

793<sup>rd</sup> Regular Meeting  
Northwest Mosquito and Vector Control District  
March 19, 2026

**AGENDA**

**793<sup>rd</sup> REGULAR MEETING**

**NORTHWEST MOSQUITO AND VECTOR CONTROL DISTRICT**

**1966 COMPTON AVENUE, CORONA, CA 92881**

Thursday, March 19, 2026

Zoom Teleconference Information

Meeting ID: 389 155 8737

**Trustee Silva will be attending remotely from 8930 Limonite Ave. Jurupa Valley, CA 92509.**

- 1. Call to Order:** 3:00 PM
- 2. Pledge of Allegiance:** Trustee Bowen
- 3. Roll Call/Introductions:**
- 4. Public Comments or Questions:** This is the time when person(s) in the audience who wish to address the Board regarding a matter on the agenda or new items may speak. A member of the Public will be allowed up to three minutes or time at the discretion of the President of the Board of Trustees to address the Board. Individuals may not share their time with another speaker. Each speaker will specify an agenda item or matter within the subject matter jurisdiction of the Board that he/she will address. The public comment portion of the agenda shall only be used as an opportunity by the public to directly address the Board on items of interest to the public that are within the subject matter jurisdiction of the Board. All comments shall be made in a civil manner without profanity. Any individual who willfully interrupts or disrupts the meeting may be removed and subject to criminal prosecution.
- 5. Consent Calendar:** All items under the Consent Calendar are considered routine and may be enacted by one motion, unless a request is made to remove an item from the Consent Calendar for consideration by a separate action.
  - A. Northwest MVCD Treasurer’s Dashboard-January 2026
    - 1. Northwest MVCD Treasurer’s Dashboard- February 2026
  - B. Nationwide Quarter 4 Investment Report
  - C. January 2026 Operations Report/Field Activities
  - D. February 2026 Operations Report/Field Activities

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- E. January 2026 Laboratory Report
- F. February 2026 Laboratory Report
- G. GASB 74/75 Draft Report June 2025
- H. 791<sup>st</sup> Northwest MVCD Board Meeting Minutes
- I. Nancy Jimenez-Hernandez reimbursement-MVCAC Annual Meeting Rancho Mirage
- J. Trustee Su reimbursement-MVCAC Annual Meeting Rancho Mirage
- K. Nationwide Authorization to Participate to Access Third-Party Student Loan Assistance Programs

**6. Presentation:**

- A. See the District Manager report

**7. Items for Action:**

- A. Reports from the Ad Hoc Committee’s
  - i. Ad Hoc Interim Administration Committee
  - ii. Ad Hoc District Counsel Review Committee
- B. Resolution 606. Temporary modification of job description for Director of Operations; temporary modification of work schedule for District Manager; and update to Northwest MVCD salary schedule
- C. Local Area Investment Fund-Update approved signers
- D. LAFCO- Election of Regular Special District Member, Western Riverside County
- E. Approval of insulation installation bid
- F. Discussion about District expansion

**8. Reports:**

- A. Trustees: MVCAC Annual Meeting
- B. District Manager: Patriotic Employer Award – Department of Defense
- C. Staff: Director of Scientific Programs Introduction Presentation- Chloe Wang, PhD

**9. Informational:**

- A. FPPC: Statement of Economic Interest. Due to the District by March 31, 2026. Form attached.
- B. SB 827: Expansion of AB 1234 ethics training for newly appointed board members.

**10. Other Business:**

- A. Schedule dates for future Ad Hoc committee meetings
- B. Request for future Agenda items

**11. Adjournment:** The next regular meeting will be on Thursday, April 16, 2026, at 3:00 PM, located at 1966 Compton Avenue, Corona, California. It is the intent of the Northwest Mosquito and Control District (NWMVCD) to comply with all applicable aspects of the Americans with Disabilities Act. If you plan to attend this meeting and need special assistance due to a disability, please contact the District at (951)340-9792 at least 48 hours prior to the meeting. NWMVCD will attempt to reasonably accommodate your request.

Notice: Agenda materials are available for inspection by members of the public at 1966 Compton Avenue, Corona, California, during the hours of 8:00 AM to 3:00 PM, Monday through Friday, after their posting.

**NWMVCD Treasurer's Dashboard Report - January 2026**

Account Balances as of December 31, 2025			
Institution	Identification	Percent of Total	Balance
LAIF	Common Investments	88.07%	10,048,344.82
Riverside County	Fund 51255	0.24%	27,484.30
Citizens Business Bank	General Operating Account	8.67%	988,761.15
Citizens Business Bank	Payroll Account	1.43%	163,615.35
Citizens Business Bank	Money Market Account	0.10%	11,034.89
VCJPA	Common Investments	1.49%	170,487.00
CalPERS	CERBT (Restricted)	0.00%	-
			<b>100.00% \$ 11,409,727.51</b>

MONTHLY REVENUE					
Date	Received From	GL Acct #	Description	Amount	
01/22/2026	County of Riverside	4700020	Property Taxes - Current	33,953.15	
01/28/2026	County of Riverside	4700020	Property Taxes - Current	663,652.20	
01/02/2026	County of Riverside	4704000	Property Taxes - Current Supp	19,123.43	
01/20/2026	County of Riverside	4752800	Homeowners Tax Relief	6,382.51	
01/28/2026	County of Riverside	4770100	Special Assessments	713,024.36	
01/05/2026	County of Riverside	4781000	Redevelopment Pass Thru	817,801.00	
01/31/2026	LAIF Interest	4740031	Interest	109,049.49	
01/31/2026	Other Interest	4740032	Interest	0.91	
				<b>Total</b>	<b>\$ 2,362,987.05</b>

MONTHLY EXPENSES				
Account Number	Category		Amount	
1-510040	Salaries - Regular		251,196.43	
1-510080	Salaries - Extra Help		8,966.14	
1-510320	Salaries - Temporary		1,000.00	
1-513000	Retirement - PERS		16,951.64	
1-513120	Retirement - OASDI		15,111.75	
1-513130	Retirement - 401a		4,317.14	
1-513140	Payroll Tax - Medicare		3,534.17	
1-515080	Insurance -Employee Group		36,199.01	
1-515260	Insurance - Unemployment		8,734.04	
2-524500	Operational expenses		21,893.40	
2-524520	Administrative expenses		13,750.82	
2-529540	Utilities		6,834.05	
9-546020	Structure/Improvement		-	
			<b>Total</b>	<b>\$ 388,488.59</b>

Account Balances as of January 31, 2026			
Institution	Identification	Percent of Total	Balance
LAIF	Common Investments	82.11%	10,957,394.31
Riverside County	Fund 51255	0.21%	27,484.30
Citizens Business Bank	General Operating Account	14.74%	1,967,281.71
Citizens Business Bank	Payroll Account	1.58%	211,172.40
Citizens Business Bank	Money Market Account	0.08%	11,035.80
VCJPA	Common Investments	1.28%	170,487.00
CalPERS	CERBT (Restricted)	0.00%	-
			<b>100.00% \$ 13,344,855.52</b>

**Notes to the Treasurers Report:**

<b>Variance</b>	<b>\$ 39,370.45</b>
Change in AP from Prior Month	92,650.69
Change in AR from Prior Month	2,068.48
Change in Payroll Liabilities from Prior Month	4,974.02
Capital Expenditures	(139,063.64)
<b>Adjusted Variance</b>	<b>\$ 0.00</b>

**NWMVCD Treasurer's Dashboard Report - February 2026**

**Account Balances as of January 31, 2026**

Institution	Identification	Percent of Total	Balance
LAIF	Common Investments	82.11%	10,957,394.31
Riverside County	Fund 51255	0.21%	27,502.05
Citizens Business Bank	General Operating Account	14.74%	1,967,281.71
Citizens Business Bank	Payroll Account	1.58%	211,172.40
Citizens Business Bank	Money Market Account	0.08%	11,035.80
VCJPA	Common Investments	1.28%	170,487.00
CalPERS	CERBT (Restricted)	0.00%	-
		<b>100.00%</b>	<b>\$ 13,344,873.27</b>

**MONTHLY REVENUE**

Date	Received From	GL Acct #	Description	Amount
02/04/2026	County of Riverside	4705000	Taxes - Prior Supplemental	25,012.95
02/10/2026	County of Riverside	4770100	Special Assessments	408.07
02/10/2026	County of Riverside	4770100	Special Assessments	6,832.76
02/28/2026	Other Interest	4740032	Interest	0.85
<b>Total</b>				<b>\$ 32,254.63</b>

**MONTHLY EXPENSES**

Account Number	Category	Amount
1-510040	Salaries - Regular	152,199.40
1-510080	Salaries - Extra Help	4,497.48
1-510320	Salaries - Temporary	800.00
1-513000	Retirement - PERS	8,878.31
1-513120	Retirement - OASDI	8,811.47
1-513130	Retirement - 401a	6,796.68
1-513140	Payroll Tax - Medicare	2,060.75
1-515080	Insurance -Employee Group	36,216.60
1-515260	Insurance - Unemployment	252.38
2-524500	Operational expenses	29,860.17
2-524520	Administrative expenses	22,585.23
2-529540	Utilities	5,076.22
9-546020	Structure/Improvement	-
<b>Total</b>		<b>\$ 278,034.69</b>

**Account Balances as of February 28, 2026**

Institution	Identification	Percent of Total	Balance
LAIF	Common Investments	83.99%	10,957,394.31
Riverside County	Fund 51255	0.21%	27,502.05
Citizens Business Bank	General Operating Account	12.63%	1,647,003.79
Citizens Business Bank	Payroll Account	1.78%	232,097.65
Citizens Business Bank	Money Market Account	0.08%	11,036.65
VCJPA	Common Investments	1.31%	170,487.00
CalPERS	CERBT (Restricted)	0.00%	-
		<b>100.00%</b>	<b>\$ 13,045,521.45</b>

**Notes to the Treasurers Report:**

<b>Variance</b>	<b>\$ 53,571.76</b>
Change in AP from Prior Month	(61,312.15)
Change in AR from Prior Month	-
Change in Payroll Liabilities from Prior Month	7,740.39
Capital Expenditures	-
<b>Adjusted Variance</b>	<b>\$ (0.00)</b>



Entity: 0025959  
 October 1, 2025 - December 31, 2025

MARK BREIDENBAUGH  
 DISTRICT MANAGER  
 1966 COMPTON AVE  
 DISTRICT MANAGER  
 CORONA CA 92881-3318

**Questions? Contact Us!**

**Call us at:** 1-877-677-3678  
**Espanol:** 1-800-649-9494  
**TTY:** 1-800-848-0833  
**Website:** www.nrsforu.com  
**Write us at:** NATIONWIDE RETIREMENT SOLUTIONS  
 PO BOX 182797  
 COLUMBUS OH 43218-2797

Please review your statement carefully. Corrections may not be accepted more than 45 days after the closing date of the statement.

Nationwide Investment Services Corporation, member FINRA, In Michigan Only:  
 Nationwide Investment Svcs. Corporation

**Activity at a Glance**

	457(b) Plan	401(a)	Total
<b>Balance as of 10-01-25</b>	<b>\$929,020.85</b>	<b>\$52,403.66</b>	<b>\$981,424.51</b>
Contributions/Loan Payments*	\$28,042.91	\$15,713.93	\$43,756.84
Gain/Loss/Interest	\$16,146.67	\$1,250.63	\$17,397.30
Distributions/Loan Disbursements**	-\$6,000.00	\$0.00	-\$6,000.00
Charges/Fees	-\$1,035.14	\$0.00	-\$1,035.14
<b>Balance as of 12-31-25</b>	<b>\$966,175.29</b>	<b>\$69,368.22</b>	<b>\$1,035,543.51</b>

See your loan information inside!

\*Including, but not limited to, Employee and Employer Contributions, Loan Principal Payments, Rollovers and Transfers In.

\*\*Including, but not limited to, Rollovers and Transfers Out, Partial and Lump Sum Payments.

This statement represents an aggregate of the values of active accounts for those plan participants receiving a statement for this reporting period. Values reported above represent current period totals for those participants.

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**Investment Option Summary - October 1, 2025 to December 31, 2025**

Unit Value is as of 12/31/2025

<u>Investment Option</u>	<u>Ending Price</u>	<u>Units</u>	<u>Value</u>
<b>457(b) Plan</b>			
AmFds Am Hi Inc Tr R4	1.0571	21,521.4292	\$22,750.17
AmFds New Wld R4	2.3259	13,727.2693	\$31,928.11
Brwn Intl Sm Co Inv	0.8782	18,243.9002	\$16,022.43
CohenStrs RealEst Sec A	1.6335	7,645.5791	\$12,489.43
Fid Contra	33.6138	849.3475	\$28,549.76
Fid OTC	39.7896	1,399.5257	\$55,686.50
Fixed Assets 3wn			\$10,971.56
Inc Am 2030 5FL	1.2623	36,222.0232	\$45,722.34
Inc Am Rtrmt 5 FL MAS	1.2328	122,528.2996	\$151,046.78
Loomis LtdTrm Govt Agency Y	1.0511	9,950.0931	\$10,458.29
NCIT AB LgCap Gr B	1.6908	23,951.6544	\$40,497.25
NCIT AmCent Eq Inc B	1.2691	28,535.6141	\$36,215.27
NCIT AmCent SmCap Inc B	1.2211	3,033.4359	\$3,703.98
NCIT ClrBrdg LgCap Val B	1.3059	19,116.6511	\$24,963.96
NCIT Indx 2030 B	1.2262	6,100.4677	\$7,480.27
NCIT Indx 2045 B	1.3514	126,032.0742	\$170,317.85
NCIT Indx 2050 B	1.3678	6,804.0713	\$9,306.33
NCIT Indx 2055 B	1.3762	1,843.4292	\$2,536.88
NCIT JnsHndrsn Ovrseas B	1.3598	47,229.1604	\$64,223.81
NCIT MFS MdCap Val B	1.4323	7,984.1820	\$11,435.40
NCIT WF Disc B	0.8912	12,769.1309	\$11,380.29
NW Amundi Strat Inc A	1.2224	6,388.8506	\$7,809.85
NWBD INDX A	1.6905	11,767.1490	\$19,892.27
NW Fd Inst Svc	141.8979	386.2828	\$54,812.74
NW INTL INDX A	2.8650	14,616.9916	\$41,877.12

## Statement Details

### Investment Option Summary (continued)

Investment Option	Ending Price	Units	Value
NW Loomis Cor Bd Inst SVC	1.1492	31,800.1937	\$36,545.96
NW S P 500 Indx Inst Svc	7.0964	4,784.1734	\$33,950.36
NeuBer Genesis Tr	7.1200	505.6667	\$3,600.33
<b>Total Value</b>			<b>\$966,175.29</b>
<b>401(a)</b>			
Inc Am 2040 5FL	1.3139	4,626.8377	\$6,079.03
NCIT Indx 2030 B	1.2262	4,751.3375	\$5,825.99
NCIT Indx 2035 B	1.2780	15,447.5300	\$19,742.29
NCIT Indx 2040 B	1.3267	3,165.7016	\$4,199.95
NCIT Indx 2045 B	1.3514	10,344.9966	\$13,980.07
NCIT Indx 2050 B	1.3678	6,945.3332	\$9,499.53
NCIT Indx 2055 B	1.3762	7,296.5668	\$10,041.36
<b>Total Value</b>			<b>\$69,368.22</b>
<b>TOTAL</b>			<b>\$1,035,543.51</b>

### Participant Account Values by Investment Option - October 1, 2025 to December 31, 2025

	Beginning Balance	Contributions/ Loan Payments	Exchanges	Distributions/ Loan Disbursements	Charges/ Credits/Fees	Gain/Loss/ Interest	Ending Balance
<b>457(b) Plan (0025959001)</b>							
AmFds Am Hi Inc Tr R4	\$25,771.44	\$469.88	-\$3,688.09	\$0.00	-\$38.93	\$235.87	\$22,750.17
AmFds New Wild R4	\$35,635.00	\$628.67	-\$5,435.40	\$0.00	-\$55.29	\$1,155.13	\$31,928.11
Brwn Intl Sm Co Inv	\$16,389.32	\$309.83	\$1,094.42	\$0.00	-\$24.90	-\$1,746.24	\$16,022.43
CohenStrs RealEst Sec A	\$16,944.49	\$269.93	-\$4,419.65	\$0.00	-\$25.49	-\$279.85	\$12,489.43
Fid Contra	\$28,053.30	\$517.07	-\$605.88	\$0.00	-\$43.58	\$628.85	\$28,549.76
Fid OTC	\$49,511.91	\$3,576.90	\$0.00	\$0.00	\$0.00	\$2,597.69	\$55,686.50
Fixed Assets 3wn	\$10,876.85	\$0.00	\$0.00	\$0.00	\$0.00	\$94.71	\$10,971.56
Inc Am 2030 5FL	\$41,578.94	\$3,576.90	\$0.00	\$0.00	\$0.00	\$566.50	\$45,722.34
Inc Am Rtrmt 5 FL MAS	\$105,435.96	\$2,713.20	\$40,931.14	\$0.00	-\$155.30	\$2,121.78	\$151,046.78
Loomis LtdTrm Govt Agency Y	\$11,437.70	\$229.36	-\$1,282.00	\$0.00	-\$17.40	\$90.63	\$10,458.29
NCIT AB LgCap Gr B	\$41,502.00	\$780.63	-\$1,747.45	\$0.00	-\$64.72	\$26.79	\$40,497.25
NCIT AmCent Eq Inc B	\$37,543.60	\$689.43	-\$2,544.62	\$0.00	-\$57.81	\$584.67	\$36,215.27
NCIT AmCent SmCap Inc B	\$6,466.14	\$78.31	-\$2,715.92	\$0.00	-\$9.96	-\$114.59	\$3,703.98
NCIT ClrBrdg LgCap Val B	\$25,597.71	\$482.19	-\$1,510.18	\$0.00	-\$39.38	\$433.62	\$24,963.96
NCIT Indx 2030 B	\$12,474.81	\$892.25	\$0.00	-\$6,000.00	-\$50.00	\$163.21	\$7,480.27
NCIT Indx 2045 B	\$160,100.20	\$6,171.00	\$0.00	\$0.00	\$0.00	\$4,046.65	\$170,317.85
NCIT Indx 2050 B	\$8,462.79	\$618.00	\$0.00	\$0.00	\$0.00	\$225.54	\$9,306.33
NCIT Indx 2055 B	\$1,882.94	\$600.00	\$0.00	\$0.00	\$0.00	\$53.94	\$2,536.88
NCIT JnsHndrsn Ovrseas B	\$64,856.13	\$1,205.07	-\$3,709.65	\$0.00	-\$100.16	\$1,971.42	\$64,223.81
NCIT MFS MdCap Val B	\$11,163.58	\$203.26	-\$3.84	\$0.00	-\$17.15	\$89.55	\$11,435.40
NCIT WF Disc B	\$11,203.77	\$203.26	\$112.44	\$0.00	-\$17.42	-\$121.76	\$11,380.29
NW Amundi Strat Inc A	\$3,874.05	\$114.65	\$3,771.62	\$0.00	-\$6.09	\$55.62	\$7,809.85
NW BD INDX A	\$25,513.79	\$478.22	-\$6,218.36	\$0.00	-\$38.97	\$157.59	\$19,892.27
NW Fd Inst Svc	\$54,730.10	\$1,038.04	-\$1,525.44	\$0.00	-\$84.31	\$654.35	\$54,812.74
NW INTL INDX A	\$40,557.32	\$770.13	-\$1,020.45	\$0.00	-\$62.56	\$1,632.68	\$41,877.12
NW Loomis Cor Bd Inst SVC	\$39,828.90	\$718.53	-\$4,188.12	\$0.00	-\$61.20	\$247.85	\$36,545.96
NW S P 500 Indx Inst Svc	\$35,130.01	\$628.89	-\$2,484.89	\$0.00	-\$54.39	\$730.74	\$33,950.36
NeuBer Genesis Tr	\$6,498.10	\$78.31	-\$2,809.68	\$0.00	-\$10.13	-\$156.27	\$3,600.33
<b>457(b) Plan Total</b>	<b>\$929,020.85</b>	<b>\$28,042.91</b>	<b>\$0.00</b>	<b>-\$6,000.00</b>	<b>-\$1,035.14</b>	<b>\$16,146.67</b>	<b>\$966,175.29</b>
<b>401(a) (0025959002)</b>							
Inc Am 2040 5FL	\$5,196.36	\$801.36	\$0.00	\$0.00	\$0.00	\$81.31	\$6,079.03
NCIT Indx 2030 B	\$4,967.28	\$765.06	\$0.00	\$0.00	\$0.00	\$93.65	\$5,825.99
NCIT Indx 2035 B	\$10,735.13	\$8,769.29	\$0.00	\$0.00	\$0.00	\$237.87	\$19,742.29
NCIT Indx 2040 B	\$3,552.34	\$562.30	\$0.00	\$0.00	\$0.00	\$85.31	\$4,199.95
NCIT Indx 2045 B	\$11,087.12	\$2,600.18	\$0.00	\$0.00	\$0.00	\$292.77	\$13,980.07
NCIT Indx 2050 B	\$8,662.26	\$606.60	\$0.00	\$0.00	\$0.00	\$230.67	\$9,499.53
NCIT Indx 2055 B	\$8,203.17	\$1,609.14	\$0.00	\$0.00	\$0.00	\$229.05	\$10,041.36
<b>401(a) Total</b>	<b>\$52,403.66</b>	<b>\$15,713.93</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,250.63</b>	<b>\$69,368.22</b>
<b>TOTAL</b>	<b>\$981,424.51</b>	<b>\$43,756.84</b>	<b>\$0.00</b>	<b>-\$6,000.00</b>	<b>-\$1,035.14</b>	<b>\$17,397.30</b>	<b>\$1,035,543.51</b>

Gain/Loss is the difference between the account balance on the first and last day of the period, after allowing for the effects of transactions.

**Loan Information - October 1, 2025 to December 31, 2025**

**Plan Type - 457(b) Plan**

**Loan Payments this Period**

Principal Balance On 10/01/2025	Principal Paid	Principal Loan Adjustment	Principal Loan Disbursement	Principal Offset	Principal Balance On 12/31/2025	Principal Paid	Interest Paid	Finance Charges Paid	Total Payment	*Principal Default as of 12/31/2025
\$12,185.71	\$1,136.41	\$0.00	\$6,000.00	\$0.00	\$17,049.30	\$1,136.41	\$343.70	\$37.58	\$1,517.69	\$0.00

Y\*Default amounts are included in Beginning and Ending Balances.



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## PERFORMANCE RESULTS

### Investment Performance Information - October 1, 2025 to December 31, 2025

The results shown represent past performance and do not represent expected future performance or experience. Past performance does not guarantee future results. Investment return and principal value of an investment will fluctuate so that an investor's units, when redeemed, may be worth more or less than their original cost. Current performance may be lower or higher than the data quoted. Performance data current to the most recent month-end may be obtained by visiting: [WWW.NRSFORU.COM](http://WWW.NRSFORU.COM). Please consider the fund's investment objectives, risks, and charges and expenses carefully before investing. Both the underlying fund prospectuses and informational brochure contain this and other important information, and are available by calling 1-877-677-3678. Read carefully before investing. Please see other important disclosures at the end of this report.

VRU #	Fixed Investment Option	Annualized Current	Current Year				Since Inception	Inception Date	Gross Expense Ratio
		Quarter Yield	Guaranteed Minimum Yield						
365	Nationwide Fixed Account (g)	3.500%	N/A						
1515	Fixed Assets 3WN	3.500%	N/A						
1515	Nationwide Fixed Account 23 N (g)	1.850%	N/A						
VRU #	Variable Investment Options	Morningstar Category	Average Annual Return				Since Inception	Inception Date	Gross Expense Ratio
			YTD	1 Year	5 Year	10 Year			
	<b>Asset allocation</b>								
3417	MngFrMe Aggr Svc (b) (#)	Aggressive Allocation	18.59%	18.59%	N/A	N/A	18.82%	11/10/23	0.86%
3413	MngFrMe Cnsv Svc (b) (#)	Conservative Allocation	6.73%	6.73%	N/A	N/A	7.19%	11/10/23	0.73%
3412	Inc Am Bal 5FL N (b) (#)	Moderate Allocation	10.68%	10.68%	N/A	N/A	10.95%	11/22/23	1.29%
3415	MngFrMe Mod Svc (b) (#)	Moderate Allocation	13.08%	13.08%	N/A	N/A	13.09%	11/10/23	0.80%
3416	MngFrMe Mod Aggr Svc (b) (#)	Moderately Aggressive Allocation	15.72%	15.72%	N/A	N/A	16.24%	11/10/23	0.84%
3414	MngFrMe Mod Cnsv Svc (b) (#)	Moderately Conservative Allocation	10.46%	10.46%	N/A	N/A	10.84%	11/10/23	0.79%
2658	Inc Am 2030 5FL (b) (#)	Target-Date 2030	10.26%	10.26%	N/A	N/A	7.74%	07/22/22	1.31%
2727	NCIT Indx 2030 B (b) (+)	Target-Date 2030	12.86%	12.86%	N/A	N/A	4.59%	06/16/21	0.49%
2659	Inc Am 2035 5FL (b) (#)	Target-Date 2035	10.96%	10.96%	N/A	N/A	8.45%	07/22/22	1.31%
2728	NCIT Indx 2035 B (b) (+)	Target-Date 2035	14.26%	14.26%	N/A	N/A	5.55%	06/16/21	0.49%
2660	Inc Am 2040 5FL (b) (#)	Target-Date 2040	11.97%	11.97%	N/A	N/A	9.25%	07/22/22	1.31%
2729	NCIT Indx 2040 B (b) (+)	Target-Date 2040	15.71%	15.71%	N/A	N/A	6.42%	06/16/21	0.49%
2730	NCIT Indx 2045 B (b) (+)	Target-Date 2045	16.91%	16.91%	N/A	N/A	6.85%	06/16/21	0.49%
2731	NCIT Indx 2050 B (b) (+)	Target-Date 2050	17.56%	17.56%	N/A	N/A	7.14%	06/16/21	0.49%
2732	NCIT Indx 2055 B (b) (+)	Target-Date 2055	17.99%	17.99%	N/A	N/A	7.28%	06/16/21	0.49%
2733	NCIT Indx 2060 B (b) (+)	Target-Date 2060	18.15%	18.15%	N/A	N/A	7.35%	06/16/21	0.49%
2734	NCIT Indx 2065 B (b) (+)	Target-Date 2065+	18.20%	18.20%	N/A	N/A	7.46%	06/16/21	0.49%
2666	Inc Am Rtrmt 5FL (b) (#)	Target-Date Retirement	9.38%	9.38%	N/A	N/A	6.85%	07/22/22	1.32%
2735	NCIT Indx Rtrmt B (b) (+)	Target-Date Retirement	10.70%	10.70%	N/A	N/A	2.87%	06/16/21	0.49%
3094	Inc Am Rtrmt 5 FL MAS (b)(t) (#)	Target-Date Retirement	9.40%	9.40%	N/A	N/A	8.64%	03/16/23	1.30%
	<b>Specialty</b>								
1507	CohenStrs RealEst Sec A (#)	Real Estate	3.17%	3.17%	4.56%	5.52%	7.71%	09/02/97	1.10%
	<b>International</b>								
9256	AmFds New Wld R4 (#)	Diversified Emerging Mkts	27.13%	27.13%	4.41%	8.67%	7.30%	06/17/99	0.92%
316	JPM Intl Eq I (a) (#)	Foreign Large Blend	24.85%	24.85%	5.37%	6.88%	4.81%	05/28/93	0.86%
612	NW INTL INDX A (#)	Foreign Large Blend	30.00%	30.00%	7.50%	6.84%	3.11%	12/29/99	0.72%
3290	NCIT JnsHndrsn Ovrseas B (#)	Foreign Large Blend	27.17%	27.17%	N/A	N/A	11.88%	04/06/23	0.86%
529	FnklnTmp Forgn A (a) (#)	Foreign Large Value	27.40%	27.40%	7.89%	5.73%	8.43%	10/05/82	1.13%
3287	NW GIBI SustnblEq Inst Svc (#)	Global Large-Stock Blend	24.58%	24.58%	9.66%	11.40%	6.82%	01/28/94	1.02%
	<b>Small cap</b>								
3883	Brwn Intl Sm Co Inv (#)	Foreign Small/Mid Growth	-3.07%	-3.07%	-1.22%	8.39%	8.90%	09/30/15	1.31%
384	NW NVIT Mult Mgr Sm Co I (#)	Small Blend	9.47%	9.47%	7.75%	10.11%	9.48%	10/23/95	1.06%
594	NW SMCAP INDX A (#)	Small Blend	11.35%	11.35%	4.66%	8.19%	7.11%	04/09/97	0.72%
388	NeuBer Genesis Tr (#)	Small Growth	-5.50%	-5.50%	1.86%	8.01%	10.31%	09/27/88	1.09%
2058	NW Geneva SmCapGr Inst Svc (#)	Small Growth	-9.09%	-9.09%	0.24%	8.31%	11.26%	06/12/09	0.95%
3042	NCIT AmCent SmCap Inc B (#)	Small Value	-5.06%	-5.06%	N/A	N/A	5.80%	06/17/22	1.07%
	<b>Mid cap</b>								
613	NW MDCAP MKT INDX A (#)	Mid-Cap Blend	5.93%	5.93%	7.53%	9.10%	8.00%	12/29/99	0.68%
2738	NCIT WF Disc B (#)	Mid-Cap Growth	4.89%	4.89%	N/A	N/A	-2.50%	06/16/21	0.97%
3041	NCIT MFS MdCap Val B (#)	Mid-Cap Value	4.98%	4.98%	N/A	N/A	10.68%	06/17/22	1.00%

Investment Performance Information - October 1, 2025 to December 31, 2025

VRU #	Variable Investment Options	Morningstar Category	Average Annual Return				Since Inception	Inception Date	Gross Expense Ratio
			YTD	1 Year	5 Year	10 Year			
367	<b>Large cap</b> NW Fd Inst Svc (#)	Large Blend	13.09%	13.09%	11.11%	12.62%	9.10%	05/11/33	0.67%
372	NW S P 500 Indx Inst Svc (#)	Large Blend	16.43%	16.43%	13.03%	13.43%	7.37%	07/24/98	0.43%
1276	Parnassus Cor Eq Inv (#)	Large Blend	10.75%	10.75%	10.52%	12.42%	10.46%	08/31/92	0.81%
1979	SEI S P 500 Indx F (*)	Large Blend	16.46%	16.46%	13.05%	13.41%	8.80%	02/28/96	0.54%
3289	NW GQG US Qulty Eq A (#)	Large Blend	-5.66%	-5.66%	N/A	N/A	10.17%	01/25/21	1.11%
181	Fid Contra (*)	Large Growth	20.60%	20.60%	14.45%	15.74%	12.05%	05/17/67	0.63%
195	Fid OTC (*)	Large Growth	21.15%	21.15%	13.70%	17.75%	13.66%	12/31/84	0.73%
746	NW LgCap Gr (n) (#)	Large Growth	16.36%	16.36%	12.04%	14.66%	10.30%	04/27/07	0.95%
3286	NCIT AB LgCap Gr B (#)	Large Growth	12.72%	12.72%	N/A	N/A	21.15%	04/06/23	0.82%
164	Edgr Lomx Val (#)	Large Value	17.17%	17.17%	10.48%	9.53%	6.56%	12/12/97	1.00%
2736	NCIT AmCent Eq Inc B (#)	Large Value	11.19%	11.19%	N/A	N/A	5.39%	06/16/21	0.86%
2737	NCIT ClrBrdg LgCap Val B (#)	Large Value	9.15%	9.15%	N/A	N/A	6.05%	06/16/21	0.82%
	<b>Balanced</b>								
199	Fid Puritan (*)	Moderate Allocation	11.24%	11.24%	8.54%	9.64%	9.89%	04/16/47	0.47%
	<b>Bonds</b>								
730	AmFds Am Hi Inc Tr R4 (#)	High Yield Bond	7.42%	7.42%	4.67%	5.82%	6.46%	02/19/88	0.67%
611	NW BD INDX A (#)	Intermediate Core Bond	5.68%	5.68%	-1.82%	0.49%	2.82%	04/03/97	0.72%
1093	NW Loomis Cor Bd Inst SVC (#)	Intermediate Core Bond	5.84%	5.84%	-1.18%	1.33%	4.91%	02/15/84	0.71%
3882	NW Invsco CorPlsBd InstSvc (#)	Intermediate Core-Plus Bond	9.89%	9.89%	0.08%	2.08%	3.73%	07/17/92	1.39%
3288	NW Amundi Strat Inc A (#)	Multisector Bond	6.12%	6.12%	4.64%	5.35%	5.05%	11/02/15	1.15%
1696	Loomis LtdTrm Govt Agency Y (#)	Short Government	4.77%	4.77%	0.99%	1.11%	2.76%	03/31/94	0.52%
	<b>Short term</b>								
107	Invsco ST Invmt Trsry Inst (c) (*) CURRENT YIELD: 2.16%	Money Market-Taxable	3.21%	3.21%	2.20%	1.13%	2.55%	04/12/84	0.22%
373	NW Mny Mkt Prm (c) (#) CURRENT YIELD: 2.03%	Money Market-Taxable	3.00%	3.00%	2.06%	0.98%	3.19%	03/03/80	0.56%

FEE DISCLOSURES

The Standardized illustration represents performance based on a \$1,000 hypothetical investment, and reflects the deduction of the following fees:

\* denotes a Fee of 0.95% # denotes a Fee of 0.80% + denotes a Fee of 0.70%

The participant account maintenance charge, up to a maximum of \$50, will not be assessed unless agreed to by the entity. Options in bold are options in a group variable annuity contract. Fees indicated for those options are Variable Account Expense Fees and are in addition to the fees disclosed in the underlying fund prospectus.

Gross expense ratios represent the fund's total operating expenses expressed as a percentage of the assets held in the fund. For more information about gross expense ratios, read the fund's prospectus.

Some mutual funds may impose a short term trade fee. Some funds may be subject to a trade restriction policy. Please read the underlying prospectus carefully.

FOOTNOTES

- a) These funds are not open to new participants.
- b) These funds are designed to provide diversification and asset allocation across several types of investments and asset classes, primarily by investing in underlying funds. Therefore, in addition to the fund's expenses, you are indirectly paying a proportionate share of the applicable fees and expenses of the underlying funds.
- c) The money market current yield is the annualized historical yield for the 7-day period ending on the last day of the calendar quarter. Yield quotation more closely reflects the current earnings of the money market fund than the total return quotation.
- g) Interest rates are declared quarterly and are subject to change. Guarantees are subject to the claims-paying ability of the company. The unregistered fixed annuity is issued by Nationwide Life Insurance Company, Columbus, Ohio.
- n) The Nationwide Large Cap Growth Portfolio is not a mutual fund. Its performance cannot be tracked in newspapers or through other public resources. You can find more information and track the Portfolio's performance via your plan's website, www.nrsforu.com.
- t) This fund is only available if you are currently or were previously enrolled in a managed account service. Once terminated from the managed account service, any changes you make to your investment allocation in this fund may result in the inability to use the fund in the future.

RISK DISCLOSURES

**Government Money Market Funds:** The Fund is not insured or guaranteed by the Federal Deposit Insurance Corporation or any other government agency. The Fund is open to all investors. Although the Fund seeks to preserve the value of the investment at \$1.00 per share, it cannot guarantee it will do so. You could lose money by investing in the Fund. The Fund may impose a fee upon sale of shares or temporarily suspend the ability to sell shares if the Fund's liquidity falls below required minimums because of market conditions or other factors. The Fund's sponsor has no legal obligation to provide financial support to the Fund, and you should not expect that the sponsor will provide financial support to the Fund at any time. The Fund may invest in shares of other government money market mutual funds, including those advised by the Fund's subadviser, to provide additional liquidity or to achieve higher yields. Please refer to the most recent prospectus for a more detailed description of the Fund's principal risks.

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## PERFORMANCE RESULTS

### Investment Performance Information - October 1, 2025 to December 31, 2025

**International/emerging markets funds:** Funds that invest in international stocks face risks that funds investing only in U.S. stocks do not. Currency fluctuation, political risk, differences in accounting standards and the limited availability of information may make these funds less stable.

**Small company funds:** Small and emerging companies may have less liquidity than larger, established companies. Therefore, funds investing in stocks of small or emerging companies may face greater price volatility and risk.

**High-yield bond funds:** Funds that invest in high-yield securities may have more credit risk and changes in price than funds that invest in higher-quality securities.

**Non-diversified funds:** Funds that invest in a single industry or small number of securities may be more volatile than those that invest more broadly.

**Government bond funds:** These funds invest mainly in securities of the U.S. government and its agencies; however, these entities do not guarantee the value of the funds.

**Real estate funds:** Funds that invest mainly in real estate are sensitive to economic and business cycles, changing demographic patterns and government actions.

**Guaranteed lifetime income funds:** The Income America 5For Life investment options are a series of target date collective investment funds that follow an investment glide path. The investment risks are proportional to the underlying holdings within the CIF. These options include a feature to provide guaranteed lifetime income that is based on age and an established income base. As part of the expense of the investment option, you are paying an expense to provide the guaranteed lifetime income stream.

#### IMPORTANT DISCLOSURES

Investing may involve market risk, including the possible loss of principal. Certain underlying funds discussed here are only available as investment options in group variable annuity contracts issued by life insurance companies. They are not offered or made available directly to the general public. These portfolios contain different investments than similarly named mutual funds offered by the money manager and investment returns may be higher or lower.

Inception Date is the date the underlying fund was established. Non-Standardized performance for UIOs includes hypothetical performance for periods before the UIO was available in the annuity, where applicable, applying contract charges to actual fund NAVs to determine the performance the UIO would have achieved inside the separate account.

Performance numbers in the YTD (Year To Date) column are not annualized returns and represent the total percentage change in unit value from the beginning of the year to the date of this report.

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Nationwide and its affiliates (Nationwide) offer a variety of investment options to public sector retirement plans through variable annuity contracts, trust or custodial accounts. Nationwide may receive payments from mutual funds or their affiliates in connection with those investment options. For more detail about the payments Nationwide receives, please visit [www.nrsforu.com](http://www.nrsforu.com)

Distributions of contributions and earnings from the Roth account are tax free if contributions have been in the Roth elective deferral account for a period of at least five (5) tax years and the participant is at least 59½ years old at the time of the distribution.

