabilities are included on the Balance Sheet. The Statement of Revenues, Expenditures and Change in Fund Balance presents increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Under the modified accrual basis of accounting, revenues are recognized in the accounting period in which they become both measurable and available to finance expenditures of the current period.

Revenues are recorded when received in cash, except for that revenues subject to accrual (generally 60 days after year-end) are recognized when measurable and available. The primary revenue sources, which have been treated as susceptible to accrual by the Commission, are sales tax and intergovernmental revenues. Expenditures are recorded in the accounting period in which the related fund liability is incurred.

Imperial County Transportation Commission
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2021

Note 2 – Summary of Significant Accounting Policies (Continued)

A. Basis of Accounting and Measurement Focus (Continued)

Governmental Fund Financial Statements (Continued)

Revenues from grants and other contributions are recognized in the fiscal year in which all eligibility requirements imposed by the provider have been met. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the fiscal year when use is first permitted; matching requirements, in which the Commission must provide local resources to be used for a specific purpose; and expenditure requirements, in which the resources are provided to the Commission on a reimbursement basis.

Unavailable revenues arise when potential revenues do not meet both the “measurable” and “available” criteria for recognition in the current period. Unearned revenues arise when the government receives resources before it has a legal claim to them, as when grant monies are received prior to incurring qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met or when the government has a legal claim to the resources, the unavailable and unearned revenues are removed from the Balance Sheet and revenues are recognized.

The Reconciliation of the Fund Financial Statements to the Government-Wide Financial Statements is provided to explain the differences.

The Commission reports the following major governmental funds:

Transportation Development Act Fund – This fund was established by the Commission in order to administer funds derived from ¼ cent of the local general sales tax collected statewide. The state Board of Equalization returns the ¼ cent to each county according to the amount of tax collected. Disbursements from the TDA fund are made to the County of Imperial and the cities located within the County.

State Transit Assistance Fund - This fund was established pursuant to SB 620 to supplement existing funding sources for public transit services. The revenues of the fund are derived from a portion of the sales tax on gasoline and are subject to appropriation by the legislature. Disbursements from the fund are made by the Imperial County Auditor-Controller based upon allocation instruction received from the Commission.

Prop 1B Fund - This fund was established in order to account for funding received from bonds issued by the State. These funds provide for transit capital, corridor mobility improvements, goods movement, state-local partnership funds and local streets and roads.

State of Good Repair Fund - This fund was established in order to account for the funding received for the provisions of SB1 which apportions funding by formula for any transit-related capital maintenance purposes, including repair, refurbishment and replacement of existing transit vehicles and infrastructure.

Regional Planning and Programs Fund - This fund was established in order to administer regional transportation programs and services.

Regional Collaborations Fund - This fund was established for the purpose of tracking activities of joint projects with other agencies in the region.

SAFE Fund - This fund was established for the purpose of tracking activities of the Service Authority for Freeway Emergencies revenues received from the Department of Motor Vehicles user registration fees.

Imperial County Transportation Commission
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2021

Note 2 – Summary of Significant Accounting Policies (Continued)

A. Basis of Accounting and Measurement Focus (Continued)

Proprietary Fund Financial Statements

Proprietary funds account for operations (1) that are financed and operated in a manner similar to private business enterprises. The intent of the governing body is that costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered through user charges; or (2) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

Proprietary funds are accounted for on a flow of “*economic resources*” measurement focus and accrual basis of accounting. With this measurement focus, all assets and liabilities associated with the operation are recognized when they are earned, and expenses and deductions are recognized when they are incurred. Non-exchange revenues are recognized when all eligibility requirements have been met. Cost reimbursement grant revenues are recognized when program expenses are incurred in accordance with program guidelines. When non-exchange revenues are received before eligibility requirements are met, they are reported as unearned revenues until earned.

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with the proprietary fund’s principal ongoing operations. The principal operating revenue of the Commission’s proprietary funds are charges to customers for services. Operating expenses for proprietary funds include the cost of services, general and administrative expenses, and depreciation. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

The Commission reports the following major enterprise funds:

Transit Planning and Programs Fund - This fund was established in order to administer the various transit programs, grants and services provided either in house or under contract with various providers. The program receives various state and federal grants including the Federal Transportation Administration (FTA) Section 5307, 5310, and 5311. The specific federal funds received are programmed to be utilized for operation costs of Imperial Valley Transit (IVT), the IVT Blue, Green and Gold Lines, MedTrans, and IVT ACCESS, the ADA paratransit system and the mobility coordination program.

SB 325 for Article 8c Fund - This fund was established through five contracts with outside vendors. They are held with First Transit, Inc. to provide the Imperial Valley Transit fixed route service, the IVT ACCESS which provides paratransit service exclusively for disabled persons under the Americans with Disabilities Act (ADA), IVT-RIDE an intra city dial-a-ride service for senior and persons with disabilities within Brawley, Calexico, El Centro, Heber, Imperial and the West Shores, and IVT MedTrans which provide nonemergency transportation to medical facilities in San Diego in order to administer regional transportation programs and services. This fund tracks amounts that the Commission claims on its Article 8c form towards transit operations.

B. Cash and Cash Equivalents

The County of Imperial Auditor-Controller office acts as a trustee for the funds received and disbursed. Cash and investments are held in the County investment pool to facilitate cash management and maximize investment opportunities and yields. Investment income resulting from this pooling is allocated to the respective funds. The investment policies and the risks related to cash and investments are those of the County investment pool and are disclosed in the County’s basic financial statements. The County’s basic financial statements can be obtained at the County Administrative Office.

Imperial County Transportation Commission
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2021

Note 2 – Summary of Significant Accounting Policies (Continued)

B. Cash and Cash Equivalents (Continued)

Cash and investments are reported at fair value. The fair value measurements are based on fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active market for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. Deposits and withdrawals in the County Investment Pool are made on the basis of \$1 and not fair value. Accordingly, investments in the County Investment Pool are based on uncategorized inputs not defined as Level 1, Level 2, or Level 3.

C. Interfund Transactions

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as “due from/to other funds” (i.e., current portion of interfund loans) or “advances to/from other funds” (i.e., long-term in nature). Any residual balances outstanding between the governmental activities and business-type activities are reported in the Government-wide Financial Statements as “internal balances”.

D. Capital Assets

Capital assets, which include equipment and vehicles, are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the Commission as assets with an initial, individual cost of \$5,000 or more and an estimated useful life in excess of one year. Such capital assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated acquisition value at the date of donation. The cost of normal maintenance and repairs that do not add to the value of the capital asset or materially extend capital asset lives are not capitalized.

Capital assets are depreciated or amortized using the straight-line method over the following estimated useful lives:

Assets	Useful Lives
Automobiles	80,000 to 95,000 miles
Buildings	40 years
Improvements	Remaining useful life
Radios and communication equipment	3 years
Small furniture, fixtures, and office equipment	5 years
Large furniture and durable goods	10 years
Computer hardware	3 years
Computer software	3 years
Transit vehicles	5 to 12 years

E. Unearned Revenue

Unearned revenues are reported for resources received before the eligibility requirements are met (excluding time requirements) or services are provided.

F. Compensated Absences

GASB Statement No. 16, *Accounting for Compensated Absences*, provides specific guidance on how the leave liability should be calculated. Personal time off (PTO) hours accumulated and not taken are accrued at fiscal year-end and a liability is reported in the government-wide financial statements. The liability will be liquidated with resources from the governmental and proprietary funds. Upon termination an employee with a minimum of twelve months of continuous services will receive 100% of the unused PTO balance.

Imperial County Transportation Commission
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2021

Note 2 – Summary of Significant Accounting Policies (Continued)

G. Deferred Outflows and Inflows of Resources

The Statement of Net Position/Balance Sheet reports separate sections for deferred outflows of resources, and deferred inflows of resources, when applicable.

Deferred Outflows of Resources represent outflows of resources (consumption of net position) that apply to future periods and that, therefore, will not be recognized as an expense until that time.

Deferred Inflows of Resources represent inflows of resources (acquisition of net position) that apply to future periods and that, therefore, are not recognized as revenue until that time.

The Commission reports deferred outflows and inflows of resources related to pension on the Government-wide Statement of Net Position, under full accrual basis of accounting. Pension-related deferred outflows of resources relate to contributions made subsequent to the measurement date, which will be reflected as a reduction of net pension liability in a future reporting period, difference between expected and actual experience, changes of assumptions, net difference between projected and actual earnings on pension plan investments, and adjustments due to differences in proportions. Pension-related deferred inflows of resources include the difference between expected and actual experience and adjustments due to differences in proportions, and will be recognized as part of pension expense in future reporting periods. Refer to Note 8 for items identified as deferred inflows and outflows related to pensions as of June 30, 2021.

H. Net Position Classifications

In the government-wide financial statements, net position is classified in the following categories:

Net Investment in Capital Assets – This component of net position consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of debt that are attributable to the acquisition, construction, or improvement of those assets. This portion of net position is not accessible for other purposes.

Restricted – This component of net position consists of restricted assets and deferred outflows of resources reduced by liabilities and deferred inflows of resources related to those assets. The restrictions are placed by third parties or enabling legislation.

Unrestricted – This component of net position is the remaining amount of the assets, deferred outflows of resources, liabilities, and deferred inflows of resources that are not included in the determination of net investment in capital assets or the restricted component of net position.

When an expense is incurred for purposes for which both restricted and unrestricted net positions are available, the Commission's policy is to apply restricted net position first.

I. Fund Balance Classifications

In the governmental fund financial statements, fund balances are classified in the following categories:

Nonspendable – Items that cannot be spent because they are not in spendable form, such as prepaid items and inventories, and items that are legally or contractually required to be maintained intact, such as principal of an endowment or revolving loan funds.

Restricted – Restricted fund balances encompass the portion of net fund resources subject to externally enforceable legal restrictions. This includes externally imposed restrictions by creditors, such as through debt covenants, grantors, contributors, laws or regulations of other governments as well as restrictions imposed by law through constitutional provisions or enabling legislation.

Imperial County Transportation Commission
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2021

Note 2 – Summary of Significant Accounting Policies (Continued)

I. Fund Balance Classifications (Continued)

Committed – Committed fund balances encompass the portion of net fund resources, the use of which is constrained by limitations that the government imposes upon itself at its highest level of decision making, normally the governing body and that remain binding unless removed in the same manner. The Commission Board of Directors is considered the highest authority for the Commission and must commit or uncommit fund balance via formal resolution.

Assigned – Assigned fund balances encompass the portion of net fund resources reflecting the government's intended use of resources. Assignment of resources can be done by the highest level of decision making or by a committee or official designated for that purpose. The Board and the Executive Director have the authority to assign amounts to be used for specific purposes.

Unassigned – This category is for the remaining fund balance.

When both restricted and unrestricted resources are available for use, it is the Commission's policy to use externally restricted resources first, the unrestricted resources-committed, assigned, and unassigned-in order as needed. The Commission has no formal policy of assignment of fund balance, so it is presumed that the order of spending is first committed fund balance, then assigned fund balance, and last of all, unassigned fund balance.

J. Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Commission's Imperial County Employees' Retirement System (ICERS) plans (Plans) and additions to/deductions from the Plans' fiduciary net position have been determined on the same basis as they are reported by the ICERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with benefit terms. Investments are reported at fair value.

The following timeframes are used for pension reporting:

Valuation Date	June 30, 2019
Measurement Date	June 30, 2020
Measurement Period	July 1, 2019 to June 30, 2020

Gains and losses related to changes in total pension liability and fiduciary net position are recognized in pension expense systematically over time. The first amortized amounts are recognized in pension expense for the year the gain or loss occurs. The remaining amounts are categorized as deferred outflows and deferred inflows of resources related to pensions and are to be recognized in future pension expense. The amortization period differs depending on the source of the gain or loss. The difference between projected and actual earnings is amortized straight-line over five years. All other amounts are amortized straight-line over the average expected remaining service lives of all members that are provided with benefits (active, inactive, and retired) as of the beginning of the measurement period.

K. Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures at the date of the financial statements and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

Imperial County Transportation Commission
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2021

Note 3 – Cash and Investments

At June 30, 2021, cash and investments are classified in the financial statements as follows:

	Governmental Activities	Business-Type Activities	Total
Cash and investments	\$ 20,857,964	\$ 18,363,957	\$ 39,221,921

At June 30, 2021, cash and investments consisted of the following:

Deposits with financial institutions	\$ 386,068
Imperial County investment pool	38,835,853
Total	<u>\$ 39,221,921</u>

Demand Deposits

At June 30, 2021, the carrying amount of the Commission's deposits were \$386,068 and bank balances were \$386,068. The total bank balance was covered by federal depository insurance or by collateral held by the Commission's agent in the Commission's name as discussed below.

The California Government Code requires California banks and savings and loan associations to secure the Commission's cash deposits by pledging securities as collateral. This Code states that collateral pledged in this manner shall have the effect of perfecting a security interest in such collateral superior to those of a general creditor. Thus, collateral for cash deposits is considered to be held in the Commission's name.

The market value of pledged securities must equal at least 110% of the Commission's cash deposits. California law also allows institutions to secure the Commission deposits by pledging first trust deed mortgage notes having a value of 150% of the Commission's total cash deposits. the Commission may waive collateral requirements for cash deposits, which are fully insured up to \$250,000 by the Federal Deposit Insurance Corporation ("FDIC"). the Commission has waived the collateralization requirements for deposits insured by FDIC.

Cash Pooled with Imperial County Investment Pool

The Commission is a participant in the Imperial County Investment Pool (Pool) and maintained cash in the amount of \$38,835,853 in the Imperial County Treasury at June 30, 2021. The County pools these funds with those of other entities in the County and invests the cash. Cash on deposit in the Pool is stated at fair value. The Pool values participant shares at fair market value during the year and adjusts to fair value at year-end.

Required disclosure information regarding categorization of investments and other deposit and investment risk disclosures can be found in the County of Imperial's Annual Comprehensive Financial Report.

The Pool is not registered within the Securities and Exchange Commission (SEC), and a treasury oversight committee provides oversight to ensure that investments comply with the approved County investment policy. At June 30, 2021, the weighted average maturity for the Pool is less than one year. The Imperial County Treasury is not rated by the rating agency. At the year end, the Imperial County Treasury was not exposed to custodial credit risk.

Imperial County Transportation Commission
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2021

Note 4 – Federal, State, and Local Grants

Federal Assistance – The Commission receives Federal operating assistance funds through the U.S. Department of Transit Grant (Urbanized Area Formula Program – Federal Grant 5307, Rural Area Formula Program – Federal Grant 5311, Enhanced Mobility of Seniors and Individuals with Disabilities – Federal Grant 5310 and Congestion Mitigation and Air Quality Improvement Program – CMAQ) and Environmental Protection Agency. Total Federal assistance provided under these programs during the fiscal year ended June 30, 2021 was \$4,696,626.

Transportation Development Act – The Commission is subject to provisions pursuant to Section 6634 and 6637 of the California Administrative Code (CAC) and section 99268.3, 99268.4, and 99268.5 of the Public Utilities Code.

Section 6634 – Pursuant to Section 6634, a transit claimant is precluded from receiving monies from the Local Transportation Fund and the State Transit Assistance Fund in an amount which exceeds the claimant's capital and operating costs less the required fare, local support, and the amount received during the year from a city or county to which the operator has provided service beyond its boundaries.

CMAQ – Congestion Mitigation and Air Quality grants from the Environmental Protection Agency and Better Utilizing Investment to Leverage Development.

Section 6637 – Pursuant to Section 6637, the claimant must maintain its accounts and records in accordance with the Uniform System of Accounts and Records adopted by the State Controller.

Section 99268.3, 99268.4 and 99268.5 – The Commission has several fare box recovery ratios for the various services provided.

	<u>Required</u>	<u>Actual</u>
IVT	17%	6.94%
IVT Access	10%	1.77%
IVT Ride	10%	1.25%
MedTrans	10%	3.03%

Proposition 1B - The Public Transportation Modernization, Improvement, and Service Enhancement Account (PTMISEA) Fund and California Transit Security Grant Program (CTSGP) are part of the State of California's Highway Safety, Traffic Reduction, Air Quality, and Port Security Bond Act of 2006 (Bond Act), approved by California voters as Proposition 1B on November 7, 2006. A total of \$19.9 billion was deposited into the State Prop 1B fund, \$3.6 billion of which was made available to project sponsors in California for allocation to eligible public transportation projects over a 10-year period. Proposition 1B funds can be used for rehabilitation, safety or modernization improvements, capital service enhancements or expansions, new capital projects, bus rapid transit improvements, or for rolling stock procurement, rehabilitation or replacement. The unearned balances for PTMISEA and CTSGP as of June 30, 2021 are \$0 and \$88,085, respectively at June 30, 2021.

Low Carbon Transit Operations Program (LCTOP) – LCTOP is one of several programs that are part of the Transit, Affordable Housing, and Sustainable Communities Program established by the California Legislature in 2014 by Senate bill 862. The LCTOP was created to provide operating and capital assistance for transit agencies to reduce greenhouse gas emissions and improve mobility, with a priority on serving disadvantaged communities. The unearned balance for LCTOP funds as of June 30, 2021 was \$1,143,427.

Imperial County Transportation Commission
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2021

Note 4 – Federal, State, and Local Grants (Continued)

State of Good Repair – The State of Good Repair Program provides funding to agencies for transit infrastructure repairs and service improvements. SGR funds are made available for eligible transit maintenance, rehabilitation and capital projects. The total unearned balance for State of Good Repair funds as of June 30, 2021 was \$957,789.

STIP-PPM Program – During the fiscal year ended June 30, 2021, the Commission applied for and received proceeds of \$202,000 from the State of California STIP-PPM Program. As of June 30, 2021, Category A, B, and C proceeds have been fully expended.

Schedule III - STIP-PPM Category A	
Salaries & Benefits	\$ 76,013
Professional & Special Services	3,987
Sutotal category A	<u>80,000</u>
Schedule IV - STIP-PPM Category B	
Salaries & Benefits	41,726
Professional & Special Services	38,274
Sutotal category B	<u>80,000</u>
Schedule V - STIP-PPM Category C	
Salaries & Benefits	35,293
Professional & Special Services	4,009
Travel	2,698
Sutotal category C	<u>42,000</u>
Total	<u>\$ 202,000</u>

Better Utilizing Investment to Leverage Development (BUILD) – The BUILD program is a federal competitive grant that looks to enhance America’s infrastructure. The Commission was awarded a \$20 million grant for the Calexico East Port of Entry Bridge Widening Project. As of June 30, 2021, the Commission has spent \$445,362 of the awarded proceeds on the project.

Note 5 – Interfund Transactions

A. Transfers

Interfund transfers consisted of the following for the year ended June 30, 2021:

	Transfers Out				Total
	Transportation Development Act Governmental Fund	State Transit Assistance Governmental Fund	Prop 1B Governmental Fund	Transit Planning and Programs Management Enterprise Fund	
Transfers In					
Governmental Funds:					
Regional Planning and Programs Fund	\$ 366,097	\$ -	\$ -	\$ -	\$ 366,097
Enterprise Funds:					
Transit Planning and Programs Management Fund	-	1,723,698	5,558	-	1,729,256
SB 325 Funds for Article 8c Fund	-	-	-	3,398,558	3,398,558
Total	<u>\$ 366,097</u>	<u>\$ 1,723,698</u>	<u>\$ 5,558</u>	<u>\$ 3,398,558</u>	<u>\$ 5,493,911</u>

Interfund transfers are generally used to move revenues from the fund that statute or budget require to collect them to fund that statute or budget requires to expend them.

Imperial County Transportation Commission
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2021

Note 6 – Capital Assets

A summary of changes in capital assets for the business-type activities for the year ended June 30, 2021 is as follows:

	Balance July 1, 2020	Additions	Deletions	Balance June 30, 2021
Business-type Activities:				
Depreciable assets:				
Furniture	\$ 14,045	\$ -	\$ -	\$ 14,045
Transit equipment	11,066,420	-	-	11,066,420
Total depreciable assets	11,080,465	-	-	11,080,465
Less: accumulated depreciation				
Furniture	(14,045)	-	-	(14,045)
Transit equipment	(5,167,800)	(595,746)	-	(5,763,546)
Total accumulated depreciation	(5,181,845)	(595,746)	-	(5,777,591)
Business-type activities capital assets, net	\$ 5,898,620	\$ (595,746)	\$ -	\$ 5,302,874

Depreciation expense for the year ended June 30, 2021 was from the following funds and was charged to transportation services for the business-type activities on the government-wide financial statements:

Transit Planning and Programs Management Fund	\$ 595,746
Total business-type activities depreciation	<u>\$ 595,746</u>
Transportation services	<u>\$ 595,746</u>

Note 7 – Compensated Absences

Changes in compensated absences for the year ended June 30, 2021, were as follows:

	Balance July 1, 2020	Additions	Deletions	Balance June 30, 2021	Due in One Year
Governmental Activities:					
Compensated absences	\$ 21,277	\$ 31,011	\$ (28,508)	\$ 23,780	\$ 23,780
	<u>\$ 21,277</u>	<u>\$ 31,011</u>	<u>\$ (28,508)</u>	<u>\$ 23,780</u>	<u>\$ 23,780</u>
Business-type Activities:					
Compensated absences	\$ 45,213	\$ 65,899	\$ (60,580)	\$ 50,532	\$ 50,532

The Commission's policy relating to employees leave benefits is described in Note 2F, Compensated Absences. The long-term portion of compensated absences is expected to be paid in future years from future resources from the Regional Planning and Programs, Regional Collaboration, and Transit Planning and Programs Management funds.

