



Coachella Valley Mosquito and Vector Control District

43420 Trader Place, Indio, CA 92201 | (760) 342-8287 | cvmosquito.org

Finance Committee

Tuesday, October 14, 2025

4:30 p.m.

AGENDA

Materials related to an agenda item that are submitted to the Finance Committee after distribution of the agenda packets are available for public inspection in the Clerk of the Board's office during normal business hours and on the District's website.

This meeting will be conducted by video and/or teleconference as well as in person at the District office located at the address listed above. To view/listen/participate in the meeting live, please join by calling 1-888-475-4499 (toll-free), Webinar ID: [837 8367 9459](#), or click this link to join: <https://us02web.zoom.us/j/83783679459>.

Assistance for those with disabilities: If you have a disability and need an accommodation to participate in the meeting, please contact the Clerk of the Board at (760) 342-8287 at least 48 hours prior to the meeting to inform us of your needs and to determine if accommodation is feasible. The District will attempt to accommodate you in every reasonable manner.

- 1. Call to Order** – Frank Figueroa, EdD, Treasurer
- 2. Roll Call**
- 3. Confirmation of Agenda**

4. Public Comments

Members of the public may provide comments in person or remotely at the time of the meeting as set forth in the agenda. Public comments may also be sent by E-mail to the Clerk of the Board by 2:30 p.m. on October 14, 2025, at mscarborougheckel@cvmosquito.org. E-mails received prior to 2:30 p.m. on the day of the Finance Committee meeting will be made part of the record and distributed to the Finance Committee. This method is encouraged as it gives the Finance Committee the opportunity to reflect upon your input. E-mails will not be read at the meeting.

A. PUBLIC Comments — NON-AGENDA ITEMS: This time is for members of the public to address the Finance Committee on items of general interest (a non-agenda item) within the subject matter jurisdiction of the District. The District values your comments; however, pursuant to the Brown Act, the Finance Committee cannot take action on items not listed on the posted Agenda. **Comments are limited to a total of three (3) minutes per speaker for non-agenda items.**

B. PUBLIC Comments — AGENDA ITEMS: This time is for members of the public to address the Finance Committee on agenda items (Open and Closed Sessions). **Comments are limited to three (3) minutes per speaker per agenda item.**

All comments are to be directed to the Finance Committee and shall be devoid of any personal attacks. Members of the public are expected to maintain a professional, courteous decorum during public comments.

5. Presentation: HCN Bank – Mickey McGuire, EVP Director of Bank Operations, and Leonard Macias, Market President Coachella Valley

6. Items of General Consent

A. Minutes from Tuesday, September 9, 2025, Finance Committee Meeting **(Pg. 4)**

7. Discussion, Review, and/or Update

A. Review of Check Report from Abila MIP for the period of September 10, 2025, to October 7, 2025 **(Pg. 7)**

B. Credit Card Charges (Abila report & Microix Workflow Report) – Umpqua Statement dated September 30, 2025 **(Pg. 15)**

C. Review of August 2025 Financials and Treasurers Report **(Pg. 39)**

D. 2025 Finance Committee Items **(Pg. 53)**

8. Old Business

A. None

9. New Business

- A. Review of CalPERS Actuarial Valuation Report **(Pg. 54)**
- B. Review of finance-related items on the September Board agenda

10. Trustee and/or Staff Comments/Future Agenda Items

- A. Next Meeting: Tuesday, December 9, 2025, at 4:30 pm

11. Adjournment

Certification of Posting

I certify that on October 10, 2025, I posted a copy of the foregoing agenda near the regular meeting place of the Board of Trustees of the Coachella Valley Mosquito & Vector Control District and on the District’s website, said time being at least 72 hours in advance of the meeting of the Board of Trustees (Government Code Section 54954.2)

Executed at Indio, California, on October 10, 2025

Megan Scarborough-Eckel
Megan Scarborough-Eckel, Clerk of the Board

COACHELLA VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT

**Finance Committee Meeting
Minutes**

TIME 4:30 p.m. **DATE:** September 9, 2025

LOCATION: 43420 Trader Place Indio, CA 92201

COMMITTEE MEMBERS PRESENT:

Coachella	Frank Figueroa, EdD, Treasurer
Indian Wells	John Vallat, Trustee
Palm Desert	Doug Walker, Trustee

COMMITTEE MEMBERS ABSENT:

None

OTHER TRUSTEES PRESENT:

None

STAFF PRESENT:

Jeremy Wittie, General Manager
David l'Anson, Administrative Finance Manager
Megan Scarborough-Eckel, Clerk of the Board
Jennifer A. Henke, Laboratory Manager

MEMBERS OF THE PUBLIC PRESENT:

No

1. Call to Order

Treasurer Figueroa called the meeting to order at 4:32 p.m.

Trustee Kunz joined the meeting at 5:27 pm.

2. Roll Call

Roll Call indicated that all three (3) Finance Committee members were present.

3. Confirmation of Agenda

Treasurer Figueroa inquired if anything on the agenda needed to be changed; seeing no comments or requests, the agenda was confirmed as stands.

4. Public Comments

A. PUBLIC Comments — NON-AGENDA ITEMS:

No public comments

B. PUBLIC Comments — AGENDA ITEMS:

No public comments

5. Presentation: Five Star Bank – Reagan Ballo, SVP/Managing Director of Government Banking

6. Items of General Consent

A. Minutes from Tuesday, July 8, 2025. Finance Committee Meeting

Treasurer Figueroa requests more proposals from other banking institutions before taking one to the Board for approval.

On a motion from Trustee Vallat, seconded by Trustee Walker, the Board of Trustees approved all Items of General Consent.

Ayes: Treasurer Figueroa, Trustees Vallat and Walker

Noes: None

Abstained: None

Absent: None

7. Discussion, Review, and/or Update-

- A. Review of Check Report Abila MIP for the period of August 8, 2025, to September 3, 2025
- B. Credit Card Changes (Abila report & Microix Workflow Report) -Umpqua Statement dated August 30, 2025
- C. Review of July 2025 Financials and Treasurers Report
- D. Research Policy Revisions- Laboratory Manager, Jennifer Henke
- E. 2025 Finance Committee Items

Committee Members had various questions and comments for staff regarding the check report, credit card statements, and the financial and treasurers report.

The committee agreed with the Research Policy Revisions as presented by Laboratory Manager, Jennifer Henke.

8. Old Business

A. None

9. New Business

A. Review of finance-related items on the September Board agenda

The committee discussed finance-related items on the September Board agenda at length.

10. Trustee and/or Staff Comments/Future Agenda Items

Next meeting: Tuesday, October 14, 2025, at 4:30 pm

11. Adjournment

There being no further business to discuss, Treasurer Figueroa adjourned the meeting at 5:30 p.m.

CVMVCD
 Check/Voucher Register - checkreportforFC
1035 - CB&T General Checking
 From 9/10/2025 Through 10/7/2025

Check Number	Vendor Name	PO# / Invoice#	Transaction Description	Check Amount
46024	CalPERS Healthcare Acct	100000018062029	Cafeteria Plan	<u>115,659.68</u>
Total 46024				115,659.68
46025	CalPERS - Retirement Acct	100000017982113	Retirement Contributions: 08/15/2025PP	25,044.36
	CalPERS - Retirement Acct	100000017982146	Retirement Contributions: 08/29/2025PP	25,597.41
	CalPERS - Retirement Acct	100000017982164	Retirement Contributions: 08/15/2025PP	20,161.74
	CalPERS - Retirement Acct	100000017982183	Retirement Contributions: 08/29/2025PP	20,318.61
	CalPERS - Retirement Acct	100000018013592	Retirement Contributions: 09/12/2025PP	23,894.92
	CalPERS - Retirement Acct	100000018013652	Retirement Contributions: 09/12/2025PP	<u>20,447.62</u>
Total 46025				135,464.66
46026	CalPERS Social Security	100000018042341	Professional Fees	<u>200.00</u>
Total 46026				200.00
46027	Fiesta Ford-Lincoln-Mercury	20250917Maverick	Capital Outlay	<u>30,534.92</u>
Total 46027				30,534.92
46028	Principal Life Insurance Co.	20250917	Cafeteria Plan	<u>14,587.83</u>
Total 46028				14,587.83
46029	Fiesta Ford-Lincoln-Mercury	20250926Maverick2	Capital Outlay	<u>30,534.92</u>
Total 46029				30,534.92
46030	UMPQUA Bank Commercial Card OPS		Umpqua Card	<u>92,654.22</u>
Total 46030				92,654.22
46031	Alliant Insurance Services Inc	3249777	Property & Liability	<u>78,805.67</u>
Total 46031				78,805.67
46032	34th Street Inc. dba 34th Street Consulting, Inc.	2025-238	Staff Training	<u>1,500.00</u>

CVMVCD

Check/Voucher Register - checkreportforFC

1035 - CB&T General Checking

From 9/10/2025 Through 10/7/2025

<u>Check Number</u>	<u>Vendor Name</u>	<u>PO# / Invoice#</u>	<u>Transaction Description</u>	<u>Check Amount</u>
Total 46032				1,500.00
46033	Abila, Inc.	1050-1000281177	Cloud Computing Services	1,090.60
Total 46033				1,090.60
46034	Advance Imaging Systems	IN1042602	Contract Services	124.58
	Advance Imaging Systems	IN1042603	Contract Services	122.34
	Advance Imaging Systems	IN1042604	Contract Services	90.36
	Advance Imaging Systems	IN1042605	Contract Services	24.38
	Advance Imaging Systems	IN1042606	Contract Services	97.73
	Advance Imaging Systems	IN1042607	Contract Services	45.15
	Advance Imaging Systems	IN1042812	Contract Services	24.38
Total 46034				528.92
46035	Airgas USA, LLC	9164570893	Lab Supplies & Expenses	564.27
	Airgas USA, LLC	9164787954	Lab Supplies & Expenses	815.69
	Airgas USA, LLC	9165049174	Lab Supplies & Expenses	815.69
	Airgas USA, LLC	9165222363	Lab Supplies & Expenses	815.69
	Airgas USA, LLC	9165454324	Lab Supplies & Expenses	815.69
Total 46035				3,827.03
46036	Alliant Insurance Services Inc	3138451	Property & Liability Insurance	4,127.20
	Alliant Insurance Services Inc	3182251	Property & Liability Insurance	11,235.49
	Alliant Insurance Services Inc	3185575	Property & Liability Insurance	1,928.65
Total 46036				17,291.34
46037	AMS Paving	25427SP-1	Capital Outlay	35,443.00
Total 46037				35,443.00
46038	Gerardo Avalos	20250922	Staff Training	425.00
Total 46038				425.00
46039	Burrtec Waste Industries	21144	Utilities	33.54

CVMVCD
 Check/Voucher Register - checkreportforFC
1035 - CB&T General Checking
 From 9/10/2025 Through 10/7/2025

Check Number	Vendor Name	PO# / Invoice#	Transaction Description	Check Amount
Total 46039				33.54
46040	CDW Government, Inc CDW Government, Inc	AA4VI4N AF6NW9Y	Capital Outlay Capital Outlay	(1,209.99) <u>5,003.26</u>
Total 46040				3,793.27
46041	CleanExcel	092558	Janitorial Services	<u>4,192.00</u>
Total 46041				4,192.00
46042	ClearGov ClearGov	2025-17144 2025-17659	Cloud Computing Services Cloud Computing Services	5,356.00 <u>13,040.00</u>
Total 46042				18,396.00
46043	CSI Ceja Security International	103125CVMC	Contract Services	<u>1,911.00</u>
Total 46043				1,911.00
46044	Employee Relations Inc.	99833	Recruitment/Advertising	<u>428.18</u>
Total 46044				428.18
46045	Equipment Direct, Inc.	492446	Safety Expense	<u>1,680.38</u>
Total 46045				1,680.38
46046	Excel Landscape South Excel Landscape South Excel Landscape South	111840 112064 112302	Contract Services Contract Services Contract Services	1,620.00 1,620.00 <u>1,620.00</u>
Total 46046				4,860.00
46047	C & J Brown & Company, CPAS - An Accountancy Corporation	20250930	Professional Fees	<u>8,918.00</u>
Total 46047				8,918.00

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Check/Voucher Register - checkreportforFC

1035 - CB&T General Checking

From 9/10/2025 Through 10/7/2025

<u>Check Number</u>	<u>Vendor Name</u>	<u>PO# / Invoice#</u>	<u>Transaction Description</u>	<u>Check Amount</u>
46048	Gulf California Broadcast Company	737594-3	Public Outreach Advertising	875.00
	Gulf California Broadcast Company	737597-3	Public Outreach Advertising	420.00
	Gulf California Broadcast Company	741118-1	Public Outreach Advertising	875.00
	Gulf California Broadcast Company	741124-1	Public Outreach Advertising	500.00
	Gulf California Broadcast Company	741623-1	Public Outreach Advertising	500.00
Total 46048				3,170.00
46049	Jennifer Henke	170	Professional Development	523.68
Total 46049				523.68
46050	Jernigan's Sporting Goods, Inc.	20233	Safety Expense	179.43
	Jernigan's Sporting Goods, Inc.	20269	Safety Expense	200.00
Total 46050				379.43
46051	Chris Jones	20250924	Lab Supplies & Expense	260.97
Total 46051				260.97
46052	Marisa Kelling	Comp Lit 250922	Tuition Reimbursement	283.00
	Marisa Kelling	OntroToBus 0922225	Tuition Reimbursement	185.75
Total 46052				468.75
46053	KYA Services	20250910 Retainer	Capital Outlay	13,889.43
Total 46053				13,889.43
46054	KYA Services	AR-0000704-RET	Capital Outlay	7,781.46
Total 46054				7,781.46
46055	KYA Services	OE110-0003605-PI	Capital Outlay	147,847.81
Total 46055				147,847.81
46056	Izzy Motors Inc. dba La Quinta Chevrolet	167505CVT	Vehicle Parts & Supplies	1,593.41

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1035 - CB&T General Checking

From 9/10/2025 Through 10/7/2025

<u>Check Number</u>	<u>Vendor Name</u>	<u>PO# / Invoice#</u>	<u>Transaction Description</u>	<u>Check Amount</u>
	Izzy Motors Inc. dba La Quinta Chevrolet	167821CVT	Vehicle Parts & Supplies	387.35
	Izzy Motors Inc. dba La Quinta Chevrolet	167822CVT	Vehicle Parts & Supplies	387.35
	Izzy Motors Inc. dba La Quinta Chevrolet	168036CVT	Vehicle Parts & Supplies	<u>364.45</u>
Total 46056				2,732.56
46057	Linde Gas & Equipment Inc.	52180182	Offsite Vehicle Maintenance & Repair	<u>78.45</u>
Total 46057				78.45
46058	Ocean Air Helicopters Inc.	1525	Urban Aerial Applications	<u>23,850.00</u>
Total 46058				23,850.00
46059	O'Reilly Auto Parts	3523-134240	Vehicle Parts & Supplies	155.27
	O'Reilly Auto Parts	3523-134244	Vehicle Parts & Supplies	<u>605.85</u>
Total 46059				761.12
46060	Richard Ortiz	10329	Conference Expense	<u>411.60</u>
Total 46060				411.60
46061	City of Palm Springs Festival of Lights Parade	20250929	Promotions & Events	<u>100.00</u>
Total 46061				100.00
46062	Pitney Bowes Purchase Power	20250925	Postage	<u>502.25</u>
Total 46062				502.25
46064	Prudential Overall Supply	23822945	Uniform Expense	162.50
	Prudential Overall Supply	23822946	Uniform Expense	119.76
	Prudential Overall Supply	23822947	Uniform Expense	43.90
	Prudential Overall Supply	23822948	Uniform Expense	622.79
	Prudential Overall Supply	23849014	Uniform Expense	162.50
	Prudential Overall Supply	23849016	Uniform Expense	118.26
	Prudential Overall Supply	23849017	Uniform Expense	43.90

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Check/Voucher Register - checkreportforFC

1035 - CB&T General Checking

From 9/10/2025 Through 10/7/2025

<u>Check Number</u>	<u>Vendor Name</u>	<u>PO# / Invoice#</u>	<u>Transaction Description</u>	<u>Check Amount</u>
	Prudential Overall Supply	23849018	Uniform Expense	610.27
	Prudential Overall Supply	23851827	Uniform Expense	162.50
	Prudential Overall Supply	23851828	Uniform Expense	118.26
	Prudential Overall Supply	23851829	Uniform Expense	43.90
	Prudential Overall Supply	23851830	Uniform Expense	610.27
	Prudential Overall Supply	23854737	Uniform Expense	162.50
	Prudential Overall Supply	23854738	Uniform Expense	286.35
	Prudential Overall Supply	23854739	Uniform Expense	43.90
	Prudential Overall Supply	23854740	Uniform Expense	610.27
	Prudential Overall Supply	23857666	Uniform Expense	162.50
	Prudential Overall Supply	23857667	Uniform Expense	118.26
	Prudential Overall Supply	23857668	Uniform Expense	43.90
	Prudential Overall Supply	23857669	Uniform Expense	633.34
	Prudential Overall Supply	23860560	Uniform Expense	240.80
	Prudential Overall Supply	23860561	Uniform Expense	118.26
	Prudential Overall Supply	23860562	Uniform Expense	43.90
	Prudential Overall Supply	23860563	Uniform Expense	<u>633.34</u>
Total 46064				5,916.13
46065	Puretec Industrial Water	2334057	Lab Supplies	131.48
	Puretec Industrial Water	2345717	Lab Supplies	<u>131.48</u>
Total 46065				262.96
46066	Quench USA Inc.	INV09659238	Employee Support	<u>185.82</u>
Total 46066				185.82
46067	RM Broadcasting LLC	CC-1250936838	Public Outreach Advertising	240.00
	RM Broadcasting LLC	CC-1250936839	Public Outreach Advertising	500.00
	RM Broadcasting LLC	CC-1250936840	Public Outreach Advertising	600.00
	RM Broadcasting LLC	CC-1250936841	Public Outreach Advertising	600.00
	RM Broadcasting LLC	CC-1250936842	Public Outreach Advertising	<u>720.00</u>
Total 46067				2,660.00
46068	Iver Romero	10331	Conference Expense	<u>411.60</u>

CVMVCD
Check/Voucher Register - checkreportforFC
1035 - CB&T General Checking
From 9/10/2025 Through 10/7/2025

Check Number	Vendor Name	PO# / Invoice#	Transaction Description	Check Amount
Total 46068				411.60
46069	Slovak Baron Empey Murphey & Pinkney LLP	96178 Aug Retainer	Attorney Fees	4,000.00
	Slovak Baron Empey Murphey & Pinkney LLP	96444 Sept Retainer	Attorney Fees	4,000.00
Total 46069				8,000.00
46070	SC Commercial LLC dba SC Fuels	IN-0000196229	Motor,Fuel,Oil	10,929.27
	SC Commercial LLC dba SC Fuels	IN-0000210430	Motor,Fuel,Oil	10,037.84
Total 46070				20,967.11
46071	Veolia ES Technical Solutions, LLC	MD184941	Lab Supplies & Expenses	137.20
	Veolia ES Technical Solutions, LLC	MD185366	Lab Supplies & Expenses	136.63
	Veolia ES Technical Solutions, LLC	MD185790	Lab Supplies & Expenses	137.13
	Veolia ES Technical Solutions, LLC	MD186793	Lab Supplies & Expenses	138.10
	Veolia ES Technical Solutions, LLC	MD187298	Lab Supplies & Expenses	137.29
Total 46071				686.35
46072	ES Opco USA LLC dba Vesperis	CINV105314553	Control Products	11,624.59
	ES Opco USA LLC dba Vesperis	CINV105314863	Control Products	7,124.74
	ES Opco USA LLC dba Vesperis	CINV105321289	Control Products	37,526.58
Total 46072				56,275.91
46073	Valley Lock & Safe	195335	Repair & Maintenance	552.13
Total 46073				552.13
46074	Vector-Borne Disease Account	20250905-202	Dues & Memberships	41.00
	Vector-Borne Disease Account	20250905-400	Dues & Memberships	41.00
	Vector-Borne Disease Account	20250905-500	CEU Fees	123.00
Total 46074				205.00
46075	Vector Control Joint Powers Agency	INV0178	Employee Assistance Program	616.92

CVMVCD

Check/Voucher Register - checkreportforFC

1035 - CB&T General Checking

From 9/10/2025 Through 10/7/2025

<u>Check Number</u>	<u>Vendor Name</u>	<u>PO# / Invoice#</u>	<u>Transaction Description</u>	<u>Check Amount</u>
Total 46075				616.92
46076	Edward Prendez	20250917	Professional Development	435.70
Total 46076				435.70
			Total 1035 - CB&T General Checking	902,693.30
Report Total				902,693.30

CVMVCD
Expenditure Journal - Calcard by Name

From 9/1/2025 Through 9/30/2025

Object Code	Object Title	Dept Title	Vendor	Expenditures	Transaction Description	Card Holder Name
5302	Wellness	Human Resources	L & G Desert Store	73.27	Graciela Morales - Items for the Employee Benefits Fair	Graciela Morales
5302	Wellness	Human Resources	Vallarta Supermarkets	42.35	Graaciela Morales-Items for the Employee Benefits Fair	Graciela Morales
5302	Wellness	Human Resources	Vallarta Supermarkets	379.90	Wellness-Items for theEmployee Benefits Fair	Jessica Duenow
5302	Wellness	Human Resources	Walmart Stores	78.94	Wellness - Employee Benefits Fair. Used from the \$250 SBEMP	Jessica Duenow
5302	Wellness	Human Resources	E & E Pel's Enterprises, Inc.	150.00	Wellness-Employee Benefits Fair. Used from the \$250 SBEMP do	Jessica Duenow
Total 5302	Wellness			724.46		
6050	Dues & Memberships	Human Resources	PIHRA Professionals in Hum...	175.00	Membership	Crystal Moreno
6050	Dues & Memberships	Finance	Government Finance Officer...	350.00	GFOA Renewal	David I'Anson
6050	Dues & Memberships	Information Systems	Municipal Information Syste...	130.00	DUES & MEMBERSHIIPS - INFO TECH MGR	Edward Prendez
Total 6050	Dues & Memberships			655.00		
6070	Office Supplies	Finance	Marlin Leasing Corporation	32.01	Copier Lease Finance	Abelina Torres
6070	Office Supplies	Human Resources	Marlin Leasing Corporation	32.01	Copier Lease HR	Abelina Torres
6070	Office Supplies	Surveillance & Quality Control	Marlin Leasing Corporation	45.87	Copier Lease Lab	Abelina Torres
6070	Office Supplies	Human Resources	USPS	31.40	HR Document sent Express w/ signature required	Jessica Duenow
6070	Office Supplies	Administration	P.J.'s Desert Trophies	217.01	PJs Desert Trophies	Mrs Megan Scarborough
6070	Office Supplies	Administration	AmazonBusiness	104.93	Bowling Shirts	Mrs Megan Scarborough
6070	Office Supplies	Administration	AmazonBusiness	9.17	Tax	Mrs Megan Scarborough
6070	Office Supplies	Public Outreach	Costco	131.46	Outrage Bins	Roberto Gaona

CVMVCD
Expenditure Journal - Calcard by Name

From 9/1/2025 Through 9/30/2025

Object Code	Object Title	Dept Title	Vendor	Expenditures	Transaction Description	Card Holder Name
6070	Office Supplies	Public Outreach	AmazonBusiness	18.99	42 pcs Mesh Zipper Pouch, 8 sizes	Sarah Prendez
6070	Office Supplies	Public Outreach	AmazonBusiness	58.58	Artificial Plants	Sarah Prendez
6070	Office Supplies	Human Resources	AmazonBusiness	21.78	Tax	Sarah Prendez
6070	Office Supplies	Public Outreach	AmazonBusiness	5.38	Taxes	Sarah Prendez
6070	Office Supplies	Human Resources	AmazonBusiness	21.49	Wall Calendar	Sarah Prendez
6070	Office Supplies	Public Outreach	AmazonBusiness	15.69	File Jacket	Sarah Prendez
6070	Office Supplies	Public Outreach	AmazonBusiness	59.94	First Aid Kits	Sarah Prendez
6070	Office Supplies	Public Outreach	AmazonBusiness	107.85	HydroMATE Drink Mix	Sarah Prendez
6070	Office Supplies	Public Outreach	AmazonBusiness	9.99	Sanitizing Wipes	Sarah Prendez
6070	Office Supplies	Public Outreach	AmazonBusiness	15.19	Sheet Protectors	Sarah Prendez
6070	Office Supplies	Public Outreach	AmazonBusiness	3.00	Shipping	Sarah Prendez
6070	Office Supplies	Control Operations	Staples Business Advantage	236.94	Copy Paper	Sarah Prendez
6070	Office Supplies	Control Operations	Staples Business Advantage	20.73	Tax	Sarah Prendez
Total 6070	Office Supplies			1,199.41		
6075	Postage	Surveillance & Quality Control	UPS	165.94	Delivery Service Fee Invoice Date 09/13/25	Rosendo Ruiz
6075	Postage	Surveillance & Quality Control	UPS	261.35	Delivery Service Fee Invoice Date 09/20/2025	Rosendo Ruiz
6075	Postage	Surveillance & Quality Control	UPS	242.41	Postage Invoice Date 09/27/2025	Rosendo Ruiz
Total 6075	Postage			669.70		
6095	Professional Fees	Finance	CSMFO	175.00	CSMFO Budget Review	David I'Anson
6095	Professional Fees	Public Outreach	Constant Contact	1,092.00	Constanc Contact	Mrs Megan Scarborough
6095	Professional Fees	Public Outreach	Apple	9.99	iCloud Storage Monthly Subscription September 2025	Roberto Gaona
Total 6095	Professional Fees			1,276.99		
6110	Conference Expense	Control Operations	Commercial UAV Expo Expe...	113.26	Hotel Charge	Iver Romero
6110	Conference Expense	Control Operations	Commercial UAV Expo Expe...	100.00	Hotel Parking	Iver Romero

