

CITY OF SIMI VALLEY, CALIFORNIA

Proposition 1B Fund
Public Transportation Modernization, Improvement, and
Service Enhancement Account (“PTMISEA”)

Financial Statements

Fiscal Years Ended June 30, 2023 and 2022

CITY OF SIMI VALLEY, CALIFORNIA

Proposition 1B Fund Public Transportation Modernization, Improvement, and Service Enhancement Account (“PTMISEA”)

Fiscal Years Ended June 30, 2023 and 2022

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Board of Commissioners
Ventura County Transportation Commission
Ventura, California

INDEPENDENT AUDITOR'S REPORT

Opinion

We have audited the accompanying financial statements of the Proposition 1B Fund – Public Transportation Modernization, Improvement, and Service Enhancement Account (“PTMISEA”) of the City of Simi Valley, California (“City”), as of and for the years ended June 30, 2023 and 2022, and the related notes to the 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 financial position of the Proposition 1B Fund of the City, as of June 30, 2023 and 2022, and the respective changes in financial position and, where applicable, cash flows thereof of the TDA Fund of the City for the years 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 of the Audit of the Financial Statements section of our report. We are required to be independent of the City and to meet our 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.

Emphasis of Matters

As discussed in Note 1, the financial statements present only the Proposition 1B Fund of the City and do not purport to, and do not present fairly, the financial position of the City as of June 30, 2023 and 2022, the changes in its financial position, or, where applicable, its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

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

Auditor's 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 Proposition 1B Fund of the City's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued a report dated March 18, 2024 on our consideration of the City's internal control over financial reporting for the Proposition 1B Fund and our tests of its compliance with certain provisions of laws, regulations, contracts, 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 the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.



Lake Forest, California
March 18, 2024

CITY OF SIMI VALLEY, CALIFORNIA

Proposition 1B Fund Public Transportation Modernization, Improvement, And Service Enhancement Account ("PTMISEA")

Comparative Statement of Net Position

June 30, 2023 and 2022

<u>Assets</u>	<u>2023</u>	<u>2022</u>
Cash and investments (Note 3)	\$ 7,980	\$ 338,038
Total current assets	<u>7,980</u>	<u>338,038</u>
Noncurrent assets		
Capital assets, net (Note 4)	<u>1,805,226</u>	<u>2,190,542</u>
Total capital assets	<u>1,805,226</u>	<u>2,190,542</u>
Total assets	<u>1,813,206</u>	<u>2,528,580</u>
<u>Liabilities</u>		
Unearned revenues (Note 5)	<u>7,980</u>	<u>338,038</u>
Total liabilities	<u>7,980</u>	<u>338,038</u>
<u>Net position</u>		
Invested in capital assets	<u>1,805,226</u>	<u>2,190,542</u>
Total net position	<u>\$ 1,805,226</u>	<u>\$ 2,190,542</u>

See accompanying notes to financial statements

CITY OF SIMI VALLEY, CALIFORNIA

Proposition 1B Fund Public Transportation Modernization, Improvement, And Service Enhancement Account ("PTMISEA")

Comparative Statement of Revenues, Expenses, and Changes in Net Position

Fiscal Years Ended June 30, 2023 and 2022

	2023	2022
Operating revenues:		
Charges for services	\$ -	\$ -
Total operating revenues	-	-
Operating expenses:		
Operations	2,242	
Depreciation	598,145	641,928
Total operating expenditures	600,387	641,928
Operating income (loss)	(600,387)	(641,928)
Non-operating revenues (expenses):		
Proposition 1B - PTMISEA	209,932	15,144
Other revenues - interest earned	5,139	2,693
Total non-operating revenue	215,071	17,837
Change in net position	(385,316)	(624,091)
Net position at beginning of year	2,190,542	2,814,633
Net position at end of year	\$ 1,805,226	\$ 2,190,542

See accompanying notes to financial statements

CITY OF SIMI VALLEY, CALIFORNIA

Proposition 1B Fund Public Transportation Modernization, Improvement, And Service Enhancement Account ("PTMISEA")

