



San Gabriel Valley Mosquito & Vector Control District

1145 North Azusa Canyon Road, West Covina, CA 91790

Phone: 626-814-9466 | Website: www.sgvmosquito.org

Email: district@sgvmosquito.org

BOARD OF TRUSTEES MEETING AGENDA FEBRUARY 10, 2023 – 7:00 a.m. (via Teleconference)

Please note: In compliance with AB 361, members of the SGVMVCD Board of Trustees, staff and the public may participate in this meeting via teleconference.

In the interest of maintaining appropriate social distancing, the Board of Trustees encourages the use of one of the following options for participating in this meeting and/or providing public comment before and during the meeting:

- **Telephone:** Listen to the meeting live by calling Zoom at (669) 900-6833. Enter the Meeting ID# 658 616 453 followed by the pound (#) key.
- **Computer or Smartphone:** Connect to the meeting via the Zoom app by clicking on the following link <https://us02web.zoom.us/j/658616453> or by entering Meeting ID# 658 616 453.

HOW TO SUBMIT PUBLIC COMMENTS:

Before the meeting: Please email your comments to district@sgvmosquito.org, write "Public Comment" in the subject line. In the body of the email, include the agenda item number and title, as well as your comments. Emailed public comments will be read aloud at the meeting and will be part of the recorded meeting minutes. All emailed comments must be received before 5:00 AM the day of the meeting in order to be included as an agenda supplement on the District's website under the relevant meeting date and provided to the Trustees at the meeting.

During the meeting: The Board President or designee will announce the opportunity to make public comments regarding an item on the agenda during the meeting. Please use the "Raise Hand" function on your computer or press *9 on your phone at the appropriate time during the public comment portion to be recognized by the Board President. Please limit comments to three minutes.



1. **Call to Order**

- 1.1 Pledge of Allegiance
- 1.2 Announcement of Newly Appointed Trustees
 - Henry Aviles – Alhambra (4-year term)
 - Meshal Kashiflghita – La Verne (4-year term)
- 1.3 Roll Call
- 1.4 ORDER OF BUSINESS - Review and prioritization of agenda Items including, if necessary, identification of any emergency items arising after posting of the agenda and requiring action prior to next regular meeting

2. **Opportunity for Public Comment on Non-Agenda Items**

(Individual Public Comments may be limited to a 3-minute or less time limit) During Public Comments, the public may address the Board on any issue within the District's jurisdiction that is not on the agenda. The public may comment on any item on the agenda at the time that item is before the Board for consideration. There will be no dialog between the Board and the Commenter. Any clarifying questions from the Board must go through the Board President.

3. **Consent Calendar**

All matters listed under the Consent Calendar are considered by the District to be routine and will be enacted by one motion. Any member of the Board may pull an item from the Consent Calendar for additional clarification or action. (Motion, Second, and Roll Call Vote)

- 3.1 Resolution No. 2023-02 – Resolution of the Board of Trustees of the San Gabriel Valley Mosquito and Vector Control District Proclaiming a Local Emergency, Ratifying the Proclamation of a State of Emergency on March 4, 2020 by California Governor Gavin Newsom and Authorizing Remote Teleconference Meetings of the Legislative Bodies of the San Gabriel Valley Mosquito and Vector Control District for the Period Commencing February 10th and Running Until March 12th Pursuant to the Applicable Brown Act Provisions
- 3.2 List of Claims January 2023
- 3.3 Budget Status Report January 2023
- 3.4 Minutes of Board of Trustees Meeting January 2023
- 3.5 Operations Report January 2023
- 3.6 Surveillance Report January 2023
- 3.7 Communications Report January 2023
- 3.8 Treasurer's Report December 2022 / District Working Balance February 2023



4. **Presentation:**

4.1 Jason Farned, District Manager

- Optimizing Forecasts for Sustainable Mosquito Control

5. **Consider Annual Audit for Fiscal Year Concluding June 30, 2022 (EXHIBIT 5A)**

(Secretary-Treasurer, Lloyd Johnson) (District Auditor, Paul Kaymark, Nigro & Nigro, PC)
(Approve/Deny)

- **Call for Public Comment**

- **Board Action Required:** If the Board concurs, following the public discussion by members for this item, the appropriate action is to approve the Annual Audit for Fiscal Year Concluding June 30, 2022.

- **Alternate Board Action:** If after discussion by members of this item, the Board may choose not to approve the Annual Audit for Fiscal Year Concluding June 30, 2022.

6. **2023 Trustee Committee Assignments**

(Board President, Becky Shevlin) (Approve/Deny)

Finance and Audit Committee

1. Lloyd Johnson, West Covina (Chair)
2. Joseph Leon, Monterey Park
3. John Capoccia, Sierra Madre
4. Robert Joe, South Pasadena
5. (MEMBER NEEDED)

Personnel and Policy Committee

1. Margaret Finlay, Duarte (Chair)
2. Joseph Leon, Monterey Park
3. John Capoccia, Sierra Madre
4. Robert Joe, South Pasadena
5. Cynthia Sternquist, Temple City

Public Information Committee

1. Jerry Velasco, El Monte (Chair)
2. Robert Gonzales, Azusa
3. Jackie Doornik, Glendora
4. Sandra Armenta, Rosemead
5. Denise Menchaca, San Gabriel

Legislative Committee

1. Sho Tay, Arcadia (Chair)
2. Patricia Cortez, Covina
3. Jackie Doornik, Glendora
4. Rachel Janbek, Pasadena
5. Allen Wu, Walnut

- **Call for Public Comment**

- **Board Action Required:** If the Board concurs, following the public discussion by members of this item, the appropriate action is to approve the 2023 Trustee Committee Assignments.

- **Alternate Board Action:** If after discussion by members of this item, the Board may choose not to approve the 2023 Trustee Committee Assignments



7. **District Administration**

7.1 Committee Meeting Notification: Finance and Audit Committee

7.2 2023 MVCAC Conference Update

7.3 District Update

8. **Committee Reports**

9. **Trustee Reports**

10. **New Business**

11. **Adjournment**



CERTIFICATE OF POSTING

I hereby certify under penalty of perjury under the laws of the State of California that a copy of the foregoing agenda was posted at 1145 North Azusa Canyon Road, West Covina, CA 91790 and the District's website (www.sgvmosquito.org) not less than 72 hours prior to the meeting per Government Code 54954.2.

Materials related to an item on the Agenda submitted after distribution of the agenda packet are available for public viewing and inspection at the San Gabriel Valley Mosquito & Vector Control District Office located at 1145 North Azusa Canyon Road, West Covina, CA 91790 during regular business hours.

A handwritten signature in blue ink that reads "Cecilia Contreras".

Cecilia Contreras, Clerk of the Board
San Gabriel Valley MVCD

NOTICE TO THE PUBLIC

This agenda shall be made available upon request in alternative formats to persons with a disability as required by the American with Disabilities Act of 1990 (42 U.S.C. §12132) and the Ralph M. Brown Act (California Government Code §54954.2).

If you need special assistance or accommodations to participate in this meeting, please contact the Clerk of the Board at 626-814-9466 ext.1001. Notification 48 hours prior to the meeting will enable the District to make reasonable arrangements to ensure accessibility to this meeting. (28 CFR 35. 102-35. 104 ADA Title II)

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RESOLUTION NO. 2023-02

A RESOLUTION OF THE BOARD OF TRUSTEES OF THE SAN GABRIEL VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT PROCLAIMING A LOCAL EMERGENCY, RATIFYING THE PROCLAMATION OF A STATE OF EMERGENCY ON MARCH 4, 2020 BY CALIFORNIA GOVERNOR GAVIN NEWSOM AND AUTHORIZING REMOTE TELECONFERENCE MEETINGS OF THE LEGISLATIVE BODIES OF THE SAN GABRIEL VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT FOR THE PERIOD COMMENCING FEBRUARY 10th AND RUNNING UNTIL MARCH 12th PURSUANT TO THE APPLICABLE BROWN ACT PROVISIONS.

WHEREAS, the San Gabriel Valley Mosquito and Vector Control District (“District”) is committed to preserving and nurturing public access and participation in meetings of the District’s Board of Trustees and committees; and

WHEREAS, all meetings of the District’s legislative bodies are open and public, pursuant to the requirements of the Ralph M. Brown Act (California Government Code Sections 54950-54963) (the “Brown Act”), so that any member of the public may attend, participate, observe and watch the District’s legislative bodies conduct business; and

WHEREAS, the Brown Act, Section 54953(e), allows for conducting and participating in meetings by members of a legislative body, without compliance with the requirements of the Brown Act Section 54953(b)(3), subject to the existence of certain conditions; and

WHEREAS, a required condition under the Brown Act Section 54953(e) is the declaration of a state of emergency by the Governor pursuant to California Government Code Section 8625, proclaiming the existence of conditions of disaster or of extreme peril to the safety of persons and property within California caused by the conditions outlined and described in California Government Code Section 8558; and

WHEREAS, a proclamation of a state of emergency is made when there is an actual incident, threat of disaster, or extreme peril to the safety of persons and property within the jurisdictions that are within the District’s boundaries, caused by natural, technological, or human-induced disasters; and

WHEREAS, it is further required that the state or local officials have imposed or recommended measures to promote social distancing, or the Board of Trustees of the District have held a meeting where it considered and determined that meeting in person would present imminent risks to the health or safety of attendees; and

WHEREAS, such conditions now exist in the District as Governor Newsom declared a State of Emergency on March 4, 2020 as a result of the threat of COVID-19; and

WHEREAS, the County of Los Angeles Department of Public Health Order of the Health Officer issued March 3, 2022 (the “County Order”) includes recommendations that all persons within the jurisdiction of the County of Los Angeles public health agency always practice required and recommended infection control measures when among others, especially in an indoor setting; and

WHEREAS, the District’s Board of Trustees does hereby find that the ongoing and significant risks associated with COVID-19 infection, especially in the absence of capacity

limits and physical distancing requirements for indoor activities, on those individuals with underlying health conditions that make them susceptible to severe COVID-19 illness and individuals who are not and cannot be vaccinated, that COVID-19 infection remains a significant health hazard to all residents, and desires to proclaim a local emergency and ratify the proclamation of a state of emergency by the Governor of the State of California, and further, ratify the County Order findings related to the ongoing health hazards of COVID-19; and

WHEREAS, as a consequence of the declared state of emergency and the local emergency, the Board of Trustees of the District does hereby find that the District shall continue to conduct its meetings in accordance with the provisions and requirements of the Brown Act Section 54953(e) and that the legislative bodies of the District shall comply with the requirements to provide the public with access to, and an opportunity to comment at all meetings of the District's legislative bodies in accordance with the requirements of the Brown Act Section 54953(e)(2); and

WHEREAS, the District will continue its practice of live streaming its meeting via the Zoom software platform which allows members of the public to observe and participate in the meeting via video or call-in options and will continue to offer members of the public an opportunity to make oral comments during the meeting and/or submit written comments before the meeting.

NOW, THEREFORE, THE BOARD OF TRUSTEES OF THE SAN GABRIEL VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT DOES HEREBY RESOLVE AS FOLLOWS:

Section 1. Recitals. The Recitals set forth above are true, correct, and are incorporated in this Resolution by reference.

Section 2. Proclamation of Local Emergency. The Board of Trustees of the District does hereby proclaim that a local emergency now exists throughout the territory of the District and, as described in the County Order, recommendations from health officers include ongoing masking, and social distancing practices especially for indoor settings and particularly for individuals who, due to vaccine status or underlying health conditions, continue to be at risk for severe illness, and COVID-19 infection remains a significant health hazard to all residents of the District.

Section 3. Ratification of Governor's Proclamation of a State of Emergency. The District's Board of Trustees hereby ratifies the Governor of the State of California's Proclamation of a State of Emergency, effective as of its issuance date of March 4, 2020.

Section 4. Remote Teleconference Meetings. The District's Manager, staff and legislative bodies are hereby authorized and directed to take all actions necessary to carry out the intent and purpose of this Resolution including, without limitation, conducting open and public meetings in accordance with the Brown Act Section 54953(e) and all other applicable provisions of the Brown Act.

Section 5. Effective Date of Resolution. This Resolution shall take effect immediately upon its adoption and shall be effective until the earlier of (i) 30 days after the date of this resolution, or such time that the District's Board of Directors adopts a subsequent resolution in accordance with the Brown Act Section 54953(e)(3) to extend the time during

which the legislative bodies of the District may continue to teleconference without compliance with the requirements of the Brown Act Section 54953(b)(3).

PASSED, APPROVED AND ADOPTED by the Board of Trustees of the San Gabriel Valley Mosquito and Vector Control District this 10th day of February 2023, by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

Becky Shevlin
President, Board of Trustees

ATTEST:

Lloyd Johnson
Secretary-Treasurer, Board of Trustees

APPROVED AS TO FORM:

Kelly M. Alhadeff-Black
District Counsel

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San Gabriel Valley Mosquito & Vector Control District List of Claims | January 2023

San Gabriel Valley Mosquito And Vector Control Claims List January 6, 2022

	Date	Product/Service	Memo/Description	Amount
AMERICAN FIDELITY ASSURANCE				
	01/05/2023	6070 Premiums, life - Cafeter	Voluntary Insurance Premiums	90.49
	01/05/2023	6070 Premiums, life - Cafeter	Voluntary Insurance Premiums	165.33
	01/05/2023	6070 Premiums, life - Cafeter	Voluntary Insurance Premiums	268.32
	01/05/2023	6070 Premiums, life - Cafeter	Voluntary Insurance Premiums	2,269.37
Total for AMERICAN FIDELITY ASSURANCE				\$ 2,793.51
CELL BUSINESS EQUIPMENT				
	01/05/2023	6073 EQUIPMENT CANON	Image Runner Advance 38M01328 Image Runner Advance 3FR01968	1,562.23
Total for CELL BUSINESS EQUIPMENT				\$ 1,562.23
CLARKE MOSQUITO CONTROL				
	01/05/2023	6250 LABORATORY SUPPLIES	BG Lures	1,332.13
Total for CLARKE MOSQUITO CONTROL				\$ 1,332.13
COLLEGE OF PROFESSIONAL & GLOBAL EDUCATION				
	01/05/2023	6305 EDUCATION PROGRAM SUPPLIES	Teacher Training Middle School Citizen Science Mosquito Surveillance Project	720.00
Total for COLLEGE OF PROFESSIONAL & GLOBAL EDUCATION				\$ 720.00
FIDELITY SECURITY LIFE INSURANCE CO.				
	01/05/2023	6070 Vision Premiums	Vision Premiums	12.30
	01/05/2023	6070 Vision Premiums	Vision Premiums	9.71
	01/05/2023	6070 Vision Premiums	Vision Premiums	83.62
	01/05/2023	6070 Vision Premiums	Vision Premiums	261.70
	01/05/2023	6070 Vision Premiums	Vision Premiums	57.67
Total for FIDELITY SECURITY LIFE INSURANCE CO.				\$ 425.00
FLEET SOLUTIONS CENTER				
	01/05/2023	6260 SUPPLIES, MECHANICAL	Truck 37-05 Fuel Injector Invoice 4944	616.88
	01/05/2023	6260 SUPPLIES, MECHANICAL	Truck 37-05 Fuse box Invoice 4947	782.36
	01/05/2023	6260 SUPPLIES, MECHANICAL	Truck 37-05 Oil Change Invoice #4948	115.76
	01/05/2023	6260 SUPPLIES, MECHANICAL	Truck 20-17 Brakes. Trans Filter kit Inv 4977	985.55
	01/05/2023	6260 SUPPLIES, MECHANICAL	Truck 1-93 Battery Oil change Inv 4966	150.66
	01/05/2023	6260 SUPPLIES, MECHANICAL	Truck 8-13 Oil Change Inv 4946	110.57
	01/05/2023	6260 SUPPLIES, MECHANICAL	Truck 9-13 Brakes. Thermostat housing, Coolant Inv 4965	813.94
	01/05/2023	6260 SUPPLIES, MECHANICAL	Truck 22-18 Spark Plugs, Ignition Coil Inv 4979	512.69
	01/05/2023	6260 SUPPLIES, MECHANICAL	Truck 30-21 Oil Change Inv 4945	83.54
Total for FLEET SOLUTIONS CENTER				\$ 4,171.95
Go To Communications, Inc				
	01/05/2023	6320 Office phones	Office phones	1,118.27
Total for Go To Communications, Inc				\$ 1,118.27
LAND'S END BUSINESS OUTFITTERS				
	01/05/2023	6333 BRANDED CLOTHING	XL Navy Jacket-Campbell	177.43
Total for LAND'S END BUSINESS OUTFITTERS				\$ 177.43



San Gabriel Valley Mosquito & Vector Control District

List of Claims | January 2023

LIEBERT CASSIDY WHITMORE					
	01/05/2023	6130 Profess Serv rendered	Professional Services rendered		2,316.00
Total for LIEBERT CASSIDY WHITMORE				\$	2,316.00
LINDE GAS & EQUIPMENT INC.					
	01/05/2023	6250 LABORATORY SUPPLIES	Dry Ice Nuggets		149.19
Total for LINDE GAS & EQUIPMENT INC.				\$	149.19
NATIONWIDE RETIREMENT					
	01/05/2023	6066 457 CONTRIBUTION	Employer Contrib for DM		124.73
Total for NATIONWIDE RETIREMENT				\$	124.73
ODP BUSINESS SOLUTIONS, LLC					
	01/05/2023	6270 OFFICE SUPPLIES	Marker, Sharpie		22.18
	01/05/2023	6270 OFFICE SUPPLIES	Sales tax		15.90
	01/05/2023	6270 OFFICE SUPPLIES	Steno		19.52
	01/05/2023	6270 OFFICE SUPPLIES	pad		6.58
	01/05/2023	6270 OFFICE SUPPLIES	Highlighter		24.72
	01/05/2023	6270 OFFICE SUPPLIES	Pad legal		14.38
	01/05/2023	6270 OFFICE SUPPLIES	Marker Ufine		9.57
	01/05/2023	6270 OFFICE SUPPLIES	Marker UFine		19.14
	01/05/2023	6270 OFFICE SUPPLIES	Sharpie		44.08
	01/05/2023	6270 OFFICE SUPPLIES	Pad perforated		7.22
Total for ODP BUSINESS SOLUTIONS, LLC				\$	183.29
PERS					
	01/05/2023	6201 RETIREMENT - PEPRA	Employer Contribution (7.47%)		964.59
	01/05/2023	6201 RETIREMENT - PEPRA	Employer Contribution (7.47%)		2,813.06
	01/05/2023	6200 RETIREMENT - CLASSIC	Employer Contribution (10.87%)		345.59
	01/05/2023	6200 RETIREMENT - CLASSIC	Employer Contribution (10.87%)		556.16
	01/05/2023	6200 RETIREMENT - CLASSIC	Employer Contribution (10.87%)		1,811.86
	01/05/2023	6200 RETIREMENT - CLASSIC	Employer Contribution (10.87%)		389.64
	01/05/2023	6201 RETIREMENT - PEPRA	Employer Contribution (7.47%)		1,006.43
	01/05/2023	6201 RETIREMENT - PEPRA	Employer Contribution (7.47%)		182.49
	01/05/2023	6201 RETIREMENT - PEPRA	Employer Contribution (7.47%)		465.88
Total for PERS				\$	8,535.70
READYREFRESH					
	01/05/2023	6170 Arrowhead Water	Arrowhead Water		20.00
Total for READYREFRESH				\$	20.00
SMARTSIGN					
	01/05/2023	6036 COMPUTER SOFTWARE	Asset Tiger Software		120.00
Total for SMARTSIGN				\$	120.00
STREAMLINE					
	01/05/2023	6037 WEBSITE AND EMAIL SERVICE	Jan 2023 fees		200.00
Total for STREAMLINE				\$	200.00
ULINE					
	01/05/2023	6040 Building Maintenance	Leak Diverter		269.09
Total for ULINE				\$	269.09
UNITED PET CARE					
	01/06/2023	6070 CAFETERIA BENEFIT	Pet insurance		61.00



