

**IMPERIAL COUNTY  
LOCAL TRANSPORTATION AUTHORITY**

**Annual Financial and  
Compliance Report**

**For the Year Ended June 30, 2017**

**IMPERIAL COUNTY  
LOCAL TRANSPORTATION AUTHORITY**

**Annual Financial and  
Compliance Report**

**Year Ended June 30, 2017**

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**VAVRINEK, TRINE, DAY & CO., LLP**  
Certified Public Accountants

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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, 2017, 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, 2017, 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.

## ***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 3 through 5 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 21 through 22 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 23 through 39 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 April 6, 2018, 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.

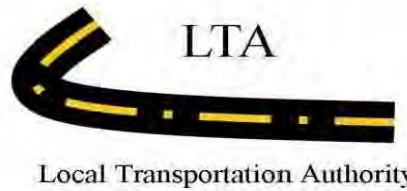
  
San Diego, California  
April 6, 2018

## **MANAGEMENT'S DISCUSSION AND ANALYSIS**

**BRAWLEY**

**CALEXICO**

**CALIPATRIA**



**EL CENTRO**

**HOLTVILLE**

**IMPERIAL**

**WESTMORLAND**

**IMPERIAL COUNTY**

**MANAGEMENT’S DISCUSSION AND ANALYSIS**

**JUNE 30, 2017**

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, 2017 and 2016. 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, 2017 and 2016.

**Statement of Activities** – The Statement of Activities present the revenues earned and expenses incurred by the Authority during the years ended June 30, 2017 and 2016, 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 \$44,000,000. This amount is comprised entirely of the 2012 Series bond payable.

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

|             | Balance<br><u>June 30, 2016</u> | <u>Additions</u> | <u>Reductions</u>     | Balance<br><u>June 30, 2017</u> |
|-------------|---------------------------------|------------------|-----------------------|---------------------------------|
| 2012 Series | <u>\$ 46,160,000</u>            | <u>\$ -</u>      | <u>\$ (2,160,000)</u> | <u>\$ 44,000,000</u>            |

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

**JUNE 30, 2017**

**Condensed Financial Position Information**

The following condensed financial information provided an overview of the Authority's financial position as of June 30, 2017 and 2016.

| <b>ASSETS</b>                                | 2017                   | 2016                   |
|--|------------------------|------------------------|
| Cash and cash equivalents                    | \$ 7,632,126           | \$ 7,640,256           |
| Cash with fiscal agent                       | 15,331,883             | 20,752,567             |
| Due from other governments                   | 2,624,393              | 2,218,517              |
| Interest receivable                          | 14,820                 | 11,887                 |
| <b>TOTAL ASSETS</b>                          | <b>\$ 25,603,222</b>   | <b>\$ 30,623,227</b>   |
| <br><b>LIABILITIES</b>                       |                        |                        |
| Accounts payable                             | \$ 564                 | \$ -                   |
| Due to other governments                     | 632,101                | 535,128                |
| Interest payable                             | 149,157                | 154,557                |
| Long-term liabilities                        |                        |                        |
| Due within one year                          | 2,230,000              | 2,160,000              |
| Bond payable                                 | 41,770,000             | 44,000,000             |
| Premium on bond payable, net of amortization | 669,707                | 714,855                |
| <b>TOTAL LIABILITIES</b>                     | <b>45,451,529</b>      | <b>47,564,540</b>      |
| <br><b>NET POSITION</b>                      |                        |                        |
| Restricted for:                              |                        |                        |
| Debt service                                 | 6,978,679              | 6,941,033              |
| State highway                                | 5,807,044              | 5,724,139              |
| Transit services                             | 653,801                | 713,767                |
| Unrestricted (Deficit)                       | (33,287,831)           | (30,320,252)           |
| <b>TOTAL NET POSITION</b>                    | <b>\$ (19,848,307)</b> | <b>\$ (16,941,313)</b> |

(a) *Net Position*

The liabilities of the Authority exceeded its assets at the close of fiscal year 2016-2017 by \$19,848,307 (Net Position). The deficit is the result of member agencies drawing down on bond proceeds.

(b) *Liabilities*

Liabilities decreased for fiscal year 2016-2017 by \$2,113,011. The decrease is primarily comprised of the sales tax revenue bond Series 2012 payment of \$2,160,000. The interest payable had a decrease of \$5,400 from the prior year.

