



**1503 N. IMPERIAL AVE., SUITE 104
EL CENTRO, CA 92243-2875
PHONE: (760) 592-4494
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MANAGEMENT COMMITTEE

**REMOTE PARTICIPATION ONLY
Wednesday, April 14, 2021
10:30 A.M.**

CHAIR: TYLER SALCIDO

VICE CHAIR: NICK WELLS

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.

To participate on your computer via Zoom Meeting click on the following link:

To Join by telephone please dial (669) 900-9128
Meeting ID:
Passcode:

I. CALL TO ORDER AND ROLL CALL

II. EMERGENCY ITEMS

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

III. PUBLIC COMMENTS

In compliance with the Governor's Order N-29-20, the meeting will be held telephonically and electronically. If members of the public wish to review the attachments or have any questions on any agenda item, please contact Cristi Lerma at 760-592-4494 or via email at cristilerma@imperialctc.org. Agenda and minutes are also available at: <http://www.imperialctc.org/meetings-&-agendas/management-committee/>. If any member of the public wishes to address the Committee, please submit written comments by 5 p.m. on Tuesday, April 13, 2021. Comments should not exceed three minutes on any item of interest not on the agenda within the jurisdiction of the Committee. The Committee 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. APPROVAL OF THE ICTC CONSENT CALENDAR

Approval of the consent calendar is recommended by the Executive Director

- | | | | |
|----|---|-------------------|------------|
| A. | Approval of Management Committee Draft Minutes: | March 24, 2021 | Pages 4-21 |
| B. | Receive and File: | | |
| | 1. ICTC Commission Draft Minutes: | March 24, 2021 | |
| | 2. ICTC TAC Minutes: | February 25, 2021 | |
| | 3. ICTC SSTAC Minutes: | March 3, 2021 | |

**CITIES OF BRAWLEY, CALEXICO, CALIPATRIA, EL CENTRO, HOLTVILLE, IMPERIAL, WESTMORLAND,
IMPERIAL IRRIGATION DISTRICT AND COUNTY OF IMPERIAL**

- C. Application for Federal Transit Administration (FTA) Section 5311 Program Funds, FY 2020-21 Page 23

It is requested that the ICTC Management Committee forward this item to the Commission for their review and approval after public comment, if any:

1. Authorize the Chairman to sign the resolution authorizing the Executive Director to sign the FTA 5311 FY 2020-21 grant application with all supporting documentation.
2. Direct staff to submit the application to Caltrans.

- D. Application for Federal Transit Administration (FTA) Section 5311 Program Funds FY 2020-21 – Coronavirus Relief and Response Supplemental Appropriations Act Page 26

It is requested that the ICTC Management Committee forward this item to the ICTC Commission for their review and approval, after public comment if any.

1. Authorize the Chairman to sign the resolution authorizing the Executive Director to sign the FTA 5311 CRRSAA FY 2020-21 grant application with all supporting documentation.
2. Direct staff to submit the application to Caltrans.

V. REPORTS

- A. ICTC/LTA/IVRMA Executive Director
- See attached ICTC Executive Director Report Page 29
 - See attached IVRMA Program Report Page 35
- B. Southern California Association of Governments
- See attached report Page 71
- C. California Department of Transportation – District 11 Page 74
- See attached report
- D. Committee Member Reports

VI. INFORMATION CALENDAR

- A. Results of Sales Tax Revenue Bond Refunding of 2012 Series A,B,C,D,E
Presentation by Barclays

VII. NEXT MEETING DATE AND PLACE

- A. The next meeting of the Management Committee is scheduled on **Wednesday, May 12, 2021 at 10:30 a.m.**, via Zoom Meeting at the ICTC Offices at 1503 N. Imperial Ave., Suite 104, El Centro, CA 92243.

VIII. ADJOURNMENT

- A. Motion to Adjourn

IV. CONSENT CALENDAR

IV. CONSENT CALENDAR

A. Management Committee Draft Minutes: March 24, 2020

B. Receive and File:

1. ICTC Commission Draft Minutes March 24, 2021

2. ICTC TAC Minutes: February 25, 2021

3. ICTC SSTAC Minutes:

March 3, 2021

**IMPERIAL COUNTY TRANSPORTATION COMMISSION
MANAGEMENT COMMITTEE
DRAFT MINUTES OF MARCH 24, 2021
10:30 a.m.**

VOTING MEMBERS PRESENT:

City of Brawley	Tyler Salcido
City of Calexico	Miguel Figueroa
City of Calipatria	Rom Medina
City of El Centro	Marcela Piedra
City of Holtville	Nick Wells
City of Imperial	Dennis Morita
County of Imperial	Absent
County of Imperial	Esperanza Colio-Warren
Imperial Irrigation District	Ismael Gomez
City of Westmorland	Absent
ICTC	Mark Baza

STAFF PRESENT: David Aguirre, Cristi Lerma, Audrie Tapia, Michelle Bastidas, Marlene Flores, Daveline Villasenor

OTHERS PRESENT: David Salgado: SCAG; Ryan Fallica, Hanh-Dung Khuu, Patrick Jenkins, Rafael Reyes, Daniel Hernandez: Caltrans; Liz Zarate: City of El Centro, Coley Delaney: The Pun Group; Carmen Vargas, Michael Fleishman, Liza Koulikova, Tony Hughes, Mauricio Salazar: Barclays; Cesar Sanchez: First Transit; Zachary Hernandez, Rachel Kennedy: SANDAG; Jason Mordhorst: Hazard Construction; Eric Panzer, Allison Holmstedt, Placeworks; Sohab Mehmood: Department of Housing and Community Development; Karalee Brownell: Institute for Local Government.

The following minutes are listed as they were acted upon by the Imperial County Transportation Commission Management Committee and as listed on the agenda for the meeting held Wednesday, March 24, 2021 together with staff reports and related documents attached thereto and incorporated therein by reference.

I. CALL TO ORDER AND ROLL CALL

Chair Tyler Salcido called the Committee meeting to order at 10:33 a.m., roll call was taken and a quorum was present.

II. EMERGENCY ITEMS

There were none.

III. PUBLIC COMMENTS

There were none.

IV. CONSENT ITEMS

A motion was made by Wells seconded by Colio-Warren to approve the consent calendar as presented; Roll call was taken:

Agency	Roll Call
City of Brawley	Yes
City of Calipatria	Yes

City of Calexico	Yes
City of El Centro	Yes
City of Holtville	Yes
City of Imperial	Yes
County of Imperial Rouhotas	Absent
County of Imperial Warren	Yes
City of Westmorland	Absent
Imperial Irrigation District	Yes

Motion carried unanimously.

- A. Approval of Management Committee Draft Minutes: December 9, 2020
- B. Received and Filed:
1. ICTC TAC Minutes: December 16, 2020
January 28, 2021
 2. ICTC SSTAC Minutes: January 7, 2021
February 4, 2021
- C. Low Carbon Transit Operations Program (LCTOP) Application for FY 2020-21 Funds
1. Authorized the ICTC Chairperson to sign the attached resolution
 2. Authorization for the Execution of the LCTOP Project: Free Fare Program for eligible ICTC administered transit services.

V. REPORTS

- A. ICTC Executive Director
- Mr. Baza provided updates from the report on page 29 of the agenda with a focus on the Calexico East Port of Entry Bridge Widening Project. He stated that the project will continue using the original canopy concept previously presented. Border Patrol has committed an estimated \$2 million and ICTC has a remaining \$1 million from the approved LTA 5% set-aside.
 - Mr. Baza informed committee members that the IVRMA Report was attached to the agenda. Ms. Villasenor provided an update on programs and projects. She stated that Cal recycle will be conducting their annual spring review.
- B. Southern California Association of Governments (SCAG)
- Mr. Salgado provided updates from the report on page 42 of the agenda.
 - o The racial equity and regional planning survey have been released. Mr. Salgado requested the survey be completed by as many as possible to ensure that Imperial County continues to be represented amongst the SCAG region.
 - o At SCAG's March 4th Regional Council Meeting the board took action to approve the final 6th cycle Regional Housing Needs Assessment (RHNA) Allocation Plan. SCAG has completed all final reviews and appeals of the RHNA Allocation Plan.
 - o SCAG announced the 2020-2021 Sustainable Communities Program (SCP) – Smart Cities & Mobility Innovations Call for Applications is now open to eligible applicants. Deadline is April 23, 2021.

- The SCAG General Assembly is scheduled for May 6th. Thank you to those agencies that have selected their delegates. As a reminder only delegates and their alternates can vote at the General Assembly.

- C. Caltrans Department of Transportation – District 11
 - Ms. Khuu introduced Ryan Fallica as one of the new Route Managers for Caltrans.
 - Ms. Khuu reported the Project Report for the Collision Reduction Project on Highway 111 is on schedule and is expected to be completed by June 2021, design by July 2021, and project roll out by fall 2021. There were a few items that will require outside agency coordination and funding. A coordination meeting was requested with ICTC and the City of Calipatria. Mr. Medina stated he is available to meet.
 - Mr. Reyes provided updates from the report on page 45 of the agenda, stating the project development for the AAC has been discussed with the Imperial Irrigation District and is expected to have more reporting on the project sometime in April.

- D. Committee Member Reports
 - Ms. Colio-Warren provided a presentation regarding the Emergency Rental Assistance Program (ERAP).
 - Ms. Colio-Warren stated that the State of California set aside total of 13 million dollars for the County of Imperial and encourages those who meet the criteria to apply for the program. More information on the ERAP can be found on <https://home.treasury.gov/policy-issues/cares/emergency-rental-assistance-program>.

VI. ICTC ACTION CALENDAR

A. Calexico East Port of Entry Bridge Expansion Project- Contract Award

Mr. Baza reviewed the staff report with the committee. He stated that the U.S. Department of Transportation awarded the Imperial County Transportation Commission (ICTC) with BUILD grant in the amount of \$20 million for the Calexico East Port of Entry Bridge Expansion project. The Project will widen the existing Calexico East Port of Entry (POE) Bridge over the All-American Canal at the USA/Mexico Border to facilitate traffic flow to the existing U.S. federal primary inspection booths, and to reduce delays, idling times, and improve air quality emissions.

