San Gabriel Valley
Mosquito & Vector Control District
1145 North Azusa Canyon Road, West Covina, CA 91790
Phone: 626-814-9466 |www.sgvmosquito.org
Email: district@sgvmosquito.org

REGULAR BOARD OF TRUSTEES MEETING AGENDA
NOVEMBER 13, 2026 – 7:00 A.M.

1. **Call to Order**

   1.1 Pledge of Allegiance

   1.2 Determination of a Quorum

   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 2026 (P.5)

   3.2 Budget Status Report: October 2026 (P.11)

   3.3 Minutes of Board of Trustees Meeting: October 2026 (P.15)

   3.4 Operations Report: October 2026 (P.19)

   3.5 Surveillance Report: October 2026 (P.21)

   3.6 Communications Report: October 2026 (P.25)

   3.7 Treasurer's Report: September 2026 / District Working Balance: November 2026 (P.29)

   3.8 Sunshine Report: 2026 CSDA Board Secretary/Clerk Conference (P.31)

4. **Presentation**: None

5. **Consider Draft Annual Audit for Fiscal Year Concluding June 30, 2026 (Exhibits 5A, 5B, 5C)** (P.33)
(Secretary-Treasurer, Corey Calaycay) (Action Required)

Recommended Action for the Board:

1) The Board may approve the Draft Annual Audit for Fiscal Year Concluding June 30, 2026.

6. **Authorization for District Manager's Signature on the 2027 Cooperative Agreement with the California Department of Public Health (Exhibit 6A)** (P.105)
(Board President, Meshal Kashifalghita) (Action Required)

Recommended Action for the Board:

1) The Board may authorize the District Manager to sign and submit the 2027 California Department of Public Health Cooperative Agreement.

7. **Closed Session**
(District Counsel, Andrew L. Jared)

A. Conference with Legal Counsel – Existing Litigation (Government Code § 54956.9(d)(1)) San Gabriel Valley Mosquito and Vector Control District V. Southern California Edison, et al. (LASC Case No. 26STCV17430)

Board Action Required: Following the closed session discussion by members of this item, the appropriate action is to report any required information and to take action on any recommendation made in closed session.

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

8.1 District Update

9. **Committee Reports**

9.1 Public Information Committee Meeting – October 9, 2026

9.2 Finance Committee Meeting – October 9 & November 3, 2026

10. Trustee Reports

11. New Business

12. Adjournment

CERTIFICATE OF POSTING

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

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

Jerry Mireles

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 2026

CLAIMS LIST
OCTOBER 2026

Vendor	Date	Product/Service	Memo/Description	Amount
AIRGAS	10/06/2026	6638 Surveillance Supplies	Invoice 9175828300	584.97
				$ 584.97
AIRGAS	10/20/2026	6638 Surveillance Supplies	Invoice 9176257413	608.08
				$ 608.08
AJG ACCOUNTING & BOOKEEPING SERVICES	10/06/2026	6000 Accounting Services	Invoice 3493	2,957.50
				$ 2,957.50
AMAZON CAPITAL SERVICES	10/06/2026	6625 Operations Supplies	Operations Supplies	20.84
AMAZON CAPITAL SERVICES	10/06/2026	6625 Operations Supplies	Operations Supplies	29.66
AMAZON CAPITAL SERVICES	10/06/2026	6630 Facility Maintenance	Facility Maintenance	49.82
AMAZON CAPITAL SERVICES	10/06/2026	6630 Facility Maintenance	Facility Maintenance	12.90
AMAZON CAPITAL SERVICES	10/06/2026	6630 Facility Maintenance	Facility Maintenance	83.62
AMAZON CAPITAL SERVICES	10/06/2026	6613 Office Supplies	Office Supplies	6.32
AMAZON CAPITAL SERVICES	10/06/2026	8000 Capital Outlay	Capital Outlay	252.41
AMAZON CAPITAL SERVICES	10/06/2026	8000 Capital Outlay	Capital Outlay	228.64
AMAZON CAPITAL SERVICES	10/06/2026	6630 Facility Maintenance	Facility Maintenance	42.25
AMAZON CAPITAL SERVICES	10/06/2026	6638 Surveillance Supplies	Surveillance Supplies	14.26
AMAZON CAPITAL SERVICES	10/06/2026	6635 Testing Supplies	Testing Supplies	68.88
AMAZON CAPITAL SERVICES	10/06/2026	6635 Testing Supplies	Testing Supplies	54.50
AMAZON CAPITAL SERVICES	10/06/2026	6630 Facility Maintenance	Facility Maintenance	-49.82
				$ 814.28
AMERICAN FIDELITY ASSURANCE INSURANCE	10/06/2026	6510 Cafeteria Benefit	Cafeteria Benefit - October 2026	5,791.52
				$ 5,791.52
AMERICAN FIDELITY FLEX FSA-DCA	10/06/2026	6510 Cafeteria Benefit	Cafeteria Benefit - October 2026	1,381.28
				$ 1,381.28
ANISH SARAIYA	10/20/2026	6601 Board Expenses	Reimbursement for business related board expenses - October 2026	100.00
				$ 100.00
ATHENS SERVICES	10/06/2026	6630 Facility Maintenance	Invoice 22685739	388.08
				$ 388.08
AZUSA LIGHT AND WATER	10/06/2026	6622 Water Utility Services	Water Utility Services	62.00
				$ 62.00
AZUSA LIGHT AND WATER	10/20/2026	6622 Water Utility Services	Water Utility Services	109.96
AZUSA LIGHT AND WATER	10/20/2026	6622 Water Utility Services	Water Utility Services	62.00
				$ 171.96
CALIFORNIA DEPT OF PUBLIC HEALTH	10/06/2026	6637 State Certification	Vector Control Technician Examss	410.00
				$ 410.00
CALPERS	09/08/2026	6515 CalPERS Classic Normal Cost	CalPERS Classic ER Contribution (12.56%) PPE 10-3-26	596.01
CALPERS	09/08/2026	6515 CalPERS Classic Normal Cost	CalPERS Classic ER Contribution (12.56%) PPE 10-3-26	2,532.45
CALPERS	09/08/2026	6515 CalPERS Classic Normal Cost	CalPERS Classic ER Contribution (12.56%) PPE 10-3-26	524.41
CALPERS	09/08/2026	6516 CalPERS Pepra Normal Cost	CalPERS Pepra ER Contribution (7.93%) PPE 10-3-26	833.42
CALPERS	09/08/2026	6516 CalPERS Pepra Normal Cost	CalPERS Pepra ER Contribution (7.93%) PPE 10-3-26	684.89
CALPERS	09/08/2026	6516 CalPERS Pepra Normal Cost	CalPERS Pepra ER Contribution (7.93%) PPE 10-3-26	4,132.46
CALPERS	09/08/2026	6516 CalPERS Pepra Normal Cost	CalPERS Pepra ER Contribution (7.93%) PPE 10-3-26	1,777.72
CALPERS	09/08/2026	6516 CalPERS Pepra Normal Cost	CalPERS Pepra ER Contribution (7.93%) PPE 10-3-26	1,407.42
				$ 12,488.78
CALPERS	10/20/2026	6515 CalPERS Classic Normal Cost	CalPERS Classic ER Contribution (12.56%) PPE 10-17-26	681.15
CALPERS	10/20/2026	6515 CalPERS Classic Normal Cost	CalPERS Classic ER Contribution (12.56%) PPE 10-17-26	2,536.50
CALPERS	10/20/2026	6515 CalPERS Classic Normal Cost	CalPERS Classic ER Contribution (12.56%) PPE 10-17-26	524.41
CALPERS	10/20/2026	6516 CalPERS Pepra Normal Cost	CalPERS Pepra ER Contribution (7.93%) PPE 10-17-26	971.77
CALPERS	10/20/2026	6516 CalPERS Pepra Normal Cost	CalPERS Pepra ER Contribution (7.93%) PPE 10-17-26	679.92
CALPERS	10/20/2026	6516 CalPERS Pepra Normal Cost	CalPERS Pepra ER Contribution (7.93%) PPE 10-17-26	4,164.45
CALPERS	10/20/2026	6516 CalPERS Pepra Normal Cost	CalPERS Pepra ER Contribution (7.93%) PPE 10-17-26	1,777.72
CALPERS	10/20/2026	6516 CalPERS Pepra Normal Cost	CalPERS Pepra ER Contribution (7.93%) PPE 10-17-26	1,362.09
				$ 12,698.01
CALPERS	10/20/2026	6510 Cafeteria Benefit	Medical Premiums - November 2026	969.05
CALPERS	10/20/2026	6510 Cafeteria Benefit	Medical Premiums - November 2026	2,907.15
CALPERS	10/20/2026	6510 Cafeteria Benefit	Medical Premiums - November 2026	4,635.40
CALPERS	10/20/2026	6510 Cafeteria Benefit	Medical Premiums - November 2026	5,701.02
CALPERS	10/20/2026	6510 Cafeteria Benefit	Medical Premiums - November 2026	5,460.19
CALPERS	10/20/2026	6517 Retiree Health Insurance	Medical Premiums - November 2026	648.00

San Gabriel Valley Mosquito & Vector Control District
List of Claims | October 2026

CALPERS	10/20/2026	6510 Cafeteria Benefit	Medical Premiums - November 2026	19.82
				$ 20,340.63
CHARLIE KLINAKIS	10/20/2026	6601 Board Expenses	Reimbursement for business related board expenses - October 2026	100.00
				$ 100.00
CINTAS	10/06/2026	6634 Uniforms	Invoice 438337064	342.06
CINTAS	10/06/2026	6628 Safety Supplies	Invoice 5362545204	53.22
				$ 395.28
CINTAS	10/20/2026	6634 Uniforms	Invoice 4284120953	342.06
CINTAS	10/20/2026	6634 Uniforms	Invoice 4284887137	342.06
CINTAS	10/20/2026	6628 Safety Supplies	Invoice 5536522703	130.93
				$ 815.05
COLANTUONO, HIGHSMITH & WHATELY	10/20/2026	6655 Contract Services - Legal	Invoice 73116	1,462.50
COLANTUONO, HIGHSMITH & WHATELY	10/20/2026	6655 Contract Services - Legal	Invoice 73118	510.00
				$ 1,972.50
COREY CALAYCAY	10/20/2026	6601 Board Expenses	Reimbursement for business related board expenses - October 2026	149.50
				$ 149.50
CYPRESS HEATING AND AIR CONDITIONING	10/06/2026	6630 Facility Maintenance	Invoice 78198055	525.00
				$ 525.00
CYPRESS HEATING AND AIR CONDITIONING	10/20/2026	6630 Facility Maintenance	Invoice 78198055	280.00
				$ 280.00
DENISE MENCHACA	10/20/2026	6601 Board Expenses	Reimbursement for business related board expenses - October 2026	100.00
				$ 100.00
EMPOWER	10/06/2026	6512 DM 457 Contribution	Employer DM 457 Deferred Compensation Contribution - PPE 10-3-26	348.93
				$ 348.93
EMPOWER	10/20/2026	6512 DM 457 Contribution	Employer DM 457 Deferred Compensation Contribution - PPE 10-17-26	348.93
				$ 348.93
FLEET SOLUTIONS CENTER	10/20/2026	6632 Vehicle Maintenance	Invoice 7556	1,412.92
				$ 1,412.92
GO TO COMMUNICATIONS, INC	10/06/2026	6614 Phone Services	Invoice 71056995849	1,137.74
				$ 1,137.74
HENRY AVILES	10/20/2026	6601 Board Expenses	Reimbursement for business related board expenses - October 2026	100.00
				$ 100.00
IGNACIO URENA	10/06/2026	6624 Gasoline	Gas Reimbursement	40.02
				$ 40.02
JACKIE DOORNIK	10/20/2026	6601 Board Expenses	Reimbursement for business related board expenses - October 2026	100.00
				$ 100.00
JERRY VELASCO	10/20/2026	6601 Board Expenses	Reimbursement for business related board expenses - October 2026	100.00
				$ 100.00
JERRY MIRELES	10/20/2026	6619 Travel, Meetings, and Conferences	Per Diem - 2026 CSDA Clerk Conference	165.00
				$ 165.00
JOHN CAPPOCIA	10/20/2026	6601 Board Expenses	Reimbursement for business related board expenses - October 2026	100.00
				$ 100.00
JOSEPH LEON	10/20/2026	6601 Board Expenses	Reimbursement for business related board expenses - October 2026	100.00
				$ 100.00
KENN FUJIOKA	10/20/2026	6517 Retiree Health Insurance	Medical Premium Reimbursement November 2026	435.57
				$ 435.57
LANDS END	10/06/2026	6602 Branded Apparel	Invoice 14600260	84.17
				$ 84.17
LANDS END	10/20/2026	6602 Branded Apparel	Invoice 14651348	50.93
LANDS END	10/20/2026	6602 Branded Apparel	Invoice 14659004	285.87
LANDS END	10/20/2026	6602 Branded Apparel	Invoice 14674570	105.17
				$ 441.97
MARTA TANAKA	10/20/2026	6517 Retiree Health Insurance	Medical Premium Reimbursement November 2026	1,248.29
				$ 1,248.29

San Gabriel Valley Mosquito & Vector Control District
List of Claims | October 2026

MARY BRISCO	10/20/2026	6517 Retiree Health Insurance	Medical Premium Reimbursement November 2026		807.05
				$	807.05
MESHAL KASHIFALGHITA	10/20/2026	6601 Board Expenses	Reimbursement for business related board expenses - October 2026		100.00
				$	100.00
MIKE NIFFENEGGER	10/20/2026	6517 Retiree Health Insurance	Medical Premium Reimbursement November 2026		503.50
				$	503.50
OPTIMIZED INVESTMENT PARTNERS, LLC	10/06/2026	6654 Contract Services - Inv. Advisory	Invoice 1811		813.82
				$	813.82
PRINCIPAL	10/20/2026	6510 Cafeteria Benefit	Dental and Vision Premiums - November 2026		2,774.97
				$	2,774.97
QUADIENT LEASING	10/06/2026	6607 Equipment Leases	Invoice P2544317		81.87
				$	81.87
QUADIENT LEASING	10/20/2026	6607 Equipment Leases	Invoice Q2597558		250.34
				$	250.34
ROBERT GONZALES	10/20/2026	6601 Board Expenses	Reimbursement for business related board expenses - October 2026		100.00
				$	100.00
ROBERT JOE	10/20/2026	6601 Board Expenses	Reimbursement for business related board expenses - October 2026		100.00
				$	100.00
ROSARIO DIAZ	10/20/2026	6601 Board Expenses	Reimbursement for business related board expenses - October 2026		100.00
				$	100.00
SAFETY COMPLIANCE COMPANY	10/20/2026	6601 Board Expenses	Reimbursement for business related board expenses - October 2026		400.00
				$	400.00
SANDRA ARMENTA	10/20/2026	6601 Board Expenses	Reimbursement for business related board expenses - October 2026		100.00
				$	100.00
SO CAL GAS	10/20/2026	6621 Gas Utility Services	Gas Utility - Meter 10313904		34.98
				$	34.98
SOUTHERN CALIFORNIA EDISON	10/06/2026	6620 Electric Utility Services	Electric Utilities		2,915.52
				$	2,915.52
SCI CONSULTING	10/20/2026	6650 Assessment Administration	Contract Services - Assessment Administration - Invoice SB12721		10,479.43
				$	10,479.43
SYNTECH	10/20/2026	6653 Contract Services - IT	Invoice A25366		1,421.00
SYNTECH	10/20/2026	6653 Contract Services - IT	Invoice A25380		4,150.00
SYNTECH	10/20/2026	6653 Contract Services - IT	Invoice A25388		4,635.00
				$	10,206.00
TEXAS LIFE	10/20/2026	6510 Cafeteria Benefit	Invoice SM09BT20261014001		375.27
				$	375.27
THE HOME DEPOT	10/20/2026	6510 Cafeteria Benefit	Invoice SM09BT20261014001		177.91
				$	177.91
TIM SANDOVAL	10/20/2026	6601 Board Expenses	Reimbursement for business related board expenses - October 2026		100.00
				$	100.00
TRI-STAR SAFETY SERVICES	10/20/2026	6632 Vehicle Maintenance	Invoice 9747		6,251.56
				$	6,251.56
TRISTAN HALLUM	10/20/2026	6619 Travel, Meetings, and Conferences	Per Diem - 2026 MVCAC Planning Meeting		165.00
				$	165.00
ULINE	10/20/2026	6640 Communications Supplies	Invoice 214347829		214.18
				$	214.18
US BANK	10/06/2026	6625 Operations Supplies	Operations Supplies - Uline		162.50
US BANK	10/06/2026	6606 Employee Recognition & Engagement	Employee Recognition & Engagement - Walmart		23.49
US BANK	10/06/2026	6606 Employee Recognition & Engagement	Employee Recognition & Engagement - Costco		141.06
US BANK	10/06/2026	6619 Travel, Meetings, and Conferences	Travel - Marriott - CSDA Conference		52.45
US BANK	10/06/2026	6619 Travel, Meetings, and Conferences	Travel - Marriott - CSDA Conference		22.80
US BANK	10/06/2026	6604 Computer Software	Computer Software - Starlink		130.00
US BANK	10/06/2026	6604 Computer Software	Computer Software - Canva		144.00

