

**City of Calipatria, California**

**Schedule of Revenues, Expenditures and Change in Fund Balance  
and Supplementary Information of  
Measure D Sales Tax Fund**

***For the Year Ended June 30, 2021***

***with Independent Auditor's Reports***

**City of Calipatria, California**

**Schedule of Revenues, Expenditures and Change in Fund Balance  
and Supplementary Information  
of Measure D Sales Tax Fund**

***For the Year Ended June 30, 2021***

***with Independent Auditor's Reports***

**City of Calipatria**  
**Measure D Sales Tax Fund**  
**For the Year Ended June 30, 2021**  
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## **FINANCIAL SECTION**

## Independent Auditor's Report

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

### Report on the Schedule

We have audited the accompanying schedule of revenues, expenditures and change in fund balance (Schedule) of the Measure D Sales Tax Fund of the City of Calipatria, California ("City") for the year ended June 30, 2021, and the related notes to the Schedule.

### *Management's Responsibility for the Schedule*

Management is responsible for the preparation and fair presentation of the Schedule 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 the Schedule that are free from material misstatement, whether due to fraud or error.

### *Auditor's Responsibility*

Our responsibility is to express an opinion on the Schedule 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 Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the Schedule is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the Schedule. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the Schedule, 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 Schedule 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 Schedule.

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



### ***Basis for Qualified Opinion***

As discussed in Note 1, in August 2021, the City had lost its October 2020 through August 2021 accounting data stored in the financial system due to server malfunction and data backup and recovery failure. The schedule of revenues, expenditures and change in fund balance for the year ended June 30, 2021 presented in this report is a reconstruction of the account balances based on the previously generated report of cash detail transactions of the Measure D Sales Tax Fund of the City. We were unable to test the completeness of these generated reports of cash detail transactions. Consequently, we are unable to determine whether any adjustments to these amounts are necessary.

### ***Qualified Opinion***

In our opinion, except for the effects of the matter described in the “Basis for Qualified Opinion” paragraph, the Schedule referred to above presents fairly, in all material respects, the revenues, expenditures and change in fund balance of the Measure D Sales Tax Fund of the City of Calipatria, California for the year ended June 30, 2021, in accordance with accounting principles generally accepted in the United States of America.

### ***Emphasis of Matter***

As discussed in Note 1, the schedule of revenues, expenditures and change in fund balance presents only the activity of Measure D Sales Tax Fund and does not purport to, and does not, present fairly the financial position of the City of Calipatria, California, as of June 30, 2021, the changes in its financial position, or where applicable, its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

### ***Other Matters***

### ***Supplementary Information***

Our audit was conducted for the purpose of forming an opinion on the schedule of revenues, expenditures and change in fund balance of the Measure D Sales Tax Fund of the City. The supplementary information on pages 14 through 17 is presented for purposes of additional analysis and is not a required part of the Schedule. The supplementary information has not been subjected to the auditing procedures applied in the audit of the Schedule and, accordingly, we do not express an opinion or provide any assurance on it.



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

In accordance with *Government Auditing Standards*, we have also issued our report dated March 1, 2022, on our consideration of the City's internal control over financial reporting which includes preparation of the schedule of revenues, expenditures and change in fund balance 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 solely 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 the effectiveness of the City's 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 City's internal control over financial reporting and compliance as it relates to the Measure D Sales Tax Fund.

A handwritten signature in black ink that reads "Vasquez &amp; Company LLP". The signature is written in a cursive, flowing style.

**Glendale, California  
March 1, 2022**

**City of Calipatria**  
**Measure D Sales Tax Fund**  
**Schedule of Revenues, Expenditures and Change in Fund Balance**  
**For the Year Ended June 30, 2021**

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<b>Revenues:</b>		
Sales tax	\$	176,371
Interest earnings		15,165
	<b>Total revenues</b>	<u>191,536</u>
<b>Expenditures:</b>		
Road repairs and maintenance		72,700
Capital outlay		1,146,849
	<b>Total expenditures</b>	<u>1,219,549</u>
<b>Deficiency of Revenues Over Expenditures</b>		<u>(1,028,013)</u>
<b>Other Financing Sources:</b>		
Bond proceeds		1,272,849
	<b>Total other financing sources</b>	<u>1,272,849</u>
<b>Change in Fund Balance</b>	<b>\$</b>	<u><u>244,836</u></u>

*See accompanying Notes to the Schedule.*



**NOTE 1      REPORTING ENTITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Reporting Entity**

*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 which was 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 sales tax for a period of forty years. The proceeds of this tax are 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 portion of the tax revenues would be used for administration, transit services, and state highway purposes.