Imperial County Transportation Commission
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2021

Note 8 – Pension

A. General Information about the Pension Plan

Plan Description

The Imperial County Employees Retirement System (ICERS) was established by the County of Imperial in 1951. ICERS is administered by the Board of Retirement and governed by the County Employees' Retirement Law of 1937 (California Government Code Section 31450 et. Seq.). ICERS is a cost-sharing multiple employer public employee retirement system whose main function is to provide service retirement, disability, death and survivor benefits to members employed by the Commission.

The management of ICERS is vested with the Imperial County Board of Retirement. The Board consists of nine members and two alternates. The County Treasurer is a member of the Board of Retirement by law. Four members are appointed by the Board of Supervisors, one of whom may be a County Supervisor. Two members are elected by the General membership; one member and one alternate are elected by the Safety membership; one member and one alternate are elected by the retired members of the System. All members of the Board of Retirement serve terms of three years except for the County Treasurer whose term runs concurrent with their term as County Treasurer.

ICERS issues an audited stand-alone financial report which may be obtained by contacting the Board of Retirement at 1221 W. State Street, El Centro, CA 92243.

Employees Covered by Benefit Terms

At the June 30, 2020 measurement date, plan membership consisted of the following:

Active employees	10
Retired employees and beneficiaries	1
Total	<u>11</u>

Benefits Provided

ICERS provides service retirement, disability, death and survivor benefits to eligible employees. All regular full-time employees of the County of Imperial or contracting districts who work a minimum of 30 hours per week become members of ICERS effective on the first day of the first full pay period after employment. There are separate retirement plans for General and Safety member employees. Safety membership is extended to those involved in active law enforcement, fire suppression, and certain probation officers. Any new Safety Member who becomes a member on or after January 1, 2013 is designated as PEPRA Safety and is subject to the provisions of California Public Employees' Pension Reform Act of 2013 (PEPRA) and California Government Code 7522 et seq. All other employees are classified as General members. New general members employed after January 1, 2013 are designated as PEPRA General subject to the provisions of California Government Code 7522 et seq.

General members hired prior to January 1, 2013, are eligible to retire once they attain the age of 70 regardless of service or at age 50 with 10 or more years of retirement service credit. A member with 30 years of service is eligible to retire regardless of age. General members who are first hired on or after January 1, 2013, are eligible to retire once they have attained the age of 52, with five years of retirement service credit.

Imperial County Transportation Commission
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2021

Note 8 – Pension (Continued)

A. General Information about the Pension Plan (Continued)

Benefits Provided (Continued)

The retirement benefit the member will receive is based upon age at retirement, final average compensation, years of retirement service credit and retirement plan and tier.

General member benefits are calculated pursuant to the provisions of Sections 31676.11 and 31676.14 for Regular and Regular plus Supplemental Benefits, respectively. The monthly allowance is equal to 1/60th of final compensation for Regular and Regular plus Supplemental Benefits, times years of accrued retirement service credit times age factor from either Section 31676.11 (Regular Benefit) or Section 31676.14 (Regular plus Supplemental Benefit). General member benefits for those who are first hired on or after January 1, 2013, are calculated pursuant to the provision of California Government Code Section 7522.20(a). The monthly allowance is equal to the final compensation multiplied by years of accrued retirement credit multiplied by the age factor from Section 7522.20(a).

For members with membership dates before January 1, 2013, the maximum monthly retirement allowance is 100% of final compensation. However, for members with membership dates on or after January 1, 2013 the maximum amount of pensionable compensation that can be taken into account for 2020 is equal to \$151,549 (reference Section 7522.10). This limit is adjusted on an annual basis. Members are exempt from paying member contributions and employers are exempt from paying employer contributions on compensation in excess of the annual cap.

Final average compensation consists of the highest 12 consecutive months for a general or safety member and the highest 36 consecutive months for a PEPRAs general member or PEPRAs safety member.

Contributions

The County of Imperial and contracting districts contribute to the retirement plan based upon actuarially determined contribution rates adopted by the Board of Retirement. Employer contribution rates are adopted annually based upon recommendations received from ICERS' actuary after the completion of the annual actuarial valuation. The average employer contribution rate as of June 30, 2020 for 2019-2020 (based on the June 30, 2018 valuation) was 24.53% of compensation.

All members are required to make contributions to ICERS regardless of the retirement plan or tier in which they are included. The average member contribution rate as of June 30, 2020 for 2019-2020 (based on the June 30, 2018 valuation) was 13.26% of compensation.

Imperial County Transportation Commission
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2021

Note 8 – Pension (Continued)

B. Net Pension Liabilities, Pension Expenses, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

Actuarial Methods and Assumptions Used to Determine Total Pension Liability

The total pension liability (TPL) is measured as of June 30, 2020 and was determined by an actuarial valuation as of June 30, 2019 rolled forward to June 30, 2020 using standard update procedures. In particular, the following actuarial assumption were applied in the June 30, 2020 measurement:

Actuarial Cost Method	Entry Age Normal in accordance with the requirements of GASB Statement No. 68
Actuarial Assumptions:	
Discount rate	7.00%
Inflation	2.75%
Salary increases	4.50% to 9.25%
Administrative expenses	1.80% of payroll allocated to both the employer and member based on the components of the total contribution rate (before expenses) for the employer and member

Long-term Expected Rate of Return

The long-term expected rate of return on pension plan investments was determined using a building-block method in which expected future real rates of return (expected returns, net of inflation) are developed for each major asset class. These returns are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage, adding expected inflation and subtracting expected investment expenses and a risk margin. The target allocation and projected arithmetic real rates of return for each major asset class, after deducting inflation, but before deducting investment expenses are summarized in the following table. This information was used in the derivation of the long-term expected investment rate of return assumption used for the June 30, 2019 actuarial valuation. This information is subject to change every three years based on the actuarial experience study.

Asset class ¹	Target Allocation	Long-term Expected Arithmetic Real Rate of Return
Large cap U.S. equity	23.00%	5.42%
Small cap U.S. equity	6.00%	6.21%
Developed international equity	17.00%	6.50%
Emerging markets equity	7.00%	8.80%
US core fixed income	22.00%	1.13%
TIPS	5.00%	0.87%
Real estate	5.00%	4.57%
Value added real estate	5.00%	8.10%
Private credit	5.00%	5.60%
Private equity	5.00%	9.40%
	<u>100.00%</u>	

Imperial County Transportation Commission
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2021

Note 8 – Pension (Continued)

B. Net Pension Liabilities, Pension Expenses, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (Continued)

Discount Rate

The discount rate used to measure the Total Pension Liability (TPL) was 7.00% as of the June 30, 2020 measurement date. For plan member contributions, the projection of cash flows used to determine the discount rate assumed employee contributions will be made at the current contribution rates and that the contributions will be made at rates equal to the actuarially determined contribution rates. For employer contributions, the projection of cash flow used to determine the discount rate assumed employer contributions will be made at rates equal to the actuarially determined contribution rates.

For this purpose, only employee and employer contributions that are intended to fund benefits of current plan members and their beneficiaries are included. Based on those assumptions, the Pension Plan's Fiduciary Net Position was projected to be available to make all projected future benefit payments for current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all period of projected benefit payments to determine the TPL as part of the June 30, 2020 measurement date.

Sensitivity of the Commission's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following presents the Commission's share of the net pension liability calculated using the discount rate of 7.00%, as well as what the Commission's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.00%) or 1-percentage-point higher (8.00%) than the current rate:

Plan's Aggregate Net Pension Liability/(Asset)		
Discount Rate - 1% (6.00%)	Current Discount Rate (7.00%)	Discount Rate + 1% (8.00%)
\$ 1,676,913	\$ 937,450	\$ 318,237

Pension Plan Fiduciary Net Position

Detail information about the plan's fiduciary net position is available in the separately issued ICERS financial report and can be obtained from the County of Imperial's website under Documents.

Proportionate Share of Net Pension Liability and Pension Expense

At June 30, 2021, the Commission reported a liability of \$937,450 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2020 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation. The Commission's proportion of the net pension liability was based on the projection of the long-term share of contributions to the pension plan related to the projected contributions of all pension plan participants, actuarially determined. At the June 30, 2020 measurement date, the Commission's proportionate share of net pension liability was 0.477%. This is a .025% increase from the previous year.

For the year ended June 30, 2021, the Commission recognized pension expense of \$110,470. Pension expense represents the change in the net pension liability during the measurement period, adjusted for actual contributions and the deferred recognition of changes in investment gain/loss, actuarial gain/loss, actuarial assumptions or method, and plan benefits.

Imperial County Transportation Commission
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2021

Note 8 – Pension (Continued)

B. Net Pension Liabilities, Pension Expenses, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (Continued)

Proportionate Share of Net Pension Liability and Pension Expense (Continued)

The following, is the approach established by the plan actuary to allocate the net pension liability and pension expense to the individual employers within the risk pool for the measurement period ended June 30, 2020.

- (1) In determining a cost-sharing plan's proportionate share, total amounts of liabilities and assets are first calculated for the risk pool as a whole on the valuation date (June 30, 2019). The risk pool's fiduciary net position ("FNP") subtracted from its total pension liability ("TPL") determines the net pension liability ("NPL") at the valuation date.
- (2) Using standard actuarial roll forward methods, the risk pool TPL is then computed at the measurement date. Risk pool FNP at the measurement date is then subtracted from this number to compute the NPL for the risk pool at the measurement date. For purposes of FNP in this step and any later reference thereto, the risk pool's FNP at the measurement date denotes the aggregate risk pool's FNP at June 30, 2020 less the sum of all additional side fund (or unfunded liability) contributions made by all employers during the measurement period (2019-2020).
- (3) The individual plan's TPL, FNP and NPL are also calculated at the valuation date. TPL is allocated based on the rate plan's share of the actuarial accrued liability. FNP is allocated based on the rate plan's share of the market value assets.
- (4) Two ratios are created by dividing the plan's individual TPL and FNP as of the valuation date from (3) by the amounts in step (1), the risk pool's total TPL and FNP, respectively.
- (5) The plan's TPL as of the measurement date is equal to the risk pool TPL generated in (2) multiplied by the TPL ratio generated in (4). The plan's FNP as of the Measurement Date is equal to the FNP generated in (2) multiplied by the FNP ratio generated in (4) plus any additional side fund (or unfunded liability) contributions made by the employer on behalf of the plan during the measurement period.
- (6) The plan's NPL at the measurement date is the difference between the TPL and FNP calculated in (5).

Deferred outflows of resources, deferred inflows of resources, and pension expense is allocated based on the Commission's share of contributions during measurement period.

The amortization period differs depending on the source of the gain or loss. The difference between projected and actual earnings is amortized over 5-years straight line. All other amounts are amortized straight-line over the average expected remaining service lives of all members that are provided with benefits (active, inactive and retired) as of the beginning of the measurement period.

The expected average remaining service lifetime ("EARSL") is calculated by dividing the total future service years by the total number of plan participants (active, inactive, and retired) in the risk pool. The EARSL for risk pool for 2019-2020 measurement period is 6.74 years, which was obtained by dividing the total service years (the sum of the remaining service lifetimes of the active employees) by the total number of participants: active, inactive, and retired.

