



# **Imperial County Local Transportation Authority**

El Centro, California

## **Annual Financial and Compliance Report**

*Year Ended June 30, 2021*

**Annual Financial and Compliance Report  
Imperial County Local Transportation Authority  
El Centro, California**

***Year Ended June 30, 2021  
With Independent Auditor's Reports***

**Imperial County Local Transportation Authority  
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## Independent Auditor's Report

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

### Report on Financial Statements

We have audited the accompanying financial statements of the governmental activities and each major fund of the Imperial County Local Transportation Authority ("ICLTA"), as of and for the year ended June 30, 2021, and the related notes to the basic financial statements, which collectively comprise ICLTA's basic financial statements as listed in the table of contents.

#### ***Management's Responsibility for the Financial Statements***

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

#### ***Auditor's Responsibility***

Our responsibility is to express opinions on these financial statements 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 financial statements are free from material misstatement

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

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



## **Opinions**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of ICLTA as of June 30, 2021, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## **Other Matters**

### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, on pages 6 through 9, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### *Supplementary Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise ICLTA's basic financial statements. The schedules of cash with fiscal agent, transit service project expenses, annual allocation to local member, bond principal payments, bond interest expenditures, and the five-year program of projects are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The schedules of cash with fiscal agent, transit service project expenses, annual allocations to local members, bond principal payments, and bond interest expenditures are the responsibility of management were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedules of cash with fiscal agent, transit service project expenses, annual allocation to local member, bond principal payments, and bond interest expenditures are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The five-year program of projects information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, 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 ICLTA'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 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 ICLTA'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* inconsidering the ICLTA's internal control over financial reporting and compliance.

**Glendale, California  
March 1, 2022**

**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*  
and *Measure D Compliance Requirements***

**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 financial statements of the governmental activities and each major fund of the Imperial County Local Transportation Authority (“ICLTA”), as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise ICLTA’s basic financial statements, and have issued our report thereon dated March 1, 2022.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered ICLTA’s internal control over financial reporting (“internal control”) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of ICLTA’s internal control. Accordingly, we do not express an opinion on the effectiveness of ICLTA’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 may exist that have not been identified.



## Compliance and Other Matters

As part of obtaining reasonable assurance about whether ICLTA's financial statements are 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 financial statements. 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 ICLTA'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 entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Glendale, California  
March 1, 2022



**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**(Unaudited)**



Imperial County Local Transportation Authority

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**Management's Discussion & Analysis  
Required Supplementary Information  
(Unaudited)  
June 30, 2021**

The following section of the annual financial report of the Imperial County Local Transportation Authority (the Authority) includes an overview and analysis of the Authority's financial position and activities for the years ended June 30, 2021 and 2020. The discussion and analysis, as well as the basic financial statements which it accompanies, is the responsibility of the management of the Authority.

**Introduction to the Basic Financial Statements**

This annual report consists of a series of financial statements, prepared in accordance with generally accepted accounting principles; such report has been designed to improve the usefulness of the report to the primary users of these basic financial statements.

**Government-wide financial statements.** The government-wide financial statements are designed to provide information about the financial activities of the Authority as a whole and present a longer view of the Authority's finances, similar to private-sector businesses.

The government-wide financial statements are presented using the economic resources measurement focus and the accrual basis of accounting. The Authority's government-wide financial statements include a Statement of Net Position and a Statement of Activities. The notes to the basic financial statements section support these statements. All sections must be considered together to obtain a complete understanding of the financial position and results of operations of the Authority.

**Statement of Net Position** – The Statement of Net Position provides information on all assets, deferred outflows of resources, and liabilities, and deferred inflows of resources of the Authority, with the difference presented as net position. Over time, changes to the Authority's net position may serve as one indicator of whether the financial position of the Authority is improving or deteriorating. Additional factors such as changes in the Authority's revenue receipt pattern need to be considered in assessing the overall health of the Authority.

**Statement of Activities** – This provides information showing how the Authority's net position changed during the fiscal year. The changes in net position are reported when revenues are earned and expenses are incurred, regardless of the timing of related cash flows.

**Imperial County Local Transportation Authority  
Management's Discussion & Analysis  
(Unaudited) (Continued)  
June 30, 2021**

**Fund financial statements.** The Authority establishes funds as a grouping of related accounts to maintain control over resources that have been segregated for specific activities or objectives. The Authority, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. Additionally, some funds are required to be established by State law and by bond covenants.

The Authority has four (4) major governmental funds, the General Fund, the State Highway Fund, the Transit Services Fund, and the Debt Service Fund. The Funds financial statements consist of the Balance Sheet and the Statement of Revenues, Expenditures and Changes in Fund Balances.

**Financial Position Information**

The following financial information provided an overview of the Authority's financial position as of June 30, 2021 and 2020.

	2021	2020
<b>ASSETS</b>		
Cash and investments	\$ 9,513,806	\$ 9,031,868
Cash and investments with fiscal agent	14,710,741	17,142,995
Sales taxes receivable	3,530,775	3,435,147
Interest receivable	4,798	17,394
Prepaid bond insurance	73,913	73,913
<b>Total assets</b>	<b>27,834,033</b>	<b>29,701,317</b>
<b>LIABILITIES</b>		
Accounts payable	64	259
Due to other governments	993,860	2,885,551
Interest payable	176,394	184,273
Long-term debt:		
Due within one year	2,825,000	2,730,000
Due in more than one year	48,902,985	51,819,828
<b>Total liabilities</b>	<b>52,898,303</b>	<b>57,619,911</b>
<b>NET POSITION</b>		
Restricted for:		
Capital projects	7,141,001	9,833,980
Debt services	7,569,740	7,309,015
State highway	7,706,994	7,403,587
Transit services	504,238	401,465
Unrestricted (deficit)	(47,986,243)	(52,866,641)
<b>Total net position</b>	<b>\$ (25,064,270)</b>	<b>\$ (27,918,594)</b>

**Financial Position Information (Continued)**

*(a) Net Position*

The liabilities of the Authority exceeded its assets at the close of fiscal year 2021 by \$25,064,270 (Net Position). The deficit was the result of member agencies drawing down on bond proceeds.

*(b) Liabilities*

Liabilities decreased for fiscal year 2021 by \$4,721,608. The decrease was primarily due to a reduction in the amount of due to other governments and debt service payments made by the Authority during the year. The interest payable had a decrease of \$7,879 from the prior year.

**Summary of Operations and Changes in Net Position**

The Authority's net deficit decreased during the fiscal year 2021 by \$2,854,324 and increased by \$5,899,274 during the fiscal year 2020. The tables below summarize the Authority's activities for the fiscal years ended June 30, 2021 and 2020:

	2021	2020
<b>Revenues</b>		
Measure D sales tax	\$ 16,906,865	\$ 15,392,144
Interest	78,976	663,862
<b>Total revenues</b>	16,985,841	16,056,006
<b>Expenses</b>		
Payments to local members	8,560,962	11,740,698
Administration	139,619	209,539
Capital projects	3,319,383	7,790,277
Interest	2,111,553	2,214,766
<b>Total expenses</b>	14,131,517	21,955,280
<b>Change in net position</b>	2,854,324	(5,899,274)
<b>Net position</b>		
Beginning of year	(27,918,594)	(22,019,320)
End of year	\$ (25,064,270)	\$ (27,918,594)

**Imperial County Local Transportation Authority  
Management's Discussion & Analysis  
(Unaudited) (Continued)  
June 30, 2021**

*(a) Revenues*

In fiscal year 2021, revenues showed a 6% increase compared to 2020. This was due to increased Measure D sales tax revenues resulting from increased business activities.

*(b) Expenses*

These consist of expenses for capital projects, revenue allocations to members, administration, transit, state highway and bond related expenses. During the year 2021, expenses decreased by 36% or \$7,823,763. The decrease was primarily attributed to the decrease in allocations to local members and capital projects.

**Long-term Debt** – On May 1, 2012, the Authority issued \$53,975,000 of Sales Tax Revenue Bonds which are secured by a pledge of all the Authority's sales tax revenues allocated to the County of Imperial, and Cities of Brawley, Calexico, Calipatria, and Imperial. Interest on the Series 2012 bond is payable semiannually on June 1 and December 1 beginning on December 1, 2012, with rates ranging from 3.00 to 5.00 percent per annum. The annual principal requirements are from \$1,745,000 to \$3,855,000 with a final maturity on June 1, 2032.

On September 13, 2018, the Authority issued \$16,765,000 of 2018 Sales Tax Revenue Bonds which are secured by a pledge of all ICLTA sales tax revenues allocated to the Cities of Calexico, Calipatria, and Holtville. Interest on the Series 2018 Bonds is payable semiannually on June 1 and December 1 beginning on June 1, 2019 with rates ranging from 3.25 to 5.00 percent per annum. The annual principal requirements range from \$250,000 to \$2,190,000. The bonds mature on June 1, 2038.

At the end of the fiscal year, the Authority had total bonds outstanding of \$51,727,985.

Table 1 – Imperial County Local Transportation Authority's Outstanding Debt

	Balance July 1, 2020	Additions	Deletions	Balance June 30, 2021
2012 Sales tax revenue bonds	\$ 37,095,000	\$ -	\$ (2,465,000)	\$ 34,630,000
Unamortized bond premium	534,272	-	(45,145)	489,127
2018 sales tax revenue bonds	16,080,000	-	(265,000)	15,815,000
Unamortized bond premium	840,556	-	(46,698)	793,858
<b>Total long-term debt</b>	<b>\$ 54,549,828</b>	<b>\$ -</b>	<b>\$ (2,821,843)</b>	<b>\$ 51,727,985</b>

**Requests for Information**

This fiscal report is designed to provide our citizens, taxpayers, creditors, and investors with a general overview of the Authority's finances and to show the Authority's accountability for the money it receives. If you have any questions about this report or need additional financial information, you may reach David Aguirre, Interim Executive Director, Imperial County Transportation Commission, at (760) 592-4494.

