



## San Gabriel Valley

### Mosquito & Vector Control District

1145 North Azusa Canyon Road, West Covina, CA 91790

Phone: 626-814-9466 | [www.sgvmosquito.org](http://www.sgvmosquito.org)

Email: [district@sgvmosquito.org](mailto:district@sgvmosquito.org)

## BOARD OF TRUSTEES MEETING AGENDA

November 14, 2025 – 7:00 A.M.

### 1. Call to Order

- 1.1 Pledge of Allegiance
- 1.2 Determination of a Quorum – Noted Absences
- 1.3 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. (Approve/Deny)

- 3.1 List of Claims: October 2025 (P.5)
- 3.2 Budget Status Report: October 2025 (P.11)
- 3.3 Minutes of Board of Trustees Meeting: October 2025 (P.15)
- 3.4 Operations Report: October 2025 (P.19)
- 3.5 Surveillance Report: October 2025 (P.23)
- 3.6 Communications Report: October 2025 (P.27)
- 3.7 Treasurer's Report: September 2025 / District Working Balance: November 2025 (P.31)
- 3.8 Sunshine Reports: CalPERS Educational Forum & Board Clerk Conference (P.33)



4. **Presentation:**

4.1 Ed Reece, President of San Gabriel Valley Council of Governments (SGVCOG)

- 2025 SGVCOG President's Introduction

5. **Consider Draft Annual Audit for Fiscal Year Concluding June 30, 2025 (EXHIBITS 5A, 5B, 5C)**  
(P.35)

(Secretary-Treasurer, Corey Calaycay) (Approve/Deny)

- **Board Action Required:** If the Board concurs, following the public discussion by members for this item, the appropriate action is to approve the Draft Annual Audit for Fiscal Year Concluding June 30, 2025.
- **Alternative Board Action:** If the Board concurs, following the public discussion by members for this item, the appropriate action is to not approve the Draft Annual Audit for Fiscal Year Concluding June 30, 2025.

6. **Consider Request for Proposals (RFP) for General Counsel Services** (P.103)

(Board President, John Capoccia) (Approve/Deny)

**Board Action Options:**

If the Board concurs, following public discussion, the appropriate action is to:

- Direct staff to prepare and issue an RFP for general counsel services, and
- Appoint an ad hoc committee to oversee the process and return recommendations to the full Board.

**Alternative Board Action:**

After discussion, the Board may choose not to proceed with an RFP and continue under the existing contract with Fennemore.

7. **Authorization for District Manager's Signature on the 2026 Cooperative Agreement with the California Department of Public Health (EXHIBIT 7A)** (P.105)

(Board President, John Capoccia) (Approve/Deny)

- **Board Action Required:** If the Board concurs, following the public discussion by members for this item, the appropriate action is to authorize the District Manager to renew and sign the 2026 CDPH Cooperative Agreement.
- **Alternative Board Action:** If the Board concurs, following the public discussion by members for this item, the appropriate action is to not authorize the District Manager to renew and sign the 2026 CDPH Cooperative Agreement.



**8. Appointment to the San Gabriel Valley Council of Governments (SGVCOG) Energy, Environment, and Natural Resources Committee (EXHIBIT 8A) (P.109)  
(Nominations Committee Chair, Denise Menchaca) (Approve/Deny)**

- **Board Action Required:** If the Board concurs, following the public discussion by members for this item, the appropriate action is to appoint Trustee Doornik (Glendora) as the District’s representative on the SGVCOG EENR Committee.
- **Alternative Board Action:** If the Board concurs, following the public discussion by members for this item, the Board may choose not to make an appointment at this time.

**9. District Administration**  
(District Manager, Jason Farned)

9.1 District Update

**10. Committee Reports**

10.1 Nominations Committee

**11. Trustee Reports**

**12. New Business**

12.1 Request for Discussion on Virtual Attendance at Board Meetings

**13. 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](http://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.

*Jerry Mireles*

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Jerry Mireles, 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.1006. 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)



# San Gabriel Valley Mosquito & Vector Control District List of Claims | October 2025

## CLAIMS LIST OCTOBER 2025

Vendor	Date	Product/Service	Memo/Description	Amount
AJG ACCOUNTING & BOOKEEPING SERVICES	10/6/2025	6000 Accounting Services	Bookkeeping Services: Invoice 3323	1,718.75
				<b>\$ 1,718.75</b>
AIRGAS DRY ICE	10/20/2025	6638 Surveillance Supplies	Surveillance Supplies - Invoice 9165878523	455.31
AIRGAS DRY ICE	10/20/2025	6638 Surveillance Supplies	Surveillance Supplies - Invoice 9165878524	647.12
				<b>\$ 1,102.43</b>
A-1 ROOTER	10/6/2025	6630 Facility Maintenance	Facility Maintenance - Invoic e11558	2,525.00
				<b>\$ 2,525.00</b>
ALLSTATE BUILDING & OFFICE MAINTENANCE	10/6/2025	6630 Facility Maintenance	Facility Maintenance - Invoice 729525	1,760.00
				<b>\$ 1,760.00</b>
AMAZON CAPITAL SERVICES	10/6/2025	6640 Communication Supplies	Communication Supplies	61.56
AMAZON CAPITAL SERVICES	10/6/2025	6630 Facility Maintenance	Facility Maintenance	13.60
AMAZON CAPITAL SERVICES	10/6/2025	6625 Operations Supplies	Operations Supplies	10.95
AMAZON CAPITAL SERVICES	10/6/2025	6630 Facility Maintenance	Facility Maintenance	32.06
AMAZON CAPITAL SERVICES	10/6/2025	6638 Surveillance Supplies	Surveillance Supplies	61.49
AMAZON CAPITAL SERVICES	10/6/2025	6613 Office Supplies	Office Supplies	19.21
AMAZON CAPITAL SERVICES	10/6/2025	6638 Surveillance Supplies	Surveillance Supplies	42.68
AMAZON CAPITAL SERVICES	10/6/2025	6628 Safety Supplies	Safety Supplies	66.94
AMAZON CAPITAL SERVICES	10/6/2025	6628 Safety Supplies	Safety Supplies	93.60
AMAZON CAPITAL SERVICES	10/6/2025	6628 Safety Supplies	Safety Supplies	16.84
AMAZON CAPITAL SERVICES	10/6/2025	6613 Office Supplies	Office Supplies	53.10
AMAZON CAPITAL SERVICES	10/6/2025	6629 Equipment Maintenance	Equipment Maintenance	21.92
AMAZON CAPITAL SERVICES	10/6/2025	6640 Communication Supplies	Communication Supplies	70.22
AMAZON CAPITAL SERVICES	10/6/2025	6640 Communication Supplies	Communication Supplies	10.49
AMAZON CAPITAL SERVICES	10/6/2025	6625 Operations Supplies	Operations Supplies	41.68
AMAZON CAPITAL SERVICES	10/6/2025	6635 Testing Supplies	Testing Supplies	16.44
AMAZON CAPITAL SERVICES	10/6/2025	6636 Fish Supplies	Fish Supplies	42.20
AMAZON CAPITAL SERVICES	10/6/2025	6630 Facility Maintenance	Facility Maintenance	83.32
AMAZON CAPITAL SERVICES	10/6/2025	6613 Office Supplies	Office Supplies	42.25
AMAZON CAPITAL SERVICES	10/6/2025	6606 Employee Recognition & Engagement	Employee Recognition & Engagement	-10.31
AMAZON CAPITAL SERVICES	10/6/2025	6606 Employee Recognition & Engagement	Employee Recognition & Engagement	-37.26
AMAZON CAPITAL SERVICES	10/6/2025	6602 Branded Apparel	Branded Apparel	-13.16
				<b>\$ 739.82</b>
AMERICAN FIDELITY ASSURANCE	10/6/2025	6510 Cafeteria Benefit	Cafeteria Benefit - Invoice D896363	4,169.73
				<b>\$ 4,169.73</b>
ATHENS SERVICES	10/6/2025	6630 Facility Maintenance	Facility Maintenance - Invoice 20271265	315.87
				<b>\$ 315.87</b>
AZUSA LIGHT AND WATER	10/20/2025	6622 Water Utility Services	Water Utility Services - Acct 303-0190.300	99.00
AZUSA LIGHT AND WATER	10/20/2025	6622 Water Utility Services	Water Utility Services - Acct 303-0191.300	58.20
				<b>\$ 157.20</b>
BECKY SHEVLIN	10/20/2025	6601 Board Expenses	Reimbursement for business related board expenses - October 2025	100.00
				<b>\$ 100.00</b>
CALIFORNIA DEPT OF PUBLIC HEALTH	10/6/2025	6637 State Certification	State Certification - 14 Public Health Certified Technician Exams	574.00
				<b>\$ 574.00</b>
CALPERS	10/6/2025	6515 CalPERS Classic Normal Cost	CalPERS Classic ER Contribution (12.58%) PPE 10-4-25	630.51
CALPERS	10/6/2025	6515 CalPERS Classic Normal Cost	CalPERS Classic ER Contribution (12.58%) PPE 10-4-25	1,891.23
CALPERS	10/6/2025	6515 CalPERS Classic Normal Cost	CalPERS Classic ER Contribution (12.58%) PPE 10-4-25	509.84
CALPERS	10/6/2025	6516 CalPERS Pepra Normal Cost	CalPERS Pepra ER Contribution (7.96%) PPE 10-4-25	923.87
CALPERS	10/6/2025	6516 CalPERS Pepra Normal Cost	CalPERS Pepra ER Contribution (7.96%) PPE 10-4-25	708.69
CALPERS	10/6/2025	6516 CalPERS Pepra Normal Cost	CalPERS Pepra ER Contribution (7.96%) PPE 10-4-25	3,917.39
CALPERS	10/6/2025	6516 CalPERS Pepra Normal Cost	CalPERS Pepra ER Contribution (7.96%) PPE 10-4-25	1,517.06
CALPERS	10/6/2025	6516 CalPERS Pepra Normal Cost	CalPERS Pepra ER Contribution (7.96%) PPE 10-4-25	1,224.38
				<b>\$ 11,322.97</b>
CALPERS	10/20/2025	6515 CalPERS Classic Normal Cost	CalPERS Classic ER Contribution (12.58%) PPE 10-18-25	634.50
CALPERS	10/20/2025	6515 CalPERS Classic Normal Cost	CalPERS Classic ER Contribution (12.58%) PPE 10-18-25	1,891.23
CALPERS	10/20/2025	6515 CalPERS Classic Normal Cost	CalPERS Classic ER Contribution (12.58%) PPE 10-18-25	509.84
CALPERS	10/20/2025	6516 CalPERS Pepra Normal Cost	CalPERS Pepra ER Contribution (7.96%) PPE 10-18-25	923.87
CALPERS	10/20/2025	6516 CalPERS Pepra Normal Cost	CalPERS Pepra ER Contribution (7.96%) PPE 10-18-25	708.69
CALPERS	10/20/2025	6516 CalPERS Pepra Normal Cost	CalPERS Pepra ER Contribution (7.96%) PPE 10-18-25	3,975.78
CALPERS	10/20/2025	6516 CalPERS Pepra Normal Cost	CalPERS Pepra ER Contribution (7.96%) PPE 10-18-25	1,517.06
CALPERS	10/20/2025	6516 CalPERS Pepra Normal Cost	CalPERS Pepra ER Contribution (7.96%) PPE 10-18-25	1,224.38
				<b>\$ 11,385.35</b>



# San Gabriel Valley Mosquito & Vector Control District List of Claims | October 2025

CALPERS	10/20/2025	6510 Cafeteria Benefit	Cafeteria Benefit - Medical Premiums - November 2025	926.52
CALPERS	10/20/2025	6510 Cafeteria Benefit	Cafeteria Benefit - Medical Premiums - November 2025	2,779.56
CALPERS	10/20/2025	6510 Cafeteria Benefit	Cafeteria Benefit - Medical Premiums - November 2025	3,419.63
CALPERS	10/20/2025	6510 Cafeteria Benefit	Cafeteria Benefit - Medical Premiums - November 2025	4,475.31
CALPERS	10/20/2025	6510 Cafeteria Benefit	Cafeteria Benefit - Medical Premiums - November 2025	3,926.55
CALPERS	10/20/2025	6510 Cafeteria Benefit	Cafeteria Benefit - Medical Premiums - Retirees - November 2025	632.00
CALPERS	10/20/2025	6510 Cafeteria Benefit	Cafeteria Benefit - Medical Premiums - Admin Fee - November 2025	15.06
				<b>\$ 16,174.63</b>
CHARLIE KLINAKIS	10/20/2025	6601 Board Expenses	Reimbursement for business related board expenses - October 2025	100.00
				<b>\$ 100.00</b>
CECILIA CONTRERAS	10/6/2025	6619 Travel, Meetings, and Conferences	Per Diem - 2025 CalPERS Educational Forum	220.00
				<b>\$ 220.00</b>
COREY CALAYCAY	10/20/2025	6601 Board Expenses	Reimbursement for business related board expenses - October 2025	149.50
				<b>\$ 149.50</b>
CYNTHIA STERNQUIST	10/20/2025	6601 Board Expenses	Reimbursement for business related board expenses - October 2025	100.00
				<b>\$ 100.00</b>
CELL BUSINESS EQUIPMENT	10/6/2025	6607 Equipment Leasing	Equipment Leases - Invoice 50359009072	1,894.60
				<b>\$ 1,894.60</b>
CENTRICA	10/6/2025	8000 Capital Outlay	Capital Outlay - Roof and Solar Project - Invoice 78511	110,244.60
				<b>\$ 110,244.60</b>
EMPOWER TRUST COMPANY	10/23/2025	6510 Cafeteria Benefit	Cafeteria Benefit - 457b Plan Transfer	2,435.22
				<b>\$ 2,435.22</b>
ESRI	10/20/2025	6604 Computer Software	Computer Software - Invoice 900109218	3,310.00
				<b>\$ 3,310.00</b>
FRONTIER	10/20/2025	6610 Internet Services	Internet Services - 10/9/25 - 11/8/25	580.82
				<b>\$ 580.82</b>
GO TO COMMUNICATIONS, INC	10/6/2025	6614 Phone Services	Phone Services: Invoice INV7104260441	1,114.90
				<b>\$ 1,114.90</b>
HENRY AVILES	10/20/2025	6601 Board Expenses	Reimbursement for business related board expenses - October 2025	100.00
				<b>\$ 100.00</b>
IGNACIO URENA	10/20/2025	6624 Gas	Gas - Reimbursement for district vehicle gas	20.00
				<b>\$ 20.00</b>
JACKIE DOORNIK	10/20/2025	6601 Board Expenses	Reimbursement for business related board expenses - October 2025	100.00
				<b>\$ 100.00</b>
JERRY MIRELES	10/6/2025	6619 Travel, Meetings, and Conferences	Per Diem - 2025 CSDA Board Secretary/Clerk Conference	165.00
				<b>\$ 165.00</b>
JERRY VELASCO	10/20/2025	6601 Board Expenses	Reimbursement for business related board expenses - October 2025	100.00
				<b>\$ 100.00</b>
JOHN CAPOCCIA	10/20/2025	6601 Board Expenses	Reimbursement for business related board expenses - October 2025	100.00
				<b>\$ 100.00</b>
JOSEPH LEON	10/20/2025	6601 Board Expenses	Reimbursement for business related board expenses - October 2025	100.00
				<b>\$ 100.00</b>
KENN FUJIOKA	10/20/2025	6517 Retiree Health Insurance	Retiree Medical Premium Reimbursement - November 2025	388.13
				<b>\$ 388.13</b>
LEWIS BRISBOIS BISGAARD & SMITH LLP	10/20/2025	6655 Contract Services - Legal	Contract Services - Legal - Invoice 4406414	3,066.14
				<b>\$ 3,066.14</b>
LONDELL FLETCHER	10/20/2025	6501 Salaries - Non-Exempt	Net Pay Reimbursement - Payroll Check Date 9/25/25	50.00
				<b>\$ 50.00</b>
MARTA TANAKA	10/20/2025	6517 Retiree Health Insurance	Retiree Medical Premium Reimbursement - November 2025	1,086.55
				<b>\$ 1,086.55</b>
MARY ANGELA BRISCO	10/20/2025	6517 Retiree Health Insurance	Retiree Medical Premium Reimbursement - November 2025	768.52
				<b>\$ 768.52</b>
MESHAL KASHIFALGHITA	10/20/2025	6601 Board Expenses	Reimbursement for business related board expenses - October 2025	100.00



# San Gabriel Valley Mosquito & Vector Control District List of Claims | October 2025

				<u>\$ 100.00</u>
MIKE NIFFENEGGER	10/20/2025	6517 Retiree Health Insurance	Retiree Medical Premium Reimbursement - November 2025	1,105.73
				<u>\$ 1,105.73</u>
MOSQUITOMATE	10/6/2025	6635 Testing Supplies	Testing Supplies - Invoice 3267	705.00
				<u>\$ 705.00</u>
NATIONWIDE RETIREMENT	10/6/2025	6512 DM 457 Contribution	Employer 457 Contribution for DM PPE 10-4-25	330.50
				<u>\$ 330.50</u>
OPTIMIZED INVESTMENT PARTNERS, LLC	10/20/2025	6654 Contract Services - Inv. Advisory	Investment Advisory Services: Invoice 1492	721.01
				<u>\$ 721.01</u>
PATRICIA CORTEZ	10/20/2025	6601 Board Expenses	Reimbursement for business related board expenses - October 2025	100.00
				<u>\$ 100.00</u>
PRINCIPAL	10/20/2025	6510 Cafeteria Benefit	Cafeteria Benefit - Dental Premiums - November 2025	140.20
PRINCIPAL	10/20/2025	6510 Cafeteria Benefit	Cafeteria Benefit - Dental Premiums - November 2025	188.20
PRINCIPAL	10/20/2025	6510 Cafeteria Benefit	Cafeteria Benefit - Dental Premiums - November 2025	1,424.85
PRINCIPAL	10/20/2025	6510 Cafeteria Benefit	Cafeteria Benefit - Dental Premiums - November 2025	281.35
PRINCIPAL	10/20/2025	6510 Cafeteria Benefit	Cafeteria Benefit - Dental Premiums - November 2025	327.45
PRINCIPAL	10/20/2025	6510 Cafeteria Benefit	Cafeteria Benefit - Vision Premiums - November 2025	17.74
PRINCIPAL	10/20/2025	6510 Cafeteria Benefit	Cafeteria Benefit - Vision Premiums - November 2025	17.74
PRINCIPAL	10/20/2025	6510 Cafeteria Benefit	Cafeteria Benefit - Vision Premiums - November 2025	149.34
PRINCIPAL	10/20/2025	6510 Cafeteria Benefit	Cafeteria Benefit - Vision Premiums - November 2025	53.22
PRINCIPAL	10/20/2025	6510 Cafeteria Benefit	Cafeteria Benefit - Vision Premiums - November 2025	44.35
				<u>\$ 2,644.44</u>
QUADIENT LEASING	10/20/2025	6607 Equipment Leases	Equipment Lease - Invoice Q2060398	249.45
				<u>\$ 249.45</u>
RICHARD BARAKAT	10/20/2025	6601 Board Expenses	Reimbursement for business related board expenses - October 2025	100.00
				<u>\$ 100.00</u>
ROBERT GONZALES	10/20/2025	6601 Board Expenses	Reimbursement for business related board expenses - October 2025	100.00
				<u>\$ 100.00</u>
ROBERT JOE	10/20/2025	6601 Board Expenses	Reimbursement for business related board expenses - October 2025	100.00
				<u>\$ 100.00</u>
ROSARIO DIAZ	10/20/2025	6601 Board Expenses	Reimbursement for business related board expenses - October 2025	100.00
				<u>\$ 100.00</u>
RYAN VIENNA	10/20/2025	6601 Board Expenses	Reimbursement for business related board expenses - October 2025	100.00
				<u>\$ 100.00</u>
SANDRA ARMENTA	10/20/2025	6601 Board Expenses	Reimbursement for business related board expenses - October 2025	100.00
				<u>\$ 100.00</u>
SILVA TREE SERVICE	10/6/2025	6630 Facility Maintenance	Facility Maintenance - Tree and hedge trimming	1,500.00
				<u>\$ 1,500.00</u>
SO CAL GAS	10/20/2025	6621 Gas Utility Services	Gas Utility - Meter 10313904 (9/10/25 - 10/9/25)	193.85
SO CAL GAS	10/20/2025	6621 Gas Utility Services	Gas Utility - Meter 13608951 (9/10/25 - 10/9/25)	34.00
				<u>\$ 227.85</u>
SOUTHERN CALIFORNIA EDISON	10/6/2025	6620 Electric Utility Services	Electric Utilities - (9/3/25 - 10/1/25)	5,000.70
				<u>\$ 5,000.70</u>
SYNTECH GROUP INC.	10/6/2025	6653 Contract Services	Contract Services - IT - Invoice SVC-A24465	525.00
SYNTECH GROUP INC.	10/6/2025	6653 Contract Services	Contract Services - IT - Invoice SVC-A24466	525.00
				<u>\$ 1,050.00</u>
SYNTECH GROUP INC.	10/20/2025	6604 Computer Software	Computer Software - Invoice SVC-A24508	1,363.80
SYNTECH GROUP INC.	10/20/2025	6653 Contract Services	Contract Services - IT - Invoice SVC-A24509	4,305.00
				<u>\$ 5,668.80</u>
TEXAS LIFE INSURANCE	10/20/2025	6510 Cafeteria Benefit	Cafeteria Benefit - Invoice SSM09BT20250914001 - November 2025	213.29
				<u>\$ 213.29</u>
TIM SANDOVAL	10/20/2025	6601 Board Expenses	Reimbursement for business related board expenses - October 2025	100.00
				<u>\$ 100.00</u>
UNITED PET CARE	10/6/2025	6510 Cafeteria Benefit	Cafeteria Benefit - Invoice 202513602	86.50
				<u>\$ 86.50</u>