San Gabriel Valley Mosquito & Vector Control District

List of Claims | January 2023

Total for UNITED PET CARE			\$ 61.00	
US BANK				
	01/06/2023	6186 Printing	Vista print	558.34
	01/06/2023	6003 ADVERTISING	Google	218.65
	01/06/2023	6037 WEBSITE AND EMAIL SERVICE	Network Solutions	4.99
	01/06/2023	6232 REGISTRATION - SEMINARS	REGISTRATION Capiro	275.00
	01/06/2023	6010 AWARDS	Employee Appreciation	48.78
	01/06/2023	6010 AWARDS	Virtual Bingo	2.60
	01/06/2023	6232 REGISTRATION - SEMINARS	REGISTRATION AMCA	485.00
	01/06/2023	6232 Travel Expenses	Travel Expenses Hotel Deposit	118.65
	01/06/2023	6260 SUPPLIES, MECHANICAL	O Reilly Auto Parts	15.39
	01/06/2023	6280 SUPPLIES, OPERATIONS	Stakes	14.31
	01/06/2023	6260 SUPPLIES, MECHANICAL	Cordless inflator, Starter Kit & Charger	216.39
	01/06/2023	6260 SUPPLIES, MECHANICAL	Glendora Chevy Tires	3,332.04
	01/06/2023	6232 REGISTRATION - SEMINARS	REGISTRATION MVCAC	185.00
	01/06/2023	6036 COMPUTER SOFTWARE	Zingle	229.00
	01/06/2023	6333 BRANDED CLOTHING	Laundry Up	41.00
	01/06/2023	6232 REGISTRATION - SEMINARS	REGISTRATION MVCAC	375.00
	01/06/2023	6333 BRANDED CLOTHING	Laundry Up	41.00
	01/06/2023	6333 BRANDED CLOTHING	Laundry Up	41.00
	01/06/2023	6251 ARBOVIRUS TESTING SUPPLIES	Postage for mosquito samples	189.44
	01/06/2023	6232 SEMINARS AND MEETINGS	Lunch	74.84
	01/06/2023	6232 REGISTRATION - SEMINARS	REGISTRATION MVCAC Ops	2,220.00
	01/06/2023	6036 COMPUTER SOFTWARE	Arlo Cameras	14.99
	01/06/2023	6036 COMPUTER SOFTWARE	Wasabi Cloud Storage	10.80
	01/06/2023	6030 BOARD EXPENSES	Postage Holiday crads	24.00
	01/06/2023	6270 OFFICE SUPPLIES	Yeti Mugs	929.80
	01/06/2023	6331 PROFESSIONAL DEVELOPMENT	HR Boot Camp	299.00
	01/06/2023	6010 AWARDS	Holiday Lunch	116.57
	01/06/2023	6036 COMPUTER SOFTWARE	Jamf	168.00
	01/06/2023	6270 OFFICE SUPPLIES	Holiday party	30.52
	01/06/2023	6270 OFFICE SUPPLIES	Ribbon	13.26
	01/06/2023	6010 AWARDS	Holiday lunch	350.00
	01/06/2023	6270 OFFICE SUPPLIES	Holiday lunch	72.60
	01/06/2023	6270 OFFICE SUPPLIES	Papergoods	96.38
	01/06/2023	6260 SUPPLIES, MECHANICAL	Performance Ford Tires	6,678.45
	01/06/2023	6036 COMPUTER SOFTWARE	pdf filler Annual premium	180.00
	01/06/2023	6037 WEBSITE AND EMAIL SERVICE	Mailchimp	59.00
	01/06/2023	6260 SUPPLIES, MECHANICAL	Glendora Chevy Tire install	140.00
	01/06/2023	6232 REGISTRATION - SEMINARS	REGISTRATION MVCAC	185.00
	01/06/2023	6260 SUPPLIES, MECHANICAL	Puente Hills Chevy Tire	150.41
	01/06/2023	6333 BRANDED CLOTHING	Laundry Up	41.00
Total for US BANK			\$ 18,246.20	
TOTAL		Accounts Payable for January 6, 2023	\$ 42,525.72	



San Gabriel Valley Mosquito & Vector Control District List of Claims | January 2023

San Gabriel Valley Mosquito And Vector Control Claims List January 19, 2022

	Date	Product/Service	Memo/Description	Amount
ALEJANDRA GASPAR				
	01/18/2023	6232 Per Diem	Per Diem MVCAC Anaheim	80.00
Total for ALEJANDRA GASPAR				\$ 80.00
AMERICAN FIDELITY FLEX ACCT				
	01/18/2023	6070 FLEX PREMIUMS	Flex Premiums	108.31
	01/18/2023	6070 FLEX PREMIUMS	Flex Premiums	279.16
	01/18/2023	6070 FLEX PREMIUMS	Flex Premiums	237.49
	01/18/2023	6070 FLEX PREMIUMS	Flex Premiums	62.49
Total for AMERICAN FIDELITY FLEX ACCT				\$ 687.45
ANTHONY PARKER				
	01/18/2023	6232 Per Diem	Per Diem MVCAC Anaheim	40.00
Total for ANTHONY PARKER				\$ 40.00
ANTONIO BISHOP				
	01/18/2023	6232 Per Diem	Per Diem MVCAC Anaheim	40.00
Total for ANTONIO BISHOP				\$ 40.00
ARAMARK UNIFORM SERVICES INC.				
	01/18/2023	6332 Uniforms	Uniforms Invoice #5880183402	191.41
	01/18/2023	6040 Mats, Towels	Mats, Towels, Lockers, etc.	181.50
	01/18/2023	6332 Uniforms	Uniforms Invoice #5880178396	192.31
	01/18/2023	6040 Mats, Towels	Mats, Towels, Lockers, etc.	181.50
	01/18/2023	6332 Uniforms	Uniforms Invoice #5880172296	190.96
	01/18/2023	6040 Mats, Towels	Mats, Towels, Lockers, etc.	181.50
	01/18/2023	6332 Uniforms	Uniforms Invoice #5880167192	191.86
	01/18/2023	6040 Mats, Towels	Mats, Towels, Lockers, etc.	181.50
	01/18/2023	6332 Uniforms	Uniforms Invoice #58800162365	192.31
	01/18/2023	6040 Mats, Towels	Mats, Towels, Lockers, etc.	181.50
Total for ARAMARK UNIFORM SERVICES INC.				\$ 1,866.35
AZUSA LIGHT & WATER				
	01/18/2023	6343 Meter # 89661864	Acct # 303-0190.300	67.11



San Gabriel Valley Mosquito & Vector Control District List of Claims | January 2023

	01/18/2023	6343 Meter # 45169724	Account # 303-0191.300 12/3/22 to 1/6/23	48.21
Total for AZUSA LIGHT & WATER				\$ 115.32
BECKY A. SHEVLIN				
	01/18/2023	6030 BOARD EXPENSES	BM of 1/13/2023	100.00
Total for BECKY A. SHEVLIN				\$ 100.00
CAL PERS				
	01/18/2023	6070 Med premiums - Cafeteria	Medical premiums	5,607.29
	01/18/2023	6200 RETIREMENT - CLASSIC	Late Fee	200.00
	01/18/2023	6070 ADMIN FEE	Admin fee	61.55
	01/18/2023	6070 Med premiums - Cafeteria	Medical premiums	717.10
	01/18/2023	6070 Med premiums - Cafeteria	Medical premiums	3,801.08
	01/18/2023	6070 Med premiums - Cafeteria	Medical premiums	2,622.63
	01/18/2023	6070 Med premiums - Cafeteria	Medical premiums	645.03
	01/18/2023	6070 Med premiums - Cafeteria	Medical premiums	755.00
Total for CAL PERS				\$ 14,409.68
CAROL ANNE HAGELE				
	01/18/2023	6232 Per Diem	Per Diem MVCAC Anaheim	80.00
	01/18/2023	6232 Travel Expenses	Travel Expenses Parling MVCAC	70.00
Total for CAROL ANNE HAGELE				\$ 150.00
CATHERINE MARCUCCI				
	01/18/2023	6030 BOARD EXPENSES	BM of 1/13/2023	100.00
Total for CATHERINE MARCUCCI				\$ 100.00
CECILIA CONTRERAS				
	01/18/2023	6232 Per Diem	Per Diem MVCAC Anaheim	40.00
	01/19/2023	6234 TUITION REIMBURSEMENT	Tuition Reimbursement	1,611.28
Total for CECILIA CONTRERAS				\$ 1,651.28
CHARLIE KLINAKIS				
	01/18/2023	6030 BOARD EXPENSES	BM of 1/13/23	100.00
Total for CHARLIE KLINAKIS				\$ 100.00
CITY OF WEST COVINA FINANCE				
	01/18/2023	6075 Light Spec Asses Parcel	Lighting Special Assessment Parcel# 8437-030-905	233.81
Total for CITY OF WEST COVINA FINANCE				\$ 233.81
COREY CALAYCAY				
	01/18/2023	6030 BOARD EXPENSES	BM of 1/13/2023	100.00
Total for COREY CALAYCAY				\$ 100.00



San Gabriel Valley Mosquito & Vector Control District List of Claims | January 2023

COREY GANIVET					
	01/19/2023	6232 Per Diem	Per Diem MVCAC Anaheim		40.00
Total for COREY GANIVET				\$	40.00
CYNTHIA STERNQUIST					
	01/19/2023	6030 BOARD EXPENSES	BM of 1/13/23		100.00
Total for CYNTHIA STERNQUIST				\$	100.00
DANE MILETICH					
	01/19/2023	6232 Per Diem	Per Diem MVCAC Anaheim		40.00
Total for DANE MILETICH				\$	40.00
DARRIN JONES					
	01/19/2023	6232 Per Diem	Per Diem MVCAC Anaheim		40.00
Total for DARRIN JONES				\$	40.00
DENISE MENCHACA					
	01/19/2023	6030 BOARD EXPENSES	BM of 1/13/23		100.00
Total for DENISE MENCHACA				\$	100.00
DR. ALLEN L. WU					
	01/18/2023	6030 BOARD EXPENSES	BM of 1/13/23		100.00
Total for DR. ALLEN L. WU				\$	100.00
EMMANUEL ESTRADA					
	01/19/2023	6030 BOARD EXPENSES	BM of 1/13/2023		100.00
Total for EMMANUEL ESTRADA				\$	100.00
ENVIRONMENT CONTROL					
	01/19/2023	6040 Building Maintenance	Janitorial Services		1,528.00
Total for ENVIRONMENT CONTROL				\$	1,528.00
FRED IBARRA					
	01/19/2023	6232 Per Diem	Per Diem MVCAC Anaheim		40.00
Total for FRED IBARRA				\$	40.00
GILBERT HOLGUIN					
	01/19/2023	6232 Per Diem	Per Diem MVCAC Anaheim		80.00
Total for GILBERT HOLGUIN				\$	80.00
HENDRICKS PENA					
	01/19/2023	6232 Per Diem	Per Diem MVCAC Anaheim		40.00
Total for HENDRICKS PENA				\$	40.00
IGNACIO UREÑA					
	01/19/2023	6232 Per Diem	Per Diem MVCAC Anaheim		40.00
Total for IGNACIO UREÑA				\$	40.00



San Gabriel Valley Mosquito & Vector Control District List of Claims | January 2023

JACKIE DOORNIK				
	01/19/2023	6232 Per Diem	Per Diem MVCAC Anaheim	220.00
	01/19/2023	6030 BOARD EXPENSES	BM of 1/13/2023	100.00
Total for JACKIE DOORNIK				\$ 320.00
JAMES CAMPBELL				
	01/19/2023	6232 Per Diem	Per Diem MVCAC Anaheim	40.00
Total for JAMES CAMPBELL				\$ 40.00
JAQUELINE CORDOVA				
	01/19/2023	6234 TUITION REIMBURSEMENT	Tuition Reimbursement	2,000.00
	01/19/2023	6232 Per Diem	Per Diem MVCAC Anaheim	40.00
Total for JAQUELINE CORDOVA				\$ 2,040.00
JASON FARNED				
	01/19/2023	6232 Per Diem	Per Diem Anaheim	160.00
Total for JASON FARNED				\$ 160.00
JERRY VELASCO				
	01/19/2023	6030 BOARD EXPENSES	BM of 1/13/2023	100.00
Total for JERRY VELASCO				\$ 100.00
JOHN CAPOCCIA				
	01/19/2023	6030 BOARD EXPENSES	BM of 1/13/23	100.00
Total for JOHN CAPOCCIA				\$ 100.00
JONATHAN HALILI				
	01/19/2023	6232 Per Diem	Per Diem MVCAC Anaheim	40.00
Total for JONATHAN HALILI				\$ 40.00
JOSEPH LEON				
	01/19/2023	6030 BOARD EXPENSES	BM of 1/13/23	100.00
Total for JOSEPH LEON				\$ 100.00
JUNG MA				
	01/19/2023	6232 Per Diem	Per Diem MVCAC Anaheim	40.00
Total for JUNG MA				\$ 40.00
KENN K. FUJIOKA				
	01/19/2023	6072 MEDICAL PREMIUM-Retired EE	Medical premiums - Retired EE	241.71
Total for KENN K. FUJIOKA				\$ 241.71
KRIZTIAN LUNA CORONA				
	01/19/2023	6232 Per Diem	Per Diem MVCAC Anaheim	80.00
Total for KRIZTIAN LUNA CORONA				\$ 80.00
LEADING EDGE ASSOCIATES, INC.				



San Gabriel Valley Mosquito & Vector Control District List of Claims | January 2023

	01/19/2023	6036 COMPUTER SOFTWARE	Map Vision support & license	21,250.00
Total for LEADING EDGE ASSOCIATES, INC.				\$ 21,250.00
LLOYD JOHNSON				
	01/19/2023	6232 Per Diem	Per Diem MVCAC Anaheim	220.00
	01/19/2023	6030 BOARD EXPENSES	BM of 1/13/23	149.50
Total for LLOYD JOHNSON				\$ 369.50
LONDELL FLETCHER				
	01/19/2023	6232 Per Diem	Per Diem MVCAC Anaheim	40.00
Total for LONDELL FLETCHER				\$ 40.00
MANUEL LARA				
	01/19/2023	6232 Per Diem	Per Diem MVCAC Anaheim	40.00
Total for MANUEL LARA				\$ 40.00
MANUEL R. GARCIA				
	01/19/2023	6030 BOARD EXPENSES	BM of 1/13/23	100.00
Total for MANUEL R. GARCIA				\$ 100.00
MARC MITCHELL				
	01/19/2023	6232 Per Diem	Per Diem MVCAC Anaheim	40.00
Total for MARC MITCHELL				\$ 40.00
MARCO GAYTAN				
	01/19/2023	6232 Per Diem	Per Diem MVCAC Anaheim	40.00
Total for MARCO GAYTAN				\$ 40.00
MARGARET E. FINLAY				
	01/19/2023	6030 BOARD EXPENSES	BM of 1/13/2023	100.00
Total for MARGARET E. FINLAY				\$ 100.00
MARTA TANAKA				
	01/19/2023	6072 MEDICAL PREMIUM-Retired EE	Medical premiums - Retired EE	852.90
Total for MARTA TANAKA				\$ 852.90
MARY ANGELA BRISCO				
	01/19/2023	6072 MEDICAL PREMIUM-Retired EE	Medical premiums - Retired EE	603.64
Total for MARY ANGELA BRISCO				\$ 603.64
MIKE NIFFENEGGER				
	01/19/2023	6072 MEDICAL PREMIUM-Retired EE	Medical premiums - Retired EE	841.59
Total for MIKE NIFFENEGGER				\$ 841.59
NATIONWIDE RETIREMENT				
	01/18/2023	6066 457 CONTRIBUTION	Employer Contrib for DM	124.73
Total for NATIONWIDE RETIREMENT				\$ 124.73



San Gabriel Valley Mosquito & Vector Control District List of Claims | January 2023

PABLO CABRERA				
	01/19/2023	6232 Per Diem	Per Diem MVCAC Anaheim	120.00
Total for PABLO CABRERA				\$ 120.00
PATRICIA CORTEZ				
	01/19/2023	6030 BOARD EXPENSES	BM of 1/13/2023	100.00
Total for PATRICIA CORTEZ				\$ 100.00
PERS				
	01/18/2023	6200 RETIREMENT - CLASSIC	Employer Contribution (10.87%)	556.16
	01/18/2023	6200 RETIREMENT - CLASSIC	Employer Contribution (10.87%)	389.64
	01/18/2023	6201 RETIREMENT - PEPRA	Employer Contribution (7.47%)	465.88
	01/18/2023	6200 RETIREMENT - CLASSIC	Employer Contribution (10.87%)	345.59
	01/18/2023	6200 RETIREMENT - CLASSIC	Employer Contribution (10.87%)	1,811.86
	01/18/2023	6201 RETIREMENT - PEPRA	Employer Contribution (7.47%)	182.49
	01/18/2023	6201 RETIREMENT - PEPRA	Employer Contribution (7.47%)	1,006.43
	01/18/2023	6201 RETIREMENT - PEPRA	Employer Contribution (7.47%)	964.59
	01/18/2023	6201 RETIREMENT - PEPRA	Employer Contribution (7.47%)	2,813.06
Total for PERS				\$ 8,535.70
PRINCIPAL DENTAL				
	01/18/2023	6070 Dental premiums - Cafeter	Dental Premiums	45.46
	01/18/2023	6070 Dental premiums - Cafeter	Dental Premiums	320.43
	01/18/2023	6070 Dental premiums - Cafeter	Dental Premiums	365.89
	01/18/2023	6070 Dental premiums - Cafeter	Dental Premiums	1,512.15
	01/18/2023	6070 Dental premiums - Cafeter	Dental premiums	184.97
Total for PRINCIPAL DENTAL				\$ 2,428.90
QUADIEN FINANCE USA, INC				
	01/19/2023	6185 POSTAGE	Postage for machine	199.86
Total for QUADIEN FINANCE USA, INC				\$ 199.86
RAMONA DEACON				
	01/19/2023	6072 MEDICAL PREMIUM-Retired EE	Medical premiums - Retired EE	269.02
Total for RAMONA DEACON				\$ 269.02
RICHARD BARAKAT				
	01/19/2023	6030 BOARD EXPENSES	BM of 1/13/2023	100.00
Total for RICHARD BARAKAT				\$ 100.00
ROBERT GONZALES				
	01/19/2023	6030 BOARD EXPENSES	BM of 1/13/2023	100.00
Total for ROBERT GONZALES				\$ 100.00



San Gabriel Valley Mosquito & Vector Control District List of Claims | January 2023

ROBERT S. JOE				
	01/19/2023	6030 BOARD EXPENSES	BM of 1/13/23	100.00
Total for ROBERT S. JOE				\$ 100.00
RYAN A. VIENNA				
	01/19/2023	6030 BOARD EXPENSES	BM of 1/13/23	100.00
Total for RYAN A. VIENNA				\$ 100.00
SANDRA ARMENTA				
	01/19/2023	6030 BOARD EXPENSES	BM of 1/13/23	100.00
Total for SANDRA ARMENTA				\$ 100.00
SHO TAY				
	01/19/2023	6030 BOARD EXPENSES	BM of 1/13/2023	100.00
Total for SHO TAY				\$ 100.00
SOCALGAS				
	01/19/2023	6341 Utilities	Acc # 059 618 2100 5	46.51
	01/19/2023	6341 Utilities	Acc # 057 518 2100 9	705.74
Total for SOCALGAS				\$ 752.25
STAPLES CREDIT PLAN				
	01/19/2023	6270 OFFICE SUPPLIES	Office supplies	12.79
Total for STAPLES CREDIT PLAN				\$ 12.79
STEVEN GALLEGOS				
	01/19/2023	6232 Per Diem	Per Diem MVCAC Anaheim	40.00
Total for STEVEN GALLEGOS				\$ 40.00
STEVEN LY				
	01/19/2023	6232 Per Diem	Per Diem MVCAC Anaheim	40.00
Total for STEVEN LY				\$ 40.00
TEXAS LIFE INSURANCE COMPANY				
	01/18/2023	6070 Premiums, life - Cafeter	Voluntary Insurance Premiums	166.75
	01/18/2023	6070 Premiums, life - Cafeter	Voluntary Insurance Premiums	42.25
Total for TEXAS LIFE INSURANCE COMPANY				\$ 209.00
TIM SANDOVAL				
	01/19/2023	6030 BOARD EXPENSES	BM of 1/13/23	100.00
Total for TIM SANDOVAL				\$ 100.00
TPx COMMUNICATIONS				
	01/19/2023	6315 Monthly Internet Charges	Monthly Internet Charges	1,635.47
Total for TPx COMMUNICATIONS				\$ 1,635.47



San Gabriel Valley Mosquito & Vector Control District List of Claims | January 2023

Tristan Hallum				
	01/19/2023	6232 Per Diem	Per Diem MVCAC Anaheim	120.00
Total for Tristan Hallum				\$ 120.00
ULINE				
	01/19/2023	6040 Building Maintenance	Leak Diverter	269.09
Total for ULINE				\$ 269.09
WEX/CHEVRON				
	01/19/2023	6262 Fuel for Trucks	Fuel for Trucks	1,547.78
Total for WEX/CHEVRON				\$ 1,547.78
TOTAL				
			Accounts Payable for January 19, 2023	\$ 66,565.82
			Total Accounts Payable for January 2023	\$ 109,091.54
			Total Payroll for January 2023	\$ 235,363.34
			see attached	
			Total Claims for January 2023	\$ 344,454.88



San Gabriel Valley Mosquito & Vector Control District List of Claims | January 2023

San Gabriel Valley MVCD Payroll for January 2023

Department	January 5, 2023	January 11, 2022 L. Sun Term	January 19, 2023	TOTAL
EXECUTIVE	9,415.96	-	9,465.96	18,881.92
ADMINISTRATION	9,694.86	-	8,816.55	18,511.41
OPERATIONS	52,232.05	-	52,554.10	104,786.15
SURVEILLANCE	12,912.80	-	13,012.80	25,925.60
COMMUNICATIONS	17,056.93	16,615.02	12,334.00	46,005.95
SEASONAL WORKERS	-	-	-	-
Gross Payroll	101,312.60	16,615.02	96,183.41	214,111.03
Employer Taxes	6,983.84	370.41	5,889.13	13,243.38
Car Allowance	-	500.00	-	500.00
Employee Benefit-Med	3,765.48	-	3,743.45	7,508.93
TOTAL PAYROLL	112,061.92	17,485.43	105,815.99	235,363.34



San Gabriel Valley Mosquito & Vector Control District Budget Status Report | January 2023

SGVMVCD
Comparative YTD Actual to Full Year Budget
Current Period 59% of Year Completed
January 31, 2023