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

**JUNE 30, 2017**

**Summary of Operations and Changes in Net Position**

The Authority's decrease in net position during fiscal year 2017 was \$2,906,994 and the decrease for 2016 was \$16,085,778. The tables below summarize the Authority's activity for the fiscal years ended June 30, 2017 and 2016:

| <b>REVENUES:</b>                              | 2017                   | 2016                   |
|---|------------------------|------------------------|
| Retail sales tax                              | \$ 14,263,578          | \$ 14,204,649          |
| Interest income                               | 191,251                | 129,663                |
| <b>TOTAL REVENUES</b>                         | <b>\$ 14,454,829</b>   | <b>\$ 14,334,312</b>   |
| <br>  |                        |                        |
| <b>EXPENSES:</b>                              |                        |                        |
| Allocations to local members                  | \$ 8,835,727           | \$ 6,687,291           |
| Administration                                | 157,433                | 157,867                |
| Transit services                              | 350,000                | 300,000                |
| Capital projects                              | 6,214,523              | 21,394,856             |
| Interest                                      | 1,804,140              | 1,880,076              |
| <b>TOTAL EXPENSES</b>                         | <b>17,361,823</b>      | <b>30,420,090</b>      |
| <br><b>CHANGE IN NET POSITION</b>             | <b>(2,906,994)</b>     | <b>(16,085,778)</b>    |
| <br><b>NET POSITION (DEFICIT) - BEGINNING</b> | <b>(16,941,313)</b>    | <b>(855,535)</b>       |
| <br><b>NET POSITION (DEFICIT) - ENDING</b>    | <b>\$ (19,848,307)</b> | <b>\$ (16,941,313)</b> |

(a) *Revenues*

In fiscal year 2017 revenues were comparable to 2016, reflecting a slight increase of less than 1%.

(b) *Expenses*

Deductions consist of expenditures for capital projects, allocations to members, administration, transit, state highway and bond related expenses. During the year, expenses decreased by 43% or \$13,058,267. The decrease is primarily attributed to the processing of less 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, 2017

|  | <u>Governmental<br/>Activities</u> |
|--|------------------------------------|
| <b>ASSETS</b>                          |                                    |
| Cash and investments                   | \$ 7,632,126                       |
| Cash and investments with fiscal agent | 15,331,883                         |
| Due from other governments             | 2,624,393                          |
| Interest receivable                    | <u>14,820</u>                      |
| Total Assets                           | <u>25,603,222</u>                  |
| <b>LIABILITIES</b>                     |                                    |
| Accounts payable                       | 564                                |
| Due to other governments               | 632,101                            |
| Interest payable                       | 149,157                            |
| Non-Current liabilities:               |                                    |
| Due within one year                    | 2,230,000                          |
| Due in more than one year              | 41,770,000                         |
| Unamortized bond premium               | <u>669,707</u>                     |
| Total Liabilities                      | <u>45,451,529</u>                  |
| <b>NET POSITION</b>                    |                                    |
| Restricted for:                        |                                    |
| Debt service                           | 6,978,679                          |
| State highway                          | 5,807,044                          |
| Transit services                       | 653,801                            |
| Unrestricted (Deficit)                 | <u>(33,287,831)</u>                |
| Total Net Position (Deficit)           | <u>\$ (19,848,307)</u>             |

See accompanying notes to the basic financial statements.

**IMPERIAL COUNTY LOCAL TRANSPORTATION AUTHORITY**

**STATEMENT OF ACTIVITIES  
YEAR ENDED JUNE 30, 2017**

| Functions/Programs                 | Expenses      | Net (Expense) Revenue and<br>Changes in Net Position |
|------------------------------------|---------------|--|
|                                    |               | Governmental<br>Activities                           |
| Governmental activities:           |               |  |
| Transportation:                    |               |  |
| Payments to member agencies        | \$ 9,185,727  | \$ (9,185,727)                                       |
| Administration                     | 157,433       | (157,433)  |
| Capital projects                   | 6,214,523     | (6,214,523)  |
| Interest on long-term debt         | 1,804,140     | (1,804,140)  |
| Total Governmental Activities      | \$ 17,361,823 | (17,361,823)   |
| General revenues:                  |               |  |
| Taxes:                             |               |  |
| Sales tax                          |               | 14,263,578   |
| Interest income                    |               | 144,126  |
| Other                              |               | 47,125   |
| Total general revenues             |               | 14,454,829   |
| Change in net position             |               | (2,906,994)  |
| Net Position (Deficit) - Beginning |               | (16,941,313)   |
| Net Position (Deficit) - Ending    |               | \$ (19,848,307)                                      |

See accompanying notes to the basic financial statements.