Retirement Specialists are Registered Representatives of Nationwide Investment Services Corporation, member FINRA. In MI only: Nationwide Investment Svcs. Corporation

The unregistered group variable and fixed annuity is issued by Nationwide Life Insurance Company, Columbus, OH. Contract number NRC-0105AO, NRC-0105OR, NRC-0106AO, NRC-0106OR, NRZ-0102AO, NRZ-0102OR. In Oklahoma only: NRC-0105OK, NRC-0106OK.

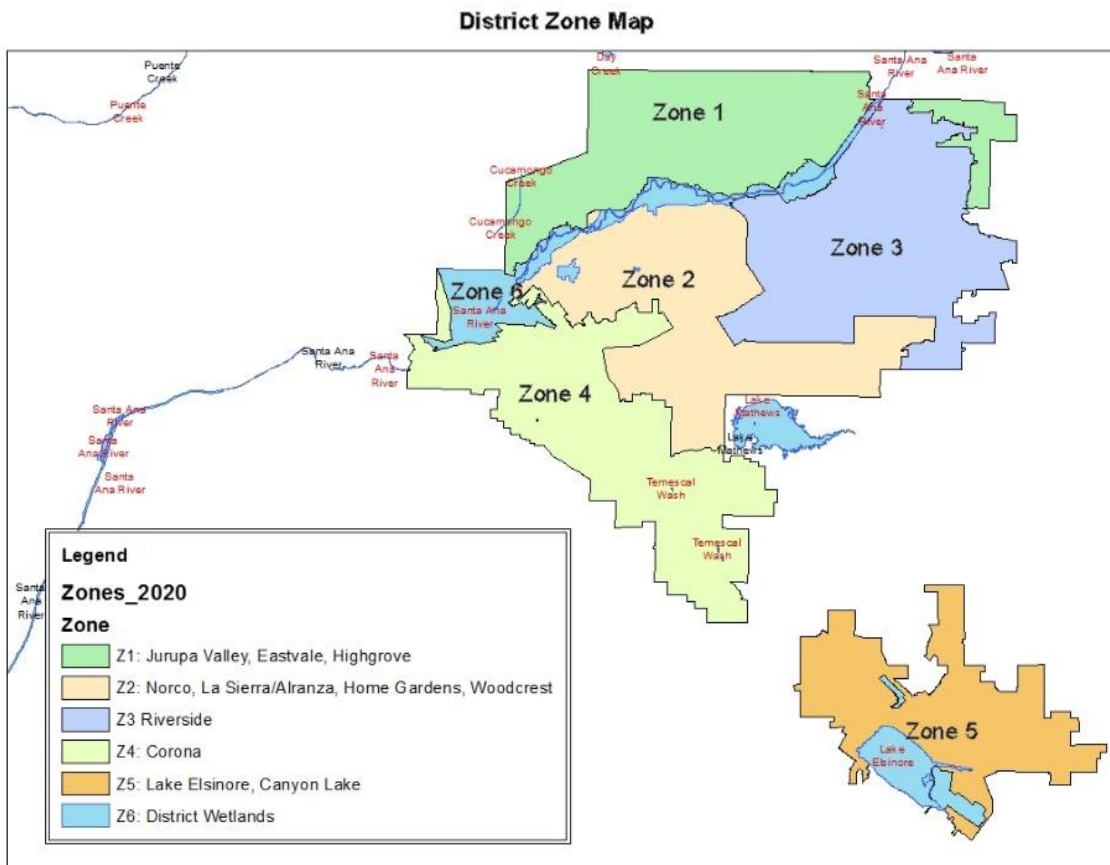
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OPERATIONS REPORT  
January 2026

Nikia Smith  
Director of Operations

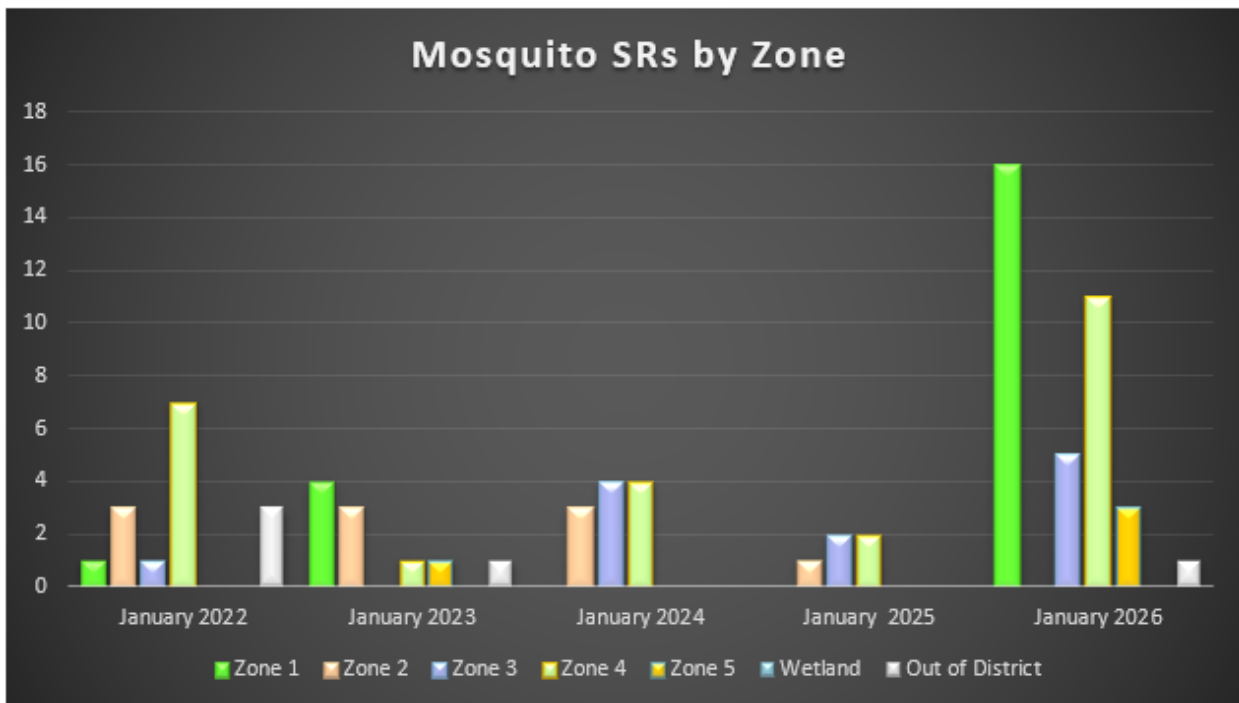
**Service Requests**

In January, a total of 100 service requests (SRs) were received, representing a 35% increase compared to the 74 SRs reported in January of the previous year. Of the January SRs, 36% were related to mosquitoes, 36% to bees, and 12% to rodents, with the remaining 16% concerning fish, flies, and other vectors.



2026 Mosquito SR by Zone

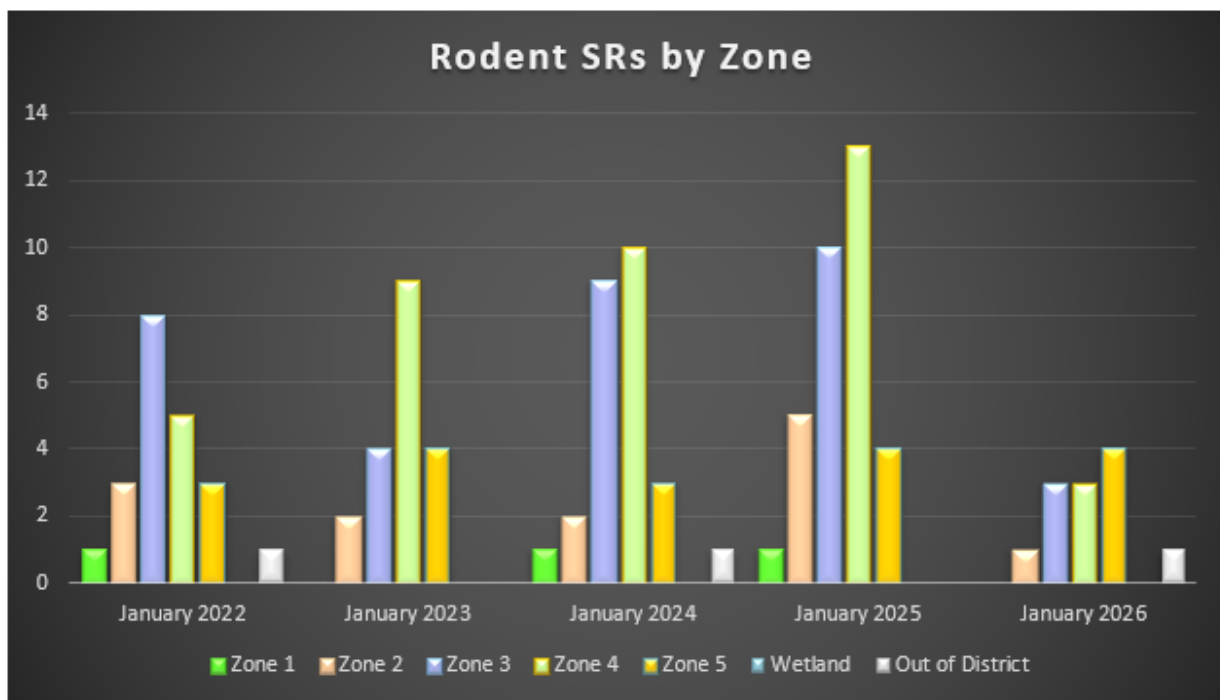
Year	Zone 1	Zone 2	Zone 3	Zone 4	Zone 5	Wetland	Out of District	Totals
January 2022	1	3	1	7	0	0	3	15
January 2023	4	3	0	1	1	0	1	10
January 2024	0	3	4	4	0	0	0	11
January 2025	0	1	2	2	0	0	0	5
January 2026	16	0	5	11	3	0	1	36
<b>Total</b>	21	10	12	25	4	0	5	77
<b>% of calls received</b>	27%	13%	16%	32%	5%	0%	6%	



Mosquito service requests remained relatively low and stable from 2022 through 2025, ranging from 5 to 15 calls each January. In January 2026, calls rose sharply to 36. Which is more than double the five-year January average of 15.4 calls. This increase was largely driven by significant spikes in Zones 1 and 4, which continue to account for the majority of overall activity. Notably, during the previous year, mosquito calls remained lower through most of the year before beginning to rise in November and December, a period typically considered our off-season. The elevated call volume in January 2026 appears to be continuing this upwards trend.

**Rodent SR by Zone**

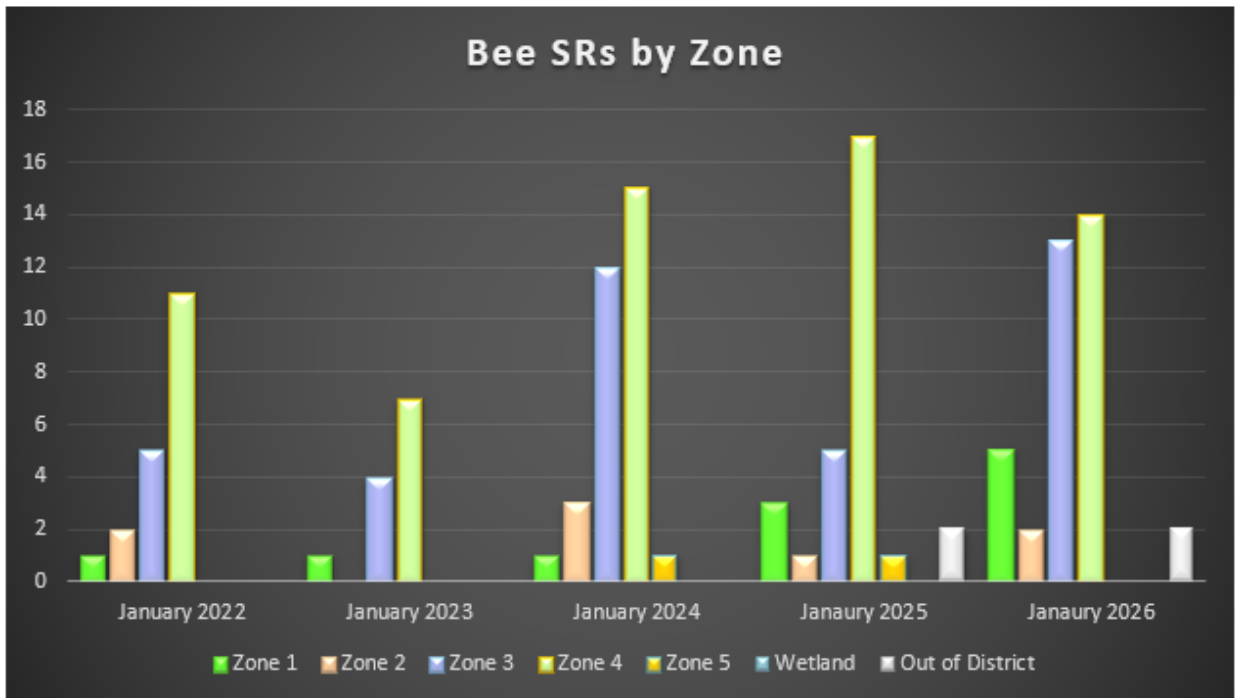
Year	Zone 1	Zone 2	Zone 3	Zone 4	Zone 5	Wetland	Out of District	Totals
January 2022	1	3	8	5	3	0	1	21
January 2023	0	2	4	9	4	0	0	19
January 2024	1	2	9	10	3	0	1	26
January 2025	1	5	10	13	4	0	0	33
January 2026	0	1	3	3	4	0	1	12
<b>Total</b>	3	13	34	40	18	0	3	111
<b>% of calls received</b>	3%	12%	31%	36%	16%	0%	3%	



Rodent service requests from 2022 through 2025 ranged between 19 and 33 calls each January, with activity peaking at 33 calls in January 2025. In January 2026, total requests declined to 12 calls, representing a 46% decrease compared to the five-year January average of 22 calls. Historically, Zones 3 and 4 have generated the highest volume of rodent-related requests, accounting for 31% and 36% of total calls, respectively.

**Bee SR by Zone**

Year	Zone 1	Zone 2	Zone 3	Zone 4	Zone 5	Wetland	Out of District	Totals
January 2022	1	2	5	11	0	0	0	19
January 2023	1	0	4	7	0	0	0	12
January 2024	1	3	12	15	1	0	0	32
January 2025	3	1	5	17	1	0	2	29
January 2026	5	2	13	14	0	0	2	36
<b>Total</b>	11	8	39	64	2	0	4	128
<b>% of calls received</b>	9%	6%	30%	50%	2%	0%	3%	



Bee service requests from 2022 through 2025 ranged between 12 and 32 calls each January, before increasing to 36 calls in January 2026. The five-year January average is 26 calls, making January 2026 calls 38% above the five-year average. Historically, Zone 4 accounts for the largest share of bee-related requests at 50%, followed by Zone 3 at 30%. The continued increase in January 2026 reflects sustained activity levels compared to prior years.

## **Source Inspections & Treatments**

In January 2026, district staff completed 2,962 stagnant water source inspections and subsequently treated 135 standing water sources for mosquito breeding. A total of 1.43 acres were treated during the month. Although January is typically considered the district's off-season due to reduced mosquito activity, inspections and treatments were elevated for this time of year. This increase in operational activity corresponds with the higher mosquito service request volume observed in January.

In Zone 1, which includes the cities of Eastvale and Jurupa Valley, staff conducted 511 mosquito inspections, treated 24 sources, and applied control measures to 0.25 acres of standing water. Zone 2, encompassing the City of Norco and the western portion of Riverside, accounted for 591 inspections, 10 treatments, and 0.02 acres treated. Zone 3, representing the City of Riverside, had the highest inspection volume with 793 inspections, resulting in 31 treatments and 0.12 acres treated. Similarly, Zone 4, which includes the City of Corona, recorded 440 inspections and 31 treatments, but accounted for the largest acreage treated at 0.53 acres. The higher acreage in Zone 4 is likely attributed to the type and size of sources identified. For example, a small 1-by-1-foot catch basin is counted as one treatment, while a 600-square-foot swimming pool is also counted as a single treatment, despite the significant difference in surface area. In Zone 5, which includes the cities of Lake Elsinore and Canyon Lake, 353 inspections were completed, resulting in 24 standing water source treatments. Zone 6, representing District wetlands, had 274 inspections, 15 treatments, and 0.41 acres treated.

Overall, 5% of inspected sources were found to be producing mosquitoes, which is higher than typically observed during the winter months. Despite the elevated activity, staff continued to utilize the seasonal slowdown to focus on vegetation management, source clean-up, and access improvements. In addition, seasonal maintenance of all small, motorized equipment was completed in January. These winter efforts are a critical component of the district's preparation for the upcoming spring season.

### **West Nile Virus**

No West Nile Virus activity was reported for 2026 to date.

### **Saint Louis encephalitis virus**

No Saint Louis encephalitis virus (SLEV) has been reported for 2026 to date.

### **Adulticiding**

No adult mosquito applications were completed in January 2026.

## Field Activities/Operational Statistics for the Month of January 2026

SERVICE REQS.	MOSQUITOES		FLIES		RODENTS		MOSQ. FISH		BEES		OTHERS		TOTAL	
	2025	2026	2025	2026	2025	2026	2025	2026	2025	2026	2025	2026	2025	2026
ZONE 1	0	16	0	0	1	0	1	0	3	5	0	1	5	22
ZONE 2	1	0	0	0	5	1	1	1	1	2	0	0	8	4
ZONE 3	2	5	0	0	10	3	2	1	5	13	1	2	20	24
ZONE 4	2	11	0	0	13	3	1	2	17	14	1	3	34	33
ZONE 5	0	3	0	0	4	4	0	0	1	0	0	0	5	7
ZONE 6	0	0	0	0	0	0	0	0	0	0	0	0	0	0
REFER to COUNTY	0	1	0	0	0	1	0	3	2	2	0	0	2	7
OTHER AGENCIES	0	0	0	0	0	0	0	0	0	0	0	3	0	3
OUT OF DISTRICT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>5</b>	<b>36</b>	<b>0</b>	<b>0</b>	<b>33</b>	<b>12</b>	<b>5</b>	<b>7</b>	<b>29</b>	<b>36</b>	<b>2</b>	<b>9</b>	<b>74</b>	<b>100</b>

Gallons of Gas: 521.31

Miles: 8,866

MPG: 17.01

No. of Inspection Reports: 0

No. of Notice to Abate: 0

No. of Sources Inspected: 2,962

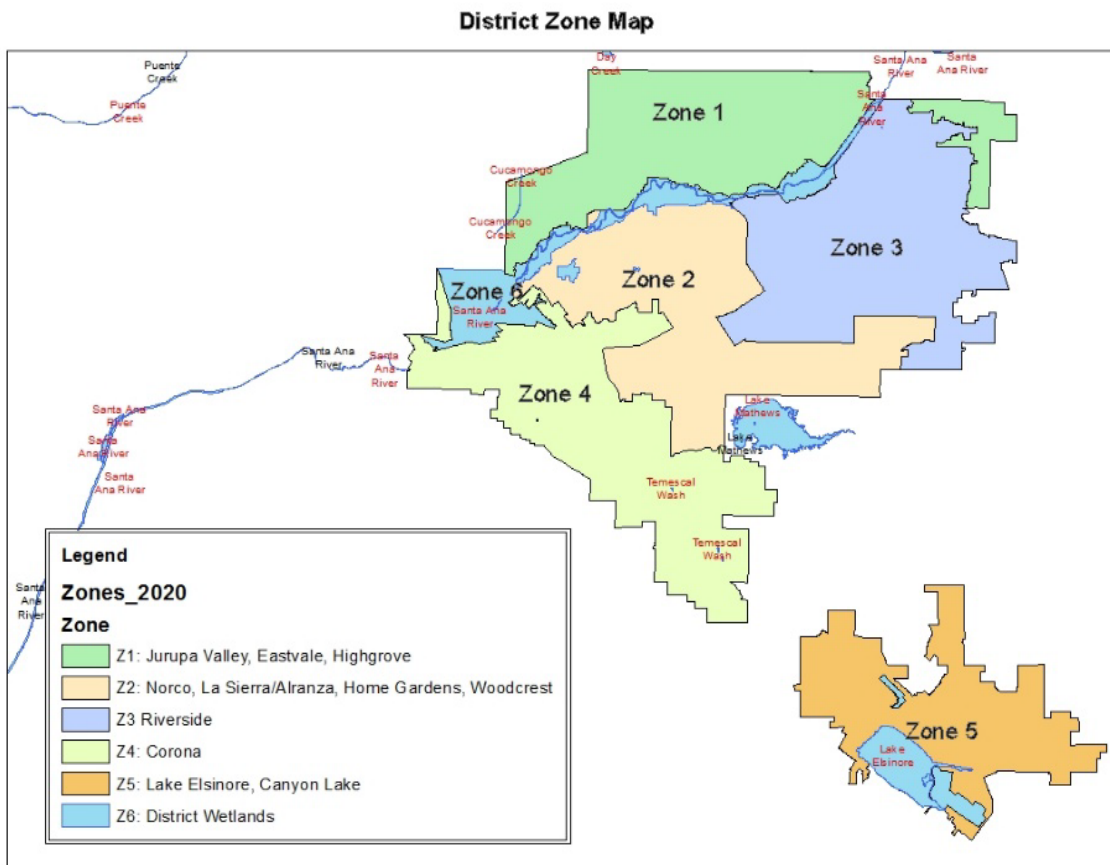
No. of Sources Breeding: 135

OPERATIONS REPORT  
February 2026

Nikia Smith  
Director of Operations

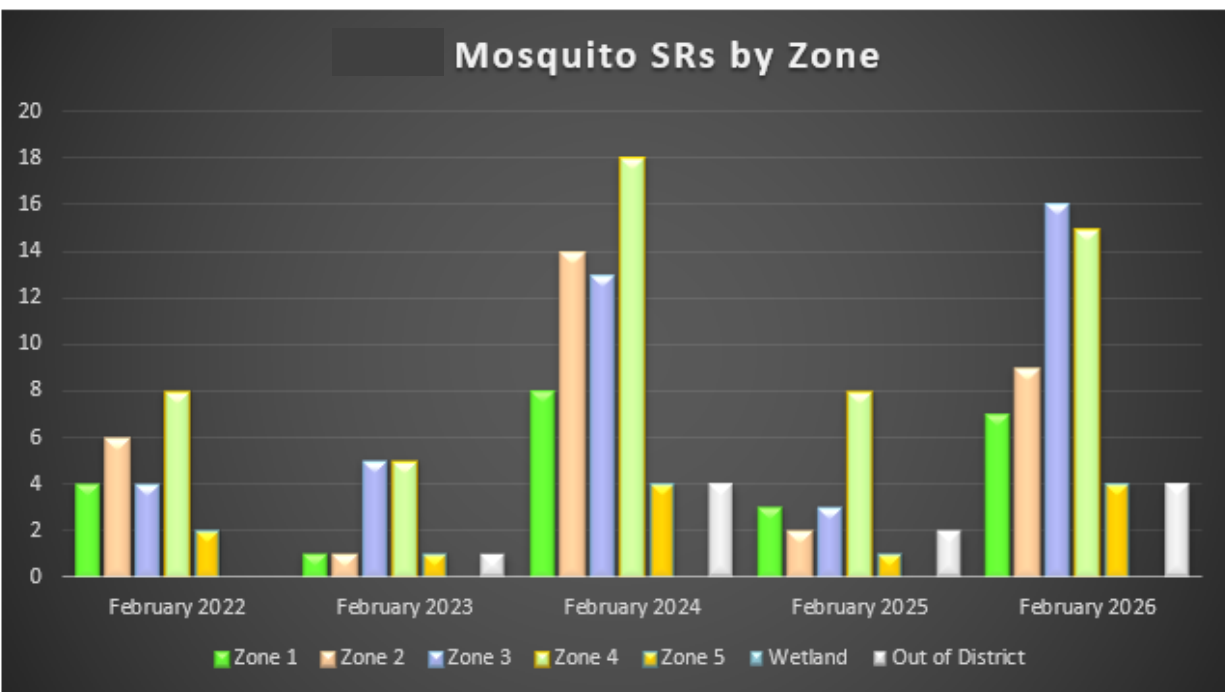
**Service Requests**

In February, a total of 96 service requests (SRs) were received, representing a 37% increase compared to the 70 SRs reported in February of the previous year. Of the February SRs, 57% were related to mosquitoes, 18% to rodents, and 15% to bees, with the remaining 10% concerning fish, flies, and other vectors.



Mosquito SR by Zone

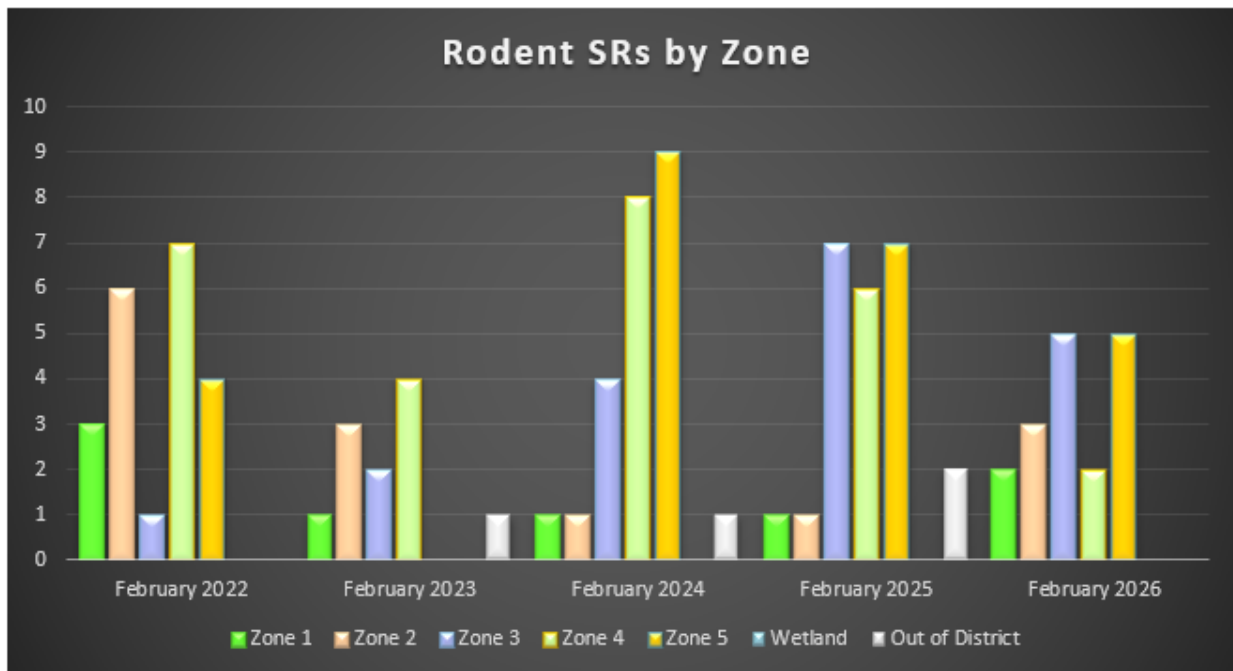
Year	Zone 1	Zone 2	Zone 3	Zone 4	Zone 5	Wetland	Out of District	Totals
February 2022	4	6	4	8	2	0	0	24
February 2023	1	1	5	5	1	0	1	14
February 2024	8	14	13	18	4	0	4	61
February 2025	3	2	3	8	1	0	2	19
February 2026	7	9	16	15	4	0	4	55
<b>Total</b>	23	32	41	54	12	0	11	173
<b>% of calls received</b>	13%	18%	24%	31%	7%	0%	6%	



Mosquito SRs remained relatively moderate from 2022 through 2025 during February, ranging from 14 to 61 calls. In February 2026, the district received 55 mosquito complaints, which is slightly lower than the February 2024 peak of 61 but significantly higher than the three preceding years. Compared to the numbers reported in the January board report, February shows a continued elevation in service requests, suggesting that mosquito activity is progressing into its expected seasonal increase as temperatures begin to rise.

**Rodent SR by Zone**

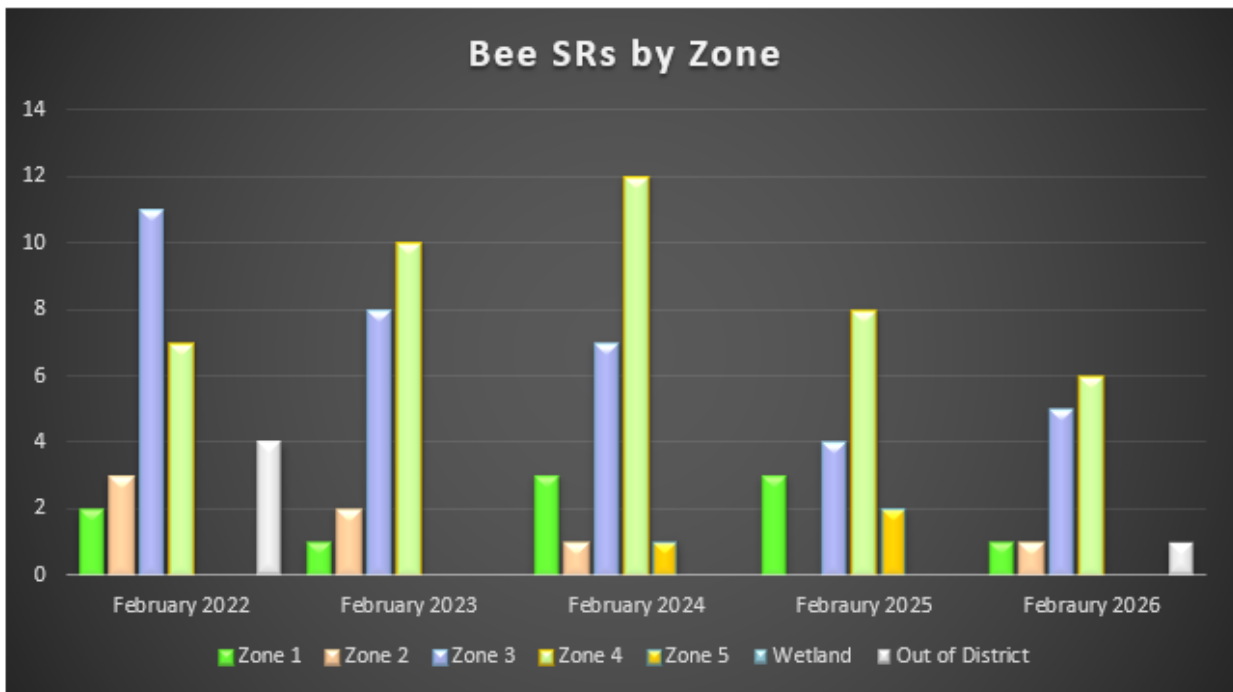
Year	Zone 1	Zone 2	Zone 3	Zone 4	Zone 5	Wetland	Out of District	Totals
February 2022	3	6	1	7	4	0	0	21
February 2023	1	3	2	4	0	0	1	11
February 2024	1	1	4	8	9	0	1	24
February 2025	1	1	7	6	7	0	2	24
February 2026	2	3	5	2	5	0	0	17
<b>Total</b>	8	14	19	27	25	0	4	97
<b>% of calls received</b>	8%	14%	20%	28%	26%	0%	4%	



Rodent service requests from 2022 through 2025 ranged between 11 to 24 calls each February, with activity peaking at 24 calls in both February 2024 and February 2025. In February 2026, total request declined to 17 calls, representing a decrease compared to the five-year February average of 19.4 calls.

**Bee SR by Zone**

Year	Zone 1	Zone 2	Zone 3	Zone 4	Zone 5	Wetland	Out of District	Totals
February 2022	2	3	11	7	0	0	4	27
February 2023	1	2	8	10	0	0	0	21
February 2024	3	1	7	12	1	0	0	24
February 2025	3	0	4	8	2	0	0	17
February 2026	1	1	5	6	0	0	1	14
<b>Total</b>	10	7	35	43	3	0	5	103
<b>% of calls received</b>	10%	7%	34%	42%	3%	0%	5%	



Bee service requests from 2022 through 2025 ranged from 17 to 27 calls each February, with the highest activity recorded in February 2022. In February 2026, requests declined to 14 calls, falling below the five-year February average of 20.6 calls. This decrease suggests a temporary drop in bee-related activity compared to previous years.

## **Source Inspections & Treatments**

In February 2026, district staff completed 2,568 stagnant water source inspections and treated 266 sources for mosquito production, resulting in 2.28 acres of mosquito habitat treated during the month. Operational activity remained elevated for the winter season and corresponded with the increase in mosquito service requests reported in February. Compared with January, the higher number of inspections and treatments reflects the early seasonal rise in mosquito activity as temperatures begin to warm. Approximately 10% of inspected sources were producing mosquitoes, which is slightly higher than typically observed during winter months in previous years. Staff continued proactive control efforts, including source reduction, vegetation management, and access improvements, in preparation for the upcoming spring mosquito season.

Across the district, mosquito-producing sources varied by zone during February. In Zone 1 (Eastvale and Jurupa Valley), staff conducted 566 inspections, treated 104 sources (18% breeding), and applied control measures to 0.21 acres of standing water. Most activity in Zone 1 was associated with stormwater infrastructure such as catch basins, storm drains, flood control channels, and drainage ditches. Zone 2 (Norco and western Riverside) accounted for 527 inspections, 27 treatments (5% breeding), and 0.08 acres treated. Mosquito production in this zone was most commonly linked to curb and gutter systems, irrigation runoff, livestock troughs, and small water-holding containers. In Zone 3 (City of Riverside), 476 inspections resulted in 42 treatments (9% breeding) and 0.15 acres treated. Mosquito breeding within Zone 2 was most frequently associated with neglected swimming pools, ornamental fountains, irrigation ponding, and storm drain systems. Zone 4 (City of Corona) recorded 333 inspections and 30 treatments (9% breeding), accounting for approximately 0.45 acres treated. Common breeding sources found in Zone 4 included abandoned or poorly maintained swimming pools, containers, ornamental fountains, catch basins, and rainwater ponding areas. In Zone 5 (Lake Elsinore and Canyon Lake), 485 inspections resulted in 49 treatments (10% breeding) and 0.06 acres treated. Mosquito breeding detected in Zone 5 was most often associated with catch basins, ornamental fountains, storm drain outlets, golf course irrigation ponds, and residential drainage systems. Zone 6, representing the district wetlands, recorded 181 inspections, 14 treatments (8% breeding), and approximately 1.34 acres treated, with mosquito production primarily associated with wetland habitats, drainage ditches, and rainwater ponds.

### **West Nile Virus**

No West Nile Virus activity was reported for 2026 to date.

### **Saint Louis encephalitis virus**

No Saint Louis encephalitis virus (SLEV) has been reported for 2026 to date.

### **Adulticiding**

No adult mosquito applications were completed in February 2026.

## Field Activities/Operational Statistics for the Month of February 2026

SERVICE REQS.	MOSQUITOES		FLIES		RODENTS		MOSQ. FISH		BEES		OTHERS		TOTAL	
	2025	2026	2025	2026	2025	2026	2025	2026	2025	2026	2025	2026	2025	2026
ZONE 1	3	7	0	0	1	2	3	0	3	1	2	0	12	10
ZONE 2	2	9	0	0	1	3	0	3	0	1	0	0	3	16
ZONE 3	3	16	0	0	7	5	1	3	4	5	1	0	16	29
ZONE 4	8	15	0	0	6	2	1	0	8	6	1	1	24	24
ZONE 5	1	4	0	0	7	5	0	0	2	0	1	0	11	9
ZONE 6	0	0	0	0	0	0	0	0	0	0	0	0	0	0
REFER to COUNTY	2	4	0	0	1	0	0	2	0	0	0	1	3	7
OTHER AGENCIES	0	0	0	0	1	0	0	0	0	1	0	0	1	1
OUT OF DISTRICT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>19</b>	<b>55</b>	<b>0</b>	<b>0</b>	<b>24</b>	<b>17</b>	<b>5</b>	<b>8</b>	<b>17</b>	<b>14</b>	<b>5</b>	<b>2</b>	<b>70</b>	<b>96</b>

Gallons of Gas: 475.6

Miles: 7,088

MPG: 14.9

No. of Inspection Reports: 0

No. of Notice to Abate: 0

No. of Sources Inspected: 2568

No. of Sources Breeding: 266

**LABORATORY REPORT**

January 2026

Prepared by: Jessica So Coolidge, MSc, BCE, PHE, Jennifer Wong, REHS,  
Greg WilliamsMosquito Surveillance*Host-Seeking Trap Surveillance*

Laboratory staff deployed 19 host-seeking mosquito surveillance traps in January 2026, all of which were BG-Sentinel 2 traps (100%). Overall mosquito abundance is low due to cooler temperatures, with only 29.6 mosquitoes/trap night. Wetland area abundance continued to consist primarily of *Cx. tarsalis* (32% of overall total) and *Cx. erythrothorax* (31% of overall total). Urban areas consisted primarily of *Cx. quinquefasciatus* (27% of overall total). Traps did not catch any *Ae. aegypti* this month. See Table 1 for a summary of host-seeking mosquito surveillance activity.

Adult Female Mosquito Surveillance: BGSENT + BGPro Traps									
Genus	Species	Zone 1	Zone 2	Zone 3	Zone 4	Zone 5	Zone 6	Total	% of Total
Aedes	Ae washinoi	0	0	0	0	0	1	1	0%
Anopheles	An hermsi	0	0	0	0	2	0	2	0%
Culiseta	Cs incidens	0	0	0	1	1	0	2	0%
	Cs inornata	0	0	0	0	29	5	34	6%
	Cs particeps	1	0	0	0	0	2	3	1%
Culex	Cx erythrothorax	21	0	0	0	1	155	177	31%
	Cx quinquefasciatus	4	0	0	59	60	27	150	27%
	Cx stigmatosoma	0	0	0	0	6	1	7	1%
	Cx tarsalis	19	0	0	20	65	77	181	32%
	Cx thriambus	3	0	0	0	0	2	5	1%
	<b>Total Mosquitoes</b>	<b>48</b>	<b>0</b>	<b>0</b>	<b>80</b>	<b>164</b>	<b>270</b>	<b>562</b>	<b>100%</b>
	# Traps Set	1	0	0	5	9	4	19	

Table 1: Abundance of adult female mosquitoes captured by CO<sub>2</sub> baited BG-Sentinel 2 traps in January 2026.