Besides the \$20 million BUILD award, the project is fully funded with the following funding: \$3 million Trade Corridor Enhancement Program (TCEP), Cycle 1, \$7.5 million TCEP, Cycle 2, and Local Transportation Authority 5% Regional Highway Set-Aside funds in the amount of \$1,844,000. The project funds have been and will be used to complete environmental, preliminary engineering, design, construction, and construction management costs of the widening of the bridge over the All-American Canal of the Calexico East Port of Entry.

He stated that the procurement process consisted of a two-phased approach. The Request for Qualifications (RFQ) was released in May 2020. Three qualified firms responded to the RFQ. The Request for Proposals (RFP) was released September 21, 2020.

Only two of the three firms submitted proposals to ICTC. A Best Value Determination process was utilized for the evaluation of the proposals. A Best Value Determination is a Caltrans proposal evaluation process which is comprised of a formal scoring process that factors the project cost resulting in a Best Value Determination. An evaluation team comprised of representatives from Caltrans, General Services Administration (GSA), Imperial Irrigation District (IID) and ICTC participated in the evaluation of the proposals. The evaluation was conducted on February 3, 2021 and cost estimates were opened on February 5, 2021, resulting in the selection of the firm Hazard Construction and their designated Design firm of Mark Thomas Company for a total project cost of \$19,965,000.00.

Mr. Baza stated that Mr. Mordhorst was on the line and available to answer any questions. There were no questions.

It was requested that ICTC Management Committee forward this item to the Commission for review and approval after the receipt of public comment, if any:

1. Authorize the Executive Director to sign the Agreement for Services between ICTC and Hazard Construction Company for the Contract Price of \$19,965,000 Effective March 24, 2021.
2. Issuance of Notice to proceed to Hazard Construction Company upon receipt and verification of required documentation.

A motion was made by Wells seconded by Piedra. Roll call was taken:

Agency	Roll Call
City of Brawley	Yes
City of Calipatria	Yes
City of Calexico	Yes
City of El Centro	Yes
City of Holtville	Yes
City of Imperial	Yes
County of Imperial	Absent
County of Imperial Colio-Warren	Yes
City of Westmorland	Absent
Imperial Irrigation District	Yes

Motion carried unanimously.

VII. LTA ACTION CALENDAR

- A. Imperial County Local Transportation Authority - Sales Tax Revenue Refunding Bonds (Limited Tax Bonds), Series 2020 A, B, C, D & E

It was requested that the ICTC Management Committee forward this item to the LTA Board for their review and approval after public comment, if any:

1. Adoption of the Resolution Authorizing the Issuance and Sale of Imperial County Local Transportation Authority Sales Tax Revenue Refunding Bonds in One or More Series

2. Approval of the following documents:
 - a. Supplemental Indentures
 - b. A Purchase Contract
 - c. A Continuing Disclosure Agreement
 - d. Pledge Agreements
 - e. An Escrow Agreement
 - f. A Preliminary Limited Official Statement
3. Authorizing Official Actions and Executions of Documents Related Thereto

A motion was made by [Salcido](#) seconded by [Medina](#). Roll call was taken:

Agency	Roll Call
City of Brawley	Yes
City of Calipatria	Yes
City of Calexico	Yes
City of El Centro	Yes
City of Holtville	Yes
City of Imperial	Yes
County of Imperial	Absent
County of Imperial Colio-Warren	Yes
City of Westmorland	Absent
Imperial Irrigation District	Yes

Motion carried unanimously.

- B. Adoption of the Imperial County Local Transportation Authority Annual Financial Audit for Fiscal Year Ended June 30, 2021

Mr. Aguirre introduced Mr. Delaney, LTA Auditor. Mr. Delaney summarized the results for the Imperial County Local Transportation Authority Annual Financial Audit for Fiscal Year Ended June 30, 2020. Mr. Delaney shared the Audit Responsibilities, Overview of Financial Statements, Measure D Sales Tax Fund Audits, and Audit Findings. The audit findings were the following:

City of Brawley

- 2020 – None
- 2019 – City did not formally approve five-year list of projects

City of Calexico

- 2020 - City did not certify its Maintenance of Effort requirement
- 2019 - City did not certify its Maintenance of Effort requirement

City of Calipatria

- 2020 – None
- 2019 - None

City of El Centro

- 2020 – None
- 2019 – City did not formally approve five-year list of projects

City of Holtville

- 2020 – none
- 2019 – PPA for 2018 items charged to 2019

City of Imperial

- 2020 – City did not formally approve the five-year list of projects

- 2019 – PPA for 2018 items charged to 2019
- County of Imperial
- 2020 – none
 - 2019 – PPA for 2018 items charged to 2019
- City of Westmorland
- 2020 – Prior period adjustment was made to record Measure D revenue in proper periods
 - City did not formally approve the five-year list of projects
 - 2019 – PPA for beginning fund balance understatement for not recording amounts due from other funds

The LTSC met on March 17, 2021 and provided the following feedback and recommendations. The Committee had the following recommendations:

- Audit documentation shall be provided by the City/County by no later than December 31st or will be subject to their funding being withheld until documentation is turned in.

It was requested that the ICTC Management Committee forward this item to the LTA Board for their review and approval after public comment, if any:

1. Receive, Approve and File the FY 2019-20 Imperial County Local Transportation Authority Annual Financial Audit for the following agencies: Brawley, Calexico, Calipatria, El Centro, Holtville, Imperial, Westmorland, the County of Imperial, and the ICLTA.
2. Agency shall submit audit documentation to the Authority auditor no later than October 31st (or another date specified by ICLTA or its auditor). If audit documentation is not received in a timely manner, the Authority shall withhold funding until the agency complies.

A motion was made by [Colio-Warren](#) seconded by [Medina](#). Roll call was taken:

Agency	Roll Call
City of Brawley	Yes
City of Calipatria	Yes
City of Calexico	Yes
City of El Centro	Yes
City of Holtville	Yes
City of Imperial	Yes
County of Imperial	Absent
County of Imperial	Yes
City of Westmorland	Absent
Imperial Irrigation District	Yes

Motion carried unanimously.

VIII. INFORMATION CALENDAR

- A. Impacts of Border Delays at the California-Baja California Land Ports of Entry
A presentation was made by SANDAG staff regarding a study conducted on the Impacts of Border Delays at the California-Baja California Land Ports of Entry. Ms. Kennedy

provided estimates for the economic impacts on both sides of the border and shared accounts for most recent research findings. More information and contact link can be found on <http://sandag.org/borderdelays>.

IX. NEXT MEETING DATE AND PLACE

The next meeting of the **Management Committee** is scheduled for **April 14, 2021** at the **ICTC Offices and via Zoom Meeting**.

IX. ADJOURNMENT

A. Meeting adjourned at 11:47 a.m. (Salcido/Piedra)

IMPERIAL COUNTY TRANSPORTATION COMMISSION

DRAFT MINUTES FOR MARCH 24, 2021

6:00 p.m.

VOTING MEMBERS PRESENT:

- | | |
|------------------------------|----------------------------------|
| City of Brawley | George Nava via zoom |
| City of Calipatria | Maria Nava-Froelich via zoom |
| City of Calexico | Rosie Arreola-Fernandez via zoom |
| City of El Centro | Cheryl Viegas-Walker via zoom |
| City of Imperial | Robert Amparano via zoom |
| City of Holtville | Michael Goodsell via zoom |
| City of Westmorland | Ana Beltran via zoom |
| County of Imperial | Luis Plancarte via zoom |
| County of Imperial | Absent |
| Imperial Irrigation District | Javier Gonzalez via zoom |

NON-VOTING MEMBERS PRESENT: Caltrans District 11 Gustavo Dallarda via zoom

STAFF PRESENT: Mark Baza, David Aguirre, Cristi Lerma, Marlene Flores, Michelle Bastidas, Audrie Tapia, Daveline Villasenor.

OTHERS PRESENT: All via zoom – David Salgado: SCAG; Coley Delaney: The Pun Group, Ann Fox, Ryan Fallica, Daniel Hernandez, Hanh-Dung Khuu: Caltrans; Tony Hughes, Mauricio Salazar: First Transit; Zachary Hernandez, Rachel Kennedy: SANDAG; Javier Gonzalez: Imperial Irrigation District.

The following action minutes are listed as they were acted upon by the Imperial County Transportation Commission and as listed on the agenda for the meeting held Wednesday, March 24, 2021 together with staff reports and related documents attached thereto and incorporated therein by reference.

Given public health directives limiting public gatherings due to the threat of COVID-19 and in compliance with the Governor’s Order N-29-20, the meeting will be held telephonically and electronically.

I. CALL TO ORDER AND ROLL CALL

Chair Viegas- Walker called the Commission meeting to order at 6:49 p.m. Roll call was taken, and a quorum was present.

II. EMERGENCY ITEMS

There were none.

III. PUBLIC COMMENTS

There were no public comments received.

IV. CONSENT CALENDAR

- | | | |
|----|--|---------------------------------------|
| A. | Approval of the ICTC Commission Draft Minutes: | December 16, 2020 |
| B. | Receive and File: | |
| 1. | ICTC Management Committee Draft Minutes: | December 16, 2020 |
| 2. | ICTC SSTAC Minutes: | December 17, 2020
January 28, 2021 |

- 3. ICTC TAC Minutes: January 6, 2021
February 3, 2021

C. Low Carbon Transit Operations Program (LCTOP) Application for FY 2020-21 Funds

- 1. Authorized the ICTC Chairperson to sign the attached resolution
- 2. Authorization for the Execution of the LCTOP Project: Free Fare Program for eligible ICTC administered transit services.

A motion was made by [Plancarte](#) and seconded by [Nava-Froelich](#) to approve the consent calendar as presented, roll call:

Agency	Roll Call
City of Brawley	Yes
City of Calipatria	Yes
City of Calexico	Yes
City of El Centro	Yes
City of Holtville	Yes
City of Imperial	Yes
County of Imperial <small>Plancarte</small>	Yes
County of Imperial <small>Kelley</small>	Absent
City of Westmorland	Yes
Imperial Irrigation District	Yes

Motion Passed.

