



Imperial County Local Transportation Authority

El Centro, California

Annual Financial and Compliance Report

Year Ended June 30, 2022

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

***Year Ended June 30, 2022
With Independent Auditor's Reports***

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

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

Report on the Audit of the Financial Statements

Opinions

We have audited 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, 2022, and the related notes to financial statements, which collectively comprise ICLTA's basic financial statements, as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the ICLTA as of June 30, 2022, 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.

Basis for Opinions

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



Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about ICLTA's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of ICLTA's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the ICLTA's ability to continue as a going concern for a reasonable period of time.



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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 7 through 10 be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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 GAAS, 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.

Other Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the ICLTA's basic financial statements. The schedules of cash with fiscal agent, transit service project expenses, annual allocations to local member, bond principal payments, and bond interest expenditures, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The 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 GAAS. In our opinion, the supplementary information is fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in this report. The other information comprises the list of five-year program projects as of June 30, 3022, but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

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



Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated March 6, 2023, on our consideration of 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* in considering ICLTA's internal control over financial reporting and compliance.

**Glendale, California
March 6, 2023**



**Independent Auditor’s Report on Internal Control Over Financial Reporting
and on Compliance and Other Matters Based on an Audit of Financial Statements
Performed in Accordance with *Government Auditing Standards*
and *Measure D Compliance Requirements***

**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, 2022, and the related notes to the financial statements, which collectively comprise ICLTA’s basic financial statements, and have issued our report thereon dated March 6, 2023.

Report on 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 or significant deficiencies may exist that were not identified.



Report on 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 ICLTA's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Glendale, California
March 6, 2023

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, 2022**

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, 2022 and 2021. 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, 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, 2022**

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, 2022 and 2021.

	2022	2021
ASSETS		
Cash and investments	\$ 5,055,158	\$ 9,513,806
Cash and investments with fiscal agent	6,817,845	14,710,741
Sales taxes receivable	3,550,307	3,530,775
Due from other governments	4,477,401	-
Interest receivable	12,901	4,798
Prepaid bond insurance	73,913	73,913
Total assets	19,987,525	27,834,033
LIABILITIES		
Accounts payable	23,517	64
Due to member agencies	998,980	993,860
Interest payable	158,424	176,394
Long-term debt:		
Due within one year	2,280,000	2,825,000
Due in more than one year	43,152,450	48,902,985
Total liabilities	46,613,371	52,898,303
NET POSITION		
Restricted for:		
Capital projects	4,173,324	7,141,001
State highway	7,930,002	7,706,994
Transit services	658,953	504,238
Debt services	2,644,521	7,569,740
Unrestricted (deficit)	(42,032,646)	(47,986,243)
Total net position	\$ (26,625,846)	\$ (25,064,270)

**Imperial County Local Transportation Authority
Management's Discussion & Analysis
(Unaudited) (Continued)
June 30, 2022**

Financial Position Information (Continued)

(a) Net Position

The liabilities of the Authority exceeded its assets at the close of fiscal year (FY) 2022 by \$26,625,846 (Deficit Net Position). The deficit was the result of member agencies drawing down on bond proceeds.

(b) Liabilities

Liabilities decreased for FY 2022 by \$6,284,932. 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 \$17,970 from the prior year.

Summary of Operations and Changes in Net Position

The Authority's net deficit increased during the FY 2022 by \$1,561,576 and decreased by \$2,854,324 during the FY 2021. The tables below summarize the Authority's activities for the fiscal years ended June 30, 2022 and 2021:

	2022	2021
Revenues		
Measure D sales tax	\$ 20,323,368	\$ 16,906,865
Interest	87,446	78,976
Total revenues	20,410,814	16,985,841
Expenses		
Payments to member agencies	13,911,617	8,560,962
Capital projects	5,320,025	3,319,383
Interest on long-term debt	1,753,646	2,111,553
Issuance cost of long-term debt	805,075	-
Administration	182,027	139,619
Total expenses	21,972,390	14,131,517
Change in net position	(1,561,576)	2,854,324
Net position (deficit):		
Beginning of year	<u>(25,064,270)</u>	<u>(27,918,594)</u>
End of year	\$ <u>(26,625,846)</u>	\$ <u>(25,064,270)</u>

(a) Revenues

In FY 2022, revenues showed a 20% increase compared to 2021. 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 2022, expenses increased by 55% or \$7,840,873. The increase was primarily attributed to the increase in allocations to local members and capital projects expenses.

**Imperial County Local Transportation Authority
Management's Discussion & Analysis
(Unaudited) (Continued)
June 30, 2022**

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.

On March 8, 2022, the Authority issued \$25,165,000 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, to defease and redeem the remaining balance of the 2012 Bonds. Interest on the Series 2022 bond is payable semiannually on June 1 and December 1 beginning on June 1, 2022, with rates of 5.00 percent per annum. The annual principal requirements are from \$1,995,000 to \$3,110,000 with a final maturity on June 1, 2032.

At the end of the fiscal year, the Authority had total bonds outstanding of \$45,432,450.

