



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

BOARD OF TRUSTEES MEETING AGENDA **December 13, 2024 – 7:00 A.M.**

1. Call to Order

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

2. Opportunity for Public Comment on Non-Agenda Items

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

3. Consent Calendar

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

- 3.1 List of Claims: November 2024 (P.5)
- 3.2 Budget Status Report: November 2024 (P.11)
- 3.3 Minutes of Board of Trustees Meeting: November 2024 (P.15)
- 3.4 Operations Report: November 2024 (P.19)
- 3.5 Surveillance Report: November 2024 (P.23)
- 3.6 Communications Report: November 2024 (P.27)
- 3.7 Treasurer's Report: October 2024 / District Working Balance: December 2024 (P.31)
- 3.8 Sunshine Report (P.33)

4. Presentation: None



5. Trustee Service Pin Presentation

(Board President, John Capoccia) (Informational Item)

- Manuel Garcia, Irwindale – 15 Years
- Sandra Armenta, Rosemead – 6 Years
- Allen Wu, Walnut – 5 Years
- Lloyd Johnson, West Covina – 5 Years

6. Consider Draft Annual Audit for Fiscal Year Concluding June 30, 2024 (Exhibit 6A)
(P.35)

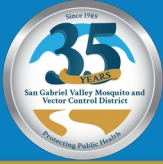
(Finance & Audit Committee Chair, Lloyd Johnson) (Approve/Deny)

- **Call for Public Comment**
- **Board Action Required:** If the Board concurs, following the public discussion by members for this item, the appropriate action is to approve the Draft Annual Audit for Fiscal Year Concluding June 30, 2024.
- **Alternative Board Action:** If after discussion by members for this item, the Board may choose not to approve the Draft Annual Audit for Fiscal Year Concluding June 30, 2024.

7. Consider Rescinding Resolution 2024-01: Bylaws Governing District Meetings and Adopting Resolution 2024-05: Amended and Restated Bylaws Governing the Conduct of District Business (EXHIBITS 7A, 7B) (P.97)

(Personnel & Policy Committee Chair, Becky Shevlin) (Approve/Deny)

- **Call for Public Comment**
- **Board Action Required:** If the Board concurs, following the public discussion by members for this item, the appropriate action is to **rescind Resolution 2024-01 and adopt Resolution 2024-05.**
- **Alternative Board Action:** If after discussion by members for this item, the Board may choose not to **rescind Resolution 2024-01 and adopt Resolution 2024-05.**



8. Consider Rescinding Resolution 2006-01: Establishing a Reimbursement Policy in accordance with GC 53232.2 and 53232.3 and Adopting Resolution 2024-06: Amended and Restated Reimbursement Policy in accordance with GC 53232.2 and 53232.3 (EXHIBITS 8A, 8B) (P.139)

(Personnel & Policy Committee Chair, Becky Shevlin) (Approve/Deny)

- **Call for Public Comment**
- **Board Action Required:** If the Board concurs, following the public discussion by members for this item, the appropriate action is to **rescind Resolution 2006-01 and adopt Resolution 2024-06.**
- **Alternative Board Action:** If after discussion by members for this item, the Board may choose not to **rescind Resolution 2006-01 and adopt Resolution 2024-06.**

9. Notification of VCJPA Refund and Allocation to Member Contingency Fund (P.161)
(Board President, John Capoccia) (Receive and file)

10. District Administration
(District Manager, Jason Farned)

- 10.1 District Update
- 10.2 End of Season – Video Recap

11. Committee Reports

12. Trustee Reports

13. New Business

14. Adjournment



CERTIFICATE OF POSTING

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

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

A handwritten signature in blue ink that reads 'Jerry Mireles'.

Jerry Mireles, Clerk of the Board
San Gabriel Valley MVCD

NOTICE TO THE PUBLIC

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

If you need special assistance or accommodations to participate in this meeting, please contact the Clerk of the Board at 626-814-9466 ext.1006. Notification 48 hours prior to the meeting will enable the District to make reasonable arrangements to ensure accessibility to this meeting. (28 CFR 35. 102-35. 104 ADA Title II)



San Gabriel Valley Mosquito & Vector Control District

List of Claims | November 2024

CLAIMS LIST NOVEMBER 2024

Vendor	Date	Product/Service	Memo/Description	Amount
AJG ACCOUNTING & BOOKEEPING SERVICES	11/5/2024	6000 Accounting Services	Bookkeeping Services: Invoice 3147	1,062.50 <u>\$ 1,062.50</u>
ALL AMERICAN ELECTRIC	11/5/2024	6630 Facility Maintenance	Facility Maintenance - Invoice 7247	1,106.46 <u>\$ 1,106.46</u>
ALL AMERICAN ELECTRIC	11/19/2024	6630 Facility Maintenance	Facility Maintenance - Invoice 7248	1,735.37 <u>\$ 1,735.37</u>
AMAZON CAPITAL SERVICES	11/5/2024	6625 Operations Supplies	Operations Supplies	72.26
AMAZON CAPITAL SERVICES	11/5/2024	6629 Equipment Maintenance	Equipment Maintenance	24.08
AMAZON CAPITAL SERVICES	11/5/2024	6625 Operations Supplies	Operations Supplies	72.26
AMAZON CAPITAL SERVICES	11/5/2024	6641 Education Program Supplies	Education Program Supplies	86.37
AMAZON CAPITAL SERVICES	11/5/2024	6641 Education Program Supplies	Education Program Supplies	86.37
AMAZON CAPITAL SERVICES	11/5/2024	6613 Office Supplies	Office Supplies	35.62
AMAZON CAPITAL SERVICES	11/5/2024	6625 Operations Supplies	Operations Supplies	31.14
AMAZON CAPITAL SERVICES	11/5/2024	6640 Communications Supplies	Communications Supplies	70.55
AMAZON CAPITAL SERVICES	11/5/2024	6629 Equipment Maintenance	Equipment Maintenance	35.76
AMAZON CAPITAL SERVICES	11/5/2024	6629 Equipment Maintenance	Equipment Maintenance	28.46
AMAZON CAPITAL SERVICES	11/5/2024	6630 Facility Maintenance	Facility Maintenance	43.94
AMAZON CAPITAL SERVICES	11/5/2024	6601 Board Expenses	Board Expenses	109.49
AMAZON CAPITAL SERVICES	11/5/2024	6625 Operations Supplies	Operations Supplies	9.84
AMAZON CAPITAL SERVICES	11/5/2024	6625 Operations Supplies	Operations Supplies	55.25
AMAZON CAPITAL SERVICES	11/5/2024	6638 Surveillance Supplies	Surveillance Supplies	42.46
AMAZON CAPITAL SERVICES	11/5/2024	6625 Operations Supplies	Operations Supplies	324.20
AMAZON CAPITAL SERVICES	11/5/2024	6638 Surveillance Supplies	Surveillance Supplies	102.89
AMAZON CAPITAL SERVICES	11/5/2024	6630 Facility Maintenance	Facility Maintenance	-180.45
				<u>\$ 1,050.49</u>
ALEJANDRA GASPAR	11/19/2024	6514 Tuition Reimbursement	Tuition Reimbursement - June 2024 - August 2024 Course	2,000.00 <u>\$ 2,000.00</u>
ANAIS MEDINA DIAZ	11/19/2024	6619 Travel, Meetings and Conferences	Per Diem - MVCAC Planning Session	110.00 <u>\$ 110.00</u>
ANISH SARAIYA	11/19/2024	6601 Board Expenses	Reimbursement for business related board expenses November 2024	100.00 <u>\$ 100.00</u>
AMERICAN FIDELITY FLEX	11/5/2024	6510 Cafeteria Benefit	Cafeteria Benefit - Invoice 2340370B November 2024	608.28 <u>\$ 608.28</u>
AMERICAN FIDELITY ASSURANCE	11/5/2024	6510 Cafeteria Benefit	Cafeteria Benefit - InvD780358 November 2024	3,265.72 <u>\$ 3,265.72</u>
ATHENS SERVICES	11/19/2024	6630 Facility Maintenance	Facility Maintenance - Invoice 18108322	306.35 <u>\$ 306.35</u>
AZUSA LIGHT AND WATER	11/5/2024	6622 Water Utility Services	Water Utility Services - Acct 303-0190.300 (9/16/24-10/15/24)	99.46
	11/5/2024	6622 Water Utility Services	Water Utility Services - Acct 303-0191.300 (9/12/24-10/10/24)	57.10
				<u>\$ 156.56</u>
BECKY SHEVLIN	11/19/2024	6601 Board Expenses	Reimbursement for business related board expenses November 2024	100.00 <u>\$ 100.00</u>
CALIFORNIA SPECIAL DISTRICTS ASSOCIATION	11/19/2024	6611 Membership Dues	Membership Dues - CSDA Jan-Dec 2025	9,338.00 <u>\$ 9,338.00</u>
CALIFORNIA DEPT OF PUBLIC HEALTH	10/17/2024	6637 State Certification	State Certificatoin - Technician Exams	574.00 <u>\$ 574.00</u>
CALPERS	11/19/2024	6510 Cafeteria Benefit	CalPERS Medical Premiums December 2024	1,730.82
CALPERS	11/19/2024	6510 Cafeteria Benefit	CalPERS Medical Premiums December 2024	3,192.16
CALPERS	11/19/2024	6510 Cafeteria Benefit	CalPERS Medical Premiums December 2024	3,830.84
CALPERS	11/19/2024	6510 Cafeteria Benefit	CalPERS Medical Premiums December 2024	3,214.52
CALPERS	11/19/2024	6517 Retiree Health Insurance	CalPERS Medical Premiums (Retirees) December 2024	628.00
CALPERS	11/19/2024	6510 Cafeteria Benefit	CalPERS Medical Premiums Admin Fee December 2024	38.80
				<u>\$ 12,635.14</u>



San Gabriel Valley Mosquito & Vector Control District List of Claims | November 2024

CELL BUSINESS EQUIPMENT	11/19/2024	6607 Equipment Lease	Equipment Lease - Invoice 5031779298	1,718.45 <u>\$ 1,718.45</u>
CHARLIE KLINAKIS	11/19/2024	6601 Board Expenses	Reimbursement for business related board expenses November 2024	100.00 <u>\$ 100.00</u>
CITY OF WEST COVINA	11/19/2024	6608 Fees and Assessments	Fees and Assessments - Citywide Lighting & Maintenance District	486.42 <u>\$ 486.42</u>
COREY CALAYCAY	11/19/2024	6601 Board Expenses	Reimbursement for business related board expenses November 2024	100.00 <u>\$ 100.00</u>
CORY MOSS	11/19/2024	6601 Board Expenses	Reimbursement for business related board expenses November 2024	100.00 <u>\$ 100.00</u>
CYNTHIA STERNQUIST	11/19/2024	6601 Board Expenses	Reimbursement for business related board expenses November 2024	100.00 <u>\$ 100.00</u>
DENISE MENCHACA	11/19/2024	6601 Board Expenses	Reimbursement for business related board expenses November 2024	100.00 <u>\$ 100.00</u>
DR. ALLEN WU	11/19/2024	6601 Board Expenses	Reimbursement for business related board expenses November 2024	100.00 <u>\$ 100.00</u>
FLEET SOLUTIONS CENTER	11/19/2024	6632 Vehicle Maintenance	Vehicle Maintenance - Invoice 6297	883.19 <u>\$ 883.19</u>
FRONTIER	11/19/2024	6610 Internet Services	Internet Services Acct 626-197-1465-020723-5 (11/9/24-12/8/24)	567.21 <u>\$ 567.21</u>
GO TO COMMUNICATIONS, INC	11/5/2024	6614 Phone Services	Phone Services: Invoice INV7103371900 (11/1/24-11/30/24)	1,111.18 <u>\$ 1,111.18</u>
HENRY AVILES	11/19/2024	6601 Board Expenses	Reimbursement for business related board expenses November 2024	100.00 <u>\$ 100.00</u>
HOME DEPOT	11/19/2024	6631 Grounds Maintenance	Grounds Maintenance - Invoice 520948	164.25 <u>\$ 164.25</u>
HOSE MAN INC	11/19/2024	6625 Operations Supplies	Operations Supplies - Invoice 00081765	60.09 <u>\$ 60.09</u>
INTERSTATE BATTERIES	11/5/2024	6632 Vehicle Maintenance	Vehicle Maintenance - Invoice 10197767	169.16 <u>\$ 169.16</u>
INTERSTATE BATTERIES	11/5/2024	6632 Vehicle Maintenance	Vehicle Maintenance - Invoice 10198103	169.16 <u>\$ 169.16</u>
JACKIE DOORNIK	11/19/2024	6601 Board Expenses	Reimbursement for business related board expenses November 2024	100.00 <u>\$ 100.00</u>
JERRY VELASCO	11/19/2024	6601 Board Expenses	Reimbursement for business related board expenses November 2024	100.00 <u>\$ 100.00</u>
JOHN CAPOCCIA	11/19/2024	6601 Board Expenses	Reimbursement for business related board expenses November 2024	100.00 <u>\$ 100.00</u>
JOSEPH LEON	11/19/2024	6601 Board Expenses	Reimbursement for business related board expenses November 2024	100.00 <u>\$ 100.00</u>
K'WEST PRINTING	11/5/2024	6616 Printing and Reproduction	Printing and Reproduction - Invoice 00824576	700.80 <u>\$ 700.80</u>
KENN K. FUJIOKA	11/19/2024	6517 Retiree Health Insurance	Retiree Medical Premium November 2024	249.60 <u>\$ 249.60</u>
LEWIS BRISBOIS BISGAARD & SMITH LLP	11/19/2024 11/19/2024	6655 Contract Services - Legal 6655 Contract Services - Legal	Contract Services - Legal - Invoice 4033773 Contract Services - Legal - Invoice 3863058	1,300.00 1,404.00 <u>\$ 2,704.00</u>
LLOYD JOHNSON	11/19/2024	6601 Board Expenses	Reimbursement for business related board expenses November 2024	149.50 <u>\$ 149.50</u>
MANUEL GARCIA	11/19/2024	6601 Board Expenses	Reimbursement for business related board expenses November 2024	100.00 <u>\$ 100.00</u>
				\$ 6,100.00



San Gabriel Valley Mosquito & Vector Control District List of Claims | November 2024

MARGARET FINLAY	11/19/2024	6601 Board Expenses	Reimbursement for business related board expenses November 2024	100.00 \$ 100.00
MARTA TANAKA	11/19/2024	6517 Retiree Health Insurance	Retiree Medical Premium November 2024	974.47 \$ 974.47
MARY BRISCO	11/19/2024	6517 Retiree Health Insurance	Retiree Medical Premium November 2024	708.41 \$ 708.41
MESHAL KASHIFALGHITA	11/19/2024	6601 Board Expenses	Reimbursement for business related board expenses November 2024	100.00 \$ 100.00
MIKE NIFFENEGGER	11/19/2024	6517 Retiree Health Insurance	Retiree Medical Premium November 2024	974.47 \$ 974.47
MOSQUITO MATE	11/5/2024	6638 Surveillance Supplies	Surveillance Supplies - Invoice 3214	165.00 \$ 165.00
NATIONWIDE RETIREMENT	11/5/2024	6512 DM 457 Contribution	Employer Deferred Comp Contribution for DM PPE 11/2/24	316.10 \$ 316.10
NATIONWIDE RETIREMENT	11/19/2024	6512 DM 457 Contribution	Employer Deferred Comp Contribution for DM PPE 11/16/24	316.10 \$ 316.10
NIGRO AND NIGRO	11/5/2024	6651 Contract Services - Auditor	Contract Services - Auditor - Invoice 21143	6,000.00 \$ 6,000.00
OPTIMIZED INVESTMENT PARTNERS, LLC	11/19/2024	6654 Contract Services - Inv. Advisory	Investment Advisory Services: Invoice 1264	693.45 \$ 693.45
PERS	11/5/2024	6515 CalPERS Classic Normal Cost	CalPERS Classic ER Contribution (12.52%) PPE 11/2/24	588.94
PERS	11/5/2024	6515 CalPERS Classic Normal Cost	CalPERS Classic ER Contribution (12.52%) PPE 11/2/24	2,332.93
PERS	11/5/2024	6515 CalPERS Classic Normal Cost	CalPERS Classic ER Contribution (12.52%) PPE 11/2/24	485.38
PERS	11/5/2024	6516 CalPERS Pepra Normal Cost	CalPERS Pepra ER Contribution (7.87%) PPE 11/2/24	852.54
PERS	11/5/2024	6516 CalPERS Pepra Normal Cost	CalPERS Pepra ER Contribution (7.87%) PPE 11/2/24	650.47
PERS	11/5/2024	6516 CalPERS Pepra Normal Cost	CalPERS Pepra ER Contribution (7.87%) PPE 11/2/24	3,642.61
PERS	11/5/2024	6516 CalPERS Pepra Normal Cost	CalPERS Pepra ER Contribution (7.87%) PPE 11/2/24	1,371.82
PERS	11/5/2024	6516 CalPERS Pepra Normal Cost	CalPERS Pepra ER Contribution (7.87%) PPE 11/2/24	1,136.87 \$ 11,061.56
PERS	11/19/2024	6515 CalPERS Classic Normal Cost	CalPERS Classic ER Contribution (12.52%) PPE 11/16/24	588.94
PERS	11/19/2024	6515 CalPERS Classic Normal Cost	CalPERS Classic ER Contribution (12.52%) PPE 11/16/24	2,332.93
PERS	11/19/2024	6515 CalPERS Classic Normal Cost	CalPERS Classic ER Contribution (12.52%) PPE 11/16/24	485.38
PERS	11/19/2024	6516 CalPERS Pepra Normal Cost	CalPERS Pepra ER Contribution (7.87%) PPE 11/16/24	852.54
PERS	11/19/2024	6516 CalPERS Pepra Normal Cost	CalPERS Pepra ER Contribution (7.87%) PPE 11/16/24	664.04
PERS	11/19/2024	6516 CalPERS Pepra Normal Cost	CalPERS Pepra ER Contribution (7.87%) PPE 11/16/24	3,603.02
PERS	11/19/2024	6516 CalPERS Pepra Normal Cost	CalPERS Pepra ER Contribution (7.87%) PPE 11/16/24	1,392.60
PERS	11/19/2024	6516 CalPERS Pepra Normal Cost	CalPERS Pepra ER Contribution (7.87%) PPE 11/16/24	1,136.87 \$ 11,056.32
PRINCIPAL DENTAL	11/19/2024	6510 Cafeteria Benefit	Dental Premiums December 2024	135.46
PRINCIPAL DENTAL	11/19/2024	6510 Cafeteria Benefit	Dental Premiums December 2024	181.84
PRINCIPAL DENTAL	11/19/2024	6510 Cafeteria Benefit	Dental Premiums December 2024	1,421.23
PRINCIPAL DENTAL	11/19/2024	6510 Cafeteria Benefit	Dental Premiums December 2024	271.84
PRINCIPAL DENTAL	11/19/2024	6510 Cafeteria Benefit	Dental Premiums December 2024	360.92
PRINCIPAL DENTAL	11/19/2024	6510 Cafeteria Benefit	Vision Premiums December 2024	17.74
PRINCIPAL DENTAL	11/19/2024	6510 Cafeteria Benefit	Vision Premiums December 2024	26.61
PRINCIPAL DENTAL	11/19/2024	6510 Cafeteria Benefit	Vision Premiums December 2024	149.34
PRINCIPAL DENTAL	11/19/2024	6510 Cafeteria Benefit	Vision Premiums December 2024	53.22
PRINCIPAL DENTAL	11/19/2024	6510 Cafeteria Benefit	Vision Premiums December 2024	44.35 \$ 2,662.55
QUADIENT LEASING USA	11/19/2024	6607 Equipment Leases	Equipment Lease - Invoice Q1556695	249.00 \$ 249.00
RICHARD BARAKAT	11/19/2024	6601 Board Expenses	Reimbursement for business related board expenses November 2024	100.00 \$ 100.00
ROBERT GONZALES	11/19/2024	6601 Board Expenses	Reimbursement for business related board expenses November 2024	100.00 \$ 100.00
ROBERT JOE	11/19/2024	6601 Board Expenses	Reimbursement for business related board expenses November 2024	100.00 \$ 100.00



San Gabriel Valley Mosquito & Vector Control District

List of Claims | November 2024

RYAN VIENNA	11/19/2024	6601 Board Expenses	Reimbursement for business related board expenses November 2024	100.00 \$ 100.00
SANDRA ARMENTA	11/19/2024	6601 Board Expenses	Reimbursement for business related board expenses November 2024	100.00 \$ 100.00
SHO TAY	11/19/2024	6601 Board Expenses	Reimbursement for business related board expenses November 2024	100.00 \$ 100.00
SOUTHERN CALIFORNIA EDISON	11/5/2024	6620 Electric Utility Services	Electric Utilities: Service Account 8002465958 (10/2/24-10/30/24)	2,970.09 \$ 2,970.09
SO CAL GAS	11/19/2024	6621 Gas Utility Services	Gas Utility Svcs: Acct 057-518-2100-9 (Meter 10313904)	32.91
	11/19/2024	6621 Gas Utility Services	Gas Utility Svcs: Acct 059-618-2100-5 (Meter 13608951)	161.39
				\$ 194.30
SSD ALARM	11/19/2024	6630 Facility Maintenance	Facility Maintenance - Invoice S-011135770	25.00 \$ 25.00
SYNTECH GROUP INC.	11/5/2024	6653 Contract Services - IT	Contract Services IT - Invoice SVC-A23670	700.00
	11/5/2024	6653 Contract Services - IT	Contract Services IT - Invoice SVC-A23662	105.00
				\$ 805.00
SYNTECH GROUP INC.	11/19/2024	6653 Contract Services - IT	Contract Services IT - Invoice SVC-A23711	3,965.00
	11/19/2024	6604 Computer Software	Computer Software - Invoice SVC-A23690	1,317.70
				\$ 5,282.70
TEXAS LIFE	11/19/2024	6510 Cafeteria Benefit	Cafeteria Benefit - Invoice SM09BT20241113001	169.40 \$ 169.40
TRISTAN HALLUM	11/19/2024	6619 Travel, Meetings and Conferences	Per Diem - MVCAC Fall Meeting and Planning Session	165.00 \$ 165.00
UNITED PET CARE	11/19/2024	6510 Cafeteria Benefit	Cafeteria Benefit - Invoice 202405299 November 2024	86.50 \$ 86.50
US BANK	11/19/2024	6638 Surveillance Supplies	Surveillance Supplies - Airgas	441.24
US BANK	11/19/2024	6636 Fish Supplies	Fish Supplies - Pentair Aquatic Eco-Systems	50.34
US BANK	11/19/2024	6619 Travel, Meetings, and Conferences	Conference - FMCA Conference Registration	630.00
US BANK	11/19/2024	6638 Surveillance Supplies	Surveillance Supplies - Home Depot	14.97
US BANK	11/19/2024	6638 Surveillance Supplies	Surveillance Supplies - Home Depot	46.04
US BANK	11/19/2024	6634 Uniforms	Uniforms - LaundryUp 8717	45.00
US BANK	11/19/2024	6619 Travel, Meetings, and Conferences	Travel - Expedia (FMCA Conference)	425.94
US BANK	11/19/2024	6638 Surveillance Supplies	Surveillance Supplies - Walmart	11.55
US BANK	11/19/2024	6634 Uniforms	Uniforms - LaundryUp 8788	45.00
US BANK	11/19/2024	6638 Surveillance Supplies	Surveillance Supplies - Airgas	220.62
US BANK	11/19/2024	6624 Gasoline	Gasoline - Mobil	79.08
US BANK	11/19/2024	6634 Uniforms	Uniforms - LaundryUp 8873	45.00
US BANK	11/19/2024	6638 Surveillance Supplies	Surveillance Supplies - Hemostat	61.46
US BANK	11/19/2024	6634 Uniforms	Uniforms - LaundryUp 8932	45.00
US BANK	11/19/2024	6602 Branded Apparel	Branded Apparel - Custom Beanies Now	-27.40
US BANK	11/19/2024	6602 Branded Apparel	Branded Apparel - Custom Beanies Now	9.01
US BANK	11/19/2024	6644 Website and Email Services	Website and Email Services - Mailchimp	60.00
US BANK	11/19/2024	6639 Advertising	Advertising - Google	500.00
US BANK	11/19/2024	6639 Advertising	Advertising - Hulu	204.55
US BANK	11/19/2024	6656 Contract Services - Other	Contract Services - Other - SoCal Newspaper Group	356.40
US BANK	11/19/2024	6613 Office Supplies	Office Supplies - Smart and Final	64.52
US BANK	11/19/2024	6604 Computer Software	Computer Software - Ario	17.99
US BANK	11/19/2024	6606 Employee Engagement/Recognition	Employee Engagement/Recognition - Costco	3.99
US BANK	11/19/2024	6606 Employee Engagement/Recognition	Employee Engagement/Recognition - Costco	109.70
US BANK	11/19/2024	6604 Computer Software	Computer Software - Dmarc	10.00
US BANK	11/19/2024	6604 Computer Software	Computer Software - Wasabi	40.00
US BANK	11/19/2024	6604 Computer Software	Computer Software - Zoom	10.53
US BANK	11/19/2024	6604 Computer Software	Computer Software - Zoom	79.00
US BANK	11/19/2024	6604 Computer Software	Computer Software - DNS Made Easy	60.00
US BANK	11/19/2024	6625 Operations Supplies	Operations Supplies - Harbor Freight	111.31
US BANK	11/19/2024	6615 Postage	Postage - USPS	108.35
US BANK	11/19/2024	6625 Operations Supplies	Operations Supplies - Superior	53.23
US BANK	11/19/2024	6606 Employee Engagement/Recognition	Employee Engagement/Recognition - Smart and Final	102.92
US BANK	11/19/2024	6615 Postage	Postage - USPS	137.98
US BANK	11/19/2024	6638 Surveillance Supplies	Surveillance Supplies - UPS	8.80
US BANK	11/19/2024	6606 Employee Engagement/Recognition	Employee Engagement/Recognition - Party City	44.61
US BANK	11/19/2024	6618 Recruitments	Recruitments - All American Security	26.00
US BANK	11/19/2024	6604 Computer Software	Computer Software - Canva	15.00
US BANK	11/19/2024	6601 Board Expenses	Board Expenses - Smart and Final	157.54