V. REPORTS

A. ICTC Executive Director

- Mr. Baza provided updates from the report on page 29 of the agenda with a focus on the Calexico East Port of Entry Bridge Widening Project. He stated that the project will continue using the original canopy concept previously presented. Border Patrol has committed an estimated \$2 million and ICTC has a remaining \$1 million from the approved LTA 5% set-aside.
- Ms. Villasenor provided updates from the report on page 39 of the Agenda. She stated the IVRMA City/County Payment Program expenditure reports are due on April 1, 2021. The Expenditure Period End Date and the last day to expend FY 2018-19 funds was of March 1, 2021. The New FY 2019-20 City/County Payment Program expenditure period will begin on April 1, 2021 for \$59,528.00.
- Ms. Villasenor added there are three hazardous waste drop off locations that can be found on www.ivrma.org.

B. Southern California Association of Governments (SCAG)

- Mr. Salgado provided updates from the reports on page 41 to 44 of the agenda.
 - o The racial equity and regional planning survey have been released. Mr. Salgado requested the survey be completed by as many as possible to ensure that Imperial County continues to be represented amongst the SCAG region.
 - o At SCAG’s March 4th Regional Council Meeting the board took action to

- approve the final 6th cycle Regional Housing Needs Assessment (RHNA) Allocation Plan. SCAG has completed all final reviews and appeals of the RHNA Allocation Plan.
 - The SCAG General Assembly is scheduled for May 6th. Thank you to those agencies that have selected their delegates. As a reminder only delegates and their alternates can vote at the General Assembly.
 - SCAG announced the 2020-2021 Sustainable Communities Program (SCP) – Smart Cities & Mobility Innovations Call for Applications is now open to eligible applicants. Deadline is April 23, 2021.
 - SCAG expressed their excitement with the Regional Data Platform (RDP) will standardize regionally significant datasets, provide opportunities for local partners to update their data in real-time, and draw insights from local trends. SCAG has created the “Local Information Services Team” to support the roll out of the Regional Data Platform (RDP) and other housing and data support needs.
 - Annual Demographic Workshops will be held on June 8 ,2021 and June15, 2021, more information can be found on www.scag.ca.gov.
- C. California Department of Transportation (Caltrans)- Dsictrict 11
- Mr. Dallarda was available via zoom to present on the Caltrans report.
 - A full list of updates and announcements can be found on page 50 of the agenda.
 - CALTRANS received a little over \$2 million in a Federal Grant to study road user charge in rural communities.
- D. Commission Member Reports
- Mr. Gonzalez thanked Mr. Baza for the introduction and stated on behalf of the IID they will studying the current projects.

VI. ACTION CALENDER

- A. Calexico East Port of Entry Bridge Expansion Project- Contract Award
- Mr. Baza reviewed the staff report with the Commission. He stated that the U.S. Department of Transportation awarded the Imperial County Transportation Commission (ICTC) with BUILD grant in the amount of \$20 million for the Calexico East Port of Entry Bridge Expansion project. The Project will widen the existing Calexico East Port of Entry (POE) Bridge over the All-American Canal at the USA/Mexico Border to facilitate traffic flow to the existing U.S. federal primary inspection booths, and to reduce delays, idling times, and improve air quality emissions.

Besides the \$20 million BUILD award, the project is fully funded with the following funding: \$3 million Trade Corridor Enhancement Program (TCEP), Cycle 1, \$7.5 million TCEP, Cycle 2, and Local Transportation Authority 5% Regional Highway Set-Aside funds in the amount of \$1,844,000. The project funds have been and will be used to complete environmental, preliminary engineering, design, construction, and construction management costs of the widening of the bridge over the All-American Canal of the Calexico East Port of Entry.

He stated that the procurement process consisted of a two-phased approach. The Request for Qualifications (RFQ) was released in May 2020. Three qualified firms

responded to the RFQ. The Request for Proposals (RFP) was released September 21, 2020. Only two of the three firms submitted proposals to ICTC. A Best Value Determination process was utilized for the evaluation of the proposals. A Best Value Determination is a Caltrans proposal evaluation process which is comprised of a formal scoring process that factors the project cost resulting in a Best Value Determination. An evaluation team comprised of representatives from Caltrans, General Services Administration (GSA), Imperial Irrigation District (IID) and ICTC participated in the evaluation of the proposals. The evaluation was conducted on February 3, 2021 and cost estimates were opened on February 5, 2021, resulting in the selection of the firm Hazard Construction and their designated Design firm of Mark Thomas Company for a total project cost of \$19,965,000.00.

Mr. Baza stated that Mr. Mordhorst was on the line and available to answer any questions. There were no questions.

It was requested that ICTC Management Committee forward this item to the Commission for review and approval after the receipt of public comment, if any:

1. Authorized the Executive Director to sign the Agreement for Services between ICTC and Hazard Construction Company for the Contract Price of \$19,965,000 Effective March 24, 2021.
2. Issuance of Notice to proceed to Hazard Construction Company upon receipt and verification of required documentation.

A motion was made to approve the agreement as stated above by [Plancarte](#) and seconded by [Nava-Froelich](#), roll call:

Agency	Roll Call
City of Brawley	Yes
City of Calipatria	Yes
City of Calexico	Yes
City of El Centro	Yes
City of Holtville	Yes
City of Imperial	Yes
County of Imperial Plancarte	Yes
County of Imperial Kelley	Absent
City of Westmorland	Yes
Imperial Irrigation District	Yes

Motion Passed.

- B. Appointment to the CALVANS Board
 1. Appointment of Cheryl Viegas-Walker as the representative and appointment of Maria Nava-Froelich as the alternate to the CalVans Board.

A motion was made by [Nava-Froelich](#), seconded by [Mr. Gonzalez](#), roll call:

Agency	Roll Call
City of Brawley	Yes
City of Calipatria	Yes

City of Calexico	Yes
City of El Centro	Yes
City of Holtville	Yes
City of Imperial	Yes
County of Imperial Plancarte	Yes
County of Imperial Kelley	Absent
City of Westmorland	Yes
Imperial Irrigation District	Yes

Motion Passed.

VII. INFORMATION CALENDER

- A. Impacts of Border Delays at the California-Baja California Land Ports of Entry Presentation by SANDAG staff.

A presentation was made by SANDAG staff regarding study conducted on the Impacts of Border Delays at the California-Baja California Land Ports of Entry. Ms. Kennedy provided estimates for the economic impacts on both sides of the border and shared accounts for most recent research findings. More information and contact link can be found on <http://sandag.org/borderdelays>.

Mr. Baza reviewed the recommendations for the Regional Boarder Management System. He stated CALTRANS has already taken the steps to put some technology that can provide a good read on the border wait times as well as transportation systems and coordinating signals.

VIII. NEXT MEETING DATE AND PLACE

- A. The next meeting of the **Imperial County Transportation Commission** will be held on **April 28, 2021 at 6:00 p.m.**, at the **ICTC Offices**, 1503 N. Imperial Ave., Suite 104, El Centro, CA 92243 via Zoom Meeting.

IX. ADJOURNMENT

- A. Meeting adjourned at 8:04 p.m. ([Viegas-Walker](#))



1503 N. IMPERIAL AVE., SUITE 104
EL CENTRO, CA 92243-2875
PHONE: (760) 592-4494
FAX: (760) 592-4410

TECHNICAL ADVISORY COMMITTEE
DRAFT MINUTES

February 25, 2021

Present:

Gordon Gaste	City of Brawley
Abraham Campos	City of El Centro
Veronica Atondo	County of Imperial
Jesus Villegas	City of Imperial
Lili Falomir	City of Calexico
George Galvan	City of Calipatria
Joel Hamby	City of Westmorland
Frank Fiorenza	IID

Others:

Virginia Mendoza	ICTC
Marlene Flores	ICTC
David Salgado	SCAG
Guillermo Sillas	City of Brawley
Manuel Cabrera	City of Brawley
Andres Miramontes	City of Brawley
Ana Gutierrez	City of Brawley
Javy Luna	City of El Centro
Christian Rodriguez	City of El Centro
Felix DeLeon	City of El Centro
Catherine Gutierrez	City of El Centro
Ben Guerrero	Caltrans
Deborha McGarrey	SoCalGas Company

1. The meeting was called to order at 10:04 a.m. A quorum was present and introductions were made. There were no public comments made.
2. A *motion* was made to adopt the minutes for January 28, 2021 (Falomir / Hamby) **Motion Carried.**
3. **Congestion Mitigation Air Quality (CMAQ) and Surface Transportation Block Grant (STBG) 2021 Call for Project Guidelines**

The 2021 Call for Projects of new CMAQ and STBG funds for projects in Federal Fiscal Year (FFY)s 2022-23, 2023-24 and 2024-25 will be paused and begin in fall 2021.

4. **Regional Climate Action Plan (CAP) Draft Review**

Marlene Flores provided TAC members a DRAFT of the CAP for their review. The DRAFT CAP includes the inventory, forecasts, and targets and TAC members will have the opportunity to provide comments. ICTC and consultant are currently working in establishing the dates for public comments on the CAP. ICTC will post the CAP on their website for public comments starting next week. We would be asking local agencies for their support in regards to posting the link to the CAP on their websites to reach out to the public.

5. **ICTC Updates / Announcements**

(Presented by ICTC Staff)

a. **Transit Planning Updates:**

- Virginia Mendoza provided a brief update on transit. ICTC is still operating under COVID-19 requirements. Free fares for Transit riders except for Medtrans.

b. **Transportation Planning Updates:**

- A list of projects is part of the agenda. ICTC updated the project list based on Federal and State projects that need to obligate in this current year. ICTC will revise the list and resend to all local agencies with updates and current status of projects.