Comparative Statement of Cash Flows For the Fiscal Years Ended June 30, 2023 and 2022

	2023	2022
Cash flow from operating activities		
Cash paid for operating costs	\$ (2,242)	\$ -
Net cash used for operating activities	(2,242)	-
Cash flow from noncapital financing activities		
Cash paid for other agencies	(120,126)	-
Net cash provided by noncapital financing activities	(120,126)	-
Cash flows from capital and related financing activities		
Net purchase of capital assets	(212,829)	(17,837)
Loss on disposition of capital assets	-	-
Net cash used for capital and related financing activities	(212,829)	(17,837)
Cash flows from investing activities:		
Cash received from interest from investments	5,139	2,693
Net cash provided by investing activities	5,139	2,693
Net increase (decrease) in cash and investments	(330,058)	(15,144)
Cash and investments, beginning of year	338,038	353,182
Cash and investments, end of year	\$ 7,980	\$ 338,038

See accompanying notes to the financial statements.

CITY OF SIMI VALLEY, CALIFORNIA

Proposition 1B Fund
Public Transportation Modernization, Improvement,
And Service Enhancement Account ("PTMISEA")

Comparative Statement of Cash Flows
For the Fiscal Years Ended June 30, 2023 and 2022

	<u>2023</u>	<u>2022</u>
Reconciliation of operating loss to net cash used for operating activities:		
Operating income (loss)	\$ (600,387)	\$ (641,928)
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:		
Depreciation	<u>598,145</u>	<u>641,928</u>
Total adjustments	<u>598,145</u>	<u>641,928</u>
Net cash used for operating activities	<u>\$ (2,242)</u>	<u>\$ -</u>

Noncash investing, capital, and financing activities:

The local transportation development act fund had no non-cash financing activity in fiscal years 2022-23, and 2021-22.

See accompanying notes to the financial statements.

CITY OF SIMI VALLEY, CALIFORNIA

Proposition 1B Fund Public Transportation Modernization, Improvement, and Service Enhancement Account (“PTMISEA”)

Notes to Financial Statements

Fiscal Years Ended June 30, 2023 and 2022

(1) **General Information**

The financial statements are intended to reflect the financial position and changes in financial position for the Proposition 1B Fund – Public Transportation Modernization, Improvement, and Service Enhancement Account (“PTMISEA”) of the City of Simi Valley, California (“City”) only.

In November 2006, California voters approved Proposition 1B, the Highway Safety, Traffic Reduction, Air Quality, and Port Security Bond Act, which authorized the State of California to sell \$20 billion in general obligation bonds, of which \$4 billion would be allocated to PTMISEA. Monies from PTMISEA are for transportation infrastructure, including grants for transit system safety, security, and disaster response projects. The Ventura County Transportation Commission (“VCTC”) programed PTMISEA grant funds it received from the State Controller’s Office to the City for the compressed natural gas (“CNG”) fueling station, CNG buses, and replacement paratransit van projects.

(2) **Summary of Significant Accounting Policies**

Fund Accounting

The accounts of the City are organized on the basis of funds and account groups. A fund is defined as an independent fiscal and accounting entity wherein operations of each fund are accounted for in a separate set of self-balancing accounts that record resources, related liabilities, obligations, reserves, and equity segregated for the purpose of carrying out specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations. The City accounts for the activity of the PTMISEA funds within its Proposition 1B Fund, which is an Enterprise Fund. Enterprise Funds are used to account for “business-type activities” similar to those found in the private sector such as services primarily funded through user charges.

Measurement Focus and Basis of Accounting

Enterprise Funds are accounted for using the accrual basis of accounting. The revenues are recognized in the accounting period when they are earned, and expenses are recognized in the accounting period in which the liability is incurred.

The Fund applies pronouncements of the Financial Accounting Standards Board (“FASB”) issued on or before November 30, 1989, that are not in conflict with applicable Governmental Accounting Standards Board (“GASB”) pronouncements.