San Gabriel Valley Mosquito & Vector Control District

List of Claims | November 2024

US BANK	11/19/2024	6601 Board Expenses	Board Expenses - Yum Yum	19.99
US BANK	11/19/2024	6641 Education Program Supplies	Education Program Supplies - USPS	5.70
US BANK	11/19/2024	6639 Advertising	Advertising - Google	500.00
US BANK	11/19/2024	6639 Advertising	Advertising - Google	500.00
US BANK	11/19/2024	6639 Advertising	Advertising - Meta	228.58
US BANK	11/19/2024	6639 Advertising	Advertising - Google	189.78
US BANK	11/19/2024	6604 Computer Software	Computer Software - Canva	119.40
US BANK	11/19/2024	6641 Education Program Supplies	Computer Software - Dropbox	180.00
US BANK	11/19/2024	6632 Vehicle Maintenance	Vehicle Maintenance - Autozone	40.21
US BANK	11/19/2024	6630 Facility Maintenance	Facility Maintenance - Lowe's	3.70
US BANK	11/19/2024	6630 Facility Maintenance	Facility Maintenance - The Tranzonic Companies	399.88
US BANK	11/19/2024	6632 Vehicle Maintenance	Vehicle Maintenance - Autonation Estore	36.06
US BANK	11/19/2024	6629 Equipment Maintenance	Equipment Maintenance - Prime Power Equipment	25.87
US BANK	11/19/2024	6629 Equipment Maintenance	Equipment Maintenance - Prime Power Equipment	21.21
US BANK	11/19/2024	6631 Grounds Maintenance	Ground Maintenance - Lowe's	14.31
US BANK	11/19/2024	6632 Vehicle Maintenance	Vehicle Maintenance - Decals.com	30.56
US BANK	11/19/2024	6629 Equipment Maintenance	Equipment Maintenance - O'Reilly Auto Parts	11.01
US BANK	11/19/2024	6629 Equipment Maintenance	Equipment Maintenance - O'Reilly Auto Parts	27.74
US BANK	11/19/2024	6632 Vehicle Maintenance	Vehicle Maintenance - Landscape Warehouse	16.43
US BANK	11/19/2024	6629 Equipment Maintenance	Equipment Maintenance - Autozone	51.40
US BANK	11/19/2024	6629 Equipment Maintenance	Equipment Maintenance - O'Reilly Auto Parts	10.11
US BANK	11/19/2024	6629 Equipment Maintenance	Equipment Maintenance - Autozone	-28.43
US BANK	11/19/2024	6632 Vehicle Maintenance	Vehicle Maintenance - TireZone	175.00
US BANK	11/19/2024	6632 Vehicle Maintenance	Vehicle Maintenance - MoPar Parts	25.76
US BANK	11/19/2024	6632 Vehicle Maintenance	Vehicle Maintenance - TireZone	93.00
				\$ 7,122.54
VERIZON WIRELESS	11/19/2024	6609 Field Communications	Field Communications - Invoice 9978376382 (10/11/24-11/10/24)	837.58
VERIZON WIRELESS	11/19/2024	6609 Field Communications	Field Communications - Invoice 9978376381 (10/11/24-11/10/24)	1,576.96
VERIZON WIRELESS	11/19/2024	6609 Field Communications	Field Communications - Invoice 9978376383 (10/11/24-11/10/24)	488.04
				\$ 2,902.58
VESTIS	11/5/2024	6332 Uniforms	Uniforms - Invoice 5880749777	226.37
VESTIS	11/5/2024	6332 Uniforms	Uniforms - Invoice 5880743775	199.37
				\$ 425.74
VESTIS	11/19/2024	6332 Uniforms	Uniforms - Invoice 5880755858	199.37
VESTIS	11/19/2024	6332 Uniforms	Uniforms - Invoice 5880761875	199.37
				\$ 398.74
WEST VALLEY MVCD	11/19/2024	6635 Arbovirus Testing Supplies	Lab Testing - Invoice 2961	1,824.00
				\$ 1,824.00
WEX/CHEVRON	11/19/2024	6624 Gasoline	Gasoline - Invoice 100815243	7,100.86
				\$ 7,100.86
			Total Accounts Payable for November 2024	\$ 109,931.76
			Total Payroll for November 2024 (attached)	\$ 298,644.81
			Total Claims for November 2024	\$ 408,576.57



San Gabriel Valley Mosquito & Vector Control District List of Claims | November 2024

Payroll November 2024

Department	November 7, 2024	November 21, 2024	Total
100-EXECUTIVE	\$ 10,832.80	\$ 10,832.80	\$ 21,665.60
200-ADMINISTRATION	\$ 13,141.61	\$ 13,241.61	\$ 26,383.22
300-OPERATIONS	\$ 78,413.24	\$ 60,046.81	\$ 138,460.05
400-SURVEILLANCE	\$ 17,431.20	\$ 18,142.20	\$ 35,573.40
500-COMMUNICATIONS	\$ 18,246.81	\$ 18,522.40	\$ 36,769.21
300-1 EXTRA HELP (SEASONAL)	\$ 13,608.46	\$ 9,282.58	\$ 22,891.04
GROSS PAYROLL	\$ 151,674.12	\$ 130,068.40	\$ 281,742.52
EMPLOYER TAXES	\$ 2,708.76	\$ 2,270.63	\$ 4,979.39
CAR ALLOWANCE (DM)	\$ 500.00	\$ -	\$ 500.00
EMPLOYEE BENEFITS-MED	\$ 5,392.65	\$ 5,317.05	\$ 10,709.70
PAYROLL PROCESSING FEES	\$ 356.60	\$ 356.60	\$ 713.20



San Gabriel Valley Mosquito & Vector Control District Budget Status Report | November 2024

BUDGET STATUS REPORT

PERIOD ENDING 11/30/2024
Current Period 42% of Fiscal Year Completed

	CURRENT PERIOD	YEAR TO DATE	ADOPTED BUDGET	REMAINING BUDGET	PERCENTAGE OF BUDGET UTILIZED
SALARIES AND BENEFITS					
6500 Salaries - Exempt	68,723.80	336,927.40	890,532.03	553,604.63	38%
6501 Salaries - Non-Exempt	140,038.98	755,053.49	1,969,912.44	1,214,858.95	38%
6502 Salaries - Overtime	20,547.63	82,001.68	39,500.00	-42,501.68	208%
6503 Salaries - Vacation	8,400.47	30,552.74	102,585.60	72,032.86	30%
6504 Salaries - Holiday	10,677.30	32,711.20	128,021.04	95,309.84	26%
6505 Salaries - Sick Pay	13,389.55	45,277.92	95,654.35	50,376.43	47%
6506 Salaries - Extra Help	19,964.79	118,366.00	304,004.45	185,638.45	39%
6507 Payroll Taxes - Medicare	4,231.16	21,032.04	50,168.28	29,136.24	42%
6508 Payroll Taxes - Social Security	748.23	4,200.19	10,945.86	6,745.67	38%
6509 Payroll Taxes - Unemployment Insurance	0.00	548.07	20,000.00	19,451.93	3%
6510 Cafeteria Benefit	29,509.29	164,633.75	552,600.00	387,966.25	30%
6511 Group Term Life Insurance	0.00	2,070.32	6,000.00	3,929.68	35%
6512 DM 457 Contribution	632.20	3,127.72	8,175.08	5,047.36	38%
6513 DM Car Allowance	500.00	2,000.00	6,000.00	4,000.00	33%
6514 Tuition Reimbursement	2,000.00	2,000.00	8,000.00	6,000.00	25%
6515 CalPERS Classic Normal Cost	6,814.50	33,122.68	87,945.99	54,823.31	38%
6516 CalPERS PEPRA Normal Cost	15,303.38	76,482.28	188,978.08	112,495.80	40%
6517 Retiree Health Insurance	3,534.95	21,209.70	55,000.00	33,790.30	39%
6518 CalPERS Classic Unfunded Liability	0.00	132,029.00	136,444.00	4,415.00	97%
6520 CalPERS Classic - ADP	0.00	0.00	323,360.00	323,360.00	0%
6521 CalPERS PEPRA - ADP	0.00	0.00	30,000.00	30,000.00	0%
6522 CalPERS Post Retirement - OPEB	0.00	0.00	150,000.00	150,000.00	0%
Total SALARIES AND BENEFITS	345,016.23	1,863,346.18	5,163,827.20	3,300,481.02	36%
ORGANIZATIONAL EXPENDITURES					
6600 Bank Charges	713.20	6,354.26	22,000.00	15,645.74	29%
6601 Board Expenses	2,636.52	12,606.98	38,400.00	25,793.02	33%
6602 Branded Apparel	-18.39	272.37	4,000.00	3,727.63	7%
6603 Computer Hardware	0.00	895.59	28,000.00	27,104.41	3%
6604 Computer Software	1,669.62	36,748.24	91,000.00	54,251.76	40%
6605 Emergency Response	0.00	0.00	100,000.00	100,000.00	0%
6606 Employee Recognition & Engagement	261.22	744.33	6,000.00	5,255.67	12%
6607 Equipment Leases	1,967.45	7,888.08	23,000.00	15,111.92	34%
6608 Fees and Assessments	486.42	17,285.78	105,000.00	87,714.22	16%
6609 Field Communications	2,902.58	18,257.51	50,000.00	31,742.49	37%
6610 Internet Services	567.21	2,839.31	20,000.00	17,160.69	14%
6611 Membership Dues	9,338.00	32,793.00	40,000.00	7,207.00	82%
6612 Miscellaneous Expenses	356.40	356.40	3,000.00	2,643.60	12%
6613 Office Supplies	100.14	1,873.62	8,700.00	6,826.38	22%
6614 Phone Services	1,111.18	5,551.16	25,000.00	19,448.84	22%
6615 Postage	246.33	834.22	1,500.00	665.78	56%
6616 Printing and Reproduction	700.80	2,217.84	11,000.00	8,782.16	20%
6617 Professional Development	0.00	-230.00	3,000.00	3,230.00	-8%
6618 Recruitments	26.00	61.00	6,500.00	6,439.00	1%



San Gabriel Valley Mosquito & Vector Control District Budget Status Report | November 2024

	CURRENT PERIOD	YEAR TO DATE	ADOPTED BUDGET	REMAINING BUDGET	PERCENTAGE OF BUDGET UTILIZED
6619 Travel, Meetings, and Conferences	1,330.94	8,107.74	51,000.00	42,892.26	16%
6620 Electric Utility Services	2,970.09	18,932.45	36,500.00	17,567.55	52%
6621 Gas Utility Services	194.30	726.27	4,300.00	3,573.73	17%
6622 Water Utility Services	156.56	773.26	2,600.00	1,826.74	30%
6623 Aerial Operations	0.00	0.00	29,000.00	29,000.00	0%
6624 Gasoline	7,179.94	27,506.98	68,000.00	40,493.02	40%
6625 Operations Supplies	789.58	1,182.98	8,000.00	6,817.02	15%
6626 Pesticides	0.00	34,366.39	120,000.00	85,633.61	29%
6627 Pool Notifications	0.00	889.32	8,000.00	7,110.68	11%
6628 Safety Supplies	0.00	1,350.00	5,000.00	3,650.00	27%
6629 Equipment Maintenance	207.21	633.02	3,000.00	2,366.98	21%
6630 Facility Maintenance	3,440.25	21,363.17	88,152.80	66,789.63	24%
6631 Grounds Maintenance	178.56	437.64	2,000.00	1,562.36	22%
6632 Vehicle Maintenance	1,638.53	12,287.06	50,000.00	37,712.94	25%
6633 Work Boots	0.00	-9.23	5,500.00	5,509.23	0%
6634 Uniforms	1,004.48	5,617.79	12,500.00	6,882.21	45%
6635 Testing Supplies	1,824.00	8,726.00	20,000.00	11,274.00	44%
6636 Fish Supplies	50.34	136.92	2,500.00	2,363.08	5%
6637 State Certification	0.00	5,853.00	6,000.00	147.00	98%
6638 Surveillance Supplies	1,115.03	5,282.86	15,000.00	9,717.14	35%
6639 Advertising	2,122.91	7,662.54	20,000.00	12,337.46	38%
6640 Communications Supplies	70.55	704.29	8,000.00	7,295.71	9%
6641 Education Program Supplies	358.44	8,320.40	10,000.00	1,679.60	83%
6642 Event Participation Fees	0.00	0.00	1,000.00	1,000.00	0%
6643 Media Production	0.00	40.40	1,800.00	1,759.60	2%
6644 Website and Email Services	60.00	2,580.00	8,500.00	5,920.00	30%
6650 Contract Services - Assessment Administration		0.00	20,000.00	20,000.00	0%
6651 Contract Services - Auditor	6,000.00	14,770.00	19,000.00	4,230.00	78%
6652 Contract Services - Bookkeeping	1,062.50	5,343.75	16,000.00	10,656.25	33%
6653 Contract Services - Information Technology	4,770.00	23,051.34	60,000.00	36,948.66	38%
6654 Contract Services - Investment Advisory	693.45	2,893.51	10,000.00	7,106.49	29%
6655 Contract Services - Legal	2,704.00	12,465.66	32,000.00	19,534.34	39%
6656 Contract Services - Other	0.00	0.00	5,000.00	5,000.00	0%
6660 Insurance - VCJPA Automobile	0.00	6,431.00	4,000.00	-2,431.00	161%
6661 Insurance - VCJPA General Fund	0.00	3,891.00	5,000.00	1,109.00	78%
6662 Insurance - VCJPA Liability	0.00	122,709.00	145,000.00	22,291.00	85%
6663 Insurance - VCJPA Property	0.00	12,505.00	21,000.00	8,495.00	60%
6664 Insurance - VCJPA Workers' Compensation	0.00	133,303.00	145,000.00	11,697.00	92%
6665 Insurance - Other Insurance	0.00	279.36	5,500.00	5,220.64	5%
Total ORGANIZATIONAL EXPENDITURES	62,986.34	658,463.56	1,659,952.80	1,001,489.24	40%
CAPITAL OUTLAY					
8000 Capital Outlay - General	0.00	33,932.00	350,000.00	316,068.00	10%
Total CAPITAL OUTLAY	0.00	33,932.00	350,000.00	316,068.00	10%
Total EXPENDITURES	408,002.57	2,555,741.74	7,173,780.00	4,618,038.26	36%



San Gabriel Valley Mosquito & Vector Control District Budget Status Report | November 2024

	CURRENT PERIOD	YEAR TO DATE	ADOPTED BUDGET	REMAINING BUDGET	PERCENTAGE OF BUDGET UTILIZED
DESIGNATED RESERVES					
Public Health Emergency	0.00	0.00	500,000.00	500,000.00	0%
Capital Projects	0.00	0.00	325,000.00	325,000.00	0%
Pension Liability	0.00	0.00	313,000.00	313,000.00	0%
Building/Facilities	0.00	0.00	110,000.00	110,000.00	0%
Vehicle Replacement	0.00	0.00	65,000.00	65,000.00	0%
Prop 218 Ballot Initiative	0.00	0.00	525,000.00	525,000.00	0%
Sterile Insect Technique	0.00	0.00	122,500.00	122,500.00	0%
Total DESIGNATED RESERVES	0.00	0.00	1,960,500.00	1,960,500.00	0%

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San Gabriel Valley Mosquito & Vector Control District
Board of Trustees Meeting Minutes
November 8, 2024

TRUSTEES PRESENT

Henry Aviles (Alhambra)
 Sho Tay (Arcadia)
 Robert Gonzales (Azusa)
 Richard Barakat (Bradbury)
 Corey Calaycay (Claremont)
 Margaret Finlay (Duarte)
 Jerry Velasco (El Monte)
 Jackie Doornik (Glendora)
 Cory Moss (Industry)
 Manuel Garcia (Irwindale)
 Charlie Klinakis (La Puente)
 Meshal Kashifalghita (La Verne)
 Anish Saraiya (L.A. County)
 Becky Shevlin (Monrovia)
 Joseph Leon (Monterey Park)
 Rachel Janbek (Pasadena)
 Sandra Armenta (Rosemead)
 Ryan Vienna (San Dimas)
 Denise Menchaca (San Gabriel)
 John Capoccia (Sierra Madre)
 Robert Joe (South Pasadena)
 Cynthia Sternquist (Temple City)
 Allen Wu (Walnut)
 Lloyd Johnson (West Covina)

TRUSTEES ABSENT

Emmanuel Estrada (Baldwin Park)
 Patricia Cortez (Covina)
 Tim Sandoval (Pomona)

STAFF PRESENT

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

GUESTS PRESENT

District Counsel, Kelly Alhadeff-Black
 Ken Hoving, Centrica Business Solutions
 Derek Brosch, Centrica Business Solutions

1. Call to Order

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

2. Opportunity for Public Comment on Non-Agenda Items

None

3. Consent Calendar

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

AYES: Aviles, Tay, Gonzales, Barakat, Calaycay, Finlay Velasco, Doornik, Moss Garcia, Klinakis, Kashifalghita, Saraiya, Shevlin, Leon, Janbek, Armenta, Vienna, Menchaca, Capoccia, Joe, Sternquist, Wu, Johnson

NOES: None

ABSTAIN: None

ABSENT: Estrada, Cortez, Sandoval



4. Presentation

4.1 Proposed Solar Project

District Manager, Jason Farned, presented on the proposed contract with Centrica Business Solutions, outlining the ad hoc committee's efforts in exploring energy-related improvements. He also mentioned Ken Hoving and Derek Brosch from Centrica Business Solutions to answer any remaining questions. These efforts included roof replacement/repair and the installation of solar photovoltaic panels to reduce electricity costs. He reviewed the selection process of the contractor and the project scope, with an estimated total cost of \$627,963. Farned highlighted the financial benefits and noted that \$300,000 has been allocated in the 24/25 budget for roof repairs and solar installation.

Trustee Barakat inquired about the Inflation Reduction Act, specifically asking if the funds are guaranteed to the district, whether unspent funds could be rescinded by Congress or the President, and what the total cost would be if the act were eliminated. He expressed concerns about the potential elimination of the Inflation Reduction Act.

Ken Hoving responded that the current provisions of the Inflation Reduction Act guarantee funding, but it is set to expire in three years. After that, Congress or the President could propose changes to the statute.

Mr. Farned noted that he would follow up with the total cost estimate in the unlikely event that the refund from the Inflation Reduction Act is not available.

Trustee Shevlin inquired whether the District anticipates any future services or programs that would impact electrical usage.

Mr. Farned responded that the District does not foresee any significant increase in electrical usage in the near future, though long-term projections are difficult to determine.

Trustee Shevlin then asked if the proposed system allows for expansion in case of a dramatic increase in usage.

Mr. Farned confirmed that the system can be expanded, and investing in future capacity is an option. The District can revisit this issue if conditions change.

Trustee Barakat asked about the lifespan of the panels, specifically regarding their degradation rate by the year 2050.

Mr. Hoving explained that the panels experience a 2% degradation in the first year, followed by a 0.5% annual decrease thereafter. By the end of the system's life cycle, the panels would still be producing at 87% efficiency.



San Gabriel Valley Mosquito & Vector Control District
Board of Trustees Meeting Minutes
November 8, 2024

5. Consider Resolution 2024-04, Approving an Energy Services Contract with Centrica Business Solutions in the amount of \$627,963.00 and Authorizing the District Manager to Execute the Agreement

After further discussion during the presentation, the Board reached a consensus.

Motion by Vice President Kashifalghita, seconded by Trustee Menchaca and carried by the following vote to approve Resolution No. 2024-04, authorizing the execution of the Energy Services Contract with Centrica Business Solutions in the amount of \$627,963.00. The Resolution also grants the District Manager, Jason Farned, the authority to sign the contract and manage the project's execution to ensure timely and efficient completion.

AYES: Aviles, Tay, Gonzales, Calaycay, Velasco, Doornik, Moss Garcia, Klinakis, Kashifalghita, Saraiya, Shevlin, Leon, Janbek, Armenta, Vienna, Menchaca, Capoccia, Joe, Sternquist, Wu, Johnson
 NOES: Barakat
 ABSTAIN: Finlay
 ABSENT: Estrada, Cortez, Sandoval

6. Authorization for District Manager's Signature on the 2025 Cooperative Agreement with the California Department of Public Health

District Manager Farned provided an overview of the item.

Motion by Trustee Shevlin, seconded by Trustee Sternquist and carried by the following vote to authorize the District Manager to renew and sign the 2025 CDPH Cooperative Agreement.

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

7. Mosquito and Vector Control Association of California (MVCAC) 93rd Annual Conference

District Manager Farned informed the Trustees about the MVCAC 93rd Annual Conference. He emphasized that any Trustee wishing to attend the conference must submit the statement of interest form by December 2, 2024.



8. District Administration

8.1 Committee Meeting Notifications

Mr. Farned stated that the Finance and Audit Committee would begin after the board meeting adjourns.

8.2 District Update

Mr. Farned reported that the mosquito population has significantly decreased due to weather conditions and is already below the 5-year average. As the population continues to decline, mosquito control efforts will also be reduced. West Nile virus cases have decreased, with no positive results in mosquitoes or birds, and only one human case reported by the City of Pasadena in mid-October. The state of California reported 344 travel-related dengue cases, up from 250 at the same time last year, and 13 locally transmitted cases, compared to 3 last year, showing a significant increase. There has been extensive media coverage of dengue, and Director of Communications Anais Medina Diaz commended the Operations and Communications teams for their extra effort in managing the increased attention.

Mr. Farned concluded by praising the City of Baldwin Park and El Monte for their cooperation and responsiveness in addressing the dengue activity. Finally, a full cost analysis of the dengue response will be provided to the board in the coming months. He also reminded the board about the holiday breakfast scheduled for 7:00 a.m. at the December board meeting.

Trustee Finlay requested that District Manager Farned provide a report of all District activities from the past month for her to share with her City Council.

9. Committee Reports

None

10. Trustee Report

None

11. New Business

None

12. Adjournment

The meeting was adjourned at 8:01 a.m.



Zone Specialists:

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

Operations Summary:

This report includes pesticide usage for October 2024 and November 2024.

The District continues to work with state, county, and local health departments to monitor for Dengue virus. The Operations Department responds to known cases by conducting Enhanced Neighborhood Support which includes door to door property inspections and delivery of educational material. While this is conducted in response to a variety of triggers such as high trap counts and disease response, the effort is twofold. First, to identify and eliminate residential sources of mosquito habitat and second to alert residents to the potential threat of Dengue virus and teach them how to protect themselves.

The department concluded its seasonal work with Extra-Help Vector Control Technicians on November 20, 2024. These dedicated technicians played a crucial role in supporting disease response efforts, conducting treatments in the Underground, Flood Channels, and the San Gabriel River, and assisting zone specialists with routine inspections and treatments. This support allowed zone specialists to prioritize addressing disease outbreaks and managing elevated risk situations effectively.

Chemical Usage:

October 2024

Larvicides/Pupicides			
Method of Action	Target	Amount	Area Treated
Larvicide Oils (Surface Film)			
Suffocation	Mosquitoes	0.44 gal.	4151 sq.ft.
Insect Growth Regulators (IGR's)			
Inhibits metamorphosis	Mosquitoes	22.86 lbs.	50736 sq.ft.
Bacterials			



San Gabriel Valley Mosquito & Vector Control District

Operations Department Report

Disease Weeks 44 - 48 | October 27 – November 30

Ingestion, toxicant	Mosquitoes	2.67 gal.	1363824 sq.ft.
Ingestion, toxicant	Mosquitoes	619.55 lbs.	48452962 sq.ft.
Ingestion, toxicant	Black flies	41.00 gal.	11379 m ³
Biologicals			
Mosquito fish	Mosquitoes	120 ea.	617 sq.ft.
Adulticides			
Method of Action	Target	Amount	Area Treated
Botanicals (ULV)			
Nervous System Toxicant	Mosquitoes	16.12 gal.	99884571 sq.ft.

November 2024

Larvicides/Pupicides			
Method of Action	Target	Amount	Area Treated
Larvicide Oils (Surface Film)			
Suffocation	Mosquitoes	0.58 gal.	5298 sq.ft.
Insect Growth Regulators (IGR's)			
Inhibits metamorphosis	Mosquitoes	2.76 lbs.	9179 sq.ft.
Bacterials			
Ingestion, toxicant	Mosquitoes	1.12 gal.	570240 sq.ft.
Ingestion, toxicant	Mosquitoes	52.80 lbs.	1163917 sq.ft.
Ingestion, toxicant	Black flies	10.86 gal.	3014 m ³
Biologicals			
Mosquito fish	Mosquitoes	103 ea.	1922 sq.ft.
Adulticides			
Method of Action	Target	Amount	Area Treated
Botanicals (ULV)			
Nervous System Toxicant	Mosquitoes	0.04 gal.	229270 sq.ft.

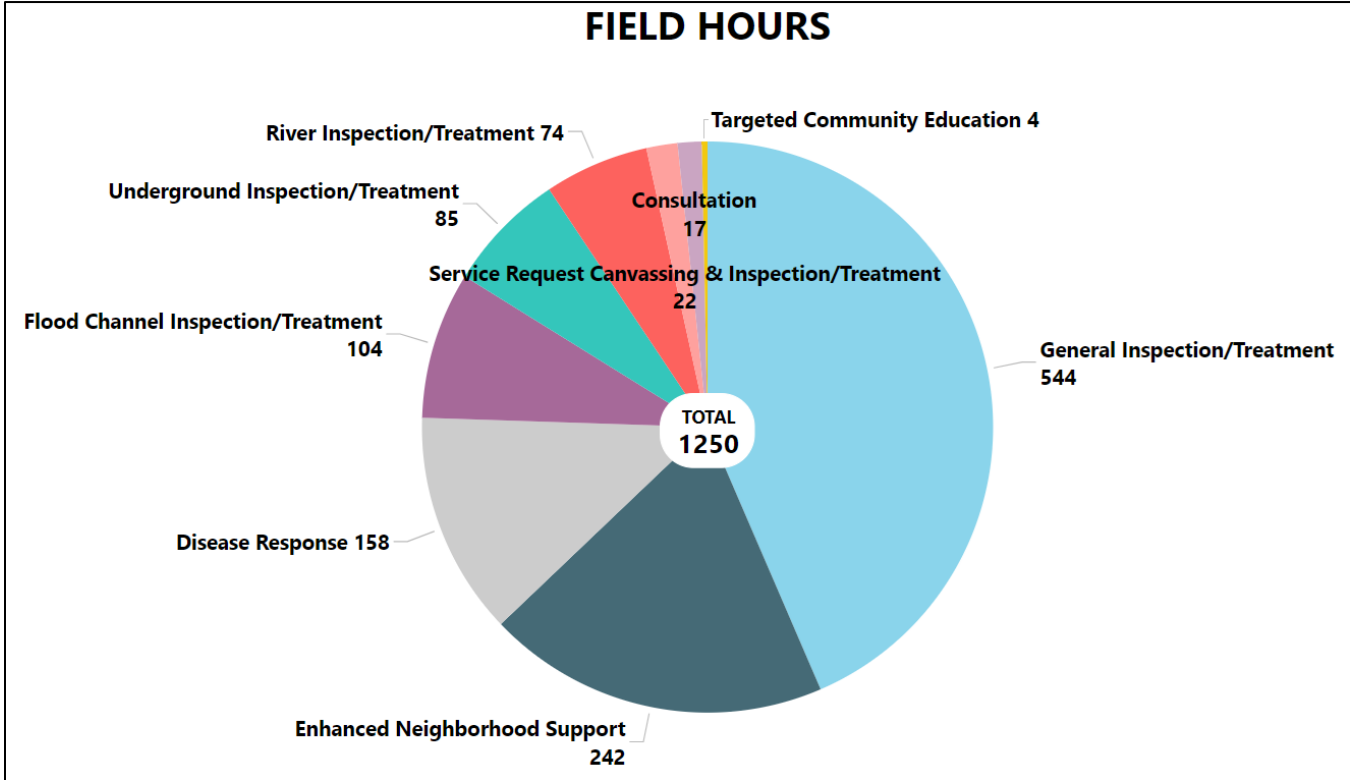


Field Statistics:

2,276 ^{+ 44.14 %}
2023
SITES VISITED

26 ^{- 52.73 %}
2023
SERVICE REQUESTS

12 ^{- 63.64 %}
2023
CONSULTATIONS



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San Gabriel Valley Mosquito & Vector Control District Surveillance Department Report Disease Weeks 44 - 48 | October 27 – November 30

Surveillance Activities

Routine and enhanced mosquito surveillance continued through disease weeks 44-48 using Gravid, BG Sentinel 2 and Encephalitis Vector Surveillance (EVS) trap types. During week 44, 71 traps were deployed collecting a total of 1255 mosquitoes. The average number of mosquitos caught per trap was 17.4 during this disease week. Routine mosquito surveillance concluded for 2024 in week 44.

Average Mosquitoes Per Trap

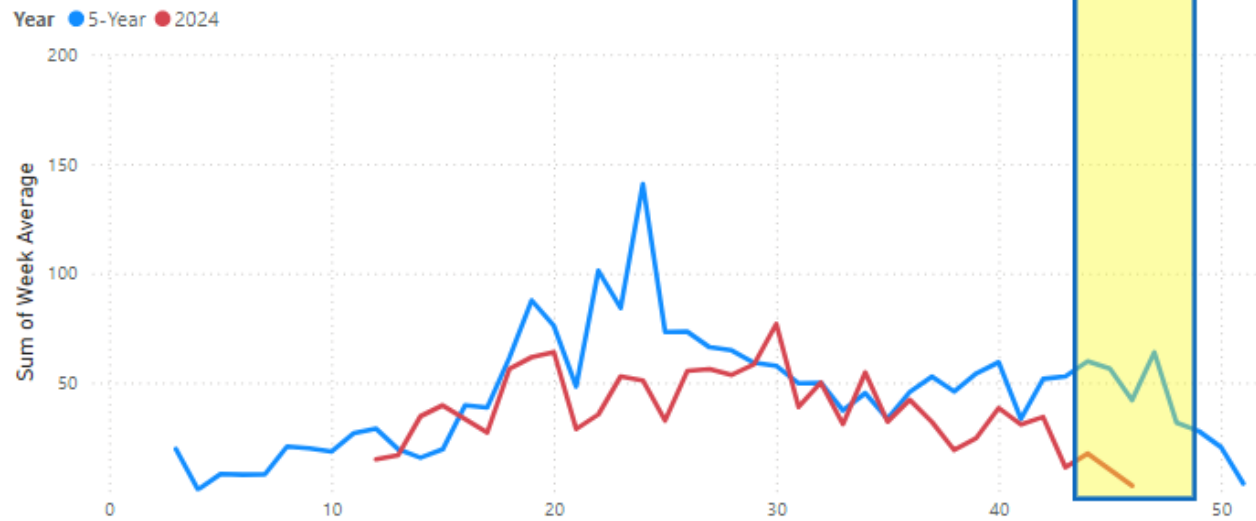


Fig. 1 Average mosquito collections per trap for the current year 2024 (red) compared to a five-year average of mosquito abundance (blue) from 2019 through 2023. Highlighted are weeks 44-48.