**GOVERNMENTAL FUNDS FINANCIAL STATEMENTS**

**IMPERIAL COUNTY LOCAL TRANSPORTATION AUTHORITY**

**BALANCE SHEET  
GOVERNMENTAL FUNDS  
JUNE 30, 2017**

|  | <u>General</u>       | <u>State<br/>Highway</u> | <u>Transit<br/>Services</u> | <u>Debt<br/>Service</u> | <u>Total</u>         |
|--|----------------------|--------------------------|-----------------------------|-------------------------|----------------------|
| <b>ASSETS</b>                              |                      |                          |                             |                         |                      |
| Cash and investments                       | \$ 1,366,931         | \$ 5,664,971             | \$ 600,224                  | \$ -                    | \$ 7,632,126         |
| Cash and investments with fiscal agent     | 8,353,204            | -                        | -                           | 6,978,679               | 15,331,883           |
| Due from other governments                 | 2,440,685            | 131,220                  | 52,488                      | -                       | 2,624,393            |
| Interest receivable                        | 2,878                | 10,853                   | 1,089                       | -                       | 14,820               |
| <b>Total Assets</b>                        | <b>\$ 12,163,698</b> | <b>\$ 5,807,044</b>      | <b>\$ 653,801</b>           | <b>\$ 6,978,679</b>     | <b>\$ 25,603,222</b> |
| <b>LIABILITIES AND FUND BALANCES</b>       |                      |                          |                             |                         |                      |
| <b>LIABILITIES</b>                         |                      |                          |                             |                         |                      |
| Accounts payable                           | \$ 564               | \$ -                     | \$ -                        | \$ -                    | \$ 564               |
| Due to other governments                   | 632,101              | -                        | -                           | -                       | 632,101              |
| <b>Total Liabilities</b>                   | <b>632,665</b>       | <b>-</b>                 | <b>-</b>                    | <b>-</b>                | <b>632,665</b>       |
| <b>FUND BALANCES</b>                       |                      |                          |                             |                         |                      |
| Restricted                                 |                      |                          |                             |                         |                      |
| Capital projects                           | 8,353,204            | -                        | -                           | -                       | 8,353,204            |
| State highway                              | -                    | 5,807,044                | -                           | -                       | 5,807,044            |
| Transit services                           | -                    | -                        | 653,801                     | -                       | 653,801              |
| Debt service                               | -                    | -                        | -                           | 6,978,679               | 6,978,679            |
| Unassigned                                 | 3,177,829            | -                        | -                           | -                       | 3,177,829            |
| <b>Total Fund Balances</b>                 | <b>11,531,033</b>    | <b>5,807,044</b>         | <b>653,801</b>              | <b>6,978,679</b>        | <b>24,970,557</b>    |
| <b>Total Liabilities and Fund Balances</b> | <b>\$ 12,163,698</b> | <b>\$ 5,807,044</b>      | <b>\$ 653,801</b>           | <b>\$ 6,978,679</b>     | <b>\$ 25,603,222</b> |

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, 2017**

|  |                     |                               |
|--|---------------------|-------------------------------|
| Fund balances of governmental funds  |                     | \$ 24,970,557                 |
| 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  | \$ (669,707)        |                               |
| Bonds payable  | <u>(44,000,000)</u> | (44,669,707)                  |
| Interest on long-term debt is not accrued in governmental funds, but rather is recognized as an expenditure when due.  |                     | <u>(149,157)</u>              |
| Net position of governmental activities  |                     | <u><u>\$ (19,848,307)</u></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, 2017**

