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MANAGEMENT COMMITTEE AGENDA

**ICTC Offices
1503 N. Imperial Ave., Suite 104
El Centro, CA 92243**

**Wednesday, February 15, 2023
10:30 A.M.**

CHAIR: ESPERANZA COLIO-WARREN

VICE CHAIR: DENNIS MORITA

In compliance with the Brown Act and Government Code Section 54957.5, agenda materials distributed 72 hours prior to the meeting, which are public records relating to open session agenda items, will be available for inspection by members of the public prior to the meeting on the Commission's website: www.imperialctc.org.

In compliance with the Americans with Disabilities Act, Government Code Section 54954.2, Executive Order N-29-20, and the Federal Transit Administration Title VI, please contact the Secretary to the Commission at (760) 592-4494 if special assistance is needed to participate in a Management Committee meeting, including accessibility and translation services. Assistance is provided free of charge. Notification of at least 48 hours prior to the meeting time will assist staff in assuring reasonable arrangements can be made to provide assistance at the meeting.

To Join by Zoom Meeting use the following link:

<https://us06web.zoom.us/j/89440481476?pwd=N2szNzFIS3dpWXM2SlpZR254R1plZz09>

To Join by Phone dial 669-444-9171 using the following meeting ID and passcode.

Meeting ID: 894 4048 1476

Passcode: 403703

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 Management Committee 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.

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

III. EMERGENCY ITEMS

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

IV. PUBLIC COMMENTS

This is an opportunity for members of the public to address the Management Committee on any subject matter within their jurisdiction, but not an item on the agenda. Any action taken because of public comment shall be limited to direction to staff. In compliance with Assembly Bill 361, the meeting will be held remotely and in person. Each speaker should contact the Secretary to the Commission at (760) 592-4494 or by email to cristilerna@imperialctc.org. When addressing the Committee, state your name for the record prior to providing your comments. Please address the Committee as a whole, through the Chairperson. Individuals will be given three (3) minutes to address the Committee; groups or topics will be given a maximum of fifteen (15) minutes. Public comments will be limited to a maximum of 30 minutes. If additional time is required for public comments, they will be heard at the end of the meeting. Please remember to follow the Public Comment Code of Conduct.

V. CONSENT CALENDAR

- A. Approval of Management Committee Draft Minutes: January 11, 2023 Pages 8-24
- B. Receive and File:
1. ICTC Commission Minutes: January 25, 2023
 2. ICTC TAC Minutes: December 15, 2022
 3. ICTC SSTAC Minutes: January 4, 2023
- C. Federal Transit Administration (FTA) Title VI Program for Federal Transit funds Page 26

It is requested that the Management Committee forward this item to the Commission for review and approval after public comment, if any:

1. Approve the Imperial County Transportation Commission Title VI Plan.

VI. ACTION CALENDAR

- A. Imperial County Local Transportation Authority Annual Financial Audit for Fiscal Year Ended June 30, 2022 Page 65

It is 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 2021-22 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.

- B. 2022 State Transportation Improvement Program (STIP) Amendment Recommendations for Imperial County Page 318

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

1. Approve the 2022 STIP Amendment Recommendations for Imperial County, requesting to fund Coronavirus Response and Relief Supplemental Appropriations Act of 2021 (COVID STIP) funds in the following distributions:
2. Program a total of \$1,250,149 from COVID STIP Relief Funds for the East Main Street Road Rehabilitation Project.
3. Program a total of \$1,000,000 from COVID STIP Relief Funds for the Evan Hewes Highway Rehabilitation Project.

VII. REPORTS

- A. ICTC / LTA / IVRMA Executive Director
 - ICTC Executive Director Report on page 321
- B. Southern California Association of Governments
 - See attached report on page 328
- C. California Department of Transportation – District 11
 - See attached report on page 334
- D. Committee Member Reports

VIII. NEXT MEETING DATE AND PLACE

- A. The next Management Committee Meeting is scheduled for Wednesday, March 8, 2023, at 10:30 a.m. at the ICTC Offices in El Centro or the City of Imperial, and tentatively via zoom meeting.

IX. 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.

**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				

Management Committee Chair

ATTEST:

CRISTI LERMA
Secretary to the Commission

V. CONSENT CALENDAR

A. Approval of Management Committee Draft Minutes:

January 11, 2023

B. Receive and File:

1. ICTC Commission Minutes: January 25, 2023
2. ICTC TAC Minutes: December 15, 2023
3. ICTC SSTAC Minutes: January 4, 2023

**IMPERIAL COUNTY TRANSPORTATION COMMISSION
MANAGEMENT COMMITTEE
MINUTES OF January 11, 2023
10:30 a.m.**

VOTING MEMBERS PRESENT:

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

STAFF PRESENT: Virginia Mendoza, Cristi Lerma, Gustavo Gomez, Angela Delgadillo

OTHERS PRESENT: Ben Guerrero, Rafael Reyes, Hanh-Dung Khuu: Caltrans, David Salgado: SCAG

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, January 11, 2023, 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 10:39 a.m., roll call was taken, and a quorum was present.

II. ACTION CALENDAR

A. Adopted 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 [Morita](#) seconded by [Ceseña](#) to approve this item, roll call was taken:

Agency	Roll Call
City of Brawley	Yes
City of Calipatria	Yes
City of Calexico	Absent
City of El Centro	Yes
City of Holtville	Yes
City of Imperial	Yes
County of Imperial Figueroa	Yes
County of Imperial Terrazas-Baxter	Yes

City of Westmorland	Absent
Imperial Irrigation District	Absent

Motion carried unanimously.

III. EMERGENCY ITEMS

There were none.

IV. PUBLIC COMMENTS

There were none.

V. CONSENT ITEMS

A motion was made by [Wells](#) 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	Absent
City of El Centro	Yes
City of Holtville	Yes
City of Imperial	Yes
County of Imperial Figueroa	Yes
County of Imperial Terrazas-Baxter	Yes
City of Westmorland	Absent
Imperial Irrigation District	Absent

Motion carried unanimously.

VI. ACTION CALENDAR

A. Rotation of Chair and Vice Chair Positions

It was requested that the Management Committee take appropriate action in the consideration of the rotation and assignment of the two positions.

A motion was made by [Morita](#) seconded by [Medina](#) to nominate Ms. Esperanza Colio-Warren from the City of Calexico as the Chairperson. A second motion was made by [Medina](#) and seconded by [Cesena](#) to nominate Mr. Dennis Morita from the City of Imperial as the Vice-Chairperson of the ICTC Management Committee for 2023. Roll call was taken:

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

Motion(s) carried unanimously.

B. Active Transportation Program (ATP) Project Nomination List

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

1. Approved the Project Nomination List for year 2023 Active Transportation Program (ATP)
2. Approved the recommendation of funding for projects listed in Table 2 in the amount of \$3,270,000.
3. Directed staff to submit a Formal Nomination List to SCAG and proceed with the State/Federal programming and documentation.

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

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

Motion carried unanimously.

C. TDA Triennial Performance Audit for FY's 2019-20, 2020-21, 2021-22 – Award Recommendation

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

1. Approved the award of the Agreement for the FY's 19-20, 20-21, and 21-22 TDA Triennial Performance Audit to *Moore and Associates* in the amount of \$67,056.51.
2. Authorized the Chairperson to sign the agreement.

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

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

Motion carried unanimously.

D. Zero-Emission Bus Analysis and Rollout Plan

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

1. Approved the award of contract for the completion of the Zero-Emission Bus Analysis and Rollout Plan to *Stantec* in the amount of \$122,527.
2. Authorized the Chairperson to sign the agreement.

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

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

Motion carried unanimously.

E. Additional Fund Request to the Local Transportation Authority (LTA) – Traffic Control Assistance for Southbound Peak Traffic on State Route 111-Imperial Avenue, Cesar Chavez Boulevard and Second Street to the Downtown Calexico West Port of Entry

The Management Committee met on January 11, 2023 to discuss the request made by the City of Calexico to help with funding of traffic control assistance during peak hours.

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

1. Approved the allocation for additional funding needed in the amount of \$250,000 for one additional year from the 5% Highway set-aside from the Measure D allocations for FY 2023-24.
2. Authorized the Chairman to sign a one-year extension for FY 2023-24 to the Memorandum of Understanding (MOU) between the City of Calexico and the Imperial County Local Transportation Authority.

A motion was made by [Wells](#) seconded by [Ceseña](#) to approve items 1 and 2 with the caveat that the City of Calexico will have to commit to a long-term solution. Roll call was taken:

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

County of Imperial Terrazas-Baxter	Yes
City of Westmorland	Absent
Imperial Irrigation District	Absent

Motion carried unanimously.

VI. REPORTS

A. ICTC Executive Director

- Mr. Aguirre had the following updates:
 - o Calexico Micro Transit Service - Calexico on Demand: This is an on-demand service in the City of Calexico that just started on Monday, January 9, 2023. It is limited and available to the public in the City of Calexico. It is available via app, or you can also call in using this number: 760-350-3414. The service has had over 100 riders that have utilized the service so far. The service is free until February 9, 2023. For more information: <https://city.ridewithvia.com/calexico-ondemand>
 - o State Route 86 Border Patrol Checkpoint still ongoing. The design is expected to be completed in April 2023. There are continuous meetings that are held with CBP.
 - o Calexico East Port of Entry Bridge Widening Project is about 75% done. There will be a ribbon cutting ceremony. More details will be shared closer to the completion date. Target completion date: May 2023.
- Ms. Mendoza had the following updates:
 - o The next IMBA meeting will be held February 9, 2023.
 - o The 2022 Long Range Transportation Plan is moving forward. A solid draft has been completed on the project listings. ICTC looks forward to sharing with member agencies later in this month. Project updates can be found in the ICTC website.
 - o All ICTC Executive Directors updates can be found on page 63.

B. Southern California Association of Governments (SCAG)

- Mr. Salgado had the following updates:
 - o The SCAG 2023 General Assembly (GA) Delegate Selection Process has started. For any questions regarding the process please contact Mr. Salgado. The General Assembly will be on May 4-5 in Palm Desert.
 - o All SCAG updates can be found on page 70.

C. Caltrans Department of Transportation – District 11

- Mr. Reyes had the following updates:
 - o SR-98 Widening Project: Stage 2 has begun construction this week and will be completed mid to end of April.
 - o Clean California Projects: Gateway at SR-7/Nina Lee Rd. has a target construction date of January 19, 2023. The remaining projects should have been awarded and will start soon.
- Mr. Guerrero had the following updates:
 - o The Clean California Cycle 2 is coming up. No definite date has been decided yet. <https://cleancalifornia.dot.ca.gov/local-grants/local-grant-program>
 - o Reconnecting Communities: Highways to Boulevards Pilot Program: <https://dot.ca.gov/programs/local-assistance/fed-and-state-programs/rc-h2b>

- CRISES grant: <https://www.cdss.ca.gov/inforesources/cdss-programs/civil-rights/crises>
- All Caltrans updates can be found on page 76.

IX. The next meeting is tentatively scheduled for **February 8, 2023, at 10:30 a.m.** at ICTC Offices and via Zoom Meeting.

X. ADJOURNMENT

Meeting adjourned at 12:13 p.m.

IMPERIAL COUNTY TRANSPORTATION COMMISSION**DRAFT MINUTES FOR January 25, 2023****6:00 p.m.****VOTING MEMBERS PRESENT:**

City of Brawley	George Nava
City of Calipatria	Maria Nava-Froelich
City of Calexico	Raul Ureña
City of El Centro	Martha Singh
City of Imperial	Robert Amparano
City of Holtville	Mike Goodsell
City of Westmorland	Ana Beltran
County of Imperial	John Hawk
County of Imperial	Luis Plancarte
Imperial Irrigation District	Javier Gonzalez

STAFF PRESENT: David Aguirre, Cristi Lerma, Virginia Mendoza, Michelle Bastidas, Gustavo Gomez, Esperanza Avila, Angela Delgadillo

OTHERS PRESENT: Eric Havens: Counsel; Ann Fox, Mario Orso, Rafael Reyes; Caltrans, Esperanza Colio-Warren; City of Calexico David Salgado; SCAG

PUBLIC: David Cortez, Exon Luna, John Hernandez, Stacy Mendoza, Daniela Flores, Alan Foster, Isabel Ureña, Raul Ureña, Gloria G. Romo, Jesus Serrano, Isabel Solis, Tim Jones, Gil Rebollar

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, January 25, 2023, together with staff reports and related documents attached thereto and incorporated therein by reference.

I. CALL TO ORDER AND ROLL CALL

[Chair Nava-Froelich](#) called the Commission meeting to order at 6:06 p.m. Roll call was taken, and a quorum was present.

II. ACTION CALENDAR

A. Adopted 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 [Nava](#) and seconded by [Gonzalez](#), roll call:

Agency	Roll Call
City of Brawley	Yes
City of Calipatria	Yes
City of Calexico	Yes
City of El Centro	Yes
City of Holtville	Yes
City of Imperial	Yes
County of Imperial Plancarte	Yes
County of Imperial Hawk	Yes

City of Westmorland	Yes
Imperial Irrigation District	Yes

Motion Carried.**III. CLOSED SESSION CALENDAR****A. Motion to Adjourn to Closed Session**

A motion was made by [Singh](#) and seconded by [Plancarte](#) to approve the closed session, roll call:

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

Motion Carried.**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)

Mr. Havens stated the following:

- The Commission met in closed session regarding CONFERENCE WITH LEGAL COUNSEL – ANTICIPATED LITIGATION Initiation of litigation (1 matter) (Government Code § 54956.9 (d)(4)), direction was given.

IV. EMERGENCY ITEMS

There were none.

V. PUBLIC COMMENTS

Isabel Solis, representative for Amigos De la Comunidad, provided information regarding some issues she and members of her community are having with public transportation. Specifically, with the wait times for IVT Ride and IVT Access, amount of time it takes for the Calipatria bus to arrive at IVC, and issues with buses stopping at assigned bus stops. Concern is with protocol. Chair Nava-Froelich assured Ms. Solis that issues have been noted and encouraged her to note her concerns on the UTN survey.

VI. CONSENT CALENDAR

- A. ICTC Commission Minutes: December 14, 2022
- B. Receive and File:
- ICTC Management Committee Minutes: December 14, 2022
January 11, 2023
 - ICTC TAC Minutes: December 22, 2022
 - ICTC SSTAC Minutes: December 07, 2022

A motion was made by [Plancarte](#) and seconded by [Goodsell](#) to approve the consent calendar as presented, roll call:

Agency	Roll Call
City of Brawley	Yes
City of Calipatria	Yes

City of Calexico	Yes
City of El Centro	Yes
City of Holtville	Yes
City of Imperial	Yes
County of Imperial Plancarte	Yes
County of Imperial Hawk	Yes
City of Westmorland	Yes
Imperial Irrigation District	Yes

Motion Carried.

VII. ACTION CALENDER

A. Rotation of Chair and Vice-Chair Positions

It was requested that the Commission take appropriate action in the consideration of the rotation and assignment of the two positions.

A motion was made by Ureña seconded by Gonzalez to nominate **Mr. Mike Goodsell** from the **City of Holtville** as the **Chairperson**. A second motion was made by Goodsell and seconded by Gonzalez to nominate **Mr. Luis Plancarte** from the **County of Imperial** as the **Vice-Chairperson** of the ICTC Commission for 2023. Roll call was taken:

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

Motion Carried.

B. Active Transportation Program (ATP) Project Nomination List

The Management met on January 11, 2023, and forwarded this item to the Commission for their review and approval after public comment, if any:

1. Approved the Project Nomination List for year 2023 Active Transportation program (ATP)
2. Approved the recommendation of funding for projects listed in Table 2 in the amount of \$3,270,000.
3. Directed staff to submit a Formal Nomination List to SCAG and proceed with the State/Federal programming and documentation.

A motion was made by Nava-Froelich and seconded by Gonzalez, roll call:

Agency	Roll Call
City of Brawley	Yes
City of Calipatria	Yes
City of Calexico	Yes
City of El Centro	Yes

City of Holtville	Yes
City of Imperial	Yes
County of Imperial Plancarte	Yes
County of Imperial Hawk	Yes
City of Westmorland	Yes
Imperial Irrigation District	Yes

Motion Carried.

C. TDA Triennial Performance Audit for FY's 2019-20, 2020-21, 2021-22 – Award Recommendation

The Management met on January 11, 2023, and forwarded this item to the Commission for their review and approval after public comment, if any:

1. Approved the Project Nomination List for year 2023 Active Transportation Program (ATP)
2. Approved the recommendation of funding for projects listed in Table 2 in the amount of \$3,270,000.
3. Directed staff to submit a Formal Nomination List to SCAG and proceed with the State/Federal programming and documentation.

A motion was made by [Ureña](#) and seconded by [Gonzalez](#), roll call:

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

Motion Carried.

D. Zero-Emission Bus Analysis and Rollout Plan

The Management met on January 11, 2023, and forwarded this item to the Commission for their review and approval after public comment, if any:

1. Approved the award of contract for the completion of the Zero-Emission Bus Analysis and Rollout Plan to *Stantec* in the amount of \$122,572.
2. Authorized the Chairperson to sign the agreement.

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

Agency	Roll Call
City of Brawley	Yes
City of Calipatria	Yes
City of Calexico	Yes
City of El Centro	Yes
City of Holtville	Yes
City of Imperial	Yes
County of Imperial Plancarte	Yes
County of Imperial Hawk	Yes
City of Westmorland	Yes

Imperial Irrigation District

Yes

Motion Carried.**VIII. REPORTS****A. ICTC Executive Director**

- Unmet Transit Needs Public Hearing Process Surveys are posted online and have been posted on all vehicles as well.
- Calexico Microtransit Service - Calexico on Demand went online January 9th. It has been a big success so far. There are about 180 passengers per day. This is a ride-share program that operates within the city of Calexico. There are three vehicles that operate it in a daily basis. Monday-Friday 6am-6pm. It is currently free until February 9th. The regular price is \$2 per ride. Seniors (55+) and riders with disabilities ride for \$1.
- State Route 86 Border Patrol Checkpoint is moving forward and there have been some additional design features that have been incorporated. The design is expected to be completed in April 2023. There are continuous meetings that are held with CBP.
- Calexico East Port of Entry Bridge Widening Project is about 75% done. There will be a ribbon cutting ceremony. More details will be shared closer to the completion date. Target completion date: May 2023.
- Imperial Mexicali Binational Alliance (IMBA) is scheduled on February 9th at the ICTC Offices.
- All other updates are on the Executive Director report on page 82 of the agenda.

B. Southern California Association of Governments (SCAG)

- The SCAG 2023 Regional Conference & General Assembly will be held May 4th-5th. It is free at charge for an elective official.
- SCAG released a draft digital action plan for 30-day public review and comment. The goal is to have this approved before the general assembly.
- SCAG Regional Council (RC) District #1 – Election Results: Brawley City Council member Gil Rebollar was successful in securing the Regional Council seat by a vote of his peers.
- SCAG is eligible to receive approximately \$246 million in formula grant funding through REAP 2.0.
- All other updates are on the SCAG report on page 89 of the agenda.

C. California Department of Transportation (Caltrans)- District 11

- I-8/Imperial Avenue Interchange: The project is quickly coming to a close and the agreement on landscaping maintenance has been agreed upon with the City of El Centro. The project will be accepted by the contractor in February 2023.
- The SR-98 widening project has its Stage 1 has been completed. After discussions between the construction team and the local stake holders, it was decided to go to Stage 3, which is the Westbound direction from SR-111 to Rockwood. This decision was made due to it not having any businesses around it. This will minimize the impact on businesses during the holiday season. Following Stage 3, Caltrans will start with Stage 2.
- I-8 Colorado River Bridge Rehab project will impact travel to Yuma. There will be detours and construction will start mid-February. There will most likely won't be any traffic affected until mid-March.
- I-8, SR-78 Bridge Rehab at Various Locations: Looking to start construction mid-March and will continue the next couple of months.
- Middle Mile Broadband Initiative: CDT has approved segments on SR78, SR86, SR111 and SR115 totaling in 178 miles of middle mile broadband deployment.

- There are many maintenance and traffic operations that are ongoing throughout the Imperial Valley.
- Ms. Ann Fox provided updates on different projects from each jurisdiction.
- All other updates are on the Caltrans report on page 95 of the agenda.

D. Commission Member Reports

- Updates were provided by various commissioners.

IX. MEETING DATE AND PLACE

- A. The next meeting will be on March 22, 2023, at 6:00 p.m. at the ICTC Offices, 1503 N. Imperial Ave., Suite 104, El Centro, CA 92243 and tentatively via Zoom Meeting.

X. ADJOURNMENT

- A. Meeting Adjourned at 7:47 p.m.



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

TECHNICAL ADVISORY COMMITTEE MINUTES

December 15, 2022

Present:

Guillermo Sillas
George Galvan
Abraham Campos
Adriana Anguis
Jesus Villegas
Ramiro Barajas
Veronica Atondo
Ismael Gomez

City of Brawley
City of Calipatria
City of El Centro
City of Holtville
City of Imperial
City of Westmorland
County of Imperial
Imperial Irrigation District

Others:

David Aguirre
Virginia Mendoza
Marlene Flores
Angela Delgadillo
Angel Hernandez
Catherine Gutierrez
Andres Miramontes
Felix De Leon
Othon Mora
Marco Coronel
Yvonne Cordero
Adolfo Garcia
Bryan Ott
Nick Ventrilla
Rafael Reyes
David Salgado
Fumi Galvan
Francisco Barba
Erica Garcia

ICTC
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ICTC
ICTC
City of El Centro
City of El Centro
City of El Centro
City of El Centro
City of Imperial
City of Imperial
City of Imperial
County of Imperial
Caltrans
Caltrans
Caltrans
SCAG
The Holt Group
The Holt Group
The Holt Group

1. The meeting was called to order at 10:06 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. (Galvan/Campos). **Motion Carried.**

3. A *motion* was made to adopt the minutes for November 17, 2022 (Atondo/Galvan) **Motion Carried.**

4. 2023 Active Transportation Program (ATP) Project Nomination List

ICTC staff forwarded this item to the Technical Advisory Committee for their review and recommendation to submit to the ICTC Management Committee and Commission after public comments, if any:

- Approved the Project Nomination List for year 2023 Active Transportation Program (ATP);
- Approved the recommendation of funding for projects listed in Table 2 in the amount of \$3,270,000.
- Directed staff to submit a Formal Nomination List to SCAG and proceed with the State/Federal programming and documentation.

A *motion* was made to approve the Action Item. (Campos/Galvan) **Motion Carried.**

5. SCAG Updates / Announcements:

(Presented by: David Salgado)

- Regional Early Action Program (REAP) 2.0 Program Update: There is funding available under this program that was presented to the TAC group last month.
- On Thursday, Dec. 1, SCAG will host the 13th annual Southern California Economic Summit at the Sheraton Grand in downtown Los Angeles. The theme of this year's summit is "Resourcing the Region." Southern California is uniquely rich in both natural and economic resources.
- SCAG Toolbox Tuesday will be held on December 13, 2022, from 1 p.m. to 2:30 p.m.

Next TAC meeting will be January 26, 2023, via Zoom and tentatively at the ICTC Offices.

Meeting adjourned at 10:28 a.m.



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EL CENTRO, CA 92243-2875
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FAX: (760) 592-4410

SOCIAL SERVICES TRANSPORTATION ADVISORY COUNCIL

MINUTES

January 4, 2023

Present

Voting Attendees:

Ted Ceasar	Consumer
Mike Hack	Consumer
Kathleen Lang	California Health & Wellness
Priscilla Lopez	Workforce & Economic Development
Raul Cordova	Work Training Center
James Dalke	Imperial Valley College
Mitzi Perez	ARC-IV
Karina Leon	Access to Independence
Sarah Enz	Area Agency on Aging (AAA)
David Aguirre	CTSA-ICTC
Gustavo Gomez	CTSA-ICTC

Non-Voting Attendees:

Helio Sanchez	IVT
Jose Guillen	IVT MedTrans
Karla Pacheco	IVT Access
Karla Aguilar	IVT Ride
Liz Santucci	Caltrans
Kitty Gay	ICPHD
Angela Delgadillo	ICTC

1. Dr. Lang called the meeting to order at 10:01 a.m. **A quorum was present.** Introductions were made.
 - Hybrid meeting.
2. SSTAC Remote Resolution.
 - SSTAC members reviewed the resolution and motioned to approve it as is. (Ceasar, Perez), **Motion Carried.**
 - Required signatures will be collected after the meeting.
3. Minutes were adopted for December 7, 2022. (Perez, Hack), **Motion Carried.**
4. CTSA Reports:

Mr. Aguirre had the following updates:

- The Free Fares Program is hoping to start in about a month or two. Free fares are being provided by Area Agency on Aging.
- The Microtransit program in Calexico is being finalized. This service, Calexico on Demand, is essentially a subsidized uber. The cost is two dollars per trip and one dollar for seniors or a person with disability. This program should start on January 9, 2023 and will be free for a month. Marketing materials have been completed and will be shared with the public.

Mr. Gomez had the following updates:

- Staff attended an event during December; Senior Health Fair in Calexico
- There are new rider guides for IVT and soon IVT MedTrans will have new brochures.
- There's been a rise in IVT Ride and IVT Access services registrations (IVT Access 20-30 Applications received and certified)
- Mr. Gomez asked if any agencies need transit services resources they can reach out to staff to be provided with more.

5. FY 2023-24 Master Needs List, UTN Letter to the hearing Panel Review (DRAFT)

- Mr. Gomez discussed the current Master Needs list and mentioned that changes can be done to the list
- Mr. Aguirre stated that the public hearing will be done as it usually is. The surveys want to be put out for the public as soon as possible. The surveys will be provided in the vehicle and online.
- Dr. Kathleen Lang asked if the new Microtransit service in Calexico has potential to expand or if it is still premature. She points out line number 6 and 7 which states, "Expand Transit Access within the community of Calexico IVT Garnet Line...Imperial IVT Red Line."
- Mr. Aguirre stated that they will monitor the performance in the Calexico service and are looking at opportunities to do an IVT Red Line in Imperial. Multiple conversations have been made with the City of Imperial to see how it would look like.
- Dr. Lang asked if there can be some language made that includes the Microtransit service in Calexico and the potential for expansion, if appropriate.
- Ms. Enz asked regarding the letter, if it is the same time frame to issue the letter. Mr. Aguirre stated that it can be pushed out further. Typically, the hearing is the March or April time frame.
- Mrs. Gay made a comment about the need for transportation that is ever growing with people with disabilities and people who depend on transportation.
- Dr. Lang mentioned that her students noted that transportation and homelessness was something they were mostly worried about.
- Ms. Enz stated that she would like to know the status of the priorities given last year. Mr. Aguirre gave updates on each of the items on the letter.
- An update on the Master Needs List was requested to be sent out to SSTAC members before the next meeting.

6. Transit Operator FY 2022-23 Reports:

Imperial Valley Transit

- Mr. Sanchez mentioned that service is running as usual. There was a free day on December 22, 2022 where any riders can ride for free that day for all services except IVT MedTrans.
- There is a slight increase in ridership as time goes by.

IVT Access

- Ms. Pacheco mentioned that IVT Access did participate in the free day on December 22nd.
- Service is running as usual.

IVT Ride

- Ms. Aguilar stated that the service is running as usual and mentioned some of the events that IVT Ride participated in the last month
- The service is still providing free fares, sponsored by Area Agency on Aging.

IVT MedTrans

- Mr. Guillen mentioned that service has been a little slower than usual, due to some snow days in San Diego.
- Service hours are the same and both buses are available. It is in response to demand.

7. General Discussion

- There was no general discussion.

8. Adjournment

- The meeting adjourned at 10:48 a.m.
- The next meeting will be held on Wednesday, February 1, 2023, at the Imperial County Transportation Commission Office, 1503 N. Imperial Ave., Suite 104, El Centro, CA 92243.

V. CONSENT CALENDAR

V. CONSENT CALENDAR

- C. Federal Transit Administration (FTA) Title VI Program for Federal Transit Funds
 - 1. Approve the Imperial County Transportation Commission Title VI Plan



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

February 3, 2023

Esperanza Colio-Warren, Chairperson
Imperial County Transportation Commission
1503 N. Imperial Ave Suite 104
El Centro, CA 92243

SUBJECT: Federal Transit Administration (FTA) Title VI Program for Federal Transit funds

Dear Committee Members:

As a recipient of Federal Transit Administration (FTA) dollars, the ICTC is required to adopt and implement a plan that complies with Title VI of the Civil Rights Act of 1964 as amended. It requires that no person shall, on the grounds of race, color, or national origin, be excluded from participation in, be denied the benefits of, or be otherwise subjected to discrimination in any program or activity which is federally funded. Prohibited practices include but are not limited to:

- Denying a person any service or benefit because of race, color, or national origin.
- Providing a different service or benefit or providing services or benefits in a different manner.
- Locating facilities in any way that would limit or impede access to a federally funded service or benefit.

FTA requires that all recipients document their compliance by submitting a Title VI Program once every three years. The Title VI Program must be approved by the governing entity prior to submission to FTA. ICTC is required to have a single plan document that incorporates multiple items including the policy statement, a bilingual public notice, the procedures for filing a complaint and the complaint forms. The process also requires a review of the demographics and languages spoken in the region, and accommodations for public participation through interpreters and the use of bilingual documentation.

The single reference document called the "Title VI Plan" facilitates its usefulness and availability for staff, as well as members of the general public.

It is requested that the ICTC Management Committee forward this item to the Commission for review and approval after public comment, if any:

1. Approve the Imperial County Transportation Commission Title VI Plan.

Sincerely,

A handwritten signature in blue ink, appearing to read 'D. Aguirre'.

David Aguirre
Executive Director

Attachment

DA/mb/gg

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

Title VI Program 2023



Introduction

This document was prepared by ICTC and approved by the Commission in order to comply with Title VI of the Civil Rights Act of 1964, including new provisions detailed in U.S. Department of Transportation's FTA circular 4702.1B "Title VI Requirements and Guidelines for Federal Transit Administration Recipients."

As a recipient of funds administered by the U.S. Department of Transportation, it is the policy of the Imperial County Transportation Commission to effectuate Title VI of the Civil Rights Act of 1964 as amended. It requires that no person shall, on the grounds of race, color, or national origin, be excluded from participation in, be denied the benefits of, or be otherwise subjected to discrimination in any program or activity which is federally funded.

Prohibited practices include but are not limited to:

- Denying a person any service or benefit because of race, color, or national origin.
- Providing a different service or benefit or providing services or benefits in a different manner.
- Locating facilities in any way that would limit or impede access to a federally funded service or benefit.

The Environmental Justice component of Title VI guarantees fair treatment for people of all races, cultures, and incomes regarding the development of environmental justice laws, regulations and policies.

Under Title VI, ICTC must:

- Ensure involvement of low-income and minority groups in the decision-making process (public involvement).
- Safeguard low-income and minority groups against disproportionately high and adverse human health or environmental impacts of its programs, policies and activities.
- Ensure low income and minority groups receive their fair share of benefits.

The Executive Director is responsible for initiating and monitoring Title VI activities, preparing required reports and ensuring that the Commission adheres to other compliance responsibilities as required by applicable regulations. ICTC's Title VI Plan provides the direction and program structure for ensuring the Commission's compliance with Title VI. Functional responsibility rests with ICTC staff and each and every transit provider under contract with ICTC. ICTC will not accept discrimination against any participant or beneficiary of ICTC programs or services by an employee or contractor in the performance of assigned duties, services or programs.

In the event ICTC distributes federal funds to another entity, the ICTC will monitor and ensure the compliance of each member agency and third party contractor at any tier and each sub-recipient at any tier under the project, with all requirements prohibiting discrimination on the basis of race, color, or national origin; and will include non-discrimination language in all written agreements.

Any person believing, they have been discriminated against based on race, color, or national origin in the provision of services, programs, activities, or benefits, may file a formal complaint directly with ICTC or with the Federal Transit Administration.



DAVID AGUIRRE, Executive Director

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Regulatory Authority

Because Title VI is comprehensive in scope, it covers all an agency's federally funded programs or activities. This is the case because Title VI of the Civil Rights Act of 1964, as amended, provides that no person in the United States shall, on the ground of race, color, or national origin, be excluded from participation in, be denied the benefits of, or be otherwise subjected to discrimination under any program or activity receiving Federal financial assistance.

The impact of Title VI has been further extended by the Civil Rights Restoration Act of 1987. The Civil Rights Restoration Act of 1987 broadened the scope of Title VI coverage by expanding the definition of terms "programs or activities" to include all programs or activities of federal aid recipients, sub-recipients, and contractors, whether such programs and activities are federally assisted or not [Pub. L. No. 100-259, 102 Stat. 28 (1988)]. Authorities and citations that espouse the requirements of Title VI include:

- *Title VI Requirements and Guidelines For Federal Transit Administration Recipients*, FTA Circular 4702.1B, dated October 2012
- *Title VI of the Civil Rights Act of 1964*, as amended, 42 U.S.C. 2000 et seq.
- 23 United States Code 109(h), *Highway – Standards*
- 23 United States Code 324, *Prohibition of Discrimination on the Basis of Sex, Federal Aid Highway Act*
- 49 United States Code 5332, *Mass Transportation – Nondiscrimination*
- "Standard DOT Title VI/Nondiscrimination Assurances", Department of Transportation Order 1050.2A
- "Implementation of the Department of Transportation Title VI Program", Department of Transportation Order 1000.12
- *Joint Planning Regulations of the Federal Transit Administration and the Federal Highway Administration*, 23 CFR Part 450 and Part 613
- Section 12(f) of the Urban Transportation Act of 1964, as amended, 49USC 1608(f)
- Executive Order 12250, *Coordination of Grant Related Civil Rights Statutes*
- Executive Order 12898, *Executive Order on Federal Actions To Address Environmental Justice in Minority Populations and Low-Income Populations*
- *Guidelines For The Enforcement of Title VI, Civil Rights Act of 1964*, 28 Code of Federal Regulations 50.3
- *Nondiscrimination In Federally-Assisted Programs Of The Department of Transportation –Title VI Of The Civil Rights Act Of 1964*, 49 Code of Federal Regulations Part 21
- Subpart C—*Nondiscrimination in Federally Assisted Programs – Implementation of Title VI of the Civil Rights Act of 1964*, 28 CFR Part 42.101-42.412
- *Department of Justice (DOJ) Guidelines for the Enforcement of Title VI of the Civil Rights Act of 1964*, 28 CFR 50.3
- *Title II and III of the Uniform Relocation Assistance And Real Property Acquisition Policies Act of 1970*, 42 U.S.C. 4621-4655

Imperial County Transportation Commission

Title VI Program Policy

Policy Statement

ICTC is committed to ensuring that no person is excluded from participation in, denied benefits of, or otherwise subjected to discrimination under any of its program's activities, or services on the basis of race, color or national origin. All persons regardless of their citizenship are covered under this policy. In addition, ICTC prohibits discrimination on the basis of race, color or national origin in its employment and business opportunities.

As a Federal Transit Administration (FTA) fund recipient, ICTC will ensure that its program policies and activities comply with the Department of Transportation (DOT) Title VI regulations of the Civil Rights Act of 1964.

ICTC will ensure that the level and quality of its services and programs are provided without regard to race, color or national origin.

ICTC will promote the full and fair participation of all affected populations in any decision or policy making process.

ICTC will ensure that Limited English Proficient (LEP) individuals have access to ICTC's programs, activities, and services.

ICTC will ensure to have a Language Assistance Plan (LAP).

Applicability

This policy is applicable to all ICTC employees, contactors hired by ICTC and the members of the public. Failure of an ICTC employee to follow this policy and procedure may subject the employee to disciplinary action up to and including employment termination.

Administration of the Regulation

ICTC will integrate the provisions of the Title VI program into all program's activities and services.

ICTC's Title VI Notice to the Public

Title VI of the Civil Rights Act of 1964 protects people from discrimination based on race, color or national origin in programs and activities receiving federal financial assistance. Any person who feels they have been discriminated against with respect to transit services or benefits on the basis of race, color, or national origin may file a written complaint with the Imperial County Transportation Commission.

For more information or to file a complaint, you may contact the Title VI Program Administrator, Michelle Bastidas at (760) 592-4494; or by email: michellebastidas@imperialctc.org; or visit ICTC at:

Imperial County Transportation Commission

1503 N. Imperial Ave. Suite 104

El Centro, Ca. 92243

www.imperialctc.org/policies/title-vi

Complaints also may be filed directly with the Federal Transit Administration (FTA) online:

<https://ftawebprod.fta.dot.gov/OCF/OnlineComplaintForm/CreateOnlineComplaintForm>

Complaints also may be filed directly with the Federal Transit Administration (FTA) via Complaint Form:

<https://www.transit.dot.gov/sites/fta.dot.gov/files/2022-11/Civil-Rights-Complaint-Form-Alternate.pdf>

Federal Transit Administration

Office of Civil Rights

Attention: Complaint Team

East Building, 5th Floor-TCR,

1200 New Jersey Ave., SE

Washington, DC 20590

Título VI de la Ley de Derechos Civiles de 1964, asegura que “Ninguna persona en los Estados Unidos, debido a su raza, color u origen nacional, será excluida de participar, ni se le negarán los beneficios, o será objeto de discriminación, en cualquier programa o actividad que reciba ayuda financiera federal”. Los estatutos federales relacionados y la ley estatal refuerzan estas protecciones para incluir el sexo, la discapacidad, la religión, la orientación sexual y la edad. Cualquier persona que considere que ha sido discriminada de los servicios de tránsito o programas debido a su raza, color, u origen nacional, puede presentar una denuncia por escrito a la Comisión de Transporte del Condado de Imperial.

Para más información o para someter una denuncia, debe contactar al Coordinador del Programa Título VI, Michelle Bastidas al número (760) 592-4494; o por correo electrónico a michellebastidas@imperialctc.org; o en persona al:

Imperial County Transportation Commission

1503 N. Imperial Ave. Suite 104

El Centro, Ca. 92243

www.imperialctc.org/policies/title-vi

Las denuncias también pueden ser sometidas directamente con la Administración Federal de Tránsito (FTA) en línea.

<https://ftawebprod.fta.dot.gov/OCF/OnlineComplaintForm/CreateOnlineComplaintForm>

Las denuncias también pueden ser sometidas directamente con la Administración Federal de Tránsito (FTA) llenando el Formulario Para Reclamo.

<https://www.transit.dot.gov/sites/fta.dot.gov/files/2022-11/Civil-Rights-Complaint-Form-Alternate.pdf>

Federal Transit Administration

Civil Rights Division

Attention: Complaint Team

East Building, 5th Floor-TCR,

1200 New Jersey Ave., SE

Washington, DC 20590

List of Locations Where the Title VI Notice is Posted

ICTC's Title VI notice to the public is currently posted at the following locations:

Location Name	Address	City
ICTC Offices	1503 N. Imperial Ave. Suite 104	El Centro, Ca. 92243
website	www.imperialctc.org	
website	www.ivtransit.com	
website	www.ivtaccess.org	
website	www.ivtride.com	
website	www.ivtmedtrans.com	
IVT and IVT Access bus operations facilities	792 E. Ross Rd.	El Centro Ca. 92243
IVT Rider's Guidebook	N/A	
IVT Ride Brochure	N/A	
IVT MedTrans Brochure	N/A	
IVT Access Brochure	N/A	

Title VI Complaint Procedures

TITLE VI DISCRIMINATION COMPLAINT PROCEDURES (ENGLISH)

General

Title VI of the Civil Rights Act of 1964, ensures “No person in the United States shall, on the ground of race, color, or national origin, be excluded from participation in, be denied the benefits of, or be subjected to discrimination under any program or activity receiving federal financial assistance.” Related federal statutes and state law further those protections to include sex, disability, religion, sexual orientation, and age. Any person who believes they have been discriminated against with respect to transit services or benefits on the basis of race, color, or national origin may file a Title VI complaint with the Imperial County Transportation Commission. Complainants may also file an online or written complaint directly with the Federal Transit Administration (FTA). FTA recommends, but does not require, that individuals first file a complaint directly with their transit provider to give it an opportunity to resolve the situation.