## **BASIC FINANCIAL STATEMENTS**

**GOVERNMENT-WIDE FINANCIAL STATEMENTS**

Imperial County Local Transportation Authority  
Statement of Net Position  
June 30, 2021

		<u>Governmental Activities</u>
<b>ASSETS</b>		
Cash and investments	\$	9,513,806
Cash and investments with fiscal agent		14,710,741
Sales taxes receivable		3,530,775
Interest receivable		4,798
Prepaid bond insurance		73,913
<b>Total assets</b>		<u>27,834,033</u>
<b>LIABILITIES</b>		
Accounts payable		64
Due to other governments		993,860
Interest payable		176,394
Long-term debt:		
Due within one year		2,825,000
Due in more than one year		48,902,985
<b>Total liabilities</b>		<u>52,898,303</u>
<b>NET POSITION</b>		
Restricted for:		
Capital projects		7,141,001
Debt service		7,569,740
State highway		7,706,994
Transit services		504,238
Unrestricted (deficit)		(47,986,243)
<b>Total net position</b>	<b>\$</b>	<u><u>(25,064,270)</u></u>

See accompanying Notes to the Basic Financial Statements.



**Imperial County Local Transportation Authority  
Statement of Activities  
For the Year Ended June 30, 2021**

<b>Functions / Programs</b>	<b>Expenses</b>	<b>Net Revenues (Expenses) and Changes in Net Position Governmental Activities</b>
Governmental activities:		
Transportation:		
Payments to member agencies	\$ 8,560,962	\$ (8,560,962)
Capital projects	3,319,383	(3,319,383)
Administration	139,619	(139,619)
Interest on long-term debt	2,111,553	(2,111,553)
<b>Total Governmental Activities</b>	<b>\$ 14,131,517</b>	<b>(14,131,517)</b>
<b>General revenues:</b>		
Measure D sales tax		16,906,865
Interest		78,976
<b>Total general revenues</b>		<b>16,985,841</b>
<b>Change in net position</b>		<b>2,854,324</b>
<b>Net position (deficit):</b>		
Beginning of year		(27,918,594)
End of year		<b>\$ (25,064,270)</b>

*See accompanying Notes to the Basic Financial Statements.*

**GOVERNMENTAL FUNDS FINANCIAL STATEMENTS**

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**Imperial County Local Transportation Authority  
Governmental Funds  
Balance Sheet  
June 30, 2021**

	General	State Highway	Transit Services	Debt Service	Total
<b>ASSETS</b>					
Cash and investments	\$ 1,550,514	\$ 7,530,455	\$ 432,837	\$ -	\$ 9,513,806
Cash and investments with fiscal agents	7,141,001	-	-	7,569,740	14,710,741
Sales tax receivable	3,283,621	176,539	70,615	-	3,530,775
Interest receivable	4,012	-	786	-	4,798
Prepaid bond insurance	73,913	-	-	-	73,913
<b>Total assets</b>	<b>\$ 12,053,061</b>	<b>\$ 7,706,994</b>	<b>\$ 504,238</b>	<b>\$ 7,569,740</b>	<b>\$ 27,834,033</b>
<b>LIABILITIES AND FUND BALANCES</b>					
<b>Liabilities:</b>					
Accounts payable	\$ 64	\$ -	\$ -	\$ -	\$ 64
Due to member agencies	993,860	-	-	-	993,860
<b>Total liabilities</b>	<b>993,924</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>993,924</b>
<b>Fund balances:</b>					
Restricted for:					
Capital projects	7,141,001	-	-	-	7,141,001
State highway	-	7,706,994	-	-	7,706,994
Transit services	-	-	504,238	-	504,238
Debt service	-	-	-	7,569,740	7,569,740
Unassigned	3,918,136	-	-	-	3,918,136
<b>Total fund balances</b>	<b>11,059,137</b>	<b>7,706,994</b>	<b>504,238</b>	<b>7,569,740</b>	<b>26,840,109</b>
<b>Total liabilities and fund balance</b>	<b>\$ 12,053,061</b>	<b>\$ 7,706,994</b>	<b>\$ 504,238</b>	<b>\$ 7,569,740</b>	<b>\$ 27,834,033</b>

*See accompanying Notes to the Basic Financial Statements.*

**Imperial County Local Transportation Authority  
 Reconciliation of the Governmental Funds Balance Sheet to the  
 Government-wide Statement of Net Position  
 June 30, 2021**

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**Fund Balances of Governmental Funds** \$ 26,840,109

Amounts reported for governmental activities in the Statement of Net Position were reported differently because:

Long-term liabilities applicable to the Authority's governmental activities are not due and payable in the current period and accordingly are not reported as fund liabilities. All liabilities both current and long-term are reported in the Statement of Net Position.

Bonds payable	\$ (50,445,000)	
Unamortized premium on bonds payable	<u>(1,282,985)</u>	(51,727,985)

Interest payable on long-term debt does not require current financial resources. Therefore, interest payable is not reported as a liability in the governmental funds.

(176,394)

**Net Position of Governmental Activities** \$ (25,064,270)

**Imperial County Local Transportation Authority  
Governmental Funds  
Statement of Revenues, Expenditures and Changes in Fund Balances  
For the Year Ended June 30, 2021**

	General	State Highway	Transit Services	Debt Service	Total
<b>Revenues:</b>					
Measure D sales taxes	\$ 15,685,801	\$ 872,189	\$ 348,875	\$ -	\$ 16,906,865
County pool interest	15,861	55,472	3,898	-	75,231
Cash with fiscal agent interest	2,148	-	-	1,597	3,745
<b>Total revenues</b>	<u>15,703,810</u>	<u>927,661</u>	<u>352,773</u>	<u>1,597</u>	<u>16,985,841</u>
<b>Expenditures:</b>					
Payments to member agencies	8,310,962	-	250,000	-	8,560,962
Capital projects	2,695,129	624,254	-	-	3,319,383
Administration	139,619	-	-	-	139,619
Debt service:					
Principal payments on bonds	-	-	-	2,730,000	2,730,000
Interest payments on bonds	-	-	-	2,211,275	2,211,275
<b>Total expenditures</b>	<u>11,145,710</u>	<u>624,254</u>	<u>250,000</u>	<u>4,941,275</u>	<u>16,961,239</u>
<b>Revenue over (under) expenditures</b>	<u>4,558,100</u>	<u>303,407</u>	<u>102,773</u>	<u>(4,939,678)</u>	<u>24,602</u>
<b>Other financing sources (uses):</b>					
Transfers in	-	-	-	5,200,403	5,200,403
Transfers out	(5,200,403)	-	-	-	(5,200,403)
<b>Total other financing sources (uses)</b>	<u>(5,200,403)</u>	<u>-</u>	<u>-</u>	<u>5,200,403</u>	<u>-</u>
<b>Changes in fund balances</b>	(642,303)	303,407	102,773	260,725	24,602
<b>Fund balances:</b>					
Beginning of year	11,701,440	7,403,587	401,465	7,309,015	26,815,507
End of year	<u>\$ 11,059,137</u>	<u>\$ 7,706,994</u>	<u>\$ 504,238</u>	<u>\$ 7,569,740</u>	<u>\$ 26,840,109</u>

*See accompanying Notes to the Basic Financial Statements.*

**Imperial County Local Transportation Authority  
 Reconciliation of the Governmental Funds Statement of Revenues, Expenditures and  
 Changes in Fund Balances to the Government-wide Statement of Activities  
 For the Year Ended June 30, 2021**

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<b>Net Change in Fund Balances - Total Governmental Funds</b>	\$	24,602
Government activities in the Statement of Activities were reported differently because:		
Principal repayment on long-term debt is not an expense in the Statement of Activities, but is considered an expenditure in governmental funds.		2,730,000
Interest expense on long-term debt is reported in the Statement of Activities, but does not require the use of current financial resources. Therefore, interest expense is not reported as an expenditure in governmental funds. This amount represents the change in accrued interest from the prior year.		7,879
Amortization of bond premium is reported on the Statement of Activities but does not require the use of current financial resources and, therefore, is not reported as expenditures in governmental funds.		<u>91,843</u>
<b>Change in Net Position of Governmental Activities</b>	<b>\$</b>	<b><u>2,854,324</u></b>

*See accompanying Notes to the Basic Financial Statements.*

**NOTES TO THE BASIC FINANCIAL STATEMENTS**



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**NOTE 1      REPORTING ENTITY**

The Imperial County Local Transportation Authority (the "Authority") was created to implement the Imperial County Local Transportation Authority Retail Transactions and Use Tax Ordinance, 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 of the Revenue and Taxation Code and Division 19 of the Public Utilities Code (Code Section 180000). The primary purpose of this ordinance was to enact a one-half of one percent retail transactions and use tax for a period of forty years. The proceeds of this tax would be allocated to the County of Imperial and cities in the county for local street and road purposes. Also, a portion of the revenues would be used for administration, transit services and possibly state highway purposes.

Funds that are generated by the implementation of the Imperial County Local 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 Directors 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 greater than a four-year period. The chairman and vice-chairman of the Board of the Authority are elected annually in June.

**NOTE 2      SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

***Basis of Presentation***

Financial statement presentation follows the recommendations promulgated by the Governmental Accounting Standards Board (“GASB”) commonly referred to as accounting principles generally accepted in the United States of America (“U.S. GAAP”). GASB is the accepted standard-setting body for establishing governmental accounting and financial reporting standards.