6. **SCAG Updates / Announcements** *(Presented by David Salgado):*

- **2021 SCAG Sustainability Awards “Call for Nominations”:** The Southern California Association of Governments (SCAG) is committed to highlighting excellence in sustainable planning and projects in the SCAG Region. These plans and projects are integral to carrying out the goals and policies of Connect SoCal, the 2020-2045 Regional Transportation Plan/Sustainable Communities Strategy, and promote a cleaner, healthier and happier Southern California. Each year, SCAG honors projects that best exemplify the core principles of sustainability with awards. The Deadline is Friday, February 26 at 11:59 p.m.
- **CAG Call for Collaboration 2021:** SCAG is pleased to announce the release of the Call for Collaboration request for proposals. The program will fund several grants for non-profit organizations through two opportunities:
 - Partnership Programs: Awards of up to \$125,000 to support the expansion and/or implementation of existing plans, initiatives and/or partnerships that promote equitable growth strategies.
 - Spark Grants: Smaller, capacity-building grants of around \$50,000 to seed new models of collaboration and engagement to support community-driven approaches and partnerships that promote equitable growth strategies.The deadline to apply is Tuesday, February 23, 2021.
- **2020 SCAG Sustainable Communities Program (SCP) Grant Program:** SCAG has approved the 2020 SCP grant guidelines. The FY 2020/2021 program will fund projects in the following areas that support and implement the policies and initiatives of the 2020 Regional Transportation Plan/Sustainable Communities Strategy (RTP/SCS), Connect SoCal: Active Transportation & Safety; Housing and Sustainability; Smart Cities, Mobility Innovation & Transportation Demand Management; and Green Region. The first Call prioritizes Active Transportation & Safety projects, and the second Call prioritizes efforts to increase housing production.
- **Broadband and Closing the Digital Divide:** SCAG, the California Emerging Technology Fund and the Inland Empire Regional Broadband Consortium are spearheading a study to facilitate broadband planning and deployment as part of transportation projects in the region. Improved broadband deployment, particularly in disadvantaged communities and unserved/underserved rural and urban areas, will support increased use of online learning,

telehealth/telemedicine, telecommuting, e-commerce, and e-government, reducing vehicle miles traveled (VMT) and greenhouse gas emissions. This is in addition to other regional efforts to bridge the critical digital divide that has been further exasperated by the onset of teleworking and other localized emergencies which could benefit from increased access to connectivity on the ground and throughout the region.

- **SCAG Aerial Imagery Project 2020/21 Update:** After numerous meetings to discuss the potential for SCAG to facilitate a new Aerial Imagery Flyover Project, the County of Imperial has agreed to facilitate a public procurement process. This will allow for more funds to be applied to the project to support the procurement. SCAG has set aside \$250,000 for the project and will increase the support by \$50,000 for a total of \$300,000. The project is currently in the final phases. A meeting was held recently to discuss proposed member contributions in time for budget development. The proposed local contribution amount is attached for review.

David Salgado provided a breakdown of total cost and reserves per project partner.

7. Cities and County Planning / Public Works Updates:

- Local agencies gave an update on their local projects in progress.

8. Caltrans Updates / Announcements (Presented by: Ben Guerrero):

- Caltrans provided general information on inactive projects. The next deadline to submit Inactive projects and Future inactive invoices is February 19, 2021.
- Federal Fiscal Year (FFY) 20/21 Requests for Authorization Obligations will be due by January 29, 2021.
- Federal Fiscal Year (FFY) 20/21 Requests for Authorization Obligations are due. Funding Requests for Authorization (RFA) during this federal fiscal year were due by January 29, 2021.
- 2021 Local Assistance Publication Updates: Caltrans has released the 2021 Local Assistance Procedures Manual (LAPM) as well as updates to the Local Assistance Program Guidelines (LAPG). All changes have been documented in Local Programs Procedures 20-01 (LPP 20-01).
- Assembly Bill (AB) 1012 Cycle 22 Obligation Plan is due by February 23, 2021.
- New Federal Lands Access Program (FLAP) Call for Projects. The “FLAPApplication” deadline will be May 27, 2021. The outreach plan includes webinars that assist tribal and local agencies, as well as Caltrans, with this process. (The final date is February 10, 2021, for all prospective applicants to hear the details during a live FHWA webcast.).
- New Invoice Form Required effective immediately. New version of LAPM Exhibit 5-A.
- Quality Assurance Program (QAP). A list with updated dates was provided. Ben Guerrero will update the list with updated dates.

9. General Discussion / New Business

- A brief update for next TAC meeting. Abraham Campos from the City of El Centro provided a brief update on IVRMA and upcoming events happening around the County when it comes to IVRMA. IVRMA TAC meeting was cancelled for the month of February. Abraham asked local agencies to work together in updates or question in regards to deadlines and upcoming events from IVRMA.
- Next TAC meeting will be on March 25, 2021 via Zoom

10. Meeting adjourned at 11:30 a.m.

IMPERIAL VALLEY RESOURCE MANAGEMENT AGENCY

SERVING THE CITIES OF BRAWLEY, CALEXICO, CALIPATRIA, EL CENTRO,
HOLTVILLE, IMPERIAL, WESTMORLAND AND COUNTY OF IMPERIAL



AGENDA REPORT

TO: IVRMA Board Members and City / County Managers
FROM: Daveline Villaseñor, Project Manager
SUBJECT: IVRMA Board Meeting
MEETING DATE: April 14, 2021

STAFF REPORT

JPA Amendment Recommendation: CalRecycle has shared a revised guidance for jurisdictions to consider amending the JPA Agreement to implement SB 1383 and delegate specified activities. This guidance document is also applicable to jurisdictions that would like to delegate activities related to MCR/MORE. Note that CalRecycle under the SB 1383 regulations would enforce on an individual jurisdiction that the JPA, pursuant to JPA law, can apportion any associated penalties. Please see attachment.

SB 1383 Regulatory Organic Waste Collection Service Options and Requirements: The SB 1383 regulations allow jurisdictions to select from a variety of organic waste collection service options, which are outlined in Article 3 and Article 17. This flexibility allows jurisdictions to implement a robust program that diverts organic materials from landfills while considering their unique geography, population size, and available processing and recycling infrastructure. Jurisdictions have two primary options for implementing organic waste collection services in their communities. Understanding the waste collection service options for subject properties will allow the cities to focus on the larger generators.

City Clean-Up Events: Cities in correlation with their Franchised Hauler will be conducting several clean-up events for the month of April 2021. All events are subject to confirm approved date of the event by the city a week prior to the event date. The events are for the specified city residents only and must show proof of residency (Utility Bill or Driver's License). The following items are accepted: FREE COLLECTION of Computers-Monitors-TVs, Passenger and Light Truck Tires (Rims Accepted), NO TIRES FROM TIRE BUSINESSES!!! No more than 9 tires without a Written Exemption from the Local Environmental Agency (442) 265•1888. See attached fliers for your city.

Household Hazardous Waste (HHW): All HHW facilities continue to be opened to for residents of the Imperial Valley to drop off their household hazardous material. Brawley & Calexico are opened every other Sunday from 8 a.m. to 12 p.m. El Centro is opened from 8 a.m. to 12 p.m. every Saturday of the month. The HHW facilities are available to receive resident's electronic waste, used oil, fluorescent light bulbs, batteries, pesticides, antifreeze, tires and tires with rims. For schedule information or verification of items received please feel free to contact our office at (760) 337-4537 between Monday through Friday from 8:00 a.m. to 5:00 p.m. or a full list of items received visit the IVRMA website at www.ivrma.org.

IVRMA FY 2018-2019 Audit: David Yee on behalf of Karina B. Alvarez, CPA have audited the accompanying financial statements of the governmental activities, the business-type activities, of Imperial Valley Resource Management Agency as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the Agency's basic financial statements as listed in the table of contents. The draft report has been reviewed by Hutchinson & Bloodgood, Inc. and IVRMA and is pending the finalized copy from Karina Alvarez's firm for submission.

**GUIDANCE DOCUMENT FOR REGIONAL AGENCIES:
Amending Joint Powers Authority Agreement to Include Compliance with SB
1383, AB 341 and/or AB 1826.**

Public Resources Code (PRC) Section 40970-40977, authorizes jurisdictions to create regional agencies to implement Part 2 of the Integrated Waste Management Act (IWMA), Assembly Bill (AB) 939 (Sher. 1989.) By forming a regional agency, individual cities and counties can reduce the cost of managing, reporting and tracking of disposal and diversion programs. When jurisdictions designate the regional agency as the responsible party for compliance with the AB 939 planning requirements, CalRecycle reviews the regional agency as a whole. Although the regional agency agreement may apportion any penalties assessed among the members, each jurisdiction is liable to the Department for any civil penalties imposed.

To become a regional agency, the member jurisdictions must first form a Joint Powers Agency (JPA) in accordance with the Joint Exercises of Powers Act (Government Code (Government Code) Section 6500, et. seq.) The JPA agreement must expressly grant the governing entity of the JPA the authority to act as a regional agency in accordance with the provisions of PRC Section 40972. The Department must also approve the formation of the regional agency.

Regional agencies are only authorized to act for their member jurisdictions for implementation of Part 2 of the IWMA. They cannot be designated as the responsible party for implementation of SB 1383, AB 341 (Chesbro, 2011) Recycling of Commercial Solid Waste (MCR) or AB 1826 (Chesbro, 2014) Recycling of Commercial Organic Waste (MORe) because these statutes are located in Part 3 of the IWMA.

However, SB 1383 regulations specifically allow jurisdictions to grant a private or public entity the authority to implement and enforce SB 1383 regulations. 14 California Code of Regulations (CCR) Section 18981.2(b.)

Jurisdictions desiring to delegate authority for responsibilities under SB 1383 may do so by amending the JPA language in the current regional agency agreement or by entering into a new JPA agreement. The sample language provided below assumes that the jurisdictions will amend their current JPA agreement to delegate additional powers to Board of Directors. Since the organization and terms of JPA agreements vary widely, member jurisdictions should change the language to be consistent with their existing JPA agreement.

Jurisdictions may also want to consider at this time delegating the JPA to implement and/or enforce MORe and MCR.

If member jurisdictions grant the JPA authority to implement and enforce SB 1383, CalRecycle will pursue enforcement against the JPA and not against the individual jurisdictions for non-compliance of all delegated responsibilities.