### *Gravid Trap Surveillance*

Gravid traps are used to target female mosquitoes seeking stagnant water sources to lay eggs. Female mosquitoes collected from gravid trap surveillance can be key indicators of arboviral disease transmission, as they have assuredly had an opportunity to take a bloodmeal, which may have allowed for viral transmission. No gravid traps were set in January 2026 because of expected low mosquito abundance.

### Arbovirus Surveillance

#### *Dead Bird Surveillance*

In 2026, dead bird samples are the first reports of WNV activity in California. State reporting will begin later this year, with the dead bird hotline anticipated to open on April 15, 2026. In 2026, 0 out of 1 dead bird samples within the District have tested positive for WNV to date.

#### *WNV Mosquito Pools*

2026 reporting will begin later this year, after Districts have passed their proficiency panels for in-house testing and/or Districts start sending mosquito pools to DART for testing.

#### *WNV Human Cases*

No human cases have been reported (in either state or District) for 2026 to date. Figure 1 shows WNV activity for 2025, which included 113 human cases across California (11 confirmed fatalities).

# West Nile Virus Activity in California Counties 2025 Year-to-date

Human cases (fatal)	113 (11)
Dead birds	154
Mosquito samples	2759
Sentinel chickens	65
Horses	5

**Updated 02/02/26**  
**23 counties**  
**with human cases**

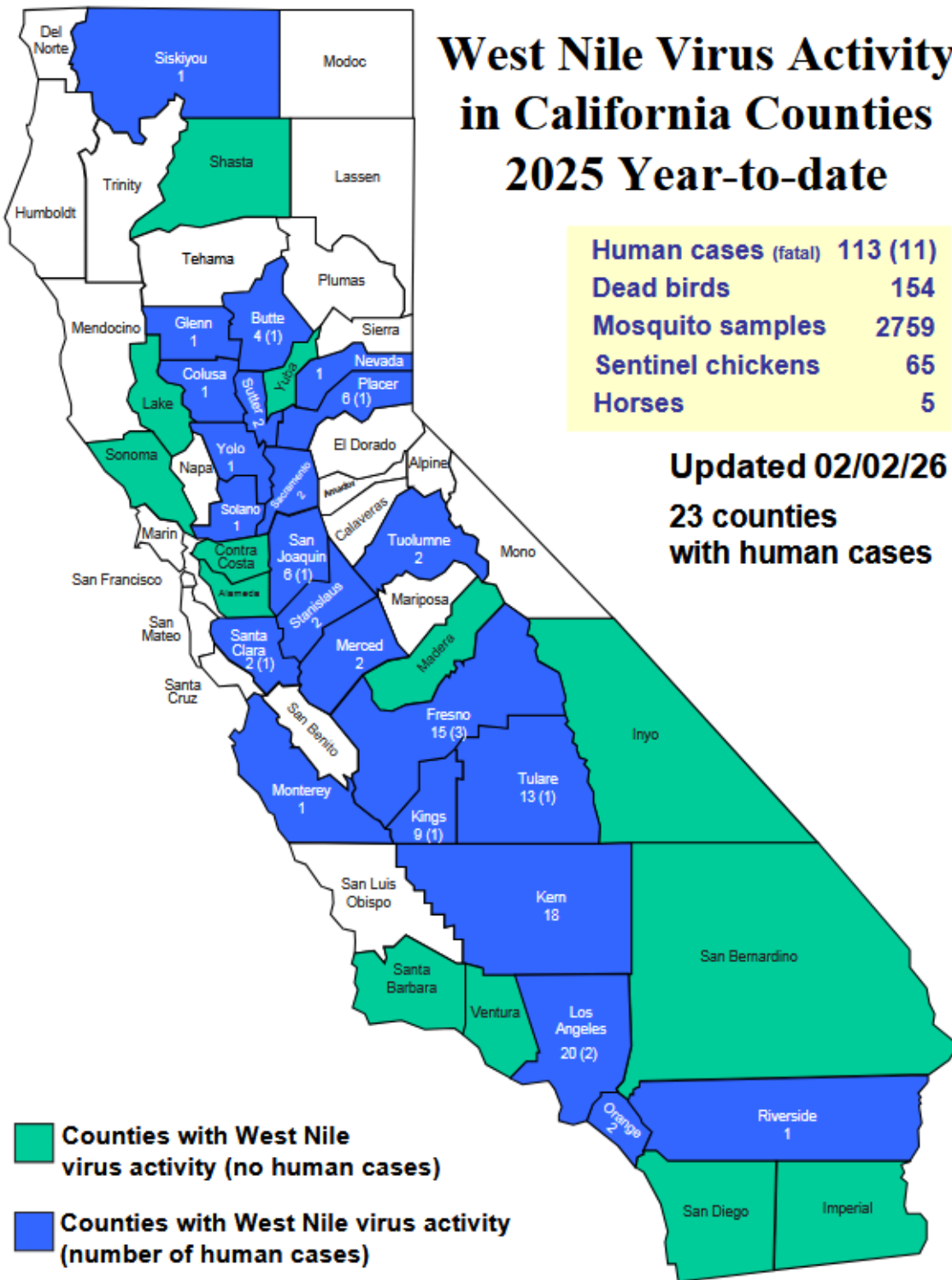


Figure 1: Statewide West Nile virus activity for 2025, updated 02/02/2026.

## Aedes-Associated Disease Incidence

Summary data for *Aedes*-associated diseases in California in 2025 continue to be updated monthly. Table 3 displays recent data updated January 1<sup>st</sup>, 2026. To date in 2025, 6 cases of dengue have been transmitted locally in California, in Los Angeles County. In 2024, locally transmitted cases of dengue reached an historical high of 18 cases across three counties: Los Angeles, San Bernardino, and San Diego.

		Zika	Dengue	Chikungunya
<b>Total 2024</b>	<b>California</b>	8	720 (18*)	43
	<b>Riverside County</b>	0	32	2
<b>Total 2025</b>	<b>California</b>	2	171 (6*)	15
	<b>Riverside County</b>	1	5	0

\* = locally acquired transmission

Table 3: CDPH reported human cases of *Aedes*-associated diseases in California as of January 1, 2026.

## Mosquitofish Program

### *Mosquitofish Use*

The district currently has a mosquitofish program that utilizes the western mosquitofish (*Gambusia affinis*) as a biopesticide to control mosquitoes. The sources controlled are restricted to closed water systems only. Regulatory issues prevent any stocking in water sheds or open water systems that potentially flow into these water sheds. In January total of 71 mosquitofish were used by residents (57 fish) and technicians (14 fish). Our system currently houses just over five hundred fish.

### *Water Chemistry*

In January the nitrification cycle continued to work well. All readings for ammonia and nitrite were zero parts per million. Nitrate readings ranged from 0 to 5 ppm. The alkalinity fluctuated mildly between 100 and 120 ppm with the corresponding pH levels staying between 8.4 and 8.6. Small amounts of baking soda were added throughout the month to maintain optimal water chemistry.

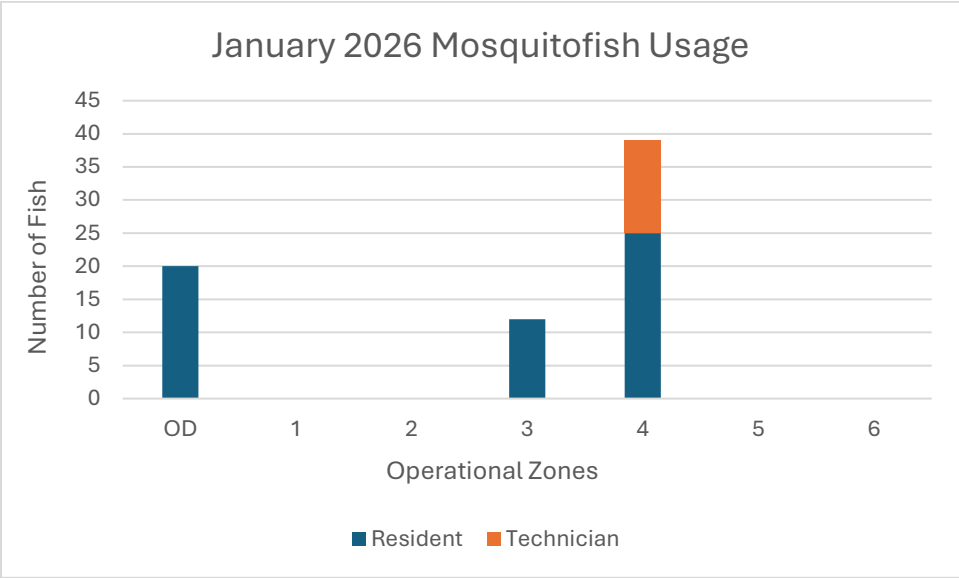


Figure 2: Number of Mosquitofish used in each operational zone in January 2026.

Additional Laboratory Activities

In 2025, Jessica began the process of applying for the Board Certified Entomologist credential offered by the Entomological Society of America. The application process involves submitting two letters of recommendation and passing two exams, the Core Qualifying Exam and a specialty exam (in this case, the Medical/Veterinary Entomology Specialty Exam). In January 2026, Jessica successfully passed both exams and earned the designation of “BCE”.

## LABORATORY REPORT

February 2026

Prepared by: Jessica Coolidge, MSc, BCE, PHE, Jennifer Wong, REHS,  
Greg Williams

### Mosquito Surveillance

#### *Host-Seeking Trap Surveillance*

Laboratory staff deployed 33 host-seeking mosquito surveillance traps in February 2026, 31 of which were BG-Sentinel 2 traps (94%) and 2 of which were BGPro-EVS traps (6%). Warmer weather over the last couple of weeks has led to an increase in mosquito abundance, with 63.8 mosquitoes/trap night in February compared to 29.6 mosquitoes/trap night in January. Wetland area abundance continued to consist primarily of *Cx. tarsalis* (29% of overall total) and *Cx. erythrothorax* (21% of overall total). Urban areas consisted primarily of *Cx. quinquefasciatus* (35% of overall total). Although early in the season, *Ae. aegypti* has already made an appearance, as evidenced by 6 females caught across three different zones to date. See Table 1 for a summary of host-seeking mosquito surveillance activity.

Adult Female Mosquito Surveillance: BGSENT + BGPro Traps									
Genus	Species	Zone 1	Zone 2	Zone 3	Zone 4	Zone 5	Zone 6	Total	% of Total
Aedes	<i>Ae aegypti</i>	0	3	2	1	0	0	6	0%
	<i>Ae sierrensis</i>	0	0	1	0	0	0	1	0%
	<i>Ae washinoi</i>	0	1	0	1	0	78	80	4%
Anopheles	<i>An hermsi</i>	5	0	0	1	0	9	15	1%
Culiseta	<i>Cs incidens</i>	0	1	105	0	0	3	109	5%
	<i>Cs inornata</i>	0	4	6	6	20	23	59	3%
	<i>Cs particeps</i>	1	4	12	0	0	9	26	1%
Culex	<i>Cx erythrothorax</i>	17	29	2	7	0	386	441	21%
	<i>Cx quinquefasciatus</i>	6	72	262	144	152	100	736	35%
	<i>Cx stigmatosoma</i>	0	1	1	3	0	7	12	1%
	<i>Cx tarsalis</i>	8	36	10	109	221	231	615	29%
	<i>Cx thriambus</i>	0	0	0	0	0	4	4	0%
	Total Mosquitoes	37	151	401	272	393	850	2104	100%
	# Traps Set	2	5	10	4	3	9	33	

Table 1: Abundance of adult female mosquitoes captured by CO<sub>2</sub> baited BG-Sentinel 2 and BGPro-EVS traps in February 2026.

### *Gravid Trap Surveillance*

Gravid traps are used to target female mosquitoes seeking stagnant water sources to lay eggs. Female mosquitoes collected from gravid trap surveillance can be key indicators of arboviral disease transmission, as they have assuredly had an opportunity to take a bloodmeal, which may have allowed for viral transmission. Gravid trapping is anticipated to begin in April, once mosquito pool testing begins.

## Arbovirus Surveillance

### *Dead Bird Surveillance*

State reporting will begin later this year, with the dead bird hotline anticipated to open on April 15, 2026. In 2026, 0 out of 2 dead bird samples within the District have tested positive for WNV to date.

### *WNV Mosquito Pools*

2026 reporting will begin later this year, after Districts have passed their proficiency panels for in-house testing and/or Districts start sending mosquito pools to DART for testing.

### *WNV Human Cases*

No human cases have been reported (in either state or District) for 2026 to date. Figure 1 shows WNV activity for 2025, which included 113 human cases across California (11 confirmed fatalities).

# West Nile Virus Activity in California Counties 2025 Year-to-date

Human cases (fatal)	113 (11)
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**Updated 02/02/26**  
**23 counties**  
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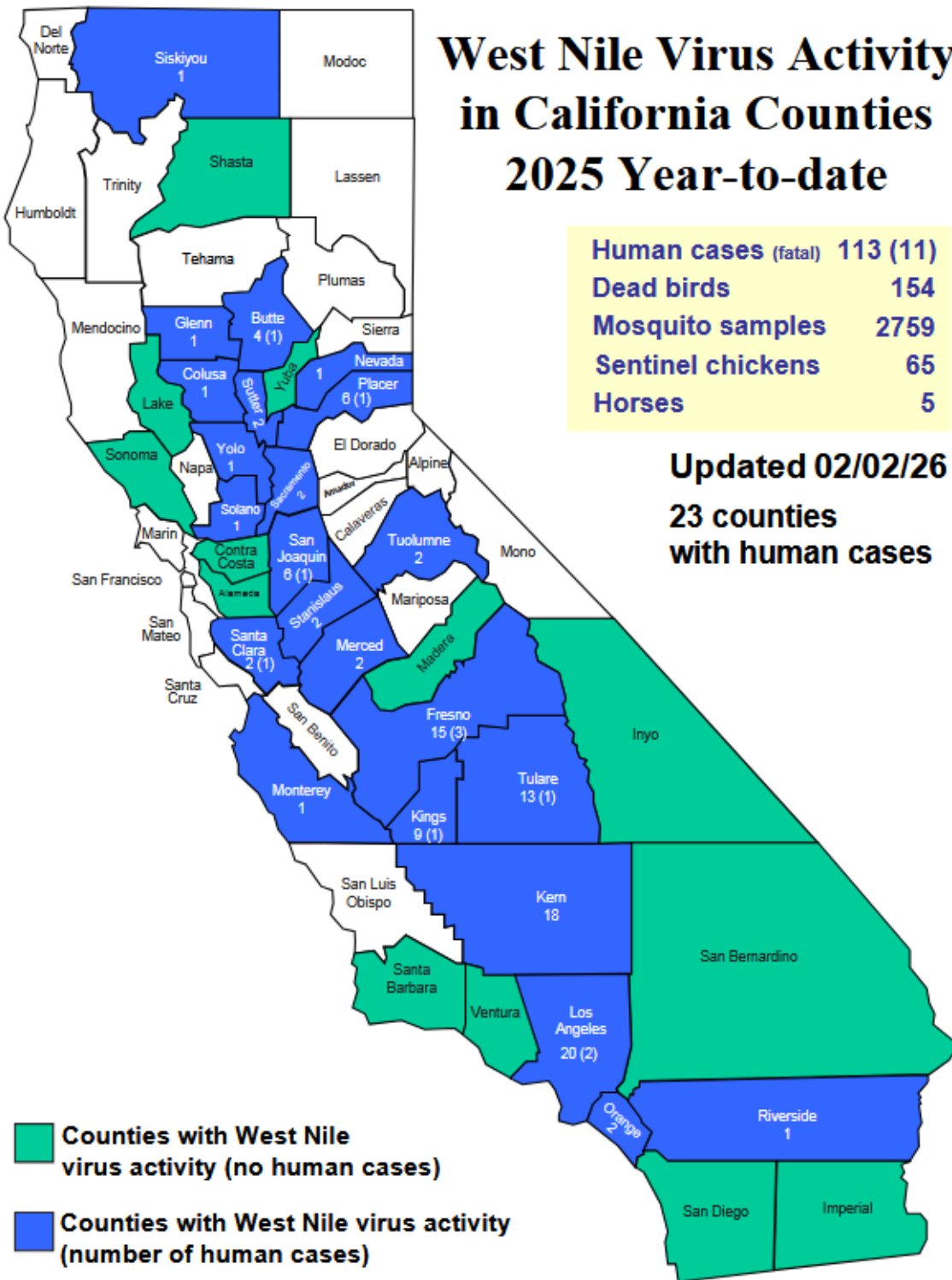


Figure 1: Statewide West Nile virus activity for 2025, updated 02/02/2026.

## Aedes-Associated Disease Incidence

Summary data for *Aedes*-associated diseases in California in 2026 continue to be updated monthly. Table 3 displays recent data updated March 1<sup>st</sup>, 2026. To date in 2026, 3 cases of dengue have occurred in California, none of them locally transmitted. In 2025, 6 cases of dengue were transmitted locally in California, all within Los Angeles County.

		Zika	Dengue	Chikungunya
Total 2025	California	2	188 (6*)	17
	Riverside County	1	6 (0*)	0
Total 2026	California	0	3 (0*)	0
	Riverside County	0	0 (0*)	0

\* = locally acquired transmission

Table 2: CDPH reported human cases of *Aedes*-associated diseases in California as of March 1, 2026.

## Mosquitofish Program

### *Mosquitofish Use*

The district currently has a mosquitofish program that utilizes the western mosquitofish (*Gambusia affinis*) as a biopesticide to control mosquitoes. The sources controlled are restricted to closed water systems only. Regulatory issues prevent any stocking in water sheds or open water systems that potentially flow into these water sheds. In February a total of 101 mosquitofish were used by residents (45 fish) and technicians (56 fish). Our system currently houses just over three hundred fish.

### *Water Chemistry*

In February the nitrification cycle continued to work well. All readings for ammonia, nitrite, and nitrate were zero parts per million. The alkalinity fluctuated mildly between 110 and 120 ppm with the corresponding pH levels staying between 8.4 and 8.6. Small amounts of baking soda were added throughout the month to maintain optimal water chemistry.

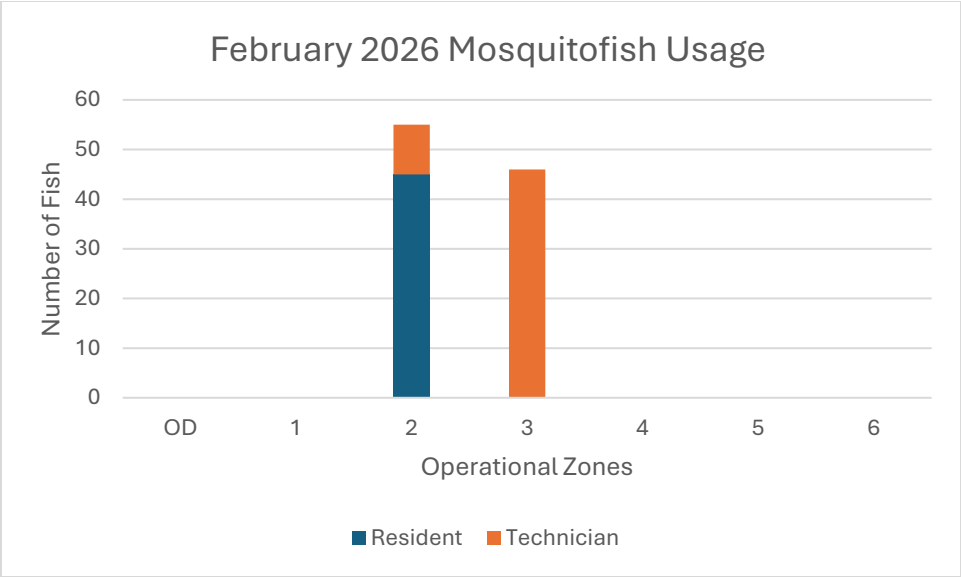


Figure 2: Number of Mosquitofish used in each operational zone in February 2026.

**Northwest Mosquito and Vector Control District**  
**Actuarial Study of**  
**Retiree Health Liabilities Under GASB 74/75**  
**Valuation Date: June 30, 2025**  
**Measurement Date: June 30, 2025**  
**For Fiscal Year-End: June 30, 2026**

*Prepared by:*  
*Foster & Foster Actuaries and Consultants*  
*(Formerly Total Compensation Systems, Inc.)*



*Date: February 12, 2026*

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## Northwest Mosquito and Vector Control District Actuarial Study of Retiree Health Liabilities

### PART I: EXECUTIVE SUMMARY

#### A. Introduction

This report was produced by Foster & Foster, Inc. for Northwest Mosquito and Vector Control District to determine the liabilities associated with its current retiree health program as of a June 30, 2025 measurement date and to provide the necessary information to determine accounting entries for the fiscal year ending June 30, 2026. This report may not be suitable for other purposes such as determining employer contributions or assessing the potential impact of changes in plan design.

Different users of this report will likely be interested in different sections of information contained within. We anticipate that the following portions may be of most interest depending on the reader:

- A high level comparison of key results from the current year to the prior year is shown on this page.
- The values we anticipate will be disclosed in the June 30, 2026 year-end financials are shown on pages 2 and 3.
- Additional accounting information is shown on page 12 and Appendices C and D.
- Description and details of measured valuation liabilities can be found beginning on page 10.
- Guidance regarding the next actuarial valuation for the June 30, 2026 measurement date is provided on page 13.

#### B. Key Results

Northwest Mosquito and Vector Control District uses an Actuarial Measurement Date that is 12 months prior to its Fiscal Year-End. This means that these actuarial results measured as of June 30, 2025 will be used on a look back basis for the June 30, 2026 Fiscal Year-End.

Key Results	Current Year		Prior Year
	<i>June 30, 2025 Measurement Date for June 30, 2026 Fiscal Year-End</i>	<i>June 30, 2024 Measurement Date for June 30, 2025 Fiscal Year-End</i>	
Total OPEB Liability (TOL)	\$616,510		\$483,529
Fiduciary Net Position (FNP)	\$434,717		\$387,225
Net OPEB Liability (NOL)	\$181,793		\$96,304
Service Cost <i>(for year following)</i>	\$23,052		\$17,293
Estimated Pay-as-you-go Amount <i>(for year following)</i>	\$24,246		\$15,829
GASB 75 OPEB Expense <i>(for year ending)</i>	\$27,736		\$23,888

Refer to results section beginning on page 10 or the glossary on page 26 for descriptions of the above items.

Key Assumptions	Current Year		Prior Year
	<i>June 30, 2025 Measurement Date for June 30, 2026 Fiscal Year-End</i>	<i>June 30, 2024 Measurement Date for June 30, 2025 Fiscal Year-End</i>	
Valuation Interest Rate	6.75%		6.75%
Expected Rate of Return on Assets	6.75%		6.75%
Long-Term Medical Trend Rate	4.00%		4.00%
Projected Payroll Growth	2.75%		2.75%

**Portion of Key Measurements Due to Implicit Rate Subsidy**

The implicit rate subsidy represents the difference between retiree premium rates and the underlying cost of retiree coverage. Because medical costs generally increase with age, the direct premium rate for pre-Medicare retirees will typically fall short of the underlying cost of retiree coverage when the premium rates are determined by blending active employees and pre-Medicare retirees. GASB 75 requires the underlying cost to be reflected in most cases, so OPEB actuaries develop age-adjusted costs to estimate the underlying cost of coverage solely for retirees.

Below is a breakdown of key measurements between the portion due to the employer share of retiree premiums and the portion due to the implicit rate subsidy. Although the two pieces are typically treated the same under GASB 75, the distinction can be important for planning purposes because the implicit rate subsidy will not be paid directly in the same way that the employer share of retiree premiums will be paid.

<b>June 30, 2025 Measurement Date</b>	<b>Portion due to Employer Share of Retiree Premium</b>	<b>Portion due to Implicit Rate Subsidy</b>	<b>Total</b>
Total OPEB Liability	\$464,498	\$152,012	\$616,510
Service Cost <i>(for year following)</i>	\$16,476	\$6,576	\$23,052

The following table shows the “pay as you go” projection of annual payments for the employer share of retiree health costs as well as the projected annual amount of the implicit rate subsidy. Although actual payments are certain to vary from those shown below, these projections can be useful for planning purposes.

<b>Year Beginning July 1</b>	<b>Employer Share of Retiree Premium</b>	<b>Implicit Rate Subsidy</b>	<b>Total Projected Benefit Payments</b>
2025	\$13,912	\$10,334	\$24,246
2026	\$14,807	\$5,020	\$19,827
2027	\$15,843	\$8,933	\$24,776
2028	\$17,252	\$10,829	\$28,081
2029	\$18,727	\$10,745	\$29,472
2030	\$20,577	\$12,680	\$33,257
2031	\$23,356	\$14,899	\$38,255
2032	\$27,384	\$8,935	\$36,319
2033	\$31,150	\$12,039	\$43,189
2034	\$34,750	\$15,016	\$49,766

**C. Summary of GASB 75 Accounting Results**

**1. Changes in Net OPEB Liability**

The following table shows the reconciliation of the June 30, 2024 Net OPEB Liability (NOL) in the prior valuation to the June 30, 2025 NOL. A more detailed version of this table can be found on page 12.

	<b>TOL</b>	<b>FNP</b>	<b>NOL</b>
<b>Balance at June 30, 2024 Measurement Date</b>	<b>\$483,529</b>	<b>\$387,225</b>	<b>\$96,304</b>
Service Cost	\$17,293	\$0	\$17,293
Interest on TOL / Return on FNP	\$32,688	\$47,613	(\$14,925)
Employer Contributions	\$0	\$15,829	(\$15,829)
Benefit Payments	(\$15,829)	(\$15,829)	\$0
Administrative Expenses	\$0	(\$121)	\$121
Experience (Gains)/Losses	(\$48,238)	\$0	(\$48,238)
Changes in Assumptions	\$147,067	\$0	\$147,067
Other	\$0	\$0	\$0
Net Change	\$132,981	\$47,492	\$85,489
<b>Actual Balance at June 30, 2025 Measurement Date</b>	<b>\$616,510</b>	<b>\$434,717</b>	<b>\$181,793</b>

2. Deferred Inflows and Outflows

Changes in the NOL arising from certain sources are recognized on a deferred basis. The following tables show the balance of each deferral item as of the measurement date and the scheduled future recognition. A reconciliation of these balances can be found on page 12 while the complete deferral history is shown beginning on page 23.

<b>Balances at June 30, 2026 Fiscal Year-End</b>	<i>Deferred Outflows</i>	<i>Deferred Inflows</i>
Differences between expected and actual experience	\$9,159	(\$94,461)
Changes in assumptions	\$151,835	\$0
Differences between projected and actual return on assets	\$0	(\$10,275)
<b>Total</b>	<b>\$160,994</b>	<b>(\$104,736)</b>

<b>To be recognized fiscal year ending June 30:</b>	<i>Deferred Outflows</i>	<i>Deferred Inflows</i>
2027	\$19,745	(\$3,801)
2028	\$19,745	(\$19,059)
2029	\$19,745	(\$19,270)
2030	\$19,745	(\$16,345)
2031	\$19,745	(\$12,050)
Thereafter	\$62,269	(\$34,211)
<b>Total</b>	<b>\$160,994</b>	<b>(\$104,736)</b>

3. OPEB Expense

Under GASB 74 and 75, OPEB expense includes service cost, interest cost, administrative expenses, and change in TOL due to plan changes, adjusted for deferred inflows and outflows. OPEB expense can also be derived as change in net position, adjusted for employer contributions, which can be found on page 12.

<b>To be recognized fiscal year ending June 30, 2026</b>	<i>Expense Component</i>
Service Cost	\$17,293
Interest Cost	\$32,688
Expected Return on Assets	(\$26,134)
Administrative Expenses	\$121
Recognition of Experience (Gain)/Loss Deferrals	(\$10,517)
Recognition of Assumption Change Deferrals	\$18,212
Recognition of Investment (Gain)/Loss Deferrals	(\$3,927)
Employee Contributions	\$0
Changes in Benefit Terms	\$0
<b>Net OPEB Expense for fiscal year ending June 30, 2026</b>	<b>\$27,736</b>

4. Adjustments

The above OPEB expense includes all deferred inflows and outflows except any contributions after the measurement date. Contributions from July 1, 2025 to June 30, 2026 minus prior contributions after the measurement date should also be reflected in OPEB expense. June 30, 2026 deferred outflows should include contributions from July 1, 2025 to June 30, 2026.

5. Trend and Interest Rate Sensitivities

The following presents what the Net OPEB Liability would be if it were calculated using a discount rate assumption or a healthcare trend rate assumption one percent higher or lower than the current assumption.

<b>Net OPEB Liability at June 30, 2025 Measurement Date</b>	<i>Discount Rate</i>	<i>Healthcare Trend Rate</i>
1% Decrease in Assumption	\$261,973	\$129,212
Current Assumption	\$181,793	\$181,793
1% Increase in Assumption	\$114,596	\$246,198

**D. Description of Retiree Benefits**

Following is a description of the current retiree benefit plan:

	<i>Statutory Minimum Benefits</i>	<i>Retiree Health Benefits Program</i>
Benefit types provided	Medical only	Medical and dental
Duration of Benefits	Lifetime	Equal to length of Service
Required Service	Pension requirements	20 years
Minimum Age	Pension requirements	55
Dependent Coverage	Surviving Spouse only if Joint and Survivor pension option selected	Surviving Spouse receives 50% of benefit until they remarry
District Contribution %	100% to cap	100% to cap
District Cap	Statutory minimum subject to unequal contribution method (\$120.83 per month in 2025)	20 to 24 years' service: \$300/month 25 to 29 years' service: \$400/month 30 or more years' service: \$500/month
		These amounts are inclusive of the Statutory Minimum Benefit

**E. Summary of Valuation Data**

This report is based on census data provided to us as of October, 2025. Distributions of participants by age and service can be found on page 17. For non-lifetime benefits, the active count below excludes employees for whom it is not possible to receive retiree benefits (e.g. employees who are already older than the maximum age to which benefits are payable or who will not accrue the required service prior to reaching the maximum age).

	<b>Current Year</b> <i>June 30, 2025 Valuation Date</i> <i>June 30, 2025 Measurement Date</i>	<b>Prior Year</b> <i>June 30, 2023 Valuation Date</i> <i>June 30, 2024 Measurement Date</i>
<b>Active Employees eligible for future benefits</b>		
Count	17	17
Average Age	47.3	44.6
Average Years of Service	9.7	7.8
<b>Retirees currently receiving benefits</b>		
Count	4	4
Average Age	68.3	66.3

We were not provided with information about any terminated, vested employees.

## F. Certification

The actuarial information in this report is intended solely to assist Northwest Mosquito and Vector Control District in complying with Governmental Accounting Standards Board Accounting Statement 74 and 75 and, unless otherwise stated, fully and fairly discloses actuarial information required for compliance. Nothing in this report should be construed as an accounting opinion, accounting advice or legal advice. Foster & Foster recommends that third parties retain their own actuary or other qualified professionals when reviewing this report. Foster & Foster's work is prepared solely for the use and benefit of Northwest Mosquito and Vector Control District. Release of this report may be subject to provisions of the Agreement between Northwest Mosquito and Vector Control District and Foster & Foster. No third party recipient of this report product should rely on the report for any purpose other than accounting compliance. Any other use of this report is unauthorized without first consulting with Foster & Foster.

This report is for fiscal year July 1, 2025 to June 30, 2026, using a measurement date of June 30, 2025. The calculations in this report have been made based on our understanding of plan provisions and actual practice at the time we were provided the required information. We relied on information provided by Northwest Mosquito and Vector Control District. Much or all of this information was unaudited at the time of our evaluation. We reviewed the information provided for reasonableness, but this review should not be viewed as fulfilling any audit requirements. We relied on the following materials to complete this study:

- We used paper reports and digital files containing participant demographic data from the District personnel records.
- We used relevant sections of collective bargaining agreements provided by the District.

All costs, liabilities, and other estimates are based on actuarial assumptions and methods that comply with all applicable Actuarial Standards of Practice (ASOPs). Each assumption is deemed to be reasonable by itself, taking into account plan experience and reasonable future expectations and in combination represent our estimate of anticipated experience of the Plan.

This report contains estimates of the Plan's financial condition and future results only as of a single date. Future results can vary dramatically and the accuracy of estimates contained in this report depends on the actuarial assumptions used. This valuation cannot predict the Plan's future condition nor guarantee its future financial soundness. Actuarial valuations do not affect the ultimate cost of Plan benefits, only the timing of Plan contributions. While the valuation is based on individually reasonable assumptions, other assumption sets may also be reasonable and valuation results based on those assumptions would be different. Determining results using alternative assumptions (except for the alternate discount and trend rates shown in this report) is outside the scope of our engagement.

Future actuarial measurements may differ significantly from those presented in this report due to factors such as, but not limited to, the following: plan experience differing from that anticipated by the economic or demographic assumptions; changes in economic or demographic assumptions; increases or decreases expected as part of the natural operation of the measurement methodology (such as the end of an amortization period or additional cost or contribution requirements based on the plan's funded status); and changes in plan provisions or applicable law. We were not asked to perform analyses to estimate the potential range of such future measurements.

The signing actuary is independent of Northwest Mosquito and Vector Control District and any plan sponsor. Foster & Foster does not intend to benefit from and assumes no duty or liability to other parties who receive this report. Foster & Foster is not aware of any relationship that would impair the objectivity of the opinion.

On the basis of the foregoing, I hereby certify that, to the best of my knowledge and belief, this report is complete and has been prepared in accordance with generally accepted actuarial principles and practices and all

applicable Actuarial Standards of Practice. I meet the Qualifications Standards of the American Academy of Actuaries to render the actuarial opinion contained herein.

Respectfully submitted,

Will Kane, FSA, EA, MAAA  
Senior Consulting Actuary  
Foster & Foster, Inc.

DRAFT

## PART II: LIABILITIES AND COSTS FOR RETIREE BENEFITS

### A. Introduction.

We calculated the actuarial present value of projected benefit payments (APVPBP) separately for each participant. We determined eligibility for retiree benefits based on information supplied by Northwest Mosquito and Vector Control District. We then selected assumptions that, based on plan provisions and our training and experience, represent our best prediction of future plan experience. For each participant, we applied the appropriate assumption factors based on the participant's age, sex, length of service, and employee classification.

The actuarial assumptions used for this study are summarized beginning on page 14.

### B. Liability for Retiree Benefits.

For each participant, we projected future premium costs using an assumed trend rate (see Appendix C). To the extent Northwest Mosquito and Vector Control District uses contribution caps, the influence of the trend factor is further reduced. We multiplied each future year's benefit payments by the probability that benefits will be paid; i.e. based on the probability that the participant is living, has not terminated employment, has retired and remains eligible. The probability that benefit will be paid in any future year is zero if the participant will not be eligible. The participant will not be eligible if s/he will not have met minimum service, minimum age or, if applicable, maximum age requirements.

The product of each year's benefit payments and the probability the benefit will be paid equals the expected cost for that year. We multiplied the above expected cost figures by the probability that the retiree would elect coverage. A retiree may not elect to be covered if retiree health coverage is available less expensively from another source (e.g. Medicare risk contract) or the retiree is covered under a spouse's plan. Finally, we discounted the expected cost for each year to the measurement date June 30, 2025 at 6.75% interest.

For any *current retirees*, the approach used was similar. The major difference is that the probability of payment for current retirees depends only on mortality and age restrictions (i.e. for retired employees the probability of being retired and of not being terminated are always both 100%).

The value generated from the process described above is called the actuarial present value of projected benefit payments (APVPBP). We added APVPBP for each participant to get the total APVPBP for all participants which is the estimated present value of all future retiree health benefits for all **current** participants. The APVPBP is the amount on June 30, 2025 that, if all actuarial assumptions are exactly right, would be sufficient to expense all promised benefits until the last participant dies or reaches the maximum eligibility age. However, for most actuarial and accounting purposes, the APVPBP is not used directly but is instead apportioned over the lifetime of each participant as described in the following sections.

### C. Actuarial Accrual

Accounting principles provide that the cost of retiree benefits should be “accrued” over employees' working lifetime. For this reason, the Governmental Accounting Standards Board (GASB) issued in June of 2015 Accounting Standards 74 and 75 for retiree health benefits. These standards apply to all public employers that pay any part of the cost of retiree health benefits for current or future retirees (including early retirees), whether they pay directly or indirectly (via an “implicit rate subsidy”).

To actuarially accrue retiree health benefits requires determining the amount to expense each year so that the liability accumulated at retirement is, on average, sufficient (with interest) to cover all retiree health expenditures without the need for additional expenses. There are many different ways to determine the annual accrual amount. The calculation method used is called an “actuarial cost method” and uses the APVPBP to develop expense and liability figures. Furthermore, the APVPBP should be accrued over the working lifetime of employees.

In order to accrue the APVPBP over the working lifetime of employees, actuarial cost methods apportion the APVPBP into two parts: the portions attributable to service rendered prior to the measurement date (the past service liability or Total OPEB Liability (TOL) under GASB 74 and 75) and to service after the measurement date but prior to retirement (the future service liability or present value of future service costs). Of the future service liability, the portion attributable to the single year immediately following the measurement date is known as the normal cost or Service Cost under GASB 74 and 75.

The service cost can be thought of as the value of the benefit earned each year if benefits are accrued during the working lifetime of employees. The actuarial cost method mandated by GASB 75 is the “entry age actuarial cost method”. Under the entry age actuarial cost method, the actuary determines the service cost as the annual amount needing to be expensed from hire until retirement to fully accrue the cost of retiree health benefits. Under GASB 75, the service cost is calculated to be a level percentage of each employee’s projected pay.

### D. Actuarial Assumptions

The APVPBP and service cost are determined using several key assumptions:

- The current **cost of retiree health benefits** (often varying by age, Medicare status and/or dependent coverage). The higher the current cost of retiree benefits, the higher the service cost.
- The “**trend**” rate at which retiree health benefits are expected to increase over time. A higher trend rate increases the service cost. A “cap” on District contributions can reduce trend to zero once the cap is reached thereby dramatically reducing service costs.
- **Mortality rates** varying by age and sex (and sometimes retirement or disability status). If employees die prior to retirement, past contributions are available to fund benefits for employees who live to retirement. After retirement, death results in benefit termination or reduction. Although higher mortality rates reduce service costs, the mortality assumption is not likely to vary from employer to employer.
- **Employment termination rates** have the same effect as mortality inasmuch as higher termination rates reduce service costs. Employment termination can vary considerably between public agencies.
- The **service requirement** reflects years of service required to earn full or partial retiree benefits. While a longer service requirement reduces costs, cost reductions are not usually substantial unless the service period exceeds 20 years of service.

