

**IMPERIAL COUNTY
LOCAL TRANSPORTATION AUTHORITY**

**Annual Financial and
Compliance Report**

For the Year Ended June 30, 2016

**IMPERIAL COUNTY
LOCAL TRANSPORTATION AUTHORITY**

**Annual Financial and
Compliance Report**

Year Ended June 30, 2016

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INDEPENDENT AUDITORS' REPORT

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

Report on the Financial Statements

We have audited the accompanying financial statement 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, 2016, and the related notes to the financial statements, which collectively comprise ICLTA's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of ICLTA for the year ended June 30, 2016, 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.

Emphasis of Matter

As described in Note 1 to the financial statements, ICLTA adopted Governmental Accounting Standards Board (GASB) Statement No. 72, *Fair Value Measurement and Application*, effective July 1, 2015. Our opinion is not modified with respect to this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 4 through 6 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise ICLTA's basic financial statements. The supplementary information presented on pages 23 through 24 is presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, based on our audit, the procedures performed as described above, 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 on pages 25 through 41 have 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 them.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated January 26, 2017, on our consideration of ICLTA's internal control over financial reporting and on our tests of compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering ICLTA's internal control over financial reporting and compliance.



San Diego, California

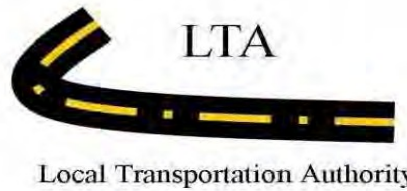
January 26, 2017

MANAGEMENT'S DISCUSSION AND ANALYSIS

BRAWLEY

CALEXICO

CALIPATRIA



EL CENTRO

HOLTVILLE

IMPERIAL

WESTMORLAND

IMPERIAL COUNTY

MANAGEMENT’S DISCUSSION AND ANALYSIS

JUNE 30, 2016

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, 2016 and 2015. 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.

The Authority presents its basic financial statement using the economic resources measurement to focus and accrual basis of accounting. The Authority’s basic financial statements include a Statement of Net Position and a Statement of Changes in Activities. The notes to the basic financial statements and this 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 include all assets and liabilities of the Authority, with the difference between the two reports as net position. Assets and liabilities are reported at their book value, on an accrual basis, as of June 30, 2016 and 2015.

Statement of Activities – The Statement of Activities present the revenues earned and expenses incurred by the Authority during the years ended June 30, 2016 and 2015, on accrual basis of accounting.

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 the 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 4.00 percent per annum. The annual principal requirements are from \$1,745,000 to \$3,855,000 with a final maturity on June 1, 2032.

At the end of the fiscal year the Authority’s had a total long-term debt outstanding of \$46,160,000. This amount is comprised entirely of the 2012 Series bond payable.

Table 1 – Imperial County Local Transportation Authority’s Outstanding Debt

	Balance June 30, 2015	Additions	Reductions	Balance June 30, 2016
2012 Series	\$ 48,245,000	\$ -	\$ (2,085,000)	\$ 46,160,000

**IMPERIAL COUNTY LOCAL TRANSPORTATION AUTHORITY
MANAGEMENT'S DISCUSSION AND ANALYSIS**

JUNE 30, 2016

Condensed Financial Position Information

The following condensed financial information provided an overview of the Authority's financial position as of June 30, 2016 and 2015.

ASSETS	2016	2015
Cash and cash equivalents	\$ 7,640,256	\$ 6,873,891
Cash with fiscal agent	20,752,567	41,207,671
Due from other governments	2,218,517	2,738,542
Interest receivable	11,887	11,305
TOTAL ASSETS	\$ 30,623,227	\$ 50,831,409
 LIABILITIES		
Accounts payable	\$ -	\$ 1,512
Due to other governments	535,128	2,519,458
Interest payable	154,557	160,970
Long-term liabilities		
Due within one year	2,160,000	2,085,000
Bond payable	44,000,000	46,160,000
Premium on bond payable, net of amortization	714,855	760,004
TOTAL LIABILITIES	47,564,540	51,686,944
 NET POSITION		
Restricted for:		
Debt service	6,941,033	6,060,066
State highway	5,724,139	4,978,797
Transit services	713,767	724,890
Unrestricted (Deficit)	(30,320,252)	(12,619,288)
TOTAL NET POSITION	\$ (16,941,313)	\$ (855,535)

(a) *Net Position*

The liabilities of the Authority exceeded its assets at the close of fiscal year 2015-2016 by \$16,941,313 (Net Position). The deficit is the result of member agencies drawing down on bond proceeds.

(b) *Liabilities*

Liabilities decreased for fiscal year 2015-2016 by \$4,112,404. The decrease is primarily comprised of a decrease in liabilities to member agencies for accrued sales tax of \$1,984,330 and the sales tax revenue bond Series 2012 payment of \$2,085,000. The interest payable had a decrease of \$6,413 from the prior year.

**IMPERIAL COUNTY LOCAL TRANSPORTATION AUTHORITY
MANAGEMENT'S DISCUSSION AND ANALYSIS**

JUNE 30, 2016

Summary of Operations and Changes in Net Position

The Authority's decrease in net position during fiscal year 2016 was \$16,085,778 and the decrease for 2015 of \$3,275,480. The tables below summarize the Authority's fiscal years ended June 30, 2016 and 2015 activity:

REVENUES:	2016	2015
Retail sales tax	\$ 14,204,649	\$ 15,708,150
Interest income	129,663	77,764
TOTAL REVENUES	\$ 14,334,312	\$ 15,785,914
EXPENSES:		
Allocations to local members	\$ 6,687,291	\$ 8,937,513
Administration	157,867	165,468
Transit services	300,000	200,000
State Highway	-	438,858
Capital projects	21,394,856	7,377,516
Interest	1,880,076	1,942,039
TOTAL EXPENSES	30,420,090	19,061,394
 CHANGE IN NET POSITION	(16,085,778)	(3,275,480)
 NET POSITION (DEFICIT) - BEGINNING	(855,535)	2,419,945
 NET POSITION (DEFICIT) - ENDING	\$ (16,941,313)	\$ (855,535)

(a) *Revenues*

In fiscal year 2016 revenues decreased by approximately 10%. The decrease is primarily attributed to a reduction in the revenues received due to less retail sales tax point of sale transactions generated by less solar power development in the County area as per the previous year.

(b) *Expenses*

Deductions consist of expenditures for capital projects, allocations to members, administration, transit, state highway and bond related expenses. During the year, deductions increased by 456% or \$14,946,860. The increase is primarily attributed to the processing of more bond proceed allocations to member agencies.

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 Mark Baza, 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, 2016

	Governmental Activities
ASSETS	
Cash and investments	\$ 7,640,256
Cash and investments with fiscal agent	20,752,567
Due from other governments	2,218,517
Interest receivable	11,887
Total Assets	<u>30,623,227</u>
LIABILITIES	
Due to other governments	535,128
Interest payable	154,557
Non-Current liabilities:	
Due within one year	2,160,000
Due in more than one year	44,000,000
Unamortized bond premium	714,855
Total Liabilities	<u>47,564,540</u>
NET POSITION	
Restricted for:	
Debt service	6,941,033
State highway	5,724,139
Transit services	713,767
Unrestricted (Deficit)	<u>(30,320,252)</u>
Total Net Position (Deficit)	<u>\$ (16,941,313)</u>

See accompanying notes to the basic financial statements.

IMPERIAL COUNTY LOCAL TRANSPORTATION AUTHORITY

**STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2016**

Functions/Programs	Expenses	Net (Expense) Revenue and Changes in Net Position
		Governmental Activities
Governmental activities:		
Transportation:		
Payments to member agencies	\$ 6,987,291	\$ (6,987,291)
Administration	157,867	(157,867)
Capital projects	21,394,856	(21,394,856)
Interest on long-term debt	<u>1,880,076</u>	<u>(1,880,076)</u>
Total Governmental Activities	<u>\$ 30,420,090</u>	<u>(30,420,090)</u>
General revenues:		
Taxes:		
Sales tax		14,204,649
Interest income		<u>129,663</u>
Total general revenues		<u>14,334,312</u>
Change in net position		(16,085,778)
Net Position (Deficit) - Beginning		<u>(855,535)</u>
Net Position (Deficit) - Ending		<u>\$ (16,941,313)</u>

See accompanying notes to the basic financial statements.