San Gabriel Valley Mosquito & Vector Control District
List of Claims | October 2026

US BANK	10/06/2026	6604 Computer Software	Computer Software - Wasabi	54.38
US BANK	10/06/2026	6613 Office Supplies	Office Supplies - Vista Print	44.97
US BANK	10/06/2026	6613 Office Supplies	Office Supplies - Webstaurant	241.44
US BANK	10/06/2026	6619 Travel, Meetings, and Conferences	Travel - Marriott - CSDA Conference	228.01
US BANK	10/06/2026	6613 Office Supplies	Office Supplies - LA Times	16.00
US BANK	10/06/2026	6641 Education Program	Education Program - Walmart	17.79
US BANK	10/06/2026	6635 Testing Supplies	Testing Supplies - Smart and Final	81.58
US BANK	10/06/2026	6624 Gasoline	Gasoline - Arco	44.87
US BANK	10/06/2026	6619 Travel, Meetings, and Conferences	Conference - MVCAC Planning Meeting - Registration	499.00
US BANK	10/06/2026	6635 Testing Supplies	Testing Supplies - Eppendorf	282.19
US BANK	10/06/2026	6624 Gasoline	Gasoline - USA Gasoline	57.71
US BANK	10/06/2026	6635 Testing Supplies	Testing Supplies - Uline	204.94
US BANK	10/06/2026	6635 Testing Supplies	Testing Supplies - Home Depot	49.39
US BANK	10/06/2026	6635 Testing Supplies	Testing Supplies - Smart and Final	160.66
US BANK	10/06/2026	6635 Testing Supplies	Testing Supplies - Smart and Final	83.98
US BANK	10/06/2026	6639 Advertising	Advertising - Facebook	13.42
US BANK	10/06/2026	6641 Education Program	Education Program - Wix	36.00
US BANK	10/06/2026	6640 Communications Supplies	Communications Supplies - Uline	180.17
US BANK	10/06/2026	6640 Communications Supplies	Communications Supplies - Vista Print	51.34
US BANK	10/06/2026	6641 Education Program	Education Program - Allison's Montessori	80.98
US BANK	10/06/2026	6639 Advertising	Advertising - Google	116.54
US BANK	10/06/2026	6616 Printing and Reproduction	Printing and Reproduction - Uprinting	314.32
US BANK	10/06/2026	6604 Computer Software	Computer Software - SG Valley News	38.72
US BANK	10/06/2026	6640 Communications Supplies	Communications Supplies - Uline	60.88
US BANK	10/06/2026	6639 Advertising	Advertising - Facebook	750.00
US BANK	10/06/2026	6604 Computer Software	Computer Software - Zapier	468.00
US BANK	10/06/2026	6616 Printing and Reproduction	Printing and Reproduction - K'West	2,330.63
US BANK	10/06/2026	6616 Printing and Reproduction	Printing and Reproduction - Uprinting	1,653.14
US BANK	10/06/2026	6639 Advertising	Advertising - Facebook	750.00
US BANK	10/06/2026	6601 Board Expenses	Board Expenses - Yum Yum	57.50
US BANK	10/06/2026	6601 Board Expenses	Board Expenses - Smart and Final	140.06
US BANK	10/06/2026	6601 Board Expenses	Board Expenses - Stater Bros	21.99
US BANK	10/06/2026	6601 Board Expenses	Board Expenses - Smart and Final	37.97
US BANK	10/06/2026	6601 Board Expenses	Board Expenses - Stater Bros	33.96
US BANK	10/06/2026	6630 Facility Maintenance	Facility Maintenance - Supply House	185.42
US BANK	10/06/2026	6632 Vehicle Maintenance	Vehicle Maintenance - Navarro's Towing	75.00
US BANK	10/06/2026	6630 Facility Maintenance	Facility Maintenance - Kleen Rite	16.79
US BANK	10/06/2026	6630 Facility Maintenance	Facility Maintenance - Kleen Rite	6.91
US BANK	10/06/2026	6632 Vehicle Maintenance	Vehicle Maintenance - Tire Zone	915.04
US BANK	10/06/2026	8000 Capital Outlay	Capital Outlay - Diamondback	2,632.90
US BANK	10/06/2026	8000 Capital Outlay	Capital Outlay - Extreme Tactical Dynamics	479.97
US BANK	10/06/2026	6630 Facility Maintenance	Facility Maintenance - Barney's Key Service	99.12
US BANK	10/06/2026	6630 Facility Maintenance	Facility Maintenance - American Floor Mats	285.44
US BANK	10/06/2026	6632 Vehicle Maintenance	Vehicle Maintenance - Tire Zone	863.25
US BANK	10/06/2026	6632 Vehicle Maintenance	Vehicle Maintenance - Tire Zone	551.85
US BANK	10/06/2026	6630 Facility Maintenance	Facility Maintenance - Tranzonic	497.00
US BANK	10/06/2026	6630 Facility Maintenance	Facility Maintenance - Dunn Edwards	52.64
US BANK	10/06/2026	6639 Advertising	Advertising - Facebook	49.47
US BANK	10/06/2026	6641 Education Program	Education Program - Mailchimp	80.00
US BANK	10/06/2026	6639 Advertising	Advertising - Facebook	750.00
US BANK	10/06/2026	6639 Advertising	Advertising - Facebook	31.39
US BANK	10/06/2026	6641 Education Program	Education Program - Padlet	96.00
				$ 17,547.02
VCJPA	10/06/2026	6665 Other Insurance	Invoice INV0296	288.09
				$ 288.09
VMA COMMUNICATIONS	10/20/2026	6649 Contract Services - Prop 218 Initiative	Invoice SGVMV26Aug	27,007.22
				$ 27,007.22
WEST VALLEY MVCD	10/06/2026	6635 Testing Supplies	Invoice 3124	1,692.00
				$ 1,692.00
WEX/CHEVRON	10/20/2026	6624 Gasoline	Invoice 115695855	8,676.04
				$ 8,676.04
			Total Payables for October 2026	**$ 161,559.73**
			Total Payroll for October 2026 (attached)	**$ 426,595.80**
			Total Claims for October 2026	**$ 588,155.53**

San Gabriel Valley Mosquito & Vector Control District
List of Claims | October 2026

Payroll
OCTOBER 2026

Department	October 8, 2026	October 22, 2026	October 29, 2026 Term Payroll	Total
100-EXECUTIVE	$ 12,254.40	$ 12,254.40	$ -	$ 24,508.80
200-ADMINISTRATION	$ 14,073.52	$ 14,577.96	$ -	$ 28,651.48
300-OPERATIONS	$ 69,509.45	$ 76,580.95	$ -	$ 146,090.40
400-SURVEILLANCE	$ 20,511.20	$ 20,169.31	$ -	$ 40,680.51
500-COMMUNICATIONS	$ 20,016.80	$ 20,216.82	$ 4,859.29	$ 45,092.91
LIMITED TERM & EXTRA HELP	$ 23,378.10	$ 27,593.65	$ 9,232.12	$ 60,203.87
GROSS PAYROLL	$ 159,743.47	$ 171,393.09	$ 14,091.41	$ 345,227.97
EMPLOYER TAXES	$ 3,155.23	$ 3,459.08	$ 666.73	$ 7,281.04
CAR ALLOWANCE (DM)	$ 500.00	$ -	$ -	$ 500.00
EMPLOYEE BENEFITS-MED	$ 6,787.48	$ 4,631.18	$ 79.32	$ 11,497.98
PAYROLL PROCESSING FEES	$ 647.15	$ 924.27	$ 313.52	$ 1,884.94
TOTAL PAYROLL	**$ 170,833.33**	**$ 180,407.62**	**$ 15,150.98**	**$ 426,595.80**

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San Gabriel Valley Mosquito & Vector Control District
Budget Status Report | October 2026

BUDGET STATUS REPORT FY 26-27

PERIOD ENDING 10/31/2026
Current Period 33% of Fiscal Year Completed

	CURRENT PERIOD	YEAR TO DATE	ADOPTED BUDGET	REMAINING BUDGET	PERCENTAGE OF BUDGET UTILIZED
SALARIES AND BENEFITS					
6500 Salaries - Exempt	69,719.60	312,090.20	920,283.12	608,192.92	34%
6501 Salaries - Non-Exempt	186,184.42	799,364.34	2,168,256.30	1,368,891.96	37%
6502 Salaries - Overtime	20,119.08	38,231.84	74,500.00	36,268.16	51%
6503 Salaries - Vacation	15,122.80	44,445.60	197,027.60	152,582.00	23%
6504 Salaries - Holiday	0.00	36,929.20	163,192.68	126,263.48	23%
6505 Salaries - Sick Pay	11,373.37	44,782.02	139,380.73	94,598.71	32%
6506 Salaries - Extra Help	42,708.70	168,308.53	374,291.28	205,982.75	45%
6507 Payroll Taxes - Medicare	5,153.18	21,426.41	63,855.40	42,428.99	34%
6508 Payroll Taxes - Social Security	2,127.86	8,272.01	17,472.40	9,200.39	47%
6509 Payroll Taxes - Unemployment Insurance	0.00	423.70	20,000.00	19,576.30	2%
6510 Cafeteria Benefit	41,751.49	184,322.46	633,450.00	449,127.54	29%
6511 Group Term Life Insurance	489.28	2,432.40	6,000.00	3,567.60	41%
6512 DM 457 Contribution	697.86	2,791.44	9,323.54	6,532.10	30%
6513 DM Car Allowance	500.00	2,000.00	6,000.00	4,000.00	33%
6514 Tuition Reimbursement	0.00	0.00	8,000.00	8,000.00	0%
6515 CalPERS Classic Normal Cost	7,394.93	29,484.42	98,343.24	68,858.82	30%
6516 CalPERS PEPRA Normal Cost	17,791.86	70,782.86	218,009.71	147,226.85	32%
6517 Retiree Health Insurance	3,642.41	18,212.05	60,000.00	41,787.95	30%
6518 CalPERS Unfunded Liability	0.00	142,470.00	147,234.00	4,764.00	97%
6520 CalPERS - ADP	0.00	0.00	350,000.00	350,000.00	0%
6522 CalPERS Post Retirement - OPEB	0.00	0.00	150,000.00	150,000.00	0%
Total SALARIES AND BENEFITS	**424,776.84**	**1,926,769.48**	**5,824,620.00**	**3,897,850.52**	**33%**
ORGANIZATIONAL EXPENDITURES					
6600 Bank Charges	1,874.20	7,629.26	23,000.00	15,370.74	33%
6601 Board Expenses	1,793.69	6,949.81	40,000.00	33,050.19	17%
6602 Branded Apparel	441.97	588.63	4,100.00	3,511.37	14%
6603 Computer Hardware	0.00	285.27	30,000.00	29,714.73	1%
6604 Computer Software	5,962.54	42,538.38	95,500.00	52,961.62	45%
6605 Emergency Response	0.00	0.00	100,000.00	100,000.00	0%
6606 Employee Recognition & Engagement	1,348.27	1,540.78	8,000.00	6,459.22	19%
6607 Equipment Leases	250.34	6,976.66	23,000.00	16,023.34	30%
6608 Fees and Assessments	0.00	3,640.80	110,000.00	106,359.20	3%
6609 Field Communications	4,564.87	17,266.17	50,000.00	32,733.83	35%
6610 Internet Services	539.76	2,159.04	20,000.00	17,840.96	11%
6611 Membership Dues	10,148.00	36,644.87	40,000.00	3,355.13	92%
6612 Miscellaneous Expenses	1,500.00	1,882.00	3,000.00	1,118.00	63%
6613 Office Supplies	22.32	1,018.37	9,000.00	7,981.63	11%
6614 Phone Services	1,137.74	4,534.23	25,000.00	20,465.77	18%
6615 Postage	0.00	0.00	2,000.00	2,000.00	0%
6616 Printing and Reproduction	1,825.13	7,477.85	11,000.00	3,522.15	68%
6617 Professional Development	0.00	106.47	3,000.00	2,893.53	4%
6618 Recruitments	0.00	266.68	6,500.00	6,233.32	4%

San Gabriel Valley Mosquito & Vector Control District

San Gabriel Valley Mosquito & Vector Control District
Budget Status Report | October 2026

	CURRENT PERIOD	YEAR TO DATE	ADOPTED BUDGET	REMAINING BUDGET	PERCENTAGE OF BUDGET UTILIZED
6619 Travel, Meetings, and Conferences	3,400.02	8,715.24	51,000.00	42,284.76	17%
6620 Electric Utility Services	2,915.52	12,797.24	20,000.00	7,202.76	64%
6621 Gas Utility Services	34.98	561.16	4,300.00	3,738.84	13%
6622 Water Utility Services	171.96	1,015.10	2,600.00	1,584.90	39%
6623 Aerial Operations	0.00	0.00	30,000.00	30,000.00	0%
6624 Gasoline	8,731.38	33,170.31	68,000.00	34,829.69	49%
6625 Operations Supplies	107.06	350.04	8,000.00	7,649.96	4%
6626 Pesticides	3,458.66	39,557.71	126,000.00	86,442.29	31%
6627 Pool Notifications	0.00	1,827.15	12,000.00	10,172.85	15%
6628 Safety Supplies	130.93	1,178.07	5,500.00	4,321.93	21%
6629 Equipment Maintenance	0.00	1,142.66	3,000.00	1,857.34	38%
6630 Facility Maintenance	1,462.17	26,274.22	80,000.00	53,725.78	33%
6631 Grounds Maintenance	0.00	0.00	2,000.00	2,000.00	0%
6632 Vehicle Maintenance	10,090.82	36,885.37	50,000.00	13,114.63	74%
6633 Work Boots	0.00	0.00	6,200.00	6,200.00	0%
6634 Uniforms	1,026.18	7,592.81	17,500.00	9,907.19	43%
6635 Testing Supplies	138.72	8,432.55	22,000.00	13,567.45	38%
6636 Fish Supplies	0.00	385.36	2,500.00	2,114.64	15%
6637 State Certification	410.00	6,410.00	7,500.00	1,090.00	85%
6638 Surveillance Supplies	1,307.60	5,370.94	15,000.00	9,629.06	36%
6639 Advertising	867.67	11,343.53	30,000.00	18,656.47	38%
6640 Communications Supplies	214.18	1,771.90	8,000.00	6,228.10	22%
6641 Education Program Supplies	33.38	677.68	7,500.00	6,822.32	9%
6642 Event Participation Fees	515.47	894.00	1,000.00	106.00	89%
6643 Media Production	112.00	237.12	1,200.00	962.88	20%
6644 Website and Email Services	80.00	3,751.00	10,000.00	6,249.00	38%
6649 Contract Services - Prop 218 Initative	0.00	50,589.68	608,000.00	557,410.32	8%
6650 Contract Services - Assessment Administration	0.00	0.00	25,000.00	25,000.00	0%
6651 Contract Services - Auditor/Actuarial	0.00	8,000.00	26,000.00	18,000.00	31%
6652 Contract Services - Bookkeeping	1,755.00	6,662.50	17,000.00	10,337.50	39%
6653 Contract Services - Information Technology	8,785.00	17,595.00	60,000.00	42,405.00	29%
6654 Contract Services - Investment Advisory	0.00	2,611.52	10,000.00	7,388.48	26%
6655 Contract Services - Legal	1,972.50	5,362.50	50,000.00	44,637.50	11%
6656 Contract Services - Other	0.00	0.00	5,000.00	5,000.00	0%
6660 Insurance - VCJPA Automobile	0.00	7,804.76	8,000.00	195.24	98%
6661 Insurance - VCJPA General Fund	0.00	2,502.00	5,000.00	2,498.00	50%
6662 Insurance - VCJPA Liability	0.00	156,979.00	145,000.00	-11,979.00	108%
6663 Insurance - VCJPA Property	0.00	10,611.00	21,000.00	10,389.00	51%
6664 Insurance - VCJPA Workers' Compensation	0.00	195,113.00	170,000.00	-25,113.00	115%
6665 Insurance - Other Insurance	288.09	497.82	5,500.00	5,002.18	9%
Total ORGANIZATIONAL EXPENDITURES	**79,418.12**	**816,175.21**	**2,349,400.00**	**1,533,224.79**	**35%**
CAPITAL OUTLAY					
8000 Capital Outlay - General	481.05	66,412.19	50,000.00	-16,412.19	133%
Total CAPITAL OUTLAY	**481.05**	**66,412.19**	**50,000.00**	**-16,412.19**	**133%**
Total EXPENDITURES	**504,676.01**	**2,809,356.88**	**8,224,020.00**	**5,414,663.12**	**34%**