Imperial County Transportation Commission
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2021

Note 8 – Pension (Continued)

B. Net Pension Liabilities, Pension Expenses, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (Continued)

Proportionate Share of Net Pension Liability and Pension Expense (Continued)

At June 30, 2021, the Commission reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Pension contribution after measurement date	\$ 152,886	\$ -
Difference between expected and actual experience	27,639	(113,225)
Changes of assumptions	343,389	-
Net difference between projected and actual earning on pension plan investments	128,375	-
Adjustment due to differences in proportions	73,846	(33,249)
Total	<u>\$ 726,135</u>	<u>\$ (146,474)</u>

\$152,886 reported as deferred outflows of resources related to pensions resulting from the Commission's contributions made subsequent to the measurement date will be recognized as a reduction of the collective net pension liability in the year ended June 30, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended June 30,	Deferred Outflows/ (Inflows) of Resources
2022	\$ 69,570
2023	107,427
2024	104,170
2025	76,117
2026	39,049
Thereafter	30,442
	<u>\$ 426,775</u>

At June 30, 2021, the Commission did not owe anything to the Plan.

Imperial County Transportation Commission
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2021

Note 9 – Disbursements to Local Agencies

The Local Transportation Fund (LTF) accounts for the one-quarter percent state sales tax collected within the County. The funds can be used for various programs, including administration, planning and programming for the Transportation Development Act (TDA), bicycle and pedestrian projects, commuter rail, streets and rail, and transit operations. The Commission's governing board approves an annual allocation which includes funding for local agencies to spend in accordance with TDA guidelines. During the fiscal year ended June 30, 2021, the Commission allocated \$315,000 of LTF funds to local agencies as shown below.

Local Agency	Bicycles and Pedestrians	Benches and Shelters	Total
City of Brawley	\$ 61,300	\$ 11,300	\$ 72,600
City of Calexico	41,963	16,963	58,926
City of Calipatria	1,519	1,519	3,038
City of El Centro	88,645	18,645	107,290
City of Holtville	2,644	2,644	5,288
City of Imperial	28,264	8,264	36,528
County of Imperial	975	14,690	15,665
City of Westmorland	14,690	975	15,665
Total allocations	<u>\$ 240,000</u>	<u>\$ 75,000</u>	<u>\$ 315,000</u>

Note 10 – Risk Management

the Commission is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and injuries to employees. These risks are covered by third-party commercial insurance. There have been no reductions in insurance coverage as compared to the previous year, and for the past fiscal year, no settlement amounts have occurred.

The Commission's purchased commercial insurance coverage is as follows:

Insurance	Amount
Personal injury	\$ 2,000,000
Public officials errors and omissions	2,000,000
Products/completed operations	2,000,000
Employment practices	2,000,000
Crime	1,000,000
Property	25,000,000
Workers' compensation	1,000,000

Note 11 – Commitments and Contingencies

A. Litigation

The Commission is a defendant in various lawsuits which arise under the normal course of the operations. In the opinion of Commission Counsel and management, such claims against the Commission not covered by insurance would not materially affect the financial statements of the Commission.

Imperial County Transportation Commission
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2021

Note 11 – Commitments and Contingencies (Continued)

B. Grants

The Commission recognizes as revenues, grant monies received as reimbursement for costs incurred in certain federal and state programs it administers. Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the Commission expects such amounts, if any, to be immaterial.

C. Commitments

As of June 30, 2021, the Commission did not have significant outstanding commitments.

Note 12 – Other Required Disclosures

A. Expenditures Exceeding Appropriations

For the year ended June 30, 2021, expenditures exceeded appropriations in the following funds:

Fund	Function	Excess Expenditures
Transportation Development Act Fund	TDA disbursements	\$ (326,098)
Regional Planning and Programs Fund	General and administrative	391,300
SAFE Fund	General and administrative	906
	Professional services	21,735

Note 13 – Prior Period Adjustment

Beginning net position/fund balance has been adjusted in the governmental activities and the governmental fund financial statements in order to add the SAFE Special Revenue Fund to the Commission's financial statements for fiscal year 2021 because the Commission had taken over administrative duties for the fund. The SAFE Special Revenue Fund was previously operated and reported by the County of Imperial.

The effect of the prior period adjustment is as follows:

	Governmental Activities	SAFE Special Revenue Fund
Beginning net position/fund balance at July 1, 2020	\$ 16,335,257	\$ -
Include SAFE Fund from Imperial County	1,479,731	1,479,731
Beginning net position/fund balance, as restated at July 1, 2020	<u>\$ 17,814,988</u>	<u>\$ 1,479,731</u>

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REQUIRED SUPPLEMENTARY INFORMATION (UNAUDITED)

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Imperial County Transportation Commission
Required Supplementary Information (Unaudited)
Budgetary Comparison Schedule - Transportation Development Act Fund
For the Year Ended June 30, 2021

	Budgeted Amounts		Actual	Variance
	Original	Final	Amounts	With Final Budget Positive (Negative)
Revenues:				
TDA sales taxes	\$ 5,274,005	\$ 5,274,005	\$ 7,651,421	\$ 2,377,416
Investment income	-	-	114,445	114,445
Total revenues	<u>5,274,005</u>	<u>5,274,005</u>	<u>7,765,866</u>	<u>2,491,861</u>
Expenditures:				
Current:				
TDA disbursements	4,308,744	4,308,744	3,982,646	326,098
STA projects	-	-	-	-
General and administrative	891,540	891,540	891,540	-
Total expenditures	<u>5,200,284</u>	<u>5,200,284</u>	<u>4,874,186</u>	<u>326,098</u>
Excess of revenues over (under) expenditures	<u>73,721</u>	<u>73,721</u>	<u>2,891,680</u>	<u>2,817,959</u>
Other Financing Sources:				
Transfers out	-	-	(366,097)	(366,097)
Total other financing sources	<u>-</u>	<u>-</u>	<u>(366,097)</u>	<u>(366,097)</u>
Net change in fund balance	<u>\$ 73,721</u>	<u>\$ 73,721</u>	<u>2,525,583</u>	<u>\$ 2,451,862</u>
Fund Balance:				
Beginning of Year			12,974,740	
End of Year			<u>\$ 15,500,323</u>	

Imperial County Transportation Commission
Required Supplementary Information (Unaudited)
Budgetary Comparison Schedule - State Transit Assistance Fund
For the Year Ended June 30, 2021

	Budgeted Amounts		Actual	Variance
	Original	Final	Amounts	With Final Budget Positive (Negative)
Revenues:				
State allocations	\$ 2,183,288	\$ 2,183,288	\$ 1,734,963	\$ (448,325)
Investment income	-	-	21,047	21,047
Total revenues	<u>2,183,288</u>	<u>2,183,288</u>	<u>1,756,010</u>	<u>(427,278)</u>
Expenditures:				
Current:				
STA projects	-	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over (under) expenditures	<u>2,183,288</u>	<u>2,183,288</u>	<u>1,756,010</u>	<u>(427,278)</u>
Other Financing Sources:				
Transfers out	(783,288)	(783,288)	(1,723,698)	(940,410)
Total other financing sources	<u>(783,288)</u>	<u>(783,288)</u>	<u>(1,723,698)</u>	<u>(940,410)</u>
Net change in fund balance	<u>\$ 1,400,000</u>	<u>\$ 1,400,000</u>	<u>32,312</u>	<u>\$ (1,367,688)</u>
Fund Balance:				
Beginning of Year			2,891,661	
End of Year			<u>\$ 2,923,973</u>	

Imperial County Transportation Commission
Required Supplementary Information (Unaudited)
Budgetary Comparison Schedule - Prop 1B Fund
For the Year Ended June 30, 2021

	Budgeted Amounts		Actual	Variance
	Original	Final	Amounts	With Final Budget Positive (Negative)
Revenues:				
State allocations	\$ 530,143	\$ 530,143	\$ 5,558	\$ (524,585)
Investment income	-	-	32	32
Total revenues	<u>530,143</u>	<u>530,143</u>	<u>5,590</u>	<u>(524,553)</u>
Expenditures:				
Current:				
PTMISEA projects	-	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over (under) expenditures	<u>530,143</u>	<u>530,143</u>	<u>5,590</u>	<u>(524,553)</u>
Other Financing Sources:				
Transfers out	(530,413)	(530,143)	(5,558)	524,585
Total other financing sources	<u>(530,413)</u>	<u>(530,143)</u>	<u>(5,558)</u>	<u>524,585</u>
Net change in fund balance	<u>\$ (270)</u>	<u>\$ -</u>	<u>32</u>	<u>\$ 32</u>
Fund Balance:				
Beginning of Year			-	
End of Year			<u>\$ 32</u>	

Imperial County Transportation Commission
Required Supplementary Information (Unaudited)
Budgetary Comparison Schedule - Regional Planning and Programs Fund
For the Year Ended June 30, 2021

	Budgeted Amounts		Actual	Variance
	Original	Final	Amounts	With Final Budget Positive (Negative)
Revenues:				
State allocations	\$ 854,300	\$ 854,300	\$ 515,034	\$ (339,266)
Federal allocations	-	-	445,362	445,362
Investment income	1,800	1,800	6,239	4,439
Membership revenues	100,000	100,000	100,281	281
Other revenues	27,357	27,357	17,178	(10,179)
Total revenues	<u>983,457</u>	<u>983,457</u>	<u>1,084,094</u>	<u>100,637</u>
Expenditures:				
Current:				
General and administrative	651,667	651,667	1,042,967	(391,300)
Professional services	696,887	696,887	216,796	480,091
Total expenditures	<u>1,348,554</u>	<u>1,348,554</u>	<u>1,259,763</u>	<u>88,791</u>
Excess of revenues over (under) expenditures	<u>(365,097)</u>	<u>(365,097)</u>	<u>(175,669)</u>	<u>189,428</u>
Other Financing Sources:				
Transfers in	366,097	366,097	366,097	-
Total other financing sources	<u>366,097</u>	<u>366,097</u>	<u>366,097</u>	<u>-</u>
Net change in fund balance	<u>\$ 1,000</u>	<u>\$ 1,000</u>	<u>190,428</u>	<u>\$ 189,428</u>
Fund Balance:				
Beginning of Year			609,848	
End of Year			<u>\$ 800,276</u>	

Imperial County Transportation Commission
Required Supplementary Information (Unaudited)
Budgetary Comparison Schedule - Regional Collaborations Fund
For the Year Ended June 30, 2021

	Budgeted Amounts		Actual	Variance
	Original	Final	Amounts	With Final Budget Positive (Negative)
Revenues:				
State allocations	\$ 340,631	\$ 340,631	\$ -	\$ (340,631)
Federal allocations	204,310	204,310	39,293	(165,017)
Investment income	-	-	58	58
Total revenues	<u>544,941</u>	<u>544,941</u>	<u>39,351</u>	<u>(505,590)</u>
Expenditures:				
Current:				
General and administrative	168	168	5	163
Professional services	<u>544,773</u>	<u>544,773</u>	<u>44,335</u>	<u>500,438</u>
Total expenditures	<u>544,941</u>	<u>544,941</u>	<u>44,340</u>	<u>500,601</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>(4,989)</u>	<u>\$ (4,989)</u>
Fund Balance:				
Beginning of Year			<u>5,489</u>	
End of Year			<u>\$ 500</u>	

