

COUNTY OF IMPERIAL  
Measure D LTA Road Fund

Financial Statement and Supplementary Information with  
Independent Auditor's Reports

For the Year Ended June 30, 2014

COUNTY OF IMPERIAL  
Measure D LTA Road Fund

Table of Contents

For the Year Ended June 30, 2014

	<u>Exhibit</u>	<u>Page</u>
INDEPENDENT AUDITOR'S REPORT		1-2
FINANCIAL STATEMENT:		
Statement of Revenues and Allowable Expenses	A	3
Notes to Financial Statement		4-5
AUDITOR'S OTHER REPORTS:		
Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>		6-7
Independent Auditor's Report on Compliance with Requirements and Internal Control Over Compliance Required by the Imperial County Local Transportation Authority Retail Transactions and Use Tax Ordinance No. 1-2008		8-9
INDEPENDENT AUDITOR'S REPORT ON SUPPLEMENTARY INFORMATION		10
SUPPLEMENTARY INFORMATION:		
	<u>Schedule</u>	
County of Imperial Measure D LTA Road Fund: Schedule of Assets, Liabilities and Fund Balance	1	11
Schedule of Revenues, Expenditures, and Changes in Fund Balance	2	12
Schedule of Revenues, Expenses, and Changes in Fund Balance – Budget to Actual	3	13
Five Year Schedule of Projects	4	14-16



## INDEPENDENT AUDITOR'S REPORT

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

### Report on the Financial Statement

We have audited the accompanying statement of revenues and allowable expenses of the County of Imperial Measure D LTA Road Fund for the year ended June 30, 2014, and the related notes to the financial statement.

### Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the financial reporting provisions of Ordinance No. 1-2008, the Imperial County Local Transportation Authority Retail Transactions and Use Tax Ordinance and Expenditure Fund, between the County of Imperial and the Imperial County Local Transportation Authority dated July 27, 2008. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of a financial statement that is free from material misstatement, whether due to fraud or error.

### Auditor's Responsibility

Our responsibility is to express an opinion on this financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### Opinion

In our opinion, the financial statement referred to above presents fairly, in all material respects, the revenues and allowable expenses of the County of Imperial Measure D LTA Road Fund for the year ended June 30, 2014, in accordance with the financial reporting provisions of Ordinance No. 1-2008.

## **Basis of Accounting**

We draw attention to Note B of the financial statement, which describes the basis of accounting. The financial statement is prepared by the County of Imperial on the basis of the financial reporting provisions of Ordinance 1-2008 between the County of Imperial and the Imperial County Local Transportation Authority which is a basis of accounting other than accounting principles generally accepted in the United States of America, to comply with the financial reporting provisions of the contract referred to above. Our opinion is not modified with respect to this matter.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated April 9, 2015 on our consideration of the County of Imperial Measure D LTA Road Fund's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County of Imperial Measure D LTA Road Fund's internal control over financial reporting and compliance.

## **Restriction on Use**

Our report is intended solely for the information and use of the city council and management of the County of Imperial and the board of directors and management of Imperial County Local Transportation Authority and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in black ink, consisting of a series of loops and strokes, positioned above the typed name and date.

Palm Desert, California  
April 9, 2015

## FINANCIAL STATEMENT

COUNTY OF IMPERIAL  
Measure D LTA Road Fund

Statement of Revenues and Allowable Expenses

For the Year Ended June 30, 2014

Revenues	
Sales Tax Revenue	\$ 5,576,792
Interest Revenue	19,391
Other Revenue	<u>29,532</u>
Total Revenues	<u>5,625,715</u>
Expenses	
Road Repairs and Maintenance	5,285,882
Capital Projects	2,823,570
Dial A Ride	80,000
Principal Payments	800,000
Bond Interest	<u>805,800</u>
Total Expenses	<u>9,795,252</u>
Sub-Total Revenues (Under) Allowable Expenses	<u>(4,169,537)</u>
Other Financing Sources:	
Proceeds from Bond Issuance	<u>2,823,570</u>
Net Revenues-Restricted	<u>\$ (1,345,967)</u>

See accompanying notes to financial statement

NOTES TO FINANCIAL STATEMENT

COUNTY OF IMPERIAL  
Measure D LTA Road Fund

Notes to Financial Statement

For the Year Ended June 30, 2014

NOTE A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

*Imperial County Local Transportation Authority*

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

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

The Authority consists of the following member agencies:

- 1) City of Brawley
- 2) County of Imperial
- 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 over a four year period. The chairman and vice-chairman of the Board of the Authority are elected annually in June.