- **Retirement rates** determine what proportion of employees retire at each age (assuming employees reach the requisite length of service). Retirement rates often vary by employee classification and implicitly reflect the minimum retirement age required for eligibility. Retirement rates also depend on the amount of pension benefits available. Higher retirement rates increase service costs but, except for differences in minimum retirement age, retirement rates tend to be consistent between public agencies for each employee type.
- **Participation rates** indicate what proportion of retirees are expected to elect retiree health benefits if a significant retiree contribution is required. Higher participation rates increase costs.
- The **discount rate** estimates investment earnings for assets earmarked to cover retiree health benefit liabilities. The discount rate depends on the nature of underlying assets for funded plans. The rate used for a funded plan is the **real** rate of return expected for plan assets plus the long term inflation assumption. For an unfunded plan, the discount rate is based on an index of 20 year General Obligation municipal bonds rated AA or higher. For partially funded plans, the discount rate is a blend of the funded and unfunded rates.

### **E. Total OPEB Liability**

The assumptions listed above are not exhaustive, but are the most common assumptions used in actuarial cost calculations. If all actuarial assumptions are exactly met and an employer expensed the service cost every year for all past and current employees and retirees, a sizeable liability would have accumulated (after adding interest and subtracting retiree benefit costs). The liability that would have accumulated is called the Total OPEB Liability (TOL). The excess of TOL over the value of plan assets is called the Net OPEB Liability (NOL). Under GASB 74 and 75, in order for assets to count toward offsetting the TOL, the assets have to be held in an irrevocable trust that is safe from creditors and can only be used to provide OPEB benefits to eligible participants.

Changes in the TOL can arise in several ways - e.g., as a result of plan changes or changes in actuarial assumptions. Change in the TOL can also arise from actuarial gains and losses. Actuarial gains and losses result from differences between actuarial assumptions and actual plan experience. GASB 75 allows certain changes in the TOL to be deferred (i.e. deferred inflows and outflows of resources).

Under GASB 74 and 75, a portion of actuarial gains and losses can be deferred as follows:

- Investment gains and losses are deferred five years.
- Experience gains and losses are deferred over the Expected Average Remaining Service Lives (EARSL) of plan participants. In calculating the EARSL, terminated employees (primarily retirees) are considered to have a working lifetime of zero. This often makes the EARSL quite short.
- Liability changes resulting from changes in economic and demographic assumptions are also deferred based on the EARSL.
- Liability changes resulting from plan changes, for example, cannot be deferred.

**F. Valuation Results**

This section details the measured values of the concepts described on the previous pages.

**1. Actuarial Present Value of Projected Benefit Payments (APVPBP)**

**Actuarial Present Value of Projected Benefit Payments as of June 30, 2025 Valuation Date**

	<i>Total</i>
Active: Pre-65 Benefit	\$250,738
Post-65 Benefit	\$330,110
Subtotal	\$580,848
Retiree: Pre-65 Benefit	\$76,922
Post-65 Benefit	\$157,975
Subtotal	\$234,897
Grand Total	\$815,745
Subtotal Pre-65 Benefit	\$327,660
Subtotal Post-65 Benefit	\$488,085

**2. Service Cost**

The service cost represents the value of the benefit earned during a single year of employment. It is the APVPBP spread over the expected working lifetime of the employee and divided into annual segments. We applied an "entry age" actuarial cost method to determine funding rates for active employees. The table below summarizes the calculated service cost.

**Service Cost Valuation Year Beginning July 1, 2025**

	<i>Total</i>
# of Eligible Employees	17
<b>First Year Service Cost</b>	
Pre-65 Benefit	\$9,316
Post-65 Benefit	\$13,736
Total	\$23,052

Accruing retiree health benefit costs using service costs levels out the cost of retiree health benefits over time and more fairly reflects the value of benefits "earned" each year by employees. While the service cost for each employee is targeted to remain level as a percentage of covered payroll, the service cost as a dollar amount would increase each year based on covered payroll. Additionally, the overall service cost may grow or shrink based on changes in the demographic makeup of the employees from year to year.

3. Total OPEB Liability and Net OPEB Liability

If actuarial assumptions are borne out by experience, the District will fully accrue retiree benefits by expensing an amount each year that equals the service cost. If no accruals had taken place in the past, there would be a shortfall of many years' accruals, accumulated interest and forfeitures for terminated or deceased employees. This shortfall is called the Total OPEB Liability. We calculated the Total OPEB Liability (TOL) as the APVPBP minus the present value of future service costs. To the extent that benefits are funded through a GASB 74 qualifying trust, the trust's Fiduciary Net Position (FNP) is subtracted to get the NOL. The FNP is the value of assets adjusted for any applicable payables and receivables as shown in the table on page 15.

**Total OPEB Liability and Net OPEB Liability as of June 30, 2025 Valuation Date**

	<i>Total</i>
Active: Pre-65 Benefit	\$166,473
Active: Post-65 Benefit	\$215,137
Subtotal	\$381,610
Retiree: Pre-65 Benefit	\$76,925
Retiree: Post-65 Benefit	\$157,975
Subtotal	\$234,900
Subtotal: Pre-65 Benefit	\$243,398
Subtotal: Post-65 Benefit	\$373,112
Total OPEB Liability (TOL)	\$616,510
Fiduciary Net Position as of June 30, 2025	\$434,717
Net OPEB Liability (NOL)	\$181,793

4. "Pay As You Go" Projection of Retiree Benefit Payments

We used the actuarial assumptions shown in Appendix C to project the District's ten year retiree benefit outlay, including any implicit rate subsidy. Because these cost estimates reflect average assumptions applied to a relatively small number of participants, estimates for individual years are **certain** to be *inaccurate*. However, these estimates show the size of cash outflow.

The following table shows a projection of annual amounts needed to pay the District's share of retiree health costs, including any implicit rate subsidy.

<i>Year Beginning</i>	<i>Total</i>
<i>July 1</i>	
2025	\$24,246
2026	\$19,827
2027	\$24,776
2028	\$28,081
2029	\$29,472
2030	\$33,257
2031	\$38,255
2032	\$36,319
2033	\$43,189
2034	\$49,766

**G. Additional Reconciliation of GASB 75 Results**

The following table shows the reconciliation of the June 30, 2024 Net OPEB Liability (NOL) in the prior valuation to the June 30, 2025 NOL. For some plans, it will provide additional detail and transparency beyond that shown in the table on Page 2.

	<i>TOL</i>	<i>FNP</i>	<i>NOL</i>
<b>Balance at June 30, 2024</b>	<b>\$483,529</b>	<b>\$387,225</b>	<b>\$96,304</b>
Service Cost	\$17,293	\$0	\$17,293
Interest on Total OPEB Liability	\$32,688	\$0	\$32,688
Expected Investment Income	\$0	\$26,134	(\$26,134)
Administrative Expenses	\$0	(\$121)	\$121
Employee Contributions	\$0	\$0	\$0
Employer Contributions to Trust	\$0	\$0	\$0
Employer Contributions as Benefit Payments	\$0	\$15,829	(\$15,829)
Benefit Payments from Trust	\$0	\$0	\$0
Expected Benefit Payments from Employer	(\$15,829)	(\$15,829)	\$0
<b>Expected Balance at June 30, 2025</b>	<b>\$517,681</b>	<b>\$413,238</b>	<b>\$104,443</b>
Experience (Gains)/Losses	(\$48,238)	\$0	(\$48,238)
Changes in Assumptions	\$147,067	\$0	\$147,067
Changes in Benefit Terms	\$0	\$0	\$0
Investment Gains/(Losses)	\$0	\$21,479	(\$21,479)
Other	\$0	\$0	\$0
Net Change during 2025	\$132,981	\$47,492	\$85,489
<b>Actual Balance at June 30, 2025*</b>	<b>\$616,510</b>	<b>\$434,717</b>	<b>\$181,793</b>

\* May include a slight rounding error.

Changes in the NOL arising from certain sources are recognized on a deferred basis. The deferral history for Northwest Mosquito and Vector Control District is shown beginning on page 23. The following table summarizes the beginning and ending balances for each deferral item. The current year expense reflects the change in deferral balances for the measurement year.

**Deferred Inflow/Outflow Balances Fiscal Year Ending June 30, 2026**

	<i>Beginning Balance</i>	<i>Change Due to New Deferrals</i>	<i>Change Due to Recognition</i>	<i>Ending Balance</i>
Experience (Gains)/Losses	(\$47,581)	(\$48,238)	\$10,517	(\$85,302)
Assumption Changes	\$22,980	\$147,067	(\$18,212)	\$151,835
Investment (Gains)/Losses	\$7,277	(\$21,479)	\$3,927	(\$10,275)
Deferred Balances	(\$17,324)	\$77,350	(\$3,768)	\$56,258

The following table shows the reconciliation of Net Position (NOL less the balance of any deferred inflows or outflows). When adjusted for contributions, the change in Net Position is equal to the OPEB expense shown previously on page 3.

**Preliminary OPEB Expense Fiscal Year Ending June 30, 2026**

	<i>Beginning Net Position</i>	<i>Ending Net Position</i>	<i>Change</i>
Net OPEB Liability (NOL)	\$96,304	\$181,793	\$85,489
Deferred Balances	(\$17,324)	\$56,258	\$73,582
Net Position	\$113,628	\$125,535	\$11,907
Adjust Out Employer Contributions			\$15,829
OPEB Expense			\$27,736

**H. Procedures for Future Valuations**

GASB 74/75 require annual measurements of liability with a full actuarial valuation required every two years. This means that for the measurement date one year following a full actuarial valuation, a streamlined “roll-forward” valuation may be performed in place of a full valuation. The following outlines the key differences between full and roll-forward valuations.

	Full Actuarial Valuation	Roll-Forward Valuation
Collect New Census Data	Yes	No
Reflect Updates to Plan Design	Yes	No
Update Actuarial Assumptions	Yes	Typically Not
Update Valuation Interest Rate	Yes	Yes
Actual Assets as of Measurement Date	Yes	Yes
Timing	4-6 weeks after information is received	1-2 weeks after information is received
Fees	Full	Reduced
Information Needed from Employer	Moderate	Minimal
Required Frequency	At least every two years	Each year, unless a full valuation is performed

The majority of employers use an alternating cycle of a full valuation one year followed by a roll-forward valuation the next year. However, a full valuation may be required or preferred under certain circumstances. Following are examples of actions that could cause the employer to consider a full valuation instead of a roll-forward valuation.

- The employer adds or terminates a group of participants that constitutes a significant part of the covered group.
- The employer considers or implements changes to retiree benefit provisions or eligibility requirements.
- The employer considers or puts in place an early retirement incentive program.
- The employer desires the measured liability to incorporate more recent census data or assumptions.

We anticipate that the next valuation we perform for Northwest Mosquito and Vector Control District will be a roll-forward valuation with a measurement date of June 30, 2026 which will be used for the fiscal year ending June 30, 2027. Please let us know if Northwest Mosquito and Vector Control District would like to discuss whether another full valuation would be preferable based on any of the examples listed above.

### **PART III: ACTUARIAL ASSUMPTIONS AND METHODS**

Following is a summary of actuarial assumptions and methods used in this study. The District should carefully review these assumptions and methods to make sure they reflect the District's assessment of its underlying experience. It is important for Northwest Mosquito and Vector Control District to understand that the appropriateness of all selected actuarial assumptions and methods are Northwest Mosquito and Vector Control District's responsibility. Unless otherwise disclosed in this report, Foster & Foster believes that all methods and assumptions are within a reasonable range based on the provisions of GASB 74 and 75, applicable actuarial standards of practice, Northwest Mosquito and Vector Control District's actual historical experience, and Foster & Foster's judgment based on experience and training.

#### **A. ACTUARIAL METHODS AND ASSUMPTIONS:**

*ACTUARIAL COST METHOD:* GASB 74 and 75 require use of the entry age actuarial cost method.

Entry age is based on the age at hire for eligible employees. The attribution period is determined as the difference between the expected retirement age and the age at hire. The APVPBP and present value of future service costs are determined on a participant by participant basis and then aggregated.

*SUBSTANTIVE PLAN:* As required under GASB 74 and 75, we based the valuation on the substantive plan. The formulation of the substantive plan was based on a review of written plan documents as well as historical information provided by Northwest Mosquito and Vector Control District regarding practices with respect to employer and employee contributions and other relevant factors.

**B. ECONOMIC ASSUMPTIONS:**

Economic assumptions are set under the guidance of Actuarial Standard of Practice 27 (ASOP 27). Among other things, ASOP 27 provides that economic assumptions should reflect a consistent underlying rate of general inflation. For that reason, we show our assumed long-term inflation rate below.

INFLATION: We assumed 2.50% per year used for pension purposes. Actuarial standards require using the same rate for OPEB that is used for pension.

INVESTMENT RETURN / DISCOUNT RATE: We assumed 6.75% per year net of expenses. This is based on assumed long-term return on employer assets. We used the “Building Block Method”. (See Appendix C, Paragraph 53 for more information). Our assessment of long-term returns for employer assets is based on long-term historical returns for surplus funds invested pursuant to California Government Code Sections 53601 et seq.

TREND: We assumed 4.00% per year. Our long-term trend assumption is based on the conclusion that, while medical trend will continue to be cyclical, the average increase over time cannot continue to outstrip general inflation by a wide margin. Trend increases in excess of general inflation result in dramatic increases in unemployment, the number of uninsured and the number of underinsured. These effects are nearing a tipping point which will inevitably result in fundamental changes in health care finance and/or delivery which will bring increases in health care costs more closely in line with general inflation. We do not believe it is reasonable to project historical trend vs. inflation differences several decades into the future.

PAYROLL INCREASE: We assumed 2.75% per year. Since benefits do not depend on salary (as they do for pensions), this assumption is only used to determine the accrual pattern of the Actuarial Present Value of Projected Benefit Payments.

FIDUCIARY NET POSITION (FNP): The following table shows the beginning and ending FNP numbers that were provided by Northwest Mosquito and Vector Control District.

**Fiduciary Net Position as of June 30, 2025**

	<u>06/30/2024</u>	<u>06/30/2025</u>
Cash and Equivalents	\$0	\$0
Contributions Receivable	\$0	\$0
Total Investments	\$387,225	\$434,717
Capital Assets	\$0	\$0
Total Assets	\$387,225	\$434,717
Benefits Payable	\$0	\$0
Fiduciary Net Position	\$387,225	\$434,717

**C. NON-ECONOMIC ASSUMPTIONS:**

Economic assumptions are set under the guidance of Actuarial Standard of Practice 35 (ASOP 35). See Appendix C, Paragraph 52 for more information.

**MORTALITY**

<i>Participant Type</i>	<i>Mortality Tables</i>
Miscellaneous	2025 CalPERS Mortality for Miscellaneous and Schools Employees

**RETIREMENT RATES**

<i>Employee Type</i>	<i>Retirement Rate Tables</i>
All Participants	Hired 2013 and later: 2025 CalPERS 2.0%@62 Rates for Miscellaneous Employees Hired 2012 and earlier: 2025 CalPERS 2.7%@55 Rates for Miscellaneous Employees

**COSTS FOR RETIREE COVERAGE**

Retiree liabilities are based on actual retiree premium plus an implicit rate subsidy of 42.6% of non-Medicare medical premium. Liabilities for active participants are based on the first year costs shown below, which include the implicit rate subsidy. Subsequent years' costs are based on first year costs adjusted for trend and limited by any District contribution caps.

<i>Participant Type</i>	<i>Future Retirees Pre-65</i>	<i>Future Retirees Post-65</i>
All Participants	Statutory minimum: \$1,450 RHBP: \$3,600 to \$6,000 depending on length of service Implicit rate subsidy: \$5,216	Statutory minimum: \$1,450 RHBP: \$3,600 to \$6,000 depending on length of service

**PARTICIPATION RATES**

<i>Employee Type</i>	<i>&lt;65 Non-Medicare Participation %</i>	<i>65+ Medicare Participation %</i>
All Participants	Statutory minimum: 70% RHBP: 90% to 95% depending on benefit amount	Statutory minimum: 70% RHBP: 90% to 95% depending on benefit amount

**TURNOVER**

<i>Employee Type</i>	<i>Turnover Rate Tables</i>
Miscellaneous	2025 CalPERS Turnover for Miscellaneous Employees

**SPOUSE PREVALENCE**

To the extent not provided and when needed to calculate benefit liabilities, 80% of retirees assumed to be married at retirement. After retirement, the percentage married is adjusted to reflect mortality.

**SPOUSE AGES**

To the extent spouse dates of birth are not provided and when needed to calculate benefit liabilities, female spouse assumed to be three years younger than male.

**AGING FACTORS**

We used aging factors from "Health Care Costs - From Birth to Death" prepared by Dale Yamamoto and published in 2013 by the Society of Actuaries as part of the Health Care Cost Institute's Independent Report Series - Report 2013-1.

**PART IV: APPENDICES**

**APPENDIX A: DEMOGRAPHIC DATA BY AGE**

**ELIGIBLE ACTIVE EMPLOYEES BY AGE AND SERVICE**

	<i>Total</i>	<i>Under 5 Years of Service</i>	<i>5 – 9 Years of Service</i>	<i>10 – 14 Years of Service</i>	<i>15 – 19 Years of Service</i>	<i>20 – 24 Years of Service</i>	<i>25 – 29 Years of Service</i>	<i>30 – 34 Years of Service</i>	<i>Over 34 Years of Service</i>
Under 25	0								
25 – 29	0								
30 – 34	3	2	1						
35 – 39	1	1							
40 – 44	3	1	1	1					
45 – 49	4		1	2		1			
50 – 54	2				1	1			
55 – 59	1	1							
60 – 64	2		1	1					
65 and older	1			1					
<b>Total</b>	<b>17</b>	<b>5</b>	<b>4</b>	<b>5</b>	<b>1</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>0</b>

**ELIGIBLE RETIREES BY AGE AND EMPLOYEE CLASS**

<i>Age</i>	<i>Total</i>
Under 50	0
50 – 54	0
55 – 59	1
60 – 64	1
65 – 69	0
70 – 74	1
75 – 79	1
80 – 84	0
85 – 89	0
90 and older	0
<b>Total</b>	<b>4</b>

**APPENDIX B: ADMINISTRATIVE BEST PRACTICES**

It is outside the scope of this report to make specific recommendations of actions Northwest Mosquito and Vector Control District should take to manage the liability created by the current retiree health program. The following items are intended only to allow the District to get more information from this and future studies. Because we have not conducted a comprehensive administrative audit of Northwest Mosquito and Vector Control District's practices, it is possible that Northwest Mosquito and Vector Control District is already complying with some or all of these suggestions.

- We suggest that Northwest Mosquito and Vector Control District maintain an inventory of all benefits and services provided to retirees – whether contractually or not and whether retiree-paid or not. For each, Northwest Mosquito and Vector Control District should determine whether the benefit is material and subject to GASB 74 and/or 75.
- Under GASB 75, it is important to isolate the cost of retiree health benefits. Northwest Mosquito and Vector Control District should have all premiums, claims and expenses for retirees separated from active employee premiums, claims, expenses, etc. To the extent any retiree benefits are made available to retirees over the age of 65 – *even on a retiree-pay-all basis* – all premiums, claims and expenses for post-65 retiree coverage should be segregated from those for pre-65 coverage. Furthermore, Northwest Mosquito and Vector Control District should arrange for the rates or prices of all retiree benefits to be set on what is expected to be a self-sustaining basis.
- Northwest Mosquito and Vector Control District should establish a way of designating employees as eligible or ineligible for future OPEB benefits. Ineligible employees can include those in ineligible job classes; those hired after a designated date restricting eligibility; those who, due to their age at hire cannot qualify for District-paid OPEB benefits; employees who exceed the termination age for OPEB benefits, etc.
- Several assumptions were made in estimating costs and liabilities under Northwest Mosquito and Vector Control District's retiree health program. Further studies may be desired to validate any assumptions where there is any doubt that the assumption is appropriate. (See Part III of this report for a summary of assumptions.) For example, Northwest Mosquito and Vector Control District should maintain a retiree database that includes – in addition to date of birth, gender and employee classification – retirement date and (if applicable) dependent date of birth, relationship and gender. It will also be helpful for Northwest Mosquito and Vector Control District to maintain employment termination information – namely, the number of OPEB-eligible employees in each employee class that terminate employment each year for reasons other than death, disability or retirement.

**APPENDIX C: GASB 74/75 ACCOUNTING ENTRIES AND DISCLOSURES**

This report does not necessarily include the entire accounting values. As mentioned earlier, there are certain deferred items that are employer-specific. The District should consult with its auditor if there are any questions about what, if any, adjustments may be appropriate.

GASB 74/75 include a large number of items that should be included in the Note Disclosures and Required Supplementary Information (RSI) Schedules. Many of these items are outside the scope of the actuarial valuation. However, following is information to assist the District in complying with GASB 74/75 disclosure requirements:

**Paragraph 50: Information about the OPEB Plan**

Most of the information about the OPEB plan should be supplied by Northwest Mosquito and Vector Control District. Following is information to help fulfill Paragraph 50 reporting requirements.

50.c: Following is a table of plan participants

	Number of Participants
Inactive Employees Currently Receiving Benefit Payments	4
Inactive Employees Entitled to But Not Yet Receiving Benefit Payments*	0
Participating Active Employees	17
Total Number of participants	21

\*We were not provided with information about any terminated, vested employees

**Paragraph 51: Significant Assumptions and Other Inputs**

Shown in Part III.

**Paragraph 52: Information Related to Assumptions and Other Inputs**

The following information is intended to assist Northwest Mosquito and Vector Control District in complying with the requirements of Paragraph 52.

52.b: Mortality Assumptions Following are the tables the mortality assumptions are based upon. Inasmuch as these tables are based on appropriate populations, and that these tables are used for pension purposes, we believe these tables to be the most appropriate for the valuation.

Mortality Table	2025 CalPERS Mortality for Miscellaneous and Schools Employees
Disclosure	The mortality assumptions are based on the 2025 CalPERS Mortality for Miscellaneous and Schools Employees table created by CalPERS. CalPERS periodically studies mortality for participating agencies and establishes mortality tables that are modified versions of commonly used tables. This table incorporates mortality projection as deemed appropriate based on CalPERS analysis.

Mortality Table	20215 CalPERS Retiree Mortality for Miscellaneous and Schools Employees
Disclosure	The mortality assumptions are based on the 20215 CalPERS Retiree Mortality for Miscellaneous and Schools Employees table created by CalPERS. CalPERS periodically studies mortality for participating agencies and establishes mortality tables that are modified versions of commonly used tables. This table incorporates mortality projection as deemed appropriate based on CalPERS analysis.

52.c: Experience Studies Following are the tables the retirement and turnover assumptions are based upon. Inasmuch as these tables are based on appropriate populations, and that these tables are used for pension purposes, we believe these tables to be the most appropriate for the valuation.

Retirement Tables

Retirement Table	2025 CalPERS 2.0%@62 Rates for Miscellaneous Employees
Disclosure	The retirement assumptions are based on the 2025 CalPERS 2.0%@62 Rates for Miscellaneous Employees table created by CalPERS. CalPERS periodically studies the experience for participating agencies and establishes tables that are appropriate for each pool.

Retirement Table	2025 CalPERS 2.7%@55 Rates for Miscellaneous Employees
Disclosure	The retirement assumptions are based on the 2025 CalPERS 2.7%@55 Rates for Miscellaneous Employees table created by CalPERS. CalPERS periodically studies the experience for participating agencies and establishes tables that are appropriate for each pool.

Turnover Tables

Turnover Table	2025 CalPERS Turnover for Miscellaneous Employees
Disclosure	The turnover assumptions are based on the 2025 CalPERS Turnover for Miscellaneous Employees table created by CalPERS. CalPERS periodically studies the experience for participating agencies and establishes tables that are appropriate for each pool.

For other assumptions, we use actual plan provisions and plan data.

52.d: The alternative measurement method was not used in this valuation.

52.e: NOL using alternative trend assumptions The following table shows the Net OPEB Liability with a healthcare cost trend rate 1% higher and 1% lower than assumed in the valuation.

	Trend 1% Lower	Valuation Trend	Trend 1% Higher
Net OPEB Liability	\$129,212	\$181,793	\$246,198

**Paragraph 53:**

**Discount Rate**

The following information is intended to assist Northwest Mosquito and Vector Control District to comply with Paragraph 53 requirements.

53.a: A discount rate of 6.75% was used in the valuation. The interest rate used in the prior valuation was 6.75%.

53.b: We assumed that all contributions are from the employer.

53.c: We used historic 29 year real rates of return for each asset class along with our assumed long-term inflation assumption to set the discount rate. We offset the expected investment return by investment expenses of 25 basis points.

53.d: The interest assumption does not reflect a municipal bond rate.

53.e: Not applicable.

53.f: Following is the assumed asset allocation and assumed rate of return for each.  
CERBT - Strategy 1

Asset Class	Percentage of Portfolio	Assumed Gross Return
All Equities	49.0000	7.2500
All Fixed Income	23.0000	4.2500
Real Estate Investment Trusts	20.0000	7.2500
All Commodities	3.0000	7.2500
Treasury Inflation Protected Securities (TIPS)	5.0000	3.0000

We looked at rolling periods of time for all asset classes in combination to appropriately reflect correlation between asset classes. That means that the average returns for any asset class don't necessarily reflect the averages over time individually, but reflect the return for the asset class for the portfolio average. We used geometric means.

53.g: The following table shows the Net OPEB liability with a discount rate 1% higher and 1% lower than assumed in the valuation.

	Discount Rate 1% Lower	Valuation Discount Rate	Discount Rate 1% Higher
Net OPEB Liability	\$261,973	\$181,793	\$114,596

**Paragraph 55: Changes in the Net OPEB Liability**

Please see reconciliation on pages 2 or 12.

**Paragraph 56: Additional Net OPEB Liability Information**

The following information is intended to assist Northwest Mosquito and Vector Control District to comply with Paragraph 56 requirements.

56.a: The valuation date is June 30, 2025.

The measurement date is June 30, 2025.

56.b: We are not aware of a special funding arrangement.

56.c: Assumed rates of retirement, termination, and mortality have been updated to align with those currently being used by the statewide pension systems.

56.d: There were no changes in benefit terms since the prior measurement date.

- 56.e: Not applicable
- 56.f: To be determined by the employer
- 56.g: To be determined by the employer
- 56.h: Other than contributions after the measurement, all deferred inflow and outflow balances are shown on page 12 and in Appendix D
- 56.i: Future recognition of deferred inflows and outflows is shown in Appendix D

**Paragraph 57:**                    **Required Supplementary Information**

- 57.a: Please see reconciliation on pages 2 or 12. Please see the notes for Paragraph 244 below for more information.
- 57.b: These items are provided on pages 2 and 12 for the current valuation, except for covered payroll, which should be determined based on appropriate methods.
- 57.c: We have not been asked to calculate an actuarially determined contribution amount. We assume the District contributes on an ad hoc basis, but in an amount sufficient to fully fund the obligation over a period not to exceed 29 years.
- 57.d: We are not aware that there are any statutorily or contractually established contribution requirements.

**Paragraph 58:**                    **Actuarially Determined Contributions**

We have not been asked to calculate an actuarially determined contribution amount. We assume the District contributes on an ad hoc basis, but in an amount sufficient to fully fund the obligation over a period not to exceed 29 years.

**Paragraph 244:**                    **Transition Option**

Prior periods were not restated due to the fact that prior valuations were not rerun in accordance with GASB 75. It was determined that the time and expense necessary to rerun prior valuations and to restate prior financial statements was not justified.

**APPENDIX D: DEFERRED OUTFLOWS OF RESOURCES AND DEFERRED INFLOWS OF RESOURCES**

**EXPERIENCE GAINS AND LOSSES**

**Increase (Decrease) in OPEB Expense Arising from the Recognition of Effects of Experience Gains and Losses (Measurement Periods)**

Measurement Period	Experience (Gain)/Loss	Original Recognition Period (Years)	Amounts Recognized in OPEB Expense through 2024	Amounts to be Recognized in OPEB Expense after 2025								
				2025	2026	2027	2028	2029	2030	Thereafter		
2018-19	(\$78,905)	14.1	(\$33,582)	(\$5,597)	(\$39,726)	(\$5,597)	(\$5,597)	(\$5,597)	(\$5,597)	(\$5,597)	(\$5,597)	(\$11,741)
2019-20	\$2,495	14.1	\$885	\$177	\$1,433	\$177	\$177	\$177	\$177	\$177	\$177	\$548
2020-21	\$14,506	10.7	\$5,424	\$1,356	\$7,726	\$1,356	\$1,356	\$1,356	\$1,356	\$1,356	\$1,356	\$946
2022-23	(\$16,110)	10.2	(\$3,160)	(\$1,580)	(\$11,370)	(\$1,580)	(\$1,580)	(\$1,580)	(\$1,580)	(\$1,580)	(\$1,580)	(\$3,470)
2023-24	\$0	0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2024-25	(\$48,238)	9.9	\$0	(\$4,873)	(\$43,365)	(\$4,873)	(\$4,873)	(\$4,873)	(\$4,873)	(\$4,873)	(\$4,873)	(\$19,000)
<b>Net Increase (Decrease) in OPEB Expense</b>			<b>(\$30,433)</b>	<b>(\$10,517)</b>	<b>(\$85,302)</b>	<b>(\$10,517)</b>	<b>(\$10,517)</b>	<b>(\$10,517)</b>	<b>(\$10,517)</b>	<b>(\$10,517)</b>	<b>(\$10,517)</b>	<b>(\$32,717)</b>

**CHANGES OF ASSUMPTIONS**

**Increase (Decrease) in OPEB Expense Arising from the Recognition of Effects of  
Changes of Assumptions  
(Measurement Periods)**

Measurement Period	Changes of Assumptions	Original Recognition Period (Years)	Amounts Recognized in OPEB Expense through 2024	Amounts to be Recognized in OPEB Expense after 2025							
				2025	2026	2027	2028	2029	2030	Thereafter	
2020-21	\$32,290	10.7	\$12,072	\$3,018	\$3,018	\$3,018	\$3,018	\$3,018	\$3,018	\$3,018	\$2,110
2022-23	\$3,438	10.2	\$676	\$338	\$338	\$338	\$338	\$338	\$338	\$338	\$734
2023-24	\$0	0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2024-25	\$147,067	9.9	\$0	\$14,856	\$14,856	\$14,856	\$14,856	\$14,856	\$14,856	\$14,856	\$57,931
<b>Net Increase (Decrease) in OPEB Expense</b>			<b>\$12,748</b>	<b>\$18,212</b>	<b>\$18,212</b>	<b>\$18,212</b>	<b>\$18,212</b>	<b>\$18,212</b>	<b>\$18,212</b>	<b>\$18,212</b>	<b>\$60,775</b>

**INVESTMENT GAINS AND LOSSES**

**Increase (Decrease) in OPEB Expense Arising from the Recognition of Effects of  
Investment Gains and Losses  
(Measurement Periods)**

Measurement Period	Investment (Gain)/Loss	Original Recognition Period (Years)	Amounts Recognized in OPEB Expense through 2024	2025	Amounts to be Recognized in OPEB Expense after 2025	2026	2027	2028	2029	2030	Thereafter
2019-20	\$9,490	5	\$9,490	\$0	\$0						
2020-21	(\$60,903)	5	(\$48,724)	(\$12,179)	\$0						
2021-22	\$76,287	5	\$45,774	\$15,258	\$15,255	\$15,255					
2022-23	\$1,082	5	\$434	\$217	\$431	\$217	\$214				
2023-24	(\$14,632)	5	(\$2,927)	(\$2,927)	(\$8,778)	(\$2,927)	(\$2,927)	(\$2,924)			
2024-25	(\$21,479)	5	\$0	(\$4,296)	(\$17,183)	(\$4,296)	(\$4,296)	(\$4,296)	(\$4,295)		
<b>Net Increase (Decrease) in OPEB Expense</b>			<b>\$4,047</b>	<b>(\$3,927)</b>	<b>(\$10,275)</b>	<b>\$8,249</b>	<b>(\$7,009)</b>	<b>(\$7,220)</b>	<b>(\$4,295)</b>	<b>\$0</b>	<b>\$0</b>

**APPENDIX E: GLOSSARY OF RETIREE HEALTH VALUATION TERMS**

Note: The following definitions are intended to help a *non-actuary* understand concepts related to retiree health valuations. Therefore, the definitions may not be actuarially accurate.

<u>Actuarial Cost Method:</u>	A mathematical model for allocating OPEB costs by year of service. The only actuarial cost method allowed under GASB 74/75 is the entry age actuarial cost method.
<u>Actuarial Present Value of Projected Benefit Payments:</u>	The projected amount of all OPEB benefits to be paid to current and future retirees discounted back to the valuation or measurement date.
<u>Deferred Inflows/Outflows of Resources:</u>	A portion of certain items that can be deferred to future periods or that weren't reflected in the valuation. The former includes investment gains/losses, actuarial gains/losses, and gains/losses due to changes in actuarial assumptions or methods. The latter includes contributions made to a trust subsequent to the measurement date but before the statement date.
<u>Discount Rate:</u>	Assumed investment return net of all investment expenses. Generally, a higher assumed interest rate leads to lower service costs and total OPEB liability.
<u>Fiduciary Net Position:</u>	Net assets (liability) of a qualifying OPEB "plan" (i.e. qualifying irrevocable trust or equivalent arrangement).
<u>Implicit Rate Subsidy:</u>	The estimated amount by which retiree rates are understated in situations where, for rating purposes, retirees are combined with active employees and the employer is expected, in the long run, to pay the underlying cost of retiree benefits.
<u>Measurement Date:</u>	The date at which assets and liabilities are determined in order to estimate TOL and NOL.
<u>Mortality Rate:</u>	Assumed proportion of people who die each year. Mortality rates always vary by age and often by sex. A mortality table should always be selected that is based on a similar "population" to the one being studied.
<u>Net OPEB Liability (NOL):</u>	The Total OPEB Liability minus the Fiduciary Net Position.
<u>OPEB Benefits:</u>	Other Post Employment Benefits. Generally, medical, dental, prescription drug, life, long-term care or other postemployment benefits that are not pension benefits.
<u>OPEB Expense:</u>	This is the amount employers must recognize as an expense each year. The annual OPEB expense is equal to the Service Cost plus interest on the Total OPEB Liability (TOL) plus change in TOL due to plan changes minus projected investment income; all adjusted to reflect deferred inflows and outflows of resources.
<u>Participation Rate:</u>	The proportion of retirees who elect to receive retiree benefits. A lower participation rate results in lower service cost and a TOL. The participation rate often is related to retiree contributions.

<u>Pay As You Go Cost:</u>	The projected benefit payments to retirees in a given year as estimated by the actuarial valuation. Actual benefit payments are likely to differ from these estimated amounts. For OPEB plans that do not pre-fund through an irrevocable trust, the Pay As You Go Cost serves as an estimated amount to budget for annual OPEB payments.
<u>Retirement Rate:</u>	The proportion of active employees who retire each year. Retirement rates are usually based on age and/or length of service. (Retirement rates can be used in conjunction with the service requirement to reflect both age and length of service). The more likely employees are to retire early, the higher service costs and actuarial accrued liability will be.
<u>Service Cost:</u>	The annual dollar value of the “earned” portion of retiree health benefits if retiree health benefits are to be fully accrued at retirement.
<u>Service Requirement:</u>	The proportion of retiree benefits payable under the OPEB plan, based on length of service and, sometimes, age. A shorter service requirement increases service costs and TOL.
<u>Total OPEB Liability (TOL):</u>	The amount of the actuarial present value of projected benefit payments attributable to participants’ past service based on the actuarial cost method used.
<u>Trend Rate:</u>	The rate at which the employer’s share of the cost of retiree benefits is expected to increase over time. The trend rate usually varies by type of benefit (e.g. medical, dental, vision, etc.) and may vary over time. A higher trend rate results in higher service costs and TOL.
<u>Turnover Rate:</u>	The rate at which employees cease employment due to reasons other than death, disability or retirement. Turnover rates usually vary based on length of service and may vary by other factors. Higher turnover rates reduce service costs and TOL.
<u>Valuation Date:</u>	The date as of which the OPEB obligation is determined by means of an actuarial valuation. Under GASB 74 and 75, the valuation date does not have to coincide with the statement date, but can’t be more than 30 months prior.

Minutes of the 791<sup>st</sup>  
Board Meeting January 15<sup>th</sup>, 2026

**Minutes of the 791<sup>st</sup> Board Meeting**  
**Board of Trustees**  
**Northwest Mosquito and Vector Control District**

**Time:** 3:00 PM, Thursday, January 15<sup>th</sup>, 2026

**Place:** Northwest Mosquito and Vector Control District

1966 Compton Ave. Corona, CA 92881

Zoom Teleconference Meeting ID: 3891558737

<b>Trustees Present:</b>	Nancy Jimenez-Hernandez	Corona	Board President
	Guillermo Silva	Jurupa Valley	Board Vice President
	Steven Su, Ph.D.	Riverside County	Board Secretary
	Cint Lorimore	Eastvale	Trustee
	Philip Falcone	Riverside	Trustee
	Brian Tisdale	Lake Elsinore	Trustee
	Gregory Bowen	Norco	Trustee
	Dale Welty	Canyon Lake	Trustee

**Trustees Absent:**

<b>Staff Present:</b>	Mark Breidenbaugh, Ph.D.	District Manager (DM)
	Nikia Smith	Director of Operations (DOO)
	Eric Ballejos	Interim Director of Administration (DOA)

**Others Present:**

**1. Call to order:**

President Welty called the meeting to order at 3:01 PM.

**2. Pledge of allegiance:**

The Pledge of Allegiance was led by Trustee Su.

**3. Roll call and introductions:**

At the time of roll call, Trustees Bowen, Lorimore, Su, Welty, Tisdale, Jimenez-Hernandez, as well as the District Manager, the Director of Operations, and the Interim Director of Administration, were present. Trustee Silva participated remotely from Jurupa Valley City Hall. Trustee Falcone joined the meeting at 3:06 PM.

**4. Public Comments and introductions:**

Outgoing Board President, Dale Welty, introduced Nancy Jimenez-Hernandez as the 2026 Board President.

**5. Consent Calendar:**

Motion by Trustee Silva to approve all items on the Consent Calendar; seconded by Trustee Tisdale. Passed unanimously by a roll call vote as follows: yes, by Trustees Bowen, Jimenez-Hernandez, Lorimore, Su, Tisdale, and Welty.

