

**City of Calexico, California**

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

**Year Ended June 30, 2023**

**with Independent Auditor's Reports**



**City of Calexico, California**

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

**Year Ended June 30, 2023**

**with Independent Auditor's Reports**

	<u>PAGE</u>
<b>FINANCIAL SECTION</b>	
Independent Auditor's Report	1
Schedule of Revenues, Expenditures and Change in Fund Balance	4
Notes to the Schedule	5
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</i> <i>Auditing Standards</i>	8
<b>COMPLIANCE SECTION</b>	
Independent Auditor's Report on Compliance and on Internal Control Over Compliance	10
Schedule of Findings	13
<b>SUPPLEMENTARY INFORMATION (UNAUDITED)</b>	
Schedule of Assets, Liabilities and Fund Balance	14
Schedule of Revenues, Expenditures and Change in Fund Balance	15
Schedule of Revenues, Expenditures and Change in Fund Balance – Budget and Actual	16
Five Year Program of Projects	17

## **FINANCIAL SECTION**



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## Independent Auditor's Report

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

### Report on the Schedule

#### *Opinions*

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 Calexico, California ("City") for the year ended June 30, 2023, and the related notes to the Schedule.

In our opinion, 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 Calexico, California for the year ended June 30, 2023, in accordance with accounting principles generally accepted in the United States of America.

#### *Basis for Opinions*

We conducted our audit in accordance with the auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States (*Government Auditing Standards*). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Schedule section of our report. We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

#### *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 of the City and does not purport to, and does not, present fairly the financial position of the City of Calexico, California, as of June 30, 2023, and the changes in its financial position 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.



### ***Responsibilities of Management 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, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the Schedule that is free from material misstatement, whether due to fraud or error.

### ***Auditor's Responsibilities for the Audit of the Schedule***

Our objectives are to obtain reasonable assurance about whether the Schedule as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the Schedule.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the Schedule, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the Schedule.
- Obtain an understanding of internal control relevant to the audit 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 City's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.



### ***Other Information***

Management is responsible for the other information included in this report. The other information comprises the Schedule of Assets, Liabilities and Fund Balance, Schedule of Revenues, Expenditures and Change in Fund Balance, the Schedule of Revenues, Expenditures and Change in Fund Balance – Budget and Actual as of and for the year ended June 30, 2023 and the Five Year Program of Projects but does not include the basic financial statements and our auditor’s report thereon. Our opinion on the basic financial statements does not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated March 19, 2024, on our consideration of the City’s internal control over the Measure D Sales Tax Fund’s financial reporting 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 the Measure D Sales Tax Fund’s 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 the Measure D Sales Tax Fund’s financial reporting and compliance.

**Glendale, California  
March 19, 2024**

**City of Calexico**  
**Measure D Sales Tax Fund**  
**Schedule of Revenues, Expenditures and Change in Fund Balance**  
**Year Ended June 30, 2023**

---

**Revenues**

Sales tax	\$ 1,847,350
Interest earnings	64,172
Increase in fair value of investments	152,001
<b>Total revenues</b>	<u>2,063,523</u>

**Expenditures**

Road repairs and maintenance	150,000
Capital outlay	65,664
<b>Total expenditures</b>	<u>215,664</u>

**Change in Fund Balance** \$ 1,847,859

*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 Calexico 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 Calexico, California, as of June 30, 2023, 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 Calexico 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	\$ 3,487,434
Withheld for debt service	<u>(1,640,084)</u>
Net sales tax allocation	<u>\$ 1,847,350</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.



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## 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 (Schedule) of the Measure D Sales Tax Fund (the Fund) of the City of Calexico, California (City), for the year ended June 30, 2023, and the related notes to the schedule, and have issued our report thereon dated March 19, 2024.

### 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. 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 or significant deficiencies may exist that were not identified.



## **Report on 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.

**Glendale, California  
March 19, 2024**



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## Independent Auditor's Report on Compliance and on Internal Control Over Compliance

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

### Report on Compliance

#### *Opinion*

We have audited the City of Calexico, 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, 2023.

In our opinion, the City of Calexico, California complied, in all material respects, with the compliance requirements of the Ordinance for the year ended June 30, 2023.

#### *Basis for Opinion*

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the Ordinance. Our responsibilities under those standards and the Ordinance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a reasonable basis for our opinion on compliance with the Ordinance. Our audit does not provide a legal determination of the City's compliance with the Ordinance.

#### *Responsibilities of Management for Compliance*

Management is responsible for the City's compliance with the Ordinance and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or agreements applicable to the Ordinance.



### ***Auditor's Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the City's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Guidelines will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the City's compliance with the requirements of the Ordinance as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Guidelines, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the City's compliance with the compliance requirements referred to above and performing such procedures as we considered necessary in the circumstances.
- Obtain an understanding the City's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Ordinance, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

### **Report on 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 with the Ordinance 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, such that there is a reasonable possibility that material noncompliance with the Ordinance 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 Ordinance 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 Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit, we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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.