CITY OF SIMI VALLEY, CALIFORNIA

Proposition 1B Fund Public Transportation Modernization, Improvement, and Service Enhancement Account (“PTMISEA”)

Notes to Financial Statements

Fiscal Years Ended June 30, 2023 and 2022

(2) **Summary of Significant Accounting Policies (Continued)**

Revenue Recognition

Recognition of revenues arising from nonexchange transactions, which include revenues from taxes, certain grants, and contributions, is based on the primary characteristic from which the revenues are received by the City.

For the City, funds received under Proposition 1B possess the characteristic of a voluntary nonexchange transaction similar to a grant. Revenues under Proposition 1B are recognized in the period when all eligibility requirements have been met.

An unearned revenue arises when grant receipts are collected in excess of reimbursable costs incurred. Unearned revenues also arise when the City receives resources before it has a legal claim to them, as when grant monies are received prior to the incurrence of qualified expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the City has a legal claim to the resources, the liability for unearned revenue is removed from the statement of net position, and revenue is recognized.

Net Position

The components of net position reflect the component classifications described below.

- *Net Investment in Capital Assets* – this includes capital assets net of depreciation reduced by the outstanding balances of bonds and notes, if any, that are attributable to the acquisition, construction, or improvement of those assets. Applicable deferred outflows of resources and deferred inflows of resources, if any, should also be included in this component of net position.
- *Restricted* – this includes assets, mainly cash and investments, bound by constraints on resources that are externally imposed by creditors, grantors, contributors, or laws and regulations of other governments.
- *Unrestricted* – this includes the remaining balance of the net amount of assets, deferred outflows of resources that are not included in the determination of net investment in capital, or the restricted components of net position.

It is the City’s policy that restricted resources will be applied first, followed by unrestricted resources, in the absence of a formal policy adopted by the City Council.

CITY OF SIMI VALLEY, CALIFORNIA

Proposition 1B Fund Public Transportation Modernization, Improvement, and Service Enhancement Account (“PTMISEA”)

Notes to Financial Statements

Fiscal Years Ended June 30, 2023 and 2022

(2) **Summary of Significant Accounting Policies (Continued)**

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain amounts and disclosures. Accordingly, actual results could differ from those estimates.

(3) **Cash and Investments**

The City has pooled its cash and investments in order to achieve a higher return on investments while facilitating management of cash. The balance in the pool account is available to meet current operating requirements. Cash in excess of current requirements is invested in various interest-bearing accounts and other investments for varying terms. The Proposition 1B Fund’s cash and investments as of June 30, 2023 and 2022 are \$7,980 and \$338,038, respectively.

The Proposition 1B Fund’s cash is deposited in the City’s internal investment pool which is reported at fair value. Interest income is allocated on the basis of average cash balances. Investment policies and associated risk factors applicable to the Proposition 1B Fund are those of the City and are included in the City’s basic financial statements.

See the City’s basic financial statements for disclosures related to cash and investments including those disclosures relating to interest rate risk, credit rate risk, custodial credit risk, and concentration risk.

(4) **Capital Assets**

Capital assets are recorded at cost and depreciated over their estimated useful lives. The purpose of depreciation is to spread the cost of capital assets over the life of these assets. The amount charged to depreciation expense each year represents that year’s pro rata share of the cost of capital assets.

Depreciation of all capital assets is charged as an expense against operations each year and the total amount of depreciation taken over the years, called accumulated depreciation, is reported on the balance sheet as a reduction in the book value of the capital assets.

CITY OF SIMI VALLEY, CALIFORNIA

Proposition 1B Fund
Public Transportation Modernization, Improvement, and
Service Enhancement Account (“PTMISEA”)

Notes to Financial Statements

Fiscal Years Ended June 30, 2023 and 2022

(4) **Capital Assets (Continued)**

Depreciation of capital assets in service is provided using the straight-line method which means the cost of the asset is divided by its expected useful life in years, and the result is charged to expense each year until the asset is fully depreciated. The City assigned the useful lives listed below to capital assets.

