



San Gabriel Valley Mosquito and Vector Control District  
Board of Trustees Meeting  
December 11, 2020 – 7:00 a.m.  
1145 N. Azusa Canyon Road, West Covina, CA 91790

**IMPORTANT NOTICE REGARDING COVID-19 AND TELECONFERENCED MEETINGS:**

Based on the mandates by the Governor in Executive Order 33-20 and the Los Angeles County Public Health Department “Safer at Home” declaration to minimize the spread of the coronavirus, please note the following changes to the District's ordinary meeting procedures:

- The District offices are not open to the public at this time. (See District's Administrative Declaration of Local Emergency)
- The meeting will be conducted via teleconference using Zoom. (See Executive Order 29-20)
- All members of the public seeking to observe and/or to address the local legislative body may participate in the meeting telephonically or otherwise electronically in the manner described below.

**HOW TO OBSERVE THE MEETING:**

Telephone: Listen to the meeting live by calling Zoom at (669) 900-6833.

Enter the Meeting ID# 658 616 453 followed by the pound (#) key. More phone numbers can be found on Zoom's website at <https://zoom.us/u/ackGc2g5eB> if the line is busy.

Computer: Watch the live streaming of the meeting from a computer by navigating to <https://zoom.us/j/658616453> using a computer with internet access that meets Zoom's system requirements

(see <https://support.zoom.us/hc/en-us/articles/201362023-System-Requirements-for-PC-Mac-and-Linux>)

Mobile: Log in through the Zoom mobile app on a smartphone and enter Meeting ID# 658 616 453.

**HOW TO SUBMIT PUBLIC COMMENTS:**

**Before the Meeting:** Please email your comments to [district@sgvmosquito.org](mailto:district@sgvmosquito.org), write “Public Comment” in the subject line. In the body of the email, include the agenda item number and title, as well as your comments. If you would like your comment to be read aloud at the meeting (not to exceed three minutes at staff’s cadence), prominently write “Read Aloud at Meeting” at the top of the email. All comments received before 5:00 AM the day of the meeting will be included as an agenda supplement on the District’s website under the relevant meeting date and provided to

the Trustees at the meeting. Comments received after this time will be treated as contemporaneous comments.

**Contemporaneous Comments:** During the meeting, the Board President or designee will announce the opportunity to make public comments and identify the cut off time for submission. A short recess (generally less than 10 minutes) will take place during the time public comment is open to allow the comments to be collected. Please email your comments to [district@sgymosquito.org](mailto:district@sgymosquito.org), write "Public Comment" in the subject line. In the body of the email, include the agenda item number and title, as well as your comments. Once the public comment period is closed, all comments timely received will be read aloud at the meeting (not to exceed three minutes at staff's cadence). Comments received after the close of the public comment period will be added to the record after the meeting.

## **1. Call to Order**

1.1 Pledge of Allegiance

1.2 Roll Call

## **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.

3.1. List of Claims for the month of November\*

3.2. Budget Status Report for November\*

3.3. Minutes of Board of Trustees Meeting November\*

3.4. Operations Report November\*

3.5. Surveillance Report November\*

3.6. Communications Report November\*

3.7. October Monthly Treasurer Report / District Working Balance for December\*

**4. Consider the San Gabriel Valley Mosquito and Vector Control District Annual Audit for FY2019/20 as Prepared by Nigro & Nigro, PC\* (EXHIBIT 4A, 4B)**

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

**5. Outgoing Trustees Recognition**

(Board President, Becky Shevlin)

<b>Juli Costanzo</b>	<b>8 Years</b>
<b>Charles Myers</b>	<b>12 Years</b>
<b>Joseph Rocha</b>	<b>15 Years</b>

**6. District Administration**

(District Manager, Jared Dever)

**6.1 Trustee Term of Office Expiring**

**6.2 Finance and Audit Committee Meeting**

**6.3 Executive Committee Meeting**

**7. Trustee Reports**

(Verbal Reports)

**8. New Business**

**9. Adjournment**

## **CERTIFICATE OF POSTING**

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). Persons requesting a disability related modification or accommodation in order to participate in the meeting should contact the San Gabriel Valley Mosquito and Vector Control District at (626-814-9466) during regular business hours, at least twenty-four hours prior to the time of the meeting.

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



---

Marta Tanaka  
Clerk of the Board, San Gabriel Valley MVCD  
Board of Trustees

## **Notice to the Public**

It is the intention of the San Gabriel Valley Mosquito and Vector Control District (District) to comply with the Americans With Disabilities Act (ADA) in all respects. If, as an attendee or a participant at this meeting, you will need special assistance beyond what is normally provided, the District will attempt to accommodate you in every reasonable manner.

Please contact the Clerk of the Board at (626) 814-9466. Assisted listening devices are available at the meeting for individuals with hearing impairments. 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 MVCD**  
**Claims List**

November 12, 2020

<u>Num</u>	<u>Date</u>	<u>Name</u>	<u>Item</u>	<u>Original Amount</u>
EFT	11/12/2020	AMERICAN FIDELITY AKA FLEX ACCOUNT ADM	6070 FLEX PREMIUMS (Flex Premiums)	224.99
			6070 FLEX PREMIUMS (Flex Premiums)	208.33
2084680			6070 FLEX PREMIUMS (Flex Premiums)	425.00
			6070 FLEX PREMIUMS (Flex Premiums)	150.00
				<u>1,008.32</u>
EFT	11/12/2020	AMERICAN FIDELITY ASSURANCE	6070 Premiums, life - Cafeter (Voluntary Insurance	114.08
			6070 Premiums, life - Cafeter (Voluntary Insurance	207.62
D232056			6070 Premiums, life - Cafeter (Voluntary Insurance	1,435.22
			6070 Premiums, life - Cafeter (Voluntary Insurance	155.58
			6070 Premiums, life - Cafeter (Voluntary Insurance	54.95
				<u>1,967.45</u>
EFT	11/12/2020	NATIONWIDE RETIREMENT	6066 457 CONTRIBUTION	120.42
				<u>120.42</u>
PR of 11/12/2020				
EFT	11/12/2020	PERS	6200 RETIREMENT - CLASSIC (Employer Contribu	664.15
			6200 RETIREMENT - CLASSIC (Employer Contribu	1,421.63
PR of 11/12/2020			6200 RETIREMENT - CLASSIC (Employer Contribu	1,586.27
			6200 RETIREMENT - CLASSIC (Employer Contribu	360.27
			6201 RETIREMENT - PEPRA (Employer Contributic	139.30
			6201 RETIREMENT - PEPRA (Employer Contributic	2,778.24
			6201 RETIREMENT - PEPRA (Employer Contributic	1,004.27
			6201 RETIREMENT - PEPRA (Employer Contributic	1,099.31
			6201 RETIREMENT - PEPRA (Employer Contributic	466.21
				<u>9,519.65</u>
17630	11/12/2020	AIRGAS USA, LLC	6302 Supplies, Safety	47.14
				<u>47.14</u>
9106398985				

**SAN GABRIEL VALLEY MVCD**

**Claims List**

November 12, 2020

<u>Num</u>	<u>Date</u>	<u>Name</u>	<u>Item</u>	<u>Original Amount</u>
17631	11/12/2020	AJG ACCOUNTING & BOOKKEEPING SRVCS, IN 6187 AUDITOR (For professional services rendered		90.00
				<u>90.00</u>
2497				
17632	11/12/2020	AMAZON.COM	6270 OFFICE SUPPLIES	72.16
			6035 COMPUTER HARDWARE	118.24
Acct ending 5999			6035 COMPUTER HARDWARE	17.40
			6035 COMPUTER HARDWARE	30.60
			6035 COMPUTER HARDWARE	411.91
			6302 Supplies, Safety	40.50
			6302 Supplies, Safety	42.71
			6250 LABORATORY SUPPLIES	200.23
			6010 AWARDS	94.31
			6010 AWARDS	21.85
			6290 Supplies, Public Informati	29.03
			6270 OFFICE SUPPLIES	95.00
			6250 LABORATORY SUPPLIES	26.22
			6333 BRANDED CLOTHING	32.84
				<u>1,233.00</u>
17633	11/12/2020	ATHENS SERVICES	6040 Refuse Disposal (Refuse Disposal)	260.09
				<u>260.09</u>
9451484				
17634	11/12/2020	CALOLYMPIC SAFETY	6280 SUPPLIES, OPERATIONS	181.10
			6280 SUPPLIES, OPERATIONS	36.87
386851-1				<u>217.97</u>
17635	11/12/2020	ENTERPRISE	6007 - AUTOMOBILE LEASE	2,490.00
				<u>2,490.00</u>
BN4081813				

**SAN GABRIEL VALLEY MVCD**

**Claims List**

November 12, 2020

<u>Num</u>	<u>Date</u>	<u>Name</u>	<u>Item</u>	<u>Original Amount</u>
17636	11/12/2020	ENVIRONMENT CONTROL	6040 Building Maintenance	1,299.00
				<u>1,299.00</u>
9326-411				
17637	11/12/2020	FLEET SOLUTIONS CENTER	8000 CAPITAL OUTLAY (Capital Outlay)	702.93
			8000 CAPITAL OUTLAY (Capital Outlay)	683.77
3211,3223,3229			6260 SUPPLIES, MECHANICAL	958.87
			6260 SUPPLIES, MECHANICAL	560.94
			6260 SUPPLIES, MECHANICAL	59.95
2946,2972,3027,3028,			6260 SUPPLIES, MECHANICAL	79.95
			6260 SUPPLIES, MECHANICAL	69.95
			6260 SUPPLIES, MECHANICAL	79.95
				<u>3,196.31</u>
17638	11/12/2020	IRWINDALE INDUSTRIAL CLINIC	6302 Supplies, Safety	155.41
				<u>155.41</u>
427235-117587				
17639	11/12/2020	PRAXAIR DISTRIBUTION	6250 LABORATORY SUPPLIES	122.31
				<u>122.31</u>
99907826				
17640	11/12/2020	ROBERT S. JOE	6030 BOARD EXPENSES	100.00
				<u>100.00</u>
Committee Mtg				
17641	11/12/2020	SOCALGAS	6341 Utilities (Acc # 057 518 2100 9 Acc # 059 61E	116.66
			6341 Utilities (Acc # 057 518 2100 9 Acc # 059 61E	51.31
				<u>167.97</u>
057-518-2100-9				

**SAN GABRIEL VALLEY MVCD**

**Claims List**

November 12, 2020

<u>Num</u>	<u>Date</u>	<u>Name</u>	<u>Item</u>	<u>Original Amount</u>
17642	11/12/2020	SOUTHERN CALIFORNIA EDISON	6340 UTILITIES - ELECTRIC	2,545.78
				<u>2,545.78</u>
10/5-11/3/20				
17643	11/12/2020	STREAMLINE	6037 WEBSITE AND EMAIL SERVICE	200.00
				<u>200.00</u>
107626				
17644	11/12/2020	SYNTECH GROUP INC.	6046 PROFESSIONAL SERVICES - IT	775.00
			6046 PROFESSIONAL SERVICES - IT	585.00
SVC-A20819			6046 PROFESSIONAL SERVICES - IT	620.00
			6046 PROFESSIONAL SERVICES - IT	775.00
			6046 PROFESSIONAL SERVICES - IT	555.00
			6046 PROFESSIONAL SERVICES - IT	620.00
				<u>3,930.00</u>
17645	11/12/2020	TIRE ZONE	6280 SUPPLIES, OPERATIONS	165.70
				<u>165.70</u>
57881				
17646	11/12/2020	TPx COMMUNICATIONS	6315 Monthly Internet Charges (Monthly Internet Ch	998.30
			6320 Office phones (Office phones)	715.74
136606514-0				<u>1,714.04</u>
17647	11/12/2020	ULINE	6302 Supplies, Safety	89.91
				<u>89.91</u>
125654211				
17648	11/12/2020	WELLS FARGO VENDOR FIN SERV	6073 EQUIPMENT CANON (Canon Graphics Equip	1,500.16
				<u>1,500.16</u>
5012530832				



**SAN GABRIEL VALLEY MVCD**  
**Claims List**

November 12, 2020

<u>Num</u>	<u>Date</u>	<u>Name</u>	<u>Item</u>	<u>Original Amount</u>
17649	11/12/2020	WEST VALLEY MVCD	6251 ARBOVIRUS TESTING SUPPLIES	<u>2,832.00</u>
2625				2,832.00
17650	11/12/2020	WEX/CHEVRON	6262 Fuel for Trucks (Fuel for Trucks)	<u>5,922.77</u>
68458212				5,922.77
		<b>Accounts Payable for November 12, 2020</b>		<b>40,895.40</b>

**SAN GABRIEL VALLEY MVCD**  
**Claims List**

November 25, 2020

<u>Num</u>	<u>Date</u>	<u>Name</u>	<u>Item</u>	<u>Original Amount</u>
EFT	11/25/2020	CAL PERS	6070 Med premiums - Cafeteria (Medical premiums)	981.24
			6070 Med premiums - Cafeteria (Medical premiums)	5,148.66
100000016243192			6070 Med premiums - Cafeteria (Medical premiums)	4,952.09
			6070 Med premiums - Cafeteria (Medical premiums)	2,386.64
			6072 MEDICAL PREMIUM-Retired EE (Medical pre	417.00
			6070 ADMIN FEE (Admin fee)	46.10
				<u>13,931.73</u>
EFT	11/25/2020	FIDELITY SECURITY LIFE INSURANCE CO.	6070 Vision Premiums (Vision Premiums)	12.30
			6070 Vision Premiums (Vision Premiums)	57.67
164588616			6070 Vision Premiums (Vision Premiums)	285.06
			6070 Vision Premiums (Vision Premiums)	49.20
			6070 Vision Premiums (Vision Premiums)	93.33
				<u>497.56</u>
EFT	11/25/2020	LINCOLN FINANCIAL GROUP	6065 GROUP TERM LIFE	359.03
			6070 Premiums, life - Cafeter (Voluntary Insurance	358.50
				<u>717.53</u>
EFT	11/25/2020	NATIONWIDE RETIREMENT	6066 457 CONTRIBUTION	120.42
				<u>120.42</u>
PR of 11/25/2020				
EFT	11/25/2020	PERS	6200 RETIREMENT - CLASSIC (Employer Contribu	664.15
			6200 RETIREMENT - CLASSIC (Employer Contribu	1,421.63
PR of 11/25/2020			6200 RETIREMENT - CLASSIC (Employer Contribu	1,586.27
			6200 RETIREMENT - CLASSIC (Employer Contribu	360.27
			6201 RETIREMENT - PEPRA (Employer Contributic	139.30
			6201 RETIREMENT - PEPRA (Employer Contributic	2,586.05
			6201 RETIREMENT - PEPRA (Employer Contributic	1,004.27
			6201 RETIREMENT - PEPRA (Employer Contributic	1,099.31
				<u>8,861.25</u>

**SAN GABRIEL VALLEY MVCD**

**Claims List**

November 25, 2020

<u>Num</u>	<u>Date</u>	<u>Name</u>	<u>Item</u>	<u>Original Amount</u>
EFT	11/25/2020	PRINCIPAL DENTAL	6070 Dental premiums - Cafeter	2,925.28
				<u>2,925.28</u>
1085590-10001				
EFT	11/25/2020	TEXAS LIFE INSURANCE COMPANY	6070 Premiums, life - Cafeter (Voluntary Insurance	191.87
			6070 Premiums, life - Cafeter (Voluntary Insurance	100.00
SM09BT20201115001			6070 Premiums, life - Cafeter (Voluntary Insurance	42.25
				<u>334.12</u>
17651	11/25/2020	ALLEN WU	6030 BOARD EXPENSES	100.00
				<u>100.00</u>
BM of 11/13/2020				
17652	11/25/2020	BECKY A. SHEVLIN	6030 BOARD EXPENSES	100.00
				<u>100.00</u>
BM of 11/13/2020				
17653	11/25/2020	CALOLYMPIC SAFETY	6302 Supplies, Safety	21.70
			6302 Supplies, Safety	27.30
389863			6302 Supplies, Safety	25.00
			6302 Supplies, Safety	61.25
			6302 Supplies, Safety	13.50
			6302 Supplies, Safety	12.50
			6302 Supplies, Safety	13.50
			6302 Supplies, Safety	31.59
				<u>206.34</u>
17654	11/25/2020	CATHERINE MARCUCCI	6030 BOARD EXPENSES	100.00
				<u>100.00</u>

