

*BRAWLEY*

*CALIPATRIA*

*HOLTVILLE*

*WESTMORLAND*



*CALEXICO*

*EL CENTRO*

*IMPERIAL*

*IMPERIAL COUNTY*

**AGENDA**

**WEDNESDAY, MARCH 23, 2016**  
**6:00 PM or immediately after the ICTC meeting**

**County Administration Building, 2<sup>nd</sup> Floor**  
**Board of Supervisors Chambers**  
**940 W. Main St.**  
**El Centro, CA 92243**

**CHAIRPERSON: JAMES PREDMORE**

**EXECUTIVE DIRECTOR: MARK BAZA**

Individuals wishing accessibility accommodations at this meeting, under the Americans with Disabilities Act (ADA), may request such accommodations to aid hearing, visual, or mobility impairment by contacting ICTC offices at (760) 592-4494. Please note that 48 hours advance notice will be necessary to honor your request.

**I. CALL TO ORDER AND ROLL CALL**

**II. EMERGENCY ITEMS**

- A. Discussion/Action of emergency items, if necessary.

**III. PUBLIC COMMENTS**

Any member of the public may address the Authority for a period not to exceed three minutes on any item of interest not on the agenda within the jurisdiction of the Authority. The Authority will listen to all communication, but in compliance with the Brown Act, will not take any action on items that are not on the agenda.

**IV. CONSENT CALENDAR**

- A. Approval of LTA Board Draft Minutes: January 27, 2016 Page 2

**V. REPORTS**

- A. Executive Director Report on page 4

**VI. ACTION CALENDAR**

- A. Imperial County Local Transportation Authority Annual Financial Audit for Fiscal Year Ended June 30, 2015 Page 14

The ICTC Management Committee met on March 9, 2016 and the LTA Local Taxpayer Supervising Committee (LTSC) will meet on March 22, 2016. The Management Committee recommended to forward onto the LTA Board, and it is anticipated that the LTSC will forward this item to the Board for review and approval with recommendation(s) after public comment, if any:

1. Approve the FY 2014-15 Imperial County Local Transportation Authority Annual Financial Audit.

**VII. ADJOURNMENT**

- A. Motion to Adjourn

**1405 N. Imperial Ave., Suite 1, El Centro, CA 92243**

**Phone: (760) 592-4494, Fax: (760) 592-4497**



Local Transportation Authority

**MINUTES FOR JANUARY 27, 2016**

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**VOTING MEMBERS PRESENT:**

City of Calexico	Maritza Hurtado
City of Calipatria	Maria Nava-Froelich
City of El Centro	Cheryl Viegas-Walker
City of Holtville	Jim Predmore – Chairman
City of Imperial	Doug Cox
City of Westmorland	Lawrence D. Ritchie
County of Imperial	Jack Terrazas
County of Imperial	Ryan Kelley
Executive Director	Mark Baza (non-voting)

**OTHERS PRESENT:** Cristi Lerma (staff), Kathi Williams (staff), David Salgado (staff), Michelle Bastidas (staff), Virginia Mendoza (staff)

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**I. CALL TO ORDER AND ROLL CALL**

Meeting was called to order by Chair Predmore at 6:18 p.m. and roll call was taken.

**II. EMERGENCY ITEMS**

There were none.

**III. PUBLIC COMMENTS**

No public comment

**IV. CONSENT CALENDAR**

- A. A motion was made by [Ritchie](#) and seconded by [Hurtado](#) to approve the September 23, 2015 Minutes for the LTA Board, **Motion Carried unanimously.**

**V. REPORTS**

- A. Ms. Mendoza provided the Board with a PowerPoint presentation regarding the LTA Bond. She reminded all the total amount of the bonds including the amounts for each agency. She described the amounts that were expended in Fiscal Years 13-14, 14-15, 15-16 (thus far). A summary of the presentation is below.
- Total bond dated May 1, 2012 is for \$53,975,000
  - The participating agencies are the City of Brawley (\$8,155,000); City of Calexico (\$15,410,000); City of Calipatria (\$2,305,000); City of Imperial (\$6,170,000); County of Imperial (\$21,935,000).
  - Requested in FY 2013-14 was \$7,395,998.24
  - Requested in FY 2014-15 was \$7,377,516.08
  - Requested in FY 2015-16 (thus far) is \$16,526,005.22
  - Remaining funds are \$22.6 million (remaining funds include reserve fund amounts that

will not be available to participating agencies until the completion of the LTA bond. The 20<sup>th</sup> payment will be made by the reserve amounts.) The remaining funds breakdown for each agency is below.

- Brawley: \$4,586,736.66
- Calexico: \$6,555,431.32
- Calipatria: \$0
- Imperial: \$541,055.99
- County; \$6,960,575.12

## VI. ACTION CALENDAR

### A. Appointment of the LTA Chair and Vice-Chair Positions

A motion was made by [Kelley](#) to appoint James Predmore as the Chair and Doug Cox as the Vice-Chair of the LTA Board and seconded by [Walker](#), **Motion Carried unanimously.**

### B. Fund Request to the Local Transportation Authority (LTA) - Extension of Existing Concrete Island at Intersection of Austin Road and Brewer Road in Imperial County

Mr. Baza stated that the County of Imperial made a request for funds from the regional highway set-aside for the extension of the existing concrete island at the intersection of Austin Road and Brewer Road in Imperial County. Austin Road is identified in our Imperial County Long Range Transportation Plan as one of our regionally significant corridors as it serves our agricultural truck traffic/farm equipment, and county-wide vehicle traffic. Austin Road is a two-lane road that handles over 3,000 vehicles per day. The intersection is in need of improvements because of safety concerns identified by the County and community stakeholders. The total project cost is \$362,735. The County will be using \$125,000 in available funding sources and are requesting \$237,735 in LTA funds. The proposed improvement is a short term solution to a longer term need to expand the intersection. Mr. Brunet provided a letter and supporting documents for the request. He also reiterated that this request is a short term solution and that a proper fix would need the installation of an additional lane and would require an estimated \$4.2 million of utility work by the IID. Mr. Kuhn, as an IID Director and member of the public, expressed his disapproval of the request and stated that he would approach the IID so a proper resolution can be made. He urged the board to not approve the request at this time and give him an opportunity to speak to the IID about a long term solution.