The Authority’s basic financial statements consist of government-wide financial statements, including a statement of net position and a statement of activities, and governmental fund financial statements which provide a more detailed level of financial information.

***Government-wide Financial Statements***

The statement of net position and the statement of activities report information on all activities of the Authority. The effect of significant interfund activity has been removed from these statements. The Authority provides only governmental activities which are supported by sales taxes.

The statement of activities demonstrates the degree to which the Authority’s program expenses are offset by program revenues. Program expenses include direct expenses clearly identifiable with Ordinance No. 1-2008. Interest expense related to the sales tax revenue bonds is reported as a direct expense of the program. The borrowings are considered essential to the creation or continuing existence of the program. For the year ended June 30, 2021, interest expense of \$2,111,553 was included in program costs. Taxes and interest earned are reported as general revenues.

***Fund Financial Statements***

The fund financial statements provide information about the Authority’s governmental funds. The Authority considers all of its Ordinance No. 1-2008 funds as major governmental funds. They are comprised of the following:

***General Fund*** – This fund is the general operating fund for the Authority and accounts for revenues received and expenditures made for the implementation of the Imperial County Local Transportation Authority Retail Transaction and Use Tax. Financing is provided by a one-half-percent sales and use tax assessed for 40 years as adopted by the electorate on November 4, 2008. Ordinance No. 1-2008 requires the sales and use tax revenues only be expended on projects included in the ordinance.

**NOTE 2      SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

***Basis of Presentation (Continued)***

***Fund Financial Statements (Continued)***

***State Highway Fund*** – This capital projects fund accounts for resources accumulated and payments made on state highway projects authorized by Ordinance 1-2008.

***Transit Services Fund*** – This capital projects fund accounts for resources accumulated and payments made on transit services projects authorized by Ordinance 1-2008.

***Debt Service Fund*** – This fund accounts for the resources accumulated and payments made for principal and interest on long-term debt of the Authority.

***Measurement Focus, Basis of Accounting, and Financial Statement Presentation***

The government-wide financial statements are reported using the “*economic resources*” measurement focus and the accrual basis of accounting. Revenues are recorded when earned, and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the “*current financial resources*” measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Authority considers revenues to be available if they are collected within 90 days of the end of the fiscal period. Expenditures generally are recorded when a liability is incurred; however, principal and interest expenditures on long-term debt of governmental funds are recorded only when payment is due.

Those revenues susceptible to accrual are sales taxes collected and held by the state at year-end on behalf of the Authority, intergovernmental revenues and interest revenue. In applying the susceptible-to-accrual concept to intergovernmental revenues, there are essentially two types of revenues. In one, monies must be expended on the specific purpose or project before any amounts will be paid to the Authority; therefore, revenues are recognized based upon the expenditures incurred. In the other, monies are virtually unrestricted and are usually revocable only for failure to comply with prescribed requirements. These resources are reflected as revenues at the time of receipt, or earlier if the susceptible-to-accrual criteria are met.

**NOTE 2      SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

***Cash and Investments***

The Authority maintains cash and investments in the Imperial County Investment Pool (ICIP). The ICIP is an external investment pool, is not rated and is not registered with the Securities Exchange Commission (SEC). These pooled funds are carried at costs which approximates fair value. Interest earned is deposited quarterly into participating funds. For further information regarding the ICIP, refer to the County of Imperial general purpose financial statements. Proceeds from the sale of bonds and amounts held for the repayment of principal and interest is held by a third-party fiscal agent. Funds held by the third-party fiscal agent are reported at fair value.

***Fair Value Measurements***

U.S. GAAP defines fair value, establishes a framework for measuring fair value and establishes disclosures about fair value measurement. Investments, unless otherwise specified, recorded at fair value in the statement of net position, are categorized based upon the level of judgment associated with the inputs used to measure their fair value. Levels of inputs are as follows:

- Level 1      Inputs are unadjusted, quoted prices for identical assets and liabilities in active markets at the measurement date.
  
- Level 2      Inputs, other than quoted prices included in Level 1, that are observable for the asset or liability through corroboration with market data at the measurement date.
  
- Level 3      Unobservable inputs that reflect management's best estimate of what market participants would use in pricing the asset or liability at the measurement date.

***Interfund Transactions***

During the course of operations, numerous transactions occur between individual funds involving goods provided or services rendered and transfers of revenues from funds authorized to receive the revenue to funds authorized to expend it. Outstanding interfund balances are reported as due to/from other funds at the governmental fund level.

***Long-term Debt***

In the government-wide financial statements, long-term debt is reported as a liability in the statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the straight-line method, which approximates the effective interest method. Bonds payable are reported plus the applicable bond premium.

**NOTE 2      SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

***Long-term Debt (Continued)***

In the fund financial statements, governmental funds recognize bond premiums and discounts, as well as bond issuance costs, in the current period. The face amount of debt is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources, while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

***Fund Balances***

The governmental fund financial statements present fund balances based on classifications that comprise a hierarchy that is based primarily on the extent to which the Authority is bound to honor constraints on the specific purposes for which amounts can be spent. The classifications include: nonspendable, restricted and the unrestricted classifications of committed, assigned and unassigned. When both restricted and unrestricted resources are available for use, fund balance is generally depleted by restricted resources first, followed by unrestricted resources in the following order: committed, assigned and unassigned. The fund balance classifications are defined as follows:

**Nonspendable** – amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact.

**Restricted** – amounts which constraints placed on their use that are either (a) externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulation of other governments; or (b) imposed by law through constitutional provisions or enabling legislation. Fund balances used in the governmental fund financial statements are restricted as follows:

- Capital Projects:*      Amount of bond proceeds which can only be used for capital projects.
- State Highway:*      Cash held for state highway improvements projects.
- Transit Services:*      Cash held for transit projects, programs and services.
- Debt Service:*      Cash held by the third-party fiscal agent for future payments of principal and interest.

**Committed** – amounts that can only be used for specific purpose pursuant to constraints imposed by formal action of the Board of the Authority. The Board of the Authority may establish fund balance commitments by formal action. Those committed amounts cannot be used for any other purpose unless the Authority removes or changes the specified use by taking the same type of action it employed to previously commit those amounts.

**NOTE 2      SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

***Fund Balances (Continued)***

**Assigned** – amounts that are constrained by the Authority’s intent to be used for specific purposes, but are neither restricted nor committed. Intent should be expressed by the highest level of decision-making authority (the Board of the Authority), or by a body or official to which the governing body has delegated the authority to assign amounts to be used for specific purposes.

**Unassigned** – the residual classification for the General Fund. This classification represents fund balance that has not been assigned to other funds and that has not been restricted, committed, or assigned to specific purposes within the General Fund. The General Fund should be the only fund that reports a positive unassigned fund balance amount. In other governmental funds, if expenditures incurred for specific purposes exceeded the amounts restricted, committed, or assigned to those purposes, it may be necessary to report a negative unassigned fund balance.

***Use of Estimates***

The preparation of financial statements in conformity with accounting principles generally accepted in the United States requires management to make estimates and assumptions that affect certain reported amounts and disclosures during the reporting period. As such, actual results could differ from those estimates.

**NOTE 3      CASH AND INVESTMENTS**

Cash and investments are reported in the basic financial statements as follows:

Cash and investments	\$	9,513,806
Cash and investments with fiscal agent		<u>14,710,741</u>
<b>Total cash and investments</b>	<b>\$</b>	<b><u>24,224,547</u></b>

Cash and investments are comprised of the following at June 30, 2021:

ICIP	\$	9,513,806
With third party fiscal agent		<u>14,710,741</u>
<b>Total investments</b>	<b>\$</b>	<b><u>24,224,547</u></b>

**Imperial County Local Transportation Authority  
Notes to the Basic Financial Statements  
For the Year ended June 30, 2021**

**NOTE 3 CASH AND INVESTMENTS (CONTINUED)**

At June 30, 2021, cash and investments are reported at fair value based on quoted market prices, where available. The following table represents the fair value measurements of investments in the accompanying statement of net position measured at fair value on a recurring basis and the level within the fair value hierarchy in which the fair value measurements fall at June 30, 2021:

<u>Authorized Investment Type</u>	<u>Fair Value</u>	<u>Percentage of Portfolio</u>	<u>Measurement Input</u>
ICIP	\$ 9,513,806	39%	Uncategorized
Money market fund	14,710,741	61%	Uncategorized
	<u>\$ 24,224,547</u>		

**Authorized Investments**

Investments of debt proceeds held by the bond trustee are governed by provisions of the debt agreements, rather than the general provisions of the California Government Code. The table below identifies the investments types that are authorized for investments held by bond trustee.

<u>Authorized Investment Type</u>	<u>Maximum Maturity</u>	<u>Percentage of Portfolio</u>	<u>Maximum Investment in One Issuer</u>
Money market fund	N/A	100%	None

Money market funds of \$14,710,741 were held as of June 30, 2021. The investment in money market funds is valued based on amortized cost.

**Custodial Credit Risk**

The custodial credit risk for *deposits* is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party.

The custodial credit risk for *investments* is the risk that, in the event of the failure of the counterparty (e.g., broker-dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. The Authority's investment policy requires that a third-party bank custody department hold all securities owned by the Authority. All trades are settled on delivery versus payment basis through the Authority's safekeeping agent.



**Imperial County Local Transportation Authority  
Notes to the Basic Financial Statements  
For the Year ended June 30, 2021**

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**NOTE 3 CASH AND INVESTMENTS (CONTINUED)**

**Imperial County Investment Pool (ICIP)**

The ICIP investments are authorized by the California Government Code 53635. At June 30, 2021 the weighted average to maturity is 291 days. Deposits and withdrawals in the ICIP and money market funds are made on the basis of \$1 and not fair value. Accordingly, the Authority's investment in the ICIP is measured based on uncategorized inputs not defined as a Level 1, Level 2 or Level 3 input.