*Vasquez & Company LLP*

**Glendale, California**  
**March 19, 2024**



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**Section I – Compliance Findings**

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No findings were noted for the year ended June 30, 2023.

**SUPPLEMENTARY INFORMATION**

**City of Calexico**  
**Measure D Sales Tax Fund**  
**Schedule of Assets, Liabilities and Fund Balance**  
**June 30, 2023**  
**(Unaudited)**

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**Assets**

Cash and cash equivalents	\$ 12,487,277
<b>Total assets</b>	<b>\$ <u>12,487,277</u></b>

**Liabilities and Fund Balance**

**Liabilities**

Accounts payable	\$ 2,327
<b>Total liabilities</b>	<b><u>2,327</u></b>

**Fund Balance**

Restricted for road repairs and maintenance	12,484,950
<b>Total fund balance</b>	<b><u>12,484,950</u></b>
<b>Total liabilities and fund balance</b>	<b>\$ <u>12,487,277</u></b>

**City of Calexico**  
**Measure D Sales Tax Fund**  
**Schedule of Revenues, Expenditures and Change in Fund Balance**  
**Year Ended June 30, 2023**  
**(Unaudited)**

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<b>Revenues</b>		
Sales tax	\$	1,847,350
Interest earnings		64,172
Increase in fair value of investments		152,001
	<b>Total revenues</b>	<u>2,063,523</u>
<b>Expenditures</b>		
Road repairs and maintenance		150,000
Capital outlay		65,664
	<b>Total expenditures</b>	<u>215,664</u>
<b>Excess of Revenues Over Expenditures</b>		<u>1,847,859</u>
<b>Change in Fund Balance</b>		1,847,859
<b>Fund Balance</b>		
Beginning of year		10,790,011
Prior period adjustment		<u>(152,920) **</u>
End of year	\$	<u>12,484,950</u>

\*\* To agree with prior year audited beginning fund balance.

**City of Calexico**  
**Measure D Sales Tax Fund**  
**Schedule of Revenues, Expenditures and Change in Fund Balance**  
**Budget and Actual**  
**Year Ended June 30, 2023**  
**(Unaudited)**

	Budget	Actual	Variance with Final Budget
<b>Revenues</b>			
Sales tax	\$ 1,219,292	\$ 1,847,350	\$ 628,058
Interest earnings	-	64,172	64,172
Increase in fair value of investments	-	152,001	152,001
<b>Total revenues</b>	1,219,292	2,063,523	844,231
<b>Expenditures</b>			
Road repairs and maintenance	150,000	150,000	-
Capital outlay	10,615,532	65,664	10,549,868
<b>Total expenditures</b>	10,765,532	215,664	10,549,868
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	(9,546,240)	1,847,859	11,394,099
<b>Change in Fund Balance</b>	\$ (9,546,240)	1,847,859	\$ 11,394,099
<b>Fund Balance</b>			
Beginning of year, as restated		10,637,091	
End of year		\$ 12,484,950	

**City of Calexico**  
**Measure D Sales Tax Fund**  
**Five Year Program of Projects**  
**June 30, 2023**  
**(Unaudited)**

<b><u>STREET</u></b>	<b><u>FROM</u></b>	<b><u>TO</u></b>	<b><u>PROJECT DESCRIPTION</u></b>
Kloke Avenue Bridge	All American Canal		Bridge Widening
Highway 111	International Border	Cole Road	Corridor Traffic Study
Highway 111	Second Street	Cole Road	Operation - Traffic Control
Highway 98	Cesar Chavez Boulevard	Highway 111	Operation - Traffic Control
Cole Boulevard	Van De Graff	M.L. King Avenue	Reconstruction
Second Street	Highway 111	Cesar Chavez Boulevard	Operation - Traffic Control
Second Street	Calexico Int'l Airport	Cesar Chavez Boulevard	Bridge & Re-Construction
Cesar Chavez Boulevard	Second Street	Highway 98	Operation - Traffic Control
Weakly Street	Estrada Boulevard	Scaroni Avenue	New Construction
Various Locations			Safety Improvements & Traffic Studies
Cole Boulevard	Bowker Road		Bridges
Andrade Avenue	Cole Boulevard	Jasper Road	Bridge & New Construction
Sunset Avenue	Central Main Canal	Jasper Road	Bridge & Road Construction
Yourman Road	Central Main Canal	Jasper Road	Reconstruction
Imperial Avenue West	Central Main Canal	Jasper Road	Reconstruction
Sherman Street	Harold Avenue	Railroad Tracks	Reconstruction
Sherman Street	Pierce Avenue	Emilia Drive	New Construction
V.V. Williams Avenue	All American Canal	Highway 98	Reconstruction
De Las Flores Street	Eady Avenue	Kloke Avenue	New Construction
Sixth Street	Emerson Avenue	Railroad Tracks	New Construction
Third Street	Heber Avenue	Encinas Avenue	Repair/Maintenance
Fourth Street	Blair Avenue	Encinas Avenue	Reconstruction & Widening
Sixth Street	Imperial Avenue	Heber Avenue	Reconstruction & Widening
Seventh Street	Imperial Avenue	Blair Avenue	Reconstruction & Widening
Sherman Street	Rockwood Avenue	Blair Avenue	Reconstruction & Widening
Eight Street	Imperial Avenue	Rockwood Avenue	Reconstruction & Widening
Temple Court	Imperial Avenue	Rockwood Avenue	Reconstruction & Widening
Rosemont Street	Rockwood Avenue	Blair Avenue	Reconstruction & Widening
Ninth Street	Imperial Avenue	Rockwood Avenue	Reconstruction & Widening
Ethel Street	Heber Avenue	Blair Avenue	Reconstruction & Widening
Maiden Lane	Imperial Avenue	Paulin Avenue	Reconstruction & Widening
Tenth Street	Imperial Avenue	Rockwood Avenue	Reconstruction & Widening
Pauline Avenue	Fifth Street	Highway 98 West City Limits & All	Reconstruction & Widening
Second Street	Calexico Int'l Airport	American Canal	Bridge & Reconstruction
Beach Street	Elmer Belcher Street	Fifth Street	Repair/Maintenance
Beach Street	Fifth Street	Second Street	Repair/Maintenance
Encanto Drive	Elmer Belcher Street	Eight Street	Repair/Maintenance
Encanto Drive (cul de sac)	Eight Street	Eight Street	Repair/Maintenance
Encanto Terrace	Elmer Belcher Street	Eight Street	Repair/Maintenance
Dool Avenue	Elmer Belcher Street	Seventh Street	Repair/Maintenance