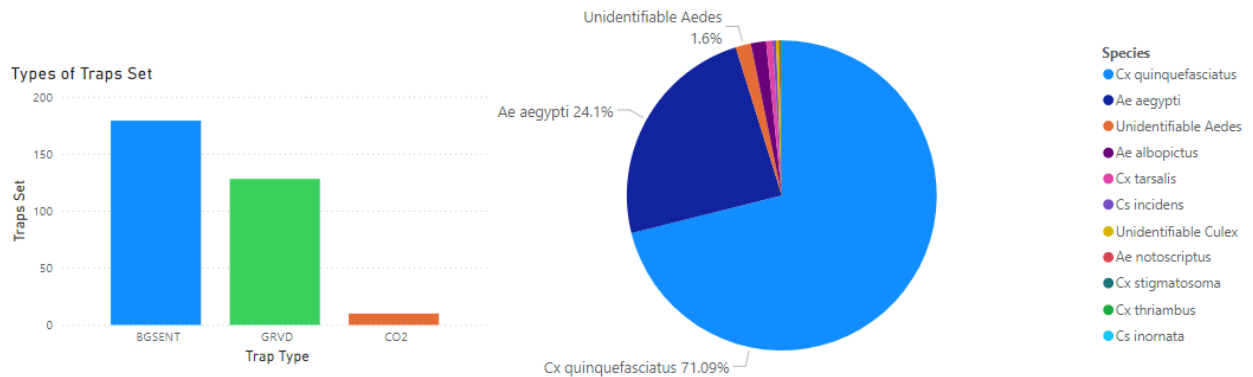


Fig. 2 The bar chart depicts the total number/types of traps set while the pie chart depicts the total percentage of mosquitoes collected for the current reporting period. Species listed on the far right are sorted from high to low as a function of total abundance.



San Gabriel Valley Mosquito & Vector Control District Surveillance Department Report Disease Weeks 44 - 48 | October 27 – November 30

Community/City	Avg Mosq per Trap
Alhambra	32
Altadena	42
Arcadia	63
Azusa	53
Baldwin Park	37
Bradbury	26
Claremont	23
Covina	53
Duarte	30
El Monte	39
Glendora	53
Industry	32
Irwindale	37
La Puente	48
La Verne	24
Monrovia	43
Monterey Park	88
Pasadena	39
Pomona	40
Rosemead	37
San Dimas	31
San Gabriel	45
Sierra Madre	25
South Pasadena	38
Temple City	51
Walnut	35
West Covina	49

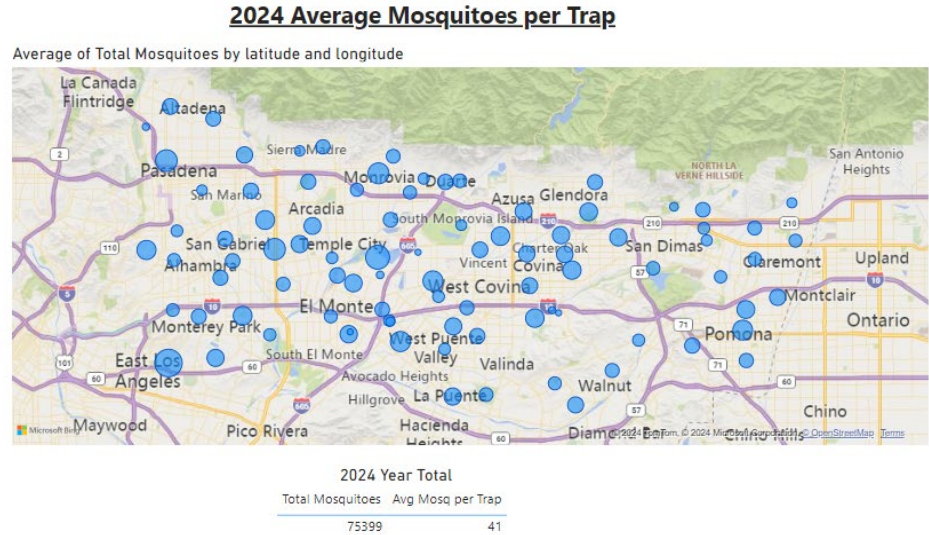


Fig. 3 The chart on the left depicts the average amount of mosquitoes collected per trap by sampling location and city/community. The map displays these trapping location averages while the size of the bubbles on the map reflects the relative abundance of mosquitoes caught at each site.

Black Fly Surveillance

Routine black fly surveillance was conducted through disease weeks 44-48. This surveillance was conducted using EVS traps baited with carbon dioxide in the form of dry ice. During this period, black fly abundance increased beyond District thresholds for abundance in week 44 and treatments/inspections were scheduled to remedy the issue. Additional surveillance identified a marked decrease in the population of back flies throughout known breeding locations to all season lows in epiweeks 46 and 47.



San Gabriel Valley Mosquito & Vector Control District Surveillance Department Report Disease Weeks 44 - 48 | October 27 – November 30

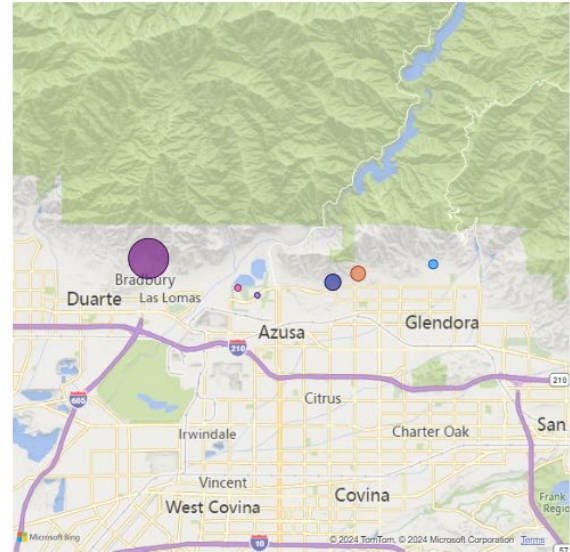
Week 44-47 Black Fly Data

CO2 Traps

Zone	Site Name	Trap Type	Total Black Fly
5	Tall Pine Dr	CO2	523
5	Tall Pine Dr	CO2	76
7	Hicrest Rd (GL)	CO2	70
5	Tall Pine Dr	CO2	64
7	Hook West Flood Channel	CO2	55
7	Glencoe Heights	CO2	11
5	Tall Pine Dr	CO2	8
7	Hicrest Rd (GL)	CO2	5
7	Glencoe Heights	CO2	2
7	Hook West Flood Channel	CO2	2

Site Name

- Glencoe Heights
- Hicrest Rd (GL)
- Ave Conejo cul-de-sac
- Hook West Flood Channel
- Sierra Madre Ave & W Lori A...
- Tall Pine Dr



Notes:

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

Fig. 4 Black fly trap locations for disease weeks 44-47. All trap locations shown were positive for black flies. The size of the bubbles on the map reflects the relative abundance of black flies caught at each site.

Additional Surveillance Activities

Enhanced surveillance activities are activated when additional mosquito abundance/disease information is required from a specific area. Generally, these activities are activated in response to specific disease/abundance triggers but can be utilized proactively in areas of historic concern.

For disease week 44, seven enhanced surveillance activities were activated. These were in response to: two repeated activities in Baldwin Park due to confirmed dengue virus transmissions, an initial activity in Baldwin Park due to a newly confirmed dengue virus transmission, and four travel related Aedes Borne Disease (ABD) incidents in El Monte, West Covina, Baldwin Park and Pasadena.

For disease week 45, six enhanced surveillance activities were activated. These were in response to: two repeated activities in Baldwin Park due to confirmed dengue virus transmissions and four travel related ABD incidents in Azusa, El Monte, West Covina and Alhambra.

For disease week 46, three enhanced surveillance activities were activated. These were in response to: two repeated activities in Baldwin Park due to confirmed dengue virus transmissions and an initial activity in Pasadena due to an additional confirmed dengue virus transmission.



San Gabriel Valley Mosquito & Vector Control District Surveillance Department Report Disease Weeks 44 - 48 | October 27 – November 30

For disease week 47, two enhanced surveillance activities were activated. These were in response to: two repeated activities in Baldwin Park and Pasadena due to confirmed dengue virus transmissions.

Arbovirus Activity

As of disease week 16, West Valley Mosquito and Vector Control District resumed testing dead bird and mosquito pool samples. As a reminder, mosquitoes are tested in groups, routinely of 20-50 individuals, to test for the presence of virus. These groups of mosquito samples are referred to as a mosquito “pool”. *Aedes* spp. can be tested in lower quantities to aid in identifying local virus transmission details. *Culex* mosquito samples and dead bird samples are tested for West Nile virus (WNV), St. Louis Encephalitis (SLE) and Western Equine Encephalitis (WEE) virus. *Aedes* samples are tested for Dengue (DENV), Chikungunya (CHIKV) and Zika virus (ZIKV), summarized to CDZ, unless otherwise noted.

As of week 28, the first WNV positive mosquito pool was collected within District boundaries.

As of week 33, the first WNV positive dead bird was collected within District boundaries.

The following are the weekly results from the District’s arbovirus testing from weeks 44-47, of note final testing for all District samples concluded in week 45:

-Week 45: 0 out of 20 mosquito pools tested positive for WNV while 0 out of 28 *Aedes* samples tested positive for CDZ.

For the current and final arboviral reporting period:

-48 mosquito pools have been tested, 0 of which have tested positive for WNV

- In 2024, 936 mosquito pools have been tested with 43 positive detections
 - At this time in 2023, 1231 mosquito pools were tested with 266 positive detections

-0 birds have been collected and tested, 0 of which tested positive for WNV

- In 2024, 31 bird samples have been tested with 3 positive detections
 - At this time in 2023, 43 bird samples were tested with 16 positive detections



San Gabriel Valley Mosquito & Vector Control District Communications Department Report Disease Weeks 44 - 48 | October 27 – November 30

Outreach Summary:

During the month of November, staff continued to respond to locally acquired dengue by providing educational presentations in the areas of concern. The district hosted a virtual presentation to allow for residents from multiple areas to join and it was conducted in English and Spanish. Additionally, staff reached out to two local school districts and provided safety presentations to their Maintenance and Facility department staff. Lastly, department staff collaborated with the Department of Public Health to present to a senior living facility in three languages.

The EcoHealth Vector Education Program concluded its last community science cohort from Baldwin Park. Students who have concluded the first portion of the program will begin receiving assessment throughout the year to monitor knowledge retention. Department staff are assessing the past season and their progress on outlined goals for the year. In the coming months, department staff will begin outlining projects for the new year.



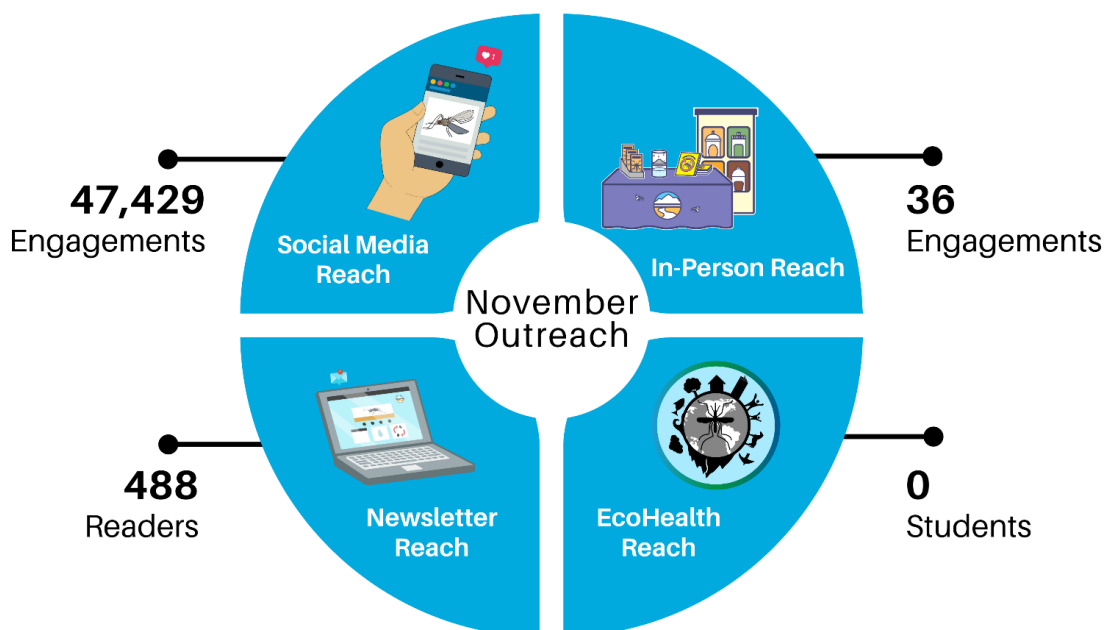
Caption: Education Specialist Luna analyzing water samples submitted by students.



Caption: Communications Specialist Cabrera with the Temple City Youth Council.



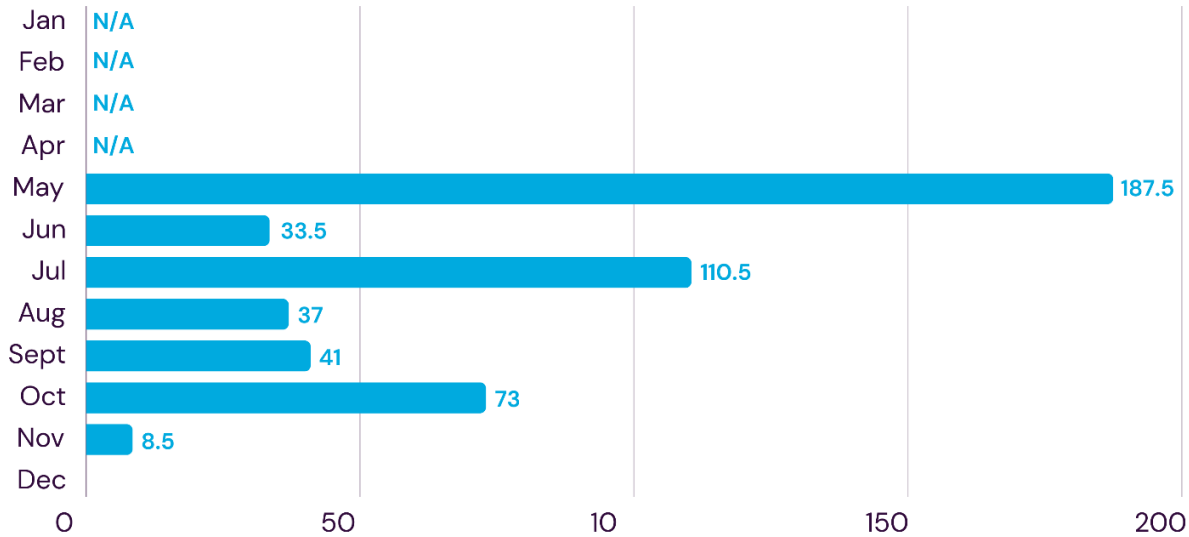
Caption: District staff removing treatment notification signs throughout its service area.





San Gabriel Valley Mosquito & Vector Control District
Communications Department Report
 Disease Weeks 44 - 48 | October 27 – November 30

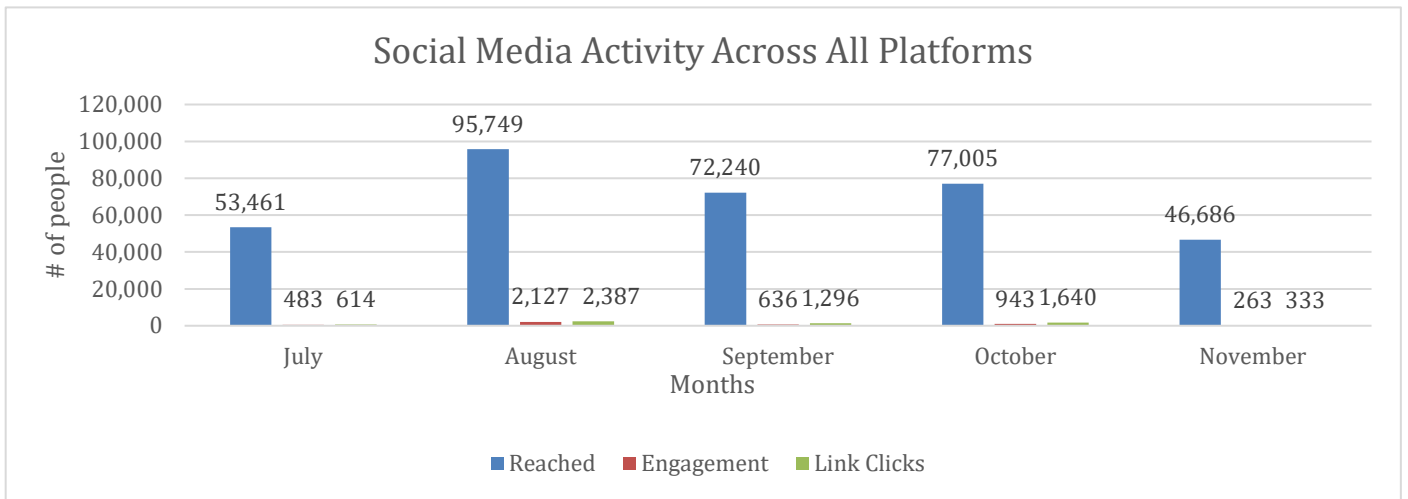
Communications Field Hours



Based on a 1 month reporting period

Digital Marketing:

1) Key Performance Indicators (KPIs):



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

2) Digital Response Support

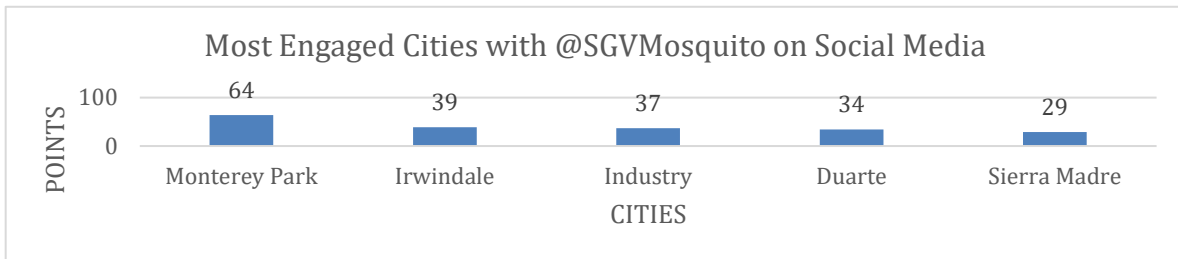
- a) The department continued to share content on repellent ingredients and suggested use due to unseasonably warm temperatures.
- b) Department reshared news coverage regarding the District’s response to dengue detections within the district’s boundaries.



San Gabriel Valley Mosquito & Vector Control District Communications Department Report Disease Weeks 44 - 48 | October 27 – November 30

3) Social Media

- a) The District has focused on developing Dengue response content and working with the Los Angeles County Department of Public Health to distribute crucial information.
- b) The District has had great success in posting treatment post on social media and collaborating with the city for better reach.
- c) The District has started to pivot focus back onto “Who We Are” to help expand our reach and awareness of what we do.



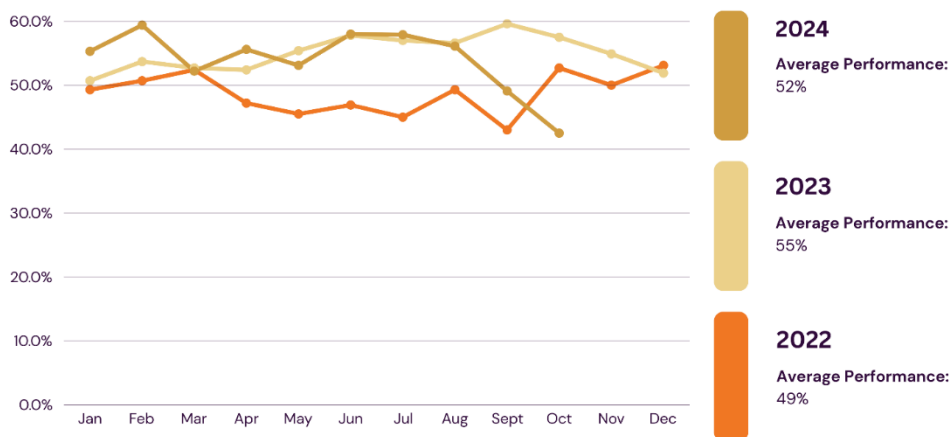
Tracking cities social media engagement with our District’s social media platforms. Points are based on the following:

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

4) Email Marketing

- a) Mosquito treatment notifications
- b) Disease presence notifications
- c) Short Bites Monthly
 - November Short Bites Monthly E-blast sent to Champions audience and General Notification audience.
 - Bite Back Gift Guide sent to Champions audience (20.3% open rate)

Short Bites Monthly Performance



Based on a 1 week reporting period



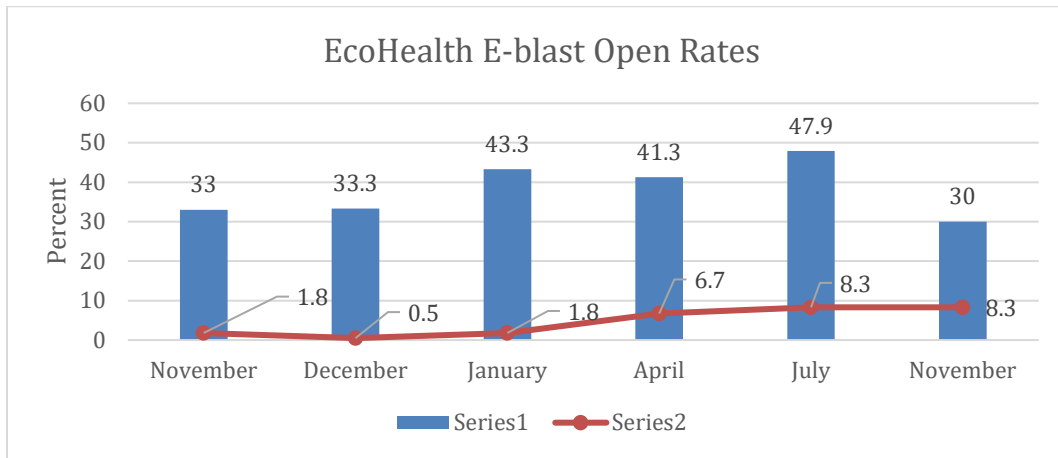
San Gabriel Valley Mosquito & Vector Control District
Communications Department Report
 Disease Weeks 44 - 48 | October 27 – November 30



EcoHealth
 Vector Education



1. Community Science Wrap-up
 - a) Baldwin Park S.T.E.M. Academy
 - b) Delivered V.I.P. Certificates to Dewey Elementary (San Gabriel)
2. National Mosquito Educator Meeting (insights from meeting)
 - a) Program promotional ideas
 - b) Pre- and post-visit classroom activities



3. EcoHealth Highlights
 - a) (11/19) Virtual egg paper analysis for Operation Mosquito G.R.I.D. with Baldwin Park STEM Academy
 - b) (11/20) Meeting with Sequoyah School to discuss student activity during spring 2025



San Gabriel Valley Mosquito & Vector Control District Treasurer's Report | October 2024

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

LOCAL AGENCY INVESTMENT FUND (LAIF)				
BEGINNING BALANCE				\$3,396.65
Interest Earned		\$39.55		
ENDING BALANCE				\$3,436.20
% OF ANNUAL EXPENDITURE:	0.05%	YIELD:	4.51%	MATURITY DATE: PERPETUAL SOURCE: OCT 2024 STATEMENT

LOS ANGELES COUNTY POOL (PB1)				
BEGINNING BALANCE				\$1,293.54
Interest Earned		\$245.28		
ENDING BALANCE				\$1,538.82
% OF ANNUAL EXPENDITURE:	0.02%	YIELD:	3.77%	MATURITY DATE: PERPETUAL SOURCE: ND 24, PERIOD 4

CALIFORNIA CLASS PRIME				
BEGINNING BALANCE				\$2,194,282.57
Interest Earned		\$9,300.02		
ENDING BALANCE				\$2,203,582.59
% OF ANNUAL EXPENDITURE:	30.72%	YIELD:	5.00%	MATURITY DATE: PERPETUAL SOURCE: OCT 2024 STATEMENT

VCIPA CONTINGENCY FUND				
BEGINNING BALANCE				\$162,017.00
No transactrions this period		\$0.00		
ENDING BALANCE				\$162,017.00
% OF ANNUAL EXPENDITURE:	2.26%	YIELD:	3.13%	MATURITY DATE: PERPETUAL SOURCE: SEPT 2024 STATEMENT*

*Statements provided on quarterly basis only

CITIZENS BANK (REVOLVING AND SWEEP ACCOUNTS)				
BEGINNING BALANCE				\$755,365.26
Debit Activity		(\$793,661.00)		
Deposits		\$397,071.36		
Service Charge		(\$135.02)		
Interest Earned		\$28.72		
ENDING BALANCE				\$358,669.32
% OF ANNUAL EXPENDITURE:	5.00%	YIELD:	0.10%	SOURCE: OCT 2024 STATEMENT

U.S. BANK TRUST				
BEGINNING BALANCE				\$1,635,646.44
Taxable Interest		\$7,919.18		
Taxable Dividends		\$79.50		
Fees and Expenses		(\$125.00)		
Short Term Gains/Losses		\$0.07		
Change in Investment Value		(\$19,086.70)		
ENDING BALANCE				\$1,624,433.49
% OF ANNUAL EXPENDITURE:	22.64%			SOURCE: OCT 2024 STATEMENT

ALL FUNDS BEGINNING BALANCE	\$4,752,001.46
ALL FUNDS ENDING BALANCE	\$4,353,677.42

Lloyd Johnson, Secretary-Treasurer

12/3/2024
 Date



San Gabriel Valley Mosquito & Vector Control District District Working Balance | December 2024

SGVMVCD WORKING FUND BALANCE DECEMBER 2024

ALL FUNDS ENDING BALANCE (PERIOD ENDING OCTOBER 2024)	\$4,353,677.42
TOTAL RESERVES	(\$1,960,500.00)
NOVEMBER 2024 EXPENDITURES	<u>(\$408,576.57)</u>
DECEMBER 1, 2024 WORKING FUND BALANCE	<u><u>\$1,984,600.85</u></u>

Jason Farned, District Manager

SAN GABRIEL VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT

REPORT OF STAFF’S ATTENDANCE

AT CONFERENCE/EVENT

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

Name of Conference/Event: CalPERS Educational Forum

Date: 10/28/24 – 10/30/24

Location: San Diego, CA


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

The 2024 CalPERS Educational Forum was a great professional development experience that provided public sector professionals an opportunity to improve effectiveness and enhance knowledge in regard to the CalPERS retirement system and overall benefit administration.

The forum offered several sessions on a variety of topics for attendees. I participated in a number of presentations including: Actuarial Basics: Understanding Your Valuation Report, California Employers’ Retirement Benefit Trust: Proven Strategies for Prefunding OPEB, CalPERS 101: More Than Just a Retirement System, Compensation & Compliance – Everyday Problems We Have, Ensure Accurate and Timely Retirement Benefit Payments, Health Data: Reports, Transactions, and Billing, Retirement Business Rules: Laying a Foundation, What you Need to Know as a Retirement Contract Administrator.