Information related to the ICIP may be obtained from the County of Imperial at the County Administration Center at 940 Main Street, El Centro, California 92243.

**NOTE 4 SALES TAX RECEIVABLE**

Sales tax receivable represents amounts due to the Authority from the California Department of Tax and Fee Administration (formerly known as Board of Equalization) for sales tax revenues. The amount due to the Authority was \$3,530,775 as of June 30, 2021.

**NOTE 5 INTERFUND TRANSFERS**

The Authority transferred \$5,200,403 for the year ended June 30, 2021, from the General Fund to the Debt Service Fund to meet the debt service payment requirements.

**NOTE 6 BONDS PAYABLE**

During the fiscal year ended June 30, 2021, the following changes occurred in bonds payable:

	Balance July 1, 2020	Additions	Deletions	Balance June 30, 2021	Due Within One Year	Due in More Than One Year
2012 Sales tax revenue bonds	\$ 37,095,000	\$ -	\$ (2,465,000)	\$ 34,630,000	\$ 2,555,000	\$ 32,075,000
Unamortized bond premium	534,272	-	(45,145)	489,127	-	489,127
2018 Sales tax revenue bonds	16,080,000	-	(265,000)	15,815,000	270,000	15,545,000
Unamortized bond premium	840,556	-	(46,698)	793,858	-	793,858
<b>Total long-term debt</b>	<b>\$ 54,549,828</b>	<b>\$ -</b>	<b>\$ (2,821,843)</b>	<b>\$ 51,727,985</b>	<b>\$ 2,825,000</b>	<b>\$ 48,902,985</b>

**Imperial County Local Transportation Authority  
Notes to the Basic Financial Statements  
For the Year ended June 30, 2021**

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**NOTE 6      BONDS PAYABLE**

***2012 Sales Tax Revenue Bonds***

On May 1, 2012, the Authority issued \$53,975,000 of 2012 Sales Tax Revenue Bonds which are secured by a pledge of all ICLTA sales tax revenues allocated to the County of Imperial and the Cities of Brawley, Calexico, Calipatria, and Imperial. Interest on the Series 2012 Bonds is payable semiannually on June 1 and December 1 beginning on December 1, 2012 with rates ranging from 3.00 to 5.00 percent per annum. The annual principal requirements range from \$1,745,000 to \$3,855,000. The bonds mature on June 1, 2032.

Annual debt service requirements on the 2012 Sales Tax Revenue Bonds as of June 30, 2021, are as follows:

<u>Year Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2022	\$ 2,555,000	\$ 1,463,088	\$ 4,018,088
2023	2,625,000	1,386,438	4,011,438
2024	2,750,000	1,269,100	4,019,100
2025	2,865,000	1,150,850	4,015,850
2026	2,990,000	1,027,600	4,017,600
2027-2031	16,990,000	3,091,900	20,081,900
2032	3,855,000	166,450	4,021,450
	<u>\$ 34,630,000</u>	<u>\$ 9,555,425</u>	<u>\$ 44,185,425</u>

***Unamortized Bond Premium***

The 2012 Sales Tax Revenue Bonds were sold at a total premium of \$902,975. The premium is amortized throughout the twenty-year term of the bond at a combined monthly rate of \$3,762. As of June 30, 2021, the unamortized bond premium was \$489,127.

**Imperial County Local Transportation Authority**  
**Notes to the Basic Financial Statements**  
**For the Year ended June 30, 2021**

**NOTE 6      BONDS PAYABLE**

***2018 Sales Tax Revenue Bonds***

On September 13, 2018, the Authority issued \$16,765,000 of 2018 Sales Tax Revenue Bonds which are secured by a pledge of all ICLTA sales tax revenues allocated to the Cities of Calexico, Calipatria, and Holtville. Interest on the Series 2018 Bonds is payable semiannually on June 1 and December 1 beginning on June 1, 2019 with rates ranging from 3.25 to 5.00 percent per annum. The annual principal requirements range from \$250,000 to \$2,190,000. The bonds mature on June 1, 2038.

Annual debt service requirements on the 2018 Sales Tax Revenue Bonds as of June 30, 2021, are as follows:

<u>Year Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2022	\$ 270,000	\$ 653,638	\$ 923,638
2023	285,000	642,838	927,838
2024	300,000	628,588	928,588
2025	315,000	613,588	928,588
2026	325,000	597,838	922,838
2027-2031	1,905,000	2,726,938	4,631,938
2032-2036	8,115,000	1,922,594	10,037,594
2037-2038	4,300,000	254,369	4,554,369
	<u>\$ 15,815,000</u>	<u>\$ 8,040,388</u>	<u>\$ 23,855,388</u>

***Unamortized Bond Premium***

The 2018 Sales Tax Revenue bonds were sold at a total premium of \$922,277. The premium is amortized throughout the twenty-year term of the bond at a combined monthly rate of \$3,891. As of June 30, 2021, the unamortized bond premium was \$793,858.

***Pledged Revenue for 2021 and 2018 Sales Tax Revenue Bonds***

The 2012 and 2018 Revenue Bonds outstanding are secured by the pledge of certain revenues. For the year ended June 30, 2021, debt service payments as a percentage of the pledged gross revenue net of the local fair share program and other expenses as required by the debt agreement, are indicated in the following table:

<u>Description of Pledged Revenue</u>	<u>Annual Amount of Net Pledged Revenue</u>	<u>Annual Debt Service Payments</u>	<u>Pledged Revenue Coverage</u>
Ordinance 1-2008 Sales tax revenue	\$ 16,906,865	\$ 265,000	\$ 63.80

**NOTE 7            GOVERNMENT-WIDE NET POSITION UNRESTRICTED DEFICIT**

The deficit of (\$25,064,270) on the government-wide statement of net position is the result of reporting the debt related to the issuance of bonds as required in the government-wide financial statements without a corresponding asset. Proceeds from the bonds are used primarily to reimburse member agencies for expenses related to the repair and maintenance of streets. These expenses incurred by the member agencies are not capitalized as an asset on the Authority's financial statements. This deficit will decrease as the outstanding balance of the bonds is reduced through principal payments and the future collection of Measure D Sales Tax.

**NOTE 8            IMPACT OF THE COVID-19 PANDEMIC**

In December 2019, a novel strain of coronavirus has spread around the world resulting in business and social disruption. The coronavirus was declared a Public Health Emergency of International Concern by the World Health Organization on January 30, 2020. The operations and business results of the Authority could potentially be adversely affected by this global pandemic. The extent to which the coronavirus may impact business activity or investment results will depend on future developments, which are highly uncertain and cannot be predicted, including new information which may emerge concerning the severity of the coronavirus and the actions required to contain the coronavirus. The ultimate financial impact and duration cannot be estimated at this time.

**NOTE 9            SUBSEQUENT EVENTS**

The Authority has evaluated events or transactions that occurred subsequent to the balance sheet date through March 1, 2022, the date the accompanying financial statements were available to be issued, for potential recognition or disclosure in the financial statements and determined that no subsequent matters required disclosure or adjustment to the accompanying financial statements.

**SUPPLEMENTARY INFORMATION**

**Imperial County Local Transportation Authority**  
**Supplementary Information**  
**June 30, 2021**  
**(Unaudited)**

\* Cash with fiscal agent is allocated for the benefit of these agencies:

<b>2012 Bond proceeds - City of Brawley</b>	
Capital project funds	\$ 314,709
Debt service	631,255
Principal payment funds	295,082
Interest payment funds	255,104
<b>Total - City of Brawley</b>	<u>1,496,150</u>
<b>2012 Bond proceeds - City of Calexico</b>	
Debt service	1,131,309
Principal payment funds	554,487
Interest payment funds	395,121
<b>Total - City of Calexico</b>	<u>2,080,917</u>
<b>2018 Bond proceeds - City of Calexico</b>	
Capital project funds	6,699,870
Principal payment funds	2,497
Interest payment funds	4,178
<b>Total - City of Calexico</b>	<u>6,706,545</u>
<b>2012 Bond proceeds - City of Calipatria</b>	
Debt service	179,576
Principal payment funds	59,119
Interest payment funds	81,897
<b>Total - City of Calipatria</b>	<u>320,592</u>
<b>2018 Bond proceeds - City of Calipatria</b>	
Capital project funds	126,334
Interest payment funds	441
<b>Total - City of Calipatria</b>	<u>126,775</u>
<b>2018 Bond proceeds - City of Holtville</b>	
Principal payment funds	1,572
Interest payment funds	50,385
<b>Total - City of Holtville</b>	<u>51,957</u>
<b>2012 Bond proceeds - City of Imperial</b>	
Debt service	478,004
Principal payment funds	222,478
Interest payment funds	192,791
<b>Total - City of Imperial</b>	<u>893,273</u>
<b>2012 Bond proceeds - County of Imperial</b>	
Debt service	1,607,714
Principal payment funds	798,319
Interest payment funds	628,499
<b>Total - County of Imperial</b>	<u>3,034,532</u>
<b>Cash with Fiscal Agent - Grand Total</b>	<u>\$ 14,710,741</u>

**Imperial County Local Transportation Authority**  
**Supplementary Information (Continued)**  
**June 30, 2021**  
**(Unaudited)**

**Schedule 2**

IVT Ride Transit Services	\$	250,000
<b>Total - Transit Service Project Expenses</b>	<b>\$</b>	<b><u>250,000</u></b>