	Current Period Actual	Year-To-Date Actual	Budget Full Year	Remaining Budget	% Of Budget Utilized	
PERSONNEL EXPENSES						
Salaries, Exempt	55,466.90	341,202.74	784,718.00	443,515.26	43.48	
Salaries - Non Exempt	78,308.12	938,722.20	2,137,471.00	1,198,748.80	43.92	
Salaries - Overtime	0.00	27,850.04	20,500.00	(7,350.04)	135.85	ENS & Pool activity
Salaries - Vacation	28,811.54	112,756.88	119,397.00	6,640.12	94.44	Payout-resignations
Salaries-Holiday	45,880.81	93,546.20	135,438.00	41,891.80	69.07	Only 2 holidays remaining in FY
Salaries, Sick Pay	7,746.06	72,108.63	103,581.00	31,472.37	69.62	Covid SPSL
Salaries, Part-time - XH	0.00	111,234.01	245,828.00	134,593.99	45.25	
Management Car Allowance	500.00	3,500.00	6,000.00	2,500.00	58.33	
Cafeteria Benefit	27,875.95	202,424.99	481,800.00	279,375.01	42.01	
Hlth Benefits, Ret Emps	2,808.86	26,202.90	43,500.00	17,297.10	60.24	
Employer, 457 Contribution	249.46	1,797.15	3,541.00	1,743.85	50.75	
Medicare	3,253.73	25,793.24	52,091.00	26,297.76	49.52	
Retirement - Classic	6,406.50	50,052.88	213,723.00	163,670.12	23.42	
Retirement - Pepra	10,764.90	80,661.78	65,619.00	(15,042.78)	122.92	
Retirement - Classic-Unfunded Liability	0.00	161,193.00	304,508.00	143,315.00	52.94	Pd UL in full
Retirement - Pepra-Unfunded Liability	0.00	0.00	155,050.00	155,050.00	0.00	
Social Security	0.00	4,477.63	9,875.00	5,397.37	45.34	
Group Term Life Ins	0.00	2,524.24	5,200.00	2,675.76	48.54	
Tuition Reimbursement	3,611.28	3,611.28	4,000.00	388.72	90.28	
Insurance, unemployment	10,078.26	12,004.35	26,000.00	13,995.65	46.17	
Post Retirement Benefits	0.00	0.00	42,901.00	42,901.00	0.00	
TOTAL PERSONNEL EXPENSES	281,762.37	2,271,664.14	4,960,741.00	2,689,076.86	45.79	
OPERATING EXPENSES						
Event Participation Fees	0.00	0.00	3,000.00	3,000.00	0.00	
Arbovirus Testing Supplies	189.44	8,049.44	20,000.00	11,950.56	40.25	
Branded Clothing	341.43	3,542.35	9,800.00	6,257.65	36.15	
Boots	0.00	350.00	5,500.00	5,150.00	6.36	
Misc. Rentals	0.00	0.00	2,000.00	2,000.00	0.00	
Professional Development	299.00	366.56	2,000.00	1,633.44	18.33	
Awards	517.95	1,488.62	1,800.00	311.38	82.70	
Advertising	218.65	11,363.05	25,000.00	13,636.95	45.45	



San Gabriel Valley Mosquito & Vector Control District Budget Status Report | January 2023

SGVMVCD
Comparative YTD Actual to Full Year Budget
Current Period 59% of Year Completed
January 31, 2023

	Current Period Actual	Year-To-Date Actual	Budget Full Year	Remaining Budget	% Of Budget Utilized	
Bank Charges	1,722.23	12,111.10	19,000.00	6,888.90	63.74	
Board expenses	2,473.50	16,370.31	32,000.00	15,629.69	51.16	
Computer Hardware	0.00	6,532.10	24,000.00	17,467.90	27.22	
Computer Software	21,972.79	47,752.61	46,000.00	(1,752.61)	103.81	Neogov renewal
Website/Email Service	263.99	4,960.09	7,000.00	2,039.91	70.86	Annual fee for Archive service
Facility maintenance	2,973.68	39,750.00	45,000.00	5,250.00	88.33	Landscaping & Backflow repair
Maintenance, equipment	0.00	2,453.51	3,000.00	546.49	81.78	Paint & drywall for building
Maintenance, grounds	0.00	921.45	2,000.00	1,078.55	46.07	
Lease Equipment	1,562.43	10,541.06	21,000.00	10,458.94	50.20	
Fees & Assessments	233.81	3,166.29	4,300.00	1,133.71	73.63	LAFCO fees
Hiring expenses	0.00	8,708.85	13,000.00	4,291.15	66.99	PSR
VCJPA General Fund	0.00	4,230.00	4,106.00	(124.00)	103.02	One time fee
Insurance, liability	0.00	126,981.00	126,327.00	(654.00)	100.52	One time fee
Workers Comp Insurance	0.00	161,553.00	162,354.00	801.00	99.51	One time fee
Automobile Insurance	0.00	2,607.00	2,607.00	0.00	100.00	One time fee
Other Insurance	0.00	1,806.84	5,500.00	3,693.16	32.85	
Insurance, property	0.00	8,694.00	9,935.00	1,241.00	87.51	One time fee
Legal	2,316.00	15,746.90	50,000.00	34,253.10	31.49	
Memberships	0.00	31,676.61	35,500.00	3,823.39	89.23	HR, LCW & MVCAC member fees
Miscellaneous expenses	20.00	1,678.86	3,000.00	1,321.14	55.96	
Postage	199.86	1,500.83	8,300.00	6,799.17	18.08	
Accounting Services, Auditor	0.00	14,200.00	20,000.00	5,800.00	71.00	Progress payment
Professional Services , Other	0.00	0.00	5,000.00	5,000.00	0.00	
Professional Services-IT	0.00	25,800.00	50,000.00	24,200.00	51.60	
Printing & Reproduction	558.34	4,033.94	14,000.00	9,966.06	28.81	
Reference	0.00	0.00	800.00	800.00	0.00	
Seminars and meetings	5,940.49	17,354.13	49,106.00	31,751.87	35.34	
Supplies, Surveillance	1,481.32	6,102.77	15,000.00	8,897.23	40.69	
Supplies, Vehicle Maintenance	14,704.53	32,484.08	50,000.00	17,515.92	64.97	Smog inspections
Supplies, Gasoline	1,547.78	39,538.40	70,000.00	30,461.60	56.48	Increase in fuel cost
Supplies, Office	1,338.64	6,925.81	11,700.00	4,774.19	59.19	
Supplies, Mosquito Fish	0.00	228.16	2,500.00	2,271.84	9.13	
Supplies, Operations	14.31	1,498.65	10,000.00	8,501.35	14.99	
Supplies, Pesticides	0.00	34,175.83	93,627.00	59,451.17	36.50	Supplies for season



San Gabriel Valley Mosquito & Vector Control District Budget Status Report | January 2023

SGVMVCD
Comparative YTD Actual to Full Year Budget
Current Period 59% of Year Completed
January 31, 2023

	Current Period Actual	Year-To-Date Actual	Budget Full Year	Remaining Budget	% Of Budget Utilized	
Supplies, Communications	0.00	4,771.55	8,000.00	3,228.45	59.64	
Supplies, Education Program	720.00	2,107.02	12,000.00	9,892.98	17.56	
Supplies, Safety	0.00	4,665.02	10,000.00	5,334.98	46.65	
Supplies, Media Production	0.00	777.09	800.00	22.91	97.14	Supplies for season
Benefit Assesment Admin Cost	95,853.75	95,853.75	118,000.00	22,146.25	81.23	One time fee
Communications, field	0.00	19,788.01	50,000.00	30,211.99	39.58	
Telephone, Internet	27.23	11,868.45	14,000.00	2,131.55	84.77	addt'l lines
Telephone , Office	1,118.27	8,308.78	15,000.00	6,691.22	55.39	
Training , CEU's	0.00	563.00	4,400.00	3,837.00	12.80	
Uniforms and clothing	958.85	6,617.63	12,000.00	5,382.37	55.15	
Utilities, Electric	0.00	22,026.59	34,000.00	11,973.41	64.78	Increasing rates
Utilities, Natural Gas	752.25	2,185.23	4,000.00	1,814.77	54.63	
Utilities, Water	115.32	1,132.85	2,500.00	1,367.15	45.31	
Surveillance, Aerial	0.00	0.00	25,500.00	25,500.00	0.00	
TOTAL OPERATING EXPENSES	160,435.84	897,909.17	1,394,962.00	497,052.83	64.37	
TOTAL EXPENSES	442,198.21	3,169,573.31	6,355,703.00	3,186,129.69	49.87	
CAPITAL OUTLAY EXPENSES						
Capital Outlay	0.00	43,486.10	57,500.00	14,013.90	75.63	Vehicle purchase
TOTAL CAPITAL EXPENSES	0.00	43,486.10	57,500.00	14,013.90	75.63	
RESERVES						
Reserve, Public Health Em	0.00	0.00	500,200.00	500,200.00	0.00	
Reserve, Capital Projects	0.00	0.00	300,000.00	300,000.00	0.00	
Reserve, Pension Liability	0.00	0.00	400,000.00	400,000.00	0.00	
Reserve, Building/Facilities	0.00	0.00	100,000.00	100,000.00	0.00	
Reserve, Vehicle Replacement	0.00	0.00	100,000.00	100,000.00	0.00	
TOTAL RESERVES	0.00	0.00	1,400,200.00	1,400,200.00	0.00	

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San Gabriel Valley Mosquito & Vector Control District
Board of Trustees Meeting Minutes
January 13, 2023 (via teleconference)

TRUSTEES PRESENT

VACANT (Alhambra)
 Sho Tay (Arcadia)
 Robert Gonzales (Azusa)
 Emmanuel Estrada (Baldwin Park)
 Richard Barakat (Bradbury)
 Corey Calaycay (Claremont)
 Patricia Cortez (Covina)
 Margaret Finlay (Duarte)
 Jerry Velasco (El Monte)
 Jackie Doornik (Glendora)
 Catherine Marcucci (Industry)
 Manuel Garcia (Irwindale)
 Charlie Klinakis (La Puente)
 VACANT (La Verne)
 Becky Shevlin (Monrovia)
 Joseph Leon (Monterey Park)
 Rachel Janbek (Pasadena)
 Tim Sandoval (Pomona)
 Sandra Armenta (Rosemead)
 Ryan Vienna (San Dimas)
 Denise Menchaca (San Gabriel)
 John Capoccia (Sierra Madre)
 Robert Joe (South Pasadena)
 Cynthia Sternquist (Temple City)
 Allen Wu (Walnut)
 Lloyd Johnson (West Covina)

TRUSTEES ABSENT

Jamie Bissner (L.A. County)

STAFF PRESENT

Jason Farned
 Rose Alba
 Levy Sun
 Gilbert Holguin
 Cecilia Contreras

GUESTS PRESENT

District Counsel, Kelly Alhadeff-Black

1. Call to Order

Board President Shevlin called the meeting to order at 7:00 a.m. Trustee Velasco led the Pledge of Allegiance. Clerk of the Board Contreras announced reappointed Trustees and administered the Oaths of Office for the cities noted below. Attendance roll call was taken.

- Robert Gonzales – Azusa (2-year term)
- Manuel Garcia – Irwindale (2-year term)
- Becky Shevlin – Monrovia (4-year term)
- Tim Sandoval – Pomona (2-year term)
- Denise Menchaca – San Gabriel (2-year term)
- Cynthia Sternquist – Temple City (2-year term)
- Dr. Allen Wu – Walnut (2-year term)

2. Opportunity for Public Comment on Non-Agenda Items

None



San Gabriel Valley Mosquito & Vector Control District Board of Trustees Meeting Minutes January 13, 2023 (via teleconference)

3. Consent Calendar

Motion by Trustee Finlay, seconded by Trustee Calaycay and carried by the following vote to approve Items 3.1- 3.8 of the Consent Calendar.

AYES: Tay, Gonzales, Estrada, Barakat, Calaycay, Cortez, Finlay, Velasco, Doornik, Marcucci, Garcia, Klinakis, Shevlin, Leon, Janbek, Sandoval, Armenta, Vienna, Menchaca, Capoccia, Joe, Sternquist, Wu, Johnson

NOES: None

ABSTAIN: None

ABSENT: Bissner

4. Presentation:

None

5. District Administration

5.1 Committee Meeting Notification: Finance and Audit Committee

District Manager Farned indicated a Finance and Audit Committee was scheduled for January 18, 2023.

5.2 Trustee Committee Assignment – Interest Forms Due January 27, 2023

District Manager Farned requested that Trustees submit Committee Interest Forms to indicate their preference for 2023 Committee Assignments. Committee assignments will be on February's Board meeting agenda for ratification.

5.3 District Update

District Manager Farned announced the resignation of Levy Sun, Director of Communications and indicated recruitment to fill the position is underway. District Manager Farned also commented on the recent rain in the area and how it has affected the district, the mosquito season and disease prevalence.

6. Committee Reports

None

7. Trustee Reports

None

8. New Business

None

9. Adjournment

The meeting was adjourned at 7:17 a.m.



San Gabriel Valley Mosquito & Vector Control District Operations Department Report Disease Weeks 1 – 4 | January 1 – January 28

Zone Specialists:

Zone	Specialist	Cities
1	Dane Miletich	Alhambra, Monterey Park, San Gabriel, South Pasadena
2	Jon Halili	Altadena, Pasadena
3	Darrin Jones	Arcadia, Sierra Madre, Temple City
4	Hendricks Pena	Baldwin Park, El Monte, Rosemead
5	Marc Mitchell	Azusa, Bradbury, Duarte, Irwindale, Monrovia
6	Ignacio Urena	Industry, La Puente, West Covina
7	Fred Ibarra	Covina, Glendora, San Dimas
8	Steven Gallegos	Claremont, La Verne, Pomona, Walnut

Operations Summary:

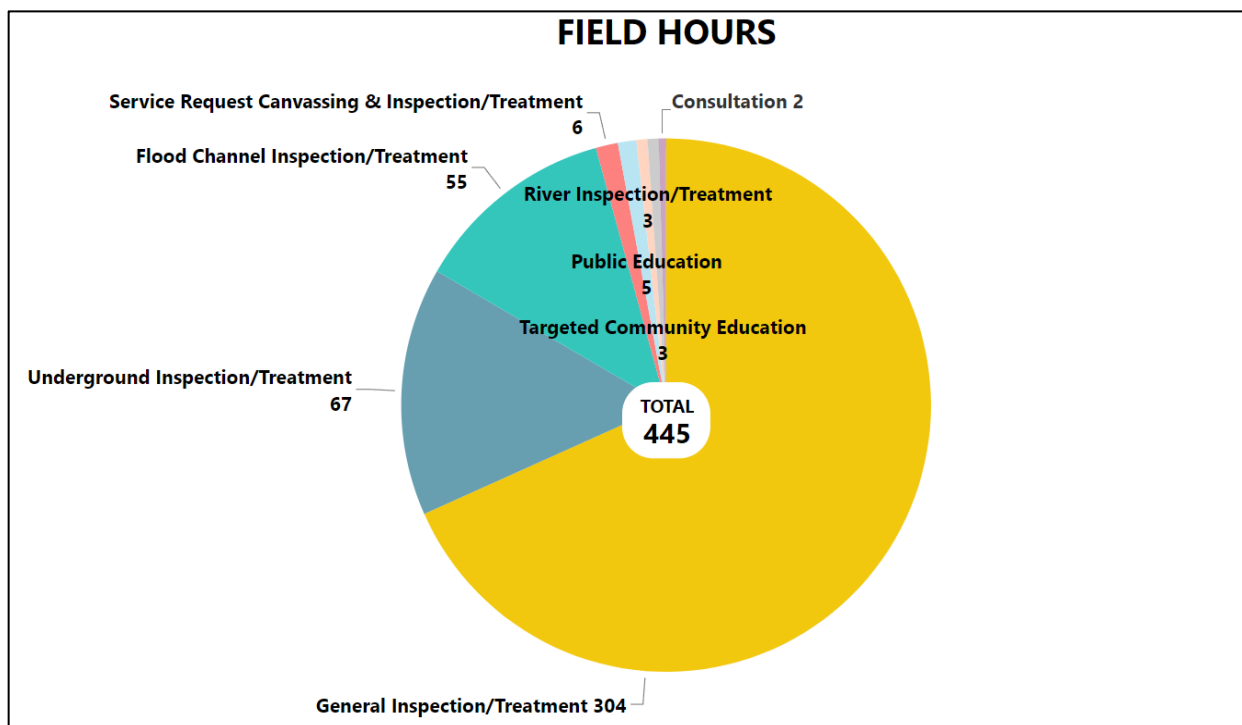
This report does not include pesticide usage for January 2023 because the reporting period concluded before the end of the month. January’s pesticide usage will be included in next month's report.

The Operations department is beginning proactive preventative field work efforts. Prioritization of sources that support early breeding like non-functional swimming pools, flood channels and underground storm drains is designed to flatten the annual curve of mosquito abundance and disease transmission. Recent rain gives the staff time to work in-house on continuing education units needed for the State of California Public Health Certification.

2,529 ^{+ 25.57 %}
2022
SITES VISITED

16 ^{+ 14.29 %}
2022
SERVICE REQUESTS

2 ^{+ 100 %}
2022
CONSULTATIONS



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San Gabriel Valley Mosquito & Vector Control District Surveillance Department Report Disease Weeks 1 - 4 | January 1 – January 28

Mosquito Surveillance Activities

In our efforts to provide an accurate depiction of arbovirus activity and mosquito abundance throughout our coverage area, we have commenced our routine surveillance deployments in conditions preclusive to arthropod ecology. Our goal in beginning these activities early is to track mosquito abundance as weather conditions become favorable and identify early warning areas to focus our control practices.

Routine mosquito surveillance began in week 4 using Gravid and BG and CO2 trap types. 42 traps were deployed this week to collect 51 mosquitoes for an average of 1.2 mosquitoes per trap.

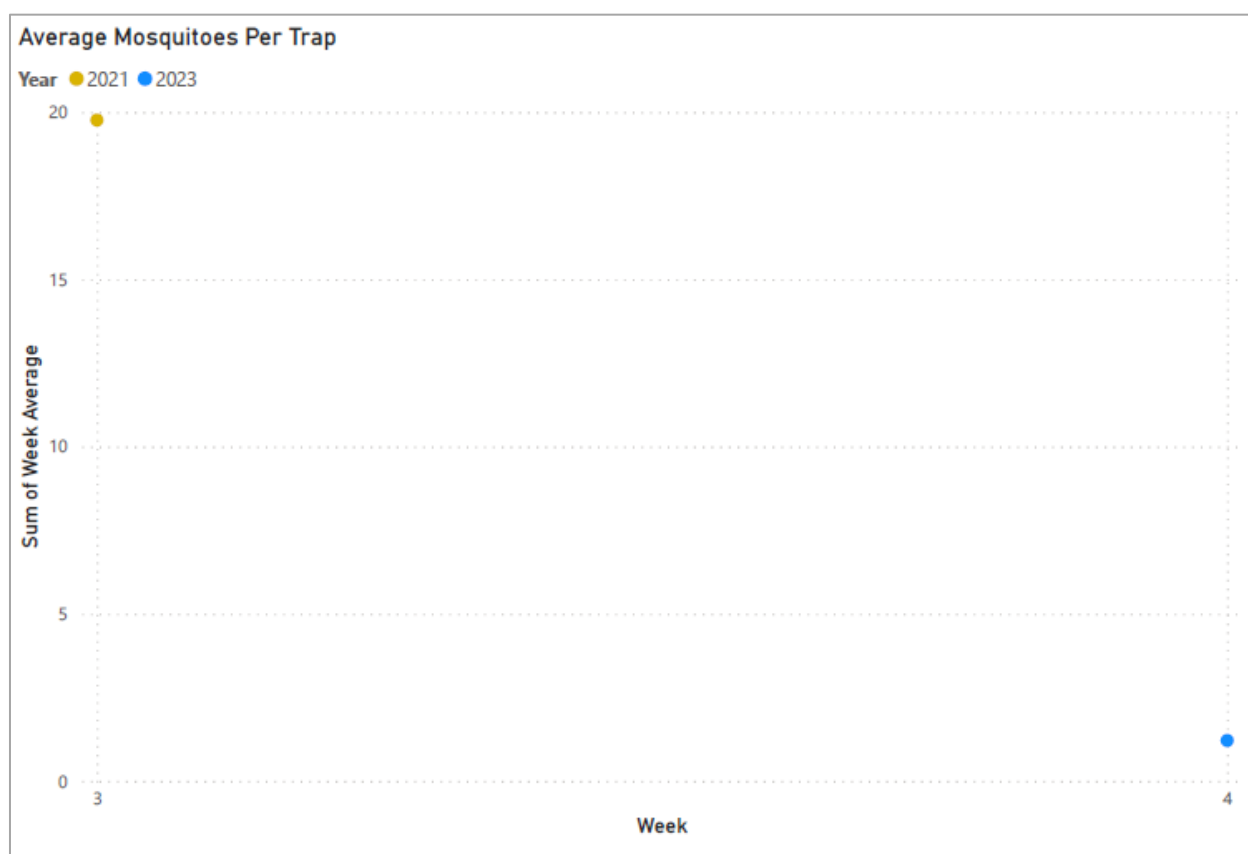


Fig. 1 Historical average mosquito counts for years 2021 and 2023. Represented are weeks 3 and 4. While sparse with data, the key takeaway is the lack of collected data in these months. By beginning our surveillance measures earlier and consistent throughout the years, we can more accurately track our mosquito populations.

No invasive *Aedes* mosquitoes were collected during this trapping period.