Imperial County Transportation Commission
Required Supplementary Information (Unaudited)
Budgetary Comparison Schedule - SAFE Fund
For the Year Ended June 30, 2021

	Budgeted Amounts		Actual	Variance
	Original	Final	Amounts	With Final Budget Positive (Negative)
Revenues:				
State allocations	\$ 170,000	\$ 170,000	\$ 219,306	\$ 49,306
Investment income	15,000	15,000	14,175	(825)
Other revenues	-	-	150	150
Total revenues	<u>185,000</u>	<u>185,000</u>	<u>233,631</u>	<u>48,631</u>
Expenditures:				
Current:				
General and administrative	30,100	30,100	31,006	(906)
Professional services	85,912	85,912	107,647	(21,735)
Total expenditures	<u>116,012</u>	<u>116,012</u>	<u>138,653</u>	<u>(22,641)</u>
Net change in fund balance	<u>\$ 68,988</u>	<u>\$ 68,988</u>	94,978	<u>\$ 25,990</u>
Fund Balance:				
Beginning of Year			1,479,731	
End of Year			<u>\$ 1,574,709</u>	

Imperial County Transportation Commission
Required Supplementary Information
Notes to the Budgetary Comparison Schedule
For the Year Ended June 30, 2021

Budget and Budgetary Accounting

ICTC establishes accounting control through formal adoption of an annual budget for all of its funds. The Overall Work Plan and Budget is developed by ICTC staff and Executive Director and demonstrates a comprehensive agency-wide budget that conveys the work to be performed by the Commission. Staff has the on-going responsibility to monitor actual revenues and expenditures. When it becomes necessary to modify the adopted budget, the amendment procedure will depend on the type of change that is needed. It is proposed that administrative changes that do not result in an increase in the overall program budget, but require line item transfers of costs and revenues within a work program budget, will only require approval of the Executive Director. Amendments that result in an increase to the total expenditures for a program would require Commission approval and will be presented to the Commission in a formal agenda item.

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Imperial County Transportation Commission
Required Supplementary Information (Unaudited)
Schedule of Proportionate Share of the Net Pension Liability and Related Ratios
For the Year Ended June 30, 2021

Last Ten Fiscal Years¹

Imperial County Employees' Retirement System ("ICERS") Miscellaneous Plan

Fiscal Year Ended June 30, Measurement Date	2021 June 30, 2020	2020 June 30, 2019	2019 June 30, 2018	2018 June 30, 2017	2017 June 30, 2016	2016 June 30, 2015	2015 June 30, 2014
Proportion of the net pension liability	0.68200%	0.50200%	0.42200%	0.40800%	0.36600%	0.35800%	0.34100%
Proportionate share of the net pension liability	<u>\$ 937,450</u>	<u>\$ 613,149</u>	<u>\$ 588,681</u>	<u>\$ 546,878</u>	<u>\$ 491,187</u>	<u>\$ 317,478</u>	<u>\$ 200,453</u>
Covered payroll	<u>\$ 698,009</u>	<u>\$ 715,480</u>	<u>\$ 599,646</u>	<u>\$ 542,755</u>	<u>\$ 483,874</u>	<u>\$ 452,450</u>	<u>\$ 431,290</u>
Proportionate share of the net pension liability as percentage of covered payroll	<u>134.30%</u>	<u>85.70%</u>	<u>98.17%</u>	<u>100.76%</u>	<u>101.51%</u>	<u>70.17%</u>	<u>46.48%</u>
Plan's proportionate share of the fiduciary net position as a percentage of the total pension liability	<u>81.98%</u>	<u>87.76%</u>	<u>86.20%</u>	<u>85.31%</u>	<u>83.39%</u>	<u>88.78%</u>	<u>88.78%</u>

¹ Historical information is presented only for measurement periods for which GASB 68 is applicable.

Imperial County Transportation Commission
Required Supplementary Information (Unaudited)
Schedule of Pension Contributions
For the Year Ended June 30, 2021

Last Ten Fiscal Years¹

Imperial County Employees' Retirement System ("ICERS") Miscellaneous Plan

	2021	2020	2019	2018	2017	2016	2015
Actuarially determined contribution	\$ 152,886	\$ 145,001	\$ 101,098	\$ 92,719	\$ 85,263	\$ 80,762	\$ 71,167
Contributions in relation to the actuarially determined contributions	(152,886)	(145,001)	(101,098)	(92,719)	(85,263)	(80,762)	(71,167)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Covered payroll	\$ 698,009	\$ 715,480	\$ 599,646	\$ 542,755	\$ 483,874	\$ 452,450	\$ 431,290
Contributions as a percentage of covered payroll	21.90%	20.27%	16.86%	17.08%	17.62%	17.85%	16.50%

¹ Historical information is presented only for measurement periods for which GASB No. 68 is available for periods after GASB 68 implementation in 2014. Additional years of information will be displayed as it becomes available.

Notes to Schedule:

Benefit Changes: There were no changes to the benefit terms.

DRAFT 03.21.2022

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VII. ACTION CALENDAR

B. Low Carbon Transit Operations Program (LCTOP) Application for FY 2021-22 Funds

1. Authorize the ICTC Chairperson to sign the attached resolution.
2. Authorization for the Execution of the LCTOP
Project application: Free Fare Program for eligible
ICTC administered transit services.



1503 N. IMPERIAL AVENUE, SUITE 104
EL CENTRO, CA 92243-2875
PHONE: (760) 592-4494
FAX: (760) 592-4410

March 17, 2022

Rosie Arreola-Fernández, Chairperson
Imperial County Transportation Commission
1503 N. Imperial Ave., Suite 104
El Centro, CA 92243

SUBJECT: Low Carbon Transit Operations Program (LCTOP) Application for FY 2021-22 Funds

Dear Commission Members:

Imperial County Transportation Commission (ICTC) proposes to submit an application for use of Low Carbon Transit Operations Program (LCTOP) funds in Fiscal Year (FY) 2021-22. The LCTOP is one of several programs that are part of the Transit, Affordable Housing, and Sustainable Communities Program established by the California Legislature in 2014 by Senate Bill 862 (SB 862). The LCTOP was created to provide operating and capital assistance for transit agencies to reduce greenhouse gas (GHG) emissions and improve mobility, with a priority on serving disadvantaged communities. Approved projects in LCTOP will support the following:

1. Expenditures that directly enhance or expand transit service by supporting new or expanded bus or rail services, new or expanded water-borne transit, or expanded intermodal transit facilities, and may include equipment acquisition, fueling, maintenance, and other costs to operate those services or facilities.
2. Operational expenditures that increase transit mode share including free fare programs.
3. Expenditures related to the purchase of zero-emission buses, including electric buses, and the installation of the necessary equipment and infrastructure to operate and support zero-emission buses.

Per the State Controller's Office, ICTC has an eligible allocation in FY 2021-22 in the amount of \$494,974. Following the LCTOP guidelines, ICTC staff recommends submitting an application requesting the use of funds from FY 2021-22 towards a free fare program to be utilized on eligible ICTC administered transportation modes.

**CITIES OF BRAWLEY, CALEXICO, CALIPATRIA, EL CENTRO, HOLTVILLE, IMPERIAL, WESTMORLAND,
IMPERIAL IRRIGATION DISTRICT AND COUNTY OF IMPERIAL**

The ICTC Management Committee met on March 9, 2022 and forwards this item to the Commission for their review and approval after public comment, if any:

1. Authorize the ICTC Chairperson to sign the attached resolution;
2. Authorization for the Execution of the LCTOP Project application: Free Fare Program for eligible ICTC administered transit services.

Sincerely,

A handwritten signature in blue ink, appearing to read 'D. Aguirre', with a stylized flourish at the end.

David Aguirre
Interim Executive Director

Attachments

RESOLUTION #

**AUTHORIZATION FOR THE EXECUTION OF THE
CERTIFICATIONS AND ASSURANCES AND AUTHORIZED AGENT FORMS
FOR THE LOW CARBON TRANSIT OPERATIONS PROGRAM (LCTOP)
FOR THE FOLLOWING PROJECT:
FREE FARES PROGRAM:
\$494,974**

WHEREAS, the Imperial County Transportation Commission is an eligible project sponsor and may receive state funding from the Low Carbon Transit Operations Program (LCTOP) for transit projects; and

WHEREAS, the statutes related to state-funded transit projects require a local or regional implementing agency to abide by various regulations; and

WHEREAS, Senate Bill 862 (2014) named the Department of Transportation (Department) as the administrative agency for the LCTOP; and

WHEREAS, the Department has developed guidelines for the purpose of administering and distributing LCTOP funds to eligible project sponsors (local agencies); and

WHEREAS, the Imperial County Transportation Commission wishes to delegate authorization to execute these documents and any amendments thereto to David Aguirre, Interim Executive Director.

WHEREAS, the Imperial County Transportation Commission wishes to implement the following LCTOP project(s) listed above,

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the Imperial County Transportation Commission that the fund recipient agrees to comply with all conditions and requirements set forth in the Certification and Assurances and the Authorized Agent documents and applicable statutes, regulations and guidelines for all LCTOP funded transit projects.

NOW THEREFORE, BE IT FURTHER RESOLVED that David Aguirre, Interim Executive Director, be authorized to execute all required documents of the LCTOP program and any Amendments thereto with the California Department of Transportation.

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the Imperial County Transportation Commission that it hereby authorizes the submittal of the following project nomination(s) and allocation request(s) to the Department in FY 2021-22 for LCTOP funds as follows:

Project Name: Free Fares Program

Amount of LCTOP funds requested (including LCTOP Interest): \$494,974

Short description of project: Provide Free Fares to passengers across multiple services

Benefit to a Priority Populations: The project is located within multiple SB 535 Disadvantaged Communities and AB 1550 Low-Income Communities

PASSED AND ADOPTED at a regular meeting of the Imperial County Transportation Commission held on March 23, 2022.

By: _____
Chairman

ATTEST:

By:

CRISTI LERMA
Secretary to the Commission

IX. INFORMATION CALENDAR

A. Service Authority for Freeway Emergencies (SAFE) Program Update



SERVICE AUTHORITY FOR FREEWAY EMERGENCIES

March 2022 Reporting





Program Background

In 1985, the California Legislature passed Senate Bill 1190 enabling counties to generate revenue for the purpose of operating an Emergency Motorist Aid System. This legislation required the Department of Motor Vehicles (DMV) to collect revenue and requires the Department of California Highway Patrol (CHP) and the California Department of Transportation (Caltrans) to provide services.