**Schedule 3 - Annual Allocations to Local Members**

City of Brawley	\$	940,273
City of Calexico		506,674
City of Calipatria		102,190
City of El Centro		3,236,054
City of Holtville		260,960
City of Imperial		718,684
City of Westmorland		315,091
County of Imperial		2,231,036
<b>Total - Annual allocations to local members</b>	<b>\$</b>	<b><u>8,310,962</u></b>

**Schedule 4 - Bond Principal Payments**

2012 City of Brawley	\$	370,000
2012 City of Calexico		710,000
2012 City of Calipatria		105,000
2012 City of Imperial		280,000
2012 County of Imperial		1,000,000
2018 City of Calexico		165,000
2018 City of Holtville		100,000
<b>Total - Bond principal payments</b>	<b>\$</b>	<b><u>2,730,000</u></b>

**Schedule 5 - Bond Interest Expenditures**

2012 City of Brawley	\$	258,675
2012 City of Calexico		417,100
2012 City of Calipatria		72,875
2012 City of Imperial		195,688
2012 County of Imperial		602,700
2018 City of Calexico		498,650
2018 City of Calipatria		51,431
2018 City of Holtville		114,156
<b>Total - Bond interest expenditures</b>	<b>\$</b>	<b><u>2,211,275</u></b>

**Imperial County Local Transportation Authority  
City of Brawley  
Five-Year Program of Projects  
June 30, 2021  
(Unaudited)**

<b>STREET</b>	<b>FROM</b>	<b>TO</b>	<b>PROJECT</b>
A St.	Magnolia St.	Rail Road	Resurface
A St.	Cesar Chavez St.	End of Cul-de-sac	Resurface
A St.	Eastern Ave.	Concord Ave.	Resurface
Abel Velasco St.	End of Cul-de-sac	Seventh St.	Resurface
Acorn Ct.	Walnut St.	End of Cul-de-sac	Resurface
Adams St.	River Dr.	B St.	Resurface
Adams St.	Leonard St.	Malan St.	Resurface
Adler Ct.	End of Cul-de-sac	Fifth St.	Resurface
Adler St.	Rio Vista Ave.	El Cerrito Dr.	Resurface
Adler St.	Seventh St.	Eighth St.	Resurface
Adler St.	Palm Ave.	Eastern Ave.	Resurface
Alamo Ct.	End of Cul-de-sac	Chestnut Ave.	Resurface
Alamo St.	Chestnut Ave.	Imperial Ave.	Resurface
Allen St.	Marilyn Ave.	Western Ave.	Resurface
Andrita Pl.	I St.	G St.	Resurface
Appaloosa St.	First St.	Echo Canyon Dr.	Resurface
Apple Way	Imperial Ave.	Walnut St.	Resurface
Armando Aviles St.	End of Cul-de-sac	Seventh St.	Resurface
Arroyo Ct.	End of Cul-de-sac	End of Cul-de-sac	Resurface
Ash St.	End of Cul-de-sac	Eucalyptus Ave.	Resurface
Avenida de Colimbo	Malan St.	Avenida de la Paloma	Resurface
Avenida de Tortola	End of Cul-de-sac	Avenida de la Paloma	Resurface
Avenida del Valle	Legion St.	Calle Estrella	Resurface
B St.	West End of St.	Imperial Ave.	Resurface
B St.	Seventh St.	East End St.	Resurface
Bele Ct.	Calle de Golondrina	End of Cul-de-sac	Resurface
Bell Ct.	Second St.	End of Cul-de-sac	Resurface
Best Ave.	Northern City Limits	Southern City Limits	Resurface
Bina St.	River Dr.	Magnolia St.	Resurface
Birch St.	End of Cul-de-sac	Joshua Ave.	Resurface
Boswell Ct.	Driftwood Pl.	C St.	Resurface
Branding Iron Ave.	Monterey St.	South End of St.	Resurface
Buitre Ct.	End of Cul-de-sac	End of Cul-de-sac	Resurface
C St.	West End of St.	El Cerrito Dr.	Resurface
C St.	Boswell Ct.	Eighth St.	Resurface
C St.	Rail Road	Palm Ave.	Resurface
C St.	Thirteenth St.	Concord Ave.	Resurface



**Imperial County Local Transportation Authority  
City of Brawley  
Five-Year Program of Projects (Continued)  
June 30, 2021  
(Unaudited)**

<b>STREET</b>	<b>FROM</b>	<b>TO</b>	<b>PROJECT</b>
Calle de Vida	Avenida del Valle	Kelly Ave.	Resurface
Calle del Cielo	Avenida del Valle	Richard Ave.	Resurface
Calle de Golondrina	Avenida de Colimbo	Enara Ct.	Resurface
Calle de Valenzuela	Eastern Ave.	Enara Ct.	Resurface
Calle del Sol	La Valencia Dr.	Richard Ave.	Resurface
Calle Estrella	Avenida del Valle	Richard Ave.	Resurface
Calle Luna	Avenida del Valle	Richard Ave.	Resurface
Cameron Ct.	Bell Ct.	End of Cul-de-sac	Resurface
Cattle Call Dr.	Around Cattle Call Park	SHWY 86	Resurface
Cedar Ct.	End of Cul-de-sac	Jones St.	Resurface
Cesar Chavez St.	River Dr.	Malan St.	Resurface
Cessna Ave.	Franklin Pl.	Lexington St.	Resurface
Chaparral Ct.	End of Cul-de-sac	Voet Dr.	Resurface
Cherry Ct.	Flammang Ave.	End of Cul-de-sac	Resurface
Chestnut Ave.	Alamo St.	Jones St.	Resurface
Cristina Najjar St.	End of Cul-de-sac	Seventh St.	Resurface
Christine Carmargo St.	End of Cul-de-sac	Seventh St.	Resurface
Colegrove Ave.	Duarte St.	River Dr.	Resurface
Concord Ave.	Princeton St.	South End of St.	Resurface
Corral Ct.	End of Cul-de-sac	End of Cul-de-sac	Resurface
Cortez Ct.	Magnolia St.	End of Cul-de-sac	Resurface
Crestview Dr.	River Wood Dr.	Ridge Park Dr.	Resurface
D St.	Pinner Dr.	Rail Road	Resurface
D St.	Rail Road	Eastern Ave.	Resurface
David St.	Ronald St.	Evelyn Ave.	Resurface
De Anza Pl.	Allen St.	Cattle Call Dr.	Resurface
Dominguez Ct.	Flammang Ave.	End of Cul-de-sac	Resurface
Driftwood Dr.	Rio Vista Ave.	El Cerrito Dr.	Resurface
Driftwood Pl.	Boswell Ct.	Western Ave.	Resurface
Duarte St.	End of Cul-de-sac	Western Ave.	Resurface
Duarte St.	Palm Ave.	Eastern Ave.	Resurface
E St.	Pinner Dr.	Las Flores Dr.	Resurface
E St.	Western Ave.	Plaza St.	Resurface
E St.	Fifth St.	Rail Road	Resurface
E St.	Rail Road	Eastern Ave.	Resurface
Eastern Ave.	End of Cul-de-sac	Malan St.	Resurface
Earhart Ave.	Lexington St.	South End of St.	Resurface

**Imperial County Local Transportation Authority  
City of Brawley  
Five-Year Program of Projects (Continued)  
June 30, 2021  
(Unaudited)**

<b>STREET</b>	<b>FROM</b>	<b>TO</b>	<b>PROJECT</b>
Echo Canyon Dr.	Monterey St.	South End of St.	Resurface
Edgley Dr.	Julia Dr.	End of Cul-de-sac	Resurface
Eighteenth St.	K St.	Malan St.	Resurface
Eighth St.	K St.	North City Limits	Resurface
El Cerrito Dr.	Duarte St.	Driftwood Pl.	Resurface
El Cerrito Dr.	C St.	D St.	Resurface
El Cerrito Dr.	Main St.	Cattle Call Dr.	Resurface
Eleventh St.	River Dr.	Magnolia St.	Resurface
Eleventh St.	B St.	E St.	Resurface
Eleventh St.	H St.	Malan St.	Resurface
Ell St.	Third St.	Imperial Ave.	Resurface
Elm Ct.	Walnut St.	End of Cul-de-sac	Resurface
Emma Pl.	Kindig Ave.	Shelbie Ave.	Resurface
Enara Ct.	End of Cul-de-sac	Calle de Golondrina	Resurface
Essex Ln.	Seabolt Dr.	Lexington St.	Resurface
Eucalyptus Ave.	Jones St.	End of Cul-de-sac	Resurface
Eucalyptus Ct.	End of Cul-de-sac	Pine Ct.	Resurface
Evelyn Ave.	End of Cul-de-sac	Legion St.	Resurface
Fifth St.	River Dr.	A St.	Resurface
Fifth St.	C St.	Plaza St.	Resurface
Fifth St.	Plaza St.	South End of St.	Resurface
First St.	River Dr.	Main St.	Resurface
First St.	K St.	Julia Dr.	Resurface
First St.	Monterey St.	South End of St.	Resurface
Flammang Ave.	Jones St.	Seventh St.	Resurface
Fourteenth St.	Adler St.	Alley	Resurface
Fourteenth St.	C St.	D St.	Resurface
Fourteenth St.	H St.	J St.	Resurface
Fourteenth St.	K St.	Malan St.	Resurface
G St.	West End of St.	Rio Vista St.	Resurface
G St.	El Cerrito Dr.	Western Ave.	Resurface
G St.	First St.	Plaza St.	Resurface
G St.	Fifth St.	Palm Ave.	Resurface
Garrett St.	K St.	Ell St.	Resurface
Gilmour St.	K St.	Malan St.	Resurface
Glendening Ct.	La Valencia Dr.	End of Cul-de-sac	Resurface
Grapefruit Dr.	Fifth St.	Malan St.	Resurface