San Gabriel Valley Mosquito & Vector Control District
Budget Status Report | October 2026

	CURRENT PERIOD	YEAR TO DATE	ADOPTED BUDGET	REMAINING BUDGET	PERCENTAGE OF BUDGET UTILIZED
DESIGNATED RESERVES					
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	844,923.00	844,923.00	0%
Sterile Insect Technique	0.00	0.00	122,500.00	122,500.00	0%
Total DESIGNATED RESERVES	**0.00**	**0.00**	**2,475,423.00**	**2,475,423.00**	**0%**

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San Gabriel Valley Mosquito & Vector Control District
Board of Trustees Meeting Minutes
October 9, 2026

TRUSTEES PRESENT

Henry Aviles (Alhambra)
Robert Gonzales (Azusa)
Corey Calaycay (Claremont) – Secretary/Treasurer
Jerry Velasco (El Monte)
Jackie Doornik (Glendora)
Charlie Klinakis (La Puente)
Meshal Kashifalghita (La Verne) – President
Anish Saraiya (L.A. County) *Arrived at 7:08 A.M.*
Joseph Leon (Monterey Park)
Rachel Janbek (Pasadena) *Arrived at 7:08 A.M.*
Tim Sandoval (Pomona)
Sandra Armenta (Rosemead)
Denise Menchaca (San Gabriel) – Vice President
John Capoccia (Sierra Madre) – Past President
Robert Joe (South Pasadena)
Allen Wu (Walnut)
Rosario Diaz (West Covina)

TRUSTEES ABSENT

Sho Tay (Arcadia)
Emmanuel Estrada (Baldwin Park)
Richard Barakat (Bradbury)
Patricia Cortez (Covina)
Margaret Finlay (Duarte)
Cory Moss (Industry)
Manuel Garcia (Irwindale)
Becky Shevlin (Monrovia)
Ryan Vienna (San Dimas)
Cynthia Sternquist (Temple City)

OTHERS PRESENT

Jason Farned, District Manager
Cecilia Contreras, Director of Administrative Services
Anais Medina Diaz, Director of Communications
Tristan Hallum, Director of Scientific Programs
Gilbert Holguin, Director of Operations
Jerry Mireles, Clerk of the Board
Andrew Jared, District Counsel
Christina Lopez, Foothill Transit
Wesley Lerg

1. Call to Order

President Kashifalghita called the meeting to order at 7:05 a.m. Secretary/Treasurer Calaycay 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

President Kashifalghita opened the Public Comment period. Members of the public requesting to speak included Wesley Lerg.

3. Consent Calendar

Motion by Secretary/Treasurer Calaycay, seconded by Trustee Leon and carried by the following vote to approve Items 3.1- 3.7 of the Consent Calendar.

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

4. Presentation

4.1 West Nile Virus in 2026: Assessment and Response

Director of Scientific Programs, Tristan Hallum, provided a presentation on West Nile Virus activity in 2026 highlighting elevated transmission levels across the state, county and San Gabriel valley area with local cases exceeding the five-year average. He discussed the District's mosquito control strategies, including surveillance, mosquito treatments and public education efforts. He also highlighted the District's ongoing communication with Trustees, cities and community partners to raise awareness and reduce the risk of West Nile Virus transmission.

5. Trustee Conference Opportunity – Call for Statements of Interest Forms for 2027 Annual MVCAC & AMCA Conferences

District Manager, Jason Farned, informed the Trustees about the 2027 Annual MVCAC & AMCA Conferences. He noted that any Trustee interested in attending either conference must submit a Statement of Interest Form by December 2, 2026.

6. District Administration

6.1 Committee Meeting Notification:

- **Public Information Committee**
- **Finance Committee**

Mr. Farned announced the Public Information and Finance Committees would begin immediately following the adjournment of the board meeting.

6.2 District Update

Mr. Farned reported that the District received over 150 service requests during the previous week, compared to the typical average of approximately a dozen requests. He noted that the significant increase reflects elevated mosquito populations and that the District is responding accordingly.

Mr. Farned further reported that mosquito abundance remains above the five-year average but is expected to decline once nighttime temperatures fall below 50 degrees for three consecutive nights. He also reported President Trump's September 29, 2026, Executive Order, titled *"Eliminating Disease-Carrying Pests and Restoring Enjoyment of the Great Outdoors,"* which aims to expand mosquito control efforts and reduce invasive mosquito populations by 90% by 2028.

Trustee Capoccia inquired about funding for the initiative. Mr. Farned responded that funding sources and responsibility for mosquito control operations have yet to be determined.

7. Committee Reports

None

8. Trustee Report

Secretary-Treasurer Calaycay introduced Christina Lopez a representative of Foothill Transit, to the Board.

9. New Business
None

10. Adjournment
The meeting was adjourned at 7:53 A.M.

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San Gabriel Valley Mosquito & Vector Control District

Operations Department Report

Disease Weeks 39 - 43 | September 27 – October 31

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 and October.

The District has completed its annual aerial surveillance program, including the inspection warrant process for properties that remained unresolved following previous notification efforts. All identified properties have been addressed, bringing this year's aerial swimming pool condition confirmation efforts to a close.

Surveillance continues to detect West Nile virus activity in mosquito pools, along with elevated mosquito trap counts throughout the District. The Operations Department continues to closely monitor these areas and respond with targeted inspections and mosquito control measures to address areas of increased activity. Staff are utilizing surveillance data to identify areas of concern, prioritize field activities, and direct resources where they are most needed.

Consultation demand has increased significantly compared to this time last year, rising 143%. This increase comes during a year of elevated West Nile virus activity, with 241 positive mosquito pools compared to just 8 last year. Despite the increased workload, Operations has completed 26% more treatments than last year. The department continues to deploy resources to ensure timely responses to residents while maintaining routine mosquito control activities throughout the District.

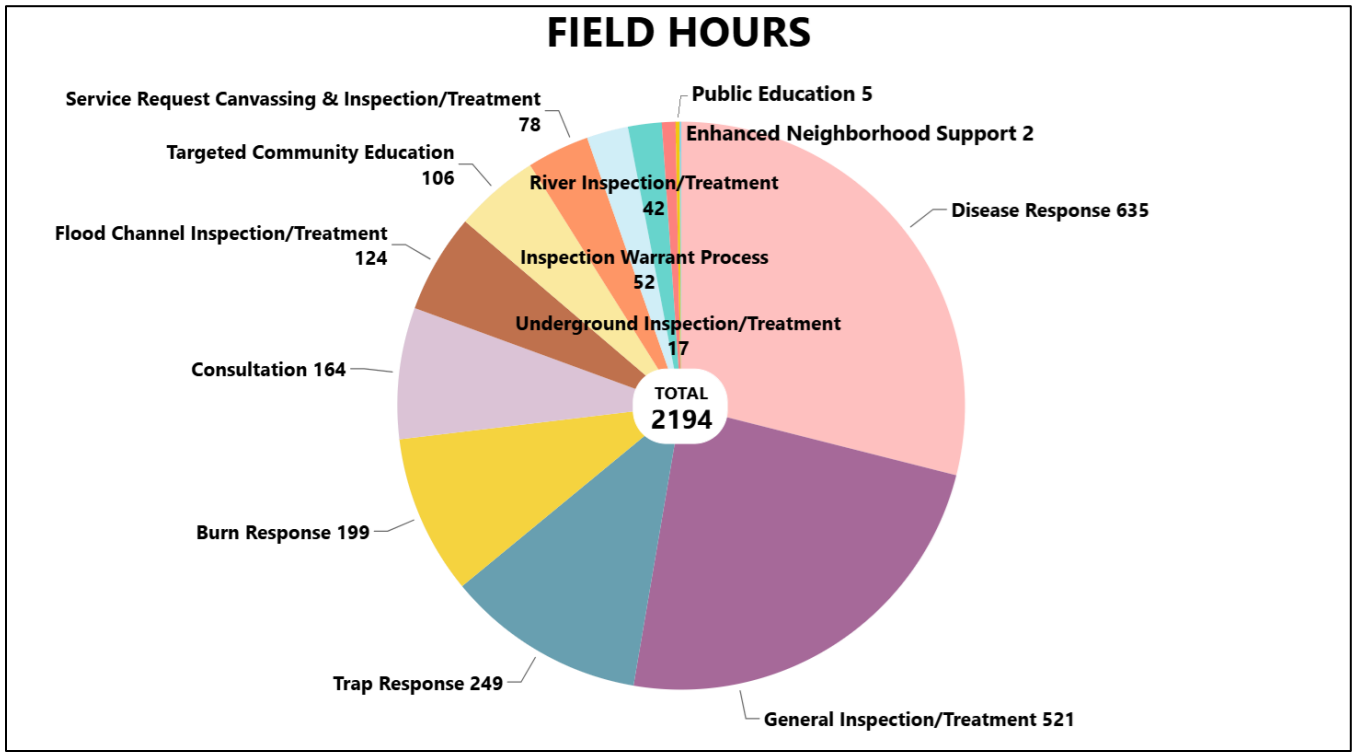
Field Statistics:

1,353 **- 15.17 %** 2025	306 **+ 197.09 %** 2025	173 **+ 380.56 %** 2025
SITES VISITED	SERVICE REQUESTS	CONSULTATIONS

San Gabriel Valley Mosquito & Vector Control District

Operations Department Report

Disease Weeks 39 - 43 | September 27 – October 31



San Gabriel Valley Mosquito & Vector Control District
Surveillance Department Report
Disease Weeks 39 - 43 | September 27 – October 31

Surveillance Activities

Routine mosquito surveillance continued for disease weeks 39 through 43 using Gravid, Encephalitis Vector Surveillance (EVS) and BG sentinel 2 traps. An average of 53 traps were deployed each week while total abundance ranged from 1667-9655 mosquitoes per week. The average amount of mosquitoes caught per trap ranged from 39.7-158.3 during this time frame.

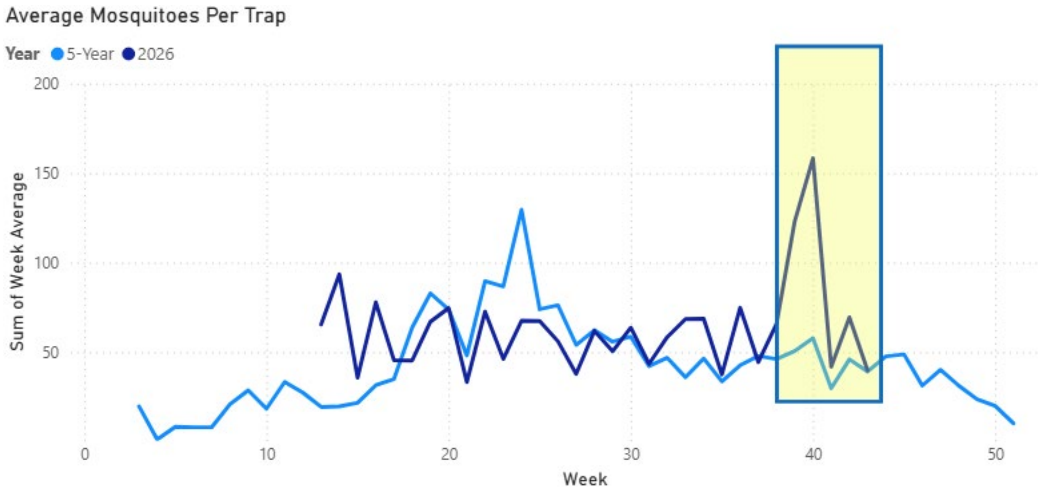


Fig. 1 Average mosquito collections per trap for the current year 2026 (dark blue) compared to a five-year average of mosquito abundance (light blue) from 2021 through 2025. Highlighted are weeks 39 through 43.

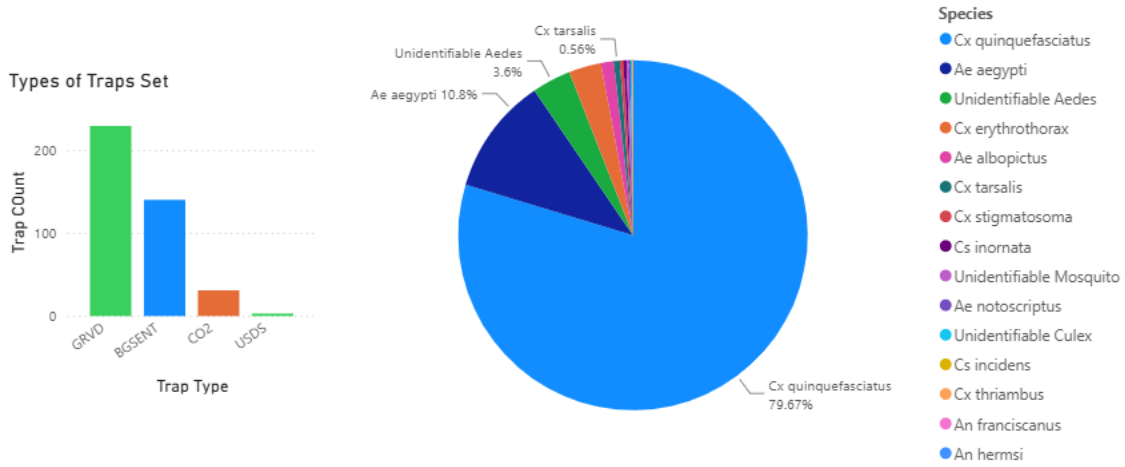


Fig. 2 The bar chart depicts the total number/types of traps set while the pie chart depicts the total percentage of mosquitoes collected for the current reporting period. Species listed on the far right are sorted from high to low as a function of total abundance.