The funds that are generated by the 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. 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 Imperial County and two members of the Board of Supervisors of Imperial County. The members serve staggered terms with no term exceeding 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 the Imperial County Local Transportation Authority and the Imperial County Local Transportation Authority Retail Transactions and Use Tax Ordinance and Transportation Authority Expenditure Plan.

**NOTE 1      REPORTING ENTITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES  
(CONTINUED)**

**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 City of Calipatria has established a special revenue fund to account for revenues and expenditures related to Ordinance No. 1-2008.

**Basis of Presentation**

The Schedule presents only the activity of Measure D Sales Tax Fund and does not purport to, and does not, present fairly the financial position of the City of Calipatria, California, as of June 30, 2021, the changes in its financial position, or where applicable, its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

**Basis of Accounting**

The Measure D Sales Tax Fund is accounted for using a “*current financial resources*” measurement focus and the modified accrual basis of accounting. The schedule of revenues, expenditures, and change in fund balance of the Measure D Sales Tax Fund presents increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) of the fund.

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 Plan, between the City of Calipatria and the Imperial County Local Transportation Authority dated July 27, 2008 requires the schedule of revenues and expenditures be reported in conformity with the terms of the agreement. The City accounts for the Measure D Sales Tax Fund using a Special Revenue Fund to track and record the revenues and expenditures related to this ordinance.

**Use of Estimates**

The preparation of the Schedule in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

**NOTE 2      SALES TAX REVENUE**

The Authority allocates sales tax to each member agency. The City's allocable sales tax is net of amounts withheld for debt service as follows:

Gross sales tax allocation	\$    415,466
Withheld for debt service	(239,095)
Net sales tax allocation	<u>\$    176,371</u>

**NOTE 3      RESTRICTION OF NET REVENUES**

The revenues in excess of expenditures reported on the Schedule are restricted for future expenditures authorized by Ordinance No. 1-2008.

**NOTE 4      BOND PROCEEDS**

During the fiscal year ended June 30, 2021, the Measure D Sales Tax Fund received its share of the bond proceeds in the amount of \$1,272,849 from the issuance of the Authority's 2018 bonds. These bond proceeds are used to fund various capital outlay projects. The Authority shall deduct from the future Measure D sales tax revenue allocation of the City, the required amount to repay the debt.

**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***

To the 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 schedule of revenues, expenditures and change in fund balance of the Measure D Sales Tax Fund (the Fund) of the City of Calipatria, California (City), for the year ended June 30, 2021, and the related notes to the schedule, and have issued our report thereon dated March 1, 2022.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the Schedule, we considered the City's internal control over the Fund's financial reporting (internal control) as a basis for designing the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the Schedule, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City'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 and therefore, material weaknesses and significant deficiencies may exist that were not identified. We identified a deficiency in internal control described in the accompanying schedule of findings as Finding No. 2021-001 that we consider to be a material weakness.



### **City's Response to Finding**

The City's response to the finding identified in our audit is described in the accompanying schedule of findings. The City's response was not subjected to the auditing procedures applied in the audit of the Schedule and, accordingly, we express no opinion on them.

### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Schedule 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 Schedule. 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 City's internal control or on compliance related to the Measure D Sales Tax Fund. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's Measure D Sales Tax Fund internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in black ink that reads "Vagney &amp; Company LLP".

**Glendale, California  
March 1, 2022**

## Independent Auditor's Report on Compliance

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

### Report on Compliance

We have audited the City of Calipatria, California's (the City) compliance with the requirements of Measure D as specified in the Imperial County Local Transportation Authority Retail Transactions and Use Ordinance No. 1-2008 ("Ordinance") for the year ended June 30, 2021.

### Management's Responsibility

Management is responsible for the City's compliance with the Ordinance.

### Auditor's Responsibility

Our responsibility is to express an opinion on the City's compliance with the Ordinance based on our audit. We conducted our audit of compliance in accordance with the 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 Ordinance. Those standards 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 direct and material effect on Measure D Sales Tax Fund occurred. An audit includes examining, on a test basis, evidence about the City's 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 on compliance with the Ordinance. However, our audit does not provide a legal determination of the City's compliance with the Ordinance.