San Gabriel Valley Mosquito & Vector Control District Surveillance Department Report Disease Weeks 1 - 4 | January 1 – January 28

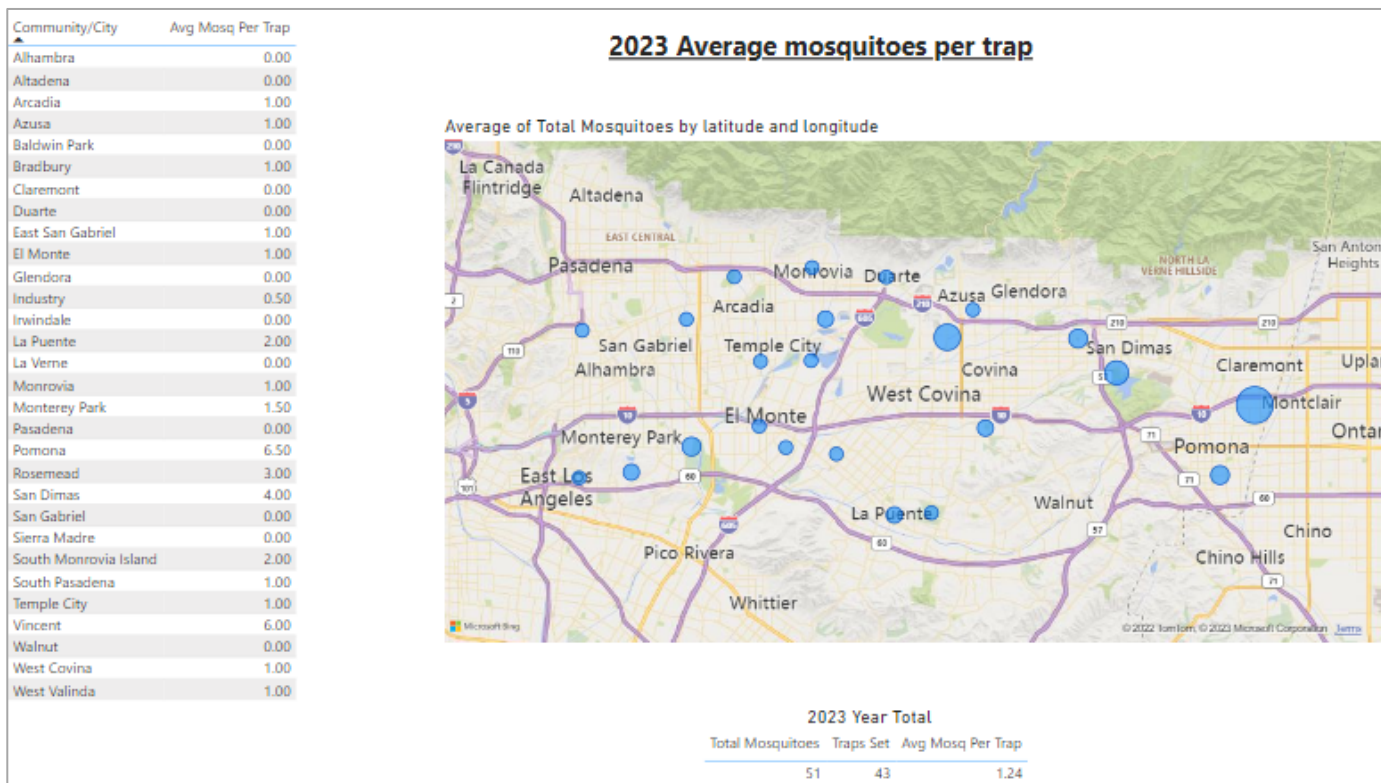


Fig. 2 The table depicts the average amount of mosquitoes collected per trap by sampling location and city/community. The map displays these trapping location averages while the size of the bubbles on the map reflects the relative numbers of mosquitoes caught in each trap.

No additional mosquito surveillance was conducted during weeks 1-4 due to limited disease detection throughout the district area.

Arbovirus Activity

Arbovirus testing is currently on hold for 2023. Testing for the season begins once proficiency panels are dispatched from the California Department of Public Health (normally around the end of March) and are required to be able to report and compare arbovirus results. These panels contain samples of the three different *Culex* viruses [West Nile virus (WNV), Western Equine Encephalitis (WEE) virus, and St. Louis Encephalitis (SLE) virus], and are distributed to build consistency among testing agencies. If the results are approved, testing in California begins and the district will begin monitoring arbovirus activity.

Black Fly Collections

Three carbon dioxide (CO₂) traps targeting black flies were set during week 4. With the sudden increase in rain over the past few weeks we anticipate seeing an early increase in black fly abundance, so pre-emptive detection was a priority during these weeks.

These CO₂ traps collected between 7 and 24 black flies per trap. As the season progresses, we plan to relocate several of these indicator locations to treatment adjacent areas. This will provide more accurate locational data for our specialists when controlling these nuisance pests.



San Gabriel Valley Mosquito & Vector Control District Surveillance Department Report Disease Weeks 1 - 4 | January 1 – January 28

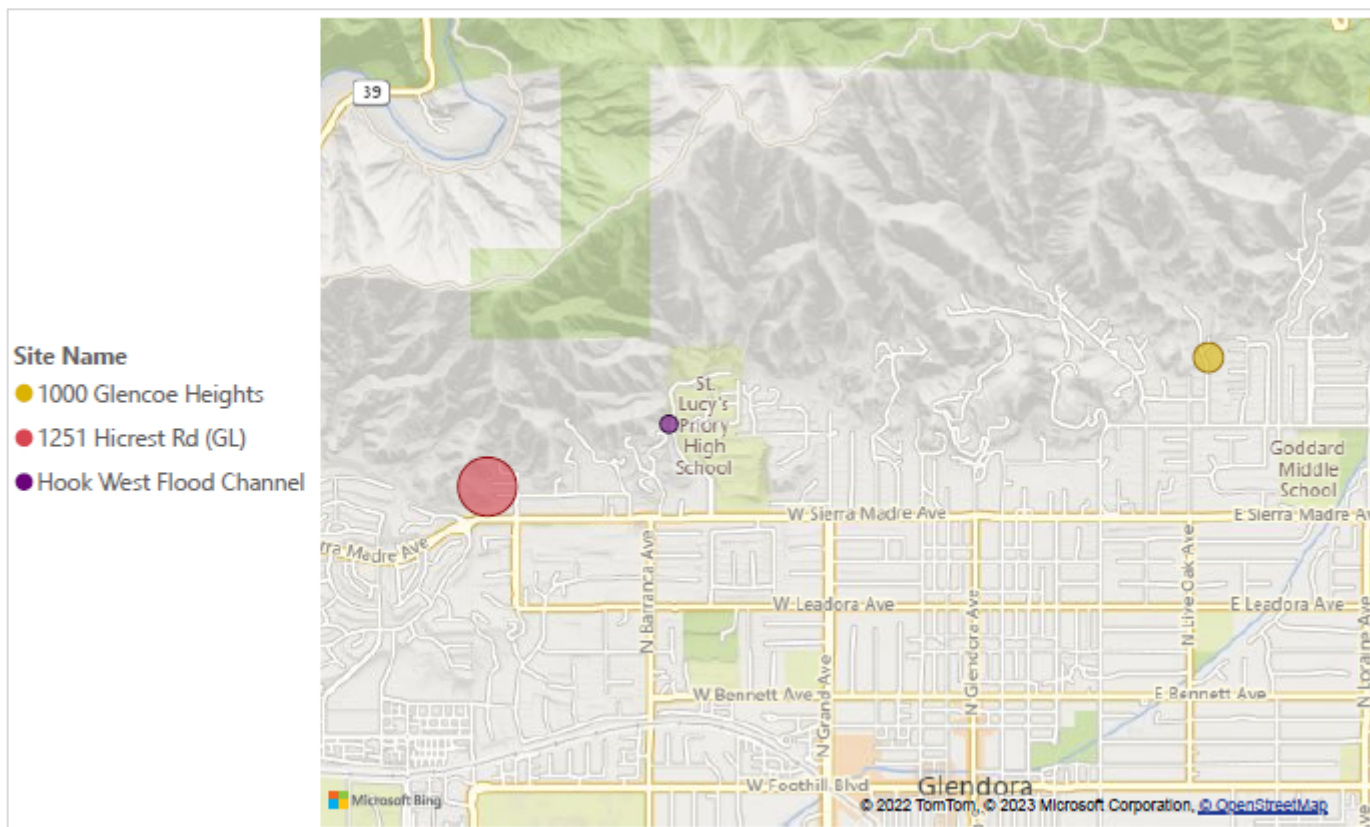


Fig. 3 Black fly trap counts in week 4. All trap locations shown were positive for black fly abundance. The size of the bubbles on the map reflects the relative abundance of black flies caught in each trap.

Tick Collections

During week 3 the surveillance team traveled to two sampling locations to perform early tick surveillance on commonly used nature trails. Eight ticks were collected from this activity, the majority of which were collected from the Azusa River Wilderness Park and were all identified as *Ixodes pacificus*. Commonly known as the Western Blacklegged tick, these pests are found on all manner of mammalian wildlife, though primarily on our deer and coyote populations



San Gabriel Valley Mosquito & Vector Control District Surveillance Department Report Disease Weeks 1 - 4 | January 1 – January 28

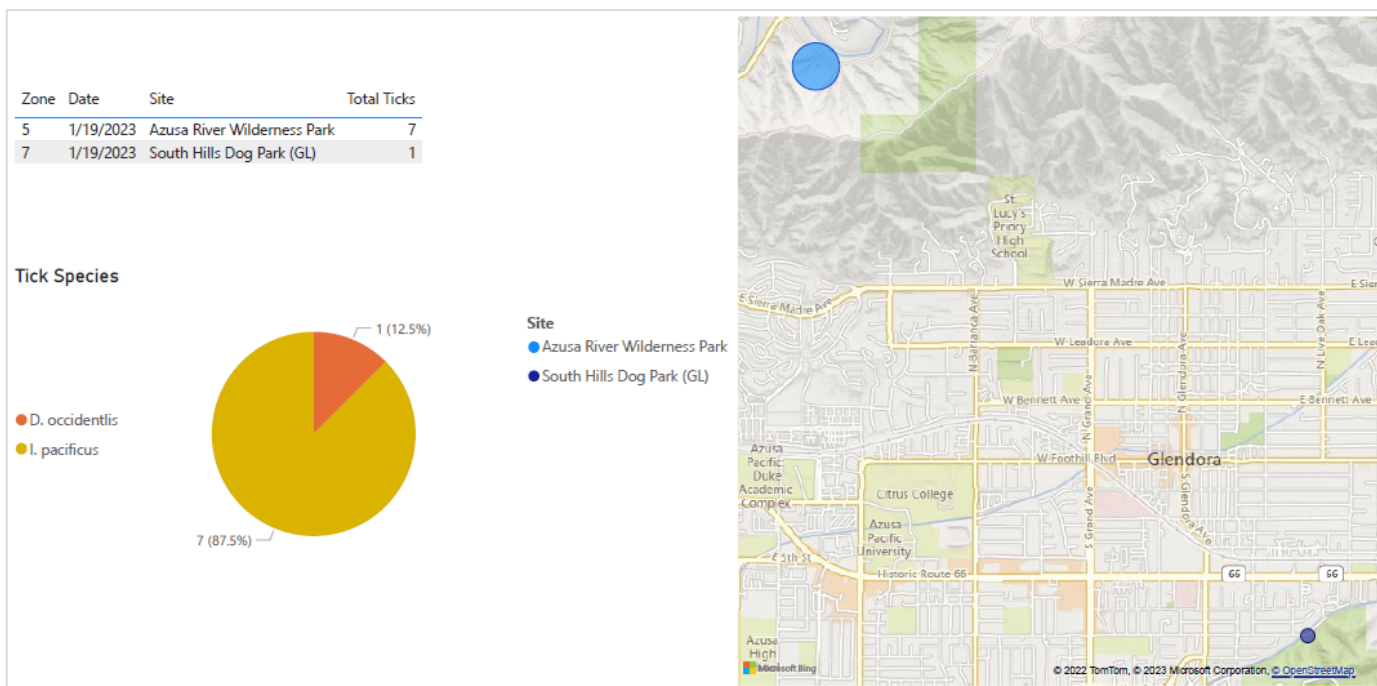
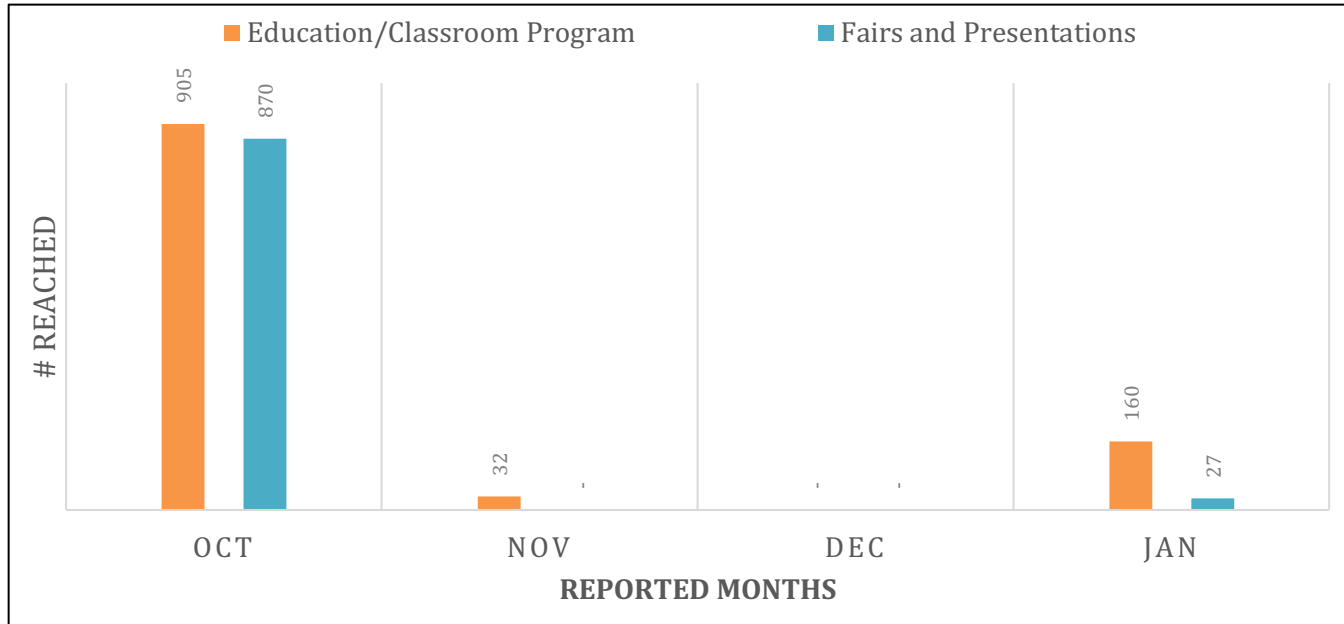


Fig. 4 These visuals and map depict the tick collections performed during week 3 of this reporting period. The representative bubbles show the generalized areas in which collections were performed according to standardized protocols.



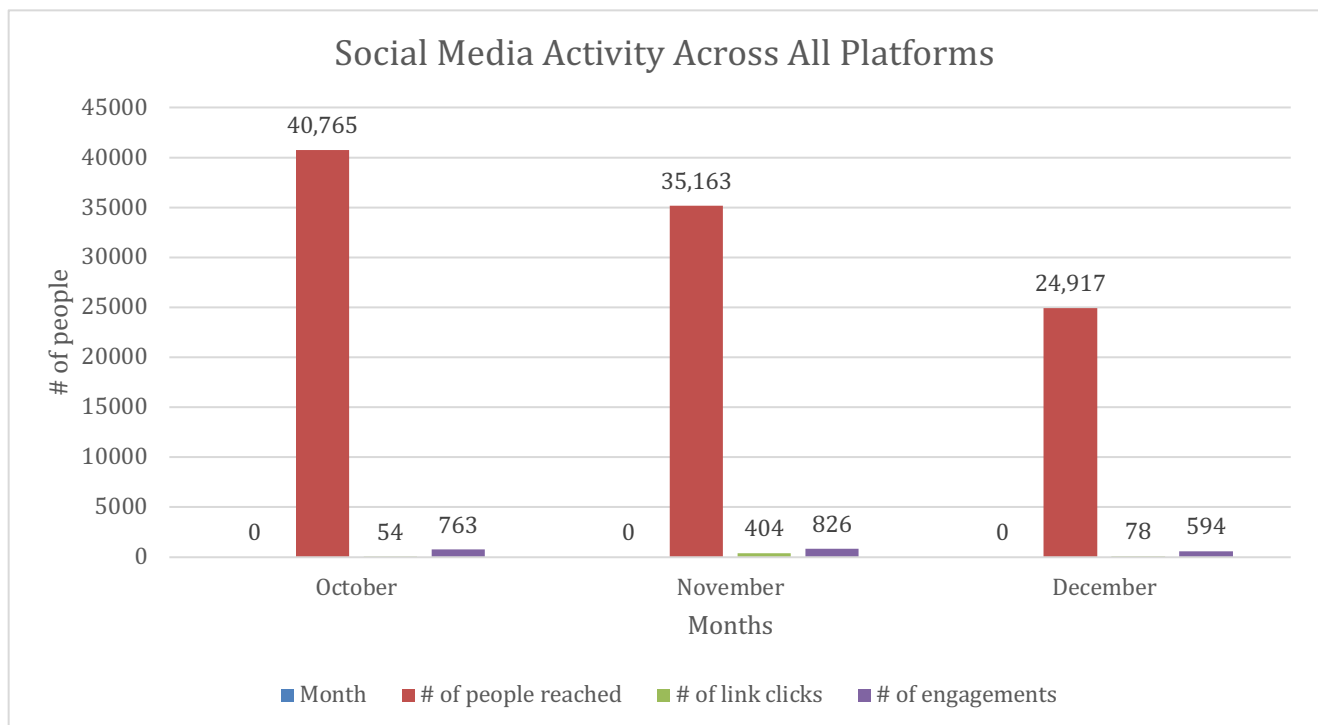
San Gabriel Valley Mosquito & Vector Control District Communications Department Report Disease Weeks 1 – 4 | January 1 – January 28

Outreach Activities:



Digital Key Performance Indicators (KPIs):

A delay in reported data may be present. Reported numbers reflects full calendar months to accurately track KPIs from all District social media platforms.





San Gabriel Valley Mosquito & Vector Control District
Communications Department Report
 Disease Weeks 1 – 4 | January 1 – January 28

Digital Response Support

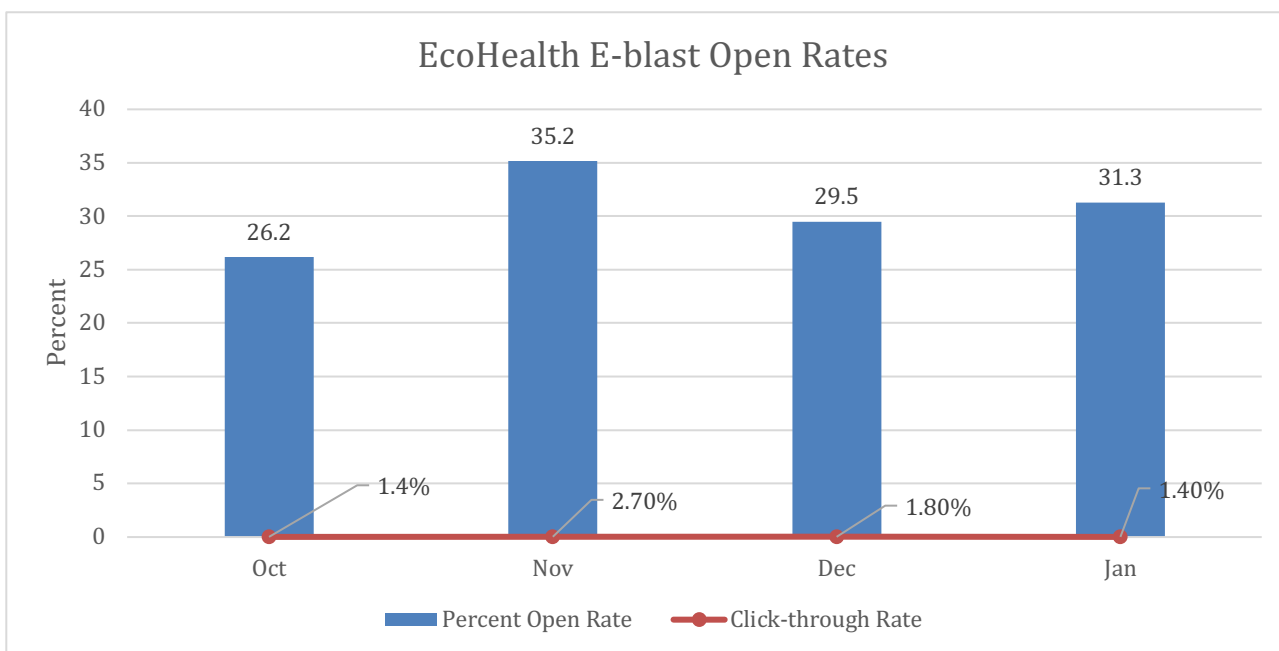
- Continued mosquito campaign after the rain.



EcoHealth
 Vector Education



1. Data in Education (Fiscal YTD)



Operation Mosquito G.R.I.D.

- Awarded the 2022 Public Health Teacher of the Year– Ravi Dev Anandhan from Sierra Madre Middle School (Pasadena Unified School District)

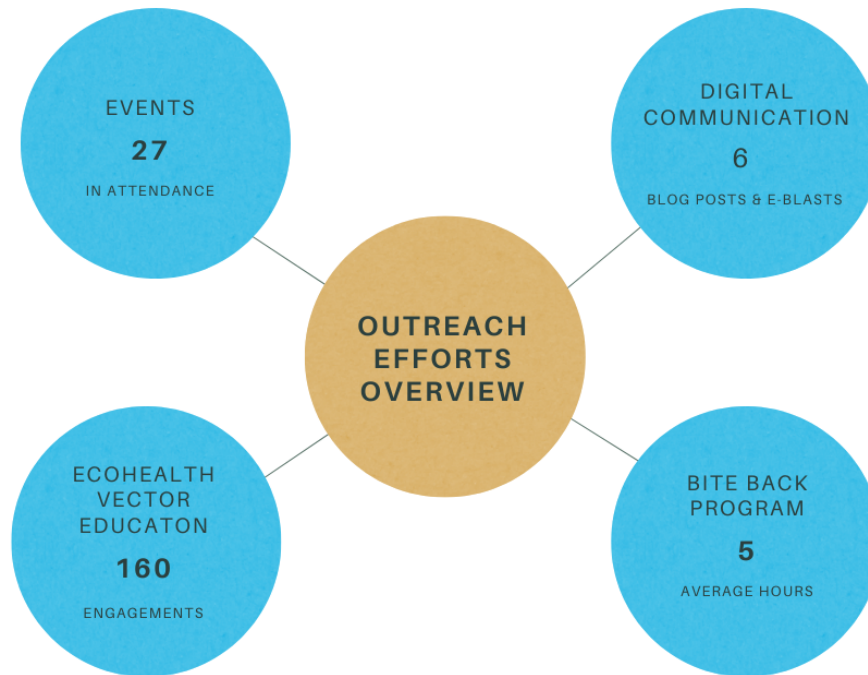
EcoHealth Assessments:

- Pearl Preparatory School (Kindergarten) pre-assessment and post-assessment results:
 - Percent change (post - pre / pre)= **600%**.
- Pearl Preparatory School (Grades 1 - 6) pre-assessment and post-assessment results:
 - Percent change (post - pre / pre)= **20.56%**.