Buildings	50 years
Building improvements	25 years
Vehicles	4-7 years
Machine and equipment	3-15 years
Water/Sewer lines	30-100 years
Intangibles	5-15 years
Infrastructure	25-50 years

CITY OF SIMI VALLEY, CALIFORNIA

Proposition 1B Fund Public Transportation Modernization, Improvement, and Service Enhancement Account ("PTMISEA")

Notes to Financial Statements

Fiscal Years Ended June 30, 2023 and 2022

(4) Capital Assets (Continued)

Capital assets consisted of the following at June 30, 2023:

	Balance at June 30, 2022	Additions	Retirements	Balance at June 30, 2023
Capital assets not being depreciated:				
Construction in progress:				
Fueling station upgrade***	\$ 85,526	\$ 212,829	\$ -	\$ 298,355
Total capital assets not being depreciated	85,526	212,829	-	298,355
Capital assets being depreciated:				
Security cameras*	19,781	-	-	19,781
CNG fueling station	261,764	-	-	261,764
Security fencing	204,839	-	-	204,839
CNG buses	3,107,958	-	-	3,107,958
CNG vans	2,054,629	-	-	2,054,629
Generator	10,228	-	-	10,228
Total capital assets being depreciated	5,659,199	-	-	5,659,199
Less accumulated depreciation for:				
Security cameras*	(19,780)	(1,839)	-	(21,619)
CNG fueling station	(75,649)	(6,569)	-	(82,218)
Security fencing	(36,915)	(4,104)	-	(41,019)
CNG buses	(1,779,388)	(334,397)	-	(2,113,785)
CNG vans	(1,642,451)	(250,554)	-	(1,893,005)
Generator**	-	(682)	-	(682)
Total accumulated depreciation	(3,554,183)	(598,145)	-	(4,152,328)
Total capital assets being depreciated, net	2,105,016	(598,145)	-	1,506,871
Net capital assets	\$ 2,190,542	\$ (385,316)	\$ -	\$ 1,805,226

Notes:

* The security cameras were purchased with Transit System Safety, Security, and Disaster Response Account (TSSSDRA) funds and are being accounted for within the City's Fund 750.

** \$50,243 of the generator purchase was funded by a Federal Transit Administration grant, and, as such, this amount is excluded from the Proposition 1B financials.

*** \$1,000,242 of the fueling station upgrade was funded by a Federal Transit Administration grant, and, as such, this amount is excluded from the Proposition 1B financials.

CITY OF SIMI VALLEY, CALIFORNIA

Proposition 1B Fund Public Transportation Modernization, Improvement, and Service Enhancement Account ("PTMISEA")

Notes to Financial Statements

Fiscal Years Ended June 30, 2023 and 2022

(4) Capital Assets (Continued)

Capital assets consisted of the following at June 30, 2022:

	<u>Balance at June 30, 2021</u>	<u>Additions</u>	<u>Retirements</u>	<u>Balance at June 30, 2022</u>
Capital assets not being depreciated:				
Construction in progress:				
Fueling station upgrade ***	\$ 78,461	\$ 7,065	\$ -	\$ 85,526
Total capital assets not being depreciated	<u>78,461</u>	<u>7,065</u>	<u>-</u>	<u>85,526</u>
Capital assets being depreciated:				
Security cameras*	19,781	-	-	19,781
CNG fueling station	261,764	-	-	261,764
Security fencing	204,839	-	-	204,839
CNG buses	3,107,414	544	-	3,107,958
CNG vans	2,054,629	-	-	2,054,629
Generator **	-	10,228	-	10,228
Total capital assets being depreciated	<u>5,648,427</u>	<u>10,772</u>	<u>-</u>	<u>5,659,199</u>
Less accumulated depreciation for:				
Security cameras*	(17,941)	(1,839)	-	(19,780)
CNG fueling station	(69,080)	(6,569)	-	(75,649)
Security fencing	(32,811)	(4,104)	-	(36,915)
CNG buses	(1,444,991)	(334,397)	-	(1,779,388)
CNG vans	(1,347,432)	(295,019)	-	(1,642,451)
Generator	-	-	-	-
(Total accumulated depreciation)	<u>(2,912,255)</u>	<u>(641,928)</u>	<u>-</u>	<u>(3,554,183)</u>
Total capital assets being depreciated, net	<u>2,736,172</u>	<u>(631,156)</u>	<u>-</u>	<u>2,105,016</u>
Net Capital Assets	<u>\$ 2,814,633</u>	<u>\$ (624,091)</u>	<u>\$ -</u>	<u>\$ 2,190,542</u>

