

**COUNTY OF IMPERIAL, CALIFORNIA**

**MEASURE D SALES TAX FUND**

**Financial Statements and  
Other Information with  
Independent Auditors' Reports**

**For the year ended June 30, 2016**

**COUNTY OF IMPERIAL, CALIFORNIA**

**Measure D Sales Tax Fund  
For the Year Ended June 30, 2016**

**TABLE OF CONTENTS**

	Page
<b>Independent Auditors' Report</b>	1
<b>Financial Statement</b>	
Statement of Revenues and Allowable Expenditures	3
Notes to the Financial Statements	4
<b>Other Reports</b>	
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 <i>Government Auditing Standards</i> and <i>Measure D     Compliance Requirements</i>	7
<b>Other Information</b>	
Schedule of Assets, Liabilities and Fund Balance	9
Schedule of Revenues, Expenditures and Changes in Fund Balance	10
Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget to Actual	11
Reconciliation of the Schedule of Revenues, Expenditures and Changes in Fund Balance To the Statement of Revenues and Allowable Expenditures	12
Five Year Program of Projects	13



## INDEPENDENT AUDITORS' REPORT

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

### **Report on the Financial Statements**

We have audited the accompanying statement of revenues and allowable expenditures of the Measure D Sales Tax Fund of the County of Imperial, California (County) for the year ended June 30, 2016, and the related notes to the 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 an opinion on this financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial 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 opinion.

### ***Opinion***

In our opinion, the financial statement referred to above presents fairly, in all material respects, the revenues and allowable expenditures of the Measure D Sales Tax Fund of the County for the year ended June 30, 2016, in accordance with accounting principles generally accepted in the United States of America.

***Emphasis of Matter***

The statement of revenues and allowable expenditures presents only the activity of Measure D Sales Tax Fund and does not purport to, and does not, present fairly the financial position of the County of Imperial, California, as of June 30, 2016, the changes in its financial position, or where applicable, its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

***Other Matters***

***Other Information***

Our audit was conducted for the purpose of forming an opinion on the statement of revenues and allowable expenditures of the Measure D Sales Tax Fund of the County. The other information, on pages 9 through 14 is presented for purposes of additional analysis and is not a required part of the financial statements. The other information has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on it.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated January 26, 2017, on our consideration of the County's internal control over financial reporting over the statement of revenues and allowable expenditures 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 the County's internal control over financial reporting and compliance.



San Diego, California  
January 26, 2017

**FINANCIAL STATEMENT**

**COUNTY OF IMPERIAL, CALIFORNIA  
MEASURE D SALES TAX FUND**

**STATEMENT OF REVENUES AND ALLOWABLE EXPENDITURES  
FOR THE YEAR ENDED JUNE 30, 2016**

Revenues:	
Sales tax revenue	\$ 2,227,208
Interest revenue	<u>526</u>
Total Revenues	<u>2,227,734</u>
Expenditures:	
Current:	
Road repairs and maintenance	<u>8,720,797</u>
Excess (deficiency) of revenues over (under) allowable expenditures	<u>(6,493,063)</u>
Other Financing Sources (Uses):	
Transfer out to County	(296,393)
Bond proceeds	<u>12,033,592</u>
Total Other Financing Sources (Uses)	<u>11,737,199</u>
Net Revenues Over Expenditures	<u><u>\$ 5,244,136</u></u>

See accompanying notes to the financial statements.

**NOTES TO THE FINANCIAL STATEMENTS**

**COUNTY OF IMPERIAL, CALIFORNIA  
MEASURE D SALES TAX FUND**

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

**NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

*Imperial County Local Transportation Authority*

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

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

The Authority consists of the following member agencies:

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

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

*Compliance requirements of the Imperial County Local Transportation Authority*

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

*Fund accounting*

Fund accounting is designed to demonstrate local compliance and to aid financial management by segregating transactions related to certain government functions or activities. The County of Imperial has an established special revenue fund to account for revenues and expenditures related to Ordinance 1-2008.



**COUNTY OF IMPERIAL, CALIFORNIA  
MEASURE D SALES TAX FUND**

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

**NOTE B – BASIS OF ACCOUNTING**

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

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

Ordinance No. 1-2008, The Imperial County Local Transportation Authority Retail Transactions and Use Tax Ordinance and Expenditure Plan, between the County of Imperial and the Imperial County Local Transportation Authority dated July 27, 2008 requires the schedule of revenues and allowable expenditure be reported in conformity with the terms of the agreement. The County uses the modified accrual basis of accounting to record the revenues and expenditure related to this ordinance.

*Use of Estimates*

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

*Sales Tax Revenue*

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

Gross sales tax allocated	\$ 4,193,313
Withheld for debt service	<u>1,966,105</u>
Net allocable sales tax	<u><u>\$ 2,227,208</u></u>

**NOTE C – RESTRICTION OF NET REVENUES**

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

**NOTE D – TRANSFER OUT TO COUNTY**

The County recorded a transfer out to the County of \$296,393. The transfer out reflects the reimbursement of costs incurred in another County fund. Those costs are being funded with Measure D sales tax revenue.