Item 3.1

**SAN GABRIEL VALLEY MVCD  
Claims List**

November 25, 2020

<u>Num</u>	<u>Date</u>	<u>Name</u>	<u>Item</u>	<u>Original Amount</u>
BM of 11/13/2020				
17655	11/25/2020	CHARLES MYERS	6030 BOARD EXPENSES	100.00
				<u>100.00</u>
BM of 11/13/2020				
17656	11/25/2020	COREY CALAYCAY	6030 BOARD EXPENSES	100.00
				<u>100.00</u>
BM of 11/13/2020				
17657	11/25/2020	CYNTHIA STERNQUIST	6030 BOARD EXPENSES	100.00
				<u>100.00</u>
BM of 11/13/2020				
17658	11/25/2020	ELYSE RASMUSSEN	6030 BOARD EXPENSES	100.00
				<u>100.00</u>
BM of 11/13/2020				
17659	11/25/2020	HAROLD J. BISSNER III	6030 BOARD EXPENSES	100.00
				<u>100.00</u>
BM of 11/13/2020				
17660	11/25/2020	HENRY M. MORGAN	6030 BOARD EXPENSES	100.00
				<u>100.00</u>
BM of 11/13/2020				
17661	11/25/2020	HOME DEPOT	6040 Building Maintenance	67.12
			6280 SUPPLIES, OPERATIONS	48.42
Acct ending in 4710			6040 Building Maintenance	7.20

Item 3.1

**SAN GABRIEL VALLEY MVCD**

**Claims List**

November 25, 2020

<u>Num</u>	<u>Date</u>	<u>Name</u>	<u>Item</u>	<u>Original Amount</u>
			6280 SUPPLIES, OPERATIONS	19.82
			6260 SUPPLIES, MECHANICAL	22.85
			6040 Building Maintenance	13.86
				<u>179.27</u>
17662	11/25/2020	JERRY VELASCO	6030 BOARD EXPENSES	100.00
				<u>100.00</u>
BM of 11/13/2020				
17663	11/25/2020	JOHN CAPOCCIA	6030 BOARD EXPENSES	100.00
				<u>100.00</u>
BM of 11/13/2020				
17664	11/25/2020	JOSEPH LEON	6030 BOARD EXPENSES	100.00
				<u>100.00</u>
BM of 11/13/2020				
17665	11/25/2020	JOSEPH ROCHA	6030 BOARD EXPENSES	100.00
				<u>100.00</u>
BM of 11/13/2020				
17666	11/25/2020	JULI COSTANZO	6030 BOARD EXPENSES	100.00
				<u>100.00</u>
BM of 11/13/2020				
17667	11/25/2020	KENN K. FUJIOKA	6072 MEDICAL PREMIUM-Retired EE (Medical pre	296.74
				<u>296.74</u>
Premium Reimburse				
17668	11/25/2020	LIEBERT CASSIDY WHITMORE	6130 Profess Serv rendered (Professional Services	76.00
				<u>76.00</u>
1509465				

SAN GABRIEL VALLEY MVCD

Claims List

November 25, 2020

<u>Num</u>	<u>Date</u>	<u>Name</u>	<u>Item</u>	<u>Original Amount</u>
17669	11/25/2020	LLOYD JOHNSON	6030 BOARD EXPENSES	149.50
				<u>149.50</u>
BM of 11/13/2020				
17670	11/25/2020	LOZANO SMITH, LLP	6130 Profess Serv rendered (Professional Services	7,894.37
				<u>7,894.37</u>
2121561				
17671	11/25/2020	MANUEL GARCIA	6030 BOARD EXPENSES	100.00
				<u>100.00</u>
BM o f11/13/2020				
17672	11/25/2020	MARGARET E. FINLAY	6030 BOARD EXPENSES	100.00
				<u>100.00</u>
BM of 11/13/2020				
17673	11/25/2020	MARY ANGELA BRISCO	6072 MEDICAL PREMIUM-Retired EE (Medical pre	525.39
				<u>525.39</u>
Premium Reimburse				
17674	11/25/2020	MIKE NIFFENEGGER	6072 MEDICAL PREMIUM-Retired EE (Medical pre	571.29
				<u>571.29</u>
Premium Reimburse				
17675	11/25/2020	OFFICE & ERGONOMIC SOLUTIONS INC	6270 OFFICE SUPPLIES	890.82
			6270 OFFICE SUPPLIES	182.08
			6270 OFFICE SUPPLIES	439.70
			6270 OFFICE SUPPLIES	194.65
			6270 OFFICE SUPPLIES	168.67
				<u>1,875.92</u>
22003				

**SAN GABRIEL VALLEY MVCD**

**Claims List**

November 25, 2020

<u>Num</u>	<u>Date</u>	<u>Name</u>	<u>Item</u>	<u>Original Amount</u>
17676	11/25/2020	READYREFRESH BY NESTLE	6170 Arrowhead Water (Arrowhead Water)	246.75
			6170 Arrowhead Water (Arrowhead Water)	198.79
10K0024588535			6170 Arrowhead Water (Arrowhead Water)	20.00
				<u>465.54</u>
17677	11/25/2020	RICHARD BARAKAT	6030 BOARD EXPENSES	100.00
				<u>100.00</u>
BM of 11/13/2020				
17678	11/25/2020	ROBERT S. JOE	6030 BOARD EXPENSES	100.00
				<u>100.00</u>
BM of 11/13/2020				
17679	11/25/2020	ROGER CHANDLER	6030 BOARD EXPENSES	100.00
				<u>100.00</u>
BM of 11/13/2020				
17680	11/25/2020	RYAN A. VIENNA	6030 BOARD EXPENSES	100.00
				<u>100.00</u>
BM of 11/13/2020				
17681	11/25/2020	SANDRA ARMENTA	6030 BOARD EXPENSES	100.00
				<u>100.00</u>
BM of 11/13/2020				
17682	11/25/2020	STEPHEN SHAM	6030 BOARD EXPENSES	100.00
				<u>100.00</u>
BM of 11/13/2020				
17683	11/25/2020	TIM SANDOVAL	6030 BOARD EXPENSES	100.00
				<u>100.00</u>

Item 3.1

**SAN GABRIEL VALLEY MVCD**  
**Claims List**

November 25, 2020

<u>Num</u>	<u>Date</u>	<u>Name</u>	<u>Item</u>	<u>Original Amount</u>
BM of 11/13/2020				
17684	11/25/2020	TIRE ZONE	6260 SUPPLIES, MECHANICAL	20.16
				<u>20.16</u>
BM of 11/13/2020				
17685	11/25/2020	VERIZON WIRELESS	6312 Monthly District Field Ph (Monthly District Fiel	2,299.46
			6312 Monthly District Field Ph (Monthly District Fiel	83.35
9866696621			6312 Monthly District Field Ph (Monthly District Fiel	44.19
			6312 Monthly District Field Ph (Monthly District Fiel	778.70
				<u>3,205.70</u>
<b>Total Accounts Payable for November 25, 2020</b>				<b>45,154.11</b>
<b>Total Accounts Payable for November 2020</b>				<b>86,049.51</b>
<b>Total Payroll for November 2020</b>				<b>223,976.18</b>
see attached				
<b>Total Claims for November 2020</b>				<b>310,025.69</b>



**San Gabriel Valley MVCD  
Payroll for November 2020**

Department	November 5, 2020 Terms	November 12, 2020	November 25, 2020	TOTAL
EXECUTIVE		9,061.18	9,238.92	18,300.10
ADMINISTRATION		11,667.51	11,811.44	23,478.95
OPERATIONS		48,127.20	47,870.37	95,997.57
SURVEILLANCE		16,226.07	16,326.07	32,552.14
COMMUNICATIONS		14,233.26	14,169.75	28,403.01
SEASONAL WORKERS	7,890.86	961.92	845.02	9,697.80
Gross Payroll	7,890.86	100,277.14	100,261.57	208,429.57
Employer Taxes	240.06	1,574.74	1,561.30	3,376.10
Car Allowance		500.00	-	500.00
Employee Benefit-Med	-	6,041.43	5,629.08	11,670.51
<b>TOTAL PAYROLL</b>	<b>8,130.92</b>	<b>108,393.31</b>	<b>107,451.95</b>	<b>223,976.18</b>

SGVMVCD  
 Comparative YTD Actual to Full Year Budget  
 Current Period 42% of Year Completed  
 November 30, 2020

	Current Period Actual	Year-To-Date Actual	Budget Full Year	Remaining Budget	% Of Budget Utilized	
<b>PERSONNEL EXPENSES</b>						
Salaries, Exempt	45,356.12	243,230.47	605,545.00	362,314.53	40.17	
Salaries - Non Exempt	132,858.60	722,367.23	1,915,927.00	1,193,559.77	37.70	
Salaries - Overtime	1,119.50	9,893.22	14,500.00	4,606.78	68.23	Inspections
Salaries - Vacation	3,922.85	28,758.30	84,149.00	55,390.70	34.18	
Salaries-Holiday	8,527.57	24,235.33	109,279.00	85,043.67	22.18	
Salaries, Sick Pay	7,259.62	24,768.29	87,127.00	62,358.71	28.43	
Salaries, Part-time - XH	9,385.31	86,925.77	197,580.00	110,654.23	44.00	
Management Car Allowance	500.00	2,150.00	6,000.00	3,850.00	35.83	
Cafeteria Benefit	32,276.47	182,118.45	364,800.00	182,681.55	49.92	Seasonal Expense
Hlth Benefits, Ret Emps	1,810.42	10,862.52	26,000.00	15,137.48	41.78	
Employer, 457 Contribution	240.84	1,324.62	3,150.00	1,825.38	0.00	
Medicare	3,138.44	17,178.29	45,790.00	28,611.71	37.52	
Retirement - Classic	8,064.64	42,290.51	223,650.00	181,359.49	18.91	
Retirement - Pepra	10,316.26	56,249.98	295,800.00	239,550.02	19.02	
Retirement - Classic-Unfunded Liability	0.00	154,467.00	151,439.00	(3,028.00)	102.00	One time fee
Retirement - Pepra-Unfunded Liability	0.00	0.00	8,342.00	8,342.00	0.00	One time fee
Social Security	237.66	1,798.29	8,170.00	6,371.71	22.01	
Group Term Life Ins	359.03	2,233.16	4,300.00	2,066.84	51.93	
Tuition Reimbursement	0.00	0.00	4,000.00	4,000.00	0.00	
Insurance, unemployment	0.00	3,009.97	25,000.00	21,990.03	12.04	
Post Retirement Benefits		0.00	0.00	0.00	0.00	
<b>TOTAL PERSONNEL EXPENSES</b>	<b>265,373.33</b>	<b>1,613,861.40</b>	<b>4,180,548.00</b>	<b>2,566,686.60</b>	<b>38.60</b>	
<b>OPERATING EXPENSES</b>						
Event Participation Fees	0.00	99.00	4,000.00	3,901.00	2.48	
Arbovirus Testing Supplies	2,832.00	11,141.24	26,000.00	14,858.76	42.85	
Branded Clothing	32.84	1,021.25	8,600.00	7,578.75	11.88	
Boots	0.00	855.96	4,500.00	3,644.04	19.02	
Misc. Rentals	0.00	0.00	2,000.00	2,000.00	0.00	
Professional Development	0.00	0.00	2,000.00	2,000.00	0.00	
Awards	126.11	963.96	3,000.00	2,036.04	32.13	
Advertising	0.00	5,512.78	30,000.00	24,487.22	18.38	

SGVMVCD  
 Comparative YTD Actual to Full Year Budget  
 Current Period 42% of Year Completed  
 November 30, 2020

	Current Period Actual	Year-To-Date Actual	Budget Full Year	Remaining Budget	% Of Budget Utilized	
Bank Charges	1,675.86	6,628.55	15,000.00	8,371.45	44.19	
Board expenses	2,549.50	12,089.59	38,000.00	25,910.41	31.81	
Computer Hardware	578.15	1,393.93	42,500.00	41,106.07	3.28	
Computer Software	0.00	13,041.53	61,000.00	47,958.47	21.38	
Website/Email Service	200.00	3,594.93	5,700.00	2,105.07	63.07	Annual service
Facility maintenance	1,647.27	27,966.59	40,000.00	12,033.41	69.92	Electrical work, alarm service
Maintenance, equipment	0.00	1,221.21	4,000.00	2,778.79	30.53	
Maintenance, grounds	0.00	19.58	10,000.00	9,980.42	0.20	
Lease Equipment	1,500.16	7,621.59	21,000.00	13,378.41	36.29	
Fees & Assessments	0.00	3,882.01	4,300.00	417.99	90.28	LAFCO Fees
Hiring expenses	0.00	0.00	4,000.00	4,000.00	0.00	
VCJPA General Fund	0.00	7,517.00	9,248.00	1,731.00	81.28	One time fee
Insurance, liability	0.00	84,115.00	79,056.00	(5,059.00)	106.40	One time fee
Workers Comp Insurance	0.00	114,515.00	114,890.00	375.00	99.67	One time fee
Automobile Insurance	0.00	2,257.00	2,257.00	0.00	100.00	One time fee
Other Insurance	0.00	1,765.35	3,500.00	1,734.65	50.44	Bus travel, crime, cyber premiums
Insurance, property	0.00	6,143.00	6,423.00	280.00	95.64	One time fee
Legal	7,970.37	19,326.62	25,000.00	5,673.38	77.31	Personnel Issues
Memberships	0.00	26,109.46	28,000.00	1,890.54	93.25	MVCAC. Cal Chamber
Miscellaneous expenses	465.54	1,158.99	3,500.00	2,341.01	33.11	
Postage	0.00	2,376.52	6,700.00	4,323.48	35.47	
Accounting Services, Auditor	90.00	1,338.50	22,000.00	20,661.50	6.08	
Professional Services , Other	0.00	0.00	2,000.00	2,000.00	0.00	
Professional Services-IT	3,930.00	15,060.00	50,000.00	34,940.00	30.12	
Printing & Reproduction	0.00	5,273.42	16,500.00	11,226.58	31.96	
Research	0.00	0.00	500.00	500.00	0.00	
Seminars and meetings	0.00	442.50	47,600.00	47,157.50	0.93	
Supplies, Surveillance	348.76	5,767.67	10,000.00	4,232.33	57.68	New traps
Supplies, Vehicle Maintenance	8,619.02	4,518.41	60,000.00	55,481.59	7.53	
Supplies, Gasoline	5,922.77	24,756.40	65,000.00	40,243.60	38.09	
Supplies, Office	2,043.08	4,160.91	11,600.00	7,439.09	35.87	
Supplies, Mosquito Fish	0.00	597.12	5,000.00	4,402.88	11.94	
Supplies, Operations	451.91	3,501.66	15,000.00	11,498.34	23.34	
Supplies, Pesticides	0.00	95,981.08	75,000.00	(20,981.08)	127.97	Auditor adj.

