



**VENTURA COUNCIL
OF GOVERNMENTS**

**Thursday, July 10, 2025, 3:00 p.m.
Camarillo City Hall
Council Chambers
601 Carmen Dr, Camarillo, CA 93010
AGENDA**

Persons who require accommodation for any audio, visual, language or other 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 david@venturacog.org. 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. ADDITIONS/DELETIONS TO THE AGENDA – Members who wish to include an emergency action item on this meeting's agenda or wish to discuss a particular agenda item listed on this meeting's Consent Calendar should inform the Chair at this time.

4 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.

5. EXECUTIVE DIRECTOR'S REPORT – The written report will be distributed in advance of the meeting, and an oral report provided at the meeting.

MEMBERS*

City of Camarillo

David Tennesen, Camarillo
Kevin Kildee, Alternate

City of Fillmore

Carrie Broggie
Albert Mendez, Alternate

City of Moorpark

Chris Enegren, Chair
Tom Means, Alternate

City of Ojai

Leslie Rule, Member
Kim Mang, Alternate

City of Oxnard

Bert Perello, Member
Aaron Starr, Alternate

City of Port Hueneme

Laura Hernandez, Member
Jess Lopez, Alternate

City of San Buenaventura

Bill McReynolds, Member
Jeannette S Palacios, 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. **AGENCY REPORTS** – Reports or Oral Presentations by Agency Representatives Attending
- A. Broadband Team Update & Report on Ventura County Broadband Project
 - B. Southern California Association of Governments
 - C. Ventura County Transportation Commission
 - D. League of California Cities
 - E. County of Ventura - Legislative Analyst

7. **CONSENT CALENDAR**

- A. **Summary of May 15, 2025 Meeting** p. 3 - Approve Meeting Summary for the May 15, 2025 VCOG Meeting. **Action:** Approve Meeting Summary.
- B. **Financial Report** p. 6 - Approve Ventura Council of Governments Financial Report for the Budget Period from May 10, 2025 to July 3, 2025. **Action:** Approve Financial Report
- C. **Register of Warrants & Debit Card Transactions** p.10 - Approve the Register of Warrants for Expenditures and Debit Card Transactions incurred from May 10, 2025 through July 3, 2025 **Action:** Approve Register of Warrants and Debit Card Transactions.
- D. **VCOG Audited Financial Statements- 2023-2024** p.13 - Receive and file Ventura Council of Governments, 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 for the Period of July 1, 2023 through June 30, 2024.

10. **PRESENTATION ITEMS**

- A. **Briefing on Immigration Law.** Attorney Vanessa Frank will brief the council on the current state of immigration law and enforcement actions.

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.

11. **ADJOURNMENT: Next Meeting - September 11, 2025 – City of Camarillo City Hall, Council Chambers, 601 Carmen Drive, Camarillo.**



ITEM 7A.

MEETING SUMMARY

4101 Las Posas Rd, Camarillo, CA 93010

Thursday, May 15, 2025

1. **CALL TO ORDER & FLAG SALUTE** – The meeting was called to Order at 3:10 PM by Chair Enegren. The Flag Salute was led by Chair Enegren.

2. ROLL CALL:

Chris Enegren, Chair, City of Moorpark
 Elaine Litster, IP Chair, City of Simi Valley
 David Tennesen, City of Camarillo
 Aaron Starr, Alternate, City of Oxnard
 Leslie Cornejo, City of Santa Paula
 David Newman, Alternate, City of Thousand Oaks
 Laura Hernandez, City of Port Hueneme

Absent: Carrie Broggie, City of Fillmore; Bill McReynolds, City of San Buenaventura; Janice Parvin, County of Ventura, District 4; Bert Perello, City of Oxnard; Leslie Rule, City of Ojai

Staff Present:

David Pollock, VCOG Executive Director, and Hugh Riley, VCOG Transition Consultant

Partner Agency Representatives and Agency Support Staff:

Brian Chong, Assistant to the City Manager, City of Moorpark; Mina Layba, Legislative Affairs and Government Relations for the City of Thousand Oaks; and Molika Oum, Pacific Coast Broadband Consortium Coordinator.