All of the sessions provided valuable information and insight but the two I felt were the most impactful for me in regard to relevancy in current processes I am looking to improve in where the Actuarial Basics and the OPEB sessions. The actuarial session provided details on how valuation reports are structured and interpreted. The OPEB session highlighted advantages of prefunding, demonstrating how strategies like increasing investment income and reducing unfunded liabilities and contributions can support prudent financial management.

Additionally, the forum provided the opportunity to meet one-on-one with CalPERS representatives to discuss key topics and address specific questions. I was able to take advantage of this to ensure the district remains compliant with reporting requirements and is utilizing best practices in our processes.

Date: 11/4/24 **Signed:** 

Print Name: Cecilia Contreras

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**SAN GABRIEL VALLEY
MOSQUITO AND VECTOR CONTROL DISTRICT
Presentation to the Board of Directors
For the Fiscal Year Ended
June 30, 2024**

NIGRO & NIGRO^{PC}



SCOPE OF WORK

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

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

OUR RESPONSIBILITY IN ACCORDANCE WITH PROFESSIONAL STANDARDS

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

AUDIT RESULTS

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

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

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

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

Any Minor Issues Were Discussed Orally and Corrected by Management

How Do We Make You Better?

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

San Gabriel Valley Mosquito & Vector Control District

Dashboard – Audited Financial Statements

June 30, 2024 vs 2023

Revenues & Expenses	2024	2023	Variance
Operating Revenues:			
Charges for Services:			
Property Assessments	\$ 6,447,354	\$ 5,663,395	\$ 783,959
Penalties and Fees on Assessments	19,597	18,675	922
Other Revenue	25,140	42,674	(17,534)
Non-Operating Revenues:			
Investment Earnings	385,044	44,008	341,036
Total Revenues	6,877,135	5,768,752	1,108,383
Expenses:			
Salaries & Wages	3,159,082	2,875,062	284,020
Employee Benefits	1,235,880	1,387,714	(151,834)
Materials & Services	1,115,682	1,019,326	96,356
Insurance	258,338	325,498	(67,160)
Depreciation Expense	170,466	190,150	(19,684)
Total Expenses	5,939,448	5,797,750	141,698
Change in Revenues & Expenses	\$ 937,687	\$ (28,998)	\$ 966,685
Capital Outlay:			
Capital Asset Additions	\$ -	\$ (40,835)	\$ 40,835
Depreciation Expense	170,466	190,150	(19,684)
Change in Capital Expense	\$ 170,466	\$ 149,315	\$ 21,151
Cash & Investments	\$ 6,284,584	\$ 5,190,967	\$ 1,093,617
Quick Summary:			
Change in Revenues & Expenses	\$ 937,687		
Change in Capital Expense	170,466		
Change in Cash & Investments	\$ 1,108,153	Approximately	\$ 14,536
Compensated Absences		\$	4,650
Accounts Payable			61,206
OPEB Expense			188,624
Pension Expense			(248,079)
Total		\$	6,401
Investment Earnings to Portfolio	6.71%		

**SAN GABRIEL VALLEY
MOSQUITO AND VECTOR CONTROL DISTRICT
Report to the Board of Trustees
For the Fiscal Year Ended
June 30, 2024**

NIGRO & NIGRO^{PC}

SAN GABRIEL VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT*Table of Contents**For the Fiscal Year Ended June 30, 2024*

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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, 2024. 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 18, 2024

Required Communications

SAN GABRIEL VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT

Required Communications

For the Fiscal Year Ended June 30, 2024

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

Area	Comments
Our Responsibilities with Regard to the Financial Statement Audit	Our responsibilities under auditing standards generally accepted in the United States of America have been described to you in our arrangement letter dated May 1, 2024. Our audit of the financial statements does not relieve management or those charged with governance of their responsibilities, which are also described in that letter.
Overview of the Planned Scope and Timing of the Financial Statement Audit	An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit involved judgment about the number of transactions and the account-type of areas tested. There were no changes to the planned scope and timing of our audit testwork.
Accounting Policies and Practices	<p>Accounting Policies and Practices Under generally accepted accounting principles, in certain circumstances, management may select among alternative accounting practices. During our audit, no such circumstances were noted.</p> <p>Adoption of, or Change in, Significant Accounting Policies or Their Application Management has the ultimate responsibility for the appropriateness of the accounting policies used by the District. The District did not adopt any significant new accounting policies, nor have there been any changes in existing significant accounting policies during the current period.</p> <p>Significant or Unusual Transactions We did not identify any significant or unusual transactions or significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.</p> <p>Management's Judgments and Accounting Estimates Accounting estimates are an integral part of the preparation of financial statements and are based upon management's current judgement. No such significant accounting estimates were noted or estimate applications were changed from the previous year.</p>
Audit Adjustments	Audit adjustments are summarized in the attached Summary of Adjusting Journal Entries .
Uncorrected Misstatements	We are not aware of any uncorrected misstatements other than misstatements that are clearly trivial.

SAN GABRIEL VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT

Required Communications

For the Fiscal Year Ended June 30, 2024

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

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

Summary of Adjusting Journal Entries

SAN GABRIEL VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT
Summary of Adjusting Journal Entries
For the Fiscal Year Ended June 30, 2024

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, 2024
(With Comparative Amounts as of June 30, 2023)**

NIGRO & NIGRO^{PC}

SAN GABRIEL VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT*For the Fiscal Year Ended June 30, 2024**Table of Contents***FINANCIAL SECTION**

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Financial Section



INDEPENDENT AUDITORS' REPORT

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

Opinion

We have audited the accompanying financial statements of the governmental activities and general fund of San Gabriel Valley Mosquito and Vector Control District (District) as of and for the fiscal year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the general fund of San Gabriel Valley Mosquito and Vector Control District, as of June 30, 2024, and the respective changes in financial position for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

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

Required Supplementary Information

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

Prior-Year Comparative Information

The financial statements include partial prior-year comparative information. Such information does not include sufficient detail to constitute a presentation in accordance with accounting principles generally accepted in the United States of America. Accordingly, such information should be read in conjunction with the District's financial statements for the year ended June 30, 2023, 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 18, 2024, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Murrieta, California
October 18, 2024

SAN GABRIEL VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT

Management's Discussion and Analysis (Unaudited)

For the Fiscal Year Ended June 30, 2024

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, 2024. 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 13.83%, or \$937,687 from the prior year's net position of \$6,782,518 to \$7,720,205 as a result of this year's operations.
- Total revenues from all sources increased by 19.21%, or \$1,108,383 from \$5,768,752 to \$6,877,135 from the prior year, primarily due to an increase in property assessments and investment earnings.
- Total expenses for the District's operations increased by 2.44% or \$141,698 from \$5,797,750 to \$5,939,448, from the prior year, primarily due to an increase in salaries and wages expense.

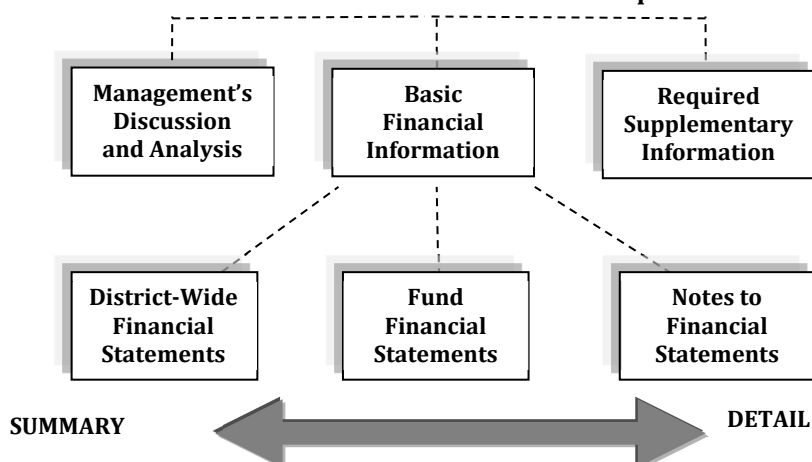
OVERVIEW OF THE FINANCIAL STATEMENTS

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

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

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

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



SAN GABRIEL VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT
Management's Discussion and Analysis (Unaudited)
 For the Fiscal Year Ended June 30, 2024

OVERVIEW OF THE FINANCIAL STATEMENTS (continued)

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

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

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

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

SAN GABRIEL VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT
Management's Discussion and Analysis (Unaudited)
For the Fiscal Year Ended June 30, 2024

OVERVIEW OF THE FINANCIAL STATEMENTS (continued)

District-Wide Statements

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

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

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

Fund Financial Statements

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

The District has one fund, the General Fund.

SAN GABRIEL VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT
Management's Discussion and Analysis (Unaudited)
For the Fiscal Year Ended June 30, 2024

FINANCIAL ANALYSIS AND CONDENSED FINANCIAL INFORMATION

Analysis of Net Position

Table A-1: Condensed Statement of Net Position

	<u>June 30, 2024</u>	<u>June 30, 2023</u>	<u>Change</u>
Assets:			
Current assets	\$ 5,167,955	\$ 5,630,466	\$ (462,511)
Non-current assets	1,579,317	-	
Capital assets, net	<u>2,386,935</u>	<u>2,557,401</u>	<u>(170,466)</u>
Total assets	<u>9,134,207</u>	<u>8,187,867</u>	<u>(632,977)</u>
Deferred outflows of resources	<u>2,860,623</u>	<u>2,796,621</u>	<u>64,002</u>
Liabilities:			
Current liabilities	294,032	228,714	65,318
Non-current liabilities	<u>2,967,172</u>	<u>3,050,480</u>	<u>(83,308)</u>
Total liabilities	<u>3,261,204</u>	<u>3,279,194</u>	<u>(17,990)</u>
Deferred inflows of resources	<u>1,013,421</u>	<u>922,776</u>	<u>90,645</u>
Net position:			
Investment in capital assets	2,386,935	2,557,401	(170,466)
Unrestricted	<u>5,333,270</u>	<u>4,225,117</u>	<u>1,108,153</u>
Total net position	<u>\$ 7,720,205</u>	<u>\$ 6,782,518</u>	<u>\$ 937,687</u>

At the end of fiscal year 2024, the District shows a positive balance in its unrestricted net position of \$5,333,270 that may be utilized in future years.

Analysis of Revenues and Expenses

Table A-2: Condensed Statement of Activities

	<u>June 30, 2024</u>	<u>June 30, 2023</u>	<u>Change</u>
Program revenues	\$ 6,492,091	\$ 5,724,744	\$ 767,347
Expenses	<u>(5,939,448)</u>	<u>(5,797,750)</u>	<u>(141,698)</u>
Net program revenue	552,643	(73,006)	625,649
General revenues	<u>385,044</u>	<u>44,008</u>	<u>341,036</u>
Change in net position	937,687	(28,998)	966,685
Net position – beginning of year	<u>6,782,518</u>	<u>6,811,516</u>	<u>(28,998)</u>
Net position – end of year	<u>\$ 7,720,205</u>	<u>\$ 6,782,518</u>	<u>\$ 937,687</u>

SAN GABRIEL VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT
Management's Discussion and Analysis (Unaudited)
For the Fiscal Year Ended June 30, 2024

FINANCIAL ANALYSIS AND CONDENSED FINANCIAL INFORMATION (continued)

Analysis of Revenues and Expenses (continued)

The statement of activities shows how the government's net position changed during the fiscal year. In the case of the District, the operations of the District increased by \$937,687 during the fiscal year ended June 30, 2024.

Table A-3: Total Revenues

	<u>June 30, 2024</u>	<u>June 30, 2023</u>	<u>Increase (Decrease)</u>
Program revenues:			
Property assessments	\$ 6,447,354	\$ 5,663,395	\$ 783,959
Penalties and fees on assessments	19,597	18,675	922
Other revenues	<u>25,140</u>	<u>42,674</u>	<u>(17,534)</u>
Total program revenues	<u>6,492,091</u>	<u>5,724,744</u>	<u>767,347</u>
General revenues:			
Investment earnings and change in fair-value	<u>385,044</u>	<u>44,008</u>	<u>341,036</u>
Total general revenues	<u>385,044</u>	<u>44,008</u>	<u>341,036</u>
Total revenues	<u>\$ 6,877,135</u>	<u>\$ 5,768,752</u>	<u>\$ 1,108,383</u>

Total revenues from all sources increased by 19.21%, or \$1,108,383 from \$5,768,752 to \$6,877,135 from the prior year, primarily due to an increase in property assessments and investment earnings.

Table A-4: Total Expenses

	<u>June 30, 2024</u>	<u>June 30, 2023</u>	<u>Increase (Decrease)</u>
Expenses:			
Salaries and wages	\$ 3,159,082	\$ 2,875,062	\$ 284,020
Employee benefits	1,235,880	1,387,714	(151,834)
Materials and services	1,115,682	1,019,326	96,356
Insurance	258,338	325,498	(67,160)
Depreciation expense	<u>170,466</u>	<u>190,150</u>	<u>(19,684)</u>
Total expenses	<u>\$ 5,939,448</u>	<u>\$ 5,797,750</u>	<u>\$ 141,698</u>

Total expenses for the District's operations increased by 2.44% or \$141,698 from \$5,797,750 to \$5,939,448 from the prior year, primarily due to an increase in salaries and wages expense.

SAN GABRIEL VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT

Management's Discussion and Analysis (Unaudited)

For the Fiscal Year Ended June 30, 2024

GOVERNMENTAL FUNDS FINANCIAL ANALYSIS

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

As of June 30, 2024, the District reported a total fund balance of \$6,538,122. An amount of \$5,195,883 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 \$960,690 more than actual. The variance is principally due to over-budgeting \$313,229 for salaries and wages and \$495,366 for employee benefits expense. Actual revenues were more than the anticipated budget by \$400,571.

CAPITAL ASSET ADMINISTRATION

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

	Balance	Balance
	<u>June 30, 2024</u>	<u>June 30, 2023</u>
Capital assets:		
Non-depreciable assets	\$ 810,341	\$ 810,341
Depreciable assets	3,532,804	3,707,244
Accumulated depreciation	<u>(1,956,210)</u>	<u>(1,960,184)</u>
Total capital assets, net	<u>\$ 2,386,935</u>	<u>\$ 2,557,401</u>

At the end of fiscal year 2024, the District's investment in capital assets amounted to \$2,386,935 (net of accumulated depreciation). This investment in capital assets includes structures, improvements, vehicles and equipment. There were no capital asset additions during the year.

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

FACTORS AFFECTING CURRENT FINANCIAL POSITION

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

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

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

SAN GABRIEL VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT

Statement of Net Position

June 30, 2024

(With Comparative Amounts as of June 30, 2023)

<u>ASSETS</u>	<u>Governmental Activities</u>	
	<u>2024</u>	<u>2023</u>
Current assets:		
Cash and cash equivalents (Note 2)	\$ 4,697,084	\$ 5,190,967
Restricted cash and investments for MVCAC (Note 2 and 3)	8,183	10,722
Accrued interest receivable	3,305	44,249
Property assessments receivable	173,220	165,468
Prepaid items	129,833	109,600
Deposits with Vector Control Joint Powers Agency (VCJPA) (Note 4)	156,330	109,460
Total current assets	<u>5,167,955</u>	<u>5,630,466</u>
Non-current assets:		
Investments (Note 2)	1,579,317	-
Capital assets – not being depreciated (Note 5)	810,341	810,341
Capital assets – being depreciated, net (Note 5)	1,576,594	1,747,060
Total non-current assets	<u>3,966,252</u>	<u>2,557,401</u>
Total assets	<u>9,134,207</u>	<u>8,187,867</u>
<u>DEFERRED OUTFLOWS OF RESOURCES</u>		
Deferred amounts related to net OPEB liability (Note 7)	1,117,038	1,202,081
Deferred amounts related to net pension liability (Note 8)	1,743,585	1,594,540
Total deferred outflows of resources	<u>2,860,623</u>	<u>2,796,621</u>
<u>LIABILITIES</u>		
Current liabilities:		
Accounts payable and accrued expenses	70,592	9,386
Accrued salaries and benefits	130,375	125,584
Restricted for MVCAC expenses (Note 3)	8,183	10,722
Long-term liabilities – due in one year:		
Compensated absences (Note 6)	84,882	83,022
Total current liabilities	<u>294,032</u>	<u>228,714</u>
Non-current liabilities:		
Long-term liabilities – due in more than one year:		
Compensated absences (Note 6)	127,324	124,534
Net OPEB liability (Note 7)	743,905	930,380
Net pension liability (Note 8)	2,095,943	1,995,566
Total non-current liabilities	<u>2,967,172</u>	<u>3,050,480</u>
Total liabilities	<u>3,261,204</u>	<u>3,279,194</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>		
Deferred amounts related to net OPEB liability (Note 7)	621,858	331,802
Deferred amounts related to net pension liability (Note 8)	391,563	590,974
Total deferred inflows of resources	<u>1,013,421</u>	<u>922,776</u>
<u>NET POSITION</u>		
Investment in capital assets	2,386,935	2,557,401
Unrestricted	5,333,270	4,225,117
Total net position	<u>\$ 7,720,205</u>	<u>\$ 6,782,518</u>

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

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SAN GABRIEL VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT

Statement of Activities

For the Fiscal Year Ended June 30, 2024

(With Comparative Amounts for the Fiscal Year Ended June 30, 2023)

	Governmental Activities	
	2024	2023
Expenses:		
Mosquito and vector control:		
Salaries and wages	\$ 3,159,082	\$ 2,875,062
Employee benefits	1,235,880	1,387,714
Materials and services	1,115,682	1,019,326
Insurance	258,338	325,498
Depreciation expense	170,466	190,150
Total expenses	5,939,448	5,797,750
Program revenues:		
Charges for services:		
Property assessments	6,447,354	5,663,395
Penalties and fees on assessments	19,597	18,675
Other revenue	25,140	42,674
Total program revenues	6,492,091	5,724,744
Net program revenue	552,643	(73,006)
General revenues:		
Investment earnings and change in fair-value	385,044	44,008
Total general revenues	385,044	44,008
Change in net position	937,687	(28,998)
Net position:		
Beginning of year	6,782,518	6,811,516
End of year	\$ 7,720,205	\$ 6,782,518

SAN GABRIEL VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT
Balance Sheet – Governmental Funds
June 30, 2024
(With Comparative Amounts as of June 30, 2023)

	<u>General Fund</u>	
	<u>2024</u>	<u>2023</u>
<u>ASSETS</u>		
Assets:		
Cash and cash equivalents	\$ 4,697,084	\$ 5,190,967
Restricted cash and investments for MVCAC	8,183	10,722
Investments	1,579,317	-
Accrued interest receivable	3,305	44,249
Property assessments receivable	173,220	165,468
Prepaid items	129,833	109,600
Deposits with Vector Control Joint Powers Agency (VCJPA)	<u>156,330</u>	<u>109,460</u>
Total assets	<u>\$ 6,747,272</u>	<u>\$ 5,630,466</u>
<u>LIABILITIES AND FUND BALANCE</u>		
Liabilities:		
Accounts payable and accrued expenses	\$ 70,592	\$ 9,386
Accrued salaries and benefits	130,375	125,584
Restricted for MVCAC expenses	<u>8,183</u>	<u>10,722</u>
Total liabilities	<u>209,150</u>	<u>145,692</u>
Fund balance: (Note 9)		
Nonspendable	129,833	109,600
Assigned	1,212,406	1,207,756
Unassigned	<u>5,195,883</u>	<u>4,167,418</u>
Total fund balance	<u>6,538,122</u>	<u>5,484,774</u>
Total liabilities and fund balance	<u>\$ 6,747,272</u>	<u>\$ 5,630,466</u>

SAN GABRIEL VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT

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

June 30, 2024

(With Comparative Amounts as of June 30, 2023)

	2024	2023
Fund Balance – Governmental Funds	\$ 6,538,122	\$ 5,484,774
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.	2,386,935	2,557,401
Deferred outflows of resources used in governmental activities are not current financial resources and, therefore, are not reported in the governmental funds balance sheet. However, the statement of net position includes those deferred outflows of resources.	2,860,623	2,796,621
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	(212,206)	(207,556)
Net OPEB liability	(743,905)	(930,380)
Net pension liability	(2,095,943)	(1,995,566)
Deferred inflows of resources used in governmental activities are not current financial resources and, therefore, are not reported in the governmental funds balance sheet. However, the statement of net position includes those deferred inflows of resources.	<u>(1,013,421)</u>	<u>(922,776)</u>
Total adjustments	<u>1,182,083</u>	<u>1,297,744</u>
Net Position – Governmental Activities	<u>\$ 7,720,205</u>	<u>\$ 6,782,518</u>

SAN GABRIEL VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT*Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds
For the Fiscal Year Ended June 30, 2024**(With Comparative Amounts as of June 30, 2023)*

	<u>General Fund</u>	
	<u>2024</u>	<u>2023</u>
Revenues:		
Charges for services:		
Property assessments	\$ 6,447,354	\$ 5,663,395
Penalties and fees on assessments	19,597	18,675
Investment earnings and change in fair-value	385,044	44,008
Other revenues	25,140	42,674
Total revenues	<u>6,877,135</u>	<u>5,768,752</u>
Expenditures:		
Current:		
Salaries and wages	3,154,432	2,899,797
Employee benefits	1,295,335	795,163
Materials and services	1,115,682	1,019,326
Insurance	258,338	325,498
Capital outlay	-	40,835
Total expenditures	<u>5,823,787</u>	<u>5,080,619</u>
Net change in fund balance	1,053,348	688,133
Fund balance:		
Beginning of year	<u>5,484,774</u>	<u>4,796,641</u>
End of year	<u>\$ 6,538,122</u>	<u>\$ 5,484,774</u>

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, 2024**(With Comparative Amounts as of June 30, 2023)*

	<u>2024</u>	<u>2023</u>
Net Change in Fund Balance – Governmental Funds	\$ 1,053,348	\$ 688,133
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	(4,650)	24,735
Net change in net OPEB liability and related deferred resources	(188,624)	(168,175)
Net change in net pension liability and related deferred resources	248,079	(424,376)
Governmental funds report capital outlay as expenditures. However, in the statement of activities the cost of those capitalized assets is allocated over their estimated useful lives as depreciation expense.		
Capital outlay	-	40,835
Depreciation expense	<u>(170,466)</u>	<u>(190,150)</u>
Total adjustments	<u>(115,661)</u>	<u>(717,131)</u>
Change in Net Position – Governmental Activities	<u><u>\$ 937,687</u></u>	<u><u>\$ (28,998)</u></u>

SAN GABRIEL VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT

Notes to Financial Statements

June 30, 2024

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, 2024

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, 2024

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

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

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

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

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

1. Cash and Cash Equivalents

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

2. Investments

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

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

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

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

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

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

3. Prepaid Items

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

SAN GABRIEL VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT

Notes to Financial Statements

June 30, 2024

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

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

4. Capital Assets

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

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

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

5. Deferred Outflows/Inflows of Resources

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

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

6. Compensated Absences

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

7. Other Post-Employment Benefits (OPEB)

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

The following timeframes are used for OPEB reporting:

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

SAN GABRIEL VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT

Notes to Financial Statements

June 30, 2024

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

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

8. Pensions

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

The following timeframes are used for pension reporting:

Valuation Date June 30, 2022

Measurement Date June 30, 2023

Measurement Period July 1, 2022 to June 30, 2023

9. Net Position

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

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

10. Fund Balances

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

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

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

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

SAN GABRIEL VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT

Notes to Financial Statements

June 30, 2024

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

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

10. Fund Balances (continued)

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

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

E. Use of Estimates

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

F. Property Assessments

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

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

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

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

SAN GABRIEL VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT

Notes to Financial Statements

June 30, 2024

NOTE 2 – CASH AND INVESTMENTS

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

Description	Balance
Cash and cash equivalents	\$ 4,697,084
Restricted cash and investments for MVCAC	8,183
Investments	<u>1,579,317</u>
Total cash and investments	<u>\$ 6,284,584</u>

Cash and investments consisted of the following:

Description	Balance
Cash on hand	\$ 19
Demand deposits with financial institutions	339,051
Deposits with the California Local Agency Investment Fund (LAIF)	2,944
Deposits with the County of Los Angeles Pooled Investment Fund (LACPIF)	2,968
Deposits with California Cooperative Liquid Asset Securities System (CA CLASS)	4,360,285
Investments	<u>1,579,317</u>
Total cash and investments	<u>\$ 6,284,584</u>

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

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 2024, the carrying amount of the District's demand deposits were \$339,051, and the financial institution's balance was \$376,622. The net difference of \$37,571 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, 2024

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, 2024, the District held \$2,944 in LAIF.

Los Angeles County Pooled Investment Fund (LACPIF)

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

LACPIF is not categorized under the fair value hierarchy established by GAAP as it is held at an amortized cost basis and it is Not Rated under the current credit risk ratings format. For financial reporting purposes, the District considers the LACPIF a cash equivalent due to its highly liquid nature and dollar-in dollar-out amortized cost methodology. As of June 30, 2024, the District held \$2,968 in LACPIF.

SAN GABRIEL VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT

Notes to Financial Statements

June 30, 2024

NOTE 2 – CASH AND INVESTMENTS (continued)

California Cooperative Liquid Assets Securities System (California CLASS)

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

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

The District is a voluntary participant in California CLASS. The fair value of the District's investment in this pool is reported at an amount based upon the District's pro-rata share of the fair value provided by California CLASS for the entire California CLASS portfolio (in relation to the amortized cost of the of that portfolio). The balance available for withdrawal is based on the accounting records maintained by California CLASS. California CLASS is not categorized under the fair value hierarchy established by GAAP as it is held at an amortized cost basis. The California Class Prime and Enhanced Cash funds receive a credit rating of AAAM (S&P Global Ratings) and AAAf/S1 (FitchRatings), respectively. For financial reporting purposes, the District considers California CLASS a cash equivalent due to its highly liquid nature and dollar-in dollar-out amortized cost methodology. As of June 30, 2024, the District held \$4,360,285 in California CLASS. Fiscal year 2024 was the first year the District participated in California CLASS.

Investments

The District's investments as of June 30, 2024 were as follows:

Type of Investments	Measurement Input	Credit Rating	June 30, 2024 Fair Value	Maturity		
				12 Months or Less	13 to 24 Months	25 to 120 Months
Money Market	N/A	N/A	\$ 5,840	\$ 5,840	\$ -	\$ -
U.S. Treasury notes	Level 1	Aaa	1,373,557	-	196,965	1,176,592
Certificates-of-deposit	N/A	N/A	199,920	-	199,920	-
Total investments			\$ 1,579,317	\$ 5,840	\$ 396,885	\$ 1,176,592

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, 2024, the District's investment in the LACPIF was rated by Standard & Poor's as AAAf/S1.

Concentration of Credit Risk

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

SAN GABRIEL VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT*Notes to Financial Statements**June 30, 2024*

NOTE 3 – RESTRICTED CASH AND INVESTMENTS FOR MVCAC

The District is holding \$8,183 for the Mosquito and Vector Control Association of California (MVCAC) – Southern Region to be used for Continuing Education Event funding for MVCAC Southern Region District members.