Complaint Procedures

Complaints alleging discrimination on the basis of race, color, or national origin may be submitted to the Title VI Coordinator of the Imperial County Transportation Commission, 1503 N. Imperial Ave Suite 104, El Centro, CA 92243. Every effort will be made to obtain early resolution of complaints.

1. The complaint must meet the following requirements:
 - a. The Complaint shall be in writing and signed by the complainant(s). In the event that the complainant cannot complete a written statement, a verbal complaint may be made. The Title VI Coordinator will interview the Complainant and assist the person in converting the verbal complaint to writing. All complaints must be signed by the Complainant or his/her/their representative.
 - b. The Complaint must contain information about the alleged discrimination such as name, address, phone number of complainant, location, date and description of the issue. The description of the alleged act of discrimination or disparate treatment should include, as appropriate: type or name of service, bus number, location (city/streets) date and time of day, employee name, position or badge number if available, and any person(s) involved or witnesses to the incident.
 - c. Per federal law the complaint must be filed within 180 days of the alleged incident.
 - d. The complaint should be submitted to:
Imperial County Transportation Commission
Attn: Michelle Bastidas, Title VI Coordinator
1503 N. Imperial Ave., Suite 104, El Centro Ca, 92243
Office: (760) 592-4494

Fax: (760) 592-4410
E-mail address: michellebastidas@imperialctc.org

2. The ICTC Title VI coordinator will acknowledge receipt of the complaint within ten (10) working days.

Investigation of Complaints

The Title VI Coordinator will review all complaints to determine if there is sufficient merit to warrant investigation. In some cases, there may be a written request to the complainant to provide additional information. If a complaint is found to have sufficient merit to warrant investigation, the Title VI Coordinator will proceed with an investigation. If the complaint does not warrant investigation, the Title VI Coordinator will then respond within thirty (30) working days to the Complainant and so state.

A complaint can be rejected or dismissed for the following reasons:

1. The complaint is filed past the 180 days of the alleged occurrence.
2. The complaint is not signed or is anonymous.
3. The complainant fails to respond to repeated request for additional information.
4. The complainant cannot be located.
5. The complainant requests the withdrawal of the complaint.

Disposition of Complaints

A written determination as to the validity of the complaint and a description of the resolution, if any, shall be issued by the Title VI Coordinator and a copy forwarded to the complainant no later than sixty (60) calendar days after its filing.

A recommendation will be made by the Title VI Coordinator and will be subject to review by the ICTC Executive Director and ICTC Legal Counsel.

In the event that the ICTC or its federally funded contractors and consultants are in non-compliance with the Title VI regulations, remedial actions will be noted.

The notice of the determination will be mailed to the Complainant. Notice shall include information on appeal rights and instructions for initiating an appeal.

A copy of the complaint and the Title VI Coordinator's report shall be issued to the FTA within 120 days of the receipt of the complaint.

A summary of the complaint, the finding or resolution will be included as a part of the Title VI updates to the FTA.

Appealing Disposition of Complaints

Complainants that are not satisfied with the disposition of the complaint may appeal to the Executive Director.

1. The appeal should be made with the Title VI Coordinator within ten (10) working days of the date of the resolution.
2. The Executive Director will acknowledge receipt of the appeal within ten (10) working days of receiving the request for appeal.
3. The Executive Director may make a final determination or may choose to refer the matter to the Commission for final action.
4. The resolution and/or referral to the Commission will be communicated to the complainant. The Commission's decision will be communicated to the complainant and/or his/her/their designee in writing.

Record Keeping Requirements

The Title VI Coordinator shall maintain a record of each complaint and appeal, the ICTC's response(s), and steps taken to resolve the complaint. The individual's right to a prompt and equitable resolution of a complaint will not be impaired by his/her/their pursuit of other remedies. The use of this grievance process is not a prerequisite to the pursuit of other remedies.

Filing Title VI Discrimination Complaints with the Federal Transit Administration

Individuals may also file Title VI discrimination complaints with the Federal Transit Administration. The Federal Transit Administration's Complaint Procedure is contained in the FTA Circular C4702.1B.

Additional Resources

Federal Transit Administration

Office of Civil Rights
Attention: Complaint Team
East Building, 5th Floor-TCR,
1200 New Jersey Ave., SE
Washington, DC 20590

Federal Highway Administration

U.S. Department of Transportation
Office of Civil Rights
1200 New Jersey Avenue, SE
8th Floor E81-105
Washington, DC 20590

<https://www.transit.dot.gov/title6>

<https://dot.ca.gov/programs/civil-rights/title-vi>

https://www.fhwa.dot.gov/civilrights/programs/title_vi/

Title VI Complaint Procedures

TITLE VI DISCRIMINATION COMPLAINT PROCEDURE (SPANISH)

PROCEDIMIENTO PARA PRESENTAR UNA DENUNCIA DE DISCRIMINACION DE TITULO VI

General

Título VI de la Ley de Derechos Civiles de 1964, asegura que “Ninguna persona en los Estados Unidos, debido a su raza, color u origen nacional, será excluida de participar, ni se le negarán los beneficios, o será objeto de discriminación, en cualquier programa o actividad que reciba ayuda financiera federal”. Los estatutos federales relacionados y la ley estatal refuerzan estas protecciones para incluir el sexo, la discapacidad, la religión, la orientación sexual y la edad. Cualquier persona que considere que ha sido discriminada de los servicios de tránsito o programas debido a su raza, color, u origen nacional, puede presentar una denuncia por escrito a la Comisión de Transporte del Condado de Imperial. Las denuncias también pueden ser sometidas directamente con la Administración Federal de Tránsito (FTA). La FTA recomienda, aunque no es obligatorio, que el reclamante someta la denuncia directamente con el proveedor de servicios de tránsito para dar oportunidad de resolver la situación.

Procedimientos de Denuncia

Denuncias de presunta discriminación en la base de raza, color, u origen nacional pueden ser enviadas al Coordinador del Título VI de la Comisión de Transporte del Condado de Imperial, 1503 N. Imperial Ave., Suite 104, El Centro, CA 92243. Todo esfuerzo será hecho para obtener resolución temprana de denuncias.

1. La denuncia debe tener los requisitos siguientes:
 - a. La denuncia debe ser escrita y firmada por el reclamante. En caso de que el reclamante no pueda completar una declaración por escrito, una denuncia verbal puede ser aceptada. El Coordinador del Título VI entrevistará al reclamante y ayudará a la persona a convertir la denuncia verbal en escrito. Todas las denuncias deben ser firmadas por el Reclamante o su representante.
 - b. La denuncia debe contener información sobre la discriminación pretendida como nombre, dirección, número de teléfono del reclamante, y de la ubicación, la fecha y la descripción del incidente. La descripción del acto pretendido de discriminación o trato desigual debe incluir: tipo o nombre de servicio, número de camión, la ubicación (la ciudad/calles) la fecha y la hora, nombre del empleado, número de posición o insignia si está disponible, y cualquier persona involucrada o los testigos al incidente.
 - c. Por la ley federal la denuncia debe ser presentada dentro de 180 días del incidente en cuestión.

- d. La denuncia debe ser sometida a:
Comisión de Transporte del Condado de Imperial (ICTC)
A la atención de: Michelle Bastidas, Coordinador del Título VI
1503 N. Imperial Ave., Suite 104, El Centro, CA 92243
Oficina: (760) 592-4494
Fax: (760) 592-4410
Correo electrónico: michellebastidas@imperialctc.org

2. El Coordinador del Título VI de ICTC reconocerá recibo de la denuncia dentro de diez (10) días hábiles.

Investigación de Denuncias

El Coordinador del Título VI revisará todas las denuncias para determinar si hay méritos suficientes para justificar una investigación. En unos casos podría haber una petición por escrito al reclamante para proporcionar información adicional. Si la denuncia es encontrada de tener mérito suficiente para justificar investigación, el Coordinador de Título VI continuará con una investigación. Si la denuncia no justifica investigación, el Coordinador de Título VI responderá dentro de treinta (30) días hábiles al reclamante e indicárselo.

La denuncia puede ser rechazada o puede ser despedida por las razones siguientes:

1. La denuncia es presentada después de los 180 días del incidente.
2. La denuncia no es firmada o es anónima.
3. El Reclamante falla a responder a la petición repetidamente para información adicional.
4. El Reclamante no puede ser localizado.
5. El Reclamante solicita retirar la denuncia.

Disposición de Denuncia

Una determinación por escrito sobre la validez de la denuncia y una descripción de la resolución, en su caso, será emitida por el Coordinador del Título VI y se enviará una copia al reclamante dentro de sesenta (60) días hábiles después de su presentación.

Una recomendación será hecha por el Coordinador de Título VI y será revisada por el Director Ejecutivo de ICTC y la Asesoría Legal de ICTC.

En caso de que ICTC o sus contratistas y consultores que son financiados federalmente no estén en conformidad con las regulaciones del Título VI, acciones correctivas serán tomadas.

El aviso de la determinación será enviado al Reclamante. El aviso incluirá información en derechos de apelación e instrucciones para iniciar una apelación.

Una copia de la denuncia y del reporte del Coordinador de Título VI será publicado al FTA dentro de ciento veinte (120) días de haber recibido la denuncia.

Un resumen de la denuncia, el hallazgo o la resolución serán incluidos como una parte de las actualizaciones de Título VI al FTA.

Apelación de Disposición de Denuncias

Los reclamantes que no sean satisfechos con el resultado de la denuncia pueden apelar al Director Ejecutivo.

1. La apelación debe ser presentada por medio del Coordinador de Título VI dentro de diez (10) días hábiles de la fecha de la resolución.
2. El Director Ejecutivo notificará haber recibido la apelación dentro de diez (10) días hábiles de recibir la petición para apelación.
3. El Director Ejecutivo puede hacer una determinación final o puede referirse el asunto a la Comisión para la acción final.
4. La resolución y/o la referencia a la Comisión serán comunicadas al reclamante. La decisión de la Comisión será comunicada por escrito al reclamante y/o a su designado.

Requisitos de Archivo

El Coordinador del Título VI llevará un registro de cada denuncia y apelación, la respuesta de ICTC, y las medidas adoptadas para resolver la denuncia. El derecho del individuo a una resolución pronta y equitativa de una denuncia no se verá afectada por su búsqueda de otros recursos. El uso de este proceso de denuncia no es un requisito previo para la búsqueda de otros recursos.

Presentación de Reclamo de discriminación de Título VI a la Administración Federal de Tránsito

Individuos también pueden presentar denuncias de discriminación Título VI a la Administración Federal de Tránsito. El procedimiento de demanda de la Administración Federal de Tránsito está contenido en el FTA Circular C4702.1B.

Recursos Adicionales

Federal Transit Administration

Office of Civil Rights
Attention: Complaint Team
East Building, 5th Floor-TCR,
1200 New Jersey Ave., SE
Washington, DC 20590

Federal Highway Administration

U.S. Department of Transportation
Office of Civil Rights
1200 New Jersey Avenue, SE
8th Floor E81-105
Washington, DC 20590

<https://www.transit.dot.gov/title6>

<https://dot.ca.gov/programs/civil-rights/title-vi>

https://www.fhwa.dot.gov/civilrights/programs/title_vi/

PUBLIC PARTICIPATION PLAN FOR TITLE VI

ICTC and sub-recipients are required to seek out and consider the viewpoints of the public in its service areas and specifically minority, low-income, and Limited English Populations (LEP) in the course of conducting public outreach and involvement activities. An agency's public participation strategy shall offer continuous opportunities for the public to be involved in the identification of social, economic, and environmental impacts of proposed transportation decisions.

ICTC will continue to employ the following measures to seek out and consider the viewpoints of minority, low-income, and LEP populations in the course of conducting public outreach and involvement activities. These measures are adopted from the ICTC Public Participation Plan and also in the Title VI Program. The public outreach and involvement activities listed below were also undertaken since the last Title VI Program report and shall remain in place to ensure that minority, low-income and LEP people have meaningful access to these activities.

1. Bilingual (English & Spanish) information operators are available to respond to customers calling the ICTC and transit service information lines.
2. Bilingual (English & Spanish) staff is available to answer telephone inquiries for ICTC ADA certification interviews and ADA paratransit scheduling.
3. Bilingual (English & Spanish) staff will perform the ADA certification interview as requested, or if the interview scheduler believes that it would be necessary or beneficial.
4. The following materials shall be available in both English and Spanish: (1) ADA Certification Brochure; (2) ADA Certification Application; (3) IVT Riders Guides (4) Disabled Transit Services information.
5. ICTC shall provide bilingual (English & Spanish) language media advertising as part of the countywide transit marketing program.
6. The websites for ICTC and the transit services shall be in bilingual format;
www.imperialctc.org, www.ivtransit.com, www.ivtaccess.com, www.ivtride.com,
www.ivtmedtrans.com
7. Bilingual (English & Spanish) staff is available at public meetings, workshops, public hearings and Commission meetings and committees.

Board Selections

ICTC 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.

The Public Works TAC makes technical recommendations to ICTC regarding regional issues including transportation, solid waste, development, and regional funding apportionments. The Committee is made up of Public Works Directors from each of the seven cities and County, and a representative from the Imperial Irrigation District.

The SSTAC membership is appointed by ICTC per the tenets of PUC 99238. The Council serves three-year terms and drawn from members and agencies within the community. The SSTAC addresses the mobility needs of the community including; transit-dependent, the elderly and the disabled.

Table depicting the membership of non-elected committees and councils as of January 2023:

Committee / Body	African American	Asian American	Caucasian	Latino	Native American	Other
ICTC Technical Advisory Committee (TAC)		2	2	11		
ICTC Social Services Transportation Advisory Council (SSTAC)			4	7		
ICTC Management Committee		1	3	6		

Outreach Efforts to Encourage Participation

ICTC values the ethnic and cultural diversity of the public it serves in Imperial County. Accordingly, ICTC actively seeks and encourages the participation of traditionally underrepresented groups on its non-elected committees when filing a vacancy.

ICTC makes concerted efforts to provide the opportunity for qualified individuals from underrepresented ethnic groups to join its non-elected committees by announcing at Board and Committee meetings, encouragement of our Board and Committee members to share with their constituents, posting informational signs.

Summary of Outreach Efforts Made Since Last Title VI Documentation Submission

Over the last reporting period, ICTC conducted the following public outreach and involvement activities:

Printed Bus Schedules and Transit Information on the website.

All public bus schedules and the Riders Guides include Spanish sections and information is available on the IVT and IVT Access websites. All transit printed materials are made available in English and Spanish.

Bilingual Outreach:

Bilingual assistance is utilized in outreach programs when needed and appropriate. ICTC conducts on-going advertising and public hearing notices in a bilingual format. In addition, the recent studies were done that included public outreach:

Coordinated Public Transit-Human Services Transportation Plan Update 2020

A comprehensive bilingual stakeholder survey instrument as prepared by the consultant to identify mobility needs and priorities from both the individual organization's perspectives as well as that of the population served. The bilingual survey was distributed via first class mail to different organizations and entities with the option of completing a printed survey or an online survey.

Public Transit Fare Analysis 2021

Two rounds of bilingual public workshops were conducted in order to collect feedback on potential modifications to the transit fare payment method. Seven workshops were held at various locations within IVT service area. Workshop locations included bus stops and venues near bus stops or transfer terminals.

Unmet Transit Needs Public Hearing

Surveys for the annual Unmet Transit Needs Public Hearings are available online both in Spanish and English. Furthermore, surveys are distributed at transfer terminals in Spanish and English as well. The agenda for the hearing is also printed in both languages for the public attending the hearing.

Phone Access

A bilingual receptionist is available to answer phone inquiries for Spanish speaking customers during business hours. The ICTC phone system currently includes a Spanish option on the ICTC's recorded greeting. After business hours inquiries can be left on the bilingual voice mail and are responded to promptly the next business day.

All IVT and IVT Access dispatchers, reservationists and drivers are bilingual and able to provide monolingual speaking guests with information on public transit services.

Mobility Staff

All of our mobility staffing are bilingual and able to inform LEP riders on public transit services.

Marketing

All of our brochures and guides for the services, IVT, IVT Access, IVT Ride, and IVT MedTrans come in both Spanish and English. Polls and surveys conducted electronically are available in both English and Spanish.

Access for Persons with Limited English Proficiency (LEP)

Introduction

Many individuals in the United States read, write, speak and understand English. However, there are many individuals whose primary language is not English. Individuals who do not speak English as their primary language and who have a limited ability to read, write, speak or understand English can be limited English proficient, or “LEP.” This language barrier may prevent individuals from accessing services and benefits.

There are two pieces of legislation that provide the foundation for the development of an LEP plan: Title VI of the Civil Rights Act of 1964, and Executive Order 13166. In some circumstances, failure to ensure that LEP persons can effectively participate in federally assisted programs may constitute discrimination based on national origin under Title VI. In order to comply with Title VI, agencies should take reasonable actions for competent language assistance.

Executive Order 13166 clarifies requirements for LEP persons under Title VI. The Executive Order requires the agency to examine the services it provides and develop and implement a system by which LEP persons can meaningfully access those services.

Four Factor Analysis

The U. S. Department of Transportation (DOT) issued its *Policy Guidance Concerning Recipient's Responsibilities to Limited English Proficient (LEP) Persons* [Federal Register: December 14, 2005 (Volume 70, Number 239)]. This policy states that DOT recipients are required to take reasonable steps to ensure meaningful access to programs by LEP persons. This coverage extends to the recipient's entire program. There are four factors for agencies to consider when assessing language needs and determining what steps they should take to ensure access for LEP persons:

- The number or proportion of LEP persons eligible to be served or likely to be encountered by a program, activity or service of the recipient;
- The frequency with which LEP individuals come in contact with the program;
- The nature and importance of the program, activity or service provided by the recipient to people's lives;
- The resources available to the recipient and costs.

A brief description of the self-assessment undertaken in each of these areas follows.

- 1. The number or proportion of LEP persons eligible to be served or likely to be encountered by a program, activity or service.**

Spanish speakers are the category of LEP persons likely to be encountered by Imperial Valley Transit (IVT) and ADA Paratransit services. For Imperial County, the Census 2020 information shows that the total population is 179,851. Of that number 85% or 153,027 are reported to be of Hispanic or Latino descent.

According to the 2021 American Community Survey (ACS) 5 Year Estimates for Imperial County (conducted by the US Census Bureau) also indicates that persons who speak only English at home comprise 25.1% of persons in the County of Imperial. While those that speak Spanish are estimated to be at 73.5%.

These percentages show a slight decrease in English speakers and a slight increase in Spanish speakers from the prior ACS survey data.

2. The frequency with which LEP individuals come in contact with the program.

ICTC staff in conjunction with IVT and the ADA Paratransit operator staff have assessed the frequency at which staff has or could possibly have contact with LEP persons. This includes examining census data, phone inquiries, requests for translated documents, and staff feedback. Census data, as well as empirical data indicate that there is a fairly large percentage of the general population who are Spanish-speaking persons. As a public transportation provider, it is necessary to recognize this large segment of the general population. Phone inquiries and staff feedback also indicate that Spanish-speaking LEP persons have regular contact with the service.

3. The nature and importance of the program, activity or service provided by the recipient to people's lives.

Public transportation is vital to many people's lives. According to the Department of Transportation's *Policy Guidance Concerning Recipient's Responsibilities to Limited English Proficient (LEP) Persons*, "Providing public transportation access to LEP persons is crucial. An LEP person's inability to effectively utilize public transportation may adversely affect his or her ability to obtain health care, or education, or access to employment."

4. The resources available to the recipient and costs.

ICTC staff have also assessed their available resources that could be used to provide language assistance. This included identifying bilingual staff, review of contract for professional translation services, determining which documents should be translated, and deciding what level of staff training is needed. After analyzing the four factors outlined in U. S. DOT policy guidance, ICTC staff developed the following plan for providing language assistance to LEP persons.

Components of the Plan

There are five areas that comprise ICTC's LEP plan:

- Identifying LEP individuals who need language assistance
- Language assistance measures
- Training staff
- Providing notice to LEP persons
- Monitoring and updating the LEP plan

1. Identifying LEP individuals who need language assistance

As stated above, the Census 2020 and American Community Survey data show that Spanish-speaking LEP persons are the group requiring language assistance. This information can also be used to identify concentrations of LEP persons within the service area. There are nine zip code areas with a high percentage of LEP persons 92231, 92243, 92244, 92250, 92251, 92227. Higher percentages of LEP persons can also be identified more accurately by census tracts.

In general, there are higher populations of LEP persons on the southern areas of the County of Imperial, in immediate proximity to the international border with Mexico. Identifying concentrations of LEP persons helps to ensure that they receive the necessary language assistance measures. There are also several measures that can be taken to identify individual persons who may need language assistance:

- When public meetings are held, a sign-in table is set up to have a staff member greet and briefly speak to each attendee in order to informally gauge his/her/their ability to speak and understand English. In which case they can be offered language assistance.
- Notices are posted of available language assistance at public meetings to encourage LEP persons to self-identify.
- All public meeting agendas include the following language, "In compliance with the Americans with Disabilities Act, Government Code Section 54954.2, Executive Order N-29-20, and the Federal Transit Administration Title VI, please contact the Secretary to the Commission at (760) 592-4494 if special assistance is needed to participate in a Commission meeting, including accessibility and translation services. Assistance is provided free of charge. Notification of at least 48 hours prior to the meeting time will assist staff in assuring reasonable arrangements can be made to provide assistance at the meeting."

2. Language assistance measures

There are several language assistance measures available to LEP persons, including both oral and written language services. There are also various ways in which ICTC staff responds to LEP persons, whether in person, by telephone or in writing. Oral language services include bilingual front-line staff for ICTC receptionist, office assistant, office technician and Mobility Coordination staff, as well as, at community presentations and events. Professional interpreters are available as needed for a variety of presentations and events.

In addition to these oral language services, written language services are available. Documents that are determined to be available for the general public are translated to Spanish. Vital documents are *defined as those documents without which a person would be unable to access services*. The following are written communications that are printed in both Spanish and English:

- Public Notices and Public Service announcements
- Interior bus posters and stickers displaying safety or system information
- Fare cards on fare boxes
- Onboard surveys
- Rider's guides

There are several measures in place to respond to LEP individuals. Bus operators, who are the most direct point of contact for LEP persons, have several methods to respond to an LEP individual. Many bus drivers are bilingual; however, if the bus driver operator is not bilingual, they are instructed to ask for assistance from a bilingual passenger. In the few cases where there is no one on the bus who can offer language assistance, the bus driver contacts dispatch, and a supervisor is sent to the bus to assist. Spanish speaking callers are directed to a bilingual dispatcher.

Receptionist, Office Technician, Office Assistant and Mobility Coordination staff serve as a primary in-person contact for LEP persons. They are present at special events, community functions, school presentations and other locations upon request. The need for a professional interpreter is determined by the venue, the area, and the subject of the event. The person coordinating the event can indicate if there will be Spanish speaking people in attendance and can request a bilingual professional interpreter. Office administrative staff, Mobility Coordination staff, dispatchers and drivers are also responsible for forwarding complaints to the appropriate management level. They ensure that complaints from LEP persons that could be considered as national origin discrimination are forwarded to the person designated to handle all Title VI complaints.

IVT

The IVT oral language services include bilingual representatives for the reservation line, which serves as the primary contact with customers, as well as bilingual staff in the dispatch center, including bilingual Supervisors. Between these two centers there is at least one bilingual person on staff at all times. The IVT service also has a majority of bilingual vehicle operators. In addition to these oral language services, several written language services are available. The following are written communications that are printed in both Spanish and English:

- The IVT Schedule Guide
- Marketing materials i.e. television and radio commercials
- Social media marketing and notices
- Interior vehicle posters and stickers displaying vital information, such as safety information
- Brochures with information about accessibility and general riding
- ADA compliant website

There are several measures in place to respond to LEP individuals. Vehicle operators, who are the primary in-person contact for LEP persons, have several methods to respond to an LEP individual. Many vehicle operators are bilingual; however, if the vehicle operator is not bilingual, they can contact dispatch for radio assistance with a Spanish-speaking passenger. They can also request a bilingual supervisor or vehicle operator to be sent for further assistance. Spanish speaking callers are directed to a bilingual dispatcher.

ADA Paratransit

The ADA Paratransit service oral language services include bilingual representatives for the reservation line, which serves as the primary contact with customers, as well as bilingual staff in the dispatch center, including bilingual Supervisors. Between these two centers there is at least one bilingual person on staff at all times. The ADA Paratransit service also has several bilingual vehicle operators. In addition to these oral language services, several written language services are available. The following are written communications that are printed in both Spanish and English:

- The ADA Paratransit brochure
- Marketing materials i.e. television and radio commercials
- ADA Paratransit Eligibility application
- Interior van posters and stickers displaying vital information, such as safety information
- Brochures with information about accessibility and general riding
- ADA compliant website

There are several measures in place to respond to LEP individuals. Vehicle operators, who are the primary in-person contact for LEP persons, have several methods to respond to an LEP individual. Many vehicle operators are bilingual however, if the vehicle operator is not bilingual, they can contact dispatch for radio assistance with a Spanish-speaking passenger. They can also request a bilingual supervisor or vehicle operator to be sent for further assistance. Spanish speaking callers are directed to a bilingual dispatcher.

3. Training Staff

It is important that staff members, especially those having contact with the public, know their obligation to provide meaningful access to information and services for LEP persons. Even staff members who do not interact regularly with LEP persons should be aware of and understand the LEP plan. Properly training staff is a key element in the effective implementation of the LEP plan.

There are five primary groups of staff members who are critical to the LEP plan: ICTC staff, bus operators, dispatchers and customer contact personnel, marketing staff, and management. Bus operators have the most frequent contact with LEP persons through daily interaction with passengers. Dispatch and customer contact personnel also have frequent contact with LEP persons either in-person or by telephone. These two groups are most likely to encounter LEP persons and thus to provide language assistance. LEP training for both of these groups occurs

during their initial training. Additionally, this training is included in an annual safety meeting held for all bus operators. Training topics for these two groups include:

- Understanding the Title VI LEP responsibilities
- What language assistance services are offered

Specific procedures to be followed when encountering an LEP person

Management is also crucial in implementing LEP policy. It is their responsibility to disseminate LEP plan information to appropriate administrative and technical staff. Management should also ensure staff understands Title VI responsibilities.

IVT and ADA Paratransit

There are three primary groups of staff members who are critical to the LEP plan: bus operators, dispatch and customer contact personnel. Bus operators have the most frequent contact with LEP persons, through daily interaction with passengers. Dispatch personnel have frequent contact with LEP persons through reservation lines. Customer contact personnel also have frequent contact with LEP persons through the telephone lines. These three groups are most likely to encounter LEP persons and thus to provide language assistance. LEP training for these groups occurs during their initial departmental training. Training topics for these two groups include:

- Understanding the Title VI LEP responsibilities
- Language assistance services available
- Specific procedures to be followed when encountering an LEP person

4. Monitoring and updating the LEP plan

This plan is designed to be flexible and should be viewed as a continuing work in progress. As such, it is important to consider whether new documents and services need to be made accessible for LEP persons, and to monitor changes in demographics and types of services, to update the LEP plan when appropriate. At a minimum, ICTC, IVT and the ADA Paratransit services will follow the Title VI Program update schedule for the LEP plan. Each update should examine the following:

- How many LEP persons were encountered?
- Is the existing language assistance meeting the needs of LEP persons?
- What is the current LEP population in Imperial County?
- Has there been a change in the types of languages where services are needed?
- Have available resources, such as technology, staff and finances changed?
- Were any complaints received?
- Do staff members understand the LEP plan policies and procedures?

There are several methods that can be used to assist in answering these questions. One method is to review customer comments and complaints to determine if services are accessible to Spanish speakers. Feedback from the LEP community will be sought through community outreach events and presentations to determine the effectiveness of the plan in reaching LEP persons. Special

consideration will be given to the LEP plan when service enhancements or service reductions are scheduled, to ensure that LEP persons are aware of these services. Census data will also be reviewed as it becomes available to determine changes in the LEP population.

Future considerations for the LEP plan include:

- Continuing creating future websites in an English/Spanish bilingual format
- Translating all informational brochures into Spanish
- Providing group travel training to LEP persons by working with bilingual staff

This plan outlines five key areas of an effective LEP strategy: identifying LEP individuals who need language assistance, primarily through Census data; language assistance measures, including written and oral language services, and responding to LEP persons on the telephone, in writing and in person; training staff, including coach operators, customer service representatives and management employees; providing notice to LEP persons through both oral and written communications; and monitoring and updating the LEP plan through a variety of means.

Language Assistance Plan – Implementation and Practical Application

Introduction

In the Four Factor Analysis, ICTC has identified the Limited English Proficiency populations that live within its service area, as well as the general types of communications the agency generates and how they might be used by these populations. The Language Assistance Plan is comprised of the following elements:

1. The results of the Four Factor Analysis
2. A description of how ICTC provides language assistance services by language.
3. A description of how ICTC provides notice to LEP persons about the availability of language assistance.
4. A description of how ICTC trains employees to provide timely and reasonable language assistance to LEP populations.
5. A description of how ICTC monitors, evaluates, and updates the Language Assistance Plan.

The Results of the Four Factor Analysis

The purpose of the Four Factor Analysis is to identify LEP populations within the Imperial County and the IVT Imperial Valley Transit (IVT) and ADA Paratransit services. According to the Census 2020 information 85% that the total population is of Hispanic or Latino descent. Spanish language is prevalent throughout the service area and a high percentage of Spanish LEP speakers live in Imperial County as it is in close proximity to the Mexico international border.

We assessed the following information; the 2015 Language map reflects a >70% LEP for the County of Imperial. The 2020 US Census data/American Community Survey reports that “People Who Speak a Language Other Than English at Home” is 74.9%, “People Who Speak Spanish at Home” is 73.5%, while “People Who Speak English Less Than Very Well” is 34.2%.

Language Assistance services

There are several language assistant measures that are available to LEP populations within Imperial County and the IVT Imperial Valley Transit (IVT) and ADA Paratransit services. These include:

- Translation of key documents to Spanish
- Bus operators are bi-lingual
- Dispatch personnel are bi-lingual

- Vehicle operators needing assistance with an LEP individual may contact dispatch for radio assistance
- Any staff may request for a bilingual supervisor to be sent out for further assistance

Notice to LEP Persons about available Language Assistance

Our transit system notifies LEP persons in Spanish that Language Assistance is available without cost. ICTC notifies LEP persons in Spanish via brochures, flyers, and local advertisements. All major community workshops and meetings include instructions on how to request translation services. Bilingual staff is present at community outreach events with LEP communities. ICTC provides interpreters at community meetings as needed. For media outreach ICTC uses non-English community radio stations and television stations to announce major community workshops.

Training Staff

ICTC works to instill in its staff and third-party contractors an awareness of and sensitivity to the needs of LEP persons. Both ICTC and IVT staff are likely to come in contact with LEP individuals and are trained on procedures for accommodating LEP persons. LEP training for these groups occurs during their initial departmental training. Training topics for these groups include Title VI program. These trainings include instructions for how to respond to phone inquiries and written communication from LEP persons.

Monitoring and updating the LAP plan

This plan is designed to be flexible and should be viewed as a continuing work in progress. As such, it is important to consider whether new documents and services need to be made accessible for LEP persons, and to monitor changes in demographics and types of services, to update the LAP plan when appropriate. At a minimum, ICTC, IVT and the ADA Paratransit services will follow the Title VI Program update schedule for the LAP plan.

Description of Subrecipient Monitoring and Schedule of Subrecipient Title VI Program Submission

In accordance with 49 CFR 21.9(b), and to ensure that subrecipients are complying with the DOT Title VI regulations, primary recipients must monitor their subrecipients for compliance with the regulations. ICTC periodically monitors to determine a subrecipient's compliance with the FTA Title VI regulations. These reviews include service measurements, location of transit service and facilities, participation opportunities in the transit planning and decision-making processes, and communication needs of persons with limited English proficiency (LEP).

ICTC did not have any subrecipients for the reporting period of 2020-2023. ICTC recognizes the need to monitor subrecipients in compliance with Title VI. When subrecipients enter into agreements/MOUs for receipt of funds, statements are placed to ensure compliance with all applicable federal requirements including those associated with Title VI and the regulations of the Department of Transportation. Upon signing of the funding agreements ICTC staff will contact subrecipients to ensure they understand Title VI requirements and to determine what help or guidance they might need to complete their Title VI program. Subrecipients will be given copies of ICTC's Title VI program for their reference and use.

Based on the subrecipient's need, ICTC will provide additional assistance including technical help; this may include information sharing, research assistance, or review of subrecipient's draft documents. ICTC will provide an in-depth review of the requirements to ensure subrecipient's understanding of the Title VI program requirements. ICTC will check in periodically to ensure that Title VI program is up to date. ICTC will also conduct annual compliance checks to ensure full implementation of the program. ICTC will support and provide assistance as requested by the subrecipient to fully implement the Title VI program.

Title VI Equity Analysis

ICTC has not constructed any facilities. A Community Impact Assessment was performed for the California Department of Transportation (Caltrans) in May 2021. The Project involves the construction of a bus transfer terminal in the downtown area of the City of Calexico. As described in the Community Impact Assessment (CIA), the Project would not result in any substantial effects to the community. The Equity Analysis was conducted during the planning state with regard to the location of the facility.

An equity analysis was conducted during the planning stage for the Calexico bus transfer terminal which will require land acquisition and displacement of businesses. Outreach was done to include persons potentially impacted by the siting of the site. Other facilities were reviewed to determine any cumulative adverse impacts.

The location of the project will not result in a disparate impact on the basis of race, color, or national origin. Legitimate justification for the project location included in the full report included here:

<https://www.imperialctc.org/assets/calexico-itc-cia.pdf>

Additional Information for Transit Providers that operate less than 50 fixed route vehicles in peak service and are not located in an Urbanized Area (UZA) of 200,000: System-Wide Policies and Service Standards

Effective Practices to Fulfill the Service Standard Requirement

Vehicle Load Standards

The average of all loads during the peak operating period should not exceed the following load factors for that service type:

Primary Corridor Bus: Loads not to exceed 1.57 passenger / seat

Local Services: Loads not to exceed 1.25 passengers / seat

Vehicle Headway Standards

Peak period headways on 1 N and 1 S will be 35 minutes, Monday through Friday. ICTC will explore the possibility of instituting 35-minute headways on route 2N and 2S within and throughout the Primary Corridor depending on the availability of funding.

Other lines may operate at longer headways, based on the long distances traversed, ridership, demand, and transfer opportunities at the terminus of these lines.

On-Time Performance Standards

Fixed Route [Local and Intercity]:

ICTC endeavors to operate with no early departures before the time shown in the schedule brochure.

Ninety (90) percent of all trips should be operated "on-time," defined as departing a published time-point no more than ten (10) minutes later than the published scheduled to accommodate the deviation pick-ups.

Demand Response:

Ninety-five (95) percent of all monthly trips operate on-time ten (10) minutes past the scheduled pick-up time, with the pick-up time defined as within the 30-minute manifest block.

Service availability

The 2019 Short Range Transit Plan presents service coverage for Imperial Valley Transit in residential areas as ninety (90) percent of the population being within ¼ mile of a bus route. The

major activity centers for Imperial Valley Transit are employment concentrations of 200 or more employees, health centers, middle schools, high schools, colleges, universities, shopping centers of over 25 stores, and social services/government centers.

Route Spacing recommendations given an area's population density and percentage of households without automobiles is depicted below:

% of Households without Automobiles	Population Density (Persons per Square Mile)			
	Over 6,400	4,500 to 6,400	2,500 to 4,449	Under 2,500
Over 15.0	¼ mile	¼ mile	⅜ mile	½ mile
10.0 to 15.0	¼ mile	⅜ mile	½ mile	1 mile or paratransit
5.0 to 9.9	⅜ mile	½ mile	1 mile or paratransit	-
Below 5.0	½ mile	1 mile or paratransit	-	-

Effective Practices to Fulfill the Service Policy Requirement

Vehicle Assignment Policy

Fixed Route [Local and Intercity]:

Bus assignments take into account the operating characteristics of the various buses within the ICTC fixed route fleet, which are matched to the operating characteristics of the route. In the absence of specific operating requirements, vehicle assignments will be done so as to ensure a random rotation of fleet vehicles through the routes in the ICTC system.

Demand Response:

Except for situations requiring the assignment of a trip to a specific vehicle for reasons such as lift capacity, interior clearance or operating characteristics within the service area, demand response trips shall be assigned so as to ensure that vehicles are randomly operated in these services.

Transit Amenities Policy

The following policies will be applied as funding allows:

Installation of a shelter should be considered at bus stops with an average per trip boarding of 5 or more passengers. Seating/benches should be considered at bus stops with an average per trip boarding of 3 or more passengers.

Priority for benches and shelters should be given to bus stops serving senior housing or activity centers, or facilities which serve clients with mobility impairments.

Appendices

- A. Title VI Complaint Form (English)
- B. Title VI Complaint Form (Spanish)
- C. List of Transit-Related Title VI Investigations, Complaints, and Lawsuits (as of: January 2023)

A. Title VI Complaint Form (English)



1503 N. IMPERIAL AVE. SUITE 104

EL CENTRO, CA 92243-2875

PHONE: (760) 592-4494

FAX: (760) 592-4410

Title VI Complaint Form

Title VI of the 1964 Civil Rights Act requires that “No person in the United States shall, on the ground of race, color, or national origin, be excluded from participation in, be denied the benefits of, or be subjected to discrimination under any program or activity receiving Federal financial assistance.”

The following information is necessary to assist us in processing your complaint. Should you require any assistance in completing this form, please let us know.

Complete and return this form to the Title VI Coordinator: Imperial County Transportation Commission, 1503 N. Imperial Ave. Suite 104 El Centro, CA 92243.

1. Complainant's Name _____

2. Address: _____

3. City: _____ State: _____ Zip Code: _____

4. Telephone Number (Home): _____ (Mobile): _____

5. Email _____

6. Person discriminated against (if someone other than the complainant):

Name: _____ Relationship: _____

Address: _____

City: _____ State: _____ Zip Code: _____

Please explain why you have filed for a third party: _____

Please confirm that you have obtained the permission of the aggrieved party if you are filing on behalf of a third party: Yes ☐ No ☐

7. Which of the following best describes the reason you believe the discrimination took place?

a. Race: ☐

b. Color: ☐

c. National Origin: ☐

8. What date did the alleged incident take place? _____

9. In your words, describe the alleged incident. Explain what happened and whom you believe was responsible. Please use the back of this form if additional space is required.

10. Have you filed this complaint with any other federal, state or local agency, or with any federal or state court? Yes: ☐ No: ☐

If yes, please check each box that applies:

Federal Agency ☐ Federal Court ☐ State Agency ☐

State Court ☐ Local Agency ☐

11. Please provide information about a contact person at the agency/court where the complaint was filed.

Name: _____

Address: _____

City: _____ State: _____ Zip Code: _____

Telephone number: _____

12. Signature and date required below. You may attach any written materials or other information that you think is relevant to your complaint.

Complainant's Signature

Date

B. Title VI Complaint Form (Spanish)



1503 N. IMPERIAL AVE. SUITE 104

EL CENTRO, CA 92243-2875

PHONE: (760) 592-4494

FAX: (760) 592-4410

Título VI Formulario Para Denuncia

El Título VI del Acto de los Derechos Civiles de 1964 establece que “Ninguna persona en los Estados Unidos debe, por causa de raza, color, u origen nacional sea excluida de participación en, o ser negado los beneficios de, o ser sujeto a discriminación bajo cualquier programa o actividad que recibe asistencia financiera de parte del gobierno federal.”