It should also be noted that nothing in 14 CCR Section 18981.2 overrides the provisions of the Joint Exercise of Powers Act or alters the legal relationship (statutory, contractual or otherwise) between a city, county or city and county and a JPA.

SPECIAL CONSIDERATIONS REGARDING ENFORCEMENT

To grant responsibility for enforcement of SB 1383 to the JPA, jurisdictions must decide whether each member jurisdiction will adopt its own ordinance or whether all members will adopt the same ordinance. The jurisdictions must also determine which enforcement duties to delegate to the JPA and which will remain the responsibility of each jurisdiction.

For example, some jurisdictions may choose to conduct inspections and enforcement themselves and others may enter an agreement with the JPA to conduct such inspections and enforcement. The Model Ordinance Tool provided by CalRecycle contains language reflecting a shared enforcement methodology. Jurisdictions should change the enforcement language in Model Ordinance to be consistent with Government Code Section 53069.4, their own administrative procedures on enforcement actions, and the enforcement process and the timeline outlined in Senate Bill 1383 regulations.

Although 14 CCR Section 18981.2(d) prohibits a jurisdiction from delegating a private entity the authority to impose civil penalties or maintain an action to impose civil penalties, it can choose to grant that authority to a JPA.

SAMPLE LANGUAGE AMENDING JOINT POWERS AGREEMENT TO GRANT AUTHORITY TO IMPLEMENT SB 1383, and AB 1826 and/or AB 341

(PLEASE NOTE THAT THIS LANGUAGE IS FOR INFORMATIONAL AND EXAMPLE PURPOSES ONLY. IT DOES NOT TO APPLY TO EVERY SITUATION, AND IT MAY NOT ANTICIPATE SPECIFIC NEEDS. THEREFORE, THIS LANGUAGE SHOULD NOT BE DUPLICATED WITHOUT CONSIDERATION OF AN INDIVIDUAL JURISDICTION'S PARTICULAR NEEDS AND CIRCUMSTANCES. CALRECYCLE HAS ATTEMPTED TO ENSURE THAT THIS LANGUAGE ALIGNS WITH THE REQUIREMENTS OF SB 1383 REGULATIONS AND THE REQUIREMENTS OF MCR AND /MORE; HOWEVER, IN THE EVENT OF ANY CONFLICT, THE STATUTORY AND REGULATORY PROVISIONS SHALL PREVAIL OVER THIS LANGUAGE. BE ADVISED THAT THIS SAMPLE LANGUAGE DOES NOT CONSTITUTE LEGAL ADVICE AND JURISDICTIONS SHOULD SEEK LEGAL COUNSEL BEFORE ADOPTING THIS LANGUAGE.)

**AMENDMENT TO THE [NAME OF THE JOINT POWERS AUTHORITY] JOINT
POWERS AGREEMENT**

[ADD TO RECITALS]

WHEREAS, Senate Bill 1383 (Lara, 2016) was signed into law and establishes methane emissions reduction goals of 50 percent in the level of the statewide landfill disposal of organic waste from the 2014 level by 2020 and 75 percent by 2025; and,

WHEREAS, the Department of Resources Recycling and Recovery (CalRecycle) has developed regulations in Title 14 Division 7, Chapter 12 of the California Code of Regulations to implement the goals in Senate Bill 1383 (Senate Bill 1383 regulations;) and

WHEREAS, Senate Bill 1383 regulations require jurisdictions to implement an organic waste diversion program that includes providing organic waste collection services to businesses and residences, edible food recovery goals, public education and outreach, contamination monitoring and sampling activities, recordkeeping and reporting, organic and edible food recovery, infrastructure capacity planning, procurement of recovered organic waste products, and enforcement; and

(FOR MORE ADD)

WHEREAS, Assembly Bill 1826 (Chesbro, 2014) (Recycling of Commercial Organic Waste (MORe)) was signed into law and established the requirement for jurisdictions to implement an organic waste recycling program to commercial divert organic waste; and

(FOR MCR ADD)

WHEREAS, Assembly Bill 341 (Chesbro, 2011) (Recycling of Commercial Solid Waste (MCR)) was signed into law and established requirements for jurisdictions to implement a commercial solid waste recycling program designed to divert commercial solid waste; and

WHEREAS, CalRecycle developed regulations in Title 14, Division 7, Chapter 9.1 to implement the goals of the MCR law; and

WHEREAS, on [date] an agreement was executed by and between the [names of member jurisdictions] (parties) forming a joint powers authority pursuant to the provisions of the Joint Exercise of Powers Act (Government Code Sections 6500 et. seq for the purpose of [insert purpose statement from JPA agreement] (hereinafter referred to as the "Agreement"); and

WHEREAS, pursuant to the Agreement the power to perform the responsibilities of the joint powers authority was vested in the Agency Board of Directors (Agency Board); and

WHEREAS, each of the parties expressly represents and acknowledges that it desires to amend the Agreement as provided herein and that the terms of this amendment are incorporated by reference into the Agreement; and

WHEREAS, the parties expressly designate the Agency Board the authority to ensure and oversee compliance with and enforcement of Senate Bill 1383, on behalf of each party hereto; and

[FOR MORE and/or MCR ADD)

WHEREAS, the parties also expressly designate and desire for the Agency to ensure and oversee compliance with Assembly Bill 1826 [and/or] Assembly Bill 341 on behalf of each party hereto.

The Agency Board is hereby granted the following additional powers:

X To act as the delegate on behalf of each party to this Agreement for the responsibilities for compliance with the provisions of Senate Bill 1383 (Public Resources Code section 42652-42654) and the corresponding regulations in Title 14 of the California Code of Regulations, Division 7, Chapter 12. FOR MORE add the following: and “Assembly Bill 1826 (Public Resources Code sections 42649.8-24649.87)” to the extent allowed by law. These delegated responsibilities, include, but are not limited to:

- AA.** Establishing, administering, implementing and/or operating all state mandated Senate Bill 1383 programs. Such programs include, but are not limited to organic waste management, education and outreach, monitoring, inspection, and record keeping programs. Such compliance shall also include conducting organic waste capacity planning, as required by law and compliance with CalGreen Building Standards and the Model Water Efficient Landscape Ordinance.
- BB.** Establishing, administering, and implementing the edible food recovery requirements of Senate Bill 1383 regulations. Such duties shall include, but are not limited to: assessment of existing capacity for edible food recovery, establishing a food recovery program, inspection of commercial generators for compliance, and education and outreach to all businesses, residents, commercial edible food generators, and any other entities or parties required by law.
- CC.** Coordinating with CalRecycle and any other state or federal entities in assessing, and ensuring compliance with the CalRecycle procurement and pollution reduction targets for each party.

[ADD IF DELEGATING ENFORCEMENT OF SB 1383 ORDINANCE

DD. Enforcing the [identify the ordinance number title and/or number] as required by Senate Bill 1383 by performing the following actions [specify the enforcement actions delegated, i.e., monitoring compliance through compliance and route reviews, inspection, determining the applicability of waivers, determining whether violations have occurred, and issuing Notices of Violations.]

XX To act as delegate on behalf of each party to this Agreement for compliance with Assembly Bill 341, (Public Resources Code sections 42649-42649.7) and the corresponding regulations in Title 14, Division 7, Chapter 9.1 Such compliance shall be on behalf of each party to this Agreement to the extent allowed by law and shall include, but is not limited to: identification and monitoring of businesses, education and outreach, notification of non-compliant businesses, and reporting the progress achieved in implementing the program in the Annual Report required by Public Resources Code Section 41821, et seq.

ARTICLE XX

(ADD TO TERMINATION OF AGREEMENT)

Upon termination of this agreement, each individual member agency will be responsible for implementing Senate Bill 1383 [and Assembly Bill 1826 and/or Assembly Bill 341] and corresponding regulations

SB 1383 Regulatory Organic Waste Collection Service Options and Requirements

Standard Collection Service versus Performance-Based Collection Service

The SB 1383 regulations allow jurisdictions to select from a variety of organic waste collection service options, which are outlined in Article 3 and Article 17. This flexibility allows jurisdictions to implement a robust program that diverts organic materials from landfills while considering their unique geography, population size, and available processing and recycling infrastructure. Jurisdictions have two primary options for implementing organic waste collection services in their communities:

- 1) Standard 3-, 2-, or Unsegregated Single-Container Collection Service (as described in Article 3)
- 2) Performance-Based Source Separated Organic Waste Collection Service (as described in Article 17)

Jurisdictions that choose to implement standard 3-, 2-, or unsegregated single-container collection service have more requirements in the regulations related to education and outreach, recordkeeping, reporting, and enforcement.

A jurisdiction that chooses to implement a performance-based service has fewer regulatory requirements but must demonstrate they can provide service to at least 90 percent of residential and 90 percent of commercial generators and they have more rigorous contamination monitoring requirements. If a jurisdiction is unable to meet the requirements of the performance-based service, they will be subject to the enforcement process and must implement a standard collection service instead. As a result, the jurisdiction would no longer be eligible for the compliance exceptions.

This guidance tool was developed by CalRecycle as a courtesy for informational and example purposes only. Use of this tool is optional and is not a regulatory requirement. In the event of any conflict with this guidance tool or information herein, applicable statutory and regulatory provisions shall control. This tool and information herein are based on known facts and legal authority as understood by CalRecycle at the time of release. Any analysis, guidance, or other information herein may be subject to change based on changed facts or legal authority, actual or understood, subsequent to the publishing of this tool. The provision of this guidance tool and any analysis, guidance, or other information herein shall not be construed as a waiver of any rights or remedies available to CalRecycle. Users are encouraged to seek the assistance of legal counsel to comply with applicable state law based on their pertinent facts and circumstances. CalRecycle makes no representation that use of this tool will ensure compliance with regulatory requirements. The user assumes all risk and CalRecycle accepts no responsibility or liability to any person because of the use of, or reliance upon, this tool or the information herein.

The following table provides a high-level overview of the requirements for jurisdictions implementing a standard organic waste collection service (outlined in 14 CCR Sections 18984.1-18984.3) versus jurisdictions implementing a performance-based source separated organic waste collection service as (outlined in 14 CCR Section 18998.1). Both options require jurisdictions to **provide** collection service to organic waste generators (also referred to as automatic service or mandatory service).