# San Gabriel Valley Mosquito & Vector Control District List of Claims | October 2025

US BANK	10/6/2025	6629 Equipment Maintenance	Equipment Maintenance - Industrial Air Power	148.60
US BANK	10/6/2025	6630 Facility Maintenance	Facility Maintenance - Landscape Warehouse	154.06
US BANK	10/6/2025	6604 Computer Software	Computer Software - Zoom	79.00
US BANK	10/6/2025	6610 Internet Services	Internet Services - Starlink	65.00
US BANK	10/6/2025	6606 Employee Recognition & Engagement	Employee Recognition and Engagement - Five Below	5.53
US BANK	10/6/2025	6604 Computer Software	Computer Software - Wasabi	44.87
US BANK	10/6/2025	6606 Employee Recognition & Engagement	Employee Recognition and Engagement - Five Below	99.22
US BANK	10/6/2025	6606 Employee Recognition & Engagement	Employee Recognition and Engagement - Snappy.com	234.62
US BANK	10/6/2025	6617 Professional Development	Professional Development - CSMFO	-200.00
US BANK	10/6/2025	6606 Employee Recognition & Engagement	Employee Recognition and Engagement - Costco	179.96
US BANK	10/6/2025	6619 Travel, Meetings, and Conferences	Travel - CSDA Conference - VIP Taxi	28.75
US BANK	10/6/2025	6619 Travel, Meetings, and Conferences	Travel - CSDA Conference - Portola Hotel	589.60
US BANK	10/6/2025	6619 Travel, Meetings, and Conferences	Travel - CSDA Conference - Ontario Airport	120.00
US BANK	10/6/2025	6641 Education Program Supplies	Education Program Supplies - State Bros	5.99
US BANK	10/6/2025	6615 Postage	Postage - USPS	6.80
US BANK	10/6/2025	6640 Communication Supplies	Communication Supplies - Walmart	35.22
US BANK	10/6/2025	6640 Communication Supplies	Communication Supplies - Costco	151.29
US BANK	10/6/2025	6640 Communication Supplies	Communication Supplies - Target	4.93
US BANK	10/6/2025	6640 Communication Supplies	Communication Supplies - Costco	66.12
US BANK	10/6/2025	6640 Communication Supplies	Communication Supplies - 7-Eleven	8.83
US BANK	10/6/2025	6624 Gasoline	Gasoline - District Vehicle	75.00
US BANK	10/6/2025	6624 Gasoline	Gasoline - District Vehicle	48.58
US BANK	10/6/2025	6635 Testing Supplies	Testing Supplies - Hermostat	64.22
US BANK	10/6/2025	6619 Travel, Meetings, and Conferences	Travel - PMUSA - Parking	3.50
US BANK	10/6/2025	6603 Computer Hardware	Computer Hardware - B&H Photo	158.64
US BANK	10/6/2025	6642 Event Participation Fees	Event Participation Fees - LA County Reserve	97.50
US BANK	10/6/2025	6616 Printing and Reproduction	Printing and Reproduction - Ford Printing and Mailing	571.27
US BANK	10/6/2025	6639 Advertising	Advertising - Facebook	138.41
US BANK	10/6/2025	6639 Advertising	Advertising - Facebook	340.19
US BANK	10/6/2025	6641 Education Program Supplies	Education Program Supplies - Padlet.com	96.00
US BANK	10/6/2025	6644 Website and Email Services	Website and Email Services - Mailchimp	80.00
US BANK	10/6/2025	6639 Advertising	Advertising - Facebook	127.12
US BANK	10/6/2025	6639 Advertising	Advertising - Google	84.25
US BANK	10/6/2025	6644 Website and Email Services	Website and Email Services - GoDaddy	46.38
US BANK	10/6/2025	6616 Printing and Reproduction	Printing and Reproduction - FedEx Office	70.79
US BANK	10/6/2025	6642 Event Participation Fees	Event Participation Fees - Active San Gabriel Valley	25.00
US BANK	10/6/2025	6604 Computer Software	Computer Software - Zapier.com	468.00
US BANK	10/6/2025	6640 Communication Supplies	Communication Supplies - Best Buy	32.91
US BANK	10/6/2025	6619 Travel, Meetings, and Conferences	Conference - CSDA Board Clerk Conference Registration	825.00
US BANK	10/6/2025	6601 Board Expenses	Board Expenses - Yum Yum	51.47
US BANK	10/6/2025	6601 Board Expenses	Board Expenses - Smart and Final	122.37
US BANK	10/6/2025	6606 Employee Recognition & Engagement	Employee Recognition and Engagement - Smart & Final	52.97
US BANK	10/6/2025	6619 Travel, Meetings, and Conferences	Travel - CSDA Board Clerk Conference - Alaska Air	206.60
US BANK	10/6/2025	6606 Employee Recognition & Engagement	Employee Recognition and Engagement - Five Below	124.03
US BANK	10/6/2025	6606 Employee Recognition & Engagement	Employee Recognition and Engagement - Costco	46.63
US BANK	10/6/2025	6606 Employee Recognition & Engagement	Employee Recognition and Engagement - TerryBerry	231.93
				<b>\$ 6,017.15</b>
VCJPA	10/20/2025	6665 Other Insurance	Other Insurance - Invoice INV0188 - EAP	288.09
				<b>\$ 288.09</b>
VERIZON WIRELESS	10/20/2025	6609 Field Communications	Field Communications - Invoice 6125636093	2,573.93
VERIZON WIRELESS	10/20/2025	6609 Field Communications	Field Communications - Invoice 6125636094	1,407.40
VERIZON WIRELESS	10/20/2025	6609 Field Communications	Field Communications - Invoice 6125636095	92.37
				<b>\$ 4,073.70</b>
VESTIS	10/6/2025	6332 Uniforms	Uniforms - Invoice 5881031607	440.59
VESTIS	10/6/2025	6332 Uniforms	Uniforms - Invoice 5881037534	251.99
				<b>\$ 692.58</b>
VESTIS	10/20/2025	6332 Uniforms	Uniforms - Invoice 5881013866	251.99
VESTIS	10/20/2025	6332 Uniforms	Uniforms - Invoice 5881019627	260.99
VESTIS	10/20/2025	6332 Uniforms	Uniforms - Invoice 5881026118	250.36
				<b>\$ 763.34</b>
WEST VALLEY MVCD	10/20/2025	6635 Testing Supplies	Testing Supplies - Invoice 3038	1,428.00
				<b>\$ 1,428.00</b>
WEX/CHEVRON	10/20/2025	6624 Gasoline	Gasoline - Invoice 107879787	7,385.76
				<b>\$ 7,385.76</b>
			<b>Total Payables for October 2025</b>	<b>\$ 219,291.62</b>
			<b>Total Payroll for October 2025 (attached)</b>	<b>\$ 308,605.39</b>
			<b>Total Claims for October 2025</b>	<b>\$ 527,897.01</b>



## San Gabriel Valley Mosquito & Vector Control District List of Claims | October 2025

### Payroll October 2025

Department	October 1, 2025 (Extra Help Term)	October 9, 2025	October 23, 2025	October 30, 2025 (Extra Help Term)	Total
100-EXECUTIVE	\$ -	\$ 11,606.40	\$ 11,606.40	\$ -	\$ 23,212.80
200-ADMINISTRATION	\$ -	\$ 13,915.20	\$ 14,046.90	\$ -	\$ 27,962.10
300-OPERATIONS	\$ -	\$ 60,844.88	\$ 60,698.05	\$ -	\$ 121,542.93
400-SURVEILLANCE	\$ -	\$ 19,058.42	\$ 19,646.38	\$ -	\$ 38,704.80
500-COMMUNICATIONS	\$ -	\$ 19,535.44	\$ 19,659.69	\$ -	\$ 39,195.13
EXTRA HELP (SEASONAL)	\$ 1,308.51	\$ 15,279.19	\$ 15,115.17	\$ 9,192.00	\$ 40,894.87
GROSS PAYROLL	\$ 1,308.51	\$ 140,239.53	\$ 140,772.59	\$ 9,192.00	\$ 291,512.63
EMPLOYER TAXES	\$ 100.09	\$ 2,680.42	\$ 2,628.38	\$ 505.48	\$ 5,914.37
CAR ALLOWANCE (DM)	\$ -	\$ 500.00	\$ -	\$ -	\$ 500.00
EMPLOYEE BENEFITS-MED	\$ -	\$ 4,576.13	\$ 4,576.13	\$ -	\$ 9,152.26
PAYROLL PROCESSING FEES	\$ 220.52	\$ 534.87	\$ 519.54	\$ 251.20	\$ 1,526.13
<b>TOTAL PAYROLL</b>	<b>\$ 1,629.12</b>	<b>\$ 148,530.95</b>	<b>\$ 148,496.64</b>	<b>\$ 9,948.68</b>	<b>\$ 308,605.39</b>



## San Gabriel Valley Mosquito & Vector Control District List of Claims | October 2025

### Payroll September 2025

Department	September 11, 2025	September 25, 2025	Total
100-EXECUTIVE	\$ 11,606.40	\$ 11,606.40	\$ 23,212.80
200-ADMINISTRATION	\$ 13,915.20	\$ 14,015.21	\$ 27,930.41
300-OPERATIONS	\$ 62,140.94	\$ 75,685.06	\$ 137,826.00
400-SURVEILLANCE	\$ 19,058.41	\$ 19,208.40	\$ 38,266.81
500-COMMUNICATIONS	\$ 19,452.51	\$ 19,691.06	\$ 39,143.57
EXTRA HELP (SEASONAL)	\$ 15,545.12	\$ 18,889.30	\$ 34,434.42
GROSS PAYROLL	\$ 141,718.58	\$ 159,095.43	\$ 300,814.01
EMPLOYER TAXES	\$ 2,741.63	\$ 3,131.22	\$ 5,872.85
CAR ALLOWANCE (DM)	\$ 500.00	\$ -	\$ 500.00
EMPLOYEE BENEFITS-MED	\$ 5,232.24	\$ 4,708.43	\$ 9,940.67
PAYROLL PROCESSING FEES	\$ 550.20	\$ 550.20	\$ 1,100.40
<b>TOTAL PAYROLL</b>	<b>\$ 150,742.65</b>	<b>\$ 167,485.28</b>	<b>\$ 318,227.93</b>



# San Gabriel Valley Mosquito & Vector Control District Budget Status Report | October 2025

## BUDGET STATUS REPORT

PERIOD ENDING 10/30/2025  
Current Period 33% of Fiscal Year Completed

	CURRENT PERIOD	YEAR TO DATE	ADOPTED BUDGET	REMAINING BUDGET	PERCENTAGE OF BUDGET UTILIZED
<b>SALARIES AND BENEFITS</b>					
6500 Salaries - Exempt	73,532.90	291,005.40	972,092.76	681,087.36	30%
6501 Salaries - Non-Exempt	156,631.89	615,287.22	1,961,728.38	1,346,441.16	31%
6502 Salaries - Overtime	5,418.71	21,476.65	74,500.00	53,023.35	29%
6503 Salaries - Vacation	7,254.50	35,877.39	165,618.42	129,741.03	22%
6504 Salaries - Holiday	0.00	33,324.10	141,285.06	107,960.96	24%
6505 Salaries - Sick Pay	10,965.44	45,966.40	121,767.62	75,801.22	38%
6506 Salaries - Extra Help	36,400.68	131,395.98	351,138.80	219,742.82	37%
6507 Payroll Taxes - Medicare	4,329.67	17,347.44	59,890.08	42,542.64	29%
6508 Payroll Taxes - Social Security	1,484.57	5,652.54	17,940.80	12,288.26	32%
6509 Payroll Taxes - Unemployment Insurance	0.00	588.69	20,000.00	19,411.31	3%
6510 Cafeteria Benefit	39,852.44	160,538.25	610,200.00	449,661.75	26%
6511 Group Term Life Insurance	455.98	2,300.34	6,000.00	3,699.66	38%
6512 DM 457 Contribution	330.50	2,629.60	8,802.00	6,172.40	30%
6513 DM Car Allowance	500.00	2,000.00	6,000.00	4,000.00	33%
6514 Tuition Reimbursement	0.00	2,000.00	8,000.00	6,000.00	25%
6515 CalPERS Classic Normal Cost	9,130.63	29,678.27	93,643.80	63,965.53	32%
6516 CalPERS PEPR Normal Cost	25,001.00	73,917.63	202,391.28	128,473.65	37%
6517 Retiree Health Insurance	3,980.93	19,922.60	58,000.00	38,077.40	34%
6518 CalPERS Classic Unfunded Liability	0.00	115,347.00	157,703.00	42,356.00	73%
6519 CalPERS Pepra Unfunded Liability	0.00	324.00	10,335.00	10,011.00	3%
6520 CalPERS Classic - ADP	0.00	0.00	330,000.00	330,000.00	0%
6521 CalPERS PEPR - ADP	0.00	0.00	30,000.00	30,000.00	0%
6522 CalPERS Post Retirement - OPEB	0.00	0.00	150,000.00	150,000.00	0%
<b>Total SALARIES AND BENEFITS</b>	<b>375,269.84</b>	<b>1,606,579.50</b>	<b>5,557,037.00</b>	<b>3,950,457.50</b>	<b>29%</b>
<b>ORGANIZATIONAL EXPENDITURES</b>					
6600 Bank Charges	1,462.56	5,739.30	23,000.00	17,260.70	25%
6601 Board Expenses	2,278.03	7,417.17	40,000.00	32,582.83	19%
6602 Branded Apparel	112.36	142.30	4,000.00	3,857.70	4%
6603 Computer Hardware	0.00	5,281.87	30,000.00	24,718.13	18%
6604 Computer Software	6,752.54	34,157.87	94,500.00	60,342.13	36%
6605 Emergency Response	0.00	0.00	100,000.00	100,000.00	0%
6606 Employee Recognition & Engagement	1,339.81	2,406.69	6,000.00	3,593.31	40%
6607 Equipment Leases	2,144.05	9,188.33	23,000.00	13,811.67	40%
6608 Fees and Assessments	0.00	3,825.71	105,000.00	101,174.29	4%
6609 Field Communications	4,073.69	15,708.05	50,000.00	34,291.95	31%
6610 Internet Services	645.82	2,586.91	20,000.00	17,413.09	13%
6611 Membership Dues	9,665.00	46,205.58	40,000.00	-6,205.58	116%
6612 Miscellaneous Expenses	0.00	460.00	3,000.00	2,540.00	15%
6613 Office Supplies	35.13	3,938.75	9,000.00	5,061.25	44%
6614 Phone Services	2,229.80	5,567.60	25,000.00	19,432.40	22%
6615 Postage	0.00	506.80	2,000.00	1,493.20	25%
6616 Printing and Reproduction	0.00	1,279.81	11,000.00	9,720.19	12%
6617 Professional Development	0.00	125.84	3,000.00	2,874.16	4%
6618 Recruitments	250.00	250.00	6,500.00	6,250.00	4%



## San Gabriel Valley Mosquito & Vector Control District Budget Status Report | October 2025

	CURRENT PERIOD	YEAR TO DATE	ADOPTED BUDGET	REMAINING BUDGET	PERCENTAGE OF BUDGET UTILIZED
6619 Travel, Meetings, and Conferences	2,815.27	10,278.36	52,000.00	41,721.64	20%
6620 Electric Utility Services	3,244.20	18,269.09	17,000.00	-1,269.09	107%
6621 Gas Utility Services	227.85	1,094.58	4,300.00	3,205.42	25%
6622 Water Utility Services	157.20	897.72	2,600.00	1,702.28	35%
6623 Aerial Operations	0.00	0.00	30,000.00	30,000.00	0%
6624 Gasoline	7,487.37	25,453.02	68,000.00	42,546.98	37%
6625 Operations Supplies	369.98	2,363.96	8,000.00	5,636.04	30%
6626 Pesticides	0.00	0.00	180,000.00	180,000.00	0%
6627 Pool Notifications	1,403.66	5,399.65	12,000.00	6,600.35	45%
6628 Safety Supplies	8.33	340.45	7,500.00	7,159.55	5%
6629 Equipment Maintenance	108.57	1,070.12	3,000.00	1,929.88	36%
6630 Facility Maintenance	3,688.39	27,415.46	86,000.00	58,584.54	32%
6631 Grounds Maintenance	0.00	630.49	2,000.00	1,369.51	32%
6632 Vehicle Maintenance	0.00	29,453.50	50,000.00	20,546.50	59%
6633 Work Boots	-74.10	125.90	5,500.00	5,374.10	2%
6634 Uniforms	988.07	4,471.81	17,500.00	13,028.19	26%
6635 Testing Supplies	2,442.60	13,026.69	22,000.00	8,973.31	59%
6636 Fish Supplies	433.49	2,266.37	2,500.00	233.63	91%
6637 State Certification	574.00	6,174.00	10,000.00	3,826.00	62%
6638 Surveillance Supplies	2,668.63	7,102.42	15,000.00	7,897.58	47%
6639 Advertising	516.49	1,394.43	30,000.00	28,605.57	5%
6640 Communications Supplies	14.22	455.79	8,000.00	7,544.21	6%
6641 Education Program Supplies	1,691.34	1,874.26	10,000.00	8,125.74	19%
6642 Event Participation Fees	0.00	208.36	1,000.00	791.64	21%
6643 Media Production	60.00	71.36	1,800.00	1,728.64	4%
6644 Website and Email Services	80.00	5,402.13	7,000.00	1,597.87	77%
6650 Contract Services - Assessment Administration	0.00	7,490.24	25,000.00	17,509.76	30%
6651 Contract Services - Auditor	0.00	10,000.00	26,000.00	16,000.00	38%
6652 Contract Services - Bookkeeping	1,312.50	5,906.25	17,000.00	11,093.75	35%
6653 Contract Services - Information Technology	4,305.00	18,270.00	60,000.00	41,730.00	30%
6654 Contract Services - Investment Advisory	0.00	2,380.18	10,000.00	7,619.82	24%
6655 Contract Services - Legal	3,066.14	8,011.09	50,000.00	41,988.91	16%
6656 Contract Services - Other	0.00	0.00	5,000.00	5,000.00	0%
6660 Insurance - VCJPA Automobile	0.00	6,209.00	8,000.00	1,791.00	78%
6661 Insurance - VCJPA General Fund	0.00	4,344.00	5,000.00	656.00	87%
6662 Insurance - VCJPA Liability	0.00	141,142.00	145,000.00	3,858.00	97%
6663 Insurance - VCJPA Property	0.00	12,287.00	21,000.00	8,713.00	59%
6664 Insurance - VCJPA Workers' Compensation	0.00	167,728.00	145,000.00	-22,728.00	116%
6665 Insurance - Other Insurance	288.09	288.09	5,500.00	5,211.91	5%
<b>Total ORGANIZATIONAL EXPENDITURES</b>	<b>68,866.08</b>	<b>694,084.35</b>	<b>1,770,200.00</b>	<b>1,076,115.65</b>	<b>39%</b>
<b>CAPITAL OUTLAY</b>					
8000 Capital Outlay - General	0.00	32,450.00	70,000.00	37,550.00	46%
<b>Total CAPITAL OUTLAY</b>	<b>0.00</b>	<b>32,450.00</b>	<b>70,000.00</b>	<b>37,550.00</b>	<b>46%</b>
<b>Total EXPENDITURES</b>	<b>444,135.92</b>	<b>2,333,113.85</b>	<b>7,397,237.00</b>	<b>5,064,123.15</b>	<b>32%</b>



## San Gabriel Valley Mosquito & Vector Control District Budget Status Report | October 2025

	CURRENT PERIOD	YEAR TO DATE	ADOPTED BUDGET	REMAINING BUDGET	PERCENTAGE OF BUDGET UTILIZED
<b>DESIGNATED RESERVES</b>					
Public Health Emergency	0.00	0.00	695,000.00	695,000.00	0%
Capital Projects	0.00	0.00	325,000.00	325,000.00	0%
Pension Liability	0.00	0.00	313,000.00	313,000.00	0%
Building/Facilities	0.00	0.00	110,000.00	110,000.00	0%
Vehicle Replacement	0.00	0.00	65,000.00	65,000.00	0%
Prop 218 Ballot Initiative	0.00	0.00	1,179,923.00	1,179,923.00	0%
Sterile Insect Technique	0.00	0.00	122,500.00	122,500.00	0%
<b>Total DESIGNATED RESERVES</b>	<b>0.00</b>	<b>0.00</b>	<b>2,810,423.00</b>	<b>2,810,423.00</b>	<b>0%</b>

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## San Gabriel Valley Mosquito & Vector Control District Board of Trustees Meeting Minutes October 10, 2025

### **TRUSTEES PRESENT**

Henry Aviles (Alhambra)  
 Robert Gonzales (Azusa)  
 Richard Barakat (Bradbury)  
 Patricia Cortez (Covina)  
 Corey Calaycay (Claremont)  
 Jerry Velasco (El Monte)  
 Jackie Doornik (Glendora)  
 Charlie Klinakis (La Puente)  
 Meshal Kashifalghita (La Verne)  
 Becky Shevlin (Monrovia)  
 Joseph Leon (Monterey Park)  
 Rachel Janbek (Pasadena)  
 Tim Sandoval (Pomona)  
 Sandra Armenta (Rosemead)  
 Ryan Vienna (San Dimas)  
 John Capoccia (Sierra Madre)  
 Robert Joe (South Pasadena)  
 Cynthia Sternquist (Temple City)  
 Rosario Diaz (West Covina)

### **TRUSTEES ABSENT**

Sho Tay (Arcadia)  
 Emmanuel Estrada (Baldwin Park)  
 Margaret Finlay (Duarte)  
 Cory Moss (Industry)  
 Manuel Garcia (Irwindale)  
 Anish Saraiya (L.A. County)  
 Denise Menchaca (San Gabriel)  
 Allen Wu (Walnut)

### **STAFF PRESENT**

Jason Farned  
 Cecilia Contreras  
 Anais Medina Diaz  
 Tristan Hallum  
 Gilbert Holguin  
 Jerry Mireles

### **GUESTS PRESENT**

Fennemore LLP, Kelly Alhadeff-Black

## **1. Call to Order**

President Capoccia called the meeting to order at 7:00 a.m. Trustee Leon led the Pledge of Allegiance. Clerk of the Board Mireles confirmed a quorum and noted absences.