CVMVCD
Expenditure Journal - Calcard by Name

From 9/1/2025 Through 9/30/2025

Object Code	Object Title	Dept Title	Vendor	Expenditures	Transaction Description	Card Holder Name
6110	Conference Expense	Control Operations	Commercial UAV Expo Expe...	(60.00)	Refund for Overcharge	Iver Romero
6110	Conference Expense	Unmanned Aircraft Applications	Commercial UAV Expo Expe...	173.79	Hotel	Richard Ortiz
Total 6110	Conference Expense			327.05		
6120	Trustee Support	Trustee Support	Panera Bread	26.33	Panera	Mrs Megan Scarborough
6120	Trustee Support	Trustee Support	Panera Bread	420.14	Panera Catering	Mrs Megan Scarborough
6120	Trustee Support	Trustee Support	Walmart Stores	99.29	Walmart	Mrs Megan Scarborough
Total 6120	Trustee Support			545.76		
6200	Meetings Expense	Finance	Starbucks	43.25	Coffee	Abelina Torres
6200	Meetings Expense	Finance	Starbucks	(20.00)	Starbucks Gift Card	Abelina Torres
6200	Meetings Expense	Human Resources	Pueblo Viejo Grill	66.61	Lunch for HR meeting	Crystal Moreno
6200	Meetings Expense	Human Resources	Pueblo Viejo Grill	13.32	Tip	Crystal Moreno
6200	Meetings Expense	Administration	Greater Coachella Valley Ch...	605.00	Greater Coachella Valley Chamber of Commerce	Mrs Megan Scarborough
6200	Meetings Expense	Administration	United Airlines	458.37	United Airlines	Mrs Megan Scarborough
Total 6200	Meetings Expense			1,166.55		
6210	Promotion & Education	Public Outreach	Desert Community College ...	25.00	Outreach Pop-up Table	Diana Reyes
6210	Promotion & Education	Public Outreach	Joslyn Senior Center	80.00	Fall Health Expo at the Joslyn Center	Sarah Prendez
Total 6210	Promotion & Education			105.00		
6220	Public Outreach Advertising	Public Outreach	Spectrum	4,500.00	Fall Ad-SPectrum	Roberto Gaona

CVMVCD
Expenditure Journal - Calcard by Name

From 9/1/2025 Through 9/30/2025

Object Code	Object Title	Dept Title	Vendor	Expenditures	Transaction Description	Card Holder Name
Total 6220	Public Outreach Advertising			4,500.00		
6400	Utilities	Buildings & Grounds Maintenance	Burrtec Waste Industries	107.61	Burrtec Waste	Oscar Guerrero
6400	Utilities	Buildings & Grounds Maintenance	Imperial Irrigation Dist-Lab ...	11.70	Credit Card Fee	Rosendo Ruiz
6400	Utilities	Buildings & Grounds Maintenance	Imperial Irrigation Dist-Lab ...	7,666.12	Lab Electrical Services 08/08/25-09/08/25	Rosendo Ruiz
6400	Utilities	Buildings & Grounds Maintenance	Imperial Irrigation District	9.75	Credit Card Fees	Rosendo Ruiz
6400	Utilities	Buildings & Grounds Maintenance	Imperial Irrigation District	6,104.98	Diistrict Electrical Services 08/08/25-09/08/25	Rosendo Ruiz
6400	Utilities	Buildings & Grounds Maintenance	Indio Water Authority	743.43	Water Service Fee Building 01 08/05/25-09/04/25	Rosendo Ruiz
6400	Utilities	Buildings & Grounds Maintenance	Indio Water Authority	134.77	Water Service Fee Building 02 08/03/25-09/04/25	Rosendo Ruiz
6400	Utilities	Buildings & Grounds Maintenance	Indio Water Authority	134.77	Water Service Fee Building 03 08/02/25-09/02/25	Rosendo Ruiz
6400	Utilities	Buildings & Grounds Maintenance	SoCalGas	1.50	Credit Card Fee	Rosendo Ruiz
6400	Utilities	Buildings & Grounds Maintenance	SoCalGas	172.39	Gas Service Date 08/26/25-09/25/25	Rosendo Ruiz
6400	Utilities	Buildings & Grounds Maintenance	Burrtec Waste & Recycling S...	501.97	Waste & Recycling Services Fee September 2025	Rosendo Ruiz
Total 6400	Utilities			15,588.99		

CVMVCD
Expenditure Journal - Calcard by Name

From 9/1/2025 Through 9/30/2025

Object Code	Object Title	Dept Title	Vendor	Expenditures	Transaction Description	Card Holder Name
6410	Telecommunications	Information Systems	Frontier Communications-To...	6.85	Credit Card Fee	Rosendo Ruiz
6410	Telecommunications	Information Systems	Frontier Communications-To...	228.21	District Landline/POTS services 8/28/25-09/27/25	Rosendo Ruiz
Total 6410	Telecommunications			235.06		
7050	Safety Expense	Human Resources	AmazonBusiness	61.71	Hand Sanitizer 12pk	Crystal Moreno
7050	Safety Expense	Human Resources	AmazonBusiness	5.40	Sales Tax	Crystal Moreno
7050	Safety Expense	Human Resources	AmazonBusiness	14.34	Tax	Sarah Prendez
7050	Safety Expense	Human Resources	AmazonBusiness	53.02	Taxes	Sarah Prendez
7050	Safety Expense	Human Resources	ergoCentric Seating Systems	940.88	airCentric Chair	Sarah Prendez
7050	Safety Expense	Human Resources	ergoCentric Seating Systems	82.32	Tax	Sarah Prendez
7050	Safety Expense	Control Operations	Grainger	151.22	Hip Waders Size 13	Sarah Prendez
7050	Safety Expense	Control Operations	Grainger	151.22	Hip Waders Size 8	Sarah Prendez
7050	Safety Expense	Control Operations	Grainger	151.22	Hip Waders Size 9	Sarah Prendez
7050	Safety Expense	Control Operations	Grainger	21.13	S&H	Sarah Prendez
7050	Safety Expense	Control Operations	Grainger	39.69	Tax	Sarah Prendez
7050	Safety Expense	Surveillance & Quality Control	Sears Commercial One	14.88	Tax	Sarah Prendez
7050	Safety Expense	Surveillance & Quality Control	Sears Commercial One	170.00	Work Boots	Sarah Prendez
7050	Safety Expense	Human Resources	AmazonBusiness	91.95	Logitech MX Vertical Wireless Mouse	Sarah Prendez
7050	Safety Expense	Human Resources	AmazonBusiness	169.98	MK850 Combo	Sarah Prendez
7050	Safety Expense	Human Resources	AmazonBusiness	139.98	Mouse	Sarah Prendez
7050	Safety Expense	Human Resources	AmazonBusiness	296.00	ERGO K860 Combo	Sarah Prendez
7050	Safety Expense	Control Operations	AmazonBusiness	71.89	Half Helmet	Sarah Prendez
Total 7050	Safety Expense			2,626.83		
7150	IT Communications	Information Systems	Intermedia Cloud Communic...	1,481.46	Intermedia Services October Monthly Fee	Edward Prendez
7150	IT Communications	Information Systems	Frontier Communications-Int...	58.57	Credit Card Fee	Rosendo Ruiz

CVMVCD
Expenditure Journal - Calcard by Name

From 9/1/2025 Through 9/30/2025

Object Code	Object Title	Dept Title	Vendor	Expenditures	Transaction Description	Card Holder Name
7150	IT Communications	Information Systems	Frontier Communications-Int...	1,320.00	District Internet 09/14/25-10/13/25	Rosendo Ruiz
7150	IT Communications	Information Systems	Frontier Communications-Int...	455.98	District Internet Services 08/25/25-09/24/25	Rosendo Ruiz
Total 7150	IT Communications			3,316.01		
7200	Household Supplies	Buildings & Grounds Maintenance	Home Depot Pro	118.96	D Batteries (12-pk)	Oscar Guerrero
7200	Household Supplies	Buildings & Grounds Maintenance	Home Depot Pro	10.41	Tax	Oscar Guerrero
7200	Household Supplies	Buildings & Grounds Maintenance	Waxie Sanitary Supply	201.60	Bath Tissue	Oscar Guerrero
7200	Household Supplies	Buildings & Grounds Maintenance	Waxie Sanitary Supply	134.76	Multifold Paper Towels	Oscar Guerrero
7200	Household Supplies	Buildings & Grounds Maintenance	Waxie Sanitary Supply	30.12	Tax	Oscar Guerrero
7200	Household Supplies	Buildings & Grounds Maintenance	Waxie Sanitary Supply	52.30	Urinal Deodorant	Oscar Guerrero
7200	Household Supplies	Buildings & Grounds Maintenance	Waxie Sanitary Supply	(379.36)	Return/Refund Handsoap (wrong size)	Sarah Prendez
Total 7200	Household Supplies			168.79		
7300	Repair & Maintenance	Buildings & Grounds Maintenance	Desert Arc	27.50	Recycle Batteries	Armando Gaspar
7300	Repair & Maintenance	Buildings & Grounds Maintenance	Home Depot Pro	43.92	ECS 200W A21 6CCT White LED	Armando Gaspar

CVMVCD
Expenditure Journal - Calcard by Name

From 9/1/2025 Through 9/30/2025

Object Code	Object Title	Dept Title	Vendor	Expenditures	Transaction Description	Card Holder Name
7300	Repair & Maintenance	Buildings & Grounds Maintenance	Home Depot Pro	0.00	LED Lights	Armando Gaspar
7300	Repair & Maintenance	Buildings & Grounds Maintenance	Home Depot Pro	3.84	Tax	Armando Gaspar
7300	Repair & Maintenance	Buildings & Grounds Maintenance	Home Depot Pro	1.97	Tax	Oscar Guerrero
7300	Repair & Maintenance	Buildings & Grounds Maintenance	Home Depot Pro	22.48	20A Black/Red Button	Oscar Guerrero
7300	Repair & Maintenance	Buildings & Grounds Maintenance	Uline	184.00	Grip-Tight Urinal Mats	Sarah Prendez
7300	Repair & Maintenance	Buildings & Grounds Maintenance	Uline	22.07	S&H	Sarah Prendez
7300	Repair & Maintenance	Buildings & Grounds Maintenance	Uline	16.23	Tax	Sarah Prendez
Total 7300	Repair & Maintenance			322.01		
7350	Permits, Licenses & Fees	Fleet Maintenance	South Coast AQMD	19.98	CONVENIENCE FEE	Sarah Prendez
7350	Permits, Licenses & Fees	Fleet Maintenance	South Coast AQMD	565.63	ICE (50-500HP) EM ELEC GEN-DIESEL	Sarah Prendez
7350	Permits, Licenses & Fees	Fleet Maintenance	South Coast AQMD	334.38	RULE 461 LIQUID FUEL DISPENSING SYSTEM	Sarah Prendez
Total 7350	Permits, Licenses & Fees			919.99		
7400	Vehicle Parts & Supplies	Fleet Maintenance	NAPA Auto & Truck Parts	0.96	Tax	Juan Herrera
7400	Vehicle Parts & Supplies	Fleet Maintenance	NAPA Auto & Truck Parts	11.01	Vacuum Tubing	Juan Herrera

CVMVCD
Expenditure Journal - Calcard by Name

From 9/1/2025 Through 9/30/2025

Object Code	Object Title	Dept Title	Vendor	Expenditures	Transaction Description	Card Holder Name
7400	Vehicle Parts & Supplies	Fleet Maintenance	AmazonBusiness	10.48	Tax	Sarah Prendez
7400	Vehicle Parts & Supplies	Fleet Maintenance	AmazonBusiness	119.92	Trailer Latch	Sarah Prendez
Total 7400	Vehicle Parts & Supplies			142.37		
7420	Offsite Vehicle Maint & Repair	Fleet Maintenance	S and D Carwash Managem...	187.20	Car Washes for District Vehicles September	Edward Prendez
7420	Offsite Vehicle Maint & Repair	Fleet Maintenance	Safelite Autoglass Corp	36.49	Tax	Edward Prendez
7420	Offsite Vehicle Maint & Repair	Fleet Maintenance	Safelite Autoglass Corp	517.00	Windshield (Parts & Labor)	Edward Prendez
7420	Offsite Vehicle Maint & Repair	Fleet Maintenance	Universal Brake & Alignment	120.00	Alignment	Juan Herrera
Total 7420	Offsite Vehicle Maint & Repair			860.69		
7450	Equipment Parts & Supplies	Fleet Maintenance	Adapco, Inc.	15.00	Freight Charge	Sarah Prendez
7450	Equipment Parts & Supplies	Fleet Maintenance	Adapco, Inc.	0.00	Mon 4S Io Board Harness Mon 4S Io Board Harness GEN Pieces	Sarah Prendez
7450	Equipment Parts & Supplies	Fleet Maintenance	Adapco, Inc.	322.96	Mon 4S Io Board Rev B Mon 4S Io Board Rev B GEN Pieces (1)	Sarah Prendez
7450	Equipment Parts & Supplies	Fleet Maintenance	Adapco, Inc.	28.25	Tax	Sarah Prendez
7450	Equipment Parts & Supplies	Surveillance & Quality Control	AmazonBusiness	61.23	300g electric grain mill pulverizer	Sarah Prendez
7450	Equipment Parts & Supplies	Information Systems	AmazonBusiness	5.99	JXMOX USB Type C Cable,USB A to USB C 3A Fast Charging (3.3f	Sarah Prendez
7450	Equipment Parts & Supplies	Information Systems	AmazonBusiness	5.88	Tax	Sarah Prendez
7450	Equipment Parts & Supplies	Surveillance & Quality Control	Sheldon Manufacturing, Inc.	15.45	ORDER MIN \$50 - HANDLING FEE	Sarah Prendez

CVMVCD
Expenditure Journal - Calcard by Name

From 9/1/2025 Through 9/30/2025

Object Code	Object Title	Dept Title	Vendor	Expenditures	Transaction Description	Card Holder Name
7450	Equipment Parts & Supplies	Surveillance & Quality Control	Sheldon Manufacturing, Inc.	30.00	SALES-FREIGHT INCOME	Sarah Prendez
7450	Equipment Parts & Supplies	Surveillance & Quality Control	Sheldon Manufacturing, Inc.	12.52	SWITCH GREEN LIGHTED	Sarah Prendez
7450	Equipment Parts & Supplies	Surveillance & Quality Control	Sheldon Manufacturing, Inc.	5.07	TAX	Sarah Prendez
Total 7450	Equipment Parts & Supplies			502.35		
7550	Lab Supplies & Expense	Surveillance & Quality Control	Smart&Final	5.07	4oz Foam Cups	Alex Echenberg
7550	Lab Supplies & Expense	Surveillance & Quality Control	Smart&Final	0.44	Tax	Alex Echenberg
7550	Lab Supplies & Expense	Surveillance & Quality Control	Home Depot Pro	12.97	Echo Quart Chain Oil	Arturo Gutierrez
7550	Lab Supplies & Expense	Surveillance & Quality Control	Home Depot Pro	14.96	Stainless Steel 10ft Hose	Arturo Gutierrez
7550	Lab Supplies & Expense	Surveillance & Quality Control	Home Depot Pro	4.85	Tax	Arturo Gutierrez
7550	Lab Supplies & Expense	Surveillance & Quality Control	Home Depot Pro	15.98	Tee Brass	Arturo Gutierrez
7550	Lab Supplies & Expense	Surveillance & Quality Control	Home Depot Pro	11.50	Water Hose	Arturo Gutierrez
7550	Lab Supplies & Expense	Surveillance & Quality Control	VWR International	80.40	Nalgene Wash Bottles; 500 mL. 16651-904 (Supplier #2405-0500	Sarah Prendez
7550	Lab Supplies & Expense	Surveillance & Quality Control	VWR International	20.20	S&H	Sarah Prendez
7550	Lab Supplies & Expense	Surveillance & Quality Control	VWR International	7.04	Tax	Sarah Prendez
7550	Lab Supplies & Expense	Surveillance & Quality Control	Walmart Stores	60.04	Energizer Ultimate Lithium AA Batteries (12 Pack), Double A	Sarah Prendez
7550	Lab Supplies & Expense	Surveillance & Quality Control	Walmart Stores	9.97	Great Value Alkaline AA Batteries (24 Pack)	Sarah Prendez
7550	Lab Supplies & Expense	Surveillance & Quality Control	Walmart Stores	26.17	Rayovac High Energy AA Batteries (16 Pack), Double A Batteri	Sarah Prendez

CVMVCD
Expenditure Journal - Calcard by Name

From 9/1/2025 Through 9/30/2025

Object Code	Object Title	Dept Title	Vendor	Expenditures	Transaction Description	Card Holder Name
7550	Lab Supplies & Expense	Surveillance & Quality Control	Walmart Stores	8.43	Tax	Sarah Prendez
7550	Lab Supplies & Expense	Surveillance & Quality Control	Walmart Stores	12.99	VentuLodge 4-Pack Sandbags for Stability in Photography, Tri	Sarah Prendez
7550	Lab Supplies & Expense	Surveillance & Quality Control	AmazonBusiness	51.63	6 oz. foam cups	Sarah Prendez
7550	Lab Supplies & Expense	Surveillance & Quality Control	AmazonBusiness	300.80	Braided Cotton Roll - 6 length, 1/2 diameter	Sarah Prendez
7550	Lab Supplies & Expense	Surveillance & Quality Control	AmazonBusiness	8.64	Pre-cut 9 tulle circles, nylon	Sarah Prendez
7550	Lab Supplies & Expense	Surveillance & Quality Control	AmazonBusiness	4.99	S&H	Sarah Prendez
7550	Lab Supplies & Expense	Surveillance & Quality Control	AmazonBusiness	32.02	Tax	Sarah Prendez
7550	Lab Supplies & Expense	Surveillance & Quality Control	Colorado Serum Company	360.00	Lab Supplies	Sarah Prendez
Total 7550	Lab Supplies & Expense			1,049.09		
7575	Surveillance	Surveillance & Quality Control	Biosearch Technologies	24.00	Dry Ice	Melissa Snelling
7575	Surveillance	Surveillance & Quality Control	Biosearch Technologies	108.88	Primers	Melissa Snelling
7575	Surveillance	Surveillance & Quality Control	Biosearch Technologies	510.00	Probes SLE	Melissa Snelling
7575	Surveillance	Surveillance & Quality Control	Biosearch Technologies	406.00	Probes WNV	Melissa Snelling
7575	Surveillance	Surveillance & Quality Control	Biosearch Technologies	22.21	S&H	Melissa Snelling
7575	Surveillance	Surveillance & Quality Control	Biosearch Technologies	91.78	Tax	Melissa Snelling
7575	Surveillance	Surveillance & Quality Control	Desert Feed Bag	74.97	Rodent Food	Michael Esparza
7575	Surveillance	Surveillance & Quality Control	Desert Feed Bag	6.56	Tax	Michael Esparza
7575	Surveillance	Surveillance & Quality Control	Life Technologies Corporation	1,788.25	95040450 KF 96 Plate (200ul)	Sarah Prendez

CVMVCD
Expenditure Journal - Calcard by Name

From 9/1/2025 Through 9/30/2025

Object Code	Object Title	Dept Title	Vendor	Expenditures	Transaction Description	Card Holder Name
7575	Surveillance	Surveillance & Quality Control	Life Technologies Corporation	737.65	97002534 Kingfisher Tip Combs	Sarah Prendez
7575	Surveillance	Surveillance & Quality Control	Life Technologies Corporation	215.65	97002540 KF 96 Plate (200ul)	Sarah Prendez
7575	Surveillance	Surveillance & Quality Control	Life Technologies Corporation	9,540.00	AMB18365 5X MagMax-96 Viral 1 Kit (2 parts)	Sarah Prendez
7575	Surveillance	Surveillance & Quality Control	Life Technologies Corporation	27.50	Dry Ice	Sarah Prendez
7575	Surveillance	Surveillance & Quality Control	Life Technologies Corporation	31.00	Hazardous Charge	Sarah Prendez
7575	Surveillance	Surveillance & Quality Control	Life Technologies Corporation	44.95	S&H	Sarah Prendez
7575	Surveillance	Surveillance & Quality Control	Life Technologies Corporation	1,083.68	Tax	Sarah Prendez
7575	Surveillance	Surveillance & Quality Control	Qiagen, Inc.	(250.21)	Catalog #129114 Nuclease-Free Water (10x50ml) box of 10, 50m	Sarah Prendez
7575	Surveillance	Surveillance & Quality Control	Thermo Fisher Scientific (As...	320.00	AB-0622 0.2ml Thin walled tubes w/flat caps; assorted colors	Sarah Prendez
7575	Surveillance	Surveillance & Quality Control	Thermo Fisher Scientific (As...	(54.70)	Discount	Sarah Prendez
7575	Surveillance	Surveillance & Quality Control	Thermo Fisher Scientific (As...	44.95	S&H	Sarah Prendez
7575	Surveillance	Surveillance & Quality Control	Thermo Fisher Scientific (As...	27.14	Tax	Sarah Prendez
7575	Surveillance	Surveillance & Quality Control	USA Scientific, Inc.	173.00	1306-1010 Channelmate Reservoir System Volume: 100mL	Sarah Prendez
7575	Surveillance	Surveillance & Quality Control	USA Scientific, Inc.	24.00	S&H	Sarah Prendez
7575	Surveillance	Surveillance & Quality Control	USA Scientific, Inc.	17.24	Tax	Sarah Prendez
7575	Surveillance	Surveillance & Quality Control	VWR International	556.78	89218-296 PCR Plates, ABI Fast style	Sarah Prendez
7575	Surveillance	Surveillance & Quality Control	VWR International	21.68	S&H	Sarah Prendez
7575	Surveillance	Surveillance & Quality Control	VWR International	48.72	Tax	Sarah Prendez

**CVMVCD
Expenditure Journal - Calcard by Name**

From 9/1/2025 Through 9/30/2025

Object Code	Object Title	Dept Title	Vendor	Expenditures	Transaction Description	Card Holder Name
7575	Surveillance	Surveillance & Quality Control	AmazonBusiness	125.11	Disposable Wipes	Sarah Prendez
7575	Surveillance	Surveillance & Quality Control	AmazonBusiness	10.95	Tax	Sarah Prendez
Total 7575	Surveillance			15,777.74		
7600	Staff Training	Finance	CSMFO	35.00	Chapter Meeting	Abelina Torres
7600	Staff Training	Human Resources	Society For Human Resourc...	420.00	SHRM-CP Certification Exam Exam Dates: Dec. 1st - Feb. 15t	Crystal Moreno
7600	Staff Training	Human Resources	Crucial Learning	1,695.75	2nd payment for AP10169	Crystal Moreno
7600	Staff Training	Finance	CSMFO	35.00	David I'Anson	David I'Anson
7600	Staff Training	Surveillance & Quality Control	Entomological Society Of A...	515.00	Registration	Gabriela Harvey
7600	Staff Training	Information Systems	ManageEngine Conference E...	100.00	Airport Parking	Jacob Teran
7600	Staff Training	Information Systems	ManageEngine Conference E...	39.92	Rideshare	Jacob Teran
7600	Staff Training	Administration	Travel Expense	20.00	Parking Fee	Jeremy Wittie
7600	Staff Training	Administration	IIMC Internatioinal Institute ...	350.00	California Municipal Clerks Association Education Workshop	Mrs Megan Scarborough
7600	Staff Training	Finance	CSMFO	35.00	Attendance CSMFO Chapter Meeting in La Quinta 9/17	Rosendo Ruiz
Total 7600	Staff Training			3,245.67		
7675	Contract Services	Administration	Marlin Leasing Corporation	351.99	Copier Lease Admin	Abelina Torres
7675	Contract Services	Control Operations	Marlin Leasing Corporation	352.01	Copier Lease OPS	Abelina Torres
7675	Contract Services	Public Outreach	Marlin Leasing Corporation	40.03	Copier Lease PO	Abelina Torres
7675	Contract Services	Fleet Maintenance	Marlin Leasing Corporation	32.01	Copier Lease Shop	Abelina Torres
7675	Contract Services	Fleet Maintenance	Alldata LLC	125.00	Contract Services October 2025	Edward Prendez
7675	Contract Services	Fleet Maintenance	Verizon Connect Fleet USA L...	1,322.25	Vehicle Telematics: Services: September	Edward Prendez

CVMVCD
Expenditure Journal - Calcard by Name

From 9/1/2025 Through 9/30/2025

Object Code	Object Title	Dept Title	Vendor	Expenditures	Transaction Description	Card Holder Name
7675	Contract Services	Information Systems	Zoom	146.00	AUDIO CONFERENCE/Cloud Recording 100GB Annual Fee September	Edward Predez
7675	Contract Services	Buildings & Grounds Maintenance	Desert Alarm, Inc.	1,094.70	Burglar & Fire Alarm Monitoring Services 08/01/25-10/31/25	Rosendo Ruiz
7675	Contract Services	Administration	Pitney Bowes Global Financi...	304.61	Postage Meter Lease Billed Period Jun 30-Sep 29, 2025	Rosendo Ruiz
Total 7675	Contract Services			3,768.60		
7750	Field Supplies	Control Operations	AmazonBusiness	999.80	Carbon Fiber Pool Poles	Sarah Predez
7750	Field Supplies	Control Operations	AmazonBusiness	19.97	Oatey 31008 Oatey-31008 Solvent Cement, 32 oz, Clear	Sarah Predez
7750	Field Supplies	Control Operations	AmazonBusiness	89.15	Tax	Sarah Predez
7750	Field Supplies	Control Operations	Home Depot Pro	9.06	1.NDS 4in Round Grate wht- x 2	Sarah Predez
7750	Field Supplies	Control Operations	Home Depot Pro	9.68	10.NDS 4in blk round grate- x 2	Sarah Predez
7750	Field Supplies	Control Operations	Home Depot Pro	10.44	11.Charlotte pipe 4in pvc DWV coupling- x 3	Sarah Predez
7750	Field Supplies	Control Operations	Home Depot Pro	4.96	13.IPEX 1/2in x 10ft pvc sch pipe- x 1	Sarah Predez
7750	Field Supplies	Control Operations	Home Depot Pro	7.34	14.NDS PVC S&D cap 4in- x 2	Sarah Predez
7750	Field Supplies	Control Operations	Home Depot Pro	14.97	15.General tools brass grommet kit- x 1	Sarah Predez
7750	Field Supplies	Control Operations	Home Depot Pro	25.23	2.Charlotte pipe 4in ABS DWV coupling- x 3	Sarah Predez
7750	Field Supplies	Control Operations	Home Depot Pro	43.81	3.Milwaukee 12in PVC saw & 1in tubing cutter- x 1- \$43.81	Sarah Predez
7750	Field Supplies	Control Operations	Home Depot Pro	15.62	4.Charlotte Pipe 4inx2ft pvc pipe- x 1	Sarah Predez
7750	Field Supplies	Control Operations	Home Depot Pro	9.67	5.Everbilt 3/16 x 50ft rope- x 1	Sarah Predez
7750	Field Supplies	Control Operations	Home Depot Pro	19.31	6.IPEX 12inx24in ABS pipe- x 1	Sarah Predez