San Gabriel Valley Mosquito & Vector Control District
Surveillance Department Report
Disease Weeks 39 - 43 | September 27 – October 31

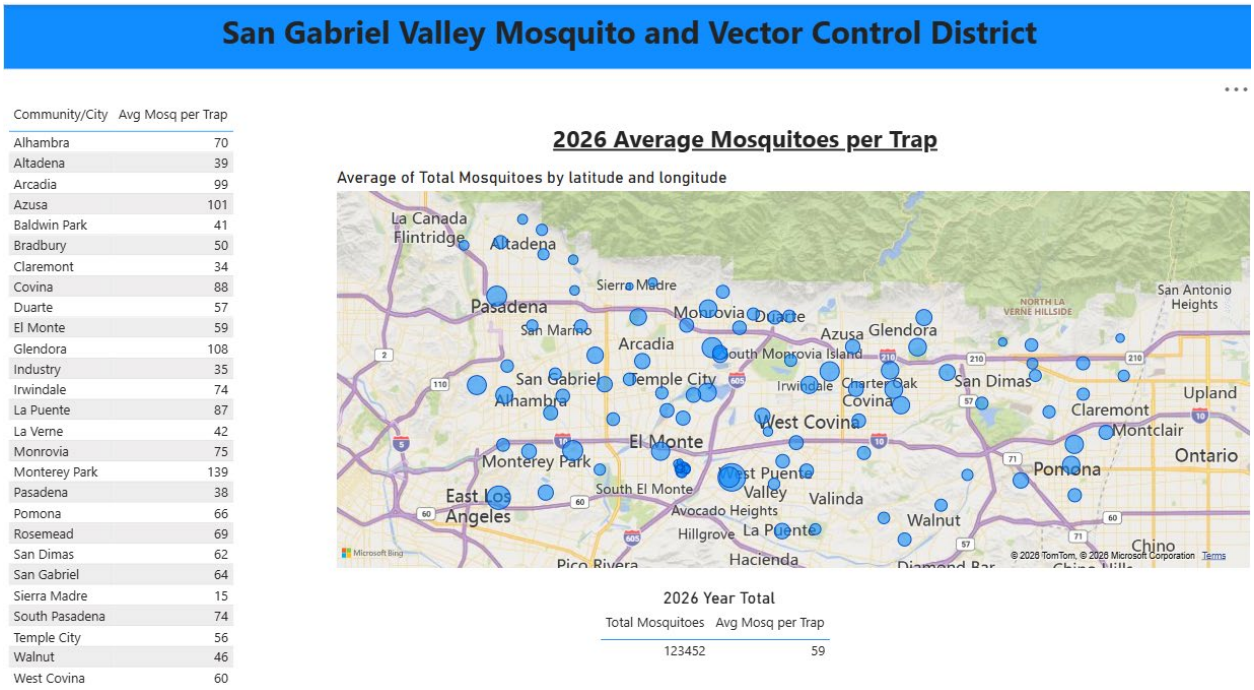


Fig. 3 The table on the left depicts the average amount of mosquitoes collected per trap by sampling location and city/community. The map displays these trapping locations while the size of the bubbles on the map reflects the relative abundance of mosquitoes caught at each site.

Black Fly Surveillance

Routine black fly surveillance was conducted during disease weeks 39 through 43. This surveillance occurred using EVS traps baited with carbon dioxide in the form of dry ice. During this period, black fly abundance exceeded District action thresholds during two different weeks and initiated additional black fly treatments.

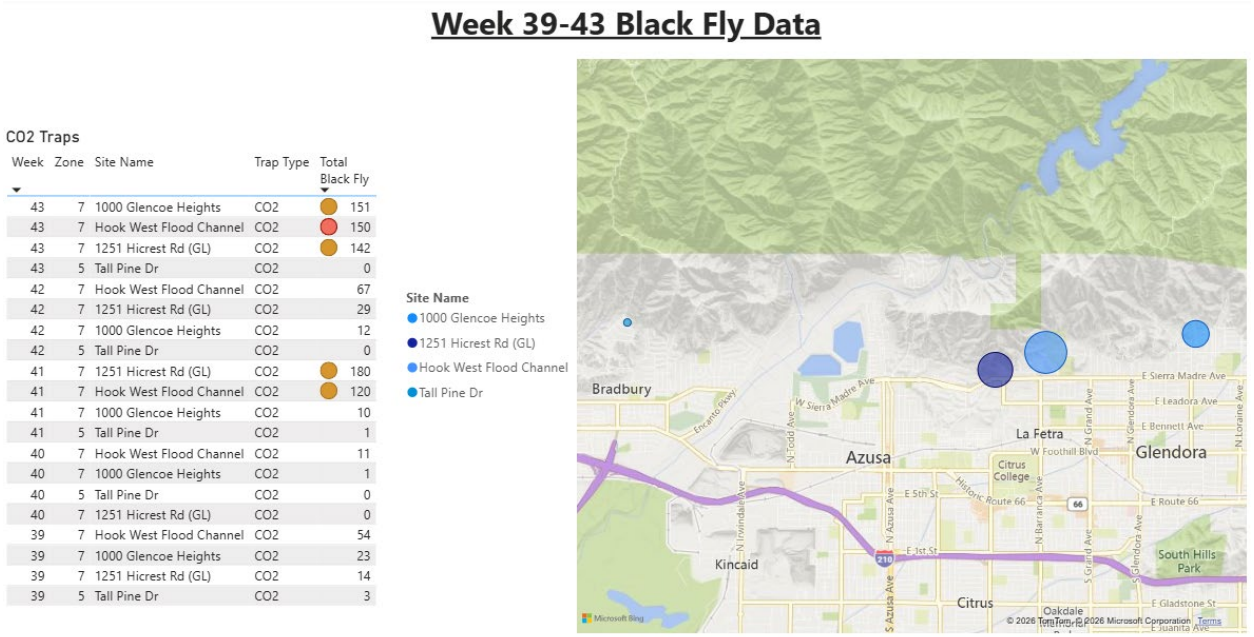


Fig. 4 Black fly trap locations for disease weeks 39 through 43. All trap locations shown were positive for black flies. The size of the bubbles on the map reflects the relative abundance of black flies caught at each site.

In addition to the routine adult surveillance, the laboratory in conjunction with the operations department have been deploying larval monitoring stations to proactively identify black fly development in their earliest stages. This work is in its exploratory stages and we look forward to adding this metric to our treatment protocols soon.

Eaton Burn Area

As of week 3 2026, 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. 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.

Additional Surveillance activities

Enhanced surveillance occurred during weeks 39-41 due to the following triggers:

- Week 39, three activities occurred. These activities were in response to a high abundance collection in Monterey Park, and two high *Aedes* mosquito collections in Alta Dena and La Puente.
- Week 40, one activity occurred in Bradbury due to high *Aedes* mosquito collections.
- Week 41, one activity in Monterey Park due to a high mosquito abundance.

Arbovirus Activity

As of disease week 18, West Valley Mosquito and Vector Control District has resumed testing our dead bird and mosquito pool samples. In week 25 of 2026, the District identified its first positive mosquito sample for West Nile virus. 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).

The following are the weekly results from the District’s arbovirus testing from epiweeks 39-43:

-Week 39, 15 out of 49 mosquito pools tested positive for WNV.

-Week 40, 18 out of 39 mosquito pools and 1 out of 1 bird carcass tested positive for WNV.

-Week 41, 11 out of 33 mosquito pools and 2 out of 2 bird carcasses tested positive for WNV.

-Week 42, 18 out of 38 mosquito pools and 1 out of 2 bird carcass tested positive for WNV.

-Week 43, 7 out of 20 mosquito pools and 1 out of 1 bird carcass tested positive for WNV.

For the current reporting period:

-179 mosquito pools have been tested, 69 of which have tested positive for WNV

- In 2026, 894 mosquito pools have been tested with 247 positive detections
    - At this time in 2025, 856 mosquito pools were tested with 8 positive samples

-6 bird carcasses have been tested, 5 of which have tested positive for WNV

- In 2026, 38 bird carcasses have been tested with 16 positive detections
    - At this time in 2025, 39 bird carcasses were tested with 0 positive samples

San Gabriel Valley Mosquito & Vector Control District
Communications Department Report
Disease Weeks 39 - 43 | September 27 – October 31

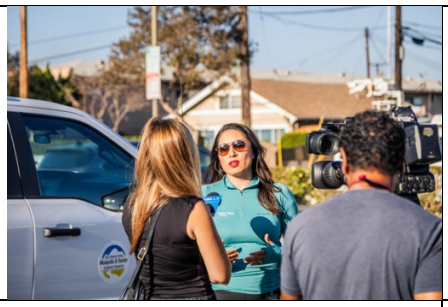
Outreach Summary:

Throughout October, communications staff continued to support operations and respond to West Nile virus activity across the San Gabriel Valley. Additionally, staff conducted multiple presentations to increase awareness and education about mosquito prevention and protection. Staff participated in various Trunk or Treat events and continued to maintain a presence in the community. As the season winds down, staff will begin to evaluate metrics and plan for the upcoming season.

Education Specialist Hagele and Luna oversaw community science programs across the SGV, and analyzed hundreds of water sample and trap paper submissions. The program continues to be a strong tool that engages and teaches students about mosquito biology and vector control in public health. As the semester wraps up, they will begin to send evaluation surveys to capture how effective the program continues to be.



District staff member filming public service announcement with VMA Communication consultants.



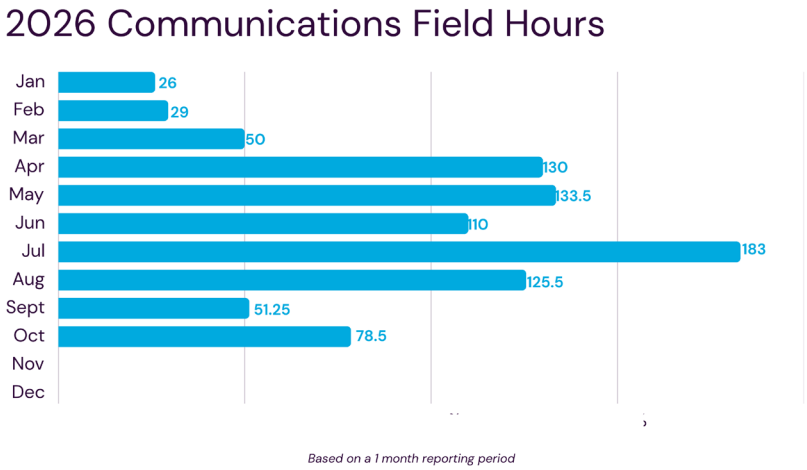
Communications Director Medina Diaz conducting media interview regarding West Nile virus activity.



Education Specialist Luna conducting an in-class presentation to Sierra Madre Middle School.

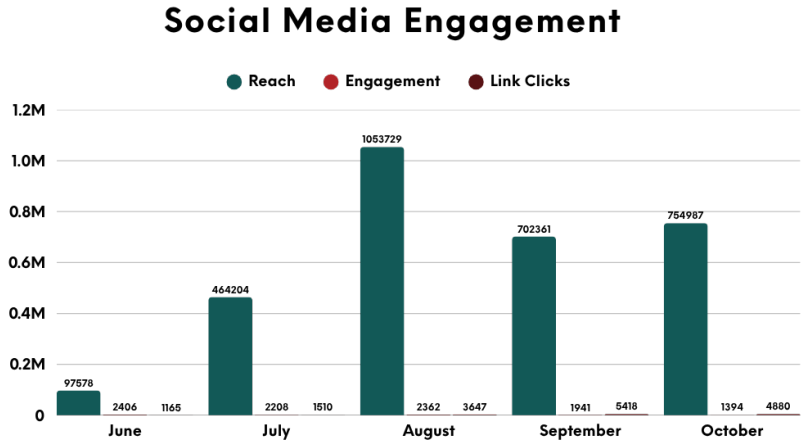


San Gabriel Valley Mosquito & Vector Control District
Communications Department Report
Disease Weeks 39 - 43 | September 27 – October 31



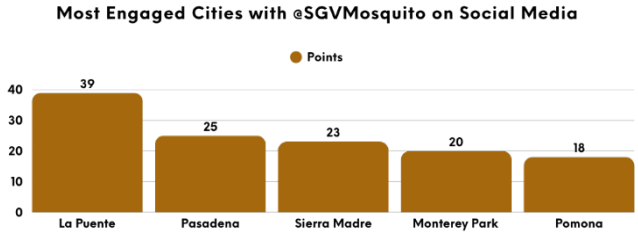
Digital Marketing:

1) Key Performance Indicators (KPIs):



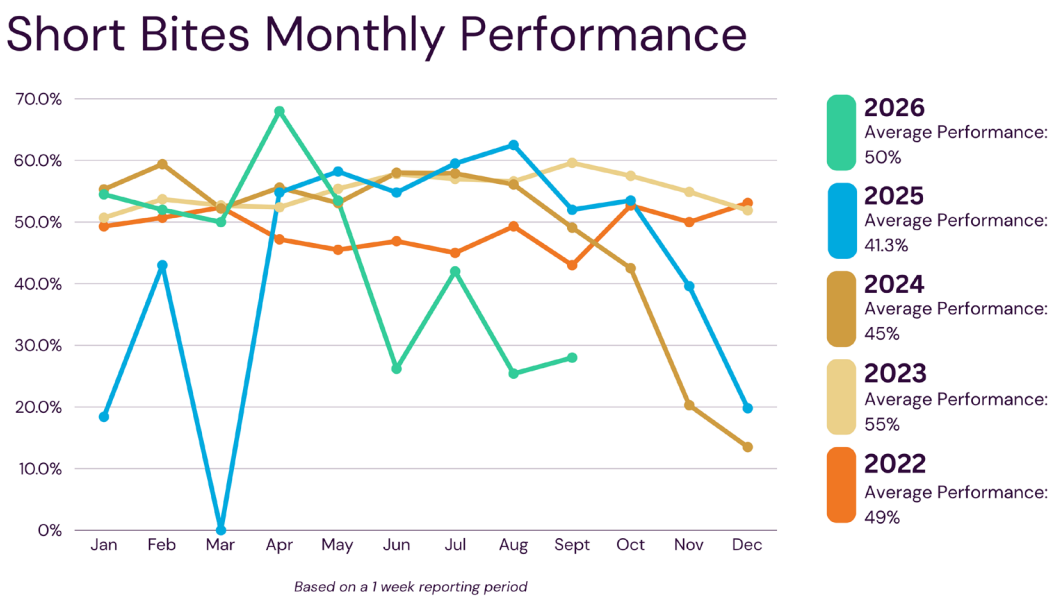
A delay in reported data may be present. Reported numbers reflect full calendar months to accurately track KPIs from all District social media platforms.

2) Digital Response Support
   a) The district continues to promote repellent information through paid media as the San Gabriel Valley continues to experience a surge in West Nile virus activity.
   b) The district produced and published a Halloween-themed video that has generated over 2K views across all social media platforms in 4 days.



San Gabriel Valley Mosquito & Vector Control District
Communications Department Report
Disease Weeks 39 - 43 | September 27 – October 31

3) Email Marketing
    a) Short Bites Monthly – stats from the past month
        i. Mailchimp Newsletter Open Rate: 28%
        ii. Mailchimp Newsletter Click Rate: 1.7%
        iii. Streamline Overall Impressions: 371
        iv. LinkedIn Newsletter Open Rate: 40%
        v. LinkedIn Newsletter Click Rate: 5.5%
        vi. LinkedIn Newsletter Overall Impressions: 110
    b) October Board Bites Monthly was sent to all board trustees.

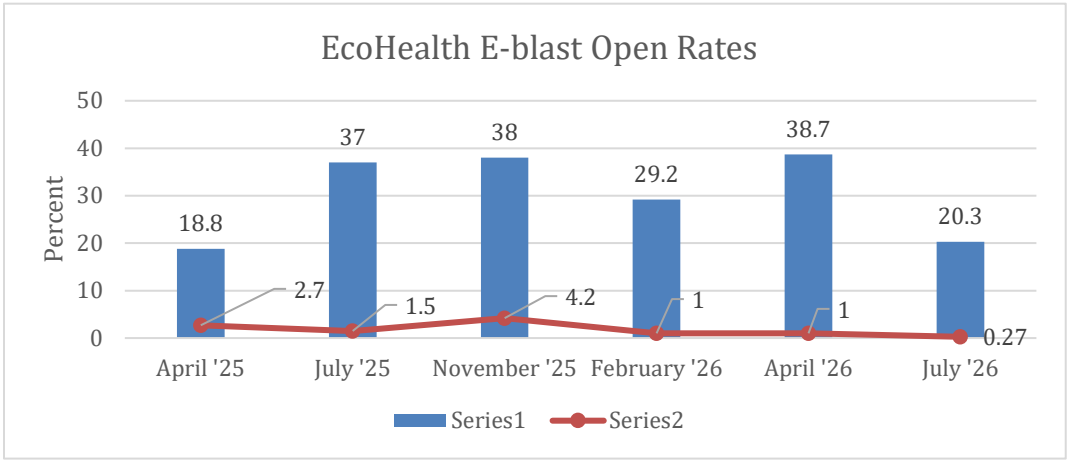


4) Content Development
    a) Development of District Public Service Announcement (produced by VMA)
    b) Video production of West Nile virus and Dengue awareness videos
    c) Monterey Park, Covina, and Glendora Adult Mosquito Control Treatment

San Gabriel Valley Mosquito & Vector Control District
Communications Department Report
Disease Weeks 39 - 43 | September 27 – October 31

EcoHealth Vector Education





Next Newsletter publication is in January 2027.