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

None

## **3. Consent Calendar**

Motion by Vice President Kashifalghita, seconded by Trustee Calaycay and carried by the following vote to approve Items 3.1- 3.7 of the Consent Calendar.

AYES: Aviles, Gonzales, Barakat, Cortez, Calaycay, Velasco, Doornik, Klinakis, Kashifalghita, Shevlin, Leon, Janbek, Sandoval, Armenta, Vienna, Capoccia, Joe, Sternquist, Diaz  
 NOES: None  
 ABSTAIN: None  
 ABSENT: Tay, Estrada, Finlay, Moss, Garcia, Saraiya, Menchaca, Wu



#### 4. Presentation

None

#### 5. Approval of Engagement Agreement with Fennemore LLP for General Counsel Services

Kelly Alhadeff-Black, presented the proposed engagement agreement with Fennemore LLP for the Board's consideration.

Following review, the Board reached a consensus regarding the qualifications of Ms. Alhadeff-Black and the engagement agreement.

Motion by Trustee Sandoval, seconded by Vice President Kashifalghita and carried by the following vote to approve the Engagement Agreement with Fennemore LLP.

AYES: Aviles, Gonzales, Barakat, Cortez, Calaycay, Velasco, Doornik, Klinakis, Kashifalghita, Shevlin, Leon, Janbek, Sandoval, Armenta, Vienna, Capoccia, Joe, Sternquist, Diaz  
 NOES: Calaycay, Vienna  
 ABSTAIN: None  
 ABSENT: Tay, Estrada, Finlay, Moss, Garcia, Saraiya, Menchaca, Wu

#### 6. Consideration Approval of Revised Job Descriptions for Vector Control Technician and Outreach Assistant

Mr. Farned reported that, in alignment with the District's Strategic Plan and commitment to continuous improvement, staff are conducting a comprehensive update of all job descriptions to ensure consistency, accuracy, and legal compliance. Due to immediate staffing needs associated with the Eaton Fire Area Management Plan, revisions to the Vector Control Technician and Outreach Assistant classifications were prioritized. With the concurrence of the Personnel and Policy Committee Chair, the item was brought directly to the full Board to expedite recruitment.

Motion by Trustee Sternquist, seconded by Trustee Calaycay and carried by the following vote to approve the revised job descriptions for the Vector Control Technician and Outreach Assistant.

AYES: Aviles, Gonzales, Barakat, Cortez, Calaycay, Velasco, Doornik, Klinakis, Kashifalghita, Shevlin, Leon, Janbek, Sandoval, Armenta, Vienna, Capoccia, Joe, Sternquist, Diaz  
 NOES: None  
 ABSTAIN: None  
 ABSENT: Tay, Estrada, Finlay, Moss, Garcia, Saraiya, Menchaca, Wu

#### 7. Consider Authorization to Hire Three Limited-Term Full-Time Positions for Eaton Fire Area Mosquito Management

As the matter had been presented under the prior item, no additional report was given. The Board proceed with the motion.



## San Gabriel Valley Mosquito & Vector Control District Board of Trustees Meeting Minutes October 10, 2025

Motion by Trustee Sandoval, seconded by Trustee Velasco and carried by the following vote to authorize the hiring of three limited-term full-time staff beginning November 1, 2025, for a one-year term dedicated to the Eaton Fire Area Management Plan.

AYES: Aviles, Gonzales, Barakat, Cortez, Calaycay, Velasco, Doornik, Klinakis, Kashifalghita, Shevlin, Leon, Janbek, Sandoval, Armenta, Vienna, Capoccia, Joe, Sternquist, Diaz  
 NOES: None  
 ABSTAIN: None  
 ABSENT: Tay, Estrada, Finlay, Moss, Garcia, Saraiya, Menchaca, Wu

### **8. Consider Approval of Funds from Executive Department Travel, Meetings, and Conference Budget Line Item 6619-100**

Mr. Farned reported on the request to authorize up to \$1,000 from the Executive Department budget (line item 6619-100, Travel, Meetings and Conferences) to sponsor registration costs for outside agency speakers at the MVCAC Annual Conference symposium. He highlighted the District response to the Eaton Fire served as a major test of its emergency preparedness and the District has organized a symposium at the MVCAC Annual Conference and this would allow for outside agencies to participate who are in a financial constraint.

Motion by Trustee Klinakis, seconded by Trustee Leon and carried by the following vote to approve the allocation of up to \$1,000 from budget line 6619-100 for speaker sponsorships at the MVCAC Annual Conference symposium.

AYES: Aviles, Gonzales, Barakat, Cortez, Calaycay, Velasco, Doornik, Klinakis, Kashifalghita, Shevlin, Leon, Janbek, Sandoval, Armenta, Vienna, Capoccia, Joe, Sternquist, Diaz  
 NOES: None  
 ABSTAIN: None  
 ABSENT: Tay, Estrada, Finlay, Moss, Garcia, Saraiya, Menchaca, Wu

### **9. Trustee Conference Opportunity – Call for Statements of Interest Forms for 2026 Annual AMCA & MVCAC Conferences**

Mr. Farned informed the Trustees about the 2026 Annual AMCA & MVCAC Conferences. He emphasized that any Trustee wishing to attend the conference must submit the statement of interest form by December 3, 2025.

### **10. Notification of Trustee Term Expirations**

Mr. Farned indicated the following trustee's terms would be ending: Tay, Estrada, Barakat, Cortez, Finlay, Velasco, Klinakis, Saraiya, Leon, Janbek, Armenta, Vienna and Joe. Clerk of the Board, Jerry Mireles emailed Letters to the City notifying cities of their representative upcoming term expirations.



## San Gabriel Valley Mosquito & Vector Control District Board of Trustees Meeting Minutes October 10, 2025

### **11. District Administration**

#### **11.1 Committee Meeting Notification: Finance Committee and Nominations Committee**

Mr. Farned announced that the Finance Committee would begin immediately following the adjournment of the board meeting. The Nominations Committee will convene once the

#### **11.2 District Update**

Mr. Farned reported that the District continues to experience a mild season, with mosquito abundance remaining below normal levels. He noted that three West Nile virus–positive samples were recently confirmed in the cities of Rosemead and El Monte, which is typical for this time of year. In response to elevated trap counts in Monterey Park, the District proactively conducted truck-mounted treatments in the affected area. No dengue cases have been confirmed to date this year.

### **12. Committee Reports**

None

### **13. Trustee Report**

None

### **14. New Business**

Trustee Shevlin requested that the District issue a Request for Proposals (RFP) to obtain competitive submissions from qualified firms for general counsel services. President Capoccia sought consensus from the Board, which was reached and the item will be placed on the agenda for the regular November Board meeting.

### **15. Adjournment**

The meeting was adjourned at 7:48 a.m.



**Zone Specialists:**

Zone	Specialist	Cities
1	Steven Ly	Alhambra, Monterey Park, San Gabriel, South Pasadena
2	Jon Halili	Altadena, Pasadena
3	Dane Miletich	Arcadia, Sierra Madre, Temple City
4	Hendricks Pena	Baldwin Park, El Monte, Rosemead
5	Darrin Jones	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 includes pesticide usage for September 2025 and October 2025.

The District responded to a local transmission of Dengue virus in the city of La Puente. The Operations department flagged 98 properties for enhanced investigation and control measures, gaining access to 70 properties. District specialists performed backpack adulticide treatments and conducted broadscale pesticide treatments on October 13 and October 16 to target immature and adult stage mosquitoes. Letters were sent to residents who did not respond to initial inspection attempts, and following limited responses, the District obtained an inspection warrant to ensure property access. Inspections were completed with full cooperation and entry, allowing staff to perform comprehensive inspections and treatments to eliminate potential mosquito breeding sources.

The department concluded its seasonal work with Extra-Help Vector Control Technicians on October 30, 2025. These dedicated technicians played a crucial role in supporting field operations throughout the season, assisting with inspections, surveillance, and treatment activities across all zones. Their efforts enhanced operational efficiency during peak mosquito activity and allowed zone specialists to focus on high-priority disease response and control measures as the District transitions into the cooler months.

**Chemical Usage:**

**September 2025**

Larvicides/Pupicides			
Method of Action	Target	Amount	Area Treated
<b>Larvicide Oils (Surface Film)</b>			
Suffocation	Mosquitoes	1.46 gal.	13376 sq.ft.
<b>Insect Growth Regulators (IGR's)</b>			



Inhibits metamorphosis	Mosquitoes	<b>89.16</b> lbs.	<b>68833</b> sq.ft.
<b>Bacterials</b>			
Ingestion, toxicant	Mosquitoes	<b>2.34</b> gal.	<b>1195920</b> sq.ft.
Ingestion, toxicant	Mosquitoes	<b>103.42</b> lbs.	<b>2482932</b> sq.ft.
Ingestion, toxicant	Black flies	<b>38.07</b> gal.	<b>10566</b> m <sup>3</sup>
<b>Biologicals</b>			
Mosquito fish	Mosquitoes	<b>1510</b> ea.	<b>22511</b> sq.ft.
<b>Adulticides</b>			
<b>Method of Action</b>	<b>Target</b>	<b>Amount</b>	<b>Area Treated</b>
<b>Botanicals (ULV)</b>			
Nervous System Toxicant	Mosquitoes	<b>0.004</b> gal.	<b>24120</b> sq.ft.

**October 2025**

<b>Larvicides/Pupicides</b>			
<b>Method of Action</b>	<b>Target</b>	<b>Amount</b>	<b>Area Treated</b>
<b>Larvicide Oils (Surface Film)</b>			
Suffocation	Mosquitoes	<b>0.51</b> gal.	<b>4774</b> sq.ft.
<b>Insect Growth Regulators (IGR's)</b>			
Inhibits metamorphosis	Mosquitoes	<b>36.09</b> lbs.	<b>80618</b> sq.ft.
<b>Bacterials</b>			
Ingestion, toxicant	Mosquitoes	<b>1.07</b> gal.	<b>546480</b> sq.ft.
Ingestion, toxicant	Mosquitoes	<b>175.33</b> lbs.	<b>10447298</b> sq.ft.
Ingestion, toxicant	Black flies	<b>5.63</b> gal.	<b>1563</b> m <sup>3</sup>
<b>Biologicals</b>			
Mosquito fish	Mosquitoes	<b>1087</b> ea.	<b>9944</b> sq.ft.
<b>Adulticides</b>			
<b>Method of Action</b>	<b>Target</b>	<b>Amount</b>	<b>Area Treated</b>
<b>Botanicals (ULV)</b>			
Nervous System Toxicant	Mosquitoes	<b>6.59</b> gal.	<b>36384178</b> sq.ft.

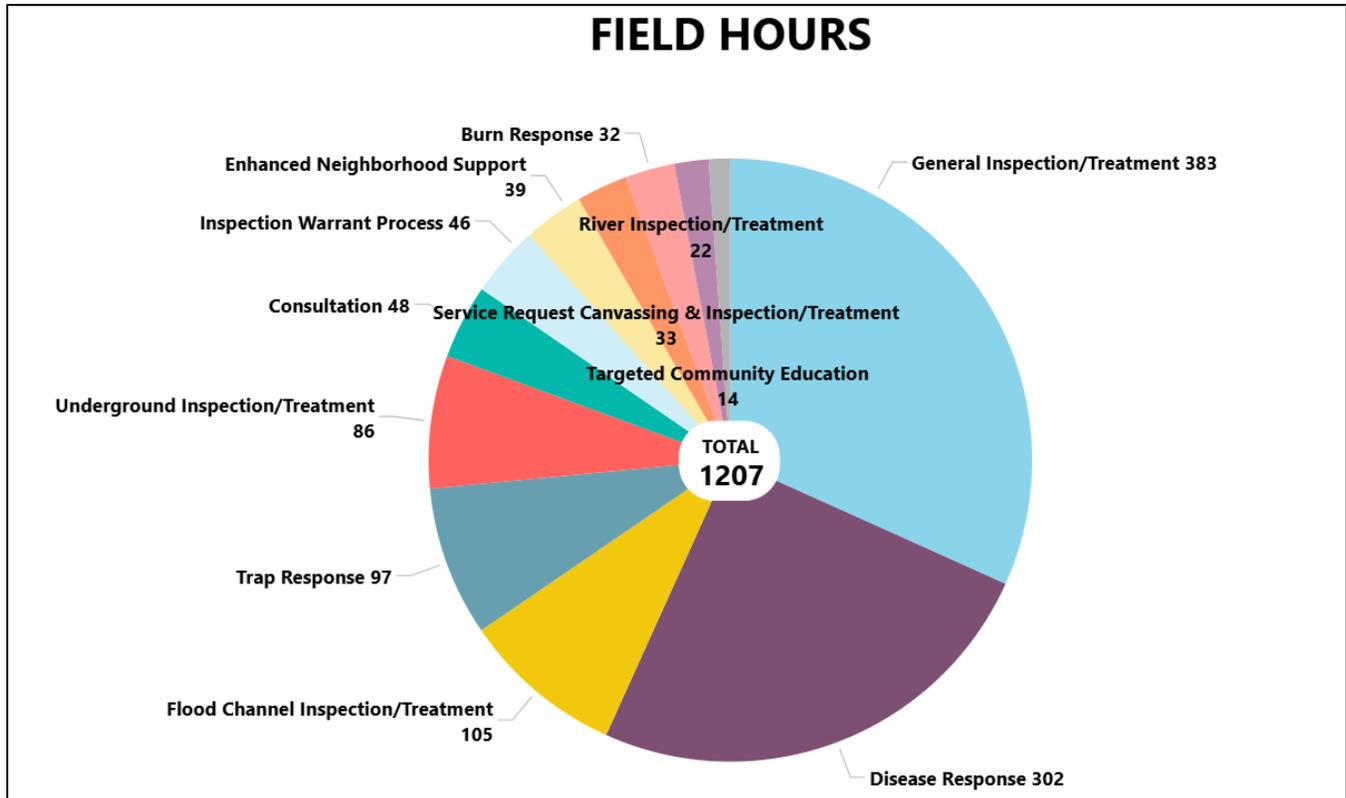


Field Statistics:

**1,391** - 26.25 %  
2024  
SITES VISITED

**85** + 23.19 %  
2024  
SERVICE REQUESTS

**30** + 0 %  
2024  
CONSULTATIONS



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# San Gabriel Valley Mosquito & Vector Control District Surveillance Department Report Disease Weeks 40 - 44 | September 28 – November 1

## Surveillance Activities

Routine mosquito surveillance continued through epiweeks 40-44 using Gravid and Encephalitis Vector Surveillance (EVS) and BG sentinel 2 traps. An average of 65 traps were deployed each week while total abundance ranged from 402-3383 mosquitoes per week. The average number of mosquitoes caught per trap ranged from 22.3-44.5 during this time frame.

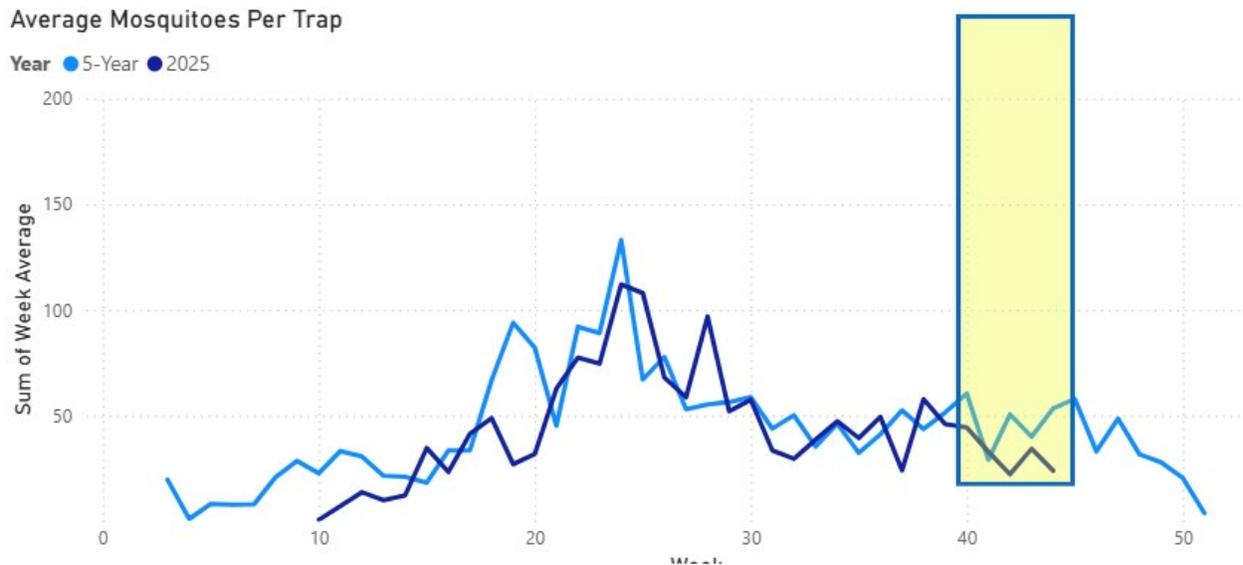


Fig. 1 Average mosquito collections per trap for the current year 2025 (dark blue) compared to a five-year average of mosquito abundance (light blue) from 2020 through 2024. Highlighted are weeks 40-44.

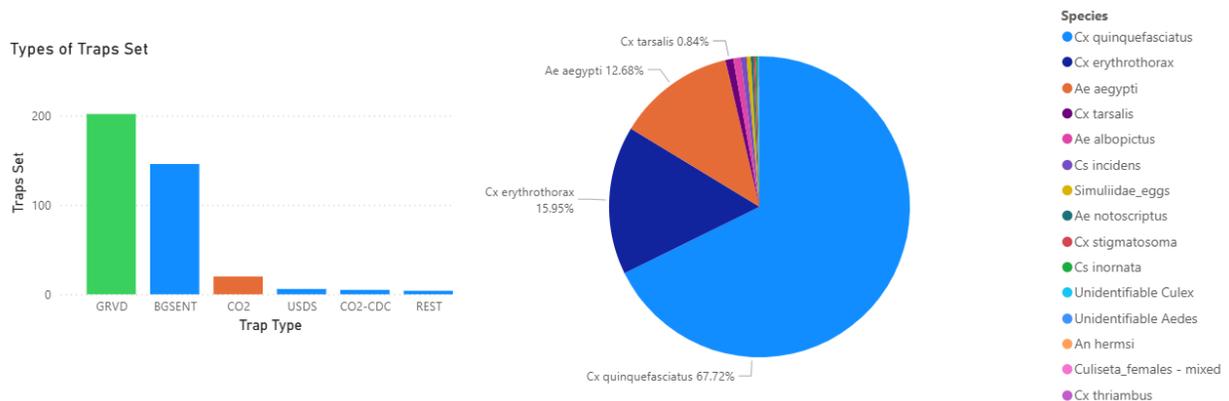


Fig. 2 The bar chart depicts the total number/types of traps set while the pie chart depicts the total percentage of mosquitoes collected for the current reporting period. Species listed on the far right are sorted from high to low as a function of total abundance.



