



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

BOARD OF TRUSTEES MEETING AGENDA NOVEMBER 17, 2023 – 7:00 A.M.

1. **Call to Order**

- 1.1 Pledge of Allegiance
- 1.2 Determination of a Quorum – Noted Absences
- 1.3 ORDER OF BUSINESS - Review and prioritization of agenda Items including, if necessary, identification of any emergency items arising after posting of the agenda and requiring action prior to next regular meeting

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

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

3. **Consent Calendar**

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

- 3.1 List of Claims: October 2023 (P.5)
- 3.2 Budget Status Report: October 2023 (P.17)
- 3.3 Minutes of Board of Trustees Meeting: October 2023 (P.21)
- 3.4 Operations Report: October 2023 (P.25)
- 3.5 Surveillance Report: October 2023 (P.27)
- 3.6 Communications Report: October 2023 (P.33)
- 3.7 Treasurer's Report: September 2023 / District Working Balance: November 2023 (P.41)



4. Consider Draft Annual Audit for Fiscal Year Concluding June 30, 2023 (Exhibits 4A, 4B, 4C) (P.45)

(Finance & Audit Committee Chair, Lloyd Johnson) (Approve/Deny)

- **Call for Public Comment**
- **Board Action Required:** If the Board concurs, following the public discussion by members for this item, the appropriate action is approve the Draft Annual Audit for Fiscal Year Concluding June 30, 2023.
- **Alternative Board Action:** If after discussion by members for this item, the Board may choose not to approve the Draft Annual Audit for Fiscal Year Concluding June 30, 2023.

5. Presentation:

- 5.1 Jason Farned, District Manager
- Dengue Rapid Response

6. Consider District Manager Signature Authorization for 2024 Cooperative Agreement with California Department of Public Health (CDPH) (Exhibit 6A) (P.105)

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

- **Call for Public Comment**
- **Board Action Required:** If the Board concurs, following the public discussion by members for this item, the appropriate action is to authorize the District Manager to renew and sign the 2024 CDHP Cooperative Agreement.
- **Alternative Board Action:** If after discussion by members for this item, the Board may choose not to authorize the District Manager to renew and sign the 2024 CDPH Cooperative Agreement.

7. Trustee Conference Opportunity – Call for Statements of Interest Forms for 2024 Annual AMCA & MVCAC Conferences (Exhibits 7A,7B) (P.109)

(Board President, Becky Shevlin) (Informational Item)

8. Call for Members of Nominations Committee (Exhibit 8A) (P.113)

(Board President, Becky Shevlin) (Informational Item)

9. District Administration

- 9.1 District Update



10. **Committee Reports**

11. **Trustee Reports**

12. **New Business**

13. **Adjournment**

The Nominations Committee and Public Information Committee will convene immediately following adjournment of the Board of Trustees meeting

Public Information Committee

Jerry Velasco, El Monte (Chair)
Robert Gonzales, Azusa
Jackie Doornik, Glendora
Sandra Armenta, Rosemead
Denise Menchaca, San Gabriel



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 2023

San Gabriel Valley Mosquito And Vector Control District Claims List October 12, 2023

Vendor	Date	Product/Service	Memo/Description	Amount
ADDRESSERS	10/09/2023	6185 POSTAGE	Invoice# 114228 SGV Fall second notice mailing QTY:1104 Digital print-set up, fold letter, first class presort postage	1,264.82 \$ 1,264.82
AJG ACCT & BOOKKEEPING SRVCS, INC.	10/09/2023	6187 AUDITOR	For professional services rendered: Bookkeeping services for the month of September, Invoice# 2919	1,300.00 \$ 1,300.00
AMAZON CAPITAL SERVICES	10/09/2023	6250 LABORATORY SUPPLIES	TP-Link USB wifi adapter for PC (TL-WN725N), Sp bel-art labmat bench liner: 50 feet	76.92
AMAZON CAPITAL SERVICES	10/09/2023	6270 OFFICE SUPPLIES	Annecey sign holder 8.5x11 6pack, clear slanted plastic sign holder	21.78
AMAZON CAPITAL SERVICES	10/09/2023	6250 LABORATORY SUPPLIES	Coats & clark all purpose thread 400 yards white (one spool of yarn), Taylor four-event digital timer whiteboard for school	20.55
AMAZON CAPITAL SERVICES	10/09/2023	6250 LABORATORY SUPPLIES	Dealmed 6 cotton-tipped wood applicators-200 sterile cotton	9.30
AMAZON CAPITAL SERVICES	10/09/2023	6250 LABORATORY SUPPLIES	Astrol mini fridge 2.0 gen, 110v ac/ 12v dc portable thermoelectric cooler and warmer little tiny fridge for be	62.42
AMAZON CAPITAL SERVICES	10/09/2023	6270 OFFICE SUPPLIES	Indian ticket co, 1,000 blue raffle tickets double roll, premium quality 50/50 raffle tickets	9.63
AMAZON CAPITAL SERVICES	10/09/2023	6270 OFFICE SUPPLIES	Letter balloons-HAPPY RETIREMENT 16 inch alphabet letters foil mylar balloon	17.51
AMAZON CAPITAL SERVICES	10/09/2023	6040 Building Maintenance	INVOICE# 1NX9-46TW-39KH Weideer bike cable cutter heavy duty stainless wire rope cutter up to 5/32	58.00
AMAZON CAPITAL SERVICES	10/09/2023	6040 Building Maintenance	Scitools digital caliper 0-6mesuring tool, QDishi 1/8 (3mm) Aluminum crimping loop sleeve for wire rope	31.59
AMAZON CAPITAL SERVICES	10/09/2023	6280 SUPPLIES, OPERATIONS	CREDIT- Staples Standard durable cork bulletin board	-65.64
AMAZON CAPITAL SERVICES	10/09/2023	6040 Building Maintenance	1/16 Aluminum crimping loop sleeve 200pcs, 200 psc aluminum crimping loop sleeve	14.21
AMAZON CAPITAL SERVICES	10/09/2023	6332 Uniforms	INVOICE# 14X9-YYQT-YTNN Uniforms Red Kap mens standard industrial work shirt, regular fit, short sleeve, navy,2X-Large	19.15
AMAZON CAPITAL SERVICES	10/09/2023	6280 SUPPLIES, OPERATIONS	OFF! Clean feel insect repellent aerosol with20% picaridin	20.67
AMAZON CAPITAL SERVICES	10/09/2023	6332 Uniforms	Uniforms Dickies mens relaxed fit Carpenter jeans, Trinted heritage khaki, Red kap men's standard industrial work shirt	356.30
AMAZON CAPITAL SERVICES	10/09/2023	6270 OFFICE SUPPLIES	Lavazza classico ground blend, 12-ounce bags	33.58
AMAZON CAPITAL SERVICES	10/09/2023	6040 Building Maintenance	California Flag 5x8 outdoor double sided- heavy duty California Republic Cali Bear state Flag	47.07 \$ 733.04
AMERICAN FIDELITY ASSURANCE	10/09/2023	6070 Premiums, life - Cafeter	Voluntary Insurance Premiums	90.49
AMERICAN FIDELITY ASSURANCE	10/09/2023	6070 Premiums, life - Cafeter	Voluntary Insurance Premiums	2,162.79
AMERICAN FIDELITY ASSURANCE	10/09/2023	6070 Premiums, life - Cafeter	Voluntary Insurance Premiums Invoice# D643319 Coverage Period 10/1-10/31/2023	268.32
AMERICAN FIDELITY ASSURANCE	10/09/2023	6070 Premiums, life - Cafeter	Voluntary Insurance Premiums	70.59 \$ 2,592.19
AMERICAN FIDELITY FLEX ACCT	10/09/2023	6070 FLEX PREMIUMS	Flex Premiums Invoice#2140402A PP11/1/23	237.49
AMERICAN FIDELITY FLEX ACCT	10/09/2023	6070 FLEX PREMIUMS	Flex Premiums	279.16
AMERICAN FIDELITY FLEX ACCT	10/09/2023	6070 FLEX PREMIUMS	Flex Premiums	108.31
AMERICAN FIDELITY FLEX ACCT	10/09/2023	6070 FLEX PREMIUMS	Flex Premiums	62.49 \$ 687.45
ARAMARK UNIFORMS	10/09/2023	6332 Uniforms	Uniforms Invoice# 5880394580	384.12
ARAMARK UNIFORMS	10/09/2023	6040 Monit & Maint	Monitoring & Maintenance	77.26
ARAMARK UNIFORMS	10/09/2023	6332 Uniforms	Uniforms Invoice# 5880388468	345.25
ARAMARK UNIFORMS	10/09/2023	6040 Mats, Towels	Mats, Towels, Lockers, etc.	77.26



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

ARAMARK UNIFORMS	10/09/2023	6332 Uniforms	Uniforms Invoice# 5880406516	318.11
ARAMARK UNIFORMS	10/09/2023	6040 Mats, Towels	Mats, Towels, Lockers, etc.	39.27
ARAMARK UNIFORMS	10/09/2023	6332 Uniforms	Uniforms Invoice# 5880370776	406.16
ARAMARK UNIFORMS	10/09/2023	6040 Mats, Towels	Mats, Towels, Lockers, etc.	77.26
ARAMARK UNIFORMS	10/09/2023	6332 Uniforms	Uniforms Invoice# 5880376687	353.07
ARAMARK UNIFORMS	10/09/2023	6040 Mats, Towels	Mats, Towels, Lockers, etc.	77.26
ARAMARK UNIFORMS	10/09/2023	6332 Uniforms	Uniforms Invoice# 5880382722	350.57
ARAMARK UNIFORMS	10/09/2023	6040 Mats, Towels	Mats, Towels, Lockers, etc.	77.26
ARAMARK UNIFORMS	10/09/2023	6332 Uniforms	Uniforms Invoice# 5880413195	313.84
ARAMARK UNIFORMS	10/09/2023	6040 Mats, Towels	Mats, Towels, Lockers, etc.	39.27
				\$ 2,935.96
ATHENS SERVICES	10/09/2023	6040 Refuse Disposal	Refuse Disposal Invoice#15467212 Waste collection Oct monthly services	296.41
				\$ 296.41
CDPH VECTOR-BORNE DISEASE SECTION	10/09/2023	6330 TRAINING, CEU'S	Public Health Certified Technician Examination November 16th, 2023 Vector Borne Disease Section Total of 12	468.00
				\$ 468.00
CA LAB & DEVELOPMENT INC	10/09/2023	6250 LABORATORY SUPPLIES	Invoice# C100723 Certify fume hoods as per code, tag face of hood as required, adjust air flow meter on hood#1	938.00
				\$ 938.00
CONCENTRA OCCUPATIONAL HEALTH CTR	10/09/2023	6080 Physical - Hiring	Invoice# 80595331 09/19/23 Pre-Placement Physical Exam and Drug Screening	189.00
				\$ 189.00
FLEET SOLUTIONS CENTER	10/09/2023	6260 SUPPLIES, MECHANICAL	Invoice# 5534 Labor to remove & install heater hoses with bypass hoses. Pressure test cooling system post repair.	565.71
				\$ 565.71
Go To Communications, Inc	10/09/2023	6320 Office phones	Office phones Invoice#3 IN7102336996 10/01-10/31 Office Phones Go to Connect Standard-Monthly charge	1,107.33
				\$ 1,107.33
INTERNATIONAL FORKLIFT CO	10/09/2023	6042 EQUIPMENT MAINTENANCE	Invoice# 1174042 Repairs and/or work performed per attached work order Los Angeles County Sales Tax.	387.50
				\$ 387.50
INTERSTATE BATTERIES	10/09/2023	6260 SUPPLIES, MECHANICAL	Invoice#10193013 09/22 MT-78 & Core	166.22
				\$ 166.22
JASON FARNED	10/09/2023	6232 Per Diem	Per Diem MVCAC 2023 Fall Meeting 10/3/23-10/4/2023	80.00
				\$ 80.00
LAND'S END BUSINESS OUTFITTERS	10/09/2023	6333 BRANDED CLOTHING	Invoice# SIN11508114, MR Cs SS Poly Polo & Logo Application Fee	43.14
				\$ 43.14
LINCOLN FINANCIAL GROUP	10/09/2023	6065 GROUP TERM LIFE	Group Term Life Insurance Ref# 4602818944	496.26
LINCOLN FINANCIAL GROUP	10/09/2023	6070 Premiums, life - Cafeter	Voluntary Insurance Premiums	613.50
				\$ 1,109.76



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

LINDE GAS & EQUIPMENT INC.	10/09/2023	6250 LABORATORY SUPPLIES	Invoice# 38632317 09/30 Dry Ice Nuggets	79.39
				\$ 79.39
NATIONWIDE RETIREMENT	10/12/2023	6066 457 CONTRIBUTION	Employer Contribution for DM PPE 10/12/23	276.86
				\$ 276.86
PERS	10/12/2023	6200 RETIREMENT - CLASSIC	Employer Contribution (12.47%)	464.88
PERS	10/12/2023	6201 RETIREMENT - PEPRA	Employer Contribution (7.68%)	383.62
PERS	10/12/2023	6201 RETIREMENT - PEPRA	Employer Contribution (7.68%)	724.25
PERS	10/12/2023	6201 RETIREMENT - PEPRA	Employer Contribution (7.68%)	1,220.90
PERS	10/12/2023	6201 RETIREMENT - PEPRA	Employer Contribution (7.68%)	2,728.45
PERS	10/12/2023	6200 RETIREMENT - CLASSIC	Employer Contribution (12.47%) PPE 10/12/23	1,113.91
PERS	10/12/2023	6200 RETIREMENT - CLASSIC	Employer Contribution (12.47%)	2,207.11
PERS	10/12/2023	6201 RETIREMENT - PEPRA	Employer Contribution (7.68%)	756.48
PERS	10/12/2023	6201 RETIREMENT - PEPRA	Employer Contribution (7.68%)	370.17
				\$ 9,969.77
PRINCIPAL DENTAL	10/09/2023	6070 Dental premiums - Cafeter	Dental Premiums	360.92
PRINCIPAL DENTAL	10/09/2023	6070 Dental premiums - Cafeter	Dental Premiums	271.84
PRINCIPAL DENTAL	10/09/2023	6070 Dental premiums - Cafeter	Dental Premiums	1,466.69
PRINCIPAL DENTAL	10/09/2023	6070 Dental premiums - Cafeter	Dental Premiums	184.97
PRINCIPAL DENTAL	10/09/2023	6070 Dental premiums - Cafeter	Dental Premiums for Period 10/1/-10/31/2023	90.92
				\$ 2,375.34
SOUTHERN CALIFORNIA EDISON	10/09/2023	6340 UTILITIES - ELECTRIC	8/31/23 to 10/1/23 Electricity usage Southern California Edison Account #700251011287	4,258.39
				\$ 4,258.39
TPx COMMUNICATIONS	10/09/2023	6315 Monthly Internet Charges	10/09-11/08 Monthly Internet Charges Invoice# 175093374-0	907.50
TPx COMMUNICATIONS	10/09/2023	6320 Office phones	10/09-11/08 Office phones	796.16
				\$ 1,703.66
Tristan Hallum	10/09/2023	6232 Per Diem	Per Diem MVCAC Fall Meeting 10/3/23	40.00
				\$ 40.00
ULINE	10/09/2023	6280 SUPPLIES, OPERATIONS	Invoice#169129292 Chemical resistant spray bottle-32oz & Shipping & Handling	67.33
ULINE	10/09/2023	6290 Supplies, Public Informati	Invoice# 169576842 Jumbo natural nylon cable ties -36 175 lbs, -15, 18lbs	348.97
				\$ 416.30
UNITED PET CARE	10/09/2023	6070 Med premiums - Cafeteria	Oct Pet premiums Invoice# 30024965	61.00
				\$ 61.00
US BANK	10/09/2023	6036 COMPUTER SOFTWARE	08/29 Lastpass.com	48.00
US BANK	10/09/2023	6003 ADVERTISING	08/31 Facebook-Meta Ads	380.83
US BANK	10/09/2023	6305 EDUCATION PROGRAM SUPPLIES	09/08 Padlet software	96.00



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

US BANK	10/09/2023	6036 COMPUTER SOFTWARE	09/08 Zapier Inc	468.00
US BANK	10/09/2023	6036 COMPUTER SOFTWARE	08/25 Arlo Camera Monitoring	17.99
US BANK	10/09/2023	6036 COMPUTER SOFTWARE	09/01 Wasabi technologies hot cloud storage	34.10
US BANK	10/09/2023	6030 BOARD EXPENSES	09/01 Adobe	213.42
US BANK	10/09/2023	6036 COMPUTER SOFTWARE	09/07 CREDIT-Jamf software	-166.00
US BANK	10/09/2023	6030 BOARD EXPENSES	09/08 Pronto Donuts	15.00
US BANK	10/09/2023	6232 SEMINARS AND MEETINGS	09/12 Smart & Final-September all hands meeting	60.69
US BANK	10/09/2023	6036 COMPUTER SOFTWARE	09/19 CANVA US	-1.00
US BANK	10/09/2023	6036 COMPUTER SOFTWARE	09/19 CANVA US	1.00
US BANK	10/09/2023	6030 BOARD EXPENSES	08/24 Panera Bread	38.48
US BANK	10/09/2023	6030 BOARD EXPENSES	09/07 Smart & Final	110.34
US BANK	10/09/2023	6030 BOARD EXPENSES	09/07 Smart & Final	20.70
US BANK	10/09/2023	6036 COMPUTER SOFTWARE	08/28 Invoice#INV00127061 Zingle.com	229.00
US BANK	10/09/2023	6270 OFFICE SUPPLIES	08/29 Vista Print -Marc Mitchell Uncoated Business Cards	33.92
US BANK	10/09/2023	6302 Supplies, Safety	08/29 GRAINGER	133.46
US BANK	10/09/2023	6280 SUPPLIES, OPERATIONS	09/19 Bert's Mega Mall Covina-WP14-BS PWR SRC Battery	99.21
US BANK	10/09/2023	6040 Building Maintenance	09/12 Barney's Locksmith Service	8.76
US BANK	10/09/2023	6040 Building Maintenance	09/14 Air Delights	385.88
US BANK	10/09/2023	6270 OFFICE SUPPLIES	09/14 Bath & Body works - Hand soaps	23.81
US BANK	10/09/2023	6333 BRANDED CLOTHING	08/29 CREDIT- Colombia Sportswear	-102.36
US BANK	10/09/2023	6232 SEMINARS AND MEETINGS	09/11 MVCAC 1/4 Meeting Hilton Hotels & Resort 10/2/23-10/4/23	229.19
US BANK	10/09/2023	6232 SEMINARS AND MEETINGS	09/20 AMCA 90th Annual meeting	535.00
US BANK	10/09/2023	6333 BRANDED CLOTHING	09/21 COLOMBIA Store	78.00
US BANK	10/09/2023	6250 LABORATORY SUPPLIES	08/22 Walmart	15.57
US BANK	10/09/2023	6035 COMPUTER HARDWARE	08/22 Onset Computer Corp	298.92
US BANK	10/09/2023	6333 BRANDED CLOTHING	08/24 Laundryup Ticket# 49951	42.00
US BANK	10/09/2023	6250 LABORATORY SUPPLIES	08/29 Advantage Signs & Graphics	347.99
US BANK	10/09/2023	6250 LABORATORY SUPPLIES	08/29 Hemostat Laboratories	59.26
US BANK	10/09/2023	6333 BRANDED CLOTHING	08/30 Laundryup Ticket# 50741	42.00
US BANK	10/09/2023	6333 BRANDED CLOTHING	09/07 Laundryup Ticket# 51561	42.00
US BANK	10/09/2023	6250 LABORATORY SUPPLIES	09/07 Smart & Final	65.86
US BANK	10/09/2023	6333 BRANDED CLOTHING	09/13 Laundryup Ticket# 52271	42.00
US BANK	10/09/2023	6333 BRANDED CLOTHING	09/21 Laundryup Ticket# 53041	42.00
US BANK	10/09/2023	6040 Building Maintenance	09/20 Homedepot.com	16.50
US BANK	10/09/2023	6280 SUPPLIES, OPERATIONS	08/23 Auto detail supplies out Baldwin Park-1X Pink wash n wax bkt	60.50
US BANK	10/09/2023	6037 WEBSITE AND EMAIL SERVICE	08/25 Mailchimp Services	60.00
US BANK	10/09/2023	6037 WEBSITE AND EMAIL SERVICE	08/27 Go.Daddy.com	46.34
US BANK	10/09/2023	6003 ADVERTISING	09/01 Google Ads	20.27
US BANK	10/09/2023	6270 OFFICE SUPPLIES	09/06 Vista Print- Office use District Uncoated Business Cards	59.12
				\$ 4,251.75
VCJPA	10/09/2023	6111 OTHER INSURANCE	Invoice# VCJPA-264 EPA Program premium from 7/1/23 to 9/30/23 total of 39 employees	340.47
				\$ 340.47
VORTEX INDUSTRIES, INC.	10/09/2023	6040 Building Maintenance	Invoice#04-2000111 Preventive maintenance every 6 months to check safe and proper operation	1,112.30
				\$ 1,112.30