**CVMVCD
Expenditure Journal - Calcard by Name**

From 9/1/2025 Through 9/30/2025

Object Code	Object Title	Dept Title	Vendor	Expenditures	Transaction Description	Card Holder Name
7750	Field Supplies	Control Operations	Home Depot Pro	22.74	7.Oatey 32oz Heavy duty clear pvc cement- x 1	Sarah Prendez
7750	Field Supplies	Control Operations	Home Depot Pro	11.64	8.NDS 4in hub pvc s&d coupling- x 3	Sarah Prendez
7750	Field Supplies	Control Operations	Home Depot Pro	41.92	9.Charlotte pipe 4x3in PVC DWV adapter- x 2	Sarah Prendez
7750	Field Supplies	Control Operations	Home Depot Pro	21.56	Tax	Sarah Prendez
7750	Field Supplies	Unmanned Aircraft Applications	Mooring Tech	80.00	CF-AA5713A2M Panasonic Spare AC Power Adapter (100W) for Tou	Sarah Prendez
7750	Field Supplies	Unmanned Aircraft Applications	Mooring Tech	25.00	Shipping	Sarah Prendez
7750	Field Supplies	Unmanned Aircraft Applications	Mooring Tech	7.00	Tax	Sarah Prendez
7750	Field Supplies	Control Operations	Walmart Stores	25.00	3-in-1 brush with extended handle	Sarah Prendez
7750	Field Supplies	Control Operations	Walmart Stores	1.55	Tax	Sarah Prendez
Total 7750	Field Supplies			1,515.42		
8415	Capital Outlay	Fleet Maintenance	Bulletpoint Mounting Solutions	219.96	Dash Mount	Sarah Prendez
8415	Capital Outlay	Fleet Maintenance	Bulletpoint Mounting Solutions	4.76	S&H	Sarah Prendez
8415	Capital Outlay	Fleet Maintenance	Bulletpoint Mounting Solutions	19.25	Tax	Sarah Prendez
8415	Capital Outlay	Fleet Maintenance	McLoughlin & Eardley Group...	2,626.00	Whelen 16 Century Series Mini Lightbar	Sarah Prendez
8415	Capital Outlay	Fleet Maintenance	McLoughlin & Eardley Group...	667.86	Whelen ION Series Surface Mount Super-LED Light - Amber	Sarah Prendez
8415	Capital Outlay	Fleet Maintenance	McLoughlin & Eardley Group...	667.86	Whelen ION Series Surface Mount Super-LED Light - White	Sarah Prendez
Total 8415	Capital Outlay			4,205.69		
9000	Contingency Expense	Control Operations	Stotz Equipment	2,450.60	Parts for Stihl backpacks (see attached quote for breakdown)	Juan Herrera

CVMVCD
Expenditure Journal - Calcard by Name

From 9/1/2025 Through 9/30/2025

Object Code	Object Title	Dept Title	Vendor	Expenditures	Transaction Description	Card Holder Name
9000	Contingency Expense	Control Operations	Stotz Equipment	214.43	Tax	Juan Herrera
9000	Contingency Expense	Control Operations	Clarke Mosquito Control	22,596.75	Merus 3.0 55 Gal (1 Drum)	Sarah Prendez
9000	Contingency Expense	Control Operations	Clarke Mosquito Control	1,977.22	Tax	Sarah Prendez
Total 9000	Contingency Expense			27,239.00		
Report Total				92,654.22		

Organization Name: CVMVCD
Report Name: List of Documents - Detail
User: David IAnson
Report Date/Period: 10/6/2025

Object	Fund	Dept	Sub	Document #	Requester	Vendor Name	Effective Date	Item Description	UOM	Ordered	Unit Price	Amount
Type: Accounts Payable Invoice												
5302	01	202	000	AP-1035	Jessica Duenow	Walmart Stores	9/30/2025	Wellness - Employee Benefits Fair. Us	EA	1	\$78.9	\$78.94
5302	01	202	000	AP-1036	Jessica Duenow	E & E Pel's Enterprises, Inc.	9/30/2025	Wellness-Employee Benefits Fair. Use	EA	1	\$150.	\$150.00
5302	01	202	000	AP-1036	Jessica Duenow	Vallarta Supermarkets	9/30/2025	Graaciela Morales-Items for the Empl	EA	1	\$42.3	\$42.35
5302	01	202	000	AP-1038	Jessica Duenow	L & G Desert Store	9/30/2025	Graciela Morales - Items for the Empl	EA	1	\$73.2	\$73.27
5302	01	202	000	AP-1038	Jessica Duenow	Vallarta Supermarkets	9/30/2025	Welness-Items for theEmployee Benef	EA	1	\$379.	\$379.90
6050	01	210	000	AP-1027	Edward Prendez	Municipal Information Systems Assoc	9/30/2025	DUES & MEMBERSHIIPS - INFO TECH	EA	1	\$130.	\$130.00
6050	01	201	000	AP-1033	David IAnson	Government Finance Officers Assoc.	9/30/2025	GFOA Renewal	EA	1	\$350.	\$350.00
6050	01	202	000	AP-1034	Sarah Prendez	PIHRA Professionals in Human Resourc	9/30/2025	Membership	EA	1	\$175.	\$175.00
6070	01	500	000	AP-1026	Sarah Prendez	Staples Business Advantage	9/30/2025	Copy Paper	EA	6	\$39.4	\$236.94
6070	01	500	000	AP-1026	Sarah Prendez	Staples Business Advantage	9/30/2025	Tax	EA	1	\$20.7	\$20.73
6070	01	215	000	AP-1028	Robert Gaona	Costco	9/30/2025	Outrage Bins	EA	1	\$131.	\$131.46
6070	01	215	000	AP-1030	Sarah Prendez	AmazonBusiness	9/30/2025	First Aid Kits	EA	6	\$9.99	\$59.94
6070	01	215	000	AP-1030	Sarah Prendez	AmazonBusiness	9/30/2025	HydroMATE Drink Mix	EA	3	\$35.9	\$107.85
6070	01	215	000	AP-1030	Sarah Prendez	AmazonBusiness	9/30/2025	Sanitizing Wipes	EA	1	\$9.99	\$9.99
6070	01	215	000	AP-1030	Sarah Prendez	AmazonBusiness	9/30/2025	File Jacket	EA	1	\$15.6	\$15.69
6070	01	215	000	AP-1030	Sarah Prendez	AmazonBusiness	9/30/2025	Tax	EA	1	\$16.9	\$16.91
6070	01	215	000	AP-1031	Sarah Prendez	AmazonBusiness	9/30/2025	Sheet Protectors	EA	1	\$15.1	\$15.19
6070	01	215	000	AP-1031	Sarah Prendez	AmazonBusiness	9/30/2025	Tax	EA	1	\$1.33	\$1.33
6070	01	202	000	AP-1031	Jessica Duenow	USPS	9/30/2025	HR Document sent Express w/ signat	EA	1	\$31.4	\$31.40
6070	01	202	000	AP-1034	Sarah Prendez	AmazonBusiness	9/30/2025	Wall Calendar	EA	1	\$21.4	\$21.49
6070	01	202	000	AP-1034	Sarah Prendez	AmazonBusiness	9/30/2025	Tax	EA	1	\$1.88	\$1.88
6070	01	200	000	AP-1034	Sarah Prendez	AmazonBusiness	9/30/2025	Bowling Shirts	EA	7	\$14.9	\$104.93
6070	01	200	000	AP-1034	Sarah Prendez	AmazonBusiness	9/30/2025	Tax	EA	1	\$9.17	\$9.17
6070	01	200	000	AP-1036	Megan Scarboro	P.J.'s Desert Trophies	9/30/2025	PJs Desert Trophies	EA	1	\$217.	\$217.01
6070	01	400	000	AP-1036	Rosendo Ruiz	Marlin Leasing Corporation	9/30/2025	Copier Lease Lab	EA	1	\$45.8	\$45.87
6070	01	202	000	AP-1036	Rosendo Ruiz	Marlin Leasing Corporation	9/30/2025	Copier Lease HR	EA	1	\$32.0	\$32.01
6070	01	201	000	AP-1036	Rosendo Ruiz	Marlin Leasing Corporation	9/30/2025	Copier Lease Finance	EA	1	\$32.0	\$32.01

Organization Name: CVMVCD
Report Name: List of Documents - Detail
User: David IAnson
Report Date/Period: 10/6/2025

Object	Fund	Dept	Sub	Document #	Requester	Vendor Name	Effective Date	Item Description	UOM	Ordered	Unit Price	Amount
6070	01	201	000	AP-1036	Rosendo Ruiz	Marlin Leasing Corporation	9/30/2025	Copier Lease Finance	EA	1	\$0.00	\$0.00
6070	01	215	000	AP-1039	Sarah Prendez	AmazonBusiness	9/30/2025	42 pcs Mesh Zipper Pouch, 8 sizes	EA	1	\$18.9	\$18.99
6070	01	215	000	AP-1039	Sarah Prendez	AmazonBusiness	9/30/2025	Tax	EA	1	\$1.66	\$1.66
6070	01	215	000	AP-1041	Abelina Torres	AmazonBusiness	9/30/2025	Artificial Plants	EA	2	\$29.2	\$58.58
6070	01	215	000	AP-1041	Abelina Torres	AmazonBusiness	9/30/2025	Taxes	EA	1	\$5.38	\$5.38
6070	01	215	000	AP-1041	Abelina Torres	AmazonBusiness	9/30/2025	Shipping	EA	1	\$3.00	\$3.00
6075	01	400	000	AP-1031	Rosendo Ruiz	UPS	9/30/2025	Delivery Service Fee	EA	1	\$165.	\$165.94
6075	01	400	000	AP-1039	Rosendo Ruiz	UPS	9/30/2025	Postage Invoice Date	EA	1	\$242.	\$242.41
6075	01	400	000	AP-1039	Rosendo Ruiz	UPS	9/30/2025	Delivery Service Fee	EA	1	\$261.	\$261.35
6095	01	215	000	AP-1011	Abelina Torres	Apple	9/30/2025	iCloud Storage Monthly Subscription	EA	1	\$9.99	\$9.99
6095	01	201	000	AP-1034	David IAnson	CSMFO	9/30/2025	CSMFO Budget Review	EA	1	\$175.	\$175.00
6095	01	215	000	AP-1035	Sarah Prendez	Constant Contact	9/30/2025	Constant Contact	EA	1	\$1,09	\$1,092.00
6110	01	510	000	AP-1032	Sarah Prendez	Commercial UAV Expo Expenses	9/30/2025	Hotel	EA	1	\$173.	\$173.79
6110	01	500	000	AP-1033	Sarah Prendez	Commercial UAV Expo Expenses	9/30/2025	Hotel Parking	EA	1	\$60.0	\$60.00
6110	01	500	000	AP-1033	Sarah Prendez	Commercial UAV Expo Expenses	9/30/2025	Hotel Parking	EA	1	\$40.0	\$40.00
6110	01	500	000	AP-1033	Sarah Prendez	Commercial UAV Expo Expenses	9/30/2025	Hotel Charge	EA	1	\$113.	\$113.26
6110	01	500	000	AP-1037	Abelina Torres	Commercial UAV Expo Expenses	9/30/2025	Refund for Overcharge	EA	1	(\$60.	(\$60.00)
6120	01	250	000	AP-1028	Megan Scarboro	Walmart Stores	9/30/2025	Walmart	EA	1	\$99.2	\$99.29
6120	01	250	000	AP-1028	Megan Scarboro	Panera Bread	9/30/2025	Panera Catering	EA	1	\$420.	\$420.14
6120	01	250	000	AP-1028	Megan Scarboro	Panera Bread	9/30/2025	Panera	EA	1	\$26.3	\$26.33
6200	01	200	000	AP-1028	Megan Scarboro	Greater Coachella Valley Chamber of C	9/30/2025	Greater Coachella Valley Chamber of	EA	1	\$250.	\$250.00
6200	01	200	000	AP-1028	Megan Scarboro	Greater Coachella Valley Chamber of C	9/30/2025	Greater Coachella Valley Chamber of	EA	1	\$355.	\$355.00
6200	01	201	000	AP-1032	Sarah Prendez	Starbucks	9/30/2025	Coffee	EA	1	\$43.2	\$43.25
6200	01	201	000	AP-1032	Sarah Prendez	Starbucks	9/30/2025	Starbucks Gift Card	EA	1	(\$20.	(\$20.00)
6200	01	200	000	AP-1033	Megan Scarboro	United Airlines	9/30/2025	United Airlines	EA	1	\$458.	\$458.37
6200	01	202	000	AP-1036	Jessica Duenow	Pueblo Viejo Grill	9/30/2025	Lunch for HR meeting	EA	1	\$66.6	\$66.61
6200	01	202	000	AP-1036	Jessica Duenow	Pueblo Viejo Grill	9/30/2025	Tip	EA	1	\$13.3	\$13.32
6210	01	215	000	AP-1021	Sarah Prendez	Desert Community College District	9/30/2025	Outreach Pop-up Table	EA	1	\$25.0	\$25.00

Organization Name: CVMVCD
Report Name: List of Documents - Detail
User: David IAnson
Report Date/Period: 10/6/2025

Object	Fund	Dept	Sub	Document #	Requester	Vendor Name	Effective Date	Item Description	UOM	Ordered	Unit Price	Amount
6210	01	215	000	AP-1030	Sarah Prendez	Joslyn Senior Center	9/30/2025	Fall Health Expo at the Joslyn Center	EA	1	\$80.0	\$80.00
6220	01	215	000	AP-1022	Robert Gaona	Spectrum	9/30/2025	Fall Ad-Spectrum	EA	1	\$4,50	\$4,500.00
6400	01	305	000	AP-1024	Rosendo Ruiz	Burrtec Waste & Recycling Svcs.	9/30/2025	Waste & Recycling Services Fee	EA	1	\$501.	\$501.97
6400	01	305	000	AP-1032	Sarah Prendez	Burrtec Waste Industries	9/30/2025	Burrtec Waste	EA	1	\$86.6	\$86.61
6400	01	305	000	AP-1032	Rosendo Ruiz	Imperial Irrigation Dist-Lab Acct	9/30/2025	Lab Electrical Services	EA	1	\$7,66	\$7,666.12
6400	01	305	000	AP-1032	Rosendo Ruiz	Imperial Irrigation Dist-Lab Acct	9/30/2025	Credit Card Fee	EA	6	\$1.95	\$11.70
6400	01	305	000	AP-1032	Rosendo Ruiz	Imperial Irrigation District	9/30/2025	Diistrict Electrical Services	EA	1	\$6,10	\$6,104.98
6400	01	305	000	AP-1032	Rosendo Ruiz	Imperial Irrigation District	9/30/2025	Credit Card Fees	EA	5	\$1.95	\$9.75
6400	01	305	000	PO25/26	Rosendo Ruiz	Indio Water Authority	9/30/2025	Water Service Fee Building 02	EA	1	\$134.	\$134.77
6400	01	305	000	PO25/26	Rosendo Ruiz	Indio Water Authority	9/30/2025	Water Service Fee Building 03	EA	1	\$134.	\$134.77
6400	01	305	000	PO25/26	Rosendo Ruiz	Indio Water Authority	9/30/2025	Water Service Fee Building 01	EA	1	\$743.	\$743.43
6400	01	305	000	AP-1035	Sarah Prendez	Burrtec Waste Industries	9/30/2025	Burrtec Waste	EA	1	\$21.0	\$21.00
6400	01	305	000	AP-1039	Rosendo Ruiz	SoCalGas	9/30/2025	Gas Service Date	EA	1	\$172.	\$172.39
6400	01	305	000	AP-1039	Rosendo Ruiz	SoCalGas	9/30/2025	Credit Card Fee	EA	1	\$1.50	\$1.50
6410	01	210	000	AP-1038	Rosendo Ruiz	Frontier Communications-Toll/POTS	9/30/2025	District Landline/POTS services 8/28/2	EA	1	\$228.	\$228.21
6410	01	210	000	AP-1038	Rosendo Ruiz	Frontier Communications-Toll/POTS	9/30/2025	Credit Card Fee	EA	1	\$6.85	\$6.85
7050	01	202	000	AP-1019	Sarah Prendez	ergoCentric Seating Systems	9/30/2025	airCentric Chair	EA	2	\$470.	\$940.88
7050	01	202	000	AP-1019	Sarah Prendez	ergoCentric Seating Systems	9/30/2025	Tax	EA	2	\$41.1	\$82.32
7050	01	202	000	AP-1021	Sarah Prendez	AmazonBusiness	9/30/2025	ERGO K860 Combo	EA	2	\$148.	\$296.00
7050	01	202	000	AP-1021	Sarah Prendez	AmazonBusiness	9/30/2025	MK850 Combo	EA	2	\$84.9	\$169.98
7050	01	202	000	AP-1021	Sarah Prendez	AmazonBusiness	9/30/2025	Mouse	EA	2	\$69.9	\$139.98
7050	01	202	000	AP-1021	Sarah Prendez	AmazonBusiness	9/30/2025	Taxes	EA	1	\$53.0	\$53.02
7050	01	500	000	AP-1021	Sarah Prendez	Grainger	9/30/2025	Hip Waders Size 8	EA	1	\$151.	\$151.22
7050	01	500	000	AP-1021	Sarah Prendez	Grainger	9/30/2025	Hip Waders Size 9	EA	1	\$151.	\$151.22
7050	01	500	000	AP-1021	Sarah Prendez	Grainger	9/30/2025	Hip Waders Size 13	EA	1	\$151.	\$151.22
7050	01	500	000	AP-1021	Sarah Prendez	Grainger	9/30/2025	Tax	EA	1	\$39.6	\$39.69
7050	01	500	000	AP-1021	Sarah Prendez	Grainger	9/30/2025	S&H	EA	1	\$21.1	\$21.13
7050	01	202	000	AP-1029	Sarah Prendez	AmazonBusiness	9/30/2025	Logitech MX Vertical Wireless Mouse	EA	1	\$91.9	\$91.95

Organization Name: CVMVCD
Report Name: List of Documents - Detail
User: David IAnson
Report Date/Period: 10/6/2025

Object	Fund	Dept	Sub	Document #	Requester	Vendor Name	Effective Date	Item Description	UOM	Ordered	Unit Price	Amount
7050	01	202	000	AP-1029	Sarah Prendez	AmazonBusiness	9/30/2025	Tax	EA	1	\$8.05	\$8.05
7050	01	400	000	AP-1032	Sarah Prendez	Sears Commercial One	9/30/2025	Work Boots	EA	1	\$170.	\$170.00
7050	01	400	000	AP-1032	Sarah Prendez	Sears Commercial One	9/30/2025	Tax	EA	1	\$14.8	\$14.88
7050	01	202	000	AP-1033	Crystal Moreno	AmazonBusiness	9/30/2025	Hand Sanitizer 12pk	EA	1	\$61.7	\$61.71
7050	01	202	000	AP-1033	Crystal Moreno	AmazonBusiness	9/30/2025	Sales Tax	EA	1	\$5.40	\$5.40
7050	01	500	000	AP-1038	Sarah Prendez	AmazonBusiness	9/30/2025	Half Helmet	EA	1	\$71.8	\$71.89
7050	01	500	000	AP-1038	Sarah Prendez	AmazonBusiness	9/30/2025	Tax	EA	1	\$6.29	\$6.29
7150	01	210	000	AP-1007	Abelina Torres	Intermedia Cloud Communications	9/30/2025	Intermedia Services	EA	1	\$1,48	\$1,481.46
7150	01	210	000	AP-1038	Rosendo Ruiz	Frontier Communications-Internet	9/30/2025	District Internet	EA	1	\$1,32	\$1,320.00
7150	01	210	000	AP-1038	Rosendo Ruiz	Frontier Communications-Internet	9/30/2025	Credit Card Fee	EA	1	\$39.6	\$39.60
7150	01	210	000	AP-1038	Rosendo Ruiz	Frontier Communications-Internet	9/30/2025	District Internet Services	EA	1	\$455.	\$455.98
7150	01	210	000	AP-1038	Rosendo Ruiz	Frontier Communications-Internet	9/30/2025	Credit Card Fee	EA	1	\$18.9	\$18.97
7200	01	305	000	AP-1031	Sarah Prendez	Waxie Sanitary Supply	9/30/2025	Return/Refund Handsoap (wrong size	EA	1	(\$379	(\$379.36)
7200	01	305	000	AP-1032	Sarah Prendez	Waxie Sanitary Supply	9/30/2025	Urinal Deodorant	EA	2	\$26.1	\$52.30
7200	01	305	000	AP-1032	Sarah Prendez	Waxie Sanitary Supply	9/30/2025	Tax	EA	1	\$4.05	\$4.05
7200	01	305	000	AP-1032	Sarah Prendez	Home Depot Pro	9/30/2025	D Batteries (12-pk)	EA	8	\$14.8	\$118.96
7200	01	305	000	AP-1032	Sarah Prendez	Home Depot Pro	9/30/2025	Tax	EA	1	\$10.4	\$10.41
7200	01	305	000	AP-1035	Sarah Prendez	Waxie Sanitary Supply	9/30/2025	Multifold Paper Towels	EA	4	\$33.6	\$134.76
7200	01	305	000	AP-1035	Sarah Prendez	Waxie Sanitary Supply	9/30/2025	Bath Tissue	EA	4	\$50.4	\$201.60
7200	01	305	000	AP-1035	Sarah Prendez	Waxie Sanitary Supply	9/30/2025	Tax	EA	1	\$26.0	\$26.07
7300	01	305	035	AP-1035	Sarah Prendez	Home Depot Pro	9/30/2025	20A Black/Red Button	EA	1	\$22.4	\$22.48
7300	01	305	035	AP-1035	Sarah Prendez	Home Depot Pro	9/30/2025	Tax	EA	1	\$1.97	\$1.97
7300	01	305	044	AP-1035	Sarah Prendez	Home Depot Pro	9/30/2025	ECS 200W A21 6CCT White LED	EA	4	\$10.9	\$43.92
7300	01	305	044	AP-1035	Sarah Prendez	Home Depot Pro	9/30/2025	Tax	EA	1	\$3.84	\$3.84
7300	01	305	044	AP-1035	Sarah Prendez	Home Depot Pro	9/30/2025	LED Lights	EA	4	\$12.9	\$51.92
7300	01	305	044	AP-1035	Sarah Prendez	Home Depot Pro	9/30/2025	Tax	EA	1	\$4.54	\$4.54
7300	01	305	044	AP-1035	Sarah Prendez	Home Depot Pro	9/30/2025	LED Lights	EA	4	(\$12.	(\$51.92)
7300	01	305	044	AP-1035	Sarah Prendez	Home Depot Pro	9/30/2025	Tax	EA	1	(\$4.5	(\$4.54)

Organization Name: CVMVCD
Report Name: List of Documents - Detail
User: David IAnson
Report Date/Period: 10/6/2025