GOVERNMENTAL FUNDS FINANCIAL STATEMENTS

IMPERIAL COUNTY LOCAL TRANSPORTATION AUTHORITY

**BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2016**

	General	State Highway	Transit Services	Debt Service	Total
ASSETS					
Cash and investments	\$ 1,368,095	\$ 5,603,831	\$ 668,330	\$ -	\$ 7,640,256
Cash and investments with fiscal agent	13,811,534	-	-	6,941,033	20,752,567
Due from other governments	2,063,221	110,926	44,370	-	2,218,517
Interest receivable	1,438	9,382	1,067	-	11,887
Total Assets	<u>\$ 17,244,288</u>	<u>\$ 5,724,139</u>	<u>\$ 713,767</u>	<u>\$ 6,941,033</u>	<u>\$ 30,623,227</u>
LIABILITIES AND FUND BALANCES					
LIABILITIES					
Due to other governments	\$ 535,128	\$ -	\$ -	\$ -	\$ 535,128
FUND BALANCES					
Restricted					
Capital projects	13,811,534	-	-	-	13,811,534
State highway	-	5,724,139	-	-	5,724,139
Transit services	-	-	713,767	-	713,767
Debt service	-	-	-	6,941,033	6,941,033
Unassigned	2,897,626	-	-	-	2,897,626
Total Fund Balances	<u>16,709,160</u>	<u>5,724,139</u>	<u>713,767</u>	<u>6,941,033</u>	<u>30,088,099</u>
Total Liabilities and Fund Balances	<u>\$ 17,244,288</u>	<u>\$ 5,724,139</u>	<u>\$ 713,767</u>	<u>\$ 6,941,033</u>	<u>\$ 30,623,227</u>

See accompanying notes to the basic financial statements.

IMPERIAL COUNTY LOCAL TRANSPORTATION AUTHORITY

RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS
TO THE GOVERNMENT-WIDE STATEMENT OF NET POSITION
JUNE 30, 2016

Fund balances of governmental funds		\$ 30,088,099
Amounts reported for governmental activities in the Statement of Net Position are different 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.		
Unamortized premium on bond payable	\$ (714,855)	
Bonds payable	<u>(46,160,000)</u>	(46,874,855)
Interest on long-term debt is not accrued in governmental funds, but rather is recognized as an expenditure when due.		<u>(154,557)</u>
Net position of governmental activities		<u>\$ (16,941,313)</u>

See accompanying notes to the basic financial statements.

IMPERIAL COUNTY LOCAL TRANSPORTATION AUTHORITY

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2016**

	<u>General</u>	<u>State Highway</u>	<u>Transit Services</u>	<u>Debt Service</u>	<u>Total</u>
REVENUES					
Sales taxes	\$ 13,210,324	\$ 710,233	\$ 284,092	\$ -	\$ 14,204,649
County pool interest	8,456	35,109	4,785	-	48,350
Cash with fiscal agent interest	58,785	-	-	22,528	81,313
Total Revenues	<u>13,277,565</u>	<u>745,342</u>	<u>288,877</u>	<u>22,528</u>	<u>14,334,312</u>
EXPENDITURES					
Current:					
Payment to member agencies	6,687,291	-	300,000	-	6,987,291
Capital projects	21,394,856	-	-	-	21,394,856
Administration	157,867	-	-	-	157,867
Debt service:					
Principal payments on bonds	-	-	-	2,085,000	2,085,000
Interest payments on bonds	-	-	-	1,931,638	1,931,638
Total Expenditures	<u>28,240,014</u>	<u>-</u>	<u>300,000</u>	<u>4,016,638</u>	<u>32,556,652</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(14,962,449)</u>	<u>745,342</u>	<u>(11,123)</u>	<u>(3,994,110)</u>	<u>(18,222,340)</u>
OTHER FINANCING SOURCES (USES):					
Operating transfers in	-	-	-	4,875,077	4,875,077
Operating transfers out	(4,875,077)	-	-	-	(4,875,077)
Total Other Financing Sources (Uses)	<u>(4,875,077)</u>	<u>-</u>	<u>-</u>	<u>4,875,077</u>	<u>-</u>
Net change in fund balance	(19,837,526)	745,342	(11,123)	880,967	(18,222,340)
Fund balance, beginning of year	36,546,686	4,978,797	724,890	6,060,066	48,310,439
Fund Balance, End of Year	<u>\$ 16,709,160</u>	<u>\$ 5,724,139</u>	<u>\$ 713,767</u>	<u>\$ 6,941,033</u>	<u>\$ 30,088,099</u>

See accompanying notes to the basic financial statements.

IMPERIAL COUNTY LOCAL TRANSPORTATION AUTHORITY

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2016

Net change in fund balances-total governmental funds			\$ (18,222,340)
Amounts reported for governmental activities in the Statement of Activities are different because:			
Governmental funds report bond principal payments as expenditures. However, the repayment reduces long-term liabilities in the Statement of Net Position.			2,085,000
Expenses in the Statement of Activities that do not use current financial resources are not reported in governmental funds:			
Accrued interest payable	\$	6,413	
Amortization of bond premium		45,149	51,562
		<u>45,149</u>	<u>51,562</u>
Change in net position of governmental activities			<u>\$ (16,085,778)</u>

See accompanying notes to the basic financial statements.

NOTES TO FINANCIAL STATEMENT

IMPERIAL COUNTY LOCAL TRANSPORTATION AUTHORITY

**NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2016**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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 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 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.

Basis of Presentation

The Authority’s basic financial statements consist of government-wide 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 Statements: The statement of net position and the statement of activities report information on all 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 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, 2016, interest expense of \$1,880,076 was included in program costs. Taxes and interest earned are reported as general revenues.

IMPERIAL COUNTY LOCAL TRANSPORTATION AUTHORITY

**NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2016**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Fund Financial Statements: The fund financial statements provide information about the Authority's governmental funds. The Authority considers all of 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.

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 and Basis of Accounting

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.

IMPERIAL COUNTY LOCAL TRANSPORTATION AUTHORITY

**NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2016**

NOTE 1 – 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 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.

As of July 1, 2015, the Authority adopted Governmental Accounting Standards Board (“GASB”) Statement No. 72, *Fair Value Measurements and Application*. GASB Statement No. 72 provides guidance for determining a fair value measurement for reporting purposes, applying fair value to investments, and disclosures related to all hierarchy established by generally accepted accounting principles. The fair value hierarchy, which has three levels, is based on the valuation inputs used to measure fair value: Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

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 net of the applicable bond premium or discount.

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:

IMPERIAL COUNTY LOCAL TRANSPORTATION AUTHORITY

**NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2016**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Fund Balances (Continued)

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 regulation of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.

Committed – amounts that can only be used for specific purpose 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.

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.

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 improvements 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.

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.

IMPERIAL COUNTY LOCAL TRANSPORTATION AUTHORITY

**NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2016**

NOTE 2 – CASH AND INVESTMENTS

Cash and investments are comprised of the following at June 30, 2016:

Investments:

Imperial County Investment Pool	\$ 7,640,256
With Third Party Fiscal Agent	<u>20,752,567</u>
Total Cash and Investments	<u>\$ 28,392,823</u>

Total deposits and investments are reported in the financial statements as:

Cash and Investments	\$ 7,640,256
Cash and Investments with Fiscal Agent	<u>20,752,567</u>
Total Cash and Investments	<u>\$ 28,392,823</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 investments types that are authorized for investments held by bond trustee.

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

Money market funds of \$20,752,567 were held as of June 30, 2016. The investment in money market funds is valued based on amortized cost.

Custodial Credit Risk

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 a delivery versus payment basis through the Authority’s safekeeping agent. At June 30, 2016, the Authority did not have any deposits or securities exposed to custodial credit risk and there was no securities lending.

IMPERIAL COUNTY LOCAL TRANSPORTATION AUTHORITY

**NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2016**

NOTE 2 – CASH AND INVESTMENTS (CONTINUED)

Fair Value Measurements

The Authority categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets, Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

In instances where inputs used to measure fair value fall into different levels in the above fair value hierarchy, fair value measurements in their entirety are categorized based on the lowest level input that is significant to the valuation. The Authority's assessment of the significance of particular inputs to these fair value measurements requires judgment and considers factors specific to each asset or liability.

Investment in Imperial County Investment Pool

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). The ICIP investments are authorized by the California Government Code 53635. At June 30, 2016 the weighted average to maturity is 676 days. 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 an uncategorized input 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 3 – DUE FROM OTHER GOVERNMENTS

The due from other governments account represents amounts due to the Authority from the California Board of Equalization for sales tax revenues. The amount due to the Authority was \$2,218,517, as of June 30, 2016.