**City of Calexico**  
**Measure D Sales Tax Fund**  
**Five Year Program of Projects (Continued)**  
**June 30, 2023**  
**(Unaudited)**

<b>STREET</b>	<b>FROM</b>	<b>TO</b>	<b>PROJECT DESCRIPTION</b>
Dool Avenue	Fifth Street	Second Street	Repair/Maintenance
Fifth Street	Emerson Avenue	Andrade Avenue	Repair/Maintenance
Sixth Street	Encinas Avenue	Andrade Avenue	Repair/Maintenance
Holdridge Street	De Leon Avenue	Andrade Avenue	Repair/Maintenance
Camilia Street	Andrade Avenue	Cul-de-sac East	Repair/Maintenance
E. Hashem Avenue	100' N of Holdridge	Cul-de-sac South	Repair/Maintenance
Margarita Street	E. Hashem Avenue	Cul-de-sac West	Repair/Maintenance
Margarita Street	E. Hashem Avenue	Cul-de-sac East	Repair/Maintenance
Jasmine Street	E. Hashem Avenue	Cul-de-sac West	Repair/Maintenance
Jasmine Street	E. Hashem Avenue	Cul-de-sac East	Repair/Maintenance
Obeliscos Street	Iris Avenue	Cul-de-sac West	Repair/Maintenance
Obeliscos Street	Iris Avenue	Cul-de-sac East	Repair/Maintenance
Pauline Avenue	Second Street	Fifth Avenue	Repair/Maintenance
Heber Avenue	First Street	Fourth Street	Repair/Maintenance
Giles Avenue	Second Street	Sherman Street	Repair/Maintenance
Heffernan Avenue	Border	Fifth Avenue	Repair/Maintenance
Paseo de los Virreyes	Paseo del Conquistador	Camino Real	Repair/Maintenance
Paseo de los Reyes	Paseo de su Alteza	Paseo de los Virreyes	Repair/Maintenance
Paseo de su Majestad	Paseo de su Alteza	Paseo de los Virreyes	Repair/Maintenance
Paseo del Conquistado	Paseo de su Alteza	Andrade Avenue	Repair/Maintenance
Paseo del Emperador	Seventh Street	Paseo de su Alteza	Repair/Maintenance
Arroyo Avenue	Rancho Elegante Drive	Second Street	Repair/Maintenance
Camino del Rio	Andrade Avenue	Paseo de su Alteza	Repair/Maintenance
Milpitas Drive	Paseo de su Alteza	Cul-de-sac West	Repair/Maintenance
Rio Hondo	Milpitas Drive	Camino del Rio	Repair/Maintenance
Santiago Drive	De Leon Avenue	Cul-de-sac East	Repair/Maintenance
Colorado Drive	De Leon Avenue	Cul-de-sac East	Repair/Maintenance
Plata Drive	De Leon Avenue	Cul-de-sac East	Repair/Maintenance
Brave Drive	De Leon Avenue	Cul-de-sac East	Repair/Maintenance
De Leon Avenue	Harrington Street	Cul-de-sac South	Repair/Maintenance
Fiesta Avenue	Harrington Street	Holdridge Street	Repair/Maintenance
Holdridge Street	Rancho Frontera	De Leon Avenue	Repair/Maintenance
Rancho Frontera	Harrington Street	Highway 98	Repair/Maintenance
Rancho Frontera	All American Canal	Cole Boulevard	Repair/Maintenance
Granero Avenue	Zapata Street	Rioseco Street	Repair/Maintenance
Santa Ana Street	Coyote Avenue	Rancho Frontera	Repair/Maintenance
Descanso Drive	Santa Ana Street	Cul-de-sac North	Repair/Maintenance
Coyote Avenue	Cabana Street	Cul-de-sac South	Repair/Maintenance
Yourman Road	Cole Boulevard	S. Moreno Street	Repair/Maintenance
Portico Boulevard	Cole Boulevard	Robinson Boulevard	Repair/Maintenance
Enterprise Boulevard	Cole Boulevard	Robinson Boulevard	Repair/Maintenance
Portico Court	Portico Boulevard	Cul-de-sac East	Repair/Maintenance