|  | General            | State<br>Highway | Transit<br>Services | Debt<br>Service    | Total              |
|--|--------------------|------------------|---------------------|--------------------|--------------------|
| <b>REVENUES</b>  |                    |                  |                     |                    |                    |
| Sales taxes  | \$ 13,265,099      | \$ 713,199       | \$ 285,280          | \$ -               | \$ 14,263,578      |
| County pool interest   | 10,485             | 38,902           | 4,754               | -                  | 54,141             |
| Cash with fiscal agent interest                                      | 47,953             | -                | -                   | 42,032             | 89,985             |
| Other revenues   | 8,081              | 39,044           | -                   | -                  | 47,125             |
| <b>Total Revenues</b>  | <b>13,331,618</b>  | <b>791,145</b>   | <b>290,034</b>      | <b>42,032</b>      | <b>14,454,829</b>  |
| <b>EXPENDITURES</b>  |                    |                  |                     |                    |                    |
| Current:   |                    |                  |                     |                    |                    |
| Payment to member agencies   | 8,835,727          | -                | 350,000             | -                  | 9,185,727          |
| Capital projects   | 5,506,283          | 708,240          | -                   | -                  | 6,214,523          |
| Administration   | 157,433            | -                | -                   | -                  | 157,433            |
| Debt service:  |                    |                  |                     |                    |                    |
| Principal payments on bonds  | -                  | -                | -                   | 2,160,000          | 2,160,000          |
| Interest payments on bonds   | -                  | -                | -                   | 1,854,688          | 1,854,688          |
| <b>Total Expenditures</b>  | <b>14,499,443</b>  | <b>708,240</b>   | <b>350,000</b>      | <b>4,014,688</b>   | <b>19,572,371</b>  |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER (UNDER) EXPENDITURES</b> | <b>(1,167,825)</b> | <b>82,905</b>    | <b>(59,966)</b>     | <b>(3,972,656)</b> | <b>(5,117,542)</b> |
| <b>OTHER FINANCING SOURCES (USES):</b>                               |                    |                  |                     |                    |                    |
| Operating transfers in   | -                  | -                | -                   | 4,010,302          | 4,010,302          |
| Operating transfers out  | (4,010,302)        | -                | -                   | -                  | (4,010,302)        |
| <b>Total Other Financing Sources (Uses)</b>                          | <b>(4,010,302)</b> | <b>-</b>         | <b>-</b>            | <b>4,010,302</b>   | <b>-</b>           |
| Net change in fund balance   | (5,178,127)        | 82,905           | (59,966)            | 37,646             | (5,117,542)        |
| Fund balance, beginning of year                                      | 16,709,160         | 5,724,139        | 713,767             | 6,941,033          | 30,088,099         |
| Fund Balance, End of Year  | \$ 11,531,033      | \$ 5,807,044     | \$ 653,801          | \$ 6,978,679       | \$ 24,970,557      |

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, 2017**

|   |    |                   |                              |
|---|----|-------------------|------------------------------|
| Net change in fund balances-total governmental funds  |    |                   | \$ (5,117,542)               |
| 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. |    |                   | 2,160,000                    |
| Expenses in the Statement of Activities that do not use current financial resources are not reported in governmental funds:                               |    |                   |                              |
| Accrued interest payable  | \$ | 5,400             |                              |
| Amortization of bond premium  |    | 45,148            | 50,548                       |
|   |    | <u>          </u> | <u>          </u>            |
| Change in net position of governmental activities   |    |                   | <u><u>\$ (2,906,994)</u></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, 2017

### *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, 2017, interest expense of \$1,804,138 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, 2017

### ***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, 2017**

***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.

Investments are reported at fair value and measured on a recurring basis. The fair value measurements are categorized based on valuation inputs used to measure an asset's 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, 2017**

***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, 2017**

**NOTE 2 – CASH AND INVESTMENTS**

Cash and investments are comprised of the following at June 30, 2017:

Investments:

|                                 |                      |
|---------------------------------|----------------------|
| Imperial County Investment Pool | \$ 7,632,126         |
| With Third Party Fiscal Agent   | <u>15,331,883</u>    |
| Total Cash and Investments      | <u>\$ 22,964,009</u> |

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

|  |                      |
|--|----------------------|
| Cash and Investments                   | \$ 7,632,126         |
| Cash and Investments with Fiscal Agent | <u>15,331,883</u>    |
| Total Cash and Investments             | <u>\$ 22,964,009</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<br/>Investment Type</u> | <u>Maximum<br/>Maturity</u> | <u>Maximum<br/>Percentage<br/>Portfolio</u> | <u>Maximum<br/>Investment<br/>in One Issuer</u> |
|---------------------------------------|-----------------------------|---|---|
| Money Market Funds                    | N/A                         | 100%  | None  |

Money market funds of \$15,331,883 were held as of June 30, 2017. 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.