3. **Additions/Deletions to the Agenda** - There were no additions or deletions to the meeting agenda and no Consent Calendar Items were pulled for discussion.
4. **Public Comment:** There were no comments from the public submitted in advance.
5. **PROPOSED VCOG OPERATING BUDGET- 2025-2026** - A Motion was made by David Tennesen with a **Second** by Laura Hernandez to approve the proposed VCOG Operating Budget for FY 2025-2026 with total revenue and expenses from non-discretionary sources totaling \$87,000 and Discretionary Grant Revenue totaling \$282,632. A roll call vote recorded as follows: Ayes: 7; Nos: 0. The motion was carried without opposition.
6. **Executive Director's Report** - David Pollock provided details from his Executive Director's Report that had been distributed to the members.

Legislation: Two major housing bills (AB 647 and SB 677) have been paused but may return in 2026. The Legislature is now in the "suspense file" period, where budgetary pressures may shelve hundreds of bills. Several key measures are advancing on homelessness coordination, housing density, warehouse siting, short-term rental enforcement, clean fleet reforms, and Brown Act modernization. SCAG has drafted its 2025–26 legislative platform, available upon request.

Meeting Location Update: Beginning in July, VCOG meetings will be held at the new Camarillo Council Chambers at 601 Carmen Drive.

REAP 2.0 Update: VCOG's \$411,756 REAP 2.0 budget supports technical and planning assistance through June 2026. Active projects include Prohousing support (Placeworks), infill redevelopment in Simi Valley (Jensen Design), and Housing Element implementation in Port Hueneme and the County. Outreach is underway to cities that have not yet submitted project requests.

LATA Grant Update: All deliverables are on time and on budget for completion by the May 15 deadline. The regional broadband strategy and "last mile" framework have been distributed. Funding opportunities remain available through the FFA, BEAD, and CalDEP programs.

SCAG Regional Council: Jenny Crosswhite was re-elected to represent District 47 and was named SCAG Second Vice President, placing her in line to become president in 2027. Ventura County continues its strong legacy of SCAG leadership.

SCAG General Assembly: Held April 30–May 2, the General Assembly elected new officers for 2025–26 and honored outgoing president Supervisor Curt Hagman.

SCAG Scholarships: Ten scholarships were awarded; local recipient Sofia Manzano of Santa Paula was among the honorees.

Leadership Transition: This meeting marked Hugh Riley's final VCOG meeting. He will remain on as a transition consultant through June. The Council expressed appreciation for his ten years of dedicated service and presented him with certificates of recognition from each of their cities.

7. **AGENCY REPORTS –**

- A. Broadband Team Update & Report on Ventura County Broadband Project - Molika Oum reported on the wrapping of the LATA grant and formation of a VRBI Standing Committee to pursue any further collaborative broadband project
- B. Southern California Association of Governments - There was no report
- C. Ventura County Transportation Commission - There was no report
- D. League of California Cities - There was no report
- E. County of Ventura - Legislative Analyst - There was no report

8. **CONSENT CALENDAR**

- A. **Summary of March 13, 2025 Meeting** - Approve Meeting Summary for the March 13, 2025 VCOG Meeting. **Action:** Approve Meeting Summary.
- B. **Financial Report** - Approve Ventura Council of Governments Financial Report for the Budget Period from March 10, 2025 through May 9, 2025. **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 10, 2025 through May 9, 2025. **Action:** Approve Register of Warrants and Debit Card Transactions.
- D. **Approve Consultant Contracts for REAP 2.0 Consultant's Bench**- **Action:** Approve and authorize Executive Director to sign consulting agreements with four engineering and planning consulting firms that then become the REAP 2.0 Consultant Bench: Placeworks, Inc. (Contract 25-01), MNS Engineers, Inc. (Contract 25-02), Jensen Design and Survey, Inc.