**6. Presentation:**

**7. Items for action:**

- A. Discussion of creating two Ad Hoc committees
  - a. Ad Hoc Interim Administration Committee
  - b. Ad Hoc District Counsel Review Committee

Reportable Action: After discussion, the Board of Trustees approved the Ad Hoc Interim Administration Committee consisting of Trustees Nancy Jimenez-Hernandez, Brian Tisdale, and Steven Su. This motion was set by Trustee Tisdale with a second by Trustee Falcone. The action was passed by a unanimous roll-call vote.

A second Ad Hoc District Counsel Review Committee was established with Trustees Nancy Jimenez-Hernandez, Dale Welty, and Clint Lorimore. A motion was set by Trustee Tisdale and seconded by Trustee Su. The action item was approved by a unanimous roll call vote.

- B. Discussion on the Local Agency Formation Commission ballot and selection

Reportable Action: The board decided to send in a nomination for Trustee Dale Welty. A motion was set by Trustee Dale Welty and seconded by Trustee Tisdale. This motion was passed by unanimous roll-call vote.

C. Approve bid regulations policy for the purchase of supplies and equipment

Reportable Action: A motion to approve the bid policy was made by Trustee Tisdale, seconded by Trustee Lorimore. This motion was passed by unanimous roll-call vote.

**8. Reports:**

Board Reports: No additional board reports were given.

District Manager: The DM gave a report on attending and presenting at the International Congress of the Society for Ecology in Chania, Crete.

DM also discussed changes from SB 707 and how they affect Board of Trustees meetings.

Staff Reports: DOO gave an update to the board about annexation efforts. DOO explained that after meeting with LAFCO, there were many more parcels within the Northwest MVCD sphere of influence that were not incorporated into the Northwest MVCD coverage area. Trustee Tisdale asked that this item be moved to the February board meeting for further discussion of next efforts.

**9. Informational:**

A. FPPC: Statement of Economic Interest. Due to the District by March 31, 2026. Form attached.

**10. Other business:**

None

**11. Adjournment:**

The meeting was adjourned by President Nancy Jimenez-Hernandez at 4:14 PM. The next scheduled meeting will be at 3:00 pm on February 19, 2026, at the District Boardroom.

NANCY JIMENEZ    

**NORTHWEST MOSQUITO AND VECTOR CONTROL DISTRICT**  
 1966 Compton Avenue Corona, CA 92881

**Travel Expense Reimbursement Request**

Date	Lodging	Meals				Transportation Air/Taxi/Rental	Mileage	Parking	Regist.	Misc.
		Total	Breakfast	Lunch	Dinner					
1 Feb		\$35			\$35	Corona to Coachella MVCD	89.9 mi= \$65.18			
2 Feb		\$53.71	\$20	MVCAC	\$33.71	Coachella MVCD to Omni Rancho Mirage	11.8 mi= \$8.55			
3 Feb		\$16.16	\$16.16	MVCAC	MVCAC	Omni to Coachella MVCD	14.6 mi= \$10.59			
						Coachella MVCD to Omni	11.8 mi= \$8.55			
						Omni to Corona	83.7 mi= \$60.68			
		\$104.87					\$153.55			

\*Support from other agencies – see reverse side.

Total with receipts/per diem:     \$153.55    

Total without receipts:     \$104.87    

Grand Total:     \$258.42    

Advance Issued: \_\_\_\_\_

Owed to District: \_\_\_\_\_

Additional info \_\_\_\_\_

District Manager

*Marc Budinger*  
 17 Feb 2026

Meeting/Workshop attended:

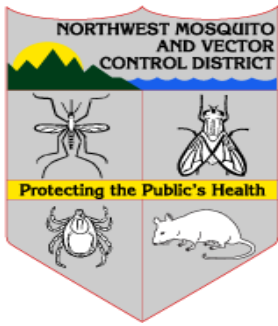
    MVCAC 2026    

Amount due Traveler/District:     \$258.42    

I have incurred the above expenses from my personal and/or advanced funds.

*Nancy Jimenez*

Signature of Traveler



Nancy Jimenez Hernandez \_\_\_\_\_

Name

## NORTHWEST MOSQUITO AND VECTOR CONTROL DISTRICT

1966 Compton Avenue Corona, CA 92881

### LOST RECEIPT FORM

I hereby certify that the original receipt was lost, accidentally destroyed or unobtainable and that the information detailed below is complete and accurate.

#### Receipt Information:

Date of Receipt: 2/1/26

Total Amount of Receipt (including taxes): \$ 36.98

Vendor Name: El Patio

#### Description of Goods and/or Services:

Fajitas and coca cola  
\_\_\_\_\_  
\_\_\_\_\_

If a "lost" meal receipt, does the receipt cover more than one individual? If so, please note name(s) and business purpose:

\_\_\_\_\_  
\_\_\_\_\_

NJ Hernandez  
\_\_\_\_\_

Employee/Trustee Signature

\_\_\_\_\_

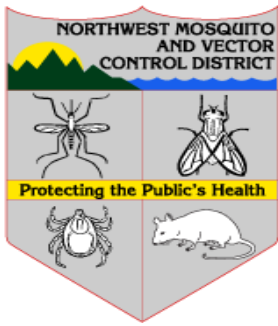
District Manager Signature

2/10/26  
\_\_\_\_\_

Date

\_\_\_\_\_

Assistant District Manager  
Signature



Nancy Jimenez Hernandez

Name

## NORTHWEST MOSQUITO AND VECTOR CONTROL DISTRICT

1966 Compton Avenue Corona, CA 92881

### LOST RECEIPT FORM

I hereby certify that the original receipt was lost, accidentally destroyed or unobtainable and that the information detailed below is complete and accurate.

#### Receipt Information:

Date of Receipt: 2/2/2026

Total Amount of Receipt (including taxes): \$ 33.71

Vendor Name: Yard House

#### Description of Goods and/or Services:

Mediterranean Salmon and Coca cola

\_\_\_\_\_

If a "lost" meal receipt, does the receipt cover more than one individual? If so, please note name(s) and business purpose:

\_\_\_\_\_

NJ Hernandez

Employee/Trustee Signature

\_\_\_\_\_

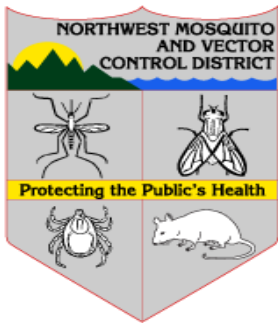
District Manager Signature

2/10/26

Date

\_\_\_\_\_

Assistant District Manager  
Signature



Nancy Jimenez Hernandez

Name

## NORTHWEST MOSQUITO AND VECTOR CONTROL DISTRICT

1966 Compton Avenue Corona, CA 92881

### LOST RECEIPT FORM

I hereby certify that the original receipt was lost, accidentally destroyed or unobtainable and that the information detailed below is complete and accurate.

#### Receipt Information:

Date of Receipt: 2/2/2026

Total Amount of Receipt (including taxes): \$ 20.47

Vendor Name: Palms Cafe, Omni Rancho La Palmas Resort and Spa

#### Description of Goods and/or Services:

A toasted bagel and Yogurt Parfait

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If a "lost" meal receipt, does the receipt cover more than one individual? If so, please note name(s) and business purpose:

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NJ Hernandez

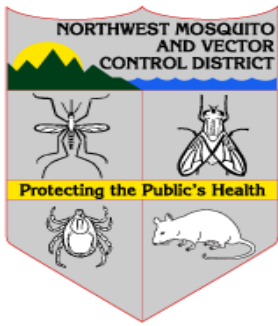
Employee/Trustee Signature

District Manager Signature

2/10/26

Date

Assistant District Manager  
Signature



Nancy Jimenez Hernandez \_\_\_\_\_

Name

## NORTHWEST MOSQUITO AND VECTOR CONTROL DISTRICT

1966 Compton Avenue Corona, CA 92881

### LOST RECEIPT FORM

I hereby certify that the original receipt was lost, accidentally destroyed or unobtainable and that the information detailed below is complete and accurate.

#### Receipt Information:

Date of Receipt: 2/3/2026

Total Amount of Receipt (including taxes): \$ \$16.16

Vendor Name: Palms Cafe, Omni Rancho La Palmas Resort and Spa

#### Description of Goods and/or Services:

Breakfast Sandwich  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

If a "lost" meal receipt, does the receipt cover more than one individual? If so, please note name(s) and business purpose:  
\_\_\_\_\_  
\_\_\_\_\_

NJ Hernandez  
\_\_\_\_\_

Employee/Trustee Signature

\_\_\_\_\_  
District Manager Signature

2/10/26  
\_\_\_\_\_

Date

\_\_\_\_\_  
Assistant District Manager  
Signature

TIANYUN SU

**NORTHWEST MOSQUITO AND VECTOR CONTROL DISTRICT**  
 1966 Compton Avenue, Corona, CA 92881

**Travel Expense Reimbursement Request**

Date	Lodging	Meals			Transportation Air/Taxi/Rental	Mileage	Parking	Registration	Misc.	
		Total	Breakfast	Lunch						Dinner
2/1/26	\$327.13					Riverside to Indio, and Rancho Mirage \$65.03 (89.7 mil. X \$ 0.725)		600.00		
2/2/26	\$327.13	<del>\$43.79</del> \$35.00								
2/3/26	\$327.13									
2/4/26						Rancho Mirage to riverside \$49.01 (67.6 mil. X \$ 0.725)				
<b>Total</b>	<b>\$981.39</b>	<del>\$43.79</del>				<b>\$114.04</b>		<b>\$600.00</b>		

\*Trustee Welty Riverside to Canyon Lake.

Total with receipts/per diem: \$43.79 35.00

Total without receipts: \_\_\_\_\_

Grand Total: \$1,739.22 - 8.79 (over per diem)

Advance Issued: 0 *disputed by Dr. Su*

Owed to District: 0

Additional info \_\_\_\_\_

*Mark B...*  
 District Manager  
 13 Feb 2026

Meeting/Workshop attended:

94<sup>th</sup> MVCAC Ann. Conf.

Amount due Traveler/District:  
\$1,739.22 \$1,730.43 *MSB*

I have incurred the above expenses from my personal and/or advanced funds.

*[Signature]*  
 Signature of Traveler



# MVCAC

Mosquito and Vector Control Association of California

One Capitol Mall, Suite 800 • Sacramento, CA 95814 • p: (916) 440-0826 • f: (916) 444-7462 • e: mvcac@mvcac.org

## PAYMENT RECEIPT

**PAYEE:**

**TIANYUN SU**

7237 BOICE LN

RIVERSIDE, CA 92506 US

Payment Date:

12/29/2025

Method:

Credit Card

Last 5 Digits:

7156

Reference #:

03326G|202273675479

TRANSACTION	QTY	PRODUCT DESCRIPTION	AMOUNT
Invoice #7365742	1	94th Annual Conference - Full Registration - Member Price	475.00 USD
Invoice #7365742	1	Trustee Training	125.00 USD
<b>TOTAL PAID:</b>			<b>600.00 USD</b>

# OMNI RANCHO LAS PALMAS

Tianyun Su  
7237 Boice Ln  
Riverside CA 92506  
United States

Room No. : 0822  
Arrival : 02-01-26  
Departure : 02-04-26  
Folio No. : 118253  
Conf. No. : 17749210  
Cashier No. : 9080  
Custom Ref. :  
Page No. : 1 of 1

**INFORMATION  
INVOICE**

Membership No : SG12190467  
A/R Number :  
Company Name : Mosquito and Vector Control Association

Date	Description	Charges	Payment
02-01-26	Room Charge - No RSC	269.00	
02-01-26	10% City Occupancy Tax	26.90	
02-01-26	3% BID County Occupancy Tax	8.07	
02-01-26	.195% California Tourism Tax	0.52	
02-01-26	Group Resort Services Charge	20.00	
02-01-26	3% RSC BID County Occupancy Tax	0.60	
02-01-26	.195% RSC California Tourism Tax	0.04	
02-01-26	10% RSC City Occupancy Tax	2.00	
02-02-26	Room Charge - No RSC	269.00	
02-02-26	10% City Occupancy Tax	26.90	
02-02-26	3% BID County Occupancy Tax	8.07	
02-02-26	.195% California Tourism Tax	0.52	
02-02-26	Group Resort Services Charge	20.00	
02-02-26	3% RSC BID County Occupancy Tax	0.60	
02-02-26	.195% RSC California Tourism Tax	0.04	
02-02-26	10% RSC City Occupancy Tax	2.00	
02-03-26	Room Charge - No RSC	269.00	
02-03-26	10% City Occupancy Tax	26.90	
02-03-26	3% BID County Occupancy Tax	8.07	
02-03-26	.195% California Tourism Tax	0.52	
02-03-26	Group Resort Services Charge	20.00	
02-03-26	3% RSC BID County Occupancy Tax	0.60	
02-03-26	.195% RSC California Tourism Tax	0.04	
02-03-26	10% RSC City Occupancy Tax	2.00	
02-04-26	Visa XXXXXXXXXXXX1172		981.39
<b>Total</b>		<b>981.39</b>	<b>981.39</b>
<b>Balance</b>			<b>0.00</b>

Double Date  
Omni Rancho Las Palmas Resort & Spa  
41000 Bob Hope Dr.  
Rancho Mirage, CA 92270  
760-568-2727

Check # : 9354  
Table # : 1/3  
Employee : 70011 - Chelsea E.  
2/2/2026 9:38 PM

2026/02/02 09:38:21

\*\*\*\*\*Authorize\*\*\*\*

REF No: 203053829 CHIP

CT No: XXXXXXXXXXXX1172

EXP: XX/XX

CARD: VISA

CheckNo: 00009354

TableNo: 1

APPROVAL CODE: 04886G

EMV Receipt Section

Application Label: CHASE VISA

TC: 805E9023093103D3

TVR: 0080008000

AID: A0000000031010

IAD: 06021203A0B002

AUTH MODE: Issuer

Subtotal: \$38.79

Tip: 50.00

Total: 43.79

X  
\_\_\_\_\_  
Signature  
CUSTOMER COPY



**Subject line:** Enhance Your Financial Wellness with Savi: A New Addition to GrowForth

Nationwide Retirement Solutions  
P.O. Box 182797  
Columbus, OH 43218-2797

Re: Authorization for Participants to Access Third-Party Student Loan Assistance Program for  
the NORTHWEST MOSQUITO AND VECTOR CONTROL DISTRICT 401A PLAN (the "Plan")

Dear MARK BREIDENBAUGH

Nationwide is excited to introduce an enhancement to our financial wellness program, GrowForth, designed to provide even greater support to your Plan participants. As part of our ongoing commitment to helping Americans prepare for and live in retirement, we are pleased to offer access to Savi, a third-party student loan assistance program.

### **Introducing Savi: A Solution for Student Loan Relief**

With over 46 million Americans holding outstanding student loans, financial wellness is more critical than ever. Savi complements the existing GrowForth platform by offering a targeted solution for participants burdened by student loan debt. This partnership provides Plan participants with tools to estimate potential savings through public service loan repayment and forgiveness programs.

### **Key Benefits of Savi:**

- **Financial Relief:** Savi helps participants navigate and potentially reduce their student loan payments, freeing up resources for other financial goals, including retirement savings.
- **Convenience:** Participants can choose between a free self-service option or a subscription service that automates employer verification and form submissions required by the federal government.
- **Enhanced Financial Wellness:** By addressing student loan debt, Savi supports overall financial health, making it easier for participants to focus on long-term retirement planning.

### **Authorization**

As a Plan Sponsor, you authorize Nationwide Retirement Solutions ("Nationwide") to facilitate access for Plan participants to Savi's student loan assistance program for your Plan or plans at Nationwide by signing this form. This authorization enhances the GrowForth platform, providing a comprehensive approach to financial wellness and retirement readiness.

Nationwide will notify you in advance if student loan assistance services will be provided through a different third-party or if the scope of services provided substantively changes. This

authorization will remain in effect regardless of third-party provider unless you provide written notice of withdrawal.

Please note that Nationwide does not share Plan participant information with non-affiliated third parties for marketing purposes. Third parties are restricted to using participant information solely for the plan-related purposes for which they have been engaged. Nationwide does not collect any revenue from Savi for participant usage or subscription. However, we have negotiated a reduced subscription fee for participants who choose the subscription option.

By signing below, you affirm that you are a duly authorized representative of the Plan(s) and Plan Sponsor, and you explicitly authorize Nationwide to provide Plan participants with access to the student loan assistance services described above.

Authorized Representative Name: MARK BREIDENBAUGH

Authorized Representative Signature: \_\_\_\_\_

Plan Sponsor Name: In Process

Plan Number: 0025959002

Date: \_\_\_\_\_

**7.A. Reports from Ad Hoc committee's meeting**

During the November Board of Trustees meeting, District Manager announced his upcoming deployment for military service. The Board of Trustees asked for this item to be moved to a future meeting to discuss interim administrative options during his physical absence. This action item is to discuss the meeting of an Interim Administration Ad Hoc Committee, which met to discuss and ultimately make recommendations for courses of action to the Board at the February or March meetings.

Discussion and potential action from Ad Hoc District Counsel Review Committee that met to discuss performance, and provide feedback to the Northwest MVCD District Counsel following the completions of the first year of the new appointment.

**Recommendation:**

Action as necessary.

# **NORTHWEST MOSQUITO AND VECTOR CONTROL DISTRICT BOARD OF TRUSTEES STAFF REPORT**

**To:** Board of Trustees  
**From:** Mark Breidenbaugh, District Manager

**Date:** February 13, 2026  
**Meeting Date:** March 19, 2026

**Subject:** Resolution of The Board of Trustees of The Northwest Mosquito And Vector Control District Temporarily Modifying The Job Description For The Director of Operations Position; Temporarily Modifying Hours Worked Expectations For The District Manager Position; and Updating The District's Salary Schedule

## **Discussion**

### **I. Coverage and Oversight During District Manager's Military Leave of Absence**

On November 20<sup>th</sup>, 2025 the Northwest Mosquito and Vector Control District ("District") Manager notified the District that he is scheduled to start a military leave of absence commencing March 21, 2026, with a projected return to work date of November 1, 2026. Following receipt of the District Manager's scheduled military leave of absence, the District's Board of Trustees ("Board") appointed an Ad-hoc committee ("Committee") to determine the best path regarding management of District operations during the District Manager's leave of absence.

After deliberating several options for management of District operations during the District Manager's leave of absence, the Committee recommended to the Board a two prong approach whereby: 1) the District's Director of Operations job description is temporarily modified to add the "Assistant Manager" designation to perform certain designated tasks that would otherwise be performed solely by the District Manager; and 2) temporarily modifying the hours worked expectations for the District Manager position to permit the District Manager to work up to five (5) hours per week to provide oversight and assist the Director of Operations with certain complex tasks that require his assistance.

### **II. Director of Operations Job Description Modification**

The Committee recommends that the job description for the Director of Operations position is revised to temporarily adopt the following title: "Director of Operations/Assistant Manager." This title change and the pertinent changes to the job description will enable the Director of Operations to fulfill the required duties that would otherwise be performed by the District Manager and is shown in Exhibit 7.B.1. Essentially, the Director of Operations will be assuming the majority of the District Manager's duties during his absence and facilitate smooth District operations during the District

Manager's leave of absence. This change is set to revert upon the conclusion of the District Manager's leave of absence, which is presently set to conclude on November 1, 2026.

To compensate the Director of Operations for the additional duties that she will be performing during this time, the resolution provides a 10% temporary salary increase for the performance of the additional duties. This salary increase, along with the change to the job title and revisions to the job description, will be effective on March 21, 2026 and revert back to the current Director of Operations rate when the District Manager returns from military service.

### **III. Temporary Adjustment in Hours Worked Expectation for the District Manager**

To provide the District with additional support and ensure that the Director of Operations has the necessary support as she assumes the additional duties during the District Manager's long term leave, the District Manager has agreed to work a modified work schedule of five (5) hours per week during his military leave of absence. The District Manager may at any time request to cease working any hours during his leave if, at a later time, the District Manager believes it is impracticable for him to continue performing District duties during his military leave. The Board also retains the authority to modify this resolution.

### **IV. Update to the District's Salary Schedule**

California law, specifically as provided in title 2 of the California Code of Regulations, section 570.5, requires that agencies that are members of the California Public Employees Retirement System ("CalPERS") are required to publish a salary schedule that details the pay scale for all authorized positions. The resolution provides an updated salary schedule based on the proposed personnel salary modification. The Changes proposed in Exhibit "7.B.2" to the resolution will be effective immediately and reflect the most recent change to the District Manager's salary (Approved November 2025). Further, the changes proposed in Exhibit "7.B.3" to the resolution will be effective on March 21, 2026 until the District Manager returns from military service, at which time, the salary schedule the Director of Operations/Assistant District Manager will revert to Director of Operations salary schedule.

### **V. Recommendation:**

That the Board of Trustees adopt the "Resolution of The Board of Trustees of The Northwest Mosquito And Vector Control District Temporarily Modifying The Job Description For The Director of Operations Position; Temporarily Modifying Hours Worked Expectations For The District Manager Position; And Updating The District's Salary Schedule."

**RESOLUTION 606**

**RESOLUTION OF THE BOARD OF TRUSTEES OF  
THE NORTHWEST MOSQUITO AND VECTOR CONTROL DISTRICT  
TEMPORARILY MODIFYING THE JOB DESCRIPTION FOR THE DIRECTOR OF  
OPERATIONS POSITION; TEMPORARILY MODIFYING HOURS WORKED  
EXPECTATIONS FOR THE DISTRICT MANAGER POSITION; AND UPDATING THE  
DISTRICT'S SALARY SCHEDULE**

**WHEREAS**, on November 20, 2025, the Northwest Mosquito and Vector Control District (“District”) Manager notified the District that he is scheduled to start a military leave of absence commencing March 21, 2026, with anticipated return to work date of November 1, 2026; and

**WHEREAS**, following receipt of the District Manager’s scheduled military leave of absence, the District’s Board of Trustees (“Board”) appointed an Ad-hoc committee (“Committee”) to determine the best path regarding management of District operations during the District Manager’s leave of absence; and

**WHEREAS**, after deliberating several options for management of District operations during the District Manager’s leave of absence, the Committee recommended to the Board a two prong approach whereby: 1) the District’s Director of Operations job description is temporarily modified to add the “Assistant Manager” designation to perform certain designated tasks that would otherwise be performed solely by the District Manager; and 2) temporarily modifying the hours worked expectations for the District Manager position to permit the District Manager to work up to five (5) hours per week to provide oversight and assist the Director of Operations with certain complex tasks that require his assistance; and

**WHEREAS**, the temporary modification of the Director of Operations job description will begin upon the District Manager’s leave of absence and end upon his return; and

**WHEREAS**, to compensate the Director of Operations for undertaking the additional tasks and responsibilities as the Assistant Manager, the Board will temporarily increase the Director of Operations’ salary by 10% as provided in the attached salary schedule ; and

**WHEREAS**, the District Manager has agreed, at his own sole discretion and with the Board’s support, to work five (5) hours per week in a support capacity to the District during his military leave of absence; and

**WHEREAS**, on Novemeber 20, 2025 and backdated to July 12, 2025, the Board, following the District Manager’s annual performance review, the Board approved a salary adjustment to the District Manager position; and

**WHEREAS**, title 2 of the California Code of Regulations, section 570.5, requires that the District publishes an accurate salary schedule that provides salary ranges for each authorized classification; and

**WHEREAS**, by adoption of this resolution, the District intends to implement the Committee’s recommendation regarding District management and oversight during the District Manager’s military leave of absence, and to comply with the necessary regulations of the Public Employees’ Retirement Law by providing an accurate salary schedule.

**NOW, THEREFORE, BE IT RESOLVED THAT:**

**Section 1.** The Board hereby incorporates the above recitals herein by reference.

**Section 2.** The Board approves and adopts the revised “Director of Operations/Assistant Manager” job description effective March 21, 2026 until the District Manager returns from military service, and attached to this resolution as Exhibit “A.”

**Section 3.** The Board grants approval to the District Manager to work on a modified schedule basis with a weekly maximum of five (5) hours per week effective March 23, 2026 until November 1, 2026. The Board reserves the right to remove this modified schedule and place the District Manager solely into leave status, upon request by the District Manager or at the Board’s sole discretion at any time.

**Section 4.** The Board approves and adopts the revised salary schedule attached as “Exhibit B.1” effective immediately to reflect the District Manager’s previously provided salary adjustment.

**Section 5.** The Board approves the adopts the revised salary schedule attached as “Exhibit C” effective March 21, 2026 until the District Manager returns from military service, the salary schedule referenced in section 4 (Exhibit “B.2”) to this resolution will be the effective published salary schedule again.

Passed and adopted by the Board of Trustees of the Northwest and Vector Control District, this this 19th day of March 2026, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

---

Nancy Jimenez Hernandez, President  
Board of Trustees  
Northwest Mosquito and Vector Control District

**Resolution No. 606**

**CERTIFICATE**

STATE OF CALIFORNIA )

COUNTY OF RIVERSIDE )

I, Guillermo Silva, Secretary of the Board of Trustees of the Northwest Mosquito and Vector Control District do hereby certify the foregoing Resolution of the Board of Trustees of the Northwest Mosquito and Vector Control District was duly passed and adopted at a Regular Meeting of the Board of Trustees held on March 19, 2026.

DATED: March 19, 2026

\_\_\_\_\_  
Guillermo Silva, Secretary  
Board of Trustees  
Northwest Mosquito and Vector Control District

Northwest Mosquito and Vector Control District

CONFIDENTIAL – FLSA Exempt

**DIRECTOR OF OPERATIONS/ASSISTANT MANAGER**

**SECTION 1: POSITION DESCRIPTION -- This is a temporary position created by resolution No. 606 of the NWMVCD Board of Trustees on March 16, 2026.**

**BASIC FUNCTIONS:**

Under general direction, to plan, organize, and direct the field inspection and control operations of the District; to supervise employees engaged in such operations, and to do related work as required. When the District Manager is not available, this position will perform the functions of the District Manager in order to provide for the orderly operation of the District. These functions include but are not limited to: Assign tasks and give direction to the Administration and Scientific Services (NWMVCD Laboratory) sections; plan monthly Board of Trustee meetings; carryout Board of Trustees actions and resolutions; interact, as the spokesperson of the District, with the heads of other agencies; prepare an annual budget; make financial decisions, etc.

**RELATIONSHIP:**

Director of Operations/Assistant Manager reports to the District Manager and serves at the will and pleasure of the District Manager.

**CLASS CHARACTERISTICS:**

The Director of Operations/Assistant Manager helps to plan and organize field inspection and control operations in conformance with the program objectives, methods, and findings in accordance with the policies and procedures of the District. The Director of Operations/Assistant Manager is responsible for instructing and supervising subordinates and also carries responsibilities for developing and instituting operating procedures and coordinating field inspection and control operations. Field control operations include inspection, application of pesticides and source reduction conducted by vector control technicians as part of their regular assignments. Source reduction functions include but not limited to, application of herbicides, ditching, and other construction. When the District Manager is not available, to carry out the functions described under the class characteristics of the District Manager, when feasible.

**RESPONSIBILITIES:**

1. In accordance with operating polices, surveys, and evaluates the work to be done in field inspections and control operations and recommends staffing, equipment, and structuring of assignments and duties; enforces safety regulations.

2. Plans and organizes the work of field inspections and control operations to meet the various seasonal needs and situations; aids in the assignments of operators, and recommends adjustments in assignments as required; provides instruction reviews and evaluates operators' work; assists with the development of operating procedures; supervises the work of subordinate staff; provides assistance and consultation in problems; inspects and otherwise reviews and evaluates work and takes appropriate action; coordinates field operations with supportive services, such as equipment maintenance and repair of equipment.
3. Maintains a system of operating records and oversees the keeping of records by subordinates; prepares summary reports and evaluates the expenditures of materials and time in program operations; evaluates workload and supply and equipment needs and prepares estimates with justification for budgetary considerations; analyzes operations and results and recommends adjustments of operating procedures accordingly.
4. Evaluates effectiveness and economy of equipment; recommends changes where indicated and participates in the design of devices to be fabricated or adopted for use by the District; recommends choices of equipment for field use.
5. Plans and directs source-reduction work which is performed as part of routine field control operations and source-reduction construction projects which are assigned to field control operations.
6. Instructs new personnel in scope of responsibilities and duties and operating policies of the District as it applies to field operations; helps to organize and conduct on-the-job training for employees in techniques and methods of inspection, pesticide usage and in safety procedures and precautions.
7. Provides instruction in, and oversees the conduct of, public relations as part of operational activities; where possible, handles public relations problems resulting from field operations, calls of property owners and explain the agency's program and solicits property owner's cooperation in vector control.
8. Plans and directs work of District personnel in map-drawing, assembling records, and tabulating data of operations; assigns persons to repair or maintain facilities and equipment, and to source-reduction projects. Assigns and supervises temporary employees in such tasks a light trap collections and house-to-house premise inspection.
9. Compiles and analyzes operating records and prepares definitive reports.
10. Attends program staff meetings, reads technical literature, and participates in operational meetings.

11. Is responsible for the maintenance and orderliness of facilities and equipment of the District; supervises employees who are on assignment to assist in housekeeping and custodial details, assigns tasks, provides instruction and inspects work.
12. The District Manager may, upon newly encountered problems, require performance of other duties as directed.
13. Trains personnel in GPS/GIS system and other electronic devices applicable to field operation.
14. In the absence of the District Manager, acts on their behalf
15. Performs Administrative and Management duties as required when the District Manager is absent from the District or as assigned by District Manager
16. Regular attendance is an essential function.

## **SECTION 2: POSITION REQUIREMENTS**

### **DESIRABLE QUALIFICATIONS:**

#### Knowledge of:

- Familiarity with the principles and methods of personnel supervision.
- Problems and techniques of vector control and field operations.
- Pesticide usage including calibration methods, safety, dosage rates and interpretation of labels.
- Safety precautions and effectiveness of different types of pesticide applications under variable conditions.
- Federal, State and local laws and regulations pertaining to vector control.
- General source reduction techniques.
- Vector ecology and biology.
- General mechanical techniques, repairs and fabrication of equipment.
- Good knowledge and learning ability of modern electronic technology applications such as GPS/GIS, computers and software.

#### Ability to:

- Work effectively and cooperatively with subordinates, superiors, and the public.
- Supervise field operations of a comprehensive vector control program.
- Coordinate such operations with other programs and supportive services.
- Evaluate situations accurately and adopt an effective course of action.

- Repair and fabricate equipment.
- Lead and motivate subordinates.
- Train personnel in new computer technology and other electronic media.

Education:

Graduation from high school or G.E.D. equivalent. Appropriate education in supervisory or public administration, business administration, or biological sciences or work experience as to develop a level of general knowledge and literacy equivalent to high school graduation may be substituted for the required education on a year-for-year basis.

Experience:

Four years of increasingly responsible experience as a Vector Control Technician II or equivalent performing a full range of services including at least one year acting in a capacity of responsibility similar to that of Field Supervisor.

**POST-OFFER PHYSICAL EXAMINATION:**

A qualified physician must certify that a candidate is physically able to perform the duties of the position and is free of illegal substance as determined by a drug screen. Effective January 1, 2024, the pre-employment drug screening will be conducted through methods that do not screen for non-psychoactive cannabis metabolites. The post offer physical examination and drug screen shall be performed by a qualified medical doctor and/or laboratory as designated by the District and all cost be paid by the District.

**FUNCTIONAL REQUIREMENTS:**

- Individual must be sighted with the ability to demonstrate measurable depth perception.
- Minimum of single ear aided hearing.
- Ability to speak and write effectively in English.
- Ability to frequently traverse uneven ground such as fields, dirt banks, stream beds, and shallow ponds.
- Ability to frequently operate a motor vehicle.
- Ability to frequently bend at the knees and waist to inspect sources.
- Ability to regularly carry a 50-pound sprayer on one's back over uneven surfaces.
- Ability to occasionally operate specialized equipment such as boats, all-terrain vehicles, hovercraft and other mechanized equipment.

- Ability to periodically assist in the lifting of objects weighing in excess of 60 pounds.
- Ability to periodically perform repetitive motion activities.
- Ability to periodically sit for extended periods of time.
- Ability to periodically climb ladders.
- Ability to use respirator and gloves.

## **SPECIAL NOTES, LICENSES, OR REQUIREMENTS:**

### Certificates:

Must possess valid certifications by the California Department of Health Services as a Certified Technician in Mosquito Control, Vertebrate Vector Control and Terrestrial Invertebrate Vector Control and must maintain throughout the employment in this class.

Within one year of employment with the District, the employee must obtain Public Health certificates in all categories for vector control agencies offered by California Department of Public Health or any other license(s) or certification(s) as directed by the District Manager and maintain such certification(s)/license throughout their employment.

### License:

Possession of a valid California driver's license is required at the time of appointment and must be maintained in good standing throughout the employment in this class. Must be insurable with District's insurance carrier at all times throughout the employment.

### Working Conditions:

Incumbent may be exposed to pesticides, communicable diseases, and other health hazards, inclement weather conditions and verbal abusive behavior from hostile individuals.