**IMPERIAL COUNTY LOCAL TRANSPORTATION AUTHORITY**

**NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2017**

***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, 2017 the weighted average to maturity is 653 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 measured based on uncategorized inputs not defined as a Level 1, Level 2 or Level 3 input.

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

***NOTE 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 \$2,624,393, as of June 30, 2017.

***NOTE 4 – INTERFUND TRANSFERS***

The Authority transferred \$4,010,302 for the year ended June 30, 2017, 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, 2017**

**NOTE 5 – BOND PAYABLE (CONTINUED)**

During the fiscal year ended June 30, 2017, the following changes occurred in bond payable.

|                    | Balance<br>July 1, 2016 | Additions | Reductions   | Balance<br>June 30, 2017 | Due in<br>One Year |
|--------------------|-------------------------|-----------|--------------|--------------------------|--------------------|
| 2012 Revenue Bonds | \$ 46,160,000           | \$ -      | \$ 2,160,000 | \$ 44,000,000            | \$ 2,230,000       |

Annual debt service requirements on the sales tax revenue bonds as of June 30, 2017, are as follows:

| Year Ending June 30 | Principal     | Interest      |
|---------------------|---------------|---------------|
| 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                | 2,555,000     | 1,463,088     |
| 2023-2027           | 14,345,000    | 5,732,888     |
| 2028-2032           | 17,730,000    | 2,359,450     |
| Total               | \$ 44,000,000 | \$ 16,250,025 |

**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, 2017, the unamortized bond premium was \$669,707.

**Pledged Revenue**

The 2012 Revenue Bonds outstanding are secured by the pledge of certain revenues. For the year ended June 30, 2017, 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<br>Pledged Revenue     | Annual Amount of<br>Net Pledged Revenue | Annual Debt<br>Service Payments | Pledged Revenue<br>Coverage |
|---------------------------------------|---|---------------------------------|-----------------------------|
| Ordinance 1-2008 Sales<br>Tax Revenue | \$ 14,263,578                           | \$ 2,160,000                    | 6.60                        |

**IMPERIAL COUNTY LOCAL TRANSPORTATION AUTHORITY**

**NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2017**

***NOTE 7 – NEW GOVERNMENTAL ACCOUNTING STANDARDS***

Effect of New Governmental Accounting Standards Board (GASB) Pronouncements

Effective in Future Fiscal Years

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.

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.

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.

GASB Statement No. 84 – In January 2017, GASB issued Statement No. 84, *Fiduciary Activities*. The objective of this Statement is to improve guidance regarding the identification of fiduciary activities for accounting and financial reporting purposes and how those activities should be reported. The requirements of this Statement are effective for reporting periods beginning after December 15, 2018, or the 2019-20 fiscal year. The Authority has not determined the effect of this Statement.

GASB Statement No. 85 – In March 2017, GASB issued Statement No. 85, *Omnibus 2017*. The objective of this Statement is to address practice issues that have been identified during implementation and application of certain GASB Statements. This Statement addresses a variety of topics including issues related to blending component units, goodwill, fair value measurement and application, and postemployment benefits (pensions and other postemployment benefits [OPEB]). The Statement is effective for the reporting periods beginning after June 15, 2017, or 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, 2017**

***NOTE 7 – NEW GOVERNMENTAL ACCOUNTING STANDARDS (CONTINUED)***

Effective in Future Fiscal Years (Continued)

GASB Statement No. 86 – In May 2017, GASB issued Statement No. 86, *Certain Debt Extinguishment Issues*. The primary objective of this Statement is to improve consistency in accounting and financial reporting for in-substance defeasance of debt by providing guidance for transactions in which cash and other monetary assets acquired with only existing resources—resources other than the proceeds of refunding debt—are placed in an irrevocable trust for the sole purpose of extinguishing debt. This Statement also improves accounting and financial reporting for prepaid insurance on debt that is extinguished and notes to financial statements for debt that is defeased in substance. The Statement is effective for the reporting periods beginning after June 15, 2017, or 2017-2018 fiscal year. The Authority has not determined the effect of the Statement.