PROGRAM BACKGROUND

The Imperial County Service Authority for Freeway Emergencies (SAFE) was established by the Imperial County Board of Supervisors on March 27, 1990. SAFE began collecting fees through vehicle registrations in 1992. The SAFE program and its activities are governed by Streets and Highways Code Sections 2550-2559. The Imperial County SAFE program provides motorist aid through 166 call boxes located along State Route 86 (SR-86) and Interstate 8 (I-8) at no expense to the user.

ICTC INVOLVEMENT

On July 1, 2020 the Imperial County Transportation Commission (ICTC) took responsibility as the administrator of the SAFE Program. The SAFE Program for the Imperial County is responsible for the installation, operation and administration of the 166 call boxes.





Vehicle Registration Fee Revenue



THE CALIFORNIA DEPARTMENT OF MOTOR VEHICLES COLLECTS AN ANNUAL \$1 VEHICLE REGISTRATION FEE FROM VEHICLES REGISTERED IN THE IMPERIAL COUNTY.



THE COLLECTED FEES ARE SENT TO THE SERVICE AUTHORITY FOR FREEWAY EMERGENCY (SAFE) FOR MAINTAINING AND OPERATING IMPERIAL COUNTY'S SAFE PROGRAM.

Eligible Vehicle Registration Revenue uses

- CALL BOXES INFRASTRUCTURE
- CHANGEABLE MESSAGE SIGNS
- LIGHTING FOR CALL BOXES
- SUPPORT FOR TRAFFIC OPERATION CENTERS
- CONTRACTING FOR REMOVAL OF DISABLED VEHICLES FROM THE TRAVELED PORTION OF THE RIGHT-OF-WAY
- TRAVELER INFORMATION SYSTEMS, INTELLIGENT TRANSPORTATION SYSTEM ARCHITECTURE AND INFRASTRUCTURE AND OTHER TRANSPORTATION DEMAND MANAGEMENT SERVICES
- SAFETY-RELATED HAZARD AND OBSTRUCTION REMOVAL

ANNUAL REVENUES & EXPENDITURES



Annual Revenues

\$208,562



CASE Contract
Maintenance & Repair

- Maintenance
- Repairs

\$105,656



ICTC Staff Program
Administration

- Audit
- Legal
- CHP Agreement
- Accounting Software
- Staff cost

\$19,653



AT&T 4G Lines

- Currently Averaging \$3,500 per month
- 4G upgrade (one time fee) FY21/22:\$155,327

\$47,000

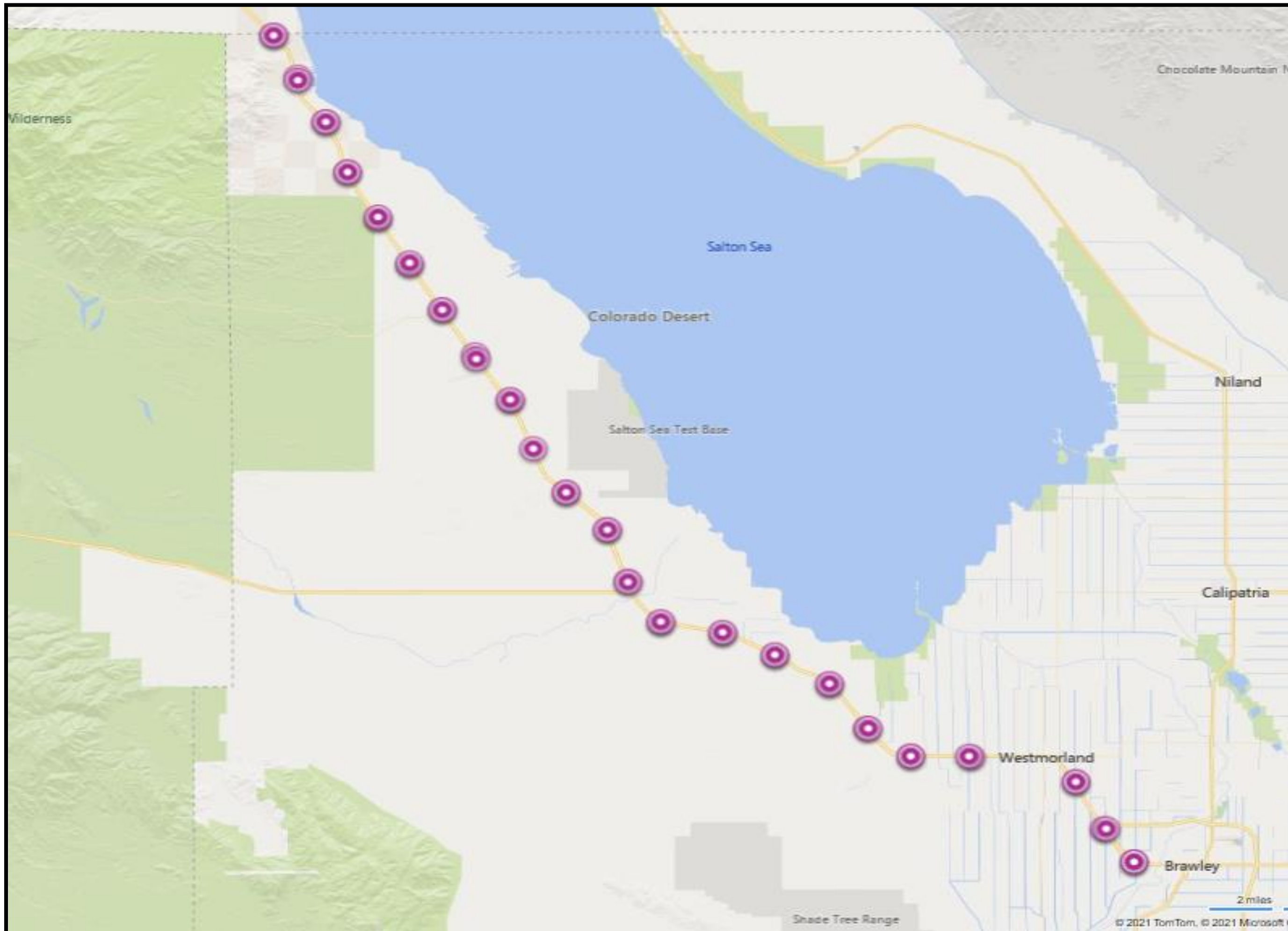
Total Expenditures: \$172,309



Emergency Call Box Locations

The Imperial County SAFE's Emergency Call Box consist of a total of 166 emergency call boxes. Emergency call boxes are located along State Route 86 and Interstate 8.

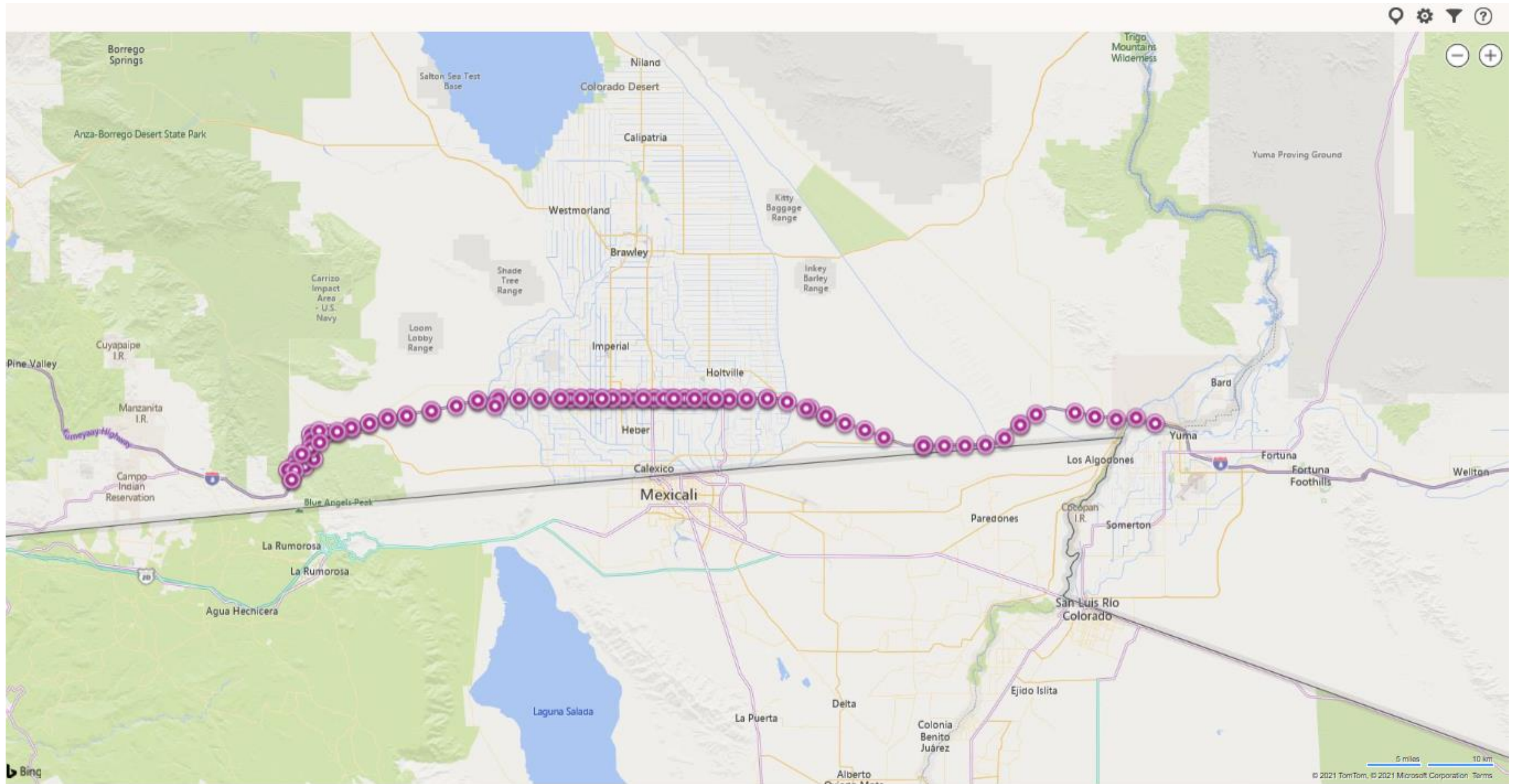
CALL BOX LOCATION	
LOCATION	No. of Call Boxes
State Route 86 (SR-86)	46
Interstate 8 (I-8)	120
TOTAL	166