Article 3 and Article 17 Collection Requirements

Regulatory Requirements	Organic Waste Standard Collection Service	Performance-Based Source Separated Organic Waste Collection Service
Collection Container Service Options	<p>Can use any combination of 3+, 3-, 2-, or unsegregated single-container collection services. Split containers are allowed.</p> <p><i>See 14 CCR Sections 18984.1, 18984.2, 18984.3</i></p>	<p>3 or 3+ container collection service only. Split containers are allowed.</p> <p><i>See 14 CCR Section 18984.1(a), (b), (d)-(f)</i></p>
Container Contamination Minimization	<p>Jurisdictions must monitor contamination by conducting either route reviews or waste evaluations where all containers are monitored in either method.</p> <p><i>See 14 CCR Section 18984.5</i></p>	<p>Jurisdictions must monitor contamination through waste evaluations where all containers are monitored. Gray containers must be monitored once per quarter.</p> <p><i>See 14 CCR Section 18984.5(c)-(e) and Section 18998.1(a)(3)</i></p>
Container Color Requirements	<p>Curbside containers must adhere to specified colors.</p> <p><i>See 14 CCR Section 18984.7</i></p>	<p>Curbside containers must adhere to specified colors.</p> <p><i>See 14 CCR Section 18984.7</i></p>
Container Labeling Requirements	<p>New curbside containers or lids must include labels.</p> <p><i>See 14 CCR Section 18984.8</i></p>	<p>No container labeling requirements.</p> <p><i>See 14 CCR 18988.2(a)(2)</i></p>
Waivers Granted by Jurisdictions	<p>May allow for de minimis, physical space, and collection frequency waivers.</p> <p><i>See 14 CCR Section 18984.11</i></p>	<p>The regulations do not prescribe that waivers must be provided; however, service must be provided to at least 90 percent of residential and 90 percent of commercial organic waste generators.</p>
Education and Outreach	<p>Provide education and outreach to:</p> <ul style="list-style-type: none"> • Residents and businesses about reducing and recycling organic waste • Commercial edible food generators about donating edible food to 	<p>Provide education and outreach to:</p> <ul style="list-style-type: none"> • Commercial edible food generators about donating edible food to food recovery services and organizations <p><i>See 14 CCR Section 18985.2</i></p>

	<p>food recovery services and organizations</p> <p><i>See 14 CCR Section 18985.1, 18985.2</i></p>	
Regulation of Haulers	<p>Must regulate haulers:</p> <ul style="list-style-type: none"> • A jurisdiction must require haulers to meet the regulatory requirements as a condition of approval. • Must adopt an ordinance or enforceable mechanism to allow self-hauling. <p><i>See 14 CCR Sections 18988.1, 18988.2, 18988.3</i></p>	<p>Must regulate haulers:</p> <ul style="list-style-type: none"> • A jurisdiction must require haulers to only transport the source separated organic waste collection stream to a designated source separated organic waste recycling facility. <p><i>See 14 CCR Section 18998.1(b), (d), and (e)</i></p>
CALGreen Building Standards and Model Water Efficient Landscape Ordinance	<p>Must adopt an ordinance or other enforceable requirement that requires compliance with specified provisions of the California Green Building Standards Code and specified provisions of the Model Water Efficient Landscape Ordinance.</p> <p><i>See 14 CCR Sections 18989.1 and 18989.2</i></p>	<p>Must adopt an ordinance or other enforceable requirement that requires compliance with specified provisions of the California Green Building Standards Code and specified provisions of the Model Water Efficient Landscape Ordinance.</p> <p><i>See 14 CCR Sections 18989.1 and 18989.2</i></p>
Edible Food Recovery Program	<p>Must implement an edible food recovery program.</p> <p><i>See 14 CCR Sections 18991.1 - 18991.5</i></p>	<p>Must implement an edible food recovery program.</p> <p><i>See 14 CCR Sections 18991.1 - 18991.5</i></p>
Capacity Planning	<p>Counties, in coordination with cities, special districts that provide solid waste collection service, and regional agencies, must conduct capacity planning for organic waste recycling and edible food recovery.</p> <p><i>See 14 CCR Sections 18992.1 - 18992.3</i></p>	<p>Counties, in coordination with cities, special districts that provide solid waste collection service, and regional agencies, must conduct capacity planning for organic waste recycling and edible food recovery.</p> <p><i>See 14 CCR Sections 18992.1 - 18992.3</i></p>
Procurement	<p>Must annually procure recovered organic waste products that meet or exceed the annual recovered organic</p>	<p>Must annually procure recovered organic waste products that meet or exceed the annual recovered organic</p>

	<p>waste product procurement target and procure paper products, and printing and writing paper, consistent with specified sections of the Public Contract Code.</p> <p><i>See 14 CCR Sections 18993.1 - 18993.4</i></p>	<p>waste product procurement target and procure paper products, and printing and writing paper, consistent with specified sections of the Public Contract Code.</p> <p><i>See 14 CCR Sections 18993.1 - 18993.4</i></p>
Recordkeeping	<p>Jurisdictions are required to keep records of:</p> <ul style="list-style-type: none"> • Standard organic waste collection service • Contamination monitoring • Waivers and exemptions • Education and outreach • Hauler program • Edible food recovery program • Procurement • Enforcement actions • Complaints and investigations <p><i>See 14 CCR Sections 18984.4, 18984.6, 18984.14, 18985.3, 18988.4, 18991.2, 18993.2, 18993.4, and 18995.2</i></p>	<p>Jurisdictions are required to keep records of:</p> <ul style="list-style-type: none"> • Performance-based organic waste collection service • Contamination monitoring (waste evaluations) • Education and outreach (food recovery program only) • Edible food recovery program • Procurement • Enforcement actions (food recovery program only) • Complaints and investigations (food recovery program only) <p><i>See 14 CCR Sections 18998.4; 18984.6; 18985.3 only related to edible food recovery education and outreach; 18991.2; 18993.2; 18993.4; Section 18995.2(f)(1),(2),(6),(8)-(10), and (11)-(13) only as it pertains to the edible food generators and food recovery organizations and services</i></p>
Reporting	<p>Must report on:</p> <ul style="list-style-type: none"> • Initial jurisdiction compliance • Organic waste collection service • Contamination monitoring • Waivers issued 	<p>Must report on:</p> <ul style="list-style-type: none"> • Initial jurisdiction compliance • Organic waste collection service • Results of waste evaluations performed

	<ul style="list-style-type: none"> • Education and outreach • Hauler oversight • CALGreen and MWELo • Edible food recovery program • Capacity planning (county only) • Procurement • Compliance, monitoring, and enforcement <p><i>See 14 CCR Sections 18994.1, 18994.2</i></p>	<ul style="list-style-type: none"> • CALGreen and MWELo • Edible food recovery program • Capacity planning (county only) • Procurement <p><i>See 14 CCR Sections 18994.1, 18994.2 (a), (b), (c)(3), (g)-(j), and (l)</i></p>
Inspections	<p>Must conduct inspections.</p> <p><i>See 14 CCR Section 18995.1</i></p>	<p>Must conduct inspections only related to commercial edible food generators and food recovery organizations and services.</p> <p><i>See 14 CCR Section 18995.1</i></p>
Investigate Complaints	<p>Must investigate complaints of alleged violations.</p> <p><i>See 14 CCR Section 18995.3</i></p>	<p>Must investigate complaints of alleged violations related to entities subject to the edible food recovery requirements.</p> <p><i>See 14 CCR Section 18995.3</i></p>
Enforcement	<p>Must conduct enforcement</p> <p><i>See 14 CCR Section 18995.4</i></p>	<p>Must conduct enforcement only on entities subject to the edible food recovery requirements.</p> <p><i>See 14 CCR Section 18995.4</i></p>



Imperial Valley Resource Management Agency will be available at the 2021 Holtville Community Clean-Up

Held at 2199 Bonds Corner Rd, Holtville CA

Saturday April 3rd, 2021

8:00am - 12:00pm



HOLTVILLE RESIDENTS ONLY



Must Show proof of residency (Utility Bill or Driver's License)

We are accepting the following items:

FREE COLLECTION of Computers-Monitors-TVs

**Passenger and Light Truck Tires
(Rims Accepted)**

NO TIRES FROM TIRE BUSINESSES!!!

No more than 9 tires without a

**Written Exemption from the
Local Environmental Agency**

(442) 265-1888



For more information call 760-337-4537 or 1-877-RECYCLE (1-877-732-9253)
www.ivrma.org

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Funded by Grant from Cal Recycle





Imperial Valley Resource Management Agency will be available at the

2021 Imperial Community Clean-Up



Held at the Imperial Landfill

Located at 104 E Robinson Rd, Imperial CA

April 17th, 2021

7:00am - 3:00pm



IMPERIAL RESIDENTS ONLY

Must Show proof of residency (Utility Bill or Driver's License)

We are accepting the following items:

FREE COLLECTION of Computers-Monitors-TVs

**Passenger and Light Truck Tires
(Rims Accepted)**

NO TIRES FROM TIRE BUSINESSES!!!



**No more than 9 tires without a
Written Exemption from the
Local Environmental Agency**



(442) 265-1888

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Imperial Valley Resource Management Agency will be available at the

2021 El Centro Community Clean-Up

Located at 599 E Main Street El Centro, CA

Saturday April 17th, 2021

8:00am - 12:00pm



EL CENTRO RESIDENTS ONLY

Must Show proof of residency (Utility bill or Driver's License)

We are accepting the following items:

FREE COLLECTION of Computers-Monitors-TVs and Passenger and Light Truck Tires (Rims Accepted)

NO TIRES FROM TIRE BUSINESSES!!!