Table 1 - The Authority's Outstanding Debt

	Balance July 1, 2021	Additions	Deletions	Balance June 30, 2022
2012 Sales tax revenue bonds	\$ 34,630,000	\$ -	\$ (34,630,000)	\$ -
Unamortized bond premium	489,127	-	(489,127)	-
2018 Sales tax revenue bonds	15,815,000	-	(270,000)	15,545,000
Unamortized bond premium	793,858	-	(46,697)	747,161
2022 Sales tax revenue bonds	-	25,165,000	-	25,165,000
Unamortized bond premium	-	4,074,671	(99,382)	3,975,289
Total long-term debt	<u>\$ 51,727,985</u>	<u>\$ 29,239,671</u>	<u>\$ (35,535,206)</u>	<u>\$ 45,432,450</u>

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, 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, 2022

		<u>Governmental Activities</u>
ASSETS		
Investments	\$	5,055,158
Cash and investments with fiscal agent		6,817,845
Sales taxes receivable		3,550,307
Due from other governments		4,477,401
Interest receivable		12,901
Prepaid bond insurance		73,913
Total assets		<u>19,987,525</u>
LIABILITIES		
Accounts payable		23,517
Due to member agencies		998,980
Interest payable		158,424
Long-term debt:		
Due within one year		2,280,000
Due in more than one year		43,152,450
Total liabilities		<u>46,613,371</u>
NET POSITION		
Restricted for:		
Capital projects		4,173,412
State highway		7,930,002
Transit services		658,953
Debt services		2,644,433
Unrestricted (deficit)		(42,032,646)
Total net position	\$	<u><u>(26,625,846)</u></u>

See accompanying Notes to the Basic Financial Statements.

**Imperial County Local Transportation Authority
Statement of Activities
For the Year Ended June 30, 2022**

Functions / Programs	Expenses	Net Revenues (Expenses) and Changes in Net Position Governmental Activities
Governmental activities:		
Transportation:		
Payments to member agencies	\$ 13,911,617	\$ (13,911,617)
Capital projects	5,320,025	(5,320,025)
Interest on long-term debt	1,753,646	(1,753,646)
Issuance cost of long-term debt	805,075	(805,075)
Administration	182,027	(182,027)
Total Governmental Activities	\$ 21,972,390	(21,972,390)
General revenues:		
Measure D sales tax		20,323,368
Interest		87,446
Total general revenues		20,410,814
		Change in net position
		(1,561,576)
Net position (deficit):		
Beginning of year		(25,064,270)
End of year		\$ (26,625,846)

See accompanying Notes to the Basic Financial Statements.

GOVERNMENTAL FUNDS FINANCIAL STATEMENTS

**Imperial County Local Transportation Authority
Governmental Funds
Balance Sheet
June 30, 2022**

	General	State Highway	Transit Services	Debt Service	Total
ASSETS					
Cash and investments	\$ 1,179,459	\$ 3,288,914	\$ 586,785	\$ -	\$ 5,055,158
Cash and investments with fiscal agent	4,173,324	-	-	2,644,521	6,817,845
Sales taxes receivable	3,301,786	177,515	71,006	-	3,550,307
Due from other governments	-	4,477,401	-	-	4,477,401
Interest receivable	4,617	7,122	1,162	-	12,901
Prepaid bond insurance	73,913	-	-	-	73,913
Total assets	\$ 8,733,099	\$ 7,950,952	\$ 658,953	\$ 2,644,521	\$ 19,987,525
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts payable	\$ 2,567	\$ 20,950	\$ -	\$ -	\$ 23,517
Due to member agencies	998,980	-	-	-	998,980
Total liabilities	1,001,547	20,950	-	-	1,022,497
Fund balances:					
Restricted for:					
Capital projects	4,173,324	-	-	-	4,173,324
State highway	-	7,930,002	-	-	7,930,002
Transit services	-	-	658,953	-	658,953
Debt services	-	-	-	2,644,521	2,644,521
Unassigned	3,558,228	-	-	-	3,558,228
Total fund balances	7,731,552	7,930,002	658,953	2,644,521	18,965,028
Total liabilities and fund balances	\$ 8,733,099	\$ 7,950,952	\$ 658,953	\$ 2,644,521	\$ 19,987,525

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, 2022**

Fund Balances of Governmental Funds \$ 18,965,028

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	\$ (40,710,000)	
Unamortized premium on bonds payable	<u>(4,722,450)</u>	(45,432,450)

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.

(158,424)

Net Position of Governmental Activities \$ (26,625,846)

**Imperial County Local Transportation Authority
Governmental Funds
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Year Ended June 30, 2022**

	General	State Highway	Transit Services	Debt Service	Total
Revenues:					
Measure D sales taxes	\$ 18,920,505	\$ 1,002,045	\$ 400,818	\$ -	\$ 20,323,368
County pool interest	14,286	43,727	3,897	-	61,910
Cash with fiscal agent interest	3,264	-	-	22,272	25,536
Total revenues	<u>18,938,055</u>	<u>1,045,772</u>	<u>404,715</u>	<u>22,272</u>	<u>20,410,814</u>
Expenditures:					
Payments to member agencies	13,661,617	-	250,000	-	13,911,617
Capital projects	4,497,261	822,764	-	-	5,320,025
Administration	182,027	-	-	-	182,027
Debt service:					
Principal	-	-	-	270,000	270,000
Interest	-	-	-	2,406,822	2,406,822
Issuance cost	-	-	-	805,075	805,075
Total expenditures	<u>18,340,905</u>	<u>822,764</u>	<u>250,000</u>	<u>3,481,897</u>	<u>22,895,566</u>
Revenue over (under) expenditures	<u>597,150</u>	<u>223,008</u>	<u>154,715</u>	<u>(3,459,625)</u>	<u>(2,484,752)</u>
Other financing sources (uses):					
Proceeds of refunding bonds	-	-	-	29,239,671	29,239,671
Payment to refunded bond escrow agent	-	-	-	(34,630,000)	(34,630,000)
Transfers in	-	-	-	3,924,735	3,924,735
Transfers out	(3,924,735)	-	-	-	(3,924,735)
Total other financing sources (uses)	<u>(3,924,735)</u>	<u>-</u>	<u>-</u>	<u>(1,465,594)</u>	<u>(5,390,329)</u>
Changes in fund balances	(3,327,585)	223,008	154,715	(4,925,219)	(7,875,081)
Fund balances:					
Beginning of year	11,059,137	7,706,994	504,238	7,569,740	26,840,109
End of year	<u>\$ 7,731,552</u>	<u>\$ 7,930,002</u>	<u>\$ 658,953</u>	<u>\$ 2,644,521</u>	<u>\$ 18,965,028</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, 2022**