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

WEST VALLEY MVCD	10/09/2023	6251 ARBOVIRUS TESTING SUPPLIES	Lab Testing & Analysis of Mosquito Pools during the Month of September 2023	3,348.00
				<u>\$ 3,348.00</u>
WEX/CHEVRON	10/09/2023	6262 Fuel for Trucks	Fuel for Trucks 9/7-10/6/2023 Invoice# 92364198	10,134.82
			Accounts Payable Total for October 12, 2023	<u>\$ 10,134.82</u>
				<u>\$ 53,232.58</u>



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

San Gabriel Valley Mosquito And Vector Control District
Claims List
October 26, 2023

Vendor	Date	Product/Service	Memo/Description	Amount
ARAMARK	10/26/2023	6280 SUPPLIES, OPERATIONS	Invoice# 25809806 Cool Towel	62.27
				\$ 62.27
AZUSA LIGHT & WATER	10/26/2023	6343 Meter # 99172930	Account # 303-0190.300 Service Period 9/5/2023-9/29/2023	67.93
AZUSA LIGHT & WATER	10/26/2023	6343 Meter # 45169724	Account # 303-0191.300 9/6/2023-10/2/2023	48.21
				\$ 116.14
BECKY A. SHEVLIN	10/26/2023	6030 BOARD EXPENSES	Reimbursement for the Attendance of the Board Meeting on October 13, 2023	100.00
				\$ 100.00
CAL PERS	10/26/2023	6070 ADMIN FEE	Admin Fee 11/2023	50.59
CAL PERS	10/26/2023	6070 Med premiums - Cafeteria	Medical premiums ID# 7165101556 11/2023	754.64
CAL PERS	10/26/2023	6070 Med premiums - Cafeteria	Medical premiums ID# 7165101556 11/2023	1,399.67
CAL PERS	10/26/2023	6070 Med premiums - Cafeteria	Medical premiums ID# 7165101556 11/2023	3,367.48
CAL PERS	10/26/2023	6070 Med premiums - Cafeteria	Medical premiums ID# 7165101556 11/2023	3,272.69
CAL PERS	10/26/2023	6070 Med premiums - Cafeteria	Medical premiums ID# 7165101556 11/2023	3,061.49
CAL PERS	10/26/2023	6070 Med premiums - Cafeteria	Medical premiums ID# 7165101556 11/2023	604.00
				\$ 12,510.56
CHARLIE KLINAKIS	10/26/2023	6030 BOARD EXPENSES	Reimbursement for the Attendance of the Board Meeting on October 13, 2023	100.00
				\$ 100.00
CLARKE MOSQUITO CONTROL	10/26/2023	6283 PESTICIDES SUPPLIES	Invoice#5106849 Aqua Duet 2x2.5 GAL	6,591.73
				\$ 6,591.73
CONCENTRA OCCUPATIONAL HEALTH CTR	10/26/2023	6080 Physical - Hiring	Invoice# 80971127 Injury Care w/non reg usd 6 Pnl	33.00
CONCENTRA OCCUPATIONAL HEALTH CTR	10/26/2023	6080 Physical - Hiring	Invoice# 80747136 Injury Care w/non reg usd 6 Pnl	33.00
CONCENTRA OCCUPATIONAL HEALTH CTR	10/26/2023	6080 Physical - Hiring	Physical Exam- Pre-Placement Physical Exam and Drug Screening	189.00
				\$ 189.00
COREY CALAYCAY	10/26/2023	6030 BOARD EXPENSES	Reimbursement for the Attendance of the Board Meeting on October 13, 2023	100.00
				\$ 100.00
CSDA	10/26/2023	6150 MEMBERSHIPS	Member ID: 1038 Regular Membership Dues Jan-Dec, 2024	4,425.50
				\$ 4,425.50
DENISE MENCHACA	10/26/2023	6030 BOARD EXPENSES	Reimbursement for the Attendance of the Board Meeting on October 13, 2023	100.00
				\$ 100.00



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

ENVIRONMENT CONTROL	10/26/2023	6040 Building Maintenance	Monthly Janitorial Service for October Invoice# 15244-411	1,528.00 \$ 1,528.00
FLEET SOLUTIONS CENTER	10/26/2023	6260 SUPPLIES, MECHANICAL	Invoice# 5580 10/16/23	2,499.38
FLEET SOLUTIONS CENTER	10/26/2023	6260 SUPPLIES, MECHANICAL	Invoice# 5591 10/19/23	394.08 \$ 2,893.46
FRONTIER	10/26/2023	6315 Monthly Internet Charges	Monthly Internet Charges 626-197-1465-020723-5 10/09-11/08	555.00 \$ 555.00
Henry Aviles	10/26/2023	6030 BOARD EXPENSES	Reimbursement for the Attendance of the Board Meeting on October 13, 2023	100.00 \$ 100.00
HOME DEPOT	10/26/2023	6040 Building Maintenance	Unger aluminum telescopic pole, Dryer vent brush, WB T square 48, raid defend ant & roach klr odr fres, HDX reusable neoprene long cuff, HDX black neoprene long glove	128.32
HOME DEPOT	10/26/2023	6040 Building Maintenance	Poly set 1-7/16, Tapcon 3/16x1-3/4 hex head, metal grinding wheel, RYB impact nut driver set 6pc, husky anchor 600lb 4pk, Avanit pro 1/4x6 masonry drill bit, Tapcon drill bit 5/32x5-1/2, wood scrw zinc phl fit #9x1, Gray shelf 12x36, silverton deco bracket black, gorilla black duct tape 30yd, dynaflex ultra 10.1 oz clear advance, husky 15-in-1 painters tool	237.27
HOME DEPOT	10/26/2023	6040 Building Maintenance	1.5 inx3.5in-96in kd prime ww stud, duopower #4-6 x 1in, Avanit pro 3/16x4 masonry drill bit, 9oz gorilla max const adhesive clear, sdrl screw zinc phl pan #6 x 1/2, lock nut zinc #6-32	60.12
HOME DEPOT	10/26/2023	6040 Building Maintenance	CREDIT-Invoice#8201187	-100.99 \$ 324.72
IGNACIO UREÑA	10/26/2023	6262 Fuel for Trucks	10/10 Fuel for Trucks-Reimbursement for fuel Gas card not working after business hours.	60.00 \$ 60.00
JACKIE DOORNIK	10/26/2023	6030 BOARD EXPENSES	Reimbursement for the Attendance of the Board Meeting on October 13, 2023	100.00 \$ 100.00
JERRY MIRELES	10/26/2023	6232 REGISTRATION - SEMINARS	11/06-11/08 2023 BOARD SECRETARY/CLERK CONFERENCE PER DIEM	165.00 \$ 165.00
JERRY VELASCO	10/26/2023	6030 BOARD EXPENSES	Reimbursement for the Attendance of the Board Meeting on October 13, 2023	100.00 \$ 100.00
JOHN CAPOCCIA	10/26/2023	6030 BOARD EXPENSES	Reimbursement for the Attendance of the Board Meeting on October 13, 2023	100.00 \$ 100.00
JOSEPH LEON	10/26/2023	6030 BOARD EXPENSES	Reimbursement for the Attendance of the Board Meeting on October 13, 2023	100.00 \$ 100.00
KENN K. FUJIOKA	10/26/2023	6072 MEDICAL PREMIUM-Retired EE	Medical premiums - Retired EE for the month of November	241.71 \$ 241.71
LEWIS BRISBOIS BISGAARD & SMITH LLP	10/26/2023	6130 Profess Serv rendered	09/30 Professional Services rendered Invoice# 3782499 SGVMVCD General Counsel	2,470.00



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

				\$ 2,470.00
LIEBERT CASSIDY WHITMORE	10/26/2023	6130 Profess Serv rendered	Professional Services rendered Invoice# 253045	3,127.50
LIEBERT CASSIDY WHITMORE	10/26/2023	6130 Profess Serv rendered	Professional Services rendered Invoice# 252646	9,716.50
				\$ 12,844.00
LINCOLN FINANCIAL GROUP	10/26/2023	6065 GROUP TERM LIFE	Group Term Life Insurance Ref# 4614054022 11/01-11/30	378.28
LINCOLN FINANCIAL GROUP	10/26/2023	6070 Premiums, life - Cafeter	Voluntary Insurance Premiums 11/01-11/30	522.40
				\$ 900.68
LLOYD JOHNSON	10/26/2023	6030 BOARD EXPENSES	Reimbursement for the Attendance of the Board Meeting on October 13, 2023	149.50
				\$ 149.50
MANUEL R. GARCIA	10/26/2023	6030 BOARD EXPENSES	Reimbursement for the Attendance of the Board Meeting on October 13, 2023	100.00
				\$ 100.00
MARGARET E. FINLAY	10/26/2023	6030 BOARD EXPENSES	Reimbursement for the Attendance of the Board Meeting on October 13, 2023	100.00
				\$ 100.00
MARTA TANAKA	10/26/2023	6072 MEDICAL PREMIUM-Retired EE	Medical premiums - Retired EE for the month of November	852.90
				\$ 852.90
MARY ANGELA BRISCO	10/26/2023	6072 MEDICAL PREMIUM-Retired EE	Medical premiums - Retired EE for the month of November	603.64
				\$ 603.64
Meshal Kashifalghita	10/26/2023	6030 BOARD EXPENSES	Reimbursement for the attendance of the Board Meeting on October 13, 2023	100.00
				\$ 100.00
MICHAEL FRAZIER	10/26/2023	6280 SUPPLIES, OPERATIONS	Replacing broken bird bath for resident, one of our District staff broke it.	202.73
				\$ 202.73
MIKE NIFFENEGGER	10/26/2023	6072 MEDICAL PREMIUM-Retired EE	Medical premiums - Retired EE for the month of November	841.59
				\$ 841.59
NATIONWIDE RETIREMENT	10/26/2023	6066 457 CONTRIBUTION	Employer Contribution for DM PPE 10/26/2023	276.86
				\$ 276.86
ODP BUSINESS SOLUTIONS, LLC	10/26/2023	6270 OFFICE SUPPLIES	Tab ,durable, dividing, 4pk	6.92
ODP BUSINESS SOLUTIONS, LLC	10/26/2023	6270 OFFICE SUPPLIES	Rubberbands, rubberbands file brites, marker, perm, ufine, sharp, Tape, scotch, 6pk, Prtctr,sht,hw,nonglr, 10, Punch, 3hole	107.17
ODP BUSINESS SOLUTIONS, LLC	10/26/2023	6270 OFFICE SUPPLIES	Rubberbands, size 33,1Lb, pen zebra, pen ret, marker,perm, marker sharpie, notes, post-it, pouch,lam, refills tape,tabs,	138.97
				\$ 253.06
PERS	10/26/2023	6201 RETIREMENT - PEPRA	Employer Contribution (7.68%) PPE 10/26/23	1,220.90
PERS	10/26/2023	6200 RETIREMENT - CLASSIC	Employer Contribution (12.47%) PPE 10/26/23	464.88
PERS	10/26/2023	6201 RETIREMENT - PEPRA	Employer Contribution (7.68%) PPE 10/26/23	628.02
PERS	10/26/2023	6200 RETIREMENT - CLASSIC	Employer Contribution (12.47%) PPE 10/26/23	2,207.11



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

PERS	10/26/2023	6200 RETIREMENT - CLASSIC	Employer Contribution (12.47%) PPE 10/26/23	450.37
PERS	10/26/2023	6201 RETIREMENT - PEPRA	Employer Contribution (7.68%) PPE 10/26/23	2,745.78
PERS	10/26/2023	6201 RETIREMENT - PEPRA	Employer Contribution (7.68%) PPE 10/26/23	370.17
PERS	10/26/2023	6201 RETIREMENT - PEPRA	Employer Contribution (7.68%) PPE 10/26/23	756.48
PERS	10/26/2023	6201 RETIREMENT - PEPRA	Employer Contribution (7.68%) PPE 10/26/23	1,047.24
				\$ 9,890.95
PRINCIPAL DENTAL	10/26/2023	6070 Dental premiums - Cafeter	Dental Premiums for Period 11/1-11/30/2023	271.84
PRINCIPAL DENTAL	10/26/2023	6070 Dental premiums - Cafeter	Dental Premiums for Period 11/1-11/30/2023	360.92
PRINCIPAL DENTAL	10/26/2023	6070 Dental premiums - Cafeter	Dental Premiums for Period 11/1-11/30/2023	1,375.77
PRINCIPAL DENTAL	10/26/2023	6070 Dental premiums - Cafeter	Dental Premiums for Period 11/1-11/30/2023	136.38
PRINCIPAL DENTAL	10/26/2023	6070 Dental premiums - Cafeter	Dental Premiums for Period 11/1-11/30/2023	90.92
				\$ 2,235.83
QUADIENT LEASING USA, INC	10/26/2023	6185 LEASE NO	Lease Invoice# Q1029707 Coverage Period 16-Nov-23 to 15-Feb-24	249.00
				\$ 249.00
RESCUE ROOTER/ARS	10/26/2023	6040 Building Maintenance	Invoice# 15488375 Cost to perform quarterly sewer Hydro jet maintenance	585.00
				\$ 585.00
RICHARD BARAKAT	10/26/2023	6030 BOARD EXPENSES	Reimbursement for the Attendance of the Board Meeting on October13, 2023	100.00
				\$ 100.00
ROBERT GONZALES	10/26/2023	6030 BOARD EXPENSES	Reimbursement for the Attendance of the Board Meeting on October13, 2023	100.00
				\$ 100.00
ROBERT S. JOE	10/26/2023	6030 BOARD EXPENSES	Reimbursement for the Attendance of the Board Meeting on October13, 2023	100.00
				\$ 100.00
SANDRA ARMENTA	10/26/2023	6030 BOARD EXPENSES	Reimbursement for the Attendance of the Board Meeting on October13, 2023	100.00
				\$ 100.00
SHO TAY	10/26/2023	6030 BOARD EXPENSES	Reimbursement for the Attendance of the Board Meeting on October13, 2023	100.00
				\$ 100.00
SOCALGAS	10/26/2023	6341 Utilities	09/08-10/10 Gas Service Acc # 057 518 2100 9	162.23
SOCALGAS	10/26/2023	6341 Utilities	09/08-10/10 Gas Service Acc # 059 618 2100 5	34.08
				\$ 196.31
TEXAS LIFE INSURANCE COMPANY	10/26/2023	6070 Premiums, life - Cafeter	Voluntary Insurance Premiums Invoice# SM09BT20231015001 11/01/2023	127.15
TEXAS LIFE INSURANCE COMPANY	10/26/2023	6070 Premiums, life - Cafeter	Voluntary Insurance Premiums Invoice# SM09BT20231015001 11/01/2023	42.25
				\$ 169.40
TIM SANDOVAL	10/26/2023	6030 BOARD EXPENSES	Reimbursement for the Attendance of the Board Meeting on October13, 2023	100.00
				\$ 100.00



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

VERIZON WIRELESS	10/26/2023	6312 Monthly District Field Ph	10/11-11/10 Monthly District Field Phones Account #272560553-00001 Invoice#9946475803	2,937.54
				\$ 2,937.54
ZORO.COM	10/26/2023	6302 Supplies, Safety	Invoice# INV12964239 Size 14Mens Steel Hip Wader, Black	108.36
				\$ 108.36
			Accounts Payable Total for October 26, 2023	\$ 67,230.44
			Total Accounts Payable for October 2023	\$ 120,463.02
			Total Payroll for October 2023 see attached	\$294,629.75
			Total Claims for October 2023	\$ 415,092.77



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

San Gabriel Valley MVCD Payroll for October 2023

Department	October 12, 2023	October 13, 2023 R. Alba Term	October 26, 2023	TOTAL
EXECUTIVE	9,849.92	-	9,849.92	19,699.84
ADMINISTRATION	14,048.83	22,344.03	9,149.55	45,542.41
OPERATIONS	64,674.71	-	58,758.94	123,433.65
SURVEILLANCE	16,635.61	-	16,178.43	32,814.04
COMMUNICATIONS	13,522.29		18,121.15	31,643.44
SEASONAL WORKERS	<u>13,857.86</u>		<u>12,767.41</u>	<u>26,625.27</u>
Gross Payroll	132,589.22	22,344.03	124,825.40	279,758.65
Employer Taxes	2,732.32	323.99	2,171.62	5,227.93
Car Allowance	500.00	-	-	500.00
Employee Benefit-Med	<u>4,699.13</u>	-	<u>4,444.04</u>	<u>9,143.17</u>
TOTAL PAYROLL	140,520.67	22,668.02	131,441.06	294,629.75

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

SGVMVCD

Comparative YTD Actual to Full Year Budget Current Period 33% of Year Completed October 31, 2023