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

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

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

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

The District's share of the VCJPA's Members Property Contingency Fund balance as of June 30, 2024 totaled \$156,330. 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, 2024

NOTE 5 – CAPITAL ASSETS

Changes in capital assets for the year were as follows:

	<u>Balance</u> <u>July 1, 2023</u>	<u>Additions/</u> <u>Transfers</u>	<u>Deletions/</u> <u>Transfers</u>	<u>Balance</u> <u>June 30, 2024</u>
Non-depreciable capital assets:				
Land	\$ 810,341	\$ -	\$ -	\$ 810,341
Total non-depreciable capital assets	<u>810,341</u>	<u>-</u>	<u>-</u>	<u>810,341</u>
Depreciable capital assets:				
Structures and improvements	3,093,378	-	-	3,093,378
Equipment and vehicles	<u>613,866</u>	<u>-</u>	<u>(174,440)</u>	<u>439,426</u>
Total depreciable capital assets	<u>3,707,244</u>	<u>-</u>	<u>(174,440)</u>	<u>3,532,804</u>
Accumulated depreciation:				
Structures and improvements	(1,633,778)	(73,087)	-	(1,706,865)
Equipment and vehicles	<u>(326,406)</u>	<u>(97,379)</u>	<u>174,440</u>	<u>(249,345)</u>
Total accumulated depreciation	<u>(1,960,184)</u>	<u>(170,466)</u>	<u>174,440</u>	<u>(1,956,210)</u>
Total depreciable capital assets, net	<u>1,747,060</u>	<u>(170,466)</u>	<u>-</u>	<u>1,576,594</u>
Total capital assets, net	<u>\$ 2,557,401</u>	<u>\$ (170,466)</u>	<u>\$ -</u>	<u>\$ 2,386,935</u>

NOTE 6 – COMPENSATED ABSENCES

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

<u>Balance</u> <u>July 1, 2023</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>June 30, 2024</u>	<u>Current</u> <u>Portion</u>	<u>Long-term</u> <u>Portion</u>
\$ 207,556	\$ 235,548	\$ (230,898)	\$ 212,206	\$ 84,882	\$ 127,324

SAN GABRIEL VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT

Notes to Financial Statements

June 30, 2024

NOTE 7 – NET OTHER POSTEMPLOYMENT BENEFITS (OPEB) LIABILITY

Summary

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

Description	2024
OPEB related deferred outflows	\$ 1,117,038
Net other post-employment benefits liability	743,905
OPEB related deferred inflows	621,858

Plan Description - Eligibility

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

Plan Description - Benefits

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

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

Benefits provided

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

All employees who retire from the District who are eligible to continue coverage in retirement will receive the required PEMHCA minimum employer contribution. Benefits continue to a covered surviving spouse as well, if eligible for survivor benefits under the retirement program. The MEC was \$151 per month in 2023 and increased to \$157 per month in 2024.

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

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

SAN GABRIEL VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT

Notes to Financial Statements

June 30, 2024

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

Employees covered by benefit terms

At June 30, 2024, the following employees were covered by the benefit terms:

Description	2024
Inactive plan members or beneficiaries currently receiving benefit payments	4
Inactive plan members entitled to but not yet receiving benefit payments	8
Active plan members	35
Total	47

A. Total Net OPEB Liability

The District's total net OPEB liability of \$743,905 as of June 30, 2024 was measured as of June 30, 2023 (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, 2023 (Measurement Date) actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Valuation Date	June 30, 2023
Measurement Date	June 30, 2023
Actuarial Cost Method	Entry age normal, level percentage of payroll
Asset Valuation Method	Market value of assets as of the measurement date
Actuarial Assumptions:	
Discount Rate	5.75%
Long-Term Expected	
Rate of Return on Investments	6.50%
Inflation	2.50%
Payroll increases	3.00%
Healthcare Trend Rates	6.5% in 2025 fluctuating down to 3.9% in 2075
Morbidity	CalPERS 2017 Experience Study
Mortality	CalPERS 2021 Experience Study
Disability	Not valued
Retirement	CalPERS Public Agency Miscellaneous Plans Miscellaneous Plans 2.0% @55 and 2.0% @62
Percent Married	80% of future retirees would enroll a spouse

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

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

SAN GABRIEL VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT

Notes to Financial Statements

June 30, 2024

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

B. Changes in the Total OPEB Liability

The following table is based on the roll-forward of the June 30, 2023 (Measurement Date) actuarial valuation:

	Increase (Decrease)		
	Total	Plan Fiduciary	Net
	OPEB Liability	Net Position	OPEB Liability
Balance at July 1, 2023 (Measurement date July 1, 2022)	\$ 2,277,692	\$ 1,347,312	\$ 930,380
Changes for the year:			
Service cost	167,845	-	167,845
Interest	138,935	-	138,935
Changes in assumptions	(77,549)	-	(77,549)
Changes in experience	(272,517)	-	(272,517)
Employer contributions	-	101,443	(101,443)
Actual investment income	-	48,609	(48,609)
Administrative expense	-	(388)	388
Changes of benefit terms	6,475	-	6,475
Benefit payments	(58,542)	(58,542)	-
Net changes	(95,353)	91,122	(186,475)
Balance at June 30, 2024 (Measurement date June 30, 2023)	\$ 2,182,339	\$ 1,438,434	\$ 743,905

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

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

1% Decrease	Discount Rate	1% Increase
4.75%	5.75%	6.75%
\$ 1,126,776	\$ 743,905	\$ 437,938

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:

Healthcare Cost		
1% Decrease	Trend Rates	1% Increase
4.75%	5.75%	6.75%
\$ 381,319	\$ 743,905	\$ 1,219,267

SAN GABRIEL VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT

Notes to Financial Statements

June 30, 2024

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

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

For the year ended June 30, 2024, the District recognized OPEB expense/(credit) of \$309,892.

At June 30, 2024, the District reported \$1,117,038 of deferred outflows/(inflows) of resources, net for related to the net OPEB liability as follows:

<u>Account Description</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
OPEB contributions made after the measurement date	\$ 121,268	\$ -
Changes in assumptions	697,458	(363,059)
Differences between expected and actual experience	154,988	(258,799)
Differences between projected and actual earnings on OPEB plan investments	143,324	-
Total Deferred Outflows/(Inflows) of Resources	\$ 1,117,038	\$ (621,858)

At June 30, 2024, the District reported \$121,268 of deferred outflows of resources for employer contributions made subsequent to the measurement date which will be used to reduce the net OPEB liability balance as of the fiscal year ended June 30, 2025. Amortization of the \$373,912 of remaining deferred outflows/(inflows) of resources, net related to the net OPEB liability is as follows:

<u>Amortization Period Fiscal Year Ended June 30</u>	<u>Deferred Outflows/(Inflows) of Resources</u>
2025	\$ 75,686
2026	73,467
2027	95,806
2028	41,900
2029	35,884
Thereafter	51,169
Total	\$ 373,912

SAN GABRIEL VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT

Notes to Financial Statements

June 30, 2024

NOTE 8 – PENSION PLAN

Summary

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

<u>Description</u>	<u>2024</u>
Pension related deferred outflows	\$ 1,743,585
Net pension liability	2,095,943
Pension related deferred inflows	391,563

The net pension liability balances have a Measurement Date of June 30, 2023 which is rolled-forward for the District's fiscal year ended June 30, 2024.

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

The Plan

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

	<u>Miscellaneous Plans</u>	
	<u>Classic Tier 1</u>	<u>PEPRA Tier 2</u>
Hire date	Prior to <u>January 1, 2013</u>	On or after <u>January 1, 2013</u>
Benefit formula	2.0% @ 55	2.0% @ 62
Benefit vesting schedule	5-years of service	5-years of service
Benefits payments	monthly for life	monthly for life
Retirement age	50 - 67 & up	52 - 67 & up
Monthly benefits, as a % of eligible compensation	1.8% to 2.0%	1.0% to 2.5%
Required member contribution rates	7.000%	6.750%
Required employer contribution rates – FY 2023	10.870%	7.470%

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, 2023 Annual Actuarial Valuation Report. This report is a publicly available valuation report that can be obtained at CalPERS website under Forms and Publications.

SAN GABRIEL VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT

Notes to Financial Statements

June 30, 2024

NOTE 8 – PENSION PLAN (continued)

A. General Information about the Pension Plan (continued)

Plan Description, Benefits Provided and Employees Covered (continued)

The California Public Employees’ Pension Reform Act (PEPRA), which took effect in January 2013, changes the way CalPERS retirement benefits are applied, and places compensation limits on members. As a result of these changes since PEPRA’s adoption in January 2013, the District now has two unique CalPERS plans to which it makes contributions within the miscellaneous risk pool: the “classic” plan, which includes covered employees who have established membership in a CalPERS plan prior to January 2013, as well as the “PEPRA/new” plan, which includes covered employees who have established membership in a CalPERS plan after January 2013. Each plan or membership contains unique benefits levels, which are enumerated in the June 30, 2023 Annual Actuarial Valuation Reports.

At June 30, 2023 (Measurement Date), the following members were covered by the benefit terms:

Plan Members	Miscellaneous Plans		Total
	Classic Tier 1	PEPRA Tier 2	
Active members	8	27	35
Transferred and terminated members	31	32	63
Retired members and beneficiaries	15	1	16
Total plan members	54	60	114

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, 2024, (Measurement Date June 30, 2023) were as follows:

Contribution Type	Miscellaneous Plans		Total
	Classic Tier 1	PEPRA Tier 2	
Contributions – employer	\$ 500,209	\$ 349,679	\$ 849,888
Contributions – members	51,072	174,550	225,622
Total contributions	\$ 551,281	\$ 524,229	\$ 1,075,510

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

SAN GABRIEL VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT

Notes to Financial Statements

June 30, 2024

NOTE 8 – PENSION PLAN (continued)

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

Proportionate Share of Net Pension Liability and Pension Expense

The District's net pension liability for each Plan is measured as the proportionate share of the net pension liability. The net pension liability of each of the Plans is measured as of June 30, 2023, and the total pension liability for each Plan used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2022, rolled forward to June 30, 2023, using standard update procedures. The District's proportionate share of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plans relative to the projected contributions of all participating employers, actuarially determined.

The following table shows the District's proportionate share of the risk pool collective net pension liability over the measurement period for the Miscellaneous Plan for the fiscal year ended June 30, 2024:

<u>Plan Type and Balance Descriptions</u>	<u>Plan Total Pension Liability</u>	<u>Plan Fiduciary Net Position</u>	<u>Change in Plan Net Pension Liability</u>
CalPERS – Miscellaneous Plan:			
Balance as of June 30, 2022 (Measurement Date)	\$ 11,915,419	\$ 9,919,853	\$ 1,995,566
Balance as of June 30, 2023 (Measurement Date)	\$ 12,860,300	\$ 10,764,357	\$ 2,095,943
Change in Plan Net Pension Liability	<u>\$ 944,881</u>	<u>\$ 844,504</u>	<u>\$ 100,377</u>

The District's proportionate share percentage of the net pension liability for the June 30, 2023, measurement date was as follows:

	<u>Percentage Share of Risk Pool</u>		<u>Change Increase/ (Decrease)</u>
	<u>Fiscal Year Ending June 30, 2024</u>	<u>Fiscal Year Ending June 30, 2023</u>	
Measurement Date	<u>June 30, 2023</u>	<u>June 30, 2022</u>	
Percentage of Risk Pool Net Pension Liability	0.041915%	0.042647%	-0.000732%
Percentage of Plan (PERF C) Net Pension Liability	0.016801%	0.017276%	-0.000475%

SAN GABRIEL VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT

Notes to Financial Statements

June 30, 2024

NOTE 8 – PENSION PLAN (continued)

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

For the fiscal year ended June 30, 2024, the District recognized pension expense of \$601,809. At June 30, 2024, 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	\$ 849,888	\$ -
Difference between actual and proportionate share of employer contributions	306,011	-
Adjustment due to differences in proportions	14,720	(374,954)
Differences between expected and actual experience	107,072	(16,609)
Differences between projected and actual earnings on pension plan investments	339,353	-
Changes in assumptions	126,541	-
Total Deferred Outflows/(Inflows) of Resources	<u>\$ 1,743,585</u>	<u>\$ (391,563)</u>

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

An amount of \$849,888 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending June 30, 2025. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as a reduction to pension expense as follows:

<u>Amortization Period Fiscal Year Ended June 30</u>	<u>Deferred Outflows/(Inflows) of Resources</u>
2025	\$ 148,705
2026	86,528
2027	257,163
2028	9,738
Total	<u>\$ 502,134</u>

SAN GABRIEL VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT

Notes to Financial Statements

June 30, 2024

NOTE 8 – PENSION PLAN (continued)

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

Actuarial Methods and Assumptions Used to Determine Total Pension Liability

For the measurement period ending June 30, 2023 (the measurement date), the total pension liability was determined by rolling forward the June 30, 2022, total pension liability. The June 30, 2024, total pension liability was based on the following actuarial methods and assumptions:

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

Long-term Expected Rate of Return

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

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

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

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

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

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

SAN GABRIEL VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT

Notes to Financial Statements

June 30, 2024

NOTE 8 – PENSION PLAN (continued)

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

Discount Rate

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

Subsequent Events

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

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

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

Plan Type	Plan's Net Pension Liability/(Asset)		
	Discount Rate - 1% 5.90%	Current Discount 6.90%	Discount Rate + 1% 7.90%
CalPERS – Miscellaneous Plan	\$ 3,835,244	\$ 2,095,943	\$ 664,349

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, 2024, the District reported no payables for outstanding contributions to the CalPERS pension plan required for the year ended June 30, 2024.

SAN GABRIEL VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT

Notes to Financial Statements

June 30, 2024

NOTE 9 – FUND BALANCE

A detailed schedule of fund balances and their funding composition at June 30, 2024 is as follows:

<u>Description</u>	<u>June 30, 2024</u>
Nonspendable:	
Prepaid expenses	\$ 129,833
Assigned:	
Public health emergencies	500,200
Capital projects and purchases	500,000
Compensated absences	212,206
Total assigned	<u>1,212,406</u>
Unassigned:	
Unassigned	<u>5,195,883</u>
Total fund balances	<u><u>\$ 6,538,122</u></u>

NOTE 10 – DEFERRED COMPENSATION SAVINGS PLAN

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

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

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

NOTE 11 – RISK MANAGEMENT

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

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

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

SAN GABRIEL VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT

Notes to Financial Statements

June 30, 2024

NOTE 11 – RISK MANAGEMENT (continued)

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

Settled claims have not exceeded any of the coverage amounts in any of the last three fiscal years and there were no reductions in the District's insurance coverage during the year ended June 30, 2024. 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, 2024.

NOTE 12 – COMMITMENTS AND CONTINGENCIES

Excluded Leases – Short-Term Leases and De Minimis Leases

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

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

Grant Awards

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

Litigation

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

NOTE 13 – SUBSEQUENT EVENTS

The District has evaluated subsequent events through October 18, 2024, the date which the financial statements were available to be issued.

Required Supplementary Information

SAN GABRIEL VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT
Budgetary Comparison Schedule – General Fund
For the Fiscal Year Ended June 30, 2024

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenues:			
Charges for services:			
Property assessments	\$ 6,438,818	\$ 6,447,354	\$ 8,536
Penalties and fees on assessments	8,000	19,597	11,597
Investment earnings	29,746	385,044	355,298
Other revenues	-	25,140	25,140
Total revenues	<u>6,476,564</u>	<u>6,877,135</u>	<u>400,571</u>
Expenditures:			
Current:			
Salaries and wages	3,467,661	3,154,432	313,229
Employee benefits	1,790,701	1,295,335	495,366
Materials and services	1,195,150	1,115,682	79,468
Insurance	305,965	258,338	47,627
Capital outlay	25,000	-	25,000
Total expenditures	<u>6,784,477</u>	<u>5,823,787</u>	<u>960,690</u>
Net change in fund balance	<u>\$ (307,913)</u>	<u>\$ 1,053,348</u>	<u>\$ 1,361,261</u>
Fund balance:			
Beginning of year		<u>5,484,774</u>	
End of year		<u>\$ 6,538,122</u>	

SAN GABRIEL VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT
Schedule of Proportionate Share of the Net Pension Liability
For the Fiscal Year Ended June 30, 2024

Last Ten Fiscal Years*

California Public Employees' Retirement System (CalPERS) Miscellaneous Plan

Measurement Date	District's Proportion of the Net Pension Liability	District's Proportionate Share of the Net Pension Liability	District's Covered Payroll	District's	Plan's
				Proportionate Share of the Net Pension Liability as a Percentage of Covered Payroll	Fiduciary Net Position as a Percentage of the Plan's Total Pension Liability
June 30, 2014	0.018740%	\$ 1,166,412	\$ 1,533,370	76.07%	80.18%
June 30, 2015	0.017324%	1,189,096	1,742,656	68.23%	80.19%
June 30, 2016	0.017732%	1,534,400	1,931,831	79.43%	76.23%
June 30, 2017	0.018369%	1,821,729	1,976,734	92.16%	76.55%
June 30, 2018	0.018285%	1,761,950	2,227,488	79.10%	79.55%
June 30, 2019	0.019094%	1,956,617	2,068,327	94.60%	79.44%
June 30, 2020	0.019906%	2,165,887	2,677,364	80.90%	77.99%
June 30, 2021	0.018727%	1,012,821	2,686,520	37.70%	90.49%
June 30, 2022	0.017276%	1,995,567	2,842,620	70.20%	83.25%
June 30, 2023	0.016801%	2,095,943	2,630,053	79.69%	83.70%

Notes to Schedule:

Benefit Changes:

There were no changes in benefits.

Changes in Assumptions:

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

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

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

There were no changes in assumptions.

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

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

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

There were no significant changes in assumptions.

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

There were no significant changes in assumptions.

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

There were no significant changes in assumptions.

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

There were no significant changes in assumptions.

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

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

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

There were no significant changes in assumptions.

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

SAN GABRIEL VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT
Schedule of the Pension Contributions to the Pension Plan
For the Fiscal Year Ended June 30, 2024

Last Ten Fiscal Years*

California Public Employees' Retirement System (CalPERS) Miscellaneous Plan

Fiscal Year	Actuarially Determined Contribution	Contributions in Relation to the Actuarially Determined Contribution	Contribution Deficiency (Excess)	Covered Payroll	Contributions as a Percentage of Covered Payroll
June 30, 2015	\$ 178,455	\$ (178,455)	\$ -	1,742,656	10.24%
June 30, 2016	205,245	(205,245)	-	1,931,831	10.62%
June 30, 2017	231,319	(231,319)	-	1,976,734	11.70%
June 30, 2018	248,384	(248,384)	-	2,227,488	11.15%
June 30, 2019	277,852	(277,852)	-	2,068,327	13.43%
June 30, 2020	307,552	(307,552)	-	2,677,364	11.49%
June 30, 2021	393,129	(393,129)	-	2,686,520	14.63%
June 30, 2022	426,464	(426,464)	(688,024)	2,842,620	15.00%
June 30, 2023	383,790	(383,790)	(101,286)	2,630,053	14.59%
June 30, 2024	379,673	(379,673)	(470,215)	2,983,313	12.73%

Notes to Schedule:

Fiscal Year	Valuation Date	Actuarial Cost Method	Asset Valuation	Inflation	Investment Rate of Return
June 30, 2015	June 30, 2013	Entry Age	Fair Value	2.75%	7.65%
June 30, 2016	June 30, 2014	Entry Age	Fair Value	2.75%	7.65%
June 30, 2017	June 30, 2015	Entry Age	Fair Value	2.75%	7.65%
June 30, 2018	June 30, 2016	Entry Age	Fair Value	2.75%	7.15%
June 30, 2019	June 30, 2017	Entry Age	Fair Value	2.50%	7.15%
June 30, 2020	June 30, 2018	Entry Age	Fair Value	2.50%	7.15%
June 30, 2021	June 30, 2019	Entry Age	Fair Value	2.50%	7.15%
June 30, 2022	June 30, 2020	Entry Age	Fair Value	2.50%	7.15%
June 30, 2023	June 30, 2021	Entry Age	Fair Value	2.30%	6.90%
June 30, 2024	June 30, 2022	Entry Age	Fair Value	2.30%	6.90%

Amortization Method

Level percentage of payroll, closed

Salary Increases

Depending on age, service, and type of employment

Investment Rate of Return

Net of pension plan investment exp

Retirement Age

50 years (2.0%@55), 52 years (2.0%@62)

Mortality

Mortality assumptions are based on mortality rates resulting from the most recent CalPERS Experience Study adopted by the CalPERS Board.

*Fiscal year 2015 was the first implementation year; therefore, only ten years are shown.

SAN GABRIEL VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT
Schedule of Changes in the Net OPEB Liability and Related Ratios
For the Fiscal Year Ended June 30, 2024

Fiscal Year Ended Measurement Date	Last Ten Fiscal Years*						
	June 30, 2024	June 30, 2023	June 30, 2022	June 30, 2021	June 30, 2020	June 30, 2019	June 30, 2018
Total OPEB liability:							
Service cost	\$ 167,845	\$ 132,298	\$ 146,296	\$ 197,474	\$ 54,959	\$ 53,488	\$ 50,663
Interest	138,935	124,961	101,163	87,197	52,389	42,656	37,599
Changes in assumptions	(77,549)	286,672	(55,979)	(359,113)	740,712	-	-
Differences between expected and actual experience	(272,517)	-	170,577	-	(11,928)	39,668	-
Changes of benefit terms	6,475	-	-	-	-	-	-
Benefit payments	(58,542)	(54,588)	(41,053)	(37,498)	(15,752)	(12,820)	(12,327)
Net change in total OPEB liability	(95,353)	489,343	321,004	(111,940)	820,380	122,992	75,935
Total OPEB liability - beginning	2,277,692	1,788,349	1,467,345	1,579,285	758,905	635,913	559,978
Total OPEB liability - ending	2,182,339	2,277,692	1,788,349	1,467,345	1,579,285	758,905	635,913
Plan fiduciary net position:							
Contributions - employer	101,443	564,588	41,053	87,498	65,752	12,820	62,327
Net investment income	48,609	(185,203)	168,127	40,982	48,632	38,801	40,075
Administrative expense	(388)	(292)	(311)	(385)	(145)	(1,007)	(480)
Benefit payments	(58,542)	(54,588)	(41,053)	(37,498)	(15,752)	(12,820)	(12,327)
Net change in plan fiduciary net position	91,122	324,505	167,816	90,597	98,487	37,794	89,595
Plan fiduciary net position - beginning	1,347,312	1,022,807	854,991	764,394	665,907	628,113	538,518
Plan fiduciary net position - ending	1,438,434	1,347,312	1,022,807	854,991	764,394	665,907	628,113
District's net OPEB liability	\$ 743,905	\$ 930,380	\$ 765,542	\$ 612,354	\$ 814,891	\$ 92,998	\$ 7,800
Plan fiduciary net position as a percentage of the total OPEB liability	65.91%	59.15%	57.19%	58.27%	48.40%	87.75%	98.77%
Covered-employee payroll	\$ 2,630,053	\$ 2,842,620	\$ 2,961,552	\$ 2,536,899	\$ 2,437,349	\$ 2,227,488	\$ 1,976,734
District's net OPEB liability as a percentage of covered-employee payroll	28.28%	32.73%	25.85%	24.14%	33.43%	4.18%	0.39%

Notes to Schedule:

Benefit Changes:

Measurement Date June 30, 2017 – There were no changes of benefits terms
Measurement Date June 30, 2018 – There were no changes of benefits terms
Measurement Date June 30, 2019 – There were no changes of benefits terms
Measurement Date June 30, 2020 – There were no changes of benefits terms
Measurement Date June 30, 2021 – There were no changes of benefits terms
Measurement Date June 30, 2022 – There were no changes of benefits terms
Measurement Date June 30, 2023 – There were no changes of benefits terms

Changes in Assumptions:

Measurement Date June 30, 2017 – There were no changes in assumptions
Measurement Date June 30, 2018 – There were no changes in assumptions except change in discount rate
Measurement Date June 30, 2019 – Added implicit subsidy liability and updated the assumed medical premium increase rate
Measurement Date June 30, 2020 – There were no changes in assumptions except change in discount rate
Measurement Date June 30, 2021 – There were no changes in assumptions except change in discount rate
Measurement Date June 30, 2022 – The discount rate decreased from 6.60% to 5.75%
Measurement Date June 30, 2023 – There were no changes in assumptions

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

SAN GABRIEL VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT
Schedule of the OPEB Contributions to the OPEB Plan
For the Fiscal Year Ended June 30, 2024

Fiscal Year Ended	Last Ten Fiscal Years*					
	June 30, 2024	June 30, 2023	June 30, 2022	June 30, 2021	June 30, 2020	June 30, 2019
Actuarially determined contribution	\$ 178,990	\$ 173,922	\$ 187,709	\$ 182,575	\$ 172,813	\$ 15,752
Contributions in relation to the actuarially determined contributions	(121,268)	(101,443)	(564,588)	(41,053)	(87,498)	(13,731)
Contribution deficiency (excess)	\$ 57,722	\$ 72,479	\$ (376,879)	\$ 141,522	\$ 85,315	\$ 2,021
Covered payroll	\$ 2,983,312	\$ 2,630,053	\$ 2,842,620	\$ 2,961,552	\$ 2,536,899	\$ 2,437,349
Contributions as a percentage of covered payroll	4.06%	3.86%	19.86%	1.39%	3.45%	0.56%

Notes to Schedule:

Valuation Date	June 30, 2023	June 30, 2021	June 30, 2021	June 30, 2020	June 30, 2019	June 30, 2018
Methods and Assumptions Used to Determine Contribution Rates:						
Actuarial cost method	Entry Age	Entry Age	Entry Age	Entry Age	Entry Age	Entry Age
Amortization method	Closed period, level percent of pay	(1)	(1)	(1)	(1)	(1)
Amortization period	30-years	30-years	30-years	30-years	30-years	30-years
Asset valuation method	Fair Value	Fair Value	Fair Value	Fair Value	Fair Value	Fair Value
Investment rate of return	6.50%	6.50%	6.50%	6.50%	6.50%	6.50%
Inflation	2.50%	2.50%	2.50%	2.50%	2.50%	2.75%
Payroll increases	3.00%	3.00%	3.00%	3.00%	3.00%	2.75%
Mortality	(2)	(2)	(2)	(2)	(2)	(3)
Morbidity	Not Valued	Not Valued	Not Valued	Not Valued	Not Valued	Not Valued
Disability	Not Valued	Not Valued	Not Valued	Not Valued	Not Valued	Not Valued
Retirement	(4)	(4)	(4)	(4)	(4)	(4)
Percent Married - Spouse Support	50%	50%	50%	50%	50%	80%
Healthcare trend rates	6.5% to 3.9%	5.7% to 4.0%	5.4% to 4.0%	5.4% to 4.0%	5.4% to 4.0%	4.00%

(1) Closed period, level percent of pay

(2) CalPERS 2017 Experience Study

(3) CalPERS 2014 Experience Study

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

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

Other Independent Auditors' Report



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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and general fund of San Gabriel Valley Mosquito and Vector Control District (District) as of and for the fiscal year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated October 18, 2024.

Report on Internal Control Over Financial Reporting

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

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

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

Report on Compliance and Other Matters

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

Purpose of this Report

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

Murrieta, California
October 18, 2024

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

Date: December 13, 2024

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

Subject: **Consider Rescinding Resolution 2024-01: Bylaws Governing District Meetings and Adopting Resolution 2024-05: Amended and Restated Bylaws Governing the Conduct of District Business**

Exhibit(s): Exhibit 7A, 7B

Background

In an effort to improve the overall efficiency of Board operations and ensure ongoing compliance with applicable laws, staff reviewed the current Board of Trustees bylaws and identified necessary revisions. The proposed updates provide enhanced guidelines on the roles, responsibilities, and procedures for the business of the Board and its Committees eliminating redundancy while providing an improvement on clarity, efficiency, and legal compliance.

A summary of changes – including removals, additions, and updates – between Resolution 2024-01 (Exhibit 7A) and Draft Resolution 2024-05 (Exhibit 7B), organized by each section of the document are below.

1. Title:

- **Removed in Resolution 2024-01:**
 - The original title in **Resolution 2024-01** was: "SAN GABRIEL VALLEY MOSQUITO AND VECTOR CONTROL BYLAWS GOVERNING DISTRICT MEETINGS."
- **Added/Changed in Resolution 2024-05:**
 - The new title in **Resolution 2024-05** is: "A RESOLUTION OF THE BOARD OF TRUSTEES OF THE SAN GABRIEL VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT RESCINDING RESOLUTION 2024-01 AND ADOPTING AMENDED AND RESTATED BYLAWS GOVERNING THE CONDUCT OF DISTRICT BUSINESS."
- **Analysis:** The updated title in **Resolution 2024-05** includes **rescinding** the prior resolution (2024-01) and adopts broader language covering all "District business" instead of only meetings.

2. Introductory Clauses:

- **Removed in Resolution 2024-01:**
 - **Resolution 2024-01** includes a clause stating: "*Supersedes and replaces, in its entirety, all prior Resolutions and Bylaws.*"
- **Added/Changed in Resolution 2024-05:**
 - **Resolution 2024-05** introduces several clauses including context regarding the Health and Safety Code under which the District operates, information regarding the constituents the District serves, and standardizes the format of the resolution for records consistency.
- **Analysis: Resolution 2024-05** includes reasoning for updating the resolution, emphasizing the need to update outdated language and ensure orderly and efficient conduct of District business.