Net Change in Fund Balances - Total Governmental Funds \$ (7,875,081)

Government activities in the Statement of Activities were reported differently because:

Long-term debt proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the Statement of Net Position. Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position.

Principal bonds repayments	\$ 34,900,000	
Refunding bonds proceeds	<u>(29,239,671)</u>	5,660,329

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. 17,970

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. 635,206

Change in Net Position of Governmental Activities \$ (1,561,576)

NOTES TO THE BASIC FINANCIAL STATEMENTS

NOTE 1 REPORTING ENTITY

The Imperial County Local Transportation Authority (the Authority or ICLTA) 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 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 standards 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, 2022, interest expense of \$1,753,646 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 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 cost which approximates fair value. Interest earned is deposited quarterly into participating funds. For further information regarding the ICIP, refer to the County of Imperial's 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 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 regulations 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 improvement 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 purposes 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:

Investments	\$	5,055,158
Cash and investments with fiscal agent		<u>6,817,845</u>
Total cash and investments	\$	<u>11,873,003</u>

Cash and investments are comprised of the following at June 30, 2022:

Imperial County Investment Pool (ICIP)	\$	5,055,158
With third party fiscal agent		<u>4,171,522</u>
Total investments	\$	<u>9,226,680</u>

NOTE 3 CASH AND INVESTMENTS (CONTINUED)

At June 30, 2022, cash and investments are reported at amortized cost and are not measured under the fair value hierarchy.

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 investment types that are authorized for investments held by the 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 \$6,817,845 were held as of June 30, 2022. 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
Year ended June 30, 2022

NOTE 3 CASH AND INVESTMENTS (CONTINUED)

Imperial County Investment Pool (ICIP)

The ICIP investments are authorized by California Government Code 53635. 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 \$3,550,307 as of June 30, 2022.

NOTE 5 INTERFUND TRANSFERS

The Authority transferred \$3,924,735 for the year ended June 30, 2022, 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, 2022, the following changes occurred in bonds payable:

	Balance July 1, 2021	Additions	Deletions	Balance June 30, 2022	Due Within One Year	Due in More Than One Year
2012 Sales tax revenue bonds	\$ 34,630,000	\$ -	\$ (34,630,000)	\$ -	\$ -	\$ -
Unamortized bond premium	489,127	-	(489,127)	-	-	-
2018 Sales tax revenue bonds	15,815,000	-	(270,000)	15,545,000	285,000	15,260,000
Unamortized bond premium	793,858	-	(46,697)	747,161	-	747,161
2022 Sales tax revenue bonds	-	25,165,000	-	25,165,000	1,995,000	23,170,000
Unamortized bond premium	-	4,074,671	(99,382)	3,975,289	-	3,975,289
Total long-term debt	\$ 51,727,985	\$ 29,239,671	\$ (35,535,206)	\$ 45,432,450	\$ 2,280,000	\$ 43,152,450

NOTE 6 BONDS PAYABLE (CONTINUED)

2012 and 2022 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.

On March 8, 2022, the Authority issued \$25,165,000 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, to defease and redeem the remaining balance of the 2012 Bonds. Interest on the Series 2022 bond is payable semiannually on June 1 and December 1 beginning on June 1, 2022, with rates of 5.00 percent per annum. The annual principal requirements are from \$1,955,000 to \$3,110,000 with a final maturity on June 1, 2032.

The refunded balance of the 2012 Sales Tax Revenue Bonds were allocated as follows:

2012 City of Brawley	\$	5,240,000
2012 City of Calexico		9,890,000
2012 City of Calipatria		1,475,000
2012 City of Imperial		3,965,000
2012 County of Imperial		<u>14,060,000</u>
Payment to refunded bond escrow agent	\$	<u>34,630,000</u>

The net proceeds of \$29,239,671 (after payment of \$805,075 in purchaser's fees, surety, and other issuance costs) plus an additional \$ 6,948,597 of 2022 bond reserve fund monies were deposited with an escrow agent to provide for all future debt service payments on the 2012 Bonds. As a result, the 2012 Bonds are considered to be defeased and the liability for those bonds has been removed from the Authority's long-term debts.

The Authority advance refunded the 2012 Bonds to reduce its total debt service payments over the next 10 years by \$1,558,268 and to obtain an economic gain (difference between the present values of the debt service payments on the old and new debt) of \$5,879,456.

Imperial County Local Transportation Authority
Notes to the Basic Financial Statements
Year ended June 30, 2022

NOTE 6 BONDS PAYABLE (CONTINUED)

Annual debt service requirements on the 2022 Sales Tax Revenue Bonds as of June 30, 2022, are as follows:

Year Ending June 30,	Principal	Interest	Total
2023	\$ 1,995,000	\$ 1,258,250	\$ 3,253,250
2024	2,105,000	1,158,500	3,263,500
2025	2,195,000	1,053,250	3,248,250
2026	2,315,000	943,500	3,258,500
2027	2,435,000	827,750	3,262,750
2028-2032	14,120,000	2,186,500	16,306,500
	<u>\$ 25,165,000</u>	<u>\$ 7,427,750</u>	<u>\$ 32,592,750</u>

Unamortized Bond Premium

The 2022 Sales Tax Revenue Bonds were sold at a total premium of \$4,074,671. The premium is amortized throughout the ten-year term of the bond at a combined monthly amount of \$33,127. As of June 30, 2022, the unamortized bond premium was \$3,975,289.