	Current Period Actual	Year-To-Date Actual	Budget Full Year	Remaining Budget	% Of Budget Utilized	
PERSONNEL EXPENSES						
Salaries, Exempt	58,393.08	245,450.17	881,671.00	636,220.83	27.84	
Salaries - Non Exempt	144,835.57	527,242.72	1,959,706.00	1,432,463.28	26.90	
Salaries - Overtime	19,324.41	39,229.47	24,500.00	(14,729.47)	160.12	ENS Activity
Salaries - Vacation	23,006.89	55,240.57	113,939.00	58,698.43	48.48	Alba Term
Salaries-Holiday	346.68	18,706.77	123,815.00	105,108.23	15.11	
Salaries, Sick Pay	10,718.24	30,875.77	96,215.00	65,339.23	32.09	
Salaries, Part-time - XH	23,133.79	93,327.09	209,183.00	115,855.91	44.62	In season
Management Car Allowance	500.00	2,000.00	6,000.00	4,000.00	33.33	
Cafeteria Benefit	30,910.84	129,537.89	469,200.00	339,662.11	27.61	
Hlth Benefits, Ret Emps	2,539.84	14,511.20	46,000.00	31,488.80	31.55	
Employer, 457 Contribution	553.72	2,491.74	7,862.00	5,370.26	31.69	
Medicare	4,164.77	15,032.10	50,457.00	35,424.90	29.79	
Retirement - Classic - Normal Cost 12.47%	6,908.26	29,738.02	218,287.00	188,548.98	13.62	
Retirement - Pepra Normal Cost 7.68%	12,952.46	50,623.13	370,048.00	319,424.87	13.68	
Retirement - Classic Retire ADP	0.00	293,509.00	470,215.00	176,706.00	62.42	Remianing bal applied to PEPRA
Retirement - PEPRA Retire ADP	0.00	176,706.00	0.00	(176,706.00)	0.00	see above
Retirement - Classic-Unfunded Liability	0.00	115,719.00	119,589.00	3,870.00	96.76	Annual payment
Retirement - Pepra-Unfunded Liability	0.00	0.00	0.00	0.00	0.00	
Social Security	1,059.53	4,906.21	8,175.00	3,268.79	60.01	In season
Group Term Life Ins	874.54	2,098.38	5,500.00	3,401.62	38.15	
Tuition Reimbursement	0.00	0.00	4,000.00	4,000.00	0.00	
Insurance, unemployment	4.62	939.96	24,000.00	23,060.04	3.92	
Post Retirement Benefits	0.00	0.00	50,000.00	50,000.00	0.00	
TOTAL PERSONNEL EXPENSES	340,227.24	1,847,885.19	5,258,362.00	3,410,476.81	35.14	
OPERATING EXPENSES						
Event Participation Fees	0.00	25.00	2,000.00	1,975.00	1.25	
Arbovirus Testing Supplies	3,348.00	8,280.00	20,000.00	11,720.00	41.40	Supplies for Fiscal Year
Branded Clothing	228.78	1,333.63	4,000.00	2,666.37	33.34	
Boots	0.00	350.00	5,500.00	5,150.00	6.36	
Misc. Rentals	0.00	0.00	2,000.00	2,000.00	0.00	
Professional Development	0.00	150.00	2,000.00	1,850.00	7.50	
Awards	0.00	335.29	4,200.00	3,864.71	7.98	
Advertising	401.10	1,133.24	20,000.00	18,866.76	5.67	WNV Campaigns



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

SGVMVCD

Comparative YTD Actual to Full Year Budget Current Period 33% of Year Completed October 31, 2023

	Current Period Actual	Year-To-Date Actual	Budget Full Year	Remaining Budget	% Of Budget Utilized	
Bank Charges	1,342.90	6,376.29	21,000.00	14,623.71	30.36	
Board expenses	2,347.44	6,320.80	41,000.00	34,679.20	15.42	
Computer Hardware	298.92	3,306.96	26,000.00	22,693.04	12.72	
Computer Software	298.92	33,565.23	84,000.00	50,434.77	39.96	NEOGOV renewal
Website/Email Service	106.34	5,554.34	7,500.00	1,945.66	74.06	Annual renewal
Building maintenance	4,873.28	19,405.79	90,000.00	70,594.21	21.56	
Maintenance, equipment	387.50	387.50	3,000.00	2,612.50	12.92	
Maintenance, grounds	0.00	1,000.00	2,000.00	1,000.00	50.00	Tree trimming
Lease Equipment	0.00	5,730.63	22,000.00	16,269.37	26.05	
Fees & Assessments	0.00	3,741.78	4,500.00	758.22	83.15	LAIF Fees
Hiring expenses	444.00	1,332.35	13,000.00	11,667.65	10.25	
VCJPA General Fund	0.00	3,726.00	2,095.00	(1,631.00)	177.85	Annual premium
Insurance, liability	0.00	127,346.00	131,279.00	3,933.00	97.00	Annual premium
Workers Comp Insurance	0.00	143,426.00	144,664.00	1,238.00	99.14	Annual premium
Automobile Insurance	0.00	2,832.00	2,834.00	2.00	99.93	Annual premium
Other Insurance	340.47	609.47	5,500.00	4,890.53	11.08	
Insurance, property	0.00	20,008.00	19,593.00	(415.00)	102.12	Annual premium
Legal	15,314.00	28,471.77	40,000.00	11,528.23	71.18	PSR
Memberships	4,425.50	29,977.58	39,000.00	9,022.42	76.87	Cal Chamber/MVCAC
Miscellaneous expenses	0.00	0.00	3,000.00	3,000.00	0.00	
Postage	1,513.82	4,371.45	10,400.00	6,028.55	42.03	Pool notifications
Accounting Services, Auditor	1,300.00	9,925.00	20,000.00	10,075.00	49.63	One Time Expense
Professional Services , Other	0.00	0.00	5,000.00	5,000.00	0.00	
Professional Services-IT	0.00	9,100.00	60,000.00	50,900.00	15.17	
Printing & Reproduction		0.00	11,000.00	11,000.00	0.00	
Reference		0.00	800.00	800.00	0.00	
Seminars and meetings	1,109.88	3,864.80	46,000.00	42,135.20	8.40	
Supplies, Surveillance	1,675.26	3,325.82	16,000.00	12,674.18	20.79	
Supplies, Vehicle Maintenance	3,625.39	12,474.10	50,000.00	37,525.90	24.95	
Supplies, Gasoline	10,194.82	24,843.52	70,000.00	45,156.48	35.49	
Supplies, Office	452.41	1,838.41	10,200.00	8,361.59	18.02	
Supplies, Mosquito Fish	0.00	0.00	2,500.00	2,500.00	0.00	
Supplies, Operations	447.07	3,523.54	9,000.00	5,476.46	39.15	Spray equipment
Supplies, Pesticides	6,591.73	66,302.87	100,000.00	33,697.13	66.30	Supplies for Fiscal Year



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

SGVMVCD

Comparative YTD Actual to Full Year Budget Current Period 33% of Year Completed October 31, 2023

	Current Period Actual	Year-To-Date Actual	Budget Full Year	Remaining Budget	% Of Budget Utilized	
Supplies, Communications other forms	348.97	3,522.35	8,000.00	4,477.65	44.03	Insect Repellent
Supplies, Education Program	96.00	122.37	12,000.00	11,877.63	1.02	
Supplies, Safety	241.82	147.82	8,000.00	7,852.18	1.85	
Supplies, Media Production	0.00	0.00	800.00	800.00	0.00	
Benefit Assesment Admin Cost	0.00	12,396.61	119,000.00	106,603.39	10.42	
Communications, field	2,937.54	11,399.24	50,000.00	38,600.76	22.80	
Telephone, Internet	1,462.50	5,850.00	20,000.00	14,150.00	29.25	
Telephone , Office	1,903.49	7,517.39	25,000.00	17,482.61	30.07	
Training , CEU's	468.00	4,793.00	4,400.00	(393.00)	108.93	Annual certification fee
Uniforms and clothing	2,846.57	4,572.95	12,000.00	7,427.05	38.11	
Utilities, Electric	4,258.39	14,629.20	35,500.00	20,870.80	41.21	A/C Summer use
Utilities, Natural Gas	196.31	446.94	4,200.00	3,753.06	10.64	
Utilities, Water	116.14	424.80	2,500.00	2,075.20	16.99	
Surveillance, Aerial	0.00	0.00	27,150.00	27,150.00	0.00	
TOTAL OPERATING EXPENSES	75,943.26	660,117.83	1,501,115.00	840,997.17	43.98	
TOTAL EXPENSES	416,170.50	2,508,003.02	6,759,477.00	4,251,473.98	37.10	
CAPITAL OUTLAY EXPENSES						
Capital Outlay	0.00	0.00	25,000.00	25,000.00	0.00	
TOTAL CAPITAL EXPENSES	0.00	0.00	25,000.00	25,000.00	0.00	
RESERVES						
Reserve, Public Health Em	0.00	0.00	500,200.00	500,200.00	0.00	
Reserve, Capital Projects	0.00	0.00	300,000.00	300,000.00	0.00	
Reserve, Pension Liability	0.00	0.00	400,000.00	400,000.00	0.00	
Reserve, Building/Facilities	0.00	0.00	100,000.00	100,000.00	0.00	
Reserve, Vehicle Replacement	0.00	0.00	100,000.00	100,000.00	0.00	
TOTAL RESERVES	0.00	0.00	1,400,200.00	1,400,200.00	0.00	

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San Gabriel Valley Mosquito & Vector Control District
Board of Trustees Meeting Minutes
October 13, 2023

TRUSTEES PRESENT

Henry Aviles (Alhambra)
 Sho Tay (Arcadia)
 Robert Gonzales (Azusa)
 Richard Barakat (Bradbury)
 Corey Calaycay (Claremont)
 Margaret Finlay (Duarte)
 Jerry Velasco (El Monte)
 Jackie Doornik (Glendora)
 Manuel Garcia (Irwindale)
 Charlie Klinakis (La Puente)
 Meshal Kashifalghita (La Verne)
 Becky Shevlin (Monrovia)
 Joseph Leon (Monterey Park)
 Rachel Janbek (Pasadena)
 Tim Sandoval (Pomona)
 Sandra Armenta (Rosemead)
 Denise Menchaca (San Gabriel)
 John Capoccia (Sierra Madre)
 Robert Joe (South Pasadena)
 Lloyd Johnson (West Covina)

TRUSTEES ABSENT

Emmanuel Estrada (Baldwin Park)
 Patricia Cortez (Covina)
 Catherine Marcucci (Industry)
 VACANT (L.A. County)
 Ryan Vienna (San Dimas)
 Cynthia Sternquist (Temple City)
 Allen Wu (Walnut)

STAFF PRESENT

Jason Farned
 Rose Alba
 Carol Hagele
 Cecilia Contreras
 Tristan Hallum
 Gilbert Holguin
 Anais Medina Diaz
 Jerry Mireles

GUESTS PRESENT

None

1. Call to Order

Board President Shevlin called the meeting to order at 7:01 a.m. Trustee Gonzales led the Pledge of Allegiance. Clerk of the Board Mireles confirmed a quorum and noted absences.

2. Opportunity for Public Comment on Non-Agenda Items

None

3. Consent Calendar

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

AYES: Aviles, Tay, Gonzales, Barakat, Calaycay, Finlay, Velasco, Doornik, Garcia, Klinakis, Kashifalghita, Shevlin, Leon, Janbek, Sandoval, Armenta, Menchaca, Capoccia, Joe, Johnson

NOES: None

ABSTAIN: None

ABSENT: Estrada, Cortez, Marcucci, Vienna, Sternquist, Wu

4. Presentation

None



5. Discussion with LCW Reviewing Changes to Personnel Rules and Regulations

Oliver Yee, representing Liebert Casidy Whitmore (LCW), delivered a presentation covering agenda items 5, 6, and 7. During his presentation, he elucidated the process for reviewing and revising the District's Personnel Rules and Procedures, outlining significant revisions and discussing the recently drafted policies.

Additionally, District Manager Farned brought to attention that the existing policies, as referred to in prior resolutions, were both redundant and outdated. He stressed the importance of enhancing efficiency by adopting separate, independent policies. Mr. Farned went on to elaborate on policies 01-27 and provided insight into the rationale behind Resolution 2023-06.

6. Consider Recommendation to Approve Resolution 2023-06, Rescinding Resolution 92-11; and Adopting a New Approval Procedure for Personnel Rules and Regulations

Motion by Trustee Menchaca, seconded by Trustee Calaycay and carried by the following vote to approve Resolution 2023-06, Rescinding Resolution 92-11; and Adopting a New Approval Procedure for Personnel Rules and Regulations.

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

7. Consider Recommendation to Adopt Policies 01-27

Motion by Trustee Sandoval, seconded by Trustee Kashifalghita and carried by the following vote to Adopt Policies 01-27.

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



8. Consider Recommendation to Adopt Policy No. 50 – Record Retention Schedule

Mr. Farned provided an update on the District's Record Retention Schedule, highlighting that it has been revised to align with the latest record management practices and standards, ensuring compliance with Government Code Section 60203. Policy No. 50 was subject to review and validation by LCW.

Motion by Trustee Johnson, seconded by Trustee Finlay and carried by the following vote to Adopt Policy No. 50 – Record Retention Schedule.

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

9. Consider Vote on Ballot for Special District LAFCO Alternate Member

Mr. Farned informed the Board of a vacancy for the Special District (LAFCO) Alternate Member, with the term set to expire in May 2026. The District has been tasked with selecting one candidate for this position, and the deadline for returning the ballot is October 27, 2023.

After further discussion, the Board nominated Steven Appleton to fill the vacant position.

Motion by Trustee Sandoval, seconded by Trustee Kashifalghita and carried by the following vote to nominate Steven Appleton as the Special District (LAFCO) Alternate Member.

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

10. Trustee Terms of Office Ending On December 31, 2023

Mr. Farned mentioned the District will be notifying respective cities of their representative's upcoming term expirations so that reappointment or successors can be completed in a timely manner.

The Board received and filed this report.



11. District Administration

11.1 District Update

President Shevlin acknowledged Rose Alba, Director of Administrative Services, for her 22 years of dedicated service and hard work. The Board expressed their congratulations as she retired.

Mr. Farned announced Cecilia Contreras as the new Director of Administrative Services and welcomed back Director of Communications Anais Medina Diaz, expressing gratitude to the Communications team during her absence.

Mr. Farned shared at the next Board of Trustees meeting on November 17, 2023, President Shevlin will call for volunteers to serve on the Nomination Committee and a Nomination Committee will be held after the adjournment of the November Board meeting.

12. Committee Reports

None

13. Trustee Reports

Trustee Menchaca acknowledged Clerk of the Board Jerry Mireles on his presentation at the San Gabriel City Council meeting.

14. New Business

None

15. Adjournment

The meeting was adjourned at 7:54 a.m.



Zone Specialists:

Zone	Specialist	Cities
1	Steven Ly	Alhambra, Monterey Park, San Gabriel, South Pasadena
2	Jon Halli	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 does not include pesticide usage for November because the reporting period concluded before the end of the month. November's pesticide usage will be included in next month's report.

The surveillance team continues to detect West Nile virus activity in birds and mosquitoes in several locations throughout the district. The Operations department has responded to each case with enhanced investigation and control measures. The cluster of positive mosquito pools and dead birds in Covina have been responded to with more aggressive comprehensive efforts including enhanced surveillance, public education, and control. A broadscale pesticide treatment was performed on October 19, to target adult mosquitoes to reduce the threat of human infection.

The District responded to a local transmission of Dengue virus in the city of Pasadena. The Operations department flagged 196 properties for enhanced investigation and control measures. District specialists gained access to 149 properties. They performed 121 backpack adulticide treatments and deployed 12 In2Care Mosquito Stations. The department also performed broadscale pesticide treatments on October 10, October 11, October 25, and October 27 to target immature and adult stage mosquitoes.

Service request and consultation demand continues to rise 25% and 18% respectively over this time last year as a result to recent rains, high temperatures, and humidity. The department deployed additional resources to ensure timely contact with residents and to address concerns.

The District is in the second phase of its fall swimming pool condition confirmation effort with 80% of the 2,615 non-functional swimming pools compliant. Residents who have not yet responded to our requests for condition confirmation will be sent a final notice before properties are reported to local code enforcement and/or inspection warrants are acquired.

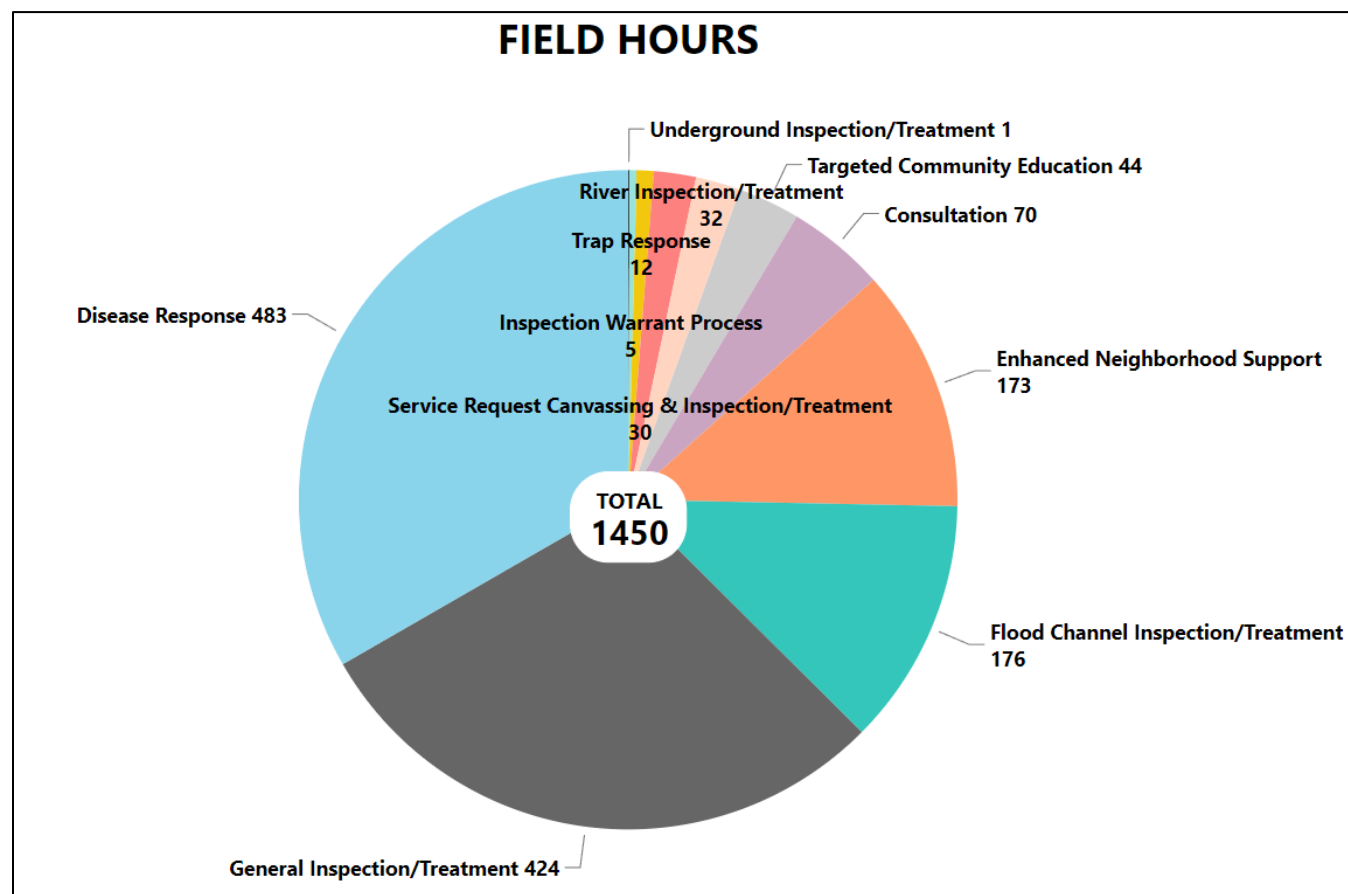


Field Statistics:

1,588 + 0.25 %
2022
SITES VISITED

188 + 24.50 %
2022
SERVICE REQUESTS

108 + 18.68 %
2022
CONSULTATIONS





San Gabriel Valley Mosquito & Vector Control District Surveillance Department Report Disease Weeks 40 - 43 | October 1 – October 28

Mosquito Surveillance Activities

Routine mosquito surveillance continued through weeks 40-43 using Gravid, BG Sentinel 2 and Carbon Dioxide (CO2) trap types. An average of 44 traps were deployed each week while total abundance ranged from 1485-4721 mosquitoes per week. The average number of mosquitos caught per trap ranged from 25.6-118.0 during this time frame.