*The District reserves the right to modify, delete, augment, or supplement the duties, qualifications, and requirements stated at its sole and absolute discretion.*

February 2026

**NORTHWEST MOSQUITO AND VECTOR CONTROL DISTRICT**  
**SALARY SCHEDULE APPROVED 6/19/2025 11/20/2025**  
**EFFECTIVE 7/12/2025**

Action Item #7.B.  
 Exhibit 7.B.2

Incorporating a 2.2% COLA increase

Position		Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10
District Manager	monthly										DM eff. 7/12/2025 \$20,790.76
	bi-weekly										\$9,595.74
	hourly										\$119.00
Director of Administration	monthly	\$8,781.84	\$8,943.22	\$9,637.19	\$10,061.11	\$10,491.30	\$10,917.72	\$11,342.89	\$11,769.32	\$12,196.99	\$12,624.68
	bi-weekly	\$4,053.16	\$4,127.64	\$4,447.93	\$4,643.59	\$4,842.14	\$5,038.95	\$5,235.18	\$5,431.99	\$5,629.38	\$5,826.78
	hourly	\$50.66	\$51.60	\$55.60	\$58.04	\$60.53	\$62.99	\$65.44	\$67.90	\$70.37	\$72.83
Director of Scientific Programs	monthly	\$9,220.93	\$9,390.38	\$10,119.05	\$10,564.17	\$11,015.87	\$11,463.60	\$11,910.03	\$12,357.79	\$12,806.84	\$13,255.91
	bi-weekly	\$4,255.81	\$4,334.02	\$4,670.33	\$4,875.77	\$5,084.25	\$5,290.89	\$5,496.94	\$5,703.60	\$5,910.85	\$6,118.11
	hourly	\$53.20	\$54.18	\$58.38	\$60.95	\$63.55	\$66.14	\$68.71	\$71.29	\$73.89	\$76.48
Secretary	monthly	\$4,582.81	\$4,826.14	\$5,065.67	\$5,308.99	\$5,552.30	\$5,793.10	\$6,035.16	\$6,278.47	\$6,520.52	\$6,762.58
	bi-weekly	\$2,115.14	\$2,227.45	\$2,338.00	\$2,450.30	\$2,562.60	\$2,673.74	\$2,785.46	\$2,897.76	\$3,009.47	\$3,121.19
	hourly	\$26.44	\$27.84	\$29.23	\$30.63	\$32.03	\$33.42	\$34.82	\$36.22	\$37.62	\$39.01
Assistant Vector Ecologist	monthly	\$7,773.48	\$8,079.50	\$8,383.01	\$8,685.26	\$8,992.54	\$9,297.31	\$9,599.57	\$9,904.34	\$10,207.85	\$10,512.62
	bi-weekly	\$3,587.76	\$3,729.00	\$3,869.08	\$4,008.58	\$4,150.40	\$4,291.07	\$4,430.57	\$4,571.23	\$4,711.32	\$4,851.98
	hourly	\$44.85	\$46.61	\$48.36	\$50.11	\$51.88	\$53.64	\$55.38	\$57.14	\$58.89	\$60.65
Communications Specialist	monthly	\$7,300.21	\$7,558.76	\$7,817.30	\$8,072.29	\$8,333.22	\$8,592.96	\$8,849.12	\$9,110.06	\$9,859.19	\$10,128.83
	bi-weekly	\$3,369.33	\$3,488.66	\$3,607.98	\$3,725.67	\$3,846.10	\$3,965.98	\$4,084.21	\$4,204.64	\$4,550.40	\$4,674.84
	hourly	\$42.12	\$43.61	\$45.10	\$46.57	\$48.08	\$49.57	\$51.05	\$52.56	\$56.88	\$58.44
Lab Associate	monthly	\$6,376.30	\$6,630.89	\$6,895.54	\$7,172.71	\$7,459.92	\$7,757.16	\$8,068.20	\$8,390.53	\$8,894.72	\$9,429.00
	bi-weekly	\$2,942.91	\$3,060.41	\$3,182.56	\$3,310.48	\$3,443.04	\$3,580.23	\$3,723.79	\$3,872.55	\$4,105.26	\$4,351.85
	hourly	\$36.79	\$38.26	\$39.78	\$41.38	\$43.04	\$44.75	\$46.55	\$48.41	\$51.32	\$54.40
Dir. of Operations	monthly	\$8,781.84	\$8,943.22	\$9,637.19	\$10,061.11	\$10,491.30	\$10,917.72	\$11,342.89	\$11,769.32	\$12,196.99	\$12,624.68
	bi-weekly	\$4,053.16	\$4,127.64	\$4,447.93	\$4,643.59	\$4,842.14	\$5,038.95	\$5,235.18	\$5,431.99	\$5,629.38	\$5,826.78
	hourly	\$50.66	\$51.60	\$55.60	\$58.04	\$60.53	\$62.99	\$65.44	\$67.90	\$70.37	\$72.83
Operations Maintenance Technician	monthly	\$7,117.52	\$7,404.74	\$7,678.15	\$7,960.35	\$8,241.27	\$8,525.98	\$8,801.91	\$9,084.11	\$9,366.30	\$9,645.97
	bi-weekly	\$3,285.01	\$3,417.57	\$3,543.76	\$3,674.01	\$3,803.66	\$3,935.07	\$4,062.42	\$4,192.67	\$4,322.91	\$4,451.99
	hourly	\$41.06	\$42.72	\$44.30	\$45.93	\$47.55	\$49.19	\$50.78	\$52.41	\$54.04	\$55.65
Field Sup.	monthly	\$7,684.43	\$7,956.58	\$8,228.74	\$8,497.14	\$8,771.81	\$9,045.22	\$9,314.86	\$9,589.54	\$9,859.19	\$10,128.83
	bi-weekly	\$3,546.66	\$3,672.27	\$3,797.88	\$3,921.76	\$4,048.53	\$4,174.72	\$4,299.17	\$4,425.94	\$4,550.39	\$4,674.85
	hourly	\$44.33	\$45.90	\$47.47	\$49.02	\$50.61	\$52.18	\$53.74	\$55.32	\$56.88	\$58.44
VCT-II	monthly	\$6,987.09	\$7,232.91	\$7,479.98	\$7,727.06	\$7,972.89	\$8,224.98	\$8,469.55	\$8,716.62	\$8,961.19	\$9,209.51
	bi-weekly	\$3,224.81	\$3,338.26	\$3,452.30	\$3,566.34	\$3,679.79	\$3,796.14	\$3,909.02	\$4,023.05	\$4,135.93	\$4,250.54
	hourly	\$40.31	\$41.73	\$43.15	\$44.58	\$46.00	\$47.45	\$48.86	\$50.29	\$51.70	\$53.13
VCT-I	monthly	\$3,223.28	\$3,356.21	\$3,639.66	\$3,819.02	\$4,012.16	\$4,205.30	\$4,399.70	\$4,595.36	\$4,787.25	\$4,997.94
	bi-weekly	\$1,487.67	\$1,549.02	\$1,679.84	\$1,762.62	\$1,851.77	\$1,940.91	\$2,030.63	\$2,120.94	\$2,209.50	\$2,306.74
	hourly	\$18.60	\$19.36	\$21.00	\$22.03	\$23.15	\$24.26	\$25.38	\$26.51	\$27.62	\$28.83
Administrative Assistant I	monthly	\$3,223.28	\$3,356.21	\$3,639.66	\$3,819.02	\$4,012.16	\$4,205.30	\$4,399.70	\$4,595.36	\$4,787.25	\$4,997.94
	bi-weekly	\$1,487.67	\$1,549.02	\$1,679.84	\$1,762.62	\$1,851.77	\$1,940.91	\$2,030.63	\$2,120.94	\$2,209.50	\$2,306.74
	hourly	\$18.60	\$19.36	\$21.00	\$22.03	\$23.15	\$24.26	\$25.38	\$26.51	\$27.62	\$28.83
Lab Assistant	monthly	\$3,223.28	\$3,356.21	\$3,639.66	\$3,819.02	\$4,012.16	\$4,205.30	\$4,399.70	\$4,595.36	\$4,787.25	\$4,997.94
	bi-weekly	\$1,487.67	\$1,549.02	\$1,679.84	\$1,762.62	\$1,851.77	\$1,940.91	\$2,030.63	\$2,120.94	\$2,209.50	\$2,306.74
	hourly	\$18.60	\$19.36	\$21.00	\$22.03	\$23.15	\$24.26	\$25.38	\$26.51	\$27.62	\$28.83
Lab Assistant Special	monthly	\$3,901.78	\$4,126.29	\$4,353.30	\$4,575.30	\$4,803.55	\$5,028.04	\$5,252.54	\$5,477.05	\$5,704.05	\$5,929.81
	bi-weekly	\$1,800.82	\$1,904.44	\$2,009.21	\$2,111.68	\$2,217.02	\$2,320.64	\$2,424.25	\$2,527.87	\$2,632.64	\$2,736.83
	hourly	\$22.51	\$23.81	\$25.12	\$26.40	\$27.71	\$29.01	\$30.30	\$31.60	\$32.91	\$34.21
Temporary	monthly	\$3,011.32	\$3,105.38	\$3,198.19	\$3,297.27	\$3,391.33	\$3,487.90	\$3,581.96	\$3,677.29	\$3,773.86	\$3,867.92
	bi-weekly	\$1,389.84	\$1,433.25	\$1,476.09	\$1,521.82	\$1,565.23	\$1,609.80	\$1,653.21	\$1,697.21	\$1,741.78	\$1,785.19
	hourly	\$17.37	\$17.92	\$18.45	\$19.02	\$19.57	\$20.12	\$20.67	\$21.22	\$21.77	\$22.31
Temporary Specialized Employee	monthly	\$6,662.25	\$7,252.98	\$7,847.47	\$8,439.46	\$9,031.42	\$9,620.89	\$10,211.61	\$10,808.60	\$11,401.83	\$11,995.06
	bi-weekly	\$3,074.89	\$3,347.53	\$3,621.91	\$3,895.13	\$4,168.35	\$4,440.41	\$4,713.05	\$4,988.58	\$5,262.38	\$5,536.18
	hourly	\$38.44	\$41.84	\$45.27	\$48.69	\$52.10	\$55.51	\$58.91	\$62.36	\$65.78	\$69.20
Janitor	monthly	\$3,223.27	\$3,356.21	\$3,639.66	\$3,819.02	\$4,012.16	\$4,205.30	\$4,399.70	\$4,595.36	\$4,787.25	\$4,997.94
	bi-weekly	\$1,487.66	\$1,549.02	\$1,679.84	\$1,762.62	\$1,851.77	\$1,940.91	\$2,030.63	\$2,120.94	\$2,209.50	\$2,306.74
	hourly	\$18.60	\$19.36	\$21.00	\$22.03	\$23.15	\$24.26	\$25.38	\$26.51	\$27.62	\$28.83

Effective 7/12/2025: Board granted 2.2% salary increase to all regular and seasonal employees

Effective 11/20/2025: Director of Scientific Programs and Communications Specialist added

NORTHWEST MOSQUITO AND VECTOR CONTROL DISTRICT

SALARY SCHEDULE APPROVED

03/19/2026

EFFECTIVE

03/21/2026

Action Item #7.B.

Exhibit 7.B.3.

Position		Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10
District	monthly										DM eff. 7/12/2025 \$20,790.76
Manager	bi-weekly										\$9,595.74
	hourly										\$119.00
Director of Administration	monthly	\$8,781.84	\$8,943.22	\$9,637.19	\$10,061.11	\$10,491.30	\$10,917.72	\$11,342.89	\$11,769.32	\$12,196.99	\$12,624.68
	bi-weekly	\$4,053.16	\$4,127.64	\$4,447.93	\$4,643.59	\$4,842.14	\$5,038.95	\$5,235.18	\$5,431.99	\$5,629.38	\$5,826.78
	hourly	\$50.66	\$51.60	\$55.60	\$58.04	\$60.53	\$62.99	\$65.44	\$67.90	\$70.37	\$72.83
Director of Scientific Programs	monthly	\$9,220.93	\$9,390.38	\$10,119.05	\$10,564.17	\$11,015.87	\$11,463.60	\$11,910.03	\$12,357.79	\$12,806.84	\$13,255.91
	bi-weekly	\$4,255.81	\$4,334.02	\$4,670.33	\$4,875.77	\$5,084.25	\$5,290.89	\$5,496.94	\$5,703.60	\$5,910.85	\$6,118.11
	hourly	\$53.20	\$54.18	\$58.38	\$60.95	\$63.55	\$66.14	\$68.71	\$71.29	\$73.89	\$76.48
Secretary	monthly	\$4,582.81	\$4,826.14	\$5,065.67	\$5,308.99	\$5,552.30	\$5,793.10	\$6,035.16	\$6,278.47	\$6,520.52	\$6,762.58
	bi-weekly	\$2,115.14	\$2,227.45	\$2,338.00	\$2,450.30	\$2,562.60	\$2,673.74	\$2,785.46	\$2,897.76	\$3,009.47	\$3,121.19
	hourly	\$26.44	\$27.84	\$29.23	\$30.63	\$32.03	\$33.42	\$34.82	\$36.22	\$37.62	\$39.01
Assistant Vector Ecologist	monthly	\$7,773.48	\$8,079.50	\$8,383.01	\$8,685.26	\$8,992.54	\$9,297.31	\$9,599.57	\$9,904.34	\$10,207.85	\$10,512.62
	bi-weekly	\$3,587.76	\$3,729.00	\$3,869.08	\$4,008.58	\$4,150.40	\$4,291.07	\$4,430.57	\$4,571.23	\$4,711.32	\$4,851.98
	hourly	\$44.85	\$46.61	\$48.36	\$50.11	\$51.88	\$53.64	\$55.38	\$57.14	\$58.89	\$60.65
Communications Specialist	monthly	\$7,300.21	\$7,558.76	\$7,817.30	\$8,072.29	\$8,333.22	\$8,592.96	\$8,849.12	\$9,110.06	\$9,859.19	\$10,128.83
	bi-weekly	\$3,369.33	\$3,488.66	\$3,607.98	\$3,725.67	\$3,846.10	\$3,965.98	\$4,084.21	\$4,204.64	\$4,550.40	\$4,674.84
	hourly	\$42.12	\$43.61	\$45.10	\$46.57	\$48.08	\$49.57	\$51.05	\$52.56	\$56.88	\$58.44
Lab Associate	monthly	\$6,376.30	\$6,630.89	\$6,895.54	\$7,172.71	\$7,459.92	\$7,757.16	\$8,068.20	\$8,390.53	\$8,894.72	\$9,429.00
	bi-weekly	\$2,942.91	\$3,060.41	\$3,182.56	\$3,310.48	\$3,443.04	\$3,580.23	\$3,723.79	\$3,872.55	\$4,105.26	\$4,351.85
	hourly	\$36.79	\$38.26	\$39.78	\$41.38	\$43.04	\$44.75	\$46.55	\$48.41	\$51.32	\$54.40
Dir. of Operations/ Assitant Mgr	monthly	\$9,660.02	\$9,837.54	\$10,600.90	\$11,067.23	\$11,540.43	\$12,009.49	\$12,477.18	\$12,946.25	\$13,416.69	\$13,887.15
	bi-weekly	\$4,458.47	\$4,540.40	\$4,892.73	\$5,107.95	\$5,326.35	\$5,542.84	\$5,758.70	\$5,975.19	\$6,192.32	\$6,409.45
	hourly	\$55.73	\$56.76	\$61.16	\$63.85	\$66.58	\$69.29	\$71.98	\$74.69	\$77.40	\$80.12
Operations Maintenance Technician	monthly	\$7,117.52	\$7,404.74	\$7,678.15	\$7,960.35	\$8,241.27	\$8,525.98	\$8,801.91	\$9,084.11	\$9,366.30	\$9,645.97
	bi-weekly	\$3,285.01	\$3,417.57	\$3,543.76	\$3,674.01	\$3,803.66	\$3,935.07	\$4,062.42	\$4,192.67	\$4,322.91	\$4,451.99
	hourly	\$41.06	\$42.72	\$44.30	\$45.93	\$47.55	\$49.19	\$50.78	\$52.41	\$54.04	\$55.65
Field Sup.	monthly	\$7,684.43	\$7,956.58	\$8,228.74	\$8,497.14	\$8,771.81	\$9,045.22	\$9,314.86	\$9,589.54	\$9,859.19	\$10,128.83
	bi-weekly	\$3,546.66	\$3,672.27	\$3,797.88	\$3,921.76	\$4,048.53	\$4,174.72	\$4,299.17	\$4,425.94	\$4,550.39	\$4,674.85
	hourly	\$44.33	\$45.90	\$47.47	\$49.02	\$50.61	\$52.18	\$53.74	\$55.32	\$56.88	\$58.44
VCT-II	monthly	\$6,987.09	\$7,232.91	\$7,479.98	\$7,727.06	\$7,972.89	\$8,224.98	\$8,469.55	\$8,716.62	\$8,961.19	\$9,209.51
	bi-weekly	\$3,224.81	\$3,338.26	\$3,452.30	\$3,566.34	\$3,679.79	\$3,796.14	\$3,909.02	\$4,023.05	\$4,135.93	\$4,250.54
	hourly	\$40.31	\$41.73	\$43.15	\$44.58	\$46.00	\$47.45	\$48.86	\$50.29	\$51.70	\$53.13
VCT-I	monthly	\$3,223.28	\$3,356.21	\$3,639.66	\$3,819.02	\$4,012.16	\$4,205.30	\$4,399.70	\$4,595.36	\$4,787.25	\$4,997.94
	bi-weekly	\$1,487.67	\$1,549.02	\$1,679.84	\$1,762.62	\$1,851.77	\$1,940.91	\$2,030.63	\$2,120.94	\$2,209.50	\$2,306.74
	hourly	\$18.60	\$19.36	\$21.00	\$22.03	\$23.15	\$24.26	\$25.38	\$26.51	\$27.62	\$28.83
Administrative Assistant I	monthly	\$3,223.28	\$3,356.21	\$3,639.66	\$3,819.02	\$4,012.16	\$4,205.30	\$4,399.70	\$4,595.36	\$4,787.25	\$4,997.94
	bi-weekly	\$1,487.67	\$1,549.02	\$1,679.84	\$1,762.62	\$1,851.77	\$1,940.91	\$2,030.63	\$2,120.94	\$2,209.50	\$2,306.74
	hourly	\$18.60	\$19.36	\$21.00	\$22.03	\$23.15	\$24.26	\$25.38	\$26.51	\$27.62	\$28.83
Lab Assistant	monthly	\$3,223.28	\$3,356.21	\$3,639.66	\$3,819.02	\$4,012.16	\$4,205.30	\$4,399.70	\$4,595.36	\$4,787.25	\$4,997.94
	bi-weekly	\$1,487.67	\$1,549.02	\$1,679.84	\$1,762.62	\$1,851.77	\$1,940.91	\$2,030.63	\$2,120.94	\$2,209.50	\$2,306.74
	hourly	\$18.60	\$19.36	\$21.00	\$22.03	\$23.15	\$24.26	\$25.38	\$26.51	\$27.62	\$28.83
Lab Assistant Special	monthly	\$3,901.78	\$4,126.29	\$4,353.30	\$4,575.30	\$4,803.55	\$5,028.04	\$5,252.54	\$5,477.05	\$5,704.05	\$5,929.81
	bi-weekly	\$1,800.82	\$1,904.44	\$2,009.21	\$2,111.68	\$2,217.02	\$2,320.64	\$2,424.25	\$2,527.87	\$2,632.64	\$2,736.83
	hourly	\$22.51	\$23.81	\$25.12	\$26.40	\$27.71	\$29.01	\$30.30	\$31.60	\$32.91	\$34.21
Temporary	monthly	\$3,011.32	\$3,105.38	\$3,198.19	\$3,297.27	\$3,391.33	\$3,487.90	\$3,581.96	\$3,677.29	\$3,773.86	\$3,867.92
	bi-weekly	\$1,389.84	\$1,433.25	\$1,476.09	\$1,521.82	\$1,565.23	\$1,609.80	\$1,653.21	\$1,697.21	\$1,741.78	\$1,785.19
	hourly	\$17.37	\$17.92	\$18.45	\$19.02	\$19.57	\$20.12	\$20.67	\$21.22	\$21.77	\$22.31
Temporary Specialized Employee	monthly	\$6,662.25	\$7,252.98	\$7,847.47	\$8,439.46	\$9,031.42	\$9,620.89	\$10,211.61	\$10,808.60	\$11,401.83	\$11,995.06
	bi-weekly	\$3,074.89	\$3,347.53	\$3,621.91	\$3,895.13	\$4,168.35	\$4,440.41	\$4,713.05	\$4,988.58	\$5,262.38	\$5,536.18
	hourly	\$38.44	\$41.84	\$45.27	\$48.69	\$52.10	\$55.51	\$58.91	\$62.36	\$65.78	\$69.20
Janitor	monthly	\$3,223.27	\$3,356.21	\$3,639.66	\$3,819.02	\$4,012.16	\$4,205.30	\$4,399.70	\$4,595.36	\$4,787.25	\$4,997.94
	bi-weekly	\$1,487.66	\$1,549.02	\$1,679.84	\$1,762.62	\$1,851.77	\$1,940.91	\$2,030.63	\$2,120.94	\$2,209.50	\$2,306.74
	hourly	\$18.60	\$19.36	\$21.00	\$22.03	\$23.15	\$24.26	\$25.38	\$26.51	\$27.62	\$28.83

Effective 7/12/2025: Board granted 2.2% salary increase to all regular and seasonal employees

Effective 11/20/2025: Director of Scientific Programs and Communications Specialist added

**VII.C. Recommendation to approve amendment to the LAIF Authorization for Transfer of Funds form.**

Due to the upcoming District Manager's military service period, it is necessary to update the Local Agency Investment Fund (LAIF) authorization for Transfer of Funds Form. This form indicates the individuals who are authorized to deposit or withdraw funds from LAIF. The District's Resolution No. 507 authorizes the President, Vice President, Secretary, and District Manager as the authorized signers pertaining to LAIF transactions. The effective date of the new signers will be March 19, 2026.

**Recommendation**

It is the District Manager's recommendation that the Board approve the update to the list of personnel authorized to perform LAIF transactions and authorize the District Manager to update the Authorization for Transfer of Funds with LAIF.

**7.D. Voting for a Special District Member (Western Region) of the Riverside Local Agency Formation Commission**

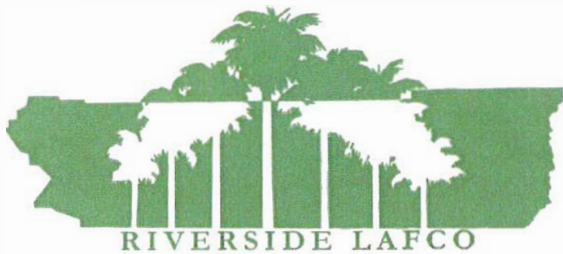
All members of the Special District Selection Committee (SDSC) may cast a ballot for a regular member.

Pursuant to procedures adopted by the Selection Committee in 2016, the election for the LAFCO regular position will be conducted using Instant Runoff Voting (IRV). IRV eliminates the requirement for the expensive and lengthy process of sending out a second runoff ballot to achieve a majority. An example demonstrating how IRV works is attached.

Please fill out your ballot by ranking each nominee in the order of preference, using "1" for your first choice, "2" for your second choice and so on. Please note ranking more than one candidate will not work against your first choice candidate, however, voting for only one candidate is allowed. Do not mark the same number beside more than one candidate and do not skip numbers.

**Recommendation:**

Rank nominees in accordance to LAFCO instructions.



February 23, 2026

via electronic mail

## **2026 SPECIAL DISTRICT SELECTION COMMITTEE (SDSC) BALLOT INSTRUCTIONS FOR SPECIAL DISTRICT MEMBER OF THE RIVERSIDE LOCAL AGENCY FORMATION COMMISSION**

To Special District Selection Committee Members:

**These instructions and attached ballot supersede the previous ballot instructions and ballot dated February 9, 2026. Please read these instructions carefully before completing your ballot.**

As previously announced, a physical meeting of the Special District Selection Committee (SDSC) is not feasible at this time, therefore, the selection proceedings are being conducted by electronic mail or regular USPS mail. A nomination period for the position in the title above was opened December 2, 2025, and closed at 5:00 p.m. on February 2, 2026.

Enclosed you will find your ballot.

**LAFCO Regular Special District Member – Western Riverside County:** A total of 6 nominations were received and qualified for this position. One additional nomination was received but recently determined to be disqualified due to the district represented being outside the Western Region.

All members of the SDSC may cast a ballot for the regular member position.

Pursuant to procedures adopted by the Selection Committee in 2016, the election for the LAFCO regular position will be conducted using Instant Runoff Voting (IRV). IRV eliminates the requirement for the expensive and lengthy process of sending out a second runoff ballot to achieve a majority. An example demonstrating how IRV works is attached.

Please fill out your ballot by ranking each nominee in the order of preference, using "1" for your first choice, "2" for your second choice and so on. Please note ranking more than one candidate will not work against your first choice candidate, however, voting for only one candidate is allowed. Do not mark the same number beside more than one candidate and do not skip numbers.

**General Instructions and Information:**

- Completed ballots must be delivered via electronic mail to [gthompson@lafco.org](mailto:gthompson@lafco.org) and cc: [info@lafco.org](mailto:info@lafco.org), or hand-delivered or by regular mail addressed to the LAFCO office at 6216 Brockton Avenue, Suite 111-B, Riverside CA 92506 **no later than 5:00 p.m. on April 23, 2026.**
- Only the presiding officer or another board member authorized by your board of directors to vote may cast the ballot. Board members designated by their district board to vote in place of the presiding officer must provide that authorization (in the form of a resolution or minute order) to LAFCO no later than the time the ballot is cast. District managers or other staff members may not vote.
- The voting member must print his or her name on the ballot as well as sign and date the certification indicating he or she is authorized to vote for the district.
- We must receive a ballot with an original signature. However, if you deliver your ballot via electronic mail, you may return a scanned copy of the signed ballot by email to [gthompson@lafco.org](mailto:gthompson@lafco.org) and [info@lafco.org](mailto:info@lafco.org) .
- Failure to follow these instructions will invalidate the ballot.

Finally, these positions ensure special districts are appropriately represented on our local boards. Appointments are only valid if ballots representing a quorum, from 29 of our 55 independent special districts, are returned. Please return your ballots in a timely manner.

If you have any questions, please contact our office at (951) 369-0631.

Sincerely,



GARY THOMPSON  
Executive Officer

Attachments:

2026 Special District Selection Committee – Ballot  
Instant Runoff Voting Election Process (IRV)

**SPECIAL DISTRICT SELECTION COMMITTEE  
Regular Special District Member of the  
Local Agency Formation Commission – Western Region**

**REVISED 2026 BALLOT**

Name of District: \_\_\_\_\_  
*Print District Name Here (required)*

**Certification of voting member:**

I, \_\_\_\_\_ hereby certify that I am (check one):  
*Print Name Here (required)*

- The presiding officer of the above-named district.
- A member of the board of the above-named district authorized by the board to vote in place of the presiding officer. [Authorization:  previously transmitted  attached]

\_\_\_\_\_  
*Signature (required)* *Date (required)*

**LAFCO Regular Special District Member – Western Region**  
(Term running May 4, 2026 through May 6, 2030)

**Please rank the candidates in preferential order, “1” being the first preference, “2” being the second and so on.**

		<i>Circle rank for each candidate</i>					
<b>1</b>	<b>STEVE PASTOR, Lake Hemet Municipal Water District</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>
<b>2</b>	<b>LESLIE ALTAMIRANO, Rubidoux Community Services District</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>
<b>3</b>	<b>STEVE CORONA, Eastern Municipal Water District</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>
<b>4</b>	<b>LARRY SMITH, San Gorgonio Pass Water Agency</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>
<b>5</b>	<b>JOHN FLORES, Beaumont-Cherry Valley Rec &amp; Park District</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>
<b>6</b>	<b>DANIEL SLAWSON, Beaumont-Cherry Valley Water District *withdrew</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>

Listed in random drawing order conducted on 2/03/2026 at 11:00 a.m.

Completed ballots must be delivered via electronic mail to [gthompson@lafco.org](mailto:gthompson@lafco.org) and [info@lafco.org](mailto:info@lafco.org), or by regular mail or hand delivered to the LAFCO office at 6216 Brockton Avenue, Suite 111-B, Riverside CA 92506 **no later than 5:00 p.m. on April 23, 2026.**

# **INSTANT RUNOFF VOTING (IRV) ELECTION PROCESS**

## **Introduction**

In 2016, the Special District Selection Committee voted to utilize instant runoff voting (IRV) for all future elections to select members to the Riverside Local Agency Formation Commission (LAFCO). IRV is a method of conducting elections with three or more candidates whereby a majority determines the winner without the need to have a second ballot/runoff proceeding. A separate runoff election could cause a delay of more than 90 days, as well as causing LAFCO additional expense.

The explanation below and example that follows illustrates how the instant runoff voting method will be used for determining the winner in a fictional election for the "Porcupine LAFCO" Special District Commissioner open seat. A process similar to the one explained below will be utilized to determine the Riverside LAFCO Special District Member.

## **Ballot Specifications and Directions to Voters**

The ballot will allow a voter to rank candidates in order of preference. All nominated candidates are listed on the ballot. Voters will vote for candidates by indicating their first-choice candidate, their second-choice candidate, their third-choice candidate, and so on.

The voter will indicate his/her first choice by marking or circling the number "1" beside a candidate's name, the second choice by marking or circling the number "2" by that candidate's name, the third choice by marking the number "3," and so on, for as many choices as the voter wishes.

Voters are free to rank only one candidate, however, doing so does not offer any additional advantage to that candidate, as ranking additional candidates cannot help defeat a voter's first-choice candidate. Voters must not mark the same number beside more than one candidate or skip rank numbers.

## **Ballot Counting**

The ballots cast will be tabulated and the result declared by the official responsible for conducting the election. Votes will be counted for each candidate using the following procedure:

- The first choice marked on each ballot shall be counted. If any candidate receives a majority of the first choices, that candidate shall be declared elected.
- A majority is a number of votes greater than half (50%+1) of the total number of ballots received.

- If no candidate receives a majority of first choices, the candidate who received the fewest first choices shall be eliminated and each vote cast for that candidate shall be transferred to the next-ranked candidate on that voter's ballot. If, after this transfer of votes, any candidate has a number of votes constituting a majority, that candidate shall be declared elected.
- If no candidate receives a majority of votes from the continuing ballots after a candidate has been eliminated and his/her votes have been transferred to the next-ranked candidate, the continuing candidate with the fewest votes from the continuing ballots shall be eliminated. All votes cast for that candidate shall be transferred to the next-ranked continuing candidate on each voter's ballot. This process of eliminating candidates and transferring their votes to the next-ranked continuing candidates shall be repeated until a candidate receives a majority of the votes from the continuing ballots. This candidate shall be declared elected.

**Example:**

Four candidates are running for the Porcupine LAFCO Special District Commissioner open seat: Paul Alto, Mort Bragg, Charlene Newberry, and Samantha Cruz. 60 ballots are cast, therefore a candidate needs a majority of 31 votes to win the election:

- Alto is ranked #1 on 10 ballots
- Bragg is ranked #1 on 25 ballots
- Newberry is ranked #1 on 5 ballots
- Cruz is ranked #1 on 20 ballots

In the first round no one receives the required majority of 31 votes. Newberry, as the candidate receiving the fewest first (#1) choice votes, is eliminated. Those 5 ballots that had Newberry ranked as their first (#1) choice are reviewed for their second (#2) choice. On those 5 ballots:

- Alto is ranked #2 on 3 of those 5 ballots
- Bragg is ranked #2 on 1 of those 5 ballots
- Cruz is ranked #2 on 1 of the 5 ballots.

These second (#2) choice votes, which are now first (#1) choice votes for the succeeding candidates, are added to the results of the first (#1) choice count in round one as follows:

- Alto has 10 plus 3 for a total of 13 votes
- Bragg has 25 plus 1 for a total of 26 votes
- Cruz has 20 plus 1 for a total of 21 votes

Thus, in the second round, no one receives the required majority of 31 votes. Alto, as the candidate receiving the fewest adjusted first (#1) choice votes in this round is eliminated. Those thirteen ballots that had Alto ranked as their adjusted first (#1) choice are reviewed

for their second (#2) choice, or (third (#3) choice, if adjusted from the previous round). On those 13 ballots:

- Bragg is ranked #2 (plus one adjusted #1 from the first round) on 8 of those 13 ballots
- Cruz is ranked #2 (plus one adjusted #1 from the first round) on 4 of the 13 ballots.

These second (#2) choice or third (#3) choice votes, are now designated as first (#1) choice votes for the succeeding candidates, and are added to the results of the adjusted first (#1) choice count from the second round as follows:

- Bragg has 26 plus 8 for a total of 34 votes
- Cruz has 21 plus 4 for a total of 25 votes
- One of the ballots did not pick a second or third choice candidate.

Bragg wins with 34 votes (the required majority was 31) and Cruz is second with 25 votes.

**7.E.**

**Approval of installation of insulation**

Consider approval of a contract with Sierra Insulation Contractor for the installation of ceiling insulation at District facilities. The project will improve energy efficiency and indoor temperature control. The total contract amount is \$111,753, as submitted in the contractor's bid. Approval of this item will authorize the District to proceed with the insulation installation project as proposed.

**Recommendation:**

Approve contractors bid in accordance to the Northwest MVCD Bid Approval Policy



**“Quality You Can Depend On !”**

120 S. Wineville Ave • Ontario CA 91761  
**(909) 390-9944 • FAX (909) 390-1144**  
www.sierrainsulation.com  
State Lic. No. 1011181

*Northwestern Mosquito Vector Control District*

*1966 Compton Ave*

*Corona, CA 92881*

*PH:(951)340-9792*

*Furnish and install insulation as follows:*

- *New White WMP10 Faced Metal Building Insulation to be installed at the underside of the roof between the purlins throughout with 3/4" white metal banding over the existing insulation that is to remain in place and cut open for venting. Fallen material to be removed.*

*OPTION 1 PRICE R-19(5 1/2"): \$90,020.00*

*OPTION 2 PRICE R-30(9 1/2"): \$111,753.00*

*Qualifications:*

- 1. Based on Prevailing Wages. DIR #1000035154*
- 2. Mobilization to be regular construction hours Monday - Friday.*
- 3. Working area to be clear for equipment access to roof area where needed. Excludes area where safely inaccessible.*
- 4. Lead Time 2-3 weeks.*
- 5. Based on building dimension 300'x100', Measurements to be confirmed upon NTP*

*THIS BID IS CONDITIONED ON THE USE OF THE AIA A401 CONTRACT DOCUMENT OR OTHERWISE MUTUALLY AGREEABLE CONTRACT. DUE TO THE HIGH VOLATILITY IN MATERIAL PRICES, THE PRICE(S) STATED IN THIS PROPOSAL IS/ARE VALID ONLY FOR CONTRACTS ACCEPTED AND EXECUTED WITHIN 60 DAYS OF THE DATE OF THIS PROPOSAL*

Estimated by:     Dena Scott    

Proposal Date:     10/3/2025    

Email:     dena@sierrainsulation.com    

Date Accepted:                                     

Cell:     (909) 261-7010    

By:

Commercial & Industrial  
Insulation & Firestop Contractors

 645 East Harrison St Suite 100  
Corona, CA 92879

<b>Job Name:</b>	Northwest Mosquito & Vector Control District	<b>Customer:</b>	Northwest MVCD
<b>Location:</b>	1966 Compton Ave	<b>Contact:</b>	Dennis Rowe
<b>City, St, Zip:</b>	Corona, CA 92881	<b>Phone:</b>	
<b>Bid Date:</b>	September 25, 2025	<b>Fax:</b>	
<b>Submitted By:</b>	Matt Suttle – Cell (951) 556-1141	<b>Email:</b>	<a href="mailto:drowe@northwestmvcd.org">drowe@northwestmvcd.org</a>
<b>Return Email:</b>	<a href="mailto:matt.suttle@amnationalservices.com">matt.suttle@amnationalservices.com</a>		
<b>We propose to furnish/install labor &amp; material:</b>			
<b><i>Warehouse Thermal Insulation</i></b>			
1	Install R-30 unfaced fiberglass batt insulation at underside of roof, covering existing insulation.		
2	Install WMP-10 white scrim to underside of new R-30 insulation.		
			<b>Base Bid:</b> \$ 115,750
<b>Clarifications and Exclusions:</b>			
	Excludes any Labor/Material not listed above.		
	Excludes patch and repair of damage caused by others.		
	Bid based on work area being free of stored material and equipment to ensure safe and efficient movement by installers.		
	Bid based on all insulation friction fit install.		
	Excludes all future material and labor escalation.		
<b>Bid Valid For:</b>	<b>60 Days</b>	<b>Walk Date:</b>	<b>9/23/2025</b> <b>Addendum Noted:</b>
<b><u>Indemnity Clause and Payment Terms</u></b>			
<u>Indemnity Clause</u>			
The parties to this subcontract expressly agree that an indemnity clause contained within the Contractor's proposed subcontract is null and void. In lieu of that clause, the parties expressly agree that the following clause will be the operative clause in the subcontract and Coast Building Products is expressly relying upon the Contractor's agreement to the use of the following indemnity clause as the operative indemnity agreement when furnishing labor and/or materials in performance of the subcontract.			
Coast Building Products agrees to indemnify, defend, and hold harmless the Contractor and Owner with respect to any claims, suits, or legal action arising out of personal injury, including death and/or property damage to the extent that such claims, suits, or legal actions arise from or out of the sole negligence and/or willful misconduct of Coast Building Products in its performance and/or materials in the performance of the work required by and set forth in terms of this subcontract. The parties agree that Coast Building Products' total amount of liability to Contractor for any indemnity, defense, and/or hold harmless obligation shall be limited to, and not exceed, the amount paid by the Contractor to Coast Building Products for Coast Building Products' performance of this subcontract.			
<u>Payment Terms</u>			
Payment of 90% of the contract work performed each month to be paid by the 30 <sup>th</sup> of the following month. The remaining 10% retention to be paid within 35 days after substantial completion of work under this proposal and acceptance of bid.			

645 East Harrison Street, Suite 100 • Corona, CA 92879 • Tel: (951) 278-9200 • Fax: (951) 278-8202  
State Contractor's License No. CA 465440  
DIR #10000650447

Proposed By: \_\_\_\_\_

Accepted By: \_\_\_\_\_

 Name: Matt Suttle      Date: September 25, 2025

Name: \_\_\_\_\_      Date: \_\_\_\_\_

**7.F. Discussion about District expansion**

Following the NWMVCD strategic plan and as part of the District's ongoing efforts to improve service delivery and ensure comprehensive mosquito control coverage, staff have evaluated several unserved and underserved "pocket" areas within and adjacent to the current district boundaries. These areas present operational inefficiencies, potential public health risks, and inconsistencies in assessment and service coverage.

The proposed next steps in the district expansion and annexation process are intended to formalize service boundaries, improve operational efficiency, enhance public health protection, and ensure equitable assessment of properties receiving mosquito control services. This action item requests Board direction to initiate the appropriate procedural and regulatory measures necessary to move forward with annexation of identified pockets within the district's coverage area.

**Recommendation:**

Form a District Expansion Ad Hoc Committee.

# 2025-2026 Statement of Economic Interests



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## Form 700

A Public Document

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### ***Helpful Resources***

- Video Tutorials
- Reference Pamphlet
- Excel Version
- FAQs
- Gift and Travel Fact Sheet for State and Local Officials

## **California Fair Political Practices Commission**

1102 Q Street, Suite 3050 • Sacramento, CA 95811

Email Advice: [advice@fppc.ca.gov](mailto:advice@fppc.ca.gov)

Toll-free advice line: 1 (866) ASK-FPPC • 1 (866) 275-3772

Telephone: (916) 322-5660 • Website: [www.fppc.ca.gov](http://www.fppc.ca.gov)

**Quick Start Guide**  
Detailed instructions begin on page 3.

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## WHEN IS THE ANNUAL STATEMENT DUE?

- March 2 – Elected State Officers, Judges (Supreme, Appellate, Superior Court), Retired Judges, Pro Tem Judges, Court Commissioners, State Board and Commission members listed in Government Code Section 87200
- April 1 – Most other filers

### WHERE DO I FILE?

Most people file the Form 700 with their agency. Certain filers are required to file electronically with the FPPC. (See next page). If you're not sure where to file your Form 700, contact your filing officer or the person who asked you to complete it.

### ITEMS TO NOTE!

- The Form 700 is a public document.
- Only filers serving in active military duty may receive an extension on the filing deadline.
- You must also report interests held by your spouse or registered domestic partner.
- Your agency's conflict of interest code will help you to complete the Form 700. You are encouraged to get your conflict of interest code from the person who asked you to complete the Form 700.

### NOTHING TO REPORT?

Mark the "No reportable interests" box on Part 4 of the Cover Page, and submit only the signed Cover Page. Please review each schedule carefully!

Schedule	Common Reportable Interests	Common Non-Reportable Interests
A-1: Investments	Stocks, including those held in an IRA or 401K. Each stock must be listed.	Insurance policies, government bonds, diversified mutual funds, funds similar to diversified mutual funds.
A-2: Business Entities/Trusts	Business entities, sole proprietorships, partnerships, LLCs, corporations and trusts. (e.g., Form 1099 filers).	Savings and checking accounts, cryptocurrency, and annuities.
B: Real Property	Rental property in filer's jurisdiction, or within two miles of the boundaries of the jurisdiction.	A residence used exclusively as a personal residence (such as a home or vacation property).
C: Income	Non-governmental salaries. Note that filers are required to report only half of their spouse's or partner's salary.	Governmental salary (from school district, for example).
D: Gifts	Gifts from businesses, vendors, or other contractors (meals, tickets, etc.).	Gifts from family members.
E: Travel Payments	Travel payments from third parties (not your employer).	Travel paid by your government agency.

**Note:** Like reportable interests, non-reportable interests may also create conflicts of interest and could be grounds for disqualification from certain decisions.

### QUESTIONS?

- [advice@fppc.ca.gov](mailto:advice@fppc.ca.gov)
- (866) 275-3772 Mon-Thurs, 9-11:30 a.m.

### E-FILING ISSUES?

- If using your agency's system, please contact technical support at your agency.
- If using FPPC's e-filing system, write to [form700@fppc.ca.gov](mailto:form700@fppc.ca.gov).

# What to Know

## What's New

### Gift Limit Increase

The gift limit increased to **\$630** for calendar years **2025** and **2026**. The gift limit in calendar year 2024 was \$590.

### Required Electronic Filing for FPPC (Section 87500) Filers

Certain candidates and officials specified in Section 87500 are now required to file their Form 700 electronically using the FPPC's e-filing system. Filers for the offices listed under Section 87500 should contact the FPPC at [form700@fppc.ca.gov](mailto:form700@fppc.ca.gov) to obtain their login and password information.

### Reporting Prospective Employment

Effective January 1, 2026, Section 87200 Filers must report any arrangement for prospective employment on attachment Form 700-P. Attachment Form 700-P is filed electronically via the FPPC's e-filing portal. (See Reference Pamphlet, page 16, for more information.)

## Who must file:

- Elected and appointed officials and candidates listed in Government Code Section 87200
- Employees, appointed officials, and consultants filing pursuant to a conflict of interest code ("code filers"). **Obtain your disclosure categories, which describe the interests you must report, from your agency;** they are not part of the Form 700
- Candidates running for local elective offices that are designated in a conflict of interest code (e.g., county sheriffs, city clerks, school board trustees, and water board members)

### Exception:

- Candidates for a county central committee are not required to file the Form 700
- Employees in newly created positions of existing agencies

For more information, see Reference Pamphlet, page 3, at [www.fppc.ca.gov](http://www.fppc.ca.gov).