# San Gabriel Valley Mosquito & Vector Control District Surveillance Department Report Disease Weeks 40 - 44 | September 28 – November 1

Community/City	Avg Mosq per Trap
Alhambra	56
Altadena	39
Arcadia	80
Azusa	39
Baldwin Park	48
Bradbury	35
Claremont	47
Covina	96
Duarte	59
El Monte	63
Glendora	83
Industry	25
Irwindale	66
La Puente	59
La Verne	42
Monrovia	57
Monterey Park	93
Pasadena	38
Pomona	62
Rosemead	45
San Dimas	49
San Gabriel	51
Sierra Madre	15
South Pasadena	74
Temple City	49
Walnut	45
West Covina	67

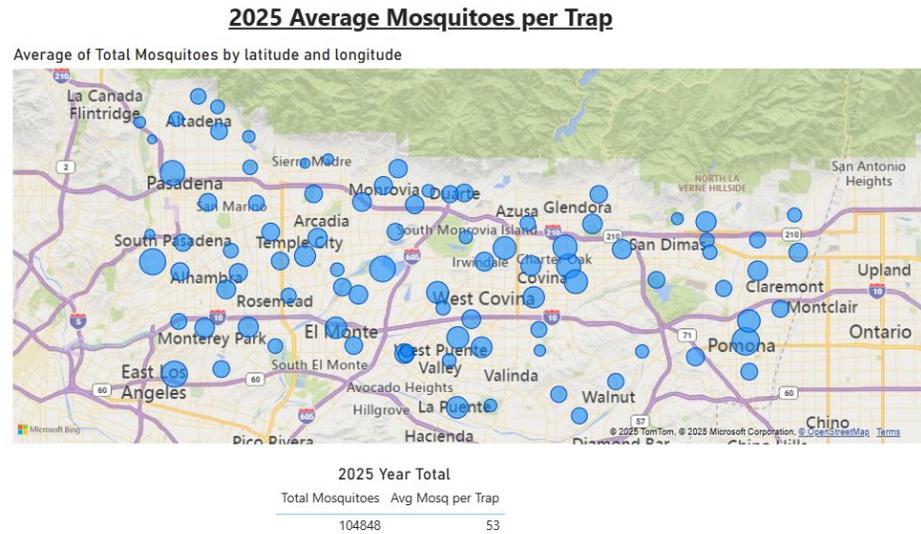


Fig. 3 The chart on the left depicts the average amount of mosquitoes collected per trap by sampling location and city/community. The map displays these trapping locations while the size of the bubbles on the map reflects the relative abundance of mosquitoes caught at each site.

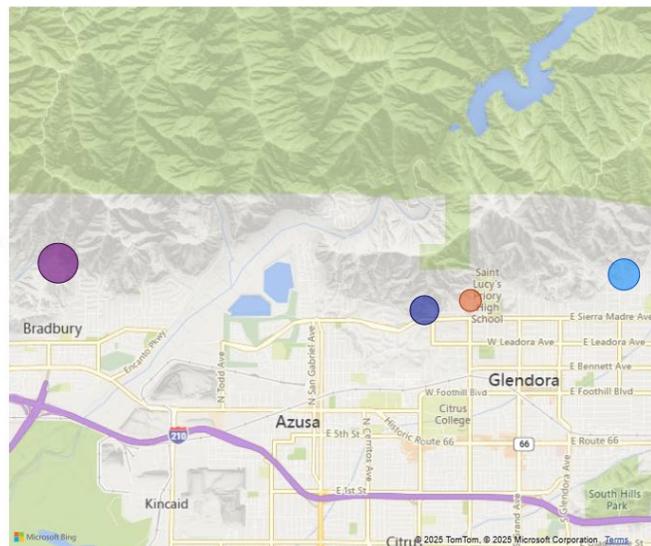
### Black Fly Surveillance

Routine black fly surveillance was conducted during disease weeks 40 through 44. This surveillance was conducted using EVS traps baited with carbon dioxide in the form of dry ice. During this period, black fly abundance exceeded District action thresholds for one week and initiated additional black fly treatments and weekly black fly surveillance.

### Week 40, 41, 42, 43 and 44 Black Fly Data

CO2 Traps				
Week	Zone	Site Name	Trap Type	Total Black Fly
44	7	Hicrest Rd (GL)	CO2	15
44	7	Glencoe Heights	CO2	12
44		Ben Lomond Ave	CO2	5
44	5	Tall Pine Dr	CO2	2
43	7	Glencoe Heights	CO2	51
43	7	Hicrest Rd (GL)	CO2	32
43	5	Tall Pine Dr	CO2	11
43		Ben Lomond Ave	CO2	10
42	5	Tall Pine Dr	CO2	140
42	7	Hicrest Rd (GL)	CO2	57
42	7	Glencoe Heights	CO2	40
42		Ben Lomond Ave	CO2	32
41	5	Tall Pine Dr	CO2	22
41		Ben Lomond Ave	CO2	10
41	7	Hicrest Rd (GL)	CO2	4
41	7	Glencoe Heights	CO2	0
40	5	Tall Pine Dr	CO2	82
40	7	Glencoe Heights	CO2	46
40	7	Hicrest Rd (GL)	CO2	14
40		Ben Lomond Ave	CO2	6

- Site Name**
- Glencoe Heights
  - Hicrest Rd (GL)
  - Ben Lomond Ave
  - Bernard Biostation
  - Tall Pine Dr



**Notes:**

The table shows all trap counts for the past week. Traps with counts of (100+) black flies per trap have ● and counts of (200+) black flies per trap have ●. Locations positive for black flies appear on the map. The bubbles on the map represent the relative numbers of black fly caught in each trap but are not drawn to scale.



## San Gabriel Valley Mosquito & Vector Control District Surveillance Department Report Disease Weeks 40 - 44 | September 28 – November 1

Fig. 4 Black fly trap locations for disease weeks 40 through 44. All trap locations shown were positive for black flies. The size of the bubbles on the map reflects the relative abundance of black flies caught at each site.

### Eaton Burn Area

As of week 10, the surveillance team has deployed Gravid and BG sentinel traps in proximity to and within the Eaton burn scar to identify the risk of mosquitoes growing in this area compared to the surrounding cities and the District overall. Additional surveillance parameters will be reported out on as they occur, but the goal of this targeted surveillance is to identify the trend of mosquito development within the burn scar and track significant changes in the population due to the wildfires. The following chart depicts a summarized version of these efforts. The current adult population is below the historical average and is following the same trend as District-wide sources.

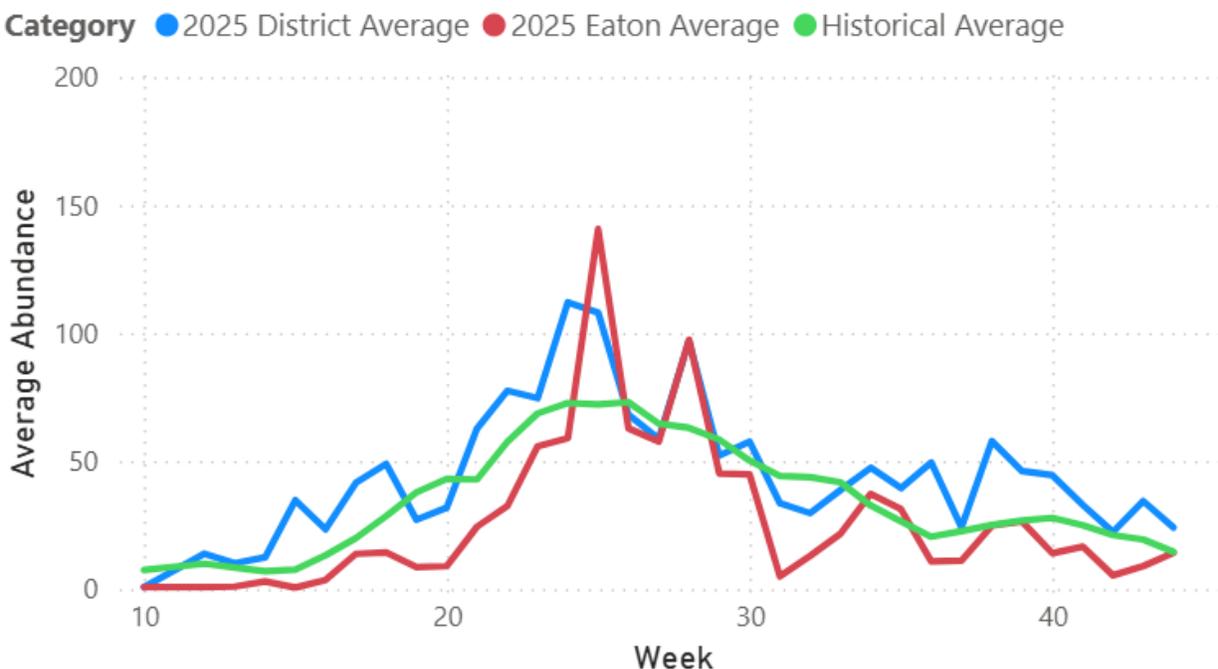


Fig. 6 The following line chart depicts three summarized collections for direct comparison. The blue line depicts the average number of mosquitoes collected across the entire District at the end of each epiweek. The red line is that same average only taken from the Eaton burn scar area while the green line is an average of the last 5 years of collections in proximity to the Eaton burn scar.

### Additional Surveillance Activities

Enhanced surveillance activities are activated when additional mosquito abundance/disease information is required from a specific area. Generally, these activities are activated in response to specific disease/abundance triggers but can be utilized proactively in areas of historic concern. Additionally underground mosquito surveillance is deployed year-round to mitigate mosquito populations in storm drain and flood channel environments.



## San Gabriel Valley Mosquito & Vector Control District Surveillance Department Report Disease Weeks 40 - 44 | September 28 – November 1

For disease week 41, one activity was performed in the city of La Puente in response to a suspected human infection with dengue.

For disease week 42, two activities were performed in the city of Pasadena and La Puente. Pasadena was in response to a WNV human case and La Puente was in response to a confirmed human infection with dengue.

For disease week 43, one activity was performed in the city of La Puente following up in response to a confirmed human infection with dengue.

For disease week 44, one activity was performed in the city of La Puente following up in response to a confirmed human infection with dengue.

### Arbovirus Activity

As of disease week 17, West Valley Mosquito and Vector Control District has resumed testing our dead bird and mosquito pool samples. As a reminder, mosquitoes are tested in groups, routinely of 20-50 individuals, to test for the presence of virus. These groups of mosquito samples are referred to as a mosquito "pool". *Aedes spp.* mosquitoes can be tested in lower quantities to aid in identifying local transmission. *Culex* mosquito samples and dead bird samples are tested for West Nile virus (WNV), St. Louis Encephalitis (SLE) and Western Equine Encephalitis (WEE) virus. Submitted *Aedes spp.* samples are tested for Dengue (DENV), Chikungunya (CHIKV) and Zika virus (ZIKV).

As of week 30, the District identified its first WNV positive mosquito pool for the 2025 mosquito season.

The following are the weekly results from the District's arbovirus testing from epiweeks 40-44:

-Week 40, 3 out of 33 mosquito pools tested positive for WNV.

-Week 41, 0 out of 33 mosquito pools tested positive for WNV.

-Week 42, 0 out of 4 mosquito pools tested positive for WNV.

-Week 43, 1 out of 28 mosquito pools tested positive for WNV.

-Week 44, 1 out of 27 mosquito pools tested positive for WNV.

For the current reporting period:

-125 mosquito pools have been tested, 5 of which have tested positive for WNV.

- In 2025, 856 mosquito pools have been tested with 8 positive detections.
  - At this time in 2024, 921 mosquito pools were tested with 50 positive samples.

-0 bird carcasses have been tested, 0 of which have tested positive for WNV.

- In 2025, 21 bird carcasses have been tested with 0 positive detections.
  - At this time in 2024, 39 bird carcasses were tested with 3 positive samples.



# San Gabriel Valley Mosquito & Vector Control District Communications Department Report Disease Weeks 40 - 44 | September 28 – November 1

## Outreach Summary:

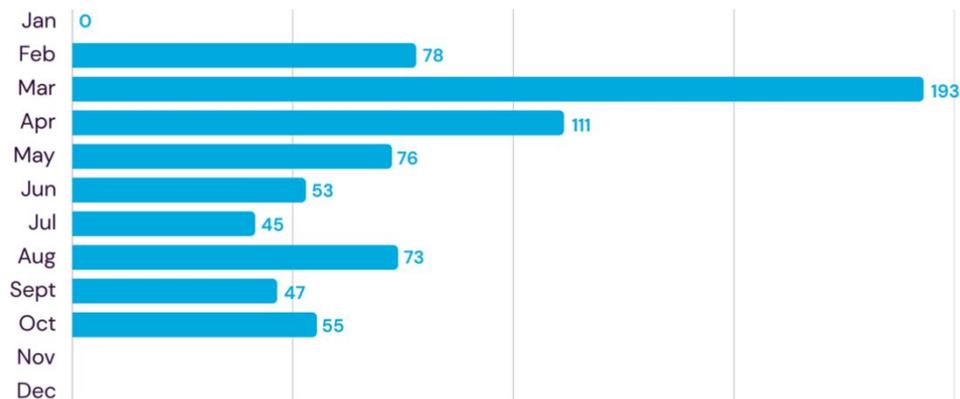
Communications department staff supported the district’s disease response by increasing its outreach presence in the communities where local cases of dengue were confirmed. Additionally, district staff conducted digital and in-person outreach to notify residents impacted by the district’s treatment schedule in the cities of Monterey Park, West Puente Valley, and Covina.

Additionally, staff supported the surveillance department in their first initial step in the SGV Mosquito Match Program. Communications staff hosted a social media reporter, Dr. Alex Dainis, as she followed teams complete a mark, release, recapture study at Bassett Park.

Education specialists Luna and Hagele are finalizing the last weeks of their community science cohorts and remain busy intaking hundreds of submissions from students collecting water samples or egg papers from their own properties. The district’s community science program continues to grow in popularity and helps increase awareness about mosquito prevention and protection through participating students.



## 2025 Communications Field Hours



*Based on a 1 month reporting period*

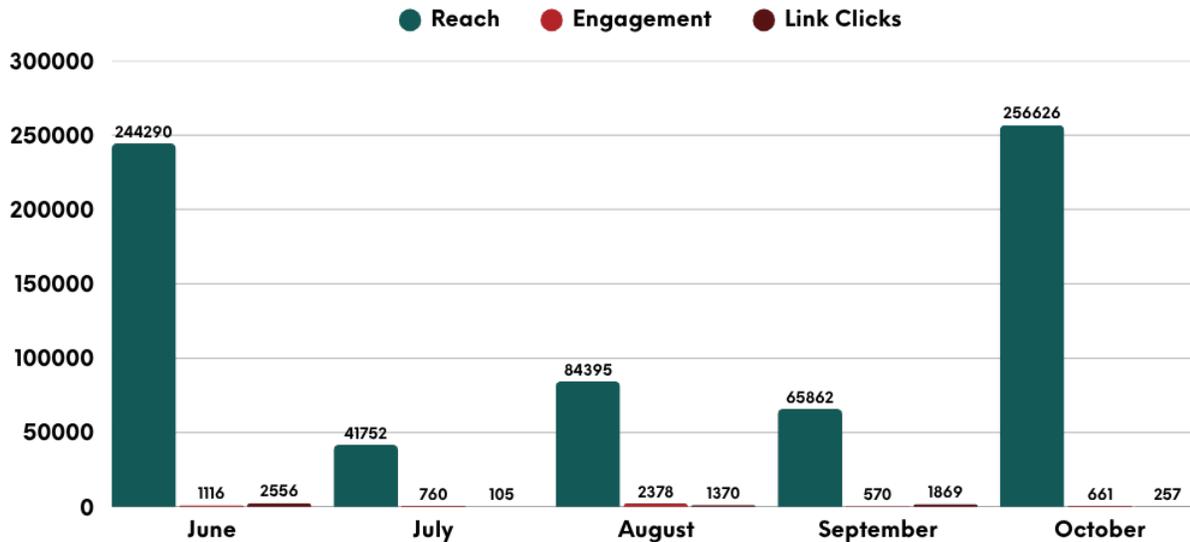


# San Gabriel Valley Mosquito & Vector Control District Communications Department Report Disease Weeks 40 - 44 | September 28 – November 1

## Digital Marketing:

1) Key Performance Indicators (KPIs):

### Social Media Engagement

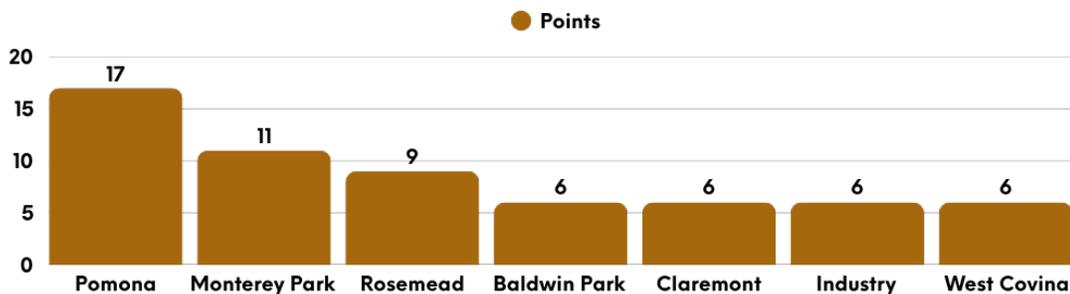


*A delay in reported data may be present. Reported numbers reflect full calendar months to accurately track KPIs from all District social media platforms.*

2) Digital Response Support

- a) A digital response to the confirmed Dengue case was enacted.
- b) A digital response was also used to alert people about the area-wide treatment. The city of Monterey Park posted a collaborative post.

### Most Engaged Cities with @SGVMosquito on Social Media



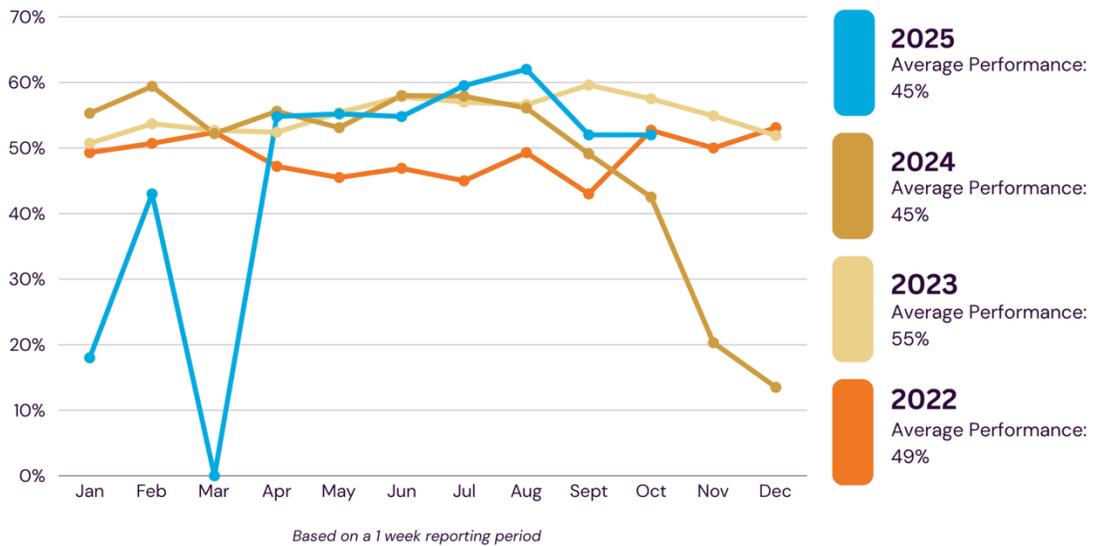


## San Gabriel Valley Mosquito & Vector Control District Communications Department Report Disease Weeks 40 - 44 | September 28 – November 1

### 3) Email Marketing

- a) October Short Bites Monthly e-blast was sent to general and Bite Back Champions audiences.
- b) Presentation event notifications were sent out to community members.

## Short Bites Monthly Performance



### 4) Content Development

- a) A Halloween video called “The Thing About Mosquitoes” was developed and created for a Halloween release. The video has generated 1,246 views across our social media platforms.

### 5) Media Hits

San Gabriel Valley Tribune	10/10/25	Monterey Park and West Puente Valley mosquito control work starting next week
Colorado Bolivard	10/10/25	Pasadena Confirms First Human Case of West Nile Virus in 2025
Pasadena Now	10/10/25	Pasadena Confirms First Human Case of West Nile Virus in 2025
San Gabriel Valley Tribune	10/10/25	Pasadena Public Health reports first West Nile virus case in city since 2022
Pasadena Public Health	10/10/25	Pasadena Public Health Confirms Case of West Nile Virus and Recommends Prevention Tips
MSN News	10/13/25	Small local outbreak' of mosquito-borne dengue virus reported in Baldwin Park



## San Gabriel Valley Mosquito & Vector Control District Communications Department Report Disease Weeks 40 - 44 | September 28 – November 1

San Gabriel Valley Tribune	10/15/25	San Gabriel Valley resident catches mosquito-borne dengue virus, a first this year
LAist	10/15/25	The first local case of dengue of the 2025 mosquito season has been found in L.A. County.
Pasadena Now	10/16/25	County Public Health Probes First Locally Acquired Dengue Case of 2025 Season in San Gabriel Valley
CalCost Times	10/25/25	First West Nile Virus Fatality Confirmed: LA County Reports First 2025 Human Death from Mosquito-Borne Illness, Health Warning Issued



# San Gabriel Valley Mosquito & Vector Control District Treasurer's Report | September 2025

This Treasurer's Report reflects the SGVMVCD's month end balance of District funds for the period noted above. It is in full compliance with the District's Investment Policy. The Secretary-Treasurer hereby certifies that the District can meet expenditure requirements for the next six months with funds from the Citizens Bank, L.A. County Pool, CA CLASS, and LAIF accounts.