La siguiente información es necesaria en asistarnos en procesar su denuncia. Si usted necesita ayuda para llenar este formulario, por favor háganoslo saber.

Llene y regrese este formulario al Coordinador de Título VI: Imperial County Transportation Commission, 1503 N. Imperial Ave. Suite 104, El Centro, CA 92243.

1. Nombre del Demandante: _____

2. Domicilio: _____

3. Ciudad: _____ Estado: _____ Código Postal: _____

4. Número de Teléfono (Hogar): _____ (Celular): _____

5. Persona que fue discriminada (en caso de una persona distinta del autor):

Nombre: _____

Domicilio: _____

Ciudad: _____ Estado: _____ Código Postal: _____

Explique la razón por la que el reclamo es presentado a través de una tercera persona:

Confirme que ha obtenido permiso del agraviado si esta denunciando por el agriavado:

Si ☐ No ☐

6. ¿Cuál de las siguientes describe mejor la razón que usted cree que la discriminación se llevó a cabo? ¿Fue debido a su?:

a. Raza: ☐

b. Color: ☐

b. Origen Nacional: ☐

7. ¿En qué fecha sucedió el presunto incidente? _____

8. En sus propias palabras describa el incidente. Explique qué sucedió y quien cree usted fue responsable. Por favor utilice el reverso de este formulario si necesita más espacio.

9. ¿A usted presentado esta queja a alguna otra agencia federal, estatal, o local; o con alguna corte federal o estatal? Si: ☐ No: ☐

En caso afirmativo, por favor marque cada cuadrito que corresponde:

Agencia Federal ☐ Corte Federal ☐ Agencia Estatal ☐

Corte Estatal ☐ Agencia Local ☐

10. Por favor provea información sobre una persona de contacto en la agencia/corte donde presento su demanda:

Nombre _____

Domicilio: _____

Ciudad: _____ Estado: _____ Código Postal: _____

Número de Teléfono: _____

11. Firma y fecha requeridas abajo. Usted puede adjuntar cualquier material escrito o cualquier otra información que considere relevante para su queja.

Firme del Demandante

Fecha

C. List of Transit-Related Title VI Investigations, Complaints, and Lawsuits (as of: January 2023)

There are currently no transit related Title VI investigations, complaints or lawsuits.

VI. ACTION CALENDAR

- A. Imperial County Local Transportation Authority Annual Financial Audit for Fiscal Year Ended June 30, 2022
 - 1. Receive, Approve and File the FY 2021-22 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.



Imperial County Local Transportation Authority

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

Phone: 760-592-4494 | Fax: 760-592-4410

February 10, 2023

ICTC Management Committee
Local Transportation Authority
1503 N Imperial Ave., Suite 104
El Centro, CA 92243

SUBJECT: Imperial County Local Transportation Authority Annual Financial Audit for Fiscal Year Ended June 30, 2022

Dear Committee Members:

According to Section VIII of the ordinance dated July 1, 1989, the Local Transportation Authority (LTA) must conduct fiscal audits of its financial activities on an annual basis. The ordinance states: *“An annual independent audit shall be conducted to assure that the revenues expended by the Authority under this section are necessary and reasonable in carrying out its responsibility under the Ordinance.”*

The ordinance and the bylaws also states: *“the Local Taxpayer Supervising Committee (LTSC) shall supervise a post-audit of the financial transactions and records of the Authority at least annually by a certified public accountant as described in Section 12...”*

The LTSC is anticipated to meet on February 16, 2022, to review the annual financial reports performed by the CPA firm, the Vasquez & Company LLC: *LTA Annual Financial Report, for fiscal year ended June 30, 2022*; and to provide feedback and recommendations. For the FY 20-21, Committee had the following recommendations:

- Provide LTA audit requirements training to agency staff as required. *ICLTA Staff has contacted all agencies to inquire if LTA Audit requirement staff training is required. ICLTA Staff has coordinated a training session at ICTC’s TAC meeting to review eligible expenses.*
- Provide a template to all agencies for the 5-year expenditure plan to ensure uniformity in the annual audit. *ICLTA has prepared and forwarded a general template to all agencies for their use, for audit submittal. The auditor has utilized the information and placed it in standard format for the audit document.*
- Request that agency staff provide the LTA with a list of LTA funded completed projects for a 5–10-year period. *ICLTA staff has developed a template and is coordinating with agency staff to obtain a list of completed projects on an annual basis.*
- Provide a better definition of the Maintenance of Efforts expectation and requirements applicable to each agency. *ICLTA intends to research similar agency MOE requirements. Further discussion is anticipated as it pertains to possible changes to the MOE requirements. In the interim, MOE requirements will be discussed during the upcoming ICTC TAC meeting training session.*

- Implement a cap on administrative use of LTA funds. No more than 6 to 10% recommended. *ICLTA intends to work with member agencies to limit the use of LTA funds towards administrative expenses. Further discussion is anticipated.*
- Submit documentation pertaining to use and projects utilizing LTA funds for the prior fiscal year to LTA staff no later than November 1st. *ICLTA staff completed this item.*
- Allow LTA staff to implement withholding funds penalties to agencies for noncompliance with LTA regulations. *ICLTA staff will maintain ongoing discussions with agency staff to avoid withholding of funds scenarios. ICLTA staff will only utilize withholding of funds penalties in situations where the agency is nonresponsive to ICLTA compliance documentation requests.*

It is 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 2021-22 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.

Sincerely,



DAVID AGUIRRE
Executive Director



Imperial County Local Transportation Authority

El Centro, California

Annual Financial and Compliance Report

Year Ended June 30, 2022

**Annual Financial and Compliance Report
Imperial County Local Transportation Authority
El Centro, California**

***Year Ended June 30, 2022
With Independent Auditor's Reports***

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Independent Auditor's Report

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

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities and each major fund of the Imperial County Local Transportation Authority ("ICLTA"), as of and for the year ended June 30, 2022, and the related notes to financial statements, which collectively comprise ICLTA's basic financial statements, as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the ICLTA as of June 30, 2022, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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



Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about ICLTA's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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



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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 7 through 10 be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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 GAAS, 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 Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the ICLTA's basic financial statements. The schedules of cash with fiscal agent, transit service project expenses, annual allocations to local member, bond principal payments, bond interest expenditures, and the five-year program of projects as listed in the table of contents, are presented for purposes of additional analysis and are not a required part of the basic 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 basic financial statements. The 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 GAAS. In our opinion, the supplementary information is fairly stated in all material respects in relation to the basic financial statements as a whole.

The five-year program of projects information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.



Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated **February __, 2023**, on our consideration of ICLTA'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 ICLTA'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 ICLTA's internal control over financial reporting and compliance.

Glendale, California

February __, 2023



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**Independent Auditor's Report on Internal Control Over Financial Reporting
and on Compliance and Other Matters Based on an Audit of Financial Statements
Performed in Accordance with *Government Auditing Standards*
and *Measure D Compliance Requirements***

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of the Imperial County Local Transportation Authority ("ICLTA"), as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise ICLTA's basic financial statements, and have issued our report thereon dated **February __, 2023**.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered ICLTA'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 ICLTA's internal control. Accordingly, we do not express an opinion on the effectiveness of ICLTA'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.



Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether ICLTA's 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*.

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 ICLTA's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering ICLTA's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Glendale, California

February __, 2023

MANAGEMENT'S DISCUSSION AND ANALYSIS (Unaudited)



Imperial County Local Transportation Authority

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

Phone: 760-592-4494 | Fax: 760-592-4410

Management's Discussion & Analysis Required Supplementary Information (Unaudited) June 30, 2022

The following section of the annual financial report of the Imperial County Local Transportation Authority (the Authority) includes an overview and analysis of the Authority's financial position and activities for the years ended June 30, 2022 and 2021. The discussion and analysis, as well as the basic financial statements which it accompanies, is the responsibility of the management of the Authority.

Introduction to the Basic Financial Statements

This annual report consists of a series of financial statements, prepared in accordance with generally accepted accounting principles; such report has been designed to improve the usefulness of the report to the primary users of these basic financial statements.

Government-wide financial statements. The government-wide financial statements are designed to provide information about the financial activities of the Authority as a whole and present a longer view of the Authority's finances, similar to private-sector businesses.

The government-wide financial statements are presented using the economic resources measurement focus and the accrual basis of accounting. The Authority's government-wide financial statements include a Statement of Net Position and a Statement of Activities. The notes to the basic financial statements section support these statements. All sections must be considered together to obtain a complete understanding of the financial position and results of operations of the Authority.

Statement of Net Position - The Statement of Net Position provides information on all assets, deferred outflows of resources, and liabilities, and deferred inflows of resources of the Authority, with the difference presented as net position. Over time, changes to the Authority's net position may serve as one indicator of whether the financial position of the Authority is improving or deteriorating. Additional factors such as changes in the Authority's revenue receipt pattern need to be considered in assessing the overall health of the Authority.

Statement of Activities - This provides information showing how the Authority's net position changed during the fiscal year. The changes in net position are reported when revenues are earned and expenses are incurred, regardless of the timing of related cash flows.

Imperial County Local Transportation Authority
Management's Discussion & Analysis
(Unaudited) (Continued)
June 30, 2022

Fund financial statements. The Authority establishes funds as a grouping of related accounts to maintain control over resources that have been segregated for specific activities or objectives. The Authority, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. Additionally, some funds are required to be established by State law and by bond covenants.

The Authority has four (4) major governmental funds, the General Fund, the State Highway Fund, the Transit Services Fund, and the Debt Service Fund. The Funds financial statements consist of the Balance Sheet and the Statement of Revenues, Expenditures and Changes in Fund Balances.

Financial Position Information

The following financial information provided an overview of the Authority's financial position as of June 30, 2022 and 2021.

	<u>2022</u>	<u>2021</u>
ASSETS		
Cash and investments	\$ 5,055,158	\$ 9,513,806
Cash and investments with fiscal agent	6,817,845	14,710,741
Sales taxes receivable	3,550,307	3,530,775
Due from other governments	4,477,401	-
Interest receivable	12,901	4,798
Prepaid bond insurance	73,913	73,913
Total assets	<u>19,987,525</u>	<u>27,834,033</u>
LIABILITIES		
Accounts payable	23,517	64
Due to member agencies	998,980	993,860
Interest payable	158,424	176,394
Long-term debt:		
Due within one year	2,280,000	2,825,000
Due in more than one year	43,152,450	48,902,985
Total liabilities	<u>46,613,371</u>	<u>52,898,303</u>
NET POSITION		
Restricted for:		
Capital projects	4,173,324	7,141,001
State highway	7,930,002	7,706,994
Transit services	658,953	504,238
Debt services	2,644,521	7,569,740
Unrestricted (deficit)	<u>(42,032,646)</u>	<u>(47,986,243)</u>
Total net position	<u>\$ (26,625,846)</u>	<u>\$ (25,064,270)</u>

Financial Position Information (Continued)

(a) Net Position

The liabilities of the Authority exceeded its assets at the close of fiscal year (FY) 2022 by \$26,625,846 (Net Position). The deficit was the result of member agencies drawing down on bond proceeds.

(b) Liabilities

Liabilities decreased for FY 2022 by \$6,284,932. The decrease was primarily due to a reduction in the amount of due to other governments and debt service payments made by the Authority during the year. The interest payable had a decrease of \$17,970 from the prior year.

Summary of Operations and Changes in Net Position

The Authority's net deficit increased during the FY 2022 by \$1,561,576 and decreased by \$2,854,324 during the FY 2021. The tables below summarize the Authority's activities for the FYs ended June 30, 2022 and 2021:

	<u>2022</u>	<u>2021</u>
Revenues		
Measure D sales tax	\$ 20,323,368	\$ 16,906,865
Interest	87,446	78,976
Total revenues	<u>20,410,814</u>	<u>16,985,841</u>
Expenses		
Payments to member agencies	13,911,617	8,560,962
Capital projects	5,320,025	3,319,383
Interest on long-term debt	1,753,646	2,111,553
Issuance cost of long-term debt	805,075	-
Administration	182,027	139,619
Total expenses	<u>21,972,390</u>	<u>14,131,517</u>
Change in net position	(1,561,576)	2,854,324
Net position (deficit):		
Beginning of year	<u>(25,064,270)</u>	<u>(27,918,594)</u>
End of year	\$ <u>(26,625,846)</u>	\$ <u>(25,064,270)</u>

(a) Revenues

In FY 2022, revenues showed a 20% increase compared to 2021. This was due to increased Measure D sales tax revenues resulting from increased business activities.

(b) Expenses

These consist of expenses for capital projects, revenue allocations to members, administration, transit, state highway and bond-related expenses. During the year 2022, expenses increased by 55% or \$7,840,873. The increase was primarily attributed to the increase in allocations to local members and capital projects.

Imperial County Local Transportation Authority
Management's Discussion & Analysis
(Unaudited) (Continued)
June 30, 2022

Long-term Debt - On May 1, 2012, the Authority issued \$53,975,000 of Sales Tax Revenue Bonds which are secured by a pledge of all the Authority's sales tax revenues allocated to the County of Imperial, and Cities of Brawley, Calexico, Calipatria, and Imperial. Interest on the Series 2012 bond is payable semiannually on June 1 and December 1 beginning on December 1, 2012, with rates ranging from 3.00 to 5.00 percent per annum. The annual principal requirements are from \$1,745,000 to \$3,855,000 with a final maturity on June 1, 2032.

On September 13, 2018, the Authority issued \$16,765,000 of 2018 Sales Tax Revenue Bonds which are secured by a pledge of all ICLTA sales tax revenues allocated to the Cities of Calexico, Calipatria, and Holtville. Interest on the Series 2018 Bonds is payable semiannually on June 1 and December 1 beginning on June 1, 2019 with rates ranging from 3.25 to 5.00 percent per annum. The annual principal requirements range from \$250,000 to \$2,190,000. The bonds mature on June 1, 2038.

On March 8, 2022, the Authority issued \$25,165,000 of Sales Tax Revenue Bonds, which are secured by a pledge of all the Authority's sales tax revenues allocated to the County of Imperial, and Cities of Brawley, Calexico, Calipatria, and Imperial, to defease and redeem the remaining balance of the 2012 Bonds. Interest on the Series 2022 bond is payable semiannually on June 1 and December 1 beginning on June 1, 2022, with rates of 5.00 percent per annum. The annual principal requirements are from \$1,995,000 to \$3,110,000 with a final maturity on June 1, 2032.

At the end of the fiscal year, the Authority had total bonds outstanding of \$45,432,450.

Table 1 - The Authority's Outstanding Debt

	Balance July 1, 2021		Additions		Deletions		Balance June 30, 2022
2012 Sales tax revenue bonds	\$ 34,630,000	\$	-	\$	(34,630,000)	\$	-
Unamortized bond premium	489,127		-		(489,127)		-
2018 Sales tax revenue bonds	15,815,000		-		(270,000)		15,545,000
Unamortized bond premium	793,858		-		(46,697)		747,161
2022 Sales tax revenue bonds	-		25,165,000		-		25,165,000
Unamortized bond premium	-		4,074,671		(99,382)		3,975,289
Total long-term debt	\$ 51,727,985	\$	29,239,671	\$	(35,535,206)	\$	45,432,450

Requests for Information

This fiscal report is designed to provide our citizens, taxpayers, creditors, and investors with a general overview of the Authority's finances and to show the Authority's accountability for the money it receives. If you have any questions about this report or need additional financial information, you may reach David Aguirre, Executive Director, Imperial County Transportation Commission, at (760) 592-4494.

BASIC FINANCIAL STATEMENTS

GOVERNMENT-WIDE FINANCIAL STATEMENTS

Imperial County Local Transportation Authority
Statement of Net Position
June 30, 2022

	Governmental Activities
ASSETS	
Cash and investments	\$ 5,055,158
Cash and investments with fiscal agent	6,817,845
Sales taxes receivable	3,550,307
Due from other governments	4,477,401
Interest receivable	12,901
Prepaid bond insurance	73,913
Total assets	<u>19,987,525</u>
LIABILITIES	
Accounts payable	23,517
Due to member agencies	998,980
Interest payable	158,424
Long-term debt:	
Due within one year	2,280,000
Due in more than one year	43,152,450
Total liabilities	<u>46,613,371</u>
NET POSITION	
Restricted for:	
Capital projects	4,173,324
State highway	7,930,002
Transit services	658,953
Debt services	2,644,521
Unrestricted (deficit)	(42,032,646)
Total net position	<u>\$ (26,625,846)</u>

See accompanying Notes to the Basic Financial Statements.

Imperial County Local Transportation Authority

Statement of Activities

For the Year Ended June 30, 2022

Functions / Programs	Expenses	Net Revenues (Expenses) and Changes in Net Position Governmental Activities
Governmental activities:		
Transportation:		
Payments to member agencies	\$ 13,911,617	\$ (13,911,617)
Capital projects	5,320,025	(5,320,025)
Interest on long-term debt	1,753,646	(1,753,646)
Issuance cost of long-term debt	805,075	(805,075)
Administration	182,027	(182,027)
Total Governmental Activities	\$ 21,972,390	(21,972,390)
General revenues:		
Measure D sales tax		20,323,368
Interest		87,446
Total general revenues		20,410,814
Change in net position		(1,561,576)
Net position (deficit):		
Beginning of year		(25,064,270)
End of year		\$ (26,625,846)

See accompanying Notes to the Basic Financial Statements.

GOVERNMENTAL FUNDS FINANCIAL STATEMENTS

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Imperial County Local Transportation Authority

Governmental Funds

Balance Sheet

June 30, 2022

	General	State Highway	Transit Services	Debt Service	Total
ASSETS					
Cash and investments	\$ 1,179,459	\$ 3,288,914	\$ 586,785	\$ -	\$ 5,055,158
Cash and investments with fiscal agent	4,173,324	-	-	2,644,521	6,817,845
Sales taxes receivable	3,301,786	177,515	71,006	-	3,550,307
Due from other governments	-	4,477,401	-	-	4,477,401
Interest receivable	4,617	7,122	1,162	-	12,901
Prepaid bond insurance	73,913	-	-	-	73,913
Total assets	\$ 8,733,099	\$ 7,950,952	\$ 658,953	\$ 2,644,521	\$ 19,987,525
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts payable	\$ 2,567	\$ 20,950	\$ -	\$ -	\$ 23,517
Due to member agencies	998,980	-	-	-	998,980
Total liabilities	1,001,547	20,950	-	-	1,022,497
Fund balances:					
Restricted for:					
Capital projects	4,173,324	-	-	-	4,173,324
State highway	-	7,930,002	-	-	7,930,002
Transit services	-	-	658,953	-	658,953
Debt services	-	-	-	2,644,521	2,644,521
Unassigned	3,558,228	-	-	-	3,558,228
Total fund balances	7,731,552	7,930,002	658,953	2,644,521	18,965,028
Total liabilities and fund balances	\$ 8,733,099	\$ 7,950,952	\$ 658,953	\$ 2,644,521	\$ 19,987,525

See accompanying Notes to the Basic Financial Statements.

**Imperial County Local Transportation Authority
Reconciliation of the Governmental Funds Balance Sheet to the
Government-wide Statement of Net Position
June 30, 2022**

Fund Balances of Governmental Funds	\$	18,965,028
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Amounts reported for governmental activities in the Statement of Net Position were reported differently because:

Long-term liabilities applicable to the Authority's governmental activities are not due and payable in the current period and accordingly are not reported as fund liabilities. All liabilities both current and long-term are reported in the Statement of Net Position.

Bonds payable	\$	(40,710,000)	
Unamortized premium on bonds payable		(4,722,450)	(45,432,450)

Interest payable on long-term debt does not require current financial resources. Therefore, interest payable is not reported as a liability in the governmental funds.

(158,424)

Net Position of Governmental Activities	\$	(26,625,846)
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Imperial County Local Transportation Authority
Governmental Funds
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Year Ended June 30, 2022

	General	State Highway	Transit Services	Debt Service	Total
Revenues:					
Measure D sales taxes	\$ 18,920,505	\$ 1,002,045	\$ 400,818	\$ -	\$ 20,323,368
County pool interest	14,286	43,727	3,897	-	61,910
Cash with fiscal agent interest	3,264	-	-	22,272	25,536
Total revenues	<u>18,938,055</u>	<u>1,045,772</u>	<u>404,715</u>	<u>22,272</u>	<u>20,410,814</u>
Expenditures:					
Payments to member agencies	13,661,617	-	250,000	-	13,911,617
Capital projects	4,497,261	822,764	-	-	5,320,025
Administration	182,027	-	-	-	182,027
Debt service:					
Principal	-	-	-	270,000	270,000
Interest	-	-	-	2,406,822	2,406,822
Issuance cost	-	-	-	805,075	805,075
Total expenditures	<u>18,340,905</u>	<u>822,764</u>	<u>250,000</u>	<u>3,481,897</u>	<u>22,895,566</u>
Revenue over (under) expenditures	<u>597,150</u>	<u>223,008</u>	<u>154,715</u>	<u>(3,459,625)</u>	<u>(2,484,752)</u>
Other financing sources (uses):					
Proceeds of refunding bonds	-	-	-	29,239,671	29,239,671
Payment to refunded bond escrow agent				(34,630,000)	(34,630,000)
Transfers in	-	-	-	3,924,735	3,924,735
Transfers out	(3,924,735)	-	-	-	(3,924,735)
Total other financing sources (uses)	<u>(3,924,735)</u>	<u>-</u>	<u>-</u>	<u>(1,465,594)</u>	<u>(5,390,329)</u>
Changes in fund balances	<u>(3,327,585)</u>	<u>223,008</u>	<u>154,715</u>	<u>(4,925,219)</u>	<u>(7,875,081)</u>
Fund balances:					
Beginning of year	11,059,137	7,706,994	504,238	7,569,740	26,840,109
End of year	<u>\$ 7,731,552</u>	<u>\$ 7,930,002</u>	<u>\$ 658,953</u>	<u>\$ 2,644,521</u>	<u>\$ 18,965,028</u>

See accompanying Notes to the Basic Financial Statements.

**Imperial County Local Transportation Authority
Reconciliation of the Governmental Funds Statement of Revenues, Expenditures and
Changes in Fund Balances to the Government-wide Statement of Activities
For the Year Ended June 30, 2022**

Net Change in Fund Balances - Total Governmental Funds \$ (7,875,081)

Government activities in the Statement of Activities were reported differently because:

Long-term debt proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the Statement of Net Position. Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position.

Principal bonds repayments	\$ 34,900,000	
Refunding bonds proceeds	<u>(29,239,671)</u>	5,660,329

Interest expense on long-term debt is reported in the Statement of Activities, but does not require the use of current financial resources. Therefore, interest expense is not reported as an expenditure in governmental funds. This amount represents the change in accrued interest from the prior year.

17,970

Amortization of bond premium is reported on the Statement of Activities but does not require the use of current financial resources and, therefore, is not reported as expenditures in governmental funds.

635,206

Change in Net Position of Governmental Activities \$ (1,561,576)

NOTES TO THE BASIC FINANCIAL STATEMENTS

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NOTE 1 REPORTING ENTITY

The Imperial County Local Transportation Authority (the "Authority") was created to implement the Imperial County Local Transportation Authority Retail Transactions and Use Tax Ordinance, adopted by the electorate on November 4, 2008. The tax is imposed in accordance with the provisions of Part 1.6 (commencing with Section 7251) of Division of the Revenue and Taxation Code and Division 19 of the Public Utilities Code (Code Section 180000). The primary purpose of this ordinance was to enact a one-half of one percent retail transactions and use tax for a period of forty years. The proceeds of this tax would be allocated to the County of Imperial and cities in the county for local street and road purposes. Also, a portion of the revenues would be used for administration, transit services and possibly state highway purposes.

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

The Authority consists of the following member agencies:

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

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

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**Basis of Presentation**

Financial statement presentation follows the recommendations promulgated by the Governmental Accounting Standards Board ("GASB") commonly referred to as accounting principles generally accepted in the United States of America ("U.S. GAAP"). GASB is the accepted standard-setting body for establishing governmental accounting and financial reporting standards.

The Authority's basic financial statements consist of government-wide financial statements, including a statement of net position and a statement of activities, and governmental fund financial statements which provide a more detailed level of financial information.

Government-wide Financial Statements

The statement of net position and the statement of activities report information on all activities of the Authority. The effect of significant interfund activity has been removed from these statements. The Authority provides only governmental activities which are supported by sales taxes.

The statement of activities demonstrates the degree to which the Authority's program expenses are offset by program revenues. Program expenses include direct expenses clearly identifiable with Ordinance No. 1-2008. Interest expense related to the sales tax revenue bonds is reported as a direct expense of the program. The borrowings are considered essential to the creation or continuing existence of the program. For the year ended June 30, 2022, interest expense of \$1,753,646 was included in program costs. Taxes and interest earned are reported as general revenues.

Fund Financial Statements

The fund financial statements provide information about the Authority's governmental funds. The Authority considers all its Ordinance No. 1-2008 funds as major governmental funds. They are comprised of the following:

General Fund - This fund is the general operating fund for the Authority and accounts for revenues received and expenditures made for the implementation of the Imperial County Local Transportation Authority Retail Transaction and Use Tax. Financing is provided by a one-half-percent sales and use tax assessed for 40 years as adopted by the electorate on November 4, 2008. Ordinance No. 1-2008 requires the sales and use tax revenues only be expended on projects included in the ordinance.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**Basis of Presentation (Continued)***Fund Financial Statements (Continued)*

State Highway Fund - This capital projects fund accounts for resources accumulated and payments made on state highway projects authorized by Ordinance 1-2008.

Transit Services Fund - This capital projects fund accounts for resources accumulated and payments made on transit services projects authorized by Ordinance 1-2008.

Debt Service Fund - This fund accounts for the resources accumulated and payments made for principal and interest on long-term debt of the Authority.

Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements are reported using the “*economic resources*” measurement focus and the accrual basis of accounting. Revenues are recorded when earned, and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the “*current financial resources*” measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Authority considers revenues to be available if they are collected within 90 days of the end of the fiscal period. Expenditures generally are recorded when a liability is incurred; however, principal and interest expenditures on long-term debt of governmental funds are recorded only when payment is due.

Those revenues susceptible to accrual are sales taxes collected and held by the state at year-end on behalf of the Authority, intergovernmental revenues and interest revenue. In applying the susceptible-to-accrual concept to intergovernmental revenues, there are essentially two types of revenues. In one, monies must be expended on the specific purpose or project before any amounts will be paid to the Authority; therefore, revenues are recognized based upon the expenditures incurred. In the other, monies are virtually unrestricted and are usually revocable only for failure to comply with prescribed requirements. These resources are reflected as revenues at the time of receipt, or earlier if the susceptible-to-accrual criteria are met.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Cash and Investments

The Authority maintains cash and investments in the Imperial County Investment Pool (ICIP). The ICIP is an external investment pool, is not rated and is not registered with the Securities Exchange Commission (SEC). These pooled funds are carried at costs which approximates fair value. Interest earned is deposited quarterly into participating funds. For further information regarding the ICIP, refer to the County of Imperial's general-purpose financial statements. Proceeds from the sale of bonds and amounts held for the repayment of principal and interest is held by a third-party fiscal agent. Funds held by the third-party fiscal agent are reported at fair value.

Fair Value Measurements

U.S. GAAP defines fair value, establishes a framework for measuring fair value and establishes disclosures about fair value measurement. Investments, unless otherwise specified, recorded at fair value in the statement of net position, are categorized based upon the level of judgment associated with the inputs used to measure their fair value. Levels of inputs are as follows:

- Level 1 Inputs are unadjusted, quoted prices for identical assets and liabilities in active markets at the measurement date.
- Level 2 Inputs, other than quoted prices included in Level 1, that are observable for the asset or liability through corroboration with market data at the measurement date.
- Level 3 Unobservable inputs that reflect management's best estimate of what market participants would use in pricing the asset or liability at the measurement date.

Interfund Transactions

During the course of operations, numerous transactions occur between individual funds involving goods provided or services rendered and transfers of revenues from funds authorized to receive the revenue to funds authorized to expend it. Outstanding interfund balances are reported as due to/from other funds at the governmental fund level.

Long-term Debt

In the government-wide financial statements, long-term debt is reported as a liability in the statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the straight-line method, which approximates the effective interest method. Bonds payable are reported plus the applicable bond premium.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**Long-term Debt (Continued)**

In the fund financial statements, governmental funds recognize bond premiums and discounts, as well as bond issuance costs, in the current period. The face amount of debt is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources, while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

Fund Balances

The governmental fund financial statements present fund balances based on classifications that comprise a hierarchy that is based primarily on the extent to which the Authority is bound to honor constraints on the specific purposes for which amounts can be spent. The classifications include: nonspendable, restricted and the unrestricted classifications of committed, assigned and unassigned. When both restricted and unrestricted resources are available for use, fund balance is generally depleted by restricted resources first, followed by unrestricted resources in the following order: committed, assigned and unassigned. The fund balance classifications are defined as follows:

Nonspendable - amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact.

Restricted - amounts which constraints placed on their use that are either (a) externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation. Fund balances used in the governmental fund financial statements are restricted as follows:

Capital Projects: Amount of bond proceeds which can only be used for capital projects.

State Highway: Cash held for state highway improvement projects.

Transit Services: Cash held for transit projects, programs and services.

Debt Service: Cash held by the third-party fiscal agent for future payments of principal and interest.

Committed - amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the Board of the Authority. The Board of the Authority may establish fund balance commitments by formal action. Those committed amounts cannot be used for any other purpose unless the Authority removes or changes the specified use by taking the same type of action it employed to previously commit those amounts.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Fund Balances (Continued)

Assigned - amounts that are constrained by the Authority's intent to be used for specific purposes but are neither restricted nor committed. Intent should be expressed by the highest level of decision-making authority (the Board of the Authority), or by a body or official to which the governing body has delegated the authority to assign amounts to be used for specific purposes.

Unassigned - the residual classification for the General Fund. This classification represents fund balance that has not been assigned to other funds and that has not been restricted, committed, or assigned to specific purposes within the General Fund. The General Fund should be the only fund that reports a positive unassigned fund balance amount. In other governmental funds, if expenditures incurred for specific purposes exceeded the amounts restricted, committed, or assigned to those purposes, it may be necessary to report a negative unassigned fund balance.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States requires management to make estimates and assumptions that affect certain reported amounts and disclosures during the reporting period. As such, actual results could differ from those estimates.

NOTE 3 CASH AND INVESTMENTS

Cash and investments are reported in the basic financial statements as follows:

Investments	\$ 5,055,158
Cash and investments with fiscal agent	<u>6,817,845</u>
Total cash and investments	\$ <u>11,873,003</u>

Cash and investments are comprised of the following at June 30, 2022:

ICIP	\$ 5,055,158
With third party fiscal agent	<u>6,817,845</u>
Total investments	\$ <u>11,873,003</u>

NOTE 3 CASH AND INVESTMENTS (CONTINUED)

At June 30, 2022, cash and investments are reported at fair value based on quoted market prices, where available. The following table represents the fair value measurements of investments in the accompanying statement of net position measured at fair value on a recurring basis and the level within the fair value hierarchy in which the fair value measurements fall at June 30, 2022:

<u>Authorized Investment Type</u>	<u>Fair Value</u>	<u>Percentage of Portfolio</u>	<u>Measurement Input</u>
ICIP	\$ 5,055,158	43%	Uncategorized
Money market fund	6,817,845	57%	Uncategorized
	<u>\$ 11,873,003</u>		

Authorized Investments

Investments of debt proceeds held by the bond trustee are governed by provisions of the debt agreements, rather than the general provisions of the California Government Code. The table below identifies the investment types that are authorized for investments held by the bond trustee.

<u>Authorized Investment Type</u>	<u>Maximum Maturity</u>	<u>Percentage of Portfolio</u>	<u>Maximum Investment in One Issuer</u>
Money market fund	N/A	100%	None

Money market funds of \$6,817,845 were held as of June 30, 2022. The investment in money market funds is valued based on amortized cost.

Custodial Credit Risk

The custodial credit risk for *deposits* is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party.

The custodial credit risk for *investments* is the risk that, in the event of the failure of the counterparty (e.g., broker-dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. The Authority's investment policy requires that a third-party bank custody department hold all securities owned by the Authority. All trades are settled on delivery versus payment basis through the Authority's safekeeping agent.

NOTE 3 CASH AND INVESTMENTS (CONTINUED)

Imperial County Investment Pool (ICIP)

The ICIP investments are authorized by California Government Code 53635. Deposits and withdrawals in the ICIP and money market funds are made on the basis of \$1 and not fair value. Accordingly, the Authority's investment in the ICIP is measured based on uncategorized inputs not defined as a Level 1, Level 2 or Level 3 input.

Information related to the ICIP may be obtained from the County of Imperial at the County Administration Center at 940 Main Street, El Centro, California 92243.

NOTE 4 SALES TAX RECEIVABLE

Sales tax receivable represents amounts due to the Authority from the California Department of Tax and Fee Administration (formerly known as Board of Equalization) for sales tax revenues. The amount due to the Authority was \$3,550,307 as of June 30, 2022.

NOTE 5 INTERFUND TRANSFERS

The Authority transferred \$3,924,735 for the year ended June 30, 2022, from the General Fund to the Debt Service Fund to meet the debt service payment requirements.

NOTE 6 BONDS PAYABLE

During the fiscal year ended June 30, 2022, the following changes occurred in bonds payable:

	Balance July 1, 2021	Additions	Deletions	Balance June 30, 2022	Due Within One Year	Due in More Than One Year
2012 Sales tax revenue bonds	\$ 34,630,000	\$ -	\$ (34,630,000)	\$ -	\$ -	\$ -
Unamortized bond premium	489,127	-	(489,127)	-	-	-
2018 Sales tax revenue bonds	15,815,000	-	(270,000)	15,545,000	285,000	15,260,000
Unamortized bond premium	793,858	-	(46,697)	747,161	-	747,161
2022 Sales tax revenue bonds	-	25,165,000	-	25,165,000	1,995,000	23,170,000
Unamortized bond premium	-	4,074,671	(99,382)	3,975,289	-	3,975,289
Total long-term debt	\$ 51,727,985	\$ 29,239,671	\$ (35,535,206)	\$ 45,432,450	\$ 2,280,000	\$ 43,152,450

NOTE 6 BONDS PAYABLE (CONTINUED)

Principal Payments

During the fiscal year ended June 30, 2022, the total principal payments are as follows:

2012 City of Brawley	\$	5,240,000
2012 City of Calexico		9,890,000
2012 City of Calipatria		1,475,000
2012 City of Imperial		3,965,000
2012 County of Imperial		14,060,000
Payment to refunded bond escrow agent		<u>34,630,000</u>
2018 City of Calexico		165,000
2018 City of Holtville		105,000
Payment of debt service		<u>270,000</u>
Total - Bond principal payments	\$	<u>34,900,000</u>

2012 and 2022 Sales Tax Revenue Bonds

On May 1, 2012, the Authority issued \$53,975,000 of 2012 Sales Tax Revenue Bonds which are secured by a pledge of all ICLTA sales tax revenues allocated to the County of Imperial and the Cities of Brawley, Calexico, Calipatria, and Imperial. Interest on the Series 2012 Bonds is payable semiannually on June 1 and December 1 beginning on December 1, 2012 with rates ranging from 3.00 to 5.00 percent per annum. The annual principal requirements range from \$1,745,000 to \$3,855,000. The bonds mature on June 1, 2032.

On March 8, 2022, the Authority issued \$25,165,000 of Sales Tax Revenue Bonds, which are secured by a pledge of all the Authority's sales tax revenues allocated to the County of Imperial, and Cities of Brawley, Calexico, Calipatria, and Imperial, to defease and redeem the remaining balance of the 2012 Bonds. Interest on the Series 2022 bond is payable semiannually on June 1 and December 1 beginning on June 1, 2022, with rates of 5.00 percent per annum. The annual principal requirements are from \$1,955,000 to \$3,110,000 with a final maturity on June 1, 2032.

Imperial County Local Transportation Authority
Notes to the Basic Financial Statements
For the Year ended June 30, 2022

NOTE 6 BONDS PAYABLE (CONTINUED)

Annual debt service requirements on the 2022 Sales Tax Revenue Bonds as of June 30, 2022, are as follows:

Year Ending June 30,	Principal	Interest	Total
2023	\$ 1,995,000	\$ 1,258,250	\$ 3,253,250
2024	2,105,000	1,158,500	3,263,500
2025	2,195,000	1,053,250	3,248,250
2026	2,315,000	943,500	3,258,500
2027	2,435,000	827,750	3,262,750
2028-2032	14,120,000	2,186,500	16,306,500
	<u>\$ 25,165,000</u>	<u>\$ 7,427,750</u>	<u>\$ 32,592,750</u>

Unamortized Bond Premium

The 2022 Sales Tax Revenue Bonds were sold at a total premium of \$4,074,671. The premium is amortized throughout the ten-year term of the bond at a combined monthly rate of \$33,127. As of June 30, 2022, the unamortized bond premium was \$3,975,289.

2018 Sales Tax Revenue Bonds

On September 13, 2018, the Authority issued \$16,765,000 of 2018 Sales Tax Revenue Bonds which are secured by a pledge of all ICLTA sales tax revenues allocated to the Cities of Calexico, Calipatria, and Holtville. Interest on the Series 2018 Bonds is payable semiannually on June 1 and December 1 beginning on June 1, 2019 with rates ranging from 3.25 to 5.00 percent per annum. The annual principal requirements range from \$250,000 to \$2,190,000. The bonds mature on June 1, 2038.

Annual debt service requirements on the 2018 Sales Tax Revenue Bonds as of June 30, 2022, are as follows:

Year Ending June 30,	Principal	Interest	Total
2023	\$ 285,000	\$ 642,837	\$ 927,837
2024	300,000	628,587	928,587
2025	315,000	613,587	928,587
2026	325,000	597,837	922,837
2027	345,000	581,587	926,587
2028-2032	2,005,000	2,631,685	4,636,685
2033-2037	9,780,000	1,604,786	11,384,786
2038	2,190,000	85,837	2,275,837
	<u>\$ 15,545,000</u>	<u>\$ 7,386,743</u>	<u>\$ 22,931,743</u>

NOTE 6 BONDS PAYABLE (CONTINUED)

Unamortized Bond Premium

The 2018 Sales Tax Revenue bonds were sold at a total premium of \$922,277. The premium is amortized throughout the twenty-year term of the bond at a combined monthly rate of \$3,891. As of June 30, 2022, the unamortized bond premium was \$747,161.

Pledged Revenue for 2022 and 2018 Sales Tax Revenue Bonds

The 2018 and 2022 Revenue Bonds outstanding are secured by the pledge of certain revenues. For the year ended June 30, 2022, debt service payments as a percentage of the pledged gross revenue net of the local fair share program and other expenses as required by the debt agreement, are indicated in the following table:

Description of	Annual Amount of	Annual Debt Service	Pledged Revenue
Ordinance 1-2008			
Sales tax revenue	\$ 20,323,368	\$ 270,000	\$ 75.27

NOTE 7 GOVERNMENT-WIDE NET POSITION UNRESTRICTED DEFICIT

The deficit of \$26,625,846 on the government-wide statement of net position is the result of reporting the debt related to the issuance of bonds as required in the government-wide financial statements without a corresponding asset. Proceeds from the bonds are used primarily to reimburse member agencies for expenses related to the repair and maintenance of streets. These expenses incurred by the member agencies are not capitalized as an asset on the Authority's financial statements. This deficit will decrease as the outstanding balance of the bonds is reduced through principal payments and the future collection of Measure D Sales Tax.