Object	Fund	Dept	Sub	Document #	Requester	Vendor Name	Effective Date	Item Description	UOM	Ordered	Unit Price	Amount
7300	01	305	035	AP-1035	Sarah Prendez	Uline	9/30/2025	Grip-Tight Urinal Mats	EA	2	\$92.0	\$184.00
7300	01	305	035	AP-1035	Sarah Prendez	Uline	9/30/2025	Tax	EA	1	\$16.2	\$16.23
7300	01	305	035	AP-1035	Sarah Prendez	Uline	9/30/2025	S&H	EA	1	\$22.0	\$22.07
7300	01	305	044	AP-1037	Sarah Prendez	Desert Arc	9/30/2025	Recycle Batteries	EA	1	\$27.5	\$27.50
7350	01	300	000	AP-1012	Edward Prendez	South Coast AQMD	9/30/2025	RULE 461 LIQUID FUEL DISPENSING	EA	1	\$334.	\$334.38
7350	01	300	000	AP-1012	Edward Prendez	South Coast AQMD	9/30/2025	ICE (50-500HP) EM ELEC GEN-DIESEL	EA	1	\$565.	\$565.63
7350	01	300	000	AP-1012	Edward Prendez	South Coast AQMD	9/30/2025	CONVENIENCE FEE	EA	1	\$19.9	\$19.98
7400	01	300	000	AP-1034	Sarah Prendez	NAPA Auto & Truck Parts	9/30/2025	Vacuum Tubing	EA	1	\$11.0	\$11.01
7400	01	300	000	AP-1034	Sarah Prendez	NAPA Auto & Truck Parts	9/30/2025	Tax	EA	1	\$0.96	\$0.96
7400	01	300	000	AP-1036	Sarah Prendez	AmazonBusiness	9/30/2025	Trailer Latch	EA	8	\$14.9	\$119.92
7400	01	300	000	AP-1036	Sarah Prendez	AmazonBusiness	9/30/2025	Tax	EA	1	\$10.4	\$10.48
7420	01	300	000	AP-1002	Rosendo Ruiz	S and D Carwash Management LLC dba	9/30/2025	Car Washes for District Vehicles Septe	EA	1	\$187.	\$187.20
7420	01	300	000	AP-1034	Sarah Prendez	Safelite Autoglass Corp	9/30/2025	Windshield (Parts & Labor)	EA	1	\$517.	\$517.00
7420	01	300	000	AP-1034	Sarah Prendez	Safelite Autoglass Corp	9/30/2025	Tax	EA	1	\$36.4	\$36.49
7420	01	300	000	AP-1040	Sarah Prendez	Universal Brake & Alignment	9/30/2025	Alignment	EA	1	\$120.	\$120.00
7450	01	400	000	AP-1022	Sarah Prendez	AmazonBusiness	9/30/2025	300g electric grain mill pulverizer	EA	1	\$61.2	\$61.23
7450	01	400	000	AP-1022	Sarah Prendez	AmazonBusiness	9/30/2025	Tax	EA	1	\$5.36	\$5.36
7450	01	400	000	AP-1027	Sarah Prendez	Sheldon Manufacturing, Inc.	9/30/2025	ORDER MIN \$50 - HANDLING FEE	EA	1	\$15.4	\$15.45
7450	01	400	000	AP-1027	Sarah Prendez	Sheldon Manufacturing, Inc.	9/30/2025	SWITCH GREEN LIGHTED	EA	1	\$12.5	\$12.52
7450	01	400	000	AP-1027	Sarah Prendez	Sheldon Manufacturing, Inc.	9/30/2025	SALES-FREIGHT INCOME	EA	1	\$30.0	\$30.00
7450	01	400	000	AP-1027	Sarah Prendez	Sheldon Manufacturing, Inc.	9/30/2025	TAX	EA	1	\$5.07	\$5.07
7450	01	210	000	AP-1031	Sarah Prendez	AmazonBusiness	9/30/2025	JXMOX USB Type C Cable,USB A to U	EA	1	\$5.99	\$5.99
7450	01	210	000	AP-1031	Sarah Prendez	AmazonBusiness	9/30/2025	Tax	EA	1	\$0.52	\$0.52
7450	01	300	000	AP-1040	Sarah Prendez	Adapco, Inc.	9/30/2025	Mon 4S Io Board Rev B	EA	1	\$322.	\$322.96
7450	01	300	000	AP-1040	Sarah Prendez	Adapco, Inc.	9/30/2025	Mon 4S Io Board Harness	EA	1	\$0.00	\$0.00
7450	01	300	000	AP-1040	Sarah Prendez	Adapco, Inc.	9/30/2025	Freight Charge	EA	1	\$15.0	\$15.00
7450	01	300	000	AP-1040	Sarah Prendez	Adapco, Inc.	9/30/2025	Tax	EA	1	\$28.2	\$28.25
7550	01	400	000	AP-9964	Sarah Prendez	VWR International	9/30/2025	Nalgene Wash Bottles; 500 mL. 1665	EA	1	\$80.4	\$80.40

Organization Name: CVMVCD
Report Name: List of Documents - Detail
User: David IAnson
Report Date/Period: 10/6/2025

Object	Fund	Dept	Sub	Document #	Requester	Vendor Name	Effective Date	Item Description	UOM	Ordered	Unit Price	Amount
7550	01	400	000	AP-9964	Sarah Prendez	VWR International	9/30/2025	Tax	EA	1	\$7.04	\$7.04
7550	01	400	000	AP-9964	Sarah Prendez	VWR International	9/30/2025	S&H	EA	1	\$20.2	\$20.20
7550	01	400	000	AP-1027	Sarah Prendez	AmazonBusiness	9/30/2025	Braided Cotton Roll - 6" length, 1/2" d	EA	10	\$30.0	\$300.80
7550	01	400	000	AP-1027	Sarah Prendez	AmazonBusiness	9/30/2025	Tax	EA	1	\$26.3	\$26.30
7550	01	400	000	AP-1030	Sarah Prendez	Home Depot Pro	9/30/2025	Water Hose	EA	2	\$5.75	\$11.50
7550	01	400	000	AP-1030	Sarah Prendez	Home Depot Pro	9/30/2025	Stainless Steel 10ft Hose	EA	1	\$14.9	\$14.96
7550	01	400	000	AP-1030	Sarah Prendez	Home Depot Pro	9/30/2025	Tee Brass	EA	1	\$15.9	\$15.98
7550	01	400	000	AP-1030	Sarah Prendez	Home Depot Pro	9/30/2025	Echo Quart Chain Oil	EA	1	\$12.9	\$12.97
7550	01	400	000	AP-1030	Sarah Prendez	Home Depot Pro	9/30/2025	Tax	EA	1	\$4.85	\$4.85
7550	01	400	000	AP-1030	Sarah Prendez	AmazonBusiness	9/30/2025	6 oz. foam cups	EA	1	\$51.6	\$51.63
7550	01	400	000	AP-1030	Sarah Prendez	AmazonBusiness	9/30/2025	Tax	EA	1	\$4.52	\$4.52
7550	01	400	000	AP-1030	Sarah Prendez	AmazonBusiness	9/30/2025	Pre-cut 9" tulle circles, nylon	EA	4	\$2.16	\$8.64
7550	01	400	000	AP-1030	Sarah Prendez	AmazonBusiness	9/30/2025	Tax	EA	1	\$1.20	\$1.20
7550	01	400	000	AP-1030	Sarah Prendez	AmazonBusiness	9/30/2025	S&H	EA	1	\$4.99	\$4.99
7550	01	400	000	AP-1032	Sarah Prendez	Walmart Stores	9/30/2025	Rayovac High Energy AA Batteries (16	EA	1	\$26.1	\$26.17
7550	01	400	000	AP-1032	Sarah Prendez	Walmart Stores	9/30/2025	Great Value Alkaline AA Batteries (24	EA	1	\$9.97	\$9.97
7550	01	400	000	AP-1032	Sarah Prendez	Walmart Stores	9/30/2025	Energizer Ultimate Lithium AA Batterie	EA	1	\$60.0	\$60.04
7550	01	400	000	AP-1032	Sarah Prendez	Walmart Stores	9/30/2025	VentuLodge 4-Pack Sandbags for Stab	EA	1	\$12.9	\$12.99
7550	01	400	000	AP-1032	Sarah Prendez	Walmart Stores	9/30/2025	Tax	EA	1	\$8.43	\$8.43
7550	01	400	000	AP-1037	Rosendo Ruiz	Colorado Serum Company	9/30/2025	Lab Supplies	EA	1	\$180.	\$180.00
7550	01	400	000	AP-1036	Rosendo Ruiz	Colorado Serum Company	9/30/2025	Lab Supplies	EA	1	\$180.	\$180.00
7550	01	400	000	AP-1038	Sarah Prendez	Smart&Final	9/30/2025	4oz Foam Cups	EA	3	\$1.69	\$5.07
7550	01	400	000	AP-1038	Sarah Prendez	Smart&Final	9/30/2025	Tax	EA	1	\$0.44	\$0.44
7575	01	400	045	AP-1019	Sarah Prendez	Thermo Fisher Scientific (Asheville) LLC	9/30/2025	AB-0622 0.2ml Thin walled tubes w/fl	EA	2	\$160.	\$320.00
7575	01	400	045	AP-1019	Sarah Prendez	Thermo Fisher Scientific (Asheville) LLC	9/30/2025	Tax	EA	1	\$27.1	\$27.14
7575	01	400	045	AP-1019	Sarah Prendez	Thermo Fisher Scientific (Asheville) LLC	9/30/2025	S&H	EA	1	\$44.9	\$44.95
7575	01	400	045	AP-1019	Sarah Prendez	Thermo Fisher Scientific (Asheville) LLC	9/30/2025	Discount	EA	1	(\$54.	(\$54.70)
7575	01	400	045	AP-1019	Sarah Prendez	Biosearch Technologies	9/30/2025	Primers	EA	4	\$27.2	\$108.88

Organization Name: CVMVCD
Report Name: List of Documents - Detail
User: David IAnson
Report Date/Period: 10/6/2025

Object	Fund	Dept	Sub	Document #	Requester	Vendor Name	Effective Date	Item Description	UOM	Ordered	Unit Price	Amount
7575	01	400	045	AP-1019	Sarah Prendez	Biosearch Technologies	9/30/2025	Probes WNV	EA	1	\$406.	\$406.00
7575	01	400	045	AP-1019	Sarah Prendez	Biosearch Technologies	9/30/2025	Probes SLE	EA	1	\$510.	\$510.00
7575	01	400	045	AP-1019	Sarah Prendez	Biosearch Technologies	9/30/2025	Tax	EA	1	\$91.7	\$91.78
7575	01	400	045	AP-1019	Sarah Prendez	Biosearch Technologies	9/30/2025	Dry Ice	EA	1	\$24.0	\$24.00
7575	01	400	045	AP-1019	Sarah Prendez	Biosearch Technologies	9/30/2025	S&H	EA	1	\$22.2	\$22.21
7575	01	400	045	AP-1024	Sarah Prendez	AmazonBusiness	9/30/2025	Disposable Wipes	EA	1	\$125.	\$125.11
7575	01	400	045	AP-1024	Sarah Prendez	AmazonBusiness	9/30/2025	Tax	EA	1	\$10.9	\$10.95
7575	01	400	045	AP-1024	Sarah Prendez	Life Technologies Corporation	9/30/2025	AMB18365 5X MagMax-96 Viral 1 Kit (EA	5	\$1,90	\$9,540.00
7575	01	400	045	AP-1024	Sarah Prendez	Life Technologies Corporation	9/30/2025	97002534 Kingfisher Tip Combs	EA	1	\$737.	\$737.65
7575	01	400	045	AP-1024	Sarah Prendez	Life Technologies Corporation	9/30/2025	97002540 KF 96 Plate (200ul)	EA	1	\$215.	\$215.65
7575	01	400	045	AP-1024	Sarah Prendez	Life Technologies Corporation	9/30/2025	95040450 KF 96 Plate (200ul)	EA	5	\$357.	\$1,788.25
7575	01	400	045	AP-1024	Sarah Prendez	Life Technologies Corporation	9/30/2025	Tax	EA	1	\$1,08	\$1,083.68
7575	01	400	045	AP-1024	Sarah Prendez	Life Technologies Corporation	9/30/2025	S&H	EA	1	\$44.9	\$44.95
7575	01	400	045	AP-1024	Sarah Prendez	Life Technologies Corporation	9/30/2025	Dry Ice	EA	1	\$27.5	\$27.50
7575	01	400	045	AP-1024	Sarah Prendez	Life Technologies Corporation	9/30/2025	Hazardous Charge	EA	1	\$31.0	\$31.00
7575	01	400	045	AP-1024	Sarah Prendez	USA Scientific, Inc.	9/30/2025	1306-1010 Channelmate Reservoir Sy	EA	1	\$173.	\$173.00
7575	01	400	045	AP-1024	Sarah Prendez	USA Scientific, Inc.	9/30/2025	Tax	EA	1	\$17.2	\$17.24
7575	01	400	045	AP-1024	Sarah Prendez	USA Scientific, Inc.	9/30/2025	S&H	EA	1	\$24.0	\$24.00
7575	01	400	045	AP-1024	Sarah Prendez	VWR International	9/30/2025	89218-296 PCR Plates, ABI Fast style	EA	1	\$556.	\$556.78
7575	01	400	045	AP-1024	Sarah Prendez	VWR International	9/30/2025	Tax	EA	1	\$48.7	\$48.72
7575	01	400	045	AP-1024	Sarah Prendez	VWR International	9/30/2025	S&H	EA	1	\$21.6	\$21.68
7575	01	400	057	AP-1027	Sarah Prendez	Desert Feed Bag	9/30/2025	Rodent Food	EA	3	\$24.9	\$74.97
7575	01	400	057	AP-1027	Sarah Prendez	Desert Feed Bag	9/30/2025	Tax	EA	1	\$6.56	\$6.56
7575	01	400	045	AP-1040	Sarah Prendez	Qiagen, Inc.	9/30/2025	Catalog #129114 Nuclease-Free Wate	EA	1	(\$250	(\$250.21)
7600	01	201	027	AP-1029	Abelina Torres	CSMFO	9/30/2025	Chapter Meeting	EA	1	\$35.0	\$35.00
7600	01	201	027	AP-1030	David IAnson	CSMFO	9/30/2025	David I'Anson	EA	1	\$35.0	\$35.00
7600	01	400	027	AP-1030	Sarah Prendez	Entomological Society Of America	9/30/2025	Registration	EA	1	\$515.	\$515.00
7600	01	201	027	AP-1031	Rosendo Ruiz	CSMFO	9/30/2025	Attendance CSMFO Chapter Meeting i	EA	1	\$35.0	\$35.00

Organization Name: CVMVCD
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Object	Fund	Dept	Sub	Document #	Requester	Vendor Name	Effective Date	Item Description	UOM	Ordered	Unit Price	Amount
7600	01	202	065	AP-1033	Abelina Torres	Crucial Learning	9/30/2025	2nd payment for AP10169	EA	1	\$1,69	\$1,695.75
7600	01	200	027	AP-1033	Megan Scarboro	IIMC Internatioinal Institute Municipal	9/30/2025	California Municipal Clerks Association	EA	1	\$350.	\$350.00
7600	01	210	027	AP-1039	Sarah Prendez	ManageEngine Conference Expense	9/30/2025	Rideshare	EA	1	\$18.9	\$18.92
7600	01	210	027	AP-1039	Sarah Prendez	ManageEngine Conference Expense	9/30/2025	Rideshare	EA	1	\$21.0	\$21.00
7600	01	210	027	AP-1039	Sarah Prendez	ManageEngine Conference Expense	9/30/2025	Airport Parking	EA	1	\$100.	\$100.00
7600	01	202	027	AP-1041	Sarah Prendez	Society For Human Resource Mgmt	9/30/2025	SHRM-CP Certification Exam Exam D	EA	1	\$420.	\$420.00
7600	01	200	027	AP-1042	Sarah Prendez	Travel Expense	9/30/2025	Parking Fee	EA	1	\$20.0	\$20.00
7675	01	300	000	AP-1005	Abelina Torres	Verizon Connect Fleet USA LLC	9/30/2025	Vehicle Telematics: Services: Septem	EA	1	\$1,32	\$1,322.25
7675	01	300	000	AP-1007	Abelina Torres	Alldata LLC	9/30/2025	Contract Services	EA	1	\$125.	\$125.00
7675	01	305	000	AP-1009	Rosendo Ruiz	Desert Alarm, Inc.	9/30/2025	Burglar & Fire Alarm Monitoring Servic	EA	1	\$1,09	\$1,094.70
7675	01	210	000	AP-1011	Abelina Torres	Zoom	9/30/2025	AUDIO CONFERENCE/Cloud Recordin	EA	1	\$146.	\$146.00
7675	01	200	000	AP-1028	Rosendo Ruiz	Pitney Bowes Global Financial Services	9/30/2025	Postage Meter Lease	EA	1	\$304.	\$304.61
7675	01	200	000	AP-1036	Rosendo Ruiz	Marlin Leasing Corporation	9/30/2025	Copier Lease Admin	EA	1	\$351.	\$351.99
7675	01	500	000	AP-1036	Rosendo Ruiz	Marlin Leasing Corporation	9/30/2025	Copier Lease OPS	EA	1	\$352.	\$352.01
7675	01	215	000	AP-1036	Rosendo Ruiz	Marlin Leasing Corporation	9/30/2025	Copier Lease PO	EA	1	\$40.0	\$40.03
7675	01	300	000	AP-1036	Rosendo Ruiz	Marlin Leasing Corporation	9/30/2025	Copier Lease Shop	EA	1	\$32.0	\$32.01
7750	01	500	000	AP-1026	Sarah Prendez	Home Depot Pro	9/30/2025	1. NDS 4in Round Grate wht- x 2	EA	2	\$4.53	\$9.06
7750	01	500	000	AP-1026	Sarah Prendez	Home Depot Pro	9/30/2025	2. Charlotte pipe 4in ABS DWV coupli	EA	1	\$25.2	\$25.23
7750	01	500	000	AP-1026	Sarah Prendez	Home Depot Pro	9/30/2025	3. Milwaukee 12in PVC saw & 1in tubi	EA	1	\$43.8	\$43.81
7750	01	500	000	AP-1026	Sarah Prendez	Home Depot Pro	9/30/2025	4. Charlotte Pipe 4inx2ft pvc pipe- x 1	EA	1	\$15.6	\$15.62
7750	01	500	000	AP-1026	Sarah Prendez	Home Depot Pro	9/30/2025	5. Everbilt 3/16 x 50ft rope- x 1	EA	1	\$9.67	\$9.67
7750	01	500	000	AP-1026	Sarah Prendez	Home Depot Pro	9/30/2025	6. IPEX 12inx24in ABS pipe- x 1	EA	1	\$19.3	\$19.31
7750	01	500	000	AP-1026	Sarah Prendez	Home Depot Pro	9/30/2025	14. NDS PVC S&D cap 4in- x 2	EA	1	\$7.34	\$7.34
7750	01	500	000	AP-1026	Sarah Prendez	Home Depot Pro	9/30/2025	15. General tools brass grommet kit	EA	1	\$14.9	\$14.97
7750	01	500	000	AP-1026	Sarah Prendez	Home Depot Pro	9/30/2025	Tax	EA	1	\$21.5	\$21.56
7750	01	500	000	AP-1026	Sarah Prendez	Home Depot Pro	9/30/2025	7. Oatey 32oz Heavy duty clear pvc c	EA	1	\$22.7	\$22.74
7750	01	500	000	AP-1026	Sarah Prendez	Home Depot Pro	9/30/2025	8. NDS 4in hub pvc s&d coupling- x 3	EA	1	\$11.6	\$11.64
7750	01	500	000	AP-1026	Sarah Prendez	Home Depot Pro	9/30/2025	9. Charlotte pipe 4x3in PVC DWV ada	EA	1	\$41.9	\$41.92

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Object	Fund	Dept	Sub	Document #	Requester	Vendor Name	Effective Date	Item Description	UOM	Ordered	Unit Price	Amount
7750	01	500	000	AP-1026	Sarah Prendez	Home Depot Pro	9/30/2025	10. NDS 4in blk round grate- x 2	EA	1	\$9.68	\$9.68
7750	01	500	000	AP-1026	Sarah Prendez	Home Depot Pro	9/30/2025	11. Charlotte pipe 4in pvc DWV cou	EA	1	\$10.4	\$10.44
7750	01	500	000	AP-1026	Sarah Prendez	Home Depot Pro	9/30/2025	13. IPEX 1/2in x 10ft pvc sch pipe-	EA	1	\$4.96	\$4.96
7750	01	500	000	AP-1026	Sarah Prendez	AmazonBusiness	9/30/2025	Carbon Fiber Pool Poles	EA	20	\$49.9	\$999.80
7750	01	500	000	AP-1026	Sarah Prendez	AmazonBusiness	9/30/2025	Tax	EA	1	\$87.4	\$87.40
7750	01	500	000	AP-1029	Sarah Prendez	AmazonBusiness	9/30/2025	Oatey 31008 Oatey-31008 Solvent Ce	EA	1	\$19.9	\$19.97
7750	01	500	000	AP-1029	Sarah Prendez	AmazonBusiness	9/30/2025	Tax	EA	1	\$1.75	\$1.75
7750	01	500	000	AP-1031	Sarah Prendez	Walmart Stores	9/30/2025	3-in-1 brush with extended handle	EA	1	\$25.0	\$25.00
7750	01	500	000	AP-1031	Sarah Prendez	Walmart Stores	9/30/2025	Tax	EA	1	\$1.55	\$1.55
7750	01	510	000	AP-1031	Sarah Prendez	Mooring Tech	9/30/2025	CF-AA5713A2M Panasonic Spare AC P	EA	1	\$80.0	\$80.00
7750	01	510	000	AP-1031	Sarah Prendez	Mooring Tech	9/30/2025	Tax	EA	1	\$7.00	\$7.00
7750	01	510	000	AP-1031	Sarah Prendez	Mooring Tech	9/30/2025	Shipping	EA	1	\$25.0	\$25.00
8415	14	300	000	AP-1029	Sarah Prendez	McLoughlin & Eardley Group, Inc. dba	9/30/2025	Whelen 16" Century Series Mini Light	EA	8	\$328.	\$2,626.00
8415	14	300	000	AP-1029	Sarah Prendez	McLoughlin & Eardley Group, Inc. dba	9/30/2025	Whelen ION Series Surface Mount Su	EA	6	\$111.	\$667.86
8415	14	300	000	AP-1029	Sarah Prendez	McLoughlin & Eardley Group, Inc. dba	9/30/2025	Whelen ION Series Surface Mount Su	EA	6	\$111.	\$667.86
8415	01	300	000	AP-1029	Sarah Prendez	Bulletpoint Mounting Solutions	9/30/2025	Dash Mount	EA	1	\$219.	\$219.96
8415	01	300	000	AP-1029	Sarah Prendez	Bulletpoint Mounting Solutions	9/30/2025	S&H	EA	1	\$4.76	\$4.76
8415	01	300	000	AP-1029	Sarah Prendez	Bulletpoint Mounting Solutions	9/30/2025	Tax	EA	1	\$19.2	\$19.25
9000	01	500	000	AP-9992	Sarah Prendez	Stotz Equipment	9/30/2025	Parts for Stihl backpacks (see attache	EA	1	\$2,45	\$2,450.60
9000	01	500	000	AP-9992	Sarah Prendez	Stotz Equipment	9/30/2025	Tax	EA	1	\$214.	\$214.43
9000	01	500	000	AP-1028	Sarah Prendez	Clarke Mosquito Control	9/30/2025	Merus 3.0 55 Gal (1 Drum)	EA	1	\$22,5	\$22,596.75
9000	01	500	000	AP-1028	Sarah Prendez	Clarke Mosquito Control	9/30/2025	Tax	EA	1	\$1,97	\$1,977.22
												\$92,654.22
												\$92,654.22

Coachella Valley Mosquito and Vector Control District
 FINANCES AT A GLANCE
 ALL FUNDS COMBINED
 For the Month Ended August 31, 2025

	Beginning of the Month	Change During the Month	End of the Month
INVESTMENTS	21,214,124	(1,203,598)	20,010,527
CASH	706,933	(367,725)	339,208
INVESTMENTS & CASH	21,921,057	(1,571,322)	20,349,735
RESTRICTED ASSETS	426,380	-	426,380
CURRENT ASSETS	2,892,014	(229,412)	2,662,602
FIXED ASSETS	8,760,655	-	8,760,655
OTHER ASSETS	5,757,090	-	5,757,090
TOTAL ASSETS	39,757,195	(1,800,734)	37,956,462
TOTAL LIABILITIES	5,752,570	(733,563)	5,019,007
TOTAL DISTRICT EQUITY	34,004,625	(1,067,171)	32,937,454
TOTAL LIABILITIES & EQUITY	39,757,195	(1,800,734)	37,956,462
RECEIPTS			
		\$ 170,790	
CASH DISBURSEMENTS			
Payroll	\$ 885,439		
General Admin	\$ 856,673		
Total Cash Disbursements		\$ (1,742,112)	
NON-CASH ENTRIES:			
Accrual Modifications -		\$ (229,412)	
Changes in A/P, A/R & Pre-paid insurance		_____	
Change during Month - Excess of Cash over Receipts & Non-Cash Adjustments		\$ (1,800,734)	

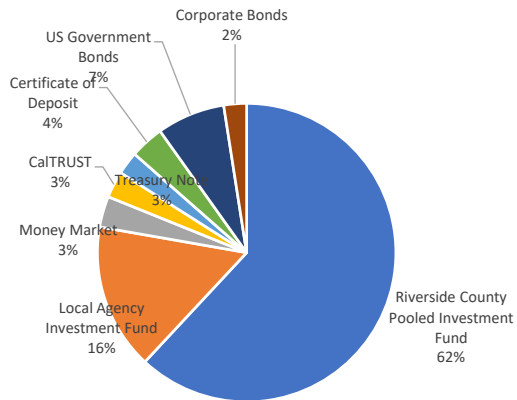
CVMVCD
Cash Journal - deposits
From 8/1/2025 Through 8/31/2025

Effective ...	Transaction Description	Deposits	Payee/Recipient Name
8/7/2025	August receipts	266.45	Riverside County
8/7/2025	August receipts Benefit Assessment SS3	43,751.10	Riverside County
8/22/2025	Reimbursement	2,500.00	Employment Risk Management Authority
8/31/2025	August receipts	119,274.73	Riverside County
8/31/2025	August Receipts - Bank Interest	749.23	California Bank & Trust
8/31/2025	August Receipts - WC reimbursement	4,248.35	Vector Control Joint Powers Agency
Report Total		170,789.86	

**COACHELLA VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT
INVESTMENT FUND BALANCES AS OF AUGUST 31, 2025**

INSTITUTION	IDENTIFICATION	Issue Date	Maturity Date	YIELD	General Fund	Thermal Capital Fund	Capital Equipment Replacement Fund	Capital Facility Replacement Fund	Capital Project Insectory Fund	BALANCE
LAIF	Common Investments			4.25%	2,063,876	43,471	75,991	707,668	274,336	\$ 3,165,342
Riverside County	Funds 51105 & 51115			3.97%	8,081,433	170,219	297,553	2,770,988	1,074,206	\$ 12,394,399
CalTRUST	Medium Term Fund			4.36%	376,187	7,924	13,851	128,988	50,004	\$ 576,953
CA Bank & Trust	Market Rate			1.00%	346,670	7,302	12,764	118,867	46,080	\$ 531,684
Pershing	Market Rate			0.80%	91,004	1,917	3,351	31,204	12,097	\$ 139,572
Federal Home Ln	US Government Bonds	11/24/2020	11/24/2025	0.63%		29,160	50,973	474,694	184,021	\$ 738,848
Federal Natl Mtg Assn	US Government Bonds	11/25/2020	11/25/2025	0.63%		29,171	50,992	474,867	184,088	\$ 739,118
Bank Amer Corp	Corporate Bonds	11/25/2020	11/25/2025	0.65%		19,460	34,017	316,790	122,807	\$ 493,075
US Treasury Securities	Treasury Note	1/17/2023	1/15/2026	3.88%		19,628	34,311	319,529	123,869	\$ 497,338
ALL IN American Cred	Certificate of Deposit	1/18/2023	1/19/2027	4.55%		9,910	17,324	161,327	62,540	\$ 251,102
Austin Telco	Certificate of Deposit	1/27/2023	1/27/2028	4.75%		9,127	15,954	148,573	57,596	\$ 231,249
Alaska USA Fed Cr	Certificate of Deposit	3/8/2023	3/8/2028	4.60%		9,940	17,375	161,806	62,726	\$ 251,846
Total Investments					10,959,170	357,229	624,456	5,815,301	2,254,371	\$ 20,010,527

**PORTFOLIO COMPOSITION AS OF AUGUST 31, 2025
WEIGHTED YIELD 3.62%**



In compliance with the California Code Section 53646; the Finance Administrator of the Coachella Valley Mosquito and Vector Control District hereby certifies that sufficient liquidity and anticipated revenue are available to meet the District's budgeted expenditure requirements for the next six months.