The formal request is stated below.

The ICTC Management Committee met on January 13, 2016 and forwarded this item to the LTA Board for review and approval after public comment, if any:

1. Approve the allocation for additional funding needed in the amount \$237,735 from the Regional Highway set-aside from the Measure D allocations.
2. Authorize the Executive Director to execute the necessary agreements between the County and ICTC.

This item was not approved.

## VII. ADJOURNMENT

Meeting Adjourned at 6:50 p.m.

*BRAWLEY*

*CALEXICO*

*CALIPATRIA*



*EL CENTRO*

*HOLTVILLE*

*IMPERIAL*

*WESTMORLAND*

*IMPERIAL COUNTY*

# Memorandum

**Date:** March 18, 2016  
**To:** Local Transportation Authority  
**From:** Mark Baza, Executive Director  
**Re:** Executive Director's Report

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The following is a summary of the Executive Director's Report for the LTA meeting of March 23, 2016:

1. **LTA Bond Projects:** Refer to the attached LTA Bond PowerPoint handout for LTA Sales Tax Revenue Bond funded projects processed to date. The following is the LTA Bond remaining funds:

Original Bond Funds	
Brawley	\$8,155,000
Calexico	\$15,410,000
Calipatria	\$2,305,000
Imperial	\$6,170,000
County	\$21,935,000

Remaining Bond Funds*		
Brawley	\$4,589,041.15	43%
Calexico	\$6,558,847	57%
Calipatria	\$0	100%
Imperial	\$541,777.84	91%
County	\$6,618,353.38	70%

2. **Member Agency Coordination:** Agencies that have not submitted their 2014-2015 Maintenance of Effort documentation please do so immediately. Updated Expenditure Plans from all agencies are also needed for FY 2015-2016.
3. **Below is the list of LTA projects for the upcoming fiscal years submitted to date:**

Agency	Project Name	FY 2014/15	FY 2015/16	FY 2016/17
Brawley	Rio Vista Ave. (D St. to Jones St.)	Construction		
Brawley	A St. (Rio Vista Ave. to Western Ave.)	Construction		
Brawley	B St. (N. 1 <sup>st</sup> St. to N. Imperial Ave.)	Construction		
Brawley	N. 11 <sup>th</sup> St. (Magnolia St. to River Dr.)	Construction		
Brawley	Bina St. (Magnolia St. to River Dr.)	Construction		
Brawley	A St. (N. Cesar Chavez St. to Cul de Sac)	Construction		
Brawley	Cortez Court (Magnolia to Cul de Sac)	Construction		
Brawley	N. Adams St. (B St. to Magnolia St.)	Construction		
Brawley	B St. (N. Cesar Chavez St. to N. Palm Ave.)	Construction		
Brawley	N. Palm Ave. (E. Main St. to River Dr.)	Construction		
Brawley	N. Palm Dr. (Magnolia St. to Adler St.)	Construction		
Agency	Project Name	FY 2014/15	FY 2015/16	FY 2016/17
Brawley	N. 14 <sup>th</sup> St. (Adler St. to Cul de Sac)	Construction		
Brawley	Magnolia St. (N. 13 <sup>th</sup> St. to N. Eastern	Construction		

	Ave.)			
Brawley	N. 13 <sup>th</sup> St. (B St. to Magnolia St.)	Construction		
Brawley	N. 13 <sup>th</sup> St. (D St. to C St.)	Construction		
Brawley	N. 14 <sup>th</sup> St. (D St. to C St.)	Construction		
Brawley	C St. (N. 13 <sup>th</sup> St. to N. Eastern Ave.)	Construction		
Brawley	Jones St. (N. Eastern Ave. to N. Best Ave.)	Construction		
Brawley	Shank St. (N. Best Ave. to E. City limits)	Construction		
Brawley	G St. (S. Cesar Chavez St. to S. Palm Ave.)	Construction		
Brawley	H St. (S. 9 <sup>th</sup> St. to S. Eastern Ave.)	Construction		
Brawley	I St. (S. 9 <sup>th</sup> St. to S. Palm Ave.)	Construction		
Brawley	S. Palm Dr. (I St. to H St.)	Construction		
Brawley	I St. (S. Eastern Ave. to S. Best Ave.)	Construction		
Brawley	K St. (S. Eastern Ave. to S. 18 <sup>th</sup> St.)	Construction		
Brawley	S. 18 <sup>th</sup> St. (K St. to Malan St.)	Construction		
Brawley	S. 17 <sup>th</sup> St. (K St. to Malan St.)	Construction		
Brawley	S. 16 <sup>th</sup> St. (K St. to Malan St.)	Construction		
Holtville	SR-115/5 <sup>th</sup> St. Sidewalk Phase II (North)	Construction		
Holtville	9 <sup>th</sup> St. (Cedar to Palm)	Construction		
Holtville	4 <sup>th</sup> St. (Cedar to Walnut)	Construction		
Holtville	Alamo River Trail Phase I	Construction		
Holtville	Walnut Ave. Phase II		Construction	
Holtville	Cedar Avenue Sidewalk (4 <sup>th</sup> to 5 <sup>th</sup> )	Design	Construction	
Holtville	Street Maintenance Phase I	Construction		
Holtville	Alamo River Trail Phase II		Design	Construction
Holtville	Street Maintenance Phase II		Construction	
Holtville	Street Maintenance Phase III			Construction
Holtville	9 <sup>th</sup> Street (Palm to Olive)			Design
Imperial	2 <sup>nd</sup> Street from SR86 to "P" Street			
Imperial	Pavement Overlay Program a. Southwest City b. Northeast City			
Westmorland	N. Center St. (7 <sup>th</sup> St. to 8 <sup>th</sup> St.)		Design	
Westmorland	1 <sup>st</sup> St. (S. Center St. to F St.)			
Westmorland	1 <sup>st</sup> St. (H St. to G St.)			
Westmorland	2 <sup>nd</sup> St. (G St. to S. Center St.)			
Westmorland	3 <sup>rd</sup> St. (F St. to S. Center St.)			
Westmorland	5 <sup>th</sup> St. (G St. to B St.)			
Westmorland	5 <sup>th</sup> St. (H St. to West end of street)			
Westmorland	7 <sup>th</sup> St. (H St. to Martin Rd.)			
Westmorland	7 <sup>th</sup> St. (D St. to Center St.)			
Westmorland	G St. (SR-86 to 3 <sup>rd</sup> St.)			

