



Imperial County Local Transportation Authority

1503 N. Imperial Ave., Suite 104, El Centro, CA, 92243  
Phone: 760-592-4494 | Fax: 760-592-4410

---

## MEASURE D LOCAL TAXPAYER SUPERVISING COMMITTEE (LTSC)

### MINUTES FOR MARCH 13, 2025 3:00 PM

MEMBERS PRESENT: Tim Jones, Joe Picazo, Robert Amparano (Chair), David Aguirre (Executive Director)

OTHERS PRESENT: Michelle Bastidas, Cristi Lerma: ICTC Staff; Coley Delaney: The Pun Group

#### I. WELCOME AND INTRODUCTIONS

- A. The meeting began at 3:00 p.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, 2024

Mr. Delaney with the CPA firm, The Pun Group, presented the *LTA Annual Financial Reports for the fiscal year ended June 20, 2024*. 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.

Mr. Delaney provided an update on FY 2023-2024 audits. The audit scope included the verification of revenues and expenditures against the Cities/County and ICLTA records, as well as testing the expenditures for allowability and compliance with the ordinance. The audit also included non-financial compliance procedures such as verifying the submission of a 5-year plan of projects, annual reports, and maintenance of effort requirements. The audit reports include an independent auditor's report on the schedule of revenues, expenditures, and change in fund balance, a report on internal control over financial reporting and compliance, and a report on compliance with the ordinance. The audit also included unaudited information such as the statement of revenues, expenditures, and change in fund balance, the five-year program of projects, and the budget to actual statements.

The auditor presented findings for various entities. Most entities had issues with either not providing maintenance of effort certification, not submitting annual reports to the taxpayer committee, or both. Only Brawley had no findings after a correction. The committee discussed challenges in getting agencies to comply, including staff turnover and lack of consequences. Ideas for improving compliance included sending reminder emails throughout the year for key deadlines and requirements.

Measure D Local Taxpayer Supervising Committee (LTSC)  
Minutes for March 13, 2025

The LTA Local Taxpayer Supervising Committee (LTSC) reviewed the financial reports, and recommended approval of the fiscal reports for FY 2022-23, 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:

- The committee would like staff to review options to update the Maintenance of Efforts expectations and requirements applicable to each agency
- The committee would like to continue to require a cap on administrative use of LTA expenditures to agencies to not exceed 5%.
- The committee would like the public to be provided with more information regarding projects that are funded with LTA funds, such as newspaper publications.
- Continue to meet with agency audit staff annually for training purposes and to better facilitate the auditing process. This includes reminding agencies to submit all required items.

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

#### IV. CONSENT CALENDAR

- A. A motion was made by [Jones](#) and seconded by [Picazo](#) to approve the minutes for February 6, 2024, **Motion Carried.**

#### V. INFORMATION CALENDAR

The following items were provided in the meeting backup.

- A. LTA Transit Set-Aside 2% Funds

FY 2023-24

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

FY 2024-25

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

<b>Available Balance 2-28-25</b>	<b>\$1,071,095.00</b>
----------------------------------	-----------------------

- B. LTA State Highway Set-Aside 5% Funds
- LTA 5% Regional Hwy Balance as of 2/28/2025: **\$5,445,656.00**
- C. LTA Bond Project Update
- 2018 Bond Remaining Project Funds
    - Calexico – \$2,951,905
    - Calipatria – Fully Spent
    - Holtville – Fully Spent

- D. LTA REVENUES FY 2019-20 TO FY 2024-25
- Also reviewed were the Comparison Revenues per City and County report and the LTA Revenues Comparison Report

Measure D Local Taxpayer Supervising Committee (LTSC)  
Minutes for March 13, 2025

- The oversight committee also discussed the need for additional members, particularly someone with experience in construction or engineering who has experience with major projects.
- Some recommended next steps were discussed:
  - Discuss with legal the possibility of amending the MOE requirement in the ordinance
  - Include oversight committee members in relevant meeting invitations.
  - Continued discussion of a possible new committee member
  - Continued publication of completed Measure D projects on the website, the newspaper and explore options for advertising on digital billboards.
  - Staff to continue with multiple outreach efforts to ensure compliance with audit requirements.

**VI. ADJOURNMENT**

Meeting Adjourned at 5:12 p.m.