3. Board of Trustees:

- **Removed in Resolution 2024-01:**
 - Minimal change. The description in **Resolution 2024-01** is concise and focuses on the composition of the Board.



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

- **Added/Changed in Resolution 2024-05:**
 - **Resolution 2024-05** expands slightly on the composition and role of the Board, emphasizing governance and includes the cities within the District's service jurisdiction.
 - **Analysis: Resolution 2024-05** provides more depth by outlining the Board's role in providing oversight.
4. **Appointments and Qualifications:**
- **Removed in Resolution 2024-01:**
 - The section on appointments and qualifications is more general in **Resolution 2024-01**.
 - **Added/Changed in Resolution 2024-05:**
 - **Resolution 2024-05** expands this section, specifying terms of office, appointment processes, and the legislative requirements under California Health and Safety Code § 2022.
 - **Analysis: Resolution 2024-05** adds clarity regarding how appointments should be made, including specifics on term lengths and the process for filling vacancies.
5. **Duties of Membership/Appointment:**
- **Removed/Changed in Resolution 2024-01:**
 - Title changed from *Duties of Membership* to *Duties of Appointment* for clarity.
 - Board member attendance information has been removed from this section and moved to *Meetings of the Board* section.
 - Filling vacancies information has been removed from this section and moved to *Appointments and Qualifications* section.
 - **Added/Changed in Resolution 2024-05:**
 - **Resolution 2024-05** provides same description regarding Board member duties including exercising independent judgment and representing the interests of the public as a whole.
 - **Analysis: Resolution 2024-05** includes reformatting to improve content navigation and readability.
6. ***Compensation and Reimbursement:**
- **Removed in Resolution 2024-01:**
 - Compensation and Travel Expenses section was present but lacked specifics.
 - **Added/Changed in Resolution 2024-05:**
 - **Resolution 2024-05** introduces reference to a separate resolution (**Resolution 2024-06**) for an updated Reimbursement Policy which includes compensation and reimbursement details for Trustees.
 - **Analysis: Resolution 2024-05** streamlines bylaws, reduces redundancy for legal compliance, and provides greater transparency.
7. **Role of the Board:**
- **Added/Changed in Resolution 2024-05:**
 - Both **Resolution 2024-01** and **Resolution 2024-05** summarize the role of the Board. No change to this language.
 - **Resolution 2024-05** includes new provision stating the Board shall not involve itself in the hiring of District employees or personnel actions, with the exception of actions in accordance with District Policy No 16.
 - **Analysis: Resolution 2024-05** addition of updated language provides consistency pursuant to District Personnel Rules and Regulations.



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

8. Officers and Terms of Office:

- **Removed in Resolution 2024-01:**
 - **Resolution 2024-01** provided a general description of officers (President, Vice President, and Secretary-Treasurer) and their roles, terms of office, eligibility requirements, and hierarchy process for addressing performance concerns.
- **Added/Changed in Resolution 2024-05:**
 - **Resolution 2024-05** expands existing content by outlining the election process, terms of office, officer roles, eligibility requirements, hierarchy process for addressing performance concerns, and a detailed process for electing officers. It specifies the timeline for nominating committees and includes term limits for officers.
 - Secretary-Treasurer details were updated to align with current practices regarding minute taking. Secretary-Treasurer duties as Chairperson of the Finance Committee were incorporated here and removed from the Finance Committee section.
 - Committee chair responsibilities were moved to their respective sections in *Standing Committees*.
- **Analysis: Resolution 2024-05** adds a more comprehensive election and term limit process, providing clear procedures for leadership transitions and officer responsibilities.

9. Board Member Code of Conduct, Ethics, and Norms:

- **Removed in Resolution 2024-01:**
 - **Resolution 2024-01** provided a general description regarding Board member Code of Conduct.
- **Added in Resolution 2024-05:**
 - **Resolution 2024-05** expanded this section specifying expectations for Board member code of conduct, training requirements, and compliance with applicable codes/laws pertaining to agenda items, conflict of interest, closed session, AB 1234, AB 1661, and Form 700.
- **Analysis:** The expansion of this section provides clearer standards, guidelines, and requirements for Board conduct which was not explicitly covered in previously.

10. Meetings of the Board:

- **Removed in Resolution 2024-01:**
 - Meetings are described generally, with fewer details on attendance, quorum, and general procedures.
- **Added/Changed in Resolution 2024-05:**
 - **Resolution 2024-05** expands on this section by specifying Board and Committee meeting procedures, quorum and action details, attendance expectations, rules of order, voting process, order of business, and the responsibilities of the Clerk of the Board in recording minutes/votes.
- **Analysis: Resolution 2024-05** provides more operational detail on meeting procedures, ensuring that Board actions are well-documented and meetings are conducted transparently.

11. Standing Committees (Expanded Sections in Resolution 2024-05):

1. ***Executive Committee:**
 - **Removed/Changed in Resolution 2024-01:** Minimal change to committee information.
 - **Added/Changed in Resolution 2024-05:** Detailed explanation of the Executive Committee's composition, duties, and its role in evaluating the District Manager.
 - **Analysis: Resolution 2024-05** formalizes the structure and duties of the Executive Committee, offering a clearer governance process.



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

2. **Finance Committee: (Committee title changed from Finance and Audit Committee)**
 - **Removed/Changed in Resolution 2024-01:** Minimal change to committee information.
 - **Added/Changed in Resolution 2024-05: Resolution 2024-05** expands this section, detailing the Committee's role in reviewing investments, audits, and budgets.
 - **Analysis:** The expansion provides more oversight on financial matters, ensuring accountability and proper financial management.
3. ***Personnel and Policy Committee:**
 - **Removed/Changed in Resolution 2024-01:** Minimal change to committee information.
 - **Added/Changed in Resolution 2024-05:** Detailed responsibilities for reviewing personnel policies, evaluating the District Manager, and handling disciplinary actions.
 - **Analysis:** Formalizes the committee's role, adding structure to personnel management and policy development.
4. **Public Information Committee:**
 - **Removed/Changed in Resolution 2024-01:** Minimal change to committee information.
 - **Added/Changed in Resolution 2024-05:** Details committee focus on supporting the District's public relations and communications efforts.
 - **Analysis:** Minimal language update emphasizing the District's role in public outreach and transparency.
5. **Nominations Committee:**
 - **Removed/Changed in Resolution 2024-01:** Minimal change to committee information.
 - **Added/Changed in Resolution 2024-05:** Details the process for soliciting candidates for Board officer positions, including nomination timelines and election procedures.
 - **Analysis:** Minimal language update to provide clearer procedure for nominating and electing officers, ensuring smooth transitions and leadership accountability.
6. **Legislative Committee:**
 - **Removed/Changed in Resolution 2024-01:** Minimal change to committee information. Removed specific topic categories and priority levels information.
 - **Added/Changed in Resolution 2024-05:** Extensive detail on monitoring legislation, making recommendations, and prioritizing legislative efforts that impact the District.
 - **Analysis:** This expansion reflects a more proactive approach to advocacy and policy-making, ensuring the District is aligned with legislative developments.
12. **Ad-Hoc Committees (New Section in Resolution 2024-05)**
 - **Added in Resolution 2024-05:** A new section is introduced to describe the purpose, formation, and duties of **ad-hoc committees**.
 - **Analysis:** Provides flexibility for the Board to form temporary committees as needed for specific tasks, offering a more adaptive governance structure.
13. **Records**
 - **No Change:**
 - Both **Resolution 2024-01** and **Resolution 2024-05** provide information regarding the California Public Records Act. Section moved.
14. **Amendments to Bylaws:**
 - **Removed in Resolution 2024-01:**
 - The amendments section was general and less structured.



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

- **Added/Changed in Resolution 2024-05:**
 - **Resolution 2024-05** provides a more structured description of the amendment process, requiring a majority vote and formal review.
- **Analysis:** This section is more formalized in **Resolution 2024-05**, ensuring that changes to the bylaws are conducted in an orderly and transparent manner.

The updates in **Resolution 2024-05** provide a more thorough and structured framework for the operation of the Board and District.

District Manager's Recommendation

The District Manager recommends **rescinding Resolution 2024-01 and approval of Resolution 2024-05** as proposed.

Committee's Recommendation

The Personnel and Policy Committee convened on October 11, 2024 and recommended **rescinding Resolution 2024-01 and approval of Resolution 2024-05** to the Board for consideration.

Board Action Options

- Board Action Required: If the Board concurs, following the public discussion by members for this item, the appropriate action is to **rescind Resolution 2024-01 and adopt Resolution 2024-05**.
- Alternative Board Action: If after discussion by members for this item, the Board may choose not to **rescind Resolution 2024-01 and adopt Resolution 2024-05**.

Submitted by:

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Jason Farned
District Manager

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EXHIBIT 7A

RESOLUTION 2024-01

CURRENT BYLAWS

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RESOLUTION 2024-01

(Supersedes and replaces, in its entirety, all prior Resolutions and Bylaws)

**SAN GABRIEL VALLEY MOSQUITO AND VECTOR CONTROL
BYLAWS GOVERNING DISTRICT MEETINGS**

Formed, operating, and managed in accordance with the Mosquito Abatement and Vector Control District Law (California Health and Safety Code §§ 2000 *et. seq.*), the San Gabriel Valley Mosquito and Vector Control District (the “District”) is an independent special district that provides protection for residents from vector-borne diseases. The District services approximately two million residents in 26 cities, and portions of unincorporated Los Angeles County, within the San Gabriel Valley.

Article I. General**1. Board of Trustees**

The District is governed by a 27-member Board of Trustees (the “Board”) consisting of an appointed representative from each City serviced by the District and a representative from the County of Los Angeles.

2. Appointment and Qualifications

Members of the Board are appointed in accordance with the requirements of California Health and Safety Code § 2022. Each member of the Board must reside in and be a registered voter in the jurisdiction of their appointing legislative body.

3. Duties of Membership

Members of the District Board serve in accordance with the requirements of the California Health and Safety Code §§ 2020-2030.

- a. All members of the Board shall exercise their independent judgment on behalf of the interests of the residents, property owners, and the public as a whole in furthering the purposes and intent of the District. Members of the Board shall represent the interests of the public, as a whole, and not solely the interest of their individual legislative appointing body.
- b. Members of the Board are expected to attend all regular and scheduled Board Meetings and, when assigned and where applicable, Committee meetings. The Board reserves the right to determine whether a Trustee’s absence under the circumstances at a particular Board Meeting or Committee Meeting is excused. More than three (3) consecutive unexcused absences shall be reported to the absent Trustee’s legislative appointing body.
- c. Any vacancy in the office of a member appointed to a Board shall be filled pursuant to California Health & Safety Code § 2024 and California

Government Code § 1779. Any person appointed to fill a vacant office shall fill the balance of the unexpired term.

Article II. Board

1. The Role of the Board

- a. The Board oversees and provides counsel and direction to the District Manager and should not be involved in the agency's day-to-day affairs.
- b. Board members do not have individual power or authority; the power and decision-making ability lie with the full Board.
- c. Board members shall not be involved in hiring district employees or other personnel action.
- d. The Board shall not be involved in personnel action by contractors, or their subcontractors hired by the District.

The Board:

- 1) Sets policy.
- 2) Hires the District Manager.
- 3) Retains legal counsel.

2. Description of Officers

President	When necessary, the President shall officially represent the District. The President appoints standing committees, ad-hoc committees, and chairpersons subject to ratification by the Board. The Board may delegate additional authority to the President. The President shall open meetings promptly and administer expediently and with appropriate order and decorum the business of the day.
Vice President	When the President is absent, the Vice President shall assume the duties of the President.
Secretary-Treasurer	The Secretary-Treasurer shall serve as parliamentarian and assist the President as necessary. If the President and Vice-President are absent, the Secretary-Treasurer shall assume the duties of the President. The Secretary-Treasurer shall authenticate by signature all the acts, orders, and proceedings of the Board.

The Secretary-Treasurer shall record the minutes and keep records. The Board may delegate responsibility for keeping records to District staff.

The Secretary-Treasurer shall serve as Chairperson of the Finance and Audit Committee.

a. Election of Officers

At the October meeting of the Board the presiding officer shall appoint a Nominations Committee (Committee) consisting of five Trustees which must be ratified by the Board. The Committee shall develop a slate of candidates from current Trustees who are willing to serve as Board officers for the following term. The Committee shall elect a Chair who will present the slate of candidates at the December meeting of the Board.

The officers shall be elected at the Board's meeting in January. Each candidate may submit a brief statement of qualifications which will be included in the information packet for the January meeting.

For the election, the presiding officer will relinquish control of the meeting to the Chair of the Nominations Committee. The Committee Chair will present the slate; nominations may be made from the floor. Each nominee may explain their reason for seeking office.

The officers will be elected in this sequence; President, Vice President, Secretary-Treasurer. Each Trustee will have one vote per office. New officers shall assume their positions and responsibilities at the February Board Meeting.

b. Committees and Chairpersons

All policies and specific duties of the Executive, Personnel and Policy, Finance and Audit, Public Information, Nominations and Legislative Committees will be formalized in a manual of procedures.

Committee Chairs will present items from their committee meetings and the recommendations of their committee.

c. Terms of Office

All Board Officers shall serve for a term of two calendar years. If a Board Officer or candidate is not re-appointed as a Trustee before the next Board Officer election, the Nominations Committee shall reconvene, identify candidate(s) for the appropriate office and the Board shall elect an officer from the slate by the procedure above.

d. **Eligibility for Office**

Any member of the Board may be selected to serve as an Officer.

e. **Performance**

Any concerns regarding an employee's performance shall be communicated in writing to the District Manager. Any concerns regarding the District Manager's performance shall be communicated in writing to the Board President. Any concerns regarding a board officer's performance shall be communicated in writing to the affected board officer.

Article III. Meetings

All meetings shall be held and conducted in accordance with the requirements of the California Health and Safety Code §§ 2000 *et seq.*, the California Government Code §§ 54950, *et seq.* (commonly referred to as the Ralph M. Brown Act or Brown Act), and any and all laws governing the scheduling, conduct or proceedings for public meetings.

1. Time of Meetings

Regular meetings of the District's Board shall be held on the second Friday of each month at 7:00 AM unless otherwise approved by the Board.

2. Location of Meetings

Regular meetings of the Board shall be held at the District headquarters, 1145 N. Azusa Canyon Road, West Covina, California 91790.

3. Procedures for Meetings

a. **Quorum**

In regular District meetings, a quorum shall consist of a simple majority of appointed Board members pursuant to California Health & Safety Code § 2029. If less than a quorum is present at any meeting, the members present may adjourn the meeting to a time and place specified in the order of adjournment.

b. **Actions by the Board**

Pursuant to California Health & Safety Code § 2029, the Board shall act only by ordinance, resolution, or motion and keep records of its acts. However, the Board may adopt rules for its proceeding that are not contrary to California Health and Safety Code. §§ 2000 *et seq.*

c. **Recording of Votes**

When a split vote appears imminent, any Board member may request a vote by

roll call, and the vote of each individual Board member shall be recorded by the Secretary/Treasurer.

d. Recording of the Minutes

During regular and supplementary Board meetings, the Secretary/Treasurer shall be responsible for recording and transcribing the minutes. When the Secretary/Treasurer is absent at a meeting, the presiding officer shall designate someone to record the minutes.

4. Order of Business

The order of business to be considered at the meeting shall be at the discretion of the presiding officer. The District Manager shall provide an agenda to each Trustee and the agenda shall be posted in a public location at least 72 hours prior to the meeting. The presiding officer will be consulted when the agenda is developed. The Board's actions shall be governed by the Brown Act.

New business not indicated on the agenda shall be deferred to a future meeting for Board review and action. The Board may discuss and take action on non-agenda items when one of the following situations exists:

- a. In an emergency situation, as determined by a majority vote of the members present, i.e., a work stoppage, crippling disaster, or other activity which severely impairs public health or safety
- b. If the need to take action arose after to the agenda was posted. Such action must be approved by a two-thirds majority of the Board. If less than two thirds of the Board is present, a unanimous vote is required of the members present.

Parliamentary procedures shall be according to *Roberts Rules of Order*.

5. Amendment of Articles and Bylaws

Any part of these regulations may be amended by a majority vote of the quorum after the proposed amendment is placed on the agenda and reviewed by the Board. Amendments which are approved shall become effective after they are entered into the minutes of the regular meeting.

6. Procedure Not Provided For

Procedures in the most current edition of *Roberts Rules of Order* shall govern meetings of the Board, except as otherwise noted in this Resolution.

Article IV. Code of Conduct for Board Members of the San Gabriel Valley Mosquito and Vector Control District

1. General

Board members shall use the District's Code of Conduct (Code) to guide their conduct as representatives of the District as required by California Government Code § 87300.

2. Purpose of the District's Code of Conduct:

The District's Code of Conduct shall:

- a. Provide standards and guidelines that will prevent conduct which undermines the integrity of the Board;
- b. Provide a comprehensive statement of pertinent laws and regulations, ethical principles, and obligations which govern the Board's conduct;
- c. Enhance the understanding of laws and principles which define the obligations of the Board; and
- d. Establish positive, effective, and comprehensive guidance for the conduct of the Board.

3. Findings and Declarations

The residents of the District require an agency whose commitment to protecting public health outweighs competing personal or political considerations. Therefore, all actions, decisions, and votes should be made solely on their merits.

Board members must use discretion and judgment when they consider the spirit of this Code and must not evade or circumvent the laws which govern ethics laws and rules. Compliance is not always enough and no code of conduct can anticipate all situations nor can it prescribe behaviors that are appropriate to all situations.

4. Impartiality

The District's Code of Conduct takes a positive view of Board member obligations in light of, and as a reflection of, members commitment to ethical conduct and commitment to work for the betterment of all residents and property owners in the District.

Any statements of expectation in terms of ethical standards shall be enforced in order to inform all Board members of their duties and the consequences of failing to fulfill those duties in a good and ethical manner.

5. Confidentiality and Transparency

Confidential information shall not be disseminated. However, if a conflict arises, the member shall file a Form 700 in order to retain transparency.

6. Conduct at Board Meetings

Board members shall treat each other with respect and courtesy. Disagreements shall not result in personal comments or attacks against another Board member.

7. Conduct towards District employees and Board members

Board members shall not publicly engage in personal attacks on District employees or attempt to discipline any employee.

8. Abstentions

Board members must abstain from participating and voting on any matter when a conflict of interest exists, e.g., matters which involve the employment, property, or business of themselves or their immediate family.

9. Compliance

Board members shall comply with all federal, state, and local laws regarding conflict of interest and ethics.

Article V. Compensation and Travel Expenses**1. Compensation**

Pursuant to California Health & Safety Code § 2030, the members of the Board shall serve without compensation, with the exception of the Secretary/Treasurer of the Board. Compensation for the Secretary/Treasurer of the Board shall be set by the Board.

2. Travel

The members of the Board may receive their actual and necessary traveling and incidental expenses incurred while on official business.

3. Reimbursement

Reimbursement for travel expenses is subject to California Government Code §§ 53232.2 and 53232.3.

Article VI. Records

Request for public records are subject to the California Public Records Act, California Government Code § § 6250 et. Se

EXECUTIVE COMMITTEE

I. COMPOSITION

The Executive Committee shall be comprised of four (4) members of the Board of Trustees, including the current President, Vice President, Secretary-Treasurer, and the most recent past President. The President shall be the Chair of the Committee.

II. MEETINGS

Meetings of the Executive Committee shall be scheduled on an as needed basis and shall be called by the Committee Chair. All Committee meetings shall be conducted pursuant to Government Code Sections 54950 through 54963 (Ralph M. Brown Act).

III. DUTIES

Duties of the Executive Committee shall include the following:

- A. Members of the Executive Committee will serve as de facto alternates for all other committees. A member of the Executive Committee may serve as an alternate member for any committee that cannot secure a quorum and may vote only in the absence or disqualification of a regular member.
- B. In April of each year, participate in the performance evaluation of the District Manager in closed session, led by the Personnel and Policy Committee, pursuant to Government Code Section 54957. The Personnel and Policy Committee shall inform the Board of Trustees of the results of the evaluation.

FINANCE AND AUDIT COMMITTEE

I. COMPOSITION

The Finance and Audit Committee shall be comprised of five (5) members of the Board of Trustees. The Secretary-Treasurer elected in January of each year shall be the Chair of the Committee. The members of the Committee shall be appointed by the President elected in January of each year. The President's appointments shall be included on the February agenda for Board ratification.

II. MEETINGS

Meetings of the Finance and Audit Committee shall be scheduled on an as needed basis and shall be called by the Committee Chair. All Committee meetings shall be conducted pursuant to Government Code Sections 54950 through 54963 (Ralph M. Brown Act).

III. DUTIES

Duties of the Finance and Audit Committee shall include the following:

- A. Review all District investments quarterly.
- B. Recommend investment instruments to the Secretary-Treasurer pursuant to Policy No. 30, Investments. The Secretary-Treasurer shall execute all investments. Investments shall be reported by the Secretary-Treasurer to the Board of Trustees.
- C. In April of every second year beginning in 1993, make recommendations to the Board of Trustees regarding the firm to conduct the Districts annual audit and internal controls report for a two year period. Upon completion of the initial two-year commitment, the Finance and Audit Committee shall make recommendations to the Board of Trustees to either retain the services of the current auditing firm on a year-to-year basis or solicit requests for proposals for a new two-year commitment.
- D. In May of each year review staff's recommendations regarding the ensuing fiscal year's budget and recommendations from the Personnel Committee regarding salaries and benefits pursuant to Policy No. 41, Salary Adjustments. Make recommendations to the Board of Trustees regarding ensuing fiscal year's budget and assessment rate adopted in June of each year.
- E. In January of each year, review the District's Investment policy and recommend changes to the Board of Trustees. The District's Investment policy shall be reviewed and adopted by the Board of Trustees at least annually.
- F. As needed, review and make recommendations to the Board of Trustees regarding budget adjustments that occur during any fiscal year.

- G. Annually review the Independent Auditors Report of Financial Transactions and Internal Controls Report and make recommendations to the Board of Trustees based on the contents of these reports.
- H. The Secretary-Treasurer, also the Finance and Audit Committee Chair, shall cause to be prepared all Financial Statements monthly. The Secretary-Treasurer shall receive all documents that pertain to investments and expenditures to verify the accuracy of the Financial Statements. These reports shall be submitted to the Secretary-Treasurer at the end of each month for approval in a timely manner for their inclusion in the agenda packet that is mailed to the Board of Trustees on the first Friday of each month. The Secretary/Treasurer shall sign the monthly report as the preparer signifying that the report is true and accurate to the best of his/her knowledge.
- I. With the exception of recommending investment instruments pursuant to section B. above, all actions taken by the Finance and Audit Committee must be approved by the Board of Trustees during a public meeting before becoming effective.

PERSONNEL AND POLICY COMMITTEE

I. COMPOSITION

The Personnel and Policy Committee shall be comprised of five (5) members of the Board of Trustees. The members of the Committee and the Chair shall be appointed by the President elected in January of each year. The President's appointments shall be included on the February agenda for Board ratification.

II. MEETINGS

Meetings of the Personnel and Policy Committee shall be scheduled on an as needed basis and shall be called by the Committee Chair. All Committee meetings shall be conducted pursuant to Government Code Sections 54950 through 54963 (Ralph M. Brown Act).

III. DUTIES

Duties of the Personnel and Policy Committee shall include the following:

- A. Instruct staff to prepare specific personnel policies as requested by the Board of Trustees.
- B. Review all personnel related policies prepared by staff and make recommendations regarding their adoption to the Board of Trustees.
- C. Prepare policies relating solely to the Board of Trustees for Board action.
- D. Review all policies of the District and make recommendations regarding their adoption to the Board of Trustees. Policies directly related to Finance and Audit may be referred to the Finance and Audit Committee.
- E. In April of each year, review staff's recommendations regarding salaries and benefits for the ensuing fiscal year's budget.
- F. Every third year beginning in 1995, review the salary survey completed by staff pursuant to Policy No. 41, Salary Adjustments.
- G. Make recommendations to the Board of Trustees regarding salaries and benefits included in the ensuing fiscal year's budget.
- H. Make recommendations regarding the District Manager's salary and benefits to be submitted to the Finance and Audit Committee.
- I. In May of every third year beginning in 1995, make recommendations to the Board of Trustees regarding salary adjustments.
- J. In April of each year, conduct a performance evaluation of the District Manager in closed session, pursuant to Government Code Section 54957. This performance evaluation may include written comments from the Board members that have been submitted to the Committee. The Personnel/Policy

Committee shall inform the Board of Trustees of the results of the evaluation.

- K. As needed, hear and render determinations regarding disciplinary appeals. The decision of the Personnel and Policy Committee shall be final.
- L. As needed, hear and render a final decision regarding employee grievances. The decision of the Personnel and Policy Committee shall be final.
- M. As needed, conduct searches and interviews for the District Manager's position and make recommendations to the Board of Trustees on whom to offer the position.
- N. Investigate misconduct of the District Manager and recommend disciplinary action to be imposed on the District Manager to the Board of Trustees.
- O. With the exception of decisions regarding disciplinary appeals and employee grievances, all actions taken by the Personnel/Policy Committee must be approved by the Board of Trustees during a public meeting before becoming effective.

PUBLIC INFORMATION COMMITTEE

I. COMPOSITON

The Public Information Committee shall be comprised of five (5) members of the Board of Trustees. The members of the Committee and the Chair shall be appointed by the President elected in January of each year. The President's appointments shall be included on the February agenda for Board ratification.

II. MEETINGS

Meeting of the Public Information Committee shall be scheduled on an as-needed basis and shall be called by the Committee Chair. All Committee meetings shall be conducted pursuant to Government Code Sections 54950 through 54963 (Ralph M. Brown Act).

III. DUTIES

Duties of the Public Information Committee shall include the following:

- A. Serves as an advisory board and provides support to the District's public relations goal to increase awareness and increase public support for the District mission and projects. This includes supporting the Communications Department mission: Increase transparency and credibility through multi-media dialogue in order to engage and motivate internal, local, regional, statewide, and nationwide stakeholders to take action and become public health agents of change in their communities.
- B. Receive updates regarding all matters relating to public relations, communications plans, media relations, website updates, social media platforms, branding, brand awareness, messaging, video production, marketing, and related activities that support the District's mission.
- C. Provide to the District resources and connections to professionals, organizations, cities, and other agencies to support the work of the District's education and public outreach efforts.

NOMINATIONS COMMITTEE

I. COMPOSITION

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

II. MEETINGS

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

III. DUTIES

Duties of the Nominations Committee shall include the following:

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

LEGISLATIVE COMMITTEE

BACKGROUND

It is the mission of the Board of Directors of the San Gabriel Valley Mosquito and Vector Control District to preserve the public health and welfare through its legislative priorities listed below.

GENERAL POLICY

1. Support, defend and expand as needed, the definitions, issues, authority, and public health responsibilities and activities as described by State Health and Safety Codes (DSC 220-2360).
2. Preserve all revenue sources of the District and enthusiastically resist any efforts to redefine, reduce or otherwise restrict that income to the detriment of District public health responsibilities.
3. Respect and defend the use of integrated pest management, including the safe use of approved pesticides for continuing public health protection.
4. Resist any effort to reduce the efficiency and practicality of the District's operational practices.
5. Oppose any attempt by other governmental entities to impose additional public health responsibilities on the District without fiscal compensation equal to the cost of such function(s).
6. Promote and sponsor cooperation among governmental entities to the improvement of the public welfare.
7. Retain organizational identity, integrity and control of the District's resources in any mutual aid arrangement.
8. Support the MVCAC, CSDA and the AMCA when their legislative efforts compliment or coincide with this District's policy as reflected therein.
9. Endorse, promote and defend the authority of the Board of Trustees to conduct the business of the San Gabriel Valley Mosquito & Vector Control District.

PROCEDURES

1. COMPOSITION

The Legislative Committee shall be comprised of five (5) members of the Board of Trustees. The members of the Committee and the Chair shall be appointed by the President in January of each year. The President's appointments shall be included on the February agenda for Board ratification.

2. MEETINGS

Meetings of the Legislative Committee shall be scheduled on an as needed basis and shall be called by the Committee Chair. All Committee meetings shall

be conducted pursuant to State Government Code § 54950 through 54962 (Ralph M. Brown Act).