**1405 N. Imperial Ave., Suite 1, El Centro, CA 92243**  
**Phone: (760) 592-4494, Fax: (760) 592-4497**

# LTA Bond Updates

FY2013/2014-FY2015/2016  
Presentation by ICTC  
March 2016

## Local Transportation Authority Bond Update

- **\$53,975,000**
- Imperial County Local Transportation Authority
- The Bank of New York Mellon Trust Co.
- Indenture dated **May 1, 2012**

## Participating Agencies

- City of Brawley - \$8,155,000
- City of Calexico - \$15,410,000
- City of Calipatria - \$2,305,000
- City of Imperial - \$6,170,000
- County of Imperial - \$21,935,000

## Reimbursement Process

**BRAWLEY**  
CALIFORNIA  
HOLTVILLE  
WESTMORLAND

**LTA**  
Local Transportation Authority

**CALEXICO**  
EL CENTRO  
IMPERIAL COUNTY

**NOTICE OF REQUISITION**  
For Local Transportation Authority Sales Tax Revenue Bond funded projects

FROM: \_\_\_\_\_ DATE: \_\_\_\_\_  
TO: Local Transportation Authority

Project No/No: \_\_\_\_\_  
Total Project Cost: \_\_\_\_\_  
Invoice No: \_\_\_\_\_ of \_\_\_\_\_ Amount Requested in this invoice: \_\_\_\_\_  
Project Title: \_\_\_\_\_  
Description of Work: \_\_\_\_\_

The Local Transportation Authority is hereby notified that a project award was completed for Project ID No. \_\_\_\_\_ financing and requisition is scheduled to begin by Month, Year \_\_\_\_\_. Attached to this notice of requisition is a copy of the project schedule including an estimate number of invoices throughout the life of the project. The projected date of completion for all work is scheduled for (Month, Day, Year) \_\_\_\_\_.

*\*If you have modified your agency's 5 Year Program of Projects List, include a copy of the updated and approved 5 Year Program of Projects List as part of the Notice of Requisition submitted. Include a copy of Board/Committee approval of the updated list.*

Member Agency: \_\_\_\_\_  
By: \_\_\_\_\_ (Signature)  
Title: \_\_\_\_\_ (Authorized Designee)

PROJECT SCHEDULE

Project Schedule	
Complete the schedule	
Complete 5 Year Program	
Complete the schedule	
Date of entry	

1. Project No/No Agency Also identification of Requisition Form

**Notice of Requisition Checklist**  
The Notice of Requisition packet should include at a minimum the following:

1.	Notice of Requisition Form
2.	Project Schedule
3.	Original Form of Requisition form with signature Verify that your Form of Requisition identifies the correct series number. The following is the list of series numbers by agency: a) City of Brawley - Series 2012A b) City of Calexico - Series 2012B c) City of Calipatria - Series 2012C d) City of Imperial - Series 2012D e) County of Imperial - Series 2012E
4.	Bond Proceeds Requisition Form - one hard copy and one Excel emailed copy to ICTC staff
5.	Any and all applicable invoices of the project with proof of payment
6.	Copy of the Five-Year Program of Project List - provide copy of program including governing body approval

## Fiscal Year 2013-2014

**4 LTA Bond Projects Total – \$7,395,998.24**

Agency	Project Description	Requisition Number	Total Request Amount
County of Imperial	Overlay of various Roads Phase I	1 of 2	\$2,823,570.07
City of Calipatria	Street rehabilitation of Lake Avenue – between Elder Street to Bowles Road	1 of 1	\$148,890.50
City of Calexico	Reconstruction and widening of 2 <sup>nd</sup> Street – between the New River bridge and the Calexico International Airport	1 of 1	\$3,000,000
City of Calipatria	Street rehabilitation of Imperial Street, Brown Street, and Fern Street	1 of 3	\$389,156.22
City of Calipatria	Street rehabilitation of Imperial Street, Brown Street, and Fern Street	2 of 3	\$453,383.95
City of Calipatria	Street rehabilitation of Imperial Street, Brown Street, and Fern Street	3 of 3	\$580,997.50

## Summary of Agency Funds FY2013-2014

### Original Bond Funds

- Brawley - \$8,155,000
- Calexico - \$15,410,000
- Calipatria - \$2,305,000
- Imperial - \$6,170,000
- County - \$21,935,000