NOTE 4 – INTERFUND TRANSFERS

The Authority transferred \$4,875,077 for the year ended June 30, 2016, from the general fund to the debt service fund to meet debt service payment requirements.

NOTE 5 – BOND PAYABLE

On May 1, 2012, the Authority issued \$53,975,000 of 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 4.00 percent per annum. The annual principal requirements are from \$1,745,000 to \$3,855,000. The bonds mature on June 1, 2032.

IMPERIAL COUNTY LOCAL TRANSPORTATION AUTHORITY

**NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2016**

NOTE 5 – BOND PAYABLE (CONTINUED)

During the fiscal year ended June 30, 2016, the following changes occurred in bond payable.

	Balance July 1, 2015	Additions	Reductions	Balance June 30, 2016	Due in One Year
2012 Revenue Bonds	\$ 48,245,000	\$ -	\$ 2,085,000	\$ 46,160,000	\$ 2,160,000

Annual debt service requirements on the sales tax revenue bonds as of June 30, 2016, are as follows:

Year Ending June 30	Principal	Interest
2017	\$ 2,160,000	\$ 1,854,688
2018	2,230,000	1,789,887
2019	2,300,000	1,716,637
2020	2,375,000	1,641,037
2021	2,465,000	1,547,038
2022-2026	13,785,000	6,297,075
2027-2031	16,990,000	3,091,900
2032	3,855,000	166,450
Total	\$ 46,160,000	\$ 18,104,712

NOTE 6 – UNAMORTIZED BOND PREMIUM

On May 1, 2012, the Authority issued \$53,975,000 of 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. These bonds were sold at a total premium of \$902,975. The premium is amortized throughout the twenty year term of the bond at a combined monthly rate of \$3,762. As of June 30, 2016, the unamortized bond premium was \$714,855.

Pledged Revenue

The 2012 Revenue Bonds outstanding are secured by the pledge of certain revenues. For the year ended June 30, 2016, 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 Pledged Revenue	Annual Amount of Net Pledged Revenue	Annual Debt Service Payments	Pledged Revenue Coverage
Ordinance 1-2008 Sales Tax Revenue	\$ 14,204,649	\$ 4,016,638	3.54

IMPERIAL COUNTY LOCAL TRANSPORTATION AUTHORITY

**NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2016**

NOTE 7 – NEW GOVERNMENTAL ACCOUNTING STANDARDS

Effect of New Governmental Accounting Standards Board (GASB) Pronouncements

Effective in Current Fiscal Years

GASB Statement No. 72 - In February 2015, GASB issued Statement No. 72 – *Fair Value Measurement and Application*. The objective of this Statement is to improve financial reporting by clarifying the definition of fair value for financial reporting purposes, establishing general principles for measuring fair value, providing additional fair value application guidance, and enhancing disclosures about fair value measurements. The requirements of this Statement are effective for financial statements for periods beginning after June 15, 2015, or the 2015-2016 fiscal year. The pronouncement was implemented effective July 1, 2015.

GASB Statement No. 76 – In June 2015, GASB issued Statement No. 76 – *The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments*. The objective of this Statement is to identify—in the context of the current governmental financial reporting environment—the hierarchy of generally accepted accounting principles (GAAP). The requirements of this Statement are effective for financial statements for periods beginning after June 15, 2015, or the 2015-2016 fiscal year. The pronouncement was implemented effective July 1, 2015.

Effective in Future Fiscal Years

GASB Statement No. 73 – In June 2015, GASB issued Statement No. 73 – *Accounting and Financial Reporting for Pensions and Related Assets That Are Not within the Scope of GASB 68 – An Amendment to Certain Provisions of GASB 67 and 68*. The objective of this statement establishes requirements for those pensions and pension plans that are not administered through a trust meeting specified criteria. The requirements of the Statement that address accounting and financial reporting by employers and governmental nonemployer contributing entities for pensions that are not within the scope of Statement 68 are effective for financial statements for fiscal years beginning after June 15, 2016, or FY 2016-17. The Authority has not determined the effect of the statement.

GASB Statement No. 74 – In June 2015, GASB issued Statement No. 74 – *Financial Reporting for Postemployment Benefit Plans Other than Pension Plans*. The objective of this Statement is to improve the usefulness of information about postemployment benefits other than pensions (other postemployment benefits or OPEB) included in the general purpose external financial reports of state and local governmental OPEB plans for making decisions and assessing accountability. This Statement is effective for financial statements for fiscal years beginning after June 15, 2016, or the 2016-2017 fiscal year. The Authority has not determined the effect of this statement.

GASB Statement No. 75 – In June 2015, GASB issued Statement No. 75 – *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. The objective of this Statement is to improve accounting and financial reporting by state and local governments for postemployment benefits other than pensions (other postemployment benefits or OPEB). This Statement is effective for fiscal years beginning after June 15, 2017, or the 2017-2018 fiscal year. The Authority has not determined the effect of this statement.

IMPERIAL COUNTY LOCAL TRANSPORTATION AUTHORITY

NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2016

NOTE 7 – NEW GOVERNMENTAL ACCOUNTING STANDARDS (CONTINUED)

Effective in Future Fiscal Years (Continued)

GASB Statement No. 77 – In August 2015, GASB issued Statement No. 77 – *Tax Abatement Disclosures*. The objective of this Statement is to provide financial statement users with essential information about the nature and magnitude of the reduction in tax revenues through tax abatement programs. The requirements of this Statement are effective for the financial statements for periods beginning after December 15, 2015, or the 2016-2017 fiscal year. The Authority has not determined the effect of this statement.

GASB Statement No. 78 – In December 2015, GASB issued Statement No. 78 – *Pensions Provided through Certain Multiple-Employer Defined Benefit Pension Plans*. The objective of this Statement is to address a practice issue regarding the scope and applicability of Statement No. 68 - *Accounting and Financial Reporting for Pensions*. The requirements of this Statement are effective for the financial statements for periods beginning after December 15, 2015, or the 2016-2017 fiscal year. The Authority has not determined the effect of this statement.

GASB Statement No. 79 – In December 2015, GASB issued Statement No. 79, *Certain External Investment Pools and Pool Participants*. The Statement addresses accounting and financial reporting for certain external investment pools and pool participants. The Statement establishes criteria for an external investment pool to qualify for making the election to measure all of its investments at amortized cost for financial reporting purposes. The Statement establishes additional note disclosure requirements for qualifying external investment pools that measure all of their investments at amortized cost for financial reporting purposes and for governments that participate in those pools. Both the qualifying external investment pools and their participants are required to disclose information about any limitations or restrictions on participant withdrawals. The Statement is effective for the periods beginning after June 15, 2015, or the 2016-2017 fiscal year, except for certain provisions on portfolio quality, custodial credit risk, and shadow pricing. The Authority has not determined the effect of the statement.

GASB Statement No. 80 – In January 2016, GASB issued Statement No. 80, *Blending Requirements for Certain Component Units – An Amendment of GASB Statement No. 14*. The objective of the Statement is to improve financial reporting by clarifying the financial statement presentation requirements for certain component units. This Statement amends the blending requirements established in paragraph 53 of Statement No. 14, *The Financial Reporting Entity, as amended*. The additional criterion requires blending of a component unit incorporated as a not-for-profit corporation in which the primary government is the sole corporate member. The Statement is effective for the reporting periods beginning after June 15, 2016, or the 2016-2017 fiscal year. The Authority has not determined the effect of the statement.

GASB Statement No. 81 – In March 2016, GASB issued Statement No. 81, *Irrevocable Split-Interest Agreements*. The objective of the Statement is to improve financial reporting for irrevocable split-interest agreements by providing recognition and measurement guidance for situations in which a government is a beneficiary of the agreement. The Statement requires that a government that receives resources pursuant to an irrevocable split-interest agreement recognize assets, liabilities, and deferred inflows of resources at the inception of the agreement. Furthermore, the Statement requires that a government recognize assets representing its beneficial interests in irrevocable split-interest agreements that are administered by a third party, if the government controls the present service capacity of the beneficial interests. The Statement requires that a government recognize revenue when the resources become applicable to the reporting period. The Statement is effective for the reporting periods beginning after December 15, 2016, or the 2017-2018 fiscal year. The Authority has not determined the effect of the statement.