3. DUTIES

Duties of the Legislative Committee shall include the following:

- A. Monitor, review, create, and research legislation pertaining to or potentially affecting the responsibilities or the organization of the District.
- B. Recommend to the Board of Trustees positions to be taken on pending bills and the degree of District resources to be allocated to insure the District's position is effectively communicated
- C. Meet in April of each year to conduct an annual review of relevant legislation which may impact mosquito and vector control, public health, and special districts. Specific legislative topics include, but are not limited to:

Animals of Public Health Importance	Public Health
Benefit Assessments	Safety Regulations
Endangered Species	Special Districts
Environmental Protection	Waste Water Use
Government Regulations	Water Regulation
Legislative Mandates	Waterfowl Management
Pesticides	Wetlands
Prevailing Wage	Workplace Regulations

- D. Establish priority levels and positions. The priority levels and positions are as follows:

PRIORITY LEVELS

- | | |
|---------|---|
| Level 1 | The bill has significant effect on the District and position letters are regularly sent to appropriate legislators as the bill moves through the legislative process. |
| Level 2 | The bill affects the District and position letters are sent to legislators selectively through the legislative process. |
| Level 3 | The bill affects the District in a manner to establish a position and position letters are sent to the author and other interested parties. |

POSITIONS

Support	The District is in favor of the bill becoming law.
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Support if Amended	The District is in favor of the bill becoming law only if amendments are made as recommended by the Committee.
Oppose	The District is not in favor of the bill becoming law.
Oppose unless Amended	The District is not in favor of the bill becoming law; however, opposition to the bill will be removed if the bill is amended as recommended by the Committee.
Neutral	The District does not have a position on the bill because it has no or minimal effect on the operations of our District.
Watch	The District does not have a position on the bill based on the current language; however, the Committee anticipates that the bill will be amended and the amendments may affect the District.

- E. Submit the list of bills which affect the District to the Board of Trustees at the regular Board meeting held in May of each year. The list will include the bill number, position, priority level, and brief description of the bill.
- F. Update the Board of Trustees during a regular meeting, as to the status of bills, when the position or priority level of a bill has changed, and if the bill has become law.
- G. Communicate to county, state and federal legislators the District's position with regard to proposed legislation. Such communication may be corresponded, telephonic, or personal contact, as the situation requires with special consideration to the effect of the latter as an effective means of establishing the District's position.
- H. Participate in statewide legislative efforts conducted by the Mosquito and Vector Control Association of California, the California Chamber of Commerce, the California Special Districts Association, and similar organizations.
- I. The District Manager or designee shall serve as an ex officio, non-voting member of the Committee.
- J. Recognizing the increased responsibilities of LAFCO based on the Knox-Cortese-Hertzberg Law, the Trustees and District Manager shall place increased emphasis on the impact of that organization's decisions.

- K. All actions taken by the Legislative Committee must be approved by the Board of Trustees during a public meeting before becoming effective unless specifically authorized by the President.
- L. When the need to convey the District's legislative position is immediate, particularly at the state legislative level, the President, Legislative Subcommittee Chair, or the District Manager may communicate that information so long as it consistent with Board policy or where such policy has not been specifically addressed by the Board would be in their judgment beneficial to the District. When one of these District Officers take such action, said individual shall notify the Board at its next General Meeting.

PASSED, APPROVED and ADOPTED by the Board of Trustees of the San Gabriel Valley Mosquito and Vector Control District this 8th day of March 2024, by the following vote:

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

NOES:

ABSTAIN:

ABSENT: Estrada, Finlay, Marcucci, Kashifalghita, Saraiya, Armenta, Vienna, Sternquist



John Capoccia (Mar 13, 2024 11:22 PDT)

John Capoccia
President, Board of Trustees

ATTEST:



Lloyd Johnson (Mar 13, 2024 11:50 PDT)

Lloyd Johnson
Secretary-Treasurer, Board of Trustees

APPROVED AS TO FORM:



Kelly M. Alhadef-Black (Mar 14, 2024 12:36 PDT)

Kelly M. Alhadef-Black
District Counsel



EXHIBIT 7B

RESOLUTION 2024-05

AMENDED AND RESTATED BYLAWS (DRAFT)

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RESOLUTION NO. 2024-05**A RESOLUTION OF THE BOARD OF TRUSTEES OF THE SAN GABRIEL VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT RESCINDING RESOLUTION 2024-01 AND ADOPTING AMENDED AND RESTATED BYLAWS GOVERNING THE CONDUCT OF DISTRICT BUSINESS**

WHEREAS, the San Gabriel Valley Mosquito and Vector Control District (“District”) adopted Resolution 2024-01 on March 8, 2024;

WHEREAS, the District is formed, operated, and managed in accordance with the Mosquito Abatement and Vector Control District Law (California Health and Safety Code §§ 2000 *et. seq.*);

WHEREAS, the District is an independent special district that provides protection to the public from vector-borne diseases in the San Gabriel Valley that serves approximately two million residents in 26 cities, and portions of unincorporated Los Angeles County;

WHEREAS, the District determined that the existing resolution has outdated language that requires updates; and

WHEREAS, the District deems it necessary to establish and revise its bylaws to ensure the orderly and efficient conduct of its business;

NOW, THEREFORE, THE BOARD OF TRUSTEES OF THE DISTRICT DOES HEREBY RESOLVE AS FOLLOWS:

Section 1. Resolution 2024-01 is rescinded;

Section 2. GENERAL**A. Board of Trustees**

The District is governed by a 27-member Board of Trustees (“Board”) consisting of an appointed representative from each City within the District’s jurisdiction and a representative from the County of Los Angeles. The cities within the District’s service jurisdiction are:

Alhambra, Arcadia, Azusa, Baldwin Park, Bradbury, Claremont, Covina, Duarte, El Monte, Glendora, Industry, Irwindale, La Puente, La Verne, portions of unincorporated Los Angeles County, Monrovia, Monterey Park, Pasadena, Pomona, Rosemead, San Dimas, San Gabriel, Sierra Madre, South Pasadena, Temple City, Walnut, and West Covina.

B. Appointments and Qualifications

Members of the Board are appointed in accordance with the requirements of California Health and Safety Code § 2022. The person appointed by city council (or authorized legislative body) to be a member of the Board shall be a voter and resident of the appointing city or unincorporated county area that is within the District’s jurisdiction.

The term of office for a member of the Board shall be two or four years, at the discretion of the appointing authority. Terms of office commence at noon on the first Monday in January and end December 31.

Any vacancy in the office of a member appointed to the Board shall be filled by the appointing authority within 90 days immediately subsequent to its occurrence, or if no action is taken for a period of 90 days immediately subsequent to a vacancy, by the Board of Supervisors of the County of Los Angeles pursuant to California Health & Safety Code § 2024 and California Government Code § 1779. Any person appointed to fill a vacant office shall fill the balance of the unexpired term.

C. Duties of Appointment

Members of the Board serve in accordance with the requirements of the California Health and Safety Code §§ 2020-2030.

All members of the Board shall exercise their independent judgment on behalf of the interests of the residents, property owners, and the public as a whole in furthering the purposes and intent of the District. Members of the Board shall represent the interests of the public, as a whole, and not solely the interest of their individual legislative appointing body.

D. Compensation and Reimbursement Policy

Resolution 2024-06 shall be referenced regarding compensation and reimbursement policy for Trustees.

Section 3. BOARD STRUCTURE

A. Role of the Board

The Board provides oversight, counsel, and direction to the District Manager but should not be involved in the District's day-to-day affairs.

Board members do not have individual power or authority; the power and decision-making ability lie with the full Board.

The Board shall not be involved in the hiring of District employees or other personnel actions with the exception of District *Policy No. 16 – Disciplinary Actions and Appeals, Section 8*.

The Board shall set policies, employ the District Manager, and retain legal counsel.

B. Officers

1. President

The President shall carry out the responsibilities of the role at all Board meetings, represent the District officially when needed, and fulfill any additional duties as designated by the Board. The President shall appoint Trustees to serve on committees in addition to appointing chairpersons of such committees. The President shall promptly open meetings and efficiently conduct the business of the day with appropriate order and decorum.

2. Vice President

When the President is absent or resigns, the Vice President shall perform the President's duties.

3. Secretary-Treasurer

The Secretary-Treasurer shall serve as parliamentarian and assist the President as necessary.

The Secretary-Treasurer shall also serve as the Chairperson of the Finance Committee. As the Finance Committee Chair, the Secretary-Treasurer shall receive a monthly financial investment and expenditure report to verify the accuracy of the documents. The Treasurer shall sign the monthly report as the

preparer signifying that the report is true and accurate to the best of their knowledge.

The Secretary-Treasurer shall authenticate by signature all the acts, orders, and proceedings of the Board.

When the President and Vice-President are absent or resign, the Secretary-Treasurer shall perform the President's duties.

Should the President, Vice President, and Secretary-Treasurer be absent or resign, the remaining Trustees shall select one of their members to perform the duties of the President for said meeting.

C. Officers Term of Office and Election Process

A term of office for Board officers is two calendar years.

In October of each odd-numbered year, the presiding President shall appoint a Nominations Committee consisting of five (5) Trustees including the Chair, which shall be ratified by the Board. The Nominations Committee shall meet in November and develop a slate of candidates who are willing to serve as Board officers for a new term of office. The Nominations Committee shall present the slate of candidates at the December Board meeting.

In January of each even-numbered year, the Board shall take action to elect the slate of candidates under consideration. For the election, the presiding President shall relinquish control of the meeting to the Chair of the Nominations Committee. The Committee Chair will present the slate of candidates. Each Trustee will have one vote per office. Newly elected officers shall assume their positions at the January meeting of each even-numbered year.

Should a Board officer not be reappointed as a Trustee by their legislative body during an active term of office, the Nominations Committee shall reconvene and identify a candidate for the open office. The Board shall elect an officer by the procedure above.

D. Eligibility for Office

Any member of the Board may be selected to serve as an Officer.

E. Performance

Any concerns regarding an employee's performance shall be communicated in writing to the District Manager. Any concerns regarding the District Manager's performance shall be communicated in writing to the Board President. Any concerns regarding a Board member shall be communicated in writing to the Board President, unless the concern is about the Board President, in which case, to the Vice President.

Section 4. BOARD MEMBER CODE OF CONDUCT, ETHICS, VALUES, AND NORMS

A. Purpose

The purpose of the District's Code of Conduct is to provide standards and guidelines that will prevent conduct which undermines the integrity of the Board; provides a comprehensive statement of pertinent laws and regulations, ethical principles, and obligations which govern the Board; enhance the understanding of laws and principles which define the obligations of the Board; and establish positive, effective, and comprehensive guidance for the conduct of the Board.

B. Professionalism and Courtesy

The District is committed to providing excellence in legislative leadership that results in the provision of the highest quality of services to its constituents. To assist in governing the behavior between and among Board members, the following rules shall be observed:

1. Trustees shall treat fellow board members, staff, and members of the public with respect, fostering an environment of collegiality and collaboration.
2. Encourage attentive listening and responsiveness.
3. Prioritize the needs of the District's constituents.
4. Focus on positive interactions, avoiding hidden agendas, gossip, and infighting.
5. Embrace differing viewpoints constructively and support Board decisions once made.
6. Trustees should develop a working relationship with the District Manager wherein current issues, concerns and District projects can be discussed comfortably and openly.
7. Trustees should function as a part of the whole.

C. Confidentiality

All documents prepared for and distributed in closed session and all discussions regarding confidential information, as defined by Cal. Gov. Code § 54963, among Board members and with authorized staff during closed sessions remain confidential pursuant to the terms of the Brown Act. Likewise, what occurs in a closed session is confidential, and Board members who have participated in such a closed session may not disclose the content of any of the matters discussed, unless the legislative body authorizes disclosure of that confidential information. All Board members have an obligation to protect the confidentiality of information received during a closed session. Nothing contained in these Bylaws shall be construed to prohibit disclosures under the whistleblower statutes contained in Section 1102.5 of the Labor Code or Article 4.5 (commencing with Section 53296) of Chapter 2 of the Government Code.

D. Conflict of Interest

Any Trustee who is disqualified from voting on a particular matter by reason of a conflict of interest will publicly state or have the presiding President state the nature of the disqualification in an open meeting. A Trustee who is disqualified by reason of a conflict of interest in any matter shall not attempt to influence and participate in discussions concerning the matter and may not remain in their seat during the discussion and vote on the matter but shall request and be given the permission of the presiding President to leave the Board room during discussion and action on the matter. A Trustee stating disqualification will not be counted as a part of a quorum and will be considered absent to determine the outcome of a vote on the matter.

E. Agenda Items

Trustees shall thoroughly prepare themselves to discuss agenda items at Board meetings. If clarification on an agenda item is needed, Trustees are asked to contact the District Manager to obtain any information necessary to supplement or enhance their knowledge to improve legislative and/or policy decision-making. Trustees may request that a matter be placed on the Board's agenda by submitting a request to the President, along with any supporting

material and recommendation for action by the Board, at least 10 days prior to the Board meeting at which the submitting member requests that action be considered.

Contact among Board members concerning District agenda items (directly or indirectly) outside of the meeting context, including “reply all” responses via email communication, is to be avoided as such activity may be in violation of the Brown Act open meeting laws.

F. AB 1234 Ethics Training

Pursuant to Assembly Bill 1234, Trustees shall take ethics training every two years, with a requirement that they take their first training no later than one year after commencement of their term of office with the District. Trustees shall provide proof of AB 1234 Ethics Training to the Clerk of the Board, which records shall be maintained by the District for at least five years after the date the Trustees receive the training. These records are public records subject to disclosure under the California Public Records Act.

G. AB 1661 Sexual Harassment Prevention Training

Pursuant to Assembly Bill 1661, Trustees shall take sexual harassment prevention training every two years, with a requirement that they take their first training no later than six months after commencement of their term of office with the District. Trustees shall provide proof of AB 1661 Sexual Harassment Prevention Training to the Clerk of the Board, which records shall be maintained by the District for at least five years after the date the Trustees receive the training. These records are public records subject to disclosure under the California Public Records Act.

H. Statement of Economic Interests (Form 700)

Pursuant to the Political Reform Act (“the Act”), appointed officials must adhere to the Fair Political Practices Commission’s requirement to complete and file a Statement of Economic Interests (Form 700) in a timely manner when assuming office, annually, and when leaving office. Any person who files a Form 700 after the deadline imposed by the Act may be personally liable for a late fine pursuant to Government Code Section 91013. Trustees shall timely submit Form 700 in accordance with applicable Act requirements.

Section 5. MEETINGS OF THE BOARD

All Board and Committee meetings shall be held and conducted in accordance with the requirements of the California Health and Safety Code §§ 2000 *et seq.*, the California Government Code §§ 54950, *et seq.* (“Brown Act”), and any and all laws governing public meetings.

A. Time and Location of Board Meetings

Regular meetings of the Board of Trustees shall be held on the second Friday of each month at 7 a.m. at the District office located at 1145 N. Azusa Canyon Road, West Covina, CA 91790 unless otherwise approved by the Board.

B. Time and Location of Committee Meetings

Committee Meetings may be called and held as needed at the District office located at 1145 N. Azusa Canyon Road, West Covina, CA 91790 pursuant to the procedures set forth in the Brown Act.

C. Attendance at Meetings

Trustees are expected to attend all regular meetings of the Board. The Board reserves the right to determine whether a Trustee's absence under the circumstances at a particular Board or Committee meeting is excused.

Trustees shall notify the Clerk of the Board no later than one day prior to the scheduled Board or Committee meeting, or as soon as reasonably practicable thereafter, of their absence.

More than three (3) consecutive unexcused absences shall be reported to the absent Trustee's legislative appointing body.

D. Quorum and Actions

A majority of the Board or a Committee shall constitute a quorum. Action can only be taken by the vote of the majority of the Board or Committee members of the quorum present, excluding abstentions.

E. Robert's Rules of Order

Except as provided herein, other rules adopted by the Board and applicable provisions of state law, the parliamentary procedures of the Board will be governed by the most current edition of Robert's Rules of Order.

F. Minutes

The Clerk of the Board shall have exclusive responsibility for the preparation and transcribing of minutes for record keeping.

G. Actions of the Board

Pursuant to California Health & Safety Code § 2029, the Board shall act only by ordinance, resolution, or motion and keep records of its acts, including financial transactions. However, the Board may adopt rules for its proceeding that are not contrary to California Health and Safety Code. §§ 2000 et. seq.

H. Recording of Votes

When a split vote appears imminent, any Board member may request a vote by roll call and the vote of each individual Board member shall be recorded by the Clerk of the Board pursuant to Health and Safety Code Section 2029(b).

I. Order of Business

The order of business at a Board meeting will be conducted in accordance with items as listed on the agenda. The President shall have the discretion to reorder items on the agenda to accommodate the public or to address other concerns.

The District shall provide an agenda to each Trustee and the agenda shall be posted in a public location at least 72 hours prior to the meeting. The President shall be consulted when the agenda is developed.

New business not indicated on the agenda shall be deferred to a future meeting for Board review and action. The Board may discuss and take action on non-agenda items when one of the following situations exists:

- a. In an emergency situation which requires immediate action, as determined by a majority vote of the members present, i.e. a work stoppage, crippling disaster, or other activity which severely impairs public health or safety.
- b. If the need to take immediate action arose after the agenda was posted, such action must be approved by a two-thirds majority of the Board present at the meeting, or, if less than two-thirds of the Board is present, a unanimous vote is required of the members present.

Section 6. STANDING COMMITTEES

A. Executive Committee

The Executive Committee shall be comprised of four (4) members of the Board including the current President, Vice-President, Secretary-Treasurer, and the most recent past President, if still a member of the Board and if not, the most recent past Vice-President. The President shall serve as the Committee Chair. The Committee chair shall present the items and recommendations from committee meetings to the Board.

1. Meetings

Meetings of the Executive Committee shall be scheduled on an as needed basis and called by the Committee Chair.

2. Duties

Duties of the Executive Committee shall include the following:

- a) Members of the Executive Committee shall serve as de facto alternates for all District standing committees. A member of the Executive Committee may serve as an alternate member for any committee that cannot secure a quorum and may vote only in the absence or disqualification of a regular member.
- b) Annually, no later than March 1st, led by and in collaboration with the Personnel and Policy Committee, evaluate the performance of the District Manager for the prior calendar year. Said evaluation shall be in accordance with criteria established by the Board in consultation with the District Manager.

The results of said performance evaluation shall commence a contract review period. Should changes to the existing employment agreement be needed, a revised agreement shall be submitted and approved by the Board no later than April 1st. The contract review period shall encompass the following:

1. Review of the current employment agreement terms and language.
2. Consultation with the District Manager regarding proposed employment terms and language.

3. If applicable, employment agreement negotiations and finalization of mutually agreed upon terms. Employment agreement effective dates shall align with the fiscal year calendar.
- c) As needed, in collaboration with Personnel and Policy Committee, oversee and manage recruitment for the District Manager position.
- d) All recommendations by the Executive Committee must be adopted by the Board before such recommendations can be given effect.

B. Finance Committee

The Finance Committee shall be comprised of five (5) members of the Board. The Secretary-Treasurer elected in January of each even-numbered year shall serve as the Committee Chair. The four remaining members of the Finance Committee shall be appointed by the presiding President in January of each year. The President's appointments shall be included on the February agenda for Board ratification. The Committee chair shall present the items and recommendations from committee meetings to the Board.

1. Meetings

Meetings of the Finance Committee shall be scheduled quarterly and as needed basis and called by the Committee Chair.

2. Duties

Duties of the Finance Committee shall include the following:

- a) Quarterly review of the District's investments.
- b) As needed, recommend investment instruments to the Secretary-Treasurer pursuant to *Policy 30 – Investments*. The Secretary-Treasurer shall execute all investments and report said item to the Board.
- c) Biannually, make recommendations regarding the firm that conducts the District's annual audit and internal controls report for a two-year period. The Finance Committee shall make a recommendation to retain the services of the current auditing firm on a year-to-year basis or solicit requests for proposals for a new two-year period.
- d) Annually, review The Independent Auditor's Report of Financial Transactions and Internal Controls Report and determine if any recommendations are necessary on said items.
- e) Annually, prior to the May Board meeting, review staff's recommendation regarding the ensuing fiscal year budget and assessment rate and make recommendation regarding said items.
- f) Annually, review the District's Investment Policy and determine if any changes should be recommended on said item. *Policy 30 - Investments* shall be reviewed and adopted annually by the Board.

- g) As needed, review and make recommendations to the Board regarding budget adjustments that occur during the fiscal year.
- h) With the exception of recommending investment instruments pursuant to item b) above, all recommendations by the Finance Committee must be adopted by the Board before such recommendations can be given effect.

C. Personnel and Policy Committee

The Personnel and Policy Committee shall be comprised of five (5) members of the Board. The members of the Personnel and Policy Committee and Chair shall be appointed by the presiding President in January of each year. The President's appointments shall be included on the February agenda for Board ratification. The Committee chair shall present the items and recommendations from committee meetings to the Board.

1. Meetings

Meetings of the Personnel and Policy Committee shall be scheduled on an as needed basis and called by the Committee Chair.

2. Duties

Duties of the Personnel and Policy Committee shall include the following:

- a) As needed, review all District policies and/or direct staff to prepare policies as requested by the Board for implementation
- b) As needed, review District's job positions and class specifications for implementation.
- c) Annually, prior to the May Board meeting, review staff's recommendation regarding salaries and benefits for the ensuing fiscal year budget.
- d) Triennially in April, review Classification and Compensation Survey.
- e) Annually, no later than March 1st, led by the Personnel and Policy Committee and in collaboration with the Executive Committee, evaluate the performance of the District Manager for the prior calendar year. Said evaluation shall be in accordance with criteria established by the Board in consultation with the District Manager.

The results of said performance evaluation shall commence a contract review period. Should changes to the existing employment agreement be needed, a revised agreement shall be submitted and approved by the Board no later than April 1st. The contract review period shall encompass the following:

- 4. Review of the current employment agreement terms and language.
- 5. Consultation with the District Manager regarding proposed employment terms and language.

6. If applicable, employment agreement negotiations and finalization of mutually agreed upon terms. Employment agreement effective dates shall align with the fiscal year calendar.
- f) As needed, in collaboration with Executive Committee, oversee and manage recruitment for the District Manager position.
- g) As needed, hear and render determinations regarding disciplinary appeals pursuant to District Personnel Rules and Regulations *Policy No. 16 – Disciplinary Appeal and Procedures*.
- h) As needed, investigate complaints of harassment, discrimination, or retaliation against the District Manager and make recommendation regarding disciplinary action.
- i) With the exception of decisions as noted in *Policy No. 16 – Disciplinary Actions and Appeals, Section 8*, all recommendations by the Personnel and Policy Committee must be adopted by the Board before such recommendation can be given effect.

D. Public Information Committee

The Public Information Committee shall be comprised of five (5) members of the Board. The members of the Public Information Committee and Chair shall be appointed by the presiding President in January of each year. The President's appointments shall be included on the February agenda for Board ratification. The Committee chair shall present the items and recommendations from committee meetings to the Board.

1. Meetings

Meetings of the Policy Committee shall be scheduled on an as needed basis and called by the Committee Chair.

2. Duties

Duties of the Policy Committee shall include the following:

- a) As needed, serve as an advisory board to the District's public relations goal to increase awareness and public support for the District's mission and goals.
- b) As needed, support the Communications Department mission to enhance transparency and credibility through multi-media engagement while motivating internal, local, regional, statewide, and national stakeholders to take action and become public health agents in their communities.
- c) As needed, receive updates related to public/media relations, communications plans, social media platforms, branding, messaging, video production, and marketing.
- d) As needed, provide the District resources and connections to professionals, organizations, cities, and other agencies to support the District's education and public outreach efforts.

E. Nominations Committee

The Nominations Committee shall be comprised of five (5) members of the Board. The members of the Nominations Committee and Chair shall be appointed by the presiding President in October of each odd-numbered year. The President's appointments shall be included on the October agenda for Board ratification. The Committee chair shall present the items and recommendations from committee meetings to the Board.

1. Meetings

The Nominations Committee shall meet at least once biannually and the meeting shall be scheduled in November of each odd-numbered year or as otherwise deemed necessary.

2. Duties

Duties of the Nominations Committee shall include the following:

- a) In November of each odd-numbered year, solicit and develop a slate of candidates who are willing to serve as Board officers for a new two-year term of office. Candidates may submit a statement of qualifications for consideration.
- b) In December of each odd-numbered year, notify candidates of their nomination and present the slate of Board officer candidates to the Board.
- c) In January of each even-numbered year, for the purpose of conducting the biannual election, the Nominations Chair shall take control of the Board meeting. The Chair will present the list of prospective candidates and request Board members to cast their votes. If there is more than one candidate for a position, voting shall be conducted vocally for each office individually. If there is only one candidate for a position, voting shall occur collectively for the slate of candidates. The Clerk of the Board will record the vote(s). Upon conclusion of the election, the Chair will turn control of the meeting back to the President.

F. Legislative Committee

The Legislative Committee shall be comprised of five (5) members of the Board. The members of the Legislative Committee and Chair shall be appointed by the presiding President in January of each year. The President's appointments shall be included on the February agenda for Board ratification. The Committee chair shall present the items and recommendations from committee meetings to the Board.

1. Meetings

Meetings of the Legislative Committee shall be scheduled on an as needed bases and shall be called by the Committee Chair.

2. Duties

Duties of the Legislative Committee shall include the following:

- a) As needed, monitor, review, create, and research legislation pertaining to or potentially affecting the responsibilities of the District.
- b) As needed, make recommendations regarding positions to be taken on pending bills and the degree of District resources to be allocated to ensure the District's position is effectively communicated.
- c) Annually, conduct review of relevant legislation which may impact mosquito and vector control, public health, and special districts.
- d) As needed, establish position regarding bills as follows:
 - i. Support: The District is in favor of the bill becoming law.
 - ii. Support if Amended: The District is in favor of the bill becoming law if amendments are made as recommended by the Committee.
 - iii. Oppose: The District is not in favor the bill becoming law.
 - iv. Oppose unless Amended: The District is not in favor of the bill becoming law; however, opposition may be removed if amendments are made as recommended by the Committee.
 - v. Neutral: The District does not have a position on the bill.
 - vi. Watch: The District does not have a position on the bill based on the current language; however, the Committee anticipates that the bill will be amended and the amendments may affect the District.
- e) As needed, provide recommendation on position regarding bills which affect the District for adoption.
- f) As needed, provide update regarding status of bills.
- g) As needed, participate in statewide legislative efforts conducted by AMCA, MVCAC, CSDA, California Chamber of Commerce, and similar organizations.
- h) Ensure its recommendations comply with the Political Reform Act of 1974, the Fair Political Practices Commission Regulations, and applicable local lobbying ordinances.
- i) All recommendations by the Legislative Committee must be adopted by the Board before such recommendation can be given effect.
- j) When the need to convey the District's legislative position is immediate, particularly at the state legislative level, the President, Legislative Committee Chair, or District Manager may communicate that information so long as it is consistent with Board policy or where such policy has not been specifically addressed by the Board would be in their judgment beneficial to the District. When such action is necessary, said individual shall notify the Board at its next regular meeting.

Section 7. AD-HOC COMMITTEES

The Board shall appoint ad-hoc committees as may be deemed necessary and advisable. The duties of the ad-hoc committee shall be outlined at the time of appointment and the committee shall be considered dissolved once specified tasks have been completed.

Section 8. RECORDS

Request for public records are subject to California Public Records Act, California Government Code § 7920.000 et seq.

Section 9. AMENDMENTS TO BYLAWS

Any part of these bylaws may be amended by a majority vote of the Board.

PASSED, APPROVED AND ADOPTED by the Board of Trustees of the San Gabriel Valley Mosquito and Vector Control District this xx day of xxxx 2024, by the following vote:

- AYES:
- NOES:
- ABSTAIN:
- ABSENT:

John Capoccia
President, Board of Trustees

ATTEST:

Lloyd Johnson
Secretary-Treasurer, Board of Trustees

APPROVED AS TO FORM:

Kelly M. Alhadeff-Black
District Counsel

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

Date: December 13, 2024

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

Subject: **Consider Rescinding Resolution 2006-001: Establishing a Reimbursement Policy in accordance with GC 53232.2 and 53232.3 and Adopting Resolution 2024-06: Amended and Restated Reimbursement Policy in accordance with GC 53232.2 and 53232.3**

Exhibit(s): Exhibit 8A, 8B

Background

In an effort to improve the overall efficiency of Board operations and ensure ongoing compliance with applicable laws, staff reviewed the current Board of Trustees reimbursement policy and identified necessary revisions. The proposed revisions include a comprehensive update to the current policy with enhanced guidelines in accordance with legal requirements and best practices, elimination of redundant and outdated language, and reorganization of content for improved clarity regarding reimbursable expenses.