**City of Calexico**  
**Measure D Sales Tax Fund**  
**Five Year Program of Projects (Continued)**  
**June 30, 2023**  
**(Unaudited)**

<b>STREET</b>	<b>FROM</b>	<b>TO</b>	<b>PROJECT DESCRIPTION</b>
Amada Court	Rosas Street	Cul-de-sac South	Repair/Maintenance
Dalila Court	Rosas Street	Cul-de-sac South	Repair/Maintenance
E. Hashem Avenue	Sapphire Street	Cul-de-sac South	Repair/Maintenance
Garnet Street	Iris Avenue	Cul-de-sac East	Repair/Maintenance
Feldspar Avenue	Sapphire Street	Garnet Street	Repair/Maintenance
Paseo Camino Real	Andrade Avenue	Paseo de su Alteza	Repair/Maintenance
Paseo Camino Real	Paeso de su Alteza	G. Anaya	Repair/Maintenance
Sixth Street	Encinas Avenue	Dool Avenue	Repair/Maintenance
First Street	Andrade Avenue	Paulin Avenue	Repair/Maintenance
Second Street	Andrade Avenue	Imperial Avenue	Repair/Maintenance
Grant Street	Cesar Chavez Blvd	Kloke Avenue	Repair/Maintenance
M. Acuna Avenue	Wozencraft Street	Grant Street	Repair/Maintenance
A&V Thielman Avenue	Wozencraft Street	Grant Street	Repair/Maintenance
R&D Platero Avenue	Sherman Street	Grant Street	Repair/Maintenance
Matallana Court	Sherman Street	Cul-de-sac North	Repair/Maintenance
Linholm Avenue	Wozencraft Street	Sherman Street	Repair/Maintenance
Wozencraft Street	Linholm Avenue	M. Acuna Avenue	Repair/Maintenance
Sherman Street	Linholm Avenue	M. Acuna Avenue	Repair/Maintenance
Third Street	Encinas Avenue	Andrade Avenue	Repair/Maintenance
Fourth Street	Encinas Avenue	Andrade Avenue	Repair/Maintenance
Frontera Drive	Rancho Frontera Avenue	Primavera Court	Repair/Maintenance
Primavera Court	Cul-de-sac South	Posada Court	Repair/Maintenance
Holdridge Street	De Leon Avenue	Subdivision Limits	Repair/Maintenance
Posada Court	Plaza Drive	Primavera Court	
Plaza Drive	Holdridge Street	Posada Court	Repair/Maintenance
Fieseta Avenue	Holdridge Street	Cul-de-sac South	Repair/Maintenance
De Leon Avenue	Plata Drive	Harrington Street	Repair/Maintenance
Bravo Drive	De Leon Avenue	Cul-de-sac East	Repair/Maintenance
Harrington Street	Andrade Avenue	Rancho Frontera Avenue	Repair/Maintenance
Brown Court	Harrington Street	Cul-de-sac North	Repair/Maintenance
Jean Robinson Court	Harrington Street	Cul-de-sac North	Repair/Maintenance
Vereda Drive	Rancho Frontera Avenue	Cul-de-sac East	Repair/Maintenance
Porton Drive	Rancho Frontera Avenue	Cul-de-sac East	Repair/Maintenance
Cabana Street	Coyote Avenue	Andrade Avenue	Repair/Maintenance
Banda Avenue	Cabana Street	Cul-de-sac South	Repair/Maintenance
Coyote Avenue	Alameda Street	Cabana Street	Repair/Maintenance
Enramada Drive	Santa Ana Street	Cul-de-Sac North	Repair/Maintenance
Alameda Street	Granero Avenue	Coyote Avenue	Repair/Maintenance
Granero Avenue	Alameda Street	E. Zapata Street	Repair/Maintenance
Bowker Road	Highway 98	Cole Boulevard	Repair/Maintenance



**City of Calexico**  
**Measure D Sales Tax Fund**  
**Five Year Program of Projects (Continued)**  
**June 30, 2023**  
**(Unaudited)**