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, 2022, are as follows:

Year Ending June 30,	Principal	Interest	Total
2023	\$ 285,000	\$ 642,837	\$ 927,837
2024	300,000	628,587	928,587
2025	315,000	613,587	928,587
2026	325,000	597,837	922,837
2027	345,000	581,587	926,587
2028-2032	2,005,000	2,631,685	4,636,685
2033-2037	9,780,000	1,604,786	11,384,786
2038	2,190,000	85,837	2,275,837
	<u>\$ 15,545,000</u>	<u>\$ 7,386,743</u>	<u>\$ 22,931,743</u>

NOTE 6 BONDS PAYABLE (CONTINUED)

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 amount of \$3,891. As of June 30, 2022, the unamortized bond premium was \$747,161.

Pledged Revenue for 2022 and 2018 Sales Tax Revenue Bonds

The 2018 and 2022 Revenue Bonds outstanding are secured by the pledge of certain revenues. For the year ended June 30, 2022, the ratio of the pledged gross revenue net of the local fair share program and other expenses as required by the debt agreement to the debt service payments is indicated in the following table:

Description of Pledged Revenue	Annual Amount of Net Pledged Revenue	Annual Debt Service Payments	Ratio of Pledged Revenue Coverage
Ordinance 1-2008 Sales tax revenue	\$ 20,323,368	\$ 1,213,734	\$ 16.74

NOTE 7 GOVERNMENT-WIDE NET POSITION UNRESTRICTED DEFICIT

The deficit of \$26,625,846 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 SUBSEQUENT EVENTS

The Authority has evaluated events or transactions that occurred subsequent to the balance sheet date through March 6, 2023, 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

Schedule 1 - Cash with Fiscal Agent

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

2022 Bond proceeds - City of Brawley	
Principal payment funds	\$ 406,775
Cost of issuance payment funds	6,793
Total - City of Brawley	<u>413,568</u>
2022 Bond proceeds - City of Calexico	
Principal payment funds	733,065
Cost of issuance payment funds	1,389
Total - City of Calexico	<u>734,454</u>
2018 Bond proceeds - City of Calexico	
Capital project funds	2,645,689
Principal payment funds	2,608
Interest payment funds	4,369
Total - City of Calexico	<u>2,652,666</u>
2022 Bond proceeds - City of Calipatria	
Principal payment funds	112,801
Cost of issuance payment funds	5,345
Total - City of Calipatria	<u>118,146</u>
2018 Bond proceeds - City of Calipatria	
Interest payment funds	461
Total - City of Calipatria	<u>461</u>
2018 Bond proceeds - City of Holtville	
Principal payment funds	1,648
Interest payment funds	2,021
Total - City of Holtville	<u>3,669</u>
2022 Bond proceeds - City of Imperial	
Principal payment funds	306,176
Cost of issuance payment funds	4,663
Total - City of Imperial	<u>310,839</u>
2022 Bond proceeds - County of Imperial	
Principal payment funds	1,052,948
Cost of issuance payment funds	3,460
Total - County of Imperial	<u>1,056,408</u>
Unallocated cash as of June 30, 2022	1,527,634
Cash with Fiscal Agent - Grand Total	<u>\$ 6,817,845</u>

Schedule 2 - Transit Service Project Expenses

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

Schedule 3 - Annual Allocations to Local Members

City of Brawley	\$ 1,785,015
City of Calexico	1,567,198
City of Calipatria	227,122
City of El Centro	3,719,544
City of Holtville	443,714
City of Imperial	1,340,218
City of Westmorland	339,059
County of Imperial	4,239,747
Total - Annual allocations to local members	\$ <u>13,661,617</u>

Schedule 4 - Bond Principal Payments

2012 City of Brawley	\$ 5,240,000
2012 City of Calexico	9,890,000
2012 City of Calipatria	1,475,000
2012 City of Imperial	3,965,000
2012 County of Imperial	14,060,000
2018 City of Calexico	165,000
2018 City of Holtville	105,000
Total - Bond principal payments	\$ <u>34,900,000</u>

Schedule 5 - Bond Interest Expenditures

2012 City of Brawley	\$ 247,575
2012 City of Calexico	395,800
2012 City of Calipatria	69,725
2012 City of Imperial	187,288
2012 County of Imperial	562,700
2018 City of Calexico	492,050
2018 City of Calipatria	51,431
2018 City of Holtville	110,156
2022 City of Brawley	43,806
2022 City of Calexico	83,231
2022 City of Calipatria	12,681
2022 City of Imperial	33,200
2022 County of Imperial	117,179
Total - Bond interest expenditures	\$ <u>2,406,822</u>

Imperial County Local Transportation Authority
City of Brawley
Other Information
Five-Year Program of Projects
June 30, 2022
(Unaudited)

<u>STREET</u>	<u>FROM</u>	<u>TO</u>	<u>PROJECT DESCRIPTION</u>
Legion Road	East of Highway 86 frontage	Western Avenue	Rehab/Maintenance
Western Avenue	Legion Street	Wildcat Drive	Rehab/Maintenance
Ocotillo Springs	Near 1615 I Street		New construction/connections
B Street	Eastern Avenue	Palm Avenue	Design Services