Average Mosquitoes Per Trap

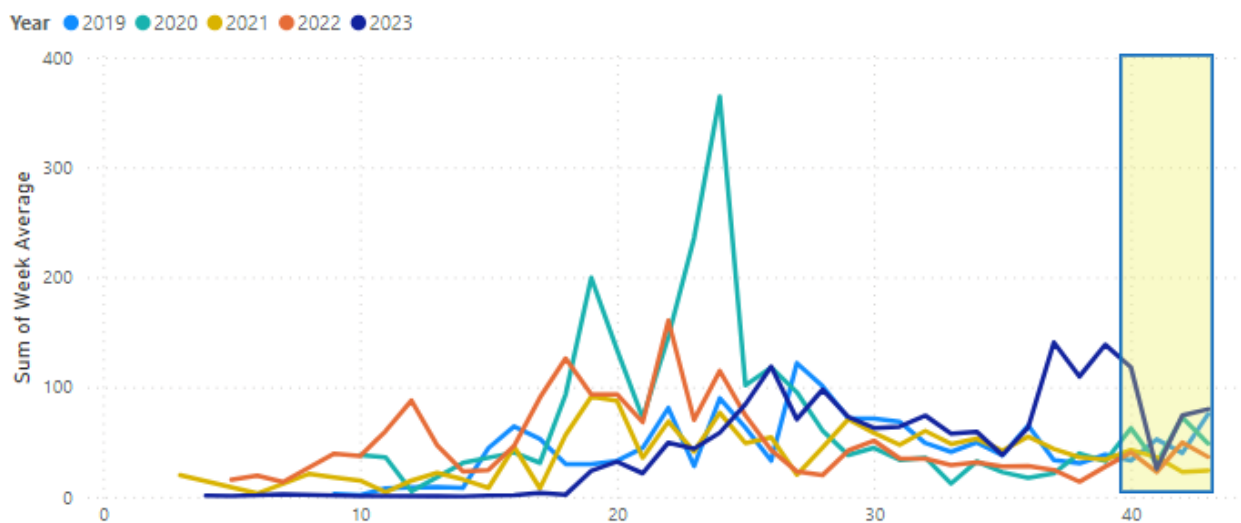


Fig. 1 Average mosquito counts for years 2019 through 2023. Highlighted are weeks forty through forty-three.

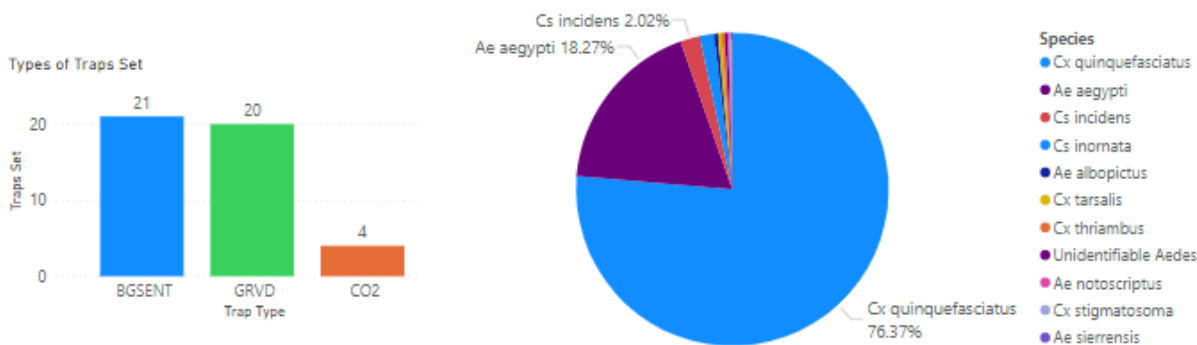


Fig. 2 The bar chart depicts the total number/types of traps set in week 43 while the pie chart represents the total percentage of mosquitoes collected during the current reporting period. Species listed on the far right are sorted from high to low as a function of total proportion.



San Gabriel Valley Mosquito & Vector Control District Surveillance Department Report Disease Weeks 40 - 43 | October 1 – October 28

Community/City	Avg Mosq Per trap
Alhambra	47
Altadena	26
Arcadia	69
Azusa	72
Baldwin Park	46
Bradbury	32
Claremont	38
Covina	55
Duarte	36
El Monte	41
Glendora	53
Industry	35
Inwindale	60
La Puente	79
La Verne	28
Monrovia	70
Monterey Park	52
Pasadena	47
Pomona	51
Rosemead	46
San Dimas	44
San Gabriel	53
Sierra Madre	18
South Pasadena	40
Temple City	34
Walnut	29
West Covina	49

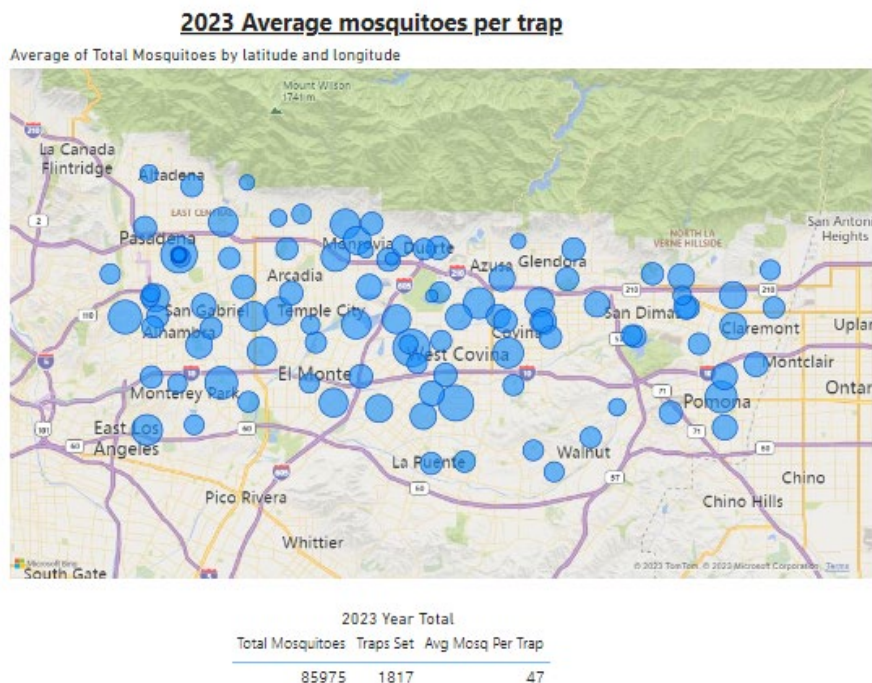


Fig. 3 The chart on the left depicts the average amount of mosquitoes collected per trap by sampling location and city/community. The map displays these trapping location averages while the size of the bubbles on the map reflects the relative abundance of mosquitoes caught at each site.

Invasive *Aedes* Surveillance

As of this reporting period, the District has identified invasive *Aedes* mosquitoes throughout the region per our seasonal norm. Beginning in week 34, the district has routinely identified areas that classify as “Invasive *Aedes*, high trap count”, or sites that collect more than 10 individuals in a Gravid or 15 individuals in a BG Sentinel trap. From weeks 35 and 38, surveillance traps have depicted an overall increase of Invasive *Aedes* abundance across the district.



San Gabriel Valley Mosquito & Vector Control District Surveillance Department Report Disease Weeks 40 - 43 | October 1 – October 28

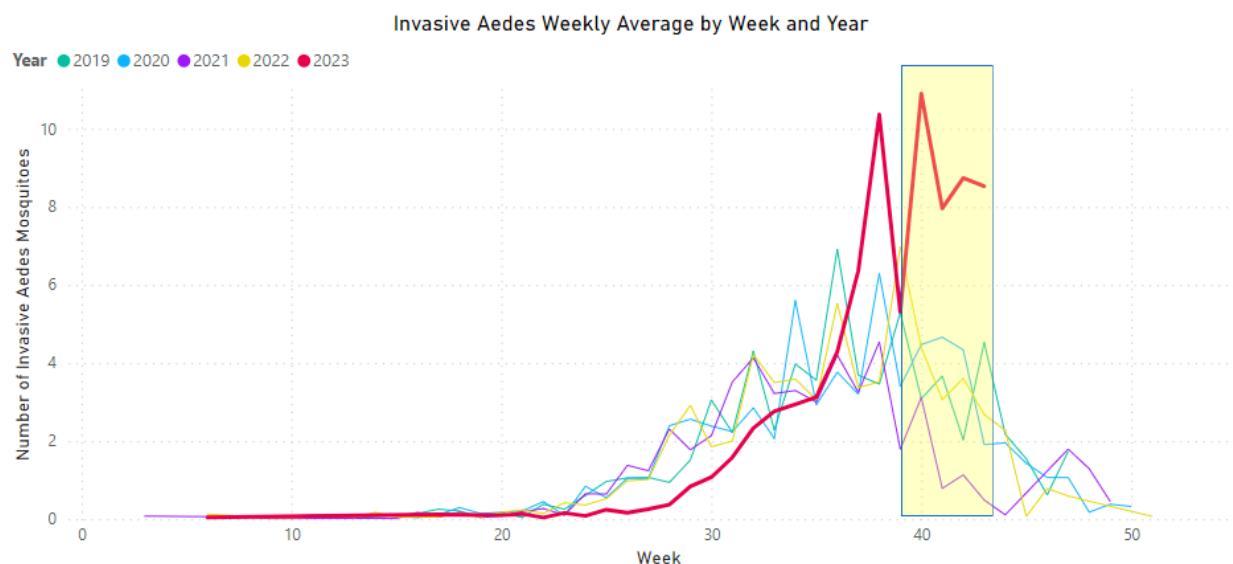


Fig. 4 Average collections of Invasive *Aedes* mosquitoes 2019-2023. Highlighted are average collections for weeks 40-43.

Enhanced Surveillance

Seven enhanced surveillance activities were performed between weeks 40 and 42. A detailed breakdown of each week's activities are included below.

- Week 40, two activities were performed this week in response to: high trap counts with continued West Nile Virus (WNV) positives in the city of Covina and a WNV human case in Glendora. 10 traps were deployed for these activities and 27 mosquito pools were collected.
- Week 41, one activity was performed this week in response to a WNV human case in the city of Claremont. 5 traps were deployed for this activity and 11 mosquito pools were tested.
- Week 42, four activities were performed this week in response to: an adultciding event in the city of Covina, a WNV positive human case in the city of Rosemead, a travel related Dengue human case in the city of Pomona, and a WNV positive human case in the city of West Covina. 19 traps were deployed for these activities, 28 mosquito pools were tested for WNV and 3 pools for Dengue virus

Black Fly Surveillance

CO₂ traps targeting black flies were set during Weeks 40-43. Between one and four dry ice baited CO₂ traps were set weekly to monitor black fly abundance in relation to local breeding sources. Abundance in our east traps (Hook West, Tall Pines, Hicrest, and Glencoe Heights) has remained above our actionable levels, thus had repeated surveillance in week 42 and 43.



San Gabriel Valley Mosquito & Vector Control District Surveillance Department Report Disease Weeks 40 - 43 | October 1 – October 28

The following table are the reported collections of black flies exceeding 200 individuals per trap:

Site name	# of adult black flies	Week #
Hicrest Rd.	607	40
Hook West Flood Channel	594	40
Glencoe Heights	327	40
Tall Pines	274	40
Hicrest Rd.	1422	42
Tall Pines	502	42
Hook West Flood Channel	377	42
Hook West Flood Channel	946	43
Tall Pines	353	43
Hicrest Rd.	275	43
Glencoe Heights	253	43

While abundance continues to exceed our high trap threshold we will continue to monitor and treat these locations accordingly.

Arbovirus Activity

As of week 22, the first West Nile Virus positive bird sample was collected within our District boundaries and our first positive mosquito sample was identified in week 23. The first human detection of West Nile Virus for 2023 was reported to the District in week 32 and lastly the first travel related Dengue case was also reported to the District in week 32.

To note, a majority of the samples discussed are tested for West Nile Virus (WNV), Saint Louis Encephalitis (SLE) and Western Equine Encephalitis (WEE). Unless otherwise noted, testing “positive” refers to WNV testing. In specific instances, *Aedes* mosquitoes will be tested for Dengue virus (DENV) Chikungunya virus (CHIKV) and Zika virus (ZIKV).

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* mosquitoes are tested in lower quantities to aid in identifying local virus transmission.

The following are the weekly results from the District’s arbovirus testing:

- Week 40: 12 out of 63 pools tested positive for WNV
 - 9 positive mosquito pools were detected in enhanced activities and 3 were collected from routine surveillance
- Week 41: 0 out of 2 birds and 7 out of 43 pools tested positive for WNV



San Gabriel Valley Mosquito & Vector Control District Surveillance Department Report Disease Weeks 40 - 43 | October 1 – October 28

- 5 positive mosquito pools were detected in enhanced activities while 2 were collected from routine surveillance
- Week 42: 12 out of 67 pools tested positive for WNV
 - 5 positive mosquito pools were detected in enhanced activities while 7 were collected from routine surveillance
- Week 43: 2 out of 35 pools tested positive
 - 2 positive mosquito samples were collected from routine surveillance

For our current reporting period:

- 208 mosquito pools have been tested, 33 of which have tested positive for WNV
 - In 2023, we have tested 1053 mosquito pools with 261 positives
 - At this time in 2022, 1195 mosquito pools were tested with 191 positives
- 2 birds have been collected and tested, 0 of which tested positive for WNV
 - In 2023, we have tested 42 bird samples with 16 positives
 - At this time in 2022, 28 bird samples had been tested with 12 positive samples

Pasadena Dengue Response

During this reporting period San Gabriel Valley MVCD worked with the Pasadena Public Health Department about a confirmed local transmission of Dengue virus in the city of Pasadena. The Surveillance department has focused on consistent trapping at the area of concern and all additional sites the patient spent significant amounts of time, more than 8 hours in a day while symptomatic. The results are detailed below by week and locations are reported as Case Area or Additional Site. Unless otherwise noted all *Culex* mosquitoes collected were tested for WNV and all *Aedes* mosquitoes tested for Dengue virus.

-Week 40, 6 BG sentinel traps were deployed at the Case Area and an additional 5 BG's were deployed at the Additional Site. 10 *Culex* pools and 10 *Aedes* pools were tested, all results were negative.

-Week 41, 12 BG sentinel traps were deployed at the Case Area and an additional 3 BG'S were deployed at the Additional Site. 7 *Culex* pools and 15 *Aedes* pools were tested, all results were negative.

-Week 42, 3 BG Sentinel traps were deployed at the Case Area. 3 *Culex* pools and 3 *Aedes* pools were tested, all results were negative.

-Week 43, 19 BG Sentinel traps were deployed at the Case Area and an additional 2 BG's were deployed at the Additional Site. 18 *Culex* pools and 21 *Aedes* pools were tested, all results were negative.

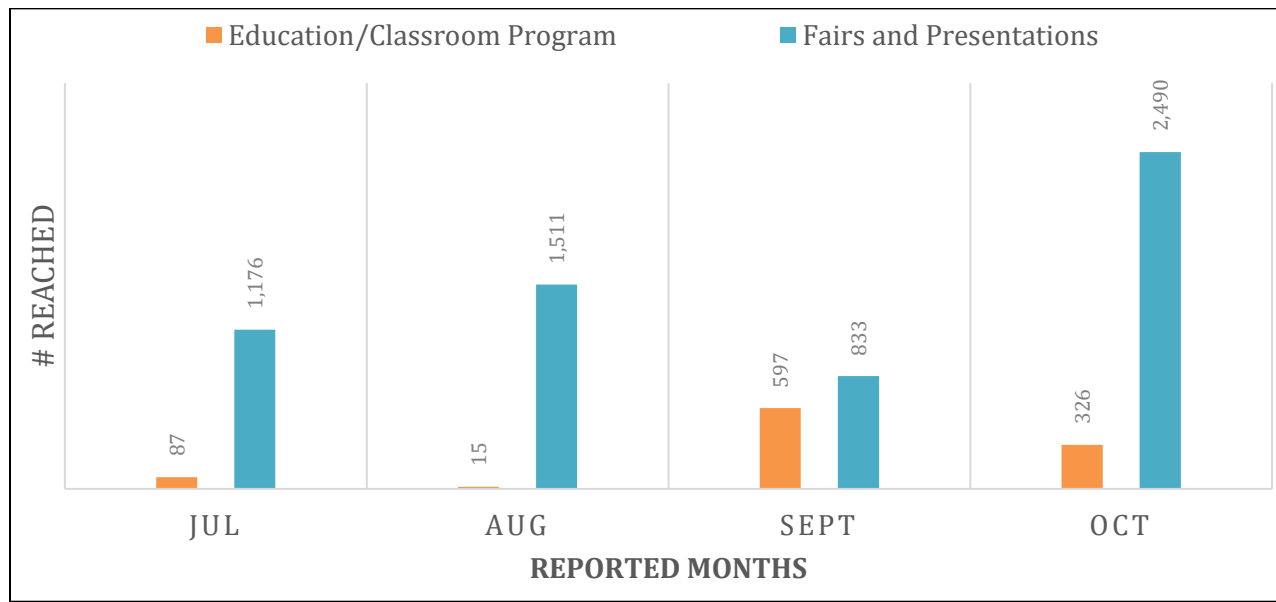
We will be continuing our surveillance coverage of the area with weekly trap deployments up until the 45-day window recommended by the CDPH closes.