NOTE 8 SUBSEQUENT EVENTS

The Authority has evaluated events or transactions that occurred subsequent to the balance sheet date through 2023, the date the accompanying financial statements were available to be issued, for potential recognition or disclosure in the financial statements and determined that no subsequent matters required disclosure or adjustment to the accompanying financial statements.

SUPPLEMENTARY INFORMATION

Schedule 1 - Cash with Fiscal Agent

* Cash with fiscal agent is allocated for the benefit of these agencies:

2022 Bond proceeds - City of Brawley

Principal payment funds	\$ 406,775
Cost of issuance payment funds	6,793
Total - City of Brawley	413,568

2022 Bond proceeds - City of Calexico

Principal payment funds	733,065
Cost of issuance payment funds	1,389
Total - City of Calexico	734,454

2018 Bond proceeds - City of Calexico

Capital project funds	2,645,689
Principal payment funds	2,608
Interest payment funds	4,369
Total - City of Calexico	2,652,666

2022 Bond proceeds - City of Calipatria

Principal payment funds	112,801
Cost of issuance payment funds	5,345
Total - City of Calipatria	118,146

2018 Bond proceeds - City of Calipatria

Interest payment funds	461
Total - City of Calipatria	461

2018 Bond proceeds - City of Holtville

Principal payment funds	1,648
Interest payment funds	2,021
Total - City of Holtville	3,669

2022 Bond proceeds - City of Imperial

Principal payment funds	306,176
Cost of issuance payment funds	4,663
Total - City of Imperial	310,839

2022 Bond proceeds - County of Imperial

Principal payment funds	1,052,948
Cost of issuance payment funds	3,460
Total - County of Imperial	1,056,408

Unallocated cash as of June 30, 2022	1,527,634
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Cash with Fiscal Agent - Grand Total	\$ 6,817,845
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Schedule 2

IVT Ride Transit Services	\$ 250,000
Total - Transit Service Project Expenses	\$ 250,000

Schedule 3 - Annual Allocations to Local Members

City of Brawley	\$ 1,785,015
City of Calexico	1,567,198
City of Calipatria	227,122
City of El Centro	3,719,544
City of Holtville	443,714
City of Imperial	1,340,218
City of Westmorland	339,059
County of Imperial	4,239,747
Total - Annual allocations to local members	\$ 13,661,617

Schedule 4 - Bond Principal Payments

2012 City of Brawley	\$ 5,240,000
2012 City of Calexico	9,890,000
2012 City of Calipatria	1,475,000
2012 City of Imperial	3,965,000
2012 County of Imperial	14,060,000
2018 City of Calexico	165,000
2018 City of Holtville	105,000
Total - Bond principal payments	\$ 34,900,000

Schedule 5 - Bond Interest Expenditures

2012 City of Brawley	\$ 247,575
2012 City of Calexico	395,800
2012 City of Calipatria	69,725
2012 City of Imperial	187,288
2012 County of Imperial	562,700
2018 City of Calexico	492,050
2018 City of Calipatria	51,431
2018 City of Holtville	110,156
2022 City of Brawley	43,806
2022 City of Calexico	83,231
2022 City of Calipatria	12,681
2022 City of Imperial	33,200
2022 County of Imperial	117,179
Total - Bond interest expenditures	\$ 2,406,822

STREET	FROM	TO	PROJECT DESCRIPTION
Legion Road	East of Highway 86 frontage	Western Avenue	Rehab/Maintenance
Western Avenue	Legion Street	Wildcat Drive	Rehab/Maintenance
Ocotillo Springs	Near 1615 I Street		New construction/connections
B Street	Eastern Avenue	Palm Avenue	Design Services

Imperial County Local Transportation Authority
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STREET	FROM	TO	PROJECT
Kloke Avenue Bridge	All American Canal		Bridge Widening
Highway 111	International Border	Cole Road	Corridor Traffic Study
Highway 111	Second Street	Cole Road	Operation - Traffic Control
Highway 98	Cesar Chavez Boulevard	Highway 111	Operation - Traffic Control
Cole Boulevard	Van De Graff	M.L. King Avenue	Reconstruction
Second Street	Highway 111	Cesar Chavez Boulevard	Operation - Traffic Control
Second Street	Calexico Int'l Airport	Cesar Chavez Boulevard	Bridge & Re-Construction
Cesar Chavez Boulevard	Second Street	Highway 98	Operation - Traffic Control
Weakly Street	Estrada Boulevard	Scaroni Avenue	New Construction
Various Locations			Safety Improvements & Traffic Studies
Cole Boulevard	Bowker Road		Bridges
Andrade Avenue	Cole Boulevard	Jasper Road	Bridge & New Construction
Sunset Avenue	Central Main Canal	Jasper Road	Bridge & Road
Yourman Road	Central Main Canal	Jasper Road	Reconstruction
Imperial Avenue West	Central Main Canal	Jasper Road	Reconstruction
Sherman Street	Harold Avenue	Railroad Tracks	Reconstruction
Sherman Street	Pierce Avenue	Emilia Drive	New Construction
V.V. Williams Avenue	All American Canal	Highway 98	Reconstruction
De Las Flores Street	Eady Avenue	Kloke Avenue	New Construction
Sixth Street	Emerson Avenue	Railroad Tracks	New Construction
Third Street	Heber Avenue	Encinas Avenue	Repair/Maintenance
Fourth Street	Blair Avenue	Encinas Avenue	Reconstruction & Widening
Sixth Street	Imperial Avenue	Heber Avenue	Reconstruction & Widening
Seventh Street	Imperial Avenue	Blair Avenue	Reconstruction & Widening
Sherman Street	Rockwood Avenue	Blair Avenue	Reconstruction & Widening
Eight Street	Imperial Avenue	Rockwood Avenue	Reconstruction & Widening
Temple Court	Imperial Avenue	Rockwood Avenue	Reconstruction & Widening
Rosemont Street	Rockwood Avenue	Blair Avenue	Reconstruction & Widening
Ninth Street	Imperial Avenue	Rockwood Avenue	Reconstruction & Widening
Ethel Street	Heber Avenue	Blair Avenue	Reconstruction & Widening
Maiden Lane	Imperial Avenue	Paulin Avenue	Reconstruction & Widening
Tenth Street	Imperial Avenue	Rockwood Avenue	Reconstruction & Widening
Pauline Avenue	Fifth Street	Highway 98 West City Limits & All	Reconstruction & Widening
Second Street	Calexico Int'l Airport	American Canal	Bridge & Reconstruction
Beach Street	Elmer Belcher Street	Fifth Street	Repair/Maintenance
Beach Street	Fifth Street	Second Street	Repair/Maintenance
Encanto Drive	Elmer Belcher Street	Eight Street	Repair/Maintenance
Encanto Drive (cul de sac)	Eight Street	Eight Street	Repair/Maintenance
Encanto Terrace	Elmer Belcher Street	Eight Street	Repair/Maintenance
Dool Avenue	Elmer Belcher Street	Fifth Street	Repair/Maintenance

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STREET	FROM	TO	PROJECT
Dool Avenue	Fifth Street	Second Street	Repair/Maintenance
Fifth Street	Emerson Avenue	Andrade Avenue	Repair/Maintenance
Sixth Street	Encinas Avenue	Andrade Avenue	Repair/Maintenance
Holdridge Street	De Leon Avenue	Andrade Avenue	Repair/Maintenance
Camilia Street	Andrade Avenue	Cul-de-sac East	Repair/Maintenance
E. Hashem Avenue	100' N of Holdridge	Cul-de-sac South	Repair/Maintenance
Margarita Street	E. Hashem Avenue	Cul-de-sac West	Repair/Maintenance
Margarita Street	E. Hashem Avenue	Cul-de-sac East	Repair/Maintenance
Jasmine Street	E. Hashem Avenue	Cul-de-sac West	Repair/Maintenance
Jasmine Street	E. Hashem Avenue	Cul-de-sac East	Repair/Maintenance
Obeliscos Street	Iris Avenue	Cul-de-sac West	Repair/Maintenance
Obeliscos Street	Iris Avenue	Cul-de-sac East	Repair/Maintenance
Pauline Avenue	Second Street	Fifth Avenue	Repair/Maintenance
Heber Avenue	First Street	Fourth Street	Repair/Maintenance
Giles Avenue	Second Street	Sherman Street	Repair/Maintenance
Heffernan Avenue	Border	Fifth Avenue	Repair/Maintenance
Paseo de las Virreyes	Paseo del Conquistador	Camino Real	Repair/Maintenance
Paseo de las Reyes	Paseo de su Alteza	Paseo de las Virreyes	Repair/Maintenance
Paseo de su Majestad	Paseo de su Alteza	Paseo de las Virreyes	Repair/Maintenance
Paseo del Conquistado	Paseo de su Alteza	Andrade Avenue	Repair/Maintenance
Paseo del Emperador	Seventh Street	Paseo de su Alteza	Repair/Maintenance
Arroyo Avenue	Rancho Elegante Drive	Second Street	Repair/Maintenance
Camino del Rio	Andrade Avenue	Paseo de su Alteza	Repair/Maintenance
Milpitas Drive	Paseo de su Alteza	Cul-de-sac West	Repair/Maintenance
Rio Hondo	Milpitas Drive	Camino del Rio	Repair/Maintenance
Santiago Drive	De Leon Avenue	Cul-de-sac East	Repair/Maintenance
Colorado Drive	De Leon Avenue	Cul-de-sac East	Repair/Maintenance
Plata Drive	De Leon Avenue	Cul-de-sac East	Repair/Maintenance
Brave Drive	De Leon Avenue	Cul-de-sac East	Repair/Maintenance
De Leon Avenue	Harrington Street	Cul-de-sac South	Repair/Maintenance
Fiesta Avenue	Harrington Street	Holdridge Street	Repair/Maintenance
Holdridge Street	Rancho Frontera	De Leon Avenue	Repair/Maintenance
Rancho Frontera	Harrington Street	Highway 98	Repair/Maintenance
Rancho Frontera	All American Canal	Cole Boulevard	Repair/Maintenance
Granero Avenue	Zapata Street	Rioseco Street	Repair/Maintenance
Santa Ana Street	Coyote Avenue	Rancho Frontera	Repair/Maintenance
Descanso Drive	Santa Ana Street	Cul-de-sac North	Repair/Maintenance
Coyote Avenue	Cabana Street	Cul-de-sac South	Repair/Maintenance
Yourman Road	Cole Boulevard	S. Moreno Street	Repair/Maintenance
Portico Boulevard	Cole Boulevard	Robinson Boulevard	Repair/Maintenance
Enterprise Boulevard	Cole Boulevard	Robinson Boulevard	Repair/Maintenance
Portico Court	Portico Boulevard	Cul-de-sac East	Repair/Maintenance

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STREET	FROM	TO	PROJECT
Amada Court	Rosas Street	Cul-de-sac South	Repair/Maintenance
Dalila Court	Rosas Street	Cul-de-sac South	Repair/Maintenance
E. Hashem Avenue	Sapphire Street	Cul-de-sac South	Repair/Maintenance
Garnet Street	Iris Avenue	Cul-de-sac East	Repair/Maintenance
Feldspar Avenue	Sapphire Street	Garnet Street	Repair/Maintenance
Paseo Camino Real	Andrade Avenue	Paseo de su Alteza	Repair/Maintenance
Paseo Camino Real	Paeso de su Alteza	G. Anaya	Repair/Maintenance
Sixth Street	Encinas Avenue	Dool Avenue	Repair/Maintenance
First Street	Andrade Avenue	Paulin Avenue	Repair/Maintenance
Second Street	Mary Avenue	Imperial Avenue	Repair/Maintenance
Grant Street	Cesar Chavez Blvd	Kloke Avenue	Repair/Maintenance
M. Acuna Avenue	Wozencraft Street	Grant Street	Repair/Maintenance
A&V Thielman Avenue	Wozencraft Street	Grant Street	Repair/Maintenance
R&D Platero Avenue	Sherman Street	Grant Street	Repair/Maintenance
Matalana Court	Sherman Street	Cul-de-sac North	Repair/Maintenance
Linholm Avenue	Wozencraft Street	Sherman Street	Repair/Maintenance
Wozencraft Street	Linholm Avenue	M. Acuna Avenue	Repair/Maintenance
Sherman Street	Linholm Avenue	M. Acuna Avenue	Repair/Maintenance
Third Street	Encinas Avenue	Andrade Avenue	Repair/Maintenance
Fourth Street	Encinas Avenue	Andrade Avenue	Repair/Maintenance
Frontera Drive	Rancho Frontera Avenue	Primavera Court	Repair/Maintenance
Primavera Court	Cul-de-sac South	Posada Court	Repair/Maintenance
Holdridge Street	De Leon Avenue	Subdivision Limits	Repair/Maintenance
Posada Court	Plaza Drive	Primavera Court	
Plaza Drive	Holdridge Street	Posada Court	Repair/Maintenance
Fieseta Avenue	Holdridge Street	Cul-de-sac South	Repair/Maintenance
De Leon Avenue	Plata Drive	Harrington Street	Repair/Maintenance
Bravo Drive	De Leon Avenue	Cul-de-sac East	Repair/Maintenance
Harrington Street	Andrade Avenue	Rancho Frontera Avenue	Repair/Maintenance
Brown Court	Harrington Street	Cul-de-sac North	Repair/Maintenance
Jean Robinson Court	Harrington Street Rancho	Cul-de-sac North	Repair/Maintenance
Vereda Drive	Rancho Frontera Avenue	Cul-de-sac East	Repair/Maintenance
Parton Drive	Rancho Frontera Avenue	Cul-de-sac East	Repair/Maintenance
Cabana Street	Coyote Avenue	Andrade Avenue	Repair/Maintenance
Banda Avenue	Cabana Street	Cul-de-sac South	Repair/Maintenance
Coyote Avenue	Alameda Street	Cabana Street	Repair/Maintenance
Enramada Drive	Santa Ana Street	Cul-de-Sac North	Repair/Maintenance
Alameda Street	Granero Avenue	Coyote Avenue	Repair/Maintenance
Granero Avenue	Alameda Street	E. Zapata Street	Repair/Maintenance
Bowker Road	Highway 98	Cole Boulevard	Repair/Maintenance

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STREET	FROM	TO	PROJECT
Kloke Avenue	Highway 98	All American Canal	Repair/Maintenance
Rockwood Avenue	Fifth Street	Highway 98	Repair/Maintenance
Saphire Street	Andrade Avenue	Subdivision Limits	Repair/Maintenance
Andrade Avenue	All American Canal	Cole Boulevard	Repair/Maintenance
Andrade Avenue	Cole Boulevard	Spud Moreno Street	Repair/Maintenance
Spud Moreno Street	Andrade Avenue	La Jolla Palms Boulevard	Repair/Maintenance
F. Torres Street	La Jolla Palms Boulevard	M. Llanos Court	Repair/Maintenance
M. Llanos Court	F. Torres Street	F. Herrera Street	Repair/Maintenance
F. Herrera Street	M. Llanos Court	H. Najera Avenue	Repair/Maintenance
Zuniga Court	F. Torres Street	Cul-de-sac South	Repair/Maintenance
El Berra	G. Figueroa Avenue	M. Llanos Court	Repair/Maintenance
G. Figueroa Avenue	Playa Del Norte	F. Herrera Street	Repair/Maintenance
Soledad	Del Norte	Cul-de-sac East	Repair/Maintenance
Del Norte	Spud Moreno Street	Playa Del Norte	Repair/Maintenance
Playa Del Norte	Del Norte	Vaho	Repair/Maintenance
Vaho	Playa Del Norte	Paseo Del Ocaso	Repair/Maintenance
Villa Barranca	G. Figueroa Avenue	Cul-de-sac East	Repair/Maintenance
Paso Del Ocaso	Del Norte	Andrade Avenue	Repair/Maintenance
Cesar Chavez Blvd.	Second Street	Highway 98	Reconstruction & Widening
Las Haciendas Drive	Centinela Drive	Sam Ellis Street	Repair/Maintenance
Centinela Drive	Las Haciendas Drive	Sam Ellis Street	Repair/Maintenance
Sierra Nevada Drive	Las Haciendas Drive	Sam Ellis Street	Repair/Maintenance
Las Haciendas Avenue	Las Haciendas Drive	Sam Ellis Street	Repair/Maintenance
River Drive	Las Haciendas Drive	Sam Ellis Street	Repair/Maintenance
Sam Ellis Street	Kloke Road	Subdivision Limits	Repair/Maintenance
Villa Grande Street	Kloke Road	Subdivision Limits	Repair/Maintenance
Mendoza Street	F. Chavez Street	Cul-de-sac West	Repair/Maintenance
F. Chavez Street	Grant Street	Subdivision Limits	Repair/Maintenance
Thieleman Avenue	Grant Street	Subdivision Limits	Repair/Maintenance
Fauth Street	Heber Avenue	Blair Avenue	Repair/Maintenance
Renaud Court	Encinas Avenue	West to end of Street	Repair/Maintenance
Zapata Street	Andrade Avenue	G. Cleveland Avenue	Repair/Maintenance
Yturalde Street	Zapata Street	J.B. Rodriguez Street	Repair/Maintenance
Villanueva Court	Zapata Street	Cul-de-Sac	Repair/Maintenance
E. Medina Street	Zapata Street	J.B. Rodriguez Street	Repair/Maintenance
J.M. Grijalva Street	Zapata Street	J.B. Rodriguez Street	Repair/Maintenance
F. Pedroza Court	J.M. Grijalva Street	Cul-de-Sac	Repair/Maintenance
J.B. Rodriguez Street	Yturalde Street	J.M. Grijalva Street	Repair/Maintenance
Bair Avenue	Sherman Street	E. First Street	Repair/Maintenance
Nosotros Street	David Navarro Street	West to end of Street	Repair/Maintenance
Mary Avenue	E. Seventh Street	E. First Street	Repair/Maintenance
Grant Street	Imperial Avenue	Railroad Tracks	Repair/Maintenance

**Imperial County Local Transportation Authority
City of Calexico
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STREET	FROM	TO	PROJECT
Town Center Parkway	Cole Boulevard	Cul-de-Sac north	Repair/Maintenance
Franklee Boulevard	Town Center Parkway	Sunset Boulevard	Repair/Maintenance
Robinson Boulevard	Town Center Parkway	Scaroni Road	Repair/Maintenance
Sunset Boulevard	Cole Boulevard	Central Main Canal	Repair/Maintenance
Roosevelt Street	George Avenue	Harold Avenue	Repair/Maintenance
Harlod Avenue	Highway 98	McKinley Street	Repair/Maintenance
Heller Court	Cul-de-Sac west	David Navarro Avenue	Repair/Maintenance
Calexico Street	Linholt Avenue	Kloke Avenue	Repair/Maintenance
Sunset Street	David Navarro Avenue	Kloke Avenue	Repair/Maintenance
M. Knechel Avenue	Sam Ellis Street	J.M. Ostrey Street	Repair/Maintenance
Sam Ellis Street	Rodeo Avenue	V.V. Williams Avenue	Repair/Maintenance
G. Burt Avenue	Sam Ellis Street	F. Necochea Street	Repair/Maintenance
F. Necochea Street	G. Burt Avenue	V.V. Williams Avenue	Repair/Maintenance
J.M. Ostrey Street	M. Knechel Avenue	V.V. Williams Avenue	Repair/Maintenance
M.C. Garcia Avenue	J.M. Ostrey Street	M. B. Martinez Street	Repair/Maintenance
C. Quiroz Street	Rodeo Avenue	V.V. Williams Avenue	Repair/Maintenance
M. B. Martinez Street	Eady Avenue	V.V. Williams Avenue	Repair/Maintenance
Bowser Avenue	M. B. Martinez Street	De Las Flores Street	Repair/Maintenance
De Las Flores Street	Eady Avenue	V.V. Williams Avenue	Repair/Maintenance
Lacy Avenue	De Las Flore Street	Canal Street	Repair/Maintenance
West Palm Street	Eady Avenue	Lacy Avenue	Repair/Maintenance
Canal Street	Eady Avenue	V.V. Williams Avenue	Repair/Maintenance
Eady Avenue	M. B. Martinez Street	Canal Street	Repair/Maintenance
G. Anaya Avenue	Second Street	Cul-de-Sac	Repair/Maintenance
C. Nogales Street	G. Anaya Avenue	Paramo Avenue	Repair/Maintenance
Paramo Avenue	C. Nogales Street	T. Boman Street	Repair/Maintenance
O. Ybarra Avenue	C. Nogales Street	T. Boman Street	Repair/Maintenance
T. Boman Street	O. Ybarra Avenue	E. Rivera Avenue	Repair/Maintenance
Fifth Street	G. Anaya Avenue	E. Rivera Avenue	Repair/Maintenance
J. Steppling Avenue	Fifth Street	Dr. Amalia Street	Repair/Maintenance
Dr. Amalia Street	J.A. Rodney Avenue	J. Steppling Avenue	Repair/Maintenance
Camino de! Rio	Paseo de su Alteza	E. Rivera Avenue	Repair/Maintenance
J.A. Rodney Avenue	Dr. Amalia Street	Cul-de-Sac	Repair/Maintenance
Second Street	Andrade Avenue	E. Rivera Avenue	Repair/Maintenance
Scaroni Road	All American Canal	Central Main Canal	Repair/Maintenance
Rockwood Avenue	Highway 98	All American Canal	Repair/Maintenance
Turquoise Street	Cul-de-Sac	Diamond Way	Repair/Maintenance
Rubi Court	Cul-de-Sac	Saphire Street	Repair/Maintenance
Emerald Way	Turquoise Street	Saphire Street	Repair/Maintenance
Topaz Court	Cul-de-Sac	Saphire Street	Repair/Maintenance
Zircon Court	Turquoise Street	Cul-de-Sac	Repair/Maintenance
Diamond Way	Turquoise Street	Saphire Street	Repair/Maintenance

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STREET	FROM	TO	PROJECT
Amethyst Way	Turquoise Street	Saphire Street	Repair/Maintenance
Opal Court	Cul-de-Sac	Saphire Street	Repair/Maintenance
Turquoise Street	Amethyst Way	Feldspar Avenue	Repair/Maintenance
Peridot Court	Turquoise Street	Cul-de-Sac	Repair/Maintenance
Agate Court	Cul-de-Sac	Saphire Street	Repair/Maintenance
Feldspar Avenue	Turquoise Street	Saphire Street	Repair/Maintenance
Palm Drive	Imperial Avenue East	Cul-de-Sac	Repair/Maintenance
Paulin Avenue	Highway 98	Las Flores Drive	Repair/Maintenance
Las Flores Drive	Imperial Avenue East	Imperial Avenue East	Repair/Maintenance
Avendia de Oro	Highway 98	Calle De Oro	Repair/Maintenance
Calle de Oro West	Calle de Oro East	Harrington Street	Repair/Maintenance
Calle de Oro East	Calle de Oro West	Harrington Street	Repair/Maintenance
Armendariz Court	Calle de Oro West	Cul-de-Sac	Repair/Maintenance
Dunbar Court	Calle de Oro West	Cul-de-Sac	Repair/Maintenance
Gonzalez Court	Calle de Oro West	Cul-de-Sac	Repair/Maintenance
Harlan Court	Calle de Oro West	Cul-de-Sac	Repair/Maintenance
Hosea Court	Calle de Oro East	Cul-de-Sac	Repair/Maintenance
Kemp Court	Calle de Oro East	Cul-de-Sac	Repair/Maintenance
Sobke Court	Calle de Oro East	Cul-de-Sac	Repair/Maintenance
Ward Court	Calle de Oro East	Cul-de-Sac	Repair/Maintenance
Harrington Street	Calle de Oro West	Calle de Oro East	Repair/Maintenance
Holdridge Street	Calle de Oro West	Calle de Oro East	Repair/Maintenance
L. Porter Court	McMillin Street	Cul-de-Sac	Repair/Maintenance
J.P. Villa Court	Sereno Drive	Cul-de-Sac	Repair/Maintenance
A. Monge Court	Sereno Drive	Cul-de-Sac	Repair/Maintenance
Sereno Drive	Anaya Avenue	E. Rivera Avenue	Repair/Maintenance
McMillin Street	L. Porter Court	E. Rivera Avenue	Repair/Maintenance
I. Romero Court	McMillin Street	A. Cota Street	Repair/Maintenance
A. Cota Street	Anaya Avenue	I. Romero Court	Repair/Maintenance
D. Patino Street	Anaya Avenue	LM Legaspi Avenue	Repair/Maintenance
LM Legaspi Avenue	D. Patino Street	Paseo Camino Real	Repair/Maintenance
Paseo Camino Real	Paseo de su Alteza	E. Rivera Avenue	Repair/Maintenance
D. Hinojosa	Anaya Avenue	E. Rivera Avenue	Repair/Maintenance
A. Cordero Avenue	D. Hinojosa	P. Montejano Street	Repair/Maintenance
P. Montejano Street	A. Cordero Avenue	H. Ramos Avenue	Repair/Maintenance
H. Ramos Avenue	P. Montejano Street	P. Rashid Street	Repair/Maintenance
A. Aceves Street	Doctor Ajalat Avenue	E. Rivera Avenue	Repair/Maintenance
Doctor Ajalat Avenue	A. Aceves Street	P. Rashid Street	Repair/Maintenance
P. Rashid Street	Anaya Avenue	H. Ramos Avenue	Repair/Maintenance
Seventh Street	Paseo de su Alteza	E. Rivera Avenue	Repair/Maintenance
Santa Fe Drive	Andrade Avenue	Paseo de su Alteza	Repair/Maintenance
J.R. Villa Court	Paseo de su Alteza	Cul-de-Sac	Repair/Maintenance

**Imperial County Local Transportation Authority
City of Calexico
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STREET	FROM	TO	PROJECT
Paseo de su Alteza	Santa Fe Drive	Paseo Camino Real	Repair/Maintenance
West Fifth Street	Pierce Avenue	Cesar Chavez Boulevard	Repair/Maintenance
Pierce Avenue	Sheridan Street	Seventh Street	Repair/Maintenance
Lincoln Street	D. Navarro Avenue	Cesar Chavez Boulevard	Repair/Maintenance
Emilia Drive	Eady Avenue	Grant Street	Repair/Maintenance
Sherman Street	Cul-de-Sac	Emilia Drive	Repair/Maintenance
Eady Avenue	Highway98	Emilia Drive	Repair/Maintenance
Lee Avenue	Highway98	Lincoln Street	Repair/Maintenance
Lacy Avenue	Highway98	McKinley Street	Repair/Maintenance
McKinley Street	Cul-de-Sac	Lacy Avenue	Repair/Maintenance
Calexico Street	Kloke Avenue	Adler Street	Repair/Maintenance
Nosotros Street	Cul-de-Sac	Adler Street	Repair/Maintenance
Salvador Guilin Street	Cul-de-Sac	Adler Street	Repair/Maintenance
Matilde Gomez Court	Lincoln Street	Cul-de-Sac	Repair/Maintenance
Contreras Court	Lincoln Street	Cul-de-Sac	Repair/Maintenance
Tina Padilla Court	Lincoln Street	Cul-de-Sac	Repair/Maintenance
Brandenburg Court	Lincoln Street	Cul-de-Sac	Repair/Maintenance
D. Navarro Avenue	Grant Street	Highway98	Repair/Maintenance
W.L. Moreno Street	Cul-de-Sac	Kloke Avenue	Repair/Maintenance
Mercado Street	W.L. Moreno Street	Cul-de-Sac	Repair/Maintenance
H. Fritsch Street	W.L. Moreno Street	Cul-de-Sac	Repair/Maintenance
Luna Court	W.L. Moreno Street	Cul-de-Sac	Repair/Maintenance

Imperial County Local Transportation Authority
City of Calipatria
Five-Year Program of Projects (Continued)
June 30, 2022
(Unaudited)

STREET	FROM	TO	PROJECT
Alamo St.	Int'l Blvd	East Av	Maint/ Construct
Alexandria St.	Int'l Blvd	Brown Av	Maint/ Reconstruct
Barbara St.	Int'l Blvd	Commercial Av	Maint/Reconstruct
Blair Road*	Sinclair Rd	Peterson Rd.	Maint/ Reconstruct
Bonita Place	Brown Av	East Av	Maint/Reconstruct
Bonita St.	Int'l Blvd	East Av	Maint/ Construct
Brown Av	Young Rd	Bowles Rd.	Maint/ Reconstruct
California St.	Int'l Blvd	East Av	Maint/ Reconstruct
Centro Av	Alexandria St.	Alamo St.	Maint/Reconstruct
Church St.	Int'l Blvd	East Av	Maint/ Reconstruct
Commercial Av	Freeman St	Church St.	Maint/ Reconstruct
Date St	W. Terminus	Railroad Av.	Maint/ Reconstruct
Delta St.	Int'l Blvd	Commercial Av	Maint/ Reconstruct
Desert Lane	Date St.	Hacienda Ct.	Maint/Construct
Desert Springs Lane	Date St.	Terminus	Maint/ Reconstruct
East Av	Young Rd	Bowles Rd	Maint/ Reconstruct
E. Elder St	Industrial Av	Commercial Av	Reconstruct/Construct
Elder St	Int'l Blvd	SR111	Maint/Reconstruct
Fan Palm Court	Ironwood St	Laurel Lane	Maint/ Reconstruct
Fern St	Int'l Blvd	SR111	Maint/Reconstruct
Freeman St.	Brown Av	East Av	Maint/Reconstruct
Hacienda Ct.	Desert Lane	Arroyo Seco Lane	Maint/Construct
Imperial Av	Delta St	Date St	Maint/Reconstruct
International Blvd	Delta St.	C. Lateral	Maint/ Reconstruct
Industrial Av	Young Rd	Elder St	Maint/ Reconstruct
Ironwood St	Date St	Mesa Verde Rd	Maint/Reconstruct
Lake Av	Delta St	C. Lateral	Maint/Reconstruct
Laurel Lane	Fan Palm	Mesa Verde Rd	Maint/ Reconstruct
Lyerly Rd (e 1/2) **	Bowles Rd	Young Rd	Maint/reconstruct
Main St	Lyerly Rd	SR111	Maint/Reconstruct
Mesa Verde Rd	Ironwood St	Terminus	Maint/ Reconstruct
Park Av	Delta St	Fern St	Maint/Reconstruct
Railroad Av	Young Rd	Bowles Rd	Maint/ Reconstruct
Sycamore Court	Date St	Terminus	Maint/Reconstruct

*Portion of Blair Road within city limits

**East half of road

PROJECT

PlanetBids and Virtual Proj. Mang.
Professional Fee-o (Traffic Engineering Consultant)
Streetsaver subscription
Traffic Signal Maintenance Services
I8/SR86 (Road Shoulder Landscape Services)
I8/Dogwood (Road Shoulder Landscape Services)
I8/Imperial Ave. (Road Shoulder Landscape Services)
SCAG/County Aerial Imagery
CALTRANS Relinquishment - Assessment
Bradshaw Tree Removal
Street Improvements - Misc. (Yearly Overlay and misc. road improv.)- Arch/Engineering
Street Improvements - Misc. (Yearly Overlay and misc. road improv.)
Imperial Avenue Ext. - Phase 1 Modifications
ATPL Imperial Ave - Design
Imperial Avenue Ph2 - ENG
Colonia Drainage McDonald- Design
Colonia Drainage McDonald- CON
Shovel ready project preparation - Design
Streets Striping Maintenance
Dogwood/Main Intersection Reimbursement
Speed Humps
Imperial Avenue Extension Ph II - ENG
Imperial Ave etc. Phase II - CON STBGL (21/22)match
Imperial Ave etc. Phase II - CON STBGL (22/23)match
CMAQ Signal Light Synchro 8th St
CMAQ Signal Light Synchro 8th St
LPP Dogwood Partnership
ATPL Imperial Ave - CON

**Imperial County Local Transportation Authority
City of Holtville
Five-Year Program of Projects (Continued)
June 30, 2022
(Unaudited)**

ROAD/PROJECT	FROM	TO	PROJECT DESCRIPTION
Citywide Streets Improvement Project			Crack Sealing, Slurry & Resurfacing
Citywide			Street Sign Replacement
Cedar Avenue	Orchard Road Bridge	Sixth Street	Resurface
Olive Avenue	Evan Hewes Hwy	Fifth Street	Construct
Walnut Ave Impr Phase II	First Street	Third Street	Reconstruct
Monument Sign Phase II			
Cedar Avenue	Fourth Street	Fifth Street	Install Curb, Gutter & Sidewalk
5th Street, Holt Ave & Cedar Ave			Bus Shelter/Curbs TDA Projects
Alamo River Trail			Additional Enhancements
Alamo River Trail Wetlands Link			Construct
Citywide			Develop Electric Vehicle Plan
4th Street/SR 115 - Alamo River Bridge			Develop Erosion Control
Rail ROW Acquisitions	Grape Avenue Intersection		Acquire EV Path Route
SR 115/5th Street			Install Curb, Gutter & Sidewalk
Fourth Street Project	Walnut Avenue	Cedar Avenue	Reconstruct
Ninth Street	Cedar Avenue	Olive Avenue	Underground IID Lateral Canal
Fern Avenue	Fourth Street	Fifth Street	Reconstruct
Fern Avenue	Fifth Street	Sixth Street	Resurface
Various Streets			Maintenance & Restorative Seal
Artesia Avenue	Myrtle Avenue	Olive Avenue	Maintenance & Restorative Seal
Eighth Street	Melon	Olive Avenue	Maintenance & Restorative Seal
Fern Avenue	Sixth Street	Ninth Street	Maintenance & Restorative Seal
Orange Avenue	Fifth Street	Tenth Street	Maintenance & Restorative Seal
Walnut Avenue	237 S of Third St	Tenth Street	Maintenance & Restorative Seal
Maple Avenue	Fourth Street	Ninth Street	Maintenance & Restorative Seal
Chestnut Avenue	Fourth Street	Ninth Street	Maintenance & Restorative Seal
Brentwood Avenue	Seventh Street	Ninth Street	Maintenance & Restorative Seal
Holt Avenue	Fourth Street	Fifth Street	Maintenance & Restorative Seal
Holt Avenue	Fifth Street	Ninth Street	Maintenance & Restorative Seal
Sixth Street	Orange Avenue	350 East of Grape	Maintenance & Restorative Seal
Grape Avenue	Fifth Street	Sixth Street	Maintenance & Restorative Seal
Myrtle Avenue	Sixth Street	West Seventh St	Maintenance & Restorative Seal
South Half of 6th St	Tamarack	Melon Ave	Maintenance & Restorative Seal
Fifth Street	Tamarack Ave	Mesquite Ave	Maintenance & Restorative Seal
Cedar Street	Fourth Street	Alamo Bridge	Maintenance & Restorative Seal
Holt Avenue	Ninth Street	Tenth Street	Maintenance & Restorative Seal
Tenth Street	Holt Avenue	Orange Ave	Maintenance & Restorative Seal
Cedar Avenue	Seventh Street	Ninth Street	Maintenance & Restorative Seal
Fourth Street	Highway 115	Holt Avenue	Maintenance & Restorative Seal
Fourth Street	Cedar Avenue	Walnut Avenue	Maintenance & Restorative Seal
Fourth Street	Walnut Avenue	Grape Avenue	Maintenance & Restorative Seal
Pine Avenue	Fourth Street	Fifth Avenue	Maintenance & Restorative Seal
Pine Avenue	Fifth Street	Ninth Street	Maintenance & Restorative Seal
Walnut Avenue	South County Line	237 S of Third St	Maintenance & Restorative Seal

Imperial County Local Transportation Authority
City of Holtville
Five-Year Program of Projects (Continued)
June 30, 2022
(Unaudited)

ROAD/PROJECT	FROM	TO	PROJECT DESCRIPTION
Sixth Street	Holt Avenue	Orange Avenue	Maintenance & Restorative Seal
Tamarack Avenue	Fifth Street	Zenos Road (Sixth	Maintenance & Restorative Seal
Palo Verde Avenue	Fifth Street	Zenos Road (Sixth	Maintenance & Restorative Seal
Mesquite Avenue	Fifth Street	Zenos Road (Sixth	Maintenance & Restorative Seal
Sixth Street	Melon Avenue	Holt Avenue Of Fifth Str	Maintenance & Restorative Seal
Tenth Street	Orange Avenue		Maintenance & Restorative Seal
Figueroa Avenue	Ninth Street	Tenth Street	Maintenance & Restorative Seal
Circle Drive	Eighth Street	Ninth Street	Maintenance & Restorative Seal
Circle Drive	Eighth Street	Chestnut Ave	Maintenance & Restorative Seal
Figueroa Avenue	Seventh St	Eighth Street	Maintenance & Restorative Seal
Fig Avenue	Fifth Street	Sixth Street	Maintenance & Restorative Seal
Maple Avenue	Third Street	Fourth Street	Maintenance & Restorative Seal
Third Street	Walnut Avenue	Grape Avenue	Maintenance & Restorative Seal
Chestnut Avenue	Third Street	Fourth Street	Maintenance & Restorative Seal
Rose Avenue	Chestnut Avenue	(termination)	Maintenance & Restorative Seal
Ninth Street	Beale Avenue	Towland Road	Maintenance & Restorative Seal
Seventh Street	Beale Avenue	Towland Road	Maintenance & Restorative Seal
Webb Avenue	Seventh Street	Ninth Street	Maintenance & Restorative Seal
Ash Avenue	Eighth Street	Ninth Street	Maintenance & Restorative Seal
Elm Avenue	Eighth Street	Ninth Street	Maintenance & Restorative Seal
Oak Avenue	Eighth Street	Ninth Street	Maintenance & Restorative Seal
Eighth Street	Ash Avenue	Oak Avenue	Maintenance & Restorative Seal
Grape Avenue	Fourth Street	Fifth Street	Maintenance & Restorative Seal
Seventh Street	Myrtle Avenue	Beale Avenue	Maintenance & Restorative Seal
Eighth Street	Olive Avenue	Beale Avenue	Maintenance & Restorative Seal
Wooldridge Ave	Melon Ave	Olive Avenue	Maintenance & Restorative Seal
Ninth Street	Olive Avenue	Beale Avenue	Maintenance & Restorative Seal
Melon Avenue	Sixth Street	Ninth Street	Maintenance & Restorative Seal
Olive Avenue	Fifth Street	Ninth Street	Maintenance & Restorative Seal
Palm Avenue	Fourth Street	Highway 115	Maintenance & Restorative Seal
Palm Avenue	Fifth Street	Ninth Street	Maintenance & Restorative Seal
Cedar Avenue	Fourth Street	Seventh Street	Maintenance & Restorative Seal
Orange Avenue	200' S of Fifth St		Maintenance & Restorative Seal
Beale Avenue	Seventh Street	Ninth Street	Maintenance & Restorative Seal
Eighth Street	Maple	Walnut Ave	Maintenance & Restorative Seal
Figueroa Avenue	Fifth Street	Sixth Street	Maintenance & Restorative Seal
Grape Avenue	Fourth Street	Fifth Street	Maintenance & Restorative Seal
Olive Avenue	Ninth Street	Tenth Street	Maintenance & Restorative Seal
Ninth Street	Slaton	Brentwood	Maintenance & Restorative Seal
Ninth Street	Holt Avenue	Cedar Avenue	Maintenance & Restorative Seal
Grape Avenue	Fourth Street	Third Street	Construct Extension
Beale Avenue	Ninth Street	Tenth Street	Construct Extension
Willow Avenue	Ninth Street	Tenth Street	Construct Extension
Grape Court	Grape Avenue	(Eastward)	Construct Extension