*Compliance requirements of the Imperial County Local Transportation Authority*

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



COUNTY OF IMPERIAL  
Measure D LTA Road Fund

Notes to Financial Statement

For the Year Ended June 30, 2014

NOTE A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

*Fund accounting*

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

NOTE B. BASIS OF ACCOUNTING

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

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

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

NOTE C. RESTRICTION OF NET REVENUES

The Net Revenues reported on the financial statement is restricted for future expenditures authorized by Ordinance No. 1-2008.

NOTE D. ADMINISTRATIVE COSTS

Ordinance No. 1-2008 prohibits the County of Imperial from allocating administrative costs to the program.

## AUDITOR'S OTHER REPORTS



INDEPENDENT AUDITOR'S 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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the Statement of Revenue and Allowable Expenses of the County of Imperial Measure D LTA Road Fund, for the year ended June 30, 2014, and the related notes to the financial statement, and have issued our report thereon dated April 9, 2015.

### Internal Control Over Financial Reporting

In planning and performing our audit of the financial statement, we considered the County of Imperial Measure D LTA Road Fund's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of the County of Imperial Measure D LTA Road Fund's internal control. Accordingly, we do not express an opinion on the effectiveness of the the County of Imperial Measure D LTA Road Fund'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 statement will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

### Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County of Imperial Measure D LTA Road Fund financial statement is free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

## Purpose of this Report

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

A handwritten signature in black ink, consisting of several fluid, connected strokes.

Palm Desert, California  
April 9, 2015



INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS  
AND INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE IMPERIAL  
COUNTY LOCAL TRANSPORTATION AUTHORITY RETAIL TRANSACTIONS  
AND USE TAX ORDINANCE NO. 1-2008

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

### Compliance

We have audited the County of Imperial's Measure D LTA Road Fund compliance with Ordinance No. 1-2008 that could have direct and material effect on the County of Imperial's Measure D LTA Road Fund for the year ended June 30, 2014.

### Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations and contracts applicable to its Measure D LTA Road Fund.

### Auditor's Responsibility

Our responsibility is to express an opinion on the County of Imperial's Measure D LTA Road Fund compliance based on our audit of the types of compliance requirements referred to above.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the Imperial County Local Transportation Authority Retail Transaction and Use Tax Ordinance No. 1-2008. Those standards and Ordinance 1-2008 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the compliance requirements referred to above that could have a material effect on the County of Imperial's Measure D LTA Road Fund occurred. An audit includes examining, on a test basis, evidence about the County of Imperial's Measure D LTA Road Fund compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the County of Imperial's Measure D LTA Road Fund compliance with those requirements.

### Opinion

In our opinion, the County of Imperial's Measure D LTA Road Fund compiled, in all material respects, with the compliance requirement referred to above that are applicable to the County of Imperial's Measure D LTA Road Fund for the year ended June 30, 2014.

### Internal Control Over Compliance

Management of the County of Imperial's Measure D LTA Road Fund is responsible for establishing and maintaining effective internal control over compliance with the compliance requirements referred to above. In planning and performing our audit, we considered the County of Imperial's Measure D LTA Road Fund's internal control over compliance to determine the auditing procedures for the purpose of expressing our opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County of Imperial's Measure D LTA Road Fund internal control over compliance.

A *deficiency in internal control over compliance* 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, noncompliance on a timely basis. A *material weakness* in internal control over compliance is a deficiency, or combination of deficiencies in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a compliance requirement will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control over compliance 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 deficiencies, significant deficiencies, or material weaknesses in internal control over compliance. We did not identify any deficiencies in internal control over compliance that we consider to be a material weakness, as defined above.

### **Purpose of This Report**

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the Imperial County Local Transportation Authority Retail Transaction and Use Tax Ordinance No. 1-2008. Accordingly, this report is not suitable for any other purpose.

A handwritten signature in black ink, consisting of several fluid, connected strokes.