**Imperial County Local Transportation Authority  
City of Brawley  
Five-Year Program of Projects (Continued)  
June 30, 2021  
(Unaudited)**

<b>STREET</b>	<b>FROM</b>	<b>TO</b>	<b>PROJECT</b>
Gutierrez Ct.	Flammang Ave.	End of Cul-de-sac	Resurface
H St.	West End of St.	El Cerrito Dr.	Resurface
H St.	First St.	Eighth St.	Resurface
H St.	Ninth St.	Eastern Ave.	Resurface
Hatfield Ct.	End of Cul-de-sac	Flammang Ave.	Resurface
Havilland Ave.	Taxiway St.	River Dr.	Resurface
Hickory Ct.	Flammang Ave.	End of Cul-de-sac	Resurface
Hontza Ct.	End of Cul-de-sac	Calle de Valenzuela	Resurface
I St.	El Cerrito Dr.	Eighth St.	Resurface
I St.	Ninth St.	Best Ave.	Resurface
Imperial Ave.	Northern City Limits	Southern City Limits	Resurface
Ivy St.	Ninth St.	Alley	Resurface
Ivy St.	Palm Ave.	Thirteenth St.	Resurface
J St.	Terrace Cir.	Eighth St.	Resurface
J St.	Ninth St.	Eastern Ave.	Resurface
Jacaranda St.	C St.	Manzanita St.	Resurface
Jennifer St.	Ronald St.	Evelyn Ave.	Resurface
Jones St.	Rio Vista Ave.	Imperial Ave.	Resurface
Jones St.	Palm Ave.	Best Ave.	Resurface
Joshua Ave.	Birch St.	Flammang Ave.	Resurface
Julia Dr.	Willard Ave.	SHWY 86	Resurface
Julia Dr.	Kindig Ave.	Second St.	Resurface
K St.	End of Cul-de-sac	Eighteenth St.	Resurface
Kelly Ave.	Ronald St.	Calle Estrella	Resurface
Ken Bemis Dr.	Airport	Jones St.	Resurface
Kindig Ave.	Tyler Pl.	Julia Dr.	Resurface
La Valencia Ct.	La Valencia Dr.	End of Cul-de-sac	Resurface
La Valencia Dr.	Legion St.	South End of St.	Resurface
Las Flores Dr.	North End of St.	H St.	Resurface
Laurel St.	Eucalyptus Ave.	Flammang Ave.	Resurface
Legion St.	West City Limits	East End of St.	Resurface
Leonard St.	Cesar Chavez St.	Palm Ave.	Resurface
Lexington St.	Seabolt Dr.	Concord Ave.	Resurface
Lindbergh Ct.	River Dr.	Lexington St.	Resurface
Los Olivos Dr.	North End of St.	Legion St.	Resurface
Mackenzie Pl.	End of Cul-de-sac	Shelbie Ave.	Resurface
Madison Ave.	Emma Pl.	Julia Dr.	Resurface

**Imperial County Local Transportation Authority  
City of Brawley  
Five-Year Program of Projects (Continued)  
June 30, 2021  
(Unaudited)**

<b>STREET</b>	<b>FROM</b>	<b>TO</b>	<b>PROJECT</b>
Magnolia Ct.	End of Cul-de-sac	Fifth St.	Resurface
Magnolia St.	B St.	El Cerrito Dr.	Resurface
Magnolia St.	First St.	Third St.	Resurface
Magnolia St.	Seventh St.	Eighth St.	Resurface
Magnolia St.	Cesar Chavez St.	Eastern Ave.	Resurface
Main St.	First St.	City Limits	Resurface
Malan St.	SHWY 86	Best Ave.	Resurface
Manzanita St.	End of Cul-de-sac	End of Cul-de-sac	Resurface
Maple Ct.	End of Cul-de-sac	Jones St.	Resurface
Marilyn Ave.	J St.	Cattle Call Dr.	Resurface
Marjorie Ave.	Main St.	H St.	Resurface
Martin Pl.	Ninth St.	Alley	Resurface
Martin St.	Palm Ave.	Thirteenth St.	Resurface
Mendibles Ct.	End of Cul-de-sac	Flammang Ave.	Resurface
Mesquite Ave.	Olive Way	End of Cul-de-sac	Resurface
Mika Ct.	End of Cul-de-sac	End of Cul-de-sac	Resurface
Milano Ct.	End of Cul-de-sac	End of Cul-de-sac	Resurface
Mita Ct.	End of Cul-de-sac	End of Cul-de-sac	Resurface
Monterey Dr.	End of Cul-de-sac	Echo Canyon Dr.	Resurface
Ninth St.	B St.	South End of St.	Resurface
Norman Ct.	North End of St.	Main St.	Resurface
N. Plaza St.	Main St.	Main St.	Resurface
O'Brian St.	Rubio St.	Eastern Ave.	Resurface
Olive St.	Leonard St.	South End of St.	Resurface
Olive Way	Mesquite Ave.	Chestnut Ave.	Resurface
Orchard Ln.	End of Cul-de-sac	Legion St.	Resurface
Orita Dr.	Julia Dr.	End of Cul-de-sac	Resurface
Palm Ave.	Duarte St.	Malan St.	Resurface
Palm Dr.	Adler St.	Magnolia St.	Resurface
Palm Dr.	H St.	I St.	Resurface
Panno Dr.	Willard Ave.	SHWY 86	Resurface
Panno St.	Legion St.	Willard Ave.	Resurface
Park View Dr.	West End of St.	Western Ave.	Resurface
Pater St.	End of Cul-de-sac	River Dr.	Resurface
Peach St.	Eleventh St.	Palm Ave.	Resurface
Pecan Ct.	Walnut St.	End of Cul-de-sac	Resurface
Pecan St.	Alamo St.	Walnut St.	Resurface

**Imperial County Local Transportation Authority  
City of Brawley  
Five-Year Program of Projects (Continued)  
June 30, 2021  
(Unaudited)**

<b>STREET</b>	<b>FROM</b>	<b>TO</b>	<b>PROJECT</b>
Pine Ct.	End of Cul-de-sac	End of Cul-de-sac	Resurface
Pine St.	Maple Ct.	Jones St.	Resurface
Pinner Dr.	D St.	South End of St.	Resurface
Princeton St.	Havilland Ave.	Concord Ave.	Resurface
Richard Ave.	Panno St.	Calle Estrella	Resurface
Ridge Park Dr.	Crestview Dr.	River Wood Dr.	Resurface
Rio Vista Ave.	Jones St.	South End of St.	Resurface
River Dr.	West City Limits	Seventh St.	Resurface
River Dr.	Cesar Chavez St.	Concord Ave.	Resurface
River Way	Western Ave.	First St.	Resurface
River Wood Dr.	Crestview Dr.	Ridge Park Dr.	Resurface
Roberto Noriega St.	End of Cul-de-sac	Seventh St.	Resurface
Rodeo Dr.	End of Cul-de-sac	Willard Ave.	Resurface
Ronald St.	Panno St.	Evelyn Ave.	Resurface
Rubio St.	Colegrove Ave.	O'Brian St.	Resurface
Russell Dr.	H St.	Willard Ave.	Resurface
Santillan St.	Second St.	South End of St.	Resurface
Seabolt Dr.	Taxiway St.	Beacon St.	Resurface
Second St.	Magnolia St.	South End of St.	Resurface
Sequoia Ave.	Jones St.	Pater St.	Resurface
Sequoia Ct.	End of Cul-de-sac	Pine St.	Resurface
Seventeenth St.	K St.	Malan St.	Resurface
Seventh St.	Christine Carmargo St.	E St.	Resurface
Shank St.	Eighth St.	Best Ave.	Resurface
Shank St.	Best Ave.	City Limits	Resurface
Shelbie Ave.	Macknezie Pl.	Julia Dr.	Resurface
Sierra Dr.	Julia Dr.	End of Cul-de-sac	Resurface
Sixteenth St.	River Dr.	Magnolia St.	Resurface
Sixteenth St.	K St.	Malan St.	Resurface
Sixth St.	D St.	H St.	Resurface
Socorro Juarez St.	End of Cul-de-sac	Seventh St.	Resurface
South Plaza St.	Main St.	Main St.	Resurface
Spruce Ct.	Flammang Ave.	End of Cul-de-sac	Resurface
Stanley Pl.	K St.	Malan St.	Resurface
Steven St.	Panno St.	Evelyn Ave.	Resurface
Sunset Dr.	River Way	A St.	Resurface
Sycamore Dr.	H St.	J St.	Resurface

**Imperial County Local Transportation Authority  
City of Brawley  
Five-Year Program of Projects (Continued)  
June 30, 2021  
(Unaudited)**