STREET	LOCATION	PROJECT DESCRIPTION
Various Streets	Various Limits	Rehab/Maintenance
Town Core	South of 15th Street, west of P Street, north of 1st Street and east of B Street	Const/Rehab/Maintenance
South West	South of Worthington Rd, west of Hwy 86, north of Treshill Rd, and east of Austin Rd	Const/Rehab/Maintenance
South East	South of Worthington Rd, west of Dogwood Rd, north of Treshill Rd, and east of Hwy 86	Const/Rehab/Maintenance
North West	North of Worthington Rd, west of Hwy 86, south of Larsen Rd, east of Austin Rd	Const/Rehab/Maintenance
North East	North of Worthington Rd, west of Dogwood Rd, south of Larsen Rd, and east of Hwy 86	Const/Rehab/Maintenance

Imperial County Local Transportation Authority
City of Westmorland
Five-Year Program of Projects (Continued)
June 30, 2022
(Unaudited)

STREET	FROM	TO	PROJECT DESCRIPTION
Center Street	Baughman Rd.	8 th Street	Rehab/Maintenance
Bee Street	3 rd Street	Hwy 86	Rehab/Maintenance
B Street	Hwy 86	7 th Street	Construct/Rehab/Repair/Maintenance
C Street	1 st Street	7 th Street	Construct/Rehab/Repair/Maintenance
D Street	1 st Street	8 th Street	Construct/Rehab/Repair/Maintenance
F Street	1 st Street	7 th Street	Construct/Rehab/Repair/Maintenance
G Street	1 st Street	7 th Street	Construct/Rehab/Repair/Maintenance
H Street	1 st Street	8 th Street	Construct/Rehab/Repair/Maintenance
I St	7 th Street	8 th Street	Construct/Repair/Maintenance
J Street	7 th Street	8 th Street	Construct/Repair/Maintenance
Martin Road	South City limits	8 th Street	Construct/Rehab/Repair/Maintenance
Martin/SR86	Intersection		Signalize/Intersection Improvements
Baughman Road	Center Street	West City Lim.	Repair/Maintenance
1 st Street	B Street	H Street	Construct/Rehab/Repair/Maintenance
2 nd Street	C Street	G Street	Construct/Rehab/Repair/Maintenance
3 rd Street	C Street	G Street	Construct/Rehab/Repair/Maintenance
5 th Street	B Street	West of H St.	Construct/Rehab/Repair/Maintenance
6 th Street	B Street	West of H St.	Construct/Rehab/Repair/Maintenance
7 th Street	Dean Road	Martin Road	Construct/Rehab/Repair/Maintenance
8 th Street	East of D St	Center St	Construct/Rehab/Repair/Maintenance
8 th Street	H Street	Martin Road	Construct/Rehab/Repair/Maintenance
Jauregui Street	G Street	Cul de sac	Repair/Rehab/Maintenance
Sundance Street	J Street	Cul de sac	Repair/Rehab/Maintenance
Bonita Street	Center St	Cook Street	Construct/Rehab/Repair/Maintenance
Beverlee Way	Center St	Cook Street	Construct/Rehab/Repair/Maintenance
Cook Street	Baughman Road	1 st Street	Construct/Rehab/Repair/Maintenance
Dean Road	7 th Street	Howenstein Rd.	Construct
Howenstein Road	Dean Road	C Street	Construct
Howenstein Road	Martin Road	I Street	Construct

**Imperial County Local Transportation Authority
County of Imperial
Five-Year Program of Projects (Continued)
June 30, 2022
(Unaudited)**

STREET	FROM	TO	PROJECT
Various Roads in Bombay Beach			Overlay
Various Roads in Desert Shores			Overlay
Various Roads in Heber			Overlay
Various Roads in Palo Verde			Overlay
Various Roads in Salton City			Overlay
Various Roads in Salton Sea Beach			Overlay
Various Roads in Imperial County			Overlay
Various Roads in Niland			Overlay
Various Roads in Octotillo			Overlay
Various Roads in Seeley			Overlay
Various Roads in Winterhaven			Overlay
Various County Maintained Bridges			Repairs/Replacement as Needed
Diehl Road (13)	Drew Road (WR)	West 2 Miles	Overlay
Wixom Road (12)	Drew Road {WR}	West to End	Overlay
Alamo Road (23.5)	Towland (ET)	Bridenstein Road (EU)	Reconstruct
Araz (A2N07)	1-8	Winterhaven Drive (A2P06)	Overlay
Aten Road (24)	Forrester Road (WJ)	Gillette Road	Overlay
Belford Road (28.5)	Imperial Ave.	West End	Overlay
Blair Road (EE)	McDonald Road (76)	Pond Road (78)	Overlay
Boarts Road (53)	SR86	Kalin Road (WE)	Overlay
Bowker Road (EH)	Cole Road (6)	Jasper Road (8)	Overlay
Bowker Road (EH)	SR98	Anza Road (2)	Overlay
Boyd Road (34)	Poore Road (EV)	Highline Road (EZ)	Overlay/Widen
Brandt Road	Gardner Road	Fredricks Road	Overlay
Brandt Road	Rutherford Road	Bannister Road	Overlay
Brockman Road (WL)	Kramer Road	McCabe Road (14)	Reconstruct
Brockman Road (WL)	SR98	McCabe Road (14)	Overlay/Widen
Cady Road	Loveland Road	Forrester Road	Overlay
Casey Road (EM)	Boyd Road (34)	Keystone Road (36)	Overlay
Chick Road (16)	SR111	1 1/2 Miles West	Overlay/Widen
Clark Road (WC)	Horne Road {16}	Wahl Road (10)	Overlay
Drew Road (WR)	Kubler Road (9)	SR98	Overlay
Drew Road (WR)	Lions Road (9)	Kubler Road	Overlay
Evan Hewes (2A23)	Drew Road (WR)	Westmoreland Road (WX)	Overlay
Evan Hewes (2A23)	Imperial Hwy (2A02)	Plaster City	Overlay
Evan Hewes	Plaster City	Ocotillo	Overlay
Evan Hewes (2A23)	Westmorland Road	Bennett Road (WP)	Overlay
Evan Hewes (2A23)	SR115	Gordons Well Road	Overlay
Forrester Road (WJ)	1-8	Evan Hewes (2A23)	Overlay
Fredricks Road	Brandt Road	Kalin Road	Overlay
Gentry Road (WI)	Walker Road (58)	New River	Overlay
Harris Road (32)	SR111	McConnell Road (EF)	Overlay
Harris Road (32)	McConnell Road (EF)	Alamo River Bridge	Overlay
Harris Road (32)	Holt Road (ER)	SR115	Overlay/Widen

**Imperial County Local Transportation Authority
County of Imperial
Five-Year Program of Projects (Continued)
June 30, 2022
(Unaudited)**

STREET	FROM	TO	PROJECT
Hartshorn Road (29)	Webb Road (EX)	Highline Road (EZ)	Overlay
Harvey Road	Schartz Road	Carey Road	Reconstruct
Haskell Road	El Centro Avenue	Havens Road	Reconstruct
Hoskins Road (WO)	Andre Road	Westside Main Canal	Overlay/Reconstruct
Kaiser Road (EQ)	Writ Road (65)	Albright Road (62)	Overlay
Kalin Road	Fredricks Road	Bannister Road	Overlay
Kalin Road	Bannister Road	Walker Road	Overlay
Kalin Road (WE)	New River	Vail Road (62)	Reconstruct
Kalin Road (WC)	Webster Road	Baughman Road (52)	Overlay/Reconstruct
Kershaw Road (EC)	Titworth Road (58)	Rutherford Road (54)	Overlay
Keystone Road (36)	Poore Road (EV)	(EV)	Overlay/Widen
Kubler Road (6)	Brockman Road (WL)	Rockwood Road (WJ)	Reconstruct
Lathrop Road	Worthington Road	Neckel Road	Overlay
Loveland Road	Fredricks Road	Andre Road	Overlay
McCabe Road (14)	Pitzer Road	Dogwood Road	Overlay/Reconstruct/Widen
McConnell Road (EF)	Mead Road (42)	Schartz Road (40)	Overlay
McDonald Road (76)	Potter Road (EG)	Wiest Road (EJ)	Overlay
Miller Road (EAA)	Hunt Road (16)	Humberg Road (8)	Overlay/Widen
Montgomery Road (69)	Wiest Road (EJ)	Reed Road (EM)	Reconstruct
Murphy Road (28)	LaBrucherie Road	West End	Overlay
Nina Road (HE)	SR86	.02 Miles North	Rehabilitate
Ogilby Road (3M01)	Railroad Tracks	SR78	Overlay
Ross Road (18)	Austin Road (WG)	Forrester Road (WJ)	Overlay
Reugger Road (61)	Reeves Road	Alamo River	Overlay
Rutherford Road (54)	Butters Road (ES)	1.0 Miles East	Overlay
Rutherford Road (54)	SR115	Hastain Road (EO)	Overlay
Rutherford Road (54)	SR111	Best Road (EC)	Overlay
Schartz Road (40)	Dogwood Road	SR111	Overlay/ Reconstruct
Seybert Road (EI)	SR78	Sillman Road (45)	Overlay
Silsbee Road (WM)	Aten Road (24)	Hackelman Road (22)	Reconstruct
Slaton Road	9th Street	Thiesen Road (22)	Overlay
Snyder Road (EW)	SR1115	Norrish Road (25)	Overlay
Spa Road (9008)	Hot Mineral Spa Road	Coachella Canal Road	Overlay
Underwood Road (7G01)	Holtville City Limits	Towland Road (ET)	Overlay
Verde School Road (10)	Miller Road (EAA)	1.0 Miles East	Overlay
Webb Road (EX)	Norrish Road (25)	Worthington Road (27)	Reconstruct
Wiest Road (EJ)	Merkley Road (73)	Road 75	Overlay
Wiest Road (EJ)	Wirt Road (65)	Montgomery Road (69)	Overlay
Willoughby Road at Dogwood Road			Signals
Wirt Road (65)	Wiest Road (EJ)	Kaiser Road (EO)	Overlay
Yocum Road	SR111	Kershaw Road (EC)	Overlay
Yourman Road (ED)	McCabe Road (14)	SR111	Overlay



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City of Brawley, California

**Schedule of Revenues, Expenditures and Change in Fund Balance
and Supplementary Information of
Measure D Sales Tax Fund**

Year Ended June 30, 2022

with Independent Auditor's Reports

City of Brawley, California

**Schedule of Revenues, Expenditures and Change in Fund Balance
and Supplementary Information
of Measure D Sales Tax Fund**

Year Ended June 30, 2022

with Independent Auditor's Reports

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FINANCIAL SECTION



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Independent Auditor's Report

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

Report on the Schedule

Opinion

We have audited the schedule of revenues, expenditures and change in fund balance (Schedule) of the Measure D Sales Tax Fund of the City of Brawley, California ("City") for the year ended June 30, 2022, and the related notes to the Schedule.

In our opinion, the accompanying Schedule referred to above presents fairly, in all material respects, the revenues, expenditures and change in fund balance of the Measure D Sales Tax Fund of the City of Brawley, California for the year ended June 30, 2022, in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

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

Emphasis of Matter

As discussed in Note 1, the schedule of revenues, expenditures and change in fund balance presents only the activity of Measure D Sales Tax Fund of the City and does not purport to, and does not, present fairly the financial position of the City of Brawley, California, as of June 30, 2022, and the changes in its financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.



Responsibilities of Management for the Schedule

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

Auditor's Responsibilities for the Audit of the Schedule

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

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

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

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



Other Information

Management is responsible for the other information included in this report. The other information comprises the Schedule of Assets, Liabilities and Fund Balance, Schedule of Revenues, Expenditures and Changes in Fund Balance, and the Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual as of and for the year ended June 30, 3022, but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated January [REDACTED], 2023, on our consideration of the City's internal control over financial reporting which includes preparation of the schedule of revenues, expenditures and change in fund balance and on our tests of compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance as it relates to the Measure D Sales Tax Fund.

Glendale, California
January [REDACTED], 2023

City of Brawley
Measure D Sales Tax Fund

Schedule of Revenues, Expenditures and Change in Fund Balance
Year Ended June 30, 2022

Revenues:

Sales tax	\$ 1,688,161
Interest earnings	34,438
Decrease in fair value of investments	(133,954)
Total revenues	<u>1,588,645</u>

Expenditures:

Road repairs and maintenance	282,602
Total expenditures	<u>282,602</u>

Revenues Over Expenditures

1,306,043

Other Financing Sources (Uses):

Bond proceeds	314,719
Transfers out to the City	(314,719)
Total other financing sources (uses)	<u>-</u>

Change in Fund Balance

\$ 1,306,043

See accompanying Notes to the Schedule.

NOTE 1 REPORTING ENTITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**Reporting Entity***Imperial County Local Transportation Authority*

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

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

The Authority consists of the following member agencies:

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

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

Compliance Requirements of the Imperial County Local Transportation Authority

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

**NOTE 1 REPORTING ENTITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
(CONTINUED)****Fund Accounting**

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

Basis of Presentation

The schedule of revenues, expenditures and change in fund balance (Schedule) presents only the activity of Measure D Sales Tax Fund and does not purport to, and does not, present fairly the financial position of the City of Brawley, California, as of June 30, 2022, the changes in its financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis of Accounting

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

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

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

Use of Estimates

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

NOTE 2 SALES TAX REVENUE

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

Gross sales tax allocation	\$ 2,331,155
Withheld for debt service	<u>(642,994)</u>
Net sales tax allocation	<u>\$ 1,688,161</u>

NOTE 3 RESTRICTION OF NET REVENUES

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

NOTE 4 BOND PROCEEDS

The Measure D Sales Tax Fund received its share of the bond proceeds in the amount of \$314,719 from the issuance of the Authority's 2012 and 2022 bonds. These bond proceeds were used to fund various capital outlay projects. The Authority shall deduct the debt service cost for these bonds from the future Measure D sales tax revenues of the City to repay the debt.

NOTE 5 TRANSFER OUT TO THE CITY

The Measure D Sales Tax Fund recorded a transfer out to the City of \$314,719. This was used to fund its share of the capital outlay projects.



**Independent Auditor's Report on Internal Control Over Financial Reporting and on
Compliance and Other Matters Based on an Audit of Financial Statements Performed in
Accordance with *Government Auditing Standards***

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the schedule of revenues, expenditures and change in fund balance (Schedule) of the Measure D Sales Tax Fund (the Fund) of the City of Brawley, California (City), for the year ended June 30, 2022, and the related notes to the Schedule, and have issued our report thereon dated January [REDACTED], 2023.

Report on Internal Control Over Financial Reporting

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

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

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



Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Schedule is free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the Schedule. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed 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 City's internal control or on compliance related to the Measure D Sales Tax Fund. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's Measure D Sales Tax Fund internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Glendale, California
January , 2023



Independent Auditor's Report on Compliance

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

Report on Compliance

Opinion

We have audited the City of Brawley, California's (the City) compliance with the requirements of Measure D as specified in the Imperial County Local Transportation Authority Retail Transactions and Use Ordinance No. 1-2008 ("Ordinance") for the year ended June 30, 2022.

In our opinion, the City of Brawley, California complied, in all material respects, with the compliance requirements of the Ordinance for the year ended June 30, 2022.

Basis for Opinion

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

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

Responsibilities of Management for Compliance

Management is responsible for the City's compliance with the Ordinance and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of the Ordinance.



Auditor's Responsibilities for the Audit of Compliance

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

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

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

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

Report on Internal Control over Compliance

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



Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit, we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

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

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

Glendale, California
January 12, 2023

SECTION I COMPLIANCE FINDINGS

No findings were noted for the year ended June 30, 2022.

OTHER INFORMATION

City of Brawley
Measure D Sales Tax Fund
Schedule of Assets, Liabilities and Fund Balance
June 30, 2022
(Unaudited)

Assets:

Cash and cash equivalents	\$ 7,105,740
Interest receivable	<u>3,363</u>
Total assets	\$ <u>7,109,103</u>

Liabilities and Fund Balance:**Liabilities:**

Accounts payable	\$ <u>19,968</u>
Total liabilities	<u>19,968</u>

Fund Balance:

Restricted for road repairs and maintenance	<u>7,089,135</u>
Total fund balance	<u>7,089,135</u>
Total liabilities and fund balance	\$ <u>7,109,103</u>

City of Brawley
Measure D Sales Tax Fund
Schedule of Revenues, Expenditures and Change in Fund Balance
Year Ended June 30, 2022
(Unaudited)

Revenues:

Sales tax	\$ 1,688,161
Interest earnings	34,438
Decrease in fair value of investments	<u>(133,954)</u>
Total revenues	<u>1,588,645</u>

Expenditures:

Road repairs and maintenance	282,602
Total expenditures	<u>282,602</u>

Revenues Over Expenditures	<u>1,306,043</u>
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Other Financing Sources (Uses):

Bond proceeds	314,719
Transfers out to the City	<u>(314,719)</u>
Total other financing sources (uses)	<u>-</u>

Change in Fund Balance	1,306,043
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Fund Balance:

Beginning of year	<u>5,783,092</u>
End of year	<u>\$ 7,089,135</u>

City of Brawley
Measure D Sales Tax Fund
Schedule of Revenues, Expenditures and Change in Fund Balance
Budget and Actual
Year Ended June 30, 2022
(Unaudited)

	<u>Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues:			
Sales tax	\$ 1,400,000	\$ 1,688,161	\$ 288,161
Interest earnings	25,000	34,438	9,438
Decrease in fair value of investments	-	(133,954)	(133,954)
Total revenues	<u>1,425,000</u>	<u>1,588,645</u>	<u>163,645</u>
Expenditures:			
Road repairs and maintenance	349,731	282,602	67,129
Total expenditures	<u>349,731</u>	<u>282,602</u>	<u>67,129</u>
Revenues Over Expenditures	<u>1,075,269</u>	<u>1,306,043</u>	<u>230,774</u>
Other Financing Sources (Uses):			
Bond proceeds	-	314,719	314,719
Transfers out to the Ciy	(125,110)	(314,719)	(189,609)
Total other financing sources (uses)	<u>(125,110)</u>	<u>-</u>	<u>125,110</u>
Change in Fund Balance	<u>\$ 950,159</u>	1,306,043	<u>\$ 355,884</u>
Fund Balance:			
Beginning of year		5,783,092	
End of year		<u>\$ 7,089,135</u>	

STREET	FROM	TO	PROJECT DESCRIPTION
Legion Road	East of Highway 86 frontage	Western Avenue	Rehab/Maintenance
Western Avenue	Legion Street	Wildcat Drive	Rehab/Maintenance
Ocotillo Springs	Near 1615 I Street		New construction/connections
B Street	Eastern Avenue	Palm Avenue	Design Services



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City of Calexico, California

**Schedule of Revenues, Expenditures and Change in Fund Balance
and Supplementary Information of
Measure D Sales Tax Fund**

Year Ended June 30, 2022

with Independent Auditor's Reports



City of Calexico, California

**Schedule of Revenues, Expenditures and Change in Fund Balance
and Supplementary Information
of Measure D Sales Tax Fund**

Year Ended June 30, 2022

with Independent Auditor's Reports

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FINANCIAL SECTION



Independent Auditor's Report

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

Report on the Schedule

Opinion

We have audited the schedule of revenues, expenditures and change in fund balance (Schedule) of the Measure D Sales Tax Fund of the City of Calexico, California ("City") for the year ended June 30, 2022, and the related notes to the Schedule.

In our opinion, the accompanying Schedule referred to above presents fairly, in all material respects, the revenues, expenditures and change in fund balance of the Measure D Sales Tax Fund of the City of Calexico, California for the year ended June 30, 2022, in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

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

Emphasis of Matter

As discussed in Note 1, the schedule of revenues, expenditures and change in fund balance presents only the activity of Measure D Sales Tax Fund of the City and does not purport to, and does not, present fairly the financial position of the City of Calexico, California, as of June 30, 2022, and the changes in its financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

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

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

Auditor's Responsibilities for the Audit of the Schedule

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

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

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

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



Other Information

Management is responsible for the other information included in this report. The other information comprises the Schedule of Assets, Liabilities and Fund Balance, Schedule of Revenues, Expenditures and Changes in Fund Balance, and the Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual as of and for the year ended June 30, 3022, but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated February __, 2023, on our consideration of the City's internal control over financial reporting which includes preparation of the schedule of revenues, expenditures and change in fund balance and on our tests of compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance as it relates to the Measure D Sales Tax Fund.

Glendale, California
February __, 2023

City of Calexico
Measure D Sales Tax Fund

Schedule of Revenues, Expenditures and Change in Fund Balance
Year Ended June 30, 2022

Revenues

Sales tax	\$ 1,565,628
Interest earnings	33,204
Total revenues	<u>1,598,832</u>

Expenditures

Road repairs and maintenance	150,000
Capital outlay	92,872
Total expenditures	<u>242,872</u>

Change in Fund Balance	<u><u>\$ 1,355,960</u></u>
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See accompanying Notes to the Schedule.

NOTE 1 REPORTING ENTITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity

Imperial County Local Transportation Authority

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

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

The Authority consists of the following member agencies:

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

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

Compliance Requirements of the Imperial County Local Transportation Authority

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

**NOTE 1 REPORTING ENTITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
 (CONTINUED)**

Fund Accounting

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

Basis of Presentation

The schedule of revenues, expenditures and change in fund balance (Schedule) presents only the activity of Measure D Sales Tax Fund and does not purport to, and does not, present fairly the financial position of the City of Calexico, California, as of June 30, 2022, and the changes in its financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis of Accounting

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

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

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

Use of Estimates

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

NOTE 2 SALES TAX REVENUE

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

Gross sales tax allocation	\$ 3,373,752
Withheld for debt service	<u>(1,808,124)</u>
Net sales tax allocation	<u>\$ 1,565,628</u>

NOTE 3 RESTRICTION OF NET REVENUES

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



Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the schedule of revenues, expenditures and change in fund balance (Schedule) of the Measure D Sales Tax Fund (the Fund) of the City of Calexico, California (City), for the year ended June 30, 2022, and the related notes to the Schedule, and have issued our report thereon dated **February __, 2023**.

Report on Internal Control Over Financial Reporting

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

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

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



Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Schedule is free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the Schedule. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed 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 City's internal control or on compliance related to the Measure D Sales Tax Fund. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's Measure D Sales Tax Fund internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Glendale, California

February __, 2023



Independent Auditor's Report on Compliance

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

Report on Compliance

Opinion

We have audited the City of Calexico, California's (the City) compliance with the requirements of Measure D as specified in the Imperial County Local Transportation Authority Retail Transactions and Use Ordinance No. 1-2008 ("Ordinance") for the year ended June 30, 2022.

In our opinion, the City of Calexico, California complied, in all material respects, with the compliance requirements of the Ordinance for the year ended June 30, 2022.

Basis for Opinion

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

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

Responsibilities of Management for Compliance

Management is responsible for the City's compliance with the Ordinance and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of the Ordinance.



Auditor's Responsibilities for the Audit of Compliance

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

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

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

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

Report on Internal Control over Compliance

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



Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit, we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

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

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

Glendale, California
February __, 2023

Section I – Compliance Findings

No findings were noted for the year ended June 30, 2022.

OTHER INFORMATION

City of Calexico
Measure D Sales Tax Fund
Schedule of Assets, Liabilities and Fund Balance
June 30, 2022
(Unaudited)

Assets

Cash and cash equivalents	\$ 10,807,035
Total assets	\$ <u>10,807,035</u>

Liabilities and Fund Balance

Liabilities

Accounts payable	\$ 17,024
Total liabilities	<u>17,024</u>

Fund Balance

Restricted for road repairs and maintenance	<u>10,790,011</u>
Total fund balance	<u>10,790,011</u>
Total liabilities and fund balance	\$ <u>10,807,035</u>

City of Calexico
Measure D Sales Tax Fund
Schedule of Revenues, Expenditures and Change in Fund Balance
Year Ended June 30, 2022
(Unaudited)

Revenues

Sales tax	\$ 1,565,628
Interest earnings	<u>33,204</u>
Total revenues	<u><u>1,598,832</u></u>

Expenditures

Road repairs and maintenance	150,000
Capital outlay	<u>92,872</u>
Total expenditures	<u><u>242,872</u></u>

Excess of Revenues Over Expenditures	<u>1,355,960</u>
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Change in Fund Balance	1,355,960
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Fund Balance

Beginning of year	9,425,231
Prior period adjustment	<u>8,820</u> **
End of year	<u><u>\$ 10,790,011</u></u>

** To agree with prior year audited beginning fund balance.

City of Calexico
Measure D Sales Tax Fund
Schedule of Revenues, Expenditures and Change in Fund Balance
Budget and Actual
Year Ended June 30, 2022
(Unaudited)

	Budget	Actual	Variance with Final Budget
Revenues			
Sales tax	\$ 912,000	\$ 1,565,628	\$ 653,628
Interest earnings	-	33,204	33,204
Total revenues	<u>912,000</u>	<u>1,598,832</u>	<u>686,832</u>
Expenditures			
Road repairs and maintenance	-	150,000	(150,000)
Capital outlay	<u>4,468,750</u>	<u>92,872</u>	<u>4,375,878</u>
Total expenditures	<u>4,468,750</u>	<u>242,872</u>	<u>4,225,878</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(3,556,750)</u>	<u>1,355,960</u>	<u>4,912,710</u>
Change in Fund Balance	<u>\$ (3,556,750)</u>	1,355,960	<u>\$ 4,912,710</u>
Fund Balance			
Beginning of year, as restated		<u>9,434,051</u>	
End of year		<u>\$ 10,790,011</u>	

STREET	FROM	TO	PROJECT
Kloke Avenue Bridge	All American Canal		Bridge Widening
Highway 111	International Border	Cole Road	Corridor Traffic Study
Highway 111	Second Street	Cole Road	Operation - Traffic Control
Highway 98	Cesar Chavez Boulevard	Highway 111	Operation - Traffic Control
Cole Boulevard	Van De Graff	M.L. King Avenue	Reconstruction
Second Street	Highway 111	Cesar Chavez Boulevard	Operation - Traffic Control
Second Street	Calexico Int'l Airport	Cesar Chavez Boulevard	Bridge & Re-Construction
Cesar Chavez Boulevard	Second Street	Highway 98	Operation - Traffic Control
Weakly Street	Estrada Boulevard	Scaroni Avenue	New Construction
Various Locations			Safety Improvements & Traffic Studies
			Bridges
Cole Boulevard	Bowker Road		Bridge & New Construction
Andrade Avenue	Cole Boulevard	Jasper Road	Bridge & Road
Sunset Avenue	Central Main Canal	Jasper Road	Reconstruction
Yourman Road	Central Main Canal	Jasper Road	Reconstruction
Imperial Avenue West	Central Main Canal	Jasper Road	Reconstruction
Sherman Street	Harold Avenue	Railroad Tracks	Reconstruction
Sherman Street	Pierce Avenue	Emilia Drive	New Construction
V.V. Williams Avenue	All American Canal	Highway 98	Reconstruction
De Las Flores Street	Eady Avenue	Kloke Avenue	New Construction
Sixth Street	Emerson Avenue	Railroad Tracks	New Construction
Third Street	Heber Avenue	Encinas Avenue	Repair/Maintenance
Fourth Street	Blair Avenue	Encinas Avenue	Reconstruction & Widening
Sixth Street	Imperial Avenue	Heber Avenue	Reconstruction & Widening
Seventh Street	Imperial Avenue	Blair Avenue	Reconstruction & Widening
Sherman Street	Rockwood Avenue	Blair Avenue	Reconstruction & Widening
Eight Street	Imperial Avenue	Rockwood Avenue	Reconstruction & Widening
Temple Court	Imperial Avenue	Rockwood Avenue	Reconstruction & Widening
Rosemont Street	Rockwood Avenue	Blair Avenue	Reconstruction & Widening
Ninth Street	Imperial Avenue	Rockwood Avenue	Reconstruction & Widening
Ethel Street	Heber Avenue	Blair Avenue	Reconstruction & Widening
Maiden Lane	Imperial Avenue	Paulin Avenue	Reconstruction & Widening
Tenth Street	Imperial Avenue	Rockwood Avenue	Reconstruction & Widening
Pauline Avenue	Fifth Street	Highway 98 West City Limits & All	Reconstruction & Widening
Second Street	Calexico Int'l Airport	American Canal	Bridge & Reconstruction
Beach Street	Elmer Belcher Street	Fifth Street	Repair/Maintenance
Beach Street	Fifth Street	Second Street	Repair/Maintenance
Encanto Drive	Elmer Belcher Street	Eight Street	Repair/Maintenance
Encanto Drive (cul de sac)	Eight Street	Eight Street	Repair/Maintenance
Encanto Terrace	Elmer Belcher Street	Eight Street	Repair/Maintenance
Dool Avenue	Elmer Belcher Street	Fifth Street	Repair/Maintenance

STREET	FROM	TO	PROJECT
Dool Avenue	Fifth Street	Second Street	Repair/Maintenance
Fifth Street	Emerson Avenue	Andrade Avenue	Repair/Maintenance
Sixth Street	Encinas Avenue	Andrade Avenue	Repair/Maintenance
Holdridge Street	De Leon Avenue	Andrade Avenue	Repair/Maintenance
Camilia Street	Andrade Avenue	Cul-de-sac East	Repair/Maintenance
E. Hashem Avenue	100' N of Holdridge	Cul-de-sac South	Repair/Maintenance
Margarita Street	E. Hashem Avenue	Cul-de-sac West	Repair/Maintenance
Margarita Street	E. Hashem Avenue	Cul-de-sac East	Repair/Maintenance
Jasmine Street	E. Hashem Avenue	Cul-de-sac West	Repair/Maintenance
Jasmine Street	E. Hashem Avenue	Cul-de-sac East	Repair/Maintenance
Obeliscos Street	Iris Avenue	Cul-de-sac West	Repair/Maintenance
Obeliscos Street	Iris Avenue	Cul-de-sac East	Repair/Maintenance
Pauline Avenue	Second Street	Fifth Avenue	Repair/Maintenance
Heber Avenue	First Street	Fourth Street	Repair/Maintenance
Giles Avenue	Second Street	Sherman Street	Repair/Maintenance
Heffernan Avenue	Border	Fifth Avenue	Repair/Maintenance
Paseo de las Virreyes	Paseo del Conquistador	Camino Real	Repair/Maintenance
Paseo de las Reyes	Paseo de su Alteza	Paseo de las Virreyes	Repair/Maintenance
Paseo de su Majestad	Paseo de su Alteza	Paseo de las Virreyes	Repair/Maintenance
Paseo del Conquistado	Paseo de su Alteza	Andrade Avenue	Repair/Maintenance
Paseo del Emperador	Seventh Street	Paseo de su Alteza	Repair/Maintenance
Arroyo Avenue	Rancho Elegante Drive	Second Street	Repair/Maintenance
Camino del Rio	Andrade Avenue	Paseo de su Alteza	Repair/Maintenance
Milpitas Drive	Paseo de su Alteza	Cul-de-sac West	Repair/Maintenance
Rio Hondo	Milpitas Drive	Camino del Rio	Repair/Maintenance
Santiago Drive	De Leon Avenue	Cul-de-sac East	Repair/Maintenance
Colorado Drive	De Leon Avenue	Cul-de-sac East	Repair/Maintenance
Plata Drive	De Leon Avenue	Cul-de-sac East	Repair/Maintenance
Brave Drive	De Leon Avenue	Cul-de-sac East	Repair/Maintenance
De Leon Avenue	Harrington Street	Cul-de-sac South	Repair/Maintenance
Fiesta Avenue	Harrington Street	Holdridge Street	Repair/Maintenance
Holdridge Street	Rancho Frontera	De Leon Avenue	Repair/Maintenance
Rancho Frontera	Harrington Street	Highway 98	Repair/Maintenance
Rancho Frontera	All American Canal	Cole Boulevard	Repair/Maintenance
Granero Avenue	Zapata Street	Rioseco Street	Repair/Maintenance
Santa Ana Street	Coyote Avenue	Rancho Frontera	Repair/Maintenance
Descanso Drive	Santa Ana Street	Cul-de-sac North	Repair/Maintenance
Coyote Avenue	Cabana Street	Cul-de-sac South	Repair/Maintenance
Yourman Road	Cole Boulevard	S. Moreno Street	Repair/Maintenance
Portico Boulevard	Cole Boulevard	Robinson Boulevard	Repair/Maintenance
Enterprise Boulevard	Cole Boulevard	Robinson Boulevard	Repair/Maintenance
Portico Court	Portico Boulevard	Cul-de-sac East	Repair/Maintenance

STREET	FROM	TO	PROJECT
Amada Court	Rosas Street	Cul-de-sac South	Repair/Maintenance
Dalila Court	Rosas Street	Cul-de-sac South	Repair/Maintenance
E. Hashem Avenue	Sapphire Street	Cul-de-sac South	Repair/Maintenance
Garnet Street	Iris Avenue	Cul-de-sac East	Repair/Maintenance
Feldspar Avenue	Sapphire Street	Garnet Street	Repair/Maintenance
Paseo Camino Real	Andrade Avenue	Paseo de su Alteza	Repair/Maintenance
Paseo Camino Real	Paeso de su Alteza	G. Anaya	Repair/Maintenance
Sixth Street	Encinas Avenue	Dool Avenue	Repair/Maintenance
First Street	Andrade Avenue	Paulin Avenue	Repair/Maintenance
Second Street	Mary Avenue	Imperial Avenue	Repair/Maintenance
Grant Street	Cesar Chavez Blvd	Kloke Avenue	Repair/Maintenance
M. Acuna Avenue	Wozencraft Street	Grant Street	Repair/Maintenance
A&V Thielman Avenue	Wozencraft Street	Grant Street	Repair/Maintenance
R&D Platero Avenue	Sherman Street	Grant Street	Repair/Maintenance
Matalana Court	Sherman Street	Cul-de-sac North	Repair/Maintenance
Linholm Avenue	Wozencraft Street	Sherman Street	Repair/Maintenance
Wozencraft Street	Linholm Avenue	M. Acuna Avenue	Repair/Maintenance
Sherman Street	Linholm Avenue	M. Acuna Avenue	Repair/Maintenance
Third Street	Encinas Avenue	Andrade Avenue	Repair/Maintenance
Fourth Street	Encinas Avenue	Andrade Avenue	Repair/Maintenance
Frontera Drive	Rancho Frontera Avenue	Primavera Court	Repair/Maintenance
Primavera Court	Cul-de-sac South	Posada Court	Repair/Maintenance
Holdridge Street	De Leon Avenue	Subdivision Limits	Repair/Maintenance
Posada Court	Plaza Drive	Primavera Court	
Plaza Drive	Holdridge Street	Posada Court	Repair/Maintenance
Fieseta Avenue	Holdridge Street	Cul-de-sac South	Repair/Maintenance
De Leon Avenue	Plata Drive	Harrington Street	Repair/Maintenance
Bravo Drive	De Leon Avenue	Cul-de-sac East	Repair/Maintenance
Harrington Street	Andrade Avenue	Rancho Frontera Avenue	Repair/Maintenance
Brown Court	Harrington Street	Cul-de-sac North	Repair/Maintenance
Jean Robinson Court	Harrington Street Rancho	Cul-de-sac North	Repair/Maintenance
Vereda Drive	Rancho Frontera Avenue	Cul-de-sac East	Repair/Maintenance
Parton Drive	Rancho Frontera Avenue	Cul-de-sac East	Repair/Maintenance
Cabana Street	Coyote Avenue	Andrade Avenue	Repair/Maintenance
Banda Avenue	Cabana Street	Cul-de-sac South	Repair/Maintenance
Coyote Avenue	Alameda Street	Cabana Street	Repair/Maintenance
Enramada Drive	Santa Ana Street	Cul-de-Sac North	Repair/Maintenance
Alameda Street	Granero Avenue	Coyote Avenue	Repair/Maintenance
Granero Avenue	Alameda Street	E. Zapata Street	Repair/Maintenance
Bowker Road	Highway 98	Cole Boulevard	Repair/Maintenance

STREET	FROM	TO	PROJECT
Kloke Avenue	Highway 98	All American Canal	Repair/Maintenance
Rockwood Avenue	Fifth Street	Highway 98	Repair/Maintenance
Saphire Street	Andrade Avenue	Subdivision Limits	Repair/Maintenance
Andrade Avenue	All American Canal	Cole Boulevard	Repair/Maintenance
Andrade Avenue	Cole Boulevard	Spud Moreno Street	Repair/Maintenance
Spud Moreno Street	Andrade Avenue	La Jolla Palms Boulevard	Repair/Maintenance
F. Torres Street	La Jolla Palms Boulevard	M. Llanos Court	Repair/Maintenance
M. Llanos Court	F. Torres Street	F. Herrera Street	Repair/Maintenance
F. Herrera Street	M. Llanos Court	H. Najera Avenue	Repair/Maintenance
Zuniga Court	F. Torres Street	Cul-de-sac South	Repair/Maintenance
El Berra	G. Figueroa Avenue	M. Llanos Court	Repair/Maintenance
G. Figueroa Avenue	Playa Del Norte	F. Herrera Street	Repair/Maintenance
Soledad	Del Norte	Cul-de-sac East	Repair/Maintenance
Del Norte	Spud Moreno Street	Playa Del Norte	Repair/Maintenance
Playa Del Norte	Del Norte	Vaho	Repair/Maintenance
Vaho	Playa Del Norte	Paseo Del Ocaso	Repair/Maintenance
Villa Barranca	G. Figueroa Avenue	Cul-de-sac East	Repair/Maintenance
Paso Del Ocaso	Del Norte	Andrade Avenue	Repair/Maintenance
Cesar Chavez Blvd.	Second Street	Highway 98	Reconstruction & Widening
Las Haciendas Drive	Centinela Drive	Sam Ellis Street	Repair/Maintenance
Centinela Drive	Las Haciendas Drive	Sam Ellis Street	Repair/Maintenance
Sierra Nevada Drive	Las Haciendas Drive	Sam Ellis Street	Repair/Maintenance
Las Haciendas Avenue	Las Haciendas Drive	Sam Ellis Street	Repair/Maintenance
River Drive	Las Haciendas Drive	Sam Ellis Street	Repair/Maintenance
Sam Ellis Street	Kloke Road	Subdivision Limits	Repair/Maintenance
Villa Grande Street	Kloke Road	Subdivision Limits	Repair/Maintenance
Mendoza Street	F. Chavez Street	Cul-de-sac West	Repair/Maintenance
F. Chavez Street	Grant Street	Subdivision Limits	Repair/Maintenance
Thieleman Avenue	Grant Street	Subdivision Limits	Repair/Maintenance
Fauth Street	Heber Avenue	Blair Avenue	Repair/Maintenance
Renaud Court	Encinas Avenue	West to end of Street	Repair/Maintenance
Zapata Street	Andrade Avenue	G. Cleveland Avenue	Repair/Maintenance
Yturalde Street	Zapata Street	J.B. Rodriguez Street	Repair/Maintenance
Villanueva Court	Zapata Street	Cul-de-Sac	Repair/Maintenance
E. Medina Street	Zapata Street	J.B. Rodriguez Street	Repair/Maintenance
J.M. Grijalva Street	Zapata Street	J.B. Rodriguez Street	Repair/Maintenance
F. Pedroza Court	J.M. Grijalva Street	Cul-de-Sac	Repair/Maintenance
J.B. Rodriguez Street	Yturalde Street	J.M. Grijalva Street	Repair/Maintenance
Bair Avenue	Sherman Street	E. First Street	Repair/Maintenance
Nosotros Street	David Navarro Street	West to end of Street	Repair/Maintenance
Mary Avenue	E. Seventh Street	E. First Street	Repair/Maintenance
Grant Street	Imperial Avenue	Railroad Tracks	Repair/Maintenance