(Contract 25-03), and Rincon Consultants, Inc, (Contract 25-04). The contracts are large documents and have been sent as a separate zip-file attachment.

A **Motion** was made by Enegren with a **Second** by Tennessen to approve items A thru D of the Consent Calendar. Roll Call Vote Recorded as follows: Ayes: 9; Nos: 0. The Motion Carried

9. BOARD MEMBER COMMENTS AND REQUESTS FOR FUTURE AGENDA ITEMS- None.

10. ADJOURNMENT: The meeting was adjourned by Chair Enegren at 4:00 PM.

Next Meeting- July 10, 2025 at the Camarillo City Library



**VENTURA COUNCIL
OF GOVERNMENTS**

ITEM 7B.

MEMORANDUM

TO: VCOG Members and Alternates

FROM: David Pollock, Executive Director

SUBJECT: Financial Report

DATE: July 10, 2025

Recommendation:

Receive and file Financial Report for the period May 10, 2025 through June 30, 2025

Discussion:

This report transmits the Ventura Council of Governments (VCOG) Financial reports for the Budget Period from May 10, 2025 through July 3, 2025

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- 7/1/24 to 6/30/25	Rate	Balance
Bank of America	Savings	N/A	\$25.05	0.04%*	\$62,747.46

* Variable

ATTACHMENTS: Balance Sheet – As of June 30, 2025
Budget vs. Actual Report - July 1, 2024 through June 30, 2025

Balance Sheet
Ventura Council of Governments
As of June 30, 2025

DISTRIBUTION ACCOUNT	TOTAL
Assets	
Current Assets	
Bank Accounts	
BofA - 9045	51,830.10
BofA MM - 2635	62,747.46
Total for Bank Accounts	\$114,577.56
Accounts Receivable	
Accounts Receivable (A/R)	
Total for Accounts Receivable	0
Other Current Assets	
Undeposited Funds	
Total for Other Current Assets	0
Total for Current Assets	\$114,577.56
Fixed Assets	
Other Assets	
Fraud	
Total for Other Assets	0
Total for Assets	\$114,577.56
Liabilities and Equity	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable (A/P)	
Total for Accounts Payable	0
Credit Cards	
Other Current Liabilities	
Payroll Liabilities	
Total for Other Current Liabilities	0
Total for Current Liabilities	0
Long-term Liabilities	
Unearned Income	
Total for Long-term Liabilities	0
Total for Liabilities	0
Equity	
Year End Close Out Account	26,158.51
Net Income	-22,871.99
Opening Balance Equity	111,291.04
Total for Equity	\$114,577.56
Total for Liabilities and Equity	\$114,577.56

Ventura Council of Governments
Budget vs. Actuals: Budget_FY25_P&L - FY25 P&L
July 2024 - June 2025

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
Income				
Investments				
Interest-Savings, Short-term CD	25.05	10.00	15.05	250.50 %
Total Investments	25.05	10.00	15.05	250.50 %
Other Types of Income				
LATA Grant Income		356,323.00	-356,323.00	
Total Other Types of Income		356,323.00	-356,323.00	
Restricted Income				
LATA Admin Costs		16,278.00	-16,278.00	
SCAG - REAP 2.0 Contract Income	4,886.63	411,756.00	-406,869.37	1.19 %
Total Restricted Income	4,886.63	428,034.00	-423,147.37	1.14 %
SCAG - REAP 1.0 Contract Income	20,621.38		20,621.38	
Unrestricted 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 %
Total Unrestricted Income	73,992.00	73,992.00	0.00	100.00 %
Total Income	\$99,525.06	\$858,359.00	\$ -758,833.94	11.59 %
GROSS PROFIT	\$99,525.06	\$858,359.00	\$ -758,833.94	11.59 %
Expenses				
Contract Services	5,610.00		5,610.00	
Executive Search	7,763.54	10,000.00	-2,236.46	77.64 %
Total Contract Services	13,373.54	10,000.00	3,373.54	133.74 %
Other Types of Expenses				
LATA Grant Expenses	312.50		312.50	
Digital Resources (Program)				
Ookla Speed Test Platform		4,180.00	-4,180.00	
Total Digital Resources (Program)		4,180.00	-4,180.00	
EDC Personnel Costs				
Contracts Admin (2%)		4,201.00	-4,201.00	
Executive (9%)		26,387.00	-26,387.00	
Finance (9%)		17,420.00	-17,420.00	
Total EDC Personnel Costs		48,008.00	-48,008.00	
EDC Subcontractors				
Broadband Team Cons. Lead		50,513.00	-50,513.00	
GIS Consultant		23,878.00	-23,878.00	
JPA Formation		142,000.00	-142,000.00	
Senior Broadband Consultant		53,200.00	-53,200.00	
Strategy Project Lead		34,544.00	-34,544.00	
Total EDC Subcontractors		304,135.00	-304,135.00	
VCOG LATA Admin Costs	3,968.75	16,278.00	-12,309.25	24.38 %
Total LATA Grant Expenses	4,281.25	372,601.00	-368,319.75	1.15 %