San Gabriel Valley Mosquito & Vector Control District Communications Department Report Disease Weeks 1 – 4 | January 1 – January 28

General Outreach



Digital Marketing

Blog posts and e-blasts:

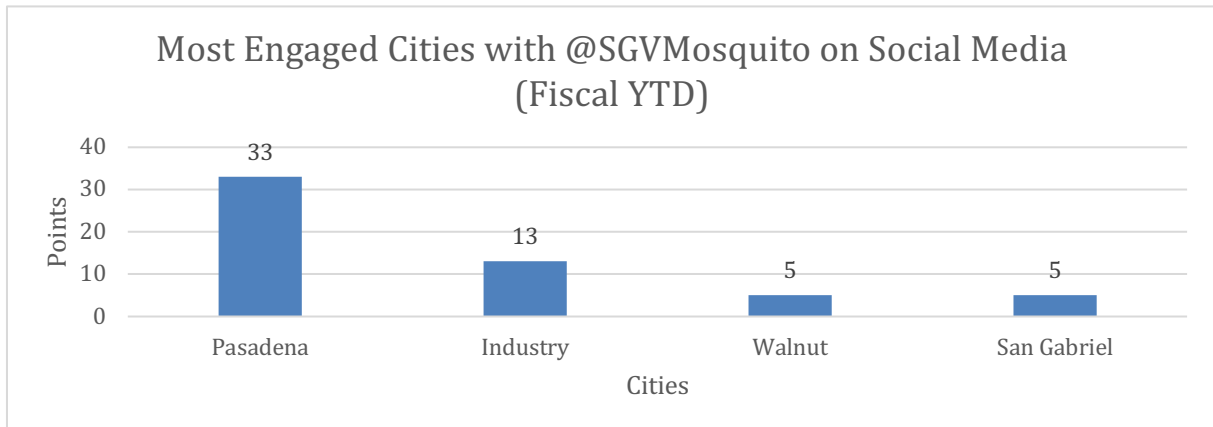
- Created Short Bites Monthly blog post & e-blast for January
- Created General Notification Short Bites Monthly e-blast for January
- Edited draft & created January EcoHealth Newsletter on Mailchimp
- Created January Ecohealth Newsletter Resume Your Search e-blast
- Created Winter Highlight blog post

Short Bites Monthly data will be sent on the last Monday of each month. This month's data will appear in the next board report.



San Gabriel Valley Mosquito & Vector Control District Communications Department Report Disease Weeks 1 – 4 | January 1 – January 28

Social Media



Tracking cities social media engagement with our District's social media platforms. Points are based on the following:

- 1 Point - *Passive engagement: Like post, view IG story,*
 - 2 Points - *Active Engagement: Share on FB, retweet, share in IG stories,*
 - 3 Points - *Champion Engagement: Post content from SGVMVCD, creating a collaborative post, tags @SGVMosquito*
- YouTube reached a milestone of 400+ subscribers

Video Projects

- Created a library of in-house GIFs in our digital content.
- Filmed green screen material for the 2023 production of *Los Repelentes*.



San Gabriel Valley Mosquito & Vector Control District Treasurer's Report | December 2022


Treasurer's Report – December 2022 San Gabriel Valley Mosquito and Vector Control District

The attached Treasurer's Report is for December 2022.

The Total of All Funds Balance is \$4,482,663.79

All investments that were made by the District comply with our current investment policy. The District can meet all expenditures for the next six months with funds from the revolving fund, Los Angeles County operating pool, and the LAIF.

I certify that the above statements and attached Treasurer's Report are true and accurate to the best of my knowledge.


Lloyd A. Johnson (Jan 31, 2023 15:44 PST)

Authorized Board of Trustee Member



San Gabriel Valley Mosquito & Vector Control District Treasurer's Report | December 2022

**San Gabriel Valley Mosquito and Vector Control District
Treasurer's Report (based on Balance Sheet Detail Activity Report,
Period 6, FY 2022-2023 received on January 1, 2023**

Investment Vehicle	Yield	Beginning Balance	Transaction	Deposit (Withdrawal)	Source	Ending Balance
Local Agency Investment Fund (LAIF)	2.06%	\$181,011.15	Interest Withdrawal	\$0.00 \$0.00	LAIF Statement (December 2022)	\$181,011.15

Maturity Date: Perpetual

Interest rate as of November 2022

Investment Vehicle	Yield	Beginning Balance	Transaction	Deposit (Withdrawal)	Source	Ending Balance
Los Angeles County Pool	3.12%	\$1,548,571.40	Interest Trust Warrant #727 DA Billing 22-23 Sec 40% Adv 22-23	\$4,708.25 (\$323,608.62) (\$95,853.75) \$2,267,337.00	ND 24 Per 6 ND 24 Per 6 ND 24 Per 6 ND 24 Per 6	\$3,401,154.28

Maturity Date: Perpetual

Interest rate as of December 2022

Investment Vehicle	Yield	Beginning Balance	Transaction	Deposit (Withdrawal)	Source	Ending Balance
VCJPA Contingency Fund	1.45%	\$123,877.00	Interest Admin Fees	\$0.00 \$0.00	VCJPA Statement (Nov 2022)	\$123,877.00

Maturity Date: Perpetual

Interest rate as of January 2022

Investment Vehicle	Beginning Balance	Transaction	Deposit (Withdrawal)	Source	Ending Balance
Citizens Bank Revolving Fund	\$200,000.00	Debit Activity-Dec 2022 Sweep Trust Warrant #727 Paychex-reimbursement	(\$659,838.47) \$335,951.22 \$323,608.62 \$278.63	CB Statement December 2022	\$200,000.00

Investment Vehicle	Beginning Balance	Transaction	Deposit (Withdrawal)	Source	Ending Balance
Citizens Bank Sweep Account	\$667,997.35	Debit Activity-Dec 2022 Deposit	(\$335,951.22) \$244,575.23	CB Statement December 2022	\$576,621.36

Total Beginning Balance**\$2,721,456.90****Total End Balance****\$4,482,663.79**

1/31/2023



San Gabriel Valley Mosquito & Vector Control District District Working Balance | February 2023

February 10, 2023

**HONORABLE PRESIDENT AND MEMBERS OF THE BOARD OF TRUSTEES,
SAN GABRIEL VALLEY MOSQUITO & VECTOR CONTROL DISTRICT**

SUBJECT: February 1, 2023 District Working Fund Balance

February 1, 2023 balance:	\$3,082,463.79
January 1 – January 31, 2023 expenditures:	\$344,454.88

February 1, 2023 Working Fund Balance: \$2,738,008.91

Respectfully Submitted:

A handwritten signature in black ink that reads "Jason Farned".

**Jason Farned
District Manager**

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**SAN GABRIEL VALLEY MOSQUITO AND VECTOR
CONTROL DISTRICT
FINANCIAL STATEMENTS
AND
INDEPENDENT AUDITORS' REPORT
For the Fiscal Year Ended
June 30, 2022
(With Comparative Amounts as of June 30, 2021)**

NIGRO & NIGRO^{PC}

SAN GABRIEL VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT
For the Fiscal Year Ended June 30, 2022
Table of Contents

FINANCIAL SECTION	<u>Page</u>
Independent Auditors' Report	1
Management's Discussion and Analysis.....	4
Basic Financial Statements:	
Government-wide Financial Statements:	
Statement of Net Position.....	11
Statement of Activities.....	12
Governmental Funds Financial Statements:	
Governmental Funds Balance Sheet.....	13
Reconciliation of the Governmental Funds Balance Sheet to Statement of Net Position	14
Statement of Governmental Fund Revenues, Expenditures, and Changes in Fund Fund Balances	15
Reconciliation of the Statement of Governmental Fund Revenues, Expenditures, and Changes in Fund Balances to the Statement of Activities.....	16
Notes to Financial Statements	17

REQUIRED SUPPLEMENTARY INFORMATION

Budgetary Comparison Schedule – General Fund	38
Schedule of Proportionate Share of the Net Pension Liability.....	39
Schedule of Contributions to the Pension Plan.....	40
Schedule of Changes in the Net OPEB Liability and Related Ratios.....	41
Schedule of Contributions to the OPEB Plan.....	42

OTHER INDEPENDENT AUDITORS' REPORTS

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 <i>Government Auditing Standards</i>	43
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Financial Section



INDEPENDENT AUDITORS' REPORT

Board of Trustees
San Gabriel Valley Mosquito and Vector Control District
West Covina, California

Opinion

We have audited the accompanying financial statements of the governmental activities and general fund of San Gabriel Valley Mosquito and Vector Control District (District) as of and for the fiscal year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the District'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 general fund of San Gabriel Valley Mosquito and Vector Control District, as of June 30, 2022, 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 Opinion

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 District 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 opinion.

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.

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 District's 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.

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 opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with 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 District'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.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's 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 the management's discussion and analysis, budgetary comparison information, schedule of proportionate share of the net pension liability, schedule of the pension contributions to the pension plan, schedule of changes in the net OPEB liability and related ratios, and the schedule of OPEB contributions to the OPEB plan be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. 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.

Prior-Year Comparative Information

The financial statements include partial prior-year comparative information. Such information does not include sufficient detail to constitute a presentation in accordance with accounting principles generally accepted in the United States of America. Accordingly, such information should be read in conjunction with the District's financial statements for the year ended June 30, 2021, from which such partial information was derived.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued a separate report dated January 13, 2023, on our consideration of the District's 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 the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Murrieta, California
January 13, 2023

SAN GABRIEL VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT
Management’s Discussion and Analysis (Unaudited)
 For the Fiscal Year Ended June 30, 2022

Management’s Discussion and Analysis (MD&A) offers readers of San Gabriel Valley Mosquito and Vector Control District’s (District) financial statements a narrative overview of the District’s financial activities for the fiscal year ended June 30, 2022. This MD&A presents financial highlights, an overview of the accompanying financial statements, an analysis of net position and results of operations, a current-to prior year analysis, a discussion on restrictions, commitments and limitations, and a discussion of significant activity involving capital assets and long-term debt. Please read in conjunction with the financial statements, which follow this section.

FINANCIAL HIGHLIGHTS

- The District’s net position decreased 1.22%, or \$84,376 from the prior year’s net position of \$6,895,892 to \$6,811,516, as a result of this year’s operations.
- Total revenues from all sources increased by 1.02%, or \$54,564 from \$5,327,018 to \$5,381,582, from the prior year, primarily due to an increase in property assessments.
- Total expenses for the District’s operations decreased by 0.79% or \$43,323 from \$5,509,281 to \$5,465,958, from the prior year, primarily due to decrease in employee benefits expense.

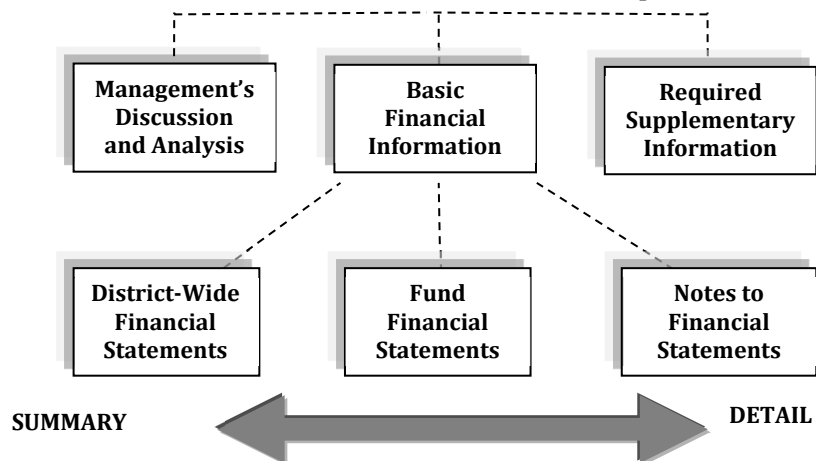
OVERVIEW OF THE FINANCIAL STATEMENTS

This annual report consists of three parts – management discussion and analysis (this section), the basic financial statements, and required supplementary information. The basic financial statements include two kinds of statements that present different views of the District:

- *District-wide financial statements* provide both short-term and long-term information about the District’s overall financial status.
- *Fund financial statements* focus on individual parts of the District, reporting the District’s operations in more detail than the district-wide statements.
- *The governmental funds* statements tell how basic services were financed in the short term as well as what remains for future spending.

Figure A-1. Organization of San Gabriel Valley Mosquito and Vector Control District’s Annual Financial Report

The financial statements also include *notes* that explain some of the information in the statements and provide more detailed data. Figure A-1 shows how the various parts of this annual report are arranged and related to one another.



SAN GABRIEL VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT
Management's Discussion and Analysis (Unaudited)
For the Fiscal Year Ended June 30, 2022

OVERVIEW OF THE FINANCIAL STATEMENTS (continued)

Figure A-2 summarizes the major features of the District's financial statements, including the portion of the District's activities they cover and the types of information they contain.

Figure A-2. Major Features of the District-Wide and Fund Financial Statements

Type of Statements	District-Wide	Governmental Fund
<i>Scope</i>	Entire District	The activities of the District that are not proprietary or fiduciary, such as vector control services
<i>Required financial statements</i>	<ul style="list-style-type: none"> • Statement of Net Position • Statement of Activities 	<ul style="list-style-type: none"> • Balance Sheet • Statement of Revenues, Expenditures & Changes in Fund Balances
<i>Accounting basis and measurement focus</i>	Accrual accounting and economic resources focus	Modified accrual accounting and current financial resources focus
<i>Type of asset/liability information</i>	All assets and liabilities, both financial and capital, short-term and long-term	Only assets expected to be used up and liabilities that come due during the year or soon thereafter; no capital assets included
<i>Type of inflow/outflow information</i>	All revenues and expenses during year, regardless of when cash is received or paid	Revenues for which cash is received during or soon after the end of the year; expenditures when goods or services have been received and payment is due during the year or soon thereafter

The remainder of this overview section of management's discussion and analysis highlights the structure and contents of each of the statements.

SAN GABRIEL VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT
Management's Discussion and Analysis (Unaudited)
For the Fiscal Year Ended June 30, 2022

OVERVIEW OF THE FINANCIAL STATEMENTS (continued)

District-Wide Statements

The district-wide statements report information about the District as a whole using accounting methods similar to those used by private-sector companies. The Statement of Net Position includes all of the District's assets and liabilities. All of the current year's revenues and expenses are accounted for in the statement of activities regardless of when cash is received or paid.

The two district-wide statements report the District's net position and how it has changed. Net position – the difference between the District's assets and deferred outflows of resources and liabilities and deferred inflows of resources – is one way to measure the District's financial health, or *position*.

- Over time, increases and decreases in the District's net position are an indicator of whether its financial position is improving or deteriorating, respectively.
- To assess the overall health of the District, you need to consider additional nonfinancial factors such as changes in the District's demographics and the condition of buildings and other facilities.
- In the district-wide financial statements, the District's activities are categorized as *Governmental Activities*. Most of the District's basic services are included here, such as weed abatement, landscape maintenance, and administration. State and local programs finance most of these activities.

Fund Financial Statements

The fund financial statements provide more detailed information about the District's most significant funds – not the District as a whole. Funds are accounting devices the District uses to keep track of specific sources of funding and spending on particular programs. Some funds are required by State law and by grantor requirements.

The District has one fund, the General Fund.

SAN GABRIEL VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT
Management's Discussion and Analysis (Unaudited)
For the Fiscal Year Ended June 30, 2022

FINANCIAL ANALYSIS AND CONDENSED FINANCIAL INFORMATION

Analysis of Net Position

Table A-1: Condensed Statement of Net Position

	<u>June 30, 2022</u>	<u>June 30, 2021</u>	<u>Change</u>
Assets:			
Current assets	\$ 4,951,765	\$ 6,392,722	\$ (1,440,957)
Capital assets, net	<u>2,706,716</u>	<u>2,705,615</u>	<u>1,101</u>
Total assets	<u>7,658,481</u>	<u>9,098,337</u>	<u>(1,439,856)</u>
Deferred outflows of resources	<u>2,675,673</u>	<u>1,389,824</u>	<u>1,285,849</u>
Liabilities:			
Current liabilities	248,040	243,488	4,552
Non-current liabilities	<u>1,917,738</u>	<u>2,946,185</u>	<u>(1,028,447)</u>
Total liabilities	<u>2,165,778</u>	<u>3,189,673</u>	<u>(1,023,895)</u>
Deferred inflows of resources	<u>1,356,860</u>	<u>402,596</u>	<u>954,264</u>
Net position:			
Investment in capital assets	2,706,716	2,705,615	1,101
Unrestricted	<u>4,104,800</u>	<u>4,190,277</u>	<u>(85,477)</u>
Total net position	<u>\$ 6,811,516</u>	<u>\$ 6,895,892</u>	<u>\$ (84,376)</u>

At the end of fiscal year 2022, the District shows a positive balance in its unrestricted net position of \$4,104,800 that may be utilized in future years.

Analysis of Revenues and Expenses

Table A-2: Condensed Statement of Activities

	<u>June 30, 2022</u>	<u>June 30, 2021</u>	<u>Change</u>
Program revenues	\$ 5,503,777	\$ 5,344,373	\$ 159,404
Expenses	<u>(5,465,958)</u>	<u>(5,509,281)</u>	<u>43,323</u>
Net program revenue	37,819	(164,908)	202,727
General revenues	<u>(122,195)</u>	<u>(17,355)</u>	<u>(104,840)</u>
Change in net position	(84,376)	(182,263)	97,887
Net position - beginning of year	<u>6,895,892</u>	<u>7,078,155</u>	<u>(182,263)</u>
Net position - end of year	<u>\$ 6,811,516</u>	<u>\$ 6,895,892</u>	<u>\$ (84,376)</u>

SAN GABRIEL VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT
Management's Discussion and Analysis (Unaudited)
For the Fiscal Year Ended June 30, 2022

FINANCIAL ANALYSIS AND CONDENSED FINANCIAL INFORMATION (continued)

Analysis of Revenues and Expenses (continued)

The statement of activities shows how the government's net position changed during the fiscal year. In the case of the District, the operations of the District decreased by \$84,376 during the fiscal year ended June 30, 2022.

Table A-3: Total Revenues

	<u>June 30, 2022</u>	<u>June 30, 2021</u>	<u>Increase (Decrease)</u>
Program revenues:			
Property assessments	\$ 5,484,876	\$ 5,296,068	\$ 188,808
Penalties and fees on assessments	18,901	17,403	1,498
Other revenues	-	30,902	(30,902)
Total program revenues	<u>5,503,777</u>	<u>5,344,373</u>	<u>159,404</u>
General revenues:			
Investment earnings and change in fair-value	<u>(122,195)</u>	<u>(17,355)</u>	<u>(104,840)</u>
Total general revenues	<u>(122,195)</u>	<u>(17,355)</u>	<u>(104,840)</u>
Total revenues	<u>\$ 5,381,582</u>	<u>\$ 5,327,018</u>	<u>\$ 54,564</u>

Total revenues from all sources increased by 1.02%, or \$54,564 from \$5,327,018 to \$5,381,582, from the prior year, primarily due to an increase in property assessments.

Table A-4: Total Expenses

	<u>June 30, 2022</u>	<u>June 30, 2021</u>	<u>Increase (Decrease)</u>
Expenses:			
Salaries and wages	\$ 3,224,475	\$ 2,961,552	\$ 262,923
Employee benefits	704,664	1,152,434	(447,770)
Materials and services	1,121,921	954,087	167,834
Insurance	212,416	217,552	(5,136)
Depreciation expense	202,482	222,237	(19,755)
Interest expense	-	1,419	(1,419)
Total expenses	<u>\$ 5,465,958</u>	<u>\$ 5,509,281</u>	<u>\$ (43,323)</u>

Total expenses for the District's operations decreased by 0.79% or \$43,323 from \$5,509,281 to \$5,465,958, from the prior year, primarily due to a decrease in employee benefits expense.

SAN GABRIEL VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT
Management's Discussion and Analysis (Unaudited)
For the Fiscal Year Ended June 30, 2022

GOVERNMENTAL FUNDS FINANCIAL ANALYSIS

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

As of June 30, 2022, the District reported a total fund balance of \$4,796,641. An amount of \$2,001,096 constitutes the District's *unassigned fund balance*, which is available for future expenditures.

GENERAL FUND BUDGETARY HIGHLIGHTS

The final budgeted expenditures for the District at year-end were \$67,431 less than actual. The variance is principally due to under-budgeting \$845,439 for employee benefits expense. Actual revenues were less than the anticipated budget by \$185,852.

CAPITAL ASSET ADMINISTRATION

Table A-5: Capital Assets at Year End, Net of Depreciation

	Balance	Balance
	<u>June 30, 2022</u>	<u>June 30, 2021</u>
Capital assets:		
Non-depreciable assets	\$ 810,341	\$ 810,341
Depreciable assets	3,751,596	4,571,395
Accumulated depreciation	<u>(1,855,221)</u>	<u>(2,676,121)</u>
Total capital assets, net	<u>\$ 2,706,716</u>	<u>\$ 2,705,615</u>

At the end of fiscal year 2022, the District's investment in capital assets amounted to \$2,706,716 (net of accumulated depreciation). This investment in capital assets includes structures, improvements, vehicles and equipment. Major capital asset additions during the year include various vehicles and equipment totaling \$203,583.