### Remaining Bond Funds\*

- Brawley - \$8,155,000
- **Calexico - \$12,410,000**
- **Calipatria - \$1,313,569.33**
- Imperial - \$6,170,000
- **County - \$19,111,429.93**

\*Remaining Project Bond funds do not reflect accumulated interest and project reserve funds



## Projects in Fiscal Year 2014-2015

7 LTA Bond Projects Total – **\$7,377,516.08**

Agency	Project Description	Requisition Number	Total Request Amount
City of Calexico	2014 Street Improvement Project	1 of 2	\$1,315,425.04
City of Brawley	A Street Rehabilitation Project	1 of 2	\$49,256.01
City of Brawley	Asphalt Rehabilitation Project of River Drive	1 of 2	\$22,052.98
City of Brawley	Eastern Avenue Rehabilitation Project	1 of 2	\$530,935.02
City of Brawley	Re-advertisement of Streets Rehabilitation Phase IX	1 of 2	\$1,784,142.90
City of Imperial	South N Street Project	1 of 1	\$551,655.79
City of Imperial	Street Improvement Project Asphalt Rubber Composite Layer on Designated Streets Phase I	1 of 10	\$731,342.77

## Projects in Fiscal Year 2014-2015

7 LTA Bond Projects Total – **\$7,377,516.08**

Agency	Project Description	Requisition Number	Total Request Amount
City of Imperial	Street Improvement Project Asphalt Rubber Composite Layer on Designated Streets Phase I	2 of 10	\$59,350.00
City of Calexico	2014 Street Improvement Project	2 of 2	\$1,560,371.86
City of Brawley	A Street Rehabilitation Project	2 of 2	\$8,142.94
City of Brawley	Eastern Avenue Rehabilitation Project	2 of 2	\$118,595.42
City of Brawley	Re-advertisement of Streets Rehabilitation Phase IX	2 of 2	\$645,361.25
City of Brawley	Asphalt Rehabilitation Project of River Drive	2 of 2	\$884.10

## Summary of Agency Funds FY2014-2015

### Original Bond Funds

- Brawley - \$8,155,000
- Calexico - \$15,410,000
- Calipatria - \$2,305,000
- Imperial - \$6,170,000
- County - \$21,935,000

### Remaining Bond Project Funds\*

- **Brawley - \$4,583,688.00**
- **Calexico - \$8,230,074.70**
- **Calipatria - \$592,560.15**
- **Imperial - \$4,510,910.80**
- **County - \$17,230,371.31**

\*Remaining Project Bond funds according to bank statements dated 6/30/2015

## Projects in Fiscal Year 2015-2016

**16 LTA Bond Projects Total – \$16,872,877.20**

Agency	Project Description	Requisition Number	Total Request Amount
City of Imperial	Street Improvement Project Asphalt Rubber Composite Layer on Designated Streets Phase II	1 of 10	\$884,275.43
City of Imperial	Street Improvement Project Asphalt Rubber Composite Layer on Designated Streets Phase II	2 of 10	\$13,500.20
City of Imperial	Street Improvement Project Asphalt Rubber Composite Layer on Designated Streets Phase I	3 of 10	\$1,158.47
County of Imperial	Resurfacing of Dogwood Road from Willoughby Road to McCabe Road	1 of 2	\$649,304.39
County of Imperial	Resurfacing of Willoughby Road from Dogwood Road to McCabe Road	1 of 2	\$524,276.76
City of Calipatria	South Railroad Avenue Improvements	1 of 2	\$287,777.11
City of Calipatria	South Railroad Avenue Improvements	2 of 2	\$305,137.28
City of Imperial	Street Improvement Project Asphalt Rubber Composite Layer on Designated Streets Phase II	3 of 10	\$2,043,834.06

## Projects in Fiscal Year 2015-2016

**16 LTA Bond Projects Total – \$16,872,877.20**

Agency	Project Description	Requisition Number	Total Request Amount
County of Imperial	Reconstruction of Anza Road	1 of 1	\$465,325.57
County of Imperial	Phase I Cold in Place	1 of 1	\$1,310,057.64
County of Imperial	Phase I Shoulder Backing	1 of 2	\$139,364.67
County of Imperial	Phase II Cold in Place	1 of 3	\$2,960,752.43
County of Imperial	LaBrucherie from Nichols to I-8	1 of 3	\$1,449,361.96
County of Imperial	Overlay of various Roads Phase I	2 of 2	\$930,360.40
County of Imperial	5663 Phase II Overlay	1 of 2	\$1,851,891.77
City of Calexico	2015 Street Improvement Project	1 of 2	\$1,680,027.03
City of Imperial	Street Improvement Project Asphalt Rubber Composite Layer on Designated Streets Phase I	4 of 10	\$1,029,600.05

## Projects in Fiscal Year 2015-2016

**16 LTA Bond Projects Total – \$16,872,877.20**

Agency	Project Description	Requisition Number	Total Request Amount
County of Imperial	Resurfacing of Willoughby Road from Clark to Kloke	2 of 2	\$6,272.38
County of Imperial	Resurfacing of Dogwood Road from Willoughby Road to McCabe Road	2 of 2	\$48,601.53
County of Imperial	Resurfacing of various County Roads	1 of 5	\$118,897.17
County of Imperial	Salton City Road Improvement	1 of 5	\$82,543.68
County of Imperial	Resurfacing of Ogilby and Picacho Roads	1 of 5	\$90,557.22

## Summary of Agency Funds FY2015-2016

Original Bond Funds	Remaining Bond Project Funds*	% Spent
• Brawley - \$8,155,000	• <b>Brawley - \$4,589,041.15</b>	<b>43%</b>
• Calexico - \$15,410,000	• <b>Calexico - \$6,558,847</b>	<b>57%</b>
• Calipatria - \$2,305,000	• <b>Calipatria - \$0</b>	<b>100%</b>
• Imperial - \$6,170,000	• <b>Imperial - \$541,777.84</b>	<b>91%</b>
• County - \$21,935,000	• <b>County - \$6,618,353.38</b>	<b>70%</b>