GASB Statement No. 87 – In June 2017, GASB issued Statement No. 87, *Leases*. The objective of this Statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. This Statement increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities. The Statement is effective for the reporting periods beginning after December 15, 2019, or 2020-2021 fiscal year. The Authority has not determined the effect of the Statement.

***NOTE 8 – GOVERNMENTAL-WIDE NET POSITION UNRESTRICTED DEFICIT***

The deficit of \$19,848,307 is the result of reporting the debt related to the issuance of bonds as required in the government-wide financial statements without a corresponding asset. Proceeds from the bonds are used primarily to reimburse member agencies for expenses related to the repair and maintenance of streets. These expenses incurred by the member agencies are not capitalized as an asset on the Authority's financial statements. This deficit will decrease as the outstanding balance of the bonds is reduced through principal payments and the future collection of Measure D Sales Tax.

**SUPPLEMENTARY INFORMATION**

**IMPERIAL COUNTY LOCAL TRANSPORTATION AUTHORITY**

**SUPPLEMENTARY INFORMATION  
JUNE 30, 2017**

**Schedule 1**

Schedule 1 - Cash with Fiscal Agent\*

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

|   |                      |
|---|----------------------|
| 2012 Bond proceeds - City of Brawley    |                      |
| Capital project fund                    | \$ 1,988,697         |
| Debt reserves                           | 631,250              |
| Principal payment funds                 | 192,734              |
| Interest payment funds                  | 271,171              |
| City of Brawley - Total                 | <u>3,083,852</u>     |
| 2012 Bond proceeds - City of Calexico   |                      |
| Capital project fund                    | 6,098,560            |
| Debt reserves                           | 1,131,300            |
| Principal payment funds                 | 294,452              |
| Interest payment funds                  | 510,905              |
| City of Calexico - Total                | <u>8,035,217</u>     |
| 2012 Bond proceeds - City of Calipatria |                      |
| Capital project fund                    | 4                    |
| Debt reserves                           | 179,675              |
| Principal payment funds                 | 44,891               |
| Interest payment funds                  | 75,533               |
| City of Calipatria - Total              | <u>300,103</u>       |
| 2012 Bond proceeds - City of Imperial   |                      |
| Capital project fund                    | 265,706              |
| Debt reserves                           | 478,000              |
| Principal payment funds                 | 140,147              |
| Interest payment funds                  | 204,443              |
| City of Imperial - Total                | <u>1,088,296</u>     |
| 2012 Bond proceeds - County of Imperial |                      |
| Capital project fund                    | 238                  |
| Debt reserves                           | 1,607,700            |
| Principal payment funds                 | 483,092              |
| Interest payment funds                  | 733,385              |
| County of Imperial - Total              | <u>2,824,415</u>     |
| Cash with Fiscal Agent - Grand Total    | <u>\$ 15,331,883</u> |

IMPERIAL COUNTY LOCAL TRANSPORTATION AUTHORITY

SUPPLEMENTARY INFORMATION  
JUNE 30, 2017

Schedule 2-5

Schedule 2 - Transit Service Project Expenses

|  |                   |
|--|-------------------|
| IVT Ride transit services                | \$ 350,000        |
| Transit service project expenses - Total | <u>\$ 350,000</u> |

Schedule 3 - Annual Allocations to Local Member

|   |                     |
|---|---------------------|
| City of Brawley                             | \$ 967,982          |
| City of Calexico                            | 1,209,391           |
| City of Calipatria                          | 179,920             |
| City of El Centro                           | 2,635,398           |
| City of Holtville                           | 504,136             |
| City of Imperial                            | 670,734             |
| City of Westmorland                         | 286,370             |
| County of Imperial                          | <u>2,381,796</u>    |
| Annual Allocations to local members - Total | <u>\$ 8,835,727</u> |

Schedule 4 - Bond Principal Payments

|                                 |                     |
|---------------------------------|---------------------|
| 2012 City of Brawley            | \$ 325,000          |
| 2012 City of Calexico           | 615,000             |
| 2012 City of Calipatria         | 95,000              |
| 2012 City of Imperial           | 245,000             |
| 2012 County of Imperial         | <u>880,000</u>      |
| Bond principal payments - Total | <u>\$ 2,160,000</u> |