Accrual Basis Saturday, July 5, 2025 01:19 PM GMT-07:00

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Ventura Council of Governments
Budget vs. Actuals: Budget_FY25_P&L - FY25 P&L
July 2024 - June 2025


	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
Total Other Types of Expenses	4,281.25	372,601.00	-368,319.75	1.15 %
REAP 1.0 Project Costs				
Other Business Expenses	104.92		104.92	
Total REAP 1.0 Project Costs	104.92		104.92	
REAP 2.0 Project Costs	4,586.63		4,586.63	
Project 1	187.50		187.50	
Project 1 - Technical Assistance				
TASK 1 - Program Administration	3,705.63	10,000.00	-6,294.37	37.06 %
TASK 2 - Project Management	21,419.22	31,756.00	-10,336.78	67.45 %
TASK 3 - ID-Technical Assistance	3,735.88	5,000.00	-1,264.12	74.72 %
TASK 4 - Develop AFFH-TA		220,000.00	-220,000.00	
TASK 5 - Pro-housing Designation	8,049.62	100,000.00	-91,950.38	8.05 %
Total Project 1 - Technical Assistance	36,910.35	366,756.00	-329,845.65	10.06 %
Project 2 (OCOg)		45,000.00	-45,000.00	
Total REAP 2.0 Project Costs	41,684.48	411,756.00	-370,071.52	10.12 %
Unrestricted Expenses				
Accounting Fees	1,875.00	2,500.00	-625.00	75.00 %
Annual Dinner	9,087.53	9,000.00	87.53	100.97 %
Audit	4,770.00	5,000.00	-230.00	95.40 %
Conference and Meetings	1,370.44	2,000.00	-629.56	68.52 %
Executive Administration	39,968.55	45,000.00	-5,031.45	88.82 %
Insurance - Liability, D and O	3,563.82	4,400.00	-836.18	81.00 %
Legal Fees		300.00	-300.00	
Printing and Copying	492.42	700.00	-207.58	70.35 %
Supplies	16.96	500.00	-483.04	3.39 %
Travel	694.14	3,202.00	-2,507.86	21.68 %
Website	1,114.00	1,400.00	-286.00	79.57 %
Total Unrestricted Expenses	62,952.86	74,002.00	-11,049.14	85.07 %
Total Expenses	\$122,397.05	\$868,359.00	\$ -745,961.95	14.10 %
NET OPERATING INCOME	\$ -22,871.99	\$ -10,000.00	\$ -12,871.99	228.72 %
Other Income				
Transfer From Reserve Account		10,000.00	-10,000.00	
Total Other Income	\$0.00	\$10,000.00	\$ -10,000.00	0.00%
NET OTHER INCOME	\$0.00	\$10,000.00	\$ -10,000.00	0.00 %
NET INCOME	\$ -22,871.99	\$0.00	\$ -22,871.99	0.00%



**VENTURA COUNCIL
OF GOVERNMENTS**

ITEM 7C.