*\*Remaining Project Bond funds according to bank statements dated 2/29/2016*

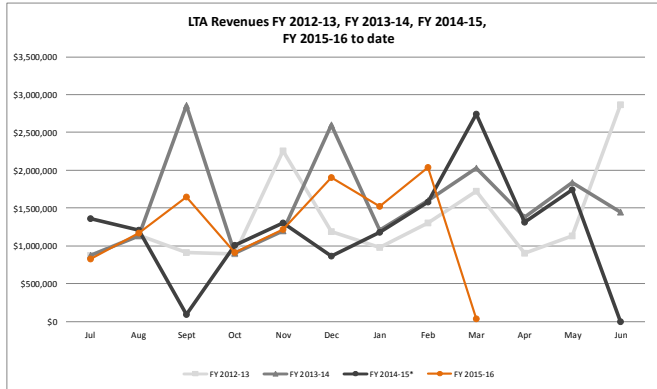
## Summary

- A. Total LTA Bond – \$53.9M**
- B. FY 2013-2014 – \$7,395,998.24**
- C. FY 2014-2015 – \$7,377,516.08**
- D. FY 2015-2016 – \$16,872,877.20**
- E. Remaining funds – \$22.2M\***

*\*Remaining funds include reserve fund amounts that will not be available to participating agencies until completion of LTA Bond*

### LTA Revenues Comparison

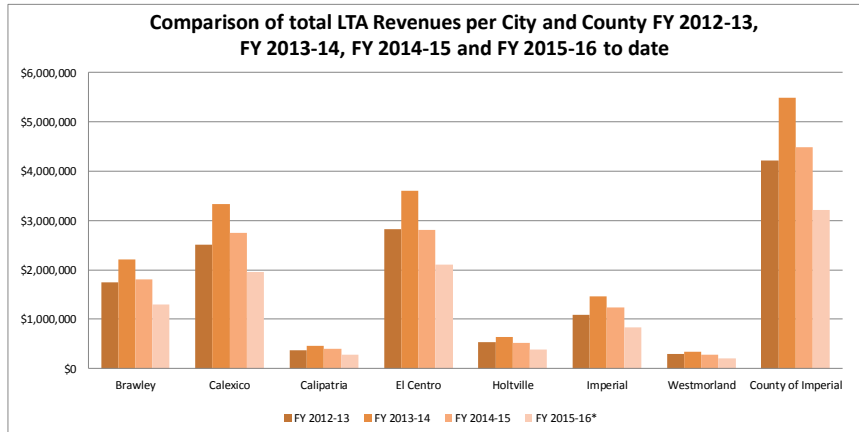
	FY 2012-13	FY 2013-14	FY 2014-15*	FY 2015-16
Jul	\$878,700.00	\$878,700.00	\$1,359,700.00	\$830,705.82
Aug	\$1,138,400.00	\$1,132,000.00	\$1,207,270.00	\$1,174,700.00
Sept	\$914,039.00	\$2,861,553.00	\$94,567.00	\$1,649,336.31
Oct	\$894,600.00	\$901,300.00	\$1,006,000.00	\$916,200.00
Nov	\$2,257,400.00	\$1,201,800.00	\$1,301,300.00	\$1,221,600.00
Dec	\$1,186,838.00	\$2,600,326.00	\$865,365.00	\$1,906,055.00
Jan	\$982,600.00	\$1,203,900.00	\$1,182,500.00	\$1,526,500.00
Feb	\$1,307,600.00	\$1,594,900.00	\$1,576,600.00	\$2,035,400.00
Mar	\$1,721,071.00	\$2,023,355.00	\$2,738,320.56	\$33,327.00
Apr	\$906,200.00	\$1,381,400.00	\$1,308,800.00	
May	\$1,133,600.00	\$1,841,900.00	\$1,745,000.00	
Jun	\$2,866,244.00	\$1,446,699.00	\$0.00	
<b>Total</b>	<b>\$16,187,292.00</b>	<b>\$19,067,833.00</b>	<b>\$14,385,422.56</b>	<b>\$11,293,824.13</b>



\* For the month of June 2015 in FY 2014-15 no revenues were received

### LTA Revenues per City and County

		FY 2012-13	FY 2013-14	FY 2014-15	FY 2015-16*
Brawley	13%	\$1,748,371.83	\$2,207,383.90	\$1,809,047.13	\$1,298,398.32
Calexico	19%	\$2,514,873.98	\$3,337,274.39	\$2,751,932.08	\$1,955,231.08
Calipatria	3%	\$373,881.36	\$455,291.09	\$395,699.35	\$277,715.69
El Centro	20%	\$2,824,669.87	\$3,607,597.43	\$2,814,925.42	\$2,109,849.64
Holtville	4%	\$536,564.51	\$645,064.65	\$521,186.90	\$388,688.82
Imperial	9%	\$1,081,399.10	\$1,456,872.98	\$1,242,175.04	\$839,382.43
Westmorland	2%	\$294,850.23	\$336,130.70	\$281,217.13	\$210,036.10
County of Imperial	31%	\$4,215,268.76	\$5,496,792.26	\$4,486,341.48	\$3,215,176.57
		<b>\$13,589,879.64</b>	<b>\$17,542,407.40</b>	<b>\$14,302,524.53</b>	<b>\$10,294,478.65</b>