1. EcoHealth Highlights
    a) October: 3 separate cohorts of Operation Mosquito G.R.I.D. were conducted at 5 different middle schools (Sierra Madre, Pasadena, San Dimas, Claremont, and West Covina).
    b) October: The education specialists administered the online reporting portion of G.R.I.D., first water analysis and then oviposition paper analysis in real time for students working in their school labs.
    c) 7 October: Little Sunshine Preschool visit (Alhambra)
    d) 7 October: Maddison Elementary Walk to School Event (Pasadena)
    e) 21 October: Vector Inspector Program (V.I.P.) at Lee Elementary (Azusa)
    f) 22 October: Vector Inspector Program (V.I.P.) at Kingsley Elementary (Pomona)
    g) 23 October: Merlinda Elementary Health and Wellness Fair (West Covina)
    h) 27 October: Vector Inspector Program (V.I.P.) at Sanchez Elementary (Rosemead)
    i) 27 October: Gladstone Middle School Fall Festival (Azusa)
    j) 28 October: Monte Vista Elementary Trunk or Treat Event (West Covina)

San Gabriel Valley Mosquito & Vector Control District
Treasurer's Report | September 2026

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.

LOCAL AGENCY INVESTMENT FUND (LAIF)					
BEGINNING BALANCE					**$648,800.67**
Withdrawal				($647,000.00)	
ENDING BALANCE					**$1,800.67**
% OF ANNUAL EXPENDITURE:	0.02%	YIELD:	3.90%	MATURITY DATE: PERPETUAL	SOURCE: SEPT 2026 STATEMENT

LOS ANGELES COUNTY POOL (PB1)					
BEGINNING BALANCE					**$225,053.13**
Interest Earned				$915.38	
ENDING BALANCE					**$225,968.51**
% OF ANNUAL EXPENDITURE:	2.75%	YIELD:	3.16%	MATURITY DATE: PERPETUAL	SOURCE: ND 24, PERIOD 3

CALIFORNIA CLASS PRIME					
BEGINNING BALANCE					**$3,017,467.41**
Withdrawals				($493,105.07)	
Deposit				$647,000.00	
Interest Earned				$9,706.50	
ENDING BALANCE					**$3,181,068.84**
% OF ANNUAL EXPENDITURE:	38.68%	YIELD:	3.81%	MATURITY DATE: PERPETUAL	SOURCE: SEPT 2026 STATEMENT

VCJPA CONTINGENCY FUND					
BEGINNING BALANCE					**$218,161.00**
Interest Earned				($2,192.00)	
ENDING BALANCE					**$215,969.00**
% OF ANNUAL EXPENDITURE:	2.63%	YIELD:	5.17%	MATURITY DATE: PERPETUAL	SOURCE: SEPT 2026 STATEMENT*

*Statements provided on quarterly basis only

CITIZENS BANK					
BEGINNING BALANCE					**$929,497.56**
Debits				($3,500,045.15)	
Credits				$3,451,726.10	
Account Analysis Fees				($131.25)	
Interest Earned				$47.97	
ENDING BALANCE					**$881,095.23**
% OF ANNUAL EXPENDITURE:	10.71%	YIELD:	0.10%		SOURCE: SEPT 2026 STATEMENT

U.S. BANK TRUST					
BEGINNING BALANCE					**$2,069,241.98**
Taxable Interest				$8,997.50	
Taxable Dividends				$259.94	
Fees and Expenses				($125.00)	
Gains/Losses				$6,108.40	
Change in Investment Value				($29,235.40)	
ENDING BALANCE					**$2,055,247.42**
% OF ANNUAL EXPENDITURE:	24.99%				SOURCE: SEPT 2026 STATEMENT

ALL FUNDS BEGINNING BALANCE **$7,108,221.75**
ALL FUNDS ENDING BALANCE **$6,561,149.67**

Corey Calaycay (Nov 4, 2026 10:57:47 PST)

Corey Calaycay, Secretary - Treasurer

11/04/26

Date

SGVMVCD WORKING FUND BALANCE
NOVEMBER 2026

ALL FUNDS ENDING BALANCE (PERIOD ENDING SEPTEMBER 2026)	$6,561,149.67
TOTAL RESERVES	($2,475,423.00)
OCTOBER 2026 EXPENDITURES	($588,155.53)
NOVEMBER 1, 2026 WORKING FUND BALANCE	$3,497,571.14

Jason Farned, District Manager

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: CSDA Board Secretary/Clerk Conference

Date: November 4 - 5, 2026

Location: Hilton Santa Barbara Resort

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

I had the opportunity to attend the California Special Districts Association (CSDA) Board Secretary/Clerk Conference on November 4–5, 2026. The conference provided valuable information and updates on various topics related to public agency governance, transparency, and administrative responsibilities. One of the sessions focused on recent changes to the Brown Act, particularly SB 707 and SB 1187, which addressed remote participation, teleconferencing requirements, and public accessibility. Another session covered conflicts of interest, including Government Code Section 1090, ethics training requirements, and Form 700 reporting obligations.

The conference also included an informative presentation on records management and the California Public Records Act, emphasizing the importance of properly organizing, retaining, and preserving public records. Another interesting session focused on the growing use of artificial intelligence in the public sector, highlighting how AI can improve administrative efficiency while emphasizing the importance of maintaining confidentiality, accuracy, and human oversight.

Overall, I really enjoyed attending the conference. It was a great opportunity to refresh my knowledge of existing laws and procedures while learning about recent legislative changes and emerging technologies. I found the sessions informative and relevant to my responsibilities at the District, particularly in the areas of Board administration, public records management, and regulatory compliance. It was also a valuable opportunity to reinforce best practices that can help us continue improving our administrative processes.

Date: November 4 - 5, 2026 Signed: Jerry Mireles

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SAN GABRIEL VALLEY
MOSQUITO AND VECTOR CONTROL DISTRICT

Presentation to the Board of Trustees

For the Fiscal Year Ended
June 30, 2026

NIGRO & NIGRO PC

NIGRO & NIGRO PC
A Professional Accountancy Corporation

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 RESPONSIBITY 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

Jeff Nigro, CPA, CFE | Elizabeth Nigro, CPA | Shannon Bishop, CPA | Peter Glenn, CPA, CFE | Paul J. Kaymark, CPA
Jessica Miller, CPA | Angelika Vartikyan, CPA | Jared Solmonsen, CPA | Oscar Gonzalez, CFE

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San Gabriel Valley Mosquito & Vector Control District
Dashboard – Audited Financial Statements
June 30, 2026 vs 2025

Revenues & Expenses	2026	2025	Variance
Operating Revenues:			
Charges for Services:			
Property Assessments	$ 7,656,258	$ 7,541,711	$ 114,547
Penalties and Fees on Assessments	23,513	21,030	2,483
Operating Grants and Contributions	591,075	-	591,075
Other Revenue	25,206	15,586	9,620
Non-Operating Revenues:			
Investment Earnings	206,443	260,765	(54,322)
Total Revenues	8,502,495	7,839,092	663,403
Expenses:			
Salaries & Wages	3,701,423	3,532,129	169,294
Employee Benefits	628,147	1,112,073	(483,926)
Materials & Services	1,188,403	1,164,834	23,569
Insurance	332,862	237,638	95,224
Depreciation Expense	143,863	150,904	(7,041)
Total Expenses	5,994,698	6,197,578	(202,880)
Change in Revenues & Expenses	$ 2,507,797	$ 1,641,514	$ 866,283
Capital Outlay:			
Capital Asset Additions	$ (340,010)	$ (349,140)	$ 9,130
Depreciation Expense	143,863	150,904	(7,041)
Change in Capital Expense	$ (196,147)	$ (198,236)	$ 2,089
Cash & Investments	$ 8,336,804	$ 7,256,442	$ 1,080,362
Quick Summary:			
Change in Revenues & Expenses	$ 2,507,797		
Change in Capital Expense	(196,147)		
Change in Cash & Investments	$ 2,311,650	**Approximately**	**$ 1,231,288**
Property Assessments Receivable			**$ (201,088)**
Prepaid Items			**51,582**
Accounts Payable			**(325,813)**
Accrued salaries and benefits			**37,225**
Compensated Absences			**16,465**
OPEB Expense			**10,276**
Pension Expense			**(813,236)**
Total			**$ (1,224,589)**
		Difference	**6,699**
Investment Earnings to Portfolio	**2.65%**		

Net Position:	2026	2025	Variance
Investment In Capital Assets	$ 2,781,318	$ 2,585,171	$ 196,147
Unrestricted	9,088,198	6,776,548	2,311,650
	$ 11,869,516	$ 9,361,719	$ 2,507,797

Net Pension Liability:	2026	2025	Variance
Plan Type and Balance Descriptions	Plan Total Pension Liability	Plan Fiduciary Net Position	Change in Plan Net Pension Liability
CalPERS – Total Plans:			
Balance as of June 30, 2025	$ 14,595,854	$ 14,367,647	$ 228,207
Balance as of June 30, 2024	(13,351,187)	(11,800,676)	(1,550,511)
Change in Plan Net Pension Liability	$ 1,244,667	$ 2,566,971	$ (1,322,304)

Net OPEB Liability:	2026	2025	Variance
Plan Type and Balance Descriptions	Plan Total OPEB Liability	Plan Fiduciary Net Position	Change in Plan Net OPEB Liability
Balance as of June 30, 2025	$ 2,376,610	$ 1,933,322	$ 443,288
Balance as of June 30, 2024	(2,332,768)	(1,607,196)	(725,572)
Change in Plan Net OPEB Liability	$ 43,842	$ 326,126	$ (282,284)

SAN GABRIEL VALLEY
MOSQUITO AND VECTOR CONTROL DISTRICT

Report to the Board of Trustees

For the Fiscal Year Ended
June 30, 2026

NIGRO & NIGRO PC

SAN GABRIEL VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT
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For the Fiscal Year Ended June 30, 2026

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NIGRO & NIGRO PC
A Professional Accountancy Corporation

Board of Trustees
San Gabriel Valley Mosquito and Vector Control District
West 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, 2026. 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,

Nigro & Nigro, PC

Murrieta, California
November 13, 2026

Jeff Nigro, CPA, CFE | Elizabeth Nigro, CPA | Shannon Bishop, CPA | Peter Glenn, CPA, CFE | Paul J. Kaymark, CPA
Jessica Miller, CPA | Angelika Vartikyan, CPA | Jared Solmonsen, CPA | Oscar Gonzalez, CFE

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Required Communications

SAN GABRIEL VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT
Required Communications
For the Fiscal Year Ended June 30, 2026

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
Our Responsibilities with Regard to the Financial Statement Audit		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, 2026. 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.
Overview of the Planned Scope and Timing of the Financial Statement Audit		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.
Accounting Policies and Practices		**Accounting Policies and Practices** Under generally accepted accounting principles, in certain circumstances, management may select among alternative accounting practices. During our audit, no such circumstances were noted. **Adoption of, or Change in, Significant Accounting Polies or Their Application** 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. **Significant or Unusual Transactions** 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. **Management's Judgments and Accounting Estimates** 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.
Audit Adjustments		Audit adjustments are summarized in the attached **Summary of Adjusting Journal Entries**.
Uncorrected Misstatements		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, 2026

Area		Comments
Discussions With Management		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.
Disagreements With Management		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.
Consultations With Other Accountants		We are not aware of any consultations management had with other accountants about accounting or auditing matters.
Significant Issues Discussed With Management		No significant issues arising from the audit were discussed or the subject of correspondence with management.
Significant Difficulties Encountered in Performing the Audit		No significant difficulties were encountered in performing our audit.
Required Supplementary Information		We applied certain limited procedures to the: 1. Management's Discussion and Analysis 2. Budget to Actual Comparison 3. Required Pension Plan Disclosures 4. Required OPEB Plan Disclosures 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.

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, 2026

Our Audit Methodology

As part of our firm's standard audit methodology, once our Audit Team has uploaded management's trial balance into our audit software, we are required to report to the Governance Board and Management all adjustments made to the trial balance during the audit process. This includes any proposed audit adjustments identified by our auditors as well as any adjustments provided by management. Our policy is designed to ensure full transparency and to give the Governance Board and Management a clear understanding of the nature and extent of changes considered during the audit, thereby reinforcing the integrity and depth of the audit procedures performed.

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 Governance Board and Management 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.

Management Override of Controls

Professional auditing standards require auditors to consider the risk that management may override established internal controls, regardless of the perceived effectiveness of those controls. During our audit, we identified management override of controls as a significant risk due to the inherent ability of management to initiate, authorize, record, or adjust transactions and financial records. Such override could occur through inappropriate journal entries, management bias in accounting estimates, or the circumvention of established approval and review processes, potentially resulting in material misstatement of the financial statements, whether due to error or fraud.

While our audit procedures did not identify any instances of inappropriate management override, the presence of this risk is inherent in all organizations and warrants continued attention. We recommend that the District continue to strengthen governance and oversight practices, including active involvement by the Governance Board, consistent monitoring of journal entries and significant estimates, segregation of duties where feasible, and periodic independent reviews of key financial processes. These measures help mitigate the risk of management override and support the integrity and reliability of the District's financial reporting.

Summary of Adjusting Journal Entries

SAN GABRIEL VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT
Summary of Adjusting Journal Entries
For the Fiscal Year Ended June 30, 2026

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, 2026
(With Comparative Amounts as of June 30, 2025)

NIGRO & NIGRO PC

SAN GABRIEL VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT
For the Fiscal Year Ended June 30, 2026
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Financial Section

NIGRO & NIGRO PC
A Professional Accountancy Corporation

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, 2026, 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, 2026, 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 Principle

As described in Notes 1, 5 and 14 to the financial statements, as of July 1, 2025, the District adopted new accounting guidance, GASB Statement No. 103, Financial Reporting Model Improvements, Statement No. 104, Disclosure of Certain Capital Assets and Statement No. 105, Subsequent Events. 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.

Jeff Nigro, CPA, CFE | Elizabeth Nigro, CPA | Shannon Bishop, CPA | Peter Glenn, CPA, CFE | Paul J. Kaymark, CPA
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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, 2025, 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 13, 2026, 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 13, 2026

SAN GABRIEL VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT
Management's Discussion and Analysis (Unaudited)
For the Fiscal Year Ended June 30, 2026

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, 2026. 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.

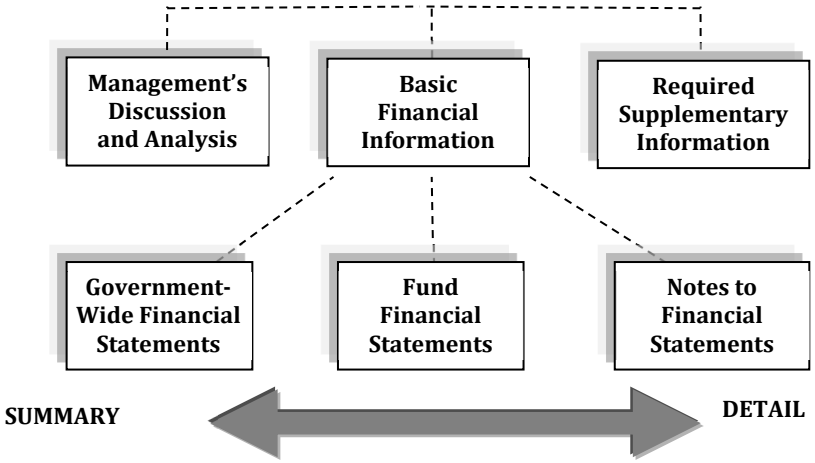
OVERVIEW OF THE FINANCIAL STATEMENTS

This annual report consists of three parts – management's 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:

- *Government-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 government-wide statements.
- *The governmental funds* statements tell how basic services were financed in the short term as well as what remains for future spending.