## Where to file:

### Code Filers — State and Local Officials, Employees, and Consultants Designated in a Conflict of Interest Code:

File with your agency, board, or commission unless otherwise specified in your agency's code (e.g., Legislative staff files directly with FPPC). In most cases, the agency, board, or commission will retain the statements.

**Members of Newly Created Boards and Commissions:** File with your agency or with your agency's code reviewing body pursuant to Regulation 18754.

**Employees in Newly Created Positions of Existing Agencies:** File with your agency or with your agency's code reviewing body. (See Reference Pamphlet, page 3.)

**Multi-County Agencies, Boards, Commissions:** File with your agency, board, or commission unless otherwise specified in your agency's code. Please review your agency's conflict of interest code as some multi-county offices are required to file electronically with the FPPC. In most cases, the agency, board, or commission will retain the statements.

**87200 State Filers, for offices not specified in Section 87500, file as follows:** File with your agency, board, or commission unless otherwise specified in your agency's code. Please review your agency's conflict of interest code as some 87200 state offices are required to file electronically with the FPPC. In most cases, the agency, board, or commission will retain the statements.

### 87200.5 Filers — Groundwater Sustainability Agency:

Members of the Board of Directors and Executives (e.g., Executive Director, General Manager, or other equivalent position) file electronically with the FPPC.

**Officials and Candidates Specified in Section 87500, FPPC Filers:** The Act requires that the following officeholders and candidates for the positions listed below file electronically using the FPPC's e-filing system.

- Statewide elected officers and candidates for statewide elective office. (For a complete list of statewide elected officers please see Reference Pamphlet, Page 6.)
- Members and candidates for the Legislature and State Board of Equalization
- Designated employees of the Legislature directed to file with the FPPC by the house of the Legislature by which they are employed
- Members of the Public Utilities Commission, State Energy Resources Conservation and Development Commission, or California Coastal Commission
- Members of a state licensing or regulatory board, bureau, or commission
- Members of the Fair Political Practices Commission
- Appointed members to a state board, commission, or similar multimember body of the state if the FPPC has been designated as the filing officer in the conflict of interest code of the respective board, commission, or body. (Please contact your agency for a copy of your agency's conflict of interest code.)
- Designated employees of more than one joint powers insurance agency who elect to file a multiagency statement pursuant to Section 87350
- Judges (Supreme, Appellate, Superior Court), Retired Judges, Pro Tem Judges, court commissioners, or candidates for judge
- Officeholder or candidate for the office of district attorney, county counsel, county treasurer, or county board of supervisors
- Officeholder or candidate for the office of city council member, city treasurer, city attorney, or mayor
- County chief administrative officer, city manager, or if there is no city manager, the chief administrative officer
- County or city planning commissioner
- Head of a local government agency or member of a local government board or commission, if the FPPC has been designated as the filing officer in the conflict of interest code of the respective agency, board, or commission. (Please contact your agency for a copy of your agency's conflict of interest code.)
- A public official who manages public investments

**Candidates, for offices not listed in Section 87500 above, file as follows:**

- County offices (e.g., candidates running for local elective office that are designated in a conflict of interest code): File with your county elections official.
- City offices (e.g., candidates running for local elective office that are designated in a conflict of interest code): File with your City Clerk.
- Multi-county offices: File with your county elections official with whom you file your declaration of candidacy.

# What to Know Continued

## How to file:

The Form 700 is available at [www.fppc.ca.gov](http://www.fppc.ca.gov). Additional PDF schedules of Form 700 are available on the FPPC's website. Form 700 schedules are also available in Excel format. Filers should always check with their filing officer to see if their agency requires a particular filing method. All statements are signed under penalty of perjury and must be verified by the filer. See Regulation 18723.1(c) for filing instructions for copies of expanded statements. Depending on your agency's requirements, statements can be required to be filed in the following formats:

**Wet Signature** ➞ Each Statement must have a handwritten "wet" signature. Wet signature statements can be filed either by hand delivery or mail.

**Digital Signature** ➞ Each statement must be signed with a verified digital signature via the filer's agency email address *if permitted by the filing officer*. The statement must be sent by email as a PDF with the digital signature affixed to the document. (See Regulations 18104 and 18757, as well as FPPC's Filing with a Digital Signature Fact Sheet for additional guidance).

**Electronic Signature** ➞ Each statement must be signed with a secure electronic signature submitted using an approved electronic filing system. Filers must be duly authorized by their filing officer to file electronically under Government Code Section 87500.2.

## When to file:

### Annual Statements

#### ➞ March 2, 2026

- Elected State Officers
- Judges (Supreme, Appellate, Superior Court), Retired Judges, Pro Tem Judges, and Court Commissioners
- State Board and State Commission Members listed in Government Code Section 87200

#### ➞ April 1, 2026

- Most other filers

Individuals filing under conflict of interest codes in city and county jurisdictions should verify the annual filing date with their filing official or filing officer.

Statements postmarked by the filing deadline are considered filed on time.

Statements of 30 pages or less may be emailed or faxed by the deadline as long as the originally signed paper version is sent by first class mail to the filing official within 24 hours.

### Assuming Office and Leaving Office Statements

Most filers file within 30 days of assuming or leaving office or within 30 days of the effective date of a newly adopted or amended conflict of interest code.

#### Exception:

If you assumed office between October 1, 2025, and December 31, 2025, and filed an assuming office statement, you are not required to file an annual statement until March 1, 2027, or April 1, 2027, whichever is applicable. The annual statement will cover the day after you assumed office through December 31, 2026. (See Reference Pamphlet, page 7, for additional exceptions.)

### Candidate Statements

File no later than the final filing date for the declaration of candidacy or nomination documents. A candidate statement is not required if you filed an assuming office or annual statement for the same jurisdiction within 60 days before filing a declaration of candidacy or other nomination documents.

Certain candidates listed in Government Code Section 87500, FPPC Filers, are required to file their candidate statement electronically via the FPPC's e-filing system. Please refer to Page 3, Where to File section, for the list of offices required to file electronically with FPPC. Filers for the offices listed under Section 87500 should contact the FPPC at [form700@fppc.ca.gov](mailto:form700@fppc.ca.gov) to obtain their login and password information.

### Late Statements

**There is no provision for filing deadline extensions unless the filer is serving in active military duty. (See page 20 for information on penalties and fines.)**

### Amendments

Statements may be amended at any time. You are only required to amend the schedule that needs to be revised. It is not necessary to amend the entire filed form. The amended schedule(s) is attached to your original filed statement. Obtain amendment schedules at [www.fppc.ca.gov](http://www.fppc.ca.gov). Filers authorized to file electronically amend their statements using their agency's electronic filing system. *Note:* If you are a candidate or officeholder listed under Government Code Section 87500, FPPC Filers, then you must amend your statements electronically using the FPPC's e-filing system.

# Types of Statements

---

## Assuming Office Statement:

If you are a newly appointed official or are newly employed in a position designated, or that will be designated, in a state or local agency's conflict of interest code, your assuming office date is the date you were sworn in or otherwise authorized to serve in the position. If you are a newly elected official, your assuming office date is the date you were sworn in.

- Report: Investments, interests in real property, and business positions held on the date you assumed the office or position must be reported. In addition, income (including loans, gifts, and travel payments) received during the 12 months prior to the date you assumed the office or position.

For positions subject to confirmation by the State Senate or the Commission on Judicial Appointments, your assuming office date is the date you were appointed or nominated to the position.

- Example: Maria Lopez was nominated by the Governor to serve on a state agency board that is subject to state Senate confirmation. The assuming office date is the date Maria's nomination is submitted to the Senate. Maria must report investments, interests in real property, and business positions Maria holds on that date, and income (including loans, gifts, and travel payments) received during the 12 months prior to that date.

If your office or position has been added to a newly adopted or newly amended conflict of interest code, use the effective date of the code or amendment, whichever is applicable.

- Report: Investments, interests in real property, and business positions held on the effective date of the code or amendment must be reported. In addition, income (including loans, gifts, and travel payments) received during the 12 months prior to the effective date of the code or amendment.

## Annual Statement:

Generally, the period covered is January 1, 2025, through December 31, 2025. If the period covered by the statement is different than January 1, 2025, through December 31, 2025, (for example, you assumed office between October 1, 2024, and December 31, 2024 or you are combining statements), you must specify the period covered.

- Investments, interests in real property, business positions held, and income (including loans, gifts, and travel payments) received during the period covered by the statement must be reported. Do not change the preprinted dates on Schedules A-1, A-2, and B unless you are required to report the acquisition or disposition of an interest that did not occur in 2025.
- If your disclosure category changes during a reporting period, disclose under the old category until the effective date of the conflict of interest code amendment and disclose under the new disclosure category through the end of the reporting period.

## Leaving Office Statement:

Generally, the period covered is January 1, 2025, through the date you stopped performing the duties of your position. If the period covered differs from January 1, 2025, through the date you stopped performing the duties of your position (for example, you assumed office between October 1, 2024, and December 31, 2024, or you are combining statements), the period covered must be specified. The reporting period can cover parts of two calendar years.

- Report: Investments, interests in real property, business positions held, and income (including loans, gifts, and travel payments) received during the period covered by the statement. Do not change the preprinted dates on Schedules A-1, A-2, and B unless you are required to report the acquisition or disposition of an interest that did not occur in 2025.

## Candidate Statement:

If you are filing a statement in connection with your candidacy for state or local office, investments, interests in real property, and business positions held on the date of filing your declaration of candidacy must be reported. In addition, income (including loans, gifts, and travel payments) received during the 12 months prior to the date of filing your declaration of candidacy is reportable. Do not change the preprinted dates on Schedules A-1, A-2, and B.

Candidates running for local elective offices (e.g., county sheriffs, city clerks, school board trustees, or water district board members) must file candidate statements, as required by the conflict of interest code for the elected position. The code may be obtained from the agency of the elected position.

## Amendments:

If you discover errors or omissions on any statement, file an amendment as soon as possible. You are only required to amend the schedule that needs to be revised; it is not necessary to refile the entire form. Obtain amendment schedules from the FPPC website at [www.fppc.ca.gov](http://www.fppc.ca.gov).

**Note:** Once you file your statement, you may not withdraw it. All changes must be noted on amendment schedules.

## Expanded Statement:

If you hold multiple positions subject to reporting requirements, you may be able to file an expanded statement for each position, rather than a separate and distinct statement for each position. The expanded statement must cover all reportable interests for all jurisdictions and list all positions on the Form 700 or on an attachment for which it is filed. The rules and processes governing the filing of an expanded statement are set forth in Regulation 18723.1.

**STATEMENT OF ECONOMIC INTERESTS  
COVER PAGE  
A PUBLIC DOCUMENT**

Please type or print in ink.

NAME OF FILER (LAST) (FIRST) (MIDDLE)

**1. Office, Agency, or Court**

Agency Name (Do not use acronyms)

Division, Board, Department, District, if applicable Your Position

► If filing for multiple positions, list below or on an attachment. (Do not use acronyms)

Agency: Position:

**2. Jurisdiction of Office (Check at least one box)**

State Judge (Supreme, Appellate, Superior Court), Retired Judge, Pro Tem Judge, or Court Commissioner (Statewide Jurisdiction)  
 Multi-County County of  
 City of Other

**3. Type of Statement (Check at least one box)**

**Annual:** The period covered is January 1, 2025, through December 31, 2025. **Leaving Office:** Date Left (Check one circle below.)  
 -or- The period covered is through December 31, 2025. The period covered is January 1, 2025, through the date of leaving office.  
**Assuming Office:** Date assumed -or- The period covered is through the date of leaving office.  
**Candidate:** Date of Election and office sought, if different than Part 1:

**4. Schedule Summary (required)**

► Total number of pages including this cover page:

**Schedules attached**

Schedule A-1 - Investments – schedule attached Schedule C - Income, Loans, & Business Positions – schedule attached  
 Schedule A-2 - Investments – schedule attached Schedule D - Income – Gifts – schedule attached  
 Schedule B - Real Property – schedule attached Schedule E - Income – Gifts – Travel Payments – schedule attached  
 Attachment 700-P - Prospective Employment (87200 Filers Only) – schedule attached

-or- **None - No reportable interests on any schedule**

**5. Verification**

MAILING ADDRESS STREET CITY STATE ZIP CODE  
 (Business or Agency Address Recommended - Public Document)

DAYTIME TELEPHONE NUMBER EMAIL ADDRESS  
 ( )

I have used all reasonable diligence in preparing this statement. I have reviewed this statement and to the best of my knowledge the information contained herein and in any attached schedules is true and complete. I acknowledge this is a public document.

I certify under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Date Signed Signature  
 (month, day, year) (File the originally signed paper statement with your filing official.)

# Instructions Cover Page

Enter your name, mailing address, and daytime telephone number in the spaces provided. **Because the Form 700 is a public document, you may list your business/office address instead of your home address.**

## Part 1. Office, Agency, or Court

- Enter the name of the office sought or held, or the agency or court. Consultants must enter the public agency name rather than their private firm's name. (Examples: State Assembly; Board of Supervisors; Office of the Mayor; Department of Finance; Hope County Superior Court).
- Indicate the name of your division, board, or district, if applicable. (Examples: Division of Waste Management; Board of Accountancy; District 45). **Do not use acronyms.**
- Enter your position title. (Examples: Director; Chief Counsel; City Council Member; Staff Services Analyst).
- If you hold multiple positions (i.e., a city council member who also is a member of a county board or commission) you may be required to file separate and distinct statements with each agency. To simplify your filing obligations, in some cases you may instead complete a single expanded statement and file it with each agency.
  - The rules and processes governing the filing of an expanded statement are set forth in Regulation 18723.1. To file an expanded statement for multiple positions, enter the name of each agency with which you are required to file and your position title with each agency in the space provided. **Do not use acronyms.** Attach an additional sheet if necessary. Complete one statement disclosing all reportable interests for all jurisdictions. Then file the expanded statement with each agency as directed by Regulation 18723.1(c).

If you assume or leave a position after a filing deadline, you must complete a separate statement. For example, a city council member who assumes a position with a county special district after the April annual filing deadline must file a separate assuming office statement. In subsequent years, the city council member may expand their annual filing to include both positions.

### Example:

Brian Bourne is a city council member for the City of Lincoln and a board member for the Camp Far West Irrigation District – a multi-county agency that covers the Counties of Placer and Yuba. The City is located within Placer County. Brian may complete one expanded statement to disclose all reportable interests for both offices and list both positions on the Cover Page. Brian will file the expanded statement with each the City and the District as directed by Regulation 18723.1(c).

## Part 2. Jurisdiction of Office

- Check the box indicating the jurisdiction of your agency and, if applicable, identify the jurisdiction. Judges, judicial candidates, and court commissioners have statewide jurisdiction. All other filers should review the Reference Pamphlet, page 14, to determine their jurisdiction.
- If your agency is a multi-county office, list each county in which your agency has jurisdiction.

- If your agency is not a state office, court, county office, city office, or multi-county office (e.g., school districts, special districts and JPAs), check the “other” box and enter the county or city in which the agency has jurisdiction.

### Example:

This filer is a member of a water district board with jurisdiction in portions of Yuba and Sutter Counties.

<b>1. Office, Agency, or Court</b>	
Agency Name (Do not use acronyms) Feather River Irrigation District	
Division, Board, Department, District, if applicable N/A	Your Position Board Member
▶ If filing for multiple positions, list below or on an attachment. (Do not use acronyms)	
Agency: N/A	Position:
<b>2. Jurisdiction of Office (Check at least one box)</b>	
<input type="checkbox"/> State	<input type="checkbox"/> Judge or Court Commissioner (Statewide Jurisdiction)
<input checked="" type="checkbox"/> Multi-County Yuba & Sutter Counties	<input type="checkbox"/> County of _____
<input type="checkbox"/> City of _____	<input type="checkbox"/> Other _____

## Part 3. Type of Statement

Check at least one box. The period covered by a statement is determined by the type of statement you are filing. If you are completing a 2025 annual statement, **do not** change the pre-printed dates to reflect 2026. Your annual statement is used for reporting the **previous year's** economic interests. Economic interests for your annual filing covering January 1, 2026, through December 31, 2026, will be disclosed on your statement filed in 2027. See Reference Pamphlet, page 4.

Combining Statements: Certain types of statements for the same position may be combined. For example, if you leave office after January 1, but before the deadline for filing your annual statement, you may combine your annual and leaving office statements. File by the earliest deadline. Consult your filing officer or the FPPC.

## Part 4. Schedule Summary

- Complete the Schedule Summary after you have reviewed each schedule to determine if you have reportable interests.
- Enter the total number of completed pages including the cover page and either check the box for each schedule you use to disclose interests; **or** if you have nothing to disclose on any schedule, check the “No reportable interests” box. Please **do not** attach any blank schedules.

## Part 5. Verification

Complete the verification by signing the statement and entering the date signed. Each statement must have an original “wet” signature unless filed with a secure electronic signature. (See page 4 above.) All statements must be signed under penalty of perjury and be verified by the filer pursuant to Government Code Section 81004. See Regulation 18723.1(c) for filing instructions for copies of expanded statements.

**When you sign your statement, you are stating, under penalty of perjury, that it is true and correct.** Only the filer has authority to sign the statement. An unsigned statement is not considered filed and you may be subject to late filing penalties.

# SCHEDULE A-1

## Investments

### Stocks, Bonds, and Other Interests

(Ownership Interest is Less Than 10%)

Investments must be itemized.

Do not attach brokerage or financial statements.

Name

▶ NAME OF BUSINESS ENTITY \_\_\_\_\_

GENERAL DESCRIPTION OF THIS BUSINESS \_\_\_\_\_

---

FAIR MARKET VALUE

\$2,000 - \$10,000	\$10,001 - \$100,000
\$100,001 - \$1,000,000	Over \$1,000,000

NATURE OF INVESTMENT

Stock Other \_\_\_\_\_ (Describe)

Partnership Income Received of \$0 - \$499  
Income Received of \$500 or More (Report on Schedule C)

IF APPLICABLE, LIST DATE:

\_\_\_\_\_/\_\_\_\_\_/25      \_\_\_\_/\_\_\_\_\_/25  
ACQUIRED                  DISPOSED

▶ NAME OF BUSINESS ENTITY \_\_\_\_\_

GENERAL DESCRIPTION OF THIS BUSINESS \_\_\_\_\_

---

FAIR MARKET VALUE

\$2,000 - \$10,000	\$10,001 - \$100,000
\$100,001 - \$1,000,000	Over \$1,000,000

NATURE OF INVESTMENT

Stock Other \_\_\_\_\_ (Describe)

Partnership Income Received of \$0 - \$499  
Income Received of \$500 or More (Report on Schedule C)

IF APPLICABLE, LIST DATE:

\_\_\_\_\_/\_\_\_\_\_/25      \_\_\_\_/\_\_\_\_\_/25  
ACQUIRED                  DISPOSED

▶ NAME OF BUSINESS ENTITY \_\_\_\_\_

GENERAL DESCRIPTION OF THIS BUSINESS \_\_\_\_\_

---

FAIR MARKET VALUE

\$2,000 - \$10,000	\$10,001 - \$100,000
\$100,001 - \$1,000,000	Over \$1,000,000

NATURE OF INVESTMENT

Stock Other \_\_\_\_\_ (Describe)

Partnership Income Received of \$0 - \$499  
Income Received of \$500 or More (Report on Schedule C)

IF APPLICABLE, LIST DATE:

\_\_\_\_\_/\_\_\_\_\_/25      \_\_\_\_/\_\_\_\_\_/25  
ACQUIRED                  DISPOSED

▶ NAME OF BUSINESS ENTITY \_\_\_\_\_

GENERAL DESCRIPTION OF THIS BUSINESS \_\_\_\_\_

---

FAIR MARKET VALUE

\$2,000 - \$10,000	\$10,001 - \$100,000
\$100,001 - \$1,000,000	Over \$1,000,000

NATURE OF INVESTMENT

Stock Other \_\_\_\_\_ (Describe)

Partnership Income Received of \$0 - \$499  
Income Received of \$500 or More (Report on Schedule C)

IF APPLICABLE, LIST DATE:

\_\_\_\_\_/\_\_\_\_\_/25      \_\_\_\_/\_\_\_\_\_/25  
ACQUIRED                  DISPOSED

▶ NAME OF BUSINESS ENTITY \_\_\_\_\_

GENERAL DESCRIPTION OF THIS BUSINESS \_\_\_\_\_

---

FAIR MARKET VALUE

\$2,000 - \$10,000	\$10,001 - \$100,000
\$100,001 - \$1,000,000	Over \$1,000,000

NATURE OF INVESTMENT

Stock Other \_\_\_\_\_ (Describe)

Partnership Income Received of \$0 - \$499  
Income Received of \$500 or More (Report on Schedule C)

IF APPLICABLE, LIST DATE:

\_\_\_\_\_/\_\_\_\_\_/25      \_\_\_\_/\_\_\_\_\_/25  
ACQUIRED                  DISPOSED

▶ NAME OF BUSINESS ENTITY \_\_\_\_\_

GENERAL DESCRIPTION OF THIS BUSINESS \_\_\_\_\_

---

FAIR MARKET VALUE

\$2,000 - \$10,000	\$10,001 - \$100,000
\$100,001 - \$1,000,000	Over \$1,000,000

NATURE OF INVESTMENT

Stock Other \_\_\_\_\_ (Describe)

Partnership Income Received of \$0 - \$499  
Income Received of \$500 or More (Report on Schedule C)

IF APPLICABLE, LIST DATE:

\_\_\_\_\_/\_\_\_\_\_/25      \_\_\_\_/\_\_\_\_\_/25  
ACQUIRED                  DISPOSED

Comments: \_\_\_\_\_

## Instructions – Schedules A-1 and A-2 Investments

“Investment” means a financial interest in any business entity (including a consulting business or other independent contracting business) that is located in, doing business in, planning to do business in, or that has done business during the previous two years in your agency’s jurisdiction in which you, your spouse or registered domestic partner, or your dependent children had a direct, indirect, or beneficial interest totaling \$2,000 or more at any time during the reporting period. (See Reference Pamphlet, page 14.)

### Reportable investments include:

- Stocks, bonds, warrants, and options, including those held in margin or brokerage accounts and managed investment funds (See Reference Pamphlet, page 14.)
- Sole proprietorships
- Your own business or your spouse’s or registered domestic partner’s business (See Reference Pamphlet, page 9, for the definition of “business entity.”)
- Your spouse’s or registered domestic partner’s investments even if they are legally separate property
- Partnerships (e.g., a law firm or family farm)
- Investments in reportable business entities held in a retirement account (See Reference Pamphlet, page 16.)
- If you, your spouse or registered domestic partner, and dependent children together had a 10% or greater ownership interest in a business entity or trust (including a living trust), you must disclose investments held by the business entity or trust. (See Reference Pamphlet, page 17, for more information on disclosing trusts.)
- Business trusts

### You are not required to disclose:

- Government bonds, diversified mutual funds, certain funds similar to diversified mutual funds (such as exchange traded funds) and investments held in certain retirement accounts. (See Reference Pamphlet, page 14.) (Regulation 18237)
- Bank accounts, savings accounts, money market accounts and certificates of deposits
- Cryptocurrency
- Insurance policies
- Annuities
- Commodities
- Shares in a credit union
- Government bonds (including municipal bonds)

### Reminders

- Do you know your agency’s jurisdiction?
- Did you hold investments at any time during the period covered by this statement?
- Code filers – your disclosure categories may only require disclosure of specific investments.

- Retirement accounts invested in non-reportable interests (e.g., insurance policies, mutual funds, or government bonds) (See Reference Pamphlet, page 16.)
- Government defined-benefit pension plans (such as CalPERS and CalSTRS plans)
- Certain interests held in a blind trust (See Reference Pamphlet, page 17.)

**Use Schedule A-1** to report ownership of less than 10% (e.g., stock). Schedule C (Income) may also be required if the investment is not a stock or corporate bond. (See second example below.)

**Use Schedule A-2** to report ownership of 10% or greater (e.g., a sole proprietorship).

### To Complete Schedule A-1:

Do not attach brokerage or financial statements.

- Disclose the name of the business entity. Do not use acronyms for the name of the business entity, unless it is one that is commonly understood by the public.
- Provide a general description of the business activity of the entity (e.g., pharmaceuticals, computers, automobile manufacturing, or communications).
- Check the box indicating the highest fair market value of your investment during the reporting period. If you are filing a candidate or an assuming office statement, indicate the fair market value on the filing date or the date you took office, respectively. (See page 21 for more information.)
- Identify the nature of your investment (e.g., stocks, warrants, options, or bonds).
- An acquired or disposed of date is only required if you initially acquired or entirely disposed of the investment interest during the reporting period. The date of a stock dividend reinvestment or partial disposal is not required. Generally, these dates will not apply if you are filing a candidate or an assuming office statement.

Examples:

Frank Byrd holds a state agency position. Frank’s conflict of interest code requires full disclosure of investments. Frank must disclose stock holdings of \$2,000 or more in any company that is located in or does business in California, as well as those stocks held by Frank’s spouse or registered domestic partner and dependent children.

Alice Lance is a city council member. Alice has a 4% interest, worth \$5,000, in a limited partnership located in the city. Alice must disclose the partnership on Schedule A-1 and income of \$500 or more received from the partnership on Schedule C.

# SCHEDULE A-2

## Investments, Income, and Assets of Business Entities/Trusts

(Ownership Interest is 10% or Greater)

**CALIFORNIA FORM 700**

FAIR POLITICAL PRACTICES COMMISSION

Name \_\_\_\_\_

**▶ 1. BUSINESS ENTITY OR TRUST**

Name \_\_\_\_\_

Address (Business Address Acceptable) \_\_\_\_\_

Check one  
 Trust, go to 2       Business Entity, complete the box, then go to 2

GENERAL DESCRIPTION OF THIS BUSINESS

---

FAIR MARKET VALUE      IF APPLICABLE, LIST DATE:

\$0 - \$1,999			
\$2,000 - \$10,000	____/____/25	____/____/25	
\$10,001 - \$100,000	ACQUIRED	DISPOSED	
\$100,001 - \$1,000,000			
Over \$1,000,000			

NATURE OF INVESTMENT  
 Partnership     Sole Proprietorship    \_\_\_\_\_ Other

YOUR BUSINESS POSITION \_\_\_\_\_

**▶ 2. IDENTIFY THE GROSS INCOME RECEIVED (INCLUDE YOUR PRO RATA SHARE OF THE GROSS INCOME TO THE ENTITY/TRUST)**

\$0 - \$499	\$10,001 - \$100,000
\$500 - \$1,000	OVER \$100,000
\$1,001 - \$10,000	

**▶ 3. LIST THE NAME OF EACH REPORTABLE SINGLE SOURCE OF INCOME OF \$10,000 OR MORE (Attach a separate sheet if necessary.)**

None    or    Names listed below \_\_\_\_\_

**▶ 4. INVESTMENTS AND INTERESTS IN REAL PROPERTY HELD OR LEASED BY THE BUSINESS ENTITY OR TRUST**

Check one box:  
 INVESTMENT       REAL PROPERTY

Name of Business Entity, if Investment, or Assessor's Parcel Number or Street Address of Real Property \_\_\_\_\_

Description of Business Activity or City or Other Precise Location of Real Property \_\_\_\_\_

FAIR MARKET VALUE	IF APPLICABLE, LIST DATE:		
\$2,000 - \$10,000			
\$10,001 - \$100,000	____/____/25	____/____/25	
\$100,001 - \$1,000,000	ACQUIRED	DISPOSED	
Over \$1,000,000			

NATURE OF INTEREST  
 Property Ownership/Deed of Trust       Stock       Partnership

Leasehold \_\_\_\_\_ Other \_\_\_\_\_  
Yrs. remaining

Check box if additional schedules reporting investments or real property are attached

**▶ 1. BUSINESS ENTITY OR TRUST**

Name \_\_\_\_\_

Address (Business Address Acceptable) \_\_\_\_\_

Check one  
 Trust, go to 2       Business Entity, complete the box, then go to 2

GENERAL DESCRIPTION OF THIS BUSINESS

---

FAIR MARKET VALUE      IF APPLICABLE, LIST DATE:

\$0 - \$1,999			
\$2,000 - \$10,000	____/____/25	____/____/25	
\$10,001 - \$100,000	ACQUIRED	DISPOSED	
\$100,001 - \$1,000,000			
Over \$1,000,000			

NATURE OF INVESTMENT  
 Partnership     Sole Proprietorship    \_\_\_\_\_ Other

YOUR BUSINESS POSITION \_\_\_\_\_

**▶ 2. IDENTIFY THE GROSS INCOME RECEIVED (INCLUDE YOUR PRO RATA SHARE OF THE GROSS INCOME TO THE ENTITY/TRUST)**

\$0 - \$499	\$10,001 - \$100,000
\$500 - \$1,000	OVER \$100,000
\$1,001 - \$10,000	

**▶ 3. LIST THE NAME OF EACH REPORTABLE SINGLE SOURCE OF INCOME OF \$10,000 OR MORE (Attach a separate sheet if necessary.)**

None    or    Names listed below \_\_\_\_\_

**▶ 4. INVESTMENTS AND INTERESTS IN REAL PROPERTY HELD OR LEASED BY THE BUSINESS ENTITY OR TRUST**

Check one box:  
 INVESTMENT       REAL PROPERTY

Name of Business Entity, if Investment, or Assessor's Parcel Number or Street Address of Real Property \_\_\_\_\_

Description of Business Activity or City or Other Precise Location of Real Property \_\_\_\_\_

FAIR MARKET VALUE	IF APPLICABLE, LIST DATE:		
\$2,000 - \$10,000			
\$10,001 - \$100,000	____/____/25	____/____/25	
\$100,001 - \$1,000,000	ACQUIRED	DISPOSED	
Over \$1,000,000			

NATURE OF INTEREST  
 Property Ownership/Deed of Trust       Stock       Partnership

Leasehold \_\_\_\_\_ Other \_\_\_\_\_  
Yrs. remaining

Check box if additional schedules reporting investments or real property are attached

**Comments:** \_\_\_\_\_

## Instructions – Schedule A-2

### Investments, Income, and Assets of Business Entities/Trusts

---

Use Schedule A-2 to report investments in a business entity (including a consulting business or other independent contracting business) or trust (including a living trust) in which you, your spouse or registered domestic partner, and your dependent children, together or separately, had a 10% or greater interest, totaling \$2,000 or more, during the reporting period and which is located in, doing business in, planning to do business in, or which has done business during the previous two years in your agency's jurisdiction. (See Reference Pamphlet, page 14.) A trust located outside your agency's jurisdiction is reportable if it holds assets that are located in or doing business in the jurisdiction. Do not report a trust that contains non-reportable interests. For example, a trust containing only your personal residence not used in whole or in part as a business, your savings account, and some municipal bonds, is not reportable.

Also report on Schedule A-2 investments and real property held by that entity or trust if your pro rata share of the investment or real property interest was \$2,000 or more during the reporting period.

#### To Complete Schedule A-2:

**Part 1.** Disclose the name and address of the business entity or trust. If you are reporting an interest in a business entity, check "Business Entity" and complete the box as follows:

- Provide a general description of the business activity of the entity.
- Check the box indicating the highest fair market value of your investment during the reporting period.
- If you initially acquired or entirely disposed of this interest during the reporting period, enter the date acquired or disposed.
- Identify the nature of your investment.
- Disclose the job title or business position you held with the entity, if any (i.e., if you were a director, officer, partner, trustee, employee, or held any position of management). A business position held by your spouse is not reportable.

**Part 2.** Check the box indicating **your pro rata** share of the **gross** income received **by** the business entity or trust. This amount includes your pro rata share of the **gross** income **from** the business entity or trust, as well as your community property interest in your spouse's or registered domestic partner's share. Gross income is the total amount of income before deducting expenses, losses, or taxes.

**Part 3.** Disclose the name of each source of income that is located in, doing business in, planning to do business in, or that has done business during the previous two years in your agency's jurisdiction, as follows:

- Disclose each source of income and outstanding loan **to the business entity or trust** identified in Part 1 if your pro rata share of the **gross** income (including your community property interest in your spouse's or registered domestic partner's share) to the business entity or trust from that source was \$10,000 or more during the reporting period. (See Reference Pamphlet, page 12, for examples.) Income from governmental sources may be reportable if not considered salary. See Regulation 18232. Loans from commercial lending institutions made in the lender's regular course of business on terms available to members of the public without regard to your official status are not reportable.
- Disclose each individual or entity that was a source of commission income of \$10,000 or more during the reporting period through the business entity identified in Part 1. (See Reference Pamphlet, page 9.)

You may be required to disclose sources of income located outside your jurisdiction. For example, you may have a client who resides outside your jurisdiction who does business on a regular basis with you. Such a client, if a reportable source of \$10,000 or more, must be disclosed.

Mark "None" if you do not have any reportable \$10,000 sources of income to disclose. Phrases such as "various clients" or "not disclosing sources pursuant to attorney-client privilege" are not adequate disclosure. (See Reference Pamphlet, page 15, for information on procedures to request an exemption from disclosing privileged information.)

**Part 4.** Report any investments or interests in real property held or leased **by the entity or trust** identified in Part 1 if your pro rata share of the interest held was \$2,000 or more during the reporting period. Attach additional schedules or use FPPC's Form 700 Excel spreadsheet if needed.

- Check the applicable box identifying the interest held as real property or an investment.
- If investment, provide the name and description of the business entity.
- If real property, report the precise location (e.g., an assessor's parcel number or address).
- Check the box indicating the highest fair market value of your interest in the real property or investment during the reporting period. (Report the fair market value of the portion of your residence claimed as a tax deduction if you are utilizing your residence for business purposes.)
- Identify the nature of your interest.
- Enter the date acquired or disposed only if you initially acquired or entirely disposed of your interest in the property or investment during the reporting period.





# SCHEDULE C

## Income, Loans, & Business Positions

(Other than Gifts and Travel Payments)

**CALIFORNIA FORM 700**

FAIR POLITICAL PRACTICES COMMISSION

Name \_\_\_\_\_

▶ 1. INCOME RECEIVED	▶ 1. INCOME RECEIVED												
<p>NAME OF SOURCE OF INCOME _____</p> <p>ADDRESS <i>(Business Address Acceptable)</i> _____</p> <p>BUSINESS ACTIVITY, IF ANY, OF SOURCE _____</p> <p>YOUR BUSINESS POSITION _____</p> <table style="width: 100%; border: none;"> <tr> <td style="width: 50%; border: none;">GROSS INCOME RECEIVED</td> <td style="width: 50%; border: none;">No Income - Business Position Only</td> </tr> <tr> <td style="border: none;">\$500 - \$1,000</td> <td style="border: none;">\$1,001 - \$10,000</td> </tr> <tr> <td style="border: none;">\$10,001 - \$100,000</td> <td style="border: none;">OVER \$100,000</td> </tr> </table> <p>CONSIDERATION FOR WHICH INCOME WAS RECEIVED</p> <p>Salary      Spouse's or registered domestic partner's income (For self-employed use Schedule A-2.)</p> <p>Partnership (Less than 10% ownership. For 10% or greater use Schedule A-2.)</p> <p>Sale of _____ <i>(Real property, car, boat, etc.)</i></p> <p>Loan repayment</p> <p>Commission or      Rental Income, list each source of \$10,000 or more</p> <p>_____ <i>(Describe)</i></p> <p>Other _____ <i>(Describe)</i></p>	GROSS INCOME RECEIVED	No Income - Business Position Only	\$500 - \$1,000	\$1,001 - \$10,000	\$10,001 - \$100,000	OVER \$100,000	<p>NAME OF SOURCE OF INCOME _____</p> <p>ADDRESS <i>(Business Address Acceptable)</i> _____</p> <p>BUSINESS ACTIVITY, IF ANY, OF SOURCE _____</p> <p>YOUR BUSINESS POSITION _____</p> <table style="width: 100%; border: none;"> <tr> <td style="width: 50%; border: none;">GROSS INCOME RECEIVED</td> <td style="width: 50%; border: none;">No Income - Business Position Only</td> </tr> <tr> <td style="border: none;">\$500 - \$1,000</td> <td style="border: none;">\$1,001 - \$10,000</td> </tr> <tr> <td style="border: none;">\$10,001 - \$100,000</td> <td style="border: none;">OVER \$100,000</td> </tr> </table> <p>CONSIDERATION FOR WHICH INCOME WAS RECEIVED</p> <p>Salary      Spouse's or registered domestic partner's income (For self-employed use Schedule A-2.)</p> <p>Partnership (Less than 10% ownership. For 10% or greater use Schedule A-2.)</p> <p>Sale of _____ <i>(Real property, car, boat, etc.)</i></p> <p>Loan repayment</p> <p>Commission or      Rental Income, list each source of \$10,000 or more</p> <p>_____ <i>(Describe)</i></p> <p>Other _____ <i>(Describe)</i></p>	GROSS INCOME RECEIVED	No Income - Business Position Only	\$500 - \$1,000	\$1,001 - \$10,000	\$10,001 - \$100,000	OVER \$100,000
GROSS INCOME RECEIVED	No Income - Business Position Only												
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GROSS INCOME RECEIVED	No Income - Business Position Only												
\$500 - \$1,000	\$1,001 - \$10,000												
\$10,001 - \$100,000	OVER \$100,000												

**▶ 2. LOANS RECEIVED OR OUTSTANDING DURING THE REPORTING PERIOD**

\* You are not required to report loans from a commercial lending institution, or any indebtedness created as part of a retail installment or credit card transaction, made in the lender's regular course of business on terms available to members of the public without regard to your official status. Personal loans and loans received not in a lender's regular course of business must be disclosed as follows:

<p>NAME OF LENDER* _____</p> <p>ADDRESS <i>(Business Address Acceptable)</i> _____</p> <p>BUSINESS ACTIVITY, IF ANY, OF LENDER _____</p> <p>HIGHEST BALANCE DURING REPORTING PERIOD</p> <p>\$500 - \$1,000</p> <p>\$1,001 - \$10,000</p> <p>\$10,001 - \$100,000</p> <p>OVER \$100,000</p>	<p>INTEREST RATE      TERM (Months/Years)</p> <p>_____ %      None      _____</p> <p>SECURITY FOR LOAN</p> <p>None      Personal residence</p> <p>Real Property _____ <i>Street address</i></p> <p>_____ <i>City</i></p> <p>Guarantor _____</p> <p>Other _____ <i>(Describe)</i></p>
--	--

**Comments:** \_\_\_\_\_

# Instructions – Schedule C

## Income, Loans, & Business Positions

### (Income Other Than Gifts and Travel Payments)

#### Reporting Income:

Report the source and amount of gross income of \$500 or more you received during the reporting period. Gross income is the total amount of income before deducting expenses, losses, or taxes and includes loans other than loans from a commercial lending institution. (See Reference Pamphlet, page 12.) You must also report the source of income to your spouse or registered domestic partner if your community property share was \$500 or more during the reporting period.

