



Imperial County Local Transportation Authority

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MEASURE D LOCAL TAXPAYER SUPERVISING COMMITTEE (LTSC)

MINUTES FOR FEBRUARY 16, 2023 9:00 AM

MEMBERS PRESENT: Tim Jones, Joe Picazo, Robertta Burns, David Aguirre (Executive Director), Karina Alvarez (County Auditor Controller)

OTHERS PRESENT: Cristi Lerma, Michelle Bastidas, Angela Delgadillo: ICTC Staff; Roger Martinez, Cid Conde, Frances Roque: Vasquez & Co. LLC

I. WELCOME AND INTRODUCTIONS

- A. The meeting began at 9:06 a.m. Introductions were made.

II. PUBLIC COMMENTS

There were no public comments.

III. ACTION CALENDAR

- A. Imperial County Local Transportation Authority Annual Financial Report for the Fiscal Year Ended June 30, 2022

Mr. Martinez with the CPA firm, Vasquez and Co. LLP presented the *LTA Annual Financial Reports, for the fiscal year ended June 20, 2022*. The audit performed was in accordance with auditing standards accepted in the U.S. and the standards applicable to financial audits in Government Auditing Standards. The purpose of this audit is to ensure that the expenditures that are being reported are compliant with Measure D requirements.

The summary of the audit results is listed below by agency. It was noted that no material weaknesses or significant deficiencies were identified during the audit.

1. City of Brawley: There were none.
2. City of Calexico: There were none.
3. City of Calipatria: There were none.
4. City of El Centro: Prior Year finding to submit annual expenditure plan by November 1st.
5. City of Holtville: There were none.
6. City of Imperial: There were none.
7. City of Westmorland: Finding of unallowable cost. The city agreed to reimburse the cost in the next reporting period and enhance their review processes over expenditures. A prior year finding was addressed regarding loss of accounting data. Corrective action plan by March 2023.
8. County of Imperial: There were none.

Measure D Local Taxpayer Supervising Committee (LTSC)
Minutes for February 16, 2023

9. ICLTA: Set a minimum Maintenance of Effort level for street and road expenditures for each local agency. This will likely require an amendment to the ordinance.

The LTA Local Taxpayer Supervising Committee (LTSC) “Oversight Committee” reviewed the financial reports, and recommended approval of the fiscal reports for FY 2021-22, for the LTA and the cities of Brawley, Calipatria, Calexico, El Centro, Holtville, Imperial, Westmorland and the County of Imperial”, with support for the following recommendations for member agencies and staff:

- Revise the ordinance to update the Maintenance of Efforts expectation and requirements applicable to each agency.
- Revise the ordinance to implement a cap on administrative use of LTA expenditures to agencies to not exceed 3-5%.

A motion was made by [Jones](#) and seconded by [Burns](#), **Motion Carried.**

IV. CONSENT CALENDAR

- A. Approved Minutes for February 3, 2022 ([Jones/Picazo](#))

V. INFORMATION CALENDAR

- A. LTA TRANSIT SET-ASIDE 2% FUNDS

FY 2021-22

IVT Ride	\$250,000.00
(Brawley, Calexico, Heber, Imperial, El Centro & West Shores)	

FY 2022-23

IVT Ride	\$250,000.00
(Brawley, Calexico, Heber, Imperial, El Centro & West Shores)	

Available Balance 2-15-23	\$567,518.00
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- B. LTA STATE HIGHWAY SET-ASIDE 5% FUNDS
- LTA 5% Regional Hwy Balance as of 2/20/22: **\$4,605,934**
- C. LTA BOND PROJECT UPDATE
- 2012 Bond Remaining Project Funds
 - All project funds have been expended.
 - 2018 Bond Remaining Project Funds
 - Calexico – \$2,675,113
 - Calipatria – Fully Spent
 - Holtville – Fully Spent
 - 2020 Bond Refunding – in process (2012 Participating agencies: Cities of Brawley, Calexico, Calipatria, Imperial, County of Imperial)
- D. LTA REVENUE PER CITY AND COUNTY FOR FY 2018-19 TO FY 2022-2023
- Also reviewed were the Comparison Revenues per City and County report and the LTA Revenues Comparison Report

VI. ADJOURNMENT

Meeting Adjourned at 11:45 p.m.