STREET	FROM	TO	PROJECT
Town Center Parkway	Cole Boulevard	Cul-de-Sac north	Repair/Maintenance
Franklee Boulevard	Town Center Parkway	Sunset Boulevard	Repair/Maintenance
Robinson Boulevard	Town Center Parkway	Scaroni Road	Repair/Maintenance
Sunset Boulevard	Cole Boulevard	Central Main Canal	Repair/Maintenance
Roosevelt Street	George Avenue	Harold Avenue	Repair/Maintenance
Harlod Avenue	Highway 98	McKinley Street	Repair/Maintenance
Heller Court	Cul-de-Sac west	David Navarro Avenue	Repair/Maintenance
Calexico Street	Linholt Avenue	Kloke Avenue	Repair/Maintenance
Sunset Street	David Navarro Avenue	Kloke Avenue	Repair/Maintenance
M. Knechel Avenue	Sam Ellis Street	J.M. Ostrey Street	Repair/Maintenance
Sam Ellis Street	Rodeo Avenue	V.V. Williams Avenue	Repair/Maintenance
G. Burt Avenue	Sam Ellis Street	F. Necochea Street	Repair/Maintenance
F. Necochea Street	G. Burt Avenue	V.V. Williams Avenue	Repair/Maintenance
J.M. Ostrey Street	M. Knechel Avenue	V.V. Williams Avenue	Repair/Maintenance
M.C. Garcia Avenue	J.M. Ostrey Street	M. B. Martinez Street	Repair/Maintenance
C. Quiroz Street	Rodeo Avenue	V.V. Williams Avenue	Repair/Maintenance
M. B. Martinez Street	Eady Avenue	V.V. Williams Avenue	Repair/Maintenance
Bowser Avenue	M. B. Martinez Street	De Las Flores Street	Repair/Maintenance
De Las Flores Street	Eady Avenue	V.V. Williams Avenue	Repair/Maintenance
Lacy Avenue	De Las Flore Street	Canal Street	Repair/Maintenance
West Palm Street	Eady Avenue	Lacy Avenue	Repair/Maintenance
Canal Street	Eady Avenue	V.V. Williams Avenue	Repair/Maintenance
Eady Avenue	M. B. Martinez Street	Canal Street	Repair/Maintenance
G. Anaya Avenue	Second Street	Cul-de-Sac	Repair/Maintenance
C. Nogales Street	G. Anaya Avenue	Paramo Avenue	Repair/Maintenance
Paramo Avenue	C. Nogales Street	T. Boman Street	Repair/Maintenance
O. Ybarra Avenue	C. Nogales Street	T. Boman Street	Repair/Maintenance
T. Boman Street	O. Ybarra Avenue	E. Rivera Avenue	Repair/Maintenance
Fifth Street	G. Anaya Avenue	E. Rivera Avenue	Repair/Maintenance
J. Stepling Avenue	Fifth Street	Dr. Amalia Street	Repair/Maintenance
Dr. Amalia Street	J.A. Rodney Avenue	J. Stepling Avenue	Repair/Maintenance
Camino de! Rio	Paseo de su Alteza	E. Rivera Avenue	Repair/Maintenance
J.A. Rodney Avenue	Dr. Amalia Street	Cul-de-Sac	Repair/Maintenance
Second Street	Andrade Avenue	E. Rivera Avenue	Repair/Maintenance
Scaroni Road	All American Canal	Central Main Canal	Repair/Maintenance
Rockwood Avenue	Highway 98	All American Canal	Repair/Maintenance
Turquoise Street	Cul-de-Sac	Diamond Way	Repair/Maintenance
Rubi Court	Cul-de-Sac	Saphire Street	Repair/Maintenance
Emerald Way	Turquoise Street	Saphire Street	Repair/Maintenance
Topaz Court	Cul-de-Sac	Saphire Street	Repair/Maintenance
Zircon Court	Turquoise Street	Cul-de-Sac	Repair/Maintenance
Diamond Way	Turquoise Street	Saphire Street	Repair/Maintenance

STREET	FROM	TO	PROJECT
Amethyst Way	Turquoise Street	Saphire Street	Repair/Maintenance
Opal Court	Cul-de-Sac	Saphire Street	Repair/Maintenance
Turquoise Street	Amethyst Way	Feldspar Avenue	Repair/Maintenance
Peridot Court	Turquoise Street	Cul-de-Sac	Repair/Maintenance
Agate Court	Cul-de-Sac	Saphire Street	Repair/Maintenance
Feldspar Avenue	Turquoise Street	Saphire Street	Repair/Maintenance
Palm Drive	Imperial Avenue East	Cul-de-Sac	Repair/Maintenance
Paulin Avenue	Highway98	Las Flores Drive	Repair/Maintenance
Las Flores Drive	Imperial Avenue East	Imperial Avenue East	Repair/Maintenance
Avenida de Oro	Highway 98	Calle De Oro	Repair/Maintenance
Calle de Oro West	Calle de Oro East	Harrington Street	Repair/Maintenance
Calle de Oro East	Calle de Oro West	Harrington Street	Repair/Maintenance
Armendariz Court	Calle de Oro West	Cul-de-Sac	Repair/Maintenance
Dunbar Court	Calle de Oro West	Cul-de-Sac	Repair/Maintenance
Gonzalez Court	Calle de Oro West	Cul-de-Sac	Repair/Maintenance
Harlan Court	Calle de Oro West	Cul-de-Sac	Repair/Maintenance
Hosea Court	Calle de Oro East	Cul-de-Sac	Repair/Maintenance
Kemp Court	Calle de Oro East	Cul-de-Sac	Repair/Maintenance
Sobke Court	Calle de Oro East	Cul-de-Sac	Repair/Maintenance
Ward Court	Calle de Oro East	Cul-de-Sac	Repair/Maintenance
Harrington Street	Calle de Oro West	Calle de Oro East	Repair/Maintenance
Holdridge Street	Calle de Oro West	Calle de Oro East	Repair/Maintenance
L. Porter Court	McMillin Street	Cul-de-Sac	Repair/Maintenance
J.P. Villa Court	Sereno Drive	Cul-de-Sac	Repair/Maintenance
A. Monge Court	Sereno Drive	Cul-de-Sac	Repair/Maintenance
Sereno Drive	Anaya Avenue	E. Rivera Avenue	Repair/Maintenance
McMillin Street	L. Porter Court	E. Rivera Avenue	Repair/Maintenance
I. Romero Court	McMillin Street	A. Cota Street	Repair/Maintenance
A. Cota Street	Anaya Avenue	I. Romero Court	Repair/Maintenance
D. Patino Street	Anaya Avenue	LM Legaspi Avenue	Repair/Maintenance
LM Legaspi Avenue	D. Patino Street	Paseo Camino Real	Repair/Maintenance
Paseo Camino Real	Paseo de su Alteza	E. Rivera Avenue	Repair/Maintenance
D. Hinojosa	Anaya Avenue	E. Rivera Avenue	Repair/Maintenance
A. Cordero Avenue	D. Hinojosa	P. Montejano Street	Repair/Maintenance
P. Montejano Street	A. Cordero Avenue	H. Ramos Avenue	Repair/Maintenance
H. Ramos Avenue	P. Montejano Street	P. Rashid Street	Repair/Maintenance
A. Aceves Street	Doctor Ajalat Avenue	E. Rivera Avenue	Repair/Maintenance
Doctor Ajalat Avenue	A. Aceves Street	P. Rashid Street	Repair/Maintenance
P. Rashid Street	Anaya Avenue	H. Ramos Avenue	Repair/Maintenance
Seventh Street	Paseo de su Alteza	E. Rivera Avenue	Repair/Maintenance
Santa Fe Drive	Andrade Avenue	Paseo de su Alteza	Repair/Maintenance
J.R. Villa Court	Paseo de su Alteza	Cul-de-Sac	Repair/Maintenance

STREET	FROM	TO	PROJECT
Paseo de su Alteza	Santa Fe Drive	Paseo Camino Real	Repair/Maintenance
West Fifth Street	Pierce Avenue	Cesar Chavez Boulevard	Repair/Maintenance
Pierce Avenue	Sheridan Street	Seventh Street	Repair/Maintenance
Lincoln Street	D. Navarro Avenue	Cesar Chavez Boulevard	Repair/Maintenance
Emilia Drive	Eady Avenue	Grant Street	Repair/Maintenance
Sherman Street	Cul-de-Sac	Emilia Drive	Repair/Maintenance
Eady Avenue	Highway98	Emilia Drive	Repair/Maintenance
Lee Avenue	Highway98	Lincoln Street	Repair/Maintenance
Lacy Avenue	Highway98	McKinley Street	Repair/Maintenance
McKinley Street	Cul-de-Sac	Lacy Avenue	Repair/Maintenance
Calexico Street	Kloke Avenue	Adler Street	Repair/Maintenance
Nosotros Street	Cul-de-Sac	Adler Street	Repair/Maintenance
Salvador Guilin Street	Cul-de-Sac	Adler Street	Repair/Maintenance
Matilde Gomez Court	Lincoln Street	Cul-de-Sac	Repair/Maintenance
Contreras Court	Lincoln Street	Cul-de-Sac	Repair/Maintenance
Tina Padilla Court	Lincoln Street	Cul-de-Sac	Repair/Maintenance
Brandenburg Court	Lincoln Street	Cul-de-Sac	Repair/Maintenance
D. Navarro Avenue	Grant Street	Highway98	Repair/Maintenance
W.L. Moreno Street	Cul-de-Sac	Kloke Avenue	Repair/Maintenance
Mercado Street	W.L. Moreno Street	Cul-de-Sac	Repair/Maintenance
H. Fritsch Street	W.L. Moreno Street	Cul-de-Sac	Repair/Maintenance
Luna Court	W.L. Moreno Street	Cul-de-Sac	Repair/Maintenance



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City of Calipatria, California

**Schedule of Revenues, Expenditures and Change in Fund Balance
and Supplementary Information of
Measure D Sales Tax Fund**

Year Ended June 30, 2022

with Independent Auditor's Reports



City of Calipatria, California

**Schedule of Revenues, Expenditures and Change in Fund Balance
and Supplementary Information
of Measure D Sales Tax Fund**

Year Ended June 30, 2022

with Independent Auditor's Reports

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FINANCIAL SECTION



Independent Auditor's Report

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

Report on the Schedule

Opinion

We have audited the schedule of revenues, expenditures and change in fund balance (Schedule) of the Measure D Sales Tax Fund of the City of Calipatria, California ("City") for the year ended June 30, 2022, and the related notes to the Schedule.

In our opinion, the accompanying Schedule referred to above presents fairly, in all material respects, the revenues, expenditures and change in fund balance of the Measure D Sales Tax Fund of the City of Calipatria, California for the year ended June 30, 2022, in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

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

Emphasis of Matter

As discussed in Note 1, the schedule of revenues, expenditures and change in fund balance presents only the activity of Measure D Sales Tax Fund of the City and does not purport to, and does not, present fairly the financial position of the City of Calipatria, California, as of June 30, 2022, and the changes in its financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.



Responsibilities of Management for the Schedule

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

Auditor's Responsibilities for the Audit of the Schedule

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

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

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

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



Other Information

Management is responsible for the other information included in this report. The other information comprises the Schedule of Assets, Liabilities and Fund Balance, Schedule of Revenues, Expenditures and Changes in Fund Balance, and the Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual as of and for the year ended June 30, 3022, but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated February __, 2023, on our consideration of the City's internal control over financial reporting which includes preparation of the schedule of revenues, expenditures and change in fund balance and on our tests of compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance as it relates to the Measure D Sales Tax Fund.

Glendale, California
February __, 2023

City of Calipatria
Measure D Sales Tax Fund

Schedule of Revenues, Expenditures and Change in Fund Balance
Year Ended June 30, 2022

Revenues:

Sales tax	\$ 227,122
Total revenues	<u>227,122</u>

Expenditures:

Road repairs and maintenance	3,518
Capital outlay	<u>1,013,280</u>
Total expenditures	<u>1,016,798</u>

Deficiency of Revenues Over Expenditures	<u>(789,676)</u>
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Other Financing Sources:

Bond proceeds	<u>126,342</u>
Total other financing sources	<u>126,342</u>

Change in Fund Balance	<u><u>\$ (663,334)</u></u>
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See accompanying Notes to the Schedule.

NOTE 1 REPORTING ENTITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity

Imperial County Local Transportation Authority

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

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

The Authority consists of the following member agencies:

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

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

Compliance Requirements of the Imperial County Local Transportation Authority

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

**NOTE 1 REPORTING ENTITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
(CONTINUED)****Fund Accounting**

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

Basis of Presentation

The schedule of revenues, expenditures and change in fund balance (Schedule) presents only the activity of Measure D Sales Tax Fund and does not purport to, and does not, present fairly the financial position of the City of Calipatria, California, as of June 30, 2022, and the changes in its financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis of Accounting

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

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

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

Use of Estimates

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

NOTE 2 SALES TAX REVENUE

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

Gross sales tax allocation	\$ 454,888
Withheld for debt service	(227,766)
Net sales tax allocation	<u>\$ 227,122</u>

NOTE 3 RESTRICTION OF NET REVENUES

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

NOTE 4 BOND PROCEEDS

During the fiscal year ended June 30, 2022, the Measure D Sales Tax Fund received its share of the bond proceeds in the amount of \$126,342 from the issuance of the Authority's 2018 bonds. These bond proceeds are used to fund various capital outlay projects. The Authority deducts from the future Measure D sales tax revenue allocation of the City, the required amount to repay the debt.



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Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the schedule of revenues, expenditures and change in fund balance (Schedule) of the Measure D Sales Tax Fund (the Fund) of the City of Calipatria, California (City), for the year ended June 30, 2022, and the related notes to the Schedule, and have issued our report thereon dated **February __, 2023**.

Report on Internal Control Over Financial Reporting

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

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

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



Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Schedule is free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the Schedule. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed 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 City's internal control or on compliance related to the Measure D Sales Tax Fund. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's Measure D Sales Tax Fund internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Glendale, California
February [REDACTED], 2023



Independent Auditor's Report on Compliance

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

Report on Compliance

Opinion

We have audited the City of Calipatria, California's (the City) compliance with the requirements of Measure D as specified in the Imperial County Local Transportation Authority Retail Transactions and Use Ordinance No. 1-2008 ("Ordinance") for the year ended June 30, 2022.

In our opinion, the City of Calipatria, California complied, in all material respects, with the compliance requirements of the Ordinance for the year ended June 30, 2022.

Basis for Opinion

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

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

Responsibilities of Management for Compliance

Management is responsible for the City's compliance with the Ordinance and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of the Ordinance.



Auditor's Responsibilities for the Audit of Compliance

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

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

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

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

Other Matters

The results of our auditing procedures disclosed an instance of noncompliance which is required to be reported in accordance with the Ordinance and which is described in the accompanying schedule of findings and questioned costs as Finding 2022-001. Our opinion on the City's compliance with the Ordinance is not modified with respect to these matters.

Government Auditing Standards requires the auditor to perform limited procedures on the City's response to the noncompliance findings identified in our compliance audit described in the accompanying schedule of findings. The City's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.



Report on Internal Control over Compliance

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit, we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

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

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

Glendale, California

February __, 2023

SECTION I COMPLIANCE FINDINGS

Repeat Finding from Prior Year Audit

Finding 2022-001 Loss of Accounting Data

Criteria:

Government agencies should establish policies and procedures to ensure continuity of business and reduce service interruptions.

Condition:

In August 2021, the City experienced a loss of its accounting data stored in the financial system starting from October 2020 through August 2021 due to server malfunction and data backup failure. Recovery of the accounting data was not possible due to the physical damage to the server's internal hard drives.

Cause:

The data loss was caused by a server malfunction and data backup and recovery failure.

Effect:

The City's operations and services have been disrupted. In order to update its financial records, the City re-encoded the lost accounting transactions, thereby, spending funds that were not programmed.

Recommendation:

To ensure the prompt and proper reaction to service disruptions, we recommend that management document an organization-wide Business Contingency Plan and Disaster Recovery Plan. The plan should be detailed and well organized to reflect the chosen strategies and activities for business resumption. The Business Contingency and Disaster Recovery Plan should address and/or include the following areas:

- Identification of key business processes internally and externally;
- Identification and evaluation of both interim and long-term recovery strategies;
- Identification and documentation of recovery teams and personnel;
- Identification and development of resource requirements including supplies and equipment;
- Identification and documentation of business recovery procedures including those related to IT and telecommunications;
- Recovery procedures training;
- Plan testing and maintenance;
- Identification of critical business forms and supplies; and,
- Detailed backup restoration procedures for all key systems.

SECTION I COMPLIANCE FINDINGS (CONTINUED)

View of Responsible Officials:

Management concurs with the recommendation and will develop a business contingency plan and a disaster recovery plan as recommended to be in place and will strive to have in place by the end of the reporting period June 30, 2022. The City will make sure the components listed above are part of the plan.

Also, the City has taken the following actions:

- Two new backup devices have been installed. These devices alternate the server's backup function on a weekly basis. A monitoring plan has been established to ensure the backup function is being performed as designed.
- The City is currently undergoing an organization-wide technology upgrade. The project includes new workstations, operating system upgrades and a brand-new server. This portion of the project is planned to be completed in the next few weeks.
- City has established weekly data backup monitoring schedule identified in Finance Officer and account clerk job description.
- City has identified and incorporated data recording and recovery responsibilities.
- City has conducted with finance staff recovery procedures and equipment training by required for Finance Officer, Account Clerk, Payroll Clerk, and City Clerk.

OTHER INFORMATION

City of Calipatria
Measure D Sales Tax Fund
Schedule of Assets, Liabilities and Fund Balance
June 30, 2022
(Unaudited)

Assets:

Cash and cash equivalents	\$ <u>1,256,567</u>
Total assets	\$ <u><u>1,256,567</u></u>

Fund Balance:

Restricted for road repairs and maintenance	\$ <u>1,256,567</u>
Total fund balance	\$ <u><u>1,256,567</u></u>

City of Calipatria
Measure D Sales Tax Fund
Schedule of Revenues, Expenditures and Change in Fund Balance
Year Ended June 30, 2022
(Unaudited)

Revenues:

Sales tax	\$ 227,122
Total revenues	<u>227,122</u>

Expenditures:

Road repairs and maintenance	3,518
Capital outlay	<u>1,013,280</u>
Total expenditures	<u>1,016,798</u>

Deficiency of Revenues Over Expenditures	<u>(789,676)</u>
---	------------------

Other Financing Sources:

Bond proceeds	<u>126,342</u>
Total other financing sources	<u>126,342</u>

Change in Fund Balance	\$ (663,334)
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Fund Balance:

Beginning of year	<u>1,919,901</u>
End of year	<u>\$ 1,256,567</u>

City of Calipatria
Measure D Sales Tax Fund
Schedule of Revenues, Expenditures and Change in Fund Balance
Budget and Actual
Year Ended June 30, 2022
(Unaudited)

	<u>Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues:			
Sales tax	\$ 140,000	\$ 227,122	\$ 87,122
Interest earnings	23,000	-	(23,000)
Total revenues	<u>163,000</u>	<u>227,122</u>	<u>64,122</u>
Expenditures:			
Road repairs and maintenance	-	3,518	3,518
Capital outlay	950,000	1,013,280	63,280
Total expenditures	<u>950,000</u>	<u>1,016,798</u>	<u>66,798</u>
Deficiency of Revenues Over Expenditures	<u>(787,000)</u>	<u>(789,676)</u>	<u>(2,676)</u>
Other Financing Sources:			
Bond proceeds	950,000	126,342	(823,658)
Total other financing sources	<u>950,000</u>	<u>126,342</u>	<u>(823,658)</u>
Change in Fund Balance	<u>\$ 163,000</u>	<u>(663,334)</u>	<u>\$ (826,334)</u>
Fund Balance:			
Beginning of year		1,919,901	
End of year		<u>\$ 1,256,567</u>	

STREET	FROM	TO	PROJECT
Alamo St.	Int'l Blvd	East Av	Maint/ Construct
Alexandria St.	Int'l Blvd	Brown Av	Maint/ Reconstruct
Barbara St.	Int'l Blvd	Commercial Av	Maint/Reconstruct
Blair Road*	Sinclair Rd	Peterson Rd.	Maint/ Reconstruct
Bonita Place	Brown Av	East Av	Maint/Reconstruct
Bonita St.	Int'l Blvd	East Av	Maint/ Construct
Brown Av	Young Rd	Bowles Rd.	Maint/ Reconstruct
California St.	Int'l Blvd	East Av	Maint/ Reconstruct
Centro Av	Alexandria St.	Alamo St.	Maint/Reconstruct
Church St.	Int'l Blvd	East Av	Maint/ Reconstruct
Commercial Av	Freeman St	Church St.	Maint/ Reconstruct
Date St	W. Terminus	Railroad Av.	Maint/ Reconstruct
Delta St.	Int'l Blvd	Commercial Av	Maint/ Reconstruct
Desert Lane	Date St.	Hacienda Ct.	Maint/Construct
Desert Springs Lane	Date St.	Terminus	Maint/ Reconstruct
East Av	Young Rd	Bowles Rd	Maint/ Reconstruct
E. Elder St	Industrial Av	Commercial Av	Reconstruct/Construct
Elder St	Int'l Blvd	SR111	Maint/Reconstruct
Fan Palm Court	Ironwood St	Laurel Lane	Maint/ Reconstruct
Fern St	Int'l Blvd	SR111	Maint/Reconstruct
Freeman St.	Brown Av	East Av	Maint/Reconstruct
Hacienda Ct.	Desert Lane	Arroyo Seco Lane	Maint/Construct
Imperial Av	Delta St	Date St	Maint/Reconstruct
International Blvd	Delta St.	C. Lateral	Maint/ Reconstruct
Industrial Av	Young Rd	Elder St	Maint/ Reconstruct
Ironwood St	Date St	Mesa Verde Rd	Maint/Reconstruct
Lake Av	Delta St	C. Lateral	Maint/Reconstruct
Laurel Lane	Fan Palm	Mesa Verde Rd	Maint/ Reconstruct
Lyerly Rd (e 1/2) **	Bowles Rd	Young Rd	Maint/reconstruct
Main St	Lyerly Rd	SR111	Maint/Reconstruct
Mesa Verde Rd	Ironwood St	Terminus	Maint/ Reconstruct
Park Av	Delta St	Fern St	Maint/Reconstruct
Railroad Av	Young Rd	Bowles Rd	Maint/ Reconstruct
Sycamore Court	Date St	Terminus	Maint/Reconstruct

*Portion of Blair Road within city limits

**East half of road



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City of El Centro, California

**Schedule of Revenues, Expenditures and Change in Fund Balance
and Supplementary Information of
Measure D Sales Tax Fund**

Year Ended June 30, 2022

with Independent Auditor's Reports



City of El Centro, California

**Schedule of Revenues, Expenditures and Change in Fund Balance
and Supplementary Information
of Measure D Sales Tax Fund**

Year Ended June 30, 2022

with Independent Auditor's Reports

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FINANCIAL SECTION



Independent Auditor's Report

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

Report on the Schedule

Opinion

We have audited the schedule of revenues, expenditures and change in fund balance (Schedule) of the Measure D Sales Tax Fund of the City of El Centro, California ("City") for the year ended June 30, 2022, and the related notes to the Schedule.

In our opinion, the accompanying Schedule referred to above presents fairly, in all material respects, the revenues, expenditures and change in fund balance of the Measure D Sales Tax Fund of the City of El Centro, California for the year ended June 30, 2022, in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

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

Emphasis of Matter

As discussed in Note 1, the schedule of revenues, expenditures and change in fund balance presents only the activity of Measure D Sales Tax Fund of the City and does not purport to, and does not, present fairly the financial position of the City of El Centro, California, as of June 30, 2022, and the changes in its financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.



Responsibilities of Management for the Schedule

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

Auditor's Responsibilities for the Audit of the Schedule

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

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

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

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



Other Information

Management is responsible for the other information included in this report. The other information comprises the Schedule of Assets, Liabilities and Fund Balance, Schedule of Revenues, Expenditures and Changes in Fund Balance, and the Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual as of and for the year ended June 30, 3022, but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated February __, 2023, on our consideration of the City's internal control over financial reporting which includes preparation of the schedule of revenues, expenditures and change in fund balance and on our tests of compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance as it relates to the Measure D Sales Tax Fund.

Glendale, California
February __, 2023

City of El Centro
Measure D Sales Tax Fund

Schedule of Revenues, Expenditures and Change in Fund Balance
Year Ended June 30, 2022

Revenues

Sales tax	\$ 3,721,630
Interest earnings	<u>10,050</u>
Total revenues	<u>3,731,680</u>

Expenditures

Road repairs and maintenance	194,084
Capital outlay	<u>1,634,268</u>
Total expenditures	<u>1,828,352</u>

Excess of Revenues Over Expenditures	<u>1,903,328</u>
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Other Financing Uses

Transfers out to the City	<u>(993,649)</u>
Total other financing uses	<u>(993,649)</u>

Change in Fund Balance	<u>\$ 909,679</u>
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See accompanying Notes to the Schedule.

NOTE 1 REPORTING ENTITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity

Imperial County Local Transportation Authority

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

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

The Authority consists of the following member agencies:

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

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

Compliance Requirements of the Imperial County Local Transportation Authority

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

**NOTE 1 REPORTING ENTITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
(CONTINUED)****Fund Accounting**

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

Basis of Presentation

The schedule of revenues, expenditures and change in fund balance (Schedule) presents only the activity of Measure D Sales Tax Fund and does not purport to, and does not, present fairly the financial position of the City of El Centro, California, as of June 30, 2022, and the changes in its financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis of Accounting

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

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

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

Use of Estimates

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

NOTE 2 SALES TAX REVENUE

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

Gross sales tax allocation	\$ 3,721,630
Withheld for debt service	-
Net sales tax allocation	<u>\$ 3,721,630</u>

NOTE 3 RESTRICTION OF NET REVENUES

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

NOTE 4 TRANSFER OUT TO THE CITY

The Measure D Sales Tax Fund recorded a transfer out to the City of \$993,649. The transfer out largely reflects the interest and debt service payments on a transportation bond that the City issued which are allowed for use of the Measure D Sales Tax Fund.



**Independent Auditor's Report on Internal Control Over Financial Reporting
and on Compliance and Other Matters Based on an Audit of Financial Statements
Performed in Accordance with *Government Auditing Standards***

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the schedule of revenues, expenditures and change in fund balance (Schedule) of the Measure D Sales Tax Fund (the Fund) of the City of El Centro, California (City), for the year ended June 30, 2022, and the related notes to the Schedule, and have issued our report thereon dated February 1, 2023.

Report on Internal Control Over Financial Reporting

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

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

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



Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Schedule is free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the Schedule. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed 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 City's internal control or on compliance related to the Measure D Sales Tax Fund. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's Measure D Sales Tax Fund internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Glendale, California

February __, 2023



Independent Auditor's Report on Compliance

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

Report on Compliance

Opinion

We have audited the City of El Centro, California's (the City) compliance with the requirements of Measure D as specified in the Imperial County Local Transportation Authority Retail Transactions and Use Ordinance No. 1-2008 ("Ordinance") for the year ended June 30, 2022.

In our opinion, the City of El Centro, California complied, in all material respects, with the compliance requirements of the Ordinance for the year ended June 30, 2022.

Basis for Opinion

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

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

Responsibilities of Management for Compliance

Management is responsible for the City's compliance with the Ordinance and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of the Ordinance.



Auditor's Responsibilities for the Audit of Compliance

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

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

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

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

Report on Internal Control over Compliance

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



Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit, we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

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

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

Glendale, California
February __, 2023

Section I – Compliance Findings

No findings were noted for the year ended June 30, 2022.

OTHER INFORMATION

City of El Centro
Measure D Sales Tax Fund
Schedule of Assets, Liabilities and Fund Balance
June 30, 2022
(Unaudited)

ASSETS

Cash and cash equivalents	\$ 4,503,238
Interest receivable	7,835
Other receivables	<u>283,277</u>
Total assets	\$ <u>4,794,350</u>

LIABILITIES AND FUND BALANCE**Liabilities**

Accounts payable	\$ <u>61,428</u>
Total liabilities	<u>61,428</u>

Fund Balance

Restricted	<u>4,732,922</u>
Total fund balance	<u>4,732,922</u>

Total liabilities and fund balance	\$ <u>4,794,350</u>
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City of El Centro
Measure D Sales Tax Fund
Schedule of Revenues, Expenditures and Change in Fund Balance
Year Ended June 30, 2022
(Unaudited)

Revenues

Sales tax	\$ 3,721,630
Interest earnings	10,050
Total revenues	<u>3,731,680</u>

Expenditures

Road repairs and maintenance	194,084
Capital outlay	1,634,268
Total expenditures	<u>1,828,352</u>

Excess of Revenues Over Expenditures	<u>1,903,328</u>
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Other Financing Uses

Transfers out to the City	(993,649)
Total other financing uses	<u>(993,649)</u>

Change in Fund Balance	909,679
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Fund Balance

Beginning of year	3,541,753
Prior period adjustment	281,490
End of year	<u>\$ 4,732,922</u>

** To agree with the City's audited financial statements beginning fund balance.

City of El Centro
Measure D Sales Tax Fund
Schedule of Revenues, Expenditures and Change in Fund Balance
Budget and Actual
Year Ended June 30, 2022
(Unaudited)

	Budget	Actual	Variance with Final Budget
Revenues			
Sales tax	\$ 3,200,000	\$ 3,721,630	\$ 521,630
Interest earnings	20,000	10,050	(9,950)
Total revenues	<u>3,220,000</u>	<u>3,731,680</u>	<u>511,680</u>
Expenditures			
Road repairs and maintenance	469,061	194,084	274,977
Capital outlay	4,257,858	1,634,268	2,623,590
Total expenditures	<u>4,726,919</u>	<u>1,828,352</u>	<u>2,898,567</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(1,506,919)</u>	<u>1,903,328</u>	<u>3,410,247</u>
Other Financing Uses			
Transfers out to the City	(993,649)	(993,649)	-
Total other financing uses	<u>(993,649)</u>	<u>(993,649)</u>	<u>-</u>
Change in Fund Balance	<u>\$ (2,500,568)</u>	909,679	<u>\$ 3,410,247</u>
Fund Balance			
Beginning of year, as restated		3,823,243	
End of year		<u>\$ 4,732,922</u>	

PROJECT

PlanetBids and Virtual Proj. Mang.
Professional Fee-o (Traffic Engineering Consultant)
Streetsaver subscription
Traffic Signal Maintenance Services
I8/SR86 (Road Shoulder Landscape Services)
I8/Dogwood (Road Shoulder Landscape Services)
I8/Imperial Ave. (Road Shoulder Landscape Services)
SCAG/County Aerial Imagery
CALTRANS Relinquishment - Assessment
Bradshaw Tree Removal
Street Improvements - Misc. (Yearly Overlay and misc. road improv.)- Arch/Engineering
Street Improvements - Misc. (Yearly Overlay and misc. road improv.)
Imperial Avenue Ext. - Phase 1 Modifications
ATPL Imperial Ave - Design
Imperial Avenue Ph2 - ENG
Colonia Drainage McDonald- Design
Colonia Drainage McDonald- CON
Shovel ready project preparation - Design
Streets Striping Maintenance
Dogwood/Main Intersection Reimbursement
Speed Humps
Imperial Avenue Extension Ph II - ENG
Imperial Ave etc. Phase II - CON STBGL (21/22)match
Imperial Ave etc. Phase II - CON STBGL (22/23)match
CMAQ Signal Light Synchro 8th St
CMAQ Signal Light Synchro 8th St
LPP Dogwood Partnership
ATPL Imperial Ave - CON



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City of Holtville, California

**Schedule of Revenues, Expenditures and Change in Fund Balance
and Supplementary Information of
Measure D Sales Tax Fund**

Year Ended June 30, 2022

with Independent Auditor's Reports



City of Holtville, California

**Schedule of Revenues, Expenditures and Change in Fund Balance
and Supplementary Information
of Measure D Sales Tax Fund**

Year Ended June 30, 2022

with Independent Auditor's Reports

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FINANCIAL SECTION



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Independent Auditor's Report

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

Report on the Schedule

Opinion

We have audited the schedule of revenues, expenditures and change in fund balance (Schedule) of the Measure D Sales Tax Fund of the City of Holtville, California ("City") for the year ended June 30, 2022, and the related notes to the Schedule.

In our opinion, the accompanying Schedule referred to above presents fairly, in all material respects, the revenues, expenditures and change in fund balance of the Measure D Sales Tax Fund of the City of Holtville, California for the year ended June 30, 2022, in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

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

Emphasis of Matter

As discussed in Note 1, the schedule of revenues, expenditures and change in fund balance presents only the activity of Measure D Sales Tax Fund of the City and does not purport to, and does not, present fairly the financial position of the City of Holtville, California, as of June 30, 2022, and the changes in its financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.



Responsibilities of Management for the Schedule

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

Auditor's Responsibilities for the Audit of the Schedule

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

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

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

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



Other Information

Management is responsible for the other information included in this report. The other information comprises the Schedule of Assets, Liabilities and Fund Balance, Schedule of Revenues, Expenditures and Changes in Fund Balance, and the Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual as of and for the year ended June 30, 3022, but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated February __, 2023, on our consideration of the City's internal control over financial reporting which includes preparation of the schedule of revenues, expenditures and change in fund balance and on our tests of compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance as it relates to the Measure D Sales Tax Fund.

Glendale, California
February __, 2023

City of Holtville
Measure D Sales Tax Fund

Schedule of Revenues, Expenditures and Change in Fund Balance
Year Ended June 30, 2022

Revenues

Sales tax	\$ 399,700
Interest earnings	540
Total revenues	<u>400,240</u>

Expenditures

Road repairs and maintenance	1,500
Total expenditures	<u>1,500</u>

Excess of Revenues Over Expenditures

398,740

Other Financing Uses

Transfers out to the City	(75,000)
Total other financing uses	<u>(75,000)</u>

Change in Fund Balance

\$ 323,740

See accompanying Notes to the Schedule.

NOTE 1 REPORTING ENTITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity

Imperial County Local Transportation Authority

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

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

The Authority consists of the following member agencies:

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

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

Compliance Requirements of the Imperial County Local Transportation Authority

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

**NOTE 1 REPORTING ENTITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
(CONTINUED)****Fund Accounting**

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

Basis of Presentation

The schedule of revenues, expenditures and change in fund balance (Schedule) presents only the activity of Measure D Sales Tax Fund and does not purport to, and does not, present fairly the financial position of the City of Holtville, California, as of June 30, 2022, and the changes in its financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis of Accounting

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

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

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

Use of Estimates

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

NOTE 2 SALES TAX REVENUE

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

Gross sales tax allocation	\$	617,563
Withheld for debt service		<u>(217,863)</u>
Net sales tax allocation	\$	<u>399,700</u>

NOTE 3 RESTRICTION OF NET REVENUES

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

NOTE 4 TRANSFER OUT TO THE CITY

The Measure D Sales Tax Fund recorded a transfer out to the City of \$75,000 to reflect the reimbursement of costs incurred in another City fund for Measure D eligible projects.



Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the schedule of revenues, expenditures and change in fund balance (Schedule) of the Measure D Sales Tax Fund (the Fund) of the City of Holtville, California (City), for the year ended June 30, 2022, and the related notes to the Schedule, and have issued our report thereon dated February 1, 2023.

Report on Internal Control Over Financial Reporting

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

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

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



Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Schedule is free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the Schedule. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed 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 City's internal control or on compliance related to the Measure D Sales Tax Fund. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's Measure D Sales Tax Fund internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Glendale, California

February __, 2023



Independent Auditor's Report on Compliance

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

Report on Compliance

Opinion

We have audited the City of Holtville, California's (the City) compliance with the requirements of Measure D as specified in the Imperial County Local Transportation Authority Retail Transactions and Use Ordinance No. 1-2008 ("Ordinance") for the year ended June 30, 2022.

In our opinion, the City of Holtville, California complied, in all material respects, with the compliance requirements of the Ordinance for the year ended June 30, 2022.

Basis for Opinion

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

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

Responsibilities of Management for Compliance

Management is responsible for the City's compliance with the Ordinance and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of the Ordinance.



Auditor's Responsibilities for the Audit of Compliance

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

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

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

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

Report on Internal Control over Compliance

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



Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit, we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

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

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

Glendale, California
February [REDACTED], 2023

Section I – Compliance Findings

No findings were noted for the year ended June 30, 2022.