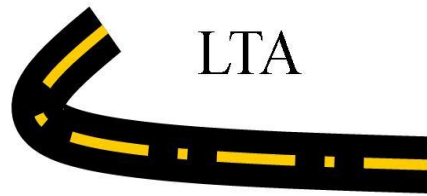
\* FY 2015-16 revenues up to the month of March 2016  
Revenue distributions listed are prior to bond payments for the participating agencies

*Brawley*

*Calipatria*

*Holtville*

*Westmorland*



Local Transportation Authority

*Calexico*

*El Centro*

*Imperial*

*County of Imperial*

March 18, 2016

Jim Predmore, Chairman  
Local Transportation Authority  
1405 N. Imperial Ave., Suite 1  
El Centro, CA 92243

**SUBJECT:** Adoption of the Imperial County Local Transportation Authority Annual Financial Audit for Fiscal Year Ended June 30, 2015

Dear Members of the Authority:

According to Section VIII of the ordinance dated July 1, 1989, the Local Transportation Authority (LTA) must conduct fiscal audits of its financial activities on an annual basis. The ordinance states: *“An annual independent audit shall be conducted to assure that the revenues expended by the Authority under this section are necessary and reasonable in carrying out its responsibility under the Ordinance.”*

Attached, please find the following annual financial report performed by the CPA firm, Vavrinek Trine and Daly (VTD), CPA: *LTA Annual Financial Report, for fiscal year ended June 20, 2015*. Auditor staff will be presenting the Audit and Recommendations at the March 23, 2016 Board meeting.

The LTA Local Taxpayer Supervising Committee (LTSC) is scheduled to meet on March 23, 2016 and it is anticipated that they will suggest that the Board approve the FY 2014-15 Audit with the following recommendations:

- Receive, approve and file the following agencies’ audits for FY 2014-15; Brawley, Calipatria, El Centro, Holtville, Imperial, Westmorland, County of Imperial and the ICLTA.
- Provide an additional thirty (30) days for the receipt of the documentation necessary for the completion of the FY 2014-15 audit for the City of Calexico. Should the information not be available at that time, then the audit firm should issue a qualified opinion for FY 2014-15 for the City of Calexico.

*1405 N. Imperial Ave., Suite 1, El Centro, CA 92243*  
*Phone: (760) 592-4494, Fax: (760) 592-4497*

Therefore, it is requested that the LTA review and approve the following action after receipt of public comment, if any:

1. Receive, Approve and File the FY 2014-15 Imperial County Local Transportation Authority Annual Financial Audit for the following agencies: Brawley, Calipatria, El Centro, Holtville, Imperial, Westmorland, County of Imperial and the ICLTA.
2. Direct ICLTA staff to work with the audit team and the City of Calexico to complete the City's FY 2014-15 LTA audit, returning for further direction in April 2016.

Sincerely,

A handwritten signature in blue ink that reads "Mark Baza".

MARK BAZA  
Executive Director

Attachments

*Draft Copy 02/16/16*

**COUNTY OF IMPERIAL, CALIFORNIA**

**MEASURE D SALES TAX FUNDS**

**Financial Statements and  
Other Information with  
Independent Auditors' Reports**

**For the year ended June 30, 2015**



COUNTY OF IMPERIAL, CALIFORNIA

Measure D Sales Tax Fund  
For the Year Ended June 30, 2015

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**FINANCIAL STATEMENT**

**COUNTY OF IMPERIAL, CALIFORNIA  
MEASURE D SALES TAX FUND**

**STATEMENT OF REVENUES AND ALLOWABLE EXPENDITURES  
FOR THE YEAR ENDED JUNE 30, 2015**

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Revenues:	
Sales tax revenue	\$ 4,477,406
Interest revenue	28,854
Total Revenues	<u>4,506,260</u>
Expenses:	
Road repairs and maintenance	9,509,221
Principal payments	825,000
Bond interest	781,800
Total Expenses	<u>11,116,021</u>
Excess (deficiency) of revenues over (under) allowable expenses	(6,609,761)
Other Financing Sources (Uses):	
Transfer out	(299,318)
Total Other Financing Sources (Uses)	<u>(299,318)</u>
Net Revenues-Restricted	<u><u>\$ (6,909,079)</u></u>

See accompanying notes to the financial statements.

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**NOTES TO THE FINANCIAL STATEMENTS**

**COUNTY OF IMPERIAL, CALIFORNIA  
MEASURE D SALES TAX FUND**

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**NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2015**

**NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

*Imperial County Local Transportation Authority*

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

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

The Authority consists of the following member agencies:

- 1) City of Brawley
- 2) City of Calexico
- 3) City of Calipatria
- 4) City of El Centro
- 5) City of Holtville
- 6) City of Imperial
- 7) City of Westmorland
- 8) County of Imperial

The members of the Board of the Authority consist of one member of the City Council of each incorporated city of the Imperial County and two members of the Board of Supervisors of Imperial County. The members serve staggered terms with no term exceeding a four year period. The chairman and vice-chairman of the Board of the Authority are elected annually in June.

