

City of Holtville, 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 Holtville, California

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and Supplementary Information
of Measure D Sales Tax Fund**

Year Ended June 30, 2023

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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 Holtville, 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 Holtville, 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 Holtville, California, as of June 30, 2023, and the changes in its financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.



Responsibilities of Management for the Schedule

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

Auditor's Responsibilities for the Audit of the Schedule

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

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

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

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



Other Information

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

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated March 19, 2024, on our consideration of the City’s internal control over the Measure D Sales Tax Fund’s financial reporting and on our tests of compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over the Measure D Sales Tax Fund’s financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City’s internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City’s internal control over the Measure D Sales Tax Fund’s financial reporting and compliance.

**Glendale, California
March 19, 2024**

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

Revenues		
Sales tax		\$ 427,837
Interest earnings		1,926
	Total revenues	<u>429,763</u>
Expenditures		
Road repairs and maintenance		1,500
	Total expenditures	<u>1,500</u>
Excess of Revenues Over Expenditures		<u>428,263</u>
Other Financing Uses		
Transfers out to the City		(75,000)
	Total other financing uses	<u>(75,000)</u>
Change in Fund Balance		\$ <u>353,263</u>

See accompanying Notes to the Schedule.

NOTE 1 REPORTING ENTITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity

Imperial County Local Transportation Authority

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

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

The Authority consists of the following member agencies:

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

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

Compliance Requirements of the Imperial County Local Transportation Authority

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

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

Fund Accounting

Fund accounting is designed to demonstrate local compliance and to aid financial management by segregating transactions related to certain government functions or activities. The City of Holtville, 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 Holtville, 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 Holtville 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	\$ 640,893
Withheld for debt service	<u>(213,056)</u>
Net sales tax allocation	<u><u>\$ 427,837</u></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.

NOTE 4 TRANSFER OUT TO THE CITY

The Measure D Sales Tax Fund recorded a transfer out to the City of \$75,000 to reflect the reimbursement of costs incurred in another City fund for Measure D eligible projects.



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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 Holtville, California (City), for the year ended June 30, 2023, and the related notes to the Schedule, and have issued our report thereon dated March 19, 2024.

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 19, 2024**



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 Holtville, 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 Holtville, 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.

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 19, 2024

Section I – Compliance Findings

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

OTHER INFORMATION

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

Assets

Cash and cash equivalents	\$ <u>2,120,994</u>
Total assets	\$ <u><u>2,120,994</u></u>

Fund Balance

Restricted for road repairs and maintenance	\$ <u>2,120,994</u>
Total fund balance	\$ <u><u>2,120,994</u></u>

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

Revenues		
Sales tax	\$	427,837
Interest earnings		1,926
	Total revenues	<u>429,763</u>
Expenditures		
Road repairs and maintenance		<u>1,500</u>
	Total expenditures	<u>1,500</u>
Excess of Revenues Over Expenditures		<u>428,263</u>
Other Financing Uses		
Transfers out to the City		<u>(75,000)</u>
	Total other financing uses	<u>(75,000)</u>
Change in Fund Balance		353,263
Fund Balance		
Beginning of year		1,698,735
Prior period adjustment		68,996 **
End of year	\$	<u><u>2,120,994</u></u>

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

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

	<u>Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues			
Sales tax	\$ 400,000	\$ 427,837	\$ 27,837
Interest earnings	1,000	1,926	926
Total revenues	<u>401,000</u>	<u>429,763</u>	<u>28,763</u>
Expenditures			
Road repairs and maintenance	500,000	1,500	498,500
Total expenditures	<u>500,000</u>	<u>1,500</u>	<u>498,500</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(99,000)</u>	<u>428,263</u>	<u>527,263</u>
Other Financing Uses			
Transfers out to the City	(75,000)	(75,000)	-
	<u>(75,000)</u>	<u>(75,000)</u>	<u>-</u>
Change in Fund Balance	<u>\$ (174,000)</u>	353,263	<u>\$ 527,263</u>
Fund Balance			
Beginning of year, as restated		1,767,731	
End of year		<u>\$ 2,120,994</u>	