<b>LOCAL AGENCY INVESTMENT FUND (LAIF)</b>				
BEGINNING BALANCE				<b>\$3,552.98</b>
Interest Earned		\$38.81		
ENDING BALANCE				<b>\$3,591.79</b>
% OF ANNUAL EXPENDITURE:	0.05%	YIELD:	4.21%	MATURITY DATE: PERPETUAL SOURCE: SEPT 2025 STATEMENT

<b>LOS ANGELES COUNTY POOL (PB1)</b>				
BEGINNING BALANCE				<b>\$8,107.97</b>
Interest Earned		\$262.41		
ENDING BALANCE				<b>\$8,370.38</b>
% OF ANNUAL EXPENDITURE:	0.11%	YIELD:	3.40%	MATURITY DATE: PERPETUAL SOURCE: ND 24, PERIOD 3

<b>CALIFORNIA CLASS PRIME</b>				
BEGINNING BALANCE				<b>\$3,351,941.16</b>
Interest Earned		\$9,273.70		
Withdrawals		(\$1,213,580.74)		
ENDING BALANCE				<b>\$2,147,634.12</b>
% OF ANNUAL EXPENDITURE:	29.03%	YIELD:	4.27%	MATURITY DATE: PERPETUAL SOURCE: SEPT 2025 STATEMENT

<b>VCIPA CONTINGENCY FUND</b>				
BEGINNING BALANCE				<b>\$210,691.00</b>
Interest Earned		\$3,012.00		
ENDING BALANCE				<b>\$213,703.00</b>
% OF ANNUAL EXPENDITURE:	2.89%	YIELD:	3.57%	MATURITY DATE: PERPETUAL SOURCE: SEPT 2025 STATEMENT*

\*Statements provided on quarterly basis only

<b>CITIZENS BANK (OPERATIONS AND SWEEP ACCOUNTS)</b>				
BEGINNING BALANCE				<b>\$346,794.52</b>
Debits		(\$2,731,339.32)		
Deposits		\$3,187,673.96		
Account Analysis Fees		(\$129.24)		
Interest Earned		\$35.37		
ENDING BALANCE				<b>\$803,035.29</b>
% OF ANNUAL EXPENDITURE:	10.86%	YIELD:	0.10%	SOURCE: SEPT 2025 STATEMENT

<b>U.S. BANK TRUST</b>				
BEGINNING BALANCE				<b>\$2,016,979.51</b>
Taxable Interest		\$13,552.47		
Taxable Dividends		\$90.67		
Fees and Expenses		(\$125.00)		
Short Term Gains/Losses		\$0.00		
Change in Investment Value		\$159.00		
ENDING BALANCE				<b>\$2,030,656.65</b>
% OF ANNUAL EXPENDITURE:	27.45%			SOURCE: SEPT 2025 STATEMENT

<b>ALL FUNDS BEGINNING BALANCE</b>	<b>\$5,938,067.14</b>
<b>ALL FUNDS ENDING BALANCE</b>	<b>\$5,206,991.23</b>



Corey Calaycay, Secretary - Treasurer

11/5/2025

Date



## San Gabriel Valley Mosquito & Vector Control District District Working Balance | November 2025

### SGVMVCD WORKING FUND BALANCE NOVEMBER 2025

ALL FUNDS ENDING BALANCE (PERIOD ENDING SEPTEMBER 2025)	\$5,206,991.23
TOTAL RESERVES	(\$2,810,423.00)
OCTOBER 2025 EXPENDITURES	(\$527,897.01)
NOVEMBER 1, 2025 WORKING FUND BALANCE	\$1,868,671.22

*Jason Farned*

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Jason Farned, District Manager

**SAN GABRIEL VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT**

**REPORT OF STAFF’S ATTENDANCE**

**AT CONFERENCE/EVENT**

**Staff Name and Title:** Cecilia Contreras, Director of Administrative Services

**Name of Conference/Event:** 2025 CalPERS Educational Forum

**Date:** 10/13/25 – 10/15/25

**Location:** Palm Desert, CA

**Significant points learned of benefit to the District and its ratepayers:**

The 2025 CalPERS Educational Forum was a great continuing education opportunity that I am grateful to have had the ability to attend. It provided me the chance to deepen my understanding of retirement, health, and compensation topics that directly impact the District and our employees.

I gained helpful insight from several sessions including one covering Actuarial Trends, a topic I am still learning to fully grasp so having the opportunity to listen and take in that information was especially valuable. The session on Public Agency Compensation was also very informative, covering updates on what counts as pensionable pay and how to stay compliant with both state and federal rules. The CalPERS 101 and Retirement Business Rules sessions I attended gave an overview of how different parts of the CalPERS system connect, from contract administration to day-to-day reporting, which will help ensure we continue to manage our programs accurately.

I also learned about maintaining compliance related to Health Program Participation and ways to manage special compensation to avoid common mistakes that can impact retirement benefits. The State and Federal Update session provided current information about upcoming changes in laws and regulations that could affect the District. The CalPERS Health Leaders session offered perspective on future trends in health plan management and employee wellness, which are areas that align with our goal of maintaining a healthy and supported workforce.

Overall, the conference was a valuable learning experience that will help me strengthen our benefit administration processes and better support our team and the communities we serve.

Date: 10/30/25 Signed: 

Print Name: Cecilia Contreras

**SAN GABRIEL VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT**

**REPORT OF STAFF’S ATTENDANCE**

**AT CONFERENCE/EVENT**

**Staff Name and Title:**         Jerry Mireles, Clerk of the Board        

**Name of Conference/Event:**         2025 Board Clerk Conference        

**Date:**         October 27 – 29, 2025        

**Location:**         Santa Rosa, CA        

**Significant points learned of benefit to the District and its ratepayers:**

I attended the 2025 CSDA Board Secretary/Clerk Conference held in Santa Rosa, California, which brought together professionals from across the state to strengthen the effectiveness of special districts. As a returning attendee, I participated in advanced sessions covering a range of relevant topics, including leadership development, workflow automation, policy management, and communication strategies. I learned about new tools such as Google Workspace features, AI-assisted productivity platforms, and best practices for crafting accurate agendas, reports, and minutes. Additionally, the sessions on “Adopting a Positive Leadership Style” and “Navigating Neutrality for the Modern Board Clerk” emphasized the importance of professionalism, collaboration, and maintaining neutrality while supporting the Board and management team.

Attending this conference provided valuable insights and resources that directly benefit the San Gabriel Valley Mosquito and Vector Control District. The knowledge gained will help improve meeting preparation and documentation, streamline internal administrative processes, and enhance compliance with evolving laws and regulations. Learning about new technologies and communication strategies also equips me to implement more efficient systems that save time and reduce risk, ultimately improving transparency and the quality of service we provide to our community. This experience reinforces the district’s commitment to continuous improvement and professional excellence in public service.

**Date:**         11/3/25        

**Signed:**         *Jerry Mireles*        

**Print Name:**         Jerry Mireles

**SAN GABRIEL VALLEY  
MOSQUITO AND VECTOR CONTROL DISTRICT  
Presentation to the Board of Directors  
For the Fiscal Year Ended  
June 30, 2025**

**NIGRO & NIGRO<sup>PC</sup>**



## SCOPE OF WORK

Perform Audit Testwork of the Entity's Annual Financial Statements/Report

Report on the Entity's internal control over financial reporting and on compliance in accordance with Government Auditing Standards

## OUR RESPONSIBILITY IN ACCORDANCE WITH PROFESSIONAL STANDARDS

1. Form and express an opinion about whether the Annual Financial Statements results, that have been prepared by management, are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America.
2. Our responsibility is to plan and perform the audit to obtain **reasonable assurance (not absolute assurance)** about whether the Annual Financial Statements are free of material misstatements.
3. We are to consider the Entity's internal controls and segregations of duties over accounting procedures and financial reporting as we perform our audit testwork. Such considerations were solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal controls.

## AUDIT RESULTS

An Auditor's **Unmodified Opinion** has been issued on the Annual Financial Statements.

- The Annual Financial Statements are fairly presented in all material respects.
- The adopted significant accounting policies have been consistently applied.
- Estimates are considered reasonable for Depreciation, Pension and OPEB expenses.
- New GASB Pronouncements have been adopted.
- Required disclosures are properly reflected in the Annual Financial Statements.

### AU-C 265 – Communicating Internal Control Related Matters Identified in an Audit

**No Material Issues Arose to be Reported to the Governing Board/Management**

**Any Minor Issues Were Discussed Orally and Corrected by Management**

### How Do We Make You Better?

**Best Practice Solutions Were Conveyed to Management – That's the Audit ROI**

**San Gabriel Valley Mosquito & Vector Control District**  
**Dashboard – Audited Financial Statements**  
**June 30, 2025 vs 2024**

Revenues & Expenses	2025	2024	Variance
<b>Operating Revenues:</b>			
Charges for Services:			
Property Assessments	\$ 7,541,711	\$ 6,447,354	\$ 1,094,357
Penalties and Fees on Assessments	21,030	19,597	1,433
Other Revenue	15,586	25,140	(9,554)
<b>Non-Operating Revenues:</b>			
Investment Earnings	260,765	385,044	(124,279)
<b>Total Revenues</b>	<u>7,839,092</u>	<u>6,877,135</u>	<u>961,957</u>
<b>Expenses:</b>			
Salaries & Wages	3,532,129	3,159,082	373,047
Employee Benefits	1,112,073	1,235,880	(123,807)
Materials & Services	1,164,834	1,115,682	49,152
Insurance	237,638	258,338	(20,700)
Depreciation Expense	150,904	170,466	(19,562)
<b>Total Expenses</b>	<u>6,197,578</u>	<u>5,939,448</u>	<u>258,130</u>
<b>Change in Revenues &amp; Expenses</b>	<u>\$ 1,641,514</u>	<u>\$ 937,687</u>	<u>\$ 703,827</u>

**Capital Outlay:**

<b>Capital Asset Additions</b>	\$ (349,140)	\$ -	\$ (349,140)
<b>Depreciation Expense</b>	<u>150,904</u>	<u>170,466</u>	<u>(19,562)</u>
<b>Change in Capital Expense</b>	<u>\$ (198,236)</u>	<u>\$ 170,466</u>	<u>\$ (368,702)</u>

**Cash & Investments**

\$ <u>7,256,442</u>	\$ <u>6,284,584</u>	\$ <u>971,858</u>
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**Quick Summary:**

<b>Change in Revenues &amp; Expenses</b>	\$ 1,641,514		
<b>Change in Capital Expense</b>	<u>(198,236)</u>		
<b>Change in Cash &amp; Investments</b>	<u>\$ 1,443,278</u>	<b>Approximately</b>	<u>\$ 471,420</u>

<b>Compensated Absences</b>	\$ (19,588)
<b>Prepaid Items</b>	189,606
<b>Accounts Payable</b>	(292,413)
<b>OPEB Expense</b>	(49,066)
<b>Pension Expense</b>	653,257
<b>Total</b>	<u>\$ 481,796</u>

**Investment Earnings to Portfolio** 3.85%

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**SAN GABRIEL VALLEY  
MOSQUITO AND VECTOR CONTROL DISTRICT  
Report to the Board of Trustees  
For the Fiscal Year Ended  
June 30, 2025**

**NIGRO & NIGRO<sup>PC</sup>**

**SAN GABRIEL VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT**

*Table of Contents*

*For the Fiscal Year Ended June 30, 2025*

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	<u>Page</u>
<b>Letter to Board of Trustees.....</b>	<b>1</b>
<b>Required Communications.....</b>	<b>2</b>
<b>Summary of Adjusting Journal Entries.....</b>	<b>5</b>



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

We are pleased to present this report related to our audit of the financial statements of the San Gabriel Valley Mosquito and Vector Control District (District) as of and for the year ended June 30, 2025. This report summarizes certain matters required by professional standards to be communicated to you in your oversight responsibility for the District's financial reporting process.

This report is intended solely for the information and use of the Board of Trustees and management and is not intended to be, and should not be, used by anyone other than these specified parties. It will be our pleasure to respond to any questions you have about this report. We appreciate the opportunity to continue to be of service to the District.

Very truly yours,

Murrieta, California  
 November 14, 2025

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***Required Communications***

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## SAN GABRIEL VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT

### Required Communications

For the Fiscal Year Ended June 30, 2025

Generally accepted auditing standards (AU-C 260, *The Auditor's Communication With Those Charged With Governance*) require the auditor to promote effective two-way communication between the auditor and those charged with governance. Consistent with this requirement, the following summarizes our responsibilities regarding the financial statement audit as well as observations arising from our audit that are significant and relevant to your responsibility to oversee the financial reporting process.

Area	Comments
<b>Our Responsibilities with Regard to the Financial Statement Audit</b>	Our responsibilities under auditing standards generally accepted in the United States of America have been described to you in our arrangement letter dated May 1, 2025. Our audit of the financial statements does not relieve management or those charged with governance of their responsibilities, which are also described in that letter.
<b>Overview of the Planned Scope and Timing of the Financial Statement Audit</b>	An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit involved judgment about the number of transactions and the account-type of areas tested. There were no changes to the planned scope and timing of our audit testwork.
<b>Accounting Policies and Practices</b>	<p><b>Accounting Policies and Practices</b>            Under generally accepted accounting principles, in certain circumstances, management may select among alternative accounting practices. During our audit, no such circumstances were noted.</p> <p><b>Adoption of, or Change in, Significant Accounting Policies or Their Application</b>            Management has the ultimate responsibility for the appropriateness of the accounting policies used by the District. The District did not adopt any significant new accounting policies, nor have there been any changes in existing significant accounting policies during the current period.</p> <p><b>Significant or Unusual Transactions</b>            We did not identify any significant or unusual transactions or significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.</p> <p><b>Management's Judgments and Accounting Estimates</b>            Accounting estimates are an integral part of the preparation of financial statements and are based upon management's current judgement. No such significant accounting estimates were noted or estimate applications were changed from the previous year.</p>
<b>Audit Adjustments</b>	Audit adjustments are summarized in the attached <b>Summary of Adjusting Journal Entries</b> .
<b>Uncorrected Misstatements</b>	We are not aware of any uncorrected misstatements other than misstatements that are clearly trivial.

## SAN GABRIEL VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT

### Required Communications

For the Fiscal Year Ended June 30, 2025

Area	Comments
<b>Discussions With Management</b>	We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the District's auditor. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.
<b>Disagreements With Management</b>	We encountered no disagreements with management over the application of significant accounting principles, the basis for management's judgments on any significant matters, the scope of the audit, or significant disclosures to be included in the financial statements.
<b>Consultations With Other Accountants</b>	We are not aware of any consultations management had with other accountants about accounting or auditing matters.
<b>Significant Issues Discussed With Management</b>	No significant issues arising from the audit were discussed or the subject of correspondence with management.
<b>Significant Difficulties Encountered in Performing the Audit</b>	No significant difficulties were encountered in performing our audit.
<b>Required Supplementary Information</b>	<p>We applied certain limited procedures to the:</p> <ol style="list-style-type: none"> <li>1. Management's Discussion and Analysis</li> <li>2. Budget to Actual Comparison</li> <li>3. Required Pension Plan Disclosures</li> <li>4. Required OPEB Plan Disclosures</li> </ol> <p>Which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding 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 did not audit the RSI and do not express an opinion or provide any assurance on the RSI.</p>

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

**SAN GABRIEL VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT***Required Communications**For the Fiscal Year Ended June 30, 2025*

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**Disclosure of Audit Adjustments and Reclassifications**

As part of our external audit engagement, we operate under the presumption that the District's books and records are materially accurate and appropriately closed prior to the commencement of audit fieldwork. Nonetheless, audit adjustments and reclassifications are often proposed during the course of the audit to ensure the District's financial statements are presented in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP), and to enhance comparability with prior-year financial data. In the interest of transparency and governance, we have included, as an attachment to this letter, a summary of audit adjustments and reclassification journal entries identified during the audit.

The existence or absence of such adjustments does not inherently indicate deficiencies, but rather reflects the auditor's role in enhancing the fair presentation of the financial statements. Disclosure of these items provides the Board of Directors with insight into the scope and depth of the audit procedures performed.

To promote timely and accurate financial reporting, we recommend that management strengthen internal controls and oversight over the year-end financial close process. Enhancing these procedures can reduce the volume of post-closing audit adjustments and reclassifications, improve the quality of interim and year-end financial reporting, and support the District's efforts in maintaining compliance with financial reporting requirements and best practices in fiscal governance.

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***Summary of Adjusting Journal Entries***

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**SAN GABRIEL VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT**  
*Summary of Adjusting Journal Entries*  
*For the Fiscal Year Ended June 30, 2025*

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*None Noted During the Audit Work.*

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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, 2025  
(With Comparative Amounts as of June 30, 2024)**

**NIGRO & NIGRO<sup>PC</sup>**

**SAN GABRIEL VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT**

*For the Fiscal Year Ended June 30, 2025*

*Table of Contents*

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**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.....	10
Statement of Activities.....	11
Governmental Funds Financial Statements:	
Governmental Funds Balance Sheet.....	12
Reconciliation of the Governmental Funds Balance Sheet to Statement of Net Position .....	13
Statement of Governmental Fund Revenues, Expenditures, and Changes in Fund Balances .....	14
Reconciliation of the Statement of Governmental Fund Revenues, Expenditures, and Changes in Fund Balances to the Statement of Activities.....	15
Notes to Financial Statements .....	16

**REQUIRED SUPPLEMENTARY INFORMATION**

Budgetary Comparison Schedule – General Fund .....	41
Schedule of Proportionate Share of the Net Pension Liability .....	42
Schedule of Contributions to the Pension Plan.....	43
Schedule of Changes in the Net OPEB Liability and Related Ratios.....	44
Schedule of Contributions to the OPEB Plan.....	46

**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> .....	48
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***Financial Section***

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## 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, 2025, 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, 2025, 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.

### Change in Accounting Principal

As described in Notes 1, 6, and 12 to the financial statements, as of July 1, 2024, the District adopted new accounting guidance, GASB Statement No. 101, Compensated Absences and Statement No. 102, Certain Risk Disclosures. Our opinion is not modified with respect to these matters.

### 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, 2024, 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 November 14, 2025, 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  
November 14, 2025

**SAN GABRIEL VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT**  
*Management’s Discussion and Analysis (Unaudited)*  
 For the Fiscal Year Ended June 30, 2025

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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, 2025. 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 increased 21.26%, or \$1,641,514 from the prior year’s net position of \$7,720,205 to \$9,361,719 as a result of this year’s operations.
- Total revenues from all sources increased by 13.99%, or \$961,957 from \$6,877,135 to \$7,839,092 from the prior year, primarily due to an increase in property assessments.
- Total expenses for the District’s operations increased by 4.35% or \$258,130 from \$5,939,448 to \$6,197,578, from the prior year, primarily due to an increase in salaries and wages expense.

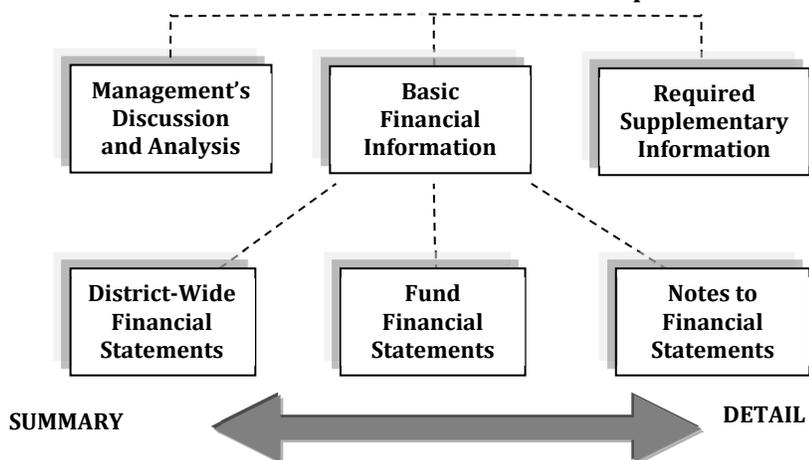
**OVERVIEW OF THE FINANCIAL STATEMENTS**

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, 2025*

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**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**

<b>Type of Statements</b>	<b>District-Wide</b>	<b>Governmental Fund</b>
<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"> <li>• Statement of Net Position</li> <li>• Statement of Activities</li> </ul>	<ul style="list-style-type: none"> <li>• Balance Sheet</li> <li>• Statement of Revenues, Expenditures &amp; Changes in Fund Balances</li> </ul>
<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, 2025*

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### 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, 2025*

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**FINANCIAL ANALYSIS AND CONDENSED FINANCIAL INFORMATION**

**Analysis of Net Position**

**Table A-1: Condensed Statement of Net Position**

	<u>June 30, 2025</u>	<u>June 30, 2024</u>	<u>Change</u>
<b>Assets:</b>			
Current assets	\$ 5,916,125	\$ 5,167,955	\$ 748,170
Non-current assets	2,001,053	1,579,317	421,736
Capital assets, net	<u>2,585,171</u>	<u>2,386,935</u>	<u>198,236</u>
<b>Total assets</b>	<u>10,502,349</u>	<u>9,134,207</u>	<u>1,368,142</u>
<b>Deferred outflows of resources</b>	<u>2,942,396</u>	<u>2,860,623</u>	<u>81,773</u>
<b>Liabilities:</b>			
Current liabilities	613,099	294,032	319,067
Non-current liabilities	<u>2,415,159</u>	<u>2,967,172</u>	<u>(552,013)</u>
<b>Total liabilities</b>	<u>3,028,258</u>	<u>3,261,204</u>	<u>(232,946)</u>
<b>Deferred inflows of resources</b>	<u>1,054,768</u>	<u>1,013,421</u>	<u>41,347</u>
<b>Net position:</b>			
Investment in capital assets	2,585,171	2,386,935	198,236
Unrestricted	<u>6,776,548</u>	<u>5,333,270</u>	<u>1,443,278</u>
<b>Total net position</b>	<u>\$ 9,361,719</u>	<u>\$ 7,720,205</u>	<u>\$ 1,641,514</u>

At the end of fiscal year 2025, the District shows a positive balance in its unrestricted net position of \$6,776,548 that may be utilized in future years.