Investments in the report meet the requirements of the Coachella Valley Mosquito and Vector Control District's adopted investment policy

Respectfully submitted

NOTED AND APPROVED

CVMVCD
Statement of Revenue and Expenditures
August 31, 2025

	Annual Budget	YTD Budget	YTD Actual	YTD Budget Variance	Current Period Budget	Current Period Actual	Current Period Variance	Annual Budget Variance	Percent Annual Budget	
Revenues										
4000	Property Tax - Current Secured	5,659,455	0	0	0	0	0	(5,659,455)	(100)%	
4010	Property Tax - Curr. Supplmntl	67,646	0	0	0	0	0	(67,646)	(100)%	
4020	Property Tax - Curr. Unsecured	270,201	0	0	0	0	0	(270,201)	(100)%	
4030	Homeowners Tax Relief	37,846	0	0	0	0	0	(37,846)	(100)%	
4070	Property Tax - Prior Supp.	53,097	0	0	0	0	0	(53,097)	(100)%	
4080	Property Tax - Prior Unsecured	12,532	0	0	0	0	0	(12,532)	(100)%	
4090	Redevelopment Pass-Thru	9,566,505	0	0	0	0	0	(9,566,505)	(100)%	
4520	Interest Income - LAIF/CDs	275,000	0	2,413	0	749	749	(272,587)	(99)%	
4530	Other Miscellaneous Receipts	63,000	10,500	4,248	(6,252)	5,250	(1,002)	(58,752)	(93)%	
4551	Benefit Assessment Income	2,437,709	0	0	0	0	0	(2,437,709)	(100)%	
	Total Revenues	18,442,991	10,500	6,662	(3,838)	5,250	4,998	(252)	(18,436,329)	(100)%
Expenditures										
Payroll Expenses										
5101	Payroll - FT	7,358,139	1,226,357	1,079,855	146,501	613,178	546,484	66,694	6,278,284	85 %
5102	Payroll Seasonal	97,186	20,143	0	20,143	10,072	0	10,072	97,186	100 %
5103	Temporary Services	14,900	2,483	0	2,483	1,242	0	1,242	14,900	100 %
5105	Payroll - Overtime Expense	38,080	6,347	5,409	938	3,173	5,233	(2,060)	32,671	86 %
5150	CalPERS State Retirement	1,419,867	625,954	654,263	(28,308)	79,391	(11,681)	91,072	765,604	54 %
5155	Social Security Expense	443,686	74,192	68,595	5,597	37,096	35,103	1,993	375,091	85 %
5165	Medicare Expense	103,332	17,279	16,042	1,237	8,640	8,210	430	87,290	84 %
5170	Cafeteria Plan	1,601,674	266,946	246,047	20,899	133,473	108,446	25,027	1,355,627	85 %
5172	Retiree Healthcare	240,000	40,000	35,765	4,235	20,000	19,088	912	204,235	85 %
5180	Deferred Compensation	149,689	24,948	28,056	(3,108)	12,474	17,188	(4,714)	121,633	81 %
5195	Unemployment Insurance	33,802	5,735	214	5,521	2,868	161	2,707	33,589	99 %
	Total Payroll Expenses	11,500,357	2,310,385	2,134,247	176,138	921,606	728,232	193,375	9,366,110	81 %

CVMVCD
Statement of Revenue and Expenditures
August 31, 2025

		Annual Budget	YTD Budget	YTD Actual	YTD Budget Variance	Current Period Budget	Current Period Actual	Current Period Variance	Annual Budget Variance	Percent Annual Budget
Administrative Expenses										
5250	Tuition Reimbursement	20,000	3,333	1,060	2,273	1,667	0	1,667	18,940	95 %
5300	Employee Incentive	15,000	2,500	1,293	1,207	1,250	1,108	142	13,707	91 %
5302	Wellness	10,600	1,767	524	1,243	883	524	359	10,076	95 %
5305	Employee Assistance Program	2,500	417	0	417	208	0	208	2,500	100 %
6000	Property & Liability Insurance	334,375	58,229	60,375	(2,146)	29,115	30,188	(1,073)	274,000	82 %
6001	Workers' Compensation Insurance	239,126	48,188	46,074	2,114	24,094	23,037	1,057	193,052	81 %
6050	Dues & Memberships	68,283	10,574	13,194	(2,620)	5,032	13,147	(8,115)	55,089	81 %
6060	Reproduction & Printing	54,400	9,067	16,286	(7,219)	4,533	3,936	598	38,114	70 %
6065	Recruitment/Advertising	4,000	667	1,331	(664)	333	49	284	2,669	67 %
6070	Office Supplies	24,255	3,842	2,684	1,158	1,921	1,451	470	21,571	89 %
6075	Postage	8,200	1,367	151	1,216	683	0	683	8,049	98 %
6080	Computer & Network Systems	13,399	2,233	0	2,233	1,117	0	1,117	13,399	100 %
6085	Bank Service Charges	500	83	115	(32)	42	75	(33)	385	77 %
6090	Local Agency Formation Comm.	3,000	3,000	3,561	(561)	0	0	0	(561)	(19)%
6095	Professional Fees	128,400	18,733	9,652	9,082	9,367	3,078	6,289	118,749	92 %
6100	Attorney Fees	83,000	13,833	4,000	9,833	6,917	4,000	2,917	79,000	95 %
6106	HR Risk Management	8,000	1,333	5,470	(4,137)	667	0	667	2,530	32 %
6110	Conference Expense	62,050	4,550	5,297	(747)	2,275	3,063	(788)	56,753	91 %
6115	In-Lieu	13,200	2,200	1,100	1,100	1,100	0	1,100	12,100	92 %
6120	Trustee Support	7,600	1,267	375	892	633	0	633	7,225	95 %
6200	Meetings Expense	14,760	2,460	414	2,046	1,230	344	886	14,346	97 %
6210	Promotion & Education	56,300	9,383	2,953	6,431	4,692	2,695	1,996	53,347	95 %
6220	Public Outreach Advertising	151,000	25,167	43,876	(18,709)	12,583	34,813	(22,230)	107,124	71 %
6500	Benefit Assessment Expenses	84,000	14,000	8,503	5,497	7,000	8,503	(1,503)	75,497	90 %
Total Administrative Expenses		1,405,948	238,193	228,287	9,906	117,341	130,010	(12,669)	1,177,661	84 %
Utilities										
6400	Utilities	140,544	23,424	26,867	(3,443)	11,712	13,840	(2,128)	113,677	81 %
6410	Telecommunications	2,760	460	471	(11)	230	235	(5)	2,289	83 %
Total Utilities		143,304	23,884	27,338	(3,454)	11,942	14,075	(2,133)	115,966	81 %

CVMVCD
Statement of Revenue and Expenditures
August 31, 2025

	Annual Budget	YTD Budget	YTD Actual	YTD Budget Variance	Current Period Budget	Current Period Actual	Current Period Variance	Annual Budget Variance	Percent Annual Budget
Operating									
7000 Uniform Expense	63,294	11,019	6,095	4,924	5,085	3,253	1,831	57,199	90 %
7050 Safety Expense	51,826	8,638	2,180	6,457	4,319	1,467	2,852	49,646	96 %
7100 Physican Fees	6,000	1,000	0	1,000	500	0	500	6,000	100 %
7150 IT Communications	94,500	15,750	14,955	795	7,875	7,785	90	79,545	84 %
7200 Household Supplies	3,000	500	1,033	(533)	250	513	(263)	1,967	66 %
7300 Repair & Maintenance	47,000	7,833	11,003	(3,170)	3,917	6,342	(2,425)	35,997	77 %
7310 Maintenance & Calibration	7,900	0	70	(70)	0	70	(70)	7,830	99 %
7350 Permits, Licenses & Fees	9,792	1,632	5,285	(3,653)	816	2,109	(1,293)	4,508	46 %
7360 Software Licensing	43,355	8,490	10,598	(2,108)	0	1,746	(1,746)	32,757	76 %
7400 Vehicle Parts & Supplies	72,800	12,133	9,295	2,839	6,067	8,550	(2,483)	63,505	87 %
7420 Offsite Vehicle Maint & Repair	20,378	3,396	1,953	1,443	1,698	606	1,092	18,425	90 %
7450 Equipment Parts & Supplies	34,920	6,487	1,933	4,553	3,643	1,838	1,806	32,987	94 %
7500 Small Tools Furniture & Equip	6,500	1,083	0	1,083	542	0	542	6,500	100 %
7550 Lab Supplies & Expense	66,625	12,708	8,676	4,032	6,942	4,710	2,232	57,949	87 %
7570 Aerial Pool Surveillance	25,000	4,167	0	4,167	2,083	0	2,083	25,000	100 %
7575 Surveillance	122,810	44,068	7,651	36,417	7,859	1,176	6,683	115,159	94 %
7600 Staff Training	165,369	24,660	36,509	(11,849)	12,705	15,395	(2,690)	128,860	78 %
7650 Equipment Rental	13,500	2,250	0	2,250	1,125	0	1,125	13,500	100 %
7675 Contract Services	222,507	34,213	29,211	5,002	11,981	10,192	1,789	193,296	87 %
7680 Cloud Computing Services	159,859	24,662	27,366	(2,704)	21,481	19,686	1,795	132,493	83 %
7700 Motor Fuel & Oils	159,800	26,633	18,938	7,695	13,317	0	13,317	140,862	88 %
7750 Field Supplies	21,000	3,500	2,242	1,258	1,750	1,443	307	18,758	89 %
7800 Control Products	851,039	527,162	442,119	85,043	520,079	88,155	431,923	408,920	48 %
7850 Aerial Applications	80,000	13,333	0	13,333	6,667	0	6,667	80,000	100 %
8415 Capital Outlay	101,530	16,922	10,508	6,413	8,461	6,276	2,184	91,022	90 %
8510 Research Projects	250,000	41,667	39,048	2,619	20,833	8,649	12,184	210,952	84 %
9000 Contingency Expense	275,000	45,833	0	45,833	22,917	0	22,917	275,000	100 %
Total Operating	2,975,304	899,740	686,670	213,070	692,910	189,963	502,947	2,288,634	77 %

CVMVCD
Statement of Revenue and Expenditures
August 31, 2025

	Annual Budget	YTD Budget	YTD Actual	YTD Budget Variance	Current Period Budget	Current Period Actual	Current Period Variance	Annual Budget Variance	Percent Annual Budget
Contribution to Capital Reserves									
8900 Transfer to other funds	2,418,078	403,013	403,013	0	201,507	201,507	0	2,015,065	83 %
Total Contribution to Capital Reserves	2,418,078	403,013	403,013	0	201,507	201,507	0	2,015,065	83 %
Total Expenditures	18,442,991	3,875,214	3,479,554	395,660	1,945,306	1,263,787	681,520	14,963,436	81 %
Net revenue over/(under) expenditures	0	(3,864,714)	(3,472,892)	391,822	(1,940,056)	(1,258,789)	681,267		

CVMVCDBalance Sheet - Unposted Transactions Included In Report
As of 8/31/2025

		<u>Current Year</u>
Assets		
Cash and Investments		
1000	Cash - Investments	20,010,526.70
1016	Petty Cash	500.00
1017	Petty Cash Checking	1,500.00
1035	CB&T General Checking	(23,273.52)
1036	CB&T Payroll Checking	360,481.46
	Total Cash and Investments	<u>20,349,734.64</u>
Restricted Cash Assets		
1040	Restricted Assets - Pension Stabilization CEPPT	426,380.05
	Total Restricted Cash Assets	<u>426,380.05</u>
Current Assets		
1050	Accounts Receivable	188,424.03
1051	Lease Payments Receivable	14,645.58
1080	Interest Receivable	116,263.77
1085	Inventory	641,544.59
1166	Prepaid IT Service	12,220.86
1167	Prepaid Research Proposals	34,595.93
1168	Prepaid Expenses	528,298.50
1169	Deposits	1,126,609.00
	Total Current Assets	<u>2,662,602.26</u>
Fixed Assets		
1170	Construction in Progress	349,239.02
1300	Equipment/Vehicles	2,391,081.22
1310	Computer Equipment	838,443.06
1311	GIS Computer Systems	301,597.91
1320	Office Furniture & Equipment	1,389,749.63
1330	Land	417,873.30
1335	Oleander Building	5,665,861.83
1336	Signage	23,651.39
1340	Structures & Improvements	3,751,399.28

CVMVCD

Balance Sheet - Unposted Transactions Included In Report
As of 8/31/2025

		<u>Current Year</u>
1341	Bio Control Building	6,923,882.74
1342	Bio Control Equip/Furn	43,986.77
1399	Accumulated Depreciation	(13,336,111.54)
	Total Fixed Assets	<u>8,760,654.61</u>
	Other Assets	
1520	Resources to Be Provided	3,514,102.32
1525	Deferred Outflows of Resources	1,345,982.35
1530	Deferred Outflows of Resources - OPEB	897,005.31
1900	Due to/from	0.12
	Total Other Assets	<u>5,757,090.10</u>
	Total Assets	<u><u>37,956,461.66</u></u>
	Liabilities	
	Short-term Liabilities	
	Accounts Payable	
2015	Credit Card Payable	180,768.36
2020	Accounts Payable	329,726.04
2185	Employee Dues	5,252.06
	Total Accounts Payable	<u>515,746.46</u>
	Total Short-term Liabilities	515,746.46
	Long-term Liabilities	
2100	Pollution Remediation Obligation	2,100,000.00
2200	Net Pension Liability	958,845.12
2230	Deferred Inflows - OPEB	483,696.00
2235	Deferred Inflow of Resources - Leases	14,472.55
2300	Net OPEB Liability	44,168.00
2500	Compensated Absences Payable	902,079.10
	Total Long-term Liabilities	<u>4,503,260.77</u>
	Total Liabilities	<u>5,019,007.23</u>
	Fund Balance	

CVMVCDBalance Sheet - Unposted Transactions Included In Report
As of 8/31/2025

	<u>Current Year</u>
Non Spendable Fund Balance	
3920 Investment in Fixed Assets	10,673,170.66
3945 Reserve for Prepaids & Deposit	1,041,259.68
3960 Reserve for Inventory	459,270.86
Total Non Spendable Fund Balance	<u>12,173,701.20</u>
Committed Fund Balance	
3965 Public Health Emergency	4,851,276.00
Total Committed Fund Balance	<u>4,851,276.00</u>
Assigned Fund Balance	
3910 Reserve for Operations	5,800,000.00
3925 Reserve for Future Healthcare Liabilities	453,746.00
3955 Thermal Remediation Fund	63,688.00
3970 Reserve for Equipment	726,018.00
3971 Reserve for Facility & Vehicle Replacement	2,659,312.00
Total Assigned Fund Balance	<u>9,702,764.00</u>
Unassigned Fund Balance	
3900 Fund Equity	(568,650.76)
3991 Prior Year Adjustment GASB87	20,909.82
3999 P&L Summary	9,862,599.36
Total Unassigned Fund Balance	<u>9,314,858.42</u>
Current YTD Net Income	(3,105,145.19)
Total Current YTD Net Income	<u>(3,105,145.19)</u>
Total Fund Balance	<u>32,937,454.43</u>
Total Liabilities and Net Assets	<u><u>37,956,461.66</u></u>

FINANCE

The financial reports show the balance sheet, receipts, and revenue and expenditure reports for the month ending August 31, 2025. The revenue and expenditure report shows that the operating budget expenditure for August 1, 2024 to August 31, 2025, is \$3,479,555 total revenue is \$6,662 resulting in excess revenue over (under) expenditure for the year to August 31, 2025, of (\$3,472,893).

THREE YEAR FINANCIALS

	Actual		Actual	Actual
	8/31/2025	Budget	8/31/2024	8/31/2023
Revenue	6,662	10,500	3,890	3,485
Expenses				
Payroll	2,134,247	2,310,385	2,231,555	1,383,974
Administrative Expense	228,287	238,193	189,699	183,888
Utility	27,338	23,884	16,414	15,139
Operating Expense	686,670	899,740	456,443	325,567
Contribution to Capital Reserves	403,013	403,013	315,610	402,360
Total Expenses	3,479,555	3,875,215	3,209,721	2,310,928
Profit (Loss)	(3,472,893)	(3,864,715)	(3,205,831)	(2,307,443)

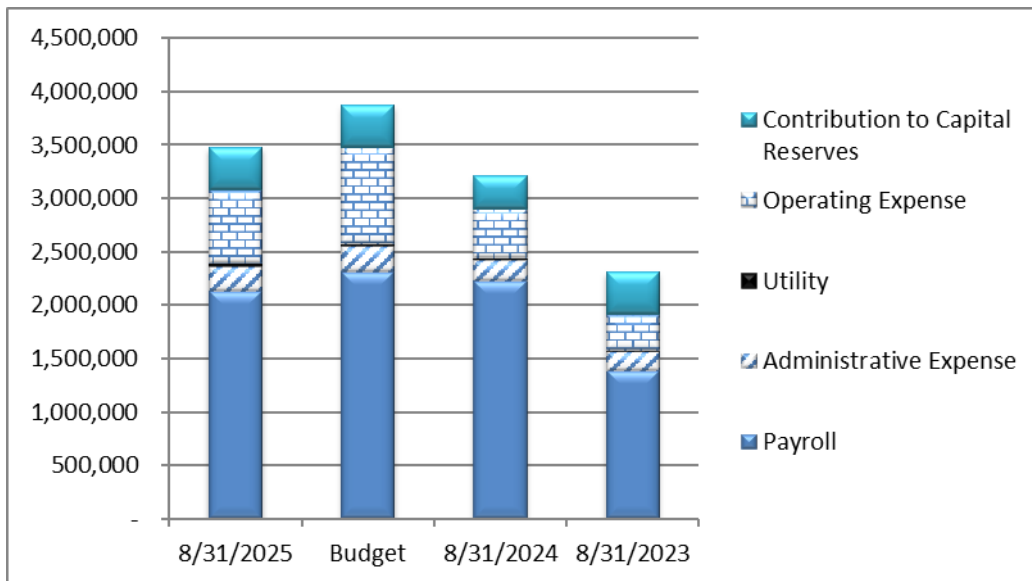


Figure 1 - Three Year Expenditure

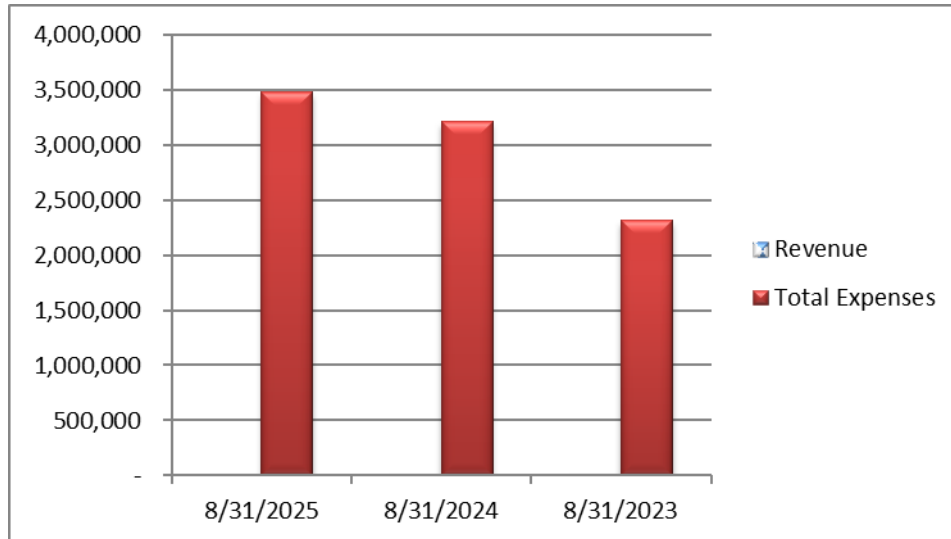


Figure 2 - Three-Year Revenue & Expenditure

THREE-YEAR CASH BALANCE

Cash Balances	8/31/2025	8/31/2024	8/31/2023
Investment Balance	20,010,527	17,328,299	14,689,279
Checking Accounting	(23,274)	83,665	32,899
Payroll Account	360,481	173,960	418,425
Petty Cash	2,000	2,000	2,000
Total Cash Balances	20,349,735	17,587,924	15,142,603

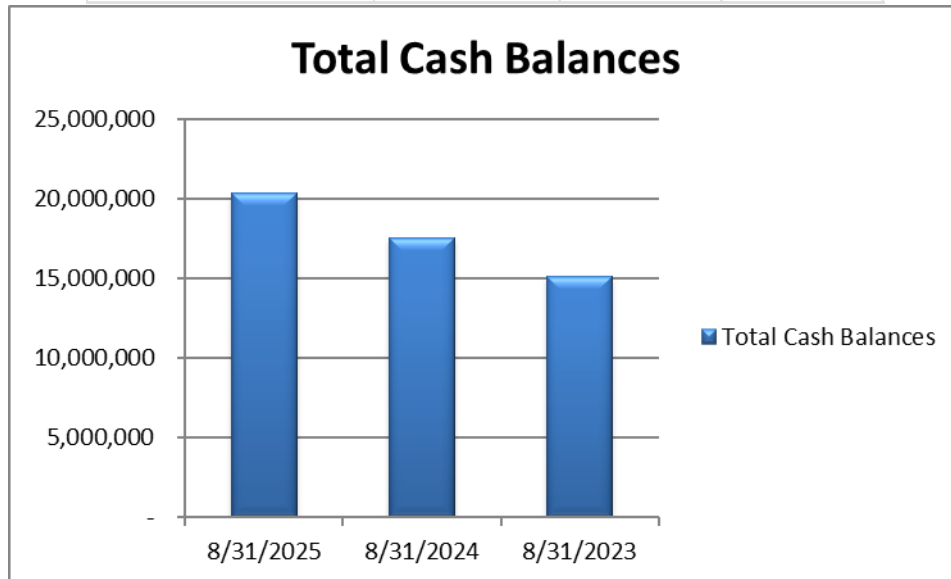


Figure 3 - Cash Balances

DISTRICT INVESTMENT PORTFOLIO 8/31/2025

The District’s investment fund balance for the period ending August 31, 2025, is \$21,169,800. The portfolio composition is shown in the pie chart. Local Agency Investment Fund (LAIF) accounts for 16% of the District’s investments; the Riverside County Pooled Investment Fund is 62% of the total. The LAIF yield for the end of August was 4.25% and the Riverside County Pooled Investment Fund was 3.97%. This gives an overall weighted yield for District investments of 3.62%.