<b>STREET</b>	<b>FROM</b>	<b>TO</b>	<b>PROJECT DESCRIPTION</b>
Kloke Avenue	Highway 98	All American Canal	Repair/Maintenance
Rockwood Avenue	First Street	Seventh Street	Repair/Maintenance
Rockwood Avenue	Fifth Street	Highway 98	Repair/Maintenance
Saphire Street	Andrade Avenue	Subdivision Limits	Repair/Maintenance
Andrade Avenue	All American Canal	Cole Boulevard	Repair/Maintenance
Andrade Avenue	Cole Boulevard	Spud Moreno Street	Repair/Maintenance
Spud Moreno Street	Andrade Avenue	La Jolla Palms Boulevard	Repair/Maintenance
F. Torres Street	La Jolla Palms Boulevard	M. Llanos Court	Repair/Maintenance
M. Llanos Court	F. Torres Street	F. Herrera Street	Repair/Maintenance
F. Herrera Street	M. Llanos Court	H. Najera Avenue	Repair/Maintenance
Zuniga Court	F. Torres Street	Cul-de-sac South	Repair/Maintenance
El Berro	G. Figueroa Avenue	M. Llanos Court	Repair/Maintenance
G. Figueroa Avenue	Playa Del Norte	F. Herrera Street	Repair/Maintenance
Soledad	Del Norte	Cul-de-sac East	Repair/Maintenance
Del Norte	Spud Moreno Street	Playa Del Norte	Repair/Maintenance
Playa Del Norte	Del Norte	Vaho	Repair/Maintenance
Vaho	Playa Del Norte	Paseo Del Ocaso	Repair/Maintenance
Villa Barranca	G. Figueroa Avenue	Cul-de-sac East	Repair/Maintenance
Paso Del Ocaso	Del Norte	Andrade Avenue	Repair/Maintenance
Cesar Chavez Blvd.	Second Street	Highway 98	Reconstruction & Widening
Las Haciendas Drive	Centinela Drive	Sam Ellis Street	Repair/Maintenance
Centinela Drive	Las Haciendas Drive	Sam Ellis Street	Repair/Maintenance
Sierra Nevada Drive	Las Haciendas Drive	Sam Ellis Street	Repair/Maintenance
Las Haciendas Avenue	Las Haciendas Drive	Sam Ellis Street	Repair/Maintenance
River Drive	Las Haciendas Drive	Sam Ellis Street	Repair/Maintenance
Sam Ellis Street	Kloke Road	Subdivision Limits	Repair/Maintenance
Villa Grande Street	Kloke Road	Subdivision Limits	Repair/Maintenance
Mendoza Street	F. Chavez Street	Cul-de-sac West	Repair/Maintenance
F. Chavez Street	Grant Street	Subdivision Limits	Repair/Maintenance
Thieleman Avenue	Grant Street	Subdivision Limits	Repair/Maintenance
Fouth Street	Heber Avenue	Blair Avenue	Repair/Maintenance
Renaud Court	Encinas Avenue	West to end of Street	Repair/Maintenance
Zapata Street	Andrade Avenue	G. Cleveland Avenue	Repair/Maintenance
Yturalde Street	Zapata Street	J.B. Rodriguez Street	Repair/Maintenance
Villanueva Court	Zapata Street	Cul-de-Sac	Repair/Maintenance
E. Medina Street	Zapata Street	J.B. Rodriguez Street	Repair/Maintenance
J.M. Grijalva Street	Zapata Street	J.B. Rodriguez Street	Repair/Maintenance
F. Pedroza Court	J.M. Grijalva Street	Cul-de-Sac	Repair/Maintenance
J.B. Rodriguez Street	Yturalde Street	J.M. Grijalva Street	Repair/Maintenance
Bair Avenue	Sherman Street	E. First Street	Repair/Maintenance
Nosotros Street	David Navarro Street	West to end of Street	Repair/Maintenance
Mary Avenue	E. Seventh Street	E. First Street	Repair/Maintenance

**City of Calexico**  
**Measure D Sales Tax Fund**  
**Five Year Program of Projects (Continued)**  
**June 30, 2023**  
**(Unaudited)**