**Analysis of Revenues and Expenses**

**Table A-2: Condensed Statement of Activities**

	<u>June 30, 2025</u>	<u>June 30, 2024</u>	<u>Change</u>
<b>Program revenues</b>	\$ 7,578,327	\$ 6,492,091	\$ 1,086,236
<b>Expenses</b>	<u>(6,197,578)</u>	<u>(5,939,448)</u>	<u>(258,130)</u>
<b>Net program revenue</b>	1,380,749	552,643	828,106
<b>General revenues</b>	<u>260,765</u>	<u>385,044</u>	<u>(124,279)</u>
<b>Change in net position</b>	1,641,514	937,687	703,827
<b>Net position – beginning of year</b>	<u>7,720,205</u>	<u>6,782,518</u>	<u>937,687</u>
<b>Net position – end of year</b>	<u>\$ 9,361,719</u>	<u>\$ 7,720,205</u>	<u>\$ 1,641,514</u>

**SAN GABRIEL VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT**  
*Management's Discussion and Analysis (Unaudited)*  
*For the Fiscal Year Ended June 30, 2025*

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**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 increased by \$1,641,514 during the fiscal year ended June 30, 2025.

**Table A-3: Total Revenues**

	<u>June 30, 2025</u>	<u>June 30, 2024</u>	<u>Increase (Decrease)</u>
<b>Program revenues:</b>			
Property assessments	\$ 7,541,711	\$ 6,447,354	\$ 1,094,357
Penalties and fees on assessments	21,030	19,597	1,433
Other revenues	<u>15,586</u>	<u>25,140</u>	<u>(9,554)</u>
<b>Total program revenues</b>	<u>7,578,327</u>	<u>6,492,091</u>	<u>1,086,236</u>
<b>General revenues:</b>			
Investment earnings and change in fair-value	<u>260,765</u>	<u>385,044</u>	<u>(124,279)</u>
<b>Total general revenues</b>	<u>260,765</u>	<u>385,044</u>	<u>(124,279)</u>
<b>Total revenues</b>	<u>\$ 7,839,092</u>	<u>\$ 6,877,135</u>	<u>\$ 961,957</u>

Total revenues from all sources increased by 13.99%, or \$961,957 from \$6,877,135 to \$7,839,092 from the prior year, primarily due to an increase in property assessments.

**Table A-4: Total Expenses**

	<u>June 30, 2025</u>	<u>June 30, 2024</u>	<u>Increase (Decrease)</u>
<b>Expenses:</b>			
Salaries and wages	\$ 3,532,129	\$ 3,159,082	\$ 373,047
Employee benefits	1,112,073	1,235,880	(123,807)
Materials and services	1,164,834	1,115,682	49,152
Insurance	237,638	258,338	(20,700)
Depreciation expense	<u>150,904</u>	<u>170,466</u>	<u>(19,562)</u>
<b>Total expenses</b>	<u>\$ 6,197,578</u>	<u>\$ 5,939,448</u>	<u>\$ 258,130</u>

Total expenses for the District's operations increased by 4.35% or \$258,130 from \$5,939,448 to \$6,197,578 from the prior year, primarily due to an increase in salaries and wages expense.

**SAN GABRIEL VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT**  
*Management’s Discussion and Analysis (Unaudited)*  
*For the Fiscal Year Ended June 30, 2025*

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**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 *unassigned 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, 2025, the District reported a total fund balance of \$7,396,797. An amount of \$5,845,364 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 \$193,363 more than actual. The variance is principally due to over-budgeting \$112,383 for salaries and wages and \$169,619 for materials and services expense. Actual revenues were more than the anticipated budget by \$10,312.

**CAPITAL ASSET ADMINISTRATION**

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

	<b>Balance</b>	<b>Balance</b>
	<b><u>June 30, 2025</u></b>	<b><u>June 30, 2024</u></b>
<b>Capital assets:</b>		
Non-depreciable assets	\$ 1,128,826	\$ 810,341
Depreciable assets	3,462,254	3,532,804
Accumulated depreciation	<u>(2,005,909)</u>	<u>(1,956,210)</u>
<b>Total capital assets, net</b>	<b><u>\$ 2,585,171</u></b>	<b><u>\$ 2,386,935</u></b>

At the end of fiscal year 2025, the District’s investment in capital assets amounted to \$2,585,171 (net of accumulated depreciation). This investment in capital assets includes structures, improvements, vehicles and equipment. There were no capital asset additions during the year.

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, 2025

(With Comparative Amounts as of June 30, 2024)

<u>ASSETS</u>	<u>Governmental Activities</u>	
	<u>2025</u>	<u>2024</u>
<b>Current assets:</b>		
Cash and cash equivalents (Note 2)	\$ 5,255,389	\$ 4,697,084
Restricted cash and investments for MVCAC (Note 2 and 3)	8,183	8,183
Accrued interest receivable	2,821	3,305
Property assessments receivable	107,843	173,220
Accounts receivable	11,759	-
Prepaid items	319,439	129,833
Deposits with Vector Control Joint Powers Agency (VCJPA) (Note 4)	210,691	156,330
<b>Total current assets</b>	<u>5,916,125</u>	<u>5,167,955</u>
<b>Non-current assets:</b>		
Investments (Note 2)	2,001,053	1,579,317
Capital assets – not being depreciated (Note 5)	1,128,826	810,341
Capital assets – being depreciated, net (Note 5)	1,456,345	1,576,594
<b>Total non-current assets</b>	<u>4,586,224</u>	<u>3,966,252</u>
<b>Total assets</b>	<u>10,502,349</u>	<u>9,134,207</u>
<b><u>DEFERRED OUTFLOWS OF RESOURCES</u></b>		
Deferred amounts related to net OPEB liability (Note 7)	1,145,805	1,117,038
Deferred amounts related to net pension liability (Note 8)	1,796,591	1,743,585
<b>Total deferred outflows of resources</b>	<u>2,942,396</u>	<u>2,860,623</u>
<b><u>LIABILITIES</u></b>		
<b>Current liabilities:</b>		
Accounts payable and accrued expenses	363,005	70,592
Accrued salaries and benefits	149,193	130,375
Restricted for MVCAC expenses (Note 3)	8,183	8,183
Long-term liabilities – due in one year:		
Compensated absences (Note 6)	92,718	84,882
<b>Total current liabilities</b>	<u>613,099</u>	<u>294,032</u>
<b>Non-current liabilities:</b>		
Long-term liabilities – due in more than one year:		
Compensated absences (Note 6)	139,076	127,324
Net OPEB liability (Note 7)	725,572	743,905
Net pension liability (Note 8)	1,550,511	2,095,943
<b>Total non-current liabilities</b>	<u>2,415,159</u>	<u>2,967,172</u>
<b>Total liabilities</b>	<u>3,028,258</u>	<u>3,261,204</u>
<b><u>DEFERRED INFLOWS OF RESOURCES</u></b>		
Deferred amounts related to net OPEB liability (Note 7)	718,024	621,858
Deferred amounts related to net pension liability (Note 8)	336,744	391,563
<b>Total deferred inflows of resources</b>	<u>1,054,768</u>	<u>1,013,421</u>
<b><u>NET POSITION</u></b>		
Investment in capital assets	2,585,171	2,386,935
Unrestricted	6,776,548	5,333,270
<b>Total net position</b>	<u>\$ 9,361,719</u>	<u>\$ 7,720,205</u>

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

10

**SAN GABRIEL VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT***Statement of Activities**For the Fiscal Year Ended June 30, 2025**(With Comparative Amounts for the Fiscal Year Ended June 30, 2024)*

	<u>Governmental Activities</u>	
	<u>2025</u>	<u>2024</u>
<b>Expenses:</b>		
Mosquito and vector control:		
Salaries and wages	\$ 3,532,129	\$ 3,159,082
Employee benefits	1,112,073	1,235,880
Materials and services	1,164,834	1,115,682
Insurance	237,638	258,338
Depreciation expense	150,904	170,466
<b>Total expenses</b>	<u>6,197,578</u>	<u>5,939,448</u>
<b>Program revenues:</b>		
Charges for services:		
Property assessments	7,541,711	6,447,354
Penalties and fees on assessments	21,030	19,597
Other revenue	15,586	25,140
<b>Total program revenues</b>	<u>7,578,327</u>	<u>6,492,091</u>
<b>Net program revenue</b>	<u>1,380,749</u>	<u>552,643</u>
<b>General revenues:</b>		
Investment earnings and change in fair-value	260,765	385,044
<b>Total general revenues</b>	<u>260,765</u>	<u>385,044</u>
<b>Change in net position</b>	1,641,514	937,687
<b>Net position:</b>		
Beginning of year	7,720,205	6,782,518
End of year	<u>\$ 9,361,719</u>	<u>\$ 7,720,205</u>

**SAN GABRIEL VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT***Balance Sheet – Governmental Funds**June 30, 2025**(With Comparative Amounts as of June 30, 2024)*

	<u>General Fund</u>	
	<u>2025</u>	<u>2024</u>
<b>ASSETS</b>		
<b>Assets:</b>		
Cash and cash equivalents	\$ 5,255,389	\$ 4,697,084
Restricted cash and investments for MVCAC	8,183	8,183
Investments	2,001,053	1,579,317
Accrued interest receivable	2,821	3,305
Property assessments receivable	107,843	173,220
Accounts receivable	11,759	-
Prepaid items	319,439	129,833
Deposits with Vector Control Joint Powers Agency (VCJPA)	210,691	156,330
<b>Total assets</b>	<u>\$ 7,917,178</u>	<u>\$ 6,747,272</u>
<b><u>LIABILITIES AND FUND BALANCE</u></b>		
<b>Liabilities:</b>		
Accounts payable and accrued expenses	\$ 363,005	\$ 70,592
Accrued salaries and benefits	149,193	130,375
Restricted for MVCAC expenses	8,183	8,183
<b>Total liabilities</b>	<u>520,381</u>	<u>209,150</u>
<b>Fund balance: (Note 9)</b>		
Nonspendable	319,439	129,833
Assigned	1,231,994	1,212,406
Unassigned	5,845,364	5,195,883
<b>Total fund balance</b>	<u>7,396,797</u>	<u>6,538,122</u>
<b>Total liabilities and fund balance</b>	<u>\$ 7,917,178</u>	<u>\$ 6,747,272</u>

**SAN GABRIEL VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT**  
*Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position*  
*June 30, 2025*  
*(With Comparative Amounts as of June 30, 2024)*

	<u>2025</u>	<u>2024</u>
<b>Fund Balance – Governmental Funds</b>	<b>\$ 7,396,797</b>	<b>\$ 6,538,122</b>
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.	2,585,171	2,386,935
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.	2,942,396	2,860,623
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	(231,794)	(212,206)
Net OPEB liability	(725,572)	(743,905)
Net pension liability	(1,550,511)	(2,095,943)
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>(1,054,768)</u>	<u>(1,013,421)</u>
Total adjustments	<u>1,964,922</u>	<u>1,182,083</u>
<b>Net Position – Governmental Activities</b>	<b><u>\$ 9,361,719</u></b>	<b><u>\$ 7,720,205</u></b>

**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, 2025**(With Comparative Amounts as of June 30, 2024)*

	<b>General Fund</b>	
	<b>2025</b>	<b>2024</b>
<b>Revenues:</b>		
Charges for services:		
Property assessments	\$ 7,541,711	\$ 6,447,354
Penalties and fees on assessments	21,030	19,597
Investment earnings and change in fair-value	260,765	385,044
Other revenues	15,586	25,140
<b>Total revenues</b>	<b>7,839,092</b>	<b>6,877,135</b>
<b>Expenditures:</b>		
Current:		
Salaries and wages	3,512,541	3,154,432
Employee benefits	1,716,264	1,295,335
Materials and services	1,164,834	1,115,682
Insurance	237,638	258,338
Capital outlay	349,140	-
<b>Total expenditures</b>	<b>6,980,417</b>	<b>5,823,787</b>
<b>Net change in fund balance</b>	<b>858,675</b>	<b>1,053,348</b>
<b>Fund balance:</b>		
Beginning of year	6,538,122	5,484,774
End of year	<b>\$ 7,396,797</b>	<b>\$ 6,538,122</b>

**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, 2025*

*(With Comparative Amounts as of June 30, 2024)*

	<u>2025</u>	<u>2024</u>
<b>Net Change in Fund Balance – Governmental Funds</b>	<u>\$ 858,675</u>	<u>\$ 1,053,348</u>
<p>Amounts reported for governmental activities in the statement of activities is different because:</p> <p>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:</p>		
Net change in compensated absences	(19,588)	(4,650)
Net change in net OPEB liability and related deferred resources	(49,066)	(188,624)
Net change in net pension liability and related deferred resources	653,257	248,079
<p>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.</p>		
Capital outlay	349,140	-
Depreciation expense	<u>(150,904)</u>	<u>(170,466)</u>
<b>Total adjustments</b>	<u>782,839</u>	<u>(115,661)</u>
<b>Change in Net Position – Governmental Activities</b>	<u><u>\$ 1,641,514</u></u>	<u><u>\$ 937,687</u></u>

## SAN GABRIEL VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT

### *Notes to Financial Statements*

*June 30, 2025*

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#### 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, 2025

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#### 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, 2025

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#### 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, 2025*

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**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 is reported in the balance sheet. In accordance with GASB Statement No. 101, Compensated Absences, leave is recognized when it is attributable to services already rendered, the leave accumulates, and the leave is more likely than not to be used for time off or otherwise paid in cash or settled through noncash means. 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. Management evaluates sick leave for other District employees to determine the amount that is more likely than not to be used for time off or otherwise paid in cash or settled through noncash means. This analysis includes assessing relevant factors such as historical information about the use, payment or forfeiture of compensated absences, and the District’s policies related to compensated absences. The measurement of compensated absences includes salary-related payment such as the employer portion of medicare taxes, as well as social security taxes for the non-CalPERS employees.

**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.

## SAN GABRIEL VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT

*Notes to Financial Statements*

*June 30, 2025*

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### 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)

##### 7. Other Post-Employment Benefits (OPEB) (continued)

The following timeframes are used for OPEB reporting:

Valuation Date June 30, 2023  
 Measurement Date June 30, 2024  
 Measurement Period July 1, 2022 to June 30, 2024

##### 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, 2023  
 Measurement Date June 30, 2024  
 Measurement Period July 1, 2023 to June 30, 2024

##### 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.
- **Restricted** – This component of net position consists of constraints placed on net position use through external constraints imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or constraints imposed by law through constitutional provisions or enabling legislation.
- **Unrestricted net position** – This component of net position consists of net position that does not meet the definition of net investment in capital assets.

## SAN GABRIEL VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT

### *Notes to Financial Statements*

*June 30, 2025*

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#### 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

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.

**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. 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.

## SAN GABRIEL VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT

### *Notes to Financial Statements*

*June 30, 2025*

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

##### **G. 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.

##### **H. New Pronouncements – Governmental Accounting Standards Board (GASB)**

During the fiscal year ended June 30, 2025, the District has implemented new GASB pronouncements as follows:

###### **GASB Statement No. 101 – Compensated Absences**

This GASB Statement amends the definition of a compensated absence to encompass the various types of benefits offered by governmental employees and establishes a unified model for accounting and reporting. The statement also revises the related financial statement disclosure requirements, including eliminating certain disclosures previously required that GASB research found did not provide essential information to financial statement users. The GASB statement applies to all units of state and local governments. The District adopted the Statement as of July 1, 2024. See Note 6 for the effect of this Statement.

###### **GASB Statement No. 102 – Certain Risk Disclosures**

This GASB Statement requires state and local governments to disclose vulnerabilities due to certain concentrations and constraints that could significantly impact their financial health. A concentration refers to a dependency on a specific source—such as a major revenue stream, customer, supplier, or workforce while a constraint involves legal, regulatory, contractual, or other external limitations that restrict an entity's ability to respond to those risks. If these factors make the government vulnerable to a near-term severe impact, disclosure is required in the notes to the financial statements. The goal of Statement No. 102 is to improve transparency and provide users with better insight into potential risks that could affect a government's financial condition. The District adopted the Statement as of July 1, 2024. See Note 12 for the effect of this Statement.

**SAN GABRIEL VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT**

*Notes to Financial Statements*

June 30, 2025

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**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 cash equivalents	\$ 5,255,389
Restricted cash and investments for MVCAC	8,183
Investments	<u>2,001,053</u>
<b>Total cash and investments</b>	<b><u>\$ 7,264,625</u></b>

Cash and investments consisted of the following:

<u>Description</u>	<u>Balance</u>
Cash on hand	\$ 19
Demand deposits with financial institutions	209,815
Deposits with the California Local Agency Investment Fund (LAIF)	3,519
Deposits with the County of Los Angeles Pooled Investment Fund (LACPIF)	3,345
Deposits with California Cooperative Liquid Asset Securities System (CA CLASS)	5,046,874
Investments	<u>2,001,053</u>
<b>Total cash and investments</b>	<b><u>\$ 7,264,625</u></b>

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

**Demand Deposits with Financial Institutions**

At June 30 2025, the carrying amount of the District’s demand deposits were \$209,815, and the financial institution’s balance was \$346,148. The net difference of \$136,333 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, 2025*

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#### **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, 2025, the District held \$3,519 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](http://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, 2025, the District held \$3,345 in LACPIF.

**SAN GABRIEL VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT**

*Notes to Financial Statements*

June 30, 2025

**NOTE 2 – CASH AND INVESTMENTS (continued)**

**California Cooperative Liquid Assets Securities System (California CLASS)**

The California Cooperative Liquid Assets Securities System (California CLASS) is a joint exercise of power entity authorized under Section 6509.7, California Government Code. California CLASS is a pooled investment option that was created via a joint exercise of powers agreement by and among California public agencies. California CLASS provides California public agencies with a convenient method for investing in high-quality, short- to medium-term securities carefully selected to optimize interest earnings while prioritizing safety and liquidity. The California CLASS Prime and Enhanced Cash funds offer public agencies the opportunity to strengthen and diversify their cash management programs in accordance with the safety, liquidity, and yield hierarchy that governs the investment of public funds.

The management of California CLASS is under the direction of a Board of Trustees comprised of eligible Participants of the program. The Board of Trustees has appointed Public Trust Advisors, LLC to serve as the Investment Advisor and Administrator of the program and has appointed U.S. Bank as the Custodian.

The District is a voluntary participant in California CLASS. 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 California CLASS for the entire California CLASS 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 California CLASS. California CLASS is not categorized under the fair value hierarchy established by GAAP as it is held at an amortized cost basis. The California Class Prime and Enhanced Cash funds receive a credit rating of AAAM (S&P Global Ratings) and AAAf/S1 (FitchRatings), respectively. For financial reporting purposes, the District considers California CLASS a cash equivalent due to its highly liquid nature and dollar-in dollar-out amortized cost methodology. As of June 30, 2025, the District held \$5,046,874 in California CLASS.

**Investments**

The District’s investments as of June 30, 2025 were as follows:

Type of Investments	Measurement Input	Credit Rating	June 30, 2025 Fair Value	Maturity		
				12 Months or Less	13 to 24 Months	25 to 120 Months
Money Market	N/A	N/A	\$ 3,663	\$ 3,663	\$ -	\$ -
U.S. Treasury notes	Level 1	Aaa	1,797,192	199,801	394,636	1,202,755
Certificates-of-deposit	N/A	N/A	200,198	200,198	-	-
<b>Total investments</b>			<b>\$ 2,001,053</b>	<b>\$ 403,662</b>	<b>\$ 394,636</b>	<b>\$ 1,202,755</b>

**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, 2025, the District’s investment in the LACPIF was rated by Standard & Poor’s as AAAf/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 CA CLASS.

**SAN GABRIEL VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT***Notes to Financial Statements**June 30, 2025*

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**NOTE 3 – RESTRICTED CASH AND INVESTMENTS FOR MVCAC**

The District is holding \$8,183 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, 2025 totaled \$210,691. 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, 2025

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**NOTE 5 – CAPITAL ASSETS**

Changes in capital assets for the year were as follows:

	<u>Balance July 1, 2024</u>	<u>Additions/ Transfers</u>	<u>Deletions/ Transfers</u>	<u>Balance June 30, 2025</u>
Non-depreciable capital assets:				
Land	\$ 810,341	\$ -	\$ -	\$ 810,341
Construction-in-process	-	318,485	-	318,485
Total non-depreciable capital assets	<u>810,341</u>	<u>318,485</u>	<u>-</u>	<u>1,128,826</u>
Depreciable capital assets:				
Structures and improvements	3,093,378	-	-	3,093,378
Equipment and vehicles	439,426	30,655	(101,205)	368,876
Total depreciable capital assets	<u>3,532,804</u>	<u>30,655</u>	<u>(101,205)</u>	<u>3,462,254</u>
Accumulated depreciation:				
Structures and improvements	(1,706,865)	(73,088)	-	(1,779,953)
Equipment and vehicles	(249,345)	(77,816)	101,205	(225,956)
Total accumulated depreciation	<u>(1,956,210)</u>	<u>(150,904)</u>	<u>101,205</u>	<u>(2,005,909)</u>
Total depreciable capital assets, net	<u>1,576,594</u>	<u>(120,249)</u>	<u>-</u>	<u>1,456,345</u>
Total capital assets, net	<u>\$ 2,386,935</u>	<u>\$ 198,236</u>	<u>\$ -</u>	<u>\$ 2,585,171</u>

**NOTE 6 – COMPENSATED ABSENCES**

Changes in compensated absences for the fiscal year ended June 30, 2025, were as follows:

<u>Balance July 1, 2024</u>	<u>Net Change</u>	<u>Balance June 30, 2025</u>	<u>Current Portion</u>	<u>Long-term Portion</u>
<u>\$ 212,206</u>	<u>\$ 19,588</u>	<u>\$ 231,794</u>	<u>\$ 92,718</u>	<u>\$ 139,076</u>

As of June 30, 2025, the total liability for compensated absences was \$231,794, of which \$92,718 is expected to be paid within one year and is reported as a current liability. The beginning balance of compensated absences as of July 1, 2024, reflected an immaterial difference upon implementation of GASB Statement No. 101; therefore, no restatement was required.