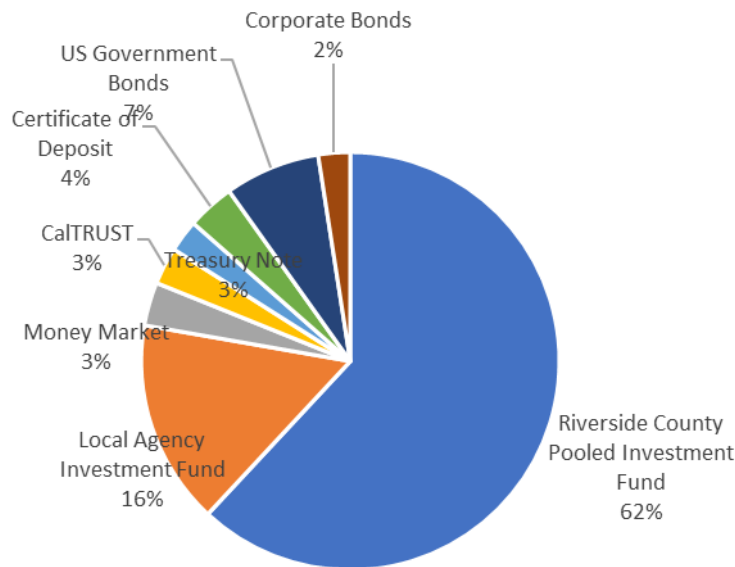


Figure 4 - Investment Portfolio 8/31/25

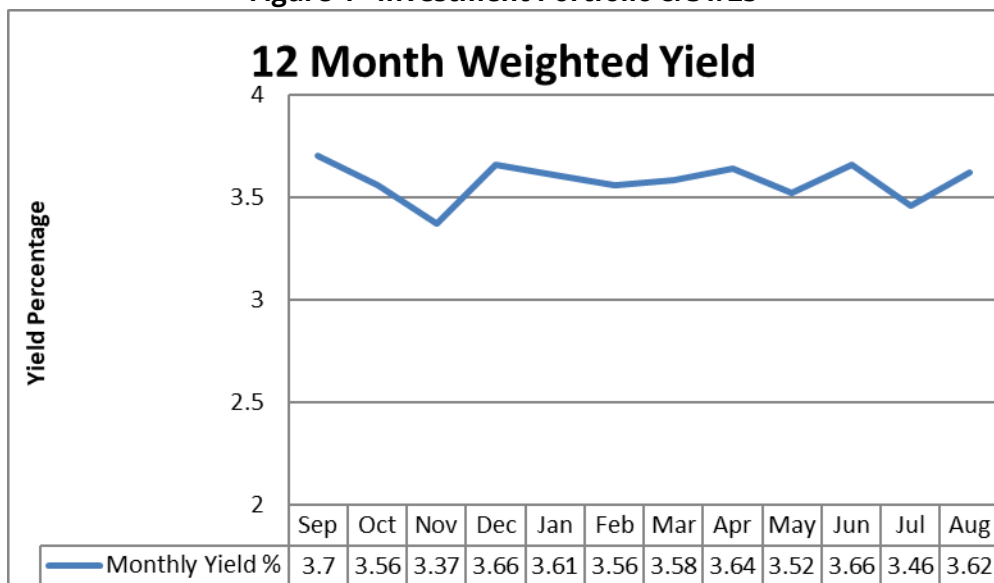
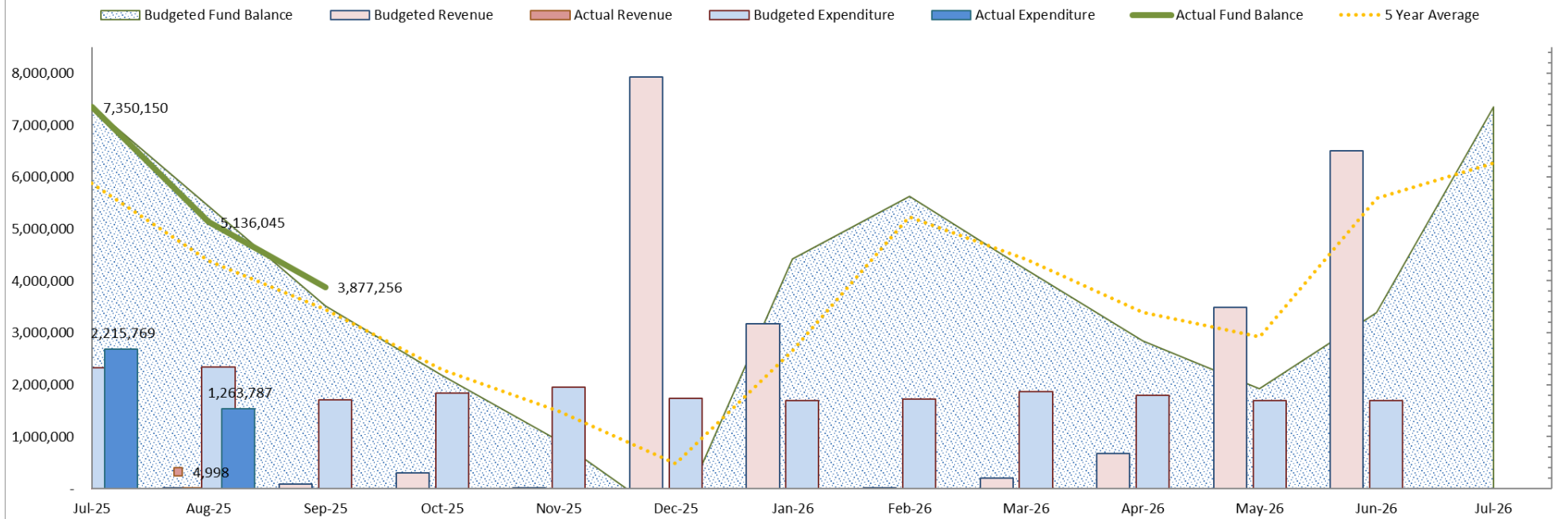


Figure 5 - District Investments Weighted Yield

General Fund Operational Cash Flow

Fiscal Year 2025-2026



The **General Fund Operational Cash Flow** graph outlines the District's working capital for the fiscal year July 1, 2025, to June 30, 2026. The beginning Operational Cash Flow fund balance is \$7.3 million and the ending Operational Cash Flow fund balance is \$7.3 million. Expenditure is approximately divided by 12 equal months, with some differences accounting for the seasonality of the program for example control products and seasonal employment which are greater in the mosquito breeding season. July expenditure is higher than average because of the prefunding lump sum of \$0.5 million for CalPERS unfunded liability. The budget also accounts for prepayments. The revenue follows a different pattern, Riverside County distributes the property tax revenue in January and May with advancements in December and April. The *shaded area* represents the **Budgeted Operational Cash Flow Fund Balance** which has a formula of (beginning) **Fund Operational Cash Flow Balance** plus **Revenue** minus **Expenditure**. The *green line* represents the **Actual Operational Cash Flow Fund Balance** and is graphed against the *shaded area* **Budgeted Operational Cash Flow Fund Balance**. The *three-year average* Fund Operational Cash Flow Balance is the orange dash line.

The graph shows \$7.3 million **Operational Cash Flow Fund Balance** plus total Revenue for July 1 to August 31, 2025, of \$6,662 minus total Expenses of \$3,479,554 is \$3,877,256. Expenditure shows a positive variance of \$395,660, overall positive variance of \$391,822. For planning purposes, the District is under budget. As long as the green line stays out of the shaded area the District is within budget, as of August 31, 2025, the line is outside the shaded area.



**Coachella Valley Mosquito and
Vector Control District**

Staff Report

October 14, 2025

Agenda Item: Informational

2025 Finance Committee Items – **David l'Anson, Administrative Finance Manager**

Background:

- ~~Investment Policy review – March~~
- ~~Fund Balance Policy – March~~
- ~~Coachella Valley Procurement Vendor Fair April 16 8.30am to 1pm Palm Springs Convention Center~~
- ~~FY 25-26 Budget – draft 1 April/ Adoption June~~
- Annual audit – onsite August
- Investment/Banking presentations – Fall 2025
 - California CLASS
 - ~~Five Star Bank~~
 - HCN Bank
- CalPERS actuarial review - October
- Other items



Coachella Valley Mosquito and Vector Control District

October 14, 2025

Staff Report

Agenda Item: Informational

Review the CalPERS Actuarial Valuation Reports – **David I'Anson, Administrative Finance Manager**

Overview:

Annually, CalPERS prepares an actuarial study for each CalPERS member's pension plan/pension pool. The study is as of June 30 for each fiscal year and is finalized and distributed to its members for the preceding fiscal year. In August 2025, CalPERS finalized the June 30, 2024, valuation report determining the minimum required employer contributions for fiscal year (FY) 2026-27. CalPERS offers pooled plans and non-pooled plans, employers with less than 100 active members usually join the pooled plans. There are two pooled plans Safety and Miscellaneous, the District is a member of the Miscellaneous pool. Within the Miscellaneous pool, there are a number of different Benefit Formulas, the District Benefit Formula for Classic, CalPERS members before January 2013 is **2% at 60**, and the District Benefit Formula CalPERS members after January 2013, known as PEPR (California Public Employees' Pension Reform Act) **2% at 62**.

The District's strategic finance goal is to extend its financial planning horizon to ensure long-term stability, financial security, and taxpayer value. In terms of Pension and OPEB the District takes a proactive approach, reviewing annually the actuarial valuation reports and maintaining a strong funding ratio.

DISTRICT POLICY REGARDING PENSION / OPEB FUNDING

- District goal for CalPERS Classic and PEPR is to have a funding ratio of greater than 90%.
- The District sets aside funds to cover retiree health liabilities in the California Employers Retiree Benefit Trust (CERBT) Fund District goal is to have a funding ratio of greater than 90%.

Attached to this memo, are the June 30, 2023, valuation reports for Classic and PEPR.

Common questions to ask:

- Is the District's plan in good shape?
- What are the District's required contributions?
- Where are the District's required contributions headed?
- How can the District manage our UAL in the future?

Is the District's plan in good shape?

The simple answer –YES. Page 11 of the valuation reports shows the plan-funded status

June 30, 2023

	Classic & PEPRA
Present Value of Projected Benefits (PVB)	\$36,668,933
Entry Age of Accrued Liability (AL)	27,532,018
Plans Market Value of Assets (MVA)	24,616,105
Unfunded Accrued Liability (UAL)	2,915,913
Funded Ratio	89.4%

The Funded Ratio is one indicator of the plan's health, the target ratio is 100%. As of June 30, 2024, the District's Classic Funded Ratio is **89.4%**. The District's funding is high, the reasons for this are because of the Board's proactive intervention in the form of Additional Discretionary Payments (ADP), and the shortening of the amortization period. This does not reflect the investment gains from CalPERS for year ending June 30, 2025.

What are the District's required contributions? Page 1

Employer Contribution is comprised of 2 components, Normal Cost Rate (% of Payroll) and Unfunded Accrued Liability (UAL) Amortization Payment (Dollar Payment).

FY 2026-27

	Classic (823)	PEPRA
Employer Normal Cost Rate	10.75%	7.93%
Employer Amortization of Unfunded Accrued Liability	\$659,263	

- FY 2026-27 rates reflect:
 - FY 2023-24 investment return of 9.3%
 - Discount rate 6.8%
 - Golden Handshake
 - UAL payment of \$659,263
 - Fresh start – shortened amortization AL be paid off in years rather than 20
 - ADP \$500,000 from July 2024
- FY 2026-27 rates do not reflect:
 - FY 2024-25 investment return of 11.6%

Where are the District's required contributions headed? – Page 14

Rate Plan Identifier	Covered Payroll June 30, 2024	Required Contribution	Projected Future Employer Contributions (Assumes 6.80% Return for Fiscal Year 2024-25 and Beyond)				
		2026-27	2027-28	2028-29	2029-30	2030-31	2031-32
		Normal Cost Rates (Percentage of Payroll)					
823	\$3,174,610	10.75%	10.8%	10.8%	10.8%	10.8%	10.8%
27361	2,308,707	7.93%	7.9%	7.9%	7.9%	7.9%	7.9%
UAL Payment		\$659,263	\$647,000	\$635,000	\$550,000	\$0	\$0

For 2026-27 the UAL is \$659,263 reflecting the shortened amortization, with the normal cost of 10.75 % for Classic and 7.93% for PEPPA plans. For future years, the assumption is that CalPERS will achieve an investment rate of rate 6.8%, and in FY 2024-25 the actual rate was a rate of 11.6%. The effect of achieving greater investment rate than discount rate will see the UAL and normal cost lower.

How can the District manage our UAL in the Future?

- Fresh Start Alternatives
 - Pay off UAL more rapidly
 - Shorter amortization
- Additional Discretionary Payments (ADP)
- Section 115 Trust – District contracts with CEPPT funding \$200,000 in FY24-25 and \$200,000 FY25-26
- Past District management of UAL -
 - The District paid ADP \$600,000 in 2019-20
 - Fresh Start shortens the amortization period from 20 years down to 5
 - The shortened period raised UAL payment from \$190k to \$357k
 - District paid ADP \$1,000,000 in 2021-22
 - FY23-24 established Section 115 Trust
 - FY24-25 \$500,000 ADP & fresh start – amortization 5 years

Funding History

The table below shows the recent history of the actuarial accrued liability, share of the pool's market value of assets, unfunded accrued liability, funded ratio and annual covered payroll.

Valuation Date	Accrued Liability (AL)	Share of Pool's Market Value of Assets (MVA)	Unfunded Accrued Liability (UAL)	Funded Ratio	Annual Covered Payroll
06/30/2015	\$11,217,770	\$10,292,356	\$925,414	91.8%	\$3,822,344
06/30/2016	12,641,326	10,852,497	1,788,829	85.8%	3,823,827
06/30/2017	14,084,245	12,462,648	1,621,597	88.5%	4,073,784
06/30/2018	16,062,239	13,928,833	2,133,406	86.7%	4,285,727
06/30/2019	17,612,207	15,258,046	2,354,161	86.6%	4,350,319
06/30/2020	18,041,915	15,857,849	2,184,066	87.9%	4,364,089
06/30/2021	20,424,970	20,620,894	(195,924)	101.0%	4,695,743
06/30/2022	22,497,119	20,637,579	1,859,540	91.7%	5,244,623
06/30/2023	24,932,456	22,542,292	2,390,164	90.4%	5,396,416
06/30/2024	27,532,018	24,616,105	2,915,913	89.4%	5,483,317

Summary

The latest actuarial valuation report shows the District's CalPERS pension funding status as being well funded. This is a result of shortening the amortization periods and additional discretionary payments approved by the Board of Trustees.

The Normal Cost rate and the District's UAL beyond FY 2026-27 are not exactly known but will be shaped by the economy, the plans return on investments, and the decisions the Board of Trustees make in the near future to manage the UAL. FY24-25 investment yield of 11.6% is higher than the discount rate of 6.8%. This will result in a higher funded ratio and lower UAL payments.

<https://www.calpers.ca.gov/page/employers/actuarial-resources/public-agency-actuarial-valuation-reports>

Strategic Business Plan Alignment:

Goal 6 FINANCE: Sustained and Transparent Finances that meet District Revenue Needs

OBJECTIVE 6.1: Ensure adequate revenues, cost control, affordability, and overall strong finances without rate shocks or major surprises by maintaining strong financial plans and acting on sound financial decisions.

Attachments:

- CalPERS Valuation dated June 30, 2024



**California Public Employees' Retirement System
Actuarial Office**

400 Q Street, Sacramento, CA 95811 | Phone: (916) 795-3000 | Fax: (916) 795-2744
888 CalPERS (or 888-225-7377) | TTY: (877) 249-7442 | www.calpers.ca.gov

July 2025

**All Rate Plans of the Coachella Valley Mosquito and Vector Control District in the Miscellaneous Risk Pool
(CalPERS ID: 2347691176)
Annual Valuation Report as of June 30, 2024**

Dear Employer,

Attached to this letter is Section 1 of the June 30, 2024, actuarial valuation report for the plan noted above. **Provided in this report is the determination of the minimum required employer contributions for fiscal year (FY) 2026-27.** In addition, the report contains important information regarding the current financial status of the plan as well as projections and risk measures to aid in planning for the future.

Because this plan is in a risk pool, the following valuation report has been separated into two sections:

- Section 1 contains specific information for the following rate plan(s) including the development of the current and projected employer contributions.
 - 823, Miscellaneous Plan
 - 27361, PEPRA Miscellaneous Plan
- Section 2 contains the Miscellaneous Risk Pool information as of June 30, 2024.

[Section 2](#) can be found on the CalPERS website (www.calpers.ca.gov). From the home page, go to “Forms & Publications” and select “View All”. In the search box, enter “Risk Pool” and from the results list download the Miscellaneous Risk Pool Actuarial Valuation Report for June 30, 2024.

Required Contributions

The table below shows the minimum required employer contributions and member contribution rates for FY 2026-27 along with an estimate of the required employer UAL contribution for FY 2027-28. **The required employer contributions in this report do not reflect any cost sharing arrangement between the agency and the employees.**

Fiscal Year	Rate Plan	Employer Normal Cost Rate	Member Contribution Rate	Fiscal Year	Employer Amortization of Unfunded Accrued Liability
2026-27	823	10.75%	7.00%	2026-27	\$659,263
	27361	7.93%	7.75%		
					<i>Projected (Estimated)</i>
				2027-28	\$647,000

The actual investment return for FY 2024-25 was not known at the time this report was prepared. The projected UAL payment above assumes the investment return for that year would be 6.8%. To the extent the actual investment return for FY 2024-25 differs from 6.8%, the actual UAL contribution requirement for FY 2027-28 will differ from that shown above. For additional information on future contribution requirements, please refer to [Projected Employer Contributions](#). This section also contains projected required contributions through FY 2031-32.

PEPRA Member Contribution Rate

The employee contribution rate for PEPRA members can change based on the results of the actuarial valuation. See [Member Contribution Rates](#) for more information.

Report Navigation Features

The valuation report has a number of features to ease navigation and allow the reader to find specific information more quickly. The tables of contents are "clickable." This is true for the main table of contents that follows the title page and the intermediate tables of contents at the beginning of sections. The Adobe navigation pane on the left can also be used to skip to specific exhibits.

There are a number of links throughout the document in blue text. Links that are internal to the document are not underlined, while underlined links will take you to the CalPERS website. Examples are shown below.

Internal Bookmarks	CalPERS Website Links
Required Employer Contributions	Required Employer Contribution Search Tool
Member Contribution Rates	Public Agency PEPRA Member Contribution Rates
Summary of Key Valuation Results	Pension Outlook Overview
Funded Status – Funding Policy Basis	Interactive Summary of Public Agency Valuation Results
Projected Employer Contributions	Public Agency Actuarial Valuation Reports

Report Enhancements

Effective with the June 30, 2024, actuarial valuation, separate amortization schedules for each tier of benefits are no longer necessary. Multiple amortization schedules, and thus multiple Section 1 reports, have been combined. We believe this gives the employer a clearer picture of the pension plan's financial health and long-term costs.

Further descriptions of general changes are included in the [Highlights and Executive Summary](#) section and in Appendix A - Actuarial Methods and Assumptions in Section 2.

Questions

A CalPERS actuary is available to answer questions about this report. Other questions may be directed to the Customer Contact Center at **888 CalPERS** (or **888-225-7377**).

Sincerely,



Kurt Schneider, MPA, ASA, EA, MAAA
Supervising Actuary, CalPERS



Randall Dziubek, ASA, MAAA
Deputy Chief Actuary, Valuation Services, CalPERS



Scott Terando, ASA, EA, MAAA, FCA, CFA
Chief Actuary, CalPERS

California Public Employees' Retirement System

Actuarial Valuation for the Rate Plans of the Coachella Valley Mosquito and Vector Control District in the Miscellaneous Risk Pool as of June 30, 2024

(CalPERS ID: 2347691176)
(Rate Plan IDs: 823, 27361)

Required Contributions for Fiscal Year

July 1, 2026 — June 30, 2027

Table of Contents

Section 1 – Employer Specific Information

Section 2 – Miscellaneous Risk Pool Actuarial Information

Section 1

California Public Employees' Retirement System

**Employer Specific Information
for the
Rate Plans of the
Coachella Valley Mosquito and Vector Control
District
in the Miscellaneous Risk Pool**

**(CalPERS ID: 2347691176)
(Rate Plan IDs: 823, 27361)**

Table of Contents — Section 1

Actuarial Certification	1
Highlights and Executive Summary	2
Introduction	3
Purpose of Section 1	3
Summary of Key Valuation Results	4
Changes Since the Prior Year's Valuation	5
Subsequent Events	5
Liabilities and Contributions	6
Determination of Required Contributions	7
Required Employer Contributions	8
Member Contribution Rates	9
Breakdown of Entry Age Accrued Liability	10
Allocation of Plan's Share of Pool's Experience	10
Development of the Plan's Share of Pool's Assets	10
Funded Status – Funding Policy Basis	11
Additional Employer Contributions	12
Projected Employer Contributions	13
Schedule of Amortization Bases	14
Amortization Schedule and Alternatives	15
Employer Contribution History	17
Funding History	17
Risk Analysis	18
Future Investment Return Scenarios	19
Discount Rate Sensitivity	20
Mortality Rate Sensitivity	21
Maturity Measures	21
Maturity Measures History	22
Funded Status – Termination Basis	23
Funded Status – Low-Default-Risk Basis	24
Supplementary Information	25
Normal Cost by Benefit Group	26
Summary of Valuation Data	27
Status of PEPRA Transition	28
Surcharge for Class 1 Benefits	28
Plan's Major Benefit Options	29

Actuarial Certification

It is our opinion that the valuation has been performed in accordance with generally accepted actuarial principles as well as the applicable Standards of Practice promulgated by the Actuarial Standards Board. While this report, consisting of Section 1 and Section 2, is intended to be complete, our office is available to answer questions as needed. All of the undersigned are actuaries who satisfy the *Qualification Standards for Actuaries Issuing Statements of Actuarial Opinion in the United States* of the American Academy of Actuaries with regard to pensions.

Actuarial Methods and Assumptions

It is our opinion that the assumptions and methods, as recommended by the Chief Actuary and adopted by the CalPERS Board of Administration, are internally consistent and reasonable for this plan.



Randall Dziubek, ASA, MAAA
Deputy Chief Actuary, Valuation Services, CalPERS



Scott Terando, ASA, EA, MAAA, FCA, CFA
Chief Actuary, CalPERS

Actuarial Data and Rate Plan Results

To the best of my knowledge and having relied upon the attestation above that the actuarial methods and assumptions are reasonable as well as the information in Section 2 of this report, this report is complete and accurate and contains sufficient information to disclose, fully and fairly, the funded condition of the rate plans of the Coachella Valley Mosquito and Vector Control District in the Miscellaneous Risk Pool and satisfies the actuarial valuation requirements of Government Code section 7504. This valuation and related validation work was performed by the CalPERS Actuarial Office. The valuation was based on the member and financial data as of June 30, 2024, provided by the various CalPERS databases and the benefits under this plan with CalPERS as of the date this report was produced. Section 1 of this report is based on the member and financial data for Coachella Valley Mosquito and Vector Control District, while Section 2 is based on the corresponding information for all agencies participating in the Miscellaneous Risk Pool to which the plan belongs.



Kurt Schneider, MPA, ASA, EA, MAAA
Supervising Actuary, CalPERS

Highlights and Executive Summary

- **Introduction** 3
- **Purpose of Section 1** 3
- **Summary of Key Valuation Results** 4
- **Changes Since the Prior Year's Valuation** 5
- **Subsequent Events** 5

Introduction

This report presents the results of the June 30, 2024, actuarial valuation of the rate plans of the Coachella Valley Mosquito and Vector Control District in the Miscellaneous Risk Pool of the California Public Employees' Retirement System (CalPERS). This actuarial valuation sets the minimum required contributions for fiscal year (FY) 2026-27.

Purpose of Section 1

This Section 1 report for the rate plans of the Coachella Valley Mosquito and Vector Control District in the Miscellaneous Risk Pool of CalPERS was prepared by the Actuarial Office using data as of June 30, 2024. This report contains actuarial information for the following rate plan(s).

- 823, Miscellaneous Plan
- 27361, PEPRAs Miscellaneous Plan

The purpose of the valuation is to:

- Set forth the assets and accrued liabilities of these rate plans as of June 30, 2024;
- Determine the minimum required employer contributions for these rate plans for FY July 1, 2026, through June 30, 2027;
- Determine the required member contribution rate for FY July 1, 2026, through June 30, 2027, for employees subject to the California Public Employees' Pension Reform Act of 2013 (PEPRA); and
- Provide actuarial information as of June 30, 2024, to the CalPERS Board of Administration (board) and other interested parties.

The pension funding information presented in this report should not be used in financial reports subject to Governmental Accounting Standards Board (GASB) Statement No. 68 for a Cost Sharing Employer Defined Benefit Pension Plan. A separate accounting valuation report for such purposes is available on the CalPERS website (www.calpers.ca.gov).

The measurements shown in this actuarial valuation may not be applicable for other purposes. The agency should contact a CalPERS actuary before disseminating any portion of this report for any reason that is not explicitly described above.

Future actuarial measurements may differ significantly from the current measurements presented in this report due to such factors as the following: plan experience differing from that anticipated by the economic or demographic assumptions; changes in economic or demographic assumptions; changes in actuarial policies; changes in plan provisions or applicable law; and differences between the required contributions determined by the valuation and the actual contributions made by the agency.

Assessment and Disclosure of Risk

This report includes the following risk disclosures consistent with the guidance of the Actuarial Standards of Practice:

- A "Scenario Test," projecting future results under different investment income returns.
- A "Sensitivity Analysis," showing the impact on current valuation results using alternative discount rates of 5.8% and 7.8%.
- A "Sensitivity Analysis," showing the impact on current valuation results assuming rates of mortality are 10% lower or 10% higher than our current post-retirement mortality assumptions adopted in 2021.
- Plan maturity measures indicating how sensitive a plan may be to the risks noted above.
- The funded status on a termination basis.
- A low-default-risk obligation measure (LDRM) of benefit costs accrued as of the valuation date.

Summary of Key Valuation Results

Below is a brief summary of key valuation results along with page references where more detailed information can be found.

Required Employer Contributions — page 8

	Fiscal Year 2025-26	Fiscal Year 2026-27
Employer Normal Cost Rates		
Rate Plan 823	10.76%	10.75%
Rate Plan 27361	7.96%	7.93%
Unfunded Accrued Liability (UAL) Contribution Amount	\$145,322	\$659,263
Paid either as		
Option 1) 12 Monthly Payments of	\$12,110.16	\$54,938.58
Option 2) Annual Prepayment in July	\$140,619	\$637,930

Member Contribution Rates — page 9

	Fiscal Year 2025-26	Fiscal Year 2026-27
Rate Plan 823	7.00%	7.00%
Rate Plan 27361	7.75%	7.75%

Projected Employer Contributions — page 13

Fiscal Year	Normal Cost (% of payroll)		Annual UAL Payment
	Rate Plan 823	Rate Plan 27361	
2027-28	10.8%	7.9%	\$647,000
2028-29	10.8%	7.9%	\$635,000
2029-30	10.8%	7.9%	\$550,000
2030-31	10.8%	7.9%	\$0
2031-32	10.8%	7.9%	\$0

Funded Status — Funding Policy Basis — page 11

	June 30, 2023	June 30, 2024
Entry Age Accrued Liability (AL)	\$24,932,456	\$27,532,018
Market Value of Assets (MVA)	22,542,292	24,616,105
Unfunded Accrued Liability (UAL) [AL – MVA]	\$2,390,164	\$2,915,913
Funded Ratio [MVA ÷ AL]	90.4%	89.4%

Summary of Valuation Data — Page 27

	June 30, 2023	June 30, 2024
Active Member Count	65	65
Annual Covered Payroll	\$5,396,416	\$5,483,317
Transferred Member Count	8	9
Separated Member Count	38	40
Retired Members and Beneficiaries Count	29	36

Changes Since the Prior Year's Valuation

Benefits

The standard actuarial practice at CalPERS is to recognize mandated legislative benefit changes in the first annual valuation following the effective date of the legislation. For pooled rate plans, voluntary benefit changes by plan amendment are generally included in the first valuation with a valuation date on or after the effective date of the amendment.

Please refer to the [Plan's Major Benefit Options](#) in this report and Appendix B of the Section 2 Report for a summary of the plan provisions used in this valuation.