**Imperial County Local Transportation Authority
City of Calexico
Other Information
Five-Year Program of Projects (Continued)
June 30, 2022
(Unaudited)**

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

**Imperial County Local Transportation Authority
City of Calexico
Other Information
Five-Year Program of Projects (Continued)
June 30, 2022
(Unaudited)**

STREET	FROM	TO	PROJECT
Dool Avenue	Fifth Street	Second Street	Repair/Maintenance
Fifth Street	Emerson Avenue	Andrade Avenue	Repair/Maintenance
Sixth Street	Encinas Avenue	Andrade Avenue	Repair/Maintenance
Holdridge Street	De Leon Avenue	Andrade Avenue	Repair/Maintenance
Camilia Street	Andrade Avenue	Cul-de-sac East	Repair/Maintenance
E. Hashem Avenue	100' N of Holdridge	Cul-de-sac South	Repair/Maintenance
Margarita Street	E. Hashem Avenue	Cul-de-sac West	Repair/Maintenance
Margarita Street	E. Hashem Avenue	Cul-de-sac East	Repair/Maintenance
Jasmine Street	E. Hashem Avenue	Cul-de-sac West	Repair/Maintenance
Jasmine Street	E. Hashem Avenue	Cul-de-sac East	Repair/Maintenance
Obeliscos Street	Iris Avenue	Cul-de-sac West	Repair/Maintenance
Obeliscos Street	Iris Avenue	Cul-de-sac East	Repair/Maintenance
Pauline Avenue	Second Street	Fifth Avenue	Repair/Maintenance
Heber Avenue	First Street	Fourth Street	Repair/Maintenance
Giles Avenue	Second Street	Sherman Street	Repair/Maintenance
Heffernan Avenue	Border	Fifth Avenue	Repair/Maintenance
Paseo de las Virreyes	Paseo del Conquistador	Camino Real	Repair/Maintenance
Paseo de las Reyes	Paseo de su Alteza	Paseo de las Virreyes	Repair/Maintenance
Paseo de su Majestad	Paseo de su Alteza	Paseo de las 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

**Imperial County Local Transportation Authority
City of Calexico
Other Information
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STREET	FROM	TO	PROJECT
Amada Court	Rosas Street	Cul-de-sac South	Repair/Maintenance
Dalila Court	Rosas Street	Cul-de-sac South	Repair/Maintenance
E. Hashem Avenue	Sapphire Street	Cul-de-sac South	Repair/Maintenance
Garnet Street	Iris Avenue	Cul-de-sac East	Repair/Maintenance
Feldspar Avenue	Sapphire Street	Garnet Street	Repair/Maintenance
Paseo Camino Real	Andrade Avenue	Paseo de su Alteza	Repair/Maintenance
Paseo Camino Real	Paeso de su Alteza	G. Anaya	Repair/Maintenance
Sixth Street	Encinas Avenue	Dool Avenue	Repair/Maintenance
First Street	Andrade Avenue	Paulin Avenue	Repair/Maintenance
Second Street	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	
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 Rancho	Cul-de-sac North	Repair/Maintenance
Vereda Drive	Rancho Frontera Avenue	Cul-de-sac East	Repair/Maintenance
Parton 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
Other Information
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STREET	FROM	TO	PROJECT
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 Berra	G. Figueroa Avenue	M. Llanos Court	Repair/Maintenance
G. Figueroa Avenue	Playa Del Norte	F. Herrera Street	Repair/Maintenance
Soledad	Del Norte	Cul-de-sac East	Repair/Maintenance
Del Norte	Spud Moreno Street	Playa Del Norte	Repair/Maintenance
Playa Del Norte	Del Norte	Vaho	Repair/Maintenance
Vaho	Playa Del Norte	Paseo Del Ocaso	Repair/Maintenance
Villa Barranca	G. Figueroa Avenue	Cul-de-sac East	Repair/Maintenance
Paso Del Ocaso	Del Norte	Andrade Avenue	Repair/Maintenance
Cesar Chavez Blvd.	Second Street	Highway 98	Reconstruction & Widening
Las Haciendas Drive	Centinela Drive	Sam Ellis Street	Repair/Maintenance
Centinela Drive	Las Haciendas Drive	Sam Ellis Street	Repair/Maintenance
Sierra Nevada Drive	Las Haciendas Drive	Sam Ellis Street	Repair/Maintenance
Las Haciendas Avenue	Las Haciendas Drive	Sam Ellis Street	Repair/Maintenance
River Drive	Las Haciendas Drive	Sam Ellis Street	Repair/Maintenance
Sam Ellis Street	Kloke Road	Subdivision Limits	Repair/Maintenance
Villa Grande Street	Kloke Road	Subdivision Limits	Repair/Maintenance
Mendoza Street	F. Chavez Street	Cul-de-sac West	Repair/Maintenance
F. Chavez Street	Grant Street	Subdivision Limits	Repair/Maintenance
Thieleman Avenue	Grant Street	Subdivision Limits	Repair/Maintenance
Fauth Street	Heber Avenue	Blair Avenue	Repair/Maintenance
Renaud Court	Encinas Avenue	West to end of Street	Repair/Maintenance
Zapata Street	Andrade Avenue	G. Cleveland Avenue	Repair/Maintenance
Yturralde Street	Zapata Street	J.B. Rodriguez Street	Repair/Maintenance
Villanueva Court	Zapata Street	Cul-de-Sac	Repair/Maintenance
E. Medina Street	Zapata Street	J.B. Rodriguez Street	Repair/Maintenance
J.M. Grijalva Street	Zapata Street	J.B. Rodriguez Street	Repair/Maintenance
F. Pedroza Court	J.M. Grijalva Street	Cul-de-Sac	Repair/Maintenance
J.B. Rodriguez Street	Yturralde Street	J.M. Grijalva Street	Repair/Maintenance
Bair Avenue	Sherman Street	E. First Street	Repair/Maintenance
Nosotros Street	David Navarro Street	West to end of Street	Repair/Maintenance
Mary Avenue	E. Seventh Street	E. First Street	Repair/Maintenance
Grant Street	Imperial Avenue	Railroad Tracks	Repair/Maintenance

