

**City of Calipatria, California**

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

**Year Ended June 30, 2023**

**with Independent Auditor's Reports**



**City of Calipatria, California**

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

**Year Ended June 30, 2023**

**with Independent Auditor's Reports**

	<u>PAGE</u>
<b>FINANCIAL SECTION</b>	
Independent Auditor's Report	1
Schedule of Revenues, Expenditures and Change in Fund Balance	4
Notes to the Schedule	5
Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	8
<b>COMPLIANCE SECTION</b>	
Independent Auditor's Report on Compliance and on Internal Control Over Compliance	10
Schedule of Findings	13
<b>OTHER INFORMATION (UNAUDITED)</b>	
Schedule of Assets, Liabilities and Fund Balance	15
Schedule of Revenues, Expenditures and Change in Fund Balance	16
Schedule of Revenues, Expenditures and Change in Fund Balance – Budget and Actual	17
Five Year Program of Projects	18

## **FINANCIAL SECTION**



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## Independent Auditor's Report

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

### Report on the Schedule

#### *Opinion*

We have audited the accompanying schedule of revenues, expenditures and change in fund balance (Schedule) of the Measure D Sales Tax Fund of the City of Calipatria, California ("City") for the year ended June 30, 2023, and the related notes to the Schedule.

In our opinion, the Schedule referred to above presents fairly, in all material respects, the revenues, expenditures and change in fund balance of the Measure D Sales Tax Fund of the City of Calipatria, California for the year ended June 30, 2023, in accordance with accounting principles generally accepted in the United States of America.

#### *Basis for Opinion*

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

#### *Emphasis of Matter*

As discussed in Note 1, the schedule of revenues, expenditures and change in fund balance presents only the activity of Measure D Sales Tax Fund of the City and does not purport to, and does not, present fairly the financial position of the City of Calipatria, California, as of June 30, 2023, and the changes in its financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.



### ***Responsibilities of Management for the Schedule***

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

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

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

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

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

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



**Other Information**

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

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

**Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated March 26, 2024, on our consideration of the City’s internal control over the Measure D Sales Tax Fund’s financial reporting and on our tests of compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over the Measure D Sales Tax Fund’s financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City’s internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City’s internal control over the Measure D Sales Tax Fund’s financial reporting and compliance.

**Glendale, California  
March 26, 2024**

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

---

<b>Revenues:</b>	
Sales tax	\$ 240,522
Interest earnings	22,857
<b>Total revenues</b>	<u>263,379</u>
<b>Expenditures:</b>	
Road repairs and maintenance	1,535
Capital outlay	28,796
<b>Total expenditures</b>	<u>30,331</u>
<b>Change in Fund Balance</b>	<u>\$ 233,048</u>



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

**Reporting Entity**

*Imperial County Local Transportation Authority*

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

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

The Authority consists of the following member agencies:

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

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

**Compliance Requirements of the Imperial County Local Transportation Authority**

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

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

**Fund Accounting**

Fund accounting is designed to demonstrate local compliance and to aid financial management by segregating transactions related to certain government functions or activities. The City of Calipatria, California (City) has established a special revenue fund to account for revenues and expenditures related to Ordinance No. 1-2008.

**Basis of Presentation**

The schedule of revenues, expenditures and change in fund balance (Schedule) presents only the activity of Measure D Sales Tax Fund and does not purport to, and does not, present fairly the financial position of the City of Calipatria, California, as of June 30, 2023, and the changes in its financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

**Basis of Accounting**

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

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

Ordinance No. 1-2008, the Imperial County Local Transportation Authority Retail Transactions and Use Tax Ordinance and Expenditure Plan, between the City of Calipatria and the Imperial County Local Transportation Authority dated July 27, 2008 requires the schedule of revenues and expenditures be reported in conformity with the terms of the agreement. The City accounts for the Measure D Sales Tax Fund using a Special Revenue Fund to track and record the revenues and expenditures related to this ordinance.

**Use of Estimates**

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

**NOTE 2      SALES TAX REVENUE**

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

Gross sales tax allocation	\$    437,958
Withheld for debt service	<u>(197,436)</u>
Net sales tax allocation	<u>\$    240,522</u>

**NOTE 3      RESTRICTION OF NET REVENUES**

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



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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the schedule of revenues, expenditures and change in fund balance (Schedule) of the Measure D Sales Tax Fund (the Fund) of the City of Calipatria, California (City), for the year ended June 30, 2023, and the related notes to the Schedule, and have issued our report thereon dated March 26, 2024.