No more than 9 tires without a Written Exemption from the Local Environmental Agency (442) 265-1888



For more information call 760-337-4537 or 1-877-RECYCLE (1-877-732-9253) www.ivrma.org

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Imperial Valley Resource Management Agency will be available at the

2021 Brawley Community Clean-Up

Held at the Imperial Landfill

Located at 104 W. Robinson Rd. Imperial, CA

Saturday April 24th, 2021

7:00am - 2:00pm



BRAWLEY RESIDENTS ONLY



Must Show proof of residency (Utility bill or Driver's License)

We are accepting the following items:

**FREE COLLECTION of Computers-Monitors-TVs and
Passenger and Light Truck Tires
(Rims Accepted)**

NO TIRES FROM TIRE BUSINESSES!!!

No more than 9 tires without a Written Exemption
from the Local Environmental Agency
(442) 265-1888



For more information call 760-337-4537 or 1-877-RECYCLE (1-877-732-9253)
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IMPERIAL VALLEY RESOURCE
MANAGEMENT AGENCY

ANNUAL FINANCIAL STATEMENTS
WITH INDEPENDENT AUDITOR'S
REPORT

AS OF JUNE 30, 2019
AND FOR THE YEAR THEN ENDED

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PRELIMINARY & TENTATIVE
FOR DISCUSSION PURPOSES ONLY
March 18, 2021

IMPERIAL VALLEY RESOURCE
MANAGEMENT AGENCY

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Karina B. Alvarez, CPA

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Independent Auditor's Report

To the Board of Directors
Imperial Valley Resource Management Agency
El Centro, California 92243

Report on the Financial Statements

I have audited the accompanying financial statements of the governmental activities, the business-type activities, of Imperial Valley Resource Management Agency as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the Agency's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

My responsibility is to express opinions on these financial statements based on my audit. I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, I express no such opinion. An audit also includes evaluating the appropriateness of accounting policies

used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinions.

Opinions

In my opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities of the Imperial Valley Resource Management Agency, as of June 30, 2019, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 3-8 and 16 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. I have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to my inquiries, the basic financial statements, and other knowledge I obtained during my audit of the basic financial statements. I do not express an opinion or provide any assurance on the information because the limited procedures do not provide me with sufficient evidence to express an opinion or provide any assurance.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, I have also issued my report dated March 18, 2021 on my consideration of the Imperial Valley Resource Management Agency's internal control over financial reporting and on my tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on 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 Imperial Valley Resource Management Agency's internal control over financial reporting and compliance.

March 18, 2021

IMPERIAL VALLEY RESOURCE MANAGEMENT AGENCY
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2019

The discussion and analysis of the financial performance of the Imperial Valley Resource Management Agency (the Agency) provides an overview of the Agency's financial activities for the year ended June 30, 2019. The intent of this discussion and analysis is to look at the Agency's financial performance as a whole; users of these financial statements should read this discussion.

FINANCIAL HIGHLIGHTS

- The assets of the Agency exceeded its liabilities at the close of the 2018-2019 fiscal year by \$ 319,031 (*Net Assets*); \$ 130,890 is *Unrestricted Net Assets*.
- As of June 30, 2019, the Agency's governmental funds reported total ending fund balance of \$ 319,031. See further discussion in Financial Analysis of the Agency's Funds on page 5.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the Agency's basic financial statements. These statements are organized so that readers can understand the Agency as a financial whole or as an entire operating entity. The Agency's basic financial statements are comprised of two components: 1) Government-wide financial statements and fund financial statements and 2) Notes to the financial statements. This report also contains other supplementary information in addition to the financial statements themselves.

1. Government-wide Financial Statements

The government wide financial statements are designed to provide readers with a broad overview of the Agency's finances, in a manner similar to a private-sector business.

The Statement of Net Assets presents information on all of the Agency's assets and liabilities. Over time, increases and decreases in net assets may serve as a useful indicator of whether the financial position of the Agency is improving or deteriorating.

IMPERIAL VALLEY RESOURCE MANAGEMENT AGENCY
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2019

The Statements of Activities presents information showing how the Agency's net assets changed during the most recent fiscal year. All changes in net assets are reported as soon as the underlying event takes place regardless of when cash is received or paid. Thus, some revenues and expenses are reported in this statement that will only result in cash inflows and outflows in future fiscal years.

Both the Statement of Net Assets and Statement of Activities distinguish between activities that are primarily financed with charges to cities and revenues (governmental activities). The Agency's governmental activities include public protection.

2. Fund Financial Statements

Governmental funds are used to account for activities that are similar in nature to the governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, the government fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be used in evaluating Imperial Valley Resource Management Agency's near-term financing requirements and available resources.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. This will allow readers to get a better understanding of the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The basic governmental fund financial statements and the government-wide financial statements are presented on pages 9 through 10 of this report.

3. Notes to financial statements

The notes provide additional information that is essential to a full understanding of the data provided in both government-wide and fund financial statements. The

IMPERIAL VALLEY RESOURCE MANAGEMENT AGENCY
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2019

notes to the financial statements are presented on pages 11 through 16 of this report.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net assets may serve over time as a useful indicator of a government's financial position. In the case of the Agency, assets exceeded liabilities by \$ 319,031 (see Table 1) at the close of the fiscal year.

A portion of the Agency's net assets reflects its investment in capital assets (e.g. vehicles, furniture and equipment, less accumulated depreciation). Investments in capital assets are fully depreciated. The Agency uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. The remaining balance of total net assets is \$ 319,031.

At the end of the current fiscal year, the Agency as a whole and for its governmental activities reported positive balances in net assets.

**Table1 – Agency's Net Assets
June 2019**

	<u>Governmental Activities 2019</u>
Current assets and other assets	\$ 370,076
Capital assets, net	
Total assets	<u>237,071</u>
Current liabilities	<u>51,345</u>
Total Liabilities	<u>36,930</u>
Net Assets:	
Restricted	188,141
Unrestricted	<u>130,890</u>
Total Net Assets	<u><u>\$ 319,031</u></u>

IMPERIAL VALLEY RESOURCE MANAGEMENT AGENCY
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2019

**Table 2 – Agency's Changes in Net Assets
For the Years Ended June 30, 2019**

	Governmental Activities <u>2019</u>
Revenues:	
Membership	\$ 305,914
General revenues:	
Used Oil	62,596
Department of Conservation	119,242
Tire Clean Up	177,264
Other Income	16,958
Interest	<u>367</u>
Total revenues	<u><u>682,341</u></u>
 Expenses	
Operations and maintenance	156,789
Depreciation	0
Professional Fees	<u>406,662</u>
Total expenses	<u><u>563,451</u></u>
 Decrease in net assets	 <u><u>\$ 118,890</u></u>

Governmental Activities

Governmental activities increased the Agency's net assets by \$ 118,890 for the year ended June 30, 2019.

Financial Analysis of the Government's Funds

As noted earlier, the Agency uses fund accounting to ensure and demonstrate compliance with finance related legal requirements.

IMPERIAL VALLEY RESOURCE MANAGEMENT AGENCY
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2019

Governmental Funds

The focus of the Agency's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the Agency's financing requirements. In particular, unreserved fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

At June 30, 2019, the Agency's governmental funds reported a total fund balance of \$ 319,031.

The General fund accounts for the Authority's general operations and administrative activities of the Agency. At June 30, 2019, unreserved fund balance of the General Fund was \$ 130,890.

Restricted funds account for the Used Oil Program and the City-County Program. At the end of June 30, 2019 the total Restricted Fund was \$188,141.

Revenues for governmental functions totaled \$ 682,341 at June 30, 2019.

General Fund Budgetary Highlights

The following is a summary of the differences between the original budget, the final budget and the actual amounts:

- A majority of the increase of revenue is attributed to the fact that the Authority did received an additional \$59,783 from the total budgeted income for the City-County Program and 177,264 for the tire clean up.
- Although expenses seem reasonably within budgeted amounts there was an decrease excess in operations and maintenance expenses by \$89,802 that offset an increase mainly in professional fees paid of \$103,231, showing a total of \$52,959 over total expenditures budgeted.

Capital Assets

As of June 30, 2019, the Agency's investment in capital assets for its governmental activities amounted to \$ 323,028. Capital assets were depreciated by \$323,028. The investments in capital assets are in transportation and office equipment.

IMPERIAL VALLEY RESOURCE MANAGEMENT AGENCY
 MANAGEMENT'S DISCUSSION AND ANALYSIS
 FOR THE YEAR ENDED JUNE 30, 2019

**Table 3 – The Agency’s Capital Assets (Net of accumulated depreciation)
 June 30, 2019**

	Governmental Activities <u>2019</u>
Equipment	\$ <u>- 0 -</u>
Total	\$ <u><u>- 0 -</u></u>

Request for Information

This financial report is designed to provide our citizens, taxpayers, creditors and investors with a general overview of the Agency’s finances and to show the Agency’s accountability for the money it receives. If you have any questions about this report or need additional financial information you may reach Daveline Villasenor, Project Manager of the Agency at (760) 337-4586.

IMPERIAL VALLEY RESOURCE MANAGEMENT AGENCY

STATEMENT OF NET ASSETS AND GOVERNMENTAL FUNDS BALANCE SHEET
AS OF JUNE 30, 2019

ASSETS	General Fund	Adjustments	Statement of Net Assets
	<u> </u>	<u> </u>	<u> </u>
Cash	\$ 353,601	\$ -0-	\$ 353,601
Accounts Receivable	16,775	-0-	16,775
Prpaid Expenses	-0-	-0-	-0-
Capital assets, net of accumulated depreciation	-0-	-0-	-0-
	<u>\$ 370,376</u>	<u>\$ -0-</u>	<u>\$ 370,376</u>
 LIABILITIES AND FUND EQUITY			
LIABILITIES			
Accounts payable	\$ 51,345	\$ -0-	\$ 51,345
	<u>51,345</u>	<u>-0-</u>	<u>51,345</u>
 FUND BALANCE/NET ASSETS			
Fund Balance			
Fund Balance	<u>319,031</u>	<u>(319,031)</u>	<u>-0-</u>
	<u>\$ 370,376</u>		
 Net Assets			
Investments in capital assets, net of related debt		-0-	-0-
Restricted			
Used Oil Program		72,411	72,411
City-County Program		115,730	115,730
Unrestricted		<u>130,890</u>	<u>130,890</u>
Net Assets		<u>\$ 319,031</u>	<u>\$ 319,031</u>

The notes to financial statements are an integral part of these statements.