See Note 5 for further information on the District's capital assets.

FACTORS AFFECTING CURRENT FINANCIAL POSITION

Management is unaware of any item that would affect the District's current financial position.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

The District's basic financial statements are designed to present users with a general overview of the District's finances and to demonstrate the District's accountability. If you have any questions about the report or need additional information, please contact the District Manager at (626) 814-9466.

SAN GABRIEL VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT
Statement of Net Position
June 30, 2022
(With Comparative Amounts as of June 30, 2021)

	<u>Governmental Activities</u>	
	<u>2022</u>	<u>2021</u>
ASSETS		
Current assets:		
Cash and investments (Note 2)	\$ 4,486,342	\$ 5,990,722
Restricted cash and investments for MVCAC (Note 2 and 3)	10,722	10,722
Accrued interest receivable	10,341	6,928
Property assessments receivable	212,173	158,186
Prepaid expenses and inventory items	104,994	90,832
Deposits with Vector Control Joint Powers Agency (VCJPA) (Note 4)	127,193	135,332
Total current assets	<u>4,951,765</u>	<u>6,392,722</u>
Non-current assets:		
Capital assets – not being depreciated (Note 5)	810,341	810,341
Capital assets – being depreciated, net (Note 5)	1,896,375	1,895,274
Total non-current assets	<u>2,706,716</u>	<u>2,705,615</u>
Total assets	<u>7,658,481</u>	<u>9,098,337</u>
DEFERRED OUTFLOWS OF RESOURCES		
Deferred amounts related to net OPEB liability (Note 7)	1,322,150	708,312
Deferred amounts related to net pension liability (Note 8)	1,353,523	681,512
Total deferred outflows of resources	<u>2,675,673</u>	<u>1,389,824</u>
LIABILITIES		
Current liabilities:		
Accounts payable and accrued expenses	16,998	18,836
Accrued salaries and benefits	127,404	101,967
Restricted for MVCAC expenses (Note 3)	10,722	10,722
Long-term liabilities – due in one year:		
Compensated absences (Note 6)	92,916	111,963
Total current liabilities	<u>248,040</u>	<u>243,488</u>
Non-current liabilities:		
Long-term liabilities – due in more than one year:		
Compensated absences (Note 6)	139,375	167,944
Net OPEB liability (Note 7)	765,542	612,354
Net pension liability (Note 8)	1,012,821	2,165,887
Total non-current liabilities	<u>1,917,738</u>	<u>2,946,185</u>
Total liabilities	<u>2,165,778</u>	<u>3,189,673</u>
DEFERRED INFLOWS OF RESOURCES		
Deferred amounts related to net OPEB liability (Note 7)	448,534	341,695
Deferred amounts related to net pension liability (Note 8)	908,326	60,901
Total deferred inflows of resources	<u>1,356,860</u>	<u>402,596</u>
NET POSITION		
Investment in capital assets	2,706,716	2,705,615
Unrestricted	4,104,800	4,190,277
Total net position	<u>\$ 6,811,516</u>	<u>\$ 6,895,892</u>

SAN GABRIEL VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT*Statement of Activities**For the Fiscal Year Ended June 30, 2022**(With Comparative Amounts for the Fiscal Year Ended June 30, 2021)*

	<u>Governmental Activities</u>	
	<u>2022</u>	<u>2021</u>
Expenses:		
Mosquito and vector control:		
Salaries and wages	\$ 3,224,475	\$ 2,961,552
Employee benefits	704,664	1,152,434
Materials and services	1,121,921	954,087
Insurance	212,416	217,552
Depreciation expense	202,482	222,237
Interest expense	-	1,419
Total expenses	<u>5,465,958</u>	<u>5,509,281</u>
Program revenues:		
Charges for services:		
Property assessments	5,484,876	5,296,068
Penalties and fees on assessments	18,901	17,403
Other revenue	-	30,902
Total program revenues	<u>5,503,777</u>	<u>5,344,373</u>
Net program revenue	<u>37,819</u>	<u>(164,908)</u>
General revenues:		
Investment earnings and change in fair-value	<u>(122,195)</u>	<u>(17,355)</u>
Total general revenues	<u>(122,195)</u>	<u>(17,355)</u>
Change in net position	(84,376)	(182,263)
Net position:		
Beginning of year	<u>6,895,892</u>	<u>7,078,155</u>
End of year	<u>\$ 6,811,516</u>	<u>\$ 6,895,892</u>

SAN GABRIEL VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT*Balance Sheet – Governmental Funds**June 30, 2022**(With Comparative Amounts as of June 30, 2021)*

	General Fund	
	2022	2021
<u>ASSETS</u>		
Assets:		
Cash and investments	\$ 4,486,342	\$ 5,990,722
Restricted cash and investments for MVCAC	10,722	10,722
Accrued interest receivable	10,341	6,928
Property assessments receivable	212,173	158,186
Prepaid expenses	104,994	90,832
Deposits with Vector Control Joint Powers Agency (VCJPA)	127,193	135,332
Total assets	\$ 4,951,765	\$ 6,392,722
<u>LIABILITIES AND FUND BALANCE</u>		
Liabilities:		
Accounts payable and accrued expenses	\$ 16,998	\$ 18,836
Accrued salaries and benefits	127,404	101,967
Restricted for MVCAC expenses	10,722	10,722
Total liabilities	155,124	131,525
Fund balance: (Note 9)		
Nonspendable	104,994	90,832
Assigned	2,690,551	5,521,884
Unassigned	2,001,096	648,481
Total fund balance	4,796,641	6,261,197
Total liabilities and fund balance	\$ 4,951,765	\$ 6,392,722

SAN GABRIEL VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT*Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position
June 30, 2022**(With Comparative Amounts as of June 30, 2021)*

	<u>2022</u>	<u>2021</u>
Fund Balance – Governmental Funds	\$ 4,796,641	\$ 6,261,197
Amounts reported for governmental activities in the statement of net position are different because:		
Capital assets used in governmental activities are not current financial resources and, therefore, are not reported in the governmental funds balance sheet. However, the statement of net position includes those assets as capital assets.	2,706,716	2,705,615
Deferred outflows of resources used in governmental activities are not current financial resources and, therefore, are not reported in the governmental funds balance sheet. However, the statement of net position includes those deferred outflows of resources.	2,675,673	1,389,824
Long-term liabilities applicable to the District are not due and payable in the current period and accordingly are not reported as fund liabilities. All liabilities, both current and long-term, are reported in the statement of net position as follows:		
Compensated absences	(232,291)	(279,907)
Net OPEB liability	(765,542)	(612,354)
Net pension liability	(1,012,821)	(2,165,887)
Deferred inflows of resources used in governmental activities are not current financial resources and, therefore, are not reported in the governmental funds balance sheet. However, the statement of net position includes those deferred inflows of resources.	<u>(1,356,860)</u>	<u>(402,596)</u>
Total adjustments	<u>2,014,875</u>	<u>634,695</u>
Net Position – Governmental Activities	<u>\$ 6,811,516</u>	<u>\$ 6,895,892</u>

SAN GABRIEL VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT*Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds
For the Fiscal Year Ended June 30, 2022**(With Comparative Amounts as of June 30, 2021)*

	General Fund	
	2022	2021
Revenues:		
Charges for services:		
Property assessments	\$ 5,484,876	\$ 5,296,068
Penalties and fees on assessments	18,901	17,403
Investment earnings and change in fair-value	(122,195)	(17,355)
Other revenues	-	30,902
Total revenues	5,381,582	5,327,018
Expenditures:		
Current:		
Salaries and wages	3,272,091	2,908,080
Employee benefits	2,036,127	806,722
Materials and services	1,121,921	954,087
Insurance	212,416	217,552
Capital outlay	203,583	136,627
Debt service:		
Principal	-	36,104
Interest	-	1,419
Total expenditures	6,846,138	5,060,591
Net change in fund balance	(1,464,556)	266,427
Fund balance:		
Beginning of year	6,261,197	5,994,770
End of year	\$ 4,796,641	\$ 6,261,197

SAN GABRIEL VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT*Reconciliation of the Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances to the Statement of Activities**For the Fiscal Year Ended June 30, 2022**(With Comparative Amounts as of June 30, 2021)*

	<u>2022</u>	<u>2021</u>
Net Change in Fund Balance – Governmental Funds	\$ (1,464,556)	\$ 266,427
Amounts reported for governmental activities in the statement of activities is different because:		
Some expenses reported in the statement of activities do not require the use of current financial resources. Therefore, those expenses are not reported as expenditures in governmental funds as follows:		
Net change in compensated absences	47,616	(53,472)
Net change in net OPEB liability and related deferred resources	353,811	(224,465)
Net change in net pension liability and related deferred resources	977,652	(121,247)
Governmental funds report capital outlay as expenditures. However, in the statement of activities the cost of those capitalized assets is allocated over their estimated useful lives as depreciation expense.		
Capital outlay	203,583	136,627
Depreciation expense	(202,482)	(222,237)
Principal repayment of long-term debt is reported as an expenditure in governmental funds. However, principal repayments reduce liabilities in the statement of net position and do not result in expenses in the statement of activities.		
	-	36,104
Total adjustments	<u>1,380,180</u>	<u>(448,690)</u>
Change in Net Position – Governmental Activities	<u>\$ (84,376)</u>	<u>\$ (182,263)</u>

SAN GABRIEL VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT

Notes to Financial Statements

June 30, 2022

NOTE 1 – DESCRIPTION OF ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES

A. Description of Organization

The San Gabriel Valley Mosquito and Vector Control District (District) was originally formed as the San Gabriel Valley Mosquito Abatement District pursuant to Section 2200, et seq. of the Health and Safety Code and incorporated in the State of California in August 1989. The District covers a total of 284 square miles encompassing the cities of Alhambra, Arcadia, Azusa, Baldwin Park, Bradbury, Claremont, Covina, Duarte, El Monte, Glendora, Industry, Irwindale, La Puente, La Verne, Monrovia, Monterey Park, Pasadena, Pomona, Rosemead, San Dimas, San Gabriel, Sierra Madre, South Pasadena, Temple City, Walnut, West Covina, and the unincorporated portions of the County of Los Angeles in the San Gabriel Valley.

The purpose of the District is to provide operational mosquito and vector control and surveillance in order to protect the residents of the District from mosquito-borne disease and from other diseases *and* vectors. The District is governed by a Board of Trustees, which consists of 27 members, one member from each city and a representative of Los Angeles County.

The criteria used in determining the scope of the financial reporting entity is based on the provisions of Governmental Accounting Statements No. 61, The Financial Reporting Entity. The District is the primary governmental unit based on the foundation of a separately elected governing board that is elected by the citizens in a general popular election. Component units are legally separate organizations for which the elected officials of the primary government are financially accountable. The District is financially accountable if it appoints a voting majority of the organization's governing body and: 1) It is able to impose its will on that organization, or 2) There is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on, the primary government. The District has no component units as of year-end.

B. Reporting Entity

A reporting entity is comprised of the primary government, component units, and other organizations that are included to ensure the financial statements are not misleading. The primary government of the District consists of all funds, departments, and agencies that are not legally separate from the District.

Component units are legally separate organizations for which the District is financially accountable. Component units may also include organizations that are fiscally dependent on the District, in that the District approves their budget, the issuance of their debt or the levying of their taxes. In addition, component units are other legally separate organizations for which the District is not financially accountable but the nature and significance of the organization's relationship with the District is such that exclusion would cause the District's financial statements to be misleading or incomplete.

The District has identified no organizations that are required to be reported as component units.

C. Basis of Presentation, Basis of Accounting

1. Basis of Presentation

Government-Wide Financial Statements

The statement of net position and the statement of activities display information about the primary government (District) and its component units. These statements include the financial activities of the overall government. Governmental activities generally are financed through property assessments, intergovernmental revenues, and other nonexchange transactions.

SAN GABRIEL VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT

Notes to Financial Statements

June 30, 2022

NOTE 1 – DESCRIPTION OF ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES (continued)

C. Basis of Presentation, Basis of Accounting (continued)

1. Basis of Presentation (continued)

Government-Wide Financial Statements (continued)

The statement of activities presents a comparison between direct expenses and program revenues for the District's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Program revenues include (a) charges for services or property assessments paid by the recipients of those goods or services offered by the programs and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including investment earnings, are presented as general revenues.

Major Governmental Funds

The District maintains the following major governmental funds:

General Fund: This fund is used to account for all financial resources of the District, except those required to be accounted for in another fund when necessary.

2. Measurement Focus, Basis of Accounting

Government-Wide Financial Statements

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Nonexchange transactions, in which the District gives (or receives) value without directly receiving (or giving) equal value in exchange, include property taxes, grants, entitlements, and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year in which all eligibility requirements have been satisfied.

Governmental Fund Financial Statements

Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, claims and judgments, and compensated absences, which are recognized as expenditures to the extent they have matured. Capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and financing from capital leases are reported as other financing sources.

3. Revenues - Exchange and Non-Exchange Transactions

Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on 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 that the resources will be collected within the current fiscal year. Generally, available is defined as collectible within 60 days.

SAN GABRIEL VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT

Notes to Financial Statements

June 30, 2022

NOTE 1 – DESCRIPTION OF ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES (continued)

C. Basis of Presentation, Basis of Accounting (continued)

3. Revenues - Exchange and Non-Exchange Transactions (continued)

Non-exchange transactions, in which the District receives value without directly giving equal value in return, include property taxes, certain grants, entitlements, and donations. Revenue from property taxes is recognized in the fiscal year in which the taxes are received. Revenue from certain grants, entitlements, and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include time and purpose requirements. On a modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized.

D. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position

1. Cash and Cash Equivalents

For purposes of the statement of cash flows, the District considers all highly liquid investments with a maturity of three months or less, when purchased, to be cash equivalents. Cash deposits are reported at carrying amount, which reasonably estimates fair value.

2. Investments

Investments are reported at fair value except for short-term investments, which are reported at cost, which approximates fair value. Cash deposits are reported at carrying amount, which reasonably estimates fair value. Investments in governmental investment pools are reported at fair value based on the fair value per share of the pool's underlying portfolio.

In accordance with fair value measurements, the District categorizes its assets and liabilities measured at fair value into a three-level hierarchy based on the priority of the inputs to the valuation technique used to determine fair value. The fair value hierarchy gives the highest priority to quoted prices in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3). If the inputs used in the determination of the fair value measurement fall within different levels of the hierarchy, the categorization is based on the lowest level input that is significant to the fair value measurement.

Financial assets and liabilities recorded on the balance sheet are categorized based on the inputs to the valuation techniques as follows:

Level 1 – Inputs that reflect unadjusted quoted prices in active markets for identical investments, such as stocks, corporate and government bonds. The District has the ability to access the holding and quoted prices as of the measurement date.

Level 2 – Inputs, other than quoted prices, that are observable for the asset or liability either directly or indirectly, including inputs from markets that are not considered to be active.

Level 3 – Inputs that are unobservable. Unobservable inputs reflect the District's own assumptions about the factors market participants would use in pricing an investment, and is based on the best information available in the circumstances.

3. Prepaid Items

Certain payments to vendors reflect costs or deposits applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements.

SAN GABRIEL VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT

Notes to Financial Statements

June 30, 2021

NOTE 1 – DESCRIPTION OF ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES (continued)

D. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position (continued)

4. Capital Assets

Capital assets are stated at cost or at their estimated fair value at date of donation. It is the District's policy to capitalize assets costing over \$5,000. The provision for depreciation is computed using the straight-line method over the estimated service lives of the capital assets.

Estimated service lives for the District's classes of assets are as follows:

<u>Asset Class</u>	<u>Useful Lives</u>
Structures and improvements	15-50 years
Equipment and Vehicles	3-10 years

5. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position reports a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net assets that applies to a future period and so will not be recognized as an outflow of resources (expense/expenditure) until then.

In addition to liabilities, the statement of net position reports a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net assets that applies to a future period and will not be recognized as an inflow of resources (revenue) until that time.

6. Compensated Absences

The liability for compensated absences reported in the government-wide statements consists of unpaid, accumulated annual and vacation leave balances. The liability has been calculated using the vesting method, in which leave amounts for both employees who currently are eligible to receive termination payments and other employees who are expected to become eligible in the future to receive such payments upon termination are included.

7. Other Post-Employment Benefits (OPEB)

For purposes of measuring the net OPEB liability and deferred outflows/inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the District's Retiree Benefit Plan (OPEB Plan) and additions to/deductions from the OPEB Plan's fiduciary net position have been determined on the same basis as they are reported by the OPEB Plan. For this purpose, the OPEB Plan recognizes benefit payments when due and payable in accordance with the benefit terms. Investments are reported at fair value.

The following timeframes are used for OPEB reporting:

Valuation Date June 30, 2020
 Measurement Date June 30, 2021
 Measurement Period July 1, 2020 to June 30, 2021

SAN GABRIEL VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT

Notes to Financial Statements

June 30, 2022

NOTE 1 – DESCRIPTION OF ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES (continued)

D. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position (continued)

8. Pensions

For purposes of measuring the net pension liability and deferred outflows/inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the District's California Public Employees' Retirement System (CalPERS) plan and addition to/deductions from the Plans fiduciary net position have been determined on the same basis as they are reported by CalPERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

The following timeframes are used for pension reporting:

Valuation Date June 30, 2020

Measurement Date June 30, 2021

Measurement Period July 1, 2020 to June 30, 2021

9. Net Position

Net position is classified into three components: net investment in capital assets; restricted; and unrestricted. These classifications are defined as follows:

- **Investment in capital assets** – This component of net position consists of capital assets net of accumulated depreciation.
- **Unrestricted net position** – This component of net position consists of net position that does not meet the definition of net investment in capital assets.

10. Fund Balances

The fund balance for governmental funds is reported in classifications based on the extent to which the government is bound to honor constraints on the specific purposes for which amounts in those funds can be spent.

Nonspendable: Fund balance is reported as nonspendable when the resources cannot be spent because they are either in a nonspendable form or legally or contractually required to be maintained intact. Resources in nonspendable form include inventories and prepaid assets.

Restricted: Fund balance is reported as restricted when the constraints placed on the use of resources are either externally imposed by creditors, grantors, contributors, or laws or regulations of other governments; or imposed by law through constitutional provision or by enabling legislation.

Committed: The District's highest decision-making level of authority rests with the District's Board. Fund balance is reported as committed when the Board passes a resolution that places specified constraints on how resources may be used. The Board can modify or rescind a commitment of resources through passage of a new resolution.

SAN GABRIEL VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT

Notes to Financial Statements

June 30, 2022

NOTE 1 – DESCRIPTION OF ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES (continued)

D. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position (continued)

10. Fund Balances (continued)

Assigned: Resources that are constrained by the District's intent to use them for a specific purpose, but are neither restricted nor committed, are reported as assigned fund balance. Intent may be expressed by either the Board, committees (such as budget or finance), or officials to which the Board has delegated authority.

Unassigned: Unassigned fund balance represents fund balance that has not been restricted, committed, or assigned and may be utilized by the District for any purpose. When expenditures are incurred, and both restricted and unrestricted resources are available, it is the District's policy to use restricted resources first, then unrestricted resources in the order of committed, assigned, and then unassigned, as they are needed.

E. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles 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 during the reported period. Actual results could differ from those estimates.

F. Property Assessments

The District, as authorized by Health and Safety Code Section 2291.2, levies an assessment on real property within the District. The assessment, as approved by the Board of Trustees, is levied to each assessable parcel in the District, based upon land use and size and is intended to completely cover the cost of providing vector control services within the District.

The assessment is collected by the Los Angeles County Tax Collector on or before the first business day of September of each year. They become a lien on real property on March 1 preceding the fiscal year for which the taxes are levied. These tax payments can be made in two installments; the first is due November 1 and delinquent with penalties after December 10; the second is due February 1 and delinquent with penalties after April 10.

If delinquent taxes are not paid within five years, the property may be sold at public auction. The proceeds are used to pay delinquent amounts due, and any excess, if claimed, is returned to the taxpayer. The amount of assessments due to the District which are uncollectible is negligible and, accordingly, no provision for uncollectible amounts has been recorded.

Property assessments are recognized in the fiscal year for which the assessments have been levied providing they become available. Available means then due, or past due and receivable within the current period, and collected within the current period or expected to be collected soon enough thereafter to be used to pay liabilities of the current period.

SAN GABRIEL VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT*Notes to Financial Statements**June 30, 2022***NOTE 2 – CASH AND INVESTMENTS**

Cash and investments were classified in the accompanying financial statements as follows:

<u>Description</u>	<u>Balance</u>
Cash and investments	\$ 4,486,342
Restricted cash and investments for MVCAC	<u>10,722</u>
Total cash and investments	<u>\$ 4,497,064</u>

Cash and investments consisted of the following:

<u>Description</u>	<u>Balance</u>
Cash on hand	\$ 22
Demand deposits with financial institutions	491,735
Deposits with the California Local Agency Investment Fund (LAIF)	423,763
Deposits with the County of Los Angeles Pooled Investment Fund (LACPIF)	<u>3,581,544</u>
Total cash and investments	<u>\$ 4,497,064</u>

The table below identifies the investment types that are authorized by the California Government Code and the District's investment policy. The table also identifies certain provisions of the District's investment policy that address interest rate risk and concentration of credit risk. This table does not address investments of debt proceeds held by bond trustee that are governed by the provisions of debt agreements rather than the general provisions of the California Government Code or the District's investment policy.