The source and income must be reported only if the source is located in, doing business in, planning to do business in, or has done business during the previous two years in your agency's jurisdiction. (See Reference Pamphlet, page 14.) Reportable sources of income may be further limited by your disclosure category located in your agency's conflict of interest code.

#### Reporting Business Positions:

You must report your job title with each reportable business entity even if you received no income during the reporting period. Use the comments section to indicate that no income was received.

#### Commonly reportable income and loans include:

- Salary/wages, per diem, and reimbursement for expenses including travel payments provided by your employer
- Community property interest (50%) in your spouse's or registered domestic partner's income - **report the employer's name and all other required information**
- Income from investment interests, such as partnerships, reported on Schedule A-1
- Commission income not required to be reported on Schedule A-2 (See Reference Pamphlet, page 9.)
- Gross income from any sale, including the sale of a house or car (Report your pro rata share of the total sale price.)
- Rental income not required to be reported on Schedule B
- Prizes or awards not disclosed as gifts
- Payments received on loans you made to others
- An honorarium received prior to becoming a public official (See Reference Pamphlet, page 11.)
- Incentive compensation (See Reference Pamphlet, page 13.)

#### Reminders

- Code filers – your disclosure categories may not require disclosure of all sources of income.
- 87200 Filers – if reporting prospective employment, use attachment Form 700-P available on the FPPC's e-filing portal. Do not use Schedule C to report prospective employment.
- If you or your spouse or registered domestic partner are self-employed, report the business entity on Schedule A-2.
- Do not disclose on Schedule C income, loans, or business positions already reported on Schedules A-2 or B.

#### You are not required to report:

- Salary, reimbursement for expenses or per diem, or social security, disability, or other similar benefit payments received by you or your spouse or registered domestic partner from a federal, state, or local government agency.
- Stock dividends and income from the sale of stock unless the source can be identified.
- Income from a PERS retirement account.

(See Reference Pamphlet, page 13.)

#### To Complete Schedule C:

##### Part 1. Income Received/Business Position Disclosure

- Disclose the name and address of each source of income or each business entity with which you held a business position.
- Provide a general description of the business activity if the source is a business entity.
- Check the box indicating the amount of gross income received.
- Identify the consideration for which the income was received.
- For income from commission sales, check the box indicating the gross income received and list the name of each source of commission income of \$10,000 or more. (See Reference Pamphlet, page 9.) **Note: If you receive commission income on a regular basis or have an ownership interest of 10% or more, you must disclose the business entity and the income on Schedule A-2.**
- Disclose the job title or business position, if any, that you held with the business entity, even if you did not receive income during the reporting period.

##### Part 2. Loans Received or Outstanding During the Reporting Period

- Provide the name and address of the lender.
- Provide a general description of the business activity if the lender is a business entity.
- Check the box indicating the highest balance of the loan during the reporting period.
- Disclose the interest rate and the term of the loan.
  - For variable interest rate loans, disclose the conditions of the loan (e.g., Prime + 2) or the average interest rate paid during the reporting period.
  - The term of the loan is the total number of months or years given for repayment of the loan at the time the loan was entered into.
- Identify the security, if any, for the loan.

## SCHEDULE D Income – Gifts

Name \_\_\_\_\_

▶ NAME OF SOURCE *(Not an Acronym)*

\_\_\_\_\_

ADDRESS *(Business Address Acceptable)*

\_\_\_\_\_

BUSINESS ACTIVITY, IF ANY, OF SOURCE

\_\_\_\_\_

DATE (mm/dd/yy)	VALUE	DESCRIPTION OF GIFT(S)
___/___/___	\$ _____	_____
___/___/___	\$ _____	_____
___/___/___	\$ _____	_____

▶ NAME OF SOURCE *(Not an Acronym)*

\_\_\_\_\_

ADDRESS *(Business Address Acceptable)*

\_\_\_\_\_

BUSINESS ACTIVITY, IF ANY, OF SOURCE

\_\_\_\_\_

DATE (mm/dd/yy)	VALUE	DESCRIPTION OF GIFT(S)
___/___/___	\$ _____	_____
___/___/___	\$ _____	_____
___/___/___	\$ _____	_____

▶ NAME OF SOURCE *(Not an Acronym)*

\_\_\_\_\_

ADDRESS *(Business Address Acceptable)*

\_\_\_\_\_

BUSINESS ACTIVITY, IF ANY, OF SOURCE

\_\_\_\_\_

DATE (mm/dd/yy)	VALUE	DESCRIPTION OF GIFT(S)
___/___/___	\$ _____	_____
___/___/___	\$ _____	_____
___/___/___	\$ _____	_____

▶ NAME OF SOURCE *(Not an Acronym)*

\_\_\_\_\_

ADDRESS *(Business Address Acceptable)*

\_\_\_\_\_

BUSINESS ACTIVITY, IF ANY, OF SOURCE

\_\_\_\_\_

DATE (mm/dd/yy)	VALUE	DESCRIPTION OF GIFT(S)
___/___/___	\$ _____	_____
___/___/___	\$ _____	_____
___/___/___	\$ _____	_____

▶ NAME OF SOURCE *(Not an Acronym)*

\_\_\_\_\_

ADDRESS *(Business Address Acceptable)*

\_\_\_\_\_

BUSINESS ACTIVITY, IF ANY, OF SOURCE

\_\_\_\_\_

DATE (mm/dd/yy)	VALUE	DESCRIPTION OF GIFT(S)
___/___/___	\$ _____	_____
___/___/___	\$ _____	_____
___/___/___	\$ _____	_____

▶ NAME OF SOURCE *(Not an Acronym)*

\_\_\_\_\_

ADDRESS *(Business Address Acceptable)*

\_\_\_\_\_

BUSINESS ACTIVITY, IF ANY, OF SOURCE

\_\_\_\_\_

DATE (mm/dd/yy)	VALUE	DESCRIPTION OF GIFT(S)
___/___/___	\$ _____	_____
___/___/___	\$ _____	_____
___/___/___	\$ _____	_____

**Comments:** \_\_\_\_\_

## Instructions – Schedule D Income – Gifts

A gift is anything of value for which you have not provided equal or greater consideration to the donor. A gift is reportable if its fair market value is \$50 or more. In addition, multiple gifts totaling \$50 or more received during the reporting period from a single source must be reported.

It is the acceptance of a gift, not the ultimate use to which it is put, that imposes your reporting obligation. Except as noted below, you must report a gift even if you never used it or if you gave it away to another person.

If the exact amount of a gift is unknown, you must make a good faith estimate of the item's fair market value. Listing the value of a gift as "over \$50" or "value unknown" is not adequate disclosure. In addition, if you received a gift through an intermediary, you must disclose the name, address, and business activity of both the donor and the intermediary. You may indicate an intermediary either in the "source" field after the name or in the "comments" section at the bottom of Schedule D.

### Commonly reportable gifts include:

- Tickets/passes to sporting or entertainment events
- Tickets/passes to amusement parks
- Parking passes not used for official agency business
- Food, beverages, and accommodations, including those provided in direct connection with your attendance at a convention, conference, meeting, social event, meal, or like gathering
- Rebates/discounts not made in the regular course of business to members of the public without regard to official status
- Wedding gifts (See Reference Pamphlet, page 17)
- An honorarium received prior to assuming office (You may report an honorarium as income on Schedule C, rather than as a gift on Schedule D, if you provided services of equal or greater value than the payment received. See Reference Pamphlet, page 11.)
- Transportation and lodging (See Schedule E.)
- Forgiveness of a loan received by you

### Reminders

- Gifts from a single source are subject to a \$630 limit for calendar years 2025 and 2026. The gift limit in calendar year 2024 was \$590. (See Reference Pamphlet, page 11.)
- Code filers – you only need to report gifts from reportable sources.

### You are not required to disclose:

- Gifts that were not used and that, within 30 days after receipt, were returned to the donor or delivered to a charitable organization or government agency without being claimed by you as a charitable contribution for tax purposes
- Gifts from your spouse or registered domestic partner, child, parent, grandparent, grandchild, brother, sister, and certain other family members (See Regulation 18942 for a complete list.). The exception does not apply if the donor was acting as an agent or intermediary for a reportable source who was the true donor.
- Gifts of similar value exchanged between you and an individual, other than a lobbyist registered to lobby your state agency, on holidays, birthdays, or similar occasions
- Gifts of informational material provided to assist you in the performance of your official duties (e.g., books, pamphlets, reports, calendars, periodicals, or educational seminars)
- A monetary bequest or inheritance (However, inherited investments or real property may be reportable on other schedules.)
- Personalized plaques or trophies with an individual value of less than \$250
- Campaign contributions
- Up to two tickets, for your own use, to attend a fundraiser for a campaign committee or candidate, or to a fundraiser for an organization exempt from taxation under Section 501(c)(3) of the Internal Revenue Code. The ticket must be received from the organization or committee holding the fundraiser.
- Gifts given to members of your immediate family if the source has an established relationship with the family member and there is no evidence to suggest the donor had a purpose to influence you. (See Regulation 18943.)
- Free admission, food, and nominal items (such as a pen, pencil, mouse pad, note pad or similar item) available to all attendees, at the event at which the official makes a speech (as defined in Regulation 18950(b)(2)), so long as the admission is provided by the person who organizes the event.
- Any other payment not identified above, that would otherwise meet the definition of gift, where the payment is made by an individual who is not a lobbyist registered to lobby the official's state agency, where it is clear that the gift was made because of an existing personal or business relationship unrelated to the official's position and there is no evidence whatsoever at the time the gift is made to suggest the donor had a purpose to influence you.

### To Complete Schedule D:

- Disclose the full name (not an acronym), address, and, if a business entity, the business activity of the source.
- Provide the date (month, day, and year) of receipt, and disclose the fair market value and description of the gift.

**SCHEDULE E**  
**Income – Gifts**  
**Travel Payments, Advances,**  
**and Reimbursements**

Name \_\_\_\_\_

- Mark either the gift or income box.
- Mark the “501(c)(3)” box for a travel payment received from a nonprofit 501(c)(3) organization or the “Speech” box if you made a speech or participated in a panel. Per Government Code Section 89506, these payments may not be subject to the gift limit. However, they may result in a disqualifying conflict of interest.
- For gifts of travel, provide the travel destination.

▶ NAME OF SOURCE *(Not an Acronym)* \_\_\_\_\_

ADDRESS *(Business Address Acceptable)* \_\_\_\_\_

CITY AND STATE \_\_\_\_\_

501 (c)(3) or DESCRIBE BUSINESS ACTIVITY, IF ANY, OF SOURCE \_\_\_\_\_

DATE(S): \_\_\_\_/\_\_\_\_/\_\_\_\_ - \_\_\_\_/\_\_\_\_/\_\_\_\_ AMT: \$ \_\_\_\_\_  
*(If gift)*

▶ MUST CHECK ONE:      Gift **-or-**      Income

    Made a Speech/Participated in a Panel \_\_\_\_\_

    Other - Provide Description \_\_\_\_\_

▶ If Gift, Provide Travel Destination \_\_\_\_\_

▶ NAME OF SOURCE *(Not an Acronym)* \_\_\_\_\_

ADDRESS *(Business Address Acceptable)* \_\_\_\_\_

CITY AND STATE \_\_\_\_\_

501 (c)(3) or DESCRIBE BUSINESS ACTIVITY, IF ANY, OF SOURCE \_\_\_\_\_

DATE(S): \_\_\_\_/\_\_\_\_/\_\_\_\_ - \_\_\_\_/\_\_\_\_/\_\_\_\_ AMT: \$ \_\_\_\_\_  
*(If gift)*

▶ MUST CHECK ONE:      Gift **-or-**      Income

    Made a Speech/Participated in a Panel \_\_\_\_\_

    Other - Provide Description \_\_\_\_\_

▶ If Gift, Provide Travel Destination \_\_\_\_\_

▶ NAME OF SOURCE *(Not an Acronym)* \_\_\_\_\_

ADDRESS *(Business Address Acceptable)* \_\_\_\_\_

CITY AND STATE \_\_\_\_\_

501 (c)(3) or DESCRIBE BUSINESS ACTIVITY, IF ANY, OF SOURCE \_\_\_\_\_

DATE(S): \_\_\_\_/\_\_\_\_/\_\_\_\_ - \_\_\_\_/\_\_\_\_/\_\_\_\_ AMT: \$ \_\_\_\_\_  
*(If gift)*

▶ MUST CHECK ONE:      Gift **-or-**      Income

    Made a Speech/Participated in a Panel \_\_\_\_\_

    Other - Provide Description \_\_\_\_\_

▶ If Gift, Provide Travel Destination \_\_\_\_\_

▶ NAME OF SOURCE *(Not an Acronym)* \_\_\_\_\_

ADDRESS *(Business Address Acceptable)* \_\_\_\_\_

CITY AND STATE \_\_\_\_\_

501 (c)(3) or DESCRIBE BUSINESS ACTIVITY, IF ANY, OF SOURCE \_\_\_\_\_

DATE(S): \_\_\_\_/\_\_\_\_/\_\_\_\_ - \_\_\_\_/\_\_\_\_/\_\_\_\_ AMT: \$ \_\_\_\_\_  
*(If gift)*

▶ MUST CHECK ONE:      Gift **-or-**      Income

    Made a Speech/Participated in a Panel \_\_\_\_\_

    Other - Provide Description \_\_\_\_\_

▶ If Gift, Provide Travel Destination \_\_\_\_\_

**Comments:** \_\_\_\_\_

# Instructions – Schedule E Travel Payments, Advances, and Reimbursements

Travel payments reportable on Schedule E include advances and reimbursements for travel and related expenses, including lodging and meals.

Gifts of travel may be subject to the gift limit. In addition, certain travel payments are reportable gifts, but are not subject to the gift limit. To avoid possible misinterpretation or the perception that you have received a gift in excess of the gift limit, you may wish to provide a specific description of the purpose of your travel. (See the FPPC fact sheet entitled "Limitations and Restrictions on Gifts, Honoraria, Travel, and Loans" to read about travel payments under section 89506(a).)

**You are not required to disclose:**

- Travel payments received from any state, local, or federal government agency for which you provided services equal or greater in value than the payments received, such as reimbursement for travel on agency business from your government agency employer.
- A payment for travel from another local, state, or federal government agency and related per diem expenses when the travel is for education, training or other inter-agency programs or purposes.
- Travel payments received from your employer in the normal course of your employment that are included in the income reported on Schedule C.
- A travel payment that was received from a nonprofit entity exempt from taxation under Internal Revenue Code Section 501(c)(3) for which you provided equal or greater consideration, such as reimbursement for travel on business for a 501(c)(3) organization for which you are a board member.

**Note: Certain travel payments may not be reportable if reported via email on Form 801 by your agency.**

**To Complete Schedule E:**

- Disclose the full name (not an acronym) and address of the source of the travel payment.
- Identify the business activity if the source is a business entity.
- Check the box to identify the payment as a gift or income, report the amount, and disclose the date(s).
  - **Travel payments are gifts** if you did not provide services that were equal to or greater in value than the payments received. You must disclose gifts totaling \$500 or more from a single source during the period covered by the statement.

When reporting travel payments that are gifts, you must provide a description of the gift, the **date(s)** received, and the **travel destination**.

- **Travel payments are income** if you provided services that were equal to or greater in value than the

payments received. You must disclose income totaling \$500 or more from a single source during the period covered by the statement. You have the burden of proving the payments are income rather than gifts. When reporting travel payments as income, you must describe the services you provided in exchange for the payment. You are not required to disclose the date(s) for travel payments that are income.

**Example:**

City council member MaryClaire Chandler is the chair of a 501(c)(6) trade association, and the association pays for MaryClaire's travel to attend its meetings. Because MaryClaire is deemed to be providing equal or greater consideration for the travel payment by virtue of serving on the board, this payment may be reported as income. Payments for MaryClaire to attend other events for which they are not providing services are likely considered gifts.

<small>▶ NAME OF SOURCE (Not an Acronym)</small>	
Health Services Trade Association	
<small>ADDRESS (Business Address Acceptable)</small>	
1230 K Street, Suite 610	
<small>CITY AND STATE</small>	
Sacramento, CA	
<input type="checkbox"/> 501 (c)(3) or DESCRIBE BUSINESS ACTIVITY, IF ANY, OF SOURCE	
Association of Healthcare Workers	
<small>DATE(S):</small> ___/___/___ <small>(if gift)</small> <small>AMT: \$</small> 550.00	
<small>▶ MUST CHECK ONE:</small> <input type="checkbox"/> Gift <small>-or-</small> <input checked="" type="checkbox"/> Income	
<input type="radio"/> Made a Speech/Participated in a Panel	
<input checked="" type="radio"/> Other - Provide Description <u>Travel reimbursement for board meeting.</u>	
<small>▶ If Gift, Provide Travel Destination</small> _____	

Note that the same payment from a 501(c)(3) would NOT be reportable.

**Example:**

Mayor Kim travels to China on a trip organized by China Silicon Valley Business Development, a California nonprofit, 501(c)(6) organization. The Chengdu Municipal People's Government pays for Mayor Kim's airfare and travel costs, as well as meals and lodging during the trip. The trip's agenda shows that the trip's purpose is to promote job creation and economic activity in China and in Silicon Valley, so the trip is reasonably related to a governmental purpose.

<small>▶ NAME OF SOURCE (Not an Acronym)</small>	
Chengdu Municipal People's Government	
<small>ADDRESS (Business Address Acceptable)</small>	
2 Caoshi St. CaoShiJie, Qingyang Qu, Chengdu Shi,	
<small>CITY AND STATE</small>	
Sichuan Sheng, China, 610000	
<input type="checkbox"/> 501 (c)(3) or DESCRIBE BUSINESS ACTIVITY, IF ANY, OF SOURCE	
<small>DATE(S):</small> 09 / 04 / XX - 09 / 08 / XX <small>(if gift)</small> <small>AMT: \$</small> 3,874.38	
<small>▶ MUST CHECK ONE:</small> <input checked="" type="checkbox"/> Gift <small>-or-</small> <input type="checkbox"/> Income	
<input type="radio"/> Made a Speech/Participated in a Panel	
<input checked="" type="radio"/> Other - Provide Description <u>Travel reimbursement for trip to China.</u>	
<small>▶ If Gift, Provide Travel Destination</small> <u>Sichuan Sheng, China</u>	

Thus, Mayor Kim must report the gift of travel, but the gift is exempt from the gift limit. In this case, the travel payments are not subject to the gift limit because the source is a foreign government and because the travel is reasonably related to a governmental purpose. (Section 89506(a)(2).) Note that Mayor Kim could be disqualified from participating in or making decisions about The Chengdu Municipal People's Government for 12 months. Also note that if China Silicon Valley Business Development (a 501(c)(6) organization) paid for the travel costs rather than the governmental organization, the payments would be subject to the gift limits. (See the FPPC fact sheet, Limitations and Restrictions on Gifts, Honoraria, Travel and Loans, at [www.fppc.ca.gov](http://www.fppc.ca.gov).)

## Restrictions and Prohibitions

The Political Reform Act (Gov. Code Sections 81000-91014) requires most state and local government officials and employees to publicly disclose their economic interests including personal assets and income. The Act's conflict of interest provisions also disqualify a public official from taking part in a governmental decision if it is reasonably foreseeable that the decision will have a material financial effect on these economic interests as well as the official's personal finances and those of immediate family. (Gov. Code Sections 87100 and 87103.) The Fair Political Practices Commission (FPPC) is the state agency responsible for issuing the attached Statement of Economic Interests, Form 700, and for interpreting the Act's provisions.

### Gift Prohibition

Gifts received by most state and local officials, employees, and candidates are subject to a limit. In 2025-2026, the gift limit increased to \$630 from a single source during a calendar year. The gift limit in calendar year 2024 was \$590.

Additionally, state officials, state candidates, and certain state employees are subject to a \$10 limit per calendar month on gifts from lobbyists and lobbying firms registered with the Secretary of State. See Reference Pamphlet, page 11.

State and local officials and employees should check with their agency to determine if other restrictions apply.

### Disqualification

Public officials are, under certain circumstances, required to disqualify themselves from making, participating in, or attempting to influence governmental decisions that will affect their economic interests. This may include interests they are not required to disclose. For example, a personal residence is often not reportable, but may be grounds for disqualification. Specific disqualification requirements apply to 87200 filers (e.g., city councilmembers, members of boards of supervisors, planning commissioners, etc.). These officials must publicly identify the economic interest that creates a conflict of interest and leave the room before a discussion or vote takes place at a public meeting. For more information, consult Government Code Section 87105, Regulation 18707, and the Guide to Recognizing Conflicts of Interest page at [www.fppc.ca.gov](http://www.fppc.ca.gov).

### Honorarium Ban

Most state and local officials, employees, and candidates are prohibited from accepting an honorarium for any speech given, article published, or attendance at a conference, convention, meeting, or like gathering. (See Reference Pamphlet, page 11.)

### Loan Restrictions

Certain state and local officials are subject to restrictions on loans. (See Reference Pamphlet, page 15.)

### Post-Governmental Employment

There are restrictions on representing clients or employers before former agencies. The provisions apply to elected state officials, most state employees, local elected officials, county chief administrative officers, city managers, including the chief administrator of a city, and general managers or chief administrators of local special districts and JPAs. The FPPC website has fact sheets explaining the provisions.

### Late Filing

The filing officer who retains originally-signed or electronically filed statements of economic interests may impose on an individual a fine for any statement that is filed late. The fine is \$10 per day up to a maximum of \$100. Late filing penalties may be reduced or waived under certain circumstances.

Persons who fail to timely file their Form 700 may be referred to the FPPC's Enforcement Division (and, in some cases, to the Attorney General or district attorney) for investigation and possible prosecution. In addition to the late filing penalties, a fine of up to \$5,000 per violation may be imposed.

**For assistance** concerning reporting, prohibitions, and restrictions under the Act:

- Email questions to [advice@fppc.ca.gov](mailto:advice@fppc.ca.gov).
- Call the FPPC toll-free at (866) 275-3772.

### Form 700 is a Public Document Public Access Must Be Provided

Statements of Economic Interests are public documents. The filing officer must permit any member of the public to inspect and receive a copy of any statement.

- Statements must be available as soon as possible during the agency's regular business hours, but in any event not later than the second business day after the statement is received. Access to the Form 700 is not subject to the Public Records Act procedures.
- No conditions may be placed on persons seeking access to the forms.
- No information or identification may be required from persons seeking access.
- Reproduction fees of no more than 10 cents per page may be charged.

## Questions and Answers

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### General

- Q. What is the reporting period for disclosing interests on an assuming office statement or a candidate statement?
- A. On an assuming office statement, disclose all reportable investments, interests in real property, and business positions held on the date you assumed office. In addition, you must disclose income (including loans, gifts and travel payments) received during the 12 months prior to the date you assumed office.

On a candidate statement, disclose all reportable investments, interests in real property, and business positions held on the date you file your declaration of candidacy. You must also disclose income (including loans, gifts and travel payments) received during the 12 months prior to the date you file your declaration of candidacy.

- Q. I hold two other board positions in addition to my position with the county. Must I file three statements of economic interests?
- A. Yes, three are required. However, you may instead complete an expanded statement listing the county and the two boards on the Cover Page or an attachment as the agencies for which you will be filing. Disclose all reportable economic interests in all three jurisdictions on the expanded statement. File the expanded statement for your primary position providing an original “wet” signature unless filed with a secure electronic signature. (See page 4 above.) File copies of the expanded statement with the other two agencies as required by Regulation 18723.1(c). Remember to complete separate statements for positions that you leave or assume during the year.
- Q. I am a department head who recently began acting as city manager. Should I file as the city manager?
- A. Yes. File an assuming office statement as city manager. Persons serving as “acting,” “interim,” or “alternate” must file as if they hold the position because they are or may be performing the duties of the position.

- Q. My spouse and I are currently separated and in the process of obtaining a divorce. Must I still report my spouse’s income, investments, and interests in real property?
- A. Yes. A public official must continue to report a spouse’s economic interests until such time as dissolution of marriage proceedings is final. However, if a separate property agreement has been reached prior to that time, your estranged spouse’s income may not have to be reported. Contact the FPPC for more information.
- Q. As a designated employee, I left one state agency to work for another state agency. Must I file a leaving office statement?
- A. Yes. You may also need to file an assuming office statement for the new agency.

### Investment Disclosure

- Q. I have an investment interest in shares of stock in a company that does not have an office in my jurisdiction. Must I still disclose my investment interest in this company?
- A. Probably. The definition of “doing business in the jurisdiction” is not limited to whether the business has an office or physical location in your jurisdiction. (See Reference Pamphlet, page 14.)
- Q. My spouse and I have a living trust. The trust holds rental property in my jurisdiction, our primary residence, and investments in diversified mutual funds. I have full disclosure. How is this trust disclosed?
- A. Disclose the name of the trust, the rental property and its income on Schedule A-2. Your primary residence and investments in diversified mutual funds registered with the SEC are not reportable.
- Q. I am required to report all investments. I have an IRA that contains stocks through an account managed by a brokerage firm. Must I disclose these stocks even though they are held in an IRA and I did not decide which stocks to purchase?
- A. Yes. Disclose on Schedule A-1 or A-2 any stock worth \$2,000 or more in a business entity located in or doing business in your jurisdiction.

## Questions and Answers Continued

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- Q. The value of my stock changed during the reporting period. How do I report the value of the stock?
- A. You are required to report the highest value that the stock reached during the reporting period. You may use your monthly statements to determine the highest value. You may also use the entity's website to determine the highest value. You are encouraged to keep a record of where you found the reported value. Note that for an assuming office statement, you must report the value of the stock on the date you assumed office.
- Q. I am the sole owner of my business, an S-Corporation. I believe that the nature of the business is such that it cannot be said to have any "fair market value" because it has no assets. I operate the corporation under an agreement with a large insurance company. My contract does not have resale value because of its nature as a personal services contract. Must I report the fair market value for my business on Schedule A-2 of the Form 700?
- A. Yes. Even if there are no *tangible* assets, intangible assets, such as relationships with companies and clients are commonly sold to qualified professionals. The "fair market value" is often quantified for other purposes, such as marital dissolutions or estate planning. In addition, the IRS presumes that "personal services corporations" have a fair market value. A professional "book of business" and the associated goodwill that generates income are not without a determinable value. The Form 700 does not require a precise fair market value; it is only necessary to check a box indicating the broad range within which the value falls.
- Q. I own stock in IBM and must report this investment on Schedule A-1. I initially purchased this stock in the early 1990s; however, I am constantly buying and selling shares. Must I note these dates in the "Acquired" and "Disposed" fields?
- A. No. You must only report dates in the "Acquired" or "Disposed" fields when, during the reporting period, you initially purchase a reportable investment worth \$2,000 or more or when you dispose of the entire investment. You are not required to track the partial trading of an investment.
- Q. On last year's filing I reported stock in Encoe valued at \$2,000 - \$10,000. Late last year the value of this stock fell below and remains at less than \$2,000. How should this be reported on this year's statement?
- A. You are not required to report an investment if the value was less than \$2,000 during the **entire** reporting period. However, because a disposed date is not required for stocks that fall below \$2,000, you may want to report the stock and note in the "comments" section that the value fell below \$2,000. This would be for informational purposes only; it is not a requirement.
- Q. We have a Section 529 account set up to save money for our son's college education. Is this reportable?
- A. If the Section 529 account contains reportable interests (e.g., common stock valued at \$2,000 or more), those interests are reportable (not the actual Section 529 account). If the account contains solely mutual funds, then nothing is reported.

### Income Disclosure

- Q. I reported a business entity on Schedule A-2. Clients of my business are located in several states. Must I report all clients from whom my pro rata share of income is \$10,000 or more on Schedule A-2, Part 3?
- A. No, only the clients located in or doing business on a regular basis in your jurisdiction must be disclosed.
- Q. I believe I am not required to disclose the names of clients from whom my pro rata share of income is \$10,000 or more on Schedule A-2 because of their right to privacy. Is there an exception for reporting clients' names?
- A. Regulation 18740 provides a procedure for requesting an exemption to allow a client's name not to be disclosed if disclosure of the name would violate a legally recognized privilege under California or Federal law. This regulation may be obtained from our website at [www.fppc.ca.gov](http://www.fppc.ca.gov). (See Reference Pamphlet, page 15.)

## Questions and Answers Continued

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Q. I am sole owner of a private law practice that is not reportable based on my limited disclosure category. However, some of the sources of income to my law practice are from reportable sources. Do I have to disclose this income?

A. Yes, even though the law practice is not reportable, reportable sources of income to the law practice of \$10,000 or more must be disclosed. This information would be disclosed on Schedule C with a note in the “comments” section indicating that the business entity is not a reportable investment. The note would be for informational purposes only; it is not a requirement.

Q. I am the sole owner of my business. Where do I disclose my income - on Schedule A-2 or Schedule C?

A. Sources of income to a business in which you have an ownership interest of 10% or greater are disclosed on Schedule A-2. (See Reference Pamphlet, page 9.)

Q. My spouse is a partner in a four-person firm where all of their business is based on their own billings and collections from various clients. How do I report my community property interest in this business and the income generated in this manner?

A. If your spouse's investment in the firm is 10% or greater, disclose 100% of your spouse's share of the business on Schedule A-2, Part 1 and 50% of your spouse's income on Schedule A-2, Parts 2 and 3. For example, a client of your spouse's must be a source of at least \$20,000 during the reporting period before the client's name is reported.

Q. How do I disclose my spouse's or registered domestic partner's salary?

A. Report the name of the employer as a source of income on Schedule C.

Q. I am a doctor. For purposes of reporting \$10,000 sources of income on Schedule A-2, Part 3, are the patients or their insurance carriers considered sources of income?

A. If your patients exercise sufficient control by selecting you instead of other doctors, then your patients, rather than their insurance carriers, are sources of income to you. (See Reference Pamphlet, page 15.)

Q. I received a loan from my grandfather to purchase my home. Is this loan reportable?

A. No. Loans received from family members are not reportable.

Q. Many years ago, I loaned my parents several thousand dollars, which they paid back this year. Do I need to report this loan repayment on my Form 700?

A. No. Payments received on a loan made to a family member are not reportable.

### Real Property Disclosure

Q. During this reporting period we switched our principal place of residence into a rental. I have full disclosure and the property is located in my agency's jurisdiction, so it is now reportable. Because I have not reported this property before, do I need to show an “acquired” date?

A. No, you are not required to show an “acquired” date because you previously owned the property. However, you may want to note in the “comments” section that the property was not previously reported because it was used exclusively as your residence. This would be for informational purposes only; it is not a requirement.

Q. I am a city manager, and I own a rental property located in an adjacent city, but one mile from the city limit. Do I need to report this property interest?

A. Yes. You are required to report this property because it is located within 2 miles of the boundaries of the city you manage.

Q. Must I report a home that I own as a personal residence for my daughter?

A. You are not required to disclose a home used as a personal residence for a family member unless you receive income from it, such as rental income.

Q. I am a co-signer on a loan for a rental property owned by a friend. Since I am listed on the deed of trust, do I need to report my friend's property as an interest in real property on my Form 700?

A. No. Simply being a co-signer on a loan for property does not create a reportable interest in that real property.

## Questions and Answers Continued

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### Gift Disclosure

- Q. If I received a reportable gift of two tickets to a concert valued at \$100 each, but gave the tickets to a friend because I could not attend the concert, do I have any reporting obligations?
- A. Yes. Since you accepted the gift and exercised discretion and control of the use of the tickets, you must disclose the gift on Schedule D.
- Q. Julia and Jared Benson, a married couple, want to give a piece of artwork to a county supervisor. Is each spouse considered a separate source for purposes of the gift limit and disclosure?
- A. Yes, each spouse may make a gift valued at the gift limit during a calendar year. For example, during 2025 the gift limit was \$630, so the Bensons may have given the supervisor artwork valued at no more than \$1,260. The supervisor must identify Jared and Julia Benson as the sources of the gift.
- Q. I am a Form 700 filer with full disclosure. Our agency holds a holiday raffle to raise funds for a local charity. I bought \$10 worth of raffle tickets and won a gift basket valued at \$120. The gift basket was donated by Doug Brewer, a citizen in our city. At the same event, I bought raffle tickets for, and won a quilt valued at \$70. The quilt was donated by a coworker. Are these reportable gifts?
- A. Because the gift basket was donated by an outside source (not an agency employee), you have received a reportable gift valued at \$110 (the value of the basket less the consideration paid). The source of the gift is Doug Brewer and the agency is disclosed as the intermediary. Because the quilt was donated by an employee of your agency, it is not a reportable gift.
- Q. My agency is responsible for disbursing grants. An applicant (501(c)(3) organization) met with agency employees to present its application. At this meeting, the applicant provided food and beverages. Would the food and beverages be considered gifts to the employees? These employees are designated in our agency's conflict of interest code and the applicant is a reportable source of income under the code.
- A. Yes. If the value of the food and beverages consumed by any one filer, plus any other gifts received from the same source during the reporting period total \$50 or more, the food and beverages would be reported using the fair market value and would be subject to the gift limit.
- Q. I received free admission to an educational conference related to my official duties. Part of the conference fees included a round of golf. Is the value of the golf considered informational material?
- A. No. The value of personal benefits, such as golf, attendance at a concert, or sporting event, are gifts subject to reporting and limits.



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## Public Law Update - SB 827: Expansion of Mandatory Training for Local Agency Officials

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### ***Background and Purpose***

SB 827 updates and expands California’s mandatory training framework for local agency officials, including cities (including charter cities), counties, charter counties, school districts, county offices of education, charter schools, and special districts.[1]

Under existing law (“AB 1234”),[2] any member of a local agency legislative body or elected official receiving any compensation, salary, stipend, or expense reimbursement—along with designated employees—must complete two hours of ethics training every two years.

SB 827 makes two major changes. First, it expands who must receive ethics training, ensuring that department heads and similar administrative officers of all types of local agencies are included within the AB 1234 framework. Second, it creates a new, standalone fiscal and financial training mandate for a broad range of local agency officials

Before SB 827, there was no statewide fiscal and financial training requirement for local agency officials. The Legislature adopted this new mandate in response to repeated audit findings of local fiscal mismanagement and expressly declared local fiscal stewardship a matter of statewide concern, making these requirements applicable across local agencies covered by the statute.

### ***Expanded AB 1234 Ethics Training Requirements***

SB 827 broadens the definition of “local agency official”[3] to include **department heads and similar administrative officers** of any local agency. The bill specifies that such officers include a superintendent of a school district, the county superintendent of schools, or the chief administrator of a charter school.[4]

Beginning January 1, 2026, officials who commence service must complete their initial two-hour ethics training within six months of assuming office. The two-year renewal cycle remains unchanged.

Local agencies must maintain ethics training records for five years, and these records are public under the California Public Records Act.

By July 1, 2026, each agency with a website must post clear instructions and contact information explaining how the public may request training records.

Officials who serve more than one local agency may satisfy the ethics-training requirement once every two years, provided a copy of the completion certificate is given to each agency served.

### **New Fiscal and Financial Training Requirements for Local Agency Officials**

SB 827 creates a new statewide baseline for fiscal competency for local agencies, including cities (including charter cities), counties, charter cities, charter counties, and special districts.<sup>[5]</sup> The definition of an applicable “local agency” for this fiscal and financial training is narrower than that used for the AB 1234 ethics training and does not include school districts, county offices of education, or charter schools.

The bill requires at least two hours of fiscal and financial training every two years for “local agency officials”,<sup>[6]</sup> which includes:<sup>[7]</sup>

- Legislative body members;<sup>[8]</sup>
- Elected officers;
- Governing body-appointed officials who make fiscal, budgeting, or public resource use decisions or recommendations as part of their official duties;
- Executives and similar administrative officers; and
- Employees designated by the governing body.

This fiscal training requirement is new under SB 827. The training content must include:<sup>[9]</sup>

- Financial administration roles and responsibilities;
- Financial policies and fiscal management;
- Municipal budgets and budget processes;
- Financial reporting and auditing;
- Capital financing and debt management;
- Local agency revenue mechanisms;
- Pensions and other postemployment benefits (“OPEB”);
- Cash management and investments, including the prudent investor standard;
- Ethics of safeguarding public resources;
- General fiscal and financial planning principles tied to the official’s role;
- Laws relevant to overseeing agency operations; and

- Laws and practices related to procurement and contracting responsibilities.

Training may be completed in person, online, or via self-study materials with testing. Providers must develop content in consultation with recognized experts in local government finance and must issue proof of participation.

Deadlines:

- Officials in service before January 1, 2026 must complete the fiscal training by January 1, 2028.
- Officials who begin service on or after January 1, 2026 must complete training within six months from the first day of service.
- Thereafter, training repeats every two years.

Officials serving multiple agencies must complete fiscal training only once every two years but must provide proof to each agency. Certain officials already compliant with existing financial training requirements specific to their positions are exempt from this training requirement.

### **Training Administration and Recordkeeping**

SB 827 establishes consistent administrative requirements for both ethics and fiscal training:

- Local agencies must provide information about available fiscal training at least once annually to local agency officials.
- Local agencies must retain ethics and fiscal training records for five years.
- By July 1, 2026, local agency websites must include posted instructions and contact information for requesting these records.

### **Practical Impact for Local Agency Clerks and Administrators**

SB 827 establishes a dual training structure for local officials: enhanced ethics training and a new fiscal training requirement. Implementation will involve:

- Updating training policies and onboarding materials;
- Ensuring tracking systems record both ethics and fiscal training dates;
- Coordinating with human resources or management staff regarding designated employees;
- Preparing website content to meet the July 1, 2026 posting

requirements; and

- Collecting proof-of-completion from officials.

Burke, Williams & Sorensen, LLP regularly advises clients on legal matters relating to public law.

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[1] § 53234(b): “Local agency” means a city, county, city and county, charter city, charter county, charter city and county, school district, county office of education, charter school, or special district; All citations are to the California Government Code.

[2] § 53234 et seq.

[3] § 53234(c).

[4] § 53234(c)(2)(A).

[5] § 53238(c): “Local agency” means a city, county, city and county, charter city, charter county, charter city and county, or special district.

[6] § 53238(d).

[7] § 53238, et seq.

[8] Under § 53238(b), “legislative body” is as defined in the Brown Act in § 54952.

[9] § 53238(a).

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