### Opinion

In our opinion, the City of Calipatria, California complied, in all material respects, with the compliance requirements of the Ordinance for the year ended June 30, 2021.



## Report on Internal Control over Compliance

Management of the City is responsible for establishing and maintaining effective internal control over compliance with the compliance requirements referred to above. In planning and performing our audit of compliance, we considered the City's internal control over compliance to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an 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 City's internal control over compliance.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance 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 a combination of deficiencies, in internal control over compliance with the requirements, such that there is a reasonable possibility that material noncompliance will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with the requirements that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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 over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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 requirements of the Ordinance. Accordingly, this report is not suitable for any other purpose.

A handwritten signature in black ink that reads "Vasquez &amp; Company LLP". The signature is written in a cursive, flowing style.

Glendale, California  
March 1, 2022

**SECTION I COMPLIANCE FINDINGS**

**Current Year Findings**

**Finding 2021-001 Loss of Accounting Data**

**Criteria:**

Government agencies should establish policies and procedures to ensure continuity of business and reduce service interruptions.

**Condition:**

In August 2021, the City experienced a loss of its accounting data stored in the financial system starting from October 2020 through August 2021 due to server malfunction and data backup failure. Recovery of the accounting data was not possible due to the physical damage to the server's internal hard drives.

**Cause:**

The data loss was caused by a server malfunction and data backup and recovery failure.

**Effect:**

The City's operations and services have been disrupted. In order to update its financial records, the City re-encoded the lost accounting transactions, thereby, spending funds that were not programmed.

**Recommendation:**

To ensure the prompt and proper reaction to service disruptions, we recommend that management document an organization-wide Business Contingency Plan and Disaster Recovery Plan. The plan should be detailed and well organized to reflect the chosen strategies and activities for business resumption. The Business Contingency Plan and Disaster Recovery Plan should address and/or include the following areas:

- Identification of key business processes internally and externally;
- Identification and evaluation of both interim and long-term recovery strategies;
- Identification and documentation of recovery teams and personnel;
- Identification and development of resource requirements including supplies and equipment;
- Identification and documentation of business recovery procedures including those related to IT and telecommunications;
- Recovery procedures training;
- Plan testing and maintenance;
- Identification of critical business forms and supplies; and,
- Detailed backup restoration procedures for all key systems.



**SECTION I COMPLIANCE FINDINGS (CONTINUED)**

**View of Responsible Officials:**

Management concurs with the recommendation and will develop a business contingency plan and a disaster recovery plan as recommended to be in place and will strive to have in place by the end of the next reporting period June 30, 2022. The City will make sure the components listed above are part of the plan.

Also, the City has taken the following actions:

- Two new backup devices have been installed. These devices alternate the server's backup function on a weekly basis. A monitoring plan has been established to ensure the backup function is being performed as designed.
- The City is currently undergoing an organization-wide technology upgrade. The project includes new workstations, operating system upgrades and a brand new server. This portion of the project is planned to be completed in the next few weeks.

**SUPPLEMENTARY INFORMATION**

**City of Calipatria**  
**Measure D Sales Tax Fund**  
**Schedule of Assets, Liabilities and Fund Balance**  
**June 30, 2021**  
**(Unaudited)**

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**Assets:**

Cash and cash equivalents	\$ 1,919,901
<b>Total assets</b>	<b>\$ <u>1,919,901</u></b>

**Fund Balance:**

Restricted for road repairs and maintenance	\$ 1,919,901
<b>Total fund balance</b>	<b>\$ <u>1,919,901</u></b>

**City of Calipatria**  
**Measure D Sales Tax Fund**  
**Schedule of Revenues, Expenditures and Change in Fund Balance**  
**For the Year Ended June 30, 2021**  
**(Unaudited)**

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<b>Revenues:</b>		
Sales tax	\$	176,371
Interest earnings		15,165
	<b>Total revenues</b>	<u>191,536</u>
<b>Expenditures:</b>		
Road repairs and maintenance		72,700
Capital outlay		1,146,849
	<b>Total expenditures</b>	<u>1,219,549</u>
<b>Deficiency of Revenues Over Expenditures</b>		<u>(1,028,013)</u>
<b>Other Financing Sources:</b>		
Bond proceeds		1,272,849
	<b>Total other financing sources</b>	<u>1,272,849</u>
<b>Change in Fund Balance</b>		244,836
<b>Fund Balance:</b>		
Beginning of year		1,675,065
End of year	\$	<u>1,919,901</u>