OTHER INFORMATION

City of Holtville
Measure D Sales Tax Fund
Schedule of Assets, Liabilities and Fund Balance
June 30, 2022
(Unaudited)

Assets

Cash and cash equivalents	\$ 1,698,735
Total assets	\$ 1,698,735

Fund Balance

Restricted for road repairs and maintenance	\$ 1,698,735
Total fund balance	\$ 1,698,735

City of Holtville
Measure D Sales Tax Fund
Schedule of Revenues, Expenditures and Change in Fund Balance
Year Ended June 30, 2022
(Unaudited)

Revenues

Sales tax	\$ 399,700
Interest earnings	540
Total revenues	<u>400,240</u>

Expenditures

Road repairs and maintenance	1,500
Total expenditures	<u>1,500</u>

Excess of Revenues Over Expenditures	<u>398,740</u>
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Other Financing Uses

Transfers out to the City	(75,000)
Total other financing uses	<u>(75,000)</u>

Change in Fund Balance	323,740
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Fund Balance

Beginning of year	1,374,995
End of year	<u>\$ 1,698,735</u>

City of Holtville
Measure D Sales Tax Fund
Schedule of Revenues, Expenditures and Change in Fund Balance
Budget and Actual
Year Ended June 30, 2022
(Unaudited)

	<u>Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues			
Sales tax	\$ 282,000	\$ 399,700	\$ 117,700
Interest earnings	<u>1,000</u>	<u>540</u>	<u>(460)</u>
	<u>283,000</u>	<u>400,240</u>	<u>117,240</u>
 Expenditures			
Road repairs and maintenance	<u>136,014</u>	<u>1,500</u>	<u>134,514</u>
	<u>136,014</u>	<u>1,500</u>	<u>134,514</u>
 Excess of Revenues Over Expenditures	<u>146,986</u>	<u>398,740</u>	<u>251,754</u>
 Other Financing Uses			
Transfers out to the City	<u>(100,000)</u>	<u>(75,000)</u>	<u>25,000</u>
	<u>(100,000)</u>	<u>(75,000)</u>	<u>25,000</u>
 Change in Fund Balance	<u>\$ 46,986</u>	323,740	<u>\$ 276,754</u>
 Fund Balance			
Beginning of year		<u>1,374,995</u>	
End of year		<u>\$ 1,698,735</u>	

City of Holtville
Measure D Sales Tax Fund
Five Year Program of Projects
June 30, 2022
(Unaudited)

ROAD/PROJECT	FROM	TO	PROJECT DESCRIPTION
Citywide Streets Improvement Project			Crack Sealing, Slurry & Resurfacing
Citywide			Street Sign Replacement
Cedar Avenue	Orchard Road Bridge	Sixth Street	Resurface
Olive Avenue	Evan Hewes Hwy	Fifth Street	Construct
Walnut Ave Impr Phase II	First Street	Third Street	Reconstruct
Monument Sign Phase II			
Cedar Avenue	Fourth Street	Fifth Street	Install Curb, Gutter & Sidewalk
5th Street, Holt Ave & Cedar Ave			Bus Shelter/Curbs TDA Projects
Alamo River Trail			Additional Enhancements
Alamo River Trail Wetlands Link			Construct
Citywide			Develop Electric Vehicle Plan
4th Street/SR 115 - Alamo River Bridge			Develop Erosion Control
Rail ROW Acquisitions	Grape Avenue Intersection		Acquire EV Path Route
SR 115/5th Street			Install Curb, Gutter & Sidewalk
Fourth Street Project	Walnut Avenue	Cedar Avenue	Reconstruct
Ninth Street	Cedar Avenue	Olive Avenue	Underground IID Lateral Canal
Fern Avenue	Fourth Street	Fifth Street	Reconstruct
Fern Avenue	Fifth Street	Sixth Street	Resurface
Various Streets			Maintenance & Restorative Seal
Artesia Avenue	Myrtle Avenue	Olive Avenue	Maintenance & Restorative Seal
Eighth Street	Melon	Olive Avenue	Maintenance & Restorative Seal
Fern Avenue	Sixth Street	Ninth Street	Maintenance & Restorative Seal
Orange Avenue	Fifth Street	Tenth Street	Maintenance & Restorative Seal
Walnut Avenue	237 S of Third St	Tenth Street	Maintenance & Restorative Seal
Maple Avenue	Fourth Street	Ninth Street	Maintenance & Restorative Seal
Chestnut Avenue	Fourth Street	Ninth Street	Maintenance & Restorative Seal
Brentwood Avenue	Seventh Street	Ninth Street	Maintenance & Restorative Seal
Holt Avenue	Fourth Street	Fifth Street	Maintenance & Restorative Seal
Holt Avenue	Fifth Street	Ninth Street	Maintenance & Restorative Seal
Sixth Street	Orange Avenue	350 East of Grape	Maintenance & Restorative Seal
Grape Avenue	Fifth Street	Sixth Street	Maintenance & Restorative Seal
Myrtle Avenue	Sixth Street	West Seventh St	Maintenance & Restorative Seal
South Half of 6th St	Tamarack	Melon Ave	Maintenance & Restorative Seal
Fifth Street	Tamarack Ave	Mesquite Ave	Maintenance & Restorative Seal
Cedar Street	Fourth Street	Alamo Bridge	Maintenance & Restorative Seal
Holt Avenue	Ninth Street	Tenth Street	Maintenance & Restorative Seal
Tenth Street	Holt Avenue	Orange Ave	Maintenance & Restorative Seal
Cedar Avenue	Seventh Street	Ninth Street	Maintenance & Restorative Seal
Fourth Street	Highway 115	Holt Avenue	Maintenance & Restorative Seal
Fourth Street	Cedar Avenue	Walnut Avenue	Maintenance & Restorative Seal
Fourth Street	Walnut Avenue	Grape Avenue	Maintenance & Restorative Seal
Pine Avenue	Fourth Street	Fifth Avenue	Maintenance & Restorative Seal
Pine Avenue	Fifth Street	Ninth Street	Maintenance & Restorative Seal
Walnut Avenue	South County Line	237 S of Third St	Maintenance & Restorative Seal

City of Holtville
Measure D Sales Tax Fund
Five Year Program of Projects
June 30, 2022
(Unaudited)

ROAD/PROJECT	FROM	TO	PROJECT DESCRIPTION
Sixth Street	Holt Avenue	Orange Avenue	Maintenance & Restorative Seal
Tamarack Avenue	Fifth Street	Zenos Road (Sixth	Maintenance & Restorative Seal
Palo Verde Avenue	Fifth Street	Zenos Road (Sixth	Maintenance & Restorative Seal
Mesquite Avenue	Fifth Street	Zenos Road (Sixth	Maintenance & Restorative Seal
Sixth Street	Melon Avenue	Holt Avenue Of Fifth Str	Maintenance & Restorative Seal
Tenth Street	Orange Avenue		Maintenance & Restorative Seal
Figueroa Avenue	Ninth Street	Tenth Street	Maintenance & Restorative Seal
Circle Drive	Eighth Street	Ninth Street	Maintenance & Restorative Seal
Circle Drive	Eighth Street	Chestnut Ave	Maintenance & Restorative Seal
Figueroa Avenue	Seventh St	Eighth Street	Maintenance & Restorative Seal
Fig Avenue	Fifth Street	Sixth Street	Maintenance & Restorative Seal
Maple Avenue	Third Street	Fourth Street	Maintenance & Restorative Seal
Third Street	Walnut Avenue	Grape Avenue	Maintenance & Restorative Seal
Chestnut Avenue	Third Street	Fourth Street	Maintenance & Restorative Seal
Rose Avenue	Chestnut Avenue	(termination)	Maintenance & Restorative Seal
Ninth Street	Beale Avenue	Towland Road	Maintenance & Restorative Seal
Seventh Street	Beale Avenue	Towland Road	Maintenance & Restorative Seal
Webb Avenue	Seventh Street	Ninth Street	Maintenance & Restorative Seal
Ash Avenue	Eighth Street	Ninth Street	Maintenance & Restorative Seal
Elm Avenue	Eighth Street	Ninth Street	Maintenance & Restorative Seal
Oak Avenue	Eighth Street	Ninth Street	Maintenance & Restorative Seal
Eighth Street	Ash Avenue	Oak Avenue	Maintenance & Restorative Seal
Grape Avenue	Fourth Street	Fifth Street	Maintenance & Restorative Seal
Seventh Street	Myrtle Avenue	Beale Avenue	Maintenance & Restorative Seal
Eighth Street	Olive Avenue	Beale Avenue	Maintenance & Restorative Seal
Wooldridge Ave	Melon Ave	Olive Avenue	Maintenance & Restorative Seal
Ninth Street	Olive Avenue	Beale Avenue	Maintenance & Restorative Seal
Melon Avenue	Sixth Street	Ninth Street	Maintenance & Restorative Seal
Olive Avenue	Fifth Street	Ninth Street	Maintenance & Restorative Seal
Palm Avenue	Fourth Street	Highway 115	Maintenance & Restorative Seal
Palm Avenue	Fifth Street	Ninth Street	Maintenance & Restorative Seal
Cedar Avenue	Fourth Street	Seventh Street	Maintenance & Restorative Seal
Orange Avenue	200' S of Fifth St		Maintenance & Restorative Seal
Beale Avenue	Seventh Street	Ninth Street	Maintenance & Restorative Seal
Eighth Street	Maple	Walnut Ave	Maintenance & Restorative Seal
Figueroa Avenue	Fifth Street	Sixth Street	Maintenance & Restorative Seal
Grape Avenue	Fourth Street	Fifth Street	Maintenance & Restorative Seal
Olive Avenue	Ninth Street	Tenth Street	Maintenance & Restorative Seal
Ninth Street	Slaton	Brentwood	Maintenance & Restorative Seal
Ninth Street	Holt Avenue	Cedar Avenue	Maintenance & Restorative Seal
Grape Avenue	Fourth Street	Third Street	Construct Extension
Beale Avenue	Ninth Street	Tenth Street	Construct Extension
Willow Avenue	Ninth Street	Tenth Street	Construct Extension
Grape Court	Grape Avenue	(Eastward)	Construct Extension



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City of Imperial, California

**Schedule of Revenues, Expenditures and Change in Fund Balance
and Supplementary Information of
Measure D Sales Tax Fund**

Year Ended June 30, 2022

with Independent Auditor's Reports



City of Imperial, California

**Schedule of Revenues, Expenditures and Change in Fund Balance
and Supplementary Information
of Measure D Sales Tax Fund**

Year Ended June 30, 2022

with Independent Auditor's Reports

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FINANCIAL SECTION



Independent Auditor's Report

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

Report on the Schedule

Opinions

We have audited the schedule of revenues, expenditures and change in fund balance (Schedule) of the Measure D Sales Tax Fund of the City of Imperial, California ("City") for the year ended June 30, 2022, and the related notes to the Schedule.

In our opinion, the accompanying Schedule referred to above presents fairly, in all material respects, the revenues, expenditures and change in fund balance of the Measure D Sales Tax Fund of the City of Imperial, California for the year ended June 30, 2022, in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

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

Emphasis of Matter

As discussed in Note 1, the schedule of revenues, expenditures and change in fund balance presents only the activity of Measure D Sales Tax Fund of the City and does not purport to, and does not, present fairly the financial position of the City of Imperial, California, as of June 30, 2022, and the changes in its financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.



Responsibilities of Management for the Schedule

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

Auditor's Responsibilities for the Audit of the Schedule

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

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

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

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



Other Information

Management is responsible for the other information included in this report. The other information comprises the Schedule of Assets, Liabilities and Fund Balance, Schedule of Revenues, Expenditures and Changes in Fund Balance, and the Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual as of and for the year ended June 30, 3022, but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated February __, 2023, on our consideration of the City's internal control over financial reporting which includes preparation of the schedule of revenues, expenditures and change in fund balance and on our tests of compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance as it relates to the Measure D Sales Tax Fund.

Glendale, California
February __, 2023

City of Imperial
Measure D Sales Tax Fund
Schedule of Revenues, Expenditures and Change in Fund Balance
Year Ended June 30, 2022

Revenues

Sales tax	\$ 1,154,446
Interest earnings	455
State grant	<u>309,616</u>
Total revenues	<u><u>1,464,517</u></u>

Expenditures

Road repairs and maintenance	<u>2,769,442</u>
Total expenditures	<u><u>2,769,442</u></u>

Deficiency of Revenues Over Expenditures	<u>(1,304,925)</u>
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Change in Fund Balance	<u><u>\$ (1,304,925)</u></u>
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See accompanying Notes to the Schedule.

NOTE 1 REPORTING ENTITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity

Imperial County Local Transportation Authority

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

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

The Authority consists of the following member agencies:

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

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

Compliance Requirements of the Imperial County Local Transportation Authority

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

**NOTE 1 REPORTING ENTITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
(CONTINUED)****Fund Accounting**

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

Basis of Presentation

The schedule of revenues, expenditures and change in fund balance (Schedule) presents only the activity of Measure D Sales Tax Fund and does not purport to, and does not, present fairly the financial position of the City of Imperial, California, as of June 30, 2022, and the changes in its financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis of Accounting

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

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

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

Use of Estimates

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

NOTE 2 SALES TAX REVENUE

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

Gross sales tax allocation	\$	1,573,084
Withheld for debt service		<u>(418,638)</u>
Net sales tax allocation	\$	<u>1,154,446</u>

NOTE 3 RESTRICTION OF NET REVENUES

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

NOTE 4 STATE GRANT

State grant under Measure D Sales Tax Fund consists of reimbursements from California Department of Transportation for the 2nd street rehabilitation and reconstruction, and bike path projects amounting \$92,096 and \$217,520, respectively.



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Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the schedule of revenues, expenditures and change in fund balance (Schedule) of the Measure D Sales Tax Fund (the Fund) of the City of Imperial, California (City), for the year ended June 30, 2022, and the related notes to the schedule, and have issued our report thereon dated February [REDACTED], 2023.

Report on Internal Control Over Financial Reporting

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

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

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



Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Schedule is free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the Schedule. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed 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 City's internal control or on compliance related to the Measure D Sales Tax Fund. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's Measure D Sales Tax Fund internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Glendale, California

February __, 2023



Independent Auditor's Report on Compliance

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

Report on Compliance

Opinion

We have audited the City of Imperial, California's (the City) compliance with the requirements of Measure D as specified in the Imperial County Local Transportation Authority Retail Transactions and Use Ordinance No. 1-2008 ("Ordinance") for the year ended June 30, 2022.

In our opinion, the City of Imperial, California complied, in all material respects, with the compliance requirements of the Ordinance for the year ended June 30, 2022.

Basis for Opinion

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

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

Responsibilities of Management for Compliance

Management is responsible for the City's compliance with the Ordinance and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of the Ordinance.



Auditor's Responsibilities for the Audit of Compliance

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

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

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

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

Report on Internal Control over Compliance

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



Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit, we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

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

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

Glendale, California
February __, 2023

Section I – Compliance Findings

No findings were noted for the year ended June 30, 2022.

OTHER INFORMATION

City of Imperial
Measure D Sales Tax Fund
Schedule of Assets, Liabilities and Fund Balance
June 30, 2022
(Unaudited)

Assets

Cash and cash equivalents	\$ 959,165
Total assets	\$ 959,165

Fund Balance

Restricted for road repairs and maintenance	\$ 959,165
Total fund balance	\$ 959,165

City of Imperial
Measure D Sales Tax Fund
Schedule of Revenues, Expenditures and Change in Fund Balance
Year Ended June 30, 2022
(Unaudited)

Revenues

Sales tax	\$ 1,154,446
Interest earnings	455
State grant	<u>309,616</u>
Total revenues	<u>1,464,517</u>

Expenditures

Road repairs and maintenance	<u>2,769,442</u>
Total expenditures	<u>2,769,442</u>

Deficiency of Revenues Over Expenditures (1,304,925)

Change in Fund Balance (1,304,925)

Fund Balance

Beginning of year	<u>2,264,090</u>
End of year	<u>\$ 959,165</u>

City of Imperial
Measure D Sales Tax Fund
Schedule of Revenues, Expenditures and Change in Fund Balance
Budget and Actual
Year Ended June 30, 2022
(Unaudited)

	<u>Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues			
Sales tax	\$ 800,000	\$ 1,154,446	\$ 354,446
Interest earnings	50,000	455	(49,545)
State grant	-	309,616	309,616
Total revenues	<u>850,000</u>	<u>1,464,517</u>	<u>614,517</u>
Expenditures			
Road repairs and maintenance	1,402,230	2,769,442	(1,367,212)
Total expenditures	<u>1,402,230</u>	<u>2,769,442</u>	<u>(1,367,212)</u>
Deficiency of Revenues Over Expenditures	<u>(552,230)</u>	<u>(1,304,925)</u>	<u>(752,695)</u>
Other Financing Uses			
Transfers out to the City	(582,489)	-	582,489
Total other financing uses	<u>(582,489)</u>	<u>-</u>	<u>582,489</u>
Change in Fund Balance	<u>\$ (1,134,719)</u>	(1,304,925)	<u>\$ (170,206)</u>
Fund Balance			
Beginning of year		2,264,090	
End of year		<u>\$ 959,165</u>	

STREET	LOCATION	PROJECT DESCRIPTION
Various Streets	Various Limits	Rehab/Maintenance
Town Core	South of 15th Street, west of P Street, north of 1st Street and east of B Street	Const/Rehab/Maintenance
South West	South of Worthington Rd, west of Hwy 86, north of Treshill Rd, and east of Austin Rd	Const/Rehab/Maintenance
South East	South of Worthington Rd, west of Dogwood Rd, north of Treshill Rd, and east of Hwy 86	Const/Rehab/Maintenance
North West	North of Worthington Rd, west of Hwy 86, south of Larsen Rd, east of Austin Rd	Const/Rehab/Maintenance
North East	North of Worthington Rd, west of Dogwood Rd, south of Larsen Rd, and east of Hwy 86	Const/Rehab/Maintenance



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City of Westmorland, California

**Schedule of Revenues, Expenditures and Change in Fund Balance
and Supplementary Information of
Measure D Sales Tax Fund**

Year Ended June 30, 2022

with Independent Auditor's Reports



City of Westmorland, California

**Schedule of Revenues, Expenditures and Change in Fund Balance
and Supplementary Information
of Measure D Sales Tax Fund**

Year Ended June 30, 2022

with Independent Auditor's Reports

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FINANCIAL SECTION



Independent Auditor's Report

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

Report on the Schedule

Opinion

We have audited the schedule of revenues, expenditures and change in fund balance (Schedule) of the Measure D Sales Tax Fund of the City of Westmorland, California ("City") for the year ended June 30, 2022, and the related notes to the Schedule.

In our opinion, the accompanying Schedule referred to above presents fairly, in all material respects, the revenues, expenditures and change in fund balance of the Measure D Sales Tax Fund of the City of Westmorland, California for the year ended June 30, 2022, in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Emphasis of Matter

As discussed in Note 1, the schedule of revenues, expenditures and change in fund balance presents only the activity of Measure D Sales Tax Fund of the City and does not purport to, and does not, present fairly the financial position of the City of Westmorland, California, as of June 30, 2022, and the changes in its financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.



Responsibilities of Management for the Schedule

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

Auditor's Responsibilities for the Audit of the Schedule

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

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

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

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



Other Information

Management is responsible for the other information included in this report. The other information comprises the Schedule of Assets, Liabilities and Fund Balance, Schedule of Revenues, Expenditures and Changes in Fund Balance, and the Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual as of and for the year ended June 30, 3022, but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated February [REDACTED], 2023, on our consideration of the City's internal control over financial reporting which includes preparation of the schedule of revenues, expenditures and change in fund balance and on our tests of compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance as it relates to the Measure D Sales Tax Fund.

Glendale, California
February [REDACTED], 2023

City of Westmorland
Measure D Sales Tax Fund

Schedule of Revenues, Expenditures and Change in Fund Balance
Year Ended June 30, 2022

Revenues:

Sales tax	\$ 339,173
Interest earnings	154
Total revenues	<u>339,327</u>

Expenditures:

Road repairs and maintenance	26,330
Capital outlay	213,648
Total expenditures	<u>239,978</u>

Excess of Revenues Over Expenditures

99,349

Other Financing Sources:

Transfers out to the City	(10,464)
Total other financing sources	<u>(10,464)</u>

Change in Fund Balance

\$ 88,885

See accompanying Notes to the Schedule.

NOTE 1 REPORTING ENTITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity

Imperial County Local Transportation Authority

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

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

The Authority consists of the following member agencies:

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

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

Compliance Requirements of the Imperial County Local Transportation Authority

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

**NOTE 1 REPORTING ENTITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
(CONTINUED)****Fund Accounting**

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

Basis of Presentation

The schedule of revenues, expenditures and change in fund balance (Schedule) presents only the activity of Measure D Sales Tax Fund and does not purport to, and does not, present fairly the financial position of the City of Westmorland, California, as of June 30, 2022, and the changes in its financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis of Accounting

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

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

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

Use of Estimates

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

NOTE 2 SALES TAX REVENUE

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

Gross sales tax allocation	\$ 339,173
Withheld for debt service	-
Net sales tax allocation	\$ <u>339,173</u>

NOTE 3 RESTRICTION OF NET REVENUES

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

NOTE 4 TRANSFERS OUT TO THE CITY

The Measure D Sales Tax Fund recorded transfers out to the City of \$10,464 to reflect the reimbursement of costs incurred in another City fund for Measure D eligible projects.



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Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit Of Financial Statements Performed in Accordance with *Government Auditing Standards*

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the schedule of revenues, expenditures and change in fund balance (Schedule) of the Measure D Sales Tax Fund (the Fund) of the City of Westmorland, California (City), for the year ended June 30, 2022, and the related notes to the Schedule, and have issued our report thereon dated February [REDACTED], 2023.

Report on Internal Control Over Financial Reporting

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

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

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



Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Schedule is free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the Schedule. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed 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 City's internal control or on compliance related to the Measure D Sales Tax Fund. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's Measure D Sales Tax Fund internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Glendale, California
February , 2023



Independent Auditor's Report on Compliance

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

Report on Compliance

Opinion

We have audited the City of Westmorland, California's (the City) compliance with the requirements of Measure D as specified in the Imperial County Local Transportation Authority Retail Transactions and Use Ordinance No. 1-2008 ("Ordinance") for the year ended June 30, 2022.

In our opinion, the City of Westmorland, California complied, in all material respects, with the compliance requirements of the Ordinance for the year ended June 30, 2022.

Basis for Opinion

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

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

Responsibilities of Management for Compliance

Management is responsible for the City's compliance with the Ordinance and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of the Ordinance.

***Auditor's Responsibilities for the Audit of Compliance***

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

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

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

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

Other Matters

The results of our auditing procedures disclosed an instance of noncompliance which is required to be reported in accordance with the Ordinance and which is described in the accompanying schedule of findings and questioned costs as Finding 2022-001. Our opinion on the City's compliance with the Ordinance is not modified with respect to these matters.

Government Auditing Standards requires the auditor to perform limited procedures on the City's response to the noncompliance findings identified in our compliance audit described in the accompanying schedule of findings. The City's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.



Report on Internal Control over Compliance

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit, we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

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

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

Glendale, California
February [REDACTED], 2023

SECTION I COMPLIANCE FINDINGS

Current Year Findings

Finding 2022-001 Unallowable Cost

Criteria:

Section 4(D)(3) of Ordinance No. 1-2008 states that revenues available for local street and road purposes shall be expended in accordance with the following priorities:

- i. To repair and rehabilitate existing roadways;
- ii. To reduce congestion and improve safety; and,
- iii. To provide for the construction of needed facilities.

Condition:

We noted a Measure D Sales Tax fund transfer out to the City of \$210 to reflect the reimbursement of costs incurred in another City fund for Measure D eligible project. Upon inspection of the invoice, the \$210 transfer out reimbursement is for an electrical inspection of a building.

Cause:

The \$210 invoice for an electrical inspection of a building was disbursed and written a check together with a \$270 invoice for street improvements.

Effect:

The City has claimed a Measure D Sales Tax fund transfer out for reimbursement of Measure D eligible project amounting \$210. The \$210 expenditure should be disallowed based on the requirements of the Ordinance.

Recommendation:

The City should enhance its review processes over expenditures recording to ensure accurate recording of transactions in the general ledger and proper charging of expenditures to correct programs and funding sources.

View of Responsible Officials:

The City agrees with the recommendation.

OTHER INFORMATION

City of Westmorland
Measure D Sales Tax Fund
Schedule of Assets, Liabilities and Fund Balance
June 30, 2022
(Unaudited)

ASSETS

Cash and cash equivalents	\$ 1,408,151
Accounts receivable	<u>26,841</u>
Total assets	\$ <u>1,434,992</u>

LIABILITIES AND FUND BALANCE**Liabilities**

Accounts payable	\$ <u>16,964</u>
Total liabilities	<u>16,964</u>

Fund Balance

Restricted for road repairs and maintenance	<u>1,418,028</u>
Total fund balance	<u>1,418,028</u>

Total liabilities and fund balance	\$ <u><u>1,434,992</u></u>
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City of Westmorland
Measure D Sales Tax Fund
Schedule of Revenues, Expenditures and Change in Fund Balance
Year Ended June 30, 2022
(Unaudited)

Revenues

Sales tax	\$ 339,173
Interest earnings	154
Total revenues	<u>339,327</u>

Expenditures

Road repairs and maintenance	26,330
Capital outlay	213,648
Total expenditures	<u>239,978</u>

Deficiency of Revenues Over Expenditures	<u>99,349</u>
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Other Financing Sources

Transfers out to the City	(10,464)
Total other financing sources	<u>(10,464)</u>

Change in Fund Balance	88,885
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Fund Balance

Beginning of year	1,329,143
End of year	<u>\$ 1,418,028</u>

City of Westmorland
Measure D Sales Tax Fund
Schedule of Revenues, Expenditures and Change in Fund Balance
Budget and Actual
Year Ended June 30, 2022
(Unaudited)

	<u>Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues			
Sales tax	\$ 500,000	\$ 339,173	\$ (160,827)
Interest earnings	103	154	51
Total revenues	<u>500,103</u>	<u>339,327</u>	<u>(160,776)</u>
Expenditures			
Road repairs and maintenance	38,324	26,330	11,994
Capital outlay	265,190	213,648	51,542
Total expenditures	<u>303,514</u>	<u>239,978</u>	<u>63,536</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>196,589</u>	<u>99,349</u>	<u>(224,312)</u>
Other Financing Sources			
Transfers out to the City	-	(10,464)	(10,464)
Total other financing sources	<u>-</u>	<u>(10,464)</u>	<u>(10,464)</u>
Change in Fund Balance	<u>\$ 196,589</u>	88,885	<u>\$ (234,776)</u>
Fund Balance			
Beginning of year		1,329,143	
End of year		<u>\$ 1,418,028</u>	

STREET	FROM	TO	PROJECT DESCRIPTION
Center Street	Baughman Rd.	8 th Street	Rehab/Maintenance
Bee Street	3 rd Street	Hwy 86	Rehab/Maintenance
B Street	Hwy 86	7 th Street	Construct/Rehab/Repair/Maintenance
C Street	1 st Street	7 th Street	Construct/Rehab/Repair/Maintenance
D Street	1 st Street	8 th Street	Construct/Rehab/Repair/Maintenance
F Street	1 st Street	7 th Street	Construct/Rehab/Repair/Maintenance
G Street	1 st Street	7 th Street	Construct/Rehab/Repair/Maintenance
H Street	1 st Street	8 th Street	Construct/Rehab/Repair/Maintenance
I St	7 th Street	8 th Street	Construct/Repair/Maintenance
J Street	7 th Street	8 th Street	Construct/Repair/Maintenance
Martin Road	South City limits	8 th Street	Construct/Rehab/Repair/Maintenance
Martin/SR86	Intersection		Signalize/Intersection Improvements
Baughman Road	Center Street	West City Lim.	Repair/Maintenance
1 st Street	B Street	H Street	Construct/Rehab/Repair/Maintenance
2 nd Street	C Street	G Street	Construct/Rehab/Repair/Maintenance
3 rd Street	C Street	G Street	Construct/Rehab/Repair/Maintenance
5 th Street	B Street	West of H St.	Construct/Rehab/Repair/Maintenance
6 th Street	B Street	West of H St.	Construct/Rehab/Repair/Maintenance
7 th Street	Dean Road	Martin Road	Construct/Rehab/Repair/Maintenance
8 th Street	East of D St	Center St	Construct/Rehab/Repair/Maintenance
8 th Street	H Street	Martin Road	Construct/Rehab/Repair/Maintenance
Jauregui Street	G Street	Cul de sac	Repair/Rehab/Maintenance
Sundance Street	J Street	Cul de sac	Repair/Rehab/Maintenance
Bonita Street	Center St	Cook Street	Construct/Rehab/Repair/Maintenance
Beverlee Way	Center St	Cook Street	Construct/Rehab/Repair/Maintenance
Cook Street	Baughman Road	1 st Street	Construct/Rehab/Repair/Maintenance
Dean Road	7 th Street	Howenstein Rd.	Construct
Howenstein Road	Dean Road	C Street	Construct
Howenstein Road	Martin Road	I Street	Construct



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County of Imperial, California

**Schedule of Revenues, Expenditures and Change in Fund Balance
and Supplementary Information of
Measure D Sales Tax Fund**

Year Ended June 30, 2022

with Independent Auditor's Reports

County of Imperial, California
Schedule of Revenues, Expenditures and Change in Fund Balance
and Supplementary Information
of Measure D Sales Tax Fund
Year Ended June 30, 2022
with Independent Auditor's Reports

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FINANCIAL SECTION



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Independent Auditor's Report

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

Report on the Schedule

Opinion

We have audited the schedule of revenues, expenditures and change in fund balance (Schedule) of the Measure D Sales Tax Fund of the County of Imperial, California's (the County) for the year ended June 30, 2022, and the related notes to the Schedule.

In our opinion, the accompanying Schedule referred to above presents fairly, in all material respects, the revenues, expenditures and change in fund balance of the Measure D Sales Tax Fund of the County of Imperial, California for the year ended June 30, 2022, in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

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

Emphasis of Matter

As discussed in Note 1, the schedule of revenues, expenditures and change in fund balance presents only the activity of Measure D Sales Tax Fund of the City and does not purport to, and does not, present fairly the financial position of the County of Imperial, California, as of June 30, 2022, and the changes in its financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.



Responsibilities of Management for the Schedule

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

Auditor's Responsibilities for the Audit of the Schedule

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

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

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

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



Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the schedule of revenues, expenditures and change in fund balance of the Measure D Sales Tax Fund of the County. The supplementary information on pages 14 through 17 is presented for purposes of additional analysis and is not a required part of the Schedule. The supplementary information has not been subjected to the auditing procedures applied in the audit of the Schedule and, accordingly, we do not express an opinion or provide any assurance on it.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated January [REDACTED], 2023, on our consideration of the County's internal control over financial reporting which includes preparation of the schedule of revenues, expenditures and change in fund balance and on our tests of compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County'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 County's internal control over financial reporting and compliance as it relates to the Measure D Sales Tax Fund.

Glendale, California
January [REDACTED], 2023

County of Imperial
Measure D Sales Tax Fund

Schedule of Revenues, Expenditures and Change in Fund Balance
Year Ended June 30, 2022

Revenues

Sales tax	\$ 4,114,955
Interest earnings	<u>99,680</u>
Total revenues	<u>4,214,635</u>

Expenditures

Road repairs and maintenance	<u>3,007,055</u>
Total expenditures	<u>3,007,055</u>

Excess of Revenues Over Expenditures	<u>1,207,580</u>
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Other Financing Uses

Transfers out to the County	<u>(876,042)</u>
Total other financing uses	<u>(876,042)</u>

Change in Fund Balance	<u>\$ 331,538</u>
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See accompanying Notes to the Schedule.

NOTE 1 REPORTING ENTITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**Reporting Entity***Imperial County Local Transportation Authority*

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

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

The Authority consists of the following member agencies:

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

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

Compliance Requirements of the Imperial County Local Transportation Authority

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

**NOTE 1 REPORTING ENTITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
(CONTINUED)****Fund Accounting**

Fund accounting is designed to demonstrate local compliance and to aid financial management by segregating transactions related to certain government functions or activities. The County of Imperial, California (County) has established a special revenue fund to account for revenues and expenditures related to Ordinance No. 1-2008.

Basis of Presentation

The schedule of revenues, expenditures and change in fund balance (Schedule) presents only the activity of Measure D Sales Tax Fund and does not purport to, and does not, present fairly the financial position of the County of Imperial, California, as of June 30, 2022, the changes in its financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis of Accounting

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

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

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

Use of Estimates

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

NOTE 2 SALES TAX REVENUE

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

Gross sales tax allocation	\$ 5,748,073
Withheld for debt service	<u>(1,633,118)</u>
Net sales tax allocation	<u>\$ 4,114,955</u>

NOTE 3 RESTRICTION OF NET REVENUES

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

NOTE 4 TRANSFERS OUT TO THE COUNTY

The County recorded transfers out to the County of \$876,042. The transfers out reflect the reimbursement of costs incurred in another County fund. Those costs are being funded with Measure D sales tax revenue.



**Independent Auditor's Report On Internal Control Over Financial Reporting and on
Compliance and Other Matters Based on an Audit of Financial Statements
Performed in Accordance with *Government Auditing Standards***

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the schedule of revenues, expenditures and change in fund balance (Schedule) of the Measure D Sales Tax Fund (the Fund) of the County of Imperial, California (County), for the year ended June 30, 2022, and the related notes to the Schedule, and have issued our report thereon dated January 11, 2023.

Report on Internal Control Over Financial Reporting

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

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

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



Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Schedule is free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the Schedule. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed 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 County's internal control or on compliance related to the Measure D Sales Tax Fund. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's Measure D Sales Tax Fund internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Glendale, California
January , 2023



Independent Auditor's Report on Compliance

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

Report on Compliance

Opinion

We have audited the County of Imperial, California's (the County) compliance with the requirements of Measure D as specified in the Imperial County Local Transportation Authority Retail Transactions and Use Ordinance No. 1-2008 ("Ordinance") for the year ended June 30, 2022.

In our opinion, the County of Imperial, California complied, in all material respects, with the compliance requirements of the Ordinance for the year ended June 30, 2022.

Basis for Opinion

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

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

Responsibilities of Management for Compliance

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



Auditor's Responsibilities for the Audit of Compliance

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

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

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

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

Report on Internal Control over Compliance

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



Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit, we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

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

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

Glendale, California
January 12, 2023

Section I – Compliance Findings

No findings were noted for the year ended June 30, 2022.

SUPPLEMENTARY INFORMATION

County of Imperial
Measure D Sales Tax Fund
Schedule of Assets, Liabilities and Fund Balance
June 30, 2022
(Unaudited)

ASSETS

Cash and cash equivalents	\$ 14,139,290
Interest receivable	<u>32,536</u>
Total assets	\$ <u>14,171,826</u>

LIABILITIES AND FUND BALANCE**Liabilities**

Accounts payable	\$ <u>1,024,661</u>
Total liabilities	<u>1,024,661</u>

Fund Balance

Restricted for road repairs and maintenance	<u>13,147,165</u>
Total fund balance	<u>13,147,165</u>

Total liabilities and fund balance	\$ <u>14,171,826</u>
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County of Imperial
Measure D Sales Tax Fund
Schedule of Revenues, Expenditures and Change in Fund Balance
Year Ended June 30, 2022
(Unaudited)

Revenues

Sales tax	\$ 4,114,955
Interest earnings	99,680
Total revenues	<u>4,214,635</u>

Expenditures

Road repairs and maintenance	3,007,055
Total expenditures	<u>3,007,055</u>

Excess of Revenues Over Expenditures

1,207,580

Other Financing Uses

Transfers out to the County	(876,042)
Total other financing uses	<u>(876,042)</u>

Change in Fund Balance

331,538

Fund Balance

Beginning of year	12,815,627
End of year	<u>\$ 13,147,165</u>

County of Imperial
Measure D Sales Tax Fund
Schedule of Revenues, Expenditures and Change in Fund Balance
Budget and Actual
Ended June 30, 2022
(Unaudited)

	Budget	Actual	Variance with Final Budget
Revenues			
Sales tax	\$ 2,500,000	\$ 4,114,955	\$ 1,614,955
Interest earnings	75,000	99,680	24,680
Total revenues	<u>2,575,000</u>	<u>4,214,635</u>	<u>1,639,635</u>
Expenditures			
Road repairs and maintenance	7,033,962	3,007,055	4,026,907
Total expenditures	<u>7,033,962</u>	<u>3,007,055</u>	<u>4,026,907</u>
Excess of Revenues Over Expenditures	<u>(4,458,962)</u>	<u>1,207,580</u>	<u>5,666,542</u>
Other Financing Sources (Uses)			
Transfers out to the County	5,847,743	(876,042)	(6,723,785)
Total other financing sources (uses)	<u>5,847,743</u>	<u>(876,042)</u>	<u>(6,723,785)</u>
Change in Fund Balance	\$ <u>1,388,781</u>	331,538	\$ <u>(1,057,243)</u>
Fund Balance			
Beginning of year		12,815,627	
End of year		<u>\$ 13,147,165</u>	

STREET	FROM	TO	PROJECT
Various Roads in Bombay Beach			Overlay
Various Roads in Desert Shores			Overlay
Various Roads in Heber			Overlay
Various Roads in Palo Verde			Overlay
Various Roads in Salton City			Overlay
Various Roads in Salton Sea Beach			Overlay
Various Roads in Imperial County			Overlay
Various Roads in Niland			Overlay
Various Roads in Octotillo			Overlay
Various Roads in Seeley			Overlay
Various Roads in Winterhaven			Overlay
Various County Maintained Bridges			Repairs/Replacement as Needed
Diehl Road (13)	Drew Road (WR)	West 2 Miles	Overlay
Wixom Road (12)	Drew Road {WR}	West to End	Overlay
Alamo Road (23.5)	Towland (ET)	Bridenstein Road (EU)	Reconstruct
Araz (A2N07)	1-8	Winterhaven Drive (A2P06)	Overlay
Aten Road (24)	Forrester Road (WJ)	Gillette Road	Overlay
Belford Road (28.5)	Imperial Ave.	West End	Overlay
Blair Road (EE)	McDonald Road (76)	Pond Road (78)	Overlay
Boarts Road (53)	SR86	Kalin Road (WE)	Overlay
Bowker Road (EH)	Cole Road (6)	Jasper Road (8)	Overlay
Bowker Road (EH)	SR98	Anza Road (2)	Overlay
Boyd Road (34)	Poore Road (EV)	Highline Road (EZ)	Overlay/Widen
Brandt Road	Gardner Road	Fredricks Road	Overlay
Brandt Road	Rutherford Road	Bannister Road	Overlay
Brockman Road (WL)	Kramer Road	McCabe Road (14)	Reconstruct
Brockman Road (WL)	SR98	McCabe Road (14)	Overlay/Widen
Cady Road	Loveland Road	Forrester Road	Overlay
Casey Road (EM)	Boyd Road (34)	Keystone Road (36)	Overlay
Chick Road (16)	SR111	1 1/2 Miles West	Overlay/Widen
Clark Road (WC)	Horne Road {16}	Wahl Road (10)	Overlay
Drew Road (WR)	Kubler Road (9)	SR98	Overlay
Drew Road (WR)	Lions Road (9)	Kubler Road	Overlay
Evan Hewes (2A23)	Drew Road (WR)	Westmoreland Road (WX)	Overlay
Evan Hewes (2A23)	Imperial Hwy (2A02)	Plaster City	Overlay
Evan Hewes	Plaster City	Ocotillo	Overlay
Evan Hewes (2A23)	Westmorland Road	Bennett Road (WP)	Overlay
Evan Hewes (2A23)	SR115	Gordons Well Road	Overlay
Forrester Road (WJ)	1-8	Evan Hewes (2A23)	Overlay
Fredricks Road	Brandt Road	Kalin Road	Overlay
Gentry Road (WI)	Walker Road (58)	New River	Overlay
Harris Road (32)	SR111	McConnell Road (EF)	Overlay
Harris Road (32)	McConnell Road (EF)	Alamo River Bridge	Overlay
Harris Road (32)	Holt Road (ER)	SR115	Overlay/Widen

STREET	FROM	TO	PROJECT
Hartshorn Road (29)	Webb Road (EX)	Highline Road (EZ)	Overlay
Harvey Road	Schartz Road	Carey Road	Reconstruct
Haskell Road	El Centro Avenue	Havens Road	Reconstruct
Hoskins Road (WO)	Andre Road	Westside Main Canal	Overlay/Reconstruct
Kaiser Road (EQ)	Writ Road (65)	Albright Road (62)	Overlay
Kalin Road	Fredricks Road	Bannister Road	Overlay
Kalin Road	Bannister Road	Walker Road	Overlay
Kalin Road (WE)	New River	Vail Road (62)	Reconstruct
Kalin Road (WC)	Webster Road	Baughman Road (52)	Overlay/Reconstruct
Kershaw Road (EC)	Titworth Road (58)	Rutherford Road (54)	Overlay
Keystone Road (36)	Poore Road (EV)	(EV)	Overlay/Widen
Kubler Road (6)	Brockman Road (WL)	Rockwood Road (WJ)	Reconstruct
Lathrop Road	Worthington Road	Neckel Road	Overlay
Loveland Road	Fredricks Road	Andre Road	Overlay
McCabe Road (14)	Pitzer Road	Dogwood Road	Overlay/Reconstruct/Widen
McConnell Road (EF)	Mead Road (42)	Schartz Road (40)	Overlay
McDonald Road (76)	Potter Road (EG)	Wiest Road (EJ)	Overlay
Miller Road (EAA)	Hunt Road (16)	Humberg Road (8)	Overlay/Widen
Montgomery Road (69)	Wiest Road (EJ)	Reed Road (EM)	Reconstruct
Murphy Road (28)	LaBrucherie Road	West End	Overlay
Nina Road (HE)	SR86	.02 Miles North	Rehabilitate
Ogilby Road (3M01)	Railroad Tracks	SR78	Overlay
Ross Road (18)	Austin Road (WG)	Forrester Road (WJ)	Overlay
Reugger Road (61)	Reeves Road	Alamo River	Overlay
Rutherford Road (54)	Butters Road (ES)	1.0 Miles East	Overlay
Rutherford Road (54)	SR115	Hastain Road (EO)	Overlay
Rutherford Road (54)	SR111	Best Road (EC)	Overlay
Schartz Road (40)	Dogwood Road	SR111	Overlay/ Reconstruct
Seybert Road (EI)	SR78	Sillman Road (45)	Overlay
Silsbee Road (WM)	Aten Road (24)	Hackelman Road (22)	Reconstruct
Slaton Road	9th Street	Thiesen Road (22)	Overlay
Snyder Road (EW)	SR1115	Norrish Road (25)	Overlay
Spa Road (9008)	Hot Mineral Spa Road	Coachella Canal Road	Overlay
Underwood Road (7G01)	Holtville City Limits	Towland Road (ET)	Overlay
Verde School Road (10)	Miller Road (EAA)	1.0 Miles East	Overlay
Webb Road (EX)	Norrish Road (25)	Worthington Road (27)	Reconstruct
Wiest Road (EJ)	Merkley Road (73)	Road 75	Overlay
Wiest Road (EJ)	Wirt Road (65)	Montgomery Road (69)	Overlay
Willoughby Road at Dogwood Road			Signals
Wirt Road (65)	Wiest Road (EJ)	Kaiser Road (EO)	Overlay
Yocum Road	SR111	Kershaw Road (EC)	Overlay
Yourman Road (ED)	McCabe Road (14)	SR111	Overlay



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VI. ACTION CALENDAR

- A. 2022 State Transportation Improvement Program (STIP) Amendment Recommendations for Imperial County
 - 1. Approve the 2022 STIP Amendment Recommendations for Imperial County, requesting to fund Coronavirus Response and Relief Supplemental Appropriations Act of 2021 (COVID STIP) funds in the following distributions:
 - A. Program a total of \$1,250,149 from COVID STIP Relief Funds for the East Main Street Road Rehabilitation Project.
 - B. Program a total of \$1,000,000 from COVID STIP Relief Funds for the Evan Hewes Highway Rehabilitation Project.