SGVMVCD  
Comparative YTD Actual to Full Year Budget  
Current Period 42% of Year Completed  
November 30, 2020

	Current Period Actual	Year-To-Date Actual	Budget Full Year	Remaining Budget	% Of Budget Utilized	
Supplies, Communications	29.03	200.48	10,000.00	9,799.52	2.00	
Supplies, Education Program	0.00	6,926.00	14,000.00	7,074.00	49.47	Illustrations for education program
Supplies, Safety	582.01	4,104.19	20,000.00	15,895.81	20.52	
Supplies, Media Production	0.00	507.45	6,000.00	5,492.55	8.46	
Benefit Assesment Admin Cost	0.00	12,069.19	118,000.00	105,930.81	10.23	
Communications, field	3,205.70	16,476.56	42,000.00	25,523.44	39.23	
Telephone, Internet	998.30	5,257.71	14,000.00	8,742.29	37.56	
Telephone , Office	715.74	4,939.76	15,500.00	10,560.24	31.87	
Training , CEU's	1,950.00	2,573.00	6,000.00	3,427.00	42.88	
Uniforms and clothing	0.00	4,511.34	12,000.00	7,488.66	37.59	
Utilities, Electric	2,545.78	14,851.16	30,000.00	15,148.84	49.50	A/C expense
Utilities, Natural Gas	167.97	592.84	3,100.00	2,507.16	19.12	
Utilities, Water	0.00	708.25	2,200.00	1,491.75	32.19	
Automobile Lease	2,490.00	12,450.00	30,000.00	17,550.00	41.50	
Surveillance, Aerial	0.00	0.00	25,500.00	25,500.00	0.00	
<b>TOTAL OPERATING EXPENSES</b>	<b>32,529.83</b>	<b>609,903.24</b>	<b>1,332,674.00</b>	<b>722,770.76</b>	<b>45.77</b>	
<b>TOTAL EXPENSES</b>	<b>297,903.16</b>	<b>2,223,764.64</b>	<b>5,513,222.00</b>	<b>3,289,457.36</b>	<b>40.34</b>	
<b>CAPITAL OUTLAY EXPENSES</b>						
Capital Outlay	1,386.70	119,581.92	242,000.00	122,418.08	49.41	
<b>TOTAL CAPITAL EXPENSES</b>	<b>1,386.70</b>	<b>119,581.92</b>	<b>242,000.00</b>	<b>122,418.08</b>	<b>49.41</b>	
<b>RESERVES</b>						
Reserve, Public Health Em	0.00	0.00	1,326,200.00	1,326,200.00	0.00	
Reserve, Capital Projects	0.00	0.00	459,849.00	459,849.00	0.00	
Reserve, Pension Liability	0.00	0.00	200,258.00	200,258.00	0.00	
Reserve, Building/Facilities	0.00	0.00	49,000.00	49,000.00	0.00	
Reserve, Vehicle Replacement	0.00	0.00	0.00	0.00	0.00	
<b>TOTAL RESERVES</b>	<b>0.00</b>	<b>0.00</b>	<b>2,035,307.00</b>	<b>2,035,307.00</b>	<b>0.00</b>	

**MINUTES of the San Gabriel Valley Mosquito and Vector Control District  
Board of Trustees Meeting  
1145 N. Azusa Canyon Road, West Covina, CA 91790  
November 13, 2020**

**TRUSTEES PRESENT**

Stephen Sham (Alhambra)  
Roger Chandler (Arcadia)  
Joseph Rocha (Azusa)  
Richard Barakat (Bradbury)  
Corey Calaycay (Claremont)  
Henry Morgan (Covina)  
Margaret Finlay (Duarte)  
Jerry Velasco (El Monte)  
Charles Myers (Glendora)  
Catherine Marcucci (Industry)  
Manuel Garcia (Irwindale)  
Elyse Rasmussen (La Verne)  
Jamie Bissner (Los Angeles Co.)  
Becky Shevlin (Monrovia)  
Joseph Leon (Monterey Park)  
Rachel Janbek (Pasadena)  
Tim Sandoval (Pomona)  
Sandra Armenta (Rosemead)  
Juli Costanzo (San Gabriel)  
Ryan Vienna (San Dimas)  
Cynthia Sternquist (Temple City)  
Allen Wu (Walnut)  
Lloyd Johnson (West Covina)

**TRUSTEES ABSENT**

Manuel Lozano (Baldwin Park)  
John Capoccia (Sierra Madre)  
Robert Joe (So. Pasadena)

**STAFF PRESENT**

Jared Dever  
Rose Alba  
Jason Farned  
Melissa Doyle  
Levy Sun  
Marta Tanaka

**GUESTS PRESENT**

Representative from Lewis Brisbois,  
Bisgaard & Smith, Legal Counsel  
Representative from Nigro & Nigro,  
District Auditor  
Jackie Doornik

**Call to Order**

Board President Becky Shevlin called the meeting to order at 7:03 a.m.

**Pledge of Allegiance and Roll Call**

Trustee Joseph Leon led the Pledge of Allegiance and District Manager Jared Dever took Roll Call.

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

None

**Consent Calendar**

A motion to approve the Consent Calendar as written made by Trustee Jamie Bissner and seconded by Trustee Joseph Leon passed by unanimous vote.

AYES: Sham, Rocha, Barakat, Calaycay, Finlay, Velasco, Myers, Marcucci, Garcia, Rasmussen, Bissner, Shevlin, Leon, Sandoval, Armenta, Vienna, Sternquist, Wu, Johnson

NOES: None

ABSENT: Chandler, Lozano, Morgan, Janbek, Costanzo, Capoccia, Joe  
ABSTAIN: None

**Presentation of Draft Annual Audit for Fiscal Year 2019/20 as prepared by Nigro and Nigro, PC**

Paul Kaymark of Nigro and Nigro PC, District Auditor, reviewed the highlights of the Draft Audit for Fiscal Year 2019/20. Receive and file.

**Consider Resolution 2020-03 of the San Gabriel Valley Mosquito and Vector Control District Authorizing Staff to Access State and Federal Summary Criminal History Information for Employment, Licensing or Certification Purposes**

District Manager Jared Dever explained that currently, the process for completing background checks of new employees provides a one-time account of criminal history. This Resolution will allow district administration to access State and Federal criminal records and national fingerprint databases for current and ongoing criminal activity. Dever provided approximate costs for the Live Scan service and options for purchase of fingerprinting equipment.

A motion to approve Resolution 2020-03 made Trustee Corey Calaycay, seconded by Trustee Cynthia Sternquist, passed by unanimous vote.

AYES: Sham, Rocha, Barakat, Calaycay, Finlay, Velasco, Myers, Marcucci, Garcia, Rasmussen, Bissner, Shevlin, Leon, Janbek, Sandoval, Armenta, Vienna, Costanzo, Sternquist, Wu, Johnson

NOES: None

ABSENT: Chandler, Lozano, Morgan, Capoccia, Joe

ABSTAIN: None

**Consider Amendment to Personnel and Salary Resolution 92-11, Article XI Leave Provisions, Section 1. Sick Leave, Section 2. Cash Out Program**

Committee Chair Richard Barakat reported the committee made one change to the Resolution, increasing the number of hours an employee must maintain to 120 from the previously proposed minimum of 80 hours. Barakat stated the Personnel and Policy Committee recommends approving the Resolution as presented.

A motion made by Trustee Ryan Vienna, seconded by Trustee Margaret Finlay, to approve the Amendment to Resolution 92-11 passed by unanimous vote.

AYES: Sham, Rocha, Barakat, Calaycay, Finlay, Velasco, Myers, Marcucci, Garcia, Rasmussen, Bissner, Shevlin, Leon, Janbek, Sandoval, Armenta, Vienna, Costanzo, Sternquist, Wu, Johnson

NOES: None

ABSENT: Chandler, Lozano, Morgan, Capoccia, Joe

ABSTAIN: None

### **California Department of Public Health Cooperative Agreement**

Board President Becky Shevlin confirmed this Agreement must be renewed annually.

District Manager Jared Dever relayed to the Board that this Agreement stipulates the district must agree to comply with regulations for proper pesticide use, reporting, permits, and applicator licensing.

A motion made by Trustee Tim Sandoval, seconded by Trustee Jerry Velasco, to renew the Agreement, passed by unanimous vote.

AYES: Sham, Rocha, Barakat, Calaycay, Finlay, Velasco, Myers, Marcucci, Garcia, Rasmussen, Bissner, Shevlin, Leon, Janbek, Sandoval, Armenta, Vienna, Costanzo, Sternquist, Wu, Johnson

NOES: None

ABSENT: Chandler, Lozano, Morgan, Capoccia, Joe

ABSTAIN: None

### **District Administration**

#### **9.1 Mosquito Season Review**

District Manager Jared Dever provided an update on the mosquito season, reporting that the district achieved exceptional suppression of West Nile virus transmission, with only one human case reported within the district thus far. Dever commended the district staff and thanked them for their hard work in spite of challenging work conditions.

#### **9.2 Office Closure**

District Manager Jared Dever advised that the district office was closed Monday afternoon for a deep cleaning and sterilization in response to COVID-19 infections amongst staff, per Center for Disease Control guidelines. Dever explained that while the district remained closed Tuesday, management assigned work-from-home activities to staff, and the district re-opened Thursday with no further COVID infections reported.

#### **9.3 Trustee Term of Office Expiring**

District Manager Jared Dever reminded the Board that reappointments are still pending for the following cities; Industry, Irwindale, Pomona, San Dimas, San Gabriel, Sierra Madre, Temple City and Walnut. Dever suggested Trustees work with city staff to complete this process prior to the end of the year.

Dever further clarified that Trustees appointed to fill a vacant seat in the middle of term will still be required to complete the appointment process at the end of the 2 or 4-year term.

Board President Becky Shevlin advised that Terms remain unaffected by Trustees' status as an elected official, and positions on the Board continue for board members not serving on City Council.

## **Committee Reports**

### **10.1 Executive Committee**

Board President Becky Shevlin reported that the Executive Committee met and discussed the desired level of engagement by legal counsel, informing that this may be included in revisions to Board of Trustees Bylaws currently under legal review.

Shevlin directed District Manager Jared Dever to assess the approximate cost to have legal counsel present at Board and Committee meetings and report back to the board in December.

### **10.2 Personnel and Policy Committee**

Committee Chair Richard Barakat reminded committee members that the Personnel and Policy Committee are scheduled meet this afternoon at 2:00 p.m.

### **10.3 Finance and Audit Committee**

Committee Chair Joseph Leon reported that the Finance and Audit Committee met to review the Draft Annual Audit and District Investment Policies.

District Manager Jared Dever confirmed that the committee did not recommend any changes to the investment policy this year.

## **Trustee Reports**

Board President Becky Shevlin instructed district staff to send reminders with Zoom meeting ID and instructions the night or day prior to the board meeting, to allow time to identify and resolve any technical or email problems prior to the meeting.

Shevlin requested district staff conduct an update to trustee preferences for paper or electronic board packages.

## **New Business**

None

## **Adjournment**

The meeting was adjourned at 7:58 a.m.



**Operations Department**  
Disease Weeks [45 – 48] | [November 1 – November 28, 2020]

**Chemical Usage:****November 2020**

Larvicides/Pupicides					
Method of Action	Target	Amount	Area Treated		
<b>Larvicide Oils (Surface Film)</b>					
Suffocation	Mosquitoes	1.68 gal.	15512	sq.ft.	
<b>Insect Growth Regulators (IGR's)</b>					
Inhibits metamorphosis	Mosquitoes	1725 lbs.	75033	sq.ft.	
<b>Bacterials</b>					
Ingestion, toxicant	Mosquitoes	0.47 gal.	245519	sq.ft.	
Ingestion, toxicant	Mosquitoes	29.92 lbs.	532908	sq.ft.	
Ingestion, toxicant	Black flies	7.28 gal.	2022	m <sup>3</sup>	
<b>Biologicals</b>					
Mosquito fish	Mosquitoes	192 ea.	1740	sq.ft.	

**Zone Specialists:**

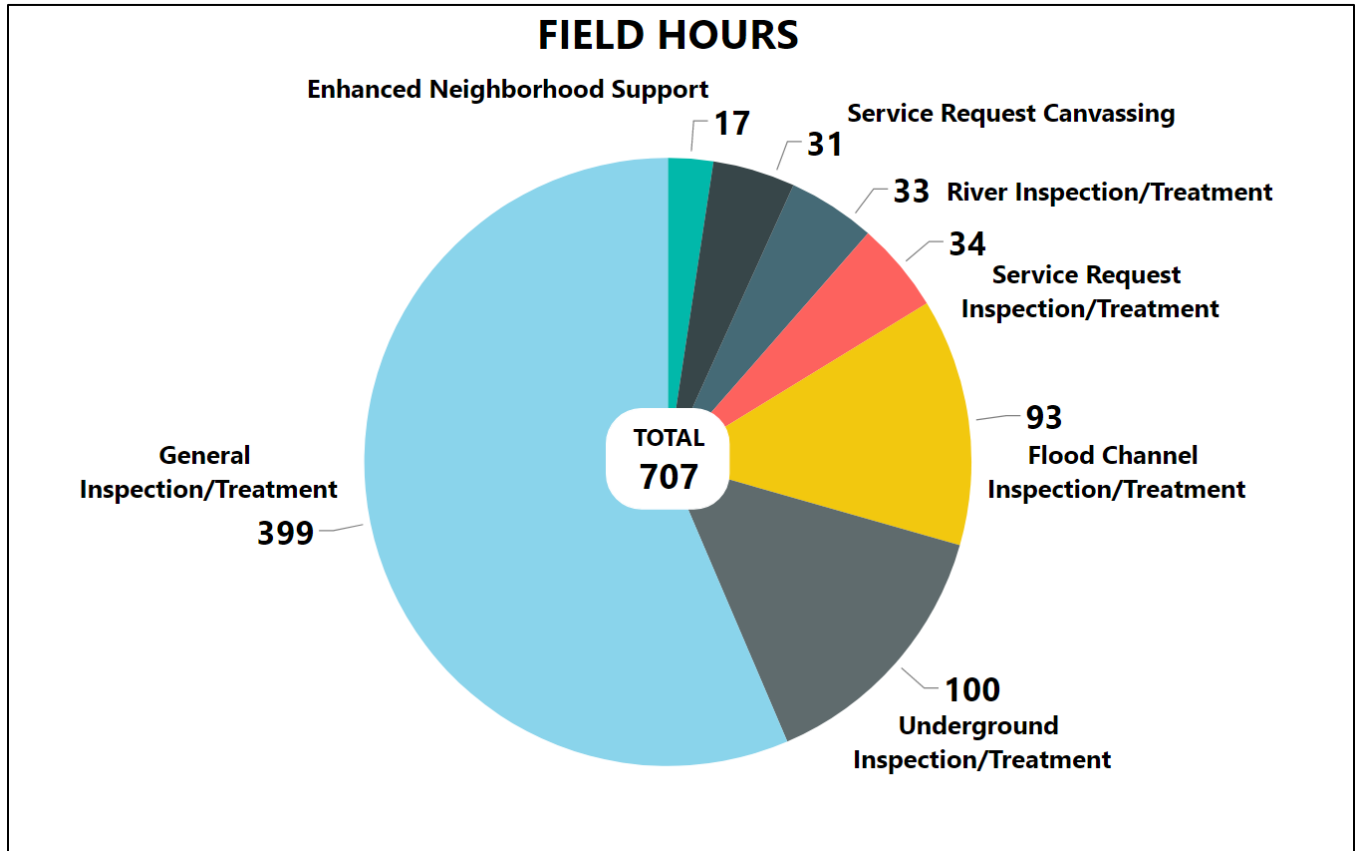
Zone	Specialist	Cities
1	Marc Mitchell	Alhambra, Monterey Park, San Gabriel, South Pasadena
2	Marco Gaytan	Altadena, Pasadena
3	Darrin Jones	Arcadia, Sierra Madre, Temple City
4	Jon Halili	Baldwin Park, El Monte, Rosemead
5	Ignacio Ureña	Azusa, Bradbury, Duarte, Irwindale, Monrovia
6	Fred Ibarra	Industry,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

**Field Statistics:**

**1,387**  
SITES VISITED

**31**    - 11 %  
2019  
SERVICE REQUESTS

**15**    + 67 %  
2019  
CONSULTATIONS



## Surveillance Department

### Disease Weeks [45 - 48] | [November 1 – November 28, 2020]

#### Insect Surveillance Activities

The Surveillance Department set traps weekly for mosquitoes and alternating weeks for black fly when conditions permitted. The department has implemented a system of rotating the trapping locations. This strategy provides detailed information regarding the species present and population density for any given area in the District. The map below displays the amount of mosquitoes collected at each trap site for the month of November.