IMPERIAL COUNTY LOCAL TRANSPORTATION AUTHORITY

**NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2016**

NOTE 7 – NEW GOVERNMENTAL ACCOUNTING STANDARDS (CONTINUED)

Effective in Future Fiscal Years (Continued)

GASB Statement No. 82 – In March 2016, GASB issued Statement No. 82, *Pension Issues – An Amendment of GASB Statements No. 67, No. 68, and No. 73*. The objective of the Statement is to address certain issues that have been raised with respect to Statements No. 67, *Financial Reporting for Pension Plans*, No. 68, *Accounting and Financial Reporting for Pensions*, and No. 73, *Accounting and Financial Reporting for Pensions and Related Assets That Are Not within the Scope of GASB Statement 68, and Amendments to Certain Provisions of GASB Statements 67 and 68*. Specifically, the Statement addresses issues regarding (1) the presentation of payroll-related measures in required supplementary information, (2) the selection of assumptions and the treatment of deviations from the guidance in an Actuarial Standard of Practice for financial reporting purposes, and (3) the classification of payments made by employers to satisfy employee (plan member) contribution requirements. The Statement is effective for the reporting periods beginning after June 15, 2016. The Authority has not determined the effect of this statement.

GASB Statement No. 83 – In November 2016, GASB issued Statement No. 83, *Certain Asset Retirement Obligations*. This Statement addresses accounting and financial reporting for certain asset retirement obligations (AROs). An ARO is a legally enforceable liability associated with the retirement of a tangible capital asset. A government that has legal obligations to perform future asset retirement activities related to its tangible capital assets should recognize a liability based on the guidance in this Statement. This Statement also requires disclosure of information about the nature of a government’s AROs, the methods and assumptions used for the estimates of the liabilities, and the estimated remaining useful life of the associated tangible capital assets. The requirements of this Statement are effective for reporting periods beginning after June 15, 2018. Earlier application is encouraged. The Authority has not determined its effect on the financial statements.

NOTE 8 – GOVERNMENTAL-WIDE NET POSITION UNRESTRICTED DEFICIT

The deficit of (\$16,941,313) is the result of reporting the debt related to the issuance of bonds as required in the government-wide financial statements without a corresponding related 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.

SUPPLEMENTARY INFORMATION

**IMPERIAL COUNTY LOCAL TRANSPORTATION AUTHORITY
SUPPLEMENTARY INFORMATION
SCHEDULE 1 – CASH WITH FISCAL AGENT
JUNE 30, 2016**

Schedule 1

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

2012 Bond proceeds - City of Brawley	
Capital project fund	\$ 1,978,583
Debt reserves	631,482
Principal payment funds	189,840
Interest payment funds	268,784
City of Brawley - Total	3,068,689
2012 Bond proceeds - City of Calexico	
Capital project fund	6,068,966
Debt reserves	1,131,716
Principal payment funds	295,117
Interest payment funds	506,650
City of Calexico - Total	8,002,449
2012 Bond proceeds - City of Calipatria	
Capital project fund	4
Debt reserves	179,641
Principal payment funds	44,583
Interest payment funds	74,902
City of Calipatria - Total	299,130
2012 Bond proceeds - City of Imperial	
Capital project fund	542,933
Debt reserves	478,176
Principal payment funds	135,339
Interest payment funds	202,686
City of Imperial - Total	1,359,134
2012 Bond proceeds - County of Imperial	
Capital project fund	5,221,435
Debt reserves	1,608,291
Principal payment funds	466,423
Interest payment funds	727,016
County of Imperial - Total	8,023,165
Cash with Fiscal Agent - Grand Total	\$ 20,752,567

IMPERIAL COUNTY LOCAL TRANSPORTATION AUTHORITY

SUPPLEMENTARY INFORMATION
JUNE 30, 2016

Schedule 2-5

Schedule 2 - Transit Service Project Expenses

City of El Centro - Dial-a-Ride transit services	\$ 30,000
IVT Ride transit services	<u>270,000</u>
Transit service project expenses - Total	<u>\$ 300,000</u>

Schedule 3 - Annual Allocations to Local Member

City of Brawley	\$ 608,696
City of Calexico	733,237
City of Calipatria	86,476
City of El Centro	2,659,886
City of Holtville	491,987
City of Imperial	387,810
City of Westmorland	264,290
County of Imperial	<u>1,454,909</u>
Annual Allocations to local members - Total	<u>\$ 6,687,291</u>

Schedule 4 - Bond Principal Payments

2012 City of Brawley	\$ 315,000
2012 City of Calexico	590,000
2012 City of Calipatria	90,000
2012 City of Imperial	240,000
2012 County of Imperial	<u>850,000</u>
Bond principal payments - Total	<u>\$ 2,085,000</u>

Schedule 5 - Bond Interest Expenditures

2012 City of Brawley	\$ 312,475
2012 City of Calexico	538,350
2012 City of Calipatria	87,275
2012 City of Imperial	236,488
2012 County of Imperial	<u>757,050</u>
Bond interest expenditures - Total	<u>\$ 1,931,638</u>

**SUPPLEMENTARY INFORMATION
FIVE-YEAR PROGRAM OF PROJECTS**

IMPERIAL COUNTY LOCAL TRANSPORTATION AUTHORITY

**CITY OF BRAWLEY
5 YEAR PROGRAM OF PROJECTS 2014/19
JUNE 30, 2016**

Schedule 6

<u>STREET</u>	<u>FROM</u>	<u>TO</u>	<u>PROJECT</u>
A St.	Magnolia St.	Rail Road	Resurface
A St.	Cesar Chavez St.	End of Cul-de-sac	Resurface
A St.	Eastern Ave.	Concord Ave.	Resurface
Abel Velasco St.	End of Cul-de-sac	Seventh St.	Resurface
Acorn Ct.	Walnut St.	End of Cul-de-sac	Resurface
Adams St.	River Dr.	B St.	Resurface
Adams St.	Leonard St.	Malan St.	Resurface
Adler Ct.	End of Cul-de-sac	Fifth St.	Resurface
Adler St.	Rio Vista Ave.	El Cerrito Dr.	Resurface
Adler St.	Seventh St.	Eighth St.	Resurface
Adler St.	Palm Ave.	Eastern Ave.	Resurface
Alamo Ct.	End of Cul-de-sac	Chestnut Ave.	Resurface
Alamo St.	Chestnut Ave.	Imperial Ave.	Resurface
Allen St.	Marilyn Ave.	Western Ave.	Resurface
Andrita Pl.	I St.	G St.	Resurface
Appaloosa St.	First St.	Echo Canyon Dr.	Resurface
Apple Way	Imperial Ave.	Walnut St.	Resurface
Armando Aviles St.	End of Cul-de-sac	Seventh St.	Resurface
Arroyo Ct.	End of Cul-de-sac	End of Cul-de-sac	Resurface
Ash St.	End of Cul-de-sac	Eucalyptus Ave.	Resurface
Avenida de Colimbo	Malan St.	Avenida de la Paloma	Resurface
Avenida de Tortola	End of Cul-de-sac	Avenida de la Paloma	Resurface
Avenida del Valle	Legion St.	Calle Estrella	Resurface
B St.	West End of St.	Imperial Ave.	Resurface
B St.	Seventh St.	East End St.	Resurface
Bele Ct.	Calle de Golondrina	End of Cul-de-sac	Resurface
Bell Ct.	Second St.	End of Cul-de-sac	Resurface
Best Ave.	Northern City Limits	Southern City Limits	Resurface
Bina St.	River Dr.	Magnolia St.	Resurface
Birch St.	End of Cul-de-sac	Joshua Ave.	Resurface
Boswell Ct.	Driftwood Pl.	C St.	Resurface
Branding Iron Ave.	Monterey St.	South End of St.	Resurface
Buitre Ct.	End of Cul-de-sac	End of Cul-de-sac	Resurface
C St.	West End of St.	El Cerrito Dr.	Resurface
C St.	Boswell Ct.	Eighth St.	Resurface
C St.	Rail Road	Palm Ave.	Resurface
C St.	Thirteenth St.	Concord Ave.	Resurface
Calle de Vida	Avenida del Valle	Kelly Ave.	Resurface
Calle del Cielo	Avenida del Valle	Richard Ave.	Resurface
Calle de Golondrina	Avenida de Colimbo	Enara Ct.	Resurface
Calle de Valenzuela	Eastern Ave.	Enara Ct.	Resurface
Calle del Sol	La Valencia Dr.	Richard Ave.	Resurface
Calle Estrella	Avenida del Valle	Richard Ave.	Resurface