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

<u>ROAD/PROJECT</u>	<u>FROM</u>	<u>TO</u>	<u>PROJECT DESCRIPTION</u>
Citywide Streets Improvement Project			Crack Sealing, Slurry & Resurfacing
Pine Avenue	Fourth Street	Fifth Street	Install Curb, Gutter & Sidewalk
Ninth Street	Olive Avenue	Melon Avenue	Install Curb, Gutter & Sidewalk
Citywide			Alley Paving
Walnut Ave Impr Phase II	First Street	Third Street	Additional Reconstruction
Monument Sign Phase II			
Fifth Street, Holt Ave & Cedar Ave			Bus Shelter/Curbs TDA Projects
IID Alamo Annexation	Along Mellinger Alamo River Trail		
Alamo River Trail			Additional Enhancements
Alamo River Habitat Conservation			Additional Enhancements
Alamo River Trail Wetlands Link			Construct
Citywide			Develop Electric Vehicle Plan
Fourth Street/Orchard Road Bridge			Develop Erosion Control
E Ninth Street Sidewalk	Webb Avenue	Oak Avenue	Install Curb, Gutter & Sidewalk
Cedar Avenue	Fourth Street	Sixth Street	Reconstruction
Citywide			Street Sign Replacement
Oak Avenue	Ninth Street	Tenth Street	Construct Extension
Fifth Street	Mesquite Ave	Olive Avenue	Construct Extension
Willow Avenue	Ninth Street	Tenth Street	Construct Extension
Third Street	Walnut Avenue	Grape Avenue	Maintenance & Restorative Seal
Rose Avenue	Chestnut Avenue	(termination)	Maintenance & Restorative Seal
Fourth Street	Highway 115	Grape Avenue	Maintenance & Restorative Seal
Grape Court	Grape Avenue	(termination)	Maintenance & Restorative Seal
Fifth Street	Olive Avenue	Palm Avenue	Maintenance & Restorative Seal
Sixth Street	Melon Avenue	Beale Avenue	Maintenance & Restorative Seal
Artesia Avenue	Viking Way	Olive Avenue	Maintenance & Restorative Seal
Seventh Street	Viking Way	Towland Road	Maintenance & Restorative Seal
Eight Street	Melon Avenue	Beale Avenue	Maintenance & Restorative Seal
Eight Street	Ash Avenue	Oak Avenue	Maintenance & Restorative Seal
Wooldridge Ave	Melon Avenue	Olive Avenue	Maintenance & Restorative Seal
Ninth Street	Melon Avenue	Towland Road	Maintenance & Restorative Seal
Apple Court	East & West of Apple Avenue		Maintenance & Restorative Seal

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

ROAD/PROJECT	FROM	TO	PROJECT DESCRIPTION
Tenth Street	Holt Avenue	Fern Avenue	Maintenance & Restorative Seal
Tenth Street	Orange Avenue	Figuroa Avenue	Maintenance & Restorative Seal
Tenth Street	Oak Avenue	Towland Road	Maintenance & Restorative Seal
Viking Way	Sixth Street	Seventh Street	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
Melon Avenue	Sixth Street	Ninth Street	Maintenance & Restorative Seal
Olive Avenue	Fourth Street	Tenth Street	Maintenance & Restorative Seal
Palm Avenue	Fifth Street	Ninth Street	Maintenance & Restorative Seal
Cedar Avenue	Fourth Street	Ninth Street	Maintenance & Restorative Seal
Cedar Street	Fourth Street	Alamo Bridge	Maintenance & Restorative Seal
Pine Avenue	Fourth Street	Ninth Street	Maintenance & Restorative Seal
Holt Avenue	Fourth Street	Tenth Street	Maintenance & Restorative Seal
Fern Avenue	Fourth Street	Ninth Street	Maintenance & Restorative Seal
Orange Avenue	200 S of Fifth St		Maintenance & Restorative Seal
Orange Avenue	Fifth Street	Tenth Street	Maintenance & Restorative Seal
Walnut Avenue	South County Line	Tenth Street	Maintenance & Restorative Seal
Maple Avenue	Third Street	Tenth Street	Maintenance & Restorative Seal
Chestnut Avenue	Third Street	Tenth Street	Maintenance & Restorative Seal
Circle Drive	Eight Street	Tenth Street	Maintenance & Restorative Seal
Circle Drive	Eight Street	Tenth Street	Maintenance & Restorative Seal
Figuroa Avenue	Fifth Street	Sixth Street	Maintenance & Restorative Seal
Figuroa Avenue	Seventh Street	Eight Street	Maintenance & Restorative Seal
Figuroa Avenue	Ninth Street	Tenth Street	Maintenance & Restorative Seal
Grape Avenue	Fourth Street	Sixth Street	Maintenance & Restorative Seal
Brentwood Avenue	Seventh Street	Ninth Street	Maintenance & Restorative Seal
Beale Avenue	Seventh Street	Tenth Street	Maintenance & Restorative Seal
Webb Avenue	Seventh Street	Ninth Street	Maintenance & Restorative Seal
Ash Avenue	Eight Street	Ninth Street	Maintenance & Restorative Seal
Elm Avenue	Eight Street	Ninth Street	Maintenance & Restorative Seal
Oak Avenue	Eight Street	Ninth Street	Maintenance & Restorative Seal
Apple Avenue	Ninth Street	Tenth Street	Maintenance & Restorative Seal
Various Streets			Maintenance & Restorative Seal



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