Schedule 5 - Bond Interest Expenditures

|                                    |                     |
|------------------------------------|---------------------|
| 2012 City of Brawley               | \$ 303,025          |
| 2012 City of Calexico              | 514,750             |
| 2012 City of Calipatria            | 84,575              |
| 2012 City of Imperial              | 229,288             |
| 2012 County of Imperial            | <u>723,050</u>      |
| Bond interest expenditures - Total | <u>\$ 1,854,688</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, 2017**

**Schedule 6**

| <b><u>STREET</u></b> | <b><u>FROM</u></b>   | <b><u>TO</u></b>     | <b><u>PROJECT</u></b> |
|----------------------|----------------------|----------------------|-----------------------|
| 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, 2017**

**Schedule 6.1**

| <b><u>STREET</u></b>   | <b><u>FROM</u></b>      | <b><u>TO</u></b>  | <b><u>PROJECT</u></b> |
|------------------------|-------------------------|-------------------|-----------------------|
| 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  
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**Schedule 6.2**

| <b><u>STREET</u></b> | <b><u>FROM</u></b>   | <b><u>TO</u></b>     | <b><u>PROJECT</u></b> |
|----------------------|----------------------|----------------------|-----------------------|
| 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  
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**Schedule 6.3**

| <b><u>STREET</u></b> | <b><u>FROM</u></b> | <b><u>TO</u></b>  | <b><u>PROJECT</u></b> |
|----------------------|--------------------|-------------------|-----------------------|
| 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  
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**Schedule 6.4**

| <b><u>STREET</u></b> | <b><u>FROM</u></b>     | <b><u>TO</u></b>  | <b><u>PROJECT</u></b> |
|----------------------|------------------------|-------------------|-----------------------|
| 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**

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**Schedule 6.5**

| <b><u>STREET</u></b>  | <b><u>FROM</u></b>  | <b><u>TO</u></b>    | <b><u>PROJECT</u></b>                        |
|-----------------------|---------------------|---------------------|--|
| 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<br>Improvements               |
| Various Locations     |                     |                     | Sidewalks, Curbs,<br>Gutters and Maintenance |

**IMPERIAL COUNTY LOCAL TRANSPORTATION AUTHORITY**

**CITY OF CALEXICO  
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**Schedule 6.6**

| <b>STREET</b>              | <b>FROM</b>            | <b>TO</b>              | <b>PROJECT DESCRIPTION</b>            |
|----------------------------|------------------------|------------------------|---------------------------------------|
| 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             | Reconstruction & Widening             |
|                            |                        | West City Limits & All |                                       |
| 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                    |

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**Schedule 6.7**

| <b>STREET</b>         | <b>FROM</b>            | <b>TO</b>             | <b>PROJECT DESCRIPTION</b> |
|-----------------------|------------------------|-----------------------|----------------------------|
| 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         |

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**Schedule 6.8**

| <b>STREET</b>      | <b>FROM</b>              | <b>TO</b>                | <b>PROJECT DESCRIPTION</b> |
|--------------------|--------------------------|--------------------------|----------------------------|
| Kloke Avenue       | Highway 98               | All American Canal       | Repair/Maintenance         |
| Rockwood Avenue    | Fifth Street             | Highway 98               | Repair/Maintenance         |
| Saphire Street     | Andrade Avenue           | Subdivision Limits       | Repair/Maintenance         |
| Andrade Avenue     | All American Canal       | Cole Boulevard           | Repair/Maintenance         |
| Andrade Avenue     | Cole Boulevard           | Spud Moreno Street       | Repair/Maintenance         |
| Spud Moreno Street | Andrade Avenue           | La Jolla Palms Boulevard | Repair/Maintenance         |
| F. Torres Street   | La Jolla Palms Boulevard | M. Llanos Court          | Repair/Maintenance         |
| M. Llanos Court    | F. Torres Street         | F. Herrera Street        | Repair/Maintenance         |
| F. Herrera Street  | M. Llanos Court          | H. Najera Avenue         | Repair/Maintenance         |
| Zuniga Court       | F. Torres Street         | Cul-de-sac South         | Repair/Maintenance         |
| El Berro           | G. Figueroa Avenue       | M. Llanos Court          | Repair/Maintenance         |
| G. Figueroa Avenue | Playa Del Norte          | F. Herrera Street        | Repair/Maintenance         |
| Soledad            | Del Norte                | Cul-de-sac East          | Repair/Maintenance         |
| Del Norte          | Spud Moreno Street       | Playa Del Norte          | Repair/Maintenance         |
| Playa Del Norte    | Del Norte                | Vaho                     | Repair/Maintenance         |
| Vaho               | Playa Del Norte          | Paseo Del Ocaso          | Repair/Maintenance         |
| Villa Barranca     | G. Figueroa Avenue       | Cul-de-sac East          | Repair/Maintenance         |
| Paso Del Ocaso     | Del Norte                | Andrade Avenue           | Repair/Maintenance         |