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<b><u>STREET</u></b>	<b><u>FROM</u></b>	<b><u>TO</u></b>	<b><u>PROJECT</u></b>
Sycamore Dr.	Allen St.	Cattle Call Dr.	Resurface
Terrace Cir.	H St.	Terrace Dr.	Resurface
Terrace Dr.	H St.	Terrace Cir.	Resurface
Third St.	River Dr.	C St.	Resurface
Third St.	D St.	Ell St.	Resurface
Thirteenth St.	Adler St.	B St.	Resurface
Thirteenth St.	C St.	E St.	Resurface
Thirteenth St.	J St.	Malan St.	Resurface
Trail St.	Rio Vista Ave.	Western Ave.	Resurface
Trail St.	Palm Ave.	Eastern Ave.	Resurface
Tyler Pl.	Kindig Ave.	End of Cul-de-sac	Resurface
Ulloa Ave.	Magnolia St.	D St.	Resurface
Vine Ave.	K St.	Malan St.	Resurface
Voet Dr.	Arroyo Ct.	Willard Ave.	Resurface
Walnut Ct.	End of Cul-de-sac	Flammang Ave.	Resurface
Walnut St.	Alamo St.	Apple Way	Resurface
Welcome St.	Eleventh St.	Palm Ave.	Resurface
Welcome St.	End of Cul-de-sac	Eastern Ave.	Resurface
Western Ave.	North City Limits	Cattle Call Dr.	Resurface
Wildcat Dr.	SHWY 86	East End of St.	Resurface
Wildcat Dr.	Best Ave.	City Limits	Resurface
Willard Ave.	H St.	Legion St.	Resurface
Willow Ct.	Walnut St.	End of Cul-de-sac	Resurface
Wilson Ct.	North End of St.	I St.	Resurface
Wright Ct.	River Dr.	Lexington St.	Resurface
Zorzal Ct.	Calle de Golondrina	End of Cul-de-sac	Resurface
Zozoa Ct.	End of Cul-de-sac	Calle de Valenzuela	Resurface
Various Alleys			Resurface
Various Intersections			Sight Distance

**Imperial County Local Transportation Authority  
City of Calexico  
Five-Year Program of Projects (Continued)  
June 30, 2021  
(Unaudited)**

<b><u>STREET</u></b>	<b><u>FROM</u></b>	<b><u>TO</u></b>	<b><u>PROJECT</u></b>
Kloke Avenue Bridge	All American Canal		Bridge Widening
Highway 111	International Border	Cole Road	Corridor Traffic Study
Cole Boulevard	Van De Graff	M.L. King Avenue	Reconstruction
Second Street	Calexico Int'l Airport	Cesar Chavez Boulevard	Bridge & Re-Construction
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	Reconstruction & Widening
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
Eight Street	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	Fifth Street	Repair/Maintenance
Dool Avenue	Fifth Street	Second Street	Repair/Maintenance
Fifth Street	Emerson Avenue	Andrade Avenue	Repair/Maintenance
Sixth Street	Encinas Avenue	Andrade Avenue	Repair/Maintenance

**Imperial County Local Transportation Authority  
City of Calexico  
Five-Year Program of Projects (Continued)  
June 30, 2021  
(Unaudited)**

<b><u>STREET</u></b>	<b><u>FROM</u></b>	<b><u>TO</u></b>	<b><u>PROJECT</u></b>
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
Amada Court	Rosas Street	Cul-de-sac South	Repair/Maintenance
Dalila Court	Rosas Street	Cul-de-sac South	Repair/Maintenance



**Imperial County Local Transportation Authority  
City of Calexico  
Five-Year Program of Projects (Continued)  
June 30, 2021  
(Unaudited)**

<b><u>STREET</u></b>	<b><u>FROM</u></b>	<b><u>TO</u></b>	<b><u>PROJECT</u></b>
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	Mary 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	Repair/Maintenance
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

**Imperial County Local Transportation Authority  
City of Calexico  
Five-Year Program of Projects (Continued)  
June 30, 2021  
(Unaudited)**

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<b><u>STREET</u></b>	<b><u>FROM</u></b>	<b><u>TO</u></b>	<b><u>PROJECT</u></b>
Kloke Avenue	Highway 98	All American Canal	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

**Imperial County Local Transportation Authority  
City of Calipatria  
Five-Year Program of Projects (Continued)  
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(Unaudited)**

<b>STREET</b>	<b>FROM</b>	<b>TO</b>	<b>PROJECT</b>
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

**Imperial County Local Transportation Authority  
City of El Centro  
Five-Year Program of Projects (Continued)  
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(Unaudited)**

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**PROJECT**

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Salaries (Tech II)

Street Lighting Master Plan

PMS Update & Speed Survey / Streetsaver ICTC fees / Dial A Ride

Street Improvements - Misc. (Yearly Overlay) North Date Canal under-grounding

La Brucherie Widening - Barbara Worth to Orange Avenue - Engineering (project transferred to LTA BOND \$3M - City Fund 212)

Imperial Avenue South to McCabe - ENG Imperial Avenue South to McCabe - ENV Imperial Avenue South to McCabe - LAND Imperial Avenue South to McCabe - CON Imperial Avenue South to McCabe - CM Wake Ave 12th to La Brucherie

Bradshaw extend from 8th to 12th Street I-8 SR-86 Shoulder and Slope Maint.

Colonia Area Sidewalks - CDBG ENG Colonia Area Sidewalks - CDBG CON Colonia Drainage McDonald - Design Colonia Drainage McDonald - ROW Colonia Drainage McDonald - CON Shovel ready project preparation - Design Street Striping Maintenance

Article III - Bicycle & Pedestrian Administrative Costs

Imperial Avenue South to McCabe - CON RSTPL match Adams Avenue RSTP Con 710106

Euclid Avenue CMAQ Eng 710102 Euclid Avenue CMAQ Con 710106 Buenavista Ave CMAQ Eng 710102 Buenavista Ave CMAQ Con 710106 HSIP sidewalks and lighting

HSIP sidewalks and lighting

ATP Cyc 1 - 8th Street between Adams & Aurora (design)

ATP Cyc 1 - 8th Street between Adams & Aurora (contingency) Ross Avenue Rehab Con 710106

CMAQ Signal Light Synchro Mall Area CMAQ Signal Light Synchro Mall Area Bond Financing

**Imperial County Local Transportation Authority  
City of Holtville  
Five-Year Program of Projects (Continued)  
June 30, 2021  
(Unaudited)**

<b>STREET</b>	<b>FROM</b>	<b>TO</b>	<b>PROJECT</b>
Fern Avenue	Fifth Street	Fourth Street	Reconstruct
Fern Avenue	Fifth Street	Sixth Street	Resurface
Various Streets			Maintenance & Restorative Seal
Artesia Avenue	Myrtle Avenue	Olive Avenue	Maintenance & Restorative Seal
Eighth Street	Melon	Olive Avenue	Maintenance & Restorative Seal
Fern Avenue	Sixth Street	Ninth Street	Maintenance & Restorative Seal
Orange Avenue	Fifth Street	Tenth Street	Maintenance & Restorative Seal
Walnut Avenue	237 S of Third St	Tenth Street	Maintenance & Restorative Seal
Maple Avenue	Fourth Street	Ninth Street	Maintenance & Restorative Seal
Chestnut Avenue	Fourth Street	Ninth Street	Maintenance & Restorative Seal
Brentwood Avenue	Seventh Street	Ninth Street	Maintenance & Restorative Seal
Holt Avenue	Fifth Street	Ninth Street	Maintenance & Restorative Seal
Sixth Street	Orange Avenue	350 East of Grape	Maintenance & Restorative Seal
Grape Avenue	Fifth Street	Sixth Street	Maintenance & Restorative Seal
Myrtle Avenue	Sixth Street	West Seventh St	Maintenance & Restorative Seal
South Half of 6th St	Tamarack	Melon Ave	Maintenance & Restorative Seal
Fifth Street	Tamarack Ave	Mesquite Ave	Maintenance & Restorative Seal
Cedar Street	Fourth Street	Alamo Bridge	Maintenance & Restorative Seal
Holt Avenue	Ninth Street	Tenth Street	Maintenance & Restorative Seal
Tenth Street	Holt Avenue	Orange Ave	Maintenance & Restorative Seal
Cedar Avenue	Seventh Street	Ninth Street	Maintenance & Restorative Seal
Fourth Street	Highway 115	Holt Avenue	Maintenance & Restorative Seal
Fourth Street	Holt Avenue	Walnut Avenue	Maintenance & Restorative Seal
Fourth Street	Walnut Avenue	Grape Avenue	Maintenance & Restorative Seal
Pine Avenue	Fourth Street	Fifth Avenue	Maintenance & Restorative Seal
Pine Avenue	Fifth Street	Ninth Street	Maintenance & Restorative Seal
Holt Avenue	Fourth Street	Fifth Street	Maintenance & Restorative Seal
Walnut Avenue	South County Line	237 S of Third St	Maintenance & Restorative Seal
Sixth Street	Holt Avenue	Orange Avenue	Maintenance & Restorative Seal Tamarack
Sixth Street	Melon Avenue	Holt Avenue Of Fifth	Maintenance & Restorative Seal
Tenth Street	Orange Avenue		Maintenance & Restorative Seal
Figuroa Avenue	Ninth Street	Tenth Street	Maintenance & Restorative Seal
Circle Drive	Eighth Street	Ninth Street	Maintenance & Restorative Seal
Circle Drive	Eighth Street	Chestnut Ave	Maintenance & Restorative Seal
Figuroa Avenue	Seventh St	Eighth Street	Maintenance & Restorative Seal
Fig Avenue	Fifth Street	Sixth Street	Maintenance & Restorative Seal
Maple Avenue	Third Street	Fourth Street	Maintenance & Restorative Seal
Third Street	Walnut Avenue	Grape Avenue	Maintenance & Restorative Seal
Chestnut Avenue	Third Street	Fourth Street	Maintenance & Restorative Seal
Rose Avenue - East of Chestnut Avenue			Maintenance & Restorative Seal
Ninth Street	Beale Avenue	Towland Road	Maintenance & Restorative Seal
Seventh Street	Beale Avenue	Towland Road	Maintenance & Restorative Seal
Webb Avenue	Seventh Street	Ninth Street	Maintenance & Restorative Seal
Ash Avenue	Eighth Street	Ninth Street	Maintenance & Restorative Seal
Elm Avenue	Eighth Street	Ninth Street	Maintenance & Restorative Seal
Oak Avenue	Eighth Street	Ninth Street	Maintenance & Restorative Seal
Eighth Street	Ash Avenue	Oak Avenue	Maintenance & Restorative Seal