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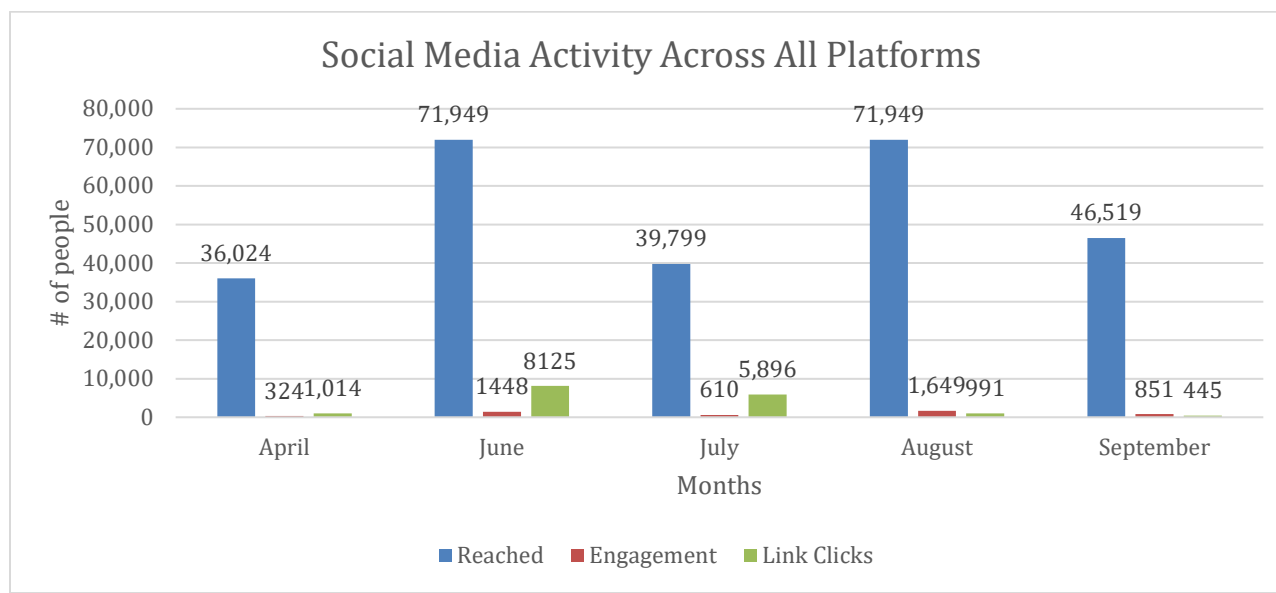
San Gabriel Valley Mosquito & Vector Control District Communications Department Report Disease Weeks 40-43 | October 1 – October 28

Outreach Activities:



Digital 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.





San Gabriel Valley Mosquito & Vector Control District
Communications Department Report
 Disease Weeks 40-43 | October 1 – October 28

Digital Response Support

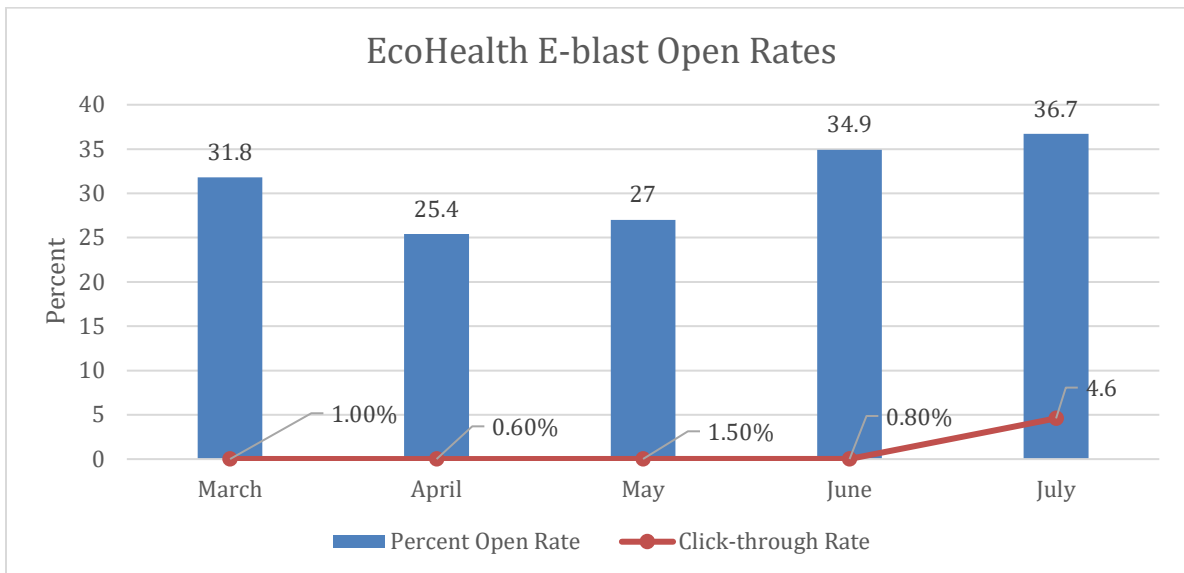
- Insect repellent campaigns pushed throughout summer and fall months.
- Bite prevention awareness in Summer months.
- Fall campaign e-blast for Bite Back Champions.



EcoHealth
 Vector Education



1. Data in Education (Fiscal YTD)



EcoHealth

- Little Champions Preschool Programs:
 - Meher Montessori School (Monterey Park)
- Operation Mosquito G.R.I.D. Activities:
 - Oviposition trap paper analysis in class with 6th graders at San Jose Charter Academy (West Covina)
 - Analyzed water samples from Bitely Elementary (Rosemead)
 - Oviposition trap paper analysis in class with Bitely Elementary 6th Graders



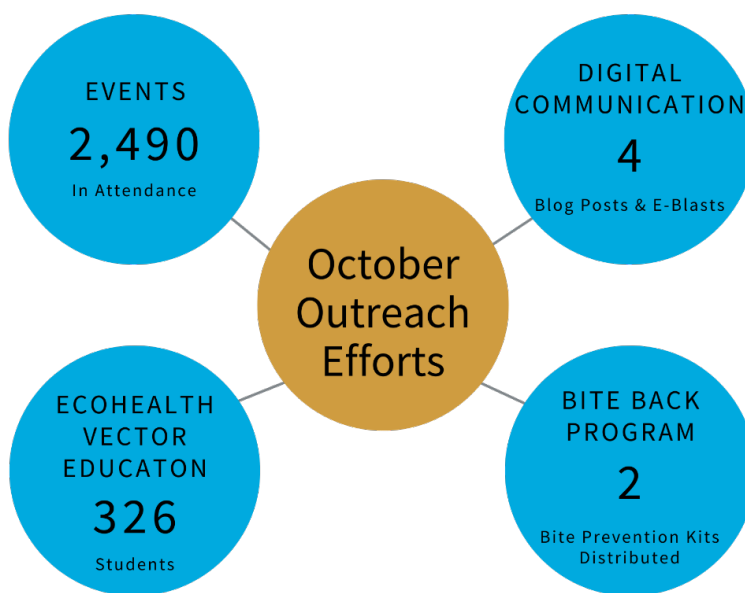
San Gabriel Valley Mosquito & Vector Control District
Communications Department Report
Disease Weeks 40-43 | October 1 – October 28

- Vector Inspector Program Activities:
 - o Program at City of Knowledge (Pomona)
 - o Program at Ralph Waldo Emerson Elementary (Rosemead)
 - o Water analysis for Emerson Elementary
 - o Dropped off Kits for Cohort 5 (Altadena, Pasadena)

Newsletter

- The next EcoHealth newsletter will be published in November.

General Outreach



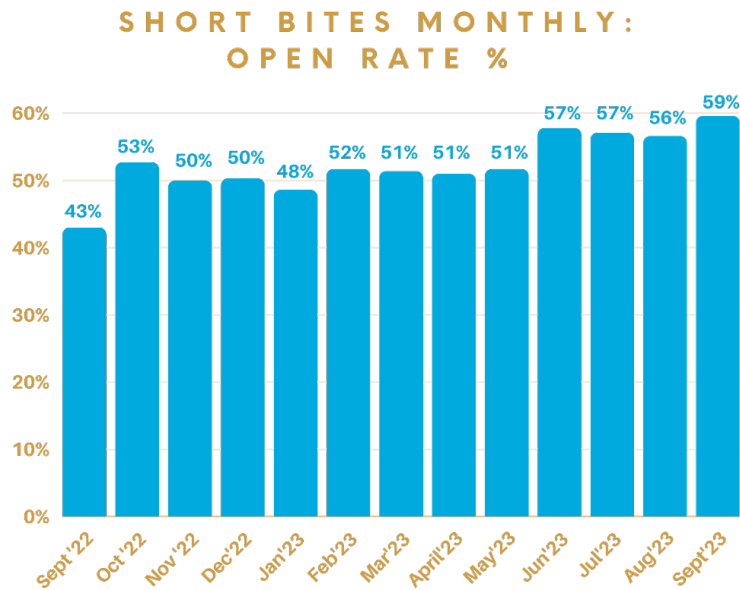


San Gabriel Valley Mosquito & Vector Control District Communications Department Report Disease Weeks 40-43 | October 1 – October 28

Digital Marketing

Blog posts and e-blasts

- Created Short Bites Monthly blog post & e-blast for October
- Created General Notification Short Bites Monthly e-blast for October



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



San Gabriel Valley Mosquito & Vector Control District Communications Department Report Disease Weeks 40-43 | October 1 – October 28

Press Releases and Media Hits

Date	Press Release
10/9/2023	"Mosquito Control Treatment Scheduled in Pasadena"
10/21/2023	"Vector Control Response to Locally Acquired Case of Dengue"

Date	Publication	Title
10/9/2023	Pasadena Now	Trucks to Spray Anti-Mosquito Solutions in Pasadena Neighborhoods Tuesday and Wednesday Nights
10/9/2023	Pasadena Star News	With mosquito levels rising, spraying operation is set for Tuesday, Wednesday in Pasadena
10/20/2023	KCAL News	First locally acquired case of dengue virus discovered in Pasadena
10/20/2023	ABC 7	Pasadena confirms rare case of locally acquired dengue
10/20/2023	KTLA	Extremely rare case of dengue confirmed in Pasadena
10/20/2023	NBC 4	Pasadena reports 'extremely rare' case of locally transmitted dengue virus
10/20/2023	Pasadena Now	Pasadena Announces Rare Case of Locally Acquired Dengue Virus
10/20/2023	Pasadena Star-News	Pasadena announces first case of locally acquired Dengue virus in California
10/20/2023	Colorado Boulevard.net	Pasadena: Rare Case of Locally Acquired Dengue Fever
10/20/2023	LAist	First Case in California of Mosquito-Borne Dengue Not Related To Travel Reported In LA County
10/20/2023	Los Angeles Times	Rare case of mosquito-borne dengue diagnosed in Pasadena
10/21/2023	FOX News	'Extremely rare' case of dengue virus found in California
10/21/2023	Precision Vaccinations	Dengue Detected in Southern California
10/21/2023	Washington Examiner	Locally acquired case of 'extremely rare' Dengue fever found in California
10/21/2023	KIIS FM	An Extremely Rare Case of Dengue Was Confirmed in Pasadena



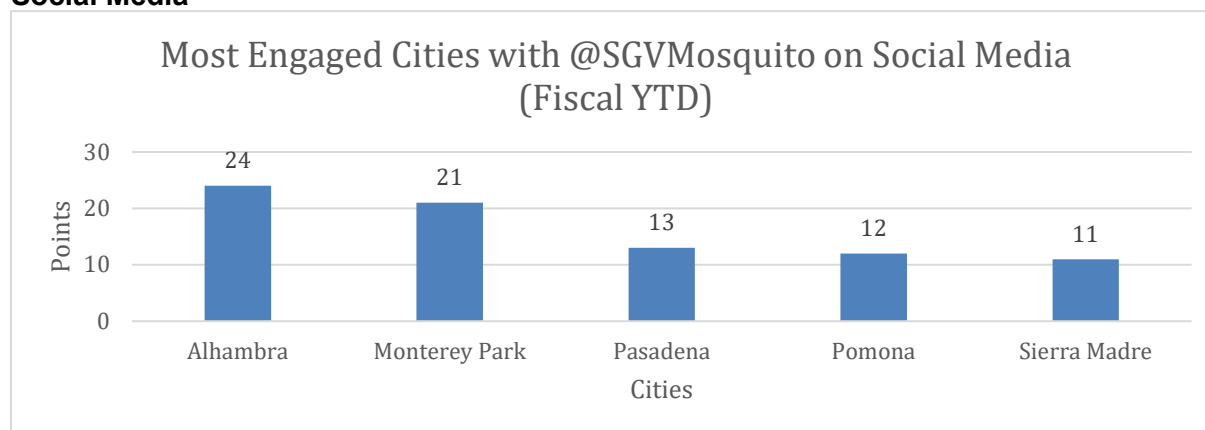
San Gabriel Valley Mosquito & Vector Control District Communications Department Report Disease Weeks 40-43 | October 1 – October 28

10/21/2023	AOL	Pasadena announces first case of locally acquired Dengue virus in California
10/21/2023	Telemundo 52	Confirman primer caso de virus de dengue en Pasadena
10/21/2023	AS USA	El primer caso de virus de dengue en California
10/21/2023	FOX 11	Pasadena reports case of Dengue virus
10/22/2023	NewsMax	First Reported Case of Locally Transmitted Dengue Virus in Calif.
10/23/2023	Pasadena Now	Vector Control District Ramps Up Surveillance, Goes Door-to-Door in Pasadena Following Rare Case of Dengue
10/23/2023	The Messenger	Deadly Virus Surfaces in California for First Time
10/23/2023	Center for Infectious Disease Research and Policy	California reports its first local dengue case
10/23/2023	KXLH	'Extremely rare' case of mosquito-borne dengue found in California
10/23/2023	Hoodline	First Non-Travel Related Dengue Case Discovered in a Pasadena Resident, Marking a Rare Infection in California
10/23/2023	Patch	Extremely Rare Case of Dengue Fever Reported in California
10/23/2023	Pasadena Now	Mayor Wants Council to Consider Bringing Mosquito Vector Control Function Back to Pasadena Health Department
10/26/2023	Smithsonian Magazine	'Extremely Rare' Case of Locally Acquired Dengue Fever Detected in California
10/26/2023	South Pasadena Review	Mosquito-borne Illness Risk Low in City
10/27/2023	NPR News	NPR News Now – 10/27/2023



San Gabriel Valley Mosquito & Vector Control District Communications Department Report Disease Weeks 40-43 | October 1 – October 28

Social Media



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

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

Social Media

- Social media efforts focused on repellent information and education.
- Posts also highlighting vector control activities throughout the year and provide more of a personal aspect to vector control.

Content Development

- Halloween-themed video was produced and published. Data will be provided in the next report.

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San Gabriel Valley Mosquito & Vector Control District Treasurer's Report | September 2023

Treasurer's Report – September 2023 San Gabriel Valley Mosquito and Vector Control District

The attached Treasurer's Report is for September 2023

The Total of All Funds Balance is \$3,523,246.82

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

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


Lloyd A. Johnson (No. 2, 2023 15:31 PDT)

Authorized Board of Trustee Member



San Gabriel Valley Mosquito & Vector Control District Treasurer's Report | September 2023

**San Gabriel Valley Mosquito and Vector Control District
Treasurer's Report (based on Balance Sheet Detail Activity Report,
Period 3, FY 2023-2024 received on October 1, 2023**

Investment Vehicle	Yield	% of annual expenditure	Beginning Balance	Transaction	Deposit (Withdrawal)	Source	Ending Balance
Local Agency Investment Fund (LAIF)	3.53%	1.99%	\$135,096.11	Interest Withdrawal	\$0.00 \$0.00	LAIF Statement (September 2023)	\$135,096.11

Maturity Date: Perpetual
Interest rate as of September 2023

Investment Vehicle	Yield	% of annual expenditure	Beginning Balance	Transaction	Deposit (Withdrawal)	Source	Ending Balance
Los Angeles County Pool	3.83%	35.22%	\$3,439,735.03	Interest Trust Warrant #738	\$11,326.69 (\$1,061,807.95)	ND 24 Per 3 ND 24 Per 3	\$2,389,253.77

Maturity Date: Perpetual
Interest rate as of September 2023

Investment Vehicle	Yield	% of annual expenditure	Beginning Balance	Transaction	Deposit (Withdrawal)	Source	Ending Balance
VCJPA Contingency Fund	1.45%	1.61%	\$128,168.00	Pay WC Invoice Interest Admin Fees	(\$18,323.00) (\$382.00) (\$3.00)	VCJPA Statement (June 2023)	\$109,460.00

Maturity Date: Perpetual
Interest rate as of January 2023

Investment Vehicle	% of annual expenditure	Beginning Balance	Transaction	Deposit (Withdrawal)	Source	Ending Balance
Citizens Bank Revolving Fund	2.95%	\$200,000.00	Debit Activity-Sept 2023 Sweep Trust Warrant #738 Deposit 9/28/2023	(\$1,782,065.73) \$720,253.16 \$1,061,807.95 \$4.62	CB Statement September 2023	\$200,000.00

Investment Vehicle	% of annual expenditure	Beginning Balance	Transaction	Deposit (Withdrawal)	Source	Ending Balance
Citizens Bank Sweep Account	10.16%	\$515,025.42	Debit Activity-Sept 2023 Deposits	(\$720,253.16) \$894,664.68	CB Statement September 2023	\$689,436.94

Total Beginning Balance		\$4,418,024.56			Total End Balance	\$3,523,246.82
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**SAN GABRIEL VALLEY
MOSQUITO AND VECTOR CONTROL DISTRICT
Report to the Board of Trustees
For the Fiscal Year Ended
June 30, 2023**

NIGRO & NIGRO^{PC}

SAN GABRIEL VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT*Table of Contents**For the Fiscal Year Ended June 30, 2023*

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Summary of Adjusting Journal Entries.....	4



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

We are pleased to present this report related to our audit of the financial statements of the San Gabriel Valley Mosquito and Vector Control District (District) as of and for the year ended June 30, 2023. This report summarizes certain matters required by professional standards to be communicated to you in your oversight responsibility for the District's financial reporting process.