Board Policy

On April 16, 2024, the board took action to modify the Funding Risk Mitigation Policy to remove the automatic change to the discount rate when the investment return exceeds various thresholds. Rather than an automatic change to the discount rate, a board discussion would be placed on the calendar. The 95th percentile return in the [Future Investment Return Scenarios](#) exhibit in this report, which includes returns high enough to trigger a board discussion, does not reflect any change in the discount rate.

Actuarial Methods and Assumptions

There are no significant changes to the actuarial methods or assumptions for the June 30, 2024, actuarial valuation.

Report Enhancements

Effective with the June 30, 2024, Actuarial Valuation, separate amortization schedules for each tier of benefits are no longer necessary. Multiple amortization schedules, and thus multiple Section 1 reports, will be combined. We believe this gives the employer a clearer picture of the pension plan's financial health and long-term costs.

Subsequent Events

This actuarial valuation report reflects fund investment return through June 30, 2024, as well as statutory changes, regulatory changes and board actions through January 2025.

CalPERS will be completing an Asset Liability Management (ALM) review process in November 2025 that will review the capital market assumptions and the CalPERS Total Fund Investment Policy and ascertain whether a change in the discount is warranted. In addition, the Actuarial Office will be presenting the findings of its Experience Study which reviews economic assumptions other than the discount rate as well as all demographic assumptions and makes recommendations to modify actuarial assumptions where appropriate. Any changes in actuarial assumptions will be reflected in the June 30, 2025, actuarial valuations.

The 2024 annual benefit limit under Internal Revenue Code (IRC) section 415(b) and annual compensation limits under IRC section 401(a)(17) and Government Code section 7522.10 were used for this valuation and are assumed to increase 2.3% per year based on the price inflation assumption. The actual 2025 limits, determined in October 2024, are not reflected.

To the best of our knowledge, there have been no other subsequent events that could materially affect current or future certifications rendered in this report.

Liabilities and Contributions

- **Determination of Required Contributions** 7
- **Required Employer Contributions** 8
- **Member Contribution Rates** 9
- **Breakdown of Entry Age Accrued Liability** 10
- **Allocation of Plan's Share of Pool's Experience** 10
- **Development of the Plan's Share of Pool's Assets** 10
- **Funded Status – Funding Policy Basis** 11
- **Additional Employer Contributions** 12
- **Projected Employer Contributions** 13
- **Schedule of Amortization Bases** 14
- **Amortization Schedule and Alternatives** 15
- **Employer Contribution History** 17
- **Funding History** 17

Determination of Required Contributions

Contributions to fund the plan are determined by an actuarial valuation performed each year. The valuation employs complex calculations based on a set of actuarial assumptions and methods. See Appendix A in Section 2 for information on the assumptions and methods used in this valuation. The valuation incorporates all plan experience through the valuation date and sets required contributions for the fiscal year that begins two years after the valuation date.

Contribution Components

Two components comprise required contributions:

- Normal Cost — expressed as a percentage of pensionable payroll
- Unfunded Accrued Liability (UAL) Contribution — expressed as a dollar amount

Normal Cost represents the value of benefits allocated to the upcoming year for active employees. If all plan experience exactly matched the actuarial assumptions, normal cost would be sufficient to fully fund all benefits. The employer and employees each pay a share of the normal cost with contributions payable as part of the regular payroll reporting process. The contribution rate for Classic members is set by statute based on benefit formula whereas for PEPRAs members it is based on 50% of the total normal cost.

When plan experience differs from the actuarial assumptions, UAL emerges. The new UAL may be positive or negative. If the total UAL is positive (i.e., accrued liability exceeds assets), the employer is required to make contributions to pay off the UAL over time. This is called the UAL Contribution component. There is an option to prepay this amount during July of each fiscal year, otherwise it is paid monthly.

In measuring the UAL each year, plan experience is split by source. Common sources of UAL include investment experience different than expected, non-investment experience different than expected, assumption changes and benefit changes. Each source of UAL (positive or negative) forms a base that is amortized, or paid off, over a specified period of time in accordance with the CalPERS [Actuarial Amortization Policy](#). The UAL Contribution is the sum of the payments on all bases. See the [Schedule of Amortization Bases](#) section of this report for an inventory of existing bases and Appendix A in Section 2 for more information on the amortization policy.

Required Employer Contributions

The required employer contributions in this report do not reflect any cost sharing arrangement between the agency and the employees. For employee contribution rates, see [Member Contribution Rates](#).

Required Employer Contributions	Fiscal Year 2026-27
Employer Normal Cost Rate	
Classic Rate Plan 823	10.75%
PEPRA Rate Plan 27361	7.93%
Plus	
Unfunded Accrued Liability (UAL) Contribution Amount[†]	\$659,263
Paid either as	
1) Monthly Payment	\$54,938.58
Or	
2) Annual Prepayment Option[‡]	\$637,930
<p>The total minimum required employer contribution is the sum of the Plan's Employer Normal Cost Rate (expressed as a percentage of payroll and paid as payroll is reported) and the Unfunded Accrued Liability (UAL) Contribution Amount (billed monthly(1) or prepaid annually(2) in dollars).</p> <p>[†]The required payment on amortization bases does not take into account any additional discretionary payment made after April 30, 2025.</p> <p>[‡]Only the UAL portion of the employer contribution can be prepaid (which must be received in full no later than July 31).</p>	

Development of Normal Cost as a Percentage of Payroll

	Fiscal Year 2025-26	Fiscal Year 2026-27
Classic Rate Plan 823		
Base Total Normal Cost for Formula	17.13%	17.12%
Surcharge for Class 1 Benefits ¹	0.57%	0.57%
Plan's Total Normal Cost	17.70%	17.69%
Offset Due to Employee Contributions ²	(6.94%)	(6.94%)
Employer Normal Cost for Rate Plan 823	10.76%	10.75%
PEPRA Rate Plan 27361		
Base Total Normal Cost for Formula	15.71%	15.68%
Surcharge for Class 1 Benefits ¹	0.00%	0.00%
Plan's Total Normal Cost	15.71%	15.68%
Offset Due to Employee Contributions ²	(7.75%)	(7.75%)
Employer Normal Cost for Rate Plan 27361	7.96%	7.93%

¹ See [Surcharge for Class 1 Benefits](#) in the supplementary information section of this report.

² This is the expected employee contributions, taking into account individual benefit formula and any offset from the use of a modified formula, divided by projected annual payroll. For member contribution rates above the breakpoint for each benefit formula, see [Member Contribution Rates](#).

Member Contribution Rates

The required member contributions in this report do not reflect any cost sharing arrangement between the agency and the employees.

Classic Members

Each member contributes toward their retirement based upon the retirement formula. The standard Classic member contribution rate above the breakpoint, if any, is as described below.

<u>Benefit Formula</u>	<u>Percent Contributed above the Breakpoint</u>
Miscellaneous, 1.5% at age 65	2%
Miscellaneous, 2% at age 60	7%
Miscellaneous, 2% at age 55	7%
Miscellaneous, 2.5% at age 55	8%
Miscellaneous, 2.7% at age 55	8%
Miscellaneous, 3% at age 60	8%

Auxiliary organizations of the CSU system may elect reduced contribution rates for Miscellaneous members, in which case the contribution rate above the breakpoint is 6% if members are not covered by Social Security and 5% if they are.

PEPRA Members

The California Public Employees' Pension Reform Act of 2013 (PEPRA) established new benefit formulas, final compensation period, and contribution requirements for "new" employees (generally those first hired into a CalPERS-covered position on or after January 1, 2013). In accordance with Government Code Section 7522.30(b), "new members ... shall have an initial contribution rate of at least 50% of the normal cost rate." The normal cost rate for the plan is dependent on the benefit levels, actuarial assumptions and demographics of the risk pool, particularly members' entry age. Should the total normal cost rate of the plan change by more than 1% from the base total normal cost rate established for the plan, the new member rate shall be 50% of the new normal cost rate rounded to the nearest quarter percent.

The table below shows the determination of the PEPRA member contribution rates effective July 1, 2026, based on 50% of the total normal cost rate as of the June 30, 2024, valuation.

<u>Rate Plan Identifier</u>	<u>Benefit Group Name</u>	<u>Basis for Current Rate</u>		<u>Rates Effective July 1, 2026</u>			
		<u>Total Normal Cost</u>	<u>Member Rate</u>	<u>Total Normal Cost</u>	<u>Change in Normal Cost</u>	<u>Adj. Needed</u>	<u>Member Rate</u>
27361	PEPRA Miscellaneous Plan	15.43%	7.75%	15.68%	0.25%	No	7.75%

Breakdown of Entry Age Accrued Liability

Active Members	\$14,230,638
Transferred Members	254,801
Separated Members	776,155
Members and Beneficiaries Receiving Payments	<u>12,270,424</u>
Total	\$27,532,018

Allocation of Plan's Share of Pool's Experience

It is the policy of CalPERS to ensure equity within the risk pools by allocating the pool's experience gains/losses and assumption changes in a manner that treats each employer equitably and maintains benefit security for the members of the System while minimizing substantial variations in employer contributions. The pool's experience gains/losses and impact of assumption/method changes is allocated to the plan as follows:

1. Plan's Accrued Liability	\$27,532,018
2. Projected UAL Balance at 6/30/2024	2,552,695
3. Other UAL Adjustments (Golden Handshake, Prior Service Purchase, etc.)	632,637
4. Adjusted UAL Balance at 6/30/2024 for Asset Share	3,185,332
5. Pool's Accrued Liability ¹	24,701,567,178
6. Sum of Pool's Individual Plan UAL Balances at 6/30/2024 ¹	5,686,499,631
7. Pool's 2023-24 Investment (Gain)/Loss ¹	(476,088,386)
8. Pool's 2023-24 Non-Investment (Gain)/Loss ¹	305,188,638
9. Plan's Share of Pool's Investment (Gain)/Loss: $[(1) - (4)] \div [(5) - (6)] \times (7)$	(609,578)
10. Plan's Share of Pool's Non-Investment (Gain)/Loss: $(1) \div (5) \times (8)$	340,159
11. Plan's New (Gain)/Loss as of 6/30/2024: $(9) + (10)$	(269,419)
12. Increase in Pool's Accrued Liability due to Change in Assumptions ¹	0
13. Plan's Share of Pool's Change in Assumptions: $(1) \div (5) \times (12)$	0
14. Increase in Pool's Accrued Liability due to Funding Risk Mitigation ¹	0
15. Plan's Share of Pool's Change due to Funding Risk Mitigation: $(1) \div (5) \times (14)$	0
16. Offset due to Funding Risk Mitigation	0
17. Plan's Investment (Gain)/Loss: $(9) - (16)$	(609,578)

¹ Does not include plans that transferred to the pool on the valuation date.

Development of the Plan's Share of Pool's Assets

18. Plan's UAL: $(2) + (3) + (11) + (13) + (15)$	\$2,915,913
19. Plan's Share of Pool's Market Value of Assets (MVA): $(1) - (18)$	\$24,616,105

For a reconciliation of the pool's Market Value of Assets (MVA), information on the fund's asset allocation and a history of CalPERS investment returns, see [Section 2](#), which can be found on the CalPERS website (www.calpers.ca.gov).

Funded Status – Funding Policy Basis

The table below provides information on the current funded status of the plan under the funding policy. The funded status for this purpose is based on the market value of assets relative to the funding target produced by the entry age actuarial cost method and actuarial assumptions adopted by the board. The actuarial cost method allocates the total expected cost of a member's projected benefit (**Present Value of Benefits**) to individual years of service (the **Normal Cost**). The value of the projected benefit that is not allocated to future service is referred to as the **Accrued Liability** and is the plan's funding target on the valuation date. The **Unfunded Accrued Liability (UAL)** equals the funding target minus the assets. The UAL is an absolute measure of funded status and can be viewed as employer debt. The **Funded Ratio** equals the assets divided by the funding target. The funded ratio is a relative measure of the funded status and allows for comparisons between plans of different sizes.

	June 30, 2023	June 30, 2024
1. Present Value of Benefits	\$33,559,435	\$36,668,933
2. Entry Age Accrued Liability	24,932,456	27,532,018
3. Market Value of Assets (MVA)	22,542,292	24,616,105
4. Unfunded Accrued Liability (UAL) [(2) – (3)]	\$2,390,164	\$2,915,913
5. Funded Ratio [(3) ÷ (2)]	90.4%	89.4%

A funded ratio of 100% (UAL of \$0) implies that the funding of the plan is on target and that future contributions equal to the normal cost of the active plan members will be sufficient to fully fund all retirement benefits if future experience matches the actuarial assumptions. A funded ratio of less than 100% (positive UAL) implies that in addition to normal costs, payments toward the UAL will be required. Plans with a funded ratio greater than 100% have a negative UAL (or surplus) but are required under current law to continue contributing the normal cost in most cases, preserving the surplus for future contingencies.

Calculations for the funding target reflect the expected long-term investment return of 6.8%. If it were known on the valuation date that future investment returns will average something greater/less than the expected return, calculated normal costs and accrued liabilities provided in this report would be less/greater than the results shown. Therefore, for example, if actual average future returns are less than the expected return, calculated normal costs and UAL contributions will not be sufficient to fully fund all retirement benefits. Under this scenario, required future normal cost contributions will need to increase from those provided in this report, and the plan will develop unfunded liabilities that will also add to required future contributions. For illustrative purposes, funded statuses based on a 1% lower and higher average future investment return (discount rate) are as follows:

	1% Lower Average Return	Current Assumption	1% Higher Average Return
Discount Rate	5.8%	6.8%	7.8%
1. Entry Age Accrued Liability	\$32,113,789	\$27,532,018	\$23,813,503
2. Market Value of Assets (MVA)	24,616,105	24,616,105	24,616,105
3. Unfunded Accrued Liability (UAL) [(1) – (2)]	\$7,497,684	\$2,915,913	(\$802,602)
4. Funded Ratio [(2) ÷ (1)]	76.7%	89.4%	103.4%

The [Risk Analysis](#) section of the report provides additional information regarding the sensitivity of valuation results to the expected investment return and other factors. Also provided in that section are measures of funded status that are appropriate for assessing the sufficiency of plan assets to cover estimated termination liabilities.

Additional Employer Contributions

The CalPERS amortization policy provides a systematic methodology for paying down a plan’s unfunded accrued liability (UAL) over a reasonable period of years. The projected schedule of required payments for this plan under the amortization policy is provided in [Amortization Schedule and Alternatives](#). Certain aspects of the policy such as 1) layered amortization bases (positive and negative) with different remaining payoff periods, and 2) the phase-in of required payments toward investment gains and losses, can result in volatility in year-to-year projected UAL payments. Provided below is information on how an Additional Discretionary Payment (ADP), together with your required UAL payment of \$659,263 for FY 2026-27, may better accomplish your agency’s specific objectives with regard to either smoothing out projected future payments or achieving a greater reduction in UAL than would otherwise occur when making only the minimum required payment. Such additional payments are allowed at any time and can also result in significant long-term savings.

Fiscal Year 2026-27 Employer Contribution Versus Agency Funding Objectives

The interest-to-payment ratio for the FY 2026-27 minimum required UAL payment is 19%, which means the required payment of \$659,263 includes \$127,509 of interest cost and results in a \$531,754 reduction in the UAL, as can be seen in [Amortization Schedule and Alternatives](#) (see columns labelled Current Amortization Schedule). If the interest-to-payment ratio is close to 100%, and the reduction in the UAL is small, it may indicate that required contributions will be increasing in the coming years, which would be shown in [Projected Employer Contributions](#). Another measure that can be used to evaluate how well the FY 2026-27 required UAL payment meets the agency’s specific funding objectives is the number of years required to pay off the existing UAL if the annual payment were held constant in future years. With an annual payment of \$659,263 it would take 3.8 years to pay off the current UAL. A result that is longer than the agency’s target funding period suggests that the option of supplementing the minimum payment with an ADP should be weighed against the agency’s budget constraints.

Provided below are select ADP options for consideration. Making such an ADP during FY 2026-27 does not require an ADP be made in any future year, nor does it change the remaining amortization period of any portion of unfunded liability. For information on permanent changes to amortization periods, see [Amortization Schedule and Alternatives](#). Agencies considering making an ADP should contact CalPERS for additional information.

Fiscal Year 2026-27 Employer Contributions — Illustrative Scenarios

If the Annual UAL Payment Each Year Were...	The Current UAL Would be Paid Off in...	This Would Require an ADP ¹ in FY 2026-27 of...	Plus the Estimated Normal Cost of...	Estimated Total Contribution
\$659,263	3.8 years	\$0	\$565,301	\$1,224,564
516,268	5 years	N/A	565,301	1,081,569

¹ The ADP amounts are assumed to be made in the middle of the fiscal year. A payment made earlier or later in the fiscal year would have to be less or more than the amount shown to have the same effect on the UAL amortization.

The calculations above are based on the projected UAL as of June 30, 2026, as determined in the June 30, 2024, actuarial valuation. New unfunded liabilities can emerge in future years due to assumption or method changes, changes in plan provisions, and actuarial experience different than assumed. Making an ADP illustrated above for the indicated number of years will not result in a plan that is exactly 100% funded in the indicated number of years. Valuation results will vary from one year to the next and can diverge significantly from projections over a period of several years.

Additional Discretionary Payment History

The following table provides a recent history of actual ADPs made to the plan through April 30, 2025.

Fiscal Year	ADP	Fiscal Year	ADP
2019-20	\$599,973	2022-23	\$0
2020-21	0	2023-24	0
2021-22	1,000,000	2024-25	500,000

Projected Employer Contributions

The table below shows the required and projected employer contributions (before cost sharing) for the next six fiscal years. The projection assumes that all actuarial assumptions will be realized and that no further changes to assumptions, contributions, benefits, or funding will occur during the projection period. In particular, the investment return beginning with FY 2024-25 is assumed to be 6.80% per year, net of investment and administrative expenses. Future contribution requirements may differ significantly from those shown below. The actual long-term cost of the plan will depend on the actual benefits and expenses paid and the actual investment experience of the fund.

The normal cost rates for each rate plan are assumed to remain constant. However, the employer contribution amounts will vary due to changes in payroll. The actuarial valuation does not include payroll beyond the valuation date. For the most realistic projections, the employer should apply projected payroll amounts to the rates below based on the most recent information available, such as current payroll as well as any plans to fill vacancies or add or remove positions.

Rate Plan Identifier	Covered Payroll June 30, 2024	Required Contribution	Projected Future Employer Contributions (Assumes 6.80% Return for Fiscal Year 2024-25 and Beyond)				
		2026-27	2027-28	2028-29	2029-30	2030-31	2031-32
Normal Cost Rates (Percentage of Payroll)							
823	\$3,174,610	10.75%	10.8%	10.8%	10.8%	10.8%	10.8%
27361	2,308,707	7.93%	7.9%	7.9%	7.9%	7.9%	7.9%
UAL Payment		\$659,263	\$647,000	\$635,000	\$550,000	\$0	\$0

Unlike the normal cost rates, the required UAL payments are expected to vary significantly from the projections above due to experience, particularly investment experience. For projected contributions under alternate investment return scenarios, please see the [Future Investment Return Scenarios](#) exhibit. Our online pension plan projection tool, [Pension Outlook](#), is available in the Employers section of the CalPERS website. Pension Outlook can help plan and budget pension costs under various scenarios.

For ongoing plans, investment gains and losses are amortized using an initial 5-year ramp. For more information, please see Amortization of Unfunded Actuarial Accrued Liability in Appendix A of the Section 2 Report. This method phases in the impact of the change in UAL over a 5-year period in order to reduce employer cost volatility from year to year. As a result of this methodology, dramatic changes in the required employer contributions in any one year are less likely. However, required contributions can change gradually and significantly over the next five years. In years when there is a large investment loss, the relatively small amortization payments during the initial ramp period could result in contributions that are less than interest on the UAL (i.e. negative amortization) while the contribution impact of the increase in the UAL is phased in.

Schedule of Amortization Bases

Below is the schedule of the plan's amortization bases. Note that there is a two-year lag between the valuation date and the start of the contribution year.

- The assets, liabilities and funded status of the plan are measured as of the valuation date: June 30, 2024.
- The required employer contributions determined by the valuation are for the fiscal year beginning two years after the valuation date: FY 2026-27.

This two-year lag is necessary due to the amount of time needed to extract and test the membership and financial data, and the need to provide public agencies with their required employer contribution well in advance of the start of the fiscal year.

The Unfunded Accrued Liability (UAL) is used to determine the employer contribution and therefore must be rolled forward two years from the valuation date to the first day of the fiscal year for which the contribution is being determined. The UAL is rolled forward each year by subtracting the expected payment on the UAL for the fiscal year and adjusting for interest. The expected payment on the UAL for FY 2024-25 is based on the actuarial valuation two years ago, adjusted for additional discretionary payments made on or before April 30, 2025, if necessary, and the expected payment for FY 2025-26 is based on the actuarial valuation one year ago.

Reason for Base	Date Est.	Ramp Level 2026-27	Ramp Shape	Escalation Rate	Amort. Period	Balance 6/30/24	Expected Payment 2024-25	Balance 6/30/25	Expected Payment 2025-26	Balance 6/30/26	Minimum Required Payment 2026-27
Non-Investment (Gain)/Loss	6/30/22	No Ramp		0.00%	1	346,178	357,754	0	0	0	0
Non-Investment (Gain)/Loss	6/30/22	No Ramp		0.00%	18	14,455	1,300	14,094	1,300	13,709	1,300
Partial Fresh Start	6/30/22	60%	Up Only	0.00%	1	1,504,825	1,555,148	0	0	0	0
Partial Fresh Start	6/30/22	60%	Up Only	0.00%	18	120,389	2,588	125,901	5,175	129,114	7,763
Fresh Start	6/30/23	No Ramp		0.00%	4	0	(1,890,276)	1,953,488	458,555	1,612,436	458,554
Investment (Gain)/Loss	6/30/23	40%	Up Only	0.00%	19	7,568	0	8,083	174	8,453	347
Investment (Gain)/Loss	6/30/23	40%	Up Only	0.00%	1	148,609	153,579	0	0	0	0
Non-Investment (Gain)/Loss	6/30/23	No Ramp		0.00%	1	390,176	403,224	0	0	0	0
Non-Investment (Gain)/Loss	6/30/23	No Ramp		0.00%	19	20,495	0	21,889	1,968	21,344	1,968
Golden Handshake	6/30/24	No Ramp		0.00%	5	632,637	0	675,656	0	721,601	169,386
Investment (Gain)/Loss	6/30/24	20%	Up Only	0.00%	20	(609,578)	0	(651,029)	0	(695,299)	(14,945)
Non-Investment (Gain)/Loss	6/30/24	No Ramp		0.00%	20	340,159	0	363,290	0	387,994	34,890
Total						2,915,913	583,317	2,511,372	467,172	2,199,352	659,263

The (gain)/loss bases are the plan's allocated share of the risk pool's (gain)/loss for the fiscal year as disclosed in [Allocation of Plan's Share of Pool's Experience](#) earlier in this report. These (gain)/loss bases will be amortized in accordance with the CalPERS amortization policy in effect at the time the base was established.

Amortization Schedule and Alternatives

The amortization schedule on the previous page(s) shows the minimum contributions required according to the CalPERS amortization policy. Each year, many agencies express a desire for a more stable pattern of payments or indicate interest in paying off the unfunded accrued liabilities more quickly than required. As such, we have provided alternative amortization schedules to help analyze the current amortization schedule and illustrate the potential savings of accelerating unfunded liability payments.

Shown on the following page are future year amortization payments based on 1) the current amortization schedule reflecting the individual bases and remaining periods shown on the previous page, and 2) alternative "fresh start" amortization schedules using two sample periods that would both result in interest savings relative to the current amortization schedule. To initiate a fresh start, please contact a CalPERS actuary.

The current amortization schedule typically contains both positive and negative bases. Positive bases result from plan changes, assumption changes, method changes or plan experience that increase unfunded liability. Negative bases result from plan changes, assumption changes, method changes, or plan experience that decrease unfunded liability. The combination of positive and negative bases within an amortization schedule can result in unusual or problematic circumstances in future years, such as:

- When a negative payment would be required on a positive unfunded actuarial liability; or
- When the payment would completely amortize the total unfunded liability in a very short time period, and results in a large change in the employer contribution requirement.

In any year when one of the above scenarios occurs, the actuary will consider corrective action such as replacing the existing unfunded liability bases with a single "fresh start" base and amortizing it over an appropriate period.

The current amortization schedule on the following page may appear to show that, based on the current amortization bases, one of the above scenarios will occur at some point in the future. It is impossible to know today whether such a scenario will in fact arise since there will be additional bases added to the amortization schedule in each future year. Should such a scenario arise in any future year, the actuary will take appropriate action based on guidelines in the CalPERS [Actuarial Amortization Policy](#).

Amortization Schedule and Alternatives (continued)

Date	Current Amortization Schedule		Alternative Schedules			
	Balance	Payment	Alternative Schedule 1		Alternative Schedule 2	
			Balance	Payment	Balance	Payment
6/30/2026	2,199,352	659,263	N/A	N/A	N/A	N/A
6/30/2027	1,667,598	647,080				
6/30/2028	1,112,276	634,898				
6/30/2029	531,782	549,565				
6/30/2030						
6/30/2031						
6/30/2032						
6/30/2033						
6/30/2034						
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6/30/2043						
6/30/2044						
6/30/2045						
6/30/2046						
6/30/2047						
6/30/2048						
6/30/2049						
Total		2,490,806		N/A		N/A
Interest Paid		291,454		N/A		N/A
Estimated Savings				N/A		N/A

Employer Contribution History

The table below provides a recent history of the employer contribution requirements for the plan, as determined by the annual actuarial valuation. Changes due to prepayments or plan amendments after the valuation report was finalized are not reflected.