### Report on Internal Control Over Financial Reporting

In planning and performing our audit of the Schedule, we considered the City's internal control over the Fund's financial reporting (internal control) as a basis for designing the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the Schedule, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit, we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.



## **Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Schedule is free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the Schedule. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control or on compliance related to the Measure D Sales Tax Fund. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's Measure D Sales Tax Fund internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

**Glendale, California  
March 26, 2024**



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

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

### Report on Compliance

#### *Opinion*

We have audited the City of Calipatria, California's (the City) compliance with the requirements of Measure D as specified in the Imperial County Local Transportation Authority Retail Transactions and Use Ordinance No. 1-2008 ("Ordinance") for the year ended June 30, 2023.

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

#### *Basis for Opinion*

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

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

#### *Responsibilities of Management for Compliance*

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



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

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

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

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

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

### ***Other Matters***

The results of our auditing procedures disclosed an instance of noncompliance which is required to be reported in accordance with the Ordinance and which is described in the accompanying schedule of findings and questioned costs as Finding 2023-001. Our opinion on the City's compliance with the Ordinance is not modified with respect to these matters.

*Government Auditing Standards* requires the auditor to perform limited procedures on the City's response to the noncompliance findings identified in our compliance audit described in the accompanying schedule of findings. The City's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.



## Report on Internal Control over Compliance

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with the Ordinance on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with the Ordinance will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with the Ordinance that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit, we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Ordinance. Accordingly, this report is not suitable for any other purpose.

Glendale, California  
March 26, 2024



**SECTION I COMPLIANCE FINDINGS**

**Repeat Finding from Prior Year Audit**

**Finding 2023-001 Loss of Accounting Data and Maintenance of Accounting Records and Documentation**

**Criteria:**

Government agencies should establish policies and procedures to ensure continuity of business and reduce service interruptions and maintain proper accounting records and documentation to ensure accurate financial reporting and facilitate the performance of the audit.

**Condition:**

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

Accordingly, the audits of the City's financial statements for fiscal years 2021 to 2023 have not yet started because the re-establishment of the account balances has not yet been completed.

In March 2024, the City has recently completed the re-encoding of the lost accounting data and reconciliation of major balance sheet accounts, including bank accounts for revenues and expenditures transactions. However, the City was not able to provide the supporting documentation for two (2) of the expenditure samples that we selected for testing.

As of report date, the audits of the City's financial statements for fiscal years 2021 to 2023 have started and anticipate that they will be completed by March 31, 2024.

**Cause:**

The data loss was caused by a server malfunction and data backup and recovery failure occurred during fiscal year 2021. In addition, the City lost several key employees during fiscal years 2021 through 2023.

**Effect:**

The City's operations and services have been disrupted. In order to update its financial records, the City re-encoded the lost accounting transactions, thereby, spending funds that were not programmed. Due to lack of supporting documents, there is a risk of inaccurate financial reporting.

**SECTION I COMPLIANCE FINDINGS (CONTINUED)**

**Recommendation:**

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

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

We also recommend that the City establish and document proper closing and reconciliation procedures and assign responsibility for completing the procedures to specific City personnel. These reconciliations will provide assurance that financial statements are complete and accurate. Proper accounting records and documentations should also be maintained to facilitate the performance of audit.

**View of Responsible Officials:**

Management concurs with the recommendations and is in process of developing a business contingency and disaster recovery plan.

Due to staff turnover, the City will continue to work on training, policies and procedures to ensure that all data is correctly stored in the server. The City has also contracted the City of Imperial for Cyber Security and Information Technology support that will assist in enhancing the City's current accounting system.

## **OTHER INFORMATION**

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

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**Assets:**

Cash and cash equivalents	\$ 1,525,244
Interest receivable	<u>7,947</u>
<b>Total assets</b>	<b>\$ <u><u>1,533,191</u></u></b>

**Liabilities and Fund Balance:**

**Liabilities:**

Due to other funds	\$ <u>185,771</u>
<b>Total liabilities</b>	<b><u>185,771</u></b>

**Fund Balance:**

Restricted for road repairs and maintenance	<u>1,347,420</u>
<b>Total liabilities and fund balance</b>	<b>\$ <u><u>1,533,191</u></u></b>

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

---

**Revenues:**

Sales tax	\$	240,522
Interest earnings		22,857
		263,379
<b>Total revenues</b>		263,379

**Expenditures:**

Road repairs and maintenance		1,535
Capital outlay		28,796
		30,331
<b>Total expenditures</b>		30,331

**Change in Fund Balance** \$ 233,048

**Fund Balance:**

Beginning of year		1,256,567
Prior period adjustments		(142,195) **
		1,347,420
End of year		\$ 1,347,420

\*\* Substantial amount represents prior years' project expenditures committed for the Measure D Sales Tax Fund that were initially paid by other City funds.