<b>STREET</b>	<b>FROM</b>	<b>TO</b>	<b>PROJECT DESCRIPTION</b>
Grant Street	Imperial Avenue	Railroad Tracks	Repair/Maintenance
Town Center Parkway	Cole Boulevard	Cul-de-Sac north	Repair/Maintenance
Franklee Boulevard	Town Center Parkway	Sunset Boulevard	Repair/Maintenance
Robinson Boulevard	Town Center Parkway	Scaroni Road	Repair/Maintenance
Sunset Boulevard	Cole Boulevard	Central Main Canal	Repair/Maintenance
Roosevelt Street	George Avenue	Harold Avenue	Repair/Maintenance
Harlod Avenue	Highway 98	Mckinley Street	Repair/Maintenance
Heller Court	Cul-de-Sac west	David Navarro Avenue	Repair/Maintenance
Calexico Street	Linhholm Avenue	Kloke Avenue	Repair/Maintenance
Sunset Street	David Navarro Avenue	Kloke Avenue	Repair/Maintenance
M. Knechel Avenue	Sam Ellis Street	J.M. Ostrey Street	Repair/Maintenance
Sam Ellis Street	Rodeo Avenue	V.V. Williams Avenue	Repair/Maintenance
G. Burt Avenue	Sam Ellis Street	F. Necochea Street	Repair/Maintenance
F. Necochea Street	G. Burt Avenue	V.V. Williams Avenue	Repair/Maintenance
J.M. Ostrey Street	M. Knechel Avenue	V.V. Williams Avenue	Repair/Maintenance
M.C. Garcia Avenue	J.M. Ostrey Street	M. B. Martinez Street	Repair/Maintenance
C. Quiroz Street	Rodeo Avenue	V.V. Williams Avenue	Repair/Maintenance
M. B. Martinez Street	Eady Avenue	V.V. Williams Avenue	Repair/Maintenance
Bowser Avenue	M. B. Martinez Street	De Las Flores Street	Repair/Maintenance
De Las Flores Street	Eady Avenue	V.V. Williams Avenue	Repair/Maintenance
Lacy Avenue	De Las Flore Street	Canal Street	Repair/Maintenance
West Palm Street	Eady Avenue	Lacy Avenue	Repair/Maintenance
Canal Street	Eady Avenue	V.V. Williams Avenue	Repair/Maintenance
Eady Avenue	M. B. Martinez Street	Canal Street	Repair/Maintenance
G. Anaya Avenue	Second Street	Cul-de-Sac	Repair/Maintenance
C. Nogales Street	G. Anaya Avenue	Paramo Avenue	Repair/Maintenance
Paramo Avenue	C. Nogales Street	T. Boman Street	Repair/Maintenance
O. Ybarra Avenue	C. Nogales Street	T. Boman Street	Repair/Maintenance
T. Boman Street	O. Ybarra Avenue	E. Rivera Avenue	Repair/Maintenance
Fifth Street	G. Anaya Avenue	E. Rivera Avenue	Repair/Maintenance
J. Stepling Avenue	Fifth Street	Dr. Amalia Street	Repair/Maintenance
Dr. Amalia Street	J.A. Rodney Avenue	J. Stepling Avenue	Repair/Maintenance
Camino del Rio	Paseo de su Alteza	E. Rivera Avenue	Repair/Maintenance
J.A. Rodney Avenue	Dr. Amalia Street	Cul-de-Sac	Repair/Maintenance
Second Street	Andrade Avenue	E. Rivera Avenue	Repair/Maintenance
Scaroni Road	All American Canal	Central Main Canal	Repair/Maintenance
Rockwood Avenue	Highway 98	All American Canal	Repair/Maintenance
Turquoise Street	Cul-de-Sac	Diamond Way	Repair/Maintenance
Rubi Court	Cul-de-Sac	Saphire Street	Repair/Maintenance
Emerald Way	Turquoise Street	Saphire Street	Repair/Maintenance
Topaz Court	Cul-de-Sac	Saphire Street	Repair/Maintenance
Zircon Court	Turquoise Street	Cul-de-Sac	Repair/Maintenance

**City of Calexico**  
**Measure D Sales Tax Fund**  
**Five Year Program of Projects (Continued)**  
**June 30, 2023**  
**(Unaudited)**