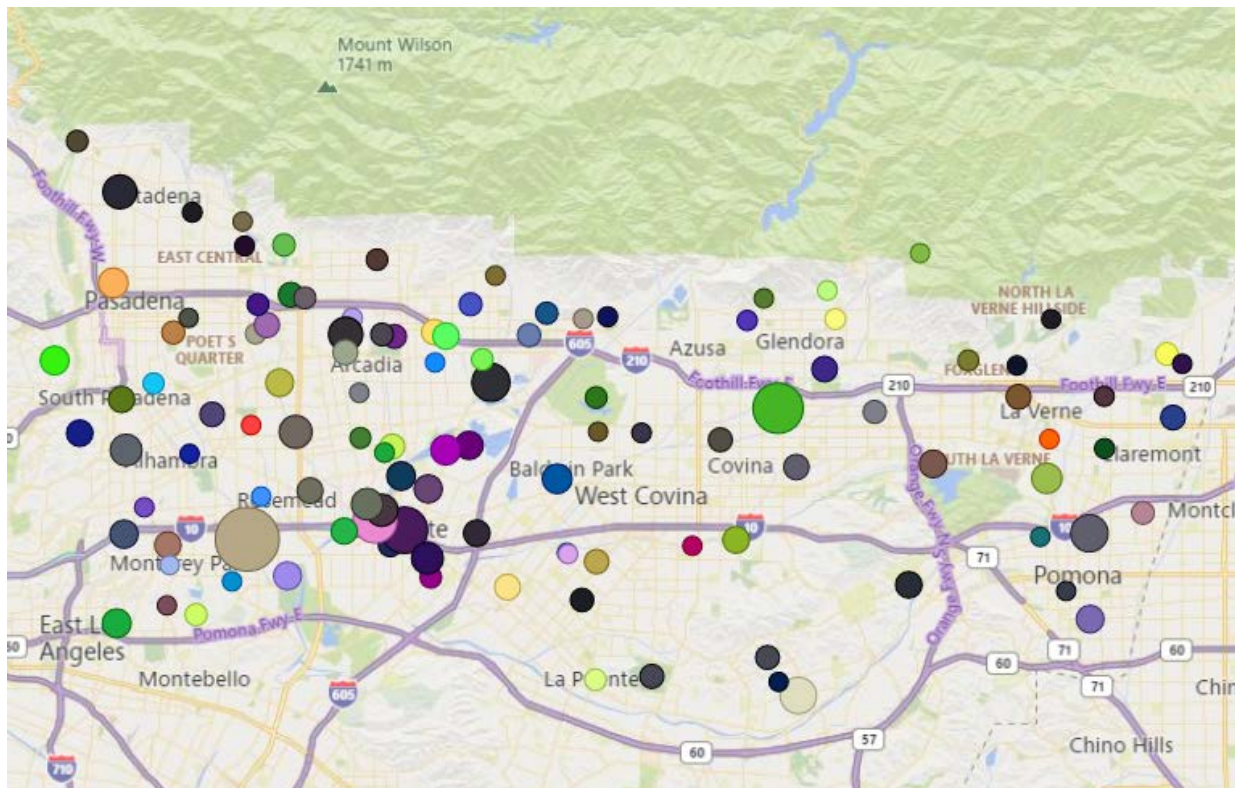
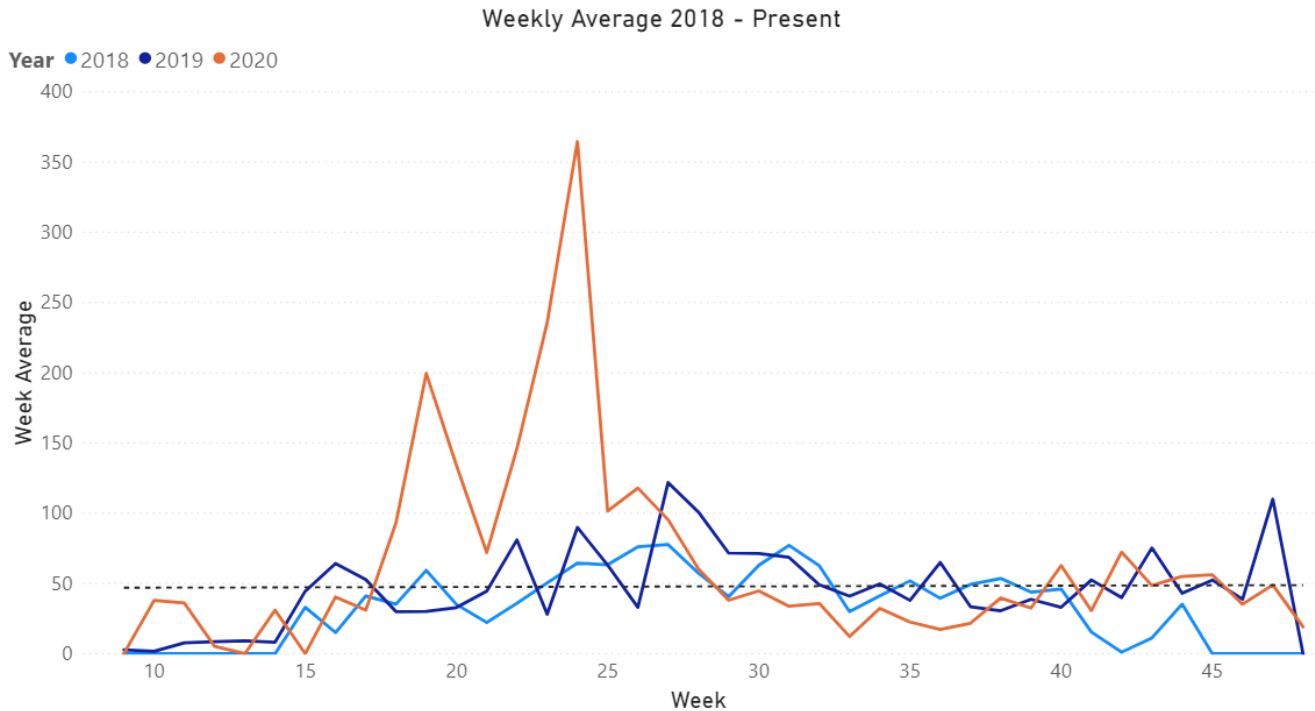


Figure 1 Mosquito Activity in the San Gabriel Valley Weeks 45 - 48

#### San Gabriel Valley Mosquito Activity

During November, a total of 400 traps were set throughout the district and 112 mosquito samples were tested for virus. The number of mosquitoes collected per trap was mostly average during this period.

Week	Mosquito Activity	2020 Average / Trap
45	Average	56
46	Average	33
47	Average	47
48	Low	19



*Figure 2 Average Number of Mosquitoes Captured by Week and Year*

### **Arbovirus Activity in San Gabriel Valley**

No West Nile virus activity detected in tested mosquito collections nor were there any reports of human cases in San Gabriel Valley during weeks 45 – 48. Also, after further investigation the health department shared that the previously reported West Nile virus case located in San Gabriel was false. There have been no human cases in the San Gabriel Valley in 2020.

### **Arbovirus Activity in California**

Year-to-date, there have been 177 human cases of WNV in California, 60 of these were from Los Angeles county. West Nile virus has been isolated from 338 dead bird collections and 2,628 mosquito samples. In Los Angeles county, 426 samples have tested positive, 53 of those samples were collected in the San Gabriel Valley.

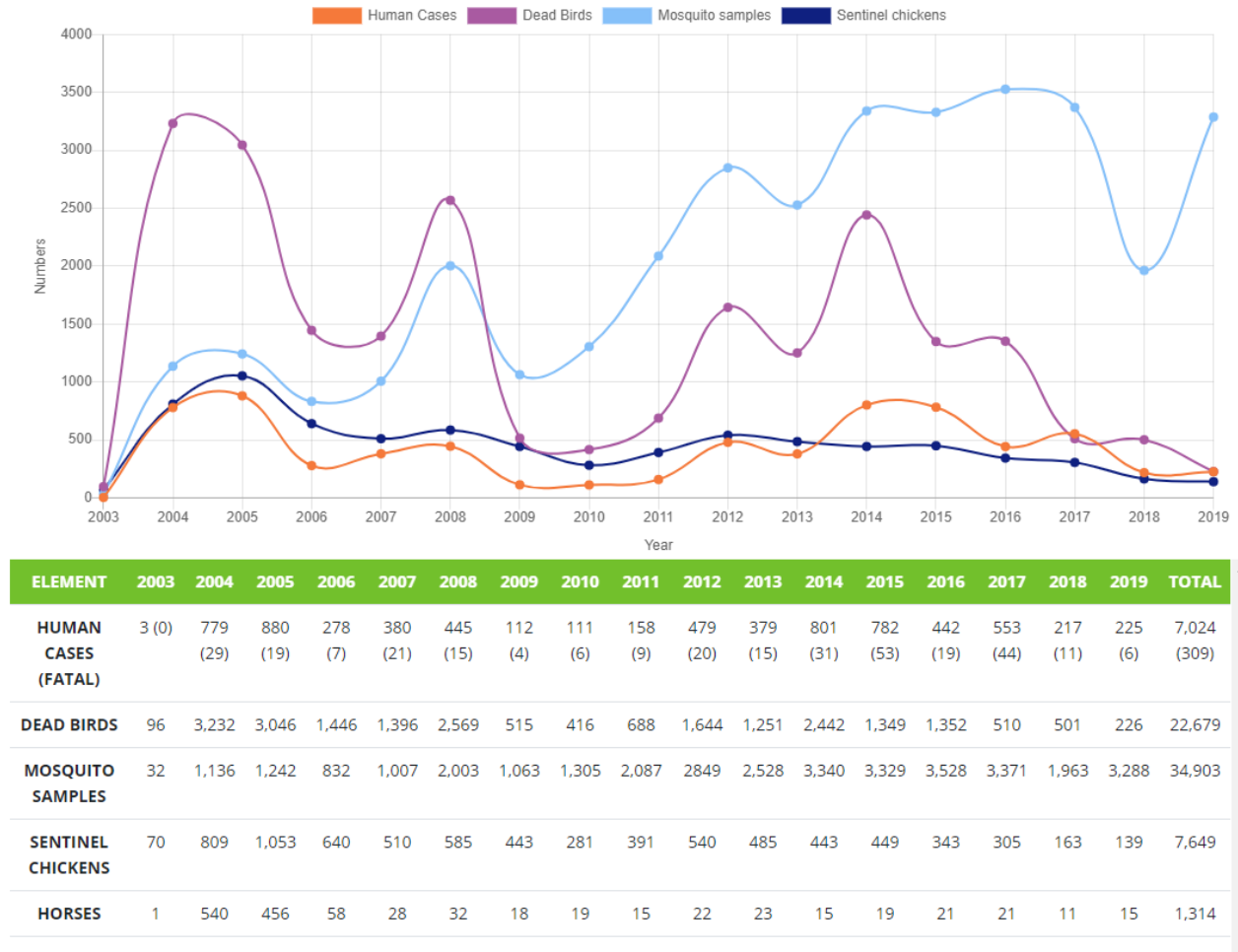


Figure 3 Historical WNV Activity in California 2003 - 2019

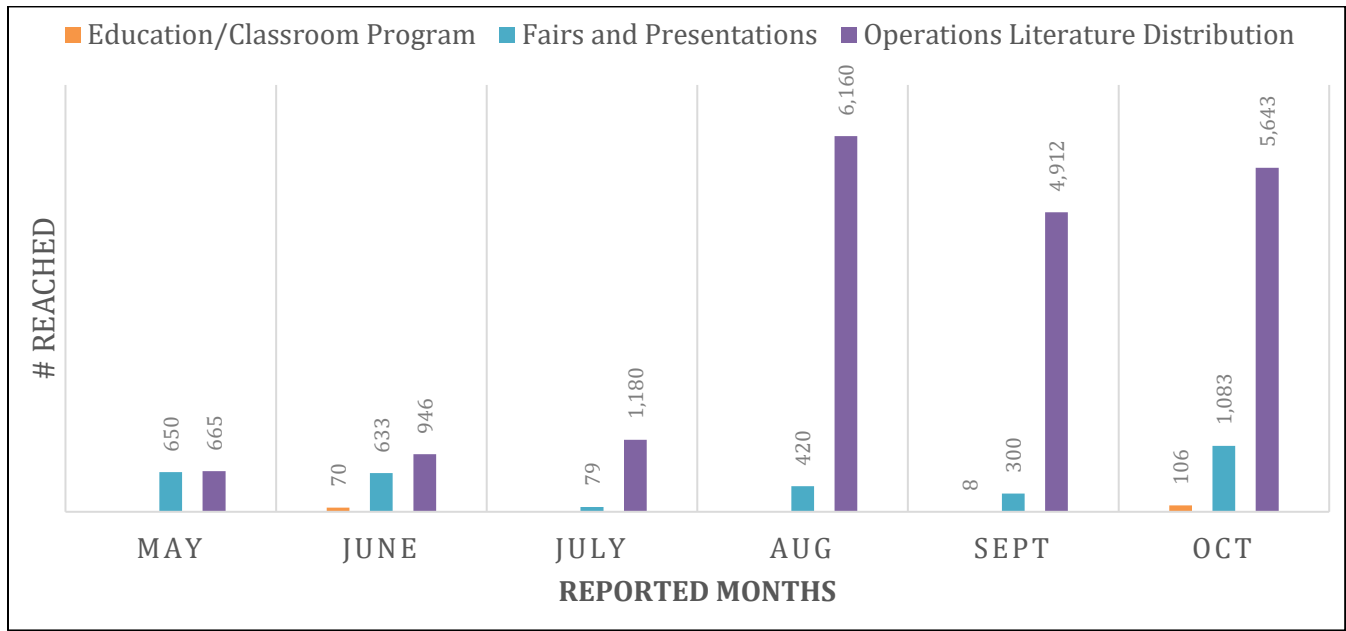
### Department News

The department is continuing to work on projects to gain further understanding on the ecology of mosquitoes in the San Gabriel Valley and support the District’s efforts to control mosquitoes. The current projects include:

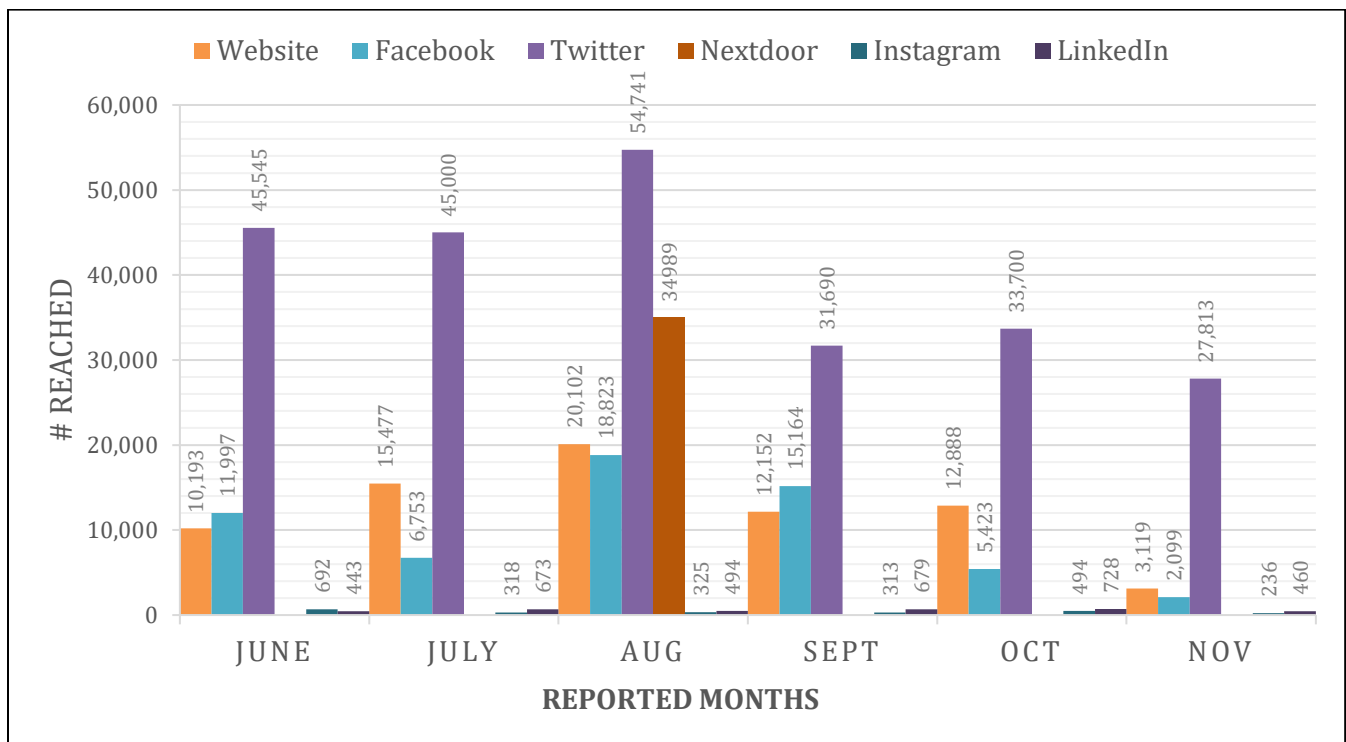
- Quantifying the environmental factors associated with traps that capture high numbers of mosquitoes
- Standardizing and improving the placement of oviposition traps to aid in the detection of *Aedes* mosquitoes
- Identifying the diversity of bird species surrounding areas that have a history of West Nile virus positive mosquito samples
- Quantifying the role of natural breeding habitats in supporting populations of *Aedes* mosquitoes
- Collaborating with the Communications and Operations department in citizen science projects and the evaluation of control techniques