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

February 10, 2023

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

SUBJECT: 2022 State Transportation Improvement Program (STIP) Amendment
Recommendations for Imperial County

Dear Committee Members:

The State Transportation Improvement Program (STIP) provides funding for Imperial County's larger transportation projects on the State Highway System over a 5-year period. The STIP is administered by the California Transportation Commission (CTC) and is updated every other year (biennially).

The STIP is comprised of two funding programs: Regional Improvement Program (RIP) and the Interregional Improvement Program (IIP). RIP funds are available to projects nominated by regional agencies such as ICTC, and IIP-funded projects are nominated by Caltrans. 75% of STIP funding is made available to the RIP, and 25% is available to the IIP. The 2022 STIP will provide funding for projects for the period starting FY2025/26 and ending FY2026/27. ICTC RIP-funded projects currently programmed in the STIP (2020 STIP) and proposed projects for the 2022 STIP have been approved by the CTC.

There are no IIP-funded projects in Imperial County programmed in the 2022 STIP. The 2022 Fund Estimate includes new programming capacity for capital projects and Planning, Programming and Monitoring (PPM). ICTC utilizes PPM funds to pay for administering state and federal funding and planning programs.

The 2022 STIP Consultation Meeting between ICTC staff and Caltrans District 11 staff, a requirement of the STIP process, was held on August 24, 2021, via video teleconference. The purpose of the meeting was to discuss the status of the Project Study Report for the Forrester Road project including potential future projects to be funded from Caltrans IIP funds. Caltrans noted that the Project Study Report for the Forrester Road is in process and that IIP funds for the 2022 STIP are limited. Both ICTC and Caltrans agreed that it is premature to program STIP funds for Forrester Road in the 2022 STIP because the Project Study Report has not been completed and additional funding would be needed for the project. A Project Study Report is required for programming projects in the STIP. ICTC and Caltrans also agreed to explore potential projects that could be funded with Caltrans IIP funds in future STIP cycles. Therefore, the recommendation was to carryover the \$10,821,642 (includes \$2,250,149 Coronavirus Response and Relief Supplemental Appropriations Act of 2021 funds) in STIP funds for a future STIP cycle and that ICTC would program \$506,507 for PPM in FYs 2022-23 through 2025-26. This action was approved by ICTC in October 2021.

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

Since the approval of the 2022 STIP Recommendations, the Forrester Project Study Report has not been finalized and thus other regionally significant projects must be identified for the use of Coronavirus Response and Relief Supplemental Appropriations Act of 2021 (COVID STIP) funds. Programming of COVID STIP funds must be submitted by March 20, 2023, to Caltrans to forward to the CTC. COVID STIP funds must be allocated by June 2024. There are multiple processes that are required to take place post acceptance by the CTC, leaving limited time to complete the project(s). Upon review of shovel ready regional priority projects in Imperial County. The following projects are proposed for use of COVID STIP funds.

- City of El Centro East Main Street/Evan Hewes Highway rehabilitation from Dogwood to Eastern City limits. Construction cost in the amount of \$1,843,215.
- County of Imperial Evan Hewes Highway rehabilitation from Eastern City of limits to Highway 111. Construction cost in the amount of \$1,976,000.

It is requested that the Management Committee forward this item to the Commission for review and approval after public comment, if any:

1. Approve the 2022 STIP Amendment Recommendations for Imperial County, requesting to fund Coronavirus Response and Relief Supplemental Appropriations Act of 2021 (COVID STIP) funds in the following distributions:
 - a. Program a total of \$1,250,149 from COVID STIP Relief Funds for the East Main Street Road Rehabilitation Project.
 - b. Program a total of \$1,000,000 from COVID STIP Relief Funds for the Evan Hewes Highway Rehabilitation Project.

Sincerely,



DAVID AGUIRRE
Executive Director

DA/vm

VII. REPORTS **ΛΙΙ' ΒΕΒΟΒΛ2**

- A. ICTC/LTA/IVRMA EXECUTIVE DIRECTOR REPORT
- B. SOUTHERN CALIFORNIA ASSOCIATION OF GOVERNMENTS REPORT
- C. CALIFORNIA DEPARTMENT OF TRANSPORTATION-DISTRICT 11
- D. COMMITTEE MEMBER REPORTS



1503 N IMPERIAL AVE SUITE 104
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PHONE: (760) 592-4494
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Memorandum

Date: February 10, 2023
To: ICTC Committee Members
From: David Aguirre, Executive Director
Re: Executive Director's Report

The following is a summary of the Executive Director's Report for the ICTC Management Committee meeting on February 15, 2023.

- 1) **FY 2023-24 Unmet Transit Needs Survey:** The Imperial County Transportation Commission is collecting public feedback on public transportation needs. This involves funding for various public transit services. You are invited to provide your feedback by completing our survey before 5:00 PM on March 03, 2023. The survey can be found on <https://www.surveymonkey.com/r/UTNSurvey2324>. Survey links are also available on all of our services websites. ICTC has also prepared physical surveys available on our vehicles for passengers to complete.
- 2) **Calexico Microtransit Service – Calexico On Demand:** ICTC submitted a grant application for the Clean Mobility Options (CMO) program in October of 2020. The grant application was submitted to provide a clean energy microtransit service in the city of Calexico. In early 2021, ICTC was notified of its grant award of \$1 Million to fund the pilot microtransit service. The microtransit service will operate as an on-demand service available to provide trips to the general public within the boundaries of the city of Calexico. The award required that ICTC fund and operate the service for a minimum of 4 years. ICTC partnered with Via Transportation, an experienced transportation operator to operate the service. ICTC and Via began the development of the project including service criteria, marketing information, and operational criteria. ICTC obtained approval from the CMO program to commence the service. *ICTC kicked off the service on January 9th, 2023 and intends to have a formal event to celebrate the kickoff of the service as soon as approval is received by the CMO. The service was free for all passengers until February 9th, 2023. Further information about the service can be viewed on the website: <https://city.ridewithvia.com/calexico-ondemand>. The service has averaged 180 passengers per day and has been well received.*
- 3) **Bus Stop along Cole Road west of Highway 111 in the City of Calexico:** *ICTC received a request through its Unmet Transit Needs Public Hearing Process asking for the installation of bus stop improvements along Cole Road west of Highway 111 in the City of Calexico. ICTC and the City of Calexico were able to work together to have the bus shelter and associated infrastructure improvements installed. The bus stop is now open for public use.*
- 4) **Forrester Road Project Study Report (PSR):** *Caltrans District 11 has been working on a project report on behalf of ICTC. The PSR will analyze safety and operation improvements along Forrester Road between I-8 and SR86/SR78. Other improvements include the Westmorland bypass. A meeting to discuss the draft PSR will be held at the ICTC offices on Monday, March 13, 2023, at 2 p.m.*

- 5) **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. 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 \$1.3 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 to paying for all other construction related costs and Border Patrol will lead the construction contract. Border Patrol, Caltrans and ICTC are having weekly meetings toward completing design plans and obtaining Caltrans Permits and Environmental Clearance.

- 6) **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. Construction efforts for the West Port of Entry are anticipated to begin on September 26, 2022. Noticing information pertaining to lane closures and closure times, adjustments to the East Port of Entry passenger vehicle operating hours and other items have been distributed and shared via multiple media outlets including ICTC's website at [Canopy construction at the Calexico West Port of Entry to impact vehicle traffic | Imperial County Transportation Commission \(imperialctc.org\)](http://www.imperialctc.org)*
- 7) **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 Westmorland 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. This item was approved by the Commission on April, 27, 2022. ICTC staff worked with local agency staff and programmed all approved projects in the Federal Transportation Improvement Program (FTIP). Additionally, in response to the Federal Highway Administration (FHWA) corrective action of future CMAQ and STBG funds, ICTC staff has worked with member agency staff and completed a mini call for projects for FFY 2025/26 CMAQ and STBG funds. On Thursday, October 6th all member agencies reviewed and ranked projects submitted for FFY2025/26 funding. *Project list recommendation was reviewed and approved by Management Committee and Commission on November 9, 2022.*

- 8) **Orchard Road & SR115 Traffic Concept Report:** *During the Commission meeting of September 2022, the Commission asked ICTC staff to follow up on the SR 115 Transportation Concept Report (TCR). ICTC staff has conducted meetings with Caltrans and County Public Works staff during the week of October 17th. ICTC staff in partnership with County and Caltrans staff are continuing discussions for short term options to deter trucks from using Orchard Road. The parties are also expected to discuss long term options as well. More information will be shared as discussions continue.*
- 9) **Imperial Mexicali Binational Alliance (IMBA):** The February 9, 2023, IMBA meeting was held in the City of El Centro at the ICTC offices. The meeting included updates on Calexico East Port of Entry Bridge Widening project, Calexico West Port of Entry Phase 2A and 2B, education updates by IVC, SDSU Imperial Valley Campus and Mexicali partners. Presentations on the Gateway of the America's were provided by developers. *The next IMBA meeting is scheduled for April 13, 2023, in the City of Mexicali. The meeting will be available via Zoom and in-person.*
- 10) **Regional Active Transportation Program:** ICTC staff has been working with staff from the Southern California Association of Governments (SCAG) in the development of the Active Transportation Program (ATP) guidelines. The ATP is funded from various federal and state funds including the federal Transportation Alternatives Program (TAP), the Highway Safety Improvement Program (HSIP), State Highway Account, and Safe Routes to Schools (SR2S). The approved California Transportation Commission 2023 ATP (Cycle 6) program guidelines divide the funds into state and regional shares. State funds are available through a competitive application process. Applicants that are unsuccessful at the state level are considered for regional funds. Regional ATP funds are administered by the Metropolitan Planning Organizations (MPO). SCAG is Imperial County's MPO. Per SCAG's 2023 ATP Regional Guidelines, county transportation commissions may assign up to 20 points to each statewide project application deemed consistent and meeting eligibility requirements. ICTC staff has completed the adoption process of the scoring methodology. ICTC staff received state scoring of ATP applications from Imperial County and presented staff recommendations to TAC members on December 15, 2022. Staff recommendations were approved at the January Commission meeting. See the table below for further information. *Next steps include approval of the projects by SCAG and ultimately the California Transportation Commission during their June 2023 meeting.*

TABLE 2		
Agency	Project Name	Total ATP Funds Requested
City of Calipatria	Bonita Place Pedestrian Safety Project	\$997,000
City of El Centro	Pedestrian Improvement Project – various locations on Main Street	\$1,200,000
ICTC	Pedestrian Improvements for the Calexico Intermodal Transportation Center	\$1,073,000
TOTAL Regional ATP funds		\$3,270,000

- 11) **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 continues to work on the existing conditions technical memorandum. The first TAC meeting was held on March 30, 2022, and was attended by a diverse stakeholder group comprised of local, regional, environmental justice groups and economic development organizations. In addition, an all-day event with six (6) subgroup meetings was held on April 6, 2022, that encompassed subgroups for:

- Highways and Local Roadways
- Border and Goods Movement
- Pedestrian, Bicycles and Microbility
- Transit and Paratransit / Senior and Disabled Service
- Environmental and Environmental Justice
- Developers / Economic Development / Small Business Liaison

Outreach activities for the Long Range Transportation Program have been scheduled in conjunction with community events for the following days:

- Heber Fall Festival: Saturday, October 29, at 4 p.m. Tito Huerta Park, 1165 Palm Avenue, in Heber
- Holtville Farmers Market & Street Fair: Saturday, November 5, at 11 a.m. following the annual Veterans Day Parade at Holt Park, 121 W. 5th St., in Holtville
- Brawley Cattle Call Chili Cook-off: Saturday, November 5, at 5 p.m. on Main Street and Plaza Park, in Brawley

The Consultant has completed drafts of the Existing Conditions technical memorandum and Transportation Issues and Strategies technical memorandum. To access the documents, please visit the project website located at <https://ictc-lrtp2023.org/new-page-2>. The Consultant team has draft listing of Projects and Program listing and has conducted one-on-one meetings with local agencies for input. The draft list Projects and Programs were reviewed by the Steering Committee on Tuesday, December 13, 2022. *Project list evaluation has been initiated by the Consultant and additional project follow-up is being conducted by the lead agency.*

- 12) **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. The environmental phase has been completed. *Design was completed in the month of April 2022 and Right of Way Acquisition is underway. The city of Calexico Council approved the commencement of the eminent domain process for two of the required properties. ICTC is exploring funding opportunities to complete the required construction efforts.*
- 13) **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. ICTC subsequently received TCEP in the amount of \$7.4 Million for construction efforts. *The design portion of the project is complete. The project construction is underway, and construction is anticipated to be completed in mid-2023. Approximately 80% of construction efforts have been completed. A ribbon cutting ceremony is anticipated to take place in the April / May timeframe.*
- 14) **San Diego & Imperial Counties Sustainable Freight Strategy:** *San Diego Association of Governments (SANDAG) and ICTC received a Caltrans Sustainable Transportation Planning Grant for a Sustainable Freight*

Implementation Strategy for both counties. The goal with the strategy is to help transition the freight sector in San Diego and Imperial Counties to sustainable technologies, operations, infrastructure over the next 30 years. The strategy will systematically implement multimodal freight projects and policies, seek to pilot innovation technologies, create a workforce development toolkit, and identify potential funding sources for implementation. The area of study includes communities adjacent to major freight infrastructure in San Diego and Imperial Counties. Environmental justice areas, as defined by AB617, will be a particular focus and include the Portside Environmental Justice Communities, the International Border Community, and Calexico-El Centro-Heber corridor. This plan kicked off in February 2022 and is expected to be completed March 2024. Public engagement has been instrumental in the creation of this strategy, participants of Imperial County have included County Public Works department, Work Force Development, Comité Civico del Valle, Imperial Valley Economic Development Corporation, among others.

- 15) **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 infrastructure associated with the 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. The City of Calipatria has engaged its engineering team to review applicable infrastructure needs. ICTC has received a proposed cost to complete the infrastructure improvements. ICTC has forwarded proposed concepts for bus stop improvements at the two locations to the city staff. Further coordination is required.*
- 16) **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). *ICTC was able to secure a new grant to provide free fares for all of its transit programs. ICTC is currently working on program rollout.*
- 17) **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. The existing contractor of the project has been removed. Caltrans has secured a new temporary contractor to complete the project improvements from Ollie Avenue to Highway 111. Caltrans completed Phase 1 in late November. Phase 2 of the project will commence on January 9th, 2023.*
- 18) **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).
- 19) **State Legislation for Transportation Funding – SB 1 Road Maintenance and Rehabilitation Account (RMRA):** *According to the California League of Cities, overall local streets and roads allocations to cities and counties from the Highway Users Tax Account (HUTA) and the Road Maintenance and Rehabilitation Account*

(RMRA) are projected to climb 14.8% in the current fiscal year, 2021-22, above last year, reflecting a rebound from peak impacts of the pandemic in 2020. For the budget year 2022-23, allocations are projected to grow 10.8% over the current year. This presumes that if the scheduled July 1 cost-of-living fuel tax increase is suspended, the Legislature will backfill any revenue impacts to local governments as leaders have pledged. The estimates are based on new statewide tax revenue estimates released by the California Department of Finance with the Governor's 2022-23 Proposed Budget. The county estimates were prepared in collaboration with the California State Association of Counties.

For RMRA remittance advice by cities visit: https://www.sco.ca.gov/ard_payments_rmra_cities.html

For RMRA remittance advice by counties visit: https://www.sco.ca.gov/ard_payments_rmra_counties.html

- 20) **State Legislation for Transportation Funding – SB 1 Local Partnership Program (LPP):** Local Partnership Program is comprised of formulaic program and competitive programs. The Local Partnership Formulaic Program (LPFP) funds share distributions for Cycle 3 are in the amount of \$1,549,000. Cycle 3 LPFP funds must be programmed and allocated in FY 2022-2023 and before June 30, 2023. The Program guidelines require a 50% match, project nomination forms must be collected by ICTC and submitted to the California Transportation Commission (CTC) for programming approval. Subsequently, the cities/county must submit allocation request to the CTC for use of funds. A one-time extension is allowed for allocation approval by the CTC for up to 12 months. If both programming, allocation, and/or time extension is approved by June 30, 2023, funds will lapse.

ICTC staff is preparing to initiate the funding distribution discussion with member agency staff at the TAC meeting on August 25, 2022. Upon review and recommendations received by TAC members, project nomination forms will be gathered and presented to the ICTC Management and Commission in the September or October meetings.

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

21) 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. *The grant Cycle 1 has one (1) pending invoice waiting for approval. Budget Recap:*

Cycle 1: 2017-2020

Original Grant Amount: \$450,000.00

Total Reimbursements Received to Date: \$233,070

- **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 3, 2023, there is a remaining grant balance of \$44,639. Of the \$49,398, \$38,908 is the remaining contract balance for SCS Engineers. IVEDC Staff provided an update at the Commission meeting on September 28, 2022.*

22) Meetings attended on behalf of ICTC:

- Various Weekly Reoccurring Calexico East POE Bridge Widening Project Meetings
- Various Weekly Project Specific Meetings
- January 9-12, 2023 – Program Management for Transit Training via zoom (attended by staff)
- January 17-20, 2023 – FTA Triennial Workshop via zoom meeting (attended by staff)
- January 19, 2023 – SCAG Regional Council (RC) District 1 Election via zoom meeting
- January 20, 2023 – Mobility 21 Board Meeting (Joint with Advisory Board) at Metro in Los Angeles
- January 20, 2023 – CTC CEOs and SCAG Meeting at Metro in Los Angeles
- January 25, 2023 – ICTC Commission and LTA Meetings at the ICTC Offices and via zoom meeting
- January 26, 2023 – SANDAG Freight Stakeholders Taskforce via zoom meeting and the Sustainable Freight Implementation Strategy: Focus Group (attended by staff)
- January 26, 2023 – ICTC Technical Advisory Committee (TAC) at the ICTC offices and via zoom meeting
- January 26, 2023 – Imperial Valley Resource Management Agency (IVRMA) TAC Meeting at the ICTC offices and via zoom meeting
- January 30-31, 2023 – Mobility 21 Sacramento Delegation Trip
- January 31, 2023 – CMAQ/STBG Compliance Action Plan (CAP) Working Group Meeting via zoom meeting
- February 1, 2023 – ICTC Social Services Transportation Advisory Council (SSTAC) Meeting at the ICTC offices and via zoom meeting
- February 2, 2023 – SCAG Regional Council Meeting via zoom meeting
- February 6, 2023 – Dogwood Road Bridge Ribbon Cutting Ceremony by County of Imperial
- February 9, 2023 – Imperial Mexicali Binational Alliance (IMBA) Meeting at the ICTC offices and via zoom meeting
- February 9, 2023 – SB 671 Workgroup Meeting via zoom meeting
- February 10, 2023 – Senator Padilla Meet and Greet via zoom meeting

Memorandum

Date: February 15, 2023
To: ICTC Management Committee Meeting
From: David Salgado, Government Affairs Officer (GAO)
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 Management Committee meeting for the month of February 2023.

- 1. 2023 REGIONAL CONFERENCE & GENERAL ASSEMBLY:** On May 4-5, local leaders from throughout Southern California will convene for SCAG's 58th annual Regional Conference and General Assembly at the JW Marriott Desert Springs Resort & Spa in Palm Desert, CA. This conference brings together state and local elected officials, CEOs, business and civic leaders, transportation and environmental stakeholders, local government staff, and others.
More information about our General Assembly will follow up shortly. Stay tuned!
- 2. 2023 SCAG General Assembly (GA) Delegate Appointments:** Please be advised that the 2023 SCAG GA delegate selection notice has been sent to all SCAG member city clerks and managers. Some agencies have appointed delegates as part of their regular reorganization processes. Those member cities who have not selected delegates will need to take action to appoint their respective official delegate and alternate to the 2023 SCAG General Assembly. Please feel free to contact SCAG Government Affairs Officer David Salgado with any questions.
- 3. DRAFT DIGITAL ACTION PLAN RELEASED FOR 30-DAY PUBLIC REVIEW AND COMMENT:** In February 2021, SCAG's Regional Council adopted a resolution pledging SCAG to assist in bridging the digital divide in underserved and unserved communities. Following approval at today's Transportation Committee, SCAG's Draft Digital Action Plan has been released for 30-day public review and comment from Jan. 5 to Feb. 3, 2023. After the comment period closes, staff will refine the language in the Digital Action Plan where applicable. The Final Digital Action Plan will be presented to the Transportation Committee and Regional Council on April 6, 2023, for approval and adoption. Comments and questions should be directed to Roland Ok, Planning Supervisor: ok@scag.ca.gov, 213-236-1819.

4. CONNECT SOCAL 2024 SUBCOMMITTEES

In September 2022, SCAG launched three subcommittees to look at emerging issues for the Connect SoCal 2024 plan.

The Resilience and Conservation subcommittee, and the Racial Equity and Regional Planning subcommittee concluded last month, and members of both committees unanimously approved a set of recommendations. The Next Generation Infrastructure subcommittee will meet on Feb. 15 to review their key findings and finalize their own recommendations.

At the next Joint Meeting of the Policy Committees on March 2 recommendations from all three subcommittees will be considered both for their immediate application to Connect SoCal 2024 and to inform ongoing policy discussion at SCAG.

5. REGIONAL COUNCIL APPROVES THE SUSTAINABLE COMMUNITIES PROGRAM – CIVIC ENGAGEMENT, EQUITY AND ENVIRONMENTAL JUSTICE (SCP CEEEJ) PROGRAM GUIDELINES

On Jan. 5, SCAG’s Regional Council approved the SCP CEEEJ program guidelines and authorized staff to release the Call for Applications, upon approval of SCAG’s Regional Early Action Planning Grant (REAP 2.0) full application to the State Interagency Partners.

This competitive Call for Applications includes \$5 million through a mix of two funding sources, including REAP 2.0 and Senate Bill 1 funds. SCP CEEEJ is one of the Early Action Initiatives of SCAG’s larger REAP 2.0 program, which was approved by the EAC on behalf of the RC on Nov. 30, 2022.

SCP CEEEJ funds eligible transportation and land use projects, with a focus on funding projects that provide direct benefit to Priority Populations (underserved and under-resourced areas across the region) and encourages co-applicant partnerships between community-based partners and government agencies.

SCAG anticipates opening the Call in the coming months, following the State’s approval of SCAG’s full REAP 2.0 application. SCAG expects evaluation will occur in the spring, with project recommendations in the summer.

6. SCAG Regional Council (RC) District #1- Election Results!: Upon the conclusion of the SCAG Regional Council District 1 Special Election Brawley City Councilmember Gil Rebollar was successful in securing the Regional Council seat by a vote of his peers. RC member Rebollar will serve in his role until the next election cycle which will occur in 2025. Congratulations

Councilmember Rebollar.

- 7. SCAG Regional Planning Working Groups (RPWG):** The Regional Planning Working Groups (RPWG) function as a forum for SCAG staff to engage stakeholders in the development and implementation of plans and policies to advance the region’s mobility, economy, and sustainability. Areas of focus include: Safe and Active Streets; Equity; Natural and Farm Lands Conservation; Housing; and Sustainable and Resilient Communities.

A few notes regarding participation in the meetings:

- RPWG meetings are structured as open public forums for information sharing only.
- RPWG participants do not vote or take positions on any policy issues.
- SCAG staff organize and manage the meetings, with no formal chair or assigned roles for participants.
- Meetings are open to the public and may include participation from peer stakeholders and staff from state, regional, and local agencies, non-profit organizations, local universities, and the business community.
- RPWG meetings are held remotely (via video-conferencing/teleconferencing) through the development of Connect SoCal, the 2024 Regional Transportation Plan/Sustainable Communities Strategy (RTP/SCS). Changes to meeting format and schedule(s) will be further communicated through each working group when applicable.
- RPWG meetings will generally be held on the third Thursdays of the month. Specific dates and times are announced at the beginning of the month. Sign up to receive monthly RPWG emails.

- 8. SCAG’S REGIONAL EARLY ACTION PLANNING GRANT PROGRAM (REAP) 2.0 UPDATES:** On Nov. 30, 2022, the Executive Administration Committee, on behalf of the Regional Council, approved SCAG’s full REAP 2.0 application. SCAG is eligible to receive approximately \$246 million in formula grant funding through REAP 2.0, a one-time funding program administered by the California Department of Housing and Community Development (HCD). SCAG submitted the full application to HCD and the State Interagency Partners by the Dec. 31 deadline.

SCAG’s full application is driven by the state program guidelines, released in July 2022, and an extensive engagement process. Since 2021 and throughout 2022, SCAG has reached out to a broad array of regional stakeholders to identify programs and partners and develop the full REAP 2.0 application.

On Dec. 14, SCAG received notice from HCD and State Interagency Partners announcing a staff-level approval SCAG’s Advanced Application, which allocates ten percent of the REAP 2.0 funds SCAG is eligible to receive. SCAG’s Advanced Application is subject to final approval by the HCD Internal Loan Committee.

More information on SCAG’s REAP program can be found at scag.ca.gov/reap2021.

9. **Calexico “Project Roll-Out” Rockwood Promenade:** As part of a SCAG Sustainability Grant award the City of Calexico is working to implement the Calexico Rockwood Ave. Promenade closure. A consultant team worked to conduct outreach and develop designs to close Rockwood Ave. between First and Second Streets in downtown Calexico to create an inviting walkable space. The project will be implemented over the coming weeks highlighting the benefits of providing an accessible safe space to convene. In addition to the promenade the City of Calexico was successful in securing a grant from Bloomberg to create incorporate an “artistic” component to the closure. The city painted a resurfaced street using a design derived from a competitive process. The promenade is set to be in place for 6 months once fully implemented.

10. SCAG 2022 YEAR IN REVIEW

With 2022 coming to an end, we extend a sincere thank you on behalf of everyone at SCAG. As we continue to work together to achieve our unified goals, the region is looking toward a brighter future because of our collaboration.

To reach our regional goals, we need a holistic plan to elevate the Southern California region. We kicked off the process for Connect SoCal 2024 – the 2024-2050 Regional Transportation Plan/Sustainable Communities Strategy in 2022. **Three new subcommittees were formed to support plan development: Next Generation Infrastructure, Resilience and Conservation and Racial Equity and Regional Planning.** These subcommittees comprise elected officials who are members of SCAG’s Regional Council and Policy Committees and bring unique and valuable perspectives to provide guidance on priorities and strategies for Connect SoCal 2024. SCAG also began the process to prepare the draft Connect SoCal 2024 Program Environmental Impact Report (PEIR), with the release of the Notice of Preparation for the PEIR in October 2022.

A strong plan allows us to achieve attainable solutions to address some of the region’s biggest challenges. In 2022, several steps have been taken to improve mobility in Southern California. We approved the 2023 Federal Transportation Improvement Program, which contains approximately 2,000 projects in the SCAG region, programed at \$35.9 billion over a six-year period. **SCAG also**

advocated for an increase in funds from California’s Active Transportation Program and succeeded in increasing the share of funding that we will administer to regional programs from \$138 million to \$361 million. Our Go Human campaign promoted safe communities as well as low-emissions transportation options with the Go Human Safety Pledge and projects and partners through the community mini-grants.

Another major hurdle our region is facing is the housing shortage. This past year, we gained critical momentum for our efforts to address the housing crisis through innovative solutions to reduce barriers to creating housing. **Through the ongoing \$47 million Regional Early Action Planning (REAP) 1.0 grant program SCAG funded eight cohorts of a Housing Policy Leadership Academy, where stakeholders attended ten monthly sessions that gave an in-depth understanding of the challenges and opportunities of delivering more housing in the region.** The leadership academy was accompanied with four housing policy forums that brought up to 300 people together at each forum to discuss new housing legislation, homeownership, and financing options. In July 2022, our Regional Council approved the REAP 2.0 Program Development Framework, which highlights core objectives, program areas and the schedule for allocating funds for REAP 2.0, which, once approved by the state, will allow SCAG to administer approximately \$246 million across the SCAG region to accelerate housing production. For more information on REAP programs, visit scag.ca.gov/reap2021.

As our region changes each year, we must continue to grow and adapt. In October 2022, **our Regional Council formally affirmed the drought and water shortage emergency in the region and called on jurisdictional partners to join in addressing that crisis by unanimously adopting a resolution committing to work towards a clean, safe, affordable and reliable water supply for Southern California.** SCAG also affirmed our commitment to bridge the digital divide and began work on the Broadband Action Plan, which outlines steps we will take to provide digital accessibility and in turn foster an equitable, prosperous and resilient region for all residents. This plan is expected to be released in early 2023 and will be available at scag.ca.gov/broadband.

Regional challenges can’t be addressed without action. In 2022, SCAG advocated for the needs of Southern California’s diverse and growing communities. This includes 15 meetings with our State and Federal Legislative Delegation to discuss budget and legislative asks for the region. From these meetings, there were several legislative and budgetary victories – through our advocacy partnerships we helped secure \$575 million in funding for the Infill Infrastructure Grant Program and \$1.05 billion for the Active Transportation Program. SCAG’s efforts also provided additional flexibility for local cities and counties working to complete their Housing Element updates and secured a federal earmark to conduct a comprehensive highways to boulevards study for our region. For more information on SCAG’S legislation and advocacy work, visit scag.ca.gov/legislation.

A robust inventory of tools can help when tackling challenges. **In February 2022, we launched the Regional Data Platform, a revolutionary system for collaborative data sharing that levels the playing field for local jurisdictions by supporting transparent and collaborative community planning.** A number of new regional reports and toolkits debuted in 2022. For instance, the REAP funded Other to Residential Toolkit – a step-by-step guide for policymakers and agency staff on innovating and expanding housing options through converting underutilized sites into residential – and the Development Streamlining Guidelines – guidance materials that provide technical assistance to jurisdictions seeking to streamline the entitlement and approval process of housing development. Additionally, SCAG published the Racial Equity Baseline Conditions Report, which identifies long-standing regional inequities to help us plan for a healthier, more sustainable and economically resilient region.

Most importantly, 2022 was a year of gatherings. We convened in-person for the first time in three years at the 57th Annual Regional Conference and General Assembly to work together to get to the heart of how we can foster change in Southern California communities. We hosted our 33rd Annual Demographic Workshop virtually, where a lineup of leading experts weighed in on what's in store for post-COVID Southern California. Later in the year, we met again in person at our 13th Annual Southern California Economic Summit where the SCAG Regional Briefing Book, a comprehensive understanding of our economic landscape and the SoCal Economic Trends Tool [beta], an interactive display of key economic indicators, were released.

None of these accomplishments would be possible without our partners. Thank you for a great year, and we look forward to working with you in 2023. Happy New Year from all of us at SCAG!

California Department of Transportation



To: ICTC Management Committee

Date: February 2023

From: GUSTAVO DALLARDA
Caltrans District 11 Director

Subject: **DISTRICT DIRECTOR'S REPORT**

CONSTRUCTION

1. **SR-98 Widening Project:** As part of the Calexico West POE Expansion project, SR-98 and Cesar Chavez Blvd 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 eastbound widening between Rockwood Avenue and Ollie Avenue was completed in mid-November. The construction of Stage 2 (westbound SR-98 from SR-111 to Ollie Ave) is underway and estimated to be completed by mid-April. The total project cost is estimated at \$8.2 million.
2. **SR-111 Niland Geyser/Mud Pot:** The SR-111 Niland Geyser/Mud Pot continues to be active. Another smaller active caldera appeared a few feet to the north-east of the original and is expanding in size. Water from the original caldera, continues to erode the edge of the existing SR-111. Water from the Mud Pot continues free-flowing through the remaining 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>
3. **I-8 Colorado River Bridge Rehab:** This project is located near the Arizona border on I-8. The scope includes replacement of bearing pads, portions of the concrete pavement on the bridge deck and approach slabs. Part of workfootprint straddles the California/Arizona border. Detours are expected and will be announced prior to commencement of work. Construction is expected to start in February 2023 and estimated completion is early 2024. The total project cost is estimated at \$11.1 million.

4. **I-8, SR-78 Bridge Rehab at Various Locations:** The project scope includes 4 bridge locations on I-8 at Brock Research Center Rd, All American Canal (left/right) Bridges and at Winterhaven Dr/4th Ave. The 2 locations on SR-78 are at Palo Verde Drain and Palo Verde Outfall bridges near Palo Verde. The project has been awarded with construction estimated to start in early 2023. Total estimated cost is \$13.2 million.

PROJECT DELIVERY

1. **Middle Mile Broadband Initiative:** In July 2021, Governor Gavin Newsom signed into law Senate Bill 156 to create an open-access middle-mile network to bring equitable high-speed broadband service to all Californians. Caltrans D11 is working with the California Department of Technology (CDT) to deliver middle mile broadband projects in Imperial County along state routes. Currently, CDT has approved segments on SR78, SR86, SR111 and SR115 totaling in 178 miles of middle mile broadband deployment. Caltrans has begun design work for these segments. The total capital cost for construction is estimated at \$62.3 million and target completion date is December 2026.
2. **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 just north of the Calexico Port of Entry are also included as part of this effort. The projects are expected to be completed by July 2023. Below is a conceptual rendering of the gateway sign.



3. **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 12/2024. The Anticipated funding fiscal year for construction is 2025/26.*

MAINTENANCE AND TRAFFIC OPERATIONS

1. El Centro Traveled Way Crew – Sweeping I-8/SR111, joint sealing SR111, storm damage repair I-8, crack sealing SR98



2. El Centro Functional/Marking Crew – Sign/landscape maintenance, striping and sign maintenance, pavement marking refresh SR98 - Kloke Rd



3. Midway Traveled Way Crew – Crack sealing SR98, storm response/repairs, guardrail repair I-8/4th Ave



4. Brawley Traveled Way Crew – Sweeping/brush control, SR78 clearing washes, storm response/repairs, fog sealing and striping on SR78 east of Brawley



5. El Centro Clean CA Crew – Litter control/landscaping activities SR86 south of Legion Rd



6. **SR-86/Customs & Border Protection Checkpoint Expansion:** AECOM has submitted a revised concept plan with a standard acceleration lane from the secondary inspection facility and it has been approved. AECOM is expected to submit revised design plans with the approved concept soon. The environmental studies are being prepared by ICTC and will soon be sent for review. Caltrans will assist ICTC in coordinating upcoming meetings.

An environmental document as well 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. **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.

2. **Local Assistance:**

February 2023 - Clean California Local Grant Program Cycle 2 Call for Projects

The California Department of Transportation (Caltrans) developed the Clean California Local Grant Program through which funds will go to local communities to beautify and improve local streets and roads, tribal lands, parks, pathways, and transit centers to clean and enhance public spaces. A *Cycle 2 call for projects and further details will be posted soon via this link* – <https://cleancalifornia.dot.ca.gov/local-grants/local-grant-program>

Reconnecting Communities: Highways to Boulevards Pilot Program

Projects will fund the conversion of key underutilized highways in the State into multi-modal corridors to reconnect communities divided by transportation infrastructure. These legacy impacts will be addressed through community-based transportation planning, design, demolition, and/or reconstruction of city streets, parks, or other infrastructure. A *call for projects and further details will be posted soon via this link* –

<https://dot.ca.gov/programs/local-assistance/fed-and-state-programs/rc-h2b>

California Transportation Commission (CTC) Allocation and Approval Requests

Please review the attached schedule of meetings and prepare requests for California Transportation Commission (CTC) approval accordingly. *Caltrans District 11 needs all documents at least two months before the CTC meets.*

Friday, March 17, 2023 – deadline for the next CTC meeting (May 17-18, 2023)

Rebuilding American Infrastructure with Sustainability and Equity (RAISE) Grant

The U.S. Department of Transportation (USDOT) has published a Notice of Funding Opportunity (NOFO) for \$1.5 billion in grant funding through the Rebuilding American Infrastructure with Sustainability and Equity (RAISE) discretionary grant program for 2023. RAISE helps communities complete critical freight and passenger transportation infrastructure projects. *Deadline is February 28, 2023. Details are at* <https://www.transportation.gov/RAISEgrants>

Community Response Initiative to Strengthen Emergency Systems Grant (Pilot)

The California Department of Social Services (CDSS) has a new Community Response Initiative to Strengthen Emergency Systems (C.R.I.S.E.S.) grant with \$10 million of pilot program funds that will support partnerships between city, county, and/or tribal governments, as well as other community organizations, to provide emergency response services that lessen the reliance on law enforcement as first responders in crises unrelated to fire department or emergency medical services. Applications will be available soon and due in February 2023. This CDSS C.R.I.S.E.S. Grant Program link has more information – <https://www.cdss.ca.gov/inforesources/cdss-programs/civil-rights/crises>

March 8, 2023 – “Save the Date” for Local Assistance Day Statewide Webinar!

The Caltrans Division of Local Assistance in partnership with the Regional Transportation Planning Agencies Group will host another free, quarterly statewide webinar on March 8, 2023, 8:30-11:30 PST. (Registration details are forthcoming.) Subjects include information sharing, local project delivery policies, processes, and procedures, as well as facilitating peer-sharing of best-practices.

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 just 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)

2023 MEETING SCHEDULE
CALIFORNIA TRANSPORTATION COMMISSION

Adopted June 29, 2022

~~**JANUARY 25(W) – JANUARY 26(TH), 2023 – ROCKLIN**~~

FEBRUARY 2023 – NO REGULARLY SCHEDULED COMMISSION MEETING

~~**MARCH 22(W) – 23(TH), 2023 – LOS ANGELES AREA**~~

APRIL 2023 – NO REGULARLY SCHEDULED COMMISSION MEETING

April 12(W) & 13(TH) – Town Hall Meeting – Redding

TBD – Joint CTC/CARB/HCD Meeting — TBD

MAY 17(W) – 18(TH), 2023 – BAY AREA

JUNE 28(W) – 29(TH), 2023 – SACRAMENTO

JULY 2023 – NO REGULARLY SCHEDULED COMMISSION MEETING

AUGUST 16(W) – 17(TH), 2023 – SAN DIEGO

SEPTEMBER 2023 – NO REGULARLY SCHEDULED COMMISSION MEETING

September 20(W) & 21(TH) – Town Hall Meeting – San Benito

OCTOBER 18(W) – 19(TH), 2023 – CENTRAL VALLEY

TBD – Tri-State Meeting –

NOVEMBER 2023 – NO REGULARLY SCHEDULED COMMISSION MEETING

TBD – Joint CTC/CARB/HCD Meeting – TBD

DECEMBER 6(W) – 7(TH), 2023 – RIVERSIDE

STATUS OF TRANSPORTATION PROJECTS



Abbreviations:

GSA: General Services Administration

341
JEE: Port of Entry

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

Date:01/19/2023



11. SR-86 Relinquishment to City of El Centro
Date Estimate 2026

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