IMPERIAL COUNTY LOCAL TRANSPORTATION AUTHORITY

**CITY OF BRAWLEY
5 YEAR PROGRAM OF PROJECTS 2014/19
JUNE 30, 2016**

Schedule 6.1

<u>STREET</u>	<u>FROM</u>	<u>TO</u>	<u>PROJECT</u>
Calle Luna	Avenida del Valle	Richard Ave.	Resurface
Cameron Ct.	Bell Ct.	End of Cul-de-sac	Resurface
Cattle Call Dr.	Around Cattle Call Park	SHWY 86	Resurface
Cedar Ct.	End of Cul-de-sac	Jones St.	Resurface
Cesar Chavez St.	River Dr.	Malan St.	Resurface
Cessna Ave.	Franklin Pl.	Lexington St.	Resurface
Chaparral Ct.	End of Cul-de-sac	Voet Dr.	Resurface
Cherry Ct.	Flammang Ave.	End of Cul-de-sac	Resurface
Chestnut Ave.	Alamo St.	Jones St.	Resurface
Cristina Najar St.	End of Cul-de-sac	Seventh St.	Resurface
Christine Carmargo St.	End of Cul-de-sac	Seventh St.	Resurface
Colegrove Ave.	Duarte St.	River Dr.	Resurface
Concord Ave.	Princeton St.	South End of St.	Resurface
Corral Ct.	End of Cul-de-sac	End of Cul-de-sac	Resurface
Cortez Ct.	Magnolia St.	End of Cul-de-sac	Resurface
Crestview Dr.	River Wood Dr.	Ridge Park Dr.	Resurface
D St.	Pinner Dr.	Rail Road	Resurface
D St.	Rail Road	Eastern Ave.	Resurface
David St.	Ronald St.	Evelyn Ave.	Resurface
De Anza Pl.	Allen St.	Cattle Call Dr.	Resurface
Dominguez Ct.	Flammang Ave.	End of Cul-de-sac	Resurface
Driftwood Dr.	Rio Vista Ave.	El Cerrito Dr.	Resurface
Driftwood Pl.	Boswell Ct.	Western Ave.	Resurface
Duarte St.	End of Cul-de-sac	Western Ave.	Resurface
Duarte St.	Palm Ave.	Eastern Ave.	Resurface
E St.	Pinner Dr.	Las Flores Dr.	Resurface
E St.	Western Ave.	Plaza St.	Resurface
E St.	Fifth St.	Rail Road	Resurface
E St.	Rail Road	Eastern Ave.	Resurface
Eastern Ave.	End of Cul-de-sac	Malan St.	Resurface
Earhart Ave.	Lexington St.	South End of St.	Resurface
Echo Canyon Dr.	Monterey St.	South End of St.	Resurface
Edgley Dr.	Julia Dr.	End of Cul-de-sac	Resurface
Eighteenth St.	K St.	Malan St.	Resurface
Eighth St.	K St.	North City Limits	Resurface
El Cerrito Dr.	Duarte St.	Driftwood Pl.	Resurface
El Cerrito Dr.	C St.	D St.	Resurface
El Cerrito Dr.	Main St.	Cattle Call Dr.	Resurface
Eleventh St.	River Dr.	Magnolia St.	Resurface
Eleventh St.	B St.	E St.	Resurface
Eleventh St.	H St.	Malan St.	Resurface
Ell St.	Third St.	Imperial Ave.	Resurface
Elm Ct.	Walnut St.	End of Cul-de-sac	Resurface

IMPERIAL COUNTY LOCAL TRANSPORTATION AUTHORITY

**CITY OF BRAWLEY
5 YEAR PROGRAM OF PROJECTS 2014/19
JUNE 30, 2016**

Schedule 6.2

<u>STREET</u>	<u>FROM</u>	<u>TO</u>	<u>PROJECT</u>
Emma Pl.	Kindig Ave.	Shelbie Ave.	Resurface
Enara Ct.	End of Cul-de-sac	Calle de Golondrina	Resurface
Essex Ln.	Seabolt Dr.	Lexington St.	Resurface
Eucalyptus Ave.	Jones St.	End of Cul-de-sac	Resurface
Eucalyptus Ct.	End of Cul-de-sac	Pine Ct.	Resurface
Evelyn Ave.	End of Cul-de-sac	Legion St.	Resurface
Fifth St.	River Dr.	A St.	Resurface
Fifth St.	C St.	Plaza St.	Resurface
Fifth St.	Plaza St.	South End of St.	Resurface
First St.	River Dr.	Main St.	Resurface
First St.	K St.	Julia Dr.	Resurface
First St.	Monterey St.	South End of St.	Resurface
Flammang Ave.	Jones St.	Seventh St.	Resurface
Fourteenth St.	Adler St.	Alley	Resurface
Fourteenth St.	C St.	D St.	Resurface
Fourteenth St.	H St.	J St.	Resurface
Fourteenth St.	K St.	Malan St.	Resurface
G St.	West End of St.	Rio Vista St.	Resurface
G St.	El Cerrito Dr.	Western Ave.	Resurface
G St.	First St.	Plaza St.	Resurface
G St.	Fifth St.	Palm Ave.	Resurface
Garrett St.	K St.	Ell St.	Resurface
Gilmour St.	K St.	Malan St.	Resurface
Glendening Ct.	La Valencia Dr.	End of Cul-de-sac	Resurface
Grapefruit Dr.	Fifth St.	Malan St.	Resurface
Gutierrez Ct.	Flammang Ave.	End of Cul-de-sac	Resurface
H St.	West End of St.	El Cerrito Dr.	Resurface
H St.	First St.	Eighth St.	Resurface
H St.	Ninth St.	Eastern Ave.	Resurface
Hatfield Ct.	End of Cul-de-sac	Flammang Ave.	Resurface
Havilland Ave.	Taxiway St.	River Dr.	Resurface
Hickory Ct.	Flammang Ave.	End of Cul-de-sac	Resurface
Hontza Ct.	End of Cul-de-sac	Calle de Valenzuela	Resurface
I St.	El Cerrito Dr.	Eighth St.	Resurface
I St.	Ninth St.	Best Ave.	Resurface
Imperial Ave.	Northern City Limits	Southern City Limits	Resurface
Ivy St.	Ninth St.	Alley	Resurface
Ivy St.	Palm Ave.	Thirteenth St.	Resurface
J St.	Terrace Cir.	Eighth St.	Resurface
J St.	Ninth St.	Eastern Ave.	Resurface
Jacaranda St.	C St.	Manzanita St.	Resurface
Jennifer St.	Ronald St.	Evelyn Ave.	Resurface
Jones St.	Rio Vista Ave.	Imperial Ave.	Resurface