**Communications Department**  
 Disease Weeks [45-48] | [November 1 – November 28, 2020]

**Outreach Activities:**



**Digital Activities:**



## **EcoHealth Vector Education Program**

1. Collaborations:
  - a. Provided resources and contacts to Surveillance for research on *Aedes sierrensis*
2. Project Updates
  - a. End of Operation Mosquito GRID with retrieval of traps
    - i. Initial data suggests:
      1. The percent of students stating that baby mosquitoes grow in stagnant water increased by 22.2% percent; from 81.8% to 100%
      2. The percent of students stating that stagnant water left for longer than one week can grow mosquitoes increased by 15.7% percent; from 86.4% to 100%
      3. The percent of students stating they understand Aedes mosquitoes prefer to lay eggs in small containers increased by 69.77% percent; from 54.5% to 100%
      4. The percent of students stating they “Strongly Agree” or “Agree” that they know what to do to stop mosquitoes from growing in their yard increased by 69.2%; from 59.1% to 100%
      5. The percent of students stating that “All” or “Most” of their plant pots have trays beneath them decreased by 26.4%; from 27.2% to 20%
3. New Developments:
  - a. Met with Dean Gilbert from Edu Consulting LLC to discuss potential EcoHealth marketing strategies
4. Projects in progress:
  - a. Trial Run of “The Deadly Mystery” Escape Room
  - b. Run Through of Escape Room Facilitator Guide and training with communications department staff
  - c. Continued to work on virtual content and escape room
  - d. Assisted with the prepared of a space for Communications green-screen room

## **Design**

1. Website
  - a. Short Bites blog
  - b. Design and edits to the EcoHealth virtual escape room
  - c. Updated content on “Wipe out mosquitoes this winter” webpage
  - d. Reviewed and updated Spanish web pages on website
2. Video
  - a. Continued work on social media videos

## **General Outreach**

1. Began content development of winter “Threat Beneath Our Feet” campaign
2. Social Media
  - a. Promoted online EcoHealth Vector Education programs

- b. Development and use of Twitter Media Studio
- 3. Bite Back Program
  - a. Ongoing revamp: automation and improving volunteer experience
  - b. Ongoing revamp Bite Back Program and fine-tune automated emails on Mailchimp
  - c. Designed Repellent Use Assessments
  - d. Summarized monthly board report into a Bite Back Program e-blast
  - e. Ongoing filming for Bite Back Champion Multi-Activity Storyboard
  - f. Created Native Plant survey for the Bite Back Program
  - g. Began development for "What's Your Ecosystem?" campaign
- 4. Operations Department Support
  - a. Combined resources with Operations to improve response and education to residents at home in high-risk areas
- 5. Short Bites website blog development
  - a. Began "Mosquito Risk Assessment" on SurveyMonkey
- 6. California Native Plant partnership and content development with Theodore Payne Foundation
  - a. Resumed flyer design for SGV Native Plant Week
  - b. Published Native Plant webpage and flyer collaboration
- 7. MVCAC
  - a. Assisted with Annual Meeting video collection

### **Administrative/Trainings**

- 1. Organized and provided CEU webinars to staff
- 2. Updated department and literature inventory
- 3. Storyboard design, script writing, and filming assistance
- 4. Created Communications Department device tracker inventory on Monday.com (weekly tracking)
- 5. Organized Operations' Seasonal education material



**Treasurer's Report - October 2020**  
**San Gabriel Valley Mosquito and Vector Control District**

The attached Treasurer's Report is for October 2020.

The Total of All Funds Balance is \$3,958,310.70

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.

A handwritten signature in blue ink, reading "Lloyd D. Johnson", written over a horizontal line.

Authorized Board of Trustee Member

**San Gabriel Valley Mosquito and Vector Control District  
Treasurer's Report (based on Balance Sheet Detail Activity Report,  
Period 4, FY 2020-2021 received on November 1, 2020**

Item 3.7

Investment Vehicle	Yield	Beginning Balance	Transaction	Deposit (Withdrawal)	Source	Ending Balance
Local Agency Investment Fund (LAIF)	0.62%	\$1,020,184.73	interest	\$2,369.10	LAIF Statement (October 2020)	\$1,022,553.83

Maturity Date: Perpetual  
Interest rate as of oct 2020

Investment Vehicle	Yield	Beginning Balance	Transaction	Deposit (Withdrawal)	Source	Ending Balance
Los Angeles County Pool	0.59%	\$2,241,048.34	interest Trust Warrant #701	\$1,844.46 (\$340,017.60)	ND 24 Per 4 ND 24 Per 4	\$1,902,875.20

Maturity Date: Perpetual  
Interest rate as of Oct 2020

Investment Vehicle	Yield	Beginning Balance	Transaction	Deposit (Withdrawal)	Source	Ending Balance
VCJPA Contingency Fund	2.13%	\$104,965.00	interest	\$311.00	VCJPA Statement (Sept 2020) qtrly	\$105,276.00

Maturity Date: Perpetual  
Interest rate as of June 2020

Investment Vehicle	Beginning Balance	Transaction	Deposit (Withdrawal)	Source	Ending Balance
Citizens Bank Revolving Fund	\$200,000.00	Deb Activity-Oct 20 Sweep Trust Warrant #701 US Auctions-forklift Mercury Ins-Vehicle loss MVCAC So. Region refund	(\$672,278.61) \$319,852.35 \$340,017.60 \$2,000.00 \$8,458.66 \$1,950.00	CB Statement October 2020	\$200,000.00

Investment Vehicle	Beginning Balance	Transaction	Deposit (Withdrawal)	Source	Ending Balance
Citizens Bank Sweep Account	\$714,237.63	Deb Activity-Oct 2020 Deposit	(\$319,852.35) \$333,220.39	CB Statement October 2020	\$727,605.67

<b>Total Beginning Balance</b>	<b>\$4,280,435.70</b>			<b>Total End Balance</b>	<b>\$3,958,310.70</b>
--------------------------------	-----------------------	--	--	--------------------------	-----------------------

**December 11, 2020**

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

**SUBJECT: December 1, 2020 District Working Fund Balance**

December 1, 2020 balance:	\$1,923,003.70
November 1 – November 30, 2020 expenditures:	\$310,025.69
<b>December 1, 2020 Working Fund Balance:</b>	<b>\$1,612,978.01</b>

**Respectfully Submitted:**



**Jared Dever  
District Manager**

**SAN GABRIEL VALLEY  
MOSQUITO AND VECTOR CONTROL DISTRICT  
Report to the Board of Trustees  
For the Fiscal Year Ended  
June 30, 2020**



**SAN GABRIEL VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT**  
*Table of Contents*  
*For the Fiscal Year Ended June 30, 2020*

---

	<u>Page</u>
<b>Letter to Board of Trustees.....</b>	<b>1</b>
<b>Required Communications.....</b>	<b>2</b>
<b>Summary of Adjusting Journal Entries.....</b>	<b>4</b>



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

We are pleased to present this report related to our audit of the financial statements of the San Gabriel Valley Mosquito and Vector Control District (District) as of and for the year ended June 30, 2020. 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  
October 31, 2020

---

---

***Required Communications***

---

---

## SAN GABRIEL VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT

### Required Communications

For the Fiscal Year Ended June 30, 2020

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

Area	Comments
<b>Our Responsibilities with Regard to the Financial Statement Audit</b>	Our responsibilities under auditing standards generally accepted in the United States of America have been described to you in our arrangement letter dated May 1, 2020. Our audit of the financial statements does not relieve management or those charged with governance of their responsibilities, which are also described in that letter.
<b>Overview of the Planned Scope and Timing of the Financial Statement Audit</b>	An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit involved judgment about the number of transactions and the account-type of areas tested. There were no changes to the planned scope and timing of our audit testwork.
<b>Accounting Policies and Practices</b>	<p><b>Accounting Policies and Practices</b> Under generally accepted accounting principles, in certain circumstances, management may select among alternative accounting practices. During our audit, no such circumstances were noted.</p> <p><b>Adoption of, or Change in, Significant Accounting Policies or Their Application</b> Management has the ultimate responsibility for the appropriateness of the accounting policies used by the District. The District did not adopt any significant new accounting policies, nor have there been any changes in existing significant accounting policies during the current period.</p> <p><b>Significant or Unusual Transactions</b> We did not identify any significant or unusual transactions or significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.</p> <p><b>Management's Judgments and Accounting Estimates</b> Accounting estimates are an integral part of the preparation of financial statements and are based upon management's current judgement. No such significant accounting estimates were noted or estimate applications were changed from the previous year.</p>
<b>Audit Adjustments</b>	Audit adjustments are summarized in the attached <b>Summary of Adjusting Journal Entries</b> .
<b>Uncorrected Misstatements</b>	We are not aware of any uncorrected misstatements other than misstatements that are clearly trivial.



**SAN GABRIEL VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT***Required Communications**For the Fiscal Year Ended June 30, 2020*

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

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

---

---

***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, 2020*

---

*None Noted During the Audit Work.*

**SAN GABRIEL VALLEY MOSQUITO AND VECTOR  
CONTROL DISTRICT  
FINANCIAL STATEMENTS  
AND  
INDEPENDENT AUDITORS' REPORT  
For the Fiscal Year Ended  
June 30, 2020  
(With Comparative Amounts as of June 30, 2019)**



**SAN GABRIEL VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT***For the Fiscal Year Ended June 30, 2020**Table of Contents*

---

<b>FINANCIAL SECTION</b>		<b><u>Page</u></b>
Independent Auditors' Report .....		1
Management's Discussion and Analysis.....		3
Basic Financial Statements:		
Government-wide Financial Statements:		
Statement of Net Position.....		10
Statement of Activities.....		11
Governmental Funds Financial Statements:		
Governmental Funds Balance Sheet.....		12
Reconciliation of the Governmental Funds Balance Sheet to Statement of Net Position .....		13
Statement of Governmental Fund Revenues, Expenditures, and Changes in Fund		
Fund Balances .....		14
Reconciliation of the Statement of Governmental Fund Revenues, Expenditures, and Changes		
in Fund Balances to the Statement of Activities.....		15
Notes to Financial Statements .....		16
 <b>REQUIRED SUPPLEMENTARY INFORMATION</b> 		
Budgetary Comparison Schedule – General Fund .....		39
Schedule of Proportionate Share of the Net Pension Liability .....		40
Schedule of Contributions to the Pension Plan.....		41
Schedule of Changes in the Net OPEB Liability and Related Ratios.....		42
Schedule of Contributions to the OPEB Plan.....		43
Notes to the Required Supplementary Information .....		44
 <b>OTHER INDEPENDENT AUDITORS' REPORTS</b> 		
Independent Auditors' Report on Internal Control over Financial Reporting and on Compliance		
and Other Matters Based on an Audit of Financial Statements Performed in Accordance with		
<i>Government Auditing Standards</i> .....		45

---

---

***Financial Section***

---

---

## INDEPENDENT AUDITORS' REPORT

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

### Report on the Financial Statements

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, 2020, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

### Management's Responsibility 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.

### Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### Opinion

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, 2020, 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.

**Other Matters***Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis information, 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, 2019, 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 October 31, 2020, 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 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  
October 31, 2020



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

*Management's Discussion and Analysis (Unaudited)*

*For the Fiscal Year Ended June 30, 2020*

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, 2020. This MD&A presents financial highlights, an overview of the accompanying financial statements, an analysis of net position and results of operations, a current-to prior year analysis, a discussion on restrictions, commitments and limitations, and a discussion of significant activity involving capital assets and long-term debt. Please read in conjunction with the financial statements, which follow this section.

**FINANCIAL HIGHLIGHTS**

- The District's net position increased 7.27%, or \$479,622 from the prior year's net position of \$6,598,533 to \$7,078,155, as a result of this year's operations.
- Total revenues from all sources increased by 14.49%, or \$684,177 from \$4,722,683 to \$5,406,860, from the prior year, primarily due to a \$717,562 increase in the annual property assessment.
- Total expenses for the District's operations increased by 12.84% or \$560,759 from \$4,366,479 to \$4,927,238, from the prior year, primarily due to increases in all expense categories noting primarily that salaries and wages expense increased \$178,401 and employee benefits expense increased \$301,941.

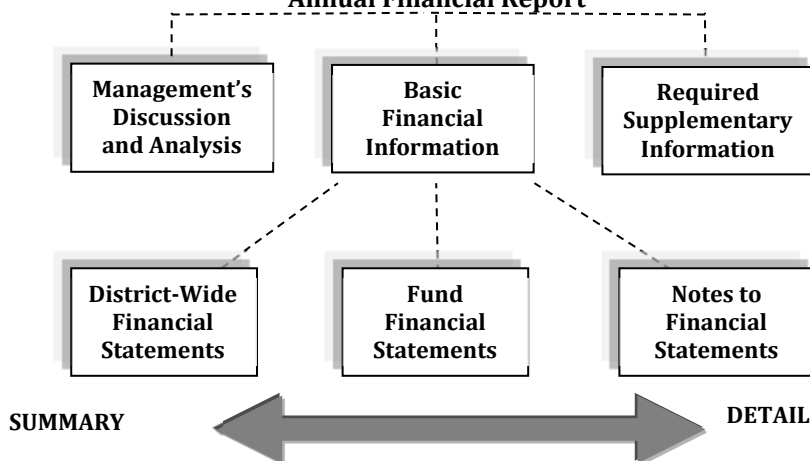
**OVERVIEW OF THE FINANCIAL STATEMENTS**

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, 2020*

---

**OVERVIEW OF THE FINANCIAL STATEMENTS (continued)**

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

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

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

**SAN GABRIEL VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT**  
*Management's Discussion and Analysis (Unaudited)*  
*For the Fiscal Year Ended June 30, 2020*

---

**OVERVIEW OF THE FINANCIAL STATEMENTS (continued)**

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

**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, 2020*

---

**FINANCIAL ANALYSIS AND CONDENSED FINANCIAL INFORMATION**

**Analysis of Net Position**

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

	<u>June 30, 2020</u>	<u>June 30, 2019</u>	<u>Change</u>
<b>Assets:</b>			
Current assets	\$ 6,160,887	\$ 5,233,667	\$ 927,220
Capital assets, net	2,791,225	2,883,501	(92,276)
<b>Total assets</b>	<u>8,952,112</u>	<u>8,117,168</u>	<u>834,944</u>
<b>Deferred outflows of resources</b>	<u>1,448,858</u>	<u>770,264</u>	<u>678,594</u>
<b>Liabilities:</b>			
Current liabilities	284,243	207,724	76,519
Non-current liabilities	2,915,921	1,999,630	916,291
<b>Total liabilities</b>	<u>3,200,164</u>	<u>2,207,354</u>	<u>992,810</u>
<b>Deferred inflows of resources</b>	<u>122,651</u>	<u>81,545</u>	<u>41,106</u>
<b>Net position:</b>			
Net investment in capital assets	2,755,121	2,822,409	(67,288)
Unrestricted	4,323,034	3,776,124	546,910
<b>Total net position</b>	<u>\$ 7,078,155</u>	<u>\$ 6,598,533</u>	<u>\$ 479,622</u>

At the end of fiscal year 2020, the District shows a positive balance in its unrestricted net position of \$4,323,034 that may be utilized in future years.