A summary of changes – including removals, additions, and updates – between Resolution 2006-01 (Exhibit 8A) and Draft Resolution 2024-06 (Exhibit 8B), organized by each section of the document are below.

1. Title:

- **Removed in Resolution 2006-01:**
 - The original title in **Resolution 2006-01** was: *"RESOLUTION OF THE BOARD OF TRUSTEES OF THE SAN GABRIEL VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT ESTABLISHING A REIMBURSEMENT POLICY IN ACCORDANCE WITH GOVERNMENT CODE §§ 53232.2 AND 53232.3."*
- **Added/Changed in Resolution 2024-06:**
 - The new title in **Resolution 2024-06** is: *"A RESOLUTION OF THE BOARD OF TRUSTEES OF THE SAN GABRIEL VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT RESCINDING RESOLUTION 2006-01 AND ADOPTING AN AMENDED AND RESTATED REIMBURSEMENT POLICY IN ACCORDANCE WITH GOVERNMENT CODES 53232.2 AND 53232.3."*
- **Analysis:** The updated title in **Resolution 2024-06** includes **rescinding** the prior resolution (2006-01) and adopts an amended and restated Reimbursement Policy in accordance with applicable codes.

2. Introductory Clauses:

- **Removed/Not included in Resolution 2006-01:**
 - **Resolution 2006-01** does not include any clauses in the document.
 - *Declaration of Policy* and *Definitions* sections were removed to streamline content.
 - *District Business – Authorized Activities* and *Unauthorized Expenses* sections were removed to eliminate redundancy.
- **Added in Resolution 2024-06:**
 - **Resolution 2024-06** introduces several clauses including context regarding the Health and Safety Codes and Government Codes under which the District operates, information regarding the District, details regarding types of occurrences that qualify for reimbursements, reasoning for the updated policy, and standardizes the format of the Resolution for records consistency.



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

- **Analysis: Resolution 2024-06** includes specific reasoning for updating the resolution, emphasizing the need to eliminate redundant and outdated language and ensure clarity regarding compensation and reimbursable expenses.

3. Compensation:

- **Removed in Resolution 2006-01:**
 - The provision in **Resolution 2006-01** that requires trustees to attend monthly board meetings to receive monthly reimbursement was removed.
- **Added/Changed in Resolution 2024-06:**
 - **Resolution 2024-06** provides language consistent with Health and Safety Code 2030 which states members serve without compensation but allows for reimbursement not to exceed \$100 per month for expenses incurred while on official business. This includes attendance of District committee meetings and/or participation in other occurrences as stated in the policy.
 - **Resolution 2024-06** provides language consistent with Health and Safety Code 2030 which states that the secretary of the board may receive compensation in an amount determined by the Board. The amount of \$49.50 aligns with current practice.
- **Analysis: Resolution 2024-06** provides clarification of reimbursement policy and addition of compensation for secretary which formalizes previously undefined practice.

4. Cost Control:

- **Removed/Changed in Resolution 2006-01:**
 - *Transportation, Airfare, Automobile, Car Rental, Taxis/Shuttles, Airport Parking, Other, Lodging, and Meals and Incidental Expenses* sections were restructured.
 - *Telephone/Fax/Cell, Cash Advance Policy, and Credit Card Use Policy* were removed as they do not align with current practices.
- **Added/Changed in Resolution 2024-06:**
 - **Resolution 2024-06** updates and reorganizes content consistent with Health and Safety Code 2051 including:
 - Emphasizing use of the most economical mode of transportation;
 - Provides a flat per diem rate of \$55 per day for approved events to align with current District practice;
 - Updates IRS per diem information to reflect current rates in effect;
 - Provides new information regarding rideshare costs.
- **Analysis: Resolution 2024-06** simplifies expense guidelines improving efficiency and ensuring consistency with budgeting.

5. Report of Expenditures:

- **Removed/Changed in Resolution 2006-01:**
 - *Expense Report Content and Submission Deadline* section simplified and restructured.
- **Added/Changed in Resolution 2024-06:**
 - **Resolution 2024-06** provides same process for expense reporting with updated verbiage that includes an "Authorized Travel Expense Report Form" available to Trustees.
- **Analysis: Resolution 2024-06** streamlines the expense reporting process by reducing the administrative burden on Trustees with a standardized form.

6. Procedure for Selection of Attendees for Events:

- **Not Included in Resolution 2006-01:**
 - New section (not included in previous resolution)



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

- **Added in Resolution 2024-06:**
 - **Resolution 2024-06** formalizes current practice where President recommends and the Board approves Trustees attendance to events.
- **Analysis: Resolution 2024-06** provides oversight and transparency regarding the selection of Trustees' attendance for events and aligns with District practice.

7. Reports to Board of Trustees:

- **Removed/Changed in Resolution 2006-01:**
 - **Resolution 2006-01** provides process for reporting on events attended by Trustees at the District's expense.
- **Added/Changed in Resolution 2024-06:**
 - **Resolution 2024-06** minor change to include language that allows for reporting to be made orally or in writing.
- **Analysis: Resolution 2024-06** provides flexibility in how reports are presented.

8. Compliance with Laws:

- **No Changes:**
 - Both **Resolution 2006-01** and **Resolution 2024-06** provide information stating some expenditures may be subject to reporting under the California Political Report Act or other laws and that all expenditures are subject to disclosure under the California Public Records Act.

9. Violation of This Policy

- **No Changes:**
 - Both **Resolution 2006-01** and **Resolution 2024-06** summarize information regarding possible consequences for violation of the policy.

The updates in **Resolution 2024-06** simplify the reimbursement policy aiming to make the policy easier to understand, implement, and enforce while maintaining financial accountability.

District Manager's Recommendation

The District Manager recommends **rescinding Resolution 2006-01 and approval of Resolution 2024-06** as proposed.

Committee's Recommendation

The Personnel and Policy Committee convened on October 11, 2024 and recommended **rescinding Resolution 2006-01 and approval of Resolution 2024-06** to the Board for consideration.

Board Action Options

- Board Action Required: If the Board concurs, following the public discussion by members for this item, the appropriate action is to **rescind Resolution 2006-01 and adopt Resolution 2024-06**.
- Alternative Board Action: If after discussion by members for this item, the Board may choose not to **rescind Resolution 2006-01 and adopt Resolution 2024-06**.

Submitted by:

A handwritten signature in cursive script that reads "Jason Farned".

Jason Farned
District Manager

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EXHIBIT 8A

RESOLUTION 2006-01

CURRENT REIMBURSEMENT POLICY

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January 13, 2006

Item 8

RESOLUTION NO. 2006-01**A RESOLUTION OF THE BOARD OF TRUSTEES OF THE SAN GABRIEL VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT ESTABLISHING A REIMBURSEMENT POLICY IN ACCORDANCE WITH GOVERNMENT CODE §§ 53232.2 AND 53232.3.**

The Board of Trustees of the San Gabriel Valley Mosquito and Vector Control District does resolve as follows:

SECTION 1. The Board of Trustees finds and declares as follows:

- A. Board Members are responsible for promoting and protecting public health, safety, and welfare. Among other things, these duties may require Members to:
1. Discuss the District's concerns with state and federal officials;
 2. Participate in regional, state, and national organizations that affect the District's interests;
 3. Attend educational seminars designed to improve Members skills and provide information;
 4. Promote public service and morale;
 5. Attend meetings, ceremonial events and other activities sponsored by constituents, neighborhood groups, business organizations and similar groups; and
 6. Meet with constituents, business owners, and others with an interest in the District.
- B. It is in the public interest to reimburse Member's expenses incurred in connection with these activities consistent with the provisions of this Resolution.

SECTION 2. Declaration of Policy

This Resolution is adopted in accordance with Government Code §§ 53232.2 and 53232.3 so that the San Gabriel Valley Mosquito and Vector Control District may reimburse appropriate expenses incurred by Board Members while on authorized travel or otherwise engaged in the conduct of District business. Absent Board approval, and only in extraordinary circumstances, the District will not reimburse Board Members an amount greater than allowed by this Resolution for expenses incurred during the course of conducting District business.

SECTION 3. Definitions

Unless the contrary is stated or clearly appears from the context, the following definitions govern the construction of the words and phrases used in this Resolution:

- A. “District Officials” means members of the Board of Trustees;
- B. “Reimbursement” means all forms of payment for expenses incurred by District Officials in the course of their official duties whether paid directly by the District (including, without limitation, with a District-issued credit card) or advanced by District Officials with personal funds and later reimbursed from District funds.

SECTION 4. District Business – Authorized Activities

- A. Expenses incurred while engaging in the following District business activities are generally authorized expenses if all requirements of this Resolution are fulfilled:
 - 1. Communicating with representatives of regional, state, and national government on District adopted policy positions;
 - 2. Attending educational seminars designed to improve District Officials’ skill and information levels.
 - 3. Participating in regional, state, and national organizations whose activities affect the District’s interests;
 - 4. Recognizing service to the District (for example, thanking a longtime employee with a retirement gift or celebration of nominal value and cost);
 - 5. Attending District events; and
 - 6. Attending meetings with constituents, neighborhood groups, business organizations, and others with an interest in the District.
- B. Expenditures incurred in connection with activities or events not listed in Paragraph A above require prior approval by the Board. In addition, the following require Board preauthorization:
 - 1. Out-of-state travel (including international); and
 - 2. Expenses foreseeably exceeding \$1,500.00 per trip.

SECTION 5. Unauthorized Expenses

The District will not reimburse District Officials for expenses incurred outside the scope of the District Official's duties including, for example and not limitation, the following:

A. Personal Business

For example, if a District Official elects to travel to an event in advance or stay longer on personal business, the District need only reimburse the District Official for roundtrip travel costs and costs incurred during the event's duration;

B. Political or charitable contributions or events;

C. Family expenses, including partner's expenses when accompanying a District Official on District-related business, as well as children- or pet-related expenses;

D. Entertainment expenses, including theater, movies (either in-room or at the theater), sporting events (including gym, massage and/or golf related expenses), or other cultural events;

E. Non-mileage personal automobile expenses, including repairs, traffic citations, insurance or gasoline; and

F. Personal losses incurred while on District business.

G. Expenses for which District Officials receive reimbursement from another agency are not reimbursable.

Any questions regarding the propriety of a particular type of expense should be resolved by the Board of Trustees before the expense is incurred.

SECTION 6. Monthly expense reimbursement

In accordance with the provisions of California Health & Safety Code Section 2030 (b), Board Members shall receive a flat monthly expense reimbursement of One Hundred Dollars (\$100) to reimburse them for routine monthly expenses incurred in the performance of their duties. Members are eligible to receive the expense reimbursement only if they attend the monthly regular Board meeting.

SECTION 7. Transportation

A. Generally.

District Officials must use the most economical mode and class of transportation reasonably consistent with scheduling needs and cargo space requirements, using the

most direct and time-efficient route. Government and group rates must be used when available.

B. Airfare

Airfares that are equal or less than those available through the Enhanced Local Government Airfare Program offered through the League of California Cities (www.cacities.org/travel), the California State Association of Counties (www.csac.counties.org/default.asp?id=635) and the State of California are presumed to be the most economical and reasonable for purposes of reimbursement under this policy.

C. Automobile

1. Automobile mileage is reimbursed at Internal Revenue Service rates presently in effect (*see* www.irs.gov). For 2006, the rate is 44.5 cents per mile. These rates are designed to compensate the driver for gasoline, insurance, maintenance, and other expenses associated with operating the vehicle. This amount does not include bridge and road tolls and parking, which are also reimbursable.
2. Only travel for District business outside of Los Angeles County is authorized for reimbursement.
3. A District Official may leave from his/her home for District business. However, the District will not reimburse mileage that exceeds mileage from District Offices to the destination point.

D. Car Rental

Rental rates that are equal or less than those available through the State of California's website (www.catravelmart.com/default.htm) are considered the most economical and reasonable for purposes of reimbursement under this policy.

E. Taxis/Shuttles

Taxis or shuttles fares may be reimbursed, including a 15 percent gratuity per fare, when the cost of such fares is equal or less than the cost of car rentals, gasoline and parking combined, or when such transportation is necessary for time-efficiency.

F. Airport Parking.

Long-term parking must be used for travel exceeding 24-hours.

G. Other

Baggage handling fees of up to \$1 per bag and gratuities of up to 15 percent will be reimbursed.

SECTION 8. Lodging

- A. Lodging expenses will be reimbursed only at the single occupancy rate for rooms.
- B. Lodging expenses will be reimbursed for when travel on official District business reasonably requires an overnight stay.
- C. Conferences/Meetings
If lodging is associated with a conference, lodging expenses must not exceed the group rate published by the conference sponsor for the meeting in question if such rates are available at the time of booking.
- D. Other Lodging
Travelers must request government rates, when available. A listing of hotels offering government rates in different areas is available at www.catravelmart.com/lodguideframes.htm. Lodging rates that are equal or less to government rates are presumed to be reasonable and hence reimbursable for purposes of this policy. In the event that government rates are not available at a given time or in a given area, lodging rates that do not exceed the IRS per diem rates for a given area are presumed reasonable and hence reimbursable.

SECTION 9. Meals and Incidental Expenses

- A. For meals associated with District business within Los Angeles County:

Breakfast:	\$15
Lunch:	\$25
Dinner:	\$35
- B. For meals associated with District business outside of Los Angeles County where an overnight stay is required, a District Official may claim a per diem in accordance with the meals and incidental expenses (M&IE) rates established by IRS Publication 1542.
 1. Calculations for per diem starts when the District Official begins travel. For each 24-hour period thereafter, the District Official can claim the full per diem amount.
 2. If there is a period of time at the end of the trip that is less than 12 hours, the District Official cannot claim more than one-half (1/2) the per diem rate.
 3. Receipts are not required to claim per diem.
 4. Any reimbursement claim for expenses that exceed the per diem rate may constitute additional income for tax purposes.
- C. The District does not pay for alcohol/personal bar expenses.

SECTION 10. Telephone/Fax/Cellular.

District Officials will be reimbursed for actual telephone and fax expenses incurred on District business. Telephone bills should identify which calls were made on District business. For cellular calls when the District Official has a particular number of minutes included in the District Official's plan, the District Official can identify the percentage of calls made on public business.

SECTION 11. Cash Advance Policy

- A. From time to time, it may be necessary for a District Official to request a cash advance to cover anticipated expenses while traveling or doing business on the District's behalf. Such request for an advance should be submitted to the District Manager ten (10) days before the need for the advance with the following information:
1. The purpose of the expenditure(s);
 2. The benefits of such expenditure to the residents of the District;
 3. The anticipated amount of the expenditure(s) (for example, hotel rates, meal costs, and transportation expenses); and
 4. The dates of the expenditure(s).
- B. Any unused advance must be returned to the District's Finance Department within two business days of the District Official's return, along with an expense report and receipts documenting how the advance was used in compliance with this Resolution.
- C. In the event the District Manager is uncertain as to whether a request complies with this policy, the District Manager must seek District Board approval.

SECTION 12. Credit Card Use Policy

- A. District does not issue credit cards to individual District Officials but does have a credit card for selected District expenses. District Officials may use the District's credit card for such purposes as airline tickets and hotel reservations by following the same procedures for cash advances.
- B. District credit cards may not be used for personal expenses, even if the District Official subsequently reimburses the District.

SECTION 13. Expense Report Content And Submission Deadline

- A. All cash advance expenditures, credit card expenses and expense reimbursement requests must be submitted on an expense report form provided by the District.
- B. Expense reports must document that the expense in question met the requirements of this policy. For example, if a meeting is with a legislator, the District Official should explain whose meals were purchased, what issues were discussed and how those relate to the District's adopted legislative positions and priorities.
- C. District Officials must submit their expense report within thirty (30) days after an expense is incurred, accompanied by receipts documenting each expense. Restaurant receipts, in addition to any credit card receipts, are also part of the necessary documentation.
- D. Inability to provide such documentation in a timely fashion may result in the expense being borne by the District Official.
- E. All expenses are subject to verification that they comply with this policy.

SECTION 14. Reports to District Board

At the District Board meeting following an activity, each District Official must briefly report on meetings attended at District expense. If multiple District Officials attended, a joint report may be made.

SECTION 15. Compliance with Laws

Some expenditures may be subject to reporting under the Political Reform Act and other laws. All agency expenditures are public records subject to disclosure under the California Public Records Act.

SECTION 16. Violation of This Policy

Use of public resources or falsifying expense reports in violation of this Resolution may result in any or all of the following:

- A. Loss of reimbursement privileges;
- B. A demand for restitution to the District;
- C. The District's reporting the expenses as income to the District Official to state and federal tax authorities;
- D. Civil penalties of up to \$1,000 per day and three times the value of the resources used;

and

E. Prosecution for misuse of public resources.

SECTION 17.

If any part of this Resolution or its application is deemed invalid by a court of competent jurisdiction, the District Board intends that such invalidity will not affect the effectiveness of the remaining provisions or applications and, to this end, the provisions of this Resolution are severable.

SECTION 18.

The District Clerk is directed to certify the passage and adoption of this Resolution; cause it to be entered into the District book of original Resolutions; make a note of the passage and adoption in the records of this meeting; and, within fifteen (15) days after the passage and adoption of this Resolution, cause it to be published or posted in accordance with California law.


SECTION 19. This Resolution will become effective immediately upon its adoption.

APPROVED AND ADOPTED this 13th day of January, 2006, by the following vote:

AYES: Stephen Sham, Roger Chandler, Jacquelin McHenry, Henry Morgan, Margaret Finlay, Ernest Gutierrez, George Vangel, Jeff Parriott, Robert Neher, Dan Kirby, David Barron, Elliott Rothman, Jeffrey Templeman, Chi Mui, Dan Arrighi, Tom Sykes, Mike Miller

NOES: Richard Barakat, Janice Nelson

ABSENT: Joe Rocha, Louie Lujan, Joseph Tapia



 Frank Hall, President of the Board

ATTEST:



Henry M. Morgan, Secretary of the Board of Trustees

APPROVED AS TO CONTENT:



District Manager

CERTIFICATE

STATE OF CALIFORNIA)
)
 COUNTY OF LOS ANGELES) SS.

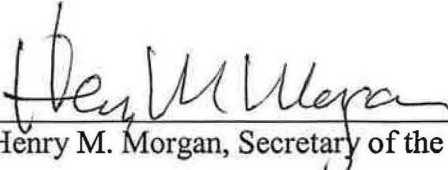
I, Henry M. Morgan, Secretary of the Board of Trustees of the San Gabriel Valley Mosquito and Vector Control District, do hereby certify that the foregoing revision of Resolution No. 94-02, Article VII, Credit Card Use, was duly passed, approved and adopted by the Board of Trustees of said District at a public meeting held on the 13th day of January 2006 that the said Resolution has never been revoked, rescinded, or set aside, and is now in full force and effect, and that it was so adopted by the following vote:

AYES: Stephen Sham, Roger Chandler, Jacquelin McHenry, Henry Morgan, Margaret Finlay, Ernest Gutierrez, George Vangel, Jeff Parriott, Robert Neher, Dan Kirby, David Barron, Elliott Rothman, Jeffrey Templeman, Chi Mui, Dan Arrighi, Tom Sykes, Mike Miller

NOES: Richard Barakat, Janice Nelson

ABSTAIN:

ABSENT: Joe Rocha, Louie Lujan, Joseph Tapia



 Henry M. Morgan, Secretary of the Board of



EXHIBIT 8B

RESOLUTION 2024-06

AMENDED AND RESTATED REIMBURSEMENT POLICY (DRAFT)

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RESOLUTION NO. 2024-06**A RESOLUTION OF THE BOARD OF TRUSTEES OF THE SAN GABRIEL VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT RESCINDING RESOLUTION 2006-01 AND ADOPTING AN AMENDED AND RESTATED REIMBURSEMENT POLICY IN ACCORDANCE WITH GOVERNMENT CODES 53232.2 AND 53232.3.**

WHEREAS, the San Gabriel Valley Mosquito and Vector Control District (“District”) adopted Resolution 2006-01 on January 14, 2006;

WHEREAS, the reimbursement policy associated with the aforementioned resolution was established in accordance with Health and Safety Codes 2030 and 2051 in addition to Government Codes 532232.2 and 53232.3; and

WHEREAS, the District determined that the existing policy has outdated language that requires updates;

WHEREAS, the District is responsible for promoting and protecting public health, safety, and welfare;

WHEREAS, when reimbursement is otherwise authorized by statute, the District may reimburse Trustees for actual and necessary expenses incurred in the performance of their official duties;

WHEREAS, the types of occurrences that qualify a Trustee to receive reimbursement of expenses relating to travel, meals, lodging and other actual and necessary expenses include the following:

1. Communicating with representatives of local, regional, state, and national organizations that affect the District’s concerns;
2. Attending educational seminars designed to improve a Trustees’ skills and knowledge;
3. Participating in activities of local, regional, state, and national organizations that impact the District; and
4. Attending District events; and

WHEREAS, this reimbursement policy provides guidance on the use and expenditure of District resources and sets standards for those expenditures;

NOW, THEREFORE, THE BOARD OF TRUSTEES OF THE DISTRICT DOES HEREBY RESOLVE AS FOLLOWS:

Section 1. Resolution No. 2006-01 is rescinded; and

Section 2. Compensation

In accordance with Health and Safety Code § 2030:

- A. The members of the board of trustees shall serve without compensation.
- B. In lieu of paying for actual expenses, the Board of Trustees adopts by this resolution for the allowance and payment to each trustee a sum not to exceed one hundred dollars (\$100) per month for expenses incurred while on official business. Any amount of expenses greater than \$100 per month, shall be at the trustee’s own expense consistent with the requirements under Government Code § 53232.2(g), except as otherwise authorized by the Board of Trustees pursuant to Health and Safety Code § 2051 and Sections 3 through 8 below. A trustee may waive the payments permitted by this subdivision.

- C. Notwithstanding subdivision (A), the secretary of the Board of Trustees may receive compensation in an amount determined by the Board of Trustees. The District shall provide the secretary forty-nine dollars and fifty cents (\$49.50) per month.

Section 3. Cost Control

Consistent with Health and Safety Code § 2051, the District may authorize the members of its Board of Trustees and its employees to attend professional, educational, or vocational meetings and events and may pay their actual and necessary traveling and incidental expenses while on such official business. The payment of expenses pursuant to this section may be in addition to the payments made pursuant to Section 2 above and Health and Safety Code § 2030. Reimbursement for these expenses is subject to Sections 53232.2 and 53232.3 of the Government Code.

To conserve District resources and keep expenses within community standards for public officials, expenditures should adhere to the following guidelines. In the event that expenses are incurred which exceed these guidelines, the cost borne or reimbursed by the District will be limited to the costs that fall within the guidelines.

- A. Registration. Registration fees for the event shall be paid by the District in advance.
- B. Transportation. Transportation expenses shall be paid by the District in advance. The most economical mode and class of transportation reasonably consistent with scheduling needs and cargo space requirements must be used, using the most direct and time-efficient route. Government and group rates must be used when available.
1. Airfare. If the most economical means of travel require air travel, the most economical and reasonable rates shall be utilized.
 2. Vehicle. To ensure the most economical mode of transportation is used, a District vehicle should be used when available. If it is not feasible to use a District vehicle, personal vehicle mileage will be reimbursed at Internal Revenue Service rates presently in effect (see www.irs.gov). These rates are designed to compensate the driver for gasoline, insurance, maintenance, and other expenses associated with operating the vehicle.
 3. Car Rental. If the most economical means of travel require a car rental, the most economical and reasonable rates shall be utilized.
 4. Rideshare. Rideshare costs may be reimbursed when the cost of such fares is equal or less than the cost of a car rental, gasoline, and parking combined, or when such transportation is necessary for time efficiency.
- C. Lodging. Lodging expenses shall be paid for by the District in advance if an event on official District business reasonably requires an overnight stay.
1. When lodging is associated with a conference, lodging expenses must not exceed the group rate published by the conference sponsor if such rates are available at time of booking. If the group rate is not available, the most economical and reasonable government and group rates for comparable lodging shall be utilized.
- D. Per Diem. Trustees attending an approved event shall receive fifty-five dollars (\$55) per day to cover meals, incidentals, and gratuities while at the event. The District will not pay for alcohol and/or personal bar expenses.
- E. Parking. Parking fees associated with approved travel, lodging, and/or event attendance shall be paid by the District in advance when possible and the most reasonable and economical rate shall be utilized. When advance payment for parking fees is not feasible,

the District shall reimburse the Trustee for the cost incurred by following the report of expenditures process outlined in this policy.

Section 4. Report of Expenditures

The District may reimburse additional authorized travel expenses incurred by a Trustee, excluding expenses paid in advance and those covered by per diem.

- A. All travel expense reimbursement requests shall be submitted by a Trustee via an "Authorized Travel Expense Report Form" provided by the District within thirty (30) days after returning from an approved event.
- B. The report shall include an itemized list of expenditures with supporting receipts for each item noted as an additional actual and necessary expense incurred that are in compliance with this policy.
- C. Inability to provide such documentation in a timely fashion may result in the expense being borne by the Trustee.

Section 5. Procedure for Selection of Attendees for Events

The President shall make a recommendation on the appointment of a Trustee to attend an event. The Board of Trustees shall approve the Trustee to attend the event.

Section 6. Reports to Board of Trustees

At the next regularly scheduled Board meeting following event attendance, the Trustee shall briefly report on the event attended at the District's expense. The report may be made orally or in writing.

Section 7. Compliance with Laws

Trustees should keep in mind that some expenditures may be subject to reporting under the California Political Reform Act and other laws. All District expenditures are public records subject to disclosure under the California Public Records Act.

Section 8. Violation of This Policy

Under state law, use of public resources or falsifying expense reports in violation of this policy may result in any or all of the following: 1) loss of reimbursement privileges, 2) a demand for restitution to the District, 3) the agency's reporting the expenses as income to the appointed official to state and federal tax authorities, 4) civil penalties of up to \$1,000 per day and three times the value of the public resources used, and 5) prosecution for misuse of public resources.

PASSED, APPROVED AND ADOPTED by the Board of Trustees of the San Gabriel Valley Mosquito and Vector Control District this xx day of xxxx 2024, by the following vote:

AYES:
NOES:
ABSTAIN:
ABSENT:

John Capoccia
President, Board of Trustees

ATTEST:

Lloyd Johnson
Secretary-Treasurer, Board of Trustees

APPROVED AS TO FORM:

Kelly M. Alhadeff-Black
District Counsel

DRAFT



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

Date: December 13, 2024

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

Subject: **Notification of VCJPA Refund and Allocation to Member Contingency Fund**

Background

At the November 7, 2024 meeting of the VCJPA Board of Directors, the 2024 Annual Report for both the Pooled Workers' Compensation and Pooled Liability Programs was presented. The VCJPA Board approved total refunds of \$209,145 in the Pooled Liability Program and \$584,688 in the Pooled Workers' Compensation Program for active members. The San Gabriel Valley Mosquito and Vector Control District's portion of these refunds total **\$42,570**, comprising of the below:

- **Pooled Liability Program Refund:** \$13,884
- **Pooled Workers' Compensation Refund:** \$28,686

Following evaluation of the District's financial needs and prudent planning practices, the total refund amount of \$42,570 will be deposited into the District's VCJPA Member Contingency Fund. This action ensures the District maintains its financial stability and reserves for future needs.

The Pooled Liability and Pooled Workers' Compensation Program retrospective adjustments sometimes create a surplus, providing a return, while in other years they may show a deficit, requiring mid-year charges to the District. The Member Contingency Fund allows these mid-year charges to be paid without disrupting the District's budget. By replenishing the fund during surplus years, the District ensures it is prepared to manage any potential deficits in the future, maintaining fiscal stability and avoiding operational disruptions.

Board Action Options

Receive and file.

Submitted by:

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

Jason Farned
District Manager