<b>STREET</b>	<b>FROM</b>	<b>TO</b>	<b>PROJECT DESCRIPTION</b>
Diamond Way	Turquoise Street	Sapphire Street	Repair/Maintenance
Amethyst Way	Turquoise Street	Sapphire Street	Repair/Maintenance
Opal Court	Cul-de-Sac	Sapphire Street	Repair/Maintenance
Turquoise Street	Amethyst Way	Feldspar Avenue	Repair/Maintenance
Peridot Court	Turquoise Street	Cul-de-Sac	Repair/Maintenance
Agate Court	Cul-de-Sac	Sapphire Street	Repair/Maintenance
Feldspar Avenue	Turquoise Street	Sapphire Street	Repair/Maintenance
Palm Drive	Imperial Avenue East	Cul-de-Sac	Repair/Maintenance
Paulin Avenue	Highway 98	Las Flores Drive	Repair/Maintenance
Las Flores Drive	Imperial Avenue East	Imperial Avenue East	Repair/Maintenance
Avendia de Oro	Highway 98	Calle De Oro	Repair/Maintenance
Calle de Oro West	Calle de Oro East	Harrington Street	Repair/Maintenance
Calle de Oro East	Calle de Oro West	Harrington Street	Repair/Maintenance
Armandariz Court	Calle de Oro West	Cul-de-Sac	Repair/Maintenance
Dunbar Court	Calle de Oro West	Cul-de-Sac	Repair/Maintenance
Gonzalez Court	Calle de Oro West	Cul-de-Sac	Repair/Maintenance
Harlan Court	Calle de Oro West	Cul-de-Sac	Repair/Maintenance
Hosea Court	Calle de Oro East	Cul-de-Sac	Repair/Maintenance
Kemp Court	Calle de Oro East	Cul-de-Sac	Repair/Maintenance
Sobke Court	Calle de Oro East	Cul-de-Sac	Repair/Maintenance
Ward Court	Calle de Oro East	Cul-de-Sac	Repair/Maintenance
Harrington Street	Calle de Oro West	Calle de Oro East	Repair/Maintenance
Holdridge Street	Calle de Oro West	Calle de Oro East	Repair/Maintenance
L. Porter Court	McMillin Street	Cul-de-Sac	Repair/Maintenance
J.P. Villa Court	Sereno Drive	Cul-de-Sac	Repair/Maintenance
A. Monge Court	Sereno Drive	Cul-de-Sac	Repair/Maintenance
Sereno Drive	Anaya Avenue	E. Rivera Avenue	Repair/Maintenance
McMillin Street	L. Porter Court	E. Rivera Avenue	Repair/Maintenance
I. Romero Court	McMillin Street	A. Cota Street	Repair/Maintenance
A. Cota Street	Anaya Avenue	I. Romero Court	Repair/Maintenance
D. Patino Street	Anaya Avenue	LM Legaspi Avenue	Repair/Maintenance
LM Legaspi Avenue	D. Patino Street	Paseo Camino Real	Repair/Maintenance
Paseo Camino Real	Paseo de su Alteza	E. Rivera Avenue	Repair/Maintenance
D. Hinojosa	Anaya Avenue	E. Rivera Avenue	Repair/Maintenance
A. Cordero Avenue	D. Hinojosa	P. Montejano Street	Repair/Maintenance
P. Montejano Street	A. Cordero Avenue	H. Ramos Avenue	Repair/Maintenance
H. Ramos Avenue	P. Montejano Street	P. Rashid Street	Repair/Maintenance
A. Aceves Street	Doctor Ajalat Avenue	E. Rivera Avenue	Repair/Maintenance
Doctor Ajalat Avenue	A. Aceves Street	P. Rashid Street	Repair/Maintenance
P. Rashid Street	Anaya Avenue	H. Ramos Avenue	Repair/Maintenance
Seventh Street	Paseo de su Alteza	E. Rivera Avenue	Repair/Maintenance
Santa Fe Drive	Andrade Avenue	Paseo de su Alteza	Repair/Maintenance

**City of Calexico**  
**Measure D Sales Tax Fund**  
**Five Year Program of Projects (Continued)**  
**June 30, 2023**  
**(Unaudited)**

<b>STREET</b>	<b>FROM</b>	<b>TO</b>	<b>PROJECT DESCRIPTION</b>
J.R. Villa Court	Paseo de su Alteza	Cul-de-Sac	Repair/Maintenance
Paseo de su Alteza	Santa Fe Drive	Paseo Camino Real	Repair/Maintenance
West Fifth Street	Pierce Avenue	Cesar Chavez Boulevard	Repair/Maintenance
Pierce Avenue	Sheridan Street	Seventh Street	Repair/Maintenance
Lincoln Street	D. Navarro Avenue	Cesar Chavez Boulevard	Repair/Maintenance
Emilia Drive	Eady Avenue	Grant Street	Repair/Maintenance
Sherman Street	Cul-de-Sac	Emilia Drive	Repair/Maintenance
Eady Avenue	Highway 98	Emilia Drive	Repair/Maintenance
Lee Avenue	Highway 98	Lincoln Street	Repair/Maintenance
Lacy Avenue	Highway 98	Mckinley Street	Repair/Maintenance
Mckinley Street	Cul-de-Sac	Lacy Avenue	Repair/Maintenance
Calexico Street	Kloke Avenue	Adler Street	Repair/Maintenance
Nosotros Street	Cul-de-Sac	Adler Street	Repair/Maintenance
Salvador Guilin Street	Cul-de-Sac	Adler Street	Repair/Maintenance
Matilde Gomez Court	Lincoln Street	Cul-de-Sac	Repair/Maintenance
Contreras Court	Lincoln Street	Cul-de-Sac	Repair/Maintenance
Tina Padilla Court	Lincoln Street	Cul-de-Sac	Repair/Maintenance
Brandenburg Court	Lincoln Street	Cul-de-Sac	Repair/Maintenance
D. Navarro Avenue	Grant Street	Highway 98	Repair/Maintenance
W.L. Moreno Street	Cul-de-Sac	Kloke Avenue	Repair/Maintenance
Mercado Street	W.L. Moreno Street	Cul-de-Sac	Repair/Maintenance
H. Fritsch Street	W.L. Moreno Street	Cul-de-Sac	Repair/Maintenance
Luna Court	W.L. Moreno Street	Cul-de-Sac	Repair/Maintenance
Rainbow Avenue	Sunlight Street	Horizon Street	Repair/Maintenance
Sunset Street	Rainbow Avenue	Kloke Avenue	Repair/Maintenance
Valley Street	Rainbow Avenue	D. Navarro Avenue	Repair/Maintenance
Skyline Street	Rainbow Avenue	D. Navarro Avenue	Repair/Maintenance
Desert View Street	Rainbow Avenue	D. Navarro Avenue	Repair/Maintenance
Horizon Street	Rainbow Avenue	D. Navarro Avenue	Repair/Maintenance
Sunlight Street	Rainbow Avenue	Sunset Street	Repair/Maintenance
Rain Path Avenue	Rainbow Avenue	Sunset Street	Repair/Maintenance
D. Navarro Avenue	Rainbow Avenue	Sunset Street	Repair/Maintenance
Sunshine Court	Rainbow Avenue	Cul-de-Sac	Repair/Maintenance
Higuera Avenue	Sheridan Street	Mckinley Street	Repair/Maintenance
Adler Avenue	Lincoln Street	Highway 98	Repair/Maintenance
Sheridan Street	Kloke Avenue	Adler Street	Repair/Maintenance
Kincaid Street	Imperial Avenue East	Rockwood Avenue	Repair/Maintenance
Halcon Court	CN Perry	Cul-de-Sac	Repair/Maintenance
Imperial Avenue East	Palm Drive	All American Canal	Repair/Maintenance
Elmer Belcher Street	Encinas Avenue	Andrade Avenue	Repair/Maintenance
Eigth Street	Dool Avenue	Andrade Avenue	Repair/Maintenance
Seventh Street	Pierce Avenue	Cesar Chavez Boulevard	Alley Improvements