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.

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



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 Government-Wide and Fund Financial Statements

Type of Statements	Government-Wide	Governmental Fund
Scope	Entire District	The activities of the District that are not proprietary or fiduciary, such as vector control services
Required financial statements	• Statement of Net Position • Statement of Activities	• Balance Sheet • Statement of Revenues, Expenditures & Changes in Fund Balances
Accounting basis and measurement focus	Accrual accounting and economic resources focus	Modified accrual accounting and current financial resources focus
Type of asset/liability information	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
Type of inflow/outflow information	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.

OVERVIEW OF THE FINANCIAL STATEMENTS (continued)

Government-Wide Statements
The government-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 government-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 government-wide financial statements, the District's activities are categorized as *Governmental Activities*. Most of the District's basic services are included here, such as mosquito abatement, surveillance, public outreach, 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.

FINANCIAL SUMMARY

- The District's net position increased by $2,507,797, or 26.79%, from $9,361,719 to $11,869,516 during fiscal year 2026.
- Net investment in capital assets increased by $196,147, as capital asset additions exceeded current-year depreciation expense.
- Total revenues increased by $663,403, or 8.46%, from $7,839,092 in fiscal year 2025 to $8,502,495 in fiscal year 2026. Program revenues increased by $717,725, reflecting a $114,547 increase in property assessments and $591,075 in grants and contributions. The increase was partially offset by a $54,322 decrease in investment earnings.
- Total expenses decreased by $202,880, or 3.27%, from $6,197,578 in fiscal year 2025 to $5,994,698 in fiscal year 2026. Employee benefits had a $483,926 decrease attributable to favorable pension-related adjustments recognized during the year.

DETAILED ANALYSIS

Analysis of Net Position

Table A-1: Condensed Statement of Net Position

	June 30, 2026	June 30, 2025	Change
Assets:			
Current assets	$ 7,097,430	$ 5,916,125	$ 1,181,305
Non-current assets	2,056,315	2,001,053	55,262
Capital assets, net	2,781,318	2,585,171	196,147
Total assets	11,935,063	10,502,349	1,432,714
Deferred outflows of resources	2,362,244	2,942,396	(580,152)
Liabilities:			
Current liabilities	331,097	613,099	(282,002)
Non-current liabilities	820,450	2,415,159	(1,594,709)
Total liabilities	1,151,547	3,028,258	(1,876,711)
Deferred inflows of resources	1,276,244	1,054,768	221,476
Net position:			
Investment in capital assets	2,781,318	2,585,171	196,147
Unrestricted	9,088,198	6,776,548	2,311,650
Total net position	$ 11,869,516	$ 9,361,719	$ 2,507,797

The District's net position increased by approximately $2.51 million, or 26.79%, during fiscal year 2026, increasing from $9.36 million to $11.87 million. The increase in net position reflects an overall strengthening of the District's financial position, including an increase in total assets and a substantial reduction in total liabilities during the year.

DETAILED ANALYSIS (continued)

Analysis of Net Position (continued)

Total assets increased by 13.64%, compared to the prior year, primarily due to increases in cash and investment balances due to revenues exceeding expenses by approximately $2.51 million during the year. Capital assets net of accumulated depreciation also increased by $196,147.

Total liabilities decreased by 61.97%, reflecting a significant reduction on the District's net pension liability. The decrease in liabilities in combination with the increase in assets contributed substantially to the overall improvement in net position.

Net investment in capital assets increased by 7.59%, reflecting the District's continued investment in structures and improvements . Unrestricted net position increased by approximately $2.31 million, or 34.11%, from $6.78 million to $9.09 million. The significant increase in unrestricted net position, together with the reduction in liabilities, contributed to the District's overall increase in net position during fiscal year 2026, improving the District's capacity to address future operational and capital needs.

Analysis of Revenues and Expenses

Table A-2: Condensed Statement of Activities

	June 30, 2026	June 30, 2025	Change
Program revenues	$ 8,296,052	$ 7,578,327	$ 717,725
Expenses	(5,994,698)	(6,197,578)	202,880
Net program revenue	2,301,354	1,380,749	920,605
General revenues	206,443	260,765	(54,322)
Change in net position	2,507,797	1,641,514	866,283
Net position – beginning of year	9,361,719	7,720,205	1,641,514
Net position – end of year	$ 11,869,516	$ 9,361,719	$ 2,507,797

Program revenues increased by $717,725, or 9.47%, primarily due to $591,075 in operating grants and contributions, along with increases in property assessments, penalties and fees on assessments, and other revenues. General revenues decreased by $54,322, or 20.83%, due to lower investment earnings and changes in fair value.

Total expenses decreased by $202,880, or 3.27%, primarily due to a $483,926 decrease in employee benefits. This decrease was partially offset by increases in salaries and wages, materials and services, and insurance expense. As a result, net program revenue increased by $920,605 compared to the prior year.

DETAILED ANALYSIS (continued)

Analysis of Revenues and Expenses (continued)

Table A-3: Total Revenues

	June 30, 2026	June 30, 2025	Increase (Decrease)
Program revenues:			
Property assessments	$ 7,656,258	$ 7,541,711	$ 114,547
Penalties and fees on assessments	23,513	21,030	2,483
Operating grants and contributions	591,075	-	591,075
Other revenues	25,206	15,586	9,620
Total program revenues	8,296,052	7,578,327	717,725
General revenues:			
Investment earnings	206,443	260,765	(54,322)
Total general revenues	206,443	260,765	(54,322)
Total revenues	$ 8,502,495	$ 7,839,092	$ 663,403

Total revenues increased from $7.84 million in fiscal year 2025 to $8.50 million in fiscal year 2026. The increase was primarily attributable to operating grants and contributions and higher property assessment revenues. These increases were partially offset by lower investment earnings and changes in fair value.

Property assessments continued to represent the District's largest revenue source and increased by $114,547, or 1.52%, compared with the prior year due to the addition of parcels within the jurisdiction. Operating grants and contributions increased by $591,075, due primarily to a $500,000 one-time funding allocated by the State for mosquito abatement in areas impacted by the Eaton Fire. Penalties and fees on assessments and other revenues also increased modestly. Investment earnings and changes in fair value decreased by $54,322, or 20.83%.

Table A-4: Total Expenses

	June 30, 2026	June 30, 2025	Increase (Decrease)
Expenses:			
Salaries and wages	$ 3,701,423	$ 3,532,129	$ 169,294
Employee benefits	628,147	1,112,073	(483,926)
Materials and services	1,188,403	1,164,834	23,569
Insurance	332,862	237,638	95,224
Depreciation expense	143,863	150,904	(7,041)
Total expenses	$ 5,994,698	$ 6,197,578	$ (202,880)

DETAILED ANALYSIS (continued)

Analysis of Revenues and Expenses (continued)

Total expenses decreased by $202,880, or 3.27%, from $6.20 million in fiscal year 2025 to $5.99 million in fiscal year 2026. The decrease was primarily attributable to lower employee benefit costs, which decreased by $483,926. This decrease is due to favorable pension related adjustments during the fiscal year which was partially offset by higher salaries and wages, insurance, and materials and services expenses.

Major Fund Discussion:

General Fund

The General Fund reported a fund balance of $8.92 million at June 30, 2026, compared to $7.40 million at June 30, 2025, an increase of $1.53 million, or 20.62%. The increase in fund balance corresponded with current-year revenues exceeding operating expenditures. At June 30, 2026, the majority of the General Fund's fund balance remained unassigned and available for general District purposes.

BUDGETARY HIGHLIGHTS

Actual revenues exceeded the final budget by approximately $615,335, or 7.80%, during fiscal year 2026. The favorable variance was primarily attributable to operating grants and contributions that exceeded budget by $591,075.

Actual expenditures were $419,897, or 5.68%, below the final budget. The variance was primarily due to lower expenditures for salaries and wages, employee benefits, and materials and services than originally anticipated. These budget categories include contingencies for emergency and unforeseen events that did not materialize during the fiscal year. Additionally, capital outlay expenditures exceeded budget due to the delayed completion of the District's roof and solar project which carried over into FY 2025-26.

SIGNIFICANT CAPITAL ASSET AND LONG-TERM FINANCING ACTIVITY

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

	Balance June 30, 2026	Balance June 30, 2025
Capital assets:		
Non-depreciable assets	$ 810,341	$ 1,128,826
Depreciable assets	4,120,749	3,462,254
Accumulated depreciation	(2,149,772)	(2,005,909)
Total capital assets, net	$ 2,781,318	$ 2,585,171

SIGNIFICANT CAPITAL ASSET AND LONG-TERM FINANCING ACTIVITY

Capital Assets

At June 30, 2026, the District reported net capital assets of $2.78 million, compared to $2.59 million at June 30, 2025. Capital asset activity during the year included $340,010 of new capital additions and the transfer of $318,485 of prior-year construction-in-process to structures and improvements upon completion. Depreciation expense for the year was $143,863. Additional information regarding capital asset activity is provided in Note 5 to the financial statements.

CURRENTLY KNOWN FACTS, DECISIONS, OR CONDITIONS

Management is not aware of any currently known facts, decisions, or conditions that are expected to have a significant effect on the District's financial position or results of operations. Management continues to monitor trends in property assessments, investment market performance, grant funding opportunities, and construction costs that may affect future operating results. At June 30, 2026, management does not anticipate any significant changes to the District's services, operations, or capital financing plans.

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, 2026
(With Comparative Amounts as of June 30, 2025)

	Governmental Activities	
ASSETS	**2026**	**2025**
Current assets:		
Cash and cash equivalents (Note 2)	$ 6,280,489	$ 5,255,389
Restricted cash and investments for MVCAC (Note 2 and 3)	8,183	8,183
Accrued interest receivable	13,809	2,821
Property assessments receivable	308,931	107,843
Accounts receivable	-	11,759
Prepaid items	267,857	319,439
Deposits with Vector Control Joint Powers Agency (VCJPA) (Note 4)	218,161	210,691
Total current assets	7,097,430	5,916,125
Non-current assets:		
Investments (Note 2)	2,056,315	2,001,053
Capital assets – not being depreciated (Note 5)	810,341	1,128,826
Capital assets – being depreciated, net (Note 5)	1,970,977	1,456,345
Total non-current assets	4,837,633	4,586,224
Total assets	11,935,063	10,502,349
DEFERRED OUTFLOWS OF RESOURCES		
Deferred amounts related to net OPEB liability (Note 7)	961,572	1,145,805
Deferred amounts related to net pension liability (Note 8)	1,400,672	1,796,591
Total deferred outflows of resources	2,362,244	2,942,396
LIABILITIES		
Current liabilities:		
Accounts payable and accrued expenses	37,192	363,005
Accrued salaries and benefits	186,418	149,193
Restricted for MVCAC expenses (Note 3)	8,183	8,183
Long-term liabilities – due in one year:		
Compensated absences (Note 6)	99,304	92,718
Total current liabilities	331,097	613,099
Non-current liabilities:		
Long-term liabilities – due in more than one year:		
Compensated absences, net (Note 6)	148,955	139,076
Net OPEB liability (Note 7)	443,288	725,572
Net pension liability (Note 8)	228,207	1,550,511
Total non-current liabilities	820,450	2,415,159
Total liabilities	1,151,547	3,028,258
DEFERRED INFLOWS OF RESOURCES		
Deferred amounts related to net OPEB liability (Note 7)	826,351	718,024
Deferred amounts related to net pension liability (Note 8)	449,893	336,744
Total deferred inflows of resources	1,276,244	1,054,768
NET POSITION		
Investment in capital assets	2,781,318	2,585,171
Unrestricted	9,088,198	6,776,548
Total net position	$ 11,869,516	$ 9,361,719

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

SAN GABRIEL VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT
Statement of Activities
For the Fiscal Year Ended June 30, 2026
(With Comparative Amounts for the Fiscal Year Ended June 30, 2025)

	Governmental Activities	
	2026	**2025**
Expenses:		
Mosquito and vector control:		
Salaries and wages	$ 3,701,423	$ 3,532,129
Employee benefits	628,147	1,112,073
Materials and services	1,188,403	1,164,834
Insurance	332,862	237,638
Depreciation expense	143,863	150,904
Total expenses	5,994,698	6,197,578
Program revenues:		
Charges for services:		
Property assessments	7,656,258	7,541,711
Penalties and fees on assessments	23,513	21,030
Operating grants and contributions	591,075	-
Other revenue	25,206	15,586
Total program revenues	8,296,052	7,578,327
Net program revenue	2,301,354	1,380,749
General revenues:		
Investment earnings	206,443	260,765
Total general revenues	206,443	260,765
Change in net position	2,507,797	1,641,514
Net position:		
Beginning of year	9,361,719	7,720,205
End of year	$ 11,869,516	$ 9,361,719

SAN GABRIEL VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT
Balance Sheet – Governmental Funds
June 30, 2026
(With Comparative Amounts as of June 30, 2025)

	General Fund	
ASSETS	**2026**	**2025**
Assets:		
Cash and cash equivalents	$ 6,280,489	$ 5,255,389
Restricted cash and investments for MVCAC	8,183	8,183
Investments	2,056,315	2,001,053
Accrued interest receivable	13,809	2,821
Property assessments receivable	308,931	107,843
Accounts receivable	-	11,759
Prepaid items	267,857	319,439
Deposits with Vector Control Joint Powers Agency (VCJPA)	218,161	210,691
Total assets	$ 9,153,745	$ 7,917,178
LIABILITIES AND FUND BALANCE		
Liabilities:		
Accounts payable and accrued expenses	$ 37,192	$ 363,005
Accrued salaries and benefits	186,418	149,193
Restricted for MVCAC expenses	8,183	8,183
Total liabilities	231,793	520,381
Fund balance: (Note 9)		
Nonspendable	267,857	319,439
Assigned	1,248,459	1,231,994
Unassigned	7,405,636	5,845,364
Total fund balance	8,921,952	7,396,797
Total liabilities and fund balance	$ 9,153,745	$ 7,917,178

SAN GABRIEL VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position
June 30, 2026
(With Comparative Amounts as of June 30, 2025)

	2026	2025
Fund Balance – Governmental Funds	$ 8,921,952	$ 7,396,797
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.	2,781,318	2,585,171
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.	2,362,244	2,942,396
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	(248,259)	(231,794)
Net OPEB liability	(443,288)	(725,572)
Net pension liability	(228,207)	(1,550,511)
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.	(1,276,244)	(1,054,768)
Total adjustments	2,947,564	1,964,922
Net Position – Governmental Activities	$ 11,869,516	$ 9,361,719

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, 2026
(With Comparative Amounts as of June 30, 2025)

	General Fund	
	2026	**2025**
Revenues:		
Charges for services:		
Property assessments	$ 7,656,258	$ 7,541,711
Penalties and fees on assessments	23,513	21,030
Investment earnings and change in fair-value	206,443	260,765
Operating grants and contributions	591,075	-
Other revenues	25,206	15,586
Total revenues	8,502,495	7,839,092
Expenditures:		
Current:		
Salaries and wages	3,684,958	3,512,541
Employee benefits	1,431,107	1,716,264
Materials and services	1,188,403	1,164,834
Insurance	332,862	237,638
Capital outlay	340,010	349,140
Total expenditures	6,977,340	6,980,417
Net change in fund balance	1,525,155	858,675
Fund balance:		
Beginning of year	7,396,797	6,538,122
End of year	$ 8,921,952	$ 7,396,797

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

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, 2026

(With Comparative Amounts as of June 30, 2025)

	2026	2025
Net Change in Fund Balance – Governmental Funds	$ 1,525,155	$ 858,675
Amounts reported for governmental activities in the statement of activities is different because:		
Some expenses reported in the statement of activities do not require the use of current financial resources. Therefore, those expenses are not reported as expenditures in governmental funds as follows:		
Net change in compensated absences	(16,465)	(19,588)
Net change in net OPEB liability and related deferred resources	(10,276)	(49,066)
Net change in net pension liability and related deferred resources	813,236	653,257
Governmental funds report capital outlay as expenditures. However, in the statement of activities the cost of those capitalized assets is allocated over their estimated useful lives as depreciation expense.		
Capital outlay	340,010	349,140
Depreciation expense	(143,863)	(150,904)
Total adjustments	982,642	782,839
Change in Net Position – Governmental Activities	$ 2,507,797	$ 1,641,514

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.