*Compliance requirements of the Imperial County Local Transportation Authority*

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

*Fund accounting*

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

**COUNTY OF IMPERIAL, CALIFORNIA  
MEASURE D SALES TAX FUND**

**NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2015**

*Draft Copy 02/16/16*

**NOTE B – BASIS OF ACCOUNTING**

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

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

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

**NOTE C – RESTRICTION OF NET REVENUES**

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

**OTHER REPORTS**

**OTHER INFORMATION**



COUNTY OF IMPERIAL, CALIFORNIA  
MEASURE D SALES TAX FUND

SCHEDULE OF ASSETS, LIABILITIES AND FUND BALANCE  
JUNE 30, 2015

*Draft Copy 02/16/16*

Assets:

Interest receivable \$ 1,743

Liabilities and Fund Balance:

Liabilities:

Accounts payable \$ 2,783,222

Due to other County funds 301,173

Total Liabilities 3,084,395

Fund Balance:

Restricted:

Road repairs and maintenance (3,082,652)

Total Liabilities, Deferred Inflows of Resources and Fund Balance \$ 1,743

**COUNTY OF IMPERIAL, CALIFORNIA  
MEASURE D SALES TAX FUND**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
FOR THE YEAR ENDED JUNE 30, 2015**

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Revenues:	
Sales tax	\$ 2,059,941
Interest	<u>13,650</u>
Total Revenues	<u>2,073,591</u>
Expenditures:	
Road repairs and maintenance	<u>9,143,043</u>
Other financing sources (uses):	
Transfers out	<u>(299,318)</u>
Net Change in Fund Balance	(7,368,770)
Restricted Fund Balance, Beginning of Year	<u>4,286,118</u>
Restricted Fund Balance, End of Year	<u><u>\$ (3,082,652)</u></u>

**COUNTY OF IMPERIAL, CALIFORNIA  
MEASURE D SALES TAX FUND**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE –  
BUDGET TO ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2015**

*Draft Copy 02/16/16*

	<u>Budget</u>	<u>Actual</u>	<u>Variance-Over (Under)</u>
Revenues:			
Revenues	\$ 3,000,000	\$ 2,059,941	\$ (940,059)
Interest	10,000	13,650	3,650
Total Revenues	<u>3,010,000</u>	<u>2,073,591</u>	<u>(936,409)</u>
Expenditures:			
Road repairs and maintenance	<u>13,597,755</u>	<u>9,143,043</u>	<u>(4,454,712)</u>
Excess (deficiency) of revenues over (under) expenditures	(10,587,755)	(7,069,452)	3,518,303
Other Financing Sources (Uses):			
Bond proceeds	11,382,138	-	(11,382,138)
Transfers out	<u>(325,000)</u>	<u>(299,318)</u>	<u>25,682</u>
Total Other Financing Sources (Uses)	<u>11,057,138</u>	<u>(299,318)</u>	<u>(11,356,456)</u>
Net Change in Fund Balance	469,383	(7,368,770)	(7,838,153)
Restricted Fund Balance, Beginning of Year	<u>4,286,118</u>	<u>4,286,118</u>	<u>-</u>
Restricted Fund Balance, End of Year	<u>\$ 4,755,501</u>	<u>\$ (3,082,652)</u>	<u>\$ (7,838,153)</u>

**COUNTY OF IMPERIAL, CALIFORNIA  
MEASURE D SALES TAX FUND**

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**RECONCILIATION OF THE SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE TO THE STATEMENT OF  
REVENUES AND ALLOWABLE EXPENDITURES  
JUNE 30, 2015**

Revenues:

Sales tax - Schedule	\$ 2,059,941
May and June 2014 sales tax received in 2014-2015	(580,384)
May and June 2015 sales tax received in 2015-2016	772,299
Sales tax for debt service payments	<u>2,225,550</u>
Sales tax - Statement of Revenues and Allowable Costs	<u>4,477,406</u>
Interest - Schedule	13,650
Cash with fiscal agent interest	<u>15,204</u>
Interest - Statement of Revenues and Allowable Costs	<u>28,854</u>

Expenditures:

Total expenditures - Schedule	9,143,043
Road repairs and maintenance	366,178
Principal payments	825,000
Bond interest	<u>781,800</u>
Total expenditures - Statement of Revenues and Allowable Costs	<u><u>\$ 11,116,021</u></u>