**City of Calipatria**  
**Measure D Sales Tax Fund**  
**Schedule of Revenues, Expenditures and Change in Fund Balance**  
**Budget and Actual**  
**For the Year Ended June 30, 2021**  
**(Unaudited)**

	Budget	Actual	Variance with Final Budget
<b>Revenues:</b>			
Sales tax	\$ -	\$ 176,371	\$ 176,371
Interest earnings	-	15,165	15,165
<b>Total revenues</b>	-	191,536	191,536
<b>Expenditures:</b>			
Road repairs and maintenance	-	72,700	(72,700)
Capital outlay	1,560,238	1,146,849	413,389
<b>Total expenditures</b>	1,560,238	1,219,549	340,689
<b>Deficiency of Revenues Over Expenditures</b>	(1,560,238)	(1,028,013)	532,225
<b>Other Financing Sources:</b>			
Bond proceeds	1,560,238	1,272,849	(287,389)
<b>Total other financing sources</b>	1,560,238	1,272,849	(287,389)
<b>Change in Fund Balance</b>	\$ -	244,836	\$ 244,836
<b>Fund Balance:</b>			
Beginning of year		1,675,065	
End of year		\$ 1,919,901	

**City of Calipatria  
Measure D Sales Tax Fund  
Five Year Program of Projects  
June 30, 2021  
(Unaudited)**

<u>STREET</u>	<u>FROM</u>	<u>TO</u>	<u>PROJECT</u>
Alamo	International Blvd.	East Av.	Maintenance / Construct
Alexandria	International Blvd.	Brown Av.	Maintenance / Reconstruct
Barbara St.	International Blvd.	Commercial Av.	Maintenance
Blair Road*	Sinclair Rd.	Peterson Rd.	Maintenance / Reconstruct
Bonita Place	Brown Av.	East Av.	Reconstruct
Bonita St.	International Blvd.	East Av.	Maintenance / Construct
Brown Av.	Young Rd.	Bowles Rd.	Maintenance / Reconstruct
California St.	International Blvd.	East Av.	Maintenance / Reconstruct
Centro Av.	Alexandria St.	Alamo St.	Reconstruct
Church St.	International Av.	East Av.	Maintenance / Reconstruct
Commercial Av.	Freeman St.	Church St.	Maintenance / Reconstruct
Date St.	W. Terminus	Railroad Av.	Maintenance / Reconstruct
Delta St.	International Blvd.	Commercial Av.	Maintenance / Reconstruct
Desert Lane	Date St.	Hacienda Ct.	Maintenance / Construct
Desert Springs Lane	Date St.	Terminus	Maintenance / Reconstruct
East Av.	Young Rd.	Bowles Rd.	Maintenance / Reconstruct
E. Elder	Industrial Av.	Commercial Av.	Reconstruct / Construct
Elder St.	International Blvd.	SR 111	Maintenance
Fan Palm Court	Ironwood St.	Laurel Lane	Maintenance / Reconstruct
Fern St.	International Blvd.	SR 111	Maintenance
Freeman St.	Brown Av.	East Av.	Maintenance / Construct
Hacienda Ct.	Desert Lane	Arroyo Seco Lane	Maintenance / Reconstruct
Imperial Av.	Delta St.	Date St.	Maintenance
International Blvd.	Delta St.	C. Lateral	Maintenance / Reconstruct
Industrial Av.	Young Rd.	Elder St.	Maintenance / Reconstruct
Ironwood St.	Date St.	Mesa Verde Rd.	Maintenance
Lake Av.	Delta St.	C. Lateral	Maintenance
Laurel Lane	Fan Palm	Mesa Verde Rd.	Maintenance / Reconstruct
Lyerly Rd. (E 1/2)**	Bowles Rd.	Young Rd.	Maintenance
Main St.	Lyerly Rd.	SR 111	Maintenance
Mesa Verde Rd.	Ironwood St.	Terminus	Maintenance / Reconstruct
Park Av.	Delta St.	Fern St.	Maintenance
Railroad Av.	Young Rd.	Bowles Rd.	Maintenance / Reconstruct
Sycamore Court	Date St.	Terminus	Maintenance

\*Portion of Blair Road within city limits

\*\*East half of road



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