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

	Budget	Actual	Variance with Final Budget
<b>Revenues:</b>			
Sales tax	\$ 140,000	\$ 240,522	\$ 100,522
Interest earnings	-	22,857	22,857
<b>Total revenues</b>	140,000	263,379	123,379
<b>Expenditures:</b>			
Road repairs and maintenance	-	1,535	(1,535)
Capital outlay	16,666	28,796	(12,130)
<b>Total expenditures</b>	16,666	30,331	(13,665)
 <b>Deficiency of Revenues Over Expenditures</b>	 123,334	 233,048	 109,714
<b>Other Financing Sources:</b>			
Bond proceeds	140,000	-	(140,000)
<b>Total other financing sources</b>	140,000	-	(140,000)
 <b>Change in Fund Balance</b>	 \$ 263,334	 233,048	 \$ (30,286)
 <b>Fund Balance:</b>			
Beginning of year		1,256,567	
Prior period adjustments		(142,195)	
End of year		\$ 1,347,420	

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

<u>STREET</u>	<u>FROM</u>	<u>TO</u>	<u>PROJECT</u>
Alamo St.	Int'l Blvd	East Av	Maintenance/Construction
Alexandria St.	Int'l Blvd	Brown Av	Maintenance/Reconstruction
Barbara St.	Int'l Blvd	Commercial Av	Maintenance/Reconstruction
Blair Road*	Sinclair Rd	Peterson Rd.	Maintenance/Reconstruction
Bonita Place	Brown Av	East Av	Maintenance/Reconstruction
Bonita St.	Int'l Blvd	East Av	Maintenance/Construction
Brown Av	Young Rd	Bowles Rd.	Maintenance/Reconstruction
California St.	Int'l Blvd	East Av	Maintenance/Reconstruction
Centro Av	Alexandria St.	Alamo St.	Maintenance/Reconstruction
Church St.	Int'l Blvd	East Av	Maintenance/Reconstruction
Commercial Av	Freeman St	Church St.	Maintenance/Reconstruction
Date St	W. Terminus	Railroad Av.	Maintenance/Reconstruction
Delta St.	Int'l Blvd	Commercial Av	Maintenance/Reconstruction
Desert Lane	Date St.	Hacienda Ct.	Maintenance/Construction
Desert Springs Lane	Date St.	Terminus	Maintenance/Reconstruction
East Av	Young Rd	Bowles Rd	Maintenance/Reconstruction
E. Elder St	Industrial Av	Commercial Av	Reconstruct/Construction
Elder St	Int'l Blvd	SR111	Maintenance/Reconstruction
Fan Palm Court	Ironwood St	Laurel Lane	Maintenance/Reconstruction
Fern St	Int'l Blvd	SR111	Maintenance/Reconstruction
Freeman St.	Brown Av	East Av	Maintenance/Reconstruction
Hacienda Ct.	Desert Lane	Arroyo Seco Lane	Maintenance/Construction
Imperial Av	Delta St	Date St	Maintenance/Reconstruction
International Blvd	Delta St.	C. Lateral	Maintenance/Reconstruction
Industrial Av	Young Rd	Elder St	Maintenance/Reconstruction
Ironwood St	Date St	Mesa Verde Rd	Maintenance/Reconstruction
Lake Av	Delta St	C. Lateral	Maintenance/Reconstruction
Laurel Lane	Fan Palm	Mesa Verde Rd	Maintenance/Reconstruction
Lyerly Rd (e 1/2) **	Bowles Rd	Young Rd	Maintenance/Reconstruction
Main St	Lyerly Rd	SR111	Maintenance/Reconstruction
Mesa Verde Rd	Ironwood St	Terminus	Maintenance/Reconstruction
Park Av	Delta St	Fern St	Maintenance/Reconstruction
Railroad Av	Young Rd	Bowles Rd	Maintenance/Reconstruction
Sycamore Court	Date St	Terminus	Maintenance/Reconstruction

\*Portion of Blair Road within city limits

\*\*East half of road



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