Call Box Locations on State Route 86

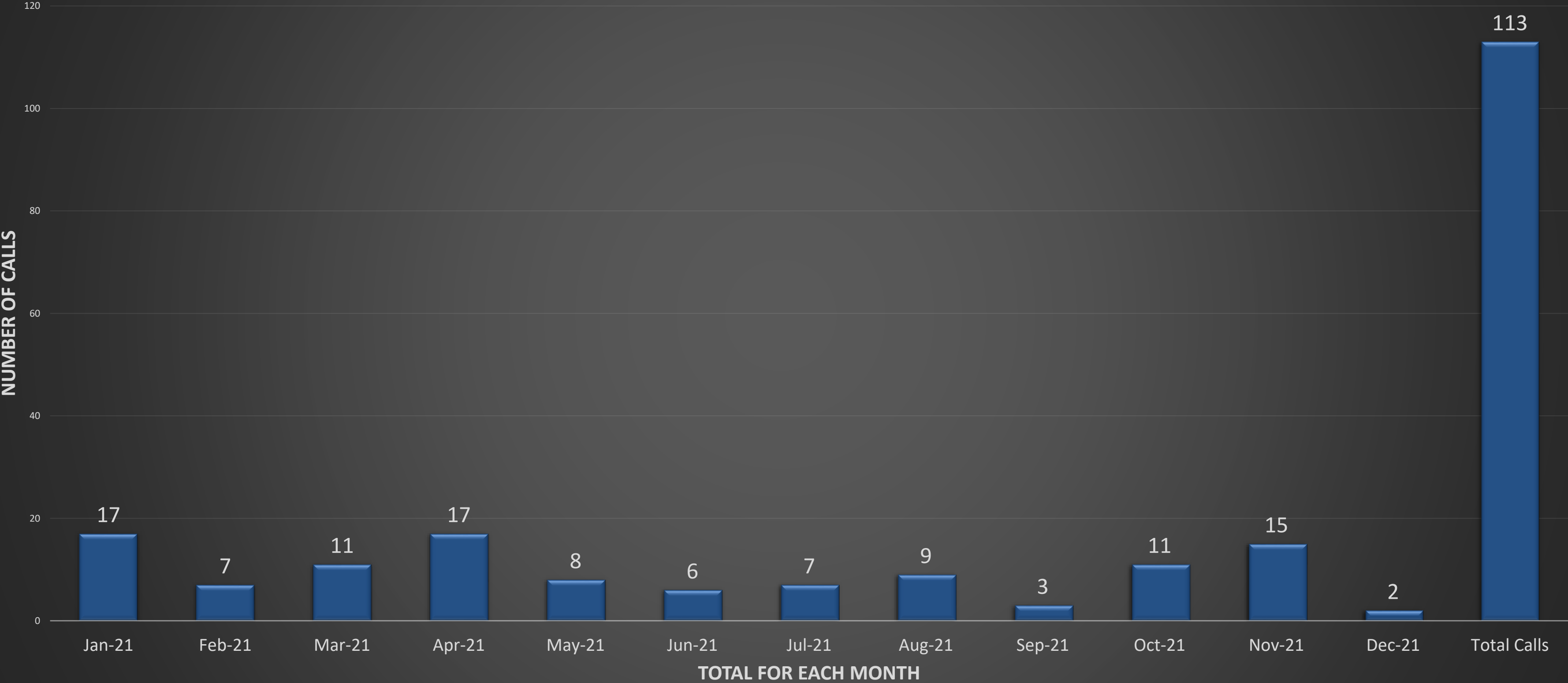
Note that several call boxes are located in the same area which prevents their individual marker from being displayed.

Note that several call boxes are located in the same area which prevents their individual marker from being shown.



Call Box Locations on Interstate 8

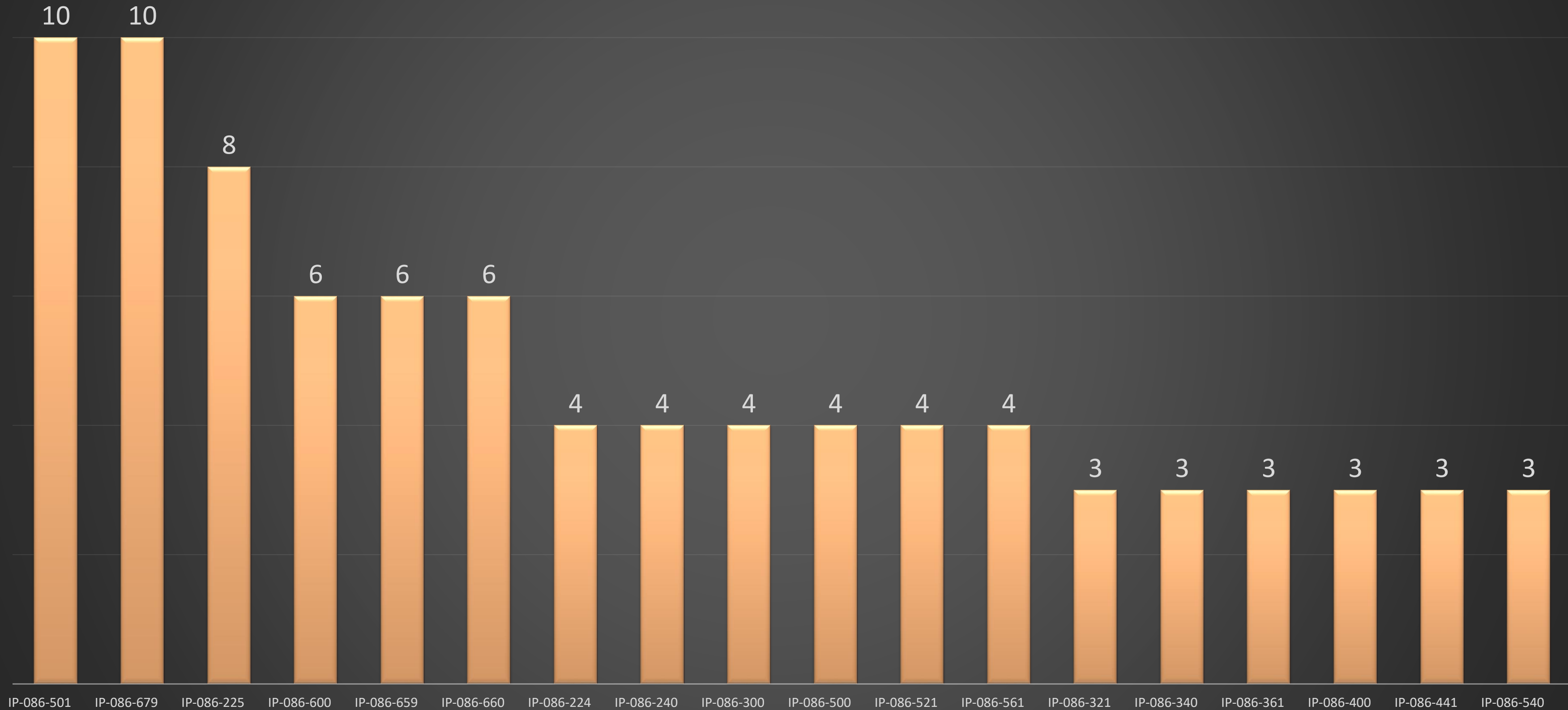
2021 State Route 86 Call Box Usage Summary



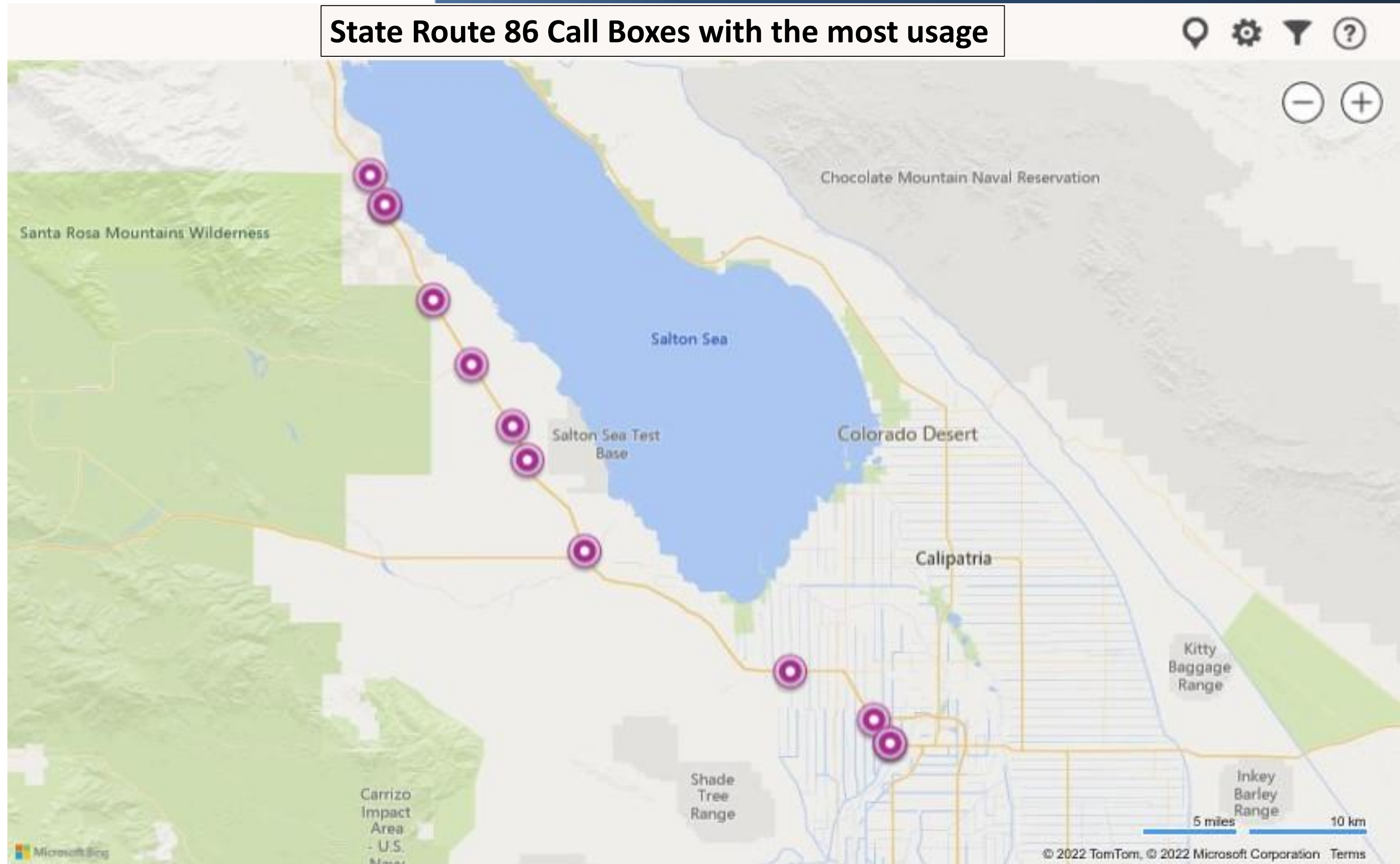
State Route 86 Call Boxes with the most usage