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

Very truly yours,

Murrieta, California
 September 30, 2023

Required Communications

SAN GABRIEL VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT

Required Communications

For the Fiscal Year Ended June 30, 2023

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 June 1, 2023. 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	<p>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.</p> <p>Adoption of, or Change in, Significant Accounting Policies 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.</p> <p>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.</p> <p>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.</p>
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, 2023

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	<p>We applied certain limited procedures to the:</p> <ol style="list-style-type: none"> 1. Management's Discussion and Analysis 2. Budget to Actual Comparison 3. Required Pension Plan Disclosures 4. Required OPEB Plan Disclosures <p>Which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.</p>

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

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, 2023

None Noted During the Audit Work.

San Gabriel Valley Mosquito & Vector Control District

Dashboard – Audited Financial Statements

June 30, 2023 vs 2022

Revenues & Expenses	2023	2022	Variance
Operating Revenues:			
Charges for Services:			
Property Assessments	\$ 5,663,395	\$ 5,484,876	\$ 178,519
Penalties and Fees on Assessments	18,675	18,901	(226)
Other Revenue	42,674	-	42,674
Non-Operating Revenues:			
Investment Earnings	44,008	(122,195)	166,203
Total Revenues	5,768,752	5,381,582	387,170
Expenses:			
Salaries & Wages	2,875,062	3,224,475	(349,413)
Employee Benefits	1,387,714	704,664	683,050
Insurance	1,019,326	1,121,921	(102,595)
Materials & Services	325,498	212,416	113,082
Depreciation Expense	190,150	202,482	(12,332)
Total Expenses	5,797,750	5,465,958	331,792
Change in Revenues & Expenses	\$ (28,998)	\$ (84,376)	\$ 55,378
Capital Outlay:			
Capital Asset Additions	\$ (40,835)	\$ (203,583)	\$ 162,748
Depreciation Expense	190,150	202,482	(12,332)
Change in Capital Expense	\$ 149,315	\$ (1,101)	\$ 150,416
Cash & Investments	\$ 5,190,967	\$ 4,486,342	\$ 704,625
Quick Summary:			
Change in Revenues & Expenses	\$ (28,998)		
Change in Capital Expense	149,315		
Change in Cash & Investments	\$ 120,317	Approximately	\$ (584,308)
Compensated Absences			\$ 24,735
OPEB Expense			(168,175)
Pension Expense			(424,376)
Total			\$ (567,816)
Investment Earnings to Portfolio	0.85%		

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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, 2023
(With Comparative Amounts as of June 30, 2022)**

NIGRO & NIGRO^{PC}

SAN GABRIEL VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT

For the Fiscal Year Ended June 30, 2023

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Financial Section



INDEPENDENT AUDITORS' REPORT

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

Opinion

We have audited the accompanying financial statements of the governmental activities and general fund of San Gabriel Valley Mosquito and Vector Control District (District) as of and for the fiscal year ended June 30, 2023, 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, 2023, and the respective changes in financial position for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, schedule of proportionate share of the net pension liability, schedule of the pension contributions to the pension plan, schedule of changes in the net OPEB liability and related ratios, and the schedule of OPEB contributions to the OPEB plan be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Prior-Year Comparative Information

The financial statements include partial prior-year comparative information. Such information does not include sufficient detail to constitute a presentation in accordance with accounting principles generally accepted in the United States of America. Accordingly, such information should be read in conjunction with the District's financial statements for the year ended June 30, 2022, 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 September 30, 2023, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Murrieta, California
September 30, 2023

SAN GABRIEL VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT

Management's Discussion and Analysis (Unaudited)

For the Fiscal Year Ended June 30, 2023

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, 2023. This MD&A presents financial highlights, an overview of the accompanying financial statements, an analysis of net position and results of operations, a current-to-prior year analysis, a discussion on restrictions, commitments and limitations, and a discussion of significant activity involving capital assets and long-term debt. Please read in conjunction with the financial statements, which follow this section.

FINANCIAL HIGHLIGHTS

- The District's net position decreased 0.43%, or \$28,998 from the prior year's net position of \$6,811,516 to \$6,782,518, as a result of this year's operations.
- Total revenues from all sources increased by 7.19%, or \$387,170 from \$5,381,582 to \$5,768,752, from the prior year, primarily due to an increase in property assessments and investment earnings.
- Total expenses for the District's operations increased by 6.07% or \$331,792 from \$5,465,958 to \$5,797,750, from the prior year, primarily due to an increase in employee benefits expense.

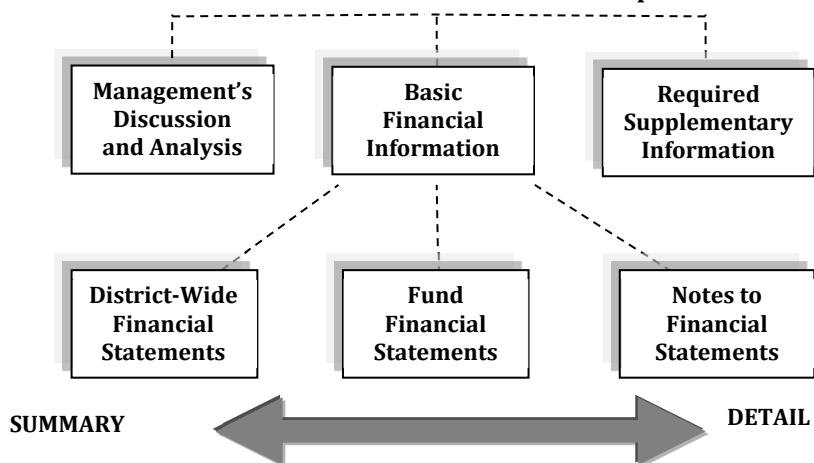
OVERVIEW OF THE FINANCIAL STATEMENTS

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

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

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

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



SAN GABRIEL VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT
Management's Discussion and Analysis (Unaudited)
For the Fiscal Year Ended June 30, 2023

OVERVIEW OF THE FINANCIAL STATEMENTS (continued)

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

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

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

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

SAN GABRIEL VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT

Management's Discussion and Analysis (Unaudited)

For the Fiscal Year Ended June 30, 2023

OVERVIEW OF THE FINANCIAL STATEMENTS (continued)

District-Wide Statements

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

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

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

Fund Financial Statements

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

The District has one fund, the General Fund.

SAN GABRIEL VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT
Management's Discussion and Analysis (Unaudited)
For the Fiscal Year Ended June 30, 2023

FINANCIAL ANALYSIS AND CONDENSED FINANCIAL INFORMATION

Analysis of Net Position

Table A-1: Condensed Statement of Net Position

	<u>June 30, 2023</u>	<u>June 30, 2022</u>	<u>Change</u>
Assets:			
Current assets	\$ 5,630,466	\$ 4,951,765	\$ 678,701
Capital assets, net	<u>2,557,401</u>	<u>2,706,716</u>	<u>(149,315)</u>
Total assets	<u>8,187,867</u>	<u>7,658,481</u>	<u>529,386</u>
Deferred outflows of resources	<u>2,796,621</u>	<u>2,675,673</u>	<u>120,948</u>
Liabilities:			
Current liabilities	228,714	248,040	(19,326)
Non-current liabilities	<u>3,050,480</u>	<u>1,917,738</u>	<u>1,132,742</u>
Total liabilities	<u>3,279,194</u>	<u>2,165,778</u>	<u>1,113,416</u>
Deferred inflows of resources	<u>922,776</u>	<u>1,356,860</u>	<u>(434,084)</u>
Net position:			
Investment in capital assets	2,557,401	2,706,716	(149,315)
Unrestricted	<u>4,225,117</u>	<u>4,104,800</u>	<u>120,317</u>
Total net position	<u>\$ 6,782,518</u>	<u>\$ 6,811,516</u>	<u>\$ (28,998)</u>

At the end of fiscal year 2023, the District shows a positive balance in its unrestricted net position of \$4,225,117 that may be utilized in future years.

Analysis of Revenues and Expenses

Table A-2: Condensed Statement of Activities

	<u>June 30, 2023</u>	<u>June 30, 2022</u>	<u>Change</u>
Program revenues	\$ 5,724,744	\$ 5,503,777	\$ 220,967
Expenses	<u>(5,797,750)</u>	<u>(5,465,958)</u>	<u>(331,792)</u>
Net program revenue	(73,006)	37,819	(110,825)
General revenues	<u>44,008</u>	<u>(122,195)</u>	<u>166,203</u>
Change in net position	(28,998)	(84,376)	55,378
Net position - beginning of year	<u>6,811,516</u>	<u>6,895,892</u>	<u>(84,376)</u>
Net position - end of year	<u>\$ 6,782,518</u>	<u>\$ 6,811,516</u>	<u>\$ (28,998)</u>

SAN GABRIEL VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT
Management's Discussion and Analysis (Unaudited)
For the Fiscal Year Ended June 30, 2023

FINANCIAL ANALYSIS AND CONDENSED FINANCIAL INFORMATION (continued)

Analysis of Revenues and Expenses (continued)

The statement of activities shows how the government's net position changed during the fiscal year. In the case of the District, the operations of the District decreased by \$28,998 during the fiscal year ended June 30, 2023.

Table A-3: Total Revenues

	<u>June 30, 2023</u>	<u>June 30, 2022</u>	<u>Increase (Decrease)</u>
Program revenues:			
Property assessments	\$ 5,663,395	\$ 5,484,876	\$ 178,519
Penalties and fees on assessments	18,675	18,901	(226)
Other revenues	42,674	-	42,674
Total program revenues	<u>5,724,744</u>	<u>5,503,777</u>	<u>220,967</u>
General revenues:			
Investment earnings and change in fair-value	44,008	(122,195)	166,203
Total general revenues	<u>44,008</u>	<u>(122,195)</u>	<u>166,203</u>
Total revenues	<u>\$ 5,768,752</u>	<u>\$ 5,381,582</u>	<u>\$ 387,170</u>

Total revenues from all sources increased by 7.19%, or \$387,170 from \$5,381,582 to \$5,768,752, from the prior year, primarily due to an increase in property assessments and investment earnings.

Table A-4: Total Expenses

	<u>June 30, 2023</u>	<u>June 30, 2022</u>	<u>Increase (Decrease)</u>
Expenses:			
Salaries and wages	\$ 2,875,062	\$ 3,224,475	\$ (349,413)
Employee benefits	1,387,714	704,664	683,050
Materials and services	1,019,326	1,121,921	(102,595)
Insurance	325,498	212,416	113,082
Depreciation expense	190,150	202,482	(12,332)
Total expenses	<u>\$ 5,797,750</u>	<u>\$ 5,465,958</u>	<u>\$ 331,792</u>

Total expenses for the District's operations increased by 6.07% or \$331,792 from \$5,465,958 to \$5,797,750, from the prior year, primarily due to an increase in employee benefits expense.

SAN GABRIEL VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT
Management's Discussion and Analysis (Unaudited)
For the Fiscal Year Ended June 30, 2023

GOVERNMENTAL FUNDS FINANCIAL ANALYSIS

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

As of June 30, 2023, the District reported a total fund balance of \$5,484,774. An amount of \$4,167,418 constitutes the District's *unassigned fund balance*, which is available for future expenditures.

GENERAL FUND BUDGETARY HIGHLIGHTS

The final budgeted expenditures for the District at year-end were \$1,332,584 more than actual. The variance is principally due to over-budgeting \$709,102 for salaries and wages expense. Actual revenues were more than the anticipated budget by \$68,049.

CAPITAL ASSET ADMINISTRATION

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

	Balance	Balance
	<u>June 30, 2023</u>	<u>June 30, 2022</u>
Capital assets:		
Non-depreciable assets	\$ 810,341	\$ 810,341
Depreciable assets	3,707,244	3,751,596
Accumulated depreciation	<u>(1,960,184)</u>	<u>(1,855,221)</u>
Total capital assets, net	<u>\$ 2,557,401</u>	<u>\$ 2,706,716</u>

At the end of fiscal year 2023, the District's investment in capital assets amounted to \$2,557,401 (net of accumulated depreciation). This investment in capital assets includes structures, improvements, vehicles and equipment. Major capital asset additions during the year include a vehicle totaling \$40,835.

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

FACTORS AFFECTING CURRENT FINANCIAL POSITION

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

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

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

SAN GABRIEL VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT

Statement of Net Position

June 30, 2023

(With Comparative Amounts as of June 30, 2022)

<u>ASSETS</u>	<u>Governmental Activities</u>	
	<u>2023</u>	<u>2022</u>
Current assets:		
Cash and investments (Note 2)	\$ 5,190,967	\$ 4,486,342
Restricted cash and investments for MVCAC (Note 2 and 3)	10,722	10,722
Accrued interest receivable	44,249	10,341
Property assessments receivable	165,468	212,173
Prepaid items	109,600	104,994
Deposits with Vector Control Joint Powers Agency (VCJPA) (Note 4)	109,460	127,193
Total current assets	<u>5,630,466</u>	<u>4,951,765</u>
Non-current assets:		
Capital assets – not being depreciated (Note 5)	810,341	810,341
Capital assets – being depreciated, net (Note 5)	1,747,060	1,896,375
Total non-current assets	<u>2,557,401</u>	<u>2,706,716</u>
Total assets	<u>8,187,867</u>	<u>7,658,481</u>
<u>DEFERRED OUTFLOWS OF RESOURCES</u>		
Deferred amounts related to net OPEB liability (Note 7)	1,202,081	1,322,150
Deferred amounts related to net pension liability (Note 8)	1,594,540	1,353,523
Total deferred outflows of resources	<u>2,796,621</u>	<u>2,675,673</u>
<u>LIABILITIES</u>		
Current liabilities:		
Accounts payable and accrued expenses	9,386	16,998
Accrued salaries and benefits	125,584	127,404
Restricted for MVCAC expenses (Note 3)	10,722	10,722
Long-term liabilities – due in one year:		
Compensated absences (Note 6)	83,022	92,916
Total current liabilities	<u>228,714</u>	<u>248,040</u>
Non-current liabilities:		
Long-term liabilities – due in more than one year:		
Compensated absences (Note 6)	124,534	139,375
Net OPEB liability (Note 7)	930,380	765,542
Net pension liability (Note 8)	1,995,566	1,012,821
Total non-current liabilities	<u>3,050,480</u>	<u>1,917,738</u>
Total liabilities	<u>3,279,194</u>	<u>2,165,778</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>		
Deferred amounts related to net OPEB liability (Note 7)	331,802	448,534
Deferred amounts related to net pension liability (Note 8)	590,974	908,326
Total deferred inflows of resources	<u>922,776</u>	<u>1,356,860</u>
<u>NET POSITION</u>		
Investment in capital assets	2,557,401	2,706,716
Unrestricted	4,225,117	4,104,800
Total net position	<u>\$ 6,782,518</u>	<u>\$ 6,811,516</u>

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

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SAN GABRIEL VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT

Statement of Activities

For the Fiscal Year Ended June 30, 2023

(With Comparative Amounts for the Fiscal Year Ended June 30, 2022)

	Governmental Activities	
	2023	2022
Expenses:		
Mosquito and vector control:		
Salaries and wages	\$ 2,875,062	\$ 3,224,475
Employee benefits	1,387,714	704,664
Materials and services	1,019,326	1,121,921
Insurance	325,498	212,416
Depreciation expense	190,150	202,482
Total expenses	5,797,750	5,465,958
Program revenues:		
Charges for services:		
Property assessments	5,663,395	5,484,876
Penalties and fees on assessments	18,675	18,901
Other revenue	42,674	-
Total program revenues	5,724,744	5,503,777
Net program revenue	(73,006)	37,819
General revenues:		
Investment earnings and change in fair-value	44,008	(122,195)
Total general revenues	44,008	(122,195)
Change in net position	(28,998)	(84,376)
Net position:		
Beginning of year	6,811,516	6,895,892
End of year	\$ 6,782,518	\$ 6,811,516

SAN GABRIEL VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT*Balance Sheet – Governmental Funds**June 30, 2023**(With Comparative Amounts as of June 30, 2022)*

	<u>General Fund</u>	
	<u>2023</u>	<u>2022</u>
<u>ASSETS</u>		
Assets:		
Cash and investments	\$ 5,190,967	\$ 4,486,342
Restricted cash and investments for MVCAC	10,722	10,722
Accrued interest receivable	44,249	10,341
Property assessments receivable	165,468	212,173
Prepaid items	109,600	104,994
Deposits with Vector Control Joint Powers Agency (VCJPA)	109,460	127,193
Total assets	<u>\$ 5,630,466</u>	<u>\$ 4,951,765</u>
<u>LIABILITIES AND FUND BALANCE</u>		
Liabilities:		
Accounts payable and accrued expenses	\$ 9,386	\$ 16,998
Accrued salaries and benefits	125,584	127,404
Restricted for MVCAC expenses	10,722	10,722
Total liabilities	<u>145,692</u>	<u>155,124</u>
Fund balance: (Note 9)		
Nonspendable	109,600	104,994
Assigned	1,207,756	2,690,551
Unassigned	4,167,418	2,001,096
Total fund balance	<u>5,484,774</u>	<u>4,796,641</u>
Total liabilities and fund balance	<u>\$ 5,630,466</u>	<u>\$ 4,951,765</u>

SAN GABRIEL VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT

Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position

June 30, 2023

(With Comparative Amounts as of June 30, 2022)

	2023	2022
Fund Balance – Governmental Funds	\$ 5,484,774	\$ 4,796,641
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.	2,557,401	2,706,716
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.	2,796,621	2,675,673
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	(207,556)	(232,291)
Net OPEB liability	(930,380)	(765,542)
Net pension liability	(1,995,566)	(1,012,821)
Deferred inflows of resources used in governmental activities are not current financial resources and, therefore, are not reported in the governmental funds balance sheet. However, the statement of net position includes those deferred inflows of resources.	<u>(922,776)</u>	<u>(1,356,860)</u>
Total adjustments	<u>1,297,744</u>	<u>2,014,875</u>
Net Position – Governmental Activities	<u>\$ 6,782,518</u>	<u>\$ 6,811,516</u>

SAN GABRIEL VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT*Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds
For the Fiscal Year Ended June 30, 2023**(With Comparative Amounts as of June 30, 2022)*

	General Fund	
	2023	2022
Revenues:		
Charges for services:		
Property assessments	\$ 5,663,395	\$ 5,484,876
Penalties and fees on assessments	18,675	18,901
Investment earnings and change in fair-value	44,008	(122,195)
Other revenues	42,674	-
Total revenues	5,768,752	5,381,582
Expenditures:		
Current:		
Salaries and wages	2,899,797	3,272,091
Employee benefits	795,163	2,036,127
Materials and services	1,019,326	1,121,921
Insurance	325,498	212,416
Capital outlay	40,835	203,583
Total expenditures	5,080,619	6,846,138
Net change in fund balance	688,133	(1,464,556)
Fund balance:		
Beginning of year	4,796,641	6,261,197
End of year	\$ 5,484,774	\$ 4,796,641

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, 2023

(With Comparative Amounts as of June 30, 2022)

	<u>2023</u>	<u>2022</u>
Net Change in Fund Balance – Governmental Funds	<u>\$ 688,133</u>	<u>\$ (1,464,556)</u>
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	24,735	47,616
Net change in net OPEB liability and related deferred resources	(168,175)	353,811
Net change in net pension liability and related deferred resources	(424,376)	977,652
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	40,835	203,583
Depreciation expense	<u>(190,150)</u>	<u>(202,482)</u>
Total adjustments	<u>(717,131)</u>	<u>1,380,180</u>
Change in Net Position – Governmental Activities	<u>\$ (28,998)</u>	<u>\$ (84,376)</u>

SAN GABRIEL VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT

Notes to Financial Statements

June 30, 2023

NOTE 1 – DESCRIPTION OF ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES

A. Description of Organization

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

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

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

B. Reporting Entity

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

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

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

C. Basis of Presentation, Basis of Accounting

1. Basis of Presentation

Government-Wide Financial Statements

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

SAN GABRIEL VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT

Notes to Financial Statements

June 30, 2023

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

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

1. Basis of Presentation (continued)

Government-Wide Financial Statements (continued)

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

Major Governmental Funds

The District maintains the following major governmental funds:

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

2. Measurement Focus, Basis of Accounting

Government-Wide Financial Statements

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

Governmental Fund Financial Statements

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

3. Revenues - Exchange and Non-Exchange Transactions

Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the fiscal year in which the resources are measurable and become available. Available means that the resources will be collected within the current fiscal year. Generally, available is defined as collectible within 60 days.