**SAN GABRIEL VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT**  
*Notes to Financial Statements*  
 June 30, 2025

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

**Summary**

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

Description	2025
OPEB related deferred outflows	\$ 1,145,805
Net other post-employment benefits liability	725,572
OPEB related deferred inflows	718,024

**Plan Description - Eligibility**

The District administers its post-employment benefits plan, a single-employer defined benefit plan (the Plan). The District offers medical coverage to retirees as follows: (1) Medical coverage is provided with 100% premiums paid for life to CalPERS “Classic Members” with a minimum of five (5) years of vested service credit with the District. (2) Medical coverage is provided, and percentage of premiums paid is based on “district annuitant medical benefit schedule” for life to CalPERS “PEPRA Members” with five (5) years of vested service credit with the District.

**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 \$157 per month in 2024 and increased to \$158 per month in 2025.

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, 2025

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

**Employees covered by benefit terms**

At June 30, 2025, the following employees were covered by the benefit terms:

Description	2025
Inactive plan members or beneficiaries currently receiving benefit payments	4
Inactive plan members entitled to but not yet receiving benefit payments	8
Active plan members	35
Total	<u>47</u>

**A. Total Net OPEB Liability**

The District’s total net OPEB liability of \$725,572 as of June 30, 2025 was measured as of June 30, 2024 (Measurement Date), and was determined by an actuarial valuation as of June 30, 2023.

**Actuarial assumptions and other inputs**

The total net OPEB liability in the June 30, 2024 (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, 2023
Measurement Date	June 30, 2024
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	6.20%
Long-Term Expected Rate of Return on Investments	5.75%
Inflation	2.50%
Payroll increases	3.00%
Healthcare Trend Rates	6.0% in 2026 decreasing to 3.9% in 2075
Mortality	CalPERS 2021 Experience Study
Retirement age	From 50 to 75

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:

Major Asset Classification	CERBT Strategy 2 Target Allocation	Years 1-5			Years 6-20		
		General Inflation Rate Assumption	Expected Real Rate of Return	Compound Return Yrs 1-5	General Inflation Rate Assumption	Expected Real Rate of Return	Compound Return Years 6-20
Global equity	34.00%	2.40%	3.90%	6.30%	2.40%	4.70%	7.10%
Fixed income	41.00%	2.40%	2.70%	5.10%	2.40%	2.60%	5.00%
Global real estate (REITS)	17.00%	2.40%	3.70%	6.10%	2.40%	4.00%	6.40%
TIPS	5.00%	2.40%	1.70%	4.10%	2.40%	1.40%	3.80%
Commodities	3.00%	2.40%	2.90%	5.30%	2.40%	2.00%	4.40%
<b>Total</b>	<b>100.00%</b>						
<b>Volatility</b>	9.50%		Portfolio	5.90%		Portfolio	6.20%

**SAN GABRIEL VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT**

*Notes to Financial Statements*

June 30, 2025

**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, 2024 (Measurement Date) actuarial valuation:

	Increase (Decrease)		
	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB Liability
<b>Balance at July 1, 2024 (Measurement date July 1, 2023)</b>	\$ 2,182,339	\$ 1,438,434	\$ 743,905
<b>Changes for the year:</b>			
Service cost	158,487	-	158,487
Interest	132,549	-	132,549
Changes in assumptions	(169,267)	-	(169,267)
Changes in experience	99,928	-	99,928
Employer contributions	-	121,268	(121,268)
Actual investment income	-	119,230	(119,230)
Administrative expense	-	(468)	468
Benefit payments	(71,268)	(71,268)	-
Net changes	150,429	168,762	(18,333)
<b>Balance at June 30, 2025 (Measurement date June 30, 2024)</b>	<b>\$ 2,332,768</b>	<b>\$ 1,607,196</b>	<b>\$ 725,572</b>

**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 5.20%	Discount Rate 6.20%	1% Increase 7.20%
\$ 1,126,321	\$ 725,572	\$ 404,341

**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 5.20%	Healthcare Cost Trend Rates 6.20%	1% Increase 7.20%
\$ 337,993	\$ 725,572	\$ 1,233,701

**SAN GABRIEL VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT**  
*Notes to Financial Statements*  
 June 30, 2025

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**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, 2025, the District recognized OPEB expense/(credit) of \$270,674.

At June 30, 2025, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

<u>Account Description</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
OPEB contributions made after the measurement date	\$ 221,609	\$ -
Changes in assumptions	617,635	(481,215)
Differences between expected and actual experience	231,117	(236,809)
Differences between projected and actual earnings on OPEB plan investments	75,444	-
<b>Total Deferred Outflows/(Inflows) of Resources</b>	<u>\$ 1,145,805</u>	<u>\$ (718,024)</u>

At June 30, 2025, the District reported \$221,609 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, 2026. Amortization of the \$206,172 of remaining deferred outflows/(inflows) of resources, net related to the net OPEB liability is as follows:

<u>Amortization Period Fiscal Year Ended June 30</u>	<u>Deferred Outflows/(Inflows) of Resources</u>
2026	\$ 61,085
2027	83,424
2028	29,518
2029	23,501
2030	30,521
Thereafter	(21,877)
<b>Total</b>	<u>\$ 206,172</u>

**SAN GABRIEL VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT**

*Notes to Financial Statements*

*June 30, 2025*

**NOTE 8 – PENSION PLAN**

**Summary**

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

<u>Description</u>	<u>2025</u>
Pension related deferred outflows	\$ 1,796,591
Net pension liability	1,550,511
Pension related deferred inflows	336,744

The net pension liability balances have a Measurement Date of June 30, 2024 which is rolled-forward for the District’s fiscal year ended June 30, 2025.

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%	7.750%
Required employer contribution rates – FY 2024	12.470%	7.680%

**A. General Information about the Pension Plan**

**Plan Description, Benefits Provided and Employees Covered**

The Plan is an agent multiple-employer defined benefit pension plan administered by the California Public Employees’ Retirement System (CalPERS). A full description of the pension plan regarding number of employees covered, benefit provisions, assumptions (for funding, but not accounting purposes), and membership information are listed in the Plan’s June 30, 2023 Annual Actuarial Valuation Report (funding valuation). Details of the benefits provided can be obtained in Appendix B of the actuarial valuation report. This report and CalPERS’ audited financial statements are publicly available reports that can be obtained at CalPERS’ website.

**SAN GABRIEL VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT**

*Notes to Financial Statements*

June 30, 2025

**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, 2023 Annual Actuarial Valuation Reports.

At June 30, 2024 (Measurement Date), the following members were covered by the benefit terms:

<b>Plan Members</b>	<b>Miscellaneous Plans</b>		<b>Total</b>
	<b>Classic Tier 1</b>	<b>PEPRA Tier 2</b>	
Active members	7	29	36
Transferred and terminated members	30	33	63
Retired members and beneficiaries	16	1	17
<b>Total plan members</b>	<b>53</b>	<b>63</b>	<b>116</b>

**Contribution Description**

Section 20814(c) of the California Public Employees’ Retirement Law (PERL) requires that the employer contribution rates for all public employers are 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 CalPERS’ annual actuarial valuation process. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The employer is required to contribute the difference between the actuarially determined rate and the contribution rate of employees. Employer contribution rates may change if plan contracts are amended. Payments made by the employer to satisfy contribution requirements that are identified by the pension plan terms as plan member contribution requirements are classified as plan member contributions.

Contributions for the year ended June 30, 2025, (Measurement Date June 30, 2024) were as follows:

<b>Contribution Type</b>	<b>Miscellaneous Plans</b>		<b>Total</b>
	<b>Classic Tier 1</b>	<b>PEPRA Tier 2</b>	
Contributions – employer	\$ 872,549	\$ 235,234	\$ 1,107,783
Contributions – members	48,536	192,234	240,770
<b>Total contributions</b>	<b>\$ 921,085</b>	<b>\$ 427,468</b>	<b>\$ 1,348,553</b>

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, 2025*

**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, 2024, 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, 2023, rolled forward to June 30, 2024, 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, 2025:

<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>
<b>CalPERS – Miscellaneous Plan:</b>			
Balance as of June 30, 2023 (Measurement Date)	\$ 12,860,300	\$ 10,764,357	\$ 2,095,943
Balance as of June 30, 2024 (Measurement Date)	\$ 13,351,187	\$ 11,800,676	\$ 1,550,511
<b>Change in Plan Net Pension Liability</b>	<u>\$ 490,887</u>	<u>\$ 1,036,319</u>	<u>\$ (545,432)</u>

The District’s proportionate share percentage of the net pension liability for the June 30, 2024, measurement date was as follows:

	<u>Percentage Share of Risk Pool</u>		<u>Change Increase/ (Decrease)</u>
	<u>Fiscal Year Ending</u>	<u>Fiscal Year Ending</u>	
	<u>June 30, 2025</u>	<u>June 30, 2024</u>	
Measurement Date	<u>June 30, 2024</u>	<u>June 30, 2023</u>	
Percentage of Risk Pool Net Pension Liability	0.032058%	0.041915%	-0.009857%
Percentage of Plan (PERF C) Net Pension Liability	0.012785%	0.016801%	-0.004016%

**SAN GABRIEL VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT**

*Notes to Financial Statements*

June 30, 2025

**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, 2025, the District recognized pension expense of \$454,526. At June 30, 2025, 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	\$ 1,107,783	\$ -
Difference between actual and proportionate share of employer contributions	425,640	-
Adjustment due to differences in proportions	-	(331,513)
Differences between expected and actual experience	134,056	(5,231)
Differences between projected and actual earnings on pension plan investments	89,261	-
Changes in assumptions	39,851	-
<b>Total Deferred Outflows/(Inflows) of Resources</b>	<u>\$ 1,796,591</u>	<u>\$ (336,744)</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 \$1,107,783 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, 2026. 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>
2026	\$ 103,923
2027	241,624
2028	37,106
2029	(30,589)
<b>Total</b>	<u>\$ 352,064</u>

**SAN GABRIEL VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT**

*Notes to Financial Statements*

June 30, 2025

**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, 2024 (the measurement date), the total pension liability was determined by rolling forward the June 30, 2023, total pension liability. The June 30, 2025, total pension liability was based on the following actuarial methods and assumptions:

Actuarial Cost Method	Entry Age Actuarial Cost Method
Actuarial Assumptions:	
Discount Rate	6.90%
Price Inflation Salary Increases	2.30%
Salary Increases	Varies by entry age and service
Mortality Rate Table	Derived using CalPERS' membership data for all funds
Post Retirement Benefit Increase	The lesser of contract COLA or 2.30% until Purchasing Power Protection Allowance floor on purchasing power applies, 2.30% 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. Using historical returns of all of the funds' asset classes, expected compound (geometric) returns were calculated over the next 20 years using a building-block approach. The expected rate of return was then adjusted to account for assumed administrative expenses of 10 Basis points. The expected real rates of return by asset class are as follows:

<u>Asset Class<sup>1</sup></u>	<u>Assumed Asset Allocation</u>	<u>Real Return<sup>1,2</sup></u>
Global Equity - Cap-weighted	30.0%	4.54%
Global Equity - Non-Cap-weighted	12.0%	3.84%
Private Equity	13.0%	7.28%
Treasury	5.0%	0.27%
Mortgage-backed Securities	5.0%	0.50%
Investment Grade Corporates	10.0%	1.56%
High Yield	5.0%	2.27%
Emerging Market Debt	5.0%	2.48%
Private Debt	5.0%	3.57%
Real Assets	15.0%	3.21%
Leverage	-5.0%	-0.59%
	<u>100.0%</u>	

<sup>1</sup> An expected inflation of 2.30% used for this period.

<sup>2</sup> Figures are based on the 2021 Asset Liability Management study.

**SAN GABRIEL VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT**

*Notes to Financial Statements*

*June 30, 2025*

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**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 6.90%. 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 6.90%, as well as what the net pension liability would be if it were calculated using a discount rate that is 1 percentage-point lower (5.90%) or 1 percentage-point higher (7.90%) than the current rate:

Plan Type	Plan's Net Pension Liability/(Asset)		
	Discount Rate - 1% 5.90%	Current Discount 6.90%	Discount Rate + 1% 7.90%
CalPERS – Miscellaneous Plan	\$ 3,352,125	\$ 1,550,511	\$ 67,517

**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, 2025, the District reported no payables for outstanding contributions to the CalPERS pension plan required for the year ended June 30, 2025.

**SAN GABRIEL VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT**  
*Notes to Financial Statements*  
 June 30, 2025

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**NOTE 9 – FUND BALANCE**

A detailed schedule of fund balances and their funding composition at June 30, 2025 is as follows:

<u>Description</u>	<u>June 30, 2025</u>
<b>Nonspendable:</b>	
Prepaid expenses	\$ 319,439
<b>Assigned:</b>	
Public health emergencies	500,200
Capital projects and purchases	500,000
Compensated absences	231,794
<b>Total assigned</b>	1,231,994
<b>Unassigned:</b>	
Unassigned	5,845,364
<b>Total fund balances</b>	\$ 7,396,797

**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, 2025*

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#### **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, 2025. 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, 2025.

#### **NOTE 12 – RISK DISCLOSURE: CONCENTRATION OF REVENUE SOURCE (GASB STATEMENT No. 102)**

The District receives 99% of its operating revenue from special assessments levied on real property within its service boundaries. These assessments are authorized pursuant to the California Health and Safety Code and Article XIII D of the California Constitution (Proposition 218). All assessments are levied, administered, and collected by Los Angeles County via the secured property tax roll. The District relies entirely on this mechanism to fund its programs and services, including mosquito surveillance, vector control operations, public outreach, and administrative functions.

This exclusive reliance on real property assessments collected by a third party (Los Angeles County) constitutes a concentration of revenue source, as defined by GASB Statement No. 102, which requires disclosure when such a concentration may expose a government to financial vulnerability.

The following risks are associated with this concentration:

- **Administrative Dependency:** The District depends on Los Angeles County departments—including the Auditor-Controller, Assessor, and Treasurer-Tax Collector—for accurate assessment processing, placement on the tax roll, collection, and remittance of funds. Delays, errors, or system failures at the County level could disrupt cash flow.
- **Delinquency and Default Risk:** Although historical collection rates in Los Angeles County exceed 98%, widespread economic hardship or natural disasters could lead to increased delinquencies in property tax payments, affecting the timing and reliability of District revenue.
- **Valuation Risk:** Declines in assessed property values may limit the District's ability to generate sufficient assessment revenue, especially in the absence of a new Proposition 218-compliant assessment proceeding.
- **Legal and Legislative Risk:** Changes to Proposition 218 requirements, adverse court rulings, or legislation limiting the use of property-based assessments could impair the District's primary funding mechanism.

## SAN GABRIEL VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT

### Notes to Financial Statements

June 30, 2025

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#### **NOTE 12 – RISK DISCLOSURE: CONCENTRATION OF REVENUE SOURCE (GASB STATEMENT No. 102) (continued)**

The District monitors tax collection trends and maintains reserves in accordance with its financial policies to mitigate the potential impact of delayed or reduced revenues.

In accordance with GASB Statement No. 102, Risk Disclosures, this note serves to disclose the concentration of revenue and associated risks that could significantly impact the District's financial position and results of operations.

#### **NOTE 13 – COMMITMENTS AND CONTINGENCIES**

##### **Eaton Fire**

On February 14, 2025, the District's board of trustees approved a one-time full disaster tax relief for the 2024-2025 direct assessment charges totaling \$130,400 for the parcels effected by the fire.

##### **Construction Contracts**

The District has incurred costs relating to solar installation and roof repair. The financing of such construction contracts is being provided primarily from the District's reserves. The District has committed to \$309,479 of open construction contracts as of June 30, 2025.

##### **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 14 – SUBSEQUENT EVENTS**

The District has evaluated subsequent events through November 14, 2025, the date which the financial statements were available to be issued.

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***Required Supplementary Information***

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**SAN GABRIEL VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT**  
*Budgetary Comparison Schedule – General Fund*  
*For the Fiscal Year Ended June 30, 2025*

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	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<b>Revenues:</b>			
Charges for services:			
Property assessments	\$ 7,686,280	\$ 7,541,711	\$ (144,569)
Penalties and fees on assessments	5,000	21,030	16,030
Investment earnings	130,000	260,765	130,765
Other revenues	7,500	15,586	8,086
<b>Total revenues</b>	<u>7,828,780</u>	<u>7,839,092</u>	<u>10,312</u>
<b>Expenditures:</b>			
Current:			
Salaries and wages	3,624,924	3,512,541	112,383
Employee benefits	1,538,903	1,716,264	(177,361)
Materials and services	1,334,453	1,164,834	169,619
Insurance	325,500	237,638	87,862
Capital outlay	350,000	349,140	860
<b>Total expenditures</b>	<u>7,173,780</u>	<u>6,980,417</u>	<u>193,363</u>
<b>Net change in fund balance</b>	<u>\$ 655,000</u>	<u>\$ 858,675</u>	<u>\$ 203,675</u>
<b>Fund balance:</b>			
Beginning of year		<u>6,538,122</u>	
End of year		<u>\$ 7,396,797</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, 2025*

**Last Ten Fiscal Years**

**California Public Employees' Retirement System (CalPERS) Miscellaneous Plan**

<b>Measurement Date</b>	<b>District's Proportion of the Net Pension Liability</b>	<b>District's Proportionate Share of the Net Pension Liability</b>	<b>District's Covered Payroll</b>	<b>District's Proportionate Share of the Net Pension Liability as a Percentage of Covered Payroll</b>	<b>Plan's Fiduciary Net Position as a Percentage of the Plan's Total Pension Liability</b>
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%
June 30, 2022	0.017276%	1,995,567	2,842,620	70.20%	83.25%
June 30, 2023	0.016801%	2,095,943	2,630,053	79.69%	83.70%
June 30, 2024	0.012785%	1,550,511	2,983,313	51.97%	88.39%

**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.

**From fiscal year June 30, 2021 to June 30, 2022:**

There were no significant changes in assumptions.

**From fiscal year June 30, 2022 to June 30, 2023:**

The discount rate was reduced from 7.15% to 6.90% and the inflation rate was reduced from 2.50% to 2.30%

**From fiscal year June 30, 2023 to June 30, 2024:**

There were no significant changes in assumptions.