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.

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. Inventory
Inventory consists primarily of materials and supplies. Inventory is stated at the lower of cost or net realizable value, with cost determined using the first-in, first-out (FIFO) method.

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. 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.

5. 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:

Asset Class	Useful Lives
Structures and improvements	15-50 years
Equipment and Vehicles	3-10 years

6. 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.

7. 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 payments such as the employer portion of Medicare taxes, as well as Social Security taxes for the non-CalPERS employees.

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

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

8. Other Post-Employment Benefits (OPEB)

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

The following timeframes are used for OPEB reporting:

Valuation Date June 30, 2025
Measurement Date June 30, 2025
Measurement Period July 1, 2024 to June 30, 2025

9. 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, 2024
Measurement Date June 30, 2025
Measurement Period July 1, 2024 to June 30, 2025

10. Net Position

Net position is classified into three components: 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.

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)

11. 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.

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

F. Property Assessments

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

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

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

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

G. New Pronouncements – Governmental Accounting Standards Board (GASB)

During the fiscal year ended June 30, 2026, the District has implemented new GASB pronouncements as follows:

GASB Statement No. 103 – Financial Reporting Model Improvements

This GASB Statement revises financial statement presentation requirements, including enhancements to Management's Discussion and Analysis (MD&A), proprietary fund reporting, and disclosures for major component units. The District adopted the Statement as of July 1, 2025.

GASB Statement No. 104 – Disclosure of Certain Capital Assets

This GASB Statement establishes new disclosure requirements for certain types of capital assets, including assets held for sale. Implementation of the Statement did not have a material effect on the District's financial statement disclosures. The District adopted the Statement as of July 1, 2025.

GASB Statement No. 105 – Subsequent Events

This GASB Statement clarifies the subsequent events that constitute recognized and non-recognized events and establishes specific note disclosure requirements for non-recognized events. The District elected to early implement GASB Statement No. 105, Subsequent Events, effective July 1, 2025. Implementation of the Statement did not have a material effect on the District's financial statements or related disclosures.

NOTE 2 – CASH AND INVESTMENTS

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

Description	Balance
Cash and cash equivalents	$ 6,280,489
Restricted cash and investments for MVCAC	8,183
Investments	2,056,315
Total cash and investments	$ 8,344,987

Cash and investments consisted of the following:

Description	Balance
Demand deposits with financial institutions	$ 337,180
Deposits with the California Local Agency Investment Fund (LAIF)	641,796
Deposits with the County of Los Angeles Pooled Investment Fund (LACPIF)	2,858
Deposits with California Cooperative Liquid Asset Securities System (CA CLASS)	5,306,838
Investments	2,056,315
Total cash and investments	$ 8,344,987

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.

Authorized Investment Type	Maximum Maturity	Maximum Percentage of Portfolio	Maximum Investment in One Issuer
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, 2026, the carrying amount of the District's demand deposits was $337,180, and the financial institution's balance was $401,066. The net difference of $63,866 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.

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, 2026, the District held $641,796 in LAIF.

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

LACPIF is not categorized under the fair value hierarchy established by GAAP as it is held at an amortized cost basis and it is Not Rated under the current credit risk ratings format. For financial reporting purposes, the District considers the LACPIF a cash equivalent due to its highly liquid nature and dollar-in dollar-out amortized cost methodology. As of June 30, 2026, the District held $2,858 in LACPIF.

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, 2026, the District held $5,306,838 in California CLASS.

Investments
The District's investments as of June 30, 2026 were as follows:

				Maturity		
Type of Investments	Measurement Input	Credit Rating	June 30, 2026 Fair Value	12 Months or Less	13 to 24 Months	25 to 120 Months
Money Market	N/A	N/A	$ 75,727	$ 75,727	$ -	$ -
U.S. Treasury notes	Level 1	Aaa	1,785,235	398,622	398,064	988,549
Certificates-of-deposit	N/A	N/A	195,353	-	-	195,353
Total investments			$ 2,056,315	$ 474,349	$ 398,064	$ 1,183,902

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, 2026, 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.

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, 2026 totaled $218,161. 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.

NOTE 5 – CAPITAL ASSETS

Changes in capital assets for the year were as follows:

	Balance July 1, 2025	Additions/ Transfers	Deletions/ Transfers	Balance June 30, 2026
Non-depreciable capital assets:				
Land	$ 810,341	$ -	$ -	$ 810,341
Construction-in-process	318,485	-	(318,485)	-
Total non-depreciable capital assets	1,128,826	-	(318,485)	810,341
Depreciable capital assets:				
Structures and improvements	3,093,378	658,495	-	3,751,873
Equipment and vehicles	368,876	-	-	368,876
Total depreciable capital assets	3,462,254	658,495	-	4,120,749
Accumulated depreciation:				
Structures and improvements	(1,779,953)	(86,528)	-	(1,866,481)
Equipment and vehicles	(225,956)	(57,335)	-	(283,291)
Total accumulated depreciation	(2,005,909)	(143,863)	-	(2,149,772)
Total depreciable capital assets, net	1,456,345	514,632	-	1,970,977
Total capital assets, net	$ 2,585,171	$ 514,632	$ (318,485)	$ 2,781,318

NOTE 6 – COMPENSATED ABSENCES

Changes in compensated absences for the fiscal year ended June 30, 2026, were as follows:

Balance July 1, 2025	Net Change	Balance June 30, 2026	Current Portion	Long-term Portion
$ 231,794	$ 16,465	$ 248,259	$ 99,304	$ 148,955

As of June 30, 2026, the total liability for compensated absences was $248,259, of which $99,304 is expected to be paid within one year and is reported as a current liability.

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	2026
OPEB related deferred outflows	$ 961,572
Net other post-employment benefits liability	443,288
OPEB related deferred inflows	826,351

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 $158 per month in 2025 and increased to $162 per month in 2026.

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

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

Employees covered by benefit terms
At June 30, 2026, the following employees were covered by the benefit terms:

Description	2026
Inactive plan members or beneficiaries currently receiving benefit payments	4
Inactive plan members entitled to but not yet receiving benefit payments	7
Active plan members	37
Total	48

A. Total Net OPEB Liability

The District's total net OPEB liability of $443,288 as of June 30, 2026 was measured as of June 30, 2025 (Measurement Date), and was determined by an actuarial valuation as of June 30, 2025.

Actuarial assumptions and other inputs

The total net OPEB liability in the June 30, 2025 (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, 2025
Measurement Date	June 30, 2025
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	6.5% in 2027 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:

CERBT Strategy 2		Years 1-5			Years 6-20		
Major Asset Classification	Target Allocation	General Inflation Rate Assumption	1-5 Year Expected Real Rate of Return	Compound Return Yrs 1-5	General Inflation Rate Assumption	6-20 Year 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%
Total	100.00%						
Volatility	9.50%		Portfolio	5.90%		Portfolio	6.20%

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

B. Changes in the Total Net OPEB Liability

The following table is based on the roll-forward of the June 30, 2025 (Measurement Date) actuarial valuation:

	Increase (Decrease)		
	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB Liability
Balance at July 1, 2025 (Measurement date July 1, 2024)	$ 2,332,768	$ 1,607,196	$ 725,572
Changes for the year:			
Service cost	146,604	-	146,604
Interest	151,501	-	151,501
Changes in assumptions	(147,578)	-	(147,578)
Changes in experience	(35,076)	-	(35,076)
Employer contributions	-	221,609	(221,609)
Actual investment income	-	176,644	(176,644)
Administrative expense	-	(518)	518
Benefit payments	(71,609)	(71,609)	-
Net changes	43,842	326,126	(282,284)
Balance at June 30, 2026 (Measurement date June 30, 2025)	$ 2,376,610	$ 1,933,322	$ 443,288

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

The following presents the total net OPEB liability of the District, as well as what the District's total net 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%
$ 858,384	$ 443,288	$ 110,691

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

The following presents the total Net OPEB liability of the District, as well as what the District's total Net 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%
$ 47,947	$ 443,288	$ 959,712

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, 2026, the District recognized OPEB expense/(credit) of $226,718.

At June 30, 2026, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

Account Description	Deferred Outflows of Resources	Deferred Inflows of Resources
OPEB contributions made after the measurement date	$ 216,442	$ -
Changes in assumptions	537,812	(566,179)
Differences between expected and actual experience	207,318	(247,161)
Differences between projected and actual earnings on OPEB plan investments	-	(13,011)
Total Deferred Outflows/(Inflows) of Resources	$ 961,572	$ (826,351)

At June 30, 2026, the District reported $216,442 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, 2027. Amortization of the $81,221 of remaining deferred outflows/(inflows) of resources, net related to the net OPEB liability is as follows:

Amortization Period Fiscal Year Ended June 30	Deferred Outflows/(Inflows) of Resources
2027	$ 54,714
2028	808
2029	(5,209)
2030	1,812
2031	16,284
Thereafter	(149,630)
Total	$ (81,221)

NOTE 8 – PENSION PLAN

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

Description	2026
Pension related deferred outflows	$ 1,400,672
Net pension liability	228,207
Pension related deferred inflows	449,893

The net pension liability balances have a Measurement Date of June 30, 2025 which is rolled-forward for the District's fiscal year ended June 30, 2026.

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".

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, 2024 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.

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 benefit levels, which are enumerated in the June 30, 2024 Annual Actuarial Valuation Reports.

NOTE 8 – PENSION PLAN (continued)

A. General Information about the Pension Plan (continued)

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

	Miscellaneous Plans	
	Classic Tier 1	PEPRA Tier 2
Hire date	Prior to January 1, 2013	On or after January 1, 2013
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 2025	12.470%	7.680%

At June 30, 2025 (Measurement Date), the following members were covered by the benefit terms:

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

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.

NOTE 8 – PENSION PLAN (continued)

B. General Information about the Pension Plan (continued)

Contribution Description (continued)

Contributions for the year ended June 30, 2026, (Measurement Date June 30, 2025) were as follows:

	Miscellaneous Plans		
Contribution Type	Classic Tier 1	PEPRA Tier 2	Total
Contributions – employer	$ 195,722	$ 570,315	$ 766,037
Contributions – members	44,724	204,450	249,174
Total contributions	$ 240,446	$ 774,765	$ 1,015,211

Employer contribution 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.

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, 2025, 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, 2024, rolled forward to June 30, 2025, 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, 2026:

Plan Type and Balance Descriptions	Plan Total Pension Liability	Plan Fiduciary Net Position	Change in Plan Net Pension Liability
CalPERS – Miscellaneous Plan:			
Balance as of June 30, 2024 (Measurement Date)	$ 13,351,187	$ 11,800,676	$ 1,550,511
Balance as of June 30, 2025 (Measurement Date)	$ 14,595,854	$ 14,367,647	$ 228,207
Change in Plan Net Pension Liability	$ 1,244,667	$ 2,566,971	$ (1,322,304)

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 (continued)
The District's proportionate share percentage of the net pension liability for the June 30, 2025, measurement date was as follows:

	Percentage Share of Risk Pool		
	Fiscal Year Ending June 30, 2026	Fiscal Year Ending June 30, 2025	Change Increase/ (Decrease)
Measurement Date	June 30, 2025	June 30, 2024	
Percentage of Risk Pool Net Pension Liability	0.005721%	0.032058%	-0.026337%
Percentage of Plan (PERF C) Net Pension Liability	0.005721%	0.032058%	-0.026337%

For the fiscal year ended June 30, 2026, the District recognized a pension credit of $47,199. At June 30, 2026, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

Account Description	Deferred Outflows of Resources	Deferred Inflows of Resources
Pension contributions made after the measurement date	$ 766,037	$ -
Difference between actual and proportionate share of employer contributions	607,291	-
Adjustment due to differences in proportions	-	(419,014)
Differences between expected and actual experience	27,344	-
Differences between projected and actual earnings on pension plan investments	-	(30,879)
Total Deferred Outflows/(Inflows) of Resources	$ 1,400,672	$ (449,893)

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.

NOTE 8 – PENSION PLAN (continued)

B. Pension Liabilities, Pension Expenses, and Deferred Outflows/Inflows of Resources Related to Pensions (continued)

Proportionate Share of Net Pension Liability and Pension Expense (continued)
An amount of $766,037 is 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, 2027. 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:

Amortization Period Fiscal Year Ended June 30	Deferred Outflows/(Inflows) of Resources
2027	$ 111,699
2028	67,231
2029	17,600
2030	(11,788)
Total	$ 184,742

Actuarial Methods and Assumptions Used to Determine Total Pension Liability
For the measurement period ending June 30, 2025 (the measurement date), the total pension liability was determined by rolling forward the June 30, 2024, total pension liability. The June 30, 2026, 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[1]	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

NOTE 8 – PENSION PLAN (continued)

B. Pension Liabilities, Pension Expenses, and Deferred Outflows/Inflows of Resources Related to Pensions (continued)

Long-term Expected Rate of Return
In determining the long-term expected rate of return, CalPERS took into account 20-year market return expectations as well as the expected pension fund cash flows. Projected returns for all asset classes are estimated and combined with risk estimates to project compound (geometric) returns over the long term.

Asset class	Assumed asset allocation[1]	Long-Term Expected Real Rate of Return[1,2]
Public Equity	37.0%	4.56%
Private Equity	17.0%	5.56%
Fixed Income	28.0%	2.53%
Real Assets	15.0%	3.03%
Private Debt	8.0%	4.93%
Strategic Leverage	-5.0%	1.40%
	100.0%	

[1] Figures are based on the 2024 Mid-Cycle Asset Liability Management study.
[2] An expected annual rate of price inflation of 2.30% was used for this period.

Discount Rate
The discount rate used to measure the total pension liability as of June 30, 2025, was 6.90%. This is based on the long-term expected rate of return on plan assets and is net of investment expenses but not reduced for administrative expenses. In determining the long-term expected rate of return, CalPERS took into account 20-year market return expectations as well as the expected pension fund cash flows. Projected returns for all asset classes are estimated and combined with risk estimates to project compound (geometric) returns over the long term.

Subsequent Events
On November 19, 2025, the CalPERS Board of Administration adopted new actuarial assumptions based on the recommendations in the November 2025 CalPERS Experience Study and Review of Actuarial Assumptions. This study reviewed the retirement rates, termination rates, mortality rates, rates of salary increases, and inflation assumptions, and various other assumptions for public agencies. These new assumptions will be effective as of the June 30, 2025, valuation date and reflected in the June 30, 2026, GASB accounting valuation reports.

NOTE 8 – PENSION PLAN (continued)

B. Pension Liabilities, Pension Expenses, and Deferred Outflows/Inflows of Resources Related to Pensions (continued)

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's Net Pension Liability/(Asset)		
	Discount Rate - 1%	Current Discount	Discount Rate + 1%
Plan Type	5.90%	6.90%	7.90%
CalPERS – Miscellaneous Plan	$ 2,197,885	$ 228,207	$ (1,392,816)

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, 2026, the District reported no payables for outstanding contributions to the CalPERS pension plan required for the year ended June 30, 2026.

NOTE 9 – FUND BALANCE

A detailed schedule of fund balances and their funding composition at June 30, 2026 is as follows:

Description	June 30, 2026
Nonspendable:	
Prepaid expenses	$ 267,857
Assigned:	
Public health emergencies	500,200
Capital projects and purchases	500,000
Compensated absences	248,259
Total assigned	1,248,459
Unassigned:	
Unassigned	7,405,636
Total fund balances	$ 8,921,952

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)

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 $50,000. 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, 2026. 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, 2026.

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

The District receives over 90% 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.

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

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, d*e 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 13, 2026, the date which the financial statements were available to be issued.