**IMPERIAL COUNTY LOCAL TRANSPORTATION AUTHORITY**

**CITY OF CALIPATRIA  
5 YEAR PROGRAM OF PROJECTS  
JUNE 30, 2017**

**Schedule 6.9**

| <b><u>STREET</u></b> | <b><u>FROM</u></b> | <b><u>TO</u></b> | <b><u>PROJECT</u></b>   |
|----------------------|--------------------|------------------|-------------------------|
| 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, 2017

Schedule 6.10

**PROJECT**

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Salaries (Tech II)  
Street Lighting Master Plan  
PMS Update & Speed Survey/Streetsaver  
ICTC fees/Dial A Ride  
Street Improvements - Misc. (Yearly Overlay)  
La Brucherie Widening - Barbara Worth to Orange Avenue - Engineering  
Imperial Avenue South to McCabe - ENG  
Imperial Avenue South to McCabe - ENV  
Imperial Avenue South to McCabe - LAND  
Imperial Avenue South to McCabe - CON  
Imperial Avenue South to McCabe - CM  
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  
Adams Avenue RSTP Con 710106  
CML-5169(041) Euclid Avenue  
CML-5169(040) Buenavista Ave  
HSIP-5169(043) Sidewalks and Lighting  
ATPL-5169(044) Cyc 1 - 8th Street between Adams & Aurora  
ATPL-5169(044) Cyc 1 - 8th Street between Adams & Aurora (contingency)  
STPL-5169(047) Ross Avenue Rehab  
CMAQ Signal Light Synchro Mall Area

**IMPERIAL COUNTY LOCAL TRANSPORTATION AUTHORITY**

**CITY OF HOLTVILLE  
5 YEAR PROGRAM OF PROJECTS 2013/18  
JUNE 30, 2017**

**Schedule 6.35**

| <b><u>STREET</u></b>                  | <b><u>FROM</u></b> | <b><u>TO</u></b>            | <b><u>PROJECT DESCRIPTION</u></b> |
|---------------------------------------|--------------------|-----------------------------|-----------------------------------|
| 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, 2017**

**Schedule 6.36**

| <b><u>STREET</u></b>                   | <b><u>FROM</u></b>        | <b><u>TO</u></b> | <b><u>PROJECT DESCRIPTION</u></b> |
|--|---------------------------|------------------|-----------------------------------|
| 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   |

**IMPERIAL COUNTY LOCAL TRANSPORTATION AUTHORITY**

**CITY OF IMPERIAL  
5 YEAR PROGRAM OF PROJECTS  
JUNE 30, 2017**

**Schedule 6.37**

| <b><u>Project Name</u></b> | <b><u>Project Description</u></b>   |
|----------------------------|---|
| 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 <sup>th</sup> Street, west of P Street, north of 1 <sup>st</sup> 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, 2017**

**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       | 7 <sup>th</sup> 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, 2017**

**Schedule 6.40**

| <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)                 | Titworth 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, 2017**

**Schedule 6.41**

| <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                   |



**OTHER REPORT**



VAVRINEK, TRINE, DAY & CO., LLP  
Certified Public Accountants

VALUE THE *difference*

**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, 2017, and the related notes to the financial statements, which collectively comprise ICLTA's basic financial statements, and have issued our report thereon dated April 6, 2018.

**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. 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 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*.

## 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

April 6, 2018

**IMPERIAL COUNTY LOCAL TRANSPORTATION AUTHORITY**

**SUMMARY OF PRIOR AUDIT FINDING  
JUNE 30, 2017**

| <u>Finding No.</u> | <u>Descriptions</u>         | <u>Current Year Status</u> |
|--------------------|-----------------------------|----------------------------|
| 2016-001           | Year-End Closing Procedures | Implemented                |