



**VENTURA COUNCIL
OF GOVERNMENTS**

Thursday, July 11, 2024, 4:00 p.m.
J. Handel Conference Room- 2533 (Second Floor)
John Spoor Broome Library, CSUCI Campus
One University Drive, Camarillo, CA 93012

AGENDA

Persons who require accommodation for any audio, visual, language or othe disability to review an agenda, or to participate in a meeting of the Ventura Council of Governments per the Americans with Disabilities Act (ADA)) (28 CFR 35, 102-35. 104 Title II. and California Government Code Section 54954.2, may obtain assistance by requesting such accommodation by calling VCOG staff at 805-217-9448 or emailing ridgeriley@msn.com . Any such request for accommodation must be made at least 48 hours prior to the scheduled meeting for which assistance is requested. Copies of staff reports or other written documentation relating to each item of business referred to on this agenda are on file with the Ventura Council of Governments Executive Director and are available for public inspection.

AGENDA REPORTS AND OTHER DISCLOSABLE PUBLIC RECORDS RELATED TO OPEN SESSION AGENDA ITEMS ARE ALSO AVAILABLE ON THE VCOG WEBSITE UNDER AGENDA AND MINUTES AT WWW.VENTURACOG.ORG.

1. CALL TO ORDER AND FLAG SALUTE

2. ROLL CALL

3. PUBLIC COMMENT

At this time, public comments received in advance by VCOG Staff will be read aloud into the meeting record. Individual Board Members may briefly respond to Public Comments or ask questions for clarification.

4. EXECUTIVE DIRECTOR’S REPORT – The Report will be distributed at the meeting

5. AGENCY REPORTS – Oral Reports if Agency Representatives Attend

- A. Southern California Association of Governments
- B. Ventura County Transportation Commission
- C. League of California Cities
- D. County of Ventura -Legislative Analyst
- E. Broadband Team Update

MEMBERS

City of Camarillo
David Tennesen, Camarillo
Susan Santangelo, Alternate

City of Fillmore
Carrie Broggie
Albert Mendez, Alternate

City of Moorpark
Chris Enegren, Chair-Elect
Tom Means, Alternate

City of Ojai
Leslie Rule, Member
Betsy Stix, Alternate

City of Oxnard
Bert Perello, Member
Oscar Madrigal, Alternate

City of Port Hueneme
Steven Gama, Member
Laura Hernandez, Alternate

City of San Buenaventura
Mike Johnson, Chair
Bill McReynolds, Alternate

City of Santa Paula
Leslie Cornejo, Member
Jenny Crosswhite, Alternate

City of Simi Valley
Elaine Litster, IPC
Mike Judge, Alternate

City of Thousand Oaks
Bob Engler, Member
David Newman, Alternate

County of Ventura
Janice Parvin, Member
Jeff Gorell, Alternate

6. **CONSENT CALENDAR**

- A. **Summary of May 9, 2024 Meeting p. 3** - Approve Meeting Summary for the May 9, 2024 VCOG Meeting. **Action:** Approve Meeting Summary as published.
- B. **Financial Report p. 9** - Approve Ventura Council of Governments Financial Report for the Budget Period from May 3, 2024 to July 5, 2024. **Action:** Approve Financial Report
- C. **Register of Warrants & Debit Card Transactions p. 14** - Approve the Register of Warrants for Expenditures and Debit Card Transactions incurred from May 3, 2024 to July 5, 2024 **Action:** Approve Register of Warrants and Debit Card Transactions. **Action:** Approve Register of Warrants and Debit Card Transactions.
- D. **VCOG Audit and Financial Statements for 2022-2023: p. 18** -Review 2022-2023 VCOG Audit and Financial Statements **Action:** Accept and Approve Financial Statements for 2022-2023.
- E. **Appointment of Ad Hoc Broadband JPA Committee – p.45** Appoint Member Leslie Rule from the City of Ojai and Member Elaine Litster of the City of Simi Valley to serve on the Ad Hoc Broadband JPA Committee. **Action:** Appoint Ad Hoc Committee.

7. **PRESENTATION ITEMS**

- A. **Presentation by Letitia Austin, Government Relations Manager, and Adam Vega, Community Outreach Specialist for the Port Of Hueneme- p.47** **Action:** Receive report and discuss.

BOARD MEMBER COMMENTS AND REQUESTS FOR FUTURE AGENDA ITEMS

Any Council Member present may propose items for placement on a future agenda. Members should limit their proposed topics to issues that conform to VCOG's adopted Program of Priorities. Members may discuss whether the item should be placed on a future agenda and the description of the agenda item.

8. **ADJOURNMENT: Next Meeting- September 12, 2024 at John Spoor Broome Library, 8CSUCI Campus**



MEETING SUMMARY

601 Carmen Dr.
Camarillo, CA 93012
May 9, 2024

1. **CALL TO ORDER & FLAG SALUTE** – The meeting was called to Order at 4:10 PM by Chair Litster. The Flag Salute was led by Bill Simpson.
2. **ROLL CALL:**

Present:

Mike Johnson, Chair, City of San Buenaventura
Elaine Litster, IP Chair, City of Simi Valley
Jeff Gorell, County of Ventura,
Bert Perello, City of Oxnard
Carrie Broggie, City of Fillmore
Davin Newman, Alternate, City of Thousand Oaks
Leslie Rule, City of Ojai
Laura Hernandez, Alternate, City of Port Hueneme
David Tennessen, City of Camarillo
Leslie Cronejo, City of Santa Paula

Absent: Steven Gama, Janice Parvin

Staff Present:

Hugh Riley, Executive Director, VCOG

Partner Agency Representatives and Agency Support Staff:

Michelle Guzman, County of Ventura, Legislative Analyst
Brian Chong, Assistant to the City Manager, City of Moorpark
Mina Layba, Legislative Affairs Manager, City of Thousand Oaks.
Molika Olum, Pacific Coast Broadband Consortium Coordinator
Nicole Richardson, Govt. & Regional Affairs Rep., Metro water District

Guests:

Barry Zimmerman, Director, Ventura County Health Care Agency
Dr. Loretta L. Denering, Interim Director, Ventura County Behavioral Health Agency

3. **Public Comment:** There were no comments from the public submitted.
4. **Executive Director's Report** - Executive Director Riley presented his Report which had been distributed to members:

Legislative Update – Legislation is working its way through Senate and Assembly Committees. Bills of greatest interest include those addressing Organized Theft, Autonomous Vehicles, Builders Rights and City Impact Fees. A listing of bills of interest from the League of California Cities is attached. This listing will be updated in June after bills requiring an appropriation are handled. The pending deficit may delay or eliminate some proposed legislation.

REAP Programs

REAP 1.0

The Completion Deadline for REAP 1.0 has been extended to May 31, 2024. We are currently on schedule for project completion.

REAP 2.0

SCAG has developed a Memorandum of Understanding (MOU) to enable the recovery of VCOG Funds expended through January 29 2024 totaling \$ 7, 371 under REAP 2.0. The MOU is presented for Council Approval with Consent Item 7F of this Agenda. We do not expect to have final word on the status of the REAP 2.0 Grant until after the May Budget Revisions are released later this month. The budget cuts under discussion will have significant negative impacts on efforts to implement approved local Housing Elements, reduce Vehicle Miles Traveled, and further Affirmative Fair Housing. Many other projects and programs will also suffer. Staff is recommending VCOG send the attached letter to the Joint Budget Committee Chairs urging them to reconsider cuts to the REAP Program.

Broadband for All- LATA Grant –Update

The VCOG EDC Broadband Team is developing a descriptive summary of each Ventura County Community to be included in our draft strategy document. Further information on status and required data will be provided during their staff report later in this meeting. A draft agenda for the conduct of focus groups throughout the county is provided below. Scheduling these Focus Groups will begin in early June.

1. A list of Stakeholders/Civic leaders to invite. Members of the Working Team will lead the invitation process, with staff assistance as needed.
2. A preference of outside (VCOG team) or inside (your city) facilitation.
3. A preference to conduct via Zoom or in person. If in-person, assistance with a location in your city.
4. A day and time for the conduct of a focus group to occur, ideally during the last two weeks of May.

SCAG Update for May 2024 - The SCAG Update for May 2024 from Rachel Wagner was attached.