IMPERIAL COUNTY LOCAL TRANSPORTATION AUTHORITY

**CITY OF BRAWLEY
5 YEAR PROGRAM OF PROJECTS 2014/19
JUNE 30, 2016**

Schedule 6.3

<u>STREET</u>	<u>FROM</u>	<u>TO</u>	<u>PROJECT</u>
Jones St.	Palm Ave.	Best Ave.	Resurface
Joshua Ave.	Birch St.	Flammang Ave.	Resurface
Julia Dr.	Willard Ave.	SHWY 86	Resurface
Julia Dr.	Kindig Ave.	Second St.	Resurface
K St.	End of Cul-de-sac	Eighteenth St.	Resurface
Kelly Ave.	Ronald St.	Calle Estrella	Resurface
Ken Bemis Dr.	Airport	Jones St.	Resurface
Kindig Ave.	Tyler Pl.	Julia Dr.	Resurface
La Valencia Ct.	La Valencia Dr.	End of Cul-de-sac	Resurface
La Valencia Dr.	Legion St.	South End of St.	Resurface
Las Flores Dr.	North End of St.	H St.	Resurface
Laurel St.	Eucalyptus Ave.	Flammang Ave.	Resurface
Legion St.	West City Limits	East End of St.	Resurface
Leonard St.	Cesar Chavez St.	Palm Ave.	Resurface
Lexington St.	Seabolt Dr.	Concord Ave.	Resurface
Lindbergh Ct.	River Dr.	Lexington St.	Resurface
Los Olivos Dr.	North End of St.	Legion St.	Resurface
Mackenzie Pl.	End of Cul-de-sac	Shelbie Ave.	Resurface
Madison Ave.	Emma Pl.	Julia Dr.	Resurface
Magnolia Ct.	End of Cul-de-sac	Fifth St.	Resurface
Magnolia St.	B St.	El Cerrito Dr.	Resurface
Magnolia St.	First St.	Third St.	Resurface
Magnolia St.	Seventh St.	Eighth St.	Resurface
Magnolia St.	Cesar Chavez St.	Eastern Ave.	Resurface
Main St.	First St.	City Limits	Resurface
Malan St.	SHWY 86	Best Ave.	Resurface
Manzanita St.	End of Cul-de-sac	End of Cul-de-sac	Resurface
Maple Ct.	End of Cul-de-sac	Jones St.	Resurface
Marilyn Ave.	J St.	Cattle Call Dr.	Resurface
Marjorie Ave.	Main St.	H St.	Resurface
Martin Pl.	Ninth St.	Alley	Resurface
Martin St.	Palm Ave.	Thirteenth St.	Resurface
Mendibles Ct.	End of Cul-de-sac	Flammang Ave.	Resurface
Mesquite Ave.	Olive Way	End of Cul-de-sac	Resurface
Mika Ct.	End of Cul-de-sac	End of Cul-de-sac	Resurface
Milano Ct.	End of Cul-de-sac	End of Cul-de-sac	Resurface
Mita Ct.	End of Cul-de-sac	End of Cul-de-sac	Resurface
Monterey Dr.	End of Cul-de-sac	Echo Canyon Dr.	Resurface
Ninth St.	B St.	South End of St.	Resurface
Norman Ct.	North End of St.	Main St.	Resurface
N. Plaza St.	Main St.	Main St.	Resurface
O'Brian St.	Rubio St.	Eastern Ave.	Resurface
Olive St.	Leonard St.	South End of St.	Resurface

IMPERIAL COUNTY LOCAL TRANSPORTATION AUTHORITY

**CITY OF BRAWLEY
5 YEAR PROGRAM OF PROJECTS 2014/19
JUNE 30, 2016**

Schedule 6.4

<u>STREET</u>	<u>FROM</u>	<u>TO</u>	<u>PROJECT</u>
Olive Way	Mesquite Ave.	Chestnut Ave.	Resurface
Orchard Ln.	End of Cul-de-sac	Legion St.	Resurface
Orita Dr.	Julia Dr.	End of Cul-de-sac	Resurface
Palm Ave.	Duarte St.	Malan St.	Resurface
Palm Dr.	Adler St.	Magnolia St.	Resurface
Palm Dr.	H St.	I St.	Resurface
Panno Dr.	Willard Ave.	SHWY 86	Resurface
Panno St.	Legion St.	Willard Ave.	Resurface
Park View Dr.	West End of St.	Western Ave.	Resurface
Pater St.	End of Cul-de-sac	River Dr.	Resurface
Peach St.	Eleventh St.	Palm Ave.	Resurface
Pecan Ct.	Walnut St.	End of Cul-de-sac	Resurface
Pecan St.	Alamo St.	Walnut St.	Resurface
Pine Ct.	End of Cul-de-sac	End of Cul-de-sac	Resurface
Pine St.	Maple Ct.	Jones St.	Resurface
Pinner Dr.	D St.	South End of St.	Resurface
Princeton St.	Havilland Ave.	Concord Ave.	Resurface
Richard Ave.	Panno St.	Calle Estrella	Resurface
Ridge Park Dr.	Crestview Dr.	River Wood Dr.	Resurface
Rio Vista Ave.	Jones St.	South End of St.	Resurface
River Dr.	West City Limits	Seventh St.	Resurface
River Dr.	Cesar Chavez St.	Concord Ave.	Resurface
River Way	Western Ave.	First St.	Resurface
River Wood Dr.	Crestview Dr.	Ridge Park Dr.	Resurface
Roberto Noriega St.	End of Cul-de-sac	Seventh St.	Resurface
Rodeo Dr.	End of Cul-de-sac	Willard Ave.	Resurface
Ronald St.	Panno St.	Evelyn Ave.	Resurface
Rubio St.	Colegrove Ave.	O'Brian St.	Resurface
Russell Dr.	H St.	Willard Ave.	Resurface
Santillan St.	Second St.	South End of St.	Resurface
Seabolt Dr.	Taxiway St.	Beacon St.	Resurface
Second St.	Magnolia St.	South End of St.	Resurface
Sequoia Ave.	Jones St.	Pater St.	Resurface
Sequoia Ct.	End of Cul-de-sac	Pine St.	Resurface
Seventeenth St.	K St.	Malan St.	Resurface
Seventh St.	Christine Carmargo St.	E St.	Resurface
Shank St.	Eighth St.	Best Ave.	Resurface
Shank St.	Best Ave.	City Limits	Resurface
Shelbie Ave.	Macknezie Pl.	Julia Dr.	Resurface
Sierra Dr.	Julia Dr.	End of Cul-de-sac	Resurface
Sixteenth St.	River Dr.	Magnolia St.	Resurface
Sixteenth St.	K St.	Malan St.	Resurface
Sixth St.	D St.	H St.	Resurface

IMPERIAL COUNTY LOCAL TRANSPORTATION AUTHORITY

**CITY OF BRAWLEY
5 YEAR PROGRAM OF PROJECTS 2014/19
JUNE 30, 2016**

Schedule 6.5

<u>STREET</u>	<u>FROM</u>	<u>TO</u>	<u>PROJECT</u>
Socorro Juarez St.	End of Cul-de-sac	Seventh St.	Resurface
South Plaza St.	Main St.	Main St.	Resurface
Spruce Ct.	Flammang Ave.	End of Cul-de-sac	Resurface
Stanley Pl.	K St.	Malan St.	Resurface
Steven St.	Panno St.	Evelyn Ave.	Resurface
Sunset Dr.	River Way	A St.	Resurface
Sycamore Dr.	H St.	J St.	Resurface
Sycamore Dr.	Allen St.	Cattle Call Dr.	Resurface
Terrace Cir.	H St.	Terrace Dr.	Resurface
Terrace Dr.	H St.	Terrace Cir.	Resurface
Third St.	River Dr.	C St.	Resurface
Third St.	D St.	Ell St.	Resurface
Thirteenth St.	Adler St.	B St.	Resurface
Thirteenth St.	C St.	E St.	Resurface
Thirteenth St.	J St.	Malan St.	Resurface
Trail St.	Rio Vista Ave.	Western Ave.	Resurface
Trail St.	Palm Ave.	Eastern Ave.	Resurface
Tyler Pl.	Kindig Ave.	End of Cul-de-sac	Resurface
Ulloa Ave.	Magnolia St.	D St.	Resurface
Vine Ave.	K St.	Malan St.	Resurface
Voet Dr.	Arroyo Ct.	Willard Ave.	Resurface
Walnut Ct.	End of Cul-de-sac	Flammang Ave.	Resurface
Walnut St.	Alamo St.	Apple Way	Resurface
Welcome St.	Eleventh St.	Palm Ave.	Resurface
Welcome St.	End of Cul-de-sac	Eastern Ave.	Resurface
Western Ave.	North City Limits	Cattle Call Dr.	Resurface
Wildcat Dr.	SHWY 86	East End of St.	Resurface
Wildcat Dr.	Best Ave.	City Limits	Resurface
Willard Ave.	H St.	Legion St.	Resurface
Willow Ct.	Walnut St.	End of Cul-de-sac	Resurface
Wilson Ct.	North End of St.	I St.	Resurface
Wright Ct.	River Dr.	Lexington St.	Resurface
Zorzal Ct.	Calle de Golondrina	End of Cul-de-sac	Resurface
Zozoa Ct.	End of Cul-de-sac	Calle de Valenzuela	Resurface
Various Alleys			Resurface
Various Intersections			Sight Distance Improvements
Various Locations			Sidewalks, Curbs, Gutters and Maintenance

IMPERIAL COUNTY LOCAL TRANSPORTATION AUTHORITY

**CITY OF CALEXICO
5 YEAR PROGRAM OF PROJECTS 2015/20
JUNE 30, 2016**

Schedule 6.6

STREET	FROM	TO	PROJECT DESCRIPTION
Kloke Avenue Bridge	All American Canal		Bridge Widening
Highway 111	International Border	Cole Road	Corridor Traffic Study
Cole Boulevard	Van De Graff	M.L. King Avenue	Reconstruction
Second Street	Calexico Int'l Airport	Cesar Chavez Boulevard	Bridge & Re-Construction
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 Construction
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	Reconstruction & Widening
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
Dool Avenue	Fifth Street	Second Street	Repair/Maintenance
Fifth Street	Emerson Avenue	Andrade Avenue	Repair/Maintenance
Sixth Street	Encinas Avenue	Andrade Avenue	Repair/Maintenance