TOTAL OF CALLS PER CALL BOX

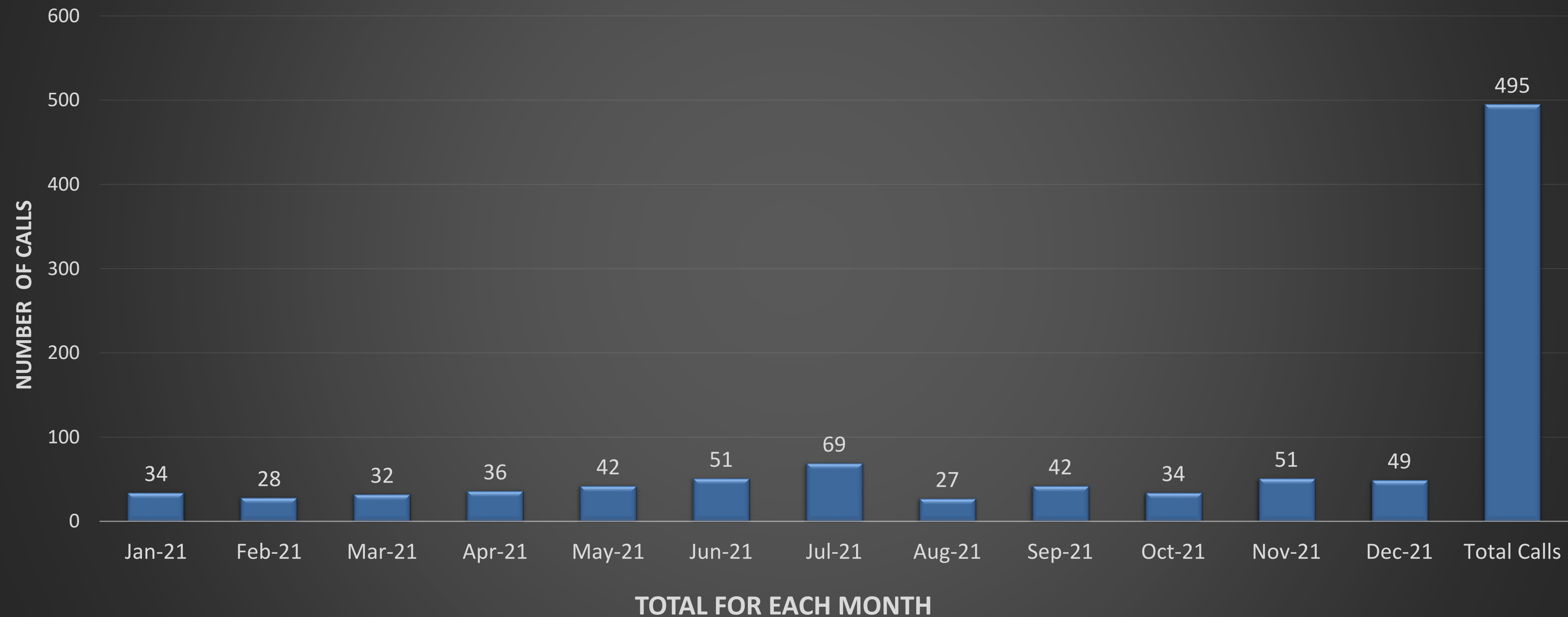
CALL BOX #



State Route 86 Call Boxes with the most usage

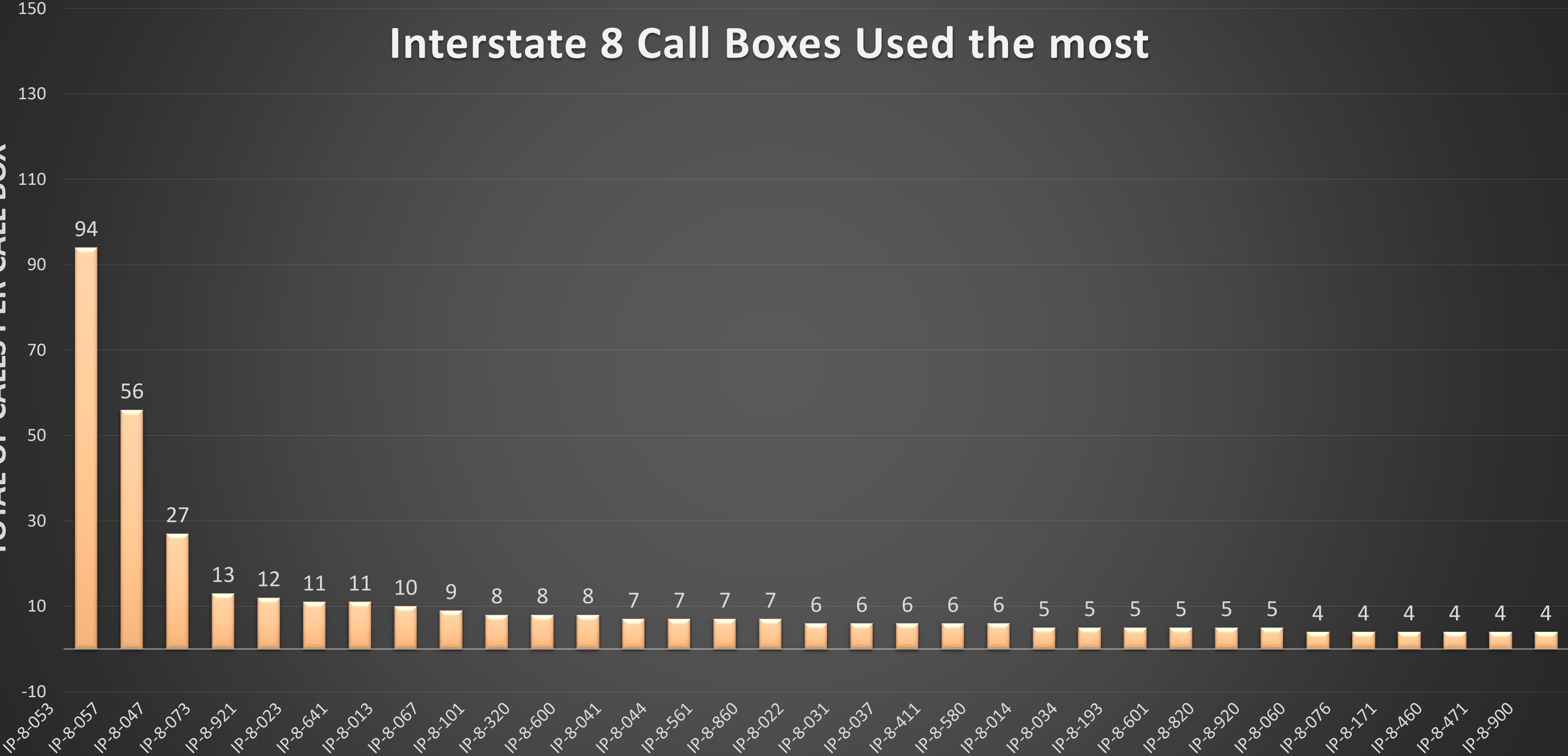


2021 Interstate 8 Call Box Usage Summary



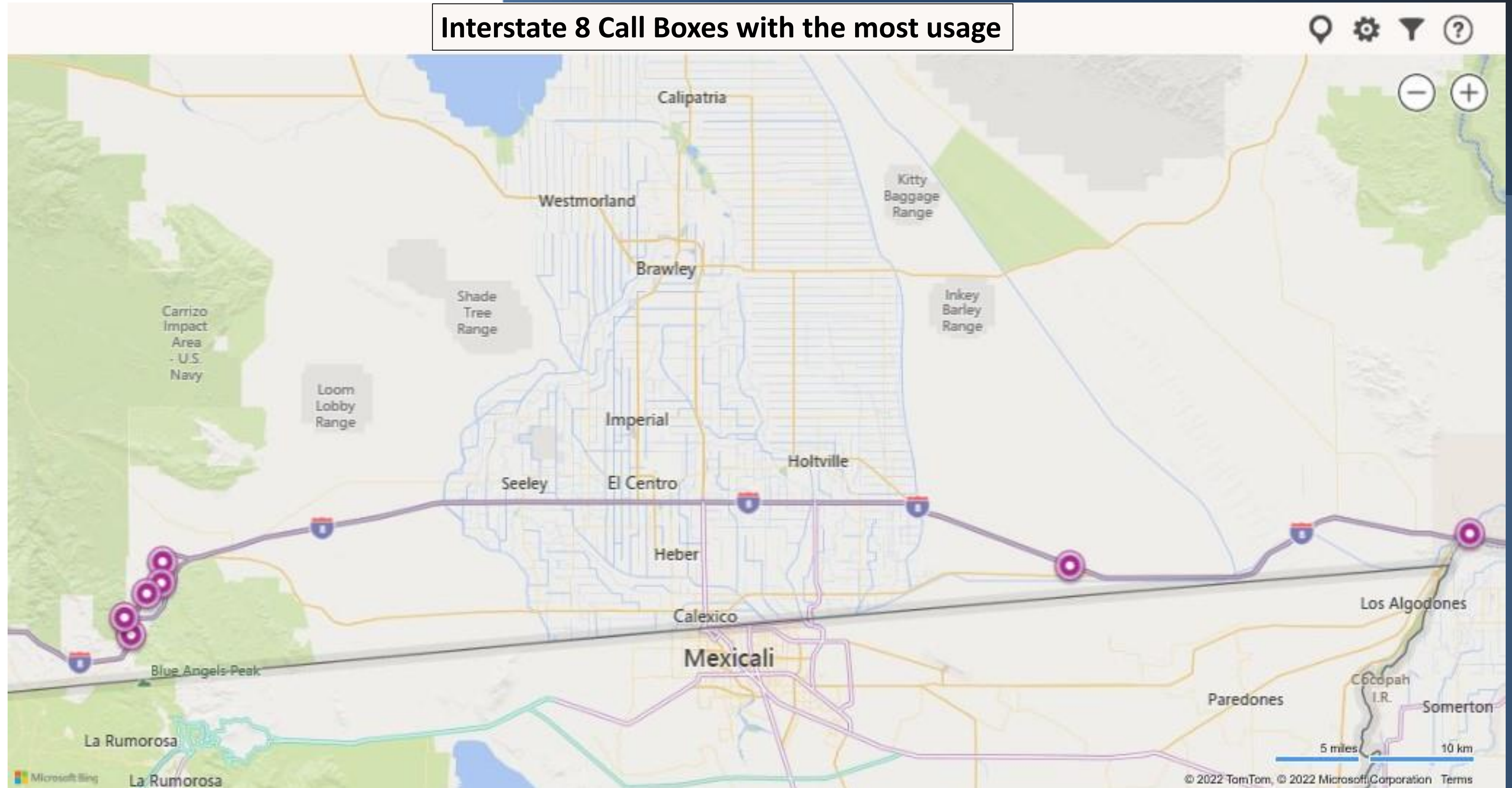
Interstate 8 Call Boxes Used the most

TOTAL OF CALLS PER CALL BOX



CALL BOX #

Interstate 8 Call Boxes with the most usage





RECENT CALL BOX UPGRADES

SAFE recently completed upgrading the Call Boxes from 3G Network to a 4G Network. The Call Box system previously operated on AT&T 3G Network. The 3G system became obsolete as of February 2022.



Benefits of the 4G Upgrade

- Simpler reporting and ability to generate data
- Devices now use data to check into the maintenance computer which eliminates physical calls by dispatch to verify the functionality of the callbox
- Enhanced call quality