<u>Authorized Investment Type</u>	<u>Maximum Maturity</u>	<u>Maximum Percentage of Portfolio</u>	<u>Maximum Investment in One Issuer</u>
U.S. Treasury obligations	5-years	None	None
District issued bonds	5-years	None	None
Government sponsored agency securities	5-years	None	None
Certificates-of-deposit	5-years	35%	None
Money-market funds	N/A	None	None
California Local Agency Investment Fund (LAIF)	N/A	None	None
County of Los Angeles Pooled Investment Fund	N/A	None	None

Demand Deposits with Financial Institutions

At June 30 2022, the carrying amount of the District's demand deposits were \$491,735, and the financial institution's balance was \$706,718. The net difference of \$214,983 represents outstanding checks, deposits-in-transit and/or other reconciling items between the financial institution's balance and the District's balance for each year.

SAN GABRIEL VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT

Notes to Financial Statements

June 30, 2022

NOTE 2 – CASH AND INVESTMENTS (continued)

Custodial Credit Risk – Deposits

Custodial credit risk is the risk that in the event of a bank failure, the Authority's deposits may not be returned to it. The District does not have a policy for custodial credit risk for deposits. Cash balances held in banks are insured up to \$250,000 by the Federal Depository Insurance Corporation (FDIC) and are collateralized by the respective financial institutions. In addition, 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 market value of the pledged securities in the collateral pool must equal at least 110 percent of the total amount deposited by the public agencies. California law also allows financial institutions to secure public deposits by pledging first trust deed mortgage notes having a value of 150 percent of the secured public deposits and letters of credit issued by the Federal Home Loan Bank of San Francisco having a value of 105 percent of the secured deposits.

Local Agency Investment Fund (LAIF)

The California State Treasurer, through the Pooled Money Investment Account (PMIA), invests taxpayers' money to manage the State's cash flow and strengthen the financial security of local governmental entities. PMIA policy sets as primary investment objectives safety, liquidity and yield. Through the PMIA, the Investment Division manages the Local Agency Investment Fund (LAIF). The LAIF allows cities, counties and special districts to place money in a major portfolio and, at no additional costs to taxpayers, use the expertise of Investment Division staff. Participating agencies can withdraw their funds from the LAIF at any time as LAIF is highly liquid and carries a dollar-in dollar-out amortized cost methodology.

The District is a voluntary participant in LAIF. The fair value of the District's investment in this pool is reported at an amount based upon the District's pro-rata share of the fair value provided by LAIF for the entire LAIF portfolio (in relation to the amortized cost of the of that portfolio). The balance available for withdrawal is based on the accounting records maintained by LAIF. LAIF is not categorized under the fair value hierarchy established by GAAP as it is held at an amortized cost basis and it is Not Rated under the current credit risk ratings format. For financial reporting purposes, the District considers LAIF a cash equivalent due to its highly liquid nature and dollar-in dollar-out amortized cost methodology. As of June 30, 2022, the District held \$423,763 in LAIF.

Los Angeles County Pooled Investment Fund (LACPIF)

The District is a voluntary participant in the Los Angeles County Pooled Investment Fund (LACPIF) pursuant to Government Code Section 53694. The cash flow needs of participants are monitored daily to ensure that sufficient liquidity is maintained to meet the needs of those participants. At the time deposits are made, the Los Angeles County Treasurer may require the depositing entity to provide annual cash flow projections or an anticipated withdrawal schedule for deposits in excess of \$1 million. Projections are performed no less than semi-annually. In accordance with Government Code Section 27136, all request for withdrawal of funds for the purpose of investing or deposits the funds elsewhere shall be evaluated to ensure the proposed withdrawal will not adversely affect the principal deposits of the other participants. Pool detail may be obtained from the County of Los Angeles Treasurer's Office – 225 N. Hill Street – Los Angeles, CA 90012 or the Treasurer and Tax Collector's office website at www.ttc.lacounty.gov.

LACPIF is not categorized under the fair value hierarchy established by GAAP as it is held at an amortized cost basis and it is Not Rated under the current credit risk ratings format. For financial reporting purposes, the District considers the LACPIF a cash equivalent due to its highly liquid nature and dollar-in dollar-out amortized cost methodology. As of June 30, 2022, the District held \$3,581,544 in LACPIF.

SAN GABRIEL VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT

Notes to Financial Statements

June 30, 2022

NOTE 2 – CASH AND INVESTMENTS (continued)

Credit Risk

Credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. As of June 30, 2022, the District's investment in the LACPIF was rated by Standard & Poor's as AAf/S1.

Concentration of Credit Risk

The District's investment policy contains no limitations on the amount that can be invested in any one governmental agency or non-governmental issuer beyond that stipulated by the California Government Code. There were no investments in any one governmental or non-governmental issuer that represented 5% or more of the District's total investments except for those in the LACPIF.

NOTE 3 – RESTRICTED CASH AND INVESTMENTS FOR MVCAC

The District is holding \$10,722 for the Mosquito and Vector Control Association of California (MVCAC) – Southern Region to be used for Continuing Education Event funding for MVCAC Southern Region District members.

NOTE 4 – DEPOSITS WITH VECTOR CONTROL JOINT POWERS AGENCY (VCJPA)

The District participates with other districts in a joint venture under a joint powers agreement, which established the Vector Control Joint Powers Agency (VCJPA). The relationship between the District and the VCJPA is such that the VCJPA is not a component unit of the District for financial reporting purposes.

The VCJPA is a consortium of thirty-five districts located throughout California. It was established under the provisions of California Government Code Section 6500 et seq. The VCJPA is governed by a Board of Directors, which meets 4-5 times per year, consisting of one member from each of the four regions (Coastal, Sacramento Valley, San Joaquin Valley, and Southern California) and two members from the Trustee Advisory Council.

The VCJPA's purpose is to arrange and administer programs of self-insured losses and to purchase excess or group insurance coverage. The day-to-day business is handled by a risk management group contracted by the VCJPA. See Note 11 for further information.

The District's share of the VCJPA's Members Property Contingency Fund balance as of June 30, 2022 totaled \$127,193. The balance includes interest earnings and may be withdrawn upon leaving the plan with a sixty-day notice. At the termination of the joint-powers agreement and after all claims have been settled, any excess or deficit will be divided among the districts in accordance with its governing documents.

SAN GABRIEL VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT
Notes to Financial Statements
June 30, 2022

NOTE 5 - CAPITAL ASSETS

Changes in capital assets for the year were as follows:

	<u>Balance</u> <u>July 1, 2021</u>	<u>Additions/</u> <u>Transfers</u>	<u>Deletions/</u> <u>Transfers</u>	<u>Balance</u> <u>June 30, 2022</u>
Non-depreciable capital assets:				
Land	\$ 810,341	\$ -	\$ -	\$ 810,341
Total non-depreciable capital assets	<u>810,341</u>	<u>-</u>	<u>-</u>	<u>810,341</u>
Depreciable capital assets:				
Structures and improvements	3,029,914	63,464	-	3,093,378
Equipment and vehicles	<u>1,541,481</u>	<u>140,119</u>	<u>(1,023,382)</u>	<u>658,218</u>
Total depreciable capital assets	<u>4,571,395</u>	<u>203,583</u>	<u>(1,023,382)</u>	<u>3,751,596</u>
Accumulated depreciation:				
Structures and improvements	(1,488,001)	(72,690)	-	(1,560,691)
Equipment and vehicles	<u>(1,188,120)</u>	<u>(129,792)</u>	<u>1,023,382</u>	<u>(294,530)</u>
Total accumulated depreciation	<u>(2,676,121)</u>	<u>(202,482)</u>	<u>1,023,382</u>	<u>(1,855,221)</u>
Total depreciable capital assets, net	<u>1,895,274</u>	<u>1,101</u>	<u>-</u>	<u>1,896,375</u>
Total capital assets, net	<u>\$ 2,705,615</u>	<u>\$ 1,101</u>	<u>\$ -</u>	<u>\$ 2,706,716</u>

NOTE 6 - COMPENSATED ABSENCES

Changes to compensated absences balances for the year were as follows:

<u>Balance</u> <u>July 1, 2021</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>June 30, 2022</u>	<u>Current</u> <u>Portion</u>	<u>Long-term</u> <u>Portion</u>
<u>\$ 279,907</u>	<u>\$ 194,796</u>	<u>\$ (242,412)</u>	<u>\$ 232,291</u>	<u>\$ 92,916</u>	<u>\$ 139,375</u>

SAN GABRIEL VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT*Notes to Financial Statements**June 30, 2022***NOTE 7 – NET OTHER POSTEMPLOYMENT BENEFITS (OPEB) LIABILITY****Summary**

The following balances on the balance sheet will be addressed in this footnote as follows:

<u>Description</u>	<u>2022</u>
OPEB related deferred outflows	\$ 1,322,150
Net other post-employment benefits liability	765,542
OPEB related deferred inflows	448,534

Plan Description - Eligibility

The District administers its post-employment benefits plan, a single-employer defined benefit plan (the Plan). The following requirements must be satisfied in order to be eligible for post-employment medical benefits: (1) Attainment of age 50, and 10 years for full-time service, and (2) retirement from the District (the District must be the last employer prior to retirement).

Plan Description - Benefits

The District offers post-employment medical benefits to retired employees who satisfy the eligibility rules. Retirees may enroll in any plan available through the CalPERS medical program. The contribution requirements of plan members and the District are established and may be amended by the Board of Directors.

The following is a description of the current retiree benefit plan:

Benefits provided

Employers contracting with CalPERS to provide medical coverage are required to execute a “PEMHCA Resolution” defining the health benefits the employer will provide for active employees and retirees under the contract. The District is obligated to contribute toward the cost of retiree medical coverage for all employees who retire from the District for the retiree’s lifetime or until CalPERS medical coverage is discontinued.

All employees who retire from the District who are eligible to continue coverage in retirement will receive the required PEMHCA minimum employer contribution. Benefits continue to a covered surviving spouse as well, if eligible for survivor benefits under the retirement program. The MEC was \$143 per month in 2021 and increased to \$149 per month in 2022.

Employees who retire from the District at age 50 or older having worked at least 10 years with the District are eligible to receive an enhanced benefit. This enhanced benefit, which includes the PEMHCA minimum benefit above, is equal to 100% of the monthly premium for the retiree (single coverage) *but not more than:*

- (a) the highest single rate plan in CalPERS Region 3 multiplied by
- (b) the vested percent based on the retiree’s years of District services

SAN GABRIEL VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT
Notes to Financial Statements
 June 30, 2022

NOTE 7 – NET OTHER POSTEMPLOYMENT BENEFITS (OPEB) LIABILITY (continued)

Employees covered by benefit terms

At June 30, 2022, the following employees were covered by the benefit terms:

<u>Description</u>	<u>2022</u>
Inactive plan members or beneficiaries currently receiving benefit payments	4
Inactive plan members entitled to but not yet receiving benefit payments	6
Active plan members	37
Total	<u>47</u>

A. Total Net OPEB Liability

The District's total net OPEB liability of \$765,542 as of June 30, 2022 was measured as of June 30, 2021 (Measurement Date), and was determined by an actuarial valuation as of that date.

Actuarial assumptions and other inputs

The total net OPEB liability in the June 30, 2021 (Measurement Date) actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Valuation Date	June 30, 2020
Measurement Date	June 30, 2021
Actuarial Cost Method	Entry age normal, level percentage of payroll
Asset Valuation Method	Market value of assets as of the measurement date
Actuarial Assumptions:	
Discount Rate	6.60%
Long-Term Expected	
Rate of Return on Investments	6.50%
Inflation	2.50%
Payroll increases	3.00%
Healthcare Trend Rates	Pre-65 - 8.00% trending down 0.25% annually to 5.0% by 2031 and later Post-65 - 5.50% trending down 0.25% annually to 5.0% by 2021 and later
Morbidity	CalPERS 2017 Experience Study
Mortality	Not valued
Disability	Not valued
Retirement	CalPERS Public Agency Miscellaneous Plans Miscellaneous Plans 2.0% @55 and 2.0% @62
Percent Married	80% of future retirees would enroll a spouse

The asset class percentages are taken from the current composition of the California Employers' Retiree Benefit Trust (CERBT), and the expected yields are taken from a recent CalPERS publication for the pension fund:

<u>Asset Class</u>	<u>Percentage of Portfolio</u>	<u>Assumed Gross Return</u>
Global Equities	40.0%	8.90%
US Fixed Income	43.0%	5.54%
Inflation Assets	5.0%	4.38%
REITs	8.0%	7.92%
Commodities	4.0%	5.79%

SAN GABRIEL VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT
Notes to Financial Statements
 June 30, 2022

NOTE 7 – NET OTHER POSTEMPLOYMENT BENEFITS (OPEB) LIABILITY (continued)

B. Changes in the Total OPEB Liability

The following table is based on the roll-forward of the June 30, 2021 (Measurement Date) actuarial valuation:

	Increase (Decrease)		
	Total	Plan Fiduciary	Net
	OPEB Liability	Net Position	OPEB Liability
Balance at July 1, 2021 (Measurement date July 1, 2020)	\$ 1,467,345	\$ 854,991	\$ 612,354
Changes for the year:			
Service cost	146,296	-	146,296
Interest	101,163	-	101,163
Changes in assumptions	(55,979)	-	(55,979)
Changes in experience	170,577	-	170,577
Employer contributions	-	41,053	(41,053)
Actual investment income	-	168,127	(168,127)
Administrative expense	-	(311)	311
Benefit payments	(41,053)	(41,053)	-
Net changes	321,004	167,816	153,188
Balance at June 30, 2022 (Measurement date June 30, 2021)	\$ 1,788,349	\$ 1,022,807	\$ 765,542

Sensitivity of the total OPEB liability to changes in the discount rate

The following presents the total OPEB liability of the District, as well as what the District's total OPEB liability would be if it were calculated using a discount rate that is one percentage-point lower or one percentage-point higher than the current discount rate:

1% Decrease	Discount Rate	1% Increase
5.60%	6.60%	7.60%
\$ 1,071,609	\$ 765,542	\$ 520,232

Sensitivity of the total OPEB liability to changes in the healthcare cost trend rates

The following presents the total OPEB liability of the District, as well as what the District's total OPEB liability would be if it were calculated using healthcare cost trend rates that are one percentage-point lower or one percentage-point higher than the current healthcare cost trend rates:

1% Decrease	Healthcare Cost	1% Increase
5.35%	Trend Rates	7.35%
6.35%		
\$ 477,743	\$ 765,542	\$ 1,140,120

SAN GABRIEL VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT
Notes to Financial Statements
 June 30, 2022

NOTE 7 – NET OTHER POSTEMPLOYMENT BENEFITS (OPEB) LIABILITY (continued)

C. OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended June 30, 2022, the District recognized OPEB expense/(credit) of \$210,777.

At June 30, 2022, the District reported \$873,616 of deferred outflows/(inflows) of resources, net for related to the net OPEB liability as follows:

<u>Account Description</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
OPEB contributions made after the measurement date	\$ 564,588	\$ -
Changes in assumptions	570,434	(355,552)
Differences between expected and actual experience	187,128	(9,186)
Differences between projected and actual earnings on OPEB plan investments		(83,796)
Total Deferred Outflows/(Inflows) of Resources	<u>\$ 1,322,150</u>	<u>\$ (448,534)</u>

At June 30, 2022, the District reported \$564,588 of deferred outflows of resources for employer contributions made subsequent to the measurement date which will be used to reduce the net OPEB liability balance as of the fiscal year ended June 30, 2023. Amortization of the \$309,028 of remaining deferred outflows/(inflows) of resources, net related to the net OPEB obligation is as follows:

<u>Amortization Period Fiscal Year Ended June 30</u>	<u>Deferred Outflows/(Inflows) of Resources</u>
2023	\$ 19,425
2024	19,030
2025	19,774
2026	17,555
2027	39,895
Thereafter	193,349
Total	<u>\$ 309,028</u>

SAN GABRIEL VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT
Notes to Financial Statements
June 30, 2022

NOTE 8 – PENSION PLAN

Summary

The following balances on the balance sheet will be addressed in this footnote as follows:

<u>Description</u>	<u>2022</u>
Pension related deferred outflows	\$ 1,353,523
Net pension liability	1,012,821
Pension related deferred inflows	908,326

The net pension liability balances have a Measurement Date of June 30, 2021 which is rolled-forward for the District's fiscal year ended June 30, 2022.

Qualified employees are covered under a multiple-employer defined benefit pension plan maintained by agencies of the State of California known as the California Public Employees' Retirement System (CalPERS), or "The Plan".

The Plan

The District has engaged with CalPERS to administer the following pension plans for its employees (members):

	<u>Miscellaneous Plans</u>	
	<u>Classic Tier 1</u>	<u>PEPRA Tier 2</u>
Hire date	Prior to <u>January 1, 2013</u>	On or after <u>January 1, 2013</u>
Benefit formula	2.0% @ 55	2.0% @ 62
Benefit vesting schedule	5-years of service	5-years of service
Benefits payments	monthly for life	monthly for life
Retirement age	50 - 67 & up	52 - 67 & up
Monthly benefits, as a % of eligible compensation	1.8% to 2.0%	1.0% to 2.5%
Required member contribution rates	7.000%	6.750%
Required employer contribution rates – FY 2021	11.031%	7.732%

A. General Information about the Pension Plan

Plan Description, Benefits Provided and Employees Covered

The Plan is a cost-sharing multiple-employer defined benefit pension plan administered by the California Public Employees' Retirement System (CalPERS). The District contributes to the miscellaneous risk pool within the Plan. A full description of the pension plan benefit provisions, assumptions for funding purposes but not accounting purposes, and membership information is listed in the June 30, 2021 Annual Actuarial Valuation Report. This report is a publicly available valuation report that can be obtained at CalPERS website under Forms and Publications.

SAN GABRIEL VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT

Notes to Financial Statements

June 30, 2022

NOTE 8 – PENSION PLAN (continued)

A. General Information about the Pension Plan (continued)

Plan Description, Benefits Provided and Employees Covered (continued)

The California Public Employees’ Pension Reform Act (PEPRA), which took effect in January 2013, changes the way CalPERS retirement benefits are applied, and places compensation limits on members. As a result of these changes since PEPRA’s adoption in January 2013, the District now has two unique CalPERS plans to which it makes contributions within the miscellaneous risk pool: the “classic” plan, which includes covered employees who have established membership in a CalPERS plan prior to January 2013, as well as the “PEPRA/new” plan, which includes covered employees who have established membership in a CalPERS plan after January 2013. Each plan or membership contains unique benefits levels, which are enumerated in the June 30, 2021 Annual Actuarial Valuation Reports.

At June 30, 2021 (Measurement Date), the following members were covered by the benefit terms:

Plan Members	Miscellaneous Plans		Total
	Classic	PEPRA	
	Tier 1	Tier 2	
Active members	10	28	38
Transferred and terminated members	33	22	55
Retired members and beneficiaries	13	-	13
Total plan members	56	50	106

Contribution Description

Section 20814(c) of the California Public Employees’ Retirement Law (PERL) requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. The total plan contributions are determined through the CalPERS annual actuarial valuation process. For public agency cost-sharing plans covered by either the Miscellaneous or Safety risk pools, the Plan’s actuarially determined rate is based on the estimated amount necessary to pay the Plan’s allocated share of the risk pool’s costs of benefits earned by employees during the year, and any unfunded accrued liability. The employer is required to contribute the difference between the actuarially determined rate and the contribution rate of employees.

Contributions for the year ended June 30, 2022, (Measurement Date June 30, 2021) were as follows:

Contribution Type	Miscellaneous Plans		Total
	Classic	PEPRA	
	Tier 1	Tier 2	
Contributions – employer	\$ 849,122	\$ 265,366	\$ 1,114,488
Contributions – members	63,320	130,814	194,134
Total contributions	\$ 912,442	\$ 396,180	\$ 1,308,622

Employer contributions rates may change if plan contracts are amended. It is the responsibility of the employer to make necessary accounting adjustments to reflect the impact due to any Employer Paid Member Contributions or situations where members are paying a portion of the employer contribution.

SAN GABRIEL VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT*Notes to Financial Statements**June 30, 2022***NOTE 8 – PENSION PLAN (continued)****B. Pension Liabilities, Pension Expenses, and Deferred Outflows/Inflows of Resources Related to Pensions****Proportionate Share of Net Pension Liability and Pension Expense**

The District's net pension liability for each Plan is measured as the proportionate share of the net pension liability. The net pension liability of each of the Plans is measured as of June 30, 2021, and the total pension liability for each Plan used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2020, rolled forward to June 30, 2021, using standard update procedures. The District's proportionate share of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plans relative to the projected contributions of all participating employers, actuarially determined.