IMPERIAL COUNTY LOCAL TRANSPORTATION AUTHORITY

**CITY OF CALEXICO
5 YEAR PROGRAM OF PROJECTS 2015/20
JUNE 30, 2016**

Schedule 6.7

STREET	FROM	TO	PROJECT DESCRIPTION
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 los Virreyes	Paseo del Conquistador	Camino Real	Repair/Maintenance
Paseo de los Reyes	Paseo de su Alteza	Paseo de los Virreyes	Repair/Maintenance
Paseo de su Majestad	Paseo de su Alteza	Paseo de los 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
Amada Court	Rosas Street	Cul-de-sac South	Repair/Maintenance
Dalila Court	Rosas Street	Cul-de-sac South	Repair/Maintenance

IMPERIAL COUNTY LOCAL TRANSPORTATION AUTHORITY

**CITY OF CALEXICO
5 YEAR PROGRAM OF PROJECTS 2015/20
JUNE 30, 2016**

Schedule 6.8

STREET	FROM	TO	PROJECT DESCRIPTION
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
Matallana 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	Cul-de-sac North	Repair/Maintenance
Vereda Drive	Rancho Frontera Avenue	Cul-de-sac East	Repair/Maintenance
Porton Drive	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

IMPERIAL COUNTY LOCAL TRANSPORTATION AUTHORITY

**CITY OF CALIPATRIA
5 YEAR PROGRAM OF PROJECTS
JUNE 30, 2016**

Schedule 6.9

<u>STREET</u>	<u>FROM</u>	<u>TO</u>	<u>PROJECT</u>
Alamo	Int'l Blvd.	East Av.	Maintenance/Construct
Alexandria	Int'l Blvd.	Brown Av.	Maintenance
Barbara	Int'l Blvd.	Commercial Av.	Maintenance
Blair Road*	Sinclair Rd.	Peterson Rd.	Maintenance
Bonita Place	Brown Av.	East Av.	Reconstruct
Bonita	Int'l Blvd.	East Av.	Maintenance/Construct
Brown Av.	Young Rd.	Bowles Rd.	Maintenance/Reconstruct
California	Int'l Blvd.	East Av.	Maintenance/Reconstruct
Centro Av.	Alexandria St.	Alamo St.	Reconstruct
Church	Int'l Av.	East Av.	Maintenance/Reconstruct
Commercial Av.	Freeman St.	Church St.	Maintenance/Reconstruct
Date	W. Terminus	Railroad Av.	Maintenance/Reconstruct
Delta	Int'l Blvd.	Commercial Av.	Maintenance/Reconstruct
East Av.	Young Rd.	Bowles Rd.	Maintenance/Reconstruct
E. Elder	Industrial Av.	Commercial Av.	Reconstruct/Construct
Elder	Int'l Blvd.	SR111	Maintenance
Fan Palm Court	Ironwood St.	Laurel Lane	Maintenance
Fern	Int'l Blvd.	SR111	Maintenance/Reconstruct
Freeman	Brown Av.	East Av.	Maintenance/Construct
Imperial Av.	Delta St.	Date St.	Reconstruct
Industrial Av.	Young Rd.	Elder St.	Maintenance/Reconstruct
Ironwood	Date St.	Mesa Verde	Maintenance
Lake Av.	Delta St.	C. Lateral	Maintenance/Construct
Laurel Lane	Fan Palm	Mesa Verde	Maintenance
Lyerly Rd. (E ½)**	Bowles Rd.	Young Rd.	Maintenance
Main	Lyerly Rd.	SR111	Maintenance
Mesa Verde Rd.	Ironwood St.	Terminus	Maintenance
Mesquite Dr.	Date St.	Terminus	Maintenance
Park Av.	Delta St.	Fern St.	Maintenance
Railroad Av.	Young Rd.	Bowles Rd.	Maintenance/Reconstruct
Sycamore Dr.	Date St.	Terminus	Maintenance

*portion of Blair Road within city limits

** East half of road

IMPERIAL COUNTY LOCAL TRANSPORTATION AUTHORITY

**CITY OF EL CENTRO
5 YEAR PROGRAM OF PROJECTS
JUNE 30, 2016**

Schedule 6.10

PROJECT

Salaries (Tech II)
Street Lighting Master Plan
PMS Update & Speed Survey/Streetsaver
Speed Survey
ICTC fees/Dial A Ride
Street Improvements - Misc. (Yearly Overlay)
North Date Canal under-grounding
La Brucherie Widening - Barbara Worth to Orange Avenue - Engineering (project transferred
to LTA BOND \$3M - City Fund 212)
Imperial Avenue South to McCabe - ENG
Imperial Avenue South to McCabe - LAND
Imperial Avenue South to McCabe - CON
Wake Ave 12th to La Brucherie
Bradshaw extend from 8th to 12th Street
I-8 SR-86 Shoulder and Slope Maint.
Colonia Area Sidewalks - CDBG ENG
Colonia Area Sidewalks - CDBG CON
Colonia Drainage McDonald - Design
Colonia Drainage McDonald - ROW
Colonia Drainage McDonald - CON
Shovel ready project preparation - Design
Street Striping Maintenance
Article III - Bicycle & Pedestrian
Administrative Costs
Imperial Avenue South to McCabe - CON RSTPL atch
Adams Avenue RSTP Con 710106
Euclid Avenue CMAQ Eng 710102
Euclid Avenue CMAQ Con 710106
Buenavista Ave CMAQ Eng 710102
Buenavista Ave CMAQ Con 710106
HSIP sidewalks and lighting
HSIP sidewalks and lighting
ATP Cyc 1 - 8th Street between Adams & Aurora (design)
ATP Cyc 1 - 8th Street between Adams & Aurora (contingency)
Ross Avenue Rehab Con 710106
CMAQ Signal Light Synchro Mall Area
CMAQ Signal Light Synchro Mall Area

IMPERIAL COUNTY LOCAL TRANSPORTATION AUTHORITY

**CITY OF HOLTVILLE
5 YEAR PROGRAM OF PROJECTS 2013/18
JUNE 30, 2016**

Schedule 6.35

STREET	FROM	TO	PROJECT DESCRIPTION
Fern Avenue	Fifth Street	Fourth 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	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	Holt 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
Holt Avenue	Fourth Street	Fifth Street	Maintenance & Restorative Seal
Walnut Avenue	South County Line	237 S of Third St	Maintenance & Restorative Seal
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 Street	Maintenance & Restorative Seal
Tenth Street	Orange Avenue	Figueroa 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 – East of Chestnut Avenue			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
8th Street	Maple	Walnut Ave	Maintenance & Restorative Seal
Figueroa Avenue	Fifth Street	Sixth Street	Maintenance & Restorative Seal
Olive Avenue	Ninth Street	Tenth Street	Maintenance & Restorative Seal
Ninth Street	Slaton	Brentwood	Maintenance & Restorative Seal

IMPERIAL COUNTY LOCAL TRANSPORTATION AUTHORITY

**CITY OF HOLTVILLE
5 YEAR PROGRAM OF PROJECTS 2013/18
JUNE 30, 2016**

Schedule 6.36

<u>STREET</u>	<u>FROM</u>	<u>TO</u>	<u>PROJECT DESCRIPTION</u>
Grape Avenue	Fourth Street	Third Street	Construct Extension
Beale Avenue	Ninth Street	Tenth Street	Construct Extension
Willow Avenue	Ninth Street	Tenth Street	Construct Extension
Grape Court	East of Grape Avenue		Construct Extension
Grape Avenue	Fourth Street	Fifth Street	Install Curb, Gutter & Sidewalk
Walnut Ave Impr Phase II	First Street	Fourth Street	
Monument Sign Phase II			
Cedar Avenue	Fourth Street	Fifth Street	Install Curb, Gutter & Sidewalk
Fourth Street	Cedar Avenue	Walnut Avenue	Install Curb, Gutter & Sidewalk
5th Street, Holt Ave & Cedar Ave			Bus Shelter/Curbs TDA Projects
4th Street/SR 115 - Alamo River Trail			
Alamo River Habitat Conservation			
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
Ninth Street	Brentwood		Underground IID Lateral Canal
9th Street Constr			
Ninth Street	Slayton	Beale	Underground IID Lateral Canal
Ninth Street	Cedar	Palm	Underground IID Lateral Canal
Citywide			Street Sign Replacement
Citywide			Sidewalk Rehab/Replacement
Complete Street Plan			Transportation Planning Project
6th Street Improvements			
4th Street Project			
9th St Lateral	Cedar	Olive	