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

**Imperial County Local Transportation Authority
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STREET	FROM	TO	PROJECT
Amethyst Way	Turquoise Street	Saphire Street	Repair/Maintenance
Opal Court	Cul-de-Sac	Saphire Street	Repair/Maintenance
Turquoise Street	Amethyst Way	Feldspar Avenue	Repair/Maintenance
Peridot Court	Turquoise Street	Cul-de-Sac	Repair/Maintenance
Agate Court	Cul-de-Sac	Saphire Street	Repair/Maintenance
Feldspar Avenue	Turquoise Street	Saphire Street	Repair/Maintenance
Palm Drive	Imperial Avenue East	Cul-de-Sac	Repair/Maintenance
Paulin Avenue	Highway98	Las Flores Drive	Repair/Maintenance
Las Flores Drive	Imperial Avenue East	Imperial Avenue East	Repair/Maintenance
Avenida de Oro	Highway 98	Calle De Oro	Repair/Maintenance
Calle de Oro West	Calle de Oro East	Harrington Street	Repair/Maintenance
Calle de Oro East	Calle de Oro West	Harrington Street	Repair/Maintenance
Armenariz Court	Calle de Oro West	Cul-de-Sac	Repair/Maintenance
Dunbar Court	Calle de Oro West	Cul-de-Sac	Repair/Maintenance
Gonzalez Court	Calle de Oro West	Cul-de-Sac	Repair/Maintenance
Harlan Court	Calle de Oro West	Cul-de-Sac	Repair/Maintenance
Hosea Court	Calle de Oro East	Cul-de-Sac	Repair/Maintenance
Kemp Court	Calle de Oro East	Cul-de-Sac	Repair/Maintenance
Sobke Court	Calle de Oro East	Cul-de-Sac	Repair/Maintenance
Ward Court	Calle de Oro East	Cul-de-Sac	Repair/Maintenance
Harrington Street	Calle de Oro West	Calle de Oro East	Repair/Maintenance
Holdridge Street	Calle de Oro West	Calle de Oro East	Repair/Maintenance
L. Porter Court	McMillin Street	Cul-de-Sac	Repair/Maintenance
J.P. Villa Court	Sereno Drive	Cul-de-Sac	Repair/Maintenance
A. Monge Court	Sereno Drive	Cul-de-Sac	Repair/Maintenance
Sereno Drive	Anaya Avenue	E. Rivera Avenue	Repair/Maintenance
McMillin Street	L. Porter Court	E. Rivera Avenue	Repair/Maintenance
I. Romero Court	McMillin Street	A. Cota Street	Repair/Maintenance
A. Cota Street	Anaya Avenue	I. Romero Court	Repair/Maintenance
D. Patino Street	Anaya Avenue	LM Legaspi Avenue	Repair/Maintenance
LM Legaspi Avenue	D. Patino Street	Paseo Camino Real	Repair/Maintenance
Paseo Camino Real	Paseo de su Alteza	E. Rivera Avenue	Repair/Maintenance
D. Hinojosa	Anaya Avenue	E. Rivera Avenue	Repair/Maintenance
A. Cordero Avenue	D. Hinojosa	P. Montejano Street	Repair/Maintenance
P. Montejano Street	A. Cordero Avenue	H. Ramos Avenue	Repair/Maintenance
H. Ramos Avenue	P. Montejano Street	P. Rashid Street	Repair/Maintenance
A. Aceves Street	Doctor Ajalat Avenue	E. Rivera Avenue	Repair/Maintenance
Doctor Ajalat Avenue	A. Aceves Street	P. Rashid Street	Repair/Maintenance
P. Rashid Street	Anaya Avenue	H. Ramos Avenue	Repair/Maintenance
Seventh Street	Paseo de su Alteza	E. Rivera Avenue	Repair/Maintenance
Santa Fe Drive	Andrade Avenue	Paseo de su Alteza	Repair/Maintenance
J.R. Villa Court	Paseo de su Alteza	Cul-de-Sac	Repair/Maintenance