**COUNTY OF IMPERIAL, CALIFORNIA  
MEASURE D SALES TAX FUND**

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

**NOTE E – BOND PROCEEDS**

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. The bond proceeds are held by the Authority until a reimbursement is requested by the County. During the year ended June 30, 2016, the County requested and received \$12,033,592 in bond proceeds.

## **OTHER REPORTS**



**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 statement of revenues and allowable expenditures of the Measure D Sales Tax Fund of the County of Imperial, California (County), for the year ended June 30, 2016, and the related notes to the financial statement, and have issued our report thereon dated January 26, 2017. Our report included an emphasis of matter stating that the financial statement of the Measure D Sales Tax Fund does not purport to, and does not, present fairly the financial statements of the County as of June 30, 2016.

**Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

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

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

## **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the financial statement of the Measure D Sales Tax Fund of the County is 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*.

## **Purpose of this Report**

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



San Diego, California

January 26, 2017

## **OTHER INFORMATION**

**COUNTY OF IMPERIAL, CALIFORNIA  
MEASURE D SALES TAX FUND**

**SCHEDULE OF ASSETS, LIABILITIES AND FUND BALANCE  
JUNE 30, 2016**

Assets:	
Cash and cash equivalents	\$ 3,384,970
Interest receivable	<u>6,525</u>
Total Assets	<u><u>\$ 3,391,495</u></u>
Liabilities and Fund Balance:	
Liabilities:	
Accounts payable	\$ 29,064
Due to other County funds	<u>85,235</u>
Total Liabilities	<u>114,299</u>
Fund Balance:	
Restricted:	
Road repairs and maintenance	<u>3,277,196</u>
Total Liabilities and Fund Balance	<u><u>\$ 3,391,495</u></u>

**COUNTY OF IMPERIAL, CALIFORNIA  
MEASURE D SALES TAX FUND**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
FOR THE YEAR ENDED JUNE 30, 2016**

Revenues:	
Sales tax	\$ 2,227,208
Interest	<u>526</u>
Total Revenues	<u>2,227,734</u>
Expenditures:	
Current:	
Road repairs and maintenance	<u>7,605,085</u>
Excess (deficiency) of revenues over (under) allowable expenditures	(5,377,351)
Other financing sources (uses):	
Transfers out	(296,393)
Bond proceeds	<u>12,033,592</u>
Total Other Financing Sources	<u>11,737,199</u>
Net Change in Fund Balance	6,359,848
Restricted Fund Balance, Beginning of Year	<u>(3,082,652)</u>
Restricted Fund Balance, End of Year	<u><u>\$ 3,277,196</u></u>



**COUNTY OF IMPERIAL, CALIFORNIA  
MEASURE D SALES TAX FUND**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE –  
BUDGET TO ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2016**

	Budget	Actual	Variance-Over (Under)
Revenues:			
Revenues	\$ 3,000,000	\$ 2,227,208	\$ (772,792)
Interest	15,000	526	(14,474)
Total Revenues	3,015,000	2,227,734	(787,266)
Expenditures:			
Current:			
Road repairs and maintenance	19,520,711	7,605,085	11,915,626
Excess (deficiency) of revenues over (under) expenditures	(16,505,711)	(5,377,351)	11,128,360
Other Financing Sources (Uses):			
Transfers out	(300,000)	(296,393)	(3,607)
Bond proceeds	10,570,197	12,033,592	1,463,395
Total Other Financing Sources (Uses)	10,270,197	11,737,199	1,459,788
Net Change in Fund Balance	(6,235,515)	6,359,848	12,595,363
Restricted Fund Balance, Beginning of Year	(3,082,652)	(3,082,652)	-
Restricted Fund Balance, End of Year	\$ (9,318,167)	\$ 3,277,196	\$ 12,595,363

**COUNTY OF IMPERIAL, CALIFORNIA  
MEASURE D SALES TAX FUND**

**RECONCILIATION OF THE SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE TO THE STATEMENT OF  
REVENUES AND ALLOWABLE EXPENDITURES  
FOR THE YEAR ENDED JUNE 30, 2016**

Expenditures:

Total expenditures - Schedule	\$ 7,605,085
2014-2015 expenditures paid in 2015-2016	(366,178)
Capital project costs for 2015-2016 paid in 2016-2017	<u>1,481,890</u>
Total expenditures - Statement of Revenues and Allowable Expenditures	<u><u>\$ 8,720,797</u></u>

**COUNTY OF IMPERIAL, CALIFORNIA  
MEASURE D SALES TAX FUND**

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

<b>ROAD</b>	<b>FROM</b>	<b>TO</b>	<b>PROJECT</b>
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

**COUNTY OF IMPERIAL, CALIFORNIA  
MEASURE D SALES TAX FUND**

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

<b>ROAD</b>	<b>FROM</b>	<b>TO</b>	<b>PROJECT</b>
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