**COUNTY OF IMPERIAL, CALIFORNIA  
MEASURE D SALES TAX FUND**

**5 YEAR PROGRAM OF PROJECTS  
JUNE 30, 2015**

*Draft Copy 02/16/16*

<b>ROAD</b>	<b>FROM</b>	<b>TO</b>	<b>PROJECT</b>
Various Roads in Bombay Beach			Overlay
Various Roads in Desert Shores			Overlay
Various Roads in Heber			Overlay
Various Roads in Palo Verde			Overlay
Various Roads in Salton City			Overlay
Various Roads in Salton Sea Beach			Overlay
Various Roads in Imperial County			Overlay
Diehl Road (13)	Drew Road (WR)	West 2 Miles	Overlay
Wixom Road (12)	Drew Road (WR)	West to End	Overlay
Alamo Road (23.5)	Towland (ET)	Bridenstein Road (EU)	Reconstruct
Araz (A2N07)	I-8	Winterhaven Drive (A2P06)	Overlay
Aten Road (24)	Forrester Road (WJ)	Gillette Road	Overlay
Baughman Road	Loveland Road	Forrester Road	Overlay
Belford Road (28.5)	Imperial Ave.	West End	Overlay
Blair Road (EE)	McDonald Road (76)	Pond Road (78)	Overlay
Boarts Road (53)	SR86	Kalin Road (WE)	Overlay
Bowker Road (EH)	Cole Road (6)	Jasper Road (8)	Overlay
Bowker Road (EH)	SR98	Anza Road (2)	Overlay
Boyd Road (34)	Poore Road (EY)	Highline Road (EZ)	Overlay/Widen
Brandt Road	Gardner Road	Fredricks Road	Overlay
Brandt Road	Rutherford Road	Bannister Road	Overlay
Brockman Road (WL)	Kramer Road	McCabe Road (14)	Reconstruct
Brockman Road (WL)	SR98	McCabe Road (14)	Overlay/Widen
Cady Road	Loveland Road	Forrester Road	Overlay
Casey Road (EM)	Boyd Road (34)	Keystone Road (36)	Overlay
Chick Road (16)	SR111	1 1/2 Miles West	Overlay/Widen
Clark Road (WC)	Horne Road (16)	Wahl Road (10)	Overlay
Drew Road (WR)	I-8	Lions Road (9)	Overlay
Drew Road (WR)	Lions Road (9)	Kubler Road	Overlay
Drew Road (WR)	Kubler Road (9)	SR98	Overlay
Eddins Road (65)	English Road (WA)	Brandt Road (EC)	Reconstruct
Eddins Road (65)	Lyerly Road (EA)	English Road (WA)	Overlay
English Road (WA)	Montgomery Road (GE)	Sinclair Road (72)	Overlay
Evan Hewes (2A23)	Drew Road (WR)	Westmoreland Road (WX)	Overlay
Evan Hewes (2A23)	Imperial Hwy (2A02)	Plaster City	Overlay
Evan Hewes	Plaster City	Ocotillo	Overlay
Evan Hewes (2A23)	Westmorland Road (WX)	Bennett Road (WP)	Overlay
Evan Hewes (2A23)	SR115	Gordons Well Road	Overlay
Forrester Road (WJ)	I-8	Evan Hewes (2A23)	Overlay
Fredricks Road	Brandt Road	Kalin Road	Overlay
Gentry Road (WI)	Walker Road (58)	New River	Overlay
Harris Road (32)	SR111	McConnell Road (EF)	Overlay
Harris Road (32)	McConnell Road (EF)	Alamo River Bridge	Overlay
Harris Road (32)	Holt Road (ER)	SR115	Overlay/Widen
Hartshorn Road (29)	Webb Road (EX)	Highline Road (EZ)	Overlay
Harvey Road	Schartz Road	Carey Road	Reconstruct
Haskell Road	El Centro Avenue	Havens Road	Reconstruct
Hoskins Road (WO)	Andre Road	Westside Main Canal	Overlay/Reconstruct
Kaiser Road (EQ)	Writ Road (65)	Albright Road (62)	Overlay
Kalin Road	Fredricks Road	Bannister Road	Overlay
Kalin Road	Bannister Road	Walker Road	Overlay
Kalin Road (WE)	Baughman Road (52)	2.8 Miles North	Overlay
Kalin Road (WE)	New River	Vail Road (62)	Reconstruct
Kalin Road (WC)	Webster Road	Baughman Road (52)	Overlay/Reconstruct
Kershaw Road (EC)	Titsworth Road (58)	Rutherford Road (54)	Overlay
Keystone Road (36)	Poore Road (EY)	(EV)	Overlay/Widen
Kubler Road (6)	Brockman Road (WL)	Rockwood Road (WJ)	Reconstruct
Lathrop Road	Worthington Road	Neckel Road	Overlay
Loveland Road	Fredricks Road	Andre Road	Overlay

**COUNTY OF IMPERIAL, CALIFORNIA  
MEASURE D SALES TAX FUND**

**5 YEAR PROGRAM OF PROJECTS  
JUNE 30, 2015**

*Draft Copy 02/16/16*

<b>ROAD</b>	<b>FROM</b>	<b>TO</b>	<b>PROJECT</b>
McCabe Road (14)	Pitzer Road	Dogwood Road	Overlay/Reconstruct/Widen
McConnell Road (EF)	Mead Road (42)	Schartz Road (40)	Overlay
McDonald Road (76)	Potter Road (EG)	Wiest Road (EJ)	Overlay
Miller Road (EAA)	Hunt Road (16)	Humberg Road (8)	Overlay/Widen
Montgomery Road (69)	Wiest Road (EJ)	Reed Road (EM)	Reconstruct
Murphy Road (28)	LaBrucherie Road (WE)	West End	Overlay
Neighbors Boulevard	County Line	Bridge	Overlay
Nina Road (HE)	SR86	.02 Miles North	Rehabilitate
Ogilby Road (3M01)	Railroad Tracks	SR78	Overlay
Ralph Road	SR86	Dogwood Road	Overlay
Ross Road (18)	Austin Road (WG)	Forrester Road (WJ)	Overlay
Reugger Road (61)	Reeves Road	Alamo River	Overlay
Rutherford Road (54)	Butters Road (ES)	1.0 Miles East	Overlay
Rutherford Road (54)	SR115	Hastain Road (EO)	Overlay
Rutherford Road (54)	SR111	Best Road (EC)	Overlay
Schartz Road (40)	Dogwood Road	SR111	Overlay/Reconstruct
Seybert Road (EI)	SR78	Sillman Road (45)	Overlay
Silsbee Road (WM)	Aten Road (24)	Hackelman Road (22)	Reconstruct
Slaton Road	9th Street	Thiesen Road (22)	Overlay
Snyder Road (EW)	SR1115	Norrish Road (25)	Overlay
Spa Road (9D08)	Hot Mineral Spa Road (9G02)	Coachella Canal Road (7G03)	Overlay
Underwood Road (7G01)	Holtville City Limits	Towland Road (ET)	Overlay
Various Bridges in Imperial County			Maintenance/Miscellaneous
Verde School Road (10)	Miller Road (EAA)	1.0 Miles East	Overlay
Walker Road (58)	Brandt Road (WC)	Kalin Road (WG)	Overlay
Webb Road (EX)	Norrish Road (25)	Worthington Road (27)	Reconstruct
Wiest Road (EJ)	Merkley Road (73)	Road 75	Overlay
Wiest Road (EJ)	Wirt Road (65)	Montgomery Road (69)	Overlay
Willoughby Road at Dogwood Road			Signals
Wirt Road (65)	Wiest Road (EJ)	Kaiser Road (EQ)	Overlay
Worthington Road (27)	New River	Forrester Road	Overlay
Yocum Road	SR111	Kershaw Road (EC)	Overlay
Yourman Road (ED)	McCabe Road (14)	SR111	Overlay