Palm Desert, California  
April 9, 2015

INDEPENDENT AUDITOR'S REPORT  
ON SUPPLEMENTARY INFORMATION



**OSCAR G. ARMIJO**  
Certified Public Accountant

41-990 COOK ST., STE. 501 • PALM DESERT, CALIFORNIA 92211 • (760) 773-4078 • FAX (760) 773-4079

## INDEPENDENT AUDITOR'S REPORT ON SUPPLEMENTARY INFORMATION

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

We have audited the financial statement of the County of Imperial Measure D LTA Road Fund as of and for the year ended June 30, 2014, and our report thereon dated April 9, 2015, which expressed an unmodified opinion the financial statement, appears on pages 1-2. Our audit was conducted for the purpose of forming an opinion on the financial statement as a whole. The supplementary information on pages 11-15, which is the responsibility of management, is presented for the purpose of additional analysis and is not a required part of the financial statements. Such information has not been subjected to the auditing procedures applied in the audit of the financial statement, and, accordingly, we do not express an opinion or provide any assurance on it.

Palm Desert, CA  
April 9, 2015



SUPPLEMENTARY INFORMATION

COUNTY OF IMPERIAL  
Measure D LTA Road Fund

Schedule of Assets, Liabilities and Fund Balance

June 30, 2014

ASSETS:	
Cash and cash equivalents	\$ 4,459,725
Interest receivable	<u>3,961</u>
TOTAL ASSETS	<u>\$ 4,463,686</u>
LIABILITIES AND FUND BALANCE	
LIABILITIES:	
Accounts payable	<u>\$ 177,568</u>
TOTAL LIABILITIES	<u>177,568</u>
FUND BALANCE:	
Restricted:	
Road repairs and maintenance	<u>4,286,118</u>
TOTAL RESTRICTED FUND BALANCE	<u>4,286,118</u>
TOTAL LIABILITIES AND RESTRICTED FUND BALANCE	<u>\$ 4,463,686</u>

COUNTY OF IMPERIAL  
Measure D LTA Road Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance

For the Year Ended June 30, 2014

REVENUES:	
Sales tax	\$ 3,890,864
Interest	19,391
Other revenue	<u>29,532</u>
TOTAL REVENUES	<u>3,939,787</u>
EXPENSES:	
Capital Projects	2,823,573
Road Improvements Maintenance	<u>5,285,882</u>
TOTAL EXPENSES	<u>8,109,455</u>
Excess of Revenues (Under) Expenses	(4,169,668)
Other Financing Resources	
Proceeds from Bond Issuance	<u>2,823,573</u>
TOTAL REVENUES OVER EXPENSES	(1,346,095)
Restricted Fund Balance, Beginning of Year	<u>5,632,213</u>
Restricted Fund Balance, End of Year	<u>\$ 4,286,118</u>

COUNTY OF IMPERIAL  
Measure D LTA Road Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance-Budget to Actual

For the Year Ended June 30, 2014

	<u>Budget</u>	<u>Actual</u>	<u>Variance-Over (Under)</u>
REVENUES			
Revenues	\$ 3,000,000	\$ 3,890,864	\$ 890,864
Interest	10,000	19,391	9,391
Other revenues	<u>-</u>	<u>29,532</u>	<u>29,532</u>
 TOTAL REVENUES	 <u>3,010,000</u>	 <u>3,939,787</u>	 <u>\$ 929,787</u>
 EXPENDITURES			
Capital projects	-	2,823,573	2,823,573
Road repairs and maintenance	<u>3,254,696</u>	<u>5,285,882</u>	<u>2,031,186</u>
 TOTAL EXPENDITURES	 <u>3,254,696</u>	 <u>8,109,455</u>	 <u>4,854,759</u>
 Sub-Total Revenues Over Expenses	 (244,696)	 (4,169,668)	 (3,924,972)
 Other financing resources	 -	 2,823,573	 2,823,573
 Increase (decrease) in fund balance	 (244,696)	 (1,346,095)	 (1,101,399)
 Restricted Fund balance, Beg of Year	 <u>2,808,640</u>	 <u>2,808,640</u>	 <u>-</u>
Restricted Fund balance, End of Year	<u>\$ 2,563,944</u>	<u>\$ 1,462,545</u>	<u>\$ (1,101,399)</u>

COUNTY OF IMPERIAL  
Measure D LTA Road Fund

5 Year Program of Projects 2012/17

<u>ROAD</u>	<u>FROM</u>	<u>TO</u>	<u>PROJECT DESCRIPTION</u>
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 Dr (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

COUNTY OF IMPERIAL  
Measure D LTA Road Fund

5 Year Program of Projects 2012/17

<u>ROAD</u>	<u>FROM</u>	<u>TO</u>	<u>PROJECT DESCRIPTION</u>
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
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 (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