SAN GABRIEL VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT

Notes to Financial Statements

June 30, 2023

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

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

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

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

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

1. Cash and Cash Equivalents

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

2. Investments

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

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

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

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

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

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

3. Prepaid Items

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

SAN GABRIEL VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT

Notes to Financial Statements

June 30, 2023

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

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

4. Capital Assets

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

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

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

5. Deferred Outflows/Inflows of Resources

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

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

6. Compensated Absences

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

7. Other Post-Employment Benefits (OPEB)

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

The following timeframes are used for OPEB reporting:

Valuation Date June 30, 2021
 Measurement Date June 30, 2022
 Measurement Period July 1, 2021 to June 30, 2022

SAN GABRIEL VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT

Notes to Financial Statements

June 30, 2023

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

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

8. Pensions

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

The following timeframes are used for pension reporting:

Valuation Date June 30, 2021

Measurement Date June 30, 2022

Measurement Period July 1, 2021 to June 30, 2022

9. Net Position

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

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

10. Fund Balances

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

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

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

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

SAN GABRIEL VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT

Notes to Financial Statements

June 30, 2023

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

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

10. Fund Balances (continued)

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

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

E. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the reported period. Actual results could differ from those estimates.

F. Property Assessments

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

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

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

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

SAN GABRIEL VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT

Notes to Financial Statements

June 30, 2023

NOTE 2 – CASH AND INVESTMENTS

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

Description	Balance
Cash and investments	\$ 5,190,967
Restricted cash and investments for MVCAC	10,722
Total cash and investments	\$ 5,201,689

Cash and investments consisted of the following:

Description	Balance
Cash on hand	\$ 58
Demand deposits with financial institutions	551,876
Deposits with the California Local Agency Investment Fund (LAIF)	426,611
Deposits with the County of Los Angeles Pooled Investment Fund (LACPIF)	4,223,144
Total cash and investments	\$ 5,201,689

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
County of Los Angeles Pooled Investment Fund	N/A	None	None

Demand Deposits with Financial Institutions

At June 30 2023, the carrying amount of the District's demand deposits were \$551,876, and the financial institution's balance was \$605,708. The net difference of \$53,832 represents outstanding checks, deposits-in-transit and/or other reconciling items between the financial institution's balance and the District's balance for each year.

SAN GABRIEL VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT

Notes to Financial Statements

June 30, 2023

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, 2023, the District held \$426,611 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, 2023, the District held \$4,223,144 in LACPIF.

SAN GABRIEL VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT

Notes to Financial Statements

June 30, 2023

NOTE 2 – CASH AND INVESTMENTS (continued)

Credit Risk

Credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. As of June 30, 2023, the District's investment in the LACPIF was rated by Standard & Poor's as AA Af/S1.

Concentration of Credit Risk

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

NOTE 3 – RESTRICTED CASH AND INVESTMENTS FOR MVCAC

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

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

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

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

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

The District's share of the VCJPA's Members Property Contingency Fund balance as of June 30, 2023 totaled \$109,460. The balance includes interest earnings and may be withdrawn upon leaving the plan with a sixty-day notice. At the termination of the joint-powers agreement and after all claims have been settled, any excess or deficit will be divided among the districts in accordance with its governing documents.

SAN GABRIEL VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT

Notes to Financial Statements

June 30, 2023

NOTE 5 - CAPITAL ASSETS

Changes in capital assets for the year were as follows:

	<u>Balance July 1, 2022</u>	<u>Additions/ Transfers</u>	<u>Deletions/ Transfers</u>	<u>Balance June 30, 2023</u>
Non-depreciable capital assets:				
Land	\$ 810,341	\$ -	\$ -	\$ 810,341
Total non-depreciable capital assets	<u>810,341</u>	<u>-</u>	<u>-</u>	<u>810,341</u>
Depreciable capital assets:				
Structures and improvements	3,093,378	-	-	3,093,378
Equipment and vehicles	<u>658,218</u>	<u>40,835</u>	<u>(85,187)</u>	<u>613,866</u>
Total depreciable capital assets	<u>3,751,596</u>	<u>40,835</u>	<u>(85,187)</u>	<u>3,707,244</u>
Accumulated depreciation:				
Structures and improvements	(1,560,691)	(73,087)	-	(1,633,778)
Equipment and vehicles	<u>(294,530)</u>	<u>(117,063)</u>	<u>85,187</u>	<u>(326,406)</u>
Total accumulated depreciation	<u>(1,855,221)</u>	<u>(190,150)</u>	<u>85,187</u>	<u>(1,960,184)</u>
Total depreciable capital assets, net	<u>1,896,375</u>	<u>(149,315)</u>	<u>-</u>	<u>1,747,060</u>
Total capital assets, net	<u>\$ 2,706,716</u>	<u>\$ (149,315)</u>	<u>\$ -</u>	<u>\$ 2,557,401</u>

NOTE 6 - COMPENSATED ABSENCES

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

<u>Balance July 1, 2022</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance June 30, 2023</u>	<u>Current Portion</u>	<u>Long-term Portion</u>
<u>\$ 232,291</u>	<u>\$ 196,194</u>	<u>\$ (220,929)</u>	<u>\$ 207,556</u>	<u>\$ 83,022</u>	<u>\$ 124,534</u>

SAN GABRIEL VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT

Notes to Financial Statements

June 30, 2023

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	2023
OPEB related deferred outflows	\$ 1,202,081
Net other post-employment benefits liability	930,380
OPEB related deferred inflows	331,802

Plan Description - Eligibility

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

Plan Description - Benefits

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

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

Benefits provided

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

All employees who retire from the District who are eligible to continue coverage in retirement will receive the required PEMHCA minimum employer contribution. Benefits continue to a covered surviving spouse as well, if eligible for survivor benefits under the retirement program. The MEC was \$149 per month in 2022 and increased to \$151 per month in 2023.

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

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

SAN GABRIEL VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT

Notes to Financial Statements

June 30, 2023

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

Employees covered by benefit terms

At June 30, 2023, the following employees were covered by the benefit terms:

Description	2023
Inactive plan members or beneficiaries currently receiving benefit payments	4
Inactive plan members entitled to but not yet receiving benefit payments	6
Active plan members	37
Total	<u>47</u>

A. Total Net OPEB Liability

The District's total net OPEB liability of \$930,380 as of June 30, 2023 was measured as of June 30, 2022 (Measurement Date), and was determined by an actuarial valuation as of that date.

Actuarial assumptions and other inputs

The total net OPEB liability in the June 30, 2022 (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, 2021
Measurement Date	June 30, 2022
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	5.75%
Long-Term Expected	
Rate of Return on Investments	6.50%
Inflation	2.50%
Payroll increases	3.00%
Healthcare Trend Rates	Pre-65 - 8.00% trending down 0.25% annually to 5.0% by 2031 and later Post-65 - 5.50% trending down 0.25% annually to 5.0% by 2021 and later
Morbidity	CalPERS 2017 Experience Study
Mortality	Not valued
Disability	Not valued
Retirement	CalPERS Public Agency Miscellaneous Plans Miscellaneous Plans 2.0% @55 and 2.0% @62
Percent Married	80% of future retirees would enroll a spouse

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

Asset Class	Percentage of Portfolio	Assumed Gross Return
Global Equities	34.0%	8.90%
US Fixed Income	41.0%	5.54%
Inflation Assets	5.0%	4.38%
REITs	17.0%	7.92%
Commodities	3.0%	5.79%

SAN GABRIEL VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT

Notes to Financial Statements

June 30, 2023

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

B. Changes in the Total OPEB Liability

The following table is based on the roll-forward of the June 30, 2022 (Measurement Date) actuarial valuation:

	Increase (Decrease)		
	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB Liability
Balance at July 1, 2022 (Measurement date July 1, 2021)	\$ 1,788,349	\$ 1,022,807	\$ 765,542
Changes for the year:			
Service cost	132,298	-	132,298
Interest	124,961	-	124,961
Changes in assumptions	286,672	-	286,672
Changes in experience	-	-	-
Employer contributions	-	564,588	(564,588)
Actual investment income	-	(185,203)	185,203
Administrative expense	-	(292)	292
Benefit payments	(54,588)	(54,588)	-
Net changes	489,343	324,505	164,838
Balance at June 30, 2023 (Measurement date June 30, 2022)	\$ 2,277,692	\$ 1,347,312	\$ 930,380

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

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

1% Decrease 4.75%	Discount Rate 5.75%	1% Increase 6.75%
\$ 1,346,853	\$ 930,380	\$ 598,514

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

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

1% Decrease 4.75%	Healthcare Cost Trend Rates 5.75%	1% Increase 6.75%
\$ 563,831	\$ 930,380	\$ 1,407,453

SAN GABRIEL VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT

Notes to Financial Statements

June 30, 2023

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, 2023, the District recognized OPEB expense/(credit) of \$269,618.

At June 30, 2023, the District reported \$870,278 of deferred outflows/(inflows) of resources, net for related to the net OPEB liability as follows:

<u>Account Description</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
OPEB contributions made after the measurement date	\$ 101,443	\$ -
Changes in assumptions	777,281	(323,530)
Differences between expected and actual experience	171,058	(8,272)
Differences between projected and actual earnings on OPEB plan investments	152,298	-
Total Deferred Outflows/(Inflows) of Resources	\$ 1,202,080	\$ (331,802)

At June 30, 2023, the District reported \$101,443 of deferred outflows of resources for employer contributions made subsequent to the measurement date which will be used to reduce the net OPEB liability balance as of the fiscal year ended June 30, 2023. Amortization of the \$768,835 of remaining deferred outflows/(inflows) of resources, net related to the net OPEB liability is as follows:

<u>Amortization Period Fiscal Year Ended June 30</u>	<u>Deferred Outflows/(Inflows) of Resources</u>
2024	\$ 95,999
2025	96,743
2026	94,524
2027	116,863
2028	62,958
Thereafter	301,748
Total	\$ 768,835

SAN GABRIEL VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT

Notes to Financial Statements

June 30, 2023

NOTE 8 – PENSION PLAN

Summary

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

<u>Description</u>	<u>2023</u>
Pension related deferred outflows	\$ 1,594,540
Net pension liability	1,995,566
Pension related deferred inflows	590,974

The net pension liability balances have a Measurement Date of June 30, 2022 which is rolled-forward for the District's fiscal year ended June 30, 2023.

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

The Plan

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

	<u>Miscellaneous Plans</u>	
	<u>Classic Tier 1</u>	<u>PEPRA Tier 2</u>
Hire date	Prior to <u>January 1, 2013</u>	On or after <u>January 1, 2013</u>
Benefit formula	2.0% @ 55	2.0% @ 62
Benefit vesting schedule	5-years of service	5-years of service
Benefits payments	monthly for life	monthly for life
Retirement age	50 - 67 & up	52 - 67 & up
Monthly benefits, as a % of eligible compensation	1.8% to 2.0%	1.0% to 2.5%
Required member contribution rates	7.000%	6.750%
Required employer contribution rates – FY 2022	10.880%	7.590%

A. General Information about the Pension Plan

Plan Description, Benefits Provided and Employees Covered

The Plan is a cost-sharing multiple-employer defined benefit pension plan administered by the California Public Employees' Retirement System (CalPERS). The District contributes to the miscellaneous risk pool within the Plan. A full description of the pension plan benefit provisions, assumptions for funding purposes but not accounting purposes, and membership information is listed in the June 30, 2022 Annual Actuarial Valuation Report. This report is a publicly available valuation report that can be obtained at CalPERS website under Forms and Publications.

SAN GABRIEL VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT

Notes to Financial Statements

June 30, 2023

NOTE 8 – PENSION PLAN (continued)

A. General Information about the Pension Plan (continued)

Plan Description, Benefits Provided and Employees Covered (continued)

The California Public Employees’ Pension Reform Act (PEPRA), which took effect in January 2013, changes the way CalPERS retirement benefits are applied, and places compensation limits on members. As a result of these changes since PEPRA’s adoption in January 2013, the District now has two unique CalPERS plans to which it makes contributions within the miscellaneous risk pool: the “classic” plan, which includes covered employees who have established membership in a CalPERS plan prior to January 2013, as well as the “PEPRA/new” plan, which includes covered employees who have established membership in a CalPERS plan after January 2013. Each plan or membership contains unique benefits levels, which are enumerated in the June 30, 2022 Annual Actuarial Valuation Reports.

At June 30, 2022 (Measurement Date), the following members were covered by the benefit terms:

Plan Members	Miscellaneous Plans		Total
	Classic	PEPRA	
	Tier 1	Tier 2	
Active members	9	27	36
Transferred and terminated members	34	28	62
Retired members and beneficiaries	13	-	13
Total plan members	56	55	111

Contribution Description

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

Contributions for the year ended June 30, 2023, (Measurement Date June 30, 2022) were as follows:

Contribution Type	Miscellaneous Plans		Total
	Classic	PEPRA	
	Tier 1	Tier 2	
Contributions – employer	\$ 346,023	\$ 139,053	\$ 485,076
Contributions – members	53,800	125,647	179,447
Total contributions	\$ 399,823	\$ 264,700	\$ 664,523

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

SAN GABRIEL VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT

Notes to Financial Statements

June 30, 2023

NOTE 8 – PENSION PLAN (continued)

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

Proportionate Share of Net Pension Liability and Pension Expense

The District's net pension liability for each Plan is measured as the proportionate share of the net pension liability. The net pension liability of each of the Plans is measured as of June 30, 2022, 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, 2021, rolled forward to June 30, 2022, 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, 2023:

<u>Plan Type and Balance Descriptions</u>	<u>Plan Total Pension Liability</u>	<u>Plan Fiduciary Net Position</u>	<u>Change in Plan Net Pension Liability</u>
CalPERS – Miscellaneous Plan:			
Balance as of June 30, 2021 (Measurement Date)	\$ 10,649,114	\$ 9,636,293	\$ 1,012,821
Balance as of June 30, 2022 (Measurement Date)	\$ 11,915,419	\$ 9,919,853	\$ 1,995,566
Change in Plan Net Pension Liability	\$ 1,266,305	\$ 283,560	\$ 982,745

The District's proportionate share percentage of the net pension liability for the June 30, 2022, measurement date was as follows:

	<u>Percentage Share of Risk Pool</u>		<u>Change Increase/ (Decrease)</u>
	<u>Fiscal Year Ending June 30, 2023</u>	<u>Fiscal Year Ending June 30, 2022</u>	
Measurement Date	<u>June 30, 2022</u>	<u>June 30, 2021</u>	
Percentage of Risk Pool Net Pension Liability	0.042647%	0.053340%	-0.010693%
Percentage of Plan (PERF C) Net Pension Liability	0.017276%	0.018727%	-0.001451%

SAN GABRIEL VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT

Notes to Financial Statements

June 30, 2023

NOTE 8 – PENSION PLAN (continued)

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

For the fiscal year ended June 30, 2023, the District recognized pension expense of \$909,451. At June 30, 2023, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

<u>Account Description</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Pension contributions made after the measurement date	\$ 485,076	\$ -
Difference between actual and proportionate share of employer contributions	444,280	(7,442)
Adjustment due to differences in proportions	55,087	(556,692)
Differences between expected and actual experience	40,075	(26,840)
Differences between projected and actual earnings on pension plan investments	365,535	-
Changes in assumptions	204,487	-
Total Deferred Outflows/(Inflows) of Resources	<u>\$ 1,594,540</u>	<u>\$ (590,974)</u>

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

An amount of \$485,076 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending June 30, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as a reduction to pension expense as follows:

<u>Amortization Period Fiscal Year Ended June 30</u>	<u>Deferred Outflows/(Inflows) of Resources</u>
2024	\$ 144,820
2025	106,643
2026	43,453
2027	223,574
Total	<u>\$ 518,490</u>

SAN GABRIEL VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT

Notes to Financial Statements

June 30, 2023

NOTE 8 – PENSION PLAN (continued)

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

Actuarial Methods and Assumptions Used to Determine Total Pension Liability

For the measurement period ending June 30, 2022 (the measurement date), the total pension liability was determined by rolling forward the June 30, 2021, total pension liability. The June 30, 2023, total pension liability was based on the following actuarial methods and assumptions:

Actuarial Cost Method	Entry Age Normal in accordance with the requirement of GASB Statement No. 68
Actuarial Assumptions:	
Discount Rate	6.90%
Inflation	2.30%
Salary Increases	Varies by Entry Age and Service
Mortality Rate Table	Derived using CalPERS' Membership Data for all Funds.
Post Retirement Benefit Increase	Contract COLA up to 2.30% until Purchasing Power Protection Allowance Floor on Purchasing Power applies, 2.30% thereafter

Long-term Expected Rate of Return

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

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

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

Investment Type ¹	New Strategic Allocation	Real Return ^{1,2}
Global Equity - Cap-weighted	30.0%	4.54%
Global Equity - Non-Cap-weighted	12.0%	3.84%
Private Equity	13.0%	7.28%
Treasury	5.0%	0.27%
Mortgage-backed Securities	5.0%	0.50%
Investment Grade Corporates	10.0%	1.56%
High Yield	5.0%	2.27%
Emerging Market Debt	5.0%	2.48%
Private Debt	5.0%	3.57%
Real Assets	15.0%	3.21%
Leverage	-5.0%	-0.59%

¹ An expected inflation of 2.30% used for this period.

² Figures are based on the 2021 Asset Liability Management study.