Valuation Date	Contribution Year	Employer Normal Cost Rate		Unfunded Liability Payment
		Rate Plan 823	Rate Plan 27361	
06/30/2015	2017-18	7.653%	6.533%	\$107,060
06/30/2016	2018-19	8.099%	6.842%	132,568
06/30/2017	2019-20	8.563%	6.985%	157,735
06/30/2018	2020-21	9.281%	7.732%	195,948
06/30/2019	2021-22	9.13%	7.59%	363,024
06/30/2020	2022-23	9.12%	7.47%	378,293
06/30/2021	2023-24	10.66%	7.68%	0
06/30/2022	2024-25	10.71%	7.87%	67,364
06/30/2023	2025-26	10.76%	7.96%	145,322
06/30/2024	2026-27	10.75%	7.93%	659,263

Funding History

The table below shows the recent history of the actuarial accrued liability, share of the pool's market value of assets, unfunded accrued liability, funded ratio and annual covered payroll.

Valuation Date	Accrued Liability (AL)	Share of Pool's Market Value of Assets (MVA)	Unfunded Accrued Liability (UAL)	Funded Ratio	Annual Covered Payroll
06/30/2015	\$11,217,770	\$10,292,356	\$925,414	91.8%	\$3,822,344
06/30/2016	12,641,326	10,852,497	1,788,829	85.8%	3,823,827
06/30/2017	14,084,245	12,462,648	1,621,597	88.5%	4,073,784
06/30/2018	16,062,239	13,928,833	2,133,406	86.7%	4,285,727
06/30/2019	17,612,207	15,258,046	2,354,161	86.6%	4,350,319
06/30/2020	18,041,915	15,857,849	2,184,066	87.9%	4,364,089
06/30/2021	20,424,970	20,620,894	(195,924)	101.0%	4,695,743
06/30/2022	22,497,119	20,637,579	1,859,540	91.7%	5,244,623
06/30/2023	24,932,456	22,542,292	2,390,164	90.4%	5,396,416
06/30/2024	27,532,018	24,616,105	2,915,913	89.4%	5,483,317

Risk Analysis

- **Future Investment Return Scenarios** 19
- **Discount Rate Sensitivity** 20
- **Mortality Rate Sensitivity** 21
- **Maturity Measures** 21
- **Maturity Measures History** 22
- **Funded Status – Termination Basis** 23
- **Funded Status – Low-Default-Risk Basis** 24

Future Investment Return Scenarios

Analysis using the investment return scenarios from the Asset Liability Management process completed in 2021 was performed to determine the effects of various future investment returns on required employer UAL contributions. The CalPERS [Funding Risk Mitigation Policy](#) stipulates that when the investment return exceeds the discount rate by at least 2% the board will consider adjustments to the discount rate. The projections below use a discount rate of 6.8% for all scenarios even though an annual return of 10.8% is high enough to trigger a board discussion on the discount rate. The projections also assume that all other actuarial assumptions will be realized and that no further changes in assumptions, contributions, benefits, or funding will occur.

The employer normal cost rates are not affected by investment returns, and since no future assumption changes are being reflected, the projected employer normal cost rates for every future investment return scenario are the same as those shown earlier in this report. See [Projected Employer Contributions](#) for more information on projecting the employer normal cost.

The first table shows projected UAL contribution requirements if the fund were to earn either 3.0% or 10.8% annually. These alternate investment returns were chosen because 90% of long-term average returns are expected to fall between them over the 20-year period ending June 30, 2044.

Assumed Annual Return FY 2024-25 through FY 2043-44	Projected Employer UAL Contributions				
	2027-28	2028-29	2029-30	2030-31	2031-32
3.0% (5th percentile)	\$670,000	\$704,000	\$760,000	\$382,000	\$333,000
10.8% (95th percentile)	\$565,000	\$0	\$0	\$0	\$0

Required UAL contributions outside of this range are also possible. In particular, whereas it is unlikely that investment returns will average less than 3.0% or greater than 10.8% over a 20-year period, the likelihood of a single investment return less than 3.0% or greater than 10.8% in any given year is much greater. The following analysis illustrates the effect of an extreme, single year investment return.

The portfolio has an expected volatility (or standard deviation) of 12.0% per year. Accordingly, in any given year there is a 16% probability that the annual return will be -5.2% or less and a 2.5% probability that the annual return will be -17.2% or less. These returns represent one and two standard deviations below the expected return of 6.8%.

The following table shows the effect of one and two standard deviation investment losses in FY 2024-25 on the FY 2027-28 contribution requirements. Note that a single-year investment gain or loss decreases or increases the required UAL contribution amount incrementally for each of the next five years, not just one, due to the 5-year ramp in the amortization policy. However, the contribution requirements beyond the first year are also impacted by investment returns beyond the first year. Historically, significant downturns in the market are often followed by higher than average returns. Such investment gains would offset the impact of these single year negative returns in years beyond FY 2027-28.

Assumed Annual Return for Fiscal Year 2024-25	Required Employer UAL Contributions	Projected Employer UAL Contributions
	2026-27	2027-28
(17.2%) (2 standard deviation loss)	\$659,263	\$792,000
(5.2%) (1 standard deviation loss)	\$659,263	\$719,000

- Without investment gains (returns higher than 6.8%) in FY 2025-26 or later, projected contributions rates would continue to rise over the next four years due to the continued phase-in of the impact of the illustrated investment loss in FY 2024-25.
- The Pension Outlook Tool can be used to model projected contributions for these scenarios beyond FY 2027-28 as well as to model other investment return scenarios.

Discount Rate Sensitivity

The discount rate assumption is calculated as the sum of the assumed real rate of return and the assumed annual price inflation, currently 4.5% and 2.3%, respectively. Changing either the price inflation assumption or the real rate of return assumption will change the discount rate. The sensitivity of the valuation results to the discount rate assumption depends on which component of the discount rate is changed. Shown below are various valuation results as of June 30, 2024, assuming alternate discount rates by changing the two components independently. Results are shown using the current discount rate of 6.8% as well as alternate discount rates of 5.8% and 7.8%. The rates of 5.8% and 7.8% were selected since they illustrate the impact of a 1.0% increase or decrease to the 6.8% assumption.

Sensitivity to the Discount Rate Due to Varying the Real Rate of Return Assumption

As of June 30, 2024	1% Lower Real Return Rate	Current Assumptions	1% Higher Real Return Rate
Discount Rate	5.8%	6.8%	7.8%
Price Inflation	2.3%	2.3%	2.3%
Real Rate of Return	3.5%	4.5%	5.5%
a) Total Normal Cost			
Rate Plan 823	22.11%	17.69%	14.30%
Rate Plan 27361	19.63%	15.68%	12.68%
b) Accrued Liability	\$32,113,789	\$27,532,018	\$23,813,503
c) Market Value of Assets	\$24,616,105	\$24,616,105	\$24,616,105
d) Unfunded Liability/(Surplus) [(b) - (c)]	\$7,497,684	\$2,915,913	(\$802,602)
e) Funded Ratio	76.7%	89.4%	103.4%

Sensitivity to the Discount Rate Due to Varying the Price Inflation Assumption

As of June 30, 2024	1% Lower Price Inflation	Current Assumptions	1% Higher Price Inflation
Discount Rate	5.8%	6.8%	7.8%
Price Inflation	1.3%	2.3%	3.3%
Real Rate of Return	4.5%	4.5%	4.5%
a) Total Normal Cost			
Rate Plan 823	18.57%	17.69%	16.11%
Rate Plan 27361	16.54%	15.68%	14.26%
b) Accrued Liability	\$28,461,768	\$27,532,018	\$25,455,840
c) Market Value of Assets	\$24,616,105	\$24,616,105	\$24,616,105
d) Unfunded Liability/(Surplus) [(b) - (c)]	\$3,845,663	\$2,915,913	\$839,735
e) Funded Ratio	86.5%	89.4%	96.7%

Mortality Rate Sensitivity

The following table looks at the change in the June 30, 2024, plan costs and funded status under two different longevity scenarios, namely assuming rates of post-retirement mortality are 10% lower or 10% higher than our current mortality assumptions adopted in 2021. This type of analysis highlights the impact on the plan of a change in the mortality assumption.

As of June 30, 2024	10% Lower Mortality Rates	Current Assumptions	10% Higher Mortality Rates
a) Total Normal Cost			
Rate Plan 823	18.02%	17.69%	17.39%
Rate Plan 27361	15.95%	15.68%	15.43%
b) Accrued Liability	\$28,095,578	\$27,532,018	\$27,013,529
c) Market Value of Assets	\$24,616,105	\$24,616,105	\$24,616,105
d) Unfunded Liability/(Surplus) [(b) - (c)]	\$3,479,473	\$2,915,913	\$2,397,424
e) Funded Ratio	87.6%	89.4%	91.1%

Maturity Measures

As pension plans mature they become more sensitive to risks. Understanding plan maturity and how it affects the ability of a pension plan sponsor to tolerate risk is important in understanding how the pension plan is impacted by investment return volatility, other economic variables and changes in longevity or other demographic assumptions.

Since it is the employer that bears the risk, it is appropriate to perform this analysis on a pension plan level considering all rate plans. The following measures include only the rate plans covered in this report. One way to look at the maturity level of CalPERS and its plans is to look at the ratio of a plan's retiree liability to its total liability. A pension plan in its infancy will have a very low ratio of retiree liability to total liability. As the plan matures, the ratio increases. A mature plan will often have a ratio above 60%-65%.

Ratio of Retiree Accrued Liability to Total Accrued Liability	June 30, 2023	June 30, 2024
1. Retiree Accrued Liability	\$6,525,317	\$12,270,424
2. Total Accrued Liability	\$24,932,456	\$27,532,018
3. Ratio of Retiree AL to Total AL [(1) ÷ (2)]	26%	45%

Another measure of the maturity level of CalPERS and its plans is the ratio of actives to retirees, also called the support ratio. A pension plan in its infancy will have a very high ratio of active to retired members. As the plan matures and members retire, the ratio declines. A mature plan will often have a ratio near or below one.

To calculate the support ratio for the rate plan, retirees and beneficiaries receiving a continuance are each counted as one, even though they may have only worked a portion of their careers as an active member of this rate plan. For this reason, the support ratio, while intuitive, may be less informative than the ratio of retiree liability to total accrued liability above.

For comparison, the support ratio for all CalPERS public agency plans as of June 30, 2023, was 0.78 and was calculated consistently with how it is for the individual rate plan. Note that to calculate the support ratio for all public agency plans, a retiree with service from more than one CalPERS agency is counted as a retiree more than once.

Support Ratio	June 30, 2023	June 30, 2024
1. Number of Actives	65	65
2. Number of Retirees	29	36
3. Support Ratio [(1) ÷ (2)]	2.24	1.81

Maturity Measures (continued)

The actuarial calculations supplied in this communication are based on various assumptions about long-term demographic and economic behavior. Unless these assumptions (e.g., terminations, deaths, disabilities, retirements, salary increases, investment return) are exactly realized each year, there will be differences on a year-to-year basis. The year-to-year differences between actual experience and the assumptions are called actuarial gains and losses and serve to lower or raise required employer contributions from one year to the next. Therefore, employer contributions will inevitably fluctuate, especially due to the ups and downs of investment returns.

Asset Volatility Ratio

Shown in the table below is the asset volatility ratio (AVR), which is the ratio of market value of assets to payroll. Plans that have a higher AVR experience more volatile employer contributions (as a percentage of payroll) due to investment return. For example, a plan with an AVR of 8 may experience twice the contribution volatility due to investment return volatility than a plan with an AVR of 4. It should be noted that this ratio is a measure of the current situation. It increases over time but generally tends to stabilize as a plan matures.

Liability Volatility Ratio

Also shown in the table below is the liability volatility ratio (LVR), which is the ratio of accrued liability to payroll. Plans that have a higher LVR experience more volatile employer contributions (as a percentage of payroll) due to changes in liability. For example, a plan with an LVR of 8 is expected to have twice the contribution volatility of a plan with an LVR of 4 when there is a change in accrued liability, such as when there is a change in actuarial assumptions. It should be noted that this ratio indicates a longer-term potential for contribution volatility, since the AVR, described above, will tend to move closer to the LVR as the funded ratio approaches 100%.

Contribution Volatility	June 30, 2023	June 30, 2024
1. Market Value of Assets	\$22,542,292	\$24,616,105
2. Payroll	\$5,396,416	\$5,483,317
3. Asset Volatility Ratio (AVR) [(1) ÷ (2)]	4.2	4.5
4. Accrued Liability	\$24,932,456	\$27,532,018
5. Liability Volatility Ratio (LVR) [(4) ÷ (2)]	4.6	5.0

Maturity Measures History

Valuation Date	Ratio of Retiree Accrued Liability to Total Accrued Liability	Support Ratio	Asset Volatility Ratio	Liability Volatility Ratio
06/30/2017	30%	2.50	3.1	3.5
06/30/2018	29%	2.48	3.3	3.7
06/30/2019	28%	2.28	3.5	4.0
06/30/2020	24%	2.48	3.6	4.1
06/30/2021	26%	2.44	4.4	4.3
06/30/2022	23%	2.52	3.9	4.3
06/30/2023	26%	2.24	4.2	4.6
06/30/2024	45%	1.81	4.5	5.0

Funded Status – Termination Basis

The funded status measured on a termination basis is an estimated range for the financial position of the plan had the contract with CalPERS been terminated as of June 30, 2024. The accrued liability on a termination basis (termination liability) is calculated differently from the plan’s ongoing funding liability. For the termination liability calculation, both compensation and service are frozen as of the valuation date and no future pay increases or service accruals are assumed. This measure of funded status is not appropriate for assessing the need for future employer contributions in the case of an ongoing plan, that is, for an employer that continues to provide CalPERS retirement benefits to active employees. Unlike the actuarial cost method used for ongoing plans, the termination liability is the present value of the benefits earned through the valuation date.

A more conservative investment policy and asset allocation strategy was adopted by the board for the Terminated Agency Pool. The Terminated Agency Pool has limited funding sources since no future employer contributions will be made. Therefore, expected benefit payments are secured by risk-free assets and benefits security for members is increased while limiting the funding risk. However, this asset allocation has a lower expected rate of return than the remainder of the PERF and consequently, a lower discount rate assumption. The lower discount rate for the Terminated Agency Pool results in higher liabilities for terminated plans.

The discount rate used for actual termination valuations is a weighted average of the 10-year and 30-year Treasury yields where the weights are based on matching asset and liability durations as of the termination date. The discount rates used in the following analysis is based on 20-year Treasury bonds, which is a good proxy for most plans. The discount rate upon contract termination will depend on actual Treasury rates on the date of termination, which varies over time, as demonstrated below.

Valuation Date	20-Year Treasury Rate	Valuation Date	20-Year Treasury Rate
06/30/2015	2.83%	06/30/2020	1.18%
06/30/2016	1.86%	06/30/2021	2.00%
06/30/2017	2.61%	06/30/2022	3.38%
06/30/2018	2.91%	06/30/2023	4.06%
06/30/2019	2.31%	06/30/2024	4.61%

As Treasury rates are variable, the table below shows a range for the termination liability using discount rates 1% below and above the 20-year Treasury rate on the valuation date. The price inflation assumption is the 20-year Treasury breakeven inflation rate, that is, the difference between the 20-year inflation indexed bond and the 20-year fixed-rate bond.

The Market Value of Assets (MVA) also varies with interest rates and will fluctuate depending on other market conditions on the date of termination. Since it is not possible to approximate how the MVA will change in different interest rate environments, the results below use the MVA as of the valuation date.

	Discount Rate: 3.61% Price Inflation: 2.45%	Discount Rate: 5.61% Price Inflation: 2.45%
1. Termination Liability ¹	\$37,715,351	\$27,154,722
2. Market Value of Assets (MVA)	24,616,105	24,616,105
3. Unfunded Termination Liability [(1) – (2)]	\$13,099,246	\$2,538,617
4. Funded Ratio [(2) ÷ (1)]	65.3%	90.7%

¹ The termination liabilities calculated above include a 5% contingency load. The contingency load and other actuarial assumptions can be found in Appendix A of the Section 2 report.

In order to terminate, first contact our Pension Contract Services unit to initiate a Resolution of Intent to Terminate. The completed Resolution will allow a CalPERS actuary to provide a preliminary termination valuation with a more up-to-date estimate of the plan’s assets and liabilities. Before beginning this process, please consult with a CalPERS actuary.

Funded Status – Low-Default-Risk Basis

Actuarial Standard of Practice (ASOP) No. 4, *Measuring Pension Obligations and Determining Pension Plan Costs or Contributions*, requires the disclosure of a low-default-risk obligation measure (LDROM) of benefit costs accrued as of the valuation date using a discount rate based on the yields of high quality fixed income securities with cash flows that replicate expected benefit payments. Conceptually, this measure represents the level at which financial markets would value the accrued plan costs, and would be approximately equal to the cost of a portfolio of low-default-risk bonds with similar financial characteristics to accrued plan costs.

As permitted in ASOP No. 4, the Actuarial Office uses the Entry Age Actuarial Cost Method to calculate the LDROM. This methodology is in line with the measure of “benefit entitlements” calculated by the Bureau of Economic Analysis and used by the Federal Reserve to report the indebtedness due to pensions of plan sponsors and, conversely, the household wealth due to pensions of plan members.

As shown below, the discount rate used for the LDROM is 5.35%, which is the Standard FTSE Pension Liability Index¹ discount rate as of June 30, 2024.

Selected Measures on a Low-Default-Risk Basis	June 30, 2024
Discount Rate	5.35%
1. Accrued Liability – Low-Default-Risk Basis (LDROM)	
a) Active Members	\$19,054,633
b) Transferred Members	357,595
c) Separated Members	948,403
d) Members and Beneficiaries Receiving Payments	14,156,734
e) Total	\$34,517,365
2. Market Value of Assets (MVA)	24,616,105
3. Unfunded Accrued Liability – Low-Default-Risk Basis [(1e) – (2)]	\$9,901,260
4. Unfunded Accrued Liability – Funding Policy Basis	2,915,913
5. Present Value of Unearned Investment Risk Premium [(3) – (4)]	\$6,985,347

The difference between the unfunded liabilities on a low-default-risk basis and on the funding policy basis represents the present value of the investment risk premium that must be earned in future years to keep future contributions for currently accrued plan costs at the levels anticipated by the funding policy.

Benefit security for members of the plan relies on a combination of the assets in the plan, the investment income generated from those assets, and the ability of the plan sponsor to make necessary future contributions. If future returns fall short of 6.8%, benefit security could be at risk without higher than currently anticipated future contributions.

The funded status on a low-default-risk basis is not appropriate for assessing the sufficiency of plan assets to cover the cost of settling the plan’s benefit obligations (see [Funded Status – Termination Basis](#)), nor is it appropriate for assessing the need for future contributions (see [Funded Status – Funding Policy Basis](#)).

¹ This index is based on a yield curve of hypothetical AA-rated zero-coupon corporate bonds whose maturities range from 6 months to 30 years. The index represents the single discount rate that would produce the same present value as discounting a standardized set of liability cash flows for a fully open pension plan using the yield curve. The liability cash flows are reasonably consistent with the pattern of benefits expected to be paid from the entire Public Employees’ Retirement Fund for current and former plan members. A different index, hence a different discount rate, may be needed to measure the LDROM for a subset of the fund, such as a single rate plan or a group of retirees.

Supplementary Information

- **Normal Cost by Benefit Group** 26
- **Summary of Valuation Data** 27
- **Status of PEPRA Transition** 28
- **Surcharge for Class 1 Benefits** 28
- **Plan's Major Benefit Options** 29

Normal Cost by Benefit Group

The table below displays the Total Normal Cost broken out by benefit group as of the valuation date, June 30, 2024. The Total Normal Cost is the annual cost of service accrual for the fiscal year for active employees and can be viewed as the long-term contribution rate for the benefits contracted. Generally, the normal cost for a benefit group subject to more generous benefit provisions will exceed the normal cost for a group with less generous benefits. Future measurements of the Total Normal Cost for each group may differ significantly from the current values due to such factors as: changes in economic and demographic assumptions, changes in plan benefits or applicable law.

Rate Plan Identifier	Benefit Group Name	Total Normal Cost as of June 30, 2024	Offset due to Employee Contributions as of June 30, 2024	Employer Normal Cost as of June 30, 2024	Number of Actives	Payroll on 6/30/2024
823	Miscellaneous Plan	17.69%	6.94%	10.75%	31	\$3,174,610
27361	PEPRA Miscellaneous Plan	<u>15.68%</u>	<u>7.75%</u>	<u>7.93%</u>	<u>34</u>	<u>2,308,707</u>
	<i>Hypothetical Plan Totals¹</i>	16.84%	7.28%	9.56%	65	\$5,483,317

¹ The hypothetical employer normal cost and contribution rates for the total plan are provided for illustrative purposes only and are based on the payroll as of the valuation date. This snapshot of the cost of providing benefits can be compared from one valuation date to the next as members retire from older tiers and are replaced by members in new tiers. The employer normal cost rate for contribution purposes varies by rate plan and applies to the covered payroll of members in each respective rate plan.

Note that if a Benefit Group above has multiple bargaining units, each of which has separately contracted for different benefits such as Employer Paid Member Contributions, then the Normal Cost shown for the respective benefit level does not reflect those differences.

Summary of Valuation Data

The table below shows a summary of the plan's member data upon which this valuation is based:

	June 30, 2023	June 30, 2024
Active Members		
Counts	65	65
Average Attained Age	N/A	40.6
Average Entry Age to Rate Plan	N/A	30.4
Average Years of Credited Service	N/A	10.2
Average Annual Covered Pay	\$83,022	\$84,359
Annual Covered Payroll	\$5,396,416	\$5,483,317
Present Value of Future Payroll	\$58,679,090	\$64,009,058
Transferred Members		
Counts	8	9
Separated Members		
Counts	38	40
Retired Members and Beneficiaries*		
Counts	29	36
Average Annual Benefits	\$19,071	\$27,122
Total Annual Benefits	\$553,055	\$976,399

Counts of members included in the valuation are counts of the records processed by the valuation. Multiple records may exist for those who have service in more than one valuation group. This does not result in double counting of liabilities.

* Values include community property settlements.

Status of PEPRA Transition

The California Public Employees' Pension Reform Act of 2013 (PEPRA), which took effect in January 2013, changed CalPERS retirement benefits and placed compensation limits on new members joining CalPERS on or after January 1, 2013. One of the objectives of PEPRA was to improve the ability of employers to manage the costs of retirement benefits for their members. While such changes can reduce future benefit costs in a meaningful way, the full impact on employer contributions will not occur until all active members are subject to the rules and provisions of PEPRA. The table below illustrates the status of this transition as of June 30, 2024.

	Classic	PEPRA	PEPRA as a Percent of Total
Active Members			
Count	31	34	52.3%
Average Attained Age	47.4	34.5	
Average Entry Age	29.5	31.2	
Average Years of Credited Service	17.7	3.4	
Average Annual Covered Payroll	\$102,407	\$67,903	
Annual Covered Payroll	\$3,174,610	\$2,308,707	42.1%
Present Value of Future Payroll	\$34,429,932	\$29,579,126	46.2%
Transferred Members			
Count	4	5	55.6%
Separated Members			
Count	29	11	27.5%
Retired Members and Beneficiaries Receiving Payments			
Count	36	0	0.0%
Average Annual Benefit	\$27,122	\$0	
Total Annual Benefits	\$976,399	\$0	0.0%
Accrued Liabilities			
Active Members	\$12,881,899	\$1,348,739	9.5%
Transferred Members	94,781	160,020	62.8%
Separated Members	673,714	102,441	13.2%
Retired Members and Beneficiaries	<u>12,270,424</u>	<u>0</u>	<u>0.0%</u>
Total	\$25,920,818	\$1,611,200	5.9%

Surcharge for Class 1 Benefits

This plan has the following Class 1 benefit provisions which result in the surcharges indicated:

Class 1 benefit provisions	Rate Plan 823	Rate Plan 27361
One Year Final Compensation (FAC 1)	<u>0.57%</u>	<u>N/A</u>
Surcharge for Class 1 Benefits	0.57%	0.00%

Plan's Major Benefit Options

Shown below is a summary of the major optional benefits for which the agency has contracted. A description of principal standard and optional plan provisions is in Section 2.

Rate Plan 823	Benefit Group		
Member Category	Misc	Misc	
Demographics			
Actives	Yes	No	
Transfers/Separated	Yes	No	
Receiving	Yes	Yes	
Benefit Provision			
Benefit Formula	2% @ 60		
Social Security Coverage	Yes		
Full/Modified	Modified		
Employee Contribution Rate	7.00%		
Final Average Compensation Period	One Year		
Sick Leave Credit	Yes		
Non-Industrial Disability	Standard		
Industrial Disability	No		
Pre-Retirement Death Benefits			
Optional Settlement 2	Yes		
1959 Survivor Benefit Level	No		
Special	No		
Alternate (firefighters)	No		
Post-Retirement Death Benefits			
Lump Sum	\$2,000	\$2,000	
Survivor Allowance (PRSA)	No	No	
COLA	2%	2%	

Plan's Major Benefit Options (Continued)

Shown below is a summary of the major optional benefits for which the agency has contracted. A description of principal standard and optional plan provisions is in Section 2.

Rate Plan 27361	Benefit Group	
Member Category	Misc	
Demographics		
Actives	Yes	
Transfers/Separated	Yes	
Receiving	No	
Benefit Provision		
Benefit Formula	2% @ 62	
Social Security Coverage	Yes	
Full/Modified	Full	
Employee Contribution Rate	7.75%	
Final Average Compensation Period	Three Year	
Sick Leave Credit	Yes	
Non-Industrial Disability	Standard	
Industrial Disability	No	
Pre-Retirement Death Benefits		
Optional Settlement 2	Yes	
1959 Survivor Benefit Level	No	
Special	No	
Alternate (firefighters)	No	
Post-Retirement Death Benefits		
Lump Sum	\$2,000	
Survivor Allowance (PRSA)	No	
COLA	2%	

Section 2

California Public Employees' Retirement System

Risk Pool Actuarial Valuation Information

[Section 2](#) may be found on the CalPERS website (www.calpers.ca.gov) in the Forms & Publications section