The following table shows the District's proportionate share of the risk pool collective net pension liability over the measurement period for the Miscellaneous Plan for the fiscal year ended June 30, 2021:

<u>Plan Type and Balance Descriptions</u>	<u>Plan Total Pension Liability</u>	<u>Plan Fiduciary Net Position</u>	<u>Change in Plan Net Pension Liability</u>
CalPERS – Miscellaneous Plan:			
Balance as of June 30, 2020 (Measurement Date)	\$ 9,840,520	\$ 7,674,633	\$ 2,165,887
Balance as of June 30, 2021 (Measurement Date)	\$ 10,649,114	\$ 9,636,293	\$ 1,012,821
Change in Plan Net Pension Liability	<u>\$ 808,594</u>	<u>\$ 1,961,660</u>	<u>\$ (1,153,066)</u>

The District's proportionate share percentage of the net pension liability for the June 30, 2021, measurement date was as follows:

	<u>Percentage Share of Risk Pool</u>		<u>Change Increase/ (Decrease)</u>
	<u>Fiscal Year Ending June 30, 2022</u>	<u>Fiscal Year Ending June 30, 2021</u>	
Measurement Date	<u>June 30, 2021</u>	<u>June 30, 2020</u>	
Percentage of Risk Pool Net Pension Liability	0.053340%	0.051348%	0.001992%
Percentage of Plan (PERF C) Net Pension Liability	0.018727%	0.019906%	-0.001179%

SAN GABRIEL VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT*Notes to Financial Statements**June 30, 2022***NOTE 8 – PENSION PLAN (continued)****B. Pension Liabilities, Pension Expenses, and Deferred Outflows/Inflows of Resources Related to Pensions (continued)**

For the fiscal year ended June 30, 2022, the District recognized pension expense of \$136,837. At June 30, 2022, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

<u>Account Description</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Pension contributions made after the measurement date	\$ 1,114,488	\$ -
Difference between actual and proportionate share of employer contributions	10,303	(24,187)
Adjustment due to differences in proportions	115,155	-
Differences between expected and actual experience	113,577	-
Differences between projected and actual earnings on pension plan investments	-	(884,139)
Changes in assumptions	-	-
Total Deferred Outflows/(Inflows) of Resources	<u>\$ 1,353,523</u>	<u>\$ (908,326)</u>

The deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the subsequent fiscal year. The deferred outflows/(inflows) of resources related to the difference between projected and actual earnings on pension plan investments will be amortized over a closed five-year period. The deferred outflows/(inflows) of resources related to the net change in proportionate share of net pension liability, changes of assumptions, and differences between expected and actual experience in the measurement of the total pension liability will be amortized over the Expected Average Remaining Service Life (EARSL) of all members that are provided benefits (active, inactive, and retirees) as of the beginning of the measurement period. The EARSL for the measurement period is 3.8 years.

An amount of \$1,114,488 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending June 30, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as a reduction to pension expense as follows:

<u>Amortization Period Fiscal Year Ended June 30</u>	<u>Deferred Outflows/(Inflows) of Resources</u>
2023	\$ (112,216)
2024	(134,924)
2025	(177,821)
2026	(244,331)
Total	<u>\$ (669,292)</u>

SAN GABRIEL VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT*Notes to Financial Statements**June 30, 2022***NOTE 8 – PENSION PLAN (continued)****B. Pension Liabilities, Pension Expenses, and Deferred Outflows/Inflows of Resources Related to Pensions (continued)****Actuarial Methods and Assumptions Used to Determine Total Pension Liability**

For the measurement period ending June 30, 2021 (the measurement date), the total pension liability was determined by rolling forward the June 30, 2020, total pension liability. The June 30, 2022, total pension liability was based on the following actuarial methods and assumptions:

Actuarial Cost Method	Entry Age Normal in accordance with the requirement of GASB Statement No. 68
Actuarial Assumptions:	
Discount Rate	7.15%
Inflation	2.50%
Salary Increases	Varies by Entry Age and Service
Mortality Rate Table	Derived using CalPERS' Membership Data for all Funds.
Post Retirement Benefit Increase	Contract COLA up to 2.50% until Purchasing Power Protection Allowance Floor on Purchasing Power applies, 2.50% thereafter

Long-term Expected Rate of Return

The long-term expected rate of return on pension plan investments was determined using a building-block method in which expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class.

In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations as well as the expected pension fund cash flows. Using historical returns of all the funds' asset classes, expected compound (geometric) returns were calculated over the short-term (first 10 years) and the long-term (11+ years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the rounded single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equal to the single equivalent rate calculated above and adjusted to account for assumed administrative expenses.

The table below reflects long-term expected real rate of return by asset class.

<u>Investment Type¹</u>	<u>New Strategic Allocation</u>	<u>Real Return Years 1 - 10²</u>	<u>Real Return Years 11+³</u>
Global Equity	50.0%	4.80%	5.98%
Fixed Income	28.0%	1.00%	2.62%
Inflation Assets	0.0%	0.77%	1.81%
Private Equity	8.0%	6.30%	7.23%
Real Estate	13.0%	3.75%	4.93%
Liquidity	1.0%	0.00%	-0.92%
	<u>100.0%</u>		

¹ In the CalPERS's ACFR, fixed income is included in global debt securities; liquidity is included in short-term investments; inflation assets are included in both global equity securities and global debt securities.

² An expected inflation rate-of-return of 2.5% is used for years 1-10.

³ An expected inflation rate-of-return of 2.9% is used for years 11+.

SAN GABRIEL VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT*Notes to Financial Statements**June 30, 2022***NOTE 8 – PENSION PLAN (continued)****B. Pension Liabilities, Pension Expenses, and Deferred Outflows/Inflows of Resources Related to Pensions (continued)****Discount Rate**

The discount rate used to measure the total pension liability was 7.15%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers will be made at statutorily required rates, actuarially determined. Based on those assumptions, the Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Subsequent Events

There were no subsequent events that would materially affect the results in this disclosure.

Sensitivity of the Net Pension Liability to Changes in the Discount Rate

The following presents the net pension liability/(asset) of the Plan as of the measurement date, calculated using the discount rate of 7.15%, as well as what the net pension liability would be if it were calculated using a discount rate that is 1 percentage-point lower (6.15%) or 1 percentage-point higher (8.15%) than the current rate:

<u>Plan Type</u>	<u>Plan's Net Pension Liability/(Asset)</u>		
	<u>Discount Rate - 1%</u>	<u>Current Discount</u>	<u>Discount Rate + 1%</u>
	<u>6.15%</u>	<u>Rate 7.15%</u>	<u>8.15%</u>
CalPERS – Miscellaneous Plan	<u>\$ 2,418,833</u>	<u>\$ 1,012,821</u>	<u>\$ (149,509)</u>

Pension Plan Fiduciary Net Position

Detailed information about the pension plan's fiduciary net position is available in the separately issued CalPERS financial report and can be obtained from CalPERS' website under Forms and Publications.

C. Payable to the Pension Plans

At June 30, 2022, the District reported no payables for outstanding contributions to the CalPERS pension plan required for the year ended June 30, 2022.

SAN GABRIEL VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT

Notes to Financial Statements

June 30, 2022

NOTE 9 – FUND BALANCE

A detailed schedule of fund balances and their funding composition at June 30, 2022 is as follows:

<u>Description</u>	<u>June 30, 2022</u>
Nonspendable:	
Prepaid expenses	\$ 104,994
Assigned:	
Public health emergencies	1,326,200
Capital projects and purchases	1,132,060
Compensated absences	232,291
Total assigned	<u>2,690,551</u>
Unassigned:	
Unassigned	2,001,096
Total fund balances	<u>\$ 4,796,641</u>

NOTE 10 – DEFERRED COMPENSATION SAVINGS PLAN

For the benefit of its employees, the District participates in an IRS Code Section 457 Deferred Compensation Program. The purpose of this Program is to provide deferred compensation for public employees that elect to participate in the Program. Generally, eligible employees may defer receipt of a portion of their salary until termination, retirement, death or unforeseeable emergency. Until the funds are paid or otherwise made available to the employee, the employee is not obligated to report the deferred salary for income tax purposes.

Federal law requires deferred compensation assets to be held in trust for the exclusive benefit of the participants. Accordingly, the District is in compliance with this legislation. Therefore, these assets are not the legal property of the District, and are not subject to claims of the District's general creditors.

The District has implemented GASB Statement No. 32, *Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans*. Since the District has little administrative involvement and does not perform the investing function for this plan, the assets and related liabilities are not shown on the statement of net position.

NOTE 11 – RISK MANAGEMENT

The District is exposed to various risks of loss related to torts, theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District, as a member of the Vector Control Joint Powers Authority (VCJPA) participates in self-insured pools to manage the potential liabilities that may occur from the previously named sources.

The District participates in the liability and property programs of the VCJPA as follows:

- General and auto liability, public officials and employees' errors and omissions
- Workers' compensation
- Property damage
- Auto physical damage
- Business travel (optional insurance policy)
- Group fidelity (optional insurance policy)

SAN GABRIEL VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT*Notes to Financial Statements**June 30, 2022*

NOTE 11 – RISK MANAGEMENT (continued)

The District is covered for the first \$1,000,000 of each general liability claim and \$500,000 of each workers compensation claim through the VCJPA. The District has the right to receive dividends, if declared by the Board of Directors for a program year in which the District participated, and the obligation to pay assessments based on a formula which, among other expenses, charges the District's account for liability losses under \$10,000 and worker's compensation losses under \$25,000. The VCJPA participates in an excess pool which provides general liability coverage from \$1,000,000 to \$29,000,000 and in an excess pool which provides worker's compensation coverage over \$500,000 to \$5,000,000 and purchases excess insurance above \$5,000,000 up to the statutory limit. The VCJPA can be contacted directly for additional financial information.

Settled claims have not exceeded any of the coverage amounts in any of the last three fiscal years and there were no reductions in the District's insurance coverage during the year ended June 30, 2022. Liabilities are recorded when it is probable that a loss has been incurred and the amount of the loss can be reasonably estimated net of the respective insurance coverage. Liabilities include an amount for claims that have been incurred but not reported (IBNR). There were no IBNR claims payables as of June 30, 2022.

NOTE 12 – COMMITMENTS AND CONTINGENCIES**Excluded Leases – Short-Term Leases and De Minimis Leases**

The District does not recognize a lease receivable and a deferred inflow of resources for short-term leases. Short-term leases are certain leases that have a maximum possible term under the lease contract of 12-months (or less), including any options to extend, regardless of their probability of being exercised.

Also, *de minimis* lessor or lessee leases are certain leases (i.e., room rental, copiers, printers, postage machines) that regardless of their lease contract period are *de minimis* with regards to their aggregate total dollar amount to the financial statements as a whole

Grant Awards

Grant funds received by the District are subject to audit by the grantor agencies. Such audit could lead to requests for reimbursements to the grantor agencies for expenditures disallowed under terms of the grant. Management of the District believes that such disallowances, if any, would not be significant.

Litigation

The District is involved in routine litigation incidental to its business and may be subject to claims and litigation from outside parties. After consultation with legal counsel, management believes the ultimate outcome of such matters, if any, will not materially affect its financial condition.

NOTE 13 – SUBSEQUENT EVENTS

The District has evaluated subsequent events through January 13, 2023, the date which the financial statements were available to be issued.

Required Supplementary Information

SAN GABRIEL VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT
Budgetary Comparison Schedule – General Fund
For the Fiscal Year Ended June 30, 2022

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenues:			
Charges for services:			
Property assessments	\$ 5,491,434	\$ 5,484,876	\$ (6,558)
Penalties and fees on assessments	20,000	18,901	(1,099)
Investment earnings	56,000	(122,195)	(178,195)
Total revenues	<u>5,567,434</u>	<u>5,381,582</u>	<u>(185,852)</u>
Expenditures:			
Current:			
Salaries and wages	3,645,382	3,272,091	373,291
Employee benefits	1,190,688	2,036,127	(845,439)
Materials and services	1,253,937	1,121,921	132,016
Insurance	258,700	212,416	46,284
Capital outlay	430,000	203,583	226,417
Total expenditures	<u>6,778,707</u>	<u>6,846,138</u>	<u>(67,431)</u>
Net change in fund balance	<u>\$ (1,211,273)</u>	<u>\$ (1,464,556)</u>	<u>\$ (253,283)</u>
Fund balance:			
Beginning of year		<u>6,261,197</u>	
End of year		<u>\$ 4,796,641</u>	

SAN GABRIEL VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT
Schedule of Proportionate Share of the Net Pension Liability
For the Fiscal Year Ended June 30, 2022

Last Ten Fiscal Years*

California Public Employees' Retirement System (CalPERS) Miscellaneous Plan

Measurement Date	District's Proportion of the Net Pension Liability	District's Proportionate Share of the Net Pension Liability	District's Covered Payroll	Proportionate Share of the Net Pension Liability as a Percentage of Covered Payroll	Plan's Fiduciary Net Position as a Percentage of the Plan's Total Pension Liability
June 30, 2014	0.018740%	\$ 1,166,412	\$ 1,533,370	76.07%	80.18%
June 30, 2015	0.017324%	1,189,096	1,742,656	68.23%	80.19%
June 30, 2016	0.017732%	1,534,400	1,931,831	79.43%	76.23%
June 30, 2017	0.018369%	1,821,729	1,976,734	92.16%	76.55%
June 30, 2018	0.018285%	1,761,950	2,227,488	79.10%	79.55%
June 30, 2019	0.019094%	1,956,617	2,068,327	94.60%	79.44%
June 30, 2020	0.019906%	2,165,887	2,677,364	80.90%	77.99%
June 30, 2021	0.018727%	1,012,821	2,686,520	37.70%	90.49%

Notes to Schedule:

Benefit Changes:

There were no changes in benefits.

Changes in Assumptions:

From fiscal year June 30, 2015 and June 30, 2016:

GASB 68, paragraph 68 states that the long-term expected rate of return should be determined net of pension plan investment expense but without reduction for pension plan administrative expense. The discount rate of 7.50% used for the June 30, 2014, measurement date was net of administrative expenses. The discount rate of 7.65% used for the June 30, 2015, measurement date is without reduction of pension plan administrative expense.

From fiscal year June 30, 2016 to June 30, 2017:

There were no changes in assumptions.

From fiscal year June 30, 2017 to June 30, 2018:

The discount rate was reduced from 7.65% to 7.15%.

From fiscal year June 30, 2018 to June 30, 2019:

There were no significant changes in assumptions.

From fiscal year June 30, 2019 to June 30, 2020:

There were no significant changes in assumptions.

From fiscal year June 30, 2020 to June 30, 2021:

There were no significant changes in assumptions.

SAN GABRIEL VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT
Schedule of the Pension Contributions to the Pension Plan
For the Fiscal Year Ended June 30, 2022

Last Ten Fiscal Years*

California Public Employees' Retirement System (CalPERS) Miscellaneous Plan

Fiscal Year	Actuarially Determined Contribution	Contributions in Relation to the Actuarially Determined Contribution	Contribution Deficiency (Excess)	Covered Payroll	Contributions as a Percentage of Covered Payroll
June 30, 2015	\$ 178,455	\$ (178,455)	\$ -	1,742,656	10.24%
June 30, 2016	205,245	(205,245)	-	1,931,831	10.62%
June 30, 2017	231,319	(231,319)	-	1,976,734	11.70%
June 30, 2018	248,384	(248,384)	-	2,227,488	11.15%
June 30, 2019	277,852	(277,852)	-	2,068,327	13.43%
June 30, 2020	307,552	(307,552)	-	2,677,364	11.49%
June 30, 2021	393,129	(393,129)	-	2,686,520	14.63%
June 30, 2022	426,464	(426,464)	(688,024)	2,842,620	15.00%

Notes to Schedule:

Fiscal Year	Valuation Date	Actuarial Cost Method	Asset Valuation	Inflation	Investment Rate of Return
June 30, 2015	June 30, 2013	Entry Age	Market Value	2.75%	7.65%
June 30, 2016	June 30, 2014	Entry Age	Market Value	2.75%	7.65%
June 30, 2017	June 30, 2015	Entry Age	Market Value	2.75%	7.65%
June 30, 2018	June 30, 2016	Entry Age	Market Value	2.75%	7.15%
June 30, 2019	June 30, 2017	Entry Age	Market Value	2.50%	7.15%
June 30, 2020	June 30, 2018	Entry Age	Market Value	2.50%	7.15%
June 30, 2021	June 30, 2019	Entry Age	Market Value	2.50%	7.15%
June 30, 2022	June 30, 2020	Entry Age	Market Value	2.50%	7.15%

Amortization Method	Level percentage of payroll, closed
Salary Increases	Depending on age, service, and type of employment
Investment Rate of Return	Net of pension plan investment exp
Retirement Age	50 years (2.0%@55), 52 years (2.0%@62)
Mortality	Mortality assumptions are based on mortality rates resulting from the most recent CalPERS Experience Study adopted by the CalPERS Board.

SAN GABRIEL VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT
Schedule of Changes in the Net OPEB Liability and Related Ratios
For the Fiscal Year Ended June 30, 2022

Fiscal Year Ended Measurement Date	Last Ten Fiscal Years*			
	June 30, 2022	June 30, 2021	June 30, 2020	June 30, 2019
Total OPEB liability:				
Service cost	\$ 146,296	\$ 197,474	\$ 54,959	\$ 53,488
Interest	101,163	87,197	52,389	42,656
Changes in assumptions	(55,979)	(359,113)	740,712	-
Differences between expected and actual experience	170,577	-	(11,928)	39,668
Benefit payments	<u>(41,053)</u>	<u>(37,498)</u>	<u>(15,752)</u>	<u>(12,820)</u>
Net change in total OPEB liability	321,004	(111,940)	820,380	122,992
Total OPEB liability - beginning	<u>1,467,345</u>	<u>1,579,285</u>	<u>758,905</u>	<u>635,913</u>
Total OPEB liability - ending	<u>1,788,349</u>	<u>1,467,345</u>	<u>1,579,285</u>	<u>758,905</u>
Plan fiduciary net position:				
Contributions - employer	41,053	87,498	65,752	12,820
Net investment income	168,127	40,982	48,632	38,801
Administrative expense	(311)	(385)	(145)	(1,007)
Benefit payments	<u>(41,053)</u>	<u>(37,498)</u>	<u>(15,752)</u>	<u>(12,820)</u>
Net change in plan fiduciary net position	167,816	90,597	98,487	37,794
Plan fiduciary net position - beginning	<u>854,991</u>	<u>764,394</u>	<u>665,907</u>	<u>628,113</u>
Plan fiduciary net position - ending	<u>1,022,807</u>	<u>854,991</u>	<u>764,394</u>	<u>665,907</u>
District's net OPEB liability	<u>\$ 765,542</u>	<u>\$ 612,354</u>	<u>\$ 814,891</u>	<u>\$ 92,998</u>
Plan fiduciary net position as a percentage of the total OPEB liability	<u>57.19%</u>	<u>58.27%</u>	<u>48.40%</u>	<u>87.75%</u>
Covered-employee payroll	<u>\$ 2,961,552</u>	<u>\$ 2,536,899</u>	<u>\$ 2,437,349</u>	<u>\$ 2,227,488</u>
District's net OPEB liability as a percentage of covered-employee payroll	<u>25.85%</u>	<u>24.14%</u>	<u>33.43%</u>	<u>4.18%</u>

Notes to Schedule:

Benefit Changes:

Measurement Date June 30, 2017 – There were no changes of benefits terms
Measurement Date June 30, 2018 – There were no changes of benefits terms
Measurement Date June 30, 2019 – There were no changes of benefits terms
Measurement Date June 30, 2020 – There were no changes of benefits terms
Measurement Date June 30, 2021 – There were no changes of benefits terms

Changes in Assumptions:

Measurement Date June 30, 2017 – There were no changes in assumptions
Measurement Date June 30, 2018 – There were no changes in assumptions except change in discount rate
Measurement Date June 30, 2019 – Added implicit subsidy liability and updated the assumed medical premium increase rate
Measurement Date June 30, 2020 – There were no changes in assumptions except change in discount rate
Measurement Date June 30, 2021 – There were no changes in assumptions except change in discount rate

SAN GABRIEL VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT
Schedule of the OPEB Contributions to the OPEB Plan
For the Fiscal Year Ended June 30, 2022

Fiscal Year Ended	Last Ten Fiscal Years*			
	June 30, 2022	June 30, 2021	June 30, 2020	June 30, 2019
Actuarially determined contribution	\$ 187,709	\$ 182,575	\$ 172,813	\$ 15,752
Contributions in relation to the actuarially determined contributions	<u>(559,785)</u>	<u>(41,053)</u>	<u>(87,498)</u>	<u>(13,731)</u>
Contribution deficiency (excess)	<u>\$ (372,076)</u>	<u>\$ 141,522</u>	<u>\$ 85,315</u>	<u>\$ 2,021</u>
Covered payroll	<u>\$ 3,050,399</u>	<u>\$ 2,961,552</u>	<u>\$ 2,536,899</u>	<u>\$ 2,437,349</u>
Contributions as a percentage of covered payroll	<u>18.35%</u>	<u>1.39%</u>	<u>3.45%</u>	<u>0.56%</u>

Notes to Schedule:

Valuation Date	June 30, 2021	June 30, 2020	June 30, 2019	June 30, 2018
Methods and Assumptions Used to Determine Contribution Rates:				
Actuarial cost method	Entry age normal	Entry Age	Entry Age	Entry Age
Amortization method	Closed period, level percent of pay	(1)	(1)	(1)
Amortization period	30-years	30-years	30-years	30-years
Asset valuation method	Market Value	Market Value	Market Value	Market Value
Investment rate of return	6.50%	6.50%	6.50%	6.50%
Inflation	2.50%	2.50%	2.50%	2.75%
Payroll increases	3.00%	3.00%	3.00%	2.75%
Mortality	(2)	(2)	(2)	(3)
Morbidity	Not Valued	Not Valued	Not Valued	Not Valued
Disability	Not Valued	Not Valued	Not Valued	Not Valued
Retirement	(4)	(4)	(4)	(4)
Percent Married - Spouse Support	50%	50%	50%	80%
Healthcare trend rates	5.4% to 4.0%	5.4% to 4.0%	5.4% to 4.0%	4.00%

(1) Closed period, level percent of pay

(3) CalPERS 2017 Experience Study

(3) CalPERS 2014 Experience Study

(4) CalPERS Public Agency Miscellaneous 2.0% @55 and 2.0% @62

* Fiscal year 2018 was the first year of implementation; therefore, only four years are shown.

Other Independent Auditors' Report



**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 Trustees
San Gabriel Valley Mosquito and Vector Control District
West Covina, 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 financial statements of the governmental activities and general fund of San Gabriel Valley Mosquito and Vector Control District (District) as of and for the fiscal year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated January 13, 2023.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) as a basis for designing audit procedures 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 District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District'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 District'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 the District's financial statements 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 financial statements. 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 District'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 District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Murrieta, California
January 13, 2023