**SAN GABRIEL VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT**  
*Management's Discussion and Analysis (Unaudited)*  
*For the Fiscal Year Ended June 30, 2020*

---

**FINANCIAL ANALYSIS AND CONDENSED FINANCIAL INFORMATION (continued)**

**Analysis of Revenues and Expenses**

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

	<u>June 30, 2020</u>	<u>June 30, 2019</u>	<u>Change</u>
<b>Program revenues</b>	\$ 5,315,340	\$ 4,596,294	\$ 719,046
<b>Expenses</b>	<u>(4,927,238)</u>	<u>(4,366,479)</u>	<u>(560,759)</u>
<b>Net program revenue</b>	388,102	229,815	158,287
<b>General revenues</b>	<u>91,520</u>	<u>126,389</u>	<u>(34,869)</u>
<b>Change in net position</b>	479,622	356,204	123,418
<b>Net position – beginning of year</b>	<u>6,598,533</u>	<u>6,242,329</u>	<u>356,204</u>
<b>Net position – end of year</b>	<u>\$ 7,078,155</u>	<u>\$ 6,598,533</u>	<u>\$ 479,622</u>

The statement of activities shows how the government's net position changed during the fiscal year. In the case of the District, the operations of the District increased by \$479,622 during the fiscal year ended June 30, 2020.

**Table A-3: Total Revenues**

	<u>June 30, 2020</u>	<u>June 30, 2019</u>	<u>Increase (Decrease)</u>
<b>Program revenues:</b>			
Property assessments	\$ 5,293,853	\$ 4,576,291	\$ 717,562
Penalties and fees on assessments	15,240	13,738	1,502
Other revenues	<u>6,247</u>	<u>6,265</u>	<u>(18)</u>
<b>Total program revenues</b>	<u>5,315,340</u>	<u>4,596,294</u>	<u>719,046</u>
<b>General revenues:</b>			
Investment earnings	<u>91,520</u>	<u>126,389</u>	<u>(34,869)</u>
<b>Total general revenues</b>	<u>91,520</u>	<u>126,389</u>	<u>(34,869)</u>
<b>Total revenues</b>	<u>\$ 5,406,860</u>	<u>\$ 4,722,683</u>	<u>\$ 684,177</u>

Total revenues from all sources increased by 14.49%, or \$684,177 from \$4,722,683 to \$5,406,860, from the prior year, primarily due to a \$717,562 increase in the annual property assessment.

**SAN GABRIEL VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT**  
*Management's Discussion and Analysis (Unaudited)*  
*For the Fiscal Year Ended June 30, 2020*

---

**FINANCIAL ANALYSIS AND CONDENSED FINANCIAL INFORMATION (continued)**

**Analysis of Revenues and Expenses (continued)**

**Table A-4: Total Expenses**

	<u>June 30, 2020</u>	<u>June 30, 2019</u>	<u>Increase (Decrease)</u>
<b>Expenses:</b>			
Salaries and wages	\$ 2,564,804	\$ 2,386,403	\$ 178,401
Employee benefits	1,008,602	706,661	301,941
Materials and services	920,112	825,973	94,139
Insurance	205,037	188,524	16,513
Depreciation expense	223,716	225,166	(1,450)
Interest expense	4,967	33,752	(28,785)
<b>Total expenses</b>	<u>\$ 4,927,238</u>	<u>\$ 4,366,479</u>	<u>\$ 560,759</u>

Total expenses for the District's operations increased by 12.84% or \$560,759 from \$4,366,479 to \$4,927,238, from the prior year, primarily due to increases in all expense categories noting primarily that salaries and wages expense increased \$178,401 and employee benefits expense increased \$301,941.

**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, 2020, the District reported a total fund balance of \$5,994,770. An amount of \$3,235,379 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 \$1,168,703 more than actual. The variance is principally due to over-budgeting \$790,297 for salaries and benefits expense. Actual revenues were greater than the anticipated budget by \$42,941.

**SAN GABRIEL VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT**  
*Management's Discussion and Analysis (Unaudited)*  
*For the Fiscal Year Ended June 30, 2020*

---

**CAPITAL ASSET ADMINISTRATION**

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

	<b>Balance</b>	<b>Balance</b>
	<b><u>June 30, 2020</u></b>	<b><u>June 30, 2019</u></b>
<b>Capital assets:</b>		
Non-depreciable assets	\$ 810,341	\$ 810,341
Depreciable assets	4,434,768	4,327,987
Accumulated depreciation	<u>(2,453,884)</u>	<u>(2,254,827)</u>
<b>Total capital assets, net</b>	<b><u>\$ 2,791,225</u></b>	<b><u>\$ 2,883,501</u></b>

At the end of fiscal year 2019, the District's investment in capital assets amounted to \$2,883,501 (net of accumulated depreciation). This investment in capital assets includes structures, improvements, vehicles and equipment. Major capital asset additions during the year include various vehicles and equipment totaling \$202,300.

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

**LONG-TERM DEBT ADMINISTRATION**

**Table A-6: Long-Term Debt at Year End**

	<b>Balance</b>	<b>Balance</b>
	<b><u>June 30, 2020</u></b>	<b><u>June 30, 2019</u></b>
<b>Long-term debt:</b>		
Capital lease payable	<u>\$ 36,104</u>	<u>\$ 61,092</u>

See Note 7 for further information on the District's long-term debt.

**FACTORS AFFECTING CURRENT FINANCIAL POSITION**

At the end of the first quarter of calendar year 2020, the United States and global economy suffered a major decline due to the impact of the COVID-19 virus. This economic decline may affect the District's operations and investment earnings for the remainder of calendar year 2020 and beyond. However, the potential impact to the District is unknown at this time.

**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, 2020

(With Comparative Amounts as of June 30, 2019)

<b>ASSETS</b>	<b>Governmental Activities</b>	
	<b>2020</b>	<b>2019</b>
<b>Current assets:</b>		
Cash and investments (Note 2)	\$ 5,796,899	\$ 4,933,494
Restricted cash and investments for MVCAC (Note 2 and 3)	29,912	10,722
Accrued interest receivable	14,976	25,963
Property assessments receivable	139,439	120,839
Prepaid expenses and inventory items	74,696	40,855
Deposits with Vector Control Joint Powers Agency (VCJPA) (Note 4)	104,965	101,794
<b>Total current assets</b>	<b>6,160,887</b>	<b>5,233,667</b>
<b>Non-current assets:</b>		
Capital assets – not being depreciated (Note 5)	810,341	810,341
Capital assets – being depreciated, net (Note 5)	1,980,884	2,073,160
<b>Total non-current assets</b>	<b>2,791,225</b>	<b>2,883,501</b>
<b>Total assets</b>	<b>8,952,112</b>	<b>8,117,168</b>
<b><u>DEFERRED OUTFLOWS OF RESOURCES</u></b>		
Deferred amounts related to net OPEB obligation (Note 8)	806,422	104,663
Deferred amounts related to net pension liability (Note 9)	642,436	665,601
<b>Total deferred outflows of resources</b>	<b>1,448,858</b>	<b>770,264</b>
<b><u>LIABILITIES</u></b>		
<b>Current liabilities:</b>		
Accounts payable and accrued expenses	44,472	49,788
Accrued salaries and benefits	91,733	49,840
Restricted for MVCAC expenses (Note 3)	29,912	10,722
Long-term liabilities – due in one year:		
Compensated absences (Note 6)	90,574	72,386
Capital lease payable (Note 7)	27,552	24,988
<b>Total current liabilities</b>	<b>284,243</b>	<b>207,724</b>
<b>Non-current liabilities:</b>		
Long-term liabilities – due in more than one year:		
Compensated absences (Note 6)	135,861	108,578
Capital lease payable (Note 7)	8,552	36,104
Net OPEB obligation (Note 8)	814,891	92,998
Net pension liability (Note 9)	1,956,617	1,761,950
<b>Total non-current liabilities</b>	<b>2,915,921</b>	<b>1,999,630</b>
<b>Total liabilities</b>	<b>3,200,164</b>	<b>2,207,354</b>
<b><u>DEFERRED INFLOWS OF RESOURCES</u></b>		
Deferred amounts related to net OPEB obligation (Note 8)	12,803	-
Deferred amounts related to net pension liability (Note 9)	109,848	81,545
<b>Total deferred inflows of resources</b>	<b>122,651</b>	<b>81,545</b>
<b><u>NET POSITION</u></b>		
Net investment in capital assets (Note 10)	2,755,121	2,822,409
Unrestricted	4,323,034	3,776,124
<b>Total net position</b>	<b>\$ 7,078,155</b>	<b>\$ 6,598,533</b>



**SAN GABRIEL VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT***Statement of Activities**For the Fiscal Year Ended June 30, 2020**(With Comparative Amounts for the Fiscal Year Ended June 30, 2019)*

	<b>Governmental Activities</b>	
	<b>2020</b>	<b>2019</b>
<b>Expenses:</b>		
Mosquito and vector control:		
Salaries and wages	\$ 2,564,804	\$ 2,386,403
Employee benefits	1,008,602	706,661
Materials and services	920,112	825,973
Insurance	205,037	188,524
Depreciation expense	223,716	225,166
Interest expense	4,967	33,752
<b>Total expenses</b>	<b>4,927,238</b>	<b>4,366,479</b>
<b>Program revenues:</b>		
Charges for services:		
Property assessments	5,293,853	4,576,291
Penalties and fees on assessments	15,240	13,738
Other revenue	6,247	6,265
<b>Total program revenues</b>	<b>5,315,340</b>	<b>4,596,294</b>
<b>Net program revenue</b>	<b>388,102</b>	<b>229,815</b>
<b>General revenues:</b>		
Investment earnings	91,520	126,389
<b>Total general revenues</b>	<b>91,520</b>	<b>126,389</b>
<b>Change in net position</b>	<b>479,622</b>	<b>356,204</b>
<b>Net position:</b>		
Beginning of year	6,598,533	6,242,329
End of year	<b>\$ 7,078,155</b>	<b>\$ 6,598,533</b>

**SAN GABRIEL VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT***Balance Sheet – Governmental Funds**June 30, 2020**(With Comparative Amounts as of June 30, 2019)*

	<u>General Fund</u>	
	<u>2020</u>	<u>2019</u>
<b>ASSETS</b>		
<b>Assets:</b>		
Cash and investments	\$ 5,796,899	\$ 4,933,494
Restricted cash and investments for MVCAC	29,912	10,722
Accrued interest receivable	14,976	25,963
Property assessments receivable	139,439	120,839
Prepaid expenses	74,696	40,855
Deposits with Vector Control Joint Powers Agency (VCJPA)	104,965	101,794
<b>Total assets</b>	<b>\$ 6,160,887</b>	<b>\$ 5,233,667</b>
<b>LIABILITIES AND FUND BALANCE</b>		
<b>Liabilities:</b>		
Accounts payable and accrued expenses	\$ 44,472	\$ 49,788
Accrued salaries and benefits	91,733	49,840
Restricted for MVCAC expenses	29,912	10,722
<b>Total liabilities</b>	<b>166,117</b>	<b>110,350</b>
<b>Fund balance: (Note 11)</b>		
Nonspendable	74,696	40,855
Assigned	2,684,695	2,323,147
Unassigned	3,235,379	2,759,315
<b>Total fund balance</b>	<b>5,994,770</b>	<b>5,123,317</b>
<b>Total liabilities and fund balance</b>	<b>\$ 6,160,887</b>	<b>\$ 5,233,667</b>

**SAN GABRIEL VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT***Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position  
June 30, 2020**(With Comparative Amounts as of June 30, 2019)*

	<u>2020</u>	<u>2019</u>
<b>Fund Balance – Governmental Funds</b>	<b>\$ 5,994,770</b>	<b>\$ 5,123,317</b>
Amounts reported for governmental activities in the statement of net position are different because:		
Capital assets used in governmental activities are not current financial resources and, therefore, are not reported in the governmental funds balance sheet. However, the statement of net position includes those assets as capital assets.	2,791,225	2,883,501
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.	1,448,858	770,264
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	(226,435)	(180,964)
Capital lease payable	(36,104)	(61,092)
Net OPEB obligation	(814,891)	(92,998)
Net pension liability	(1,956,617)	(1,761,950)
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.	(122,651)	(81,545)
Total adjustments	<u>1,083,385</u>	<u>1,475,216</u>
<b>Net Position – Governmental Activities</b>	<b><u>\$ 7,078,155</u></b>	<b><u>\$ 6,598,533</u></b>

**SAN GABRIEL VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT**  
*Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds*  
*For the Fiscal Year Ended June 30, 2020*  
*(With Comparative Amounts as of June 30, 2019)*

---

	<b>General Fund</b>	
	<b>2020</b>	<b>2019</b>
<b>Revenues:</b>		
Charges for services:		
Property assessments	\$ 5,293,853	\$ 4,576,291
Penalties and fees on assessments	15,240	13,738
Investment earnings	91,520	126,389
Other revenues	6,247	6,265
<b>Total revenues</b>	<b>5,406,860</b>	<b>4,722,683</b>
<b>Expenditures:</b>		
Current:		
Salaries and wages	2,519,333	2,387,053
Employee benefits	729,530	646,719
Materials and services	920,112	825,973
Insurance	205,037	188,524
Capital outlay	131,440	202,300
Debt service:		
Principal	24,988	64,546
Interest	4,967	33,752
<b>Total expenditures</b>	<b>4,535,407</b>	<b>4,348,867</b>
<b>Net change in fund balance</b>	<b>871,453</b>	<b>373,816</b>
<b>Fund balance:</b>		
Beginning of year	5,123,317	4,749,501
End of year	<b>\$ 5,994,770</b>	<b>\$ 5,123,317</b>

**SAN GABRIEL VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT***Reconciliation of the Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances to the Statement of Activities**For the Fiscal Year Ended June 30, 2020**(With Comparative Amounts as of June 30, 2019)*

	<u>2020</u>	<u>2019</u>
<b>Net Change in Fund Balance – Governmental Funds</b>	<b>\$ 871,453</b>	<b>\$ 373,816</b>
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	(45,471)	650
Net change in net OPEB obligation and related deferred resources	(32,937)	6,645
Net change in net pension liability and related deferred resources	(246,135)	(66,587)
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	131,440	202,300
Depreciation expense	(223,716)	(225,166)
Principal repayment of long-term debt is reported as an expenditure in governmental funds. However, principal repayments reduce liabilities in the statement of net position and do not result in expenses in the statement of activities.	<u>24,988</u>	<u>64,546</u>
<b>Total adjustments</b>	<b><u>(391,831)</u></b>	<b><u>(17,612)</u></b>
<b>Change in Net Position – Governmental Activities</b>	<b><u>\$ 479,622</u></b>	<b><u>\$ 356,204</u></b>

## SAN GABRIEL VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT

### *Notes to Financial Statements*

*June 30, 2020*

---

#### 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, 2020*

---

**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, 2020

---

#### 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.



## SAN GABRIEL VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT

*Notes to Financial Statements*

*June 30, 2020*

---

### 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)

##### 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.

##### 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 position 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 position 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 Plans' fiduciary net position have been determined on the same basis as they are reported by the OPEB Plan. For this purpose, the OPEB Plan recognizes benefit payments when due and payable in accordance with the benefit terms. Investments are reported at fair value.

## SAN GABRIEL VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT

*Notes to Financial Statements*

*June 30, 2020*

---

### 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.

##### 9. Net Position

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

- **Net investment in capital assets** - This component of net position consists of capital assets, including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets. If there are significant unspent related debt proceeds at year-end, the portion of the debt attributable to the unspent proceeds are not included in the calculation of net investment in capital assets. Rather, that portion of the debt is included in the same net position component as the unspent proceeds.
- **Restricted** - This component of net position consists of constraints placed on net position use through external constraints imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or constraints imposed by law through constitutional provisions or enabling legislation.
- **Unrestricted net position** - This component of net position consists of net position that does not meet the definition of "net investment in capital assets" or "restricted".

When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first, then unrestricted resources as they are needed.