**Imperial County Local Transportation Authority  
City of Holtville  
Five-Year Program of Projects (Continued)  
June 30, 2021  
(Unaudited)**

<b>STREET</b>	<b>FROM</b>	<b>TO</b>	<b>PROJECT</b>
Grape Avenue	Fourth Street	Fifth Street	Maintenance & Restorative Seal
Seventh Street	Myrtle Avenue	Beale Avenue	Maintenance & Restorative Seal
Eighth Street	Olive Avenue	Beale Avenue	Maintenance & Restorative Seal
Wooldridge Ave	Melon Ave	Olive Avenue	Maintenance & Restorative Seal
Ninth Street	Olive Avenue	Beale Avenue	Maintenance & Restorative Seal
Melon Avenue	Sixth Street	Ninth Street	Maintenance & Restorative Seal
Olive Avenue	Fifth Street	Ninth Street	Maintenance & Restorative Seal
Palm Avenue	Fourth Street	Highway 115	Maintenance & Restorative Seal
Palm Avenue	Fifth Street	Ninth Street	Maintenance & Restorative Seal
Cedar Avenue	Fourth Street	Seventh Street	Maintenance & Restorative Seal
Orange Avenue	200' S of Fifth St		Maintenance & Restorative Seal
Beale Avenue	Seventh Street	Ninth Street	Maintenance & Restorative Seal
8th Street	Maple	Walnut Ave	Maintenance & Restorative Seal
Figuroa Avenue	Fifth Street	Sixth Street	Maintenance & Restorative Seal
Olive Avenue	Ninth Street	Tenth Street	Maintenance & Restorative Seal
Ninth Street	Slaton	Brentwood	Maintenance & Restorative Seal
Grape Avenue		Third Street	Construct Extension
Beale Avenue	Fourth Street Ninth Street	Tenth Street	Construct Extension
Willow Avenue	Ninth Street	Tenth Street	Construct Extension
Grape Court	East of Grape Avenue		Construct Extension
Grape Avenue	Fourth Street	Fifth Street	Install Curb, Gutter & Sidewalk
Walnut Ave Impr Phase II	First Street	Fourth Street	
Monument Sign Phase II			
Cedar Avenue	Fourth Street	Fifth Street	Install Curb, Gutter & Sidewalk
Fourth Street	Cedar Avenue	Walnut Avenue	Install Curb, Gutter & Sidewalk
5th Street, Holt Ave & Cedar Ave			Bus Shelter/Curbs TDA Projects
4th Street/SR 115 - Alamo			
River Trail			
Alamo River Habitat			
Conservation			
Citywide			Develop Electric Vehicle Plan
4th Street/SR 115 - Alamo			
River Bridge			Develop Electric Vehicle Plan
Rail ROW Acquisitions	Grape Avenue		Acquire EV Path Route
SR 115/5th Street			Install Curb, Gutter & Sidewalk
Ninth Street	Brentwood		Underground IID Lateral Canal
9th Street Constr			
Ninth Street	Slayton	Beale	Underground IID Lateral Canal
Ninth Street	Cedar	Palm	Underground IID Lateral Canal
Citywide			Street Sign Replacement
Citywide			Sidewalk Rehab/Replacement
Complete Street Plan			Transportation Planning Project
6th Street Improvements			
4th Street Project			
9th St Lateral	Cedar	Olive	

**Imperial County Local Transportation Authority**  
**City of Imperial**  
**Five-Year Program of Projects (Continued)**  
**June 30, 2021**  
**(Unaudited)**

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<b>STREET</b>	<b>LOCATION</b>	<b>PROJECT DESCRIPTION</b>
Various Streets	Various Limits	Rehab/Maintenance
Town Core	South of 15th Street, west of P Street, north of 1st Street and east of B Street	Const/Rehab/Maintenance
South West	South of Worthington Rd, west of Hwy 86, north of Treshill Rd, and east of Austin Rd	Const/Rehab/Maintenance
South East	South of Worthington Rd, west of Dogwood Rd, north of Treshill Rd, and east of Hwy 86	Const/Rehab/Maintenance
North West	North of Worthington Rd, west of Hwy 86, south of Larsen Rd, east of Austin Rd	Const/Rehab/Maintenance
North East	North of Worthington Rd, west of Dogwood Rd, south of Larsen Rd, and east of Hwy 86	Const/Rehab/Maintenance

**Imperial County Local Transportation Authority  
City of Westmorland  
Five-Year Program of Projects (Continued)  
June 30, 2021  
(Unaudited)**

<b>STREET</b>	<b>FROM</b>	<b>TO</b>	<b>PROJECT DESCRIPTION</b>
Center Street	Baughman Rd.	8 <sup>th</sup> Street	Rehab/Maintenance
Bee Street	3 <sup>rd</sup> Street	Hwy 86	Rehab/Maintenance
B Street	Hwy 86	7 <sup>th</sup> Street	Construct/Rehab/Repair/Maintenance
C Street	1 <sup>st</sup> Street	7 <sup>th</sup> Street	Construct/Rehab/Repair/Maintenance
D Street	1 <sup>st</sup> Street	8 <sup>th</sup> Street	Construct/Rehab/Repair/Maintenance
F Street	1 <sup>st</sup> Street	7 <sup>th</sup> Street	Construct/Rehab/Repair/Maintenance
G Street	1 <sup>st</sup> Street	7 <sup>th</sup> Street	Construct/Rehab/Repair/Maintenance
H Street	1 <sup>st</sup> Street	8 <sup>th</sup> Street	Construct/Rehab/Repair/Maintenance
I St	7 <sup>th</sup> Street	8 <sup>th</sup> Street	Construct/Repair/Maintenance
J Street	7 <sup>th</sup> Street	8 <sup>th</sup> Street	Construct/Repair/Maintenance
Martin Road	South City limits	8 <sup>th</sup> Street	Construct/Rehab/Repair/Maintenance
Martin/SR86	Intersection		Signalize/Intersection Improvements
Baughman Road	Center Street	West City Lim.	Repair/Maintenance
1 <sup>st</sup> Street	B Street	H Street	Construct/Rehab/Repair/Maintenance
2 <sup>nd</sup> Street	C Street	G Street	Construct/Rehab/Repair/Maintenance
3 <sup>rd</sup> Street	C Street	G Street	Construct/Rehab/Repair/Maintenance
5 <sup>th</sup> Street	B Street	West of H St.	Construct/Rehab/Repair/Maintenance
6 <sup>th</sup> Street	B Street	West of H St.	Construct/Rehab/Repair/Maintenance
7 <sup>th</sup> Street	Dean Road	Martin Road	Construct/Rehab/Repair/Maintenance
8 <sup>th</sup> Street	East of D St	Center St	Construct/Rehab/Repair/Maintenance
8 <sup>th</sup> Street	H Street	Martin Road	Construct/Rehab/Repair/Maintenance
Jauregui Street	G Street	Cul de sac	Repair/Rehab/Maintenance
Sundance Street	J Street	Cul de sac	Repair/Rehab/Maintenance
Bonita Street	Center St	Cook Street	Construct/Rehab/Repair/Maintenance
Beverlee Way	Center St	Cook Street	Construct/Rehab/Repair/Maintenance
Cook Street	Baughman Road	1 <sup>st</sup> Street	Construct/Rehab/Repair/Maintenance
Dean Road	7 <sup>th</sup> Street	Howenstein Rd.	Construct
Howenstein Road	Dean Road	C Street	Construct
Howenstein Road	Martin Road	I Street	Construct



**Imperial County Local Transportation Authority**  
**County of Imperial**  
**Five-Year Program of Projects (Continued)**  
**June 30, 2021**  
**(Unaudited)**

<b>STREET</b>	<b>FROM</b>	<b>TO</b>	<b>PROJECT</b>
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
Various Roads in Niland			Overlay
Various Roads in Octotillo			Overlay
Various Roads in Seeley			Overlay
Various Roads in Winterhaven			Overlay
Various County Maintained Bridges			Repairs/Replacement as Needed
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)	1-8	Winterhaven Drive (A2P06)	Overlay
Aten Road (24)	Forrester Road (WJ)	Gillette 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 (EV)	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)	Kubler Road (9)	SR98	Overlay
Drew Road (WR)	Lions Road (9)	Kubler Road	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	Bennett Road (WP)	Overlay
Evan Hewes (2A23)	SR115	Gordons Well Road	Overlay
Forrester Road (WJ)	1-8	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

**Imperial County Local Transportation Authority  
County of Imperial  
Five-Year Program of Projects (Continued)  
June 30, 2021  
(Unaudited)**

<b>STREET</b>	<b>FROM</b>	<b>TO</b>	<b>PROJECT</b>
Hartshorn Road (29)	Webb Road (EX)	Highline Road (EZ)	Overlay
Harvey Road	Schartz Road	Carey Road	Reconstruct
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)	New River	Vail Road (62)	Reconstruct
Kalin Road (WC)	Webster Road	Baughman Road (52)	Overlay/Reconstruct
Kershaw Road (EC)	Titsworth Road (58)	Rutherford Road (54)	Overlay
Keystone Road (36)	Poore Road (EV)	(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	West End	Overlay
Nina Road (HE)	SR86	.02 Miles North	Rehabilitate
Ogilby Road (3M01)	Railroad Tracks	SR78	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 (9008)	Hot Mineral Spa Road	Coachella Canal Road	Overlay
Underwood Road (7G01)	Holtville City Limits	Towland Road (ET)	Overlay
Verde School Road (10)	Miller Road (EAA)	1.0 Miles East	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 (EO)	Overlay
Yocum Road	SR111	Kershaw Road (EC)	Overlay
Yourman Road (ED)	McCabe Road (14)	SR111	Overlay