



MEASURE D LOCAL TAXPAYER SUPERVISING COMMITTEE (LTSC)

MINUTES FOR MARCH 13, 2018  
10:30 AM

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MEMBERS PRESENT:

Tim Jones, John Lau, Doug Newland (ex-officio)

Executive Director: Mark Baza

OTHERS PRESENT: Cristi Lerma, Michelle Bastidas, Kathi Williams: ICTC Staff; Phil White: VTD Auditor

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**I. WELCOME AND INTRODUCTIONS**

A. The meeting began at 10:40 a.m. Introductions were made.

**II. PUBLIC COMMENTS**

There were no public comments.

**III. CONSENT CALENDAR**

A. Approval of the minutes for January 25, 2017 (Jones). **Motion accepted.**

**IV. INFORMATION / DISCUSSION CALENDAR**

A. LTA TRANSIT SET-ASIDE 25 FUNDS

○ LTA 2% Transit Set-Aside remaining balance (3-13-18): \$446,751.53

B. LTA STATE HIGHWAY SET-ASIDE 5% FUNDS

○ LTA 5% Regional Hwy Balance as of 3-5-18: \$2,283.55

C. LTA BOND PROJECT UPDATE

○ LTA Bond Participating agencies were: (Indenture was dated May 1, 2012)

- City of Brawley: \$8,155,000
- City of Calexico: \$15,410,000
- City of Calipatria: \$2,305,000
- City of Imperial: \$6,170,000
- County of Imperial: \$21,935,000

○ As of 1-31-18 the remaining bond project funds were:

- City of Brawley: \$1,999,248.52
- City of Calexico: \$6,130,923.27
  - The City of Calexico turned in a requisition for \$1,960,892.52 and is currently being processed.
- City of Calipatria: \$0

- City of Imperial: \$0
- County of Imperial: \$0

D. LTA REVENUE PER CITY AND COUNTY FOR FY 2013-14 TO FY 2017-18

- Also reviewed were the Comparison Revenues per City and County report and the LTA Revenues Comparison Report

**V. ACTION CALENDAR**

A. Imperial County Local Transportation Authority Annual Financial Report for the Fiscal Year Ended June 30, 2018

Mr. White reviewed the audit reports with the Oversight Committee. He stated that the LTA Audit resulted in a clean audit opinion for all agencies with the exception of the City of Westmorland. The City of Westmorland's audit was not complete at this moment.

The agency (LTA) audit concluded with a deficiency with the year-end closing and corrective action was included in the report.

The City of Brawley had no instances of non-compliance, no slight material weaknesses and no significant deficiencies.

The City of Calipatria had no instances of non-compliance, no slight material weaknesses and no significant deficiencies.

The City of El Centro had no instances of non-compliance, no slight material weaknesses and no significant deficiencies.

The City of Imperial had one instance of non-compliance with eligible costs spent that were not included in the cities 5-year expenditure plan. City management will have an opportunity to provide a plan of corrective action. The options given to the city were the following:

- Add to list and allow expenses,
- Add to list in the next fiscal year, or
- Deem the expenses ineligible and return the funds to the program

The City of Imperial subsequent action will be reflected in the next audit.

This was an opportunity to address this possibility with Management staff to review each of their expenditure plans and make necessary changes with council approval.

The City of Holtville had a prior year (2016-17) corrective action regarding the 5-year expenditure plan. It was not approved by their council but since has been corrected.

The County of Imperial had no instances of non-compliance, no slight material weaknesses and no significant deficiencies.

Mr. Jones had the following comments:

- Are alleys allowed to be on the expenditure list (Brawley).
- Can Measure D funds be used on staff time (El Centro).

Recommendations by the Committee:

- If the LTA Chairman cannot make it to the Oversight Committee meeting, invite another Board member to attend in their place.

- Remind TAC and Management Committee that projects must be listed on the expenditure list and approved by their respective council/board.

The Local Taxpayer Supervising Committee (LTSC) reviewed this item and forwarded to the LTA Board for review and approval:

1. Reviewed and Approved the FY 2017-18 Imperial County Local Transportation Annual Financial Report, for the cities of Brawley, Calipatria, El Centro, Holtville, Imperial and the County of Imperial.

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

**VI. ADJOURNMENT**

Meeting Adjourned at 11:56 p.m.