Required Supplementary Information

SAN GABRIEL VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT

Budgetary Comparison Schedule – General Fund
For the Fiscal Year Ended June 30, 2026

	Original	Final	Variance Positive (Negative)	Actual Amounts Budgetary (and GAAP)	Variance with Final Budget - over (under) Actual Amounts	
BUDGETARY REVENUES						
Charges for services:						
Property assessments	$ 7,712,160	$ 7,712,160	$ -	$ 7,656,258	$ (55,902)	(a)
Penalties and fees on assessments	5,000	5,000	-	23,513	18,513	
Investment earnings and change in fair-value	170,000	170,000	-	206,443	36,443	(b)
Operating grants and contributions	-	-	-	591,075	591,075	(c)
Other revenues	-	-	-	25,206	25,206	(d)
Total budgetary revenues	7,887,160	7,887,160	-	8,502,495	615,335	
BUDGETARY EXPENDITURES						
Current:						
Salaries and wages	3,885,962	3,885,962	-	3,684,958	201,004	(e)
Employee benefits	1,671,075	1,671,075	-	1,431,107	239,968	(f)
Materials and services	1,440,700	1,440,700	-	1,188,403	252,297	(g)
Insurance	329,500	329,500	-	332,862	(3,362)	
Capital outlay	70,000	70,000	-	340,010	(270,010)	(h)
Total budgetary expenditures	7,397,237	7,397,237	-	6,977,340	419,897	
Net change in fund balance	489,923	489,923	-	1,525,155	1,035,232	
Budgetary fund balance −beginning of period	7,396,797	7,396,797	-	7,396,797	-	
Budgetary fund balance −end of period	$ 7,886,720	$ 7,886,720	$ -	$ 8,921,952	$ 1,035,232	

See notes to the required supplementary information.

SAN GABRIEL VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT

Notes to the Budgetary Comparison Schedule – General Fund
For the Fiscal Year Ended June 30, 2026

NOTE 1 – NOTES TO THE BUDGETARY COMPARISON SCHEDULE

The District adopts an annual operating budget prepared on the modified accrual basis of accounting, consistent with generally accepted accounting principles in the United States of America. Each year, the District prepares and submits an operating budget to the governing board no later than June. The adopted budget becomes effective on July 1. The budget may be revised by the District's governing board during the year to account for unanticipated revenues and expenditures.

NOTE 2 – ACTUAL BUDGET RESULTS

BUDGETARY REVENUES

Differences – final budget to actual:

(a) Assessment revenue was slightly below budget due to differences between the annual assessment levy and the actual revenue recognized, including adjustments reflected in Los Angeles County's assessment records.
(b) Actual investment earnings exceeded the District's budget projection, which was based on anticipated interest rates and cash balances.
(c) Operating grants and contributions exceeded the adopted budget by $591,075 due to unanticipated funding and reimbursements related to the Eaton Fire. This included $500,000 in OES Senate Bill 102 one-time funding, approximately $66,575 in FEMA and California Office of Emergency Services reimbursements, and $24,500 from an Eaton Fire tax assessment claim.
(d) Other Revenue: Other revenue exceeded the adopted budget by $25,206, primarily due to an unanticipated $22,061 retrospective adjustment received from VCJPA based on prior-year pooled insurance program performance. Additional revenue included approximately $2,735 in rebates and $410 in proceeds from the sale of surplus property.

BUDGETARY EXPENDITURES

Differences – final budget to actual:

(e) Salaries and wages were below budget primarily due to a vacancy that remained unfilled for part of the fiscal year, shorter-than-anticipated employment periods for some extra-help employees, and lower overtime expenditures than projected.
(f) Employee benefits were below budget primarily due to lower-than-budgeted cafeteria benefit expenditures. The District budgets the full monthly benefit allowance for eligible employees to account for potential changes in benefit elections, while actual expenditures reflect employees' elections, including cash-in-lieu payments. Additional savings resulted from lower-than-budgeted CalPERS unfunded liability payments.
(g) Materials and services expenditures were below budget primarily due to unused emergency response contingency funding and the cancellation of a planned aerial flyover resulting from unforeseen vendor-related issues. Additional savings resulted from lower-than-anticipated pesticide purchases, legal services, and internet service expenditures.
(h) Capital outlay expenditures exceeded budget primarily due to the delayed completion of the District's roof and solar project with Centrica. The project was originally anticipated to be completed in FY 2024–25, but delays resulted in project expenditures carrying over into FY 2025–26.

SAN GABRIEL VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT

Schedule of Proportionate Share of the Net Pension Liability
For the Fiscal Year Ended June 30, 2026

Last Ten Fiscal Years

California Public Employees' Retirement System (CalPERS) Miscellaneous Plan

Measurement Date	District's Proportion of the Net Pension Liability	District's Proportionate Share of the Net Pension Liability	District's Covered Payroll	District's Proportionate Share of the Net Pension Liability as a Percentage of Covered Payroll	Plan's Fiduciary Net Position as a Percentage of the Plan's Total Pension Liability
June 30, 2016	0.044170%	1,534,400	1,931,831	79.43%	76.23%
June 30, 2017	0.046213%	1,821,729	1,976,734	92.16%	76.55%
June 30, 2018	0.046752%	1,761,950	2,227,488	79.10%	79.55%
June 30, 2019	0.048860%	1,956,617	2,068,327	94.60%	79.44%
June 30, 2020	0.051348%	2,165,887	2,677,364	80.90%	77.99%
June 30, 2021	0.053340%	1,012,821	2,686,520	37.70%	90.49%
June 30, 2022	0.042647%	1,995,567	2,842,620	70.20%	83.25%
June 30, 2023	0.041915%	2,095,943	2,630,053	79.69%	83.70%
June 30, 2024	0.032058%	1,550,511	2,983,313	51.97%	88.39%
June 30, 2025	0.005721%	228,207	3,172,708	7.19%	98.44%

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, 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.

From fiscal year June 30, 2025 to June 30, 2026:
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, 2026

Last Ten Fiscal Years

California Public Employees' Retirement System (CalPERS) Miscellaneous Plan

Fiscal Year	Actuarially Determined Contribution	Contributions in Relation to the Actuarially Determined Contribution	Contribution Deficiency (Excess)	Covered Payroll	Contributions as a Percentage of Covered Payroll
June 30, 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	(1,114,488)	(688,024)	2,842,620	39.21%
June 30, 2023	383,790	(485,076)	(101,286)	2,630,053	18.44%
June 30, 2024	379,673	(849,888)	(470,215)	2,983,313	28.49%
June 30, 2025	411,075	(1,107,783)	(696,708)	3,172,708	34.92%
June 30, 2026	406,037	(766,037)	(360,000)	3,317,482	23.09%

Notes to Schedule:

Fiscal Year	Valuation Date	Actuarial Cost Method	Asset Valuation	Inflation	Investment Rate of Return
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%
June 30, 2026	June 30, 2024	Entry Age	Fair Value	2.30%	6.90%

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

SAN GABRIEL VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT

Schedule of Changes in the Net OPEB Liability and Related Ratios
For the Fiscal Year Ended June 30, 2026

	Last Ten Fiscal Years*				
Fiscal Year Ended	**June 30, 2026**	**June 30, 2025**	**June 30, 2024**	**June 30, 2023**	**June 30, 2022**
Measurement Date	**June 30, 2025**	**June 30, 2024**	**June 30, 2023**	**June 30, 2022**	**June 30, 2021**
Total OPEB liability:					
Service cost	$ 146,604	$ 158,487	$ 167,845	$ 132,298	$ 146,296
Interest	151,501	132,549	138,935	124,961	101,163
Changes in assumptions	(147,578)	(169,267)	(77,549)	286,672	(55,979)
Differences between expected and actual experience	(35,076)	99,928	(272,517)	-	170,577
Changes of benefit terms	-	-	6,475	-	-
Benefit payments	(71,609)	(71,268)	(58,542)	(54,588)	(41,053)
Net change in total OPEB liability	43,842	150,429	(95,353)	489,343	321,004
Total OPEB liability - beginning	2,332,768	2,182,339	2,277,692	1,788,349	1,467,345
Total OPEB liability - ending	2,376,610	2,332,768	2,182,339	2,277,692	1,788,349
Plan fiduciary net position:					
Contributions - employer	221,609	121,268	101,443	564,588	41,053
Net investment income	176,644	119,230	48,609	(185,203)	168,127
Administrative expense	(518)	(468)	(388)	(292)	(311)
Benefit payments	(71,609)	(71,268)	(58,542)	(54,588)	(41,053)
Net change in plan fiduciary net position	326,126	168,762	91,122	324,505	167,816
Plan fiduciary net position - beginning	1,607,196	1,438,434	1,347,312	1,022,807	854,991
Plan fiduciary net position - ending	1,933,322	1,607,196	1,438,434	1,347,312	1,022,807
District's net OPEB liability	$ 443,288	$ 725,572	$ 743,905	$ 930,380	$ 765,542
Plan fiduciary net position as a percentage of the total OPEB liability	81.35%	68.90%	65.91%	59.15%	57.19%
Covered-employee payroll	$ 3,172,708	$ 2,983,312	$ 2,630,053	$ 2,842,620	$ 2,961,552
District's net OPEB liability as a percentage of covered-employee payroll	13.97%	24.32%	28.28%	32.73%	25.85%

Notes to Schedule:

Benefit Changes:

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
Measurement Date June 30, 2025 – There were no changes of benefits terms

Changes in Assumptions:

Measurement Date June 30, 2021 – The discount rate increased from 6.35% to 6.6%
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%
Measurement Date June 30, 2025 – There were no changes of benefits terms

* Fiscal year 2018 was the first year of implementation; therefore, only nine 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, 2026

Last Ten Fiscal Years*

Fiscal Year Ended	**June 30, 2021**	**June 30, 2020**	**June 30, 2019**	**June 30, 2018**
Measurement Date	**June 30, 2020**	**June 30, 2019**	**June 30, 2018**	**June 30, 2017**
Total OPEB liability:				
Service cost	$ 197,474	$ 54,959	$ 53,488	$ 50,663
Interest	87,197	52,389	42,656	37,599
Changes in assumptions	(359,113)	740,712	-	-
Differences between expected and actual experience	-	(11,928)	39,668	-
Changes of benefit terms	-	-	-	-
Benefit payments	(37,498)	(15,752)	(12,820)	(12,327)
Net change in total OPEB liability	(111,940)	820,380	122,992	75,935
Total OPEB liability - beginning	1,579,285	758,905	635,913	559,978
Total OPEB liability - ending	1,467,345	1,579,285	758,905	635,913
Plan fiduciary net position:				
Contributions - employer	87,498	65,752	12,820	62,327
Net investment income	40,982	48,632	38,801	40,075
Administrative expense	(385)	(145)	(1,007)	(480)
Benefit payments	(37,498)	(15,752)	(12,820)	(12,327)
Net change in plan fiduciary net position	90,597	98,487	37,794	89,595
Plan fiduciary net position - beginning	764,394	665,907	628,113	538,518
Plan fiduciary net position - ending	854,991	764,394	665,907	628,113
District's net OPEB liability	$ 612,354	$ 814,891	$ 92,998	$ 7,800
Plan fiduciary net position as a percentage of the total OPEB liability	58.27%	48.40%	87.75%	98.77%
Covered-employee payroll	$ 2,536,899	$ 2,437,349	$ 2,227,488	$ 1,976,734
District's net OPEB liability as a percentage of covered-employee payroll	24.14%	33.43%	4.18%	0.39%

Notes to Schedule:

Benefit Changes:

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

Changes in Assumptions:

Measurement Date June 30, 2017 – There were no changes in assumptions
Measurement Date June 30, 2018 – There were no changes in assumptions except change in discount rate
Measurement Date June 30, 2019 – Added implicit subsidy liability and updated the assumed medical premium increase rate
Measurement Date June 30, 2020 – The discount rate increased from 4.96% to 6.35%

* Fiscal year 2018 was the first year of implementation; therefore, only nine 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, 2026

	Last Ten Fiscal Years*				
Fiscal Year Ended	**June 30, 2026**	**June 30, 2025**	**June 30, 2024**	**June 30, 2023**	**June 30, 2022**
Actuarially determined contribution	$ 226,249	$ 220,274	$ 178,990	$ 173,922	$ 187,709
Contributions in relation to the actuarially determined contributions	(216,442)	(221,609)	(121,268)	(101,443)	(564,588)
Contribution deficiency (excess)	$ 9,807	$ (1,335)	$ 57,722	$ 72,479	$ (376,879)
Covered payroll	$ 3,317,482	$ 3,172,708	$ 2,983,312	$ 2,630,053	$ 2,842,620
Contributions as a percentage of covered payroll	6.52%	6.98%	4.06%	3.86%	19.86%
Notes to Schedule:					
Valuation Date	June 30, 2025	June 30, 2023	June 30, 2023	June 30, 2021	June 30, 2021
Methods and Assumptions Used to Determine Contribution Rates:					
Actuarial cost method Entry age normal	Entry Age	Entry Age	Entry Age	Entry Age	Entry Age
Amortization method Closed period, level percent of pay	(1)	(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%	5.75%	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)	(3)	(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%	6.5% to 3.9%	5.7% 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 nine 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, 2026

Last Ten Fiscal Years*

Fiscal Year Ended	**June 30, 2021**	**June 30, 2020**	**June 30, 2019**	**June 30, 2018**
Actuarially determined contribution	$ 182,575	$ 172,813	$ 15,752	$ 12,180
Contributions in relation to the actuarially determined contributions	(41,053)	(87,498)	(13,731)	(12,820)
Contribution deficiency (excess)	$ 141,522	$ 85,315	$ 2,021	$ (640)
Covered payroll	$ 2,961,552	$ 2,536,899	$ 2,437,349	$ 2,227,488
Contributions as a percentage of covered payroll	1.39%	3.45%	0.56%	0.58%

Notes to Schedule:

Valuation Date	June 30, 2020	June 30, 2019	June 30, 2018	June 30, 2017
Methods and Assumptions Used to Determine Contribution Rates:				
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
Asset valuation method	Fair Value	Fair Value	Fair Value	Fair Value
Investment rate of return	6.50%	6.50%	6.50%	6.50%
Inflation	2.50%	2.50%	2.75%	2.75%
Payroll increases	3.00%	3.00%	2.75%	2.75%
Mortality	(2)	(2)	(3)	(3)
Morbidity	Not Valued	Not Valued	Not Valued	Not Valued
Disability	Not Valued	Not Valued	Not Valued	Not Valued
Retirement	(4)	(4)	(4)	(4)
Percent Married - Spouse Support	50%	50%	80%	80%
Healthcare trend rates	5.4% to 4.0%	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 nine years are shown.

Other Independent Auditors' Report

NIGRO & NIGRO PC
A Professional Accountancy Corporation

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, 2026, 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 13, 2026.

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.

Jeff Nigro, CPA, CFE | Elizabeth Nigro, CPA | Shannon Bishop, CPA | Peter Glenn, CPA, CFE | Paul J. Kaymark, CPA
Jessica Miller, CPA | Angelika Vartikyan, CPA | Jared Solmonsen, CPA | Oscar Gonzalez, CFE

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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 13, 2026

San Gabriel Valley Mosquito & Vector Control District

District Manager's Report

Date: November 13, 2026

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

Subject: Authorization for District Manager's Signature on the 2027 Cooperative Agreement with the California Department of Public Health (CDPH)

Exhibit(s): Exhibit 6A

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, 2026. To ensure continuity of operations, the District must execute a new agreement for the 2027 calendar year.

This agreement, effective January 1, 2027, 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, 2026.

District Manager's Recommendation

It is recommended that the Board of Trustees authorize the District Manager to sign and submit the 2027 CDPH Cooperative Agreement on behalf of the District to ensure uninterrupted compliance and operational readiness.

Board Action:

1) The Board may authorize the District Manager to sign and submit the 2027 California Department of Public Health Cooperative Agreement.

Submitted by:

Jason Farned
District Manager

CDPH
Health and Human Services Agency
California Department of Public Health

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

Gavin Newsom
Governor

October 1, 2026

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, 2026. If your agency is interested in renewing this Cooperative Agreement for another year (through December 31, 2027), please return the enclosed form by December 31, 2026 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 2027. 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.

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.

Hannah Romo

Hannah Romo, 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, 2027 or on the subsequent date shown above, and expires December 31, 2027. 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 2027:

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

_____

Hannah Romo, Ph.D.
Chief, Vector-Borne Disease Section

For Local Agency

_____

Print Name and Title

_____

Signature