Notes:

* The security cameras were purchased with Transit System Safety, Security, and Disaster Response Account (TSSSDRA) funds and are being accounted for within the City's Fund 750.

** \$50,243 of the generator purchase was funded by a Federal Transit Administration grant, and, as such, this amount is excluded from the Proposition 1B financials.

*** \$1,439 of the fueling station upgrade was funded by a Federal Transit Administration grant, and, as such, this amount is excluded from the Proposition 1B financials.

CITY OF SIMI VALLEY, CALIFORNIA

Proposition 1B Fund Public Transportation Modernization, Improvement, and Service Enhancement Account (“PTMISEA”)

Notes to Financial Statements

Fiscal Years Ended June 30, 2023 and 2022

(5) Unearned Revenues

Proposition funds allocated to the City by VCTC for specific transportation infrastructure projects are considered earned when they are properly spent for the specific projects authorized. Allocations and any interest received but not used are recorded as unearned revenue. The balance of unearned revenue as of June 30, 2023 and 2022 consists of the following:

	<u>FY 2022/23</u>	<u>FY 2021/22</u>
Unearned revenue as of July 1,	\$ 338,038	\$ 353,182
Interest income*	5,139	2,693
Earned revenue	(215,071)	(17,837)
Transfer to Southern California Regional Rail Authority**	<u>(120,126)</u>	<u>-</u>
Unearned revenue as of June 30,	<u>\$ 7,980</u>	<u>\$ 338,038</u>

Notes:

* Commencing fiscal year 2021/22, the City recognizes interest income in the year it is earned prior to utilizing Prop 1B funds.

** The City was required to expend Proposition 1B funds by June 30, 2023. Due to the City having unused funds, the City obtained approval from Caltrans to transfer \$120,126 to Southern California Regional Rail Authority (“SCCRA”) to fund the Structures Rehabilitation in Ventura County project.

(6) Restrictions

Funds received pursuant to Proposition 1B – Public Transportation Modernization, Improvement, and Service Enhancement Account (“PTMISEA”) from VCTC may only be used for the CNG fueling station, CNG buses, and replacement paratransit van projects. **The remaining balances of PTMISEA appropriations are available for encumbrance and liquidation until June 30, 2023.**

CITY OF SIMI VALLEY, CALIFORNIA

Proposition 1B Fund
Public Transportation Modernization, Improvement, and
Service Enhancement Account (“PTMISEA”)

Notes to Financial Statements

Fiscal Years Ended June 30, 2023 and 2022

(7) Contingencies

See the City’s basic financial statements for disclosures related to contingencies, including those relating to various legal actions, administrative proceedings, or claims in the ordinary course of operations.



Board of Commissioners
Ventura County Transportation Commission
Ventura, California

INDEPENDENT AUDITOR’S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

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 Proposition 1B Fund – Public Transportation Modernization, Improvement, and Service Enhancement Account (“PTMISEA”) of the City of Simi Valley, California (“City”), as of and for the fiscal years ended June 30, 2023 and 2022, and the related notes to the financial statements, which collectively comprise the City’s Proposition 1B Fund financial statements, and have issued our report thereon dated March 18, 2024.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City’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 City’s internal control. Accordingly, we do not express an opinion on the effectiveness of the City’s internal control.

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

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

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the financial statements of the Proposition 1B Fund of the City are free of 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.



Lake Forest, California
March 18, 2024