##### 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.

## SAN GABRIEL VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT

### *Notes to Financial Statements*

*June 30, 2020*

---

#### 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)

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

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

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

##### E. Use of Estimates

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

##### F. 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, 2020

#### NOTE 2 – CASH AND INVESTMENTS

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

Description	Balance
Cash and investments	\$ 5,796,899
Restricted cash and investments for MVCAC	29,912
<b>Total cash and investments</b>	<b>\$ 5,826,811</b>

Cash and investments consisted of the following:

Description	Balance
Cash on hand	\$ 217
Demand deposits with financial institutions	630,227
Deposits with the California Local Agency Investment Fund (LAIF)	1,421,973
Deposits with the County of Los Angeles Pooled Investment Fund (LACPIF)	3,774,394
<b>Total cash and investments</b>	<b>\$ 5,826,811</b>

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

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 2020, the carrying amount of the District's demand deposits were \$630,227, and the financial institution's balance was \$711,211. The net difference of \$80,984 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, 2020*

---

#### **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, 2020, the District held \$1,421,973 in LAIF.

##### **Los Angeles County Pooled Investment Fund (LACPIF)**

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

LACPIF is not categorized under the fair value hierarchy established by GAAP as it is held at an amortized cost basis and it is Not Rated under the current credit risk ratings format. For financial reporting purposes, the District considers the LACPIF a cash equivalent due to its highly liquid nature and dollar-in dollar-out amortized cost methodology. As of June 30, 2020, the District held \$3,774,394 in LACPIF.

**SAN GABRIEL VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT***Notes to Financial Statements**June 30, 2020*

---

**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, 2020, 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 \$29,912 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 14 for further information.

The District's share of the VCJPA's Members Property Contingency Fund balance as of June 30, 2020 totaled \$104,965. 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, 2020

---

**NOTE 5 – CAPITAL ASSETS**

Changes in capital assets for the year were as follows:

	<u>Balance July 1, 2019</u>	<u>Additions/ Transfers</u>	<u>Deletions/ Transfers</u>	<u>Balance June 30, 2020</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	2,992,458	16,300	-	3,008,758
Equipment and vehicles	<u>1,335,529</u>	<u>115,140</u>	<u>(24,659)</u>	<u>1,426,010</u>
Total depreciable capital assets	<u>4,327,987</u>	<u>131,440</u>	<u>(24,659)</u>	<u>4,434,768</u>
Accumulated depreciation:				
Structures and improvements	(1,350,356)	(68,578)	-	(1,418,934)
Equipment and vehicles	<u>(904,471)</u>	<u>(155,138)</u>	<u>24,659</u>	<u>(1,034,950)</u>
Total accumulated depreciation	<u>(2,254,827)</u>	<u>(223,716)</u>	<u>24,659</u>	<u>(2,453,884)</u>
Total depreciable capital assets, net	<u>2,073,160</u>	<u>(92,276)</u>	<u>-</u>	<u>1,980,884</u>
Total capital assets, net	<u>\$ 2,883,501</u>	<u>\$ (92,276)</u>	<u>\$ -</u>	<u>\$ 2,791,225</u>

**NOTE 6 – COMPENSATED ABSENCES**

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

<u>Balance July 1, 2019</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance June 30, 2020</u>	<u>Current Portion</u>	<u>Long-term Portion</u>
\$ 180,964	\$ 195,969	\$ (150,498)	\$ 226,435	\$ 90,574	\$ 135,861

**NOTE 7 – CAPITAL LEASE PAYABLE**

Changes in the capital lease payable amounts for the year were as follows:

<u>Balance July 1, 2019</u>	<u>Additions</u>	<u>Payments</u>	<u>Balance June 30, 2020</u>	<u>Current Portion</u>	<u>Long-term Portion</u>
\$ 61,092	\$ -	\$ (24,988)	\$ 36,104	\$ 27,552	\$ 8,552

The District leased four vehicles under a capital lease payable. The leases are each for a sixty-month period. The monthly payments on these four vehicles total \$2,490.

## SAN GABRIEL VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT

### Notes to Financial Statements

Years Ended June 30, 2020

#### NOTE 7 – CAPITAL LEASE PAYABLE (continued)

The following is a schedule by years of the future minimum lease payments under the capital lease agreements together with the present value of the net minimum lease payments as of June 30, 2020:

Fiscal Year	Principal	Interest	Total
2021	\$ 27,552	\$ 2,328	\$ 29,880
2022	8,552	163	8,715
Total	36,104	\$ 2,491	\$ 38,595
Current	(27,552)		
Long-term	\$ 8,552		

#### NOTE 8 – NET OTHER POSTEMPLOYMENT BENEFITS (OPEB) OBLIGATION

##### Summary

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

Description	2020
OPEB related deferred outflows	\$ 806,422
Net other post-employment benefits obligation	814,891
OPEB related deferred inflows	12,803

##### 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:

Description	Participants
Benefit types provided	Medical only
Duration of benefits	Lifetime
Required service	CalPERS Retirement and 10 years service
Minimum age	50 years and CalPERS Retirement from District
Dependent coverage	Surviving spouse may participate subject to PEMHCA
District contribution	50% at 10-years of service, plus 5% for each additional year to 100% at 20 or more years of service
District cap on coverage	Highest single-rate



## SAN GABRIEL VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT

Notes to Financial Statements

Years Ended June 30, 2020

### NOTE 8 – NET OTHER POSTEMPLOYMENT BENEFITS (OPEB) OBLIGATION (continued)

#### Employees covered by benefit terms

At June 30, 2020, the following employees were covered by the benefit terms:

Description	2020
Inactive plan members or beneficiaries currently receiving benefit payments	3
Inactive plan members entitled to but not yet receiving benefit payments	1
Active plan members	34
Total	38

#### A. Total Net OPEB Liability

The District's total net OPEB liability of \$814,891 as of June 30, 2020 was measured as of June 30, 2019 (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, 2019 (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, 2019
Experience Study	N/A
Inflation	2.50%
Salary increases	3.00%
Investment rate of return	6.50%
Healthcare cost trend rates	5.4 percent

#### Mortality, Retirement & Turnover Assumptions

The mortality assumptions are based on the 2014 Active Mortality for Miscellaneous Employees table created by CalPERS.

#### Discount Rate

The discount rate used to measure the total OPEB liability was 6.50 percent. The projection of cash flows used to determine the discount rate assumed that contributions would be sufficient to fully fund the obligation over a period not to exceed 30 years.

#### Long-term Expected Rate of Return

The long-term expected rate of return was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of OPEB plan investment expense and inflation) are developed for each major asset class. 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	40.0%	8.90%
US Fixed Income	43.0%	5.54%
Inflation Assets	5.0%	4.38%
REITs	8.0%	7.92%
Commodities	4.0%	5.79%

## SAN GABRIEL VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT

Notes to Financial Statements

Years Ended June 30, 2020

### NOTE 8 – NET OTHER POSTEMPLOYMENT BENEFITS (OPEB) OBLIGATION (continued)

#### B. Changes in the Total OPEB Liability

The following table is based on the roll-forward of the June 30, 2019 (Measurement Date) actuarial valuation:

	Increase (Decrease)		
	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB Liability
<b>Balance at July 1, 2019 (Measurement date July 1, 2018)</b>	\$ 758,905	\$ 665,907	\$ 92,998
<b>Changes for the year:</b>			
Service cost	54,959	-	54,959
Interest	52,389	-	52,389
Changes in assumptions	740,712	-	740,712
Changes in experience	(11,928)	-	(11,928)
Employer contributions	-	65,752	(65,752)
Actual investment income	-	48,632	(48,632)
Administrative expense	-	(145)	145
Benefit payments	(15,752)	(15,752)	-
Net changes	820,380	98,487	721,893
<b>Balance at June 30, 2020 (Measurement date June 30, 2019)</b>	<u>\$ 1,579,285</u>	<u>\$ 764,394</u>	<u>\$ 814,891</u>

#### 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 4.16%	Discount Rate 5.16%	1% Increase 6.16%
<u>\$ 1,095,251</u>	<u>\$ 814,891</u>	<u>\$ 591,352</u>

#### 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 3.0%	Healthcare Cost Trend Rates 4.0%	1% Increase 5.0%
<u>\$ 549,391</u>	<u>\$ 814,891</u>	<u>\$ 1,162,709</u>

**SAN GABRIEL VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT***Notes to Financial Statements**Years Ended June 30, 2020***NOTE 8 – NET OTHER POSTEMPLOYMENT BENEFITS (OPEB) OBLIGATION (continued)****C. OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB**

For the year ended June 30, 2020, the District recognized OPEB expense/(credit) of \$120,435.

At June 30, 2020, the District reported \$793,619 of deferred outflows/(inflows) of resources, net for related to the net OPEB obligation 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	\$ 87,498	\$ -
Changes in assumptions	683,952	-
Differences between expected and actual experience	34,972	(11,014)
Differences between projected and actual earnings on OPEB plan investments	-	(1,789)
<b>Total Deferred Outflows/(Inflows) of Resources</b>	<u>\$ 806,422</u>	<u>\$ (12,803)</u>

At June 30, 2020, the District reported \$87,498 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 in the coming year. Amortization of the \$706,121 of remaining deferred outflows/(inflows) of resources, net related to the net OPEB obligation is as follows:

<u>Amortization Period Fiscal Year Ended June 30</u>	<u>Deferred Outflows/(Inflows) of Resources</u>
2021	\$ 57,846
2022	57,846
2023	57,845
2024	57,450
2025	58,194
Thereafter	416,940
<b>Total</b>	<u>\$ 706,121</u>

**SAN GABRIEL VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT***Notes to Financial Statements**Years Ended June 30, 2020***NOTE 9 – PENSION PLAN****Summary**

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

<u>Description</u>	<u>2020</u>
Pension related deferred outflows	\$ 642,436
Net pension liability	1,956,617
Pension related deferred inflows	109,848

The net pension liability balances have a Measurement Date of June 30, 2019 which is rolled-forward for the District's fiscal year ended June 30, 2020.

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%	6.250%
Required employer contribution rates – FY 2018	9.409%	6.842%

**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, 2019 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

Years Ended June 30, 2020

#### NOTE 9 – 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, 2019 Annual Actuarial Valuation Reports.

At June 30, 2020, the following members were covered by the benefit terms:

Plan Members	Miscellaneous Plans		Total
	Classic	PEPRA	
	Tier 1	Tier 2	
Active members	11	23	34
Transferred and terminated members	35	17	52
Retired members and beneficiaries	10	-	10
<b>Total plan members</b>	<b>56</b>	<b>40</b>	<b>96</b>

###### 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, 2020, (Measurement Date June 30, 2019) were as follows:

Contribution Type	Miscellaneous Plans		Total
	Classic	PEPRA	
	Tier 1	Tier 2	
Contributions – employer	\$ 178,987	\$ 128,565	\$ 307,552
Contributions – members	35,825	121,300	157,125
<b>Total contributions</b>	<b>\$ 214,812</b>	<b>\$ 249,865</b>	<b>\$ 464,677</b>

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

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

*Notes to Financial Statements*

*Years Ended June 30, 2020*

**NOTE 9 – 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 following table shows the plan's proportionate share of the risk pool collective net pension liability over the measurement period:

Changes in the net pension liability for the year ended June 30, 2020, were as follows:

<u>Plan Type and Balance Descriptions</u>	<u>Plan Total Pension Liability</u>	<u>Plan Fiduciary Net Position</u>	<u>Change in Plan Net Pension Liability</u>
<b>CalPERS – Miscellaneous Plan:</b>			
Balance as of June 30, 2018 (Measurement Date)	\$ 8,614,488	\$ 6,852,538	\$ 1,761,950
Balance as of June 30, 2019 (Measurement Date)	\$ 9,515,434	\$ 7,558,817	\$ 1,956,617
<b>Change in Plan Net Pension Liability</b>	<b>\$ 900,946</b>	<b>\$ 706,279</b>	<b>\$ 194,667</b>

For the year ended June 30, 2020 pension expense was \$553,687

The following is the approach established by the plan actuary to allocate the net pension liability and pension expense to the individual employers within the risk pool.

- (1) In determining a cost-sharing plan's proportionate share, total amounts of liabilities and assets are first calculated for the risk pool as a whole on the valuation dates (June 30, 2018). The risk pool's fiduciary net position ("FNP") subtracted from its total pension liability (TPL) determines the net pension liability (NPL) at the valuation date.
- (2) Using standard actuarial roll forward methods, the risk pool TPL is then computed at the measurement date (June 30, 2019). Risk pool FNP at the measurement date is then subtracted from this number to compute the NPL for the risk pool at the measurement date. For purposes of FNP in this step and any later reference thereto, the risk pool's FNP at the measurement date denotes the aggregate risk pool's FNP at June 30, 2019 less the sum of all additional side fund (or unfunded liability) contributions made by all employers during the measurement period (FY 2018-2019).
- (3) The individual plan's TPL, FNP and NPL are also calculated at the valuation date.
- (4) Two ratios are created by dividing the plan's individual TPL and FNP as of the valuation date from (3) by the amounts in step (1), the risk pool's total TPL and FNP, respectively.
- (5) The plan's TPL as of the Measurement Date is equal to the risk pool TPL generated in (2) multiplied by the TPL ratio generated in (4). The plan's FNP as of the Measurement Date is equal to the FNP generated in (2) multiplied by the FNP ratio generated in (4) plus any additional side fund (or unfunded liability) contributions made by the employer on behalf of the plan during the measurement period.
- (6) The plan's NPL at the Measurement Date is the difference between the TPL and FNP calculated in (5).

## SAN GABRIEL VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT

### Notes to Financial Statements

Years Ended June 30, 2020

#### NOTE 9 – PENSION PLAN (continued)

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

##### *Proportionate Share of Net Pension Liability and Pension Expense (continued)*

As of June 30, 2020, the District reported a net pension liability for its proportionate share of the net pension liability of the Plan of \$1,956,617.

The District's net pension liability for the Plan is measured as the proportionate share of the net pension liability. The net pension liability of the Plan is measured as of June 30, 2019, and the total pension liability for the Plan used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2018 rolled forward to June 30, 2019 using standard update procedures. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined.

The District's proportionate share of the net pension liability for the June 30, 2020, measurement date was as follows:

	<u>Percentage Share of Risk Pool</u>		<u>Change Increase/ (Decrease)</u>
	<u>Fiscal Year Ending June 30, 2020</u>	<u>Fiscal Year Ending June 30, 2019</u>	
Measurement Date	<u>June 30, 2019</u>	<u>June 30, 2018</u>	
Percentage of Risk Pool Net Pension Liability	0.048860%	0.046752%	0.002108%
Percentage of Plan (PERF C) Net Pension Liability	0.019094%	0.018285%	0.000809%

The total amount of \$307,552 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 ended June 30, 2020. At June 30, 2020, 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	\$ 307,552	\$ -
Difference between actual and proportionate share of employer contributions	1,320	(32,037)
Adjustment due to differences in proportions	104,368	-
Differences between expected and actual experience	135,895	(10,529)
Differences between projected and actual earnings on pension plan investments	-	(34,208)
Changes in assumptions	<u>93,301</u>	<u>(33,074)</u>
<b>Total Deferred Outflows/(Inflows) of Resources</b>	<u>\$ 642,436</u>	<u>\$ (109,848)</u>

## SAN GABRIEL VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT

### Notes to Financial Statements

Years Ended June 30, 2020

---

#### NOTE 9 – PENSION PLAN (continued)

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

##### *Proportionate Share of Net Pension Liability and Pension Expense (continued)*

Other remaining amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions for the year ended June 30, 2020, will be amortized to pension expense in future periods as follows:

Amortization Period Fiscal Year Ended June 30	Deferred Outflows/(Inflows) of Resources
2021	\$ 192,285
2022	2,216
2023	23,623
2024	6,912
<b>Total</b>	<b>\$ 225,036</b>

##### *Actuarial Methods and Assumptions Used to Determine Total Pension Liability*

For the measurement period ending June 30, 2019 (the measurement date), the total pension liability was determined by rolling forward the June 30, 2018 total pension liability. The June 30, 2020 total pension liability was based on the following actuarial methods and assumptions:

Actuarial Cost Method	Entry Age Normal in accordance with the requirement of GASB Statement No. 68
Actuarial Assumptions:	
Discount Rate	7.15%
Inflation	2.75%
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 2.75% until Purchasing Power Protection Allowance Floor on Purchasing Power applies, 2.75% thereafter

##### *Discount Rate*

The discount rate used to measure the total pension liability for PERF B was 7.15%. A projection of expected benefit payments and contributions was performed to determine if the assets would run out. The test revealed the assets would not run out. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability for PERF B. The results of the crossover testing for the Plan are presented in a detailed report that can be obtained on CalPERS' website.