Imperial County Local Transportation Authority
City of Calexico
Other Information
Five-Year Program of Projects (Continued)
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STREET	FROM	TO	PROJECT
Paseo de su Alteza	Santa Fe Drive	Paseo Camino Real	Repair/Maintenance
West Fifth Street	Pierce Avenue	Cesar Chavez Boulevard	Repair/Maintenance
Pierce Avenue	Sheridan Street	Seventh Street	Repair/Maintenance
Lincoln Street	D. Navarro Avenue	Cesar Chavez Boulevard	Repair/Maintenance
Emilia Drive	Eady Avenue	Grant Street	Repair/Maintenance
Sherman Street	Cul-de-Sac	Emilia Drive	Repair/Maintenance
Eady Avenue	Highway98	Emilia Drive	Repair/Maintenance
Lee Avenue	Highway98	Lincoln Street	Repair/Maintenance
Lacy Avenue	Highway98	McKinley Street	Repair/Maintenance
McKinley Street	Cul-de-Sac	Lacy Avenue	Repair/Maintenance
Calexico Street	Kloke Avenue	Adler Street	Repair/Maintenance
Nosotros Street	Cul-de-Sac	Adler Street	Repair/Maintenance
Salvador Guilin Street	Cul-de-Sac	Adler Street	Repair/Maintenance
Matilde Gomez Court	Lincoln Street	Cul-de-Sac	Repair/Maintenance
Contreras Court	Lincoln Street	Cul-de-Sac	Repair/Maintenance
Tina Padilla Court	Lincoln Street	Cul-de-Sac	Repair/Maintenance
Brandenburg Court	Lincoln Street	Cul-de-Sac	Repair/Maintenance
D. Navarro Avenue	Grant Street	Highway98	Repair/Maintenance
W.L. Moreno Street	Cul-de-Sac	Kloke Avenue	Repair/Maintenance
Mercado Street	W.L. Moreno Street	Cul-de-Sac	Repair/Maintenance
H. Fritsch Street	W.L. Moreno Street	Cul-de-Sac	Repair/Maintenance
Luna Court	W.L. Moreno Street	Cul-de-Sac	Repair/Maintenance

Imperial County Local Transportation Authority
City of Calipatria
Other Information
Five-Year Program of Projects (Continued)
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STREET	FROM	TO	PROJECT
Alamo St.	Int'l Blvd	East Av	Maint/ Construct
Alexandria St.	Int'l Blvd	Brown Av	Maint/ Reconstruct
Barbara St.	Int'l Blvd	Commercial Av	Maint/Reconstruct
Blair Road*	Sinclair Rd	Peterson Rd.	Maint/ Reconstruct
Bonita Place	Brown Av	East Av	Maint/Reconstruct
Bonita St.	Int'l Blvd	East Av	Maint/ Construct
Brown Av	Young Rd	Bowles Rd.	Maint/ Reconstruct
California St.	Int'l Blvd	East Av	Maint/ Reconstruct
Centro Av	Alexandria St.	Alamo St.	Maint/Reconstruct
Church St.	Int'l Blvd	East Av	Maint/ Reconstruct
Commercial Av	Freeman St	Church St.	Maint/ Reconstruct
Date St	W. Terminus	Railroad Av.	Maint/ Reconstruct
Delta St.	Int'l Blvd	Commercial Av	Maint/ Reconstruct
Desert Lane	Date St.	Hacienda Ct.	Maint/Construct
Desert Springs Lane	Date St.	Terminus	Maint/ Reconstruct
East Av	Young Rd	Bowles Rd	Maint/ Reconstruct
E. Elder St	Industrial Av	Commercial Av	Reconstruct/Construct
Elder St	Int'l Blvd	SR111	Maint/Reconstruct
Fan Palm Court	Ironwood St	Laurel Lane	Maint/ Reconstruct
Fern St	Int'l Blvd	SR111	Maint/Reconstruct
Freeman St.	Brown Av	East Av	Maint/Reconstruct
Hacienda Ct.	Desert Lane	Arroyo Seco Lane	Maint/Construct
Imperial Av	Delta St	Date St	Maint/Reconstruct
International Blvd	Delta St.	C. Lateral	Maint/ Reconstruct
Industrial Av	Young Rd	Elder St	Maint/ Reconstruct
Ironwood St	Date St	Mesa Verde Rd	Maint/Reconstruct
Lake Av	Delta St	C. Lateral	Maint/Reconstruct
Laurel Lane	Fan Palm	Mesa Verde Rd	Maint/ Reconstruct
Lyerly Rd (e 1/2) **	Bowles Rd	Young Rd	Maint/reconstruct
Main St	Lyerly Rd	SR111	Maint/Reconstruct
Mesa Verde Rd	Ironwood St	Terminus	Maint/ Reconstruct
Park Av	Delta St	Fern St	Maint/Reconstruct
Railroad Av	Young Rd	Bowles Rd	Maint/ Reconstruct
Sycamore Court	Date St	Terminus	Maint/Reconstruct

*Portion of Blair Road within city limits

**East half of road

PROJECT

PlanetBids and Virtual Proj. Mang.
Professional Fee-o (Traffic Engineering Consultant)
Streetsaver subscription
Traffic Signal Maintenance Services
I8/SR86 (Road Shoulder Landscape Services)
I8/Dogwood (Road Shoulder Landscape Services)
I8/Imperial Ave. (Road Shoulder Landscape Services)
SCAG/County Aerial Imagery
CALTRANS Relinquishment - Assessment
Bradshaw Tree Removal
Street Improvements - Misc. (Yearly Overlay and misc. road improv.)- Arch/Engineering
Street Improvements - Misc. (Yearly Overlay and misc. road improv.)
Imperial Avenue Ext. - Phase 1 Modifications
ATPL Imperial Ave - Design
Imperial Avenue Ph2 - ENG
Colonia Drainage McDonald- Design
Colonia Drainage McDonald- CON
Shovel ready project preparation - Design
Streets Striping Maintenance
Dogwood/Main Intersection Reimbursement
Speed Humps
Imperial Avenue Extencion Ph II - ENG
Imperial Ave etc. Phase II - CON STBGL (21/22)match
Imperial Ave etc. Phase II - CON STBGL (22/23)match
CMAQ Signal Light Synchro 8th St
CMAQ Signal Light Synchro 8th St
LPP Dogwood Partnership
ATPL Imperial Ave - CON