SCAG Annual Conference and General Assembly – Staff attended the SCAG Annual Conference and General Assembly on May 2-3, 2024 in Palm Desert, CA. Conference registration will be paid by SCAG. The total cost to VCOG was \$671.14.

VCOG Administrative Committee-The Committee will meet on May 16, 2024, via ZOOM Conference Call. The Committee will plan for the July 11, 2024 VCOG Meeting Agenda and complete the Executive Director's Performance Evaluation. The Annual VCOG Dinner on October 10, 2024 and future VCOG Staffing needs will also be discussed.

2022-2023 Annual Audit – Field work for the VCOG 2022-2023 Annual Audit was completed by Moss, Levy, Hartzheim, LLP and VCOG Staff on May 7, 2024.

5. **2024-2025 VCOG OPERATING BUDGET** - Proposed VCOG Fiscal Year 2024/2025 Budget. **Action:** Review and discuss the proposed VCOG Operating Budget for FY 2024-2025 and Adopt VCOG Resolution No. 2024-01 Approving the Budget and Member Assessments for FY 2024-2025. Riley presented the proposed VCOG Operating Budget for F.Y. 2024-2025.

Fiscal Year 2022/2023 Expenditures

Fiscal Year 2023-2024 expenditures are estimated to be \$242,893.15 as of March 27, 2024. The FY 2023-2024 Budget as amended totaled \$1,200,938 including REAP 1.0 and 2.0 Grants and LATA Grant Funds totaling \$1,126,946. All actual expenses for the 2023-2024 Fiscal Year will be within the approved, amended budget.

FY 2024-2025 Estimated Revenue

Annual non-grant revenue is budgeted at \$73,992. Staff will solicit Annual Dinner Sponsorships totaling \$9,000 from SCAG and Southern California Edison and others to support the event costs. The estimated LATA Grant Income based on projected Broadband Expense is \$372,600. The REAP 1.0 Program will be completed by May 31, 2024 and the REAP 2.0 Project Grant of \$419,000 was suspended by SCAG due to state budget cuts. Therefore no expenses are included in the proposed budget for the REAP Program.

FY 2024-2025 Proposed Expenditures

The Executive Administration line item has been maintained at \$45,000 which conforms to the services contract to be submitted on May 9, 2024. Accounting Fees and Audit are presented as separate line items at \$2,500 and \$5,000 respectively. This reflects the current fee estimate from the auditor for the FY 2022-2023 Audit. .

Separate line items for Insurance and Legal Services are included in the budget based on the existing Alliant insurance policy premium (\$4,400) with a 15% increase for inflation and \$300 for possible legal services as in previous years. Additional Legal services costs, if needed for the Broadband Joint Powers Agreement, will be paid from LATA Grant Administrative Expenses included elsewhere in the proposed budget.

\$9,000 has been budgeted for the Annual Dinner, \$2,000 for Conference and Meetings, and \$3,202 for authorized staff travel. Costs for staff attendance at both the CalCities Annual Conference in Long Beach in October 2024, and the SCAG Annual Conference and General Assembly in May 2025 have been included as both conferences are planned as live events.

Administrative Operating Costs

Expenses for office supplies, printing and copying, and Internet are based on current year's expenditures including the annual fee for the Quickbooks Program. The proposed budget for FY 2024-2025 continues to separate these expenses and maintains a similar, overall total amount with adjustments based on actual expenses in the previous year.

FY 2023-2024 Proposed Budget

The proposed Fiscal Year 2024-2025 budget (Exhibit A) totals \$446,603 to continue operations and programming of VCOG. Member agency Dues Assessments (Exhibit B) have been maintained at the same level as 2023-2024 as they have for the past eight years.

A **Motion** was made by Tennessen with a **Second** by Enegren to approve the proposed VCOG Operating Budget for 2024-2025 and Adopt VCOG Resolution No. 2024-01. Roll Call Vote Recorded as follows: Ayes: 11; Nos: 0; Abstain: 0. Motion Carried

6. AGENCY REPORTS

Michelle Guzman, County of Ventura, Legislative Analyst - Michelle reported the following:

The legislature is considering three bills that would significantly impact the County's ability to work with contractors and add reporting requirements to vacancies. These bills are similar to the AB 1250 efforts from the 2017 session:

- AB 2489
- AB 2557
- AB 2561

The County is also watching the California Business Roundtable Ballot Measure which would limit local revenue-generating authority of the state and local governments.

Molika Olum, Pacific Coast Broadband Consortium Coordinator reported the following:

- Broadband Equity, Access and Deployment (BEAD)

CA's Initial Proposal Volume I was approved on 4/4 and the Draft Proposal issued 4/5. CPUC must vote on the Draft Proposal to publish the BEAD Challenge Process. The next CPUC Voting meeting is May 9th.

CPUC strongly encourages eligible challengers (local governments, tribal nations, non-profits, internet service providers) to obtain the Tier E license to access Map Location Data. Tier E licenses are free to local and tribal governments and nonprofits.

- CPUC: California Advanced Services Fund (CASF)

Adoption Account: Grants for Digital Literacy and Broadband Access- January 2024 cycle awarded 61 projects for a total \$7.4M in funds. Next application deadline is July 1, 2024

Public Housing Account: Grants to build networks offering free service to low-income communities. January 2024 cycle awarded 21 projects for a total \$1.3M in funds

Next application deadline is July 1, 2024.

- Local Government Digital Equity – Deployment and Adoption – Capacity Building Workshop: CETF - Local Governments Workshop for Digital Equity Best Practices May 17th
- LATA Grant – Ventura County Regional Broadband Strategy Update

The second phase of the VCOG strategy process has begun. Focus Groups will be conducted during the months of May and June and are considering the conduct of a regional forum during the summer months to pull it all together and share the findings with stakeholders.

Presentations with City Councils will continue during this time. All cities will be encouraged to prepare their own strategy to develop and maintain a municipal network setting the stage for the consideration of a regional JPA in the Fall. We will continue to encourage data collection via speed tests and our online survey for the next 90 days. There are three sizable troughs of funding available. We anticipate the first wave with an award FFA funds within 60 days. The CPUC CASF funds for infrastructure projects arriving next, followed by Broadband Equity Adoption Deployment (BEAD) funding on track this next year.

In consideration of VCOG LATA Grant Timelines and the JPA formation delay, we would like to request an extension from VCOG on our contract. The LATA Grant awarded to the Council has a 24 month performance period, but EDC's contract with VCOG is only 12 months ending in June of this year.

7. CONSENT CALENDAR

- A. Summary of March 14, 2024 Meeting - Approve Meeting Summary for the March 14, 2024 VCOG Meeting. **Action:** Approve Meeting Summary as published.
- B. Financial Report - Approve Ventura Council of Governments Financial Report for the Budget Period from March 8, 2024 to May 3, 2024. **Action:** Approve Financial Report
- C. Register of Warrants & Debit Card Transactions - Approve the Register of Warrants for Expenditures and Debit Card Transactions incurred from March 8, 2024 to May 3, 2024 **Action:** Approve Register of Warrants and Debit Card Transactions.
- D. Approval of Independent Contractor Agreement with Hugh Riley, Professional Management, LLC for Executive Director with Hugh Riley to June 30, 2025 **Action:** Approve the Independent Contractor Agreement for Executive Director/Administrative Services contingent upon completion of an at least satisfactory performance evaluation by the Administrative Committee no later than June 30, 2024.
- E. Engagement Letter From Moss, Levy & Hartzheim, LLP for Professional Audit Services for 2022-2023 VCOG Audit and Financial Statements for a Fee Not to Exceed \$4,630. - **Action:** Accept Engagement Letter from Moss, Levy & Hartzheim LLP for Professional Audit Services for 2022-2023 VCOG Audit and Financial Statements for a fee not to exceed \$4,630 and authorize Executive Director to sign associated Letter of Engagement.
- F. Memorandum of Understanding (MOU) with SCAG RE: Recovery of REAP 2.0 Grant Funds Expenditure (\$7,000.50) - **Action:** Authorize Chair and Executive Director to sign MOU on behalf of VCOG.

A **Motion** was made by Litster with a **Second** by Rule to approve the Consent Calendar. Roll Call Vote Recorded as follows: Ayes: 10; Nos: 0; Abstain: 1 (Engler). Motion Carried

8. PRESENTATION ITEMS

- A. Presentation by the Ventura County Health Care Agency- CARE Act (Community Assistance Recovery and Empowerment) - Receive Report from Health Care Agency Director Barry Zimmerman and Acting Behavioral Health Director Dr. Loretta Denering on the CARE Act. Dr. Denering presented a comprehensive overview of CARE Act Legislation and Proposition 1. She outlined the Behavioral Health Agency's two main organizational responsibilities:
 1. Mental Health Plan Administrator including Specialty Provider Network for Seriously Mentally Ill – Including Direct provider of services and contracted network of providers

2. Drug Medi-Cal Organized Delivery System Plan Administrator Including Provider Network of Substance Use Disorder Service and Contract network providers.

Major Program Areas

- Specialty Mental Health Services – Medi-Cal
- Mental Health Services Act
- Substance Abuse Disorder
- Managed Care Services

Dr. Denering explained the significant changes to the Behavioral Health System and the impacts of the CARE Act and Prop. 1 as well as resulting major funding reductions. She described the CARE Act Court and how the courts are involved in provision of services decisions. She discussed details on Behavioral Health System Changes and how the County and the Agency will have to adapt to the new procedural rules and funding formulas.

B. Regional Defense Partnership (RDP) Update- Mike Johnson – Chair Mike Johnson, gave a comprehensive report on the Ventura County Regional Defense Partnership (RDP) current Status and program Activities. He reviewed the bases' history, its role in weapons development and testing and its impact on the Ventura County Economy. He discussed the vigorous growth of the base over the years and the fact that it is no longer just the Point Magu Naval Air Station. The base serves our national defense programs including:

- Naval Air Warfare Center
- Naval Surface Warfare Center
- Naval Facilities Engineering and Expeditionary Warfare Center
- Unmanned Vehicles
- Directed Energy Warfare
- Hypersonic weapons
- Self Defense Test Ship
- Air National Guard
- Coast Guard Station
- FATHOMWERX

Mr. Johnson presented the RDP Organization Membership and the role I has played in addressing Base Realignment and Closure Act (BRACA) threats to the base.

9. **BOARD MEMBER COMMENTS AND REQUESTS FOR FUTURE AGENDA ITEMS-**
There were no Council Member comments.
10. **ADJOURNMENT:** The meeting was adjourned by Chair Johnson at 6:05 PM.

Next Meeting- July 11, 2024 at the John Spoor Broome Library, CSUCI Campus



ITEM 6B.

MEMORANDUM

TO: VCOG Members and Alternates

FROM: Hugh R. Riley, Executive Director 

SUBJECT: Financial Report

DATE: July 11, 2024

Recommendation:

Receive and file Financial Report for Period May 3, 2024 to July 5, 2024

Discussion:

This report transmits the Ventura Council of Governments (VCOG) Financial reports for the Budget Period to July 5, 2024.

Investments:

The objectives of VCOG's adopted Investment Policy are safety, liquidity, and yield, with the foremost objective being safety. Prudence, ethics, and delegation of authority are the Policy's applied standards of care. Below is a summary of VCOG's investments that comply with the VCOG Investment Policy:

Institution	Investment Type	Maturity Date	Interest-FY to Date-12/31/22	Rate	Balance
Bank of A	Maximizer 2635	N/A	\$ 22.99	0.03%*	\$62,722.46

* Variable

VCOG has now received payment from SCAG for all REAP 1.0 Invoices and all outstanding bills for the projects have been paid.

Governor Newsom has signed and approved \$297.9 billion state budget. Although the final budget includes some painful cuts for cities, it mostly mirrors a palatable budget pushed by lawmakers. This includes a \$1 billion restoration to the state's flagship homelessness program, along with some modest restorations to other key programs.

Based on the aforementioned budget, \$480 million of the original \$510 million for the Regional Early Action Planning (REAP) 2.0 will be restored. This funding retention is complemented by other positive developments in the budget, including \$600 million restored for the Active Transportation Program over two years and continued support for Middle Mile Broadband, homeless housing initiatives, Low-Income Housing Tax Credits and protection of the Multifamily Housing Program.

SCAG will now work with REAP 2.0 Grantees to restart the program. Grantees (VCOG) will receive notice if and when the "stop work order" is lifted and they are authorized proceed.

ATTACHMENTS: Balance Sheet – As of June 30, 2024
Budget vs. Actual Report - May 3, 2024 to June 30, 2024

Ventura Council of Governments

Balance Sheet
As of June 30, 2024

	TOTAL
ASSETS	
Current Assets	
Bank Accounts	
BofA - 5797	0.00
BofA - 9045	-248,706.24
BofA MM - 2635	62,716.17
Total Bank Accounts	\$ -185,990.07
Accounts Receivable	
Accounts Receivable (A/R)	237,868.90
Total Accounts Receivable	\$237,868.90
Other Current Assets	
Undeposited Funds	0.00
Total Other Current Assets	\$0.00
Total Current Assets	\$51,878.83
Other Assets	
Fraud	0.00
Total Other Assets	\$0.00
TOTAL ASSETS	\$51,878.83
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable (A/P)	0.00
Total Accounts Payable	\$0.00
Other Current Liabilities	
Payroll Liabilities	0.00
Total Other Current Liabilities	\$0.00
Total Current Liabilities	\$0.00
Long-Term Liabilities	
Unearned Income	0.00
Total Long-Term Liabilities	\$0.00
Total Liabilities	\$0.00
Equity	
Opening Balance Equity	111,291.04
Year End Close Out Account	4,886.18
Net Income	-64,298.39
Total Equity	\$51,878.83
TOTAL LIABILITIES AND EQUITY	\$51,878.83

Ventura Council of Governments

Budget vs. Actuals: FY 2023-2024 Budget (7/1/23 to 6/30/24) - FY24 P&L

July 2023 - June 2024

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
Income				
Annual Dinner Sponsorship	9,000.00	9,000.00	0.00	100.00 %
Dues Assessments	64,992.00	64,992.00	0.00	100.00 %
Investments				
Interest-Savings, Short-term CD	18.87		18.87	
Total Investments	18.87		18.87	
Other Types of Income				
Bank Interest		10.00	-10.00	
LATA Grant Income	236,518.40	490,860.00	-254,341.60	48.18 %
Total Other Types of Income	236,518.40	490,870.00	-254,351.60	48.18 %
SCAG - REAP 1.0 Contract Income	92,075.86	217,076.00	-125,000.14	42.42 %
SCAG - REAP 2.0 Contract Income		419,000.00	-419,000.00	
Total Income	\$402,605.13	\$1,200,938.00	\$ -798,332.87	33.52 %
GROSS PROFIT	\$402,605.13	\$1,200,938.00	\$ -798,332.87	33.52 %
Expenses				
Contract Services				
Accounting Fees	1,266.64	2,500.00	-1,233.36	50.67 %
Audit	4,630.00	5,000.00	-370.00	92.60 %
Executive Administration	30,749.50	45,000.00	-14,250.50	68.33 %
Legal Fees		300.00	-300.00	
Other Business Expenses	322.95		322.95	
Total Contract Services	36,969.09	52,800.00	-15,830.91	70.02 %
Executive Administration	9,281.25		9,281.25	
Operations				
Printing and Copying	612.46	700.00	-87.54	87.49 %
Supplies		500.00	-500.00	
Website	970.00	1,200.00	-230.00	80.83 %
Total Operations	1,582.46	2,400.00	-817.54	65.94 %
Other Types of Expenses				
Insurance - Liability, D and O	3,417.14	3,702.00	-284.86	92.31 %
LATA Grant Expenses				
Digital Resources (Program)	2,640.00		2,640.00	
Ookla Speed Test Platform	19,000.00	15,000.00	4,000.00	126.67 %
Total Digital Resources (Program)	21,640.00	15,000.00	6,640.00	144.27 %
EDC Personnel Costs				
Contracts Admin (2%)	1,103.86	5,000.00	-3,896.14	22.08 %
Executive (9%)	18,461.64	35,618.00	-17,156.36	51.83 %
Finance (9%)	13,023.24	23,932.00	-10,908.76	54.42 %
Total EDC Personnel Costs	32,588.74	64,550.00	-31,961.26	50.49 %
EDC Subcontractors				
Broadband Team Cons. Lead	18,975.00	60,000.00	-41,025.00	31.63 %
GIS Consultant	27,245.00	37,500.00	-10,255.00	72.65 %

Ventura Council of Governments

Budget vs. Actuals: FY 2023-2024 Budget (7/1/23 to 6/30/24) - FY24 P&L

July 2023 - June 2024


	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
JPA Formation		142,000.00	-142,000.00	
Senior Broadband Consultant	61,600.00	84,000.00	-22,400.00	73.33 %
Strategy Project Lead	70,912.16	70,000.00	912.16	101.30 %
Total EDC Subcontractors	178,732.16	393,500.00	-214,767.84	45.42 %
VCOG LATA Admin Costs	2,750.00	17,810.00	-15,060.00	15.44 %
Total LATA Grant Expenses	235,710.90	490,860.00	-255,149.10	48.02 %
Total Other Types of Expenses	239,128.04	494,562.00	-255,433.96	48.35 %
REAP 1.0 Project Costs				
Project - 1 - TASK A	5,832.00		5,832.00	
Project 1 - TASK B	3,093.75	19,089.00	-15,995.25	16.21 %
Project 4 - NEW TASK A	3,115.50	6,387.00	-3,271.50	48.78 %
Project 4 - TASK A (to OCCOG)	71,125.00	71,600.00	-475.00	99.34 %
Project 5 - Administration	324.50		324.50	
Project 5 - TASK A	85.50		85.50	
Project 5 - TASK C	86,054.59	120,000.00	-33,945.41	71.71 %
Total REAP 1.0 Project Costs	169,630.84	217,076.00	-47,445.16	78.14 %
REAP 2.0 Costs				
Project 1	171.00	21,000.00	-20,829.00	0.81 %
Project 2		300,000.00	-300,000.00	
Project 3		50,000.00	-50,000.00	
Project 4		48,000.00	-48,000.00	
REAP 2.0 Costs	1,938.00		1,938.00	
Total REAP 2.0 Costs	2,109.00	419,000.00	-416,891.00	0.50 %
Travel and Meetings	-468.00		-468.00	
Annual Dinner	6,313.96	9,000.00	-2,686.04	70.16 %
Conference and Meetings	1,918.92	2,500.00	-581.08	76.76 %
Travel	437.96	3,600.00	-3,162.04	12.17 %
Total Travel and Meetings	8,202.84	15,100.00	-6,897.16	54.32 %
Total Expenses	\$466,903.52	\$1,200,938.00	\$ -734,034.48	38.88 %
NET OPERATING INCOME	\$ -64,298.39	\$0.00	\$ -64,298.39	0.00%
NET INCOME	\$ -64,298.39	\$0.00	\$ -64,298.39	0.00%



**VENTURA COUNCIL
OF GOVERNMENTS**

ITEM 6C.

MEMORANDUM

TO: Council Members and Alternates
FROM: Hugh Riley, Executive Director 
SUBJECT: Register of Warrants and Debt Card Transactions
DATE: July 11, 2024

Recommendation:

Approve the Register of Warrants for expenditures and Debit Card Transactions incurred from to May 3, 2024 to June 30, 2024.

Discussion:

This report presents expenditures including bank debit card transactions incurred by the Ventura Council of Governments for the period to May 3, 2024 to June 30, 2024. It is prepared in addition to the Financial Report so that the Council may be fully informed as to the actual expenditure of funds for services and other costs to the organization.

ATTACHMENTS: Warrant and Debit Card Registers

**Register of Warrants
Ventura Council of Governments
July 11, 2024**

Transactions from to May 3, 2024 to June 30, 2024

<u>Check #</u>	<u>Date</u>	<u>Paid To</u>	<u>Inv. Date</u>	<u>Description</u>	<u>Amount Paid</u>
690	05/04/24	Hugh Riley, Pro. Management, LLC	04/30/24	LATA Project Management	\$ 531.25
691	05/04/24	Hugh Riley, Pro. Management, LLC	05/04/24	REAP Project Management	\$ 375.00
692	05/04/24	Hugh Riley, Pro. Management, LLC	04/30/23	Contract Management Services	\$ 2,156.25
693				VOID (Printing Error)	
694	05/04/24	Caroline Carter	05/02/24	Bookkeeping Services	\$ 318.75
695	05/09/24	EDC-VC	Various	Reimbursement Invoice No. 1	\$ 116,232.95
696	06/01/24	Dr. Chris Williamson	06/01/24	REAP Project No. 5 – Tasks D&E	\$ 1,593.00
697	06/01/24	Hugh Riley, Pro. Management, LLC	06/01/23	Contract Management Services	\$ 6,500.00
698	06/01/24	Hugh Riley, Pro. Management, LLC	06/01/24	REAP Proj. Managmt -Closeout	\$ 312.50
699	06/01/24	Hugh Riley, Pro. Management, LLC	05/23/24	LATA Project Management	\$ 125.00
700	06/03/24	Caroline Carter	06/03/24	Bookkeeping Services	\$ 168.75
701	06/03/24	Moss, Levy & Hartzheim, LLP	04/30/24	2022-2023 Audit	\$ 3,000.00
702	06/05/24	V.C. Digital	05/31/24	Printing & Copying	\$ 137.39
703	06/08/24	V.C. Transportation Commission	06/05/24	REAP Project No. 5 – Tasks D&E	\$ 2,105.95
704	06/11/24	Iteris, Inc.	06/11/24	REAP Project No. 5 – Tasks D&E	\$ 57,817.71
705	06/25/24	Moss, Levy & Hartzheim, LLP	06/35/24	2022-2023 Audit-Final	\$ 1,630.00
706	06/30/24	Caroline Carter	06/30/24	Bookkeeping Services-June	\$ 262.50

<u>Check #</u>	<u>Date</u>	<u>Paid To</u>	<u>Inv. Date</u>	<u>Description</u>	<u>Amount Paid</u>
707	06/30/24	Hugh Riley, Pro. Management, LLC	06/30/24	VCOG LATA Grant Admin	\$ 281.25
708	06/30/24	Hugh Riley, Pro. Management, LLC	06/30/24	VCOG-Contract Exec. Director	\$ 5,750.00
709	06/30/23	Dr. Chris Williamson	07/03/24	Grant Closeout Tasks	\$ 413.00

**Register of Debit Card Transactions
Ventura Council of Governments**

July 11, 2024

Transactions from May 3, 2024 to July 5, 2024

<u>Card #</u>	<u>Date</u>	<u>Paid To</u>	<u>Inv. Date</u>	<u>Description</u>	<u>Amount Paid</u>
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NONE




VENTURA COUNCIL
OF GOVERNMENTS

Item 6D.

MEMORANDUM

TO: Council Members and Alternates

FROM: Hugh R. Riley, Executive Director 

SUBJECT: VCOG Audited Financial Statements- 2022-2023

DATE: July 11, 2024

Recommendation:

Receive and file Ventura Council of Governments, Audited Financial Statements for Period July 1, 2022 to June 30, 2023.

Discussion:

This report transmits the Ventura Council of Governments (VCOG) Audited Financial Statement for the period ending June 30, 2023

The VCOG Fiscal Year 2022/2023 Audited Financial Statements are presented in conformity with accounting principles generally accepted in the United States (GAAP) and audited in accordance with generally accepted auditing standards by independent certified public accountants.

Management assumes full responsibility for the completeness and reliability of all of the information presented in this report, based upon a framework of internal controls established for this purpose. Because the cost of internal control should not exceed anticipated benefits, the objective is to provide reasonable, rather than absolute, assurance that the financial statements are free of any material misstatements.

There were no irregularities noted and no corrective actions recommended by the auditor. The Ventura Council of Governments ended Fiscal Year 2022/2023 with an unrestricted ending fund balance of \$ 123,846.

The VCOG 2021-2022 Audited Financial Statements and supporting documents will be submitted to the Ventura County Auditor-Controller and to SCAG and will be posted on VCOG's Website - www.venturacog.org.

Attachments:

1. Basic Financial Statements with Independent Auditors' Report
2. SAS 114 Letter
3. Independent Auditors' Report on Internal Control Over Financial Reporting and Compliance

VENTURA COUNCIL OF GOVERNMENTS

FINANCIAL STATEMENTS
June 30, 2023

VENTURA COUNCIL OF GOVERNMENTS
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June 30, 2023

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FINANCIAL SECTION



Moss, Levy & Hartzheim LLP

Certified Public Accountants

INDEPENDENT AUDITORS' REPORT

The Board of Directors
Ventura Council of Governments
Moorpark, California

Report on the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities and the major fund of Ventura Council of Governments (the Council) as of and for the fiscal year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the Council's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the major fund of Ventura Council of Governments (the Council) as of and for the fiscal year ended June 30, 2023, and the respective changes in financial position for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our 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. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Ventura Council of Governments and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

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

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

Auditors' Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with generally accepted auditing standards and Government Auditing Standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.

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

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that management's discussion and analysis and the budgetary information be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with 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 our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Report on Summarized Comparative Information

We have previously audited the Ventura Council of Governments' 2022 financial statements, and our report dated June 23, 2023, expressed an unmodified opinion on those audited financial statements. In our opinion, the summarized comparative information presented herein as of and for the fiscal year ended June 30, 2022, is consistent, in all material respects, with the audited financial statements from which it has been derived.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated June 3, 2024, on our consideration of the Ventura Council of Governments' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is 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 the Council's internal control over financial reporting and compliance.

Moss, Renz & Haugheim LLP

Santa Maria, California
June 3, 2024

Management's Discussion and Analysis

As management of the Ventura Council of Governments (Council), we offer readers of VCOG's financial statements this narrative overview and analysis of VCOG's financial activities for the fiscal year ended June 30, 2023.

Overview of the Financial Statements

This discussion and analysis are intended to serve as an introduction to VCOG's basic financial statements. The basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains required supplementary information.

Government-wide Financial Statements. The government-wide financial statements are designed to provide readers with a broad overview of VCOG's finances in a manner similar to a private-sector business.

The statement of net position presents information on all of VCOG's assets and liabilities, with the difference between assets and liabilities reported as net position. Over time, increases or decreases in net position may serve as a useful indication on whether the financial position of VCOG is improving or deteriorating.

The statement of activities presents information showing how VCOG's net position changed during the fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of the related cash flows. Thus, revenues and expenses are reported in this same statement for some items that will only result in cash flows in future fiscal periods. The government-wide financial statements may be found on pages 7 & 8.

Fund Financial Statements. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. VCOG, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds. Governmental 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 useful in evaluating a government's near-term financing requirements. VCOG consists of a single governmental fund. The fund financial statements may be found on pages 9.

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

Government-wide Financial Analysis. The total net position of VCOG was \$123,846 at June 30, 2023 (as noted in Table 1 below). In comparison, the total net position of VCOG at June 30, 2022 was \$119,515. VCOG’s net position at June 30, 2022 was unrestricted, meaning there are no external restrictions placed on the future use of the organization’s net position.

**Ventura Council of Governments
Net Position at June 30, 2023**

Table 1

	Governmental Activities		Percentage Change
	2023	2022	
Assets			
Current assets	\$ 133,448	\$ 119,515	11.66%
Liabilities			
Current liabilities	9,602	0	0%
Net Position			
Unrestricted	123,846	119,515	3.62%
Total net position	\$ 123,846	\$ 119,515	3.62%

The total net position for VCOG increased by \$4,331, or 3.62%, during fiscal year 2022-2023. This means the expenses exceeded revenues, on a full accrual basis by \$4,331 for the year. Revenues decreased by 9.34% and expenses decreased by 6.60% in the fiscal year 2022-23. These were due to the receipt of the REAP 1.0 Grant from the Southern California Association of Governments and because VCOG obtained \$8,500 in sponsors for the Annual Dinner.

**Ventura Council of Governments
Change in Net Position
for the fiscal Ended June 30. 2023**

Table 2

	Governmental Activities		Percentage Change
	2023	2022	
Revenues			
Program revenues			
Dues assessment	\$ 64,992	\$ 64,992	0.00%
Operating grants and contributions	116,950	135,699	-13.82%
General revenues			
Investment income	25	14	78.57%
Total revenues	<u>181,967</u>	<u>200,705</u>	-9.34%
Expenses			
General government	<u>177,636</u>	<u>190,191</u>	-6.60%
Change in net position	4,331	10,514	-58.81%
Net position - beginning of year	<u>119,515</u>	<u>109,001</u>	9.65%
Net position - end of year	<u>\$ 123,846</u>	<u>\$ 119,515</u>	3.62%

Financial Analysis of the General Operating Fund

VCOG maintains a single government fund called the General Fund. As of June 30, 2023, total revenues, assets, liabilities and expenditures of the General Fund are the same as total assets, liabilities, revenues and expenses as shown on the government-wide financial statements.

VCOG's revenues for fiscal year 2022-2023 came from membership dues, grant income (REAP Project), and investment income. There were no changes in the dues structure from fiscal year 2021-22 to fiscal year 2022-23.

General Operating Fund Budgetary Highlights

The VCOG Council adopted a formal budget for the fiscal year ended June 30, 2023 on May 12, 2022. Grant Income of \$100,781 was received from The Regional Early Action Program (REAP), a sub-regional partnership with the Southern California Association of Governments designed to stimulate the production of new, affordable housing units in Ventura County. The REAP Grant awarded in September 2020 totaled \$432,000 for a two-year program which has been extended through May 31, 2024.

Contacting VCOG Management

Questions concerning any of the information provided in this report or requests for additional information should be addressed to the VCOG Executive Director, 33 East High Street, Suite 200, Moorpark, CA 93021, P.O. Box 157, Moorpark, California 93020.

VENTURA COUNCIL OF GOVERNMENTS
STATEMENT OF NET POSITION
June 30, 2023 (With Comparative Totals for June 30, 2022)

	Governmental Activities	
	2023	2022
ASSETS		
Cash and investments	\$ 125,779	\$ 104,073
Accounts receivable	7,669	15,442
Total assets	<u>133,448</u>	<u>119,515</u>
LIABILITIES		
Accounts payable	6,602	
Unearned income	3,000	
Total liabilities	<u>9,602</u>	
NET POSITION		
Unrestricted	<u>123,846</u>	<u>119,515</u>
Total net position	<u>\$ 123,846</u>	<u>\$ 119,515</u>

The notes to basic financial statements are an integral part of this statement.

VENTURA COUNCIL OF GOVERNMENTS

STATEMENT OF ACTIVITIES

For the Fiscal Year Ended June 30, 2023 (With Comparative Totals for the Fiscal Year Ended June 30, 2022)

	<u>Expenses</u>	<u>Program Revenues</u> <u>Operating Contributions and Grants</u>	<u>Governmental Activities</u>	
			<u>2023</u> <u>Net (Expense) Revenue and Changes in Net Position</u>	<u>2022</u> <u>Net (Expense) Revenue and Changes in Net Position</u>
Governmental activities:				
General government	<u>\$ 177,636</u>	<u>\$ 116,950</u>	<u>\$ (60,686)</u>	<u>\$ (54,492)</u>
Total governmental activities	<u>\$ 177,636</u>	<u>\$ 116,950</u>	<u>\$ (60,686)</u>	<u>(54,492)</u>
General Revenues:				
Dues assessments			64,992	64,992
Use of money and property			25	14
Total general revenues			<u>65,017</u>	<u>65,006</u>
Change in net position			4,331	10,514
Net position, beginning of fiscal year			<u>119,515</u>	<u>109,001</u>
Net position, end of fiscal year			<u>\$ 123,846</u>	<u>\$ 119,515</u>

The notes to basic financial statements are an integral part of this statement.

VENTURA COUNCIL OF GOVERNMENTS
GOVERNMENTAL FUND
BALANCE SHEET
 June 30, 2023 (With Comparative Totals for June 30, 2022)

	General Fund	
	2023	2022
ASSETS		
Cash and investments	\$ 125,779	\$ 104,073
Accounts receivable	7,669	15,442
	<u>133,448</u>	<u>119,515</u>
Total assets	<u>\$ 133,448</u>	<u>\$ 119,515</u>
LIABILITIES AND FUND BALANCE		
Liabilities:		
Accounts payable	\$ 6,602	\$ -
Unearned income	3,000	
	<u>9,602</u>	
Total liabilities	<u>9,602</u>	
Fund Balance:		
Committed		
Unassigned	123,846	119,515
	<u>123,846</u>	<u>119,515</u>
Total fund balance	<u>123,846</u>	<u>119,515</u>
Total liabilities and fund balance	<u>\$ 133,448</u>	<u>\$ 119,515</u>

The notes to basic financial statements are an integral part of this statement.

VENTURA COUNCIL OF GOVERNMENTS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
GOVERNMENTAL FUND
For the Fiscal Year Ended June 30, 2023 (With Comparative Totals for the Fiscal Year Ended June 30, 2022)

	General Fund	
	2023	2022
Revenues:		
Dues assessments	\$ 64,992	\$ 64,992
Operating grants and contributions	116,950	135,699
Investment income	25	14
	<hr/>	<hr/>
Total revenues	181,967	200,705
	<hr/>	<hr/>
Expenditures:		
Professional services	48,571	51,496
Operations	1,845	1,529
Travel and meetings	9,114	10,341
REAP project costs	115,063	124,354
Other	3,043	2,471
	<hr/>	<hr/>
Total expenditures	177,636	190,191
	<hr/>	<hr/>
Net change in fund balance	4,331	10,514
Fund balance at the beginning of the year:	<hr/>	<hr/>
	119,515	109,001
Fund balance at the end of the year:	<hr/>	<hr/>
	\$ 123,846	\$ 119,515
	<hr/>	<hr/>

The notes to basic financial statements are an integral part of this statement.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Organization

The Ventura Council of Governments (Council) was established by a voluntary joint powers agreement on December 1, 1992 representing the 10 cities within Ventura County as well as the County. This Joint Powers Agency was established under Organization of Title 1, Division 7, Chapter 5 of the California Government Code Section 6503.5. The purpose of the Council is to facilitate cooperative sub-regional and regional planning, coordination, and technical assistance on issues of mutual concern.

There are many other governmental agencies, including the County of Ventura and the Ventura County Transportation Commission, providing services within the area served by the Council. These other governmental agencies have independently elected governing boards and consequently are not under the direction of the Council. Financial information for these agencies is not included in the accompanying financial statements.

The Council complies with U.S. Generally Accepted Accounting Principles and all relevant Governmental Accounting Standards Board pronouncements. These technical pronouncements establish criteria for determining the Council's activities and functions that are included in the financial statements of a governmental unit. The general ledger and budgetary projections are maintained by the Council.

B. Reporting Entity

The reporting entity is the Ventura Council of Governments. There are no component units included in this report which meet the criteria of the Governmental Accounting Standards Board (GASB) Statement No. 14, *The Financial Reporting Entity*, as amended by GASB Statements No. 39, No. 61, No. 80, and No. 90.

C. Government-wide and fund financial statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the non-fiduciary activities of the Council. *Governmental activities* are normally supported by taxes and intergovernmental revenues.

The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

Separate financial statements are provided for governmental funds. Major individual governmental funds are reported as separate columns in the fund financial statements.

D. Basis of Presentation

Government-wide financial statements:

The government-wide financial statements are prepared using the economic resources measurement focus. This approach differs from the manner in which governmental fund financial statements are prepared. Governmental fund financial statements, therefore, include reconciliation with brief explanations to better identify the relationship between the government-wide financial statements and the statements for the governmental funds.

The government-wide financial statement of activities presents a comparison between direct expenses and program revenues for each function or program of the Council's governmental activities. Direct expenses are those that are specifically associated with a service, program, or department and are therefore clearly identifiable to a particular function. The Council does not allocate indirect expenses to functions in the statement of activities. Program revenues include charges paid by the recipients of goods or services offered by a program, as well as grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues which are not classified as program revenues are presented as general revenues of the Council, with certain exceptions. The comparison of direct expenses with program revenues identifies the extent to which each governmental function is self-financing or draws from the general revenues of the Council.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Basis of Presentation (Continued)

Private-sector standards of accounting and financial reporting issued prior to December 1, 1989, generally are followed in the government-wide financial statements to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board.

Fund financial statements:

Fund financial statements report detailed information about the Council. The focus of governmental fund financial statements is on major funds rather than reporting funds by type. The accounting and financial treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. The Statement of Revenues, Expenditures, and Changes in Fund Balances for these funds present increases, (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

E. Basis of Accounting

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Government-wide financial statements are prepared using the accrual basis of accounting. Governmental funds use the modified accrual basis of accounting.

Revenues – exchange and non-exchange transactions:

Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded under the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the fiscal year in which the resources are measurable and become available. “Available” means the resources will be collected within the current fiscal year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current fiscal year. For the Council, “available” means collectible within the current period or within 60 days after fiscal year-end.

Non-exchange transactions, in which the Council receives value without directly giving equal value in return, include property taxes and grants. Under the accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants is recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the fiscal year when the resources are to be used or the fiscal year when is first permitted; matching requirements, in which the Council must provide local resources to be used for a specific purpose; and expenditure requirements, in which the resources are provided to the Council on a reimbursement basis. Under the modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized.

Expenses/expenditures:

On the accrual basis of accounting, expenses are recognized at the time a liability is incurred. On the modified accrual basis of accounting, expenditures are generally recognized in the accounting period in which the related fund liability is incurred, as under the accrual basis of accounting. However, under the modified accrual basis of accounting, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due. Allocations of cost, such as depreciation and amortization, are not recognized in the governmental funds.

When both restricted and unrestricted resources are available for use, it is the Council’s policy to use restricted resources first then unrestricted resources as they are needed.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

F. Fund Accounting

The accounts of the Council are organized on the basis of funds, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures. The Council's resources are allocated to and accounted for in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The Council's accounts are organized into one major fund, as follows:

The *General Fund* is the general operating fund of the Council. It is used to account for all financial resources of the general government.

G. Budgets and Budgetary Accounting

In accordance with the California Government Code and other statutory provisions, on or before June 30 for each fiscal year, the Council must prepare and submit a budget to the County Auditor. The annual budget is adopted for the general fund. The Council budget is prepared on a modified accrual basis of accounting consistent with accounting principles generally accepted in the United States of America. Annually, the Board of Directors conducts a public hearing for the discussion of a proposed budget. At the conclusion of the hearings, the Board adopts the final fiscal budget. The legal level of budgetary control (the level at which expenditures may not legally exceed appropriation) is maintained at the object level. Any changes in the annual budget must be within the revenues and reserves estimated by the Council or the revenue estimates must be changed by a vote of the Board.

H. Cash and Investments

The Council maintains cash and cash equivalents in accordance with its investment policy. The investment policy complies with, or is more restrictive than, applicable state statutes. The cash of the Council is deposited in a non-interest bearing checking account and an interest-bearing bank account.

I. Receivables

Receivables are recorded in the Council's Statement of Net Position and in the Governmental Fund Balance Sheet net of any allowance for uncollectible. All receivables are deemed to be collectible at June 30, 2023, and, as such, the Council has no allowance for uncollectible accounts for these receivables.

J. Prepaid Items

Payments made to vendors for services that will benefit periods beyond June 30, 2023 are recorded as prepaid items.

K. Unearned Revenue

Unearned revenue is money received by an individual or company for a service or product that has yet to be provided or delivered.

L. Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America, as prescribed by the GASB and the American Institute of Certified Public Accountants, requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

M. Fund Balances

Fund balances of the governmental funds are classified as follows:

Nonspendable Fund Balance – represents amounts that cannot be spent because they are either not in spendable form (such as inventory or prepaid expenditures) or legally required to remain intact (such as notes receivable or principal of a permanent fund).

Restricted Fund Balance – represents amounts that are constrained by external parties, constitutional provisions or enabling legislation.

Committed Fund Balance – represents amounts that can only be used for a specific purpose because of a formal action by the Council's governing board. Committed amounts cannot be used for any other purpose unless the governing board removes those constraints by taking the same type of formal action. Committed fund balance amounts may be used for other purposes with appropriate due process by the governing board. Commitments are typically done through adoption and amendment of the budget. Committed fund balance amounts differ from restricted balances in that the constraints on their use do not come from outside parties, constitutional provisions, or enabling legislation.

Assigned Fund Balance – represents amounts which the Council intends to use for a specific purpose, but that do not meet the criteria to be classified as restricted or committed. Intent may be stipulated by the governing board or by an official or body to which the governing board delegates the authority. Specific amounts that are not restricted or committed in a special revenue, capital projects, debt service or permanent fund are assigned for purposes in accordance with the nature of their fund type or the fund's primary purpose. Assignments within the general fund conveys that the intended use of those amounts is for a specific purpose that is narrower than the general purpose of the Council.

Unassigned Fund Balance – represents amounts which are unconstrained in that they may be spent for any purpose. Only the general fund reports a positive unassigned fund balance. Other governmental funds might report a negative balance in this classification because of overspending for specific purposes for which amounts had been restricted, committed or assigned.

When an expenditure is incurred for a purpose for which both restricted and unrestricted fund balance is available, the Council considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the Council considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds.

N. Net Position

GASB Statement No. 63 requires that the difference between assets added to the deferred outflows of resources and liabilities added to the deferred inflows of resources be reported as net position. Net position is classified as either net investment in capital assets, restricted, or unrestricted.

Net position that is net investment in capital assets consist of capital assets, net of accumulated depreciation, and reduced by the outstanding principal of related debt. Restricted net position is the portion of net position that has external constraints placed on it by creditors, grantors, contributors, laws, or regulations of other governments, or through constitutional provisions or enabling legislation. Unrestricted net position consists of net position that does not meet the definition of net investment in capital assets or restricted net position.

VENTURA COUNCIL OF GOVERNMENTS
 NOTES TO BASIC FINANCIAL STATEMENTS
 June 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

O. Future Accounting Pronouncements

GASB Statements listed below will be implemented in future financial statements:

Statement No. 99 "Omnibus 2022"	The provisions of this statement are effective in April 2022 except for the provisions related to leases, PPPs, SBITAs, financial guarantees and derivative instruments. The provisions related to leases, PPPs, and SBITAs are effective for fiscal years beginning after June 15, 2022. The provisions related to financial guarantees and derivative instruments are effective for fiscal years beginning after June 15, 2023.
Statement No. 100 "Accounting Changes and Error Corrections - an amendment of GASB Statement No. 62"	The provisions of this statement are effective for fiscal years beginning after June 15, 2023.
Statement No. 101 "Compensated Absences"	The provisions of this statement are effective for fiscal years beginning after December 15, 2023.

NOTE 2 - CASH AND INVESTMENTS

On June 30, 2023, the Council had the following cash on hand:

Cash held by banks	\$ <u>125,779</u>
Total cash	\$ <u>125,779</u>

Cash is presented on the accompanying basic financial statements, as follows:

Cash, statement of net position	\$ <u>125,779</u>
Total cash	\$ <u>125,779</u>

The Council categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. The Council does not have any investments valued under levels 1, 2 or 3 as of June 30, 2023.

Investments Authorized by the Council's Investment Policy

The table on the following page identifies the investment types that are authorized for the Council by the California Government Code. The table also identifies certain provisions of the California Government Code that address interest rate risk, credit risk, and concentration of credit risk.

VENTURA COUNCIL OF GOVERNMENTS
 NOTES TO BASIC FINANCIAL STATEMENTS
 June 30, 2023

NOTE 2 - CASH AND INVESTMENTS (Continued)

Investments Authorized by the Council's Investment Policy (Continued)

<u>Authorized Investment Type</u>	<u>Maximum Maturity</u>	<u>Maximum Percentage Of Portfolio</u>	<u>Maximum Investment in One Issuer</u>
Local Agency Bonds	5 years	None	None
U.S. Treasury Obligations	5 years	None	None
U.S. Agency Securities	5 years	None	None
Bankers' Acceptances	180 days	40%	30%
Negotiable Certificates of Deposit	5 years	None	None
County Pooled Investment Fund	N/A	None	None
Local Agency Investment Fund (LAIF)	N/A	None	\$75,000,000

Concentration of Credit Risk

The investment policy of the Council contains no limitations on the amount that can be invested in any one issuer beyond that stipulated by the California Government Code. There are no investments (other than external investment pools) in any one issuer that represent 5% or more of total Council investments.

Custodial Credit Risk

Custodial credit risk for *deposits* is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for investments is the risk that, in the event of failure of the counterparty (e.g., broker-dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. The California Government Code and the Council's investment policy do not contain legal or policy requirements that would limit the exposure to custodial credit risk for deposits or investments, other than the following provision for deposits: The California Government Code requires that a financial institution secure deposits made by state or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under State law (unless so waived by the governmental unit). The fair value of the pledged securities in the collateral pool must equal at least 100% of the total amount deposited by the public agencies. California law also allows financial institutions to secure the Council's deposits by pledging first trust deed mortgage notes having a value of 150% of the secured public deposits.

As of June 30, 2023, none of the Council's deposits with financial institutions in excess of federal depository insurance limits were held in collateralized accounts.

The custodial credit risk for *investments* is the risk that, in the event of the failure of the counterparty (e.g., broker-dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. The California Government Code does not contain legal or policy requirements that would limit the exposure to custodial credit risk for investments. With respect to investments, custodial credit risk generally applies only to direct investments in marketable securities. Custodial credit risk does not apply to a local government's indirect investment in securities through the use of mutual funds or government investment pools.

NOTE 3 – COMMITMENTS, CONTINGENCIES, AND RELATED PARTY

Litigation

According to the Council's management and attorney, no contingent liabilities or lawsuits are pending of any financial consequence as of June 30, 2023.

VENTURA COUNCIL OF GOVERNMENTS
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2023

NOTE 3 – COMMITMENTS, CONTINGENCIES, AND RELATED PARTY (Continued)

State and Local Allowances, Awards, and Grants

The Council occasionally receives grant monies as reimbursements for specific costs incurred in certain projects it administers that may be subject to review and audit by the reimbursing agencies. Although such audits could generate expenditure disallowances under the terms of the grants, it is believed that any required reimbursements will not be material. REAP funding of \$108,450 was received or accrued and \$115,063 was spent in the fiscal year ended June 30, 2023.

Related Party

The Council has no employees. The Council contracts with its current Executive Director. During the fiscal year ended June 30, 2023, the Council paid a total of \$53,875 for Executive Director support services to perform management and administrative services including \$10,031 related to REAP Project Oversight. The expenditures for the Council are included in professional services in the fund financial statements. All transactions relating to the General Manager services are reviewed and approved for payment by the Board of Directors.

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REQUIRED SUPPLEMENTARY INFORMATION SECTION

VENTURA COUNCIL OF GOVERNMENTS
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
For the Fiscal Year Ended June 30, 2023

	Budgeted Amounts			Variance Favorable (Unfavorable)
	Original	Final	Actual Amounts	
Revenues:				
Dues assessments	\$ 64,992	\$ 64,992	\$ 64,992	\$ -
Operating grants and contributions	172,071	174,154	116,950	(57,204)
Investment income	10	10	25	15
Total revenues	237,073	239,156	181,967	(57,189)
Expenditures:				
Professional services	52,300	52,300	48,571	3,729
Operations	2,400	2,400	1,845	555
Travel and meetings	14,102	16,302	9,114	7,188
REAP project costs	163,271	165,654	115,063	50,591
Other	2,500	2,500	3,043	(543)
Total expenditures	234,573	239,156	177,636	61,520
Net change in fund balance	2,500		4,331	4,331
Fund balance at the beginning of the year	119,515	119,515	119,515	
Fund balance at the end of the year	<u>\$ 122,015</u>	<u>\$ 119,515</u>	<u>\$ 123,846</u>	<u>\$ 4,331</u>



June 3, 2024

To the Board of Directors
Ventura Council of Governments

We have audited the basic financial statements of the Ventura Council of Governments as of and for the fiscal year ended June 30, 2023. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated January 23, 2023. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Ventura Council of Governments are described in Note 1 to the financial statements. We noted no transactions entered into by the governmental unit during the fiscal year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated June 3, 2024.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the governmental unit's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the governmental unit's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Audit Adjustments and Recommendations:

We recommended an adjustment to the accounts receivable and revenue as of and for the fiscal year ended June 30, 2023 to accrue a REAP reimbursement. The reimbursement was for expenditures incurred prior to June 30, 2023 but the money wasn't received until after the fiscal year-end. This adjustment was to match the revenue with the expenditures in the same accounting period. We recommend that the Council should review funding received in the 60 days post fiscal year-end and ensure that accruals are recorded to match reimbursement revenue with their associated expenditures if necessary.

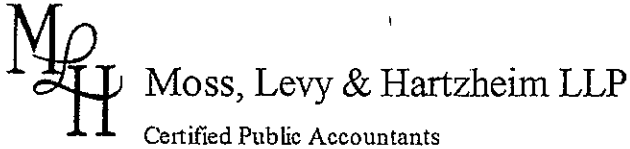
Other Matters

This information is intended solely for the use of the Board of Directors and management of Ventura Council of Governments and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

Moss, Renz & Hartgrein LLP

Santa Maria, California



**INDEPENDENT AUDITORS' 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**

Board of Directors
Ventura Council of Governments
Moorpark, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the basic financial statements of the Ventura Council of Governments (the Council), as of and for the fiscal year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the Council's basic financial statements, and have issued our report thereon dated June 3, 2024.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

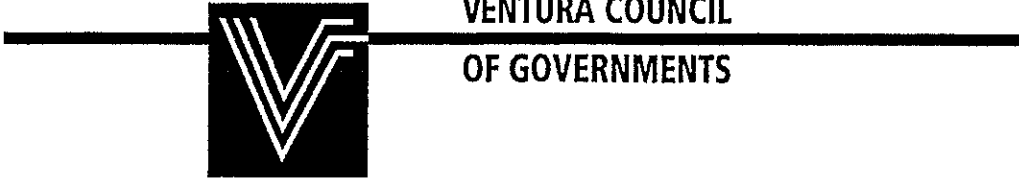
As part of obtaining reasonable assurance about whether Council's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect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

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the 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.

Moss, Levy & Hartzheim LLP


Santa Maria, California
June 3, 2024



**VENTURA COUNCIL
OF GOVERNMENTS**

ITEM 6E.

MEMORANDUM

TO: Council Members and Alternates
FROM: Hugh Riley, Executive Director 
SUBJECT: Appointment of Ad Hoc Broadband JPA Committee
DATE: July 11, 2024

Recommendation:

Appoint chair-recommended Ad Hoc Committee Members

Discussion:

On June 29, 2023, the California Public Utilities Commission (CPUC) approved RESOLUTION T-17793 providing \$490,860 to VCOG for the formation of a Ventura County Regional Broadband Collaborative. As a reminder, this initiative creates a broadband joint power of authority (JPA) between VCOG members, develops a regional broadband strategy, and coordinates the submittal of applications for Last Mile Infrastructure and Digital Equity Funding. To support this effort, a portion of LATA funding will go towards a partnership with the Economic Development Collaborative (EDC) to manage future broadband funding and aid in the analysis, planning, and organizational development necessary to fulfill the objective of the JPA. The period of performance of the VCOG-EDC agreement has recently been extended to align with the anticipated receipt of a grant from the Federal Funding Account (FFA) by the County and the initial development of regional middle mile and creation of the proposed JPA.

To date phase one of the performance of the grant (planning) has been concluded and a staff level municipal working group has been formed. In addition to updates to the VCOG board, status information is being provided to the city managers in their monthly meetings. Community outreach is now underway and descriptive profiles of the region and uniquely, of each city, are being drafted. An artistic concept (template) for the strategy document and the completion of the first draft is anticipated in September.

To achieve and maintain a high level of communication and engagement with each of the cities it is recommended that an Ad Hoc Committee of VCOG Board members be appointed to assist the Broadband Team on a reoccurring basis. Chair Johnson is recommending the appointment of Member Leslie Rule from the City of Ojai and Member Elaine Litster of the City of Simi Valley. This Ad Hoc Committee will work with selected Broadband Working Group Staff to plan the possible formation of a VCOG

Broadband JPA. This group will assist in coordinating feedback and recommendations between staff, city managers, and public officials in completing the strategy as well as coordinating concepts for the JPA as it evolves. Initial concepts for the JPA follow:

Ventura Council of Governments (VCOG) Considerations of a Broadband Joint Powers Authority (JPA)

The success of broadband as a utility requires the establishment of regional governance mechanisms for deployment and adoption. Deployment is an activity that results in the creation and availability of infrastructure and Adoption is an activity that results in its use. Together, the regional, coordinated planning and execution of strategies that accomplish these two functions is desired. To be more specific these two areas of interest can be further described as follows:

Deployment (Technology Advocates)

- Infrastructure Management – The mapping, analysis, and assessment of existing capacity.
- Policies & Guidance – The establishment of specifications, standards, and processes, that provide uniformity and accelerate deployment.
- Municipal Applications – The identification, testing, and evaluation of technology applications.

Adoption (Digital Navigators)


- Access & Affordability – Programs to continually advocate and ensure Broadband For All.
- Digital Literacy – Programs to coordinate and support continuous training at all levels of competency.
- Economic Development – Programs to catalyze job creation through innovation (expansion) of industry technologies and services.



ITEM 7A.

MEMORANDUM

TO: VCOG Members and Alternates

FROM: Hugh R. Riley, Executive Director 

SUBJECT: Presentation by Letitia Austin, Government Relations Manager, and Adam Vega, Community Outreach Specialist for the Port Of Hueneme

DATE: July 11, 2024

Recommendation:

Receive and Discuss Report

Discussion:

The Port of Hueneme is uniquely positioned as the only deep-water seaport between Los Angeles and San Francisco and recognized as one of the most efficient and effective trade gateways on the West Coast. The port is a special district recognized by the state of California and governed by five locally elected harbor commissioners. Its joint-use agreement with Naval Base Ventura County (NBVC) authorizes commercial use of a naval side dock, approximately 21 acres of contiguous land, on base buildings, and if available, another 10 acres of industrial land located adjacent to the naval side dock.

Globally, this prime geographic location provides shorter sailing times, quicker access to berths, and uncongested connection to California's automotive epicenters and agricultural heartland making The Port of Hueneme the 4th largest container Port in the state, #1 Port for bananas on the West Coast, and the 6th largest auto Port in the United States. Locally the Port of Hueneme moves over \$16.8 Billion worth of goods generating over \$2.8 Billion in economic impact, creating more than 24,997 trade related jobs, and contributing more than \$236 million in direct state and local taxes which fund vital community services.

Presenters:

Letitia Austin is the Public & Government Relations Manager for the Port of Hueneme/Oxnard Harbor District serving as the liaison for government, community, and maritime trade industry. She holds a Bachelor of Arts in Broadcast Journalism and an Executive M.B.A. in Marketing. Her diverse professional background includes experience working in government and public relations, marketing, strategic communications, and community relations.

Ms. Austin was appointed by the U.S. Secretary of Commerce as a member of the Southern California District Export Council and currently serves as Vice Chair of the Central Coast Region. Ms. Austin completed requirements for the Certified Port Executive Program and is a member of the Public Relations Society of America, the PRSA Independent Practitioners Alliance, and a member of Alpha Kappa Alpha Sorority, Inc. Ms. Austin holds a certificate in Diversity, Equity, and Inclusion in the Workplace from the University of South Florida and a certificate in Women's Entrepreneurship from Cornell University. Ms. Austin is also a graduate of the Ventura County Leadership Academy. She has been a guest lecturer on the topics of nonprofit communications and leadership, public relations practices, and crisis communications at California Lutheran University, California State University Channel Islands, Pepperdine University, and the University of Tampa.

Adam Vega is a lifelong resident of Ventura County and serves as the Community Outreach & Legislative Specialist for The Port of Hueneme, Oxnard Harbor District. Adam holds a B.A. in Political Science from California State University Channel Islands and is currently pursuing a Master's in Public Policy and Administration (MPPA) at California Lutheran University. He is the eldest of seven siblings and loves to camp, bike, fish, and hike all throughout Ventura County and beyond. He currently serves as a board member to The Dietrick Institute for Applied Insect Ecology, The Ecological Farming Association (EcoFarm) and the MERITO Foundation. His mission is to help grow a healthy Ventura County at the Port of Hueneme through putting into motion environmental initiatives via land, air, and ocean.