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



## SAN GABRIEL VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT

Notes to Financial Statements

Years Ended June 30, 2020

### NOTE 9 – PENSION PLAN (continued)

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

##### *Discount Rate (continued)*

The table below reflects long-term expected real rate of return by asset class. The rate of return was calculated using the capital market assumptions applied to determine the discount rate and asset allocation. These geometric rates of return are net of administrative expenses.

Investment Type	New Strategic Allocation	Real Return Years 1 - 10 <sup>1</sup>	Real Return Years 11+ <sup>2</sup>
Global Equity	50.0%	4.80%	5.98%
Fixed Income	28.0%	1.00%	2.62%
Inflation Assets	0.0%	0.77%	1.81%
Private Equity	8.0%	6.30%	7.23%
Real Estate	13.0%	3.75%	4.93%
Liquidity	1.0%	0.00%	-0.92%
	100.0%		

<sup>1</sup> An expected inflation rate-of-return of 2.5% is used for years 1-10.

<sup>2</sup> An expected inflation rate-of-return of 3.0% is used for years 11+.

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

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

Changes in the discount rate for the year ended June 30, 2020, was as follows:

Plan Type	Plan's Net Pension Liability/(Asset)		
	Discount Rate - 1%	Current Discount	Discount Rate + 1%
	6.15%	Rate 7.15%	8.15%
CalPERS – Miscellaneous Plan	\$ 3,236,472	\$ 1,956,617	\$ 900,187

##### *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, 2020, the District reported no payables for outstanding contributions to the CalPERS pension plan required for the year ended June 30, 2020.

**SAN GABRIEL VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT***Notes to Financial Statements**Years Ended June 30, 2020***NOTE 10 – NET INVESTMENT IN CAPITAL ASSETS**

Net investment in capital assets consisted of the following as of June 30:

<u>Description</u>	<u>Balance</u>
Capital assets – not being depreciated	\$ 810,341
Capital assets – being depreciated, net	1,980,884
Capital lease – current portion	(27,552)
Capital lease – non-current portion	(8,552)
<b>Total net investment in capital assets</b>	<b><u>\$ 2,755,121</u></b>

**NOTE 11 – FUND BALANCE**

A detailed schedule of fund balances and their funding composition at June 30, 2020 is as follows:

<u>Description</u>	<u>Balance</u>
<b>Nonspendable:</b>	
Prepaid expenses	\$ 74,696
<b>Assigned:</b>	
Public health emergencies	1,326,200
Capital projects and purchases	1,132,060
Compensated absences	226,435
<b>Total assigned</b>	<b><u>2,684,695</u></b>
<b>Unassigned:</b>	
Unassigned	<u>3,235,379</u>
<b>Total fund balances</b>	<b><u>\$ 5,994,770</u></b>

## SAN GABRIEL VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT

*Notes to Financial Statements*

*Years Ended June 30, 2020*

---

### NOTE 12 – 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 13 – 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)

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.

**SAN GABRIEL VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT***Notes to Financial Statements**Years Ended June 30, 2020*

---

**NOTE 13 – RISK MANAGEMENT (continued)**

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, 2020. 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, 2020.

**NOTE 14 – COMMITMENTS AND CONTINGENCIES****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 15 – SUBSEQUENT EVENT**

At the end of the first quarter of calendar year 2020, the United States and global economy suffered a major decline due to the impact of the COVID-19 virus. This economic decline may affect the District's operations and investment earnings for the remainder of calendar year 2020 and beyond. However, the potential impact to the District is unknown at this time.

---

---

***Required Supplementary Information***

---

---

**SAN GABRIEL VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT**  
*Budgetary Comparison Schedule – General Fund*  
*For the Fiscal Year Ended June 30, 2020*

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance Positive (Negative)</b>
<b>Revenues:</b>			
Charges for services:			
Property assessments	\$ 5,296,419	\$ 5,293,853	\$ (2,566)
Penalties and fees on assessments	-	15,240	15,240
Investment earnings	67,500	91,520	24,020
Other revenues	-	6,247	6,247
<b>Total revenues</b>	<b>5,363,919</b>	<b>5,406,860</b>	<b>42,941</b>
<b>Expenditures:</b>			
Current:			
Salaries and wages	3,293,525	2,519,333	774,192
Employee benefits	745,635	729,530	16,105
Materials and services	1,162,790	920,112	242,678
Insurance	205,160	205,037	123
Capital outlay	267,000	131,440	135,560
Debt service:			
Principal	25,000	24,988	12
Interest	5,000	4,967	33
<b>Total expenditures</b>	<b>5,704,110</b>	<b>4,535,407</b>	<b>1,168,703</b>
<b>Net change in fund balance</b>	<b>\$ (340,191)</b>	<b>\$ 871,453</b>	<b>\$ (1,125,762)</b>
<b>Fund balance:</b>			
Beginning of year		5,123,317	
End of year		<b>\$ 5,994,770</b>	

**SAN GABRIEL VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT**  
*Schedule of Proportionate Share of the Net Pension Liability*  
*For the Fiscal Year Ended June 30, 2020*

---

**Last Ten Fiscal Years**

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

<b>Measurement Date:</b>	<b>June 30, 2019<sup>1</sup></b>	<b>June 30, 2018<sup>1</sup></b>	<b>June 30, 2017<sup>1</sup></b>	<b>June 30, 2016<sup>1</sup></b>	<b>June 30, 2015<sup>1</sup></b>	<b>June 30, 2014<sup>1</sup></b>
District's Proportion of the Net Pension Liability	<u>0.019094%</u>	<u>0.018285%</u>	<u>0.018369%</u>	<u>0.017732%</u>	<u>0.017324%</u>	<u>0.018740%</u>
District's Proportionate Share of the Net Pension Liability	<u>\$ 1,956,617</u>	<u>\$ 1,761,950</u>	<u>\$ 1,821,729</u>	<u>\$ 1,534,400</u>	<u>\$ 1,189,096</u>	<u>\$ 1,166,412</u>
District's Covered-Employee Payroll	<u>\$ 2,068,327</u>	<u>\$ 2,227,488</u>	<u>\$ 1,976,734</u>	<u>\$ 1,931,831</u>	<u>\$ 1,742,656</u>	<u>\$ 1,533,370</u>
District's Proportionate Share of the Net Pension Liability as a Percentage of Covered-Employee Payroll	<u>94.60%</u>	<u>79.10%</u>	<u>92.16%</u>	<u>79.43%</u>	<u>68.23%</u>	<u>76.07%</u>
Plan's Fiduciary Net Position as a Percentage of the Plan's Total Pension Liability	<u>79.44%</u>	<u>79.55%</u>	<u>76.55%</u>	<u>76.23%</u>	<u>80.19%</u>	<u>80.18%</u>

<sup>1</sup> Historical information is required only for measurement periods for which GASB No. 68 is applicable.

**SAN GABRIEL VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT**  
*Schedule of the Pension Contributions to the Pension Plan*  
*For the Fiscal Year Ended June 30, 2020*

<b>California Public Employees' Retirement System (CalPERS) Miscellaneous Plan</b>							
<b>Fiscal Year:</b>	<b>2019-20<sup>1</sup></b>	<b>2018-19<sup>1</sup></b>	<b>2017-18<sup>1</sup></b>	<b>2016-17<sup>1</sup></b>	<b>2015-16<sup>1</sup></b>	<b>2014-15<sup>1</sup></b>	<b>2013-14<sup>1</sup></b>
Actuarially Determined Contribution <sup>2</sup>	\$ 307,552	\$ 277,852	\$ 248,384	\$ 231,319	\$ 205,245	\$ 178,455	\$ 167,417
Contribution in Relation to the Actuarially Determined Contribution <sup>2</sup>	<u>(307,552)</u>	<u>(277,852)</u>	<u>(248,384)</u>	<u>(231,319)</u>	<u>(205,245)</u>	<u>(178,455)</u>	<u>(167,417)</u>
Contribution Deficiency (Excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
District's Covered-Employee Payroll <sup>3</sup>	<u>\$ 2,523,841</u>	<u>\$ 2,068,327</u>	<u>\$ 2,227,488</u>	<u>\$ 1,976,734</u>	<u>\$ 1,931,831</u>	<u>\$ 1,742,656</u>	<u>\$ 1,533,370</u>
Contributions as a Percentage of Covered-Employee Payroll	<u>12.19%</u>	<u>13.43%</u>	<u>11.15%</u>	<u>11.70%</u>	<u>10.62%</u>	<u>10.24%</u>	<u>10.92%</u>

<sup>1</sup> Historical information is required only for measurement periods for which GASB No. 68 is applicable.

<sup>2</sup> Employers are assumed to make contributions equal to the actuarially determined contributions (which is the actuarially determined contribution). However, some employers may choose to make additional contributions towards their side-fund or their unfunded liability. Employer contributions for such plan exceed the actuarial determined contributions. CalPERS has determined that employer obligations referred to as *side-funds* are not considered separately financed specific liabilities.

<sup>3</sup> Covered-Employee Payroll represented above is based on pensionable earnings provided by the employer. However, GASB No. 68 defines covered-employee payroll as the total payroll of employees that are provided pensions through the pension plan. Accordingly, if pensionable earnings are different than total earnings for covered-employees, the employer should display in the disclosure footnotes the payroll based on total earnings for the covered group and recalculate the required payroll-related ratios.

**Notes to the Schedule:**

Change in Benefit Terms: The figures above do not include any liability impact that may have resulted from plan changes which occurred after June 30, 2013 as they have minimal cost impact. This applies for voluntary benefit changes as well as any offers of Two Years Additional Service Credit (a.k.a. Golden Handshakes)



**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, 2020*

<b>Fiscal Year End - Measurement Date</b>	<b>June 30, 2019</b>	<b>June 30, 2018</b>	<b>June 30, 2017</b>
<b>Total OPEB liability</b>			
Service cost	\$ 54,959	\$ 53,488	\$ 50,663
Interest	52,389	42,656	37,599
Changes of assumptions	740,712	-	-
Differences between expected and actual experience	(11,928)	39,668	-
Benefit payments	(15,752)	(12,820)	(12,327)
<b>Net change in total OPEB liability</b>	<b>820,380</b>	<b>122,992</b>	<b>75,935</b>
<b>Total OPEB liability - beginning</b>	<b>758,905</b>	<b>635,913</b>	<b>559,978</b>
<b>Total OPEB liability - ending</b>	<b>\$ 1,579,285</b>	<b>\$ 758,905</b>	<b>\$ 635,913</b>
<b>Plan fiduciary net position</b>			
Contributions - employer	\$ 65,752	\$ 12,820	\$ 62,327
Net difference in earnings	-	(1,989)	-
Net investment income	48,632	40,790	40,075
Benefit payments	(15,752)	(12,820)	(12,327)
Administrative expense	(145)	(1,007)	(480)
<b>Net change in plan fiduciary net position</b>	<b>98,487</b>	<b>37,794</b>	<b>89,595</b>
<b>Plan fiduciary net position - beginning</b>	<b>665,907</b>	<b>628,113</b>	<b>538,518</b>
<b>Plan fiduciary net position - ending</b>	<b>\$ 764,394</b>	<b>\$ 665,907</b>	<b>\$ 628,113</b>
<b>District's net OPEB liability</b>	<b>\$ 814,891</b>	<b>\$ 92,998</b>	<b>\$ 7,800</b>
<b>Plan fiduciary net position as a percentage of the total OPEB liability</b>	<b>48.40%</b>	<b>87.75%</b>	<b>98.77%</b>
<b>Covered-employee payroll</b>	<b>\$ 2,068,327</b>	<b>\$ 2,227,488</b>	<b>\$ 1,976,734</b>
<b>District's net OPEB liability as a percentage of covered-employee payroll</b>	<b>39.40%</b>	<b>4.18%</b>	<b>0.39%</b>

*This schedule is required to show information for ten years; however, until a full ten year trend is compiled, information is presented for those years for which information is available.*

**SAN GABRIEL VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT**  
*Schedule of the OPEB Contributions to the OPEB Plan*  
*For the Fiscal Year Ended June 30, 2020*

---

<b>Fiscal Year:</b>	<b>Last Ten Fiscal Years</b>			
	<b>June 30, 2020</b>	<b>June 30, 2019</b>	<b>June 30, 2018</b>	<b>June 30, 2017</b>
Actuarially Determined Contribution	\$ 27,248	\$ 21,407	\$ 15,552	\$ 12,820
Contribution in Relation to the Actuarially Determined Contribution	<u>(23,251)</u>	<u>(13,731)</u>	<u>(12,820)</u>	<u>(12,327)</u>
Contribution Deficiency (Excess)	<u>\$ 3,997</u>	<u>\$ 7,676</u>	<u>\$ 2,732</u>	<u>\$ 493</u>
District's Covered-Employee Payroll	<u>\$ 2,523,841</u>	<u>\$ 2,068,327</u>	<u>\$ 2,227,488</u>	<u>\$ 1,976,734</u>
Contributions as a Percentage of Covered-Employee Payroll	<u>1.08%</u>	<u>1.03%</u>	<u>0.70%</u>	<u>0.65%</u>

*This schedule is required to show information for ten years; however, until a full ten year trend is compiled, information is presented for those years for which information is available.*

## SAN GABRIEL VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT

*Notes to the Required Supplementary Information  
For the Fiscal Year Ended June 30, 2020*

---

### NOTES TO SCHEDULE

#### **Budgetary Comparison Schedule**

The District follows specific procedures in establishing the budgetary data reflected in the financial statements. Each year the District prepares and submits an operating budget to the Board of Trustees no later than June of each year. The basis used to prepare the budget does not differ substantially from the modified accrual basis of accounting. The adopted budget becomes operative on July 1. The Board of Trustees must approve all supplemental appropriations to the budget and transfers between major accounts.

#### **Schedule of Proportionate Share of the Net Pension Liability**

This schedule is required by GASB Statement No. 68 and is required for all employers in a cost-sharing pension plan. The schedule reports the following information:

- The proportion (percentage) of the collective net pension liability (similar to the note disclosure)
- The proportionate share (amount) of the collective net pension liability
- The employer's covered-employee payroll
- The proportionate share (amount) of the collective net pension liability as a percentage of the employer's covered-employee payroll
- The pension plan's fiduciary net position as a percentage of the total pension liability

#### **Schedule of the Pension Contributions to the Pension Plan**

This schedule is required by GASB Statement No. 68 and is required for all employers in a cost-sharing pension plan. The schedule reports the following information:

- If an employer's contributions to the plan are actuarially determined or based on statutory or contractual requirements: the employer's actuarially determined contribution to the pension plan (or, if applicable, its statutorily or contractually required contribution), the employer's actual contributions, the difference between the actual and actuarially determined contributions (or statutorily or contractually required), and a ratio of the actual contributions divided by covered-employee payroll.

#### **Schedule of Changes in the District's Total OPEB Liability and Related Ratios**

This schedule is required by GASB Statement No. 75 and is required for all employers in a cost-sharing OPEB plan. The schedule reports the following information:

- The employer's proportion (percentage) of the collective net OPEB liability
- The employer's proportionate share (amount) of the collective net OPEB liability
- The employer's covered-employee payroll
- The employer's proportionate share (amount) of the collective net OPEB liability as a percentage of the employer's covered-employee payroll
- The OPEB plan's fiduciary net position as a percentage of the total OPEB liability.

#### **Schedule of the OPEB Contributions to the OPEB Plan**

This schedule is required by GASB Statement No. 75 and is required for all employers in an OPEB plan. The schedule reports the following information:

- If an employer's contributions to the plan are actuarially determined or based on statutory or contractual requirements: the employer's actuarially determined contribution to the OPEB plan (or, if applicable, its statutorily or contractually required contribution), the employer's actual contributions, the difference between the actual and actuarially determined contributions (or statutorily or contractually required), and a ratio of the actual contributions divided by covered-employee payroll.

---

---

***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 San Gabriel Valley Mosquito and Vector Control District as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise San Gabriel Valley Mosquito and Vector Control District's basic financial statements, and have issued our report thereon dated October 31, 2020.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered San Gabriel Valley Mosquito and Vector Control District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the San Gabriel Valley Mosquito and Vector Control District's internal control. Accordingly, we do not express an opinion on the effectiveness of the San Gabriel Valley Mosquito and Vector Control 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 San Gabriel Valley Mosquito and Vector Control 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 determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

**Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the 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  
October 31, 2020