IMPERIAL VALLEY RESOURCE MANAGEMENT AGENCY

STATEMENT OF ACTIVITIES AND GOVERNMENTAL FUND REVENUES
EXPENDITURES AND CHANGES IN FUND BALANCE
FOR THE YEAR ENDED JUNE 30, 2019

	<u>General Fund</u>	<u>Adjustments</u>	<u>Statement of Net Assets</u>
Expenditures/expenses			
Operations and maintenance	\$ 75,136	\$ -0-	\$ 75,136
Used Oil Program	72,684	-0-	72,684
City-County Payment Program	50,066	-0-	50,066
Depreciation	-0-	-0-	-0-
Professional Fees	365,565	-0-	365,565
Total expenditures	<u>563,451</u>	<u>-0-</u>	<u>563,451</u>
Program revenues			
Charges for services - Memberships	<u>305,914</u>	<u>-0-</u>	<u>305,914</u>
Net program revenues	<u>(257,537)</u>	<u></u>	<u>(257,537)</u>
General revenues			
Used Oil Program	62,596	-0-	62,596
City-County Payment Program	119,242	-0-	119,242
Tire Clean Up	177,264	-0-	177,264
Other Income	16,958	-0-	16,958
Interest	367	-0-	367
Total general revenue	<u>376,427</u>	<u>-0-</u>	<u>376,427</u>
Excess of revenues over (under) expenditures	<u>118,890</u>	<u>(118,890)</u>	<u>-0-</u>
Change in net assets	<u>-0-</u>	<u>118,890</u>	<u>118,890</u>
Fund balance July 1, 2018	<u>200,141</u>	<u>-0-</u>	<u>200,141</u>
Fund balance June 30, 2019	<u>\$ 319,031</u>	<u>\$ -0-</u>	<u>\$ 319,031</u>

The notes to financial statements are an integral part of these statements.

IMPERIAL VALLEY RESOURCE MANAGEMENT AGENCY
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2019

NOTE 1 SIGNIFICANT ACCOUNTING POLICIES

General

The Imperial Valley Resource Management Agency (Agency) was formed in 2005 under the Joint Powers Agreements pursuant to Title 1, Division 7, Chapter 5 of the California Government Code, between the cities of Brawley, Calexico, Calipatria, El Centro, Holtville, Imperial and Westmorland, and the County of Imperial, all municipal corporations duly organized and existing under the laws of the State of California. The Agency to provide coordination of economical and regional source reduction recycling of solid waste to meet the diversion requirements mandated by the California Integrated Waste Management Act of 1989 including the monitoring and reporting of source reduction recycling information. The Agency is governed by a Board consisting of eleven directors chosen from the participating entities.

Government-wide Financial Statements

The statement of net assets and statement of activities display information about the primary government (the Agency). These statements include the financial activities of the overall government.

The statement of activities presents a comparison between direct expenses and program revenues for the Agency's governmental activities. Direct expenses are those that are specifically associated with a program or function and therefore, are clearly identifiable to a particular function. Program revenues include 1) charges paid by the recipients of goods or services offered by the programs and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program.

Fund Financial Statements

The accounts of the Agency are organized on the basis of funds.

The Agency reports Restricted and Unrestricted funds. The Unrestricted Fund is used to account for all revenues and expenditures necessary to carry out basic governmental activities and public protection activities. It is used to account for all general financial resources.

See accountants' report

IMPERIAL VALLEY RESOURCE MANAGEMENT AGENCY
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2019

NOTE 1 SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Basis of Accounting

The accounting records are maintained on the modified accrual basis of accounting. Revenues are recognized when they become measurable and available as net current assets. Expenditures are recognized when the related fund liability is incurred.

Cash

Cash in the treasury is held at First Imperial Credit Union. Claims for checks require the approval of the Board and review by the treasurer before being paid.

Charges for Services

The Agency establishes a payment schedule for the participating agencies, which are paid at the predetermined times of the year.

Budgets

The Agency prepares a budget for the General Fund. Upon approval by the Board of Directors, the budget is adopted and filed with the Board of Supervisors of the County of Imperial and all member agencies. All appropriations lapse at year-end.

Principles Determining Scope of Reporting Entity

The financial statements consist only of the funds of the Agency. The Agency has no oversight responsibility for any other governmental entity since no other entities are considered to be controlled or dependent on the Agency.

Capital Assets

Capital assets historical cost or at estimated historical cost if actual historical cost is not available. Contributed fixed assets are valued at their estimated fair market value on the date contributed.

See accountants' report

IMPERIAL VALLEY RESOURCE MANAGEMENT AGENCY
 NOTES TO FINANCIAL STATEMENTS
 FOR THE YEAR ENDED JUNE 30, 2019

NOTE 1 SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Capital assets include public domain (infrastructure) general fixed assets and equipment. The Agency defines capital assets as assets with initial, individual costs of more than \$ 1,000 and an estimated useful life in excess of one year. Capital assets used in operations are depreciated or amortized (assets under capital leases) using the straight-line method over the lesser of the capital lease period or their estimated useful lives in the government-wide statements.

Maintenance and repairs are charged to operations when incurred. Betterments and major improvements which significantly increase values, change capacities or extend useful lives are capitalized. Upon sale or retirement of fixed assets, the cost and related accumulated depreciation are removed from the respective accounts and any resulting gain or loss is included in the results of operations.

The estimated useful lives are as follows:

Equipment	5 Years
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Use of Estimates

In preparing financial statements in conformity with accounting principles generally accepted in the United States of America, management is required to make estimates and assumptions that affect certain reported amounts and disclosures. Actual results could differ from those estimates under different assumptions or conditions.

NOTE 2 CAPITAL ASSETS

A summary of capital assets as of June 30, 2019 follows:

Equipment, beginning balance	\$	323,028
Additions		-0-
Retirements		-0-
		323,028
Less accumulated depreciation		323,028
Total capital assets	\$	- 0 -

No Depreciation expense was estimated as of June 30, 2019.

See accountants' report

IMPERIAL VALLEY RESOURCE MANAGEMENT AGENCY
 NOTES TO FINANCIAL STATEMENTS
 FOR THE YEAR ENDED JUNE 30, 2019

NOTE 3 DEPOSITS AND INVESTMENTS

California Government Code 53601 authorizes the Agency to invest in obligations of the U.S. Treasury or its agencies, obligations of the State of California and any local agency, corporate bonds rated AAA by Standard and Poor, certificates of deposit or other interest bearing deposits of insured financial institutions and other investments as may be allowed by law.

Deposits – At year-end, the carrying amount of the Agency’s deposit was \$370,568 and the bank balance was \$353,601. The bank balance is classified into three categories of credit risk.

1. Insured or collateralized with securities held by the Agency or by its agent in the Agency’s name.
2. Collateralized with securities held by the pledging financial institution’s trust department or agent in the Agency’s name.
3. Uncollateralized. (This includes any bank balance that is collateralized with securities held by their pledging financial institution, or by its trust department or agent but not in the Agency’s name.)

Classification of Bank Balance by Credit Risk:

	<u>Categories</u>			<u>Total</u>
	<u>1</u>	<u>2</u>	<u>3</u>	
Deposits	<u>\$ 250,000</u>	<u>-0-</u>	<u>120,568</u>	<u>\$ 370,568</u>

At June 30, 2019, the Agency estimates that 120,568 is at risk since the carrying amount was over FDIC coverage of \$250,000.

See accountants’ report

IMPERIAL VALLEY RESOURCE MANAGEMENT AGENCY
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2019

NOTE 4 RISK MANAGEMENT

The government is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the government carries commercial insurance through the Public Entity Risk Management Agency.

NOTE 5 OPERATING LEASES

The Agency is committed to an office lease of \$11,400 per year.

See accountants' report

IMPERIAL VALLEY RESOURCE MANAGEMENT AGENCY

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL - GENERAL FUND

FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	Budget		Actual	Variance -
	Original	Final		Favorable (Unfavorable)
Revenues				
Memberships	\$ 305,914	\$ 305,914	\$ 305,914	\$ -0-
Used Oil	61,704	61,704	62,596	892
City-County Payment Program	59,459	59,459	119,242	59,783
Tire Clean Up	-0-	-0-	177,264	177,264
Other	-0-	-0-	16,958	16,958
Interest	-0-	-0-	367	367
	<u>427,077</u>	<u>427,077</u>	<u>682,341</u>	<u>255,264</u>
Expenditures				
Operations and maintenance	164,938	164,938	75,136	89,802
Used Oil Program	61,704	61,704	72,684	(10,980)
City-County Payment Program	21,516	21,516	50,066	(28,550)
Depreciation	-0-	-0-	-0-	-0-
Professional Fees	262,334	262,334	365,565	(103,231)
	<u>510,492</u>	<u>510,492</u>	<u>563,451</u>	<u>(52,959)</u>
Excess of revenues over (under) expenditures	<u>\$ (83,415)</u>	<u>\$ (83,415)</u>	118,890	<u>\$ 202,305</u>
Fund balance July 1, 2018			<u>200,141</u>	
Fund balance June 30, 2019			<u>\$ 319,031</u>	

See accountants' report

REQUIRED SUPPLEMENTARY INFORMATION



Karina B. Alvarez, CPA

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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 Board of Directors
Imperial Valley Resource Management Agency
El Centro, CA 92243

I have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities of Imperial Valley Resource Management Agency, as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise Imperial Valley Resource Management Agency Agency's basic financial statements, and have issued our report thereon dated March 18, 2021.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, I considered Imperial Valley Resource Management Agency Agency's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing my opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Imperial Valley Resource Management Agency Agency's internal control. Accordingly, I do not express an opinion on the effectiveness of Imperial Valley Resource Management Agency Agency'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.

My 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 my audit I did not identify any deficiencies in internal control that I consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Imperial Valley Resource Management Agency's financial statements are free from material misstatement, I 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 determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit, and accordingly, I do not express such an opinion. The results of my 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 my testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

March 18, 2021

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