**Imperial County Local Transportation Authority
City of Holtville
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ROAD/PROJECT	FROM	TO	PROJECT DESCRIPTION
Citywide Streets Improvement Project			Crack Sealing, Slurry & Resurfacing
Citywide			Street Sign Replacement
Cedar Avenue	Orchard Road Bridge	Sixth Street	Resurface
Olive Avenue	Evan Hewes Hwy	Fifth Street	Construct
Walnut Ave Impr Phase II	First Street	Third Street	Reconstruct
Monument Sign Phase II			
Cedar Avenue	Fourth Street	Fifth Street	Install Curb, Gutter & Sidewalk
5th Street, Holt Ave & Cedar Ave			Bus Shelter/Curbs TDA Projects
Alamo River Trail			Additional Enhancements
Alamo River Trail Wetlands Link			Construct
Citywide			Develop Electric Vehicle Plan
4th Street/SR 115 - Alamo River Bridge			Develop Erosion Control
Rail ROW Acquisitions	Grape Avenue Intersection		Acquire EV Path Route
SR 115/5th Street			Install Curb, Gutter & Sidewalk
Fourth Street Project	Walnut Avenue	Cedar Avenue	Reconstruct
Ninth Street	Cedar Avenue	Olive Avenue	Underground IID Lateral Canal
Fern Avenue	Fourth Street	Fifth 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	Fourth Street	Fifth 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	Cedar 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
Walnut Avenue	South County Line	237 S of Third St	Maintenance & Restorative Seal

**Imperial County Local Transportation Authority
City of Holtville
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ROAD/PROJECT	FROM	TO	PROJECT DESCRIPTION
Sixth Street	Holt Avenue	Orange Avenue	Maintenance & Restorative Seal
Tamarack Avenue	Fifth Street	Zenos Road (Sixth	Maintenance & Restorative Seal
Palo Verde Avenue	Fifth Street	Zenos Road (Sixth	Maintenance & Restorative Seal
Mesquite Avenue	Fifth Street	Zenos Road (Sixth	Maintenance & Restorative Seal
Sixth Street	Melon Avenue	Holt Avenue Of Fifth Str	Maintenance & Restorative Seal
Tenth Street	Orange Avenue		Maintenance & Restorative Seal
Figueroa 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
Figueroa 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	Chestnut Avenue	(termination)	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
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
Eighth Street	Maple	Walnut Ave	Maintenance & Restorative Seal
Figueroa Avenue	Fifth Street	Sixth Street	Maintenance & Restorative Seal
Grape Avenue	Fourth Street	Fifth Street	Maintenance & Restorative Seal
Olive Avenue	Ninth Street	Tenth Street	Maintenance & Restorative Seal
Ninth Street	Slaton	Brentwood	Maintenance & Restorative Seal
Ninth Street	Holt Avenue	Cedar Avenue	Maintenance & Restorative Seal
Grape Avenue	Fourth Street	Third Street	Construct Extension
Beale Avenue	Ninth Street	Tenth Street	Construct Extension
Willow Avenue	Ninth Street	Tenth Street	Construct Extension
Grape Court	Grape Avenue	(Eastward)	Construct Extension

Imperial County Local Transportation Authority
City of Imperial
Other Information
Five-Year Program of Projects (Continued)
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STREET	LOCATION	PROJECT DESCRIPTION
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
Other Information
Five-Year Program of Projects (Continued)
June 30, 2022
(Unaudited)**

STREET	FROM	TO	PROJECT DESCRIPTION
Center Street	Baughman Rd.	8 th Street	Rehab/Maintenance
Bee Street	3 rd Street	Hwy 86	Rehab/Maintenance
B Street	Hwy 86	7 th Street	Construct/Rehab/Repair/Maintenance
C Street	1 st Street	7 th Street	Construct/Rehab/Repair/Maintenance
D Street	1 st Street	8 th Street	Construct/Rehab/Repair/Maintenance
F Street	1 st Street	7 th Street	Construct/Rehab/Repair/Maintenance
G Street	1 st Street	7 th Street	Construct/Rehab/Repair/Maintenance
H Street	1 st Street	8 th Street	Construct/Rehab/Repair/Maintenance
I St	7 th Street	8 th Street	Construct/Repair/Maintenance
J Street	7 th Street	8 th Street	Construct/Repair/Maintenance
Martin Road	South City limits	8 th Street	Construct/Rehab/Repair/Maintenance
Martin/SR86	Intersection		Signalize/Intersection Improvements
Baughman Road	Center Street	West City Lim.	Repair/Maintenance
1 st Street	B Street	H Street	Construct/Rehab/Repair/Maintenance
2 nd Street	C Street	G Street	Construct/Rehab/Repair/Maintenance
3 rd Street	C Street	G Street	Construct/Rehab/Repair/Maintenance
5 th Street	B Street	West of H St.	Construct/Rehab/Repair/Maintenance
6 th Street	B Street	West of H St.	Construct/Rehab/Repair/Maintenance
7 th Street	Dean Road	Martin Road	Construct/Rehab/Repair/Maintenance
8 th Street	East of D St	Center St	Construct/Rehab/Repair/Maintenance
8 th 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 st Street	Construct/Rehab/Repair/Maintenance
Dean Road	7 th 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
Other Information
Five-Year Program of Projects (Continued)
June 30, 2022
(Unaudited)**

STREET	FROM	TO	PROJECT
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)	Towand (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
Other Information
Five-Year Program of Projects (Continued)
June 30, 2022
(Unaudited)**

STREET	FROM	TO	PROJECT
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



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