IMPERIAL COUNTY LOCAL TRANSPORTATION AUTHORITY

**CITY OF IMPERIAL
5 YEAR PROGRAM OF PROJECTS
JUNE 30, 2016**

Schedule 6.37

<u>Project Name</u>	<u>Project Description</u>
1) La Brucherie South	Widening and associated improvement on La Brucherie between Treshill & Aten
2) Town Core	Roadway and sidewalk rehabilitation and associated work on all streets within the original Town Core of Imperial south of 15 th Street, west of P Street, north of 1 st Street and east of B Street
3) La Brucherie North	Roadway widening on Larsen Road and La Brucherie Road between Neckel and Larsen Road
4a) Joshua Tree Street	Pavement overlay and associated streetscape improvements on Joshua Tree Street
4b) Southwest City	Pavement overlay on Bougainvillea Trail and Sandalwood Glen Avenue; pavement overlay on Aten Blvd west of Vilore Way
4c) Northeast City	Pavement overlay and associated improvement on Canon and Rodeo Drive

IMPERIAL COUNTY LOCAL TRANSPORTATION AUTHORITY

**CITY OF WESTMORLAND
5 YEAR PROGRAM OF PROJECTS 2013/17
JUNE 30, 2016**

Schedule 6.39

<u>ROAD</u>	<u>FROM</u>	<u>TO</u>	<u>PROJECT DESCRIPTION</u>
S.Center Street	SR 86	Baughman Rd	Traffic Calming
N. Center Street	SR 86	7th Street	Rehabilitation
N. Center Street	7th Street	8th Street	Reconstruction
1st Street	S. Center Street	F Street	Rehabilitation
1st Street	S. Center Street	C Street	Maintenance
1st Street	H Street	G Street	Rehabilitation
2nd Street	G Street	S. Center Street	Maintenance
3rd Street	F Street	S. Center Street	Maintenance
5th Street	G Street	B Street	Maintenance
5th Street	H Street	west end of street	Repair/Maintenance
G Street	6th Street	7th Street	Rehabilitation
6th Street	F Street	N. Center Street	Reconstruct
6th Street	H Street	west end of street	Repair/Maintenance
7th Street	N.Center	H Street	Minor / Maint
7th Street	H Street	Martin Rd	Rehabilitation
7th Street	D Street	Center Street	Reconstruction
8th Street	J Street	H Street	Reconstruction
8th Street	Center Street	150' E. of D St.	Repair/Maintenance
B Street	SR86	7th Street	Reconstruction
B Street	3rd Street	SR86	Reconstruction
C Street	SR 86	7th Street	Repair/Maintenance
D Street	7th Street	8th Street	Repair/Maintenance
F Street	SR86	5th Street	Reconstruction
F Street	6th Street	7th Street	Reconstruction
G Street	SR 86	3rd Street	Rehabilitation
H Street	5th Street	SR 86	Reconstruction
H Street	7th Street	8th Street	Reconstruction
J Street	7th Street	8th Street	Repair/Maintenance
Jauregui Street	G Street	End of Cul-de-sac	Repair/Maintenance
Sundance	J Street	End of Cul-de-sac	Repair/Maintenance

IMPERIAL COUNTY LOCAL TRANSPORTATION AUTHORITY

**COUNTY OF IMPERIAL
5 YEAR PROGRAM OF PROJECTS 2015/20
JUNE 30, 2016**

Schedule 6.40

ROAD	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
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)	I-8	Winterhaven Drive (A2P06)	Overlay
Aten Road (24)	Forrester Road (WJ)	Gillette Road	Overlay
Baughman Road	Loveland Road	Forrester 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 (EY)	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)	I-8	Lions Road (9)	Overlay
Drew Road (WR)	Lions Road (9)	Kubler Road	Overlay
Drew Road (WR)	Kubler Road (9)	SR98	Overlay
Eddins Road (65)	English Road (WA)	Brandt Road (EC)	Reconstruct
Eddins Road (65)	Lyerly Road (EA)	English Road (WA)	Overlay
English Road (WA)	Montgomery Road (GE)	Sinclair Road (72)	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 (WX)	Bennett Road (WP)	Overlay
Evan Hewes (2A23)	SR115	Gordons Well Road	Overlay
Forrester Road (WJ)	I-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
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)	Baughman Road (52)	2.8 Miles North	Overlay
Kalin Road (WE)	New River	Vail Road (62)	Reconstruct
Kalin Road (WC)	Webster Road	Baughman Road (52)	Overlay/Reconstruct
Kershaw Road (EC)	Titsworth Road (58)	Rutherford Road (54)	Overlay
Keystone Road (36)	Poore Road (EY)	(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

IMPERIAL COUNTY LOCAL TRANSPORTATION AUTHORITY

**COUNTY OF IMPERIAL
5 YEAR PROGRAM OF PROJECTS 2015/20
JUNE 30, 2016**

Schedule 6.41

ROAD	FROM	TO	PROJECT
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 (WE)	West End	Overlay
Neighbors Boulevard	County Line	Bridge	Overlay
Nina Road (HE)	SR86	.02 Miles North	Rehabilitate
Ogilby Road (3M01)	Railroad Tracks	SR78	Overlay
Ralph Road	SR86	Dogwood Road	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 (9D08)	Hot Mineral Spa Road (9G02)	Coachella Canal Road (7G03)	Overlay
Underwood Road (7G01)	Holtville City Limits	Towland Road (ET)	Overlay
Various Bridges in Imperial County			Maintenance/Miscellaneous
Verde School Road (10)	Miller Road (EAA)	1.0 Miles East	Overlay
Walker Road (58)	Brandt Road (WC)	Kalin Road (WG)	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 (EQ)	Overlay
Worthington Road (27)	New River	Forrester Road	Overlay
Yocum Road	SR111	Kershaw Road (EC)	Overlay
Yourman Road (ED)	McCabe Road (14)	SR111	Overlay

OTHER REPORT



**INDEPENDENT AUDITORS' 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), for the year ended June 30, 2016, and the related notes to the financial statements, which collectively comprise ICLTA's basic financial statements, and have issued our report thereon dated January 26, 2017. Our report included an emphasis-of-matter regarding ICLTA's adoption of Governmental Accounting Standards Board (GASB) Statement No. 72, *Fair Value Measurement and Application*, effective July 1, 2015.

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) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of 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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify a deficiency in internal control, described in the accompanying schedule of finding and response as item 2016-001 that we consider to be a significant deficiency

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 including the requirements of Measure D matters as specified in the Imperial County Local Transportation Authority Retail Transactions and Use Ordinance No. 1-2008 (Ordinance), noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

ICLTA's response to the findings identified in our audit is described in the accompanying schedule of findings and responses. ICLTA's response was not subjected to the auditing procedures applied in the audit of the financial statement and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of 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.



San Diego, California
January 26, 2017

IMPERIAL COUNTY LOCAL TRANSPORTATION AUTHORITY

**SCHEDULE OF FINDING AND RESPONSE
JUNE 30, 2016**

Finding 2016-001

YEAR-END CLOSING PROCEDURES

Criteria:

The Authority should have policies and procedures in place to ensure the year-end closing is performed completely and accurately.

Condition:

The following items relating to the year-end close were identified:

- Beginning equity balances in the current year were not reconciled to the amounts included in the prior year financial statements.
- Closing journal entries related to cutoff were not posted.

Context:

The condition noted above was identified during testing of various accounts and presentation related to the Authority's financial statement.

Effect:

As a result of the condition above, adjustments were necessary to fairly present the financial statements.

Cause:

The Authority's closing process did not ensure a complete and accurate close.

Recommendation:

We recommend strengthening procedures to ensure that the year-end close is completed. This can be achieved through the use of additional resources and enhanced closing processes and procedures including a comprehensive closing checklist.

View of Responsible Official and Planned Corrective Actions:

ICLTA staff will research additional resources, obtain tools, i.e., checklists and templates, in order to ensure that the year-end close is completed as required.