**City of Calexico**  
**Measure D Sales Tax Fund**  
**Five Year Program of Projects (Continued)**  
**June 30, 2023**  
**(Unaudited)**

<b><u>STREET</u></b>	<b><u>FROM</u></b>	<b><u>TO</u></b>	<b><u>PROJECT DESCRIPTION</u></b>
Alley 2	Pierce Avenue	Alley 3	Alley Improvements
Alley 3	Lincoln Street	Grant Street	Alley Improvements
Alley 4	Pierce Avenue	Cesar Chavez Boulevard	Alley Improvements
Alley 5	George Avenue	Alley 6	Alley Improvements
Alley 6	Roosevelt Street	Sheridan Street	Alley Improvements
Alley 7	Harold Avenue	Alley 8	Alley Improvements
Alley 8	Sherman Street	Seventh Street	Alley Improvements
Alley 9	Harold Avenue	Alley 8	Alley Improvements
Alley 10	Grant Street	Sherman Street	Alley Improvements
Alley 11	Highway 98	Tenth Street	Alley Improvements
Alley 12	C.K.Clark Street	Alley 13	Alley Improvements
Alley 13	Rockwood Avenue	Heffernan Avenue	Alley Improvements
Alley 14	Paulin Avenue	Rockwood Avenue	Alley Improvements
Alley 15	Eight Street	Seventh Street	Alley Improvements
Alley 16	Rockwood Avenue	Heffernan Avenue	Alley Improvements
Alley 17	Rockwood Avenue	Heffernan Avenue	Alley Improvements
Alley 18	Rosemont Street	Alley 18	Alley Improvements
Alley 19	Alley 20	Dead End	Alley Improvements
Alley 20	Heffernan Avenue	Heber Avenue	Alley Improvements
Alley 21	Heffernan Avenue	Heber Avenue	Alley Improvements
Alley 22	Heber Avenue	Dead End	Alley Improvements
Alley 23	Fifth Street	Fourth Street	Alley Improvements
Alley 24	Heber Avenue	Mary Avenue	Alley Improvements
Alley 25	Mary Avenue	Blair Avenue	Alley Improvements
Alley 26	Mary Avenue	Giles Avenue	Alley Improvements
Alley 27	Giles Avenue	Encinas Avenue	Alley Improvements
Alley 28	Dead End	Dool Avenue	Alley Improvements
Alley 29	Dool Avenue	Beach Avenue	Alley Improvements
Alley 30	Dool Avenue	Beach Avenue	Alley Improvements
Alley 31	Dool Avenue	Beach Avenue	Alley Improvements
Alley 32	Dool Avenue	Beach Avenue	Alley Improvements
Alley 33	Beach Avenue	Andrade Avenue	Alley Improvements
Alley 34	Beach Avenue	Andrade Avenue	Alley Improvements
Alley 35	Beach Avenue	Andrade Avenue	Alley Improvements
Alley 36	Alley	Dool Avenue	Alley Improvements
Alley 37	Second Street	Second Street	Alley Improvements
Alley 38	Beach Avenue	Andrade Avenue	Alley Improvements
Alley 39	Alley	C.K. Clark Street	Alley Improvements
Alley 40	Heber Avenue	Blair Avenue	Alley Improvements
Anza Road	Andrade Avenue	E. Rivera Avenue	Alley Improvements



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