SAN GABRIEL VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT

Notes to Financial Statements

June 30, 2023

NOTE 8 – PENSION PLAN (continued)

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

Discount Rate

The discount rate used to measure the total pension liability was 6.90%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers will be made at statutorily required rates, actuarially determined. Based on those assumptions, the Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Subsequent Events

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

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

The following presents the net pension liability/(asset) of the Plan as of the measurement date, calculated using the discount rate of 6.90%, as well as what the net pension liability would be if it were calculated using a discount rate that is 1 percentage-point lower (5.90%) or 1 percentage-point higher (7.90%) than the current rate:

Plan Type	Plan's Net Pension Liability/(Asset)		
	Discount Rate - 1% 5.90%	Current Discount 6.90%	Discount Rate + 1% 7.90%
CalPERS – Miscellaneous Plan	\$ 3,619,853	\$ 1,995,566	\$ 659,812

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, 2023, the District reported no payables for outstanding contributions to the CalPERS pension plan required for the year ended June 30, 2023.

SAN GABRIEL VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT

Notes to Financial Statements

June 30, 2023

NOTE 9 – FUND BALANCE

A detailed schedule of fund balances and their funding composition at June 30, 2023 is as follows:

<u>Description</u>	<u>June 30, 2023</u>
Nonspendable:	
Prepaid expenses	\$ 109,600
Assigned:	
Public health emergencies	500,200
Capital projects and purchases	500,000
Compensated absences	<u>207,556</u>
Total assigned	<u>1,207,756</u>
Unassigned:	
Unassigned	<u>4,167,418</u>
Total fund balances	<u>\$ 5,484,774</u>

NOTE 10 – DEFERRED COMPENSATION SAVINGS PLAN

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

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

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

NOTE 11 – RISK MANAGEMENT

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

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

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

SAN GABRIEL VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT

Notes to Financial Statements

June 30, 2023

NOTE 11 – RISK MANAGEMENT (continued)

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

Settled claims have not exceeded any of the coverage amounts in any of the last three fiscal years and there were no reductions in the District's insurance coverage during the year ended June 30, 2023. 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, 2023.

NOTE 12 – COMMITMENTS AND CONTINGENCIES

Excluded Leases – Short-Term Leases and De Minimis Leases

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

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

Grant Awards

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

Litigation

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

NOTE 13 – SUBSEQUENT EVENTS

The District has evaluated subsequent events through September 30, 2023, the date which the financial statements were available to be issued.

Required Supplementary Information

SAN GABRIEL VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT
Budgetary Comparison Schedule – General Fund
For the Fiscal Year Ended June 30, 2023

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenues:			
Charges for services:			
Property assessments	\$ 5,653,503	\$ 5,663,395	\$ 9,892
Penalties and fees on assessments	12,000	18,675	6,675
Investment earnings	35,200	44,008	8,808
Other revenues	-	42,674	42,674
Total revenues	<u>5,700,703</u>	<u>5,768,752</u>	<u>68,049</u>
Expenditures:			
Current:			
Salaries and wages	3,608,899	2,899,797	709,102
Employee benefits	1,351,842	795,163	556,679
Materials and services	1,084,133	1,019,326	64,807
Insurance	310,829	325,498	(14,669)
Capital outlay	57,500	40,835	16,665
Total expenditures	<u>6,413,203</u>	<u>5,080,619</u>	<u>1,332,584</u>
Net change in fund balance	<u>\$ (712,500)</u>	<u>\$ 688,133</u>	<u>\$ 1,400,633</u>
Fund balance:			
Beginning of year		<u>4,796,641</u>	
End of year		<u>\$ 5,484,774</u>	

SAN GABRIEL VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT
Schedule of Proportionate Share of the Net Pension Liability
For the Fiscal Year Ended June 30, 2023

Last Ten Fiscal Years*

California Public Employees' Retirement System (CalPERS) Miscellaneous Plan

Measurement Date	District's Proportion of the Net Pension Liability	District's Proportionate Share of the Net Pension Liability	District's Covered Payroll	Proportionate Share of the Net Pension Liability as a Percentage of Covered Payroll	Plan's Fiduciary Net Position as a Percentage of the Plan's Total Pension Liability
June 30, 2014	0.018740%	\$ 1,166,412	\$ 1,533,370	76.07%	80.18%
June 30, 2015	0.017324%	1,189,096	1,742,656	68.23%	80.19%
June 30, 2016	0.017732%	1,534,400	1,931,831	79.43%	76.23%
June 30, 2017	0.018369%	1,821,729	1,976,734	92.16%	76.55%
June 30, 2018	0.018285%	1,761,950	2,227,488	79.10%	79.55%
June 30, 2019	0.019094%	1,956,617	2,068,327	94.60%	79.44%
June 30, 2020	0.019906%	2,165,887	2,677,364	80.90%	77.99%
June 30, 2021	0.018727%	1,012,821	2,686,520	37.70%	90.49%
June 30, 2022	0.017276%	1,995,567	2,842,620	70.20%	83.25%

Notes to Schedule:

Benefit Changes:

There were no changes in benefits.

Changes in Assumptions:

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

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

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

There were no changes in assumptions.

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

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

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

There were no significant changes in assumptions.

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

There were no significant changes in assumptions.

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

There were no significant changes in assumptions.

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

There were no significant changes in assumptions.

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

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

*Fiscal year 2014 was the first measurement date year of implementation; therefore, only seven years are shown.

SAN GABRIEL VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT
Schedule of the Pension Contributions to the Pension Plan
For the Fiscal Year Ended June 30, 2023

Last Ten Fiscal Years*

California Public Employees' Retirement System (CalPERS) Miscellaneous Plan

Fiscal Year	Actuarially Determined Contribution	Contributions in Relation to the Actuarially Determined Contribution	Contribution Deficiency (Excess)	Covered Payroll	Contributions as a Percentage of Covered Payroll
June 30, 2015	\$ 178,455	\$ (178,455)	\$ -	1,742,656	10.24%
June 30, 2016	205,245	(205,245)	-	1,931,831	10.62%
June 30, 2017	231,319	(231,319)	-	1,976,734	11.70%
June 30, 2018	248,384	(248,384)	-	2,227,488	11.15%
June 30, 2019	277,852	(277,852)	-	2,068,327	13.43%
June 30, 2020	307,552	(307,552)	-	2,677,364	11.49%
June 30, 2021	393,129	(393,129)	-	2,686,520	14.63%
June 30, 2022	426,464	(426,464)	(688,024)	2,842,620	15.00%
June 30, 2023	383,790	(383,790)	(101,286)	2,630,053	14.59%

Notes to Schedule:

Fiscal Year	Valuation Date	Actuarial Cost Method	Asset Valuation Method	Inflation	Investment Rate of Return
June 30, 2015	June 30, 2013	Entry Age	Market Value	2.75%	7.65%
June 30, 2016	June 30, 2014	Entry Age	Market Value	2.75%	7.65%
June 30, 2017	June 30, 2015	Entry Age	Market Value	2.75%	7.65%
June 30, 2018	June 30, 2016	Entry Age	Market Value	2.75%	7.15%
June 30, 2019	June 30, 2017	Entry Age	Market Value	2.50%	7.15%
June 30, 2020	June 30, 2018	Entry Age	Market Value	2.50%	7.15%
June 30, 2021	June 30, 2019	Entry Age	Market Value	2.50%	7.15%
June 30, 2022	June 30, 2020	Entry Age	Market Value	2.50%	7.15%
June 30, 2023	June 30, 2021	Entry Age	Market 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 exper

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.

*Fiscal year 2015 was the first implementation year; therefore, only seven 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, 2023

Fiscal Year Ended	Last Ten Fiscal Years*					
	June 30, 2023	June 30, 2022	June 30, 2021	June 30, 2020	June 30, 2019	June 30, 2018
Measurement Date	June 30, 2022	June 30, 2021	June 30, 2020	June 30, 2019	June 30, 2018	June 30, 2017
Total OPEB liability:						
Service cost	\$ 132,298	\$ 146,296	\$ 197,474	\$ 54,959	\$ 53,488	\$ 50,663
Interest	124,961	101,163	87,197	52,389	42,656	37,599
Changes in assumptions	286,672	(55,979)	(359,113)	740,712	-	-
Differences between expected and actual experience	-	170,577	-	(11,928)	39,668	-
Benefit payments	(54,588)	(41,053)	(37,498)	(15,752)	(12,820)	(12,327)
Net change in total OPEB liability	489,343	321,004	(111,940)	820,380	122,992	75,935
Total OPEB liability - beginning	1,788,349	1,467,345	1,579,285	758,905	635,913	559,978
Total OPEB liability - ending	2,277,692	1,788,349	1,467,345	1,579,285	758,905	635,913
Plan fiduciary net position:						
Contributions - employer	564,588	41,053	87,498	65,752	12,820	62,327
Net investment income	(185,203)	168,127	40,982	48,632	38,801	40,075
Administrative expense	(292)	(311)	(385)	(145)	(1,007)	(480)
Benefit payments	(54,588)	(41,053)	(37,498)	(15,752)	(12,820)	(12,327)
Net change in plan fiduciary net position	324,505	167,816	90,597	98,487	37,794	89,595
Plan fiduciary net position - beginning	1,022,807	854,991	764,394	665,907	628,113	538,518
Plan fiduciary net position - ending	1,347,312	1,022,807	854,991	764,394	665,907	628,113
District's net OPEB liability	\$ 930,380	\$ 765,542	\$ 612,354	\$ 814,891	\$ 92,998	\$ 7,800
Plan fiduciary net position as a percentage of the total OPEB liability	59.15%	57.19%	58.27%	48.40%	87.75%	98.77%
Covered-employee payroll	\$ 2,842,620	\$ 2,961,552	\$ 2,536,899	\$ 2,437,349	\$ 2,227,488	\$ 1,976,734
District's net OPEB liability as a percentage of covered-employee payroll	32.73%	25.85%	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
Measurement Date June 30, 2021 – There were no changes of benefits terms
Measurement Date June 30, 2022 – There were no changes of benefits terms

Changes in Assumptions:

Measurement Date June 30, 2017 – There were no changes in assumptions
Measurement Date June 30, 2018 – There were no changes in assumptions except change in discount rate
Measurement Date June 30, 2019 – Added implicit subsidy liability and updated the assumed medical premium increase rate
Measurement Date June 30, 2020 – There were no changes in assumptions except change in discount rate
Measurement Date June 30, 2021 – There were no changes in assumptions except change in discount rate
Measurement Date June 30, 2022 – The discount rate decreased from 6.60% to 5.75%

* Fiscal year 2018 was the first year of implementation; therefore, only four 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, 2023

Fiscal Year Ended	Last Ten Fiscal Years*					
	June 30, 2023	June 30, 2022	June 30, 2021	June 30, 2020	June 30, 2019	June 30, 2018
Actuarially determined contribution	\$ 173,922	\$ 187,709	\$ 182,575	\$ 172,813	\$ 15,752	\$ 12,180
Contributions in relation to the actuarially determined contributions	(101,443)	(564,588)	(41,053)	(87,498)	(13,731)	(12,820)
Contribution deficiency (excess)	\$ 72,479	\$ (376,879)	\$ 141,522	\$ 85,315	\$ 2,021	\$ (640)
Covered payroll	\$ 2,630,053	\$ 2,842,620	\$ 2,961,552	\$ 2,536,899	\$ 2,437,349	\$ 2,227,488
Contributions as a percentage of covered payroll	3.86%	19.86%	1.39%	3.45%	0.56%	0.58%

Notes to Schedule:

Valuation Date	June 30, 2022	June 30, 2021	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	Entry Age	Entry Age	Entry Age	Entry Age	Entry Age
Amortization method	Closed period, level percent of pay	Closed period, level percent of pay	Closed period, level percent of pay	Closed period, level percent of pay	Closed period, level percent of pay	Closed period, level percent of pay
Amortization period	(1)	(1)	(1)	(1)	(1)	(1)
Asset valuation method	30-years	30-years	30-years	30-years	30-years	30-years
Investment rate of return	Market Value	Market Value	Market Value	Market Value	Market Value	Market Value
Inflation	6.50%	6.50%	6.50%	6.50%	6.50%	6.50%
Payroll increases	2.50%	2.50%	2.50%	2.50%	2.75%	2.75%
Mortality	3.00%	3.00%	3.00%	3.00%	2.75%	2.75%
Morbidity	(2)	(2)	(2)	(2)	(3)	(3)
Disability	Not Valued	Not Valued	Not Valued	Not Valued	Not Valued	Not Valued
Retirement	Not Valued	Not Valued	Not Valued	Not Valued	Not Valued	Not Valued
Percent Married - Spouse Support	(4)	(4)	(4)	(4)	(4)	(4)
Healthcare trend rates	50%	50%	50%	50%	80%	80%
	5.7% to 4.0%	5.4% to 4.0%	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 four years are shown.

Other Independent Auditors' Report



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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and general fund of San Gabriel Valley Mosquito and Vector Control District (District) as of and for the fiscal year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated September 30, 2023.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) as a basis for designing audit procedures to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

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

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Murrieta, California
September 30, 2023

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

Date: November 17, 2023

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

Subject: Consider District Manager Signature Authorization for 2024 Cooperative Agreement with California Department of Public Health (CDPH)

Exhibit(s): Exhibit 6A

Background

An annual cooperative agreement (Exhibit 6A) between the California Department of Public Health (CDPH) and local agencies is required when applying pesticides for public health purposes. The current agreement between the District and CDPH will expire on December 31, 2023.

Pursuant to California Health and Safety Code Section 116180, the cooperative agreement seeks to ensure that local vector control agencies agree to certain terms while controlling vectors using pesticides and environmental modifications. Part I of the agreement defines the oversight role and expectations of the County Agricultural Commissioner and the certification requirements for District employees applying pesticides. Part II of the agreement defines signatory agency compliance with any general permit requirements issued by CDPH for environmental modification to achieve pest and vector prevention.

District Manager's Recommendation

It is recommended that the Board authorize the District Manager to sign and submit the 2024 CDPH Cooperative Agreement on behalf of the District.

Board Action Options

- Board Action Required: If the Board concurs, following the public discussion by members for this item, the appropriate action is to approve authorization for the District Manager to sign and submit the 2024 CDPH Cooperative Agreement on behalf of the District.
- Alternative Board Action: If after discussion by members for this item, the Board may choose to deny authorization for the District Manager to sign and submit the 2024 CDPH Cooperative Agreement on behalf of the District.

Submitted by:

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

Jason Farned
District Manager

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TOMÁS J. ARAGÓN, M.D., Dr.P.H.
Director and State Public Health Officer

State of California—Health and Human Services Agency
California Department of Public Health



GAVIN NEWSOM
Governor

October 2, 2023

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, 2023. If your agency is interested in renewing this Cooperative Agreement for another year (through December 31, 2024), please return the enclosed form by December 31, 2023 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 2024. 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.

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

Enclosure



COOPERATIVE AGREEMENT

(PURSUANT TO SECTION 116180, HEALTH AND SAFETY CODE)

Date _____

This Agreement between the California Department of Public Health and

(name and address of local vector control agency)

is effective on January 1, 2024 or on the subsequent date shown above, and expires December 31, 2024. 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 2024:

Operator ID # _____ License # _____

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

Part I. Pesticides

The vector control agency named herein agrees:

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

Part II. Environmental Modification

The vector control agency named herein agrees:

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

For California Department of Public Health

For Local Agency

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

Print Name and Title

Signature



San Gabriel Valley Mosquito & Vector Control District
**TRUSTEE EDUCATION OPPORTUNITY
STATEMENT OF INTEREST FORM**

CONFERENCE: 2024 ANNUAL AMERICAN MOSQUITO CONTROL ASSOCIATION (AMCA) CONFERENCE

EVENT DATE(S): MONDAY, MARCH 4TH – FRIDAY, MARCH 8TH, 2024

LOCATION: DALLAS, TEXAS

FORM SUBMITTAL PROCESS: If interested in attending this conference, please complete and submit this form via email to Jerry Mireles at jmireles@sgvmosquito.org . **Forms for this conference will be accepted immediately following the adjournment of the November 17, 2023 board meeting and no later than 4:30 p.m. on November 30, 2023.**

FORM APPROVAL PROCESS: Completed forms will be forwarded to the Board President for review and approval consideration on a first come, first serve basis. Approved requests will be announced at the December 8, 2023 board meeting. Current budget allocation allows for two (2) Trustees attendance to the conference.

TRUSTEE NAME: _____

Please provide a brief statement communicating your interest in attending this event in addition to the value, information, and education it will bring to your constituents.

SIGNATURE: _____ **DATE:** _____

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San Gabriel Valley Mosquito & Vector Control District
TRUSTEE EDUCATION OPPORTUNITY
STATEMENT OF INTEREST FORM

CONFERENCE: 2024 ANNUAL MOSQUITO AND VECTOR CONTROL ASSOCIATION OF CALIFORNIA (MVAC) CONFERENCE

EVENT DATE(S): SUNDAY, JANUARY 21ST – WEDNESDAY, JANUARY 24TH, 2023

LOCATION: MONTEREY, CALIFORNIA

FORM SUBMITTAL PROCESS: If interested in attending this conference, please complete and submit this form via email to Jerry Mireles at jmireles@sgvmosquito.org. **Forms for this conference will be accepted immediately following the adjournment of the November 17, 2023 board meeting and no later than 4:30 p.m. on November 30, 2023.**

FORM APPROVAL PROCESS: Completed forms will be forwarded to the Board President for review and approval consideration on a first come, first serve basis. Approved requests will be announced at the December 8, 2023 board meeting. Current budget allocation allows for two (2) Trustees attendance to the conference.

TRUSTEE NAME: _____

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SIGNATURE: _____ **DATE:** _____

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NOMINATIONS COMMITTEE

I. COMPOSITION

The Nominations Committee shall be comprised of five (5) members of the Board of Trustees. The members of the Committee and the Chair shall be appointed by the President in October of each year and shall be ratified by the Board of Trustees at the October Board of Trustees' meeting.

II. MEETINGS

At least one meeting of the Nominations Committee shall be scheduled and called by the Committee Chair. All Committee meetings shall be conducted pursuant to Government Code Sections 54950 through 54963 (Ralph M. Brown Act).

III. DUTIES

Duties of the Nominations Committee shall include the following:

- A. Solicit candidates for the offices of President, Vice President/President Elect, Secretary/Treasurer from the members of the Board of Trustees.
- B. Notify nominees and present a list of prospective candidates to the Board of Trustees at the December Board of Trustees' Meeting.
- C. Obtain brief one page statements of qualifications from each candidate to be included in the January Board of Trustees' meeting agenda packet. The Committee may request that the candidate send the statement of qualifications directly to staff before the first Friday in January for inclusion in the agenda packet.
- D. For the purpose of conducting the annual election at the January Board of Trustees' meeting, the Nominations Committee Chair shall take control of the meeting. The Chair will present the prospective nominees and accept nominations from the floor.
- E. The Chair will request each member of the Board of Trustees to cast their vote vocally and record the votes for each office, consisting of President, Vice President/President Elect, Secretary/Treasurer, individually. Upon conclusion of the election, the Chair will turn control of the meeting back to the President.