**From fiscal year June 30, 2024 to June 30, 2025:**

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, 2025*

**Last Ten Fiscal Years**

**California Public Employees' Retirement System (CalPERS) Miscellaneous Plan**

<b>Fiscal Year</b>	<b>Actuarially Determined Contribution</b>	<b>Contributions in Relation to the Actuarially Determined Contribution</b>	<b>Contribution Deficiency (Excess)</b>	<b>Covered Payroll</b>	<b>Contributions as a Percentage of Covered Payroll</b>
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%
June 30, 2023	383,790	(383,790)	(101,286)	2,630,053	14.59%
June 30, 2024	379,673	(379,673)	(470,215)	2,983,313	12.73%
June 30, 2025	411,075	(411,075)	(696,708)	3,172,708	12.96%

**Notes to Schedule:**

<b>Fiscal Year</b>	<b>Valuation Date</b>	<b>Actuarial Cost Method</b>	<b>Asset Valuation</b>	<b>Inflation</b>	<b>Investment Rate of Return</b>
June 30, 2016	June 30, 2014	Entry Age	Fair Value	2.75%	7.65%
June 30, 2017	June 30, 2015	Entry Age	Fair Value	2.75%	7.65%
June 30, 2018	June 30, 2016	Entry Age	Fair Value	2.75%	7.15%
June 30, 2019	June 30, 2017	Entry Age	Fair Value	2.50%	7.15%
June 30, 2020	June 30, 2018	Entry Age	Fair Value	2.50%	7.15%
June 30, 2021	June 30, 2019	Entry Age	Fair Value	2.50%	7.15%
June 30, 2022	June 30, 2020	Entry Age	Fair Value	2.50%	7.15%
June 30, 2023	June 30, 2021	Entry Age	Fair Value	2.30%	6.90%
June 30, 2024	June 30, 2022	Entry Age	Fair Value	2.30%	6.90%
June 30, 2025	June 30, 2023	Entry Age	Fair Value	2.30%	6.90%

<b>Amortization Method</b>	Level percentage of payroll, closed
<b>Salary Increases</b>	Depending on age, service, and type of employment
<b>Investment Rate of Return</b>	Net of pension plan investment exp
<b>Retirement Age</b>	50 years (2.0%@55), 52 years (2.0%@62)
<b>Mortality</b>	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, 2025*

Fiscal Year Ended	Last Ten Fiscal Years*				
	June 30, 2025	June 30, 2024	June 30, 2023	June 30, 2022	June 30, 2021
Measurement Date	June 30, 2024	June 30, 2023	June 30, 2022	June 30, 2021	June 30, 2020
<b>Total OPEB liability:</b>					
Service cost	\$ 158,487	\$ 167,845	\$ 132,298	\$ 146,296	\$ 197,474
Interest	132,549	138,935	124,961	101,163	87,197
Changes in assumptions	(169,267)	(77,549)	286,672	(55,979)	(359,113)
Differences between expected and actual experience	99,928	(272,517)	-	170,577	-
Changes of benefit terms	-	6,475	-	-	-
Benefit payments	(71,268)	(58,542)	(54,588)	(41,053)	(37,498)
<b>Net change in total OPEB liability</b>	<b>150,429</b>	<b>(95,353)</b>	<b>489,343</b>	<b>321,004</b>	<b>(111,940)</b>
<b>Total OPEB liability - beginning</b>	<b>2,182,339</b>	<b>2,277,692</b>	<b>1,788,349</b>	<b>1,467,345</b>	<b>1,579,285</b>
<b>Total OPEB liability - ending</b>	<b>2,332,768</b>	<b>2,182,339</b>	<b>2,277,692</b>	<b>1,788,349</b>	<b>1,467,345</b>
<b>Plan fiduciary net position:</b>					
Contributions - employer	121,268	101,443	564,588	41,053	87,498
Net investment income	119,230	48,609	(185,203)	168,127	40,982
Administrative expense	(468)	(388)	(292)	(311)	(385)
Benefit payments	(71,268)	(58,542)	(54,588)	(41,053)	(37,498)
<b>Net change in plan fiduciary net position</b>	<b>168,762</b>	<b>91,122</b>	<b>324,505</b>	<b>167,816</b>	<b>90,597</b>
<b>Plan fiduciary net position - beginning</b>	<b>1,438,434</b>	<b>1,347,312</b>	<b>1,022,807</b>	<b>854,991</b>	<b>764,394</b>
<b>Plan fiduciary net position - ending</b>	<b>1,607,196</b>	<b>1,438,434</b>	<b>1,347,312</b>	<b>1,022,807</b>	<b>854,991</b>
<b>District's net OPEB liability</b>	<b>\$ 725,572</b>	<b>\$ 743,905</b>	<b>\$ 930,380</b>	<b>\$ 765,542</b>	<b>\$ 612,354</b>
<b>Plan fiduciary net position as a percentage of the total OPEB liability</b>	<b>68.90%</b>	<b>65.91%</b>	<b>59.15%</b>	<b>57.19%</b>	<b>58.27%</b>
<b>Covered-employee payroll</b>	<b>\$ 2,983,312</b>	<b>\$ 2,630,053</b>	<b>\$ 2,842,620</b>	<b>\$ 2,961,552</b>	<b>\$ 2,536,899</b>
<b>District's net OPEB liability as a percentage of covered-employee payroll</b>	<b>24.32%</b>	<b>28.28%</b>	<b>32.73%</b>	<b>25.85%</b>	<b>24.14%</b>

**Notes to Schedule:**

**Benefit Changes:**

Measurement Date June 30, 2020 – There were no changes of benefits terms  
Measurement Date June 30, 2021 – There were no changes of benefits terms  
Measurement Date June 30, 2022 – There were no changes of benefits terms  
Measurement Date June 30, 2023 – There were no changes of benefits terms  
Measurement Date June 30, 2024 – There were no changes of benefits terms

**Changes in Assumptions:**

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  
Measurement Date June 30, 2022 – The discount rate decreased from 6.60% to 5.75%  
Measurement Date June 30, 2023 – There were no changes in assumptions  
Measurement Date June 30, 2024 – The discount rate increased from 5.75% to 6.2%

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

**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, 2025*

	Last Ten Fiscal Years*		
Fiscal Year Ended	June 30, 2020	June 30, 2019	June 30, 2018
Measurement Date	June 30, 2019	June 30, 2018	June 30, 2017
<b>Total OPEB liability:</b>			
Service cost	\$ 54,959	\$ 53,488	\$ 50,663
Interest	52,389	42,656	37,599
Changes in assumptions	740,712	-	-
Differences between expected and actual experience	(11,928)	39,668	-
Changes of benefit terms	-	-	-
Benefit payments	<u>(15,752)</u>	<u>(12,820)</u>	<u>(12,327)</u>
<b>Net change in total OPEB liability</b>	820,380	122,992	75,935
<b>Total OPEB liability - beginning</b>	<u>758,905</u>	<u>635,913</u>	<u>559,978</u>
<b>Total OPEB liability - ending</b>	<u>1,579,285</u>	<u>758,905</u>	<u>635,913</u>
<b>Plan fiduciary net position:</b>			
Contributions - employer	65,752	12,820	62,327
Net investment income	48,632	38,801	40,075
Administrative expense	(145)	(1,007)	(480)
Benefit payments	<u>(15,752)</u>	<u>(12,820)</u>	<u>(12,327)</u>
<b>Net change in plan fiduciary net position</b>	98,487	37,794	89,595
<b>Plan fiduciary net position - beginning</b>	<u>665,907</u>	<u>628,113</u>	<u>538,518</u>
<b>Plan fiduciary net position - ending</b>	<u>764,394</u>	<u>665,907</u>	<u>628,113</u>
<b>District's net OPEB liability</b>	<u>\$ 814,891</u>	<u>\$ 92,998</u>	<u>\$ 7,800</u>
<b>Plan fiduciary net position as a percentage of the total OPEB liability</b>	<u>48.40%</u>	<u>87.75%</u>	<u>98.77%</u>
<b>Covered-employee payroll</b>	<u>\$ 2,437,349</u>	<u>\$ 2,227,488</u>	<u>\$ 1,976,734</u>
<b>District's net OPEB liability as a percentage of covered-employee payroll</b>	<u>33.43%</u>	<u>4.18%</u>	<u>0.39%</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

**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

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

**SAN GABRIEL VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT**  
*Schedule of the OPEB Contributions to the OPEB Plan*  
*For the Fiscal Year Ended June 30, 2025*

Fiscal Year Ended	Last Ten Fiscal Years*				
	June 30, 2025	June 30, 2024	June 30, 2023	June 30, 2022	June 30, 2021
Actuarially determined contribution	\$ 220,274	\$ 178,990	\$ 173,922	\$ 187,709	\$ 182,575
Contributions in relation to the actuarially determined contributions	(221,609)	(121,268)	(101,443)	(564,588)	(41,053)
Contribution deficiency (excess)	\$ (1,335)	\$ 57,722	\$ 72,479	\$ (376,879)	\$ 141,522
Covered payroll	\$ 3,172,708	\$ 2,983,312	\$ 2,630,053	\$ 2,842,620	\$ 2,961,552
Contributions as a percentage of covered payroll	6.98%	4.06%	3.86%	19.86%	1.39%

**Notes to Schedule:**

Valuation Date	June 30, 2023	June 30, 2023	June 30, 2021	June 30, 2021	June 30, 2020
<b>Methods and Assumptions Used to Determine Contribution Rates:</b>					
Actuarial cost method	Entry age normal	Entry Age	Entry Age	Entry Age	Entry Age
Amortization method	Closed period, level percent of pay	(1)	(1)	(1)	(1)
Amortization period	30-years	30-years	30-years	30-years	30-years
Asset valuation method	Fair Value	Fair Value	Fair Value	Fair Value	Fair Value
Investment rate of return	5.75%	6.50%	6.50%	6.50%	6.50%
Inflation	2.50%	2.50%	2.50%	2.50%	2.50%
Payroll increases	3.00%	3.00%	3.00%	3.00%	3.00%
Mortality	(3)	(2)	(2)	(2)	(2)
Morbidity	Not Valued	Not Valued	Not Valued	Not Valued	Not Valued
Disability	Not Valued	Not Valued	Not Valued	Not Valued	Not Valued
Retirement	(4)	(4)	(4)	(4)	(4)
Healthcare trend rates	6.5% to 3.9%	6.5% to 3.9%	5.7% to 4.0%	5.4% to 4.0%	5.4% to 4.0%

(1) Closed period, level percent of pay

(2) CalPERS 2017 Experience Study

(3) CalPERS 2021 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 eight years are shown.

**SAN GABRIEL VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT**  
*Schedule of the OPEB Contributions to the OPEB Plan*  
*For the Fiscal Year Ended June 30, 2025*

Fiscal Year Ended	Last Ten Fiscal Years*		
	June 30, 2020	June 30, 2019	June 30, 2018
Actuarially determined contribution	\$ 172,813	\$ 15,752	\$ 12,180
Contributions in relation to the actuarially determined contributions	<u>(87,498)</u>	<u>(13,731)</u>	<u>(12,820)</u>
Contribution deficiency (excess)	\$ 85,315	\$ 2,021	\$ (640)
Covered payroll	<u>\$ 2,536,899</u>	<u>\$ 2,437,349</u>	<u>\$ 2,227,488</u>
Contributions as a percentage of covered payroll	<u>3.45%</u>	<u>0.56%</u>	<u>0.58%</u>

**Notes to Schedule:**

Valuation Date	June 30, 2019	June 30, 2018	June 30, 2017
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**Methods and Assumptions Used to Determine Contribution Rates:**

	Entry Age	Entry Age	Entry Age
Actuarial cost method	Entry age normal	Entry Age	Entry Age
Amortization method	Closed period, level percent of pay	(1)	(1)
Amortization period	30-years	30-years	30-years
Asset valuation method	Fair Value	Fair Value	Fair Value
Investment rate of return	6.50%	6.50%	6.50%
Inflation	2.50%	2.75%	2.75%
Payroll increases	3.00%	2.75%	2.75%
Mortality	(2)	(3)	(3)
Morbidity	Not Valued	Not Valued	Not Valued
Disability	Not Valued	Not Valued	Not Valued
Retirement	(4)	(4)	(4)
Percent Married - Spouse Support	50%	80%	80%
Healthcare trend rates	5.4% to 4.0%	4.00%	4.00%

(1) Closed period, level percent of pay

(2) 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 eight years are shown.

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***Other Independent Auditors' Report***

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**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, 2025, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated November 14, 2025.

**Report on 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 or significant deficiencies may exist that have not been identified.

**Report on 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  
November 14, 2025



## San Gabriel Valley Mosquito & Vector Control District District Manager's Report

Date: November 14, 2025

Meeting of: San Gabriel Valley Mosquito and Vector Control District Board of Trustees

Subject: Consider Request for Proposals (RFP) for General Counsel Services

Exhibit(s): None

### **Background**

At the October 10, 2025, Board of Trustees meeting, members requested that an item be placed on a future agenda to discuss whether to initiate a formal Request for Proposals (RFP) process for legal counsel services.

The District last conducted an RFP for general counsel in 2020, which resulted in a contract with **Lewis Brisbois Bisgaard & Smith LLP**. Most recently, the District engaged **Fennemore**, with a new contract executed in October 2025.

The District retains general counsel to provide ongoing legal guidance, ensure compliance with applicable laws, review contracts and policies, and advise on governance and personnel matters. Periodic review of professional services contracts, such as legal, auditing, and engineering, is consistent with best practices for public agencies and supports transparency, fiscal responsibility, and service quality.

### **Discussion**

The Board may wish to consider whether to proceed with issuing an RFP for general counsel services at this time or to continue under the current agreement with Fennemore. If the Board elects to move forward, additional factors to determine include:

1. **Timing of the RFP Process** – Whether to begin immediately or schedule it for future execution.
2. **Oversight** – Whether to form an **ad hoc committee** to develop the RFP, review proposals, and recommend finalists to the full Board.

The RFP process typically includes publishing the solicitation, evaluating proposals, conducting interviews if necessary, and bringing a recommendation to the Board for final approval.

### **District Manager's Recommendation**

No formal recommendation is provided. The Board should discuss whether to proceed with an RFP for legal counsel services and, if so, establish the desired timeline and oversight structure.



## San Gabriel Valley Mosquito & Vector Control District District Manager's Report

### **Board Action Options**

If the Board concurs, following public discussion, the appropriate action is to:

- Direct staff to prepare and issue an RFP for general counsel services, and
- Appoint an ad hoc committee to oversee the process and return recommendations to the full Board.

### **Alternative Board Action:**

After discussion, the Board may choose not to proceed with an RFP and continue under the existing contract with Fennemore.

Submitted by:

A handwritten signature in black ink that reads "Jason Farned". The signature is written in a cursive, flowing style.

Jason Farned  
District Manager



## San Gabriel Valley Mosquito & Vector Control District District Manager's Report

Date: November 14, 2025

Meeting of: San Gabriel Valley Mosquito and Vector Control District Board of Trustees

Subject: Authorization for District Manager's Signature on the 2026 Cooperative Agreement with the California Department of Public Health (CDPH)

Exhibit(s): Exhibit 7A

### **Background**

The California Department of Public Health (CDPH) requires an annual cooperative agreement with local agencies applying pesticides for public health purposes. The San Gabriel Valley Mosquito and Vector Control District's current agreement will expire on December 31, 2025. To ensure continuity of operations, the District must execute a new agreement for the 2026 calendar year.

This agreement, effective January 1, 2026, establishes terms that align with California Health and Safety Code Section 116180. It ensures that the District complies with state requirements for both pesticide application and environmental modifications.

The agreement has two key components:

**Part I: Pesticides** – Outlines the operational and reporting requirements for pesticide use, including:

- Equipment calibration and record-keeping standards.
- Submission of Monthly Summary Pesticide Use Reports using form PR-ENF-060.
- Employee certification and continuing education requirements to ensure competence.
- Reporting of any adverse effects on non-target organisms, property, or people.
- Inspections by the County Agricultural Commissioner to confirm compliance with state laws and regulations.

**Part II: Environmental Modification** – Establishes compliance with any general permits issued by the CDPH that pertain to environmental modifications necessary for pest and vector control.

The CDPH must receive the signed agreement by December 31, 2025.

### **District Manager's Recommendation**

It is recommended that the Board of Trustees authorize the District Manager to sign and submit the 2026 CDPH Cooperative Agreement on behalf of the District to ensure uninterrupted compliance and operational readiness.



## San Gabriel Valley Mosquito & Vector Control District District Manager's Report

### Board Action Options

- **Board Action Required:** If the Board concurs, following the public discussion by members for this item, the appropriate action is to authorize the District Manager to sign and submit the 2026 CDPH Cooperative Agreement.
- **Alternative Board Action:** If after discussion by members for this item, the Board may choose to decline to authorize the District Manager to sign the agreement, requiring alternative direction to the Board.

Submitted by:

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

Jason Farned  
District Manager



**Erica Pan, MD, MPH**  
 Director and State Public Health Officer

**Gavin Newsom**  
 Governor

October 1, 2025

TO: Agencies Signatory to the Cooperative Agreement with the California Department of Public Health

SUBJECT: COOPERATIVE AGREEMENT WITH THE DEPARTMENT OF PUBLIC HEALTH

Please find enclosed a copy of the Cooperative Agreement between local agencies applying pesticides for public health purposes and the California Department of Public Health. The current Cooperative Agreement between our agencies shall expire on December 31, 2025. If your agency is interested in renewing this Cooperative Agreement for another year (through December 31, 2026), please return the enclosed form by December 31, 2025 to the Vector-Borne Disease Section (VBDS). Include the agency manager's signature in the appropriate space and the operator ID and/or license number to be listed on Monthly Summary Pesticide Use Reports (PR-ENF-060) for 2026. Please send to:

DEPARTMENT OF PUBLIC HEALTH  
 CDPH – Vector Borne Disease Section  
 850 Marina Bay Parkway  
 Richmond, CA 94804

If you prefer to email your signed agreement, please email Margaret Kerrigan:  
[MargaretC.Kerrigan@cdph.ca.gov](mailto:MargaretC.Kerrigan@cdph.ca.gov).

VBDS will endorse the Cooperative Agreement and return a copy to your agency immediately. If your agency is not interested in continuing the Cooperative Agreement, please notify VBDS as soon as possible.

Thank you for your cooperation in this matter. If you require additional information or clarification, please contact your VBDS regional office or the Sacramento headquarters at (916) 552-9730.

Vicki L. Kramer, Ph.D., Chief  
 Vector-Borne Disease Section

Enclosure



COOPERATIVE AGREEMENT

(PURSUANT TO SECTION 116180, HEALTH AND SAFETY CODE)

Date \_\_\_\_\_

This Agreement between the California Department of Public Health and

\_\_\_\_\_  
(name and address of local vector control agency)

is effective on January 1, 2026 or on the subsequent date shown above, and expires December 31, 2026. It is subject to renewal by mutual consent thereafter.

Operator ID and/or license number to be listed on Monthly Summary Pesticide Use Reports (PR-ENF-060) for 2026:

Operator ID # \_\_\_\_\_ License # \_\_\_\_\_

This agreement may be canceled for cause by either party by giving 30 days advance notice in writing, setting forth the reasons for the termination.

Part I. Pesticides

The vector control agency named herein agrees:

1. To calibrate all application equipment using acceptable techniques before using, and to maintain calibration records for review by the County Agricultural Commissioner.
2. To seek the assistance of the County Agricultural Commissioner in the interpretation of pesticide labeling.
3. To maintain for at least two years for review by the County Agricultural Commissioner a record of each pesticide application showing the target vector, the specific location treated, the size of the source, the formulations and amount of pesticide used, the method and equipment used, the type of habitat treated, the date of the application, and the name of the applicator(s).
4. To submit to the County Agricultural Commissioner each month a Pesticide Use Report, on Department of Pesticide Regulation form PR-ENF-060. The report shall include the manufacturer and product name, the EPA registration number from the label, the amount of each pesticide used, the number of applications of each pesticide, and the total number of applications, per county, per month.
5. To report to the County Agricultural Commissioner and the California Department of Public Health, in a manner specified, any conspicuous or suspected adverse effects upon humans, domestic animals and other non-target organisms, or property from pesticide applications.
6. To require appropriate certification of its employees by the California Department of Public Health in order to verify their competence in using pesticides to control pest and vector organisms, and to maintain continuing education unit information for those employees participating in continuing education.
7. To be inspected by the County Agricultural Commissioner on a regular basis to ensure that local agency activities are in compliance with state laws and regulations relating to pesticide use.

Part II. Environmental Modification

The vector control agency named herein agrees:

To comply with requirements, as specified, of any general permit issued to the California Department of Public Health as the lead agency, pertaining to physical environmental modification to achieve pest and vector prevention.

For California Department of Public Health

For Local Agency

\_\_\_\_\_  
Vicki Kramer, Ph.D.  
Chief, Vector-Borne Disease Section

\_\_\_\_\_  
Print Name and Title

\_\_\_\_\_  
Signature



## San Gabriel Valley Mosquito & Vector Control District District Manager's Report

Date: November 14, 2025

Meeting of: San Gabriel Valley Mosquito and Vector Control District Board of Trustees

Subject: Appointment of the San Gabriel Valley Council of Governments (SGVCOG) Energy, Environment, and Natural Resources (EENR) Committee

Exhibit(s): Exhibit 8A

### **Background**

At the October 10, 2025, Board meeting, the Board of Trustees received confirmation that the District had been formally accepted into the San Gabriel Valley Council of Governments (SGVCOG) Affiliate Partnership Program. The Affiliate Program provides local government agencies, including special districts, an opportunity to participate in SGVCOG policy discussions and contribute to regional initiatives in areas such as energy, environment, housing, transportation, and community health.

Following this confirmation, the Nominations Committee convened on October 14, 2025, to discuss the appointment of a District representative to the SGVCOG committees. The committee directed staff to issue a call for interest to the full Board. The announcement was distributed on October 15, with a submission deadline of November 5.

By the stated deadline, the District received one Statement of Interest—from Trustee Jackie Doornik (Glendora)—to serve on the Energy, Environment, and Natural Resources (EENR) Committee. The EENR Committee studies regional issues including air quality, water resources, wildfires, solid waste, and energy policy, and provides policy recommendations to the SGVCOG Governing Board.

### **Discussion**

Participation in SGVCOG committees provides an opportunity for the District to represent the interests of vector control, public health, and environmental stewardship in regional policy conversations. Committee membership promotes collaboration with cities, counties, and partner agencies to advance shared goals related to environmental health and sustainability.

Participation in the Affiliate Partnership Program and its committees is voluntary. No additional stipend, per diem, or reimbursement will be provided by the District or the SGVCOG for attendance or participation.

### **Nominations Committee Recommendation**

The Nominations Committee reviewed the submission and recommends appointing Trustee Jackie Doornik as the District's voting representative on the SGVCOG Energy, Environment, and Natural Resources Committee.



## San Gabriel Valley Mosquito & Vector Control District District Manager's Report

### District Manager's Recommendation

Appoint Trustee Jackie Doornik (Glendora) to represent the San Gabriel Valley Mosquito and Vector Control District as a voting member of the SGVCOG Energy, Environment, and Natural Resources (EENR) Committee.

### Board Action Options

- **Board Action Required:** If the Board concurs, following the public discussion by members for this item, the appropriate action is to appoint Trustee Jackie Doornik (Glendora) as the District's representative on the SGVCOG EENR Committee.
- **Alternative Board Action:** If after discussion by members for this item, the Board may choose to not to make an appointment at this time.

Submitted by:

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

Jason Farned  
District Manager



# San Gabriel Valley Mosquito & Vector Control District STATEMENT OF INTEREST FORM

**Name:**

**Committee:**

Please provide a brief statement expressing your interest in the Committee and outline the value and information it will offer to your constituents.