MEMORANDUM

TO: Council Members and Alternates
FROM: David Pollock, Executive Director 
SUBJECT: Register of Warrants and Debit Card Transactions
DATE: July 10, 2025

Recommendation:

Approve the Register of Warrants for expenditures and Debit Card Transactions incurred from May 20, 2025 through June 30, 2025.

Discussion:

This report presents expenditures including bank debit card transactions incurred by the Ventura Council of Governments for the period from May 20, 2025 through June 30, 2025. 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 10, 2025**

Transactions from May 10, 2025 through June 30, 2025

<u>Check/Transaction#</u>	<u>Date</u>	<u>Paid To</u>	<u>Inv. Date</u>	<u>Description</u>	<u>Amount</u>
B15HPQFGBB2EDHL	5/13/25	VCCF Nonprofit Center	5/06/25	REAP 2 Prohousing Conf.	\$180.00
B15KVVWMSX2GB4V	5/29/25	Propulsive Executive Services	5/01/25	Executive Director Services	\$900.00
B15WXPXKBO2GB4U	5/29/25	Propulsive Executive Services	5/01/25	Executive Director Services (VRBI)	\$457.00
B15JEGRXQC2GB4W	5/29/25	Propulsive Executive Services	5/01/25	Executive Director Services (REAP-2)	\$300.00
B15BFSRABG2GY4F	6/03/25	Hugh Riley Professional Mgmt. LLC	6/02/25	Management Services	\$843.75
B15MDTZOWD2GY4E	6/03/25	Caroline Carter	6/01/25	Accounting Services	\$75.00
Check 765	6/10/25	Dr. Christopher Williamson	6/01/25	Consulting Services (REAP-2)	\$8,426.85
B15YHGDZU2J1FO	6/20/25	Moss Levy & Hartzheim	6/05/25	Auditing Services	\$4,770.00
B15CQECCKB2J1FM	6/20/25	Propulsive Executive Services, Inc.	6/01/25	Executive Director Services (REAP-2)	\$4,080.00
B15VRUTGI2J1FN	6/20/25	Propulsive Executive Services, Inc.	6/01/25	Executive Director Services (VRBI)	\$1,200.00
B15NOGKPJX2J1FP	6/20/25	Propulsive Executive Services, Inc.	6/01/25	Executive Director Services (VRBI)	\$330.00
Check 766	6/25/25	PlaceWorks	5/31/25	Professional Services (REAP-2)	\$8,049.62

**Register of Debit Card Transactions
Ventura Council of Governments
July 10, 2025**


Transactions from May 10, 2025 through June 30, 2025

<u>Card #</u>	<u>Date</u>	<u>Paid To</u>	<u>Inv. Date</u>	<u>Description</u>	<u>Amount Paid</u>
4579	5/16/25	Thousand Oaks Trophies	5/12/25	Plaque for Hugh Riley	\$53.57



Item 7D.

MEMORANDUM

TO: Council Members and Alternates
FROM: David Pollock, Executive Director 
SUBJECT: VCOG Audited Financial Statements- 2023-2024
DATE: July 10, 2025

Recommendation:

Receive and file Ventura Council of Governments, Letter on Generally Accepted Accounting Practices for the period July 1, 2023 through June 30, 2024.

Discussion:

At the Council's May 15, 2025 meeting, the Ventura Council of Governments (VCOG) Audited Financial Statement for the period ending June 30, 2023 were reported.

Subsequently it was discovered that a necessary 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 was not included. That letter is attached on the following page.

There were no irregularities noted and no corrective actions recommended by the auditor. The Ventura Council of Governments ended Fiscal Year 2023/2024 with an unrestricted ending fund balance of \$ 137,449.

The VCOG 2023-2024 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. 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



Moss, Levy & Hartzheim LLP

Certified Public Accountants

**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, 2024, and the related notes to the financial statements, which collectively comprise the Council's basic financial statements, and have issued our report